UN-REDD Viet Nam Phase II Programme:
Operationalizing REDD+ in Viet Nam

PROGRAMME
IMPLEMENTATION
MANUAL
(PIM)

FINAL
October 2015
Official approval of the Executive Group of the UN-REDD Viet Nam Phase II Programme on the Programme Implementation Manual (PIM): Operationalizing REDD+ in Viet Nam

Considering Decision EG2/6, the EG approves the PIM by email on October 10, 2015. Henceforth the PIM becomes the overarching framework for programme implementation.

For the Government of VietNam – The Chair of EG

For the Participating UN Organizations
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<th>Full Form</th>
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<tbody>
<tr>
<td>AA</td>
<td>Administrative Agent</td>
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<tr>
<td>AWP</td>
<td>Annual Work Plan</td>
</tr>
<tr>
<td>CD</td>
<td>Compact Disc</td>
</tr>
<tr>
<td>CIP</td>
<td>Co-implementing Partner</td>
</tr>
<tr>
<td>COP</td>
<td>Conference of Parties</td>
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<tr>
<td>DARD</td>
<td>Department of Agriculture and Rural Development</td>
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<tr>
<td>dNPD</td>
<td>Deputy NPD</td>
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<tr>
<td>DOSTIC</td>
<td>Department of Science, Technology and International Cooperation</td>
</tr>
<tr>
<td>DVD</td>
<td>Digital Video Disc</td>
</tr>
<tr>
<td>EG</td>
<td>Executive Group</td>
</tr>
<tr>
<td>FACE</td>
<td>Funding Authorization and Certificate of Expenditures</td>
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<tr>
<td>FAO</td>
<td>The Food and Agriculture Organization of the United Nations</td>
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<tr>
<td>FIPI</td>
<td>Forest Inventory and Planning Institute</td>
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<tr>
<td>GACA</td>
<td>Government Aid Coordinating Agency</td>
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<tr>
<td>GHG</td>
<td>Greenhouse Gas</td>
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<tr>
<td>HACT</td>
<td>Harmonized Approach to Cash Transfers</td>
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<tr>
<td>HLCM</td>
<td>High Level Committee on Management</td>
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<tr>
<td>HPPMG</td>
<td>Government of Viet Nam-United Nations Harmonized Programme and Project Management Guidelines</td>
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<tr>
<td>IMB</td>
<td>Independent Monitoring Board</td>
</tr>
<tr>
<td>IPSARD</td>
<td>Institute of Policies and Strategies for Agricultural and Rural Development</td>
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<tr>
<td>JCG</td>
<td>Joint Coordination Group</td>
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<tr>
<td>LCD</td>
<td>Liquid-Crystal Display</td>
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<tr>
<td>LOA</td>
<td>Letter of Agreement</td>
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<tr>
<td>Logframe</td>
<td>Logical Framework</td>
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<tr>
<td>LOU</td>
<td>Letter of Understanding</td>
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<tr>
<td>MARD</td>
<td>Ministry of Agriculture and Rural Development</td>
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<td>MOF</td>
<td>Ministry of Finance</td>
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<tr>
<td>MOFA</td>
<td>Ministry of Foreign Affairs</td>
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<tr>
<td>Acronym</td>
<td>Description</td>
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<tr>
<td>REDD+</td>
<td>Reducing Emissions from Deforestation and Forest Degradation in Developing Countries; and the role of Conservation, Sustainable Management of Forests and Enhancement of Forest Carbon Stocks in Developing Countries</td>
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<tr>
<td>SEPC</td>
<td>Social and Environmental Principles and Criteria</td>
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<tr>
<td>SSFA</td>
<td>Small-Scale Funding Agreement</td>
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<tr>
<td>TOR</td>
<td>Terms of reference</td>
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<tr>
<td>UN</td>
<td>United Nations</td>
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<tr>
<td>UN-REDD</td>
<td>The United Nations Programme on Reducing Emissions from Deforestation and Forest Degradation</td>
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<tr>
<td>UNDG</td>
<td>United Nations Development Group</td>
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<td>UNDG</td>
<td>United Nations Development Group</td>
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<td>UNDP</td>
<td>United Nations Development Programme</td>
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<tr>
<td>UNEP</td>
<td>United Nations Environment Programme</td>
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<td>UNFCCC</td>
<td>United Nations Framework Convention on Climate Change</td>
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<tr>
<td>UNRC</td>
<td>United Nations Resident Coordinator</td>
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<tr>
<td>UNRCO</td>
<td>United Nations Resident Coordinator’s Office</td>
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<tr>
<td>USD</td>
<td>United States Dollars</td>
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<tr>
<td>VAFS</td>
<td>Vietnamese Academy for Forest Science</td>
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<tr>
<td>VAT</td>
<td>Value-Added Tax</td>
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<tr>
<td>VFU</td>
<td>Viet Nam Forestry University</td>
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<tr>
<td>VIFA</td>
<td>Viet Nam Forestry Association</td>
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<tr>
<td>VND</td>
<td>Viet Nam Dong</td>
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<tr>
<td>VNFOREST</td>
<td>The Viet Nam Administration of Forestry</td>
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CHAPTER 1. INTRODUCTION

1.1 INTRODUCTION TO THE UN-REDD PHASE II PROGRAMME

1.1.1 REDD, REDD+ and the global UN-REDD programme

Deforestation and forest degradation, through agricultural expansion, conversion to pastureland, infrastructure development, destructive logging, fires etc., account for nearly 20% of global greenhouse gas emissions, more than the entire global transportation sector and second only to the energy sector. It is now clear that in order to constrain the impacts of climate change within limits that society will reasonably be able to tolerate, the global average temperatures must be stabilized within two degrees Celsius. This will be practically impossible to achieve without reducing emissions from the forest sector, in addition to other mitigation actions.

Reducing Emissions from Deforestation and Forest Degradation (REDD) is an effort to create a financial value for the carbon stored in forests, offering incentives for developing countries to reduce emissions from forested lands and invest in low-carbon paths to sustainable development. "REDD+" goes beyond deforestation and forest degradation, and includes the role of conservation, sustainable management of forests and enhancement of forest carbon stocks.

The global UN-REDD Programme is one of several initiatives within the overall REDD and REDD+ effort. The UN-REDD Programme assists developing countries build capacity to reduce emissions and to participate in a future REDD+ mechanism.

1.1.2 Viet Nam’s participation in the UN-REDD Programme

Viet Nam is considered one of the most vulnerable countries to the adverse effects of climate change, facing potential extensive economic damage and loss of life. The country therefore has much to gain by joining the international challenge to mitigate Greenhouse Gas (GHG) emissions, even though Vietnamese emissions per capita remain very low. Importantly, the National Strategy on Climate Change (approved in December 2011) aims for the “protection and sustainable development of forest, increasing carbon removals and biodiversity conservation” as one of its key strategies. Viet Nam was one of the first countries to participate in the UN-REDD Programme.

1.1.3 The UN-REDD Viet Nam Phase I Programme

The overall aim of the UN-REDD Viet Nam Phase I Programme from 2009 to 2012 was to help the country achieve REDD+ readiness. It focused on overall REDD+ readiness, including: the institutional infrastructure and REDD+ policy development (including formulation of the National REDD+ Action Programme or NRAP); contributing to formulation of reference levels and design of an MRV system; and initiating consultation and awareness raising processes. It aimed at institutional strengthening and capacity building of relevant organisations at both central and local levels. It supported national and local studies and pilots in its pilot province of Lam Dong, and worked on regional cooperation for REDD+.

The Phase I Programme had the following three Outcomes:
• Improved institutional and technical capacity for national coordination to manage REDD+ activities in Viet Nam;

• Improved capacity to manage REDD+ and provide other Payment for Ecosystem Services at provincial and district levels through sustainable development planning and implementation; support to forest resource management at provincial and district levels through forest protection and development planning at all levels; and

• Improved knowledge of approaches to reduce regional displacement of emissions.

The key achievements and results of the Phase I Programme, as well as gaps, challenges and matters to be further addressed, are outlined in the UN-REDD Viet Nam Phase II Programme: Operationalizing REDD+ in Viet Nam (the Prodoc), dated 29 November 2013.

1.1.4 The UN-REDD Viet Nam Phase II Programme

In line with recommendations from the UNFCCC 16th COP held in Cancun in 2011 that REDD+ activities be implemented in phases, the UN-REDD Viet Nam Phase II Programme (the “Programme”) is broadly equivalent to the Cancun second phase, in which countries are to focus on “the implementation of national policies and measures and national strategies or action plans that could involve further capacity-building, technology development and transfer and results-based demonstration activities”.

The UN-REDD Viet Nam Phase II Programme is fully aligned with the Vietnamese REDD+ institutional framework. Coordination and participatory mechanisms are being established, as part of the Vietnamese national REDD+ infrastructure, to ensure adequate coordination amongst both national and international partners, and to ensure the adequate involvement of non-governmental organizations (NGOs), civil society and the private sector.

1.1.4.1 Programme Goal and Objective

The overall Goal of the UN-REDD Viet Nam Phase II Programme is:

• The forestry sector contributes to the 2020 target for agriculture and rural development emission reductions (Decision MARD 3119 of 20111, Decision 2139/QD-TTg of 20112 and Decision 1393/QD-TTg of 20123)

The Programme’s Objective is:

• To enhance Viet Nam’s ability to benefit from future results-based payments4 for REDD+ and undertake transformational changes in the forestry sector

The Programme will focus on completing the establishment of required capacities and provide technical assistance to build up the emerging REDD+ implementation framework in Viet Nam. It will build essential capacity for REDD+ in national institutions and key stakeholder groups. It will build essential REDD+ capacity in all provinces with

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1 MARD Minister’s Decision on approving the Programme of Greenhouse Gas (GHG) emissions
2 Prime Minister’s Decision on approving the National Strategy on Climate Change
3 Prime Minister’s Decision on the Approval of the National Green Growth Strategy
4 Note that the term “results-based payments” refers only to the basis for international transfer of funds to Viet Nam
significant forest cover. However, the main focus is on six pilot provinces – where the Programme will create the foundations for REDD+ piloting at commune, district and provincial levels. The six pilot provinces of the Programme are Ca Mau, Bac Kan, Binh Thuan, Ha Tinh, Lam Dong and Lao Cai.

1.1.4.2 Programme Components, Outcomes and Outputs

The Programme has six Components, each of which has an overall Outcome supported by detailed Outputs, as follows:

- **Outcome 1:** Capacities for an operational National REDD+ Action Programme (NRAP) are in place
- **Outcome 2:** The six pilot provinces enabled to plan and implement REDD+ actions
- **Outcome 3:** National Forest Monitoring System (NFMS) for Monitoring and Measurement, Reporting and Verification and National REDD+ Information System (NRIS) on Safeguards are operational
- **Outcome 4:** Stakeholders at different levels are able to receive positive incentives
- **Outcome 5:** Mechanisms to address the social and environmental safeguards under the Cancun Agreement, established
- **Outcome 6:** Regional cooperation enhances progress on REDD+ implementation in the Lower Mekong Sub-Region

Section 3.3 of the UN-REDD Viet Nam Phase II Prodoc contains a detailed logical framework (logframe) of Outcomes and Outputs for the Programme.

1.1.4 Duration of the UN-REDD Viet Nam Phase II Programme

The UN-REDD Viet Nam Phase II Programme is expected to run until 31 December 2015. The Executive Group of the Programme in its meeting on March 23rd 2015 has supported the proposal to extend the Programme duration until 2018. As requested, the submission of a detailed proposal was made in early July 2015 and was approved in October 9th, 2015 by the EG. The completion of the approval process by the Government of Viet Nam will complete the cycle.

A third phase on results-based actions is expected.
1.2 INTRODUCTION TO THE PROGRAMME IMPLEMENTATION MANUAL (PIM)

1.2.1 Purpose of the PIM

The PIM contributes to the effective, coordinated and accountable operations and financial management of the Programme. It is designed for use by the implementing partners of the Programme during Programme implementation. In all cases, it should be used together with the relevant rules, regulations and guidelines of each implementing agency.

The PIM is based on relevant current laws of Viet Nam and provides detailed regulations and guidelines (including related templates) to be applied by the National Implementing Partner (NIP), the Programme Management Unit (PMU) and Co-Implementing Partners (CIPs) of the Programme. These guidelines assist the PMU, PPMUs and CIPs to implement the activities for which they are responsible within the Programme.

The PIM provides clarity and guidance on the operations of the Participating UN Organizations, which will implement their parts of the Programme according to their own regulations and procedures. In particular, it provides clarity and guidance on operational aspects of the Programme as they relate to the coordination and cooperation between the Participating UN Organizations, the NIP and the CIPs.

The PIM provides important information for the use of the governance and coordination mechanisms of the Programme, including the Executive Group (EG), the Programme Executive Board (PEB), the Multi-Partner Trust Fund Office (MPTF-O), the Independent Monitoring Board (IMB), the Joint Coordination Group (JCG) and other expert groups established by the Programme. It also provides a key reference for assurance, monitoring and evaluation activities of the Programme.

Annexes provide workflows for specific processes, templates, detailed terms of reference (TOR) and other additional information related to the operations and financial management of the Programme.

1.2.2 Legal basis for the Programme Implementation Manual (PIM)

The Programme Implementation Manual has been developed based on and with reference to:


- The global UN-REDD Programme framework, and in particular the TOR for Tier 2, agreed at the UN-REDD Programme Eighth Policy Board Meeting, 25-26 March 2012 Asunción, Paraguay;


5 These include MARD’s Programme Task Force, and the anticipated expert group on social and environmental safeguards.
• Other related agreements and guidelines of the United Nations that apply to some or all of the Participating UN Organizations in the Programme, including:
  o The UN-EU Guidelines for Financing of Local Costs in Development Cooperation with Viet Nam, issued by the United Nations in Viet Nam, the European Union Delegation in Viet Nam and the Ministry of Planning and Investment in December 2013 (endorsed by all Participating UN Organizations); and
  o The Harmonized Approach to Cash Transfer (HACT) Framework, issued by the United Nations Development Group (UNDG) dated February 2014 (endorsed by UNDP, and used by FAO subject to additional provisions described in Section 2.3 of Chapter 2 of this PIM);
  o The UNDG SOPs on “Delivering as One” (2014), including the UNDG Guidance on UN Joint Programmes;
  o The Viet Nam - United Nations Harmonized Programme and Project Management Guidelines (HPPMG) issued by the United Nations in Viet Nam and the Ministry of Planning and Investment in May 2010 (endorsed by UNDP), noting that the PIM takes precedence over the HPPMG as a guiding framework for UN-REDD Viet Nam Phase II Programme implementation; and

• The key documents of the UN-REDD Viet Nam Phase II Multi-Partner Trust Fund (“the Fund”) and the UN-REDD Viet Nam Phase II Programme (“the Programme”), including:
  o The Memorandum of Understanding (MOU) for the UN-REDD Viet Nam Phase II Multi-Partner Trust Fund, signed between the Multi-Partner Trust Fund Office (MPTF-O) and FAO, UNDP and UNEP as the Participating UN Organizations, dated 30 November 2012;
  o The UN-REDD Viet Nam Phase II Multi-Partner Trust Fund TOR issued together with this MOU, dated 30 November 2012; and
  o The UN-REDD Viet Nam Phase II Programme: Operationalizing REDD+ in Viet Nam (the Prodoc) signed by the Government of Viet Nam and FAO, UNDP and UNEP as the Participating UN Organizations, dated 29 July 2013.

Further details on these documents are provided in Annex 1.1. Any change made to any one of these documents may require a corresponding change to the regulations and procedures applied in the PIM.

The PIM was approved by the Executive Group of the Programme, chaired by Dr. Cao Duc Phat, Minister of the Ministry of Agriculture and Rural Development (MARD) on ________.

It was issued for use in Viet Nam by the Minister according to official document Number _____ dated ______. A copy of this Decision is included at the beginning of the PIM.
The PIM has been issued in both Vietnamese and English. In the event of any inconsistency, the English language version shall prevail.

1.2.3 Provisions for the revisions, adjustment and approval of changes to the PIM

The EG will be responsible for considering proposals for updating or otherwise revising the PIM. These proposals may be made by any of the Vietnamese partners or Participating UN Organizations, and should be discussed by the NIP and the Participating UN Organizations before elevation to the level of the EG.

The PIM constitutes a practical tool guiding the implementation of the Vietnam Phase II Programme and clarifying what processes, procedures and roles and responsibilities, as well as accountabilities are associated with this Programme. Recognizing the importance of adaptive management and the need for incorporating lessons from practical implementation and adjustments in view of external changes that may influence implementation, the following section provides a guiding framework for the inclusion of such adjustments into the PIM. These provisions are designed in way to (i) ensure changes are documented in the appropriate manner; (ii) minimize the burden on implementation and not generate any delays; (iii) safeguard the level of authority and decision making associated with the approval of the PIM, as originally envisaged by the partners:

1. For the inclusion of clarification across the PIM or minor changes related to chapters 4, 5, 6 and 9, approval of changes lies with the PEB, upon review and consideration by the JCG; such changes will be communicated for information only to the EG. These changes will be incorporated to a new version of the PIM, which will supersede and prevail over the existing version.

2. For major changes related to chapters 3, 6, 9, 10 and 11, the PEB will review these changes and provide recommendations to the EG for their approval. EG approval will be done via email on a no-objection basis within 2 weeks following circulation of the revisions by the Secretariat to the EG. These changes will be incorporated to a new version of the PIM, which will supersede and prevail over the existing version.

3. Should any of the EG members have concerns related to the proposed changes, such concerns may be discussed by members of the EG via an ad hoc meeting to be convened no later than two weeks from the expression of such concerns.

In order to minimize the burden of such a process on PEB and EG members, all changes will be accumulated and communicated at a 6 months frequency.
CHAPTER 2. PROGRAMME MANAGEMENT STRUCTURE

2.1 PROGRAMME PARTNERS AND RELATED AGENCIES

2.1.1 The Government of Viet Nam

2.1.1.1 Programme Managing Agency

The Ministry of Agriculture and Rural Development (MARD) will be the Programme Managing Agency for the Programme on behalf of the Government of Viet Nam.

The Minister of Agriculture and Rural Development leads and provides overall direction to the Programme on behalf of the Government of Viet Nam, and chairs meetings of the Programme’s Executive Group (EG – see 2.2.1 below).

The Minister has assigned the MARD Vice-Minister with responsibility for the forestry sector to provide on-going direction to the National Implementing Partner (NIP) and delegated him to chair meetings of the Programme Executive Board (PEB – see 2.2.2 below) according to Decision 2226/QD-BNN-TCCB dated 30 September 2013.

The main tasks and responsibilities of the Programme Managing Agency are specified in Decree 38/2013/ND-CP dated 23 April 2013 (Article 37).

2.1.1.2 Programme Owner and National Implementing Partner (NIP)

The Viet Nam Administration of Forestry (VNFOREST) will be the Programme Owner and National Implementing Partner (NIP) for the programme, as appointed by MARD as the Programme Managing Agency in Decision 1724/QD-BNN-HTQT dated 27 July 2013.

The Deputy Director-General of VNFOREST, will be the representative and focal point of the Programme Owner and NIP in relation to the Programme, participating in the PEB and Chairing the JCG, and providing direction and oversight to the Programme Management Unit (PMU).

As stated in Decision No. 5684 of the MARD Minister dated 29 December 2014 on the assignment of tasks for management and implementation of the Program, the NIP shall:

- Appraise and submit to MARD the overall work plan or revised overall work plan and annual budget plan of the Programme;
- Approve the annual Procurement and Bidding Plan in accordance with existing legal regulations;
- Organize monitoring and assessment of implementation to ensure progress, quality and achievement of objectives;
- Take charge in supporting MARD on State management of the forestry sector in relation to the Programme; and
- Provide guidance and supervise implementation of provincial Programme executing agencies, the PMU and the provincial Programme Management Units (PPMUs).
Further information on the main tasks and responsibilities of the Programme Owner are specified in Decree 38/2013/ND-CP dated 23 April 2013 on the management of ODA (Article 38).

2.1.1.3 **Programme Management Unit (PMU)**

MARD has established the PMU of the Programme according to Decision 1867/QD-BNN-TCCB dated 13 August 2013 and Decision 3735/QD-BNN-TCCB dated 27/8/2014. The PMU is under the direct management of VNFOREST as the Programme Owner, and acts as a focal point to assist the Minister and the Programme Owner to manage and organize the implementation of the Programme. The PMU has its own seal and has the right to open its own bank accounts.

As stated in Decision No. 5684 of the MARD Minister dated 29 December 2014 on the assignment of tasks for management and implementation of the Program, the PMU shall:

- Organize the management and implementation systems as decided by MARD;
- Be responsible for the effective management and utilisation of Programme funds during all stages including preparation, implementation and putting the Programme results into use;
- Prepare and submit the overall work plan of the Programme to competent agencies for approval; inform PPMUs about the annual work plans;
- Prepare the annual Procurement and Bidding Plan and submit it to the Director-General of VNFOREST for carrying the necessary approval procedures according to the prevailing regulations;
- Negotiate and sign contracts, supervise contract implementation and handle any contract breaches;
- Carry out monitoring and evaluation of Programme implementation to ensure progress, quality and achievement of objectives;
- Be responsible for any losses, wastefulness, corruption or wrongdoing within the scope of Programme management and implementation that causes economic, social or environmental damages and impacts the results and overall efficiency of the Programme;
- Undertake other tasks as assigned by MARD and VNFOREST; and
- Provide guidance and supervise implementation of the Programme provincial executing agencies and PPMUs.

Further information on the tasks and duties of the PMU are specified in Decree 38/2013/ND-CP dated 23 April 2013 on the management of ODA (Articles 40 and 55).

MARD will appoint the National Programme Director (NPD) of the Programme, and the Deputy NPD (dNPD) of the Programme.⁶

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⁶ These positions are also referred to as Director of the PMU (Giám đốc Ban quản lý chương trình), and Deputy Director of the PMU (Phó, Giám đốc Ban quản lý chương trình) respectively.
Other key PMU staff as identified in the Prodoc include the Senior National Programme Coordinator, the National Policy and Institutional Development Officer, the National REDD+ Provincial Planning Officer, the National Monitoring Results and Verification (MRV) Officer, the National BDS Officer, the Chief Programme Accountant, Provincial coordinators, Procurement officers, and a number of other administrative and financial support positions. If during Programme implementation the NIP identifies the need for additional or amended staff positions, this will be subject to approval of the JCG.

A Senior International REDD+ Advisor recruited by the Programme is based full-time in the PMU as Chief Technical Advisor. The Chief Technical Advisor is empowered by all Participating UN Organizations as the technical focal point of the Programme, as specified in the Terms of Reference (TOR) for this position prepared by the PMU in agreement with the Participating UN Organizations.

The NPD and the dNPD are Government of Viet Nam officials appointed by MARD, and are not paid from the Programme fund. The other staff will be recruited for the PMU in line with the approved PMU plan and budget and paid from Programme Resources, following the steps provided in Chapter 4 of this PIM. The national positions will be recruited directly by the NIP, while the international positions will be recruited by UNDP based on the request of the NPD and with the participation of FAO and UNEP in the selection process.

The PMU is located in Ha Noi and pays rent for its office space using Programme funds. Provision will be made for working space for programme staff from each of the Participating UN Organizations within the PMU, in order to facilitate effective communications between the NIP, PMU and Participating UN Organizations, contributing to the effective implementation of the Programme.

2.1.1.4 Programme Task Force

The Programme Managing Agency has established a Programme Task Force comprised of experts from related departments within MARD. The purpose of this group is to assist and advise the Programme Managing Agency and NIP on implementation of the Programme, particularly in relation to technical aspects as well as administration and financial management of the Programme from the perspective of national laws, regulations and procedures.

The tasks and responsibilities of the Programme Task Force are specified in Official Letter 924/BNN-TCLN dated 17 March 2014.

2.1.1.5 Provincial People’s Committees

The Provincial People’s Committees (PPCs) in the six pilot provinces of Bac Kan, Binh Thuan, Ca Mau, Ha Tinh, Lam Dong and Lao Cai have overall responsibility for the activities of the Programme carried out by Provincial Programme Management Units (PPMUs) in each of their respective provinces. Each PPC shall be responsible to fully exercise their tasks and powers of provincial executing agencies for the parts of the Programme implemented by the Provincial Programme Management Units (PPMU) in their province in accordance with legal regulations, the signed Programme Document and the guidance of MARD, as stated in Decision No. 5684 of the MARD Minister dated 29
December 2014 on the assignment of tasks for management and implementation of the Program.

Within each province, the Vice-Chair of the PPC with responsibility for the Agriculture and Rural Development sector and the operations of DARD will be the Programme focal point within the PPC, providing direction and oversight to the Department of Agriculture and Rural Development (DARD), PPMU and other Programme partners in the province.

The DARDs of Bac Kan, Binh Thuan, Ca Mau, Ha Tinh, Lam Dong and Lao Cai shall fully exercise their tasks, powers and responsibilities as provincial implementing partners for the parts of the Programme implemented by the PPMUs in these provinces in accordance with legal regulations and the guidance of the NIP and the PMU, as stated in Decision No. 5684 of the MARD Minister dated 29 December 2014 on the assignment of tasks for management and implementation of the Program.

The DARDs of Bac Kan, Binh Thuan, Ca Mau, Ha Tinh, Lam Dong and Lao Cai shall be the investment owners according to Viet Nam’s Bidding Law (2013) for contractor selection activities using Programme funds transferred to the PPMUs by the PMU.

### 2.1.1.6 Provincial Programme Management Units (PPMUs)

Each PPMU is established by the Provincial People’s Committee (PPC), to provide support in programme management, technical assistance and programme coordination at the provincial level. One leader of the provincial DARD will be assigned as Provincial Programme Director and will lead and manage the PPMU in each province. The PPMU Director is responsible for direct leadership and management of the PPMU staff and activities.

An important role of both the PPC focal point and the Provincial Programme Director will be to ensure effective coordination of Programme activities in the Province implemented by the PMU, Participating UN Organizations, the PPMU and CIPs.

Each PPMU has the responsibilities and powers of a project management unit in relation to the ODA funds transferred to it by the PMU, as regulated at Article 40, Decree 38/2013/ND-CP, dated 23/04/2013.

The specific arrangements for each PPMU will be specified in the Letter of Agreement signed between the NIP and the PPC according to the format provided in Annex 2.5.

The Programme will support the following staff for the PPMU, who will be paid from Programme resources:

- Provincial Coordinator
- Planning/Forestry Officer
- Facilitator
- Accountant
- Administrative Assistant cum Translator
- Driver
- United Nations Volunteer

TORs for these positions have been developed by the PMU and have been shared with the Participating UN Organizations. The PPMU staff are recruited by the PPMU in line
with the approved PPMU plan and budget and paid from Programme resources, following the steps provided in Chapter 4 of this PIM.

2.1.2 Donors

Donors contributing to the Programme sign a standard donor agreement with the MPTF-O as Administrative Agent of the Fund.

The Kingdom of Norway is providing funding to the Programme within the framework of the Joint Declaration between the Socialist Republic of Viet Nam and the Kingdom of Norway on Reducing Emissions from Deforestation and Forest Degradation in Developing Countries (REDD+).

The Government of Norway will assign a senior representative to participate as a member of the Programme Executive Group (EG) described in section 2.1.4.1 of Chapter 2 of this PIM.

2.1.3 The United Nations

2.1.3.1 The Participating UN Organizations

The Participating UN Organizations in the Programme include the Food and Agriculture Organization of the United Nations (FAO), the United Nations Development Programme (UNDP) and the United Nations Environment Programme (UNEP).

As stated in the global UN-REDD programme strategy for the period 2011 to 2015, the Participating UN Organizations “contribute their diverse and complementary fields of expertise and mandates: FAO on technical issues related to forestry, natural resources and supporting specifically the development of REDD+ monitoring, including MRV systems; UNDP with its near universal country presence, its focus on governance, socio-economic implications of REDD+ and the engagement of Indigenous Peoples and civil society; and UNEP in convening expertise and decision-makers in the REDD+ agenda, increasing knowledge and capacity on multiple benefits of REDD+ and facilitating the conditions to move towards a low carbon economy by transforming the forest sector through analysis, scenario development and assessment of options for investments”7.

Each Participating UN Organization bears the responsibility for the funds it receives from the Multi-Partner Trust Fund Office (MPTF-O) as Administrative Agent of the Fund, in accordance with the MoU signed for that purpose between the MPTF-O and the Participating UN Organizations, dated 30 November 2012, and with its own regulations, procedures and guidelines. The Participating UN Organizations will participate in Joint Programme Steering, Coordination, Monitoring and Evaluation Structures of the Programme as described in section 2.1.4 below. One representative of the Participating UN Organizations will be a member of the EG8.

UNDP is designated as the Lead Facilitating Agency (FFA) for the Participating UN Organizations, in order to address strategic levels of concern in liaising with MARD as the Government of Viet Nam’s Programme Management Agency for the Programme and

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8 EG membership will rotate between FAO, UNDP and UNEP, with representatives of the other two organizations attending as observers.
with the NIP and PMU. The LFA will provide a single port of call for the Government of Viet Nam on issues at the strategic level for the Programme.

The Participating UN Organizations might nominate one operations officer as a single operations focal point for the PMU, with a clear TOR for this function, and will establish a small interagency operations coordination team to support this focal point.

Nothing in the PIM or any document or arrangement relating thereto, shall be construed as constituting a waiver of privileges or immunities of any of the Participating UN Organizations, nor as conferring any privileges or immunities of any of the Participating UN Organizations to any other stakeholder or participant in this Programme.

2.1.3.2 The Multi-Partner Trust Fund (MPTF) and MPTF Office (MPTF-O)

The Multi-Partner Trust Fund Office (MPTF-O) of UNDP has been appointed by the Participating UN Organizations as the Administrative Agent of the UN-REDD Viet Nam Phase II Multi-Partner Trust Fund, in line with the arrangements specified in the United Nations Development Group (UNDG) protocol for the Administrative Agent and the UNDG guidance note on Establishing, Managing and Closing Multi-Donor Trust Funds.9

As specified in the MOU between the MPTF-O and the Participating UN Organizations dated 30 November 2012, the MPTF-O will:

a) Receive contributions from donors that wish to provide financial support to the Fund.

b) Administer these funds in accordance with the MOU, including provisions relating to winding up the Fund Account and related matters.

c) Subject to availability of funds, disburse such funds to each of the Participating UN Organizations in accordance with instructions from the EG, taking into account the budget set out in the Annual Work Plan or other relevant programmatic document as approved by the EG and the PEB.

d) Consolidate statements and reports, based on submissions provided to the MPTF-O by each Participating UN Organization, and provide these to each contributing donor, to the EG, and the PEB. The timetable for this reporting is described in Chapter 9 of this PIM.

In addition to these tasks, the MPTF-O will carry out public disclosure activities on behalf of the Programme as agreed in the Prodoc and described in Chapter 10 of the PIM.

2.1.3.3 The Secretariat of UN-REDD global

Based on the linkage with the global UN-REDD Programme, the UN-REDD Secretariat at the global level will provide a secretariat function to the Programme/Fund in accordance with the Tier 2 working modality, as follows:

i. Secretariat support to the EG:
   • Facilitating the preparation and documentation of annual EG meetings:

9 This guidance note is available at: http://undg.org/docs/12496/4b_UNDG-guidance-on-MDTF-FINAL.doc
o Working with the members of the EG to prepare the meeting agenda.
o Facilitating processes to ensure that all EG members receive documents for reading at least two weeks prior to the meeting, including the annual narrative report, noting that the financial/expenditure report will be provided on a draft basis and approved once the final financial figures are available by March via email/teleconference.
o Facilitating communications for consensus among EG members on all agreed topics of the meeting.
o Documenting and finalizing the minutes on each EG meeting, including all decisions taken by the EG during the meeting, within one month of the meeting taking place.
o Circulating the minutes and associated documents to the MPTF-O, the Participating UN Organizations and MARD within one week after they are finalized.

- Receiving requests of EG members to hold ad hoc meetings as deemed necessary or as recommended by the PEB, PMU or Participating UN Organizations.
- Facilitating fund transfers to the Fund and from the Fund to the Participating UN Organizations:
  o Based on the decisions made by the EG, the Secretariat will complete the Fund Allocation and Request for Fund release form, as provided in Annex 2.4, and send it to the Chair of the EG (via the PMU focal point) and the Participating UN Organizations for further actions.

ii. Linkages with the broader UN-REDD Partnership:
- By association with the UN-REDD Programme under the Tier 2 modality, and given that Vietnam remains a partner country of the UN-REDD Programme, the Vietnam Phase II Programme benefits from and contributes to the broader UN-REDD Programme. The UN-REDD Programme Secretariat facilitates this two-way exchange of experiences via:
  o Invitation of Vietnam to contribute experiences and lessons to the policy board meetings;
  o Fostering South-South collaboration and exchanges between Vietnam and other UN-REDD partner countries on specific areas of interest;
  o Inclusion of Vietnam’s experience in publications, meetings and other means of communication and knowledge sharing generated by the Programme.
  o Transferring to the Vietnam Phase II Programme experiences gained from implementation in other UN-REDD Partner countries of topics relevant to Vietnam’s Phase II Programme.
Sharing with, and providing technical support to, the PMU any new policies, procedures and standards adopted across the UN-REDD Programme which are of relevance to the Vietnam Phase II Programme.

2.1.3.4 The United Nations Resident Coordinator in Viet Nam

The United Nations Resident Coordinator (UNRC) will promote overall coordination of the Participating UN Organizations within the Programme, in the context of the One Plan 2012 - 2016 between the Government of the Socialist Republic of Viet Nam and The United Nations in Viet Nam, and of the global UN-REDD Programme.

The UNRC will co-chair meetings of the PEB.

2.1.4 Co-implementing Partners (CIPs)

A Co-Implementing Partner (CIP) is a Vietnamese or international legal organization that has legal status and that is appointed by MARD based on the identification of the NIP, in consultation with the Participating UN Organizations. Each CIP will be responsible and accountable for the direct implementation of a Programme activity or a group of activities that is clearly documented in the relevant approved work plan and budget of the Programme. They will be responsible for achieving specific results, usually within a single Outcome. They are expected to work with several partners being fully responsible for the outputs they have agreed to in the work plans, based on the indicators specified in the log frame, and will not be exclusively responsible for an entire Outcome of the Programme.

The CIPs’ working relationships and required coordination responsibilities with the NIP are specified in a Letter of Agreement (LOA) on co-implementation arrangements concluded between the two institutions. The format for this LOA is provided in Annex 2.5.

The selection of CIPs is not subject to the steps for selection of Service Providers and other contractors of the Programme set out in Chapters 4 and 5 of the PIM. The differences between CIPs and Service Providers are outlined in Annex 2.6. Some CIPs may also act as Service Providers to the Programme, however their selection as Service Providers will be separate to their role as CIPs and in all cases will apply the provisions set out in Chapters 4 and 5 of the PIM.

MARD’s official Decision number 995/QD-BNN-HTQT dated 12 May 2014 appoints CIPs that will contribute to the implementation of the Programme, including:

- The Forest Protection Department (FPD) under VNFOREST
- The Viet Nam REDD+ Office (VRO) within MARD
- The Forest Inventory and Planning Institute (FIPI)
- The Vietnamese Academy for Forest Science (VAFS)
- The Institute of Policies and Strategies for Agricultural and Rural Development (IPSARD)
- The National Institute for Agricultural Planning and Projection (NIAPP)
- The Viet Nam Forestry University (VFU)
- The Viet Nam Forestry Association (VIFA)
The specific roles and functions for each of these CIPs will be specified in the Letter of Agreement signed between the NIP and the CIP according to the format provided in Annex 2.5.

2.1.5 The Government Aid Coordinating Agencies (GACAs)

The Government Aid Coordinating Agencies (GACAs) are responsible for assisting the Government in the management of Official Development Assistance (ODA), including assistance provided by the UN to Viet Nam. The GACAs include the Ministry of Planning and Investment (MPI), the Office of the Government (OOG), the Ministry of Finance (MOF) and the Ministry of Foreign Affairs (MOFA). MPI serves as the focal point for the GACAs.

The responsibilities and tasks of the GACAs are specified in Decree 38/2013/ND-CP dated 23 April 2013 (Articles 61, 62, 65 and 66).

2.2 JOINT PROGRAMME STEERING, COORDINATION AND MONITORING STRUCTURES

2.2.1 The Executive Group (EG)

The Executive Group (EG) serves as the joint overall steering committee of the Programme and Fund, providing strategic direction, ensuring quality assurance and fulfilling an important oversight function.

It is chaired by a senior representative of the GoV, and include a senior representative of the donor(s), and a representative of the UN-REDD Strategy Group (FAO, UNDP, UNEP, on a rotational basis, the other two will participate as observers). The UN Resident Coordinator Viet Nam (UNRC), as co-chair of the PEB, participates as an observer. Vietnamese civil society also have an observer seat at the EG. The MPTF Office is an ex-officio member. . The EG meets annually or more frequently as required.

The TOR for the operations of the EG are provided in Annex 2.1.

The Secretariat of the UN-REDD Programme serves as Secretariat of the EG, as indicated in Section 2.1.3.3 of this Chapter.

2.2.2 The Programme Executive Board (PEB)

The Programme Executive Board (PEB) is responsible for making management decisions including approval of annual work plans and budget revisions (subject to the provisions for changes requiring EG approval, as stated in Section 3.6 of Chapter 3 of this PIM).

The PEB is chaired by the MARD Vice-Minister, with the UNRC as Co-Chair, and its members including the representatives of FAO, UNDP and UNEP, the NPD, relevant government agencies and representatives of civil society. The PEB meets biannually or more frequently as required.

The PEB Regulations are set out in MARD’s Decision 1215/QD/BNN-TCCB dated 2 June 2014. The PEB Regulations are provided in Annex 2.2.

2.2.3 The Joint Coordination Group (JCG)

The Joint Coordination Group (JCG) is a working level inter-agency mechanism that ensures effective coordination in day-to-day operations of the Programme and supports
the smooth functioning of higher-level Programme governance mechanisms including the EG and PEB.

The JCG is chaired by the Deputy Director-General of VNFOREST. Members of the JCG include the NPD as well as representatives from the three Participating UN Organizations and the representative of the Viet Nam REDD+ Office (VRO) within MARD.

The TOR for the operations of the JCG are provided in Annex 2.3 (note that, as of May 2015, these TOR are being revised).

2.2.4 The Independent Monitoring Board (IMB)

The Independent Monitoring Board (IMB) of the Programme provides independent monitoring of overall Programme results. The IMB is comprised of representatives of civil society organizations, NGOs and research organizations. The host of the IMB will be a national or international institution operating in Viet Nam, which is selected based on an open selection process.

The Programme funds the activities of the IMB.

The monitoring activities of the IMB are not a substitute for internal monitoring. The internal and external monitoring roles and functions for the Programme are described in Chapter 9, while the role of the IMB in relation to Social and Environmental Safeguards is described in Chapter 11 of the PIM.

Figure: Governance structure of the Programme
OVERVIEW OF PROGRAMME FINANCIAL MANAGEMENT

2.3.1 Key principles of management and financial operations of the Programme

- The UN-REDD Viet Nam Phase II Programme is fully aligned with the national REDD+ institutional framework, under the guidance of the National REDD+ Steering Committee.

- The Participating UN Organizations will have programmatic accountability for the funds transferred to them, and also be accountable for implementation of their financial, social and environmental standards. The Programme funds will be implemented by them in accordance with their own regulations, rules, directives and procedures (which include the use of the HACT Framework for Programme funds transferred by the Participating UN Organizations to the NIP through the PMU, including the portion of these funds then transferred by the PMU to the PPMUs and CIPs), including social and environmental procedures.

- The Participating UN Organizations will ensure consistency with the UN-REDD Programme’s principles, criteria, guidelines and quality assurance measures, including the Social and Environmental Principles and Criteria (SEPC).

- The Participating UN Organizations will harmonize their administrative procedures to the extent possible. In particular:
  - The Programme is designed and implemented as a Joint Programme, according to the approach set out in the global Joint Programming Guidelines established by the United Nations Development Group (UNDG).
A unified approach to indirect and direct costs of the Participating UN Organizations will be applied, including standardized rates, as specified in the MOU between the MPTF-O and the Participating UN Organizations.

The global UN Harmonized Agreement on Cash Transfers (HACT) will be applied by FAO and UNDP for transfers to the NIP for activities to be implemented by the PMU, PPMUs and CIPs, utilising a common format for the FACE form.

The cost norms in the “UN-EU Guidelines for Financing of Local Costs in Development Cooperation with Viet Nam” will be applied by the three Participating UN Organizations.

As stated in Chapter 4 and Chapter 5 of the PIM, the regulations and procedures of each Participating UN Organization will be applied for their respective procurement activities. Procurement planning and timelines will be harmonized between the Participating UN Organizations and the NIP as appropriate and to the extent possible, as set out in Chapter 4 and Chapter 5 of this PIM.

A coordinated approach to auditing and other assurance activities will be applied to the extent possible, as set out in Chapter 6 of this PIM.

Reporting requirements from each Participating UN Organization to the Administrative Agent will be fulfilled through consolidated reporting submitted jointly by the three organizations, as set out in the MOU between the MPTF-O and the Participating UN Organizations, and as described in Chapter 9 of this PIM.

For parts of the Programme implemented by the NIP utilizing funds transferred to the NIP by the Participating UN Organizations according to the HACT Framework, the NIP assumes full responsibility for the activities and is fully accountable to the relevant authority of the Vietnamese Government and to the UN Agency, for the production of the expected Programme outputs and for the effective use of resources provided to it by the Participating UN Organizations. This includes the portions of these funds that are transferred to the PPMUs and CIPs.

For parts of the Programme implemented by the PPMU or CIP utilizing funds transferred to the PPMU or CIP by the NIP, the PPMU or CIP assumes full responsibility for the activities and is fully accountable to the NIP, the Programme Managing Agency and any other relevant authority of the Vietnamese Government, for the production of the expected Programme outputs and for the effective use of resources provided to it by the NIP.

The NIP, PPMUs and CIPs will apply the accounting system and regulations specified by the Ministry of Finance (MOF) in Decision 19/2006/QD-BTC dated 30 March 2006 and Circular 185/2010/TT-BTC dated 15 November 2010. The NIP, the PPMUs and CIPs will also follow the financial requirements and reporting system of the HACT Framework, using the Funding Authorization and
Certificate of Expenditures (FACE form) for the funds requested from and transferred by FAO and UNDP.

- The financial year of the Programme will commence on 1 January and end on 31 December.
- The currencies to be accounted in financial reports prepared by the PMU and submitted to the Participating UN Organizations by the NIP will be Viet Nam Dong (VND) and United States Dollars (USD).

2.3.2 Overview of fund flows and accountabilities

The figure provided below and the accompanying explanatory notes provide an overview of Programme fund flows and accountabilities for those funds. Further information on fund flows of the Programme is provided in Section 6.3 of Chapter 6 of the PIM.
Explanatory notes on Programme fund flows

1. Donors contribute funds to the Fund according to the standard donor agreement signed with the MPTF-O as Administrative Agent of the Fund.

2. Subject to availability of funds, the MPTF-O disburses funds to the Participating UN Organizations in accordance with the AWP approved by the PEB and the fund transfer request form approved by the EG. The Participating UN Organizations take full accountability over funds transferred to them.

3. Subject to availability of funds, FAO and UNDP will transfer to the NIP (VNFOREST) the part of the funds they have received from MPTF-O that has been designated for implementation by the PMU and PPMUs, in accordance with the FACE Form.

The UNDG HACT Framework will be used as the approach to fund transfers by the Participating UN Organizations (that is, FAO and UNDP) to the NIP. Further information on the application of the HACT Framework is provided in Section 6.3 of Chapter 6 of the PIM.
For FAO, implementation of the HACT Framework will also require a Letter of Understanding (LoU) signed by FAO and the NIP. One LoU will be signed between FAO and the NIP covering the remaining years of the Programme. The LoU is a legal instrument which governs the relationship of FAO with the NIP and records the agreement of the NIP and FAO on the activities, responsible partner institutions, timeframes and planned inputs from the various involved parties, as provided in more detail in the Annual Work Plan (AWP) of the Programme, which forms an integral part of the LoU.

4. Subject to availability of funds, the PMU transfers to each PPMU or CIP the part of the funds it has received from the Participating UN Organizations that is to be implemented by that PPMU or CIP, in accordance with the signed QWP and approved FACE form and subject to the Letter of Agreement signed between the NIP and the PPMU or CIP. Further information on transfers from the PMU to the PPMUs and CIPs is provided in Section 6.3 of Chapter 6 of the PIM.

Explanatory notes on the use of Programme funds and related accountabilities

A. UNDP is accountable for all Programme funds it receives from the MPTF-O according to UNDP’s National Implementation Modality (NIM). The signed and approved AWP is a legally binding document for UNDP and the NIP. Based on the approved AWP and FACE form, funds will be transferred to the NIP, or expended by UNDP for activities that it implements directly based on the request of the NPD. Expenditures by UNDP may include contracting of Service Providers, in line with the provisions specified in Chapters 4 and 5 of the PIM.

B. FAO is accountable for all funds it receives from the MPTF-O according to FAO’s rules and procedures. Activities specified in the approved AWP as being directly implemented by FAO will be implemented by FAO according to its standard procedures for direct implementation. This may include contracting of Service Providers, in line with the provisions specified in Chapters 4 and 5 of the PIM. Funds for activities specified in the approved AWP as being implemented by the NIP, a PPMU or CIP will be transferred to the NIP through the application of the UN HACT Framework as well as the Letter of Understanding (LoU) signed between FAO and the NIP in relation to the transfer of funds from FAO to the PMU for activities implemented by the PMU, the PPMUs and CIPs.

C. UNEP is accountable for all funds it receives from the MPTF-O according to UNEP’s rules and procedures. Activities specified in the approved AWP as being directly implemented by UNEP will be implemented by UNEP according to its standard procedures for direct implementation. This may include contracting of Service Providers, in line with the provisions specified in Chapters 4 and 5 of the PIM. Funds that were previously allocated to UNEP for activities specified in the approved AWP as being implemented by the NIP, a PPMU or CIP will be reallocated to UNDP, per decision of the EG, for transfer to the PMU for activities implemented by the PMU, the PPMUs and CIPs in line with the process for other funds to be transferred from UNDP to the PMU in this Programme.
D. The NIP is accountable for all funds transferred to the PMU bank account by the Participating UN Organizations, including the parts of these funds that are then transferred by the NIP to the PPMUs or CIPs in line with the signed QWP. Activities specified in the signed QWP as being directly implemented by the NIP will be implemented by the NIP according to the provisions, regulations and procedures outlined in this PIM. This may include contracting of Service Providers, in line with the provisions specified in Chapters 4 and 5 of the PIM. Funds for activities specified in the signed QWP as being implemented by a PPMU or CIP will be transferred to the PPMU or CIP in line with the LOA signed between the NIP and the PPMU or CIP.

E. Each PPMU or CIP is accountable for all Programme funds transferred to it by the NIP. Activities specified in the signed QWP as being directly implemented by the PPMU or CIP will be implemented by the PPMU or CIP according to the provisions, regulations and procedures outlined in this PIM.

The maximum amount that the NIP may transfer to a PPMU or CIP will be the approved budget for activities to be implemented by that CIP in the relevant period. Any expenditure by the PMU or a PPMU or CIP that is in excess of the total approved budget for their activities will need to be covered by the PMU or that PPMU or CIP, respectively, not from Programme funds.

The NIP and the PMU are accountable to the Programme Managing Agency and Participating UN Organizations for Programme funds transferred to a PPMU or CIP. However, they are not accountable to third parties who sign contracts with the PPMU or CIP.
### CHAPTER 3. PLANNING AND BUDGETING

### 3.1 TYPES OF PLANS AND PLANNING CYCLE

#### 3.1.1 Types of plans

Planning and budgeting for the Programme is carried out through the development, review and approval of the following plans:

<table>
<thead>
<tr>
<th>Title</th>
<th>Period Covered</th>
<th>Prepared By</th>
<th>Approved By</th>
<th>Role in Programme fund flows</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Master Plan (Prodoc)</td>
<td>Whole period of Phase II</td>
<td>MARD and the Participating UN Organizations</td>
<td>MARD leader and representatives of the Participating UN Organizations</td>
<td>Overall Programme document signed by MARD and the Participating UN Organizations</td>
</tr>
<tr>
<td>2. Overall Annual Work Plan (AWP)</td>
<td>Calendar year</td>
<td>All implementing partners (consolidated by the PMU)</td>
<td>PEB (AWP) and EG (Fund request form)</td>
<td>The approved Fund request form (based on the AWP) provides the basis for annual fund transfers from the MPTF-O to the Participating UN Organizations. The AWP provides the basis for detailed quarterly planning by all implementing partners</td>
</tr>
<tr>
<td>3. PPMU AWP s</td>
<td>Calendar year</td>
<td>Prepared based on the approved AWP and with agreement of the PMU</td>
<td>PPC (following ‘no objection’ agreement by the PMU)</td>
<td>Provides the basis for monitoring by the province and authorization of by the PPC for activities to be implemented by the PPMU.</td>
</tr>
<tr>
<td>4. Annual Procurement and Bidding Plan</td>
<td>Calendar year</td>
<td>Consolidated by the PMU with inputs from the Participating UN Organizations and the CIPs</td>
<td>MARD</td>
<td>Requirement of the Bidding Law of Viet Nam, and necessary for planning and undertaking contractor selection activities.</td>
</tr>
<tr>
<td>5. PPMU Annual Procurement and Bidding Plan</td>
<td>Calendar year</td>
<td>Prepared by the PPMU and reviewed by DARD.</td>
<td>Provincial People’s Committee (PPC) or an agency authorized by the PPC</td>
<td>Requirement of the Bidding Law of Viet Nam, and necessary for planning and undertaking contractor selection activities.</td>
</tr>
<tr>
<td>6. Overall Quarterly Work Plan</td>
<td>Quarterly periods of the calendar</td>
<td>Consolidated by the PMU with inputs from the</td>
<td>Signed by the NPD</td>
<td>Used for planning and monitoring of quarterly implementation and</td>
</tr>
</tbody>
</table>
3.1.2 Planning cycle

The normal planning cycle of the Programme is the solar calendar year, divided into four equal quarters of three months each for quarterly planning. Shorter “annual” planning periods may apply at the beginning and end of the Programme, covering part of a calendar year including one or more quarters.

The large number of partners involved in preparation, appraisal and approval of annual and quarterly plans requires clear timeframes for each step, with active follow-up by the working level and a strong practical commitment to timely decision making and clear communications by all relevant reviewers and decision makers.

3.1.3 Preparation and approval of budget estimates

Programme budgeting is an integral part of Programme planning. The preparation, review and approval of annual budgets for the Programme will take place together with and as part of the preparation, review and approval of annual plans.

The annual and quarterly budgets for the Programme as used for the preparation of the AWP and QWP may be based on budget estimates. More detailed budgeting is carried out by the PMU, PPMUs and CIPs as part of the preparation of the quarterly FACE form, using the format for detailed cost estimates provided at Annex 3.4. Preparation of the cost estimates in the quarterly FACE form is based on the cost norms applied in the Programme, as specified under Section 6.1.3 of Chapter 6 of this PIM.

Programme plans and budgets use the UN Harmonized Budget Categories approved by the UN High Level Committee on Management (HLCM) and cover the following main types of actions:

<table>
<thead>
<tr>
<th>Category</th>
<th>Brief description</th>
<th>PIM Chapter</th>
</tr>
</thead>
<tbody>
<tr>
<td>Programme Staff</td>
<td>National administration support personnel recruited as staff of the PMU, PPMUs or CIPs.</td>
<td>Chapter 4</td>
</tr>
<tr>
<td>National Consultants</td>
<td>Individuals who are mobilized to support the implementation of the programme on the basis of an individual consulting contract under the terms and conditions applied for individuals with Vietnamese nationality and all citizenship rights,</td>
<td></td>
</tr>
<tr>
<td>International</td>
<td>Individuals who hold foreign nationalities, who are mobilized to</td>
<td></td>
</tr>
<tr>
<td>Consultants</td>
<td>Support the implementation of the Programme on the basis of an individual consulting contract.</td>
<td></td>
</tr>
<tr>
<td>-----------------------------</td>
<td>------------------------------------------------------------------------------------------------------------------</td>
<td></td>
</tr>
<tr>
<td>Supplies etc.</td>
<td>General purpose consumable items, which are stocked for recurring use.</td>
<td></td>
</tr>
<tr>
<td>Equipment etc.</td>
<td>Tangible assets (other than land or buildings) used in the operations of the Programme, such as devices, machines, tools and vehicles.</td>
<td></td>
</tr>
<tr>
<td>Contractual Services</td>
<td>Consulting and other services to support the implementation of the Programme that are provided by Service Providers (SP) that are companies or organizations, rather than by individual consultants.</td>
<td></td>
</tr>
<tr>
<td>Travel</td>
<td>Travel arrangements including transportation costs via air, land, etc. and <em>per diem</em> for Programme related travel.</td>
<td></td>
</tr>
<tr>
<td>Training</td>
<td>Activities to train Programme staff and other stakeholders, including training courses organized directly by the Programme as well as the costs for programme beneficiaries to participate in external training courses both within Viet Nam and overseas.</td>
<td></td>
</tr>
<tr>
<td>Meetings/Workshops</td>
<td>Conferences, seminars, workshops and other meetings organized as part of Programme management and implementation.</td>
<td></td>
</tr>
<tr>
<td>Publications</td>
<td>The development, translation, editing, layout and design, printing and dissemination of publications produced by the Programme.</td>
<td></td>
</tr>
<tr>
<td>Other Direct Costs (ODC)</td>
<td>Direct costs of the Participating UN Organizations in managing and implementing the Programme, up to an allowable maximum of 7 per cent of the total budget for which they are responsible. ODC do not require the NPD’s request, endorsement or approval.</td>
<td></td>
</tr>
</tbody>
</table>

Chapter 5

Chapter 8

Chapter 10

In developing draft plans and budgets, such as the initial framework AWP, the Participating UN Organizations may also use an additional category, “Transfers”, to indicate amounts that will be transferred to the PMU, PPMU or CIP. The PMU, PPMU or CIP that will receive these funds should use the categories listed above in preparing the detailed AWP or QWP in the version that is submitted for approval.

3.2 MASTER PLAN

The Master Plan of the Programme is the document *UN-REDD Viet Nam Phase II Programme: Operationalizing REDD+ in Viet Nam* (the Prodoc), dated 29 November 2013 and signed by the Ministry of Agriculture and Rural Development (MARD) and the Participating UN Organizations. This document forms part of the overall agreed development cooperation programme between the Government of Viet Nam and the United Nations as set out in the United Nations Viet Nam One Plan, 2012-2016.

As the Prodoc is already available, the PIM does not provide detailed information on its preparation, review or approval. The process for amending the Prodoc is outlined below in section 3.6.

The Prodoc already contains a relatively detailed work plan for the entire lifecycle of the Programme, with expected outputs, milestones, estimated budgets, roles of responsible
parties and coordination arrangements. This is expected to streamline and simplify the process of preparing, reviewing and approving each AWP.

As this is a technical cooperation programme, a separate provincial master plan does not need to be developed and approved by each Provincial People’s Committee.

3.3 ANNUAL WORK PLAN AND BUDGET (AWP)

The AWP is based on the contents of the signed Prodoc for the Programme, including any approved amendments, taking into account progress achieved in the previous year.

The AWP embodies the commitments of the signatory parties to the Programme for the period it covers. Therefore, the AWP reflects all the activities that are to be implemented within the planning year by the NIP/PMU, the Participating UN Organizations and the PPMUs and CIPs.

It is essential that the approved AWP clearly indicate which implementing partner will be responsible to implement each specific part of the AWP (either the NIP, a specific Participating UN Organization or a specific PPMU or CIP). The party that directly implements a Programme activity is fully responsible and accountable for that activity.

There are some types of activity that must be directly implemented by a specific Participating UN Organization in line with that organization’s own rules and procedures. The Participating UN Organizations will undertake the mobilization of international consultants required to support the implementation of the Programme.

The AWP format only requires overall budget estimates for each activity. These overall budget estimates are based on detailed budget calculations prepared by each partner as part of their internal planning, which provide a basis for both the AWP and the related Quarterly Work Plans (QWP). They also provide the basis for the detailed budgeting required for the Annual Procurement Plans.

3.3.1 Preparation and approval of the AWP

The PMU is responsible for working with the Participating UN Organizations, the PPMUs and CIPs to prepare the AWP according to the schedule outlined below, ensuring the good quality of the plan according to the required format provided at Annex 3.1.

The PEB is responsible for the approval of the AWP, while the EG is responsible to approve the associated Fund request form which provides the basis for annual fund transfers from the MPTF-O to the Participating UN Organizations. The NIP, the Participating UN Organizations and any other party that requires an approved AWP for their own internal procedures are responsible to harmonize their own requirements with the overall review and approval process, ensuring that individual organization processes do not cause any delay to the overall Programme.

The Provincial People’s Committees (PPC) of the six pilot provinces are responsible to approve the annual plan for their province, which is prepared by the PPMU based on the overall Programme approved AWP, with agreement from the PMU, and submitted to the PPC by the provincial Department of Agriculture and Rural Development (DARD).
### Table: Key steps for the preparation of the AWP

<table>
<thead>
<tr>
<th>#</th>
<th>Description</th>
<th>Timing&lt;sup&gt;10&lt;/sup&gt;</th>
<th>Responsible</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td><strong>I. PREPARATION OF THE AWP</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>The PMU begins to work with the Participating UN Organizations to prepare the draft AWP, identifying provisional activity lines and budget allocations for the Participating UN Organizations, NIP, PPMUs and CIPs, using the format provided at Annex 3.1.</td>
<td>1-15 Sep</td>
<td>PMU, Participating UN Organizations</td>
</tr>
<tr>
<td>2</td>
<td>The NPD writes to the Participating UN Organizations, PPMUs and CIPs to share the draft AWP and provisional budget allocations, and requests them to complete their detailed plans for the activity lines for which they will be responsible.</td>
<td>15 Sep</td>
<td>NPD</td>
</tr>
<tr>
<td>3</td>
<td>The Participating UN Organizations, PMU, PPMUs and CIPs send their draft plans to the NPD, using the format provided at Annex 3.1.</td>
<td>01 Oct</td>
<td>PMU, Participating UN Organizations, PPMUs, CIPs</td>
</tr>
<tr>
<td>4</td>
<td>The PMU works with all partners individually and through the JCG to clarify and revise their draft plans and to prepare the consolidated draft AWP using the format provided at Annex 3.1. The consolidated plan will be shared with the Participating UN Organizations, PPMUs and CIPs. The Participating UN Organizations will provide comments on the draft AWP based on their internal review.</td>
<td>01-13 Oct</td>
<td>PMU, Participating UN Organizations, PPMUs, CIPs</td>
</tr>
<tr>
<td>5</td>
<td>The NPD sends the draft consolidated AWP to the PEB members and the MARD Taskforce. The draft Annual Programme Performance Report on the previous period should be sent together with the draft AWP (see Annex 9.4).</td>
<td>14 Oct</td>
<td>NPD</td>
</tr>
<tr>
<td></td>
<td><strong>II. REVIEW AND APPROVAL OF THE AWP</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>The PEB members and MARD Taskforce complete internal reviews of the draft AWP and each agency sends written comments to the NPD.</td>
<td>20 Oct</td>
<td>All PEB members</td>
</tr>
</tbody>
</table>

<sup>10</sup> The schedule follows the timing and steps set forth here, subject to any changes discussed in and agreed by the JCG.
### Workflow for PPC approval of PPMU annual plans (following approval of the AWP by the PEB)

<table>
<thead>
<tr>
<th>Step</th>
<th>Description</th>
<th>Dates</th>
<th>Responsible Party</th>
</tr>
</thead>
<tbody>
<tr>
<td>7.</td>
<td>The PMU works with all PEB members, MARD Taskforce and relevant implementing partners to review and address the comments from the PEB members. The PMU should prepare a table of how comments have been addressed in the revised draft AWP. Normally, a PEB meeting will be convened for the review and approval of the AWP. (N.B. Following approval of the overall AWP by the PEB, the provincial annual plan of each PPMU is approved by the PPC according to steps 12-14 below).</td>
<td>20-30 Oct</td>
<td>PEB members and PMU</td>
</tr>
<tr>
<td>8.</td>
<td>The NPD submits the AWP as approved by the PEB to the members of the EG, together with the Fund Request Form, and confirms the date of the annual EG meeting.</td>
<td>20 Nov</td>
<td>NPD</td>
</tr>
<tr>
<td>9.</td>
<td>Annual EG meeting reviews the approved AWP and approves the Fund Request Form with annual budget allocations for the Participating UN Organizations</td>
<td>Nov</td>
<td>MARD Minister/EG Chair, EG members, observers and staff in attendance.</td>
</tr>
<tr>
<td>10.</td>
<td>Following the EG meeting, the MARD Vice-Minister/PEB Chair makes the announcement on approval of the AWP.</td>
<td>15 Dec</td>
<td>MARD Vice-Minister</td>
</tr>
<tr>
<td>11.</td>
<td>The NPD sends the approval announcement and final AWP to all members of the EG and PEB, the MARD Taskforce, the Participating UN Organizations, PPMUs and CIPs. The fund request form signed by the MARD Minister based on the decision of the EG provides the basis and trigger for the MPTF-O to proceed with fund transfers to the Participating UN Organizations, subject to availability of funds. The official announcement of the MARD Vice-Minister to issue the AWP based on the approval of the PEB provides the basis for the NIP, PPMUs and CIPs to apply the plan.</td>
<td>Dec/Jan</td>
<td>MARD Minister, MARD Vice-Minister, NPD</td>
</tr>
</tbody>
</table>

**Workflow for PPC approval of PPMU annual plans (following approval of the AWP by the PEB)**

<table>
<thead>
<tr>
<th>Step</th>
<th>Description</th>
<th>Dates</th>
<th>Responsible Party</th>
</tr>
</thead>
<tbody>
<tr>
<td>12.</td>
<td>The NPD sends the approved AWP to the PPMUs in the six pilot provinces, together with clear information on the total amount and detailed breakdown of activities and funds in the AWP that are expected to be implemented by</td>
<td>30 Oct</td>
<td>NPD</td>
</tr>
</tbody>
</table>
13. The PPMU works with DARD for the submission of the PPMU annual work plan and budget to the PPC. The PMU reviews the proposed PPMU annual work plan and budget and provides written confirmation of no objection. Following this, the PPMU annual work plan and budget is submitted to the PPC for approval.

10 Nov

PMU, PPMUs, DARDs

14. The PPC or authorized agency provides feedback, suggestions and requests for clarification on the proposed PPMU annual work plan and budget.

20 Nov

PPC or authorized agency

15. The PPMU works with DARD, the PMU and other parties as necessary to address the feedback from the PPC. The PMU reviews any proposed changes and provides written confirmation of no objection prior to re-submission to the PPC.

30 Nov

PPMUs, DARDs, PMU

16. The PPC (or the agency authorized by the PPC) issues the decision to approve the PPMU annual work plan and budget. The PPC working together with DARD and the PMU is responsible to ensure integration of the approved PPMU plan into provincial planning and the allocation of agreed counterpart funds from provincial resources.

10 Dec

PPC or authorized agency

3.4 ANNUAL PROCUREMENT AND BIDDING PLANS

The PMU and each PPMU are responsible for preparing and seeking approval of Annual Procurement and Bidding Plans for the procurement of goods and services according to the requirements and approval processes by the competent authorities as specified in Chapter III (Articles 33-37) and Chapter 9 (Articles 73-74) of the Bidding Law (2013) and Chapter X (Articles 103-105) of Decree 63/2014/ND-CP dated 26 June 2014.

In parallel with the preparation and approval of the AWP, the PMU, Participating UN Organizations, PPMUs and CIPs should identify all activities requiring contractor selection activities for the procurement of goods or services, including individual consultant services, that need to be included in the Annual Procurement and Bidding Plans.

The Annual Procurement and Bidding Plan at the national level prepared by the PMU will be jointly prepared with FAO, UNDP and UNEP and the CIPs (excluding the PPMUs), and will cover all procurement activities to be directly executed by the FAO, UNDP or UNEP, as well as the procurement activities to be implemented by the PMU and CIPs (excluding the PPMUs), using the funds transferred to the PMU by FAO and
This Annual Procurement and Bidding Plan is consolidated by the PMU, reviewed by the NIP and approved by MARD, in accordance with existing legal regulations.

The Annual Procurement and Bidding Plan prepared by each PPMU will cover contractor selection activities to be undertaken by the PPMU using the ODA funds expected to be transferred from the PMU based on the AWP. The Annual Procurement and Bidding Plan prepared by each PPMU is reviewed by DARD and approved by the PPC or an agency authorized by the PPC, in accordance with existing legal regulations.

Submission and approval of the Annual Procurement and Bidding Plans should be done in a timely manner to avoid delays in Programme implementation. Once approved, these Annual Procurement and Bidding Plans provide the basis for other contractor selection activities according to the provisions in Section 4.3 and Section 4.4 of Chapter 4 and in Chapter 5 of this PIM.

3.5 QUARTERLY PLANNING AND BUDGETING

An approved and signed AWP provides the legal basis for developing a Quarterly Work Plan (QWP). Therefore, the QWP should correctly reflect and elaborate on the activities specified for the planning quarter in the AWP. The QWP breaks down the activities in the AWP into smaller steps to facilitate the identification of expected activities, targets and funding requirements for the coming quarter, to provide a basis for developing the detailed activity plans and schedules, detailed budgets, TORs and other supporting documents, and to provide a basis for ongoing monitoring of the Programme.

As with the AWP, the QWP must reflect all the activities that are to be implemented within the period that it covers. The QWP covers the activities of the NIP, the Participating UN Organizations, the PPMUs and the CIPs.

The QWP should be prepared using the format shown in Annex 3.2. The QWP is prepared according to the schedule outlined below in Section 3.5.1 of this Chapter, and signed by the NPD. The Participating UN Organizations are not required to approve the QWP. However, the QWP should be shared with the Participating UN Organizations for comments, and then provided to them for information, organization of technical assistance and monitoring purposes once finalized.

Provision of funds from the FAO and UNDP to the PMU for activities to be carried out by the PMU, the PPMUs and CIPs will be managed according to the UN’s Harmonized Agreement on Fund Transfers (HACT) Framework. Funding will be based on the submission by the PMU of a Funding Authorization and Certificate of Expenditures (FACE form), supported by the Cost Estimates by Activity, that is signed by the NPD and subject to approval by FAO or UNDP, respectively, as described under Section of this Chapter and Section 6.3.1 of Chapter 6 of this PIM. A single, harmonized format for the FACE Form and Cost Estimates by Activity will be applied by FAO and UNDP, however individual FACE Forms and related Cost Estimates by Activity will be submitted separately to FAO and UNDP for the respective fund requests. The PMU is responsible for working with the PPMUs and CIPs to prepare these documents.

3.5.1 Preparation of the QWP, FACE Form and Cost Estimates
The PMU works with the Participating UN Organizations, the PPMUs and CIPs to prepare the QWP according to the schedule outlined below, ensuring the good quality of the plan according to the format provided at Annex 3.2.

<table>
<thead>
<tr>
<th>#</th>
<th>Description</th>
<th>Timing(^{11})</th>
<th>Responsible</th>
</tr>
</thead>
<tbody>
<tr>
<td>I.</td>
<td><strong>PREPARATION OF THE QWP</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1.</td>
<td>The NPD writes to the PPMUs to remind them of the schedule for development of the QWP(^{12}).</td>
<td>5(^{th}) day of the 3(^{rd}) month of the preceding quarter</td>
<td>NPD</td>
</tr>
<tr>
<td>2.</td>
<td>The PPMUs send their draft QWP for the new quarter to the leader of the PMU and relevant sections in the PMU such as planning, accounting, procurement and communication in the format provided at Annex 3.2.</td>
<td>10(^{th}) day of the 3(^{rd}) month of the preceding quarter</td>
<td>PPMUs</td>
</tr>
<tr>
<td>3.</td>
<td>The PMU works with the Participating UN Organizations and PPMUs to revise and clarify their inputs and to prepare the draft consolidated QWP.</td>
<td>13(^{th}) – 18(^{th}) day of the 3(^{rd}) month of the preceding quarter</td>
<td>PMU, Participating UN Organizations, PPMUs</td>
</tr>
<tr>
<td>4.</td>
<td>The NPD assigns the planning section of the PMU to send the draft consolidated QWP to the Participating UN Organizations for comments.</td>
<td>The 18(^{th}) day of the 3(^{rd}) month of the preceding quarter.</td>
<td>NPD</td>
</tr>
<tr>
<td>5.</td>
<td>The Participating UN Organizations provide any comments on the draft consolidated QWP to the NPD (optional).</td>
<td>The 23(^{rd}) day of the 3(^{rd}) month of the preceding quarter</td>
<td>Participating UN Organizations</td>
</tr>
<tr>
<td>6.</td>
<td>The PMU exchanges ideas for the final time with the Participating UN Organizations and PPMUs to finalize the consolidated QWP.</td>
<td>By the end of the preceding quarter</td>
<td>PMU, Participating UN Organizations, PPMUs</td>
</tr>
<tr>
<td>7.</td>
<td>The NPD signs the final consolidated QWP and</td>
<td>1(^{st}) to 6(^{th}) day of</td>
<td>NPD</td>
</tr>
</tbody>
</table>

\(^{11}\)The schedule for development of the QWP follows the timing and steps set forth here, subject to any changes agreed by the JCG.

\(^{12}\) Normally, the CIPs prepare detailed AWPs which can be inserted directly into the relevant QWP with some minor adjustment to reflect implementation progress if necessary. However, in cases where sufficient detail on the activities of the CIPs is not available, then they will also be required to submit their inputs for consolidation by the PMU.
provides it to the planning section of the PMU. The planning section sends the signed QWP to the Participating UN Organizations, and the accounting section of the PPMUs and CIPs for information, implementation and monitoring purposes. 

<table>
<thead>
<tr>
<th>Step</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>8.</td>
<td>Each PPMU completes their quarterly work plan and budget based on the overall signed QWP. The PPMU Director approves the PPMU quarterly work plan and budget. The PPMU sends a copy of provincial QWP to the PMU for monitoring and technical assistance when necessary.</td>
</tr>
</tbody>
</table>

II. PREPARATION OF THE FACE FORM AND COST ESTIMATES

<table>
<thead>
<tr>
<th>Step</th>
<th>Description</th>
</tr>
</thead>
</table>
| 9.   | The PMU, PPMUs and CIPs prepare the following documents for activities under their responsibility, and submit them to the NPD:  
(i) The FACE Forms for the funds to be requested from FAO and UNDP (Annex 3.3);  
(ii) The related Cost Estimates per Activity (Annex 3.4);  
(iii) The Daily Expenditure Log Book;  
(iv) The Expenditure Report per Activity;  
(v) The Monthly Bank Reconciliation Form;  
(vi) The Quarterly Progress Report (see Section 9.4 of the PIM for further information). |

<table>
<thead>
<tr>
<th>Step</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>10.</td>
<td>The NPD signs the consolidated FACE Forms and submit them to FAO and UNDP respectively, together with the supporting documents, including the Cost Estimates for the quarter and the Daily Expenditure Log Book, Monthly Bank Reconciliation and Quarterly Progress Report for the previous quarter.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Step</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>11.</td>
<td>FAO and UNDP work with the PMU to address any questions or unclear issues in relation to the FACE Forms and supporting documents. The PMU follows up with the PPMUs and CIPs as needed.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Step</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>12.</td>
<td>The signed FACE forms will be considered as the clear basis and trigger for fund transfers from FAO and UNDP to the PMU, respectively, subject to availability of funds and to any requirements for minimum expenditure of previous tranches by the PMU, PPMUs and CIPs.</td>
</tr>
</tbody>
</table>

Target date for transfers: Within the 1st month of the quarter
3.6 AMENDMENTS OF PLANS AND BUDGETS

Amendments to approved plans and budgets may be required from time to time in order to improve efficiency and effectiveness of the Programme, to respond to changes in policies, standards and cost norms, to address major fluctuations in market prices or for other reasons.

The NIP, a Participating UN Organization or a PPMU or CIP may propose the revision of an approved plan and budget of the Programme. The partner that requests the budget revision must prepare a proposal for consideration.

Significant amendments to the Master Plan (Prodoc) and the quarterly FACE Form will require the same review and approval processes as their original approval, while other changes may follow a simpler approved process, as follows:

<table>
<thead>
<tr>
<th>Plan</th>
<th>Type of revision and approving authority</th>
</tr>
</thead>
<tbody>
<tr>
<td>Master Plan (Prodoc)</td>
<td>• Revisions will normally be addressed through the AWP.&lt;br&gt;• Significant revisions require approval of the EG and all signing parties to the Prodoc. If required, this would normally done at the annual EG meeting.</td>
</tr>
<tr>
<td>Overall AWP</td>
<td>• Any change of more than 25 per cent or more than USD 250,000 to the budget line for an individual Outcome per Participating UN Organization will require a formal revision of the plan by the EG and the PEB.&lt;br&gt;• Any change of less than 25 per cent and less than USD 250,000 to the budget line for an individual Outcome per Participating UN Organization may be approved by the PEB.</td>
</tr>
<tr>
<td>PPMU AWP</td>
<td>• Any change to the PPMU AWP will be subject to review and agreement by the PMU on a ‘no objection’ basis. Changes to the PPMU AWP are approved by the PPC or an agency authorized by the PPC.</td>
</tr>
<tr>
<td>FACE Form</td>
<td>• Any change of more than 25 per cent to the budget per Output will require consultation with the relevant Participating UN Organization and their confirmation in writing of no objection to the proposed change.&lt;br&gt;• Changes of less than 25 per cent to the budget line for an individual Output will require approval by the NPD.&lt;br&gt;• Other changes within an individual Output that do not exceed the thresholds set in the previous two bullet points may be made by the implementing partner responsible for that outcome are required to be reported in the subsequent Programme Quarterly Progress Report.</td>
</tr>
</tbody>
</table>

MARD and the NIP will be responsible for carrying out any required approval procedures according to the ODA regulations of the Government of Viet Nam.

Where revisions to the Annual Procurement and Bidding Plan are required, this will be undertaken by the PMU or PPMU according to the requirements specified in Chapter III.
(Articles 33-37) and Chapter 9 (Articles 73-74) of the Bidding Law (2013) and Chapter X (Articles 103-105) of Decree 63/2014/ND-CP dated 26 June 2014. The PMU and each PPMU or CIP is responsible to ensure that their Annual Procurement and Bidding Plans are aligned with the approved AWPs and signed QWPs.
CHAPTER 4. MOBILIZATION OF PROGRAMME PERSONNEL AND CONSULTANTS

4.1 CATEGORIES OF PERSONNEL MOBILIZED BY THE PROGRAMME

In addition to the Programme personnel assigned by the implementing partners, as identified in Chapter 2 of the PIM, a range of other positions will need to be mobilized to support the implementation of the Programme.

The plan for mobilization of programme personnel and related costs will be documented in the relevant approved AWPs and signed QWPs of the Programme.

*Personnel categories to be mobilized for the Programme*

<table>
<thead>
<tr>
<th>Category of personnel</th>
<th>Mobilized by</th>
<th>Recruitment process</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. National Programme administration support personnel</td>
<td>PMU or PPMU where they will be located (or by a Participating UN Organization (FAO(^{13}) or UNDP), depending on the outcome of the Procurement Micro-assessment as described in Section 5.1.4 of Chapter 5 of the PIM)</td>
<td>Section 4.2 of this Chapter (recruitment steps are described in Section 4.2.2)</td>
</tr>
<tr>
<td>2. National Programme consultants/experts</td>
<td>PMU, PPMU or CIP (or by a Participating UN Organization (FAO(^{14}) or UNDP), depending on the outcome of the Procurement Micro-assessment as described in Section 5.1.4 of Chapter 5 of the PIM)</td>
<td>Section 4.2 of this Chapter (mobilization steps are described in Section 4.2.3)</td>
</tr>
<tr>
<td>3. International Programme consultants/experts</td>
<td>Participating UN Organization (based on the request of the NPD)</td>
<td>Section 4.3 of this Chapter</td>
</tr>
<tr>
<td>4. Staff or consultants mobilized by the Participating UN Organizations and funded from their direct support costs i.e. General Management Support (GMS) or Other Direct Costs (ODC)</td>
<td>Participating UN Organization</td>
<td>Regulations and procedures of the Participating UN Organization</td>
</tr>
</tbody>
</table>

\(^{13}\)In case the Procurement Micro-assessment returns a risk finding of high or significant, FAO may still consider transferring funds to the PMU for mobilization of national Programme administration support personnel.

\(^{14}\)In case the Procurement Micro-assessment returns a risk finding of high or significant, FAO may still consider transferring funds to the PMU for mobilization of individual national Programme consultants/experts.
Programme administration support personnel provide Programme administration support and are stationed at the PMU or a PPMU (for example, Coordinator, Accountant, Administrative Assistant, Translator/Interpreter, etc.).

Programme consultants/experts include short-term, long-term or output-based positions. According to the national Bidding Law, Programme consultants/experts are also defined as “individual consulting service contractors”.

Long-term positions are positions requiring full-time and continuous inputs for a period of six months or more.

Short-term positions are positions requiring full-time and continuous inputs for a period of less than six months.

Output-based positions are consulting positions requiring either full-time or part-time work, at either the PMU, a PPMU or elsewhere, whose remuneration is based on the delivery of a specific product without the need for full-time arrangements as in the case of the above two personnel categories.

The mobilization of Programme consultants/experts is considered to be a procurement activity of the Programme, and needs to be included in the approved Annual Procurement and Bidding Plan prepared by the PMU or the respective PPMU.

4.2 MOBILIZATION OF NATIONAL PROGRAMME PERSONNEL BY THE PMU, PPMUs AND CIPs

4.2.1 Principles for mobilization of national Programme personnel

Mobilization and contracting of national Programme administration support personnel and national consultants/experts by the PMU, PPMUs and CIPs must comply with the following principles:

- **Competition** - The selection of personnel must rely on broad-based efforts to search for the most qualified candidates and on their assessment against the TOR.

- **Openness and transparency** - During the mobilization process, all candidates must be equally provided with full information, including very clear selection criteria.

- **Information sharing** - The agencies that mobilize Programme personnel must closely consult and communicate with related parties during the process of mobilizing and administering the Programme personnel. For example, the NIP consults and communicates with the related Participating UN Organization, and the PPMUs and CIPs consult and communicate with the PMU.

- **Compliance**
  a) Mobilization and contracting of Programme personnel will apply the relevant provisions of the Labour Code, the Bidding Law (national Programme consultants/experts only) and this PIM. The recruitment or procurement decisions for these personnel will be made in the name of the PMU or the relevant PPMU or CIP.

  b) Mobilization of national Programme consultants/experts by the national implementing partners, including the PMU, the PPMUs, and CIPs, is defined
as a procurement activity of the Programme. The transfer to national implementing partners of authority and corresponding funds for procurement in order to mobilize national Programme consultants/experts utilising the Programme resources transferred from the MPTF-O to FAO and to UNDP will be determined based on the results of the micro-assessment of the NIP and PMU on procurement, according to the scenarios outlined in the Table in Section 5.1.4 of Chapter 5 of the PIM.

c) For each case of mobilization, the PMU, PPMUs and CIPs must consistently apply the relevant regulations, procedures and contract formats that are specified in this PIM and in the related regulations and guidelines. The application of alternative regulations, procedures and contract formats is not permitted.

d) The remuneration rates and other expenses for national Programme personnel must not exceed the prevailing UN cost norms for Viet Nam. The total remuneration of each individual mobilized for the Programme must be specified in gross terms and include information on social security costs, social insurance, medical insurance and taxes (if any).

National Programme personnel mobilized by the Programme and paid from Programme funds should not be currently employed as Government officers in Viet Nam. In case the local labour market cannot provide national Programme administration support personnel or national consultants/experts the qualifications required by the Programme, Government officers may be recruited as national consultants/experts or Programme administration support personnel provided that:

- They meet the qualifications as outlined in the TORs;
- They have a release letter issued by their official employer; and
- The relevant Participating UN Organization agrees to their recruitment or contracting.

### 4.2.2 Key steps for recruitment of national Programme administration support personnel

<table>
<thead>
<tr>
<th>Step</th>
<th>Description</th>
<th>Responsible</th>
</tr>
</thead>
</table>
| 1. Finalizing the TOR for the position | For approved positions, the PMU/PPMU/CIP completes the required documents as follows:  
- Position TOR using the format shown in Annex 4.1
- Scoring sheet for assessment of candidates, using the standards and requirements identified in the TOR
- Proposed remuneration based on the current UN cost norms
- Position vacancy notice  
These are shared with the PMU (for PPMU or CIP positions) and with the CTA of the Programme and the Participating UN Organization for review and comments prior to PMU/PPMU/CIP, relevant Participating UN Organization | PMU/PPMU/CIP, relevant Participating UN Organization |
finalization.

Any subsequent proposed changes to the TOR must be shared with the PMU (for PPMU or CIP positions) and with the CTA of the Programme and the Participating UN Organization for review and comments prior to finalization.

2. Advertising the position

For the PMU and the CIPs (excluding PPMUs), each vacancy for Programme administration support personnel must be publicly advertised in at least three successive issues of the following newspapers and websites:

- Labour Newspaper
- A relevant local or sectoral newspaper

For Programme administration support personnel positions in the PPMUs, all positions are to be advertised in at least three successive issues of the most widely circulated provincial newspaper.

All positions should be posted on local job searching websites. They may also be posted on the UN Website (the Participating UN Organization is responsible for this). Identified potential candidates may also be invited to apply.

The closing date for applications will be at least 10 working days from the date of posting. All applications received by the closing date will be recorded and considered for the position against the specified standards and requirements in the TOR.

3. Setting up the Programme Recruitment Panel (PRP)

The PMU/PPMU/CIP establishes the PRP, clearly indicating the context, purpose, composition, official titles as well as the tasks and authority of the PRP and each of its members.

The leader of the PMU/PPMU/CIP or another authorized person chairs the PRP. The PRP must have at least three members, of which at least one should be female, where possible.

The PMU will invite UNDP to participate in their PRPs, and the PPMUs and CIPs will invite the PMU to participate. UNDP or the PMU are responsible to respond within five working days to confirm participation or inform that they will not be available.

4. Preparing the short list of candidates

Based on the standards and requirements established in the TOR, the PRP reviews the applications from all candidates, and prepares a short list of the most qualified candidates (normally this should include at least three applicants and should preferably include both male and female candidates). This result is reflected in short-listing minutes prepared by
the Panel.

In case less than three candidates can be identified for the short-list, the PRP must indicate this clearly in the short-listing minutes. The PMU/PPMU/CIP then decides either to continue the selection process or postpone it in order to identify additional short-listed candidates (either by selecting more candidates from the submitted applications in cases where additional candidates are found to meet the required standards, or by re-advertising the position). The PMU and UNDP will be informed of this decision.

<table>
<thead>
<tr>
<th>5. Selecting the best candidate</th>
<th>The PRP examines the qualifications and work experiences of each candidate on the short-list and scores these using the agreed scoring sheet.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>• An interview and a written test on required professional competencies will be organized. No English test is required if a candidate has written proof that his/her English proficiency meets the requirements specified in the TOR. However, in the case of recruiting a translator/interpreter, the candidates must take a written test at a reputed English training centre designated by the Participating UN Organization.</td>
</tr>
<tr>
<td></td>
<td>• Each short-listed candidate will be interviewed by the PRP. Interviews may be conducted in person or using phone or an internet-based videoconferencing tool. Each PRP member will independently score each candidate according to the criteria specified in the Position TOR.</td>
</tr>
<tr>
<td></td>
<td>• A reference check will be organized prior to making any offer of a position to the candidate.</td>
</tr>
</tbody>
</table>

The PRP prepares the minutes on the interview and test results and proposes the recommended candidate, with reasons for the selection. Where more than one candidate is found to be suitable, the candidates should be ranked. The minutes are submitted to the PMU/PPMU/CIP Leader.

Candidates needing to travel from a distant place to participate in the interview and test may be reimbursed for their accommodation and travel costs from the Programme budget, according to the relevant cost norms.

| 6. Making a recruitment decision | Within five working days from the date that the PRP submits its PRP selection minutes and recommended candidate or candidates, the PMU/PPMU/CIP Leader makes a decision on recruitment. In case they decide to recruit a candidate other than the first-ranked candidate, the rationale for this decision is submitted to the PMU/PPMU/CIP Leader. |
7. Notifying the selected candidate
Within three working days from the date of the recruitment decision, the PMU/PPMU/CIP Leader will notify the selected candidate of the decision in writing through a letter of offer.

8. Negotiating with the selected candidate
Based on the letter of offer to the candidate, the PMU/PPMU/CIP Leader will discuss and reach agreement with the candidate on the working conditions and remuneration within the cost norms applied by the UN system in Viet Nam for that level. The format for the contract is provided in Annex 4.3.

This contract negotiation (whether agreement is reached or not) must be reflected in a contract negotiation minutes signed by both parties. In case agreement is not reached with the selected candidate, the PMU/PPMU/CIP Leader may take the next candidate in the rating list (if suitable) or repeat the recruitment process.

9. Contract finalization and signing
After accepting the offer, the candidate must submit a Health Statement using the format as shown in Annex 4.2 in the case of a short-term contract, or a Health Certificate granted by a competent Health Authority in the case of a long-term contract.

The Labour Contract is prepared, using the format as shown in Annex 4.3. The TOR for the post is an integral part of this contract.

All Labour Contracts applied for Programme Administration Support Personnel will be fixed term contracts. The contract term will be for the full period required (for periods less than 12 months), or for an initial 12-month period (for positions required for 12 months or more).

The PMU/PPMU/CIP leader and the candidate sign the contract, representing official acceptance of the offer and recruitment of the candidate.

### 4.2.3 Key steps for the contractor selection process for mobilization of national consultants/experts

<table>
<thead>
<tr>
<th>Step</th>
<th>Description</th>
<th>Responsible</th>
</tr>
</thead>
</table>
| 1. Finalizing the TOR for the | For approved positions that are included in the relevant Annual Procurement and Bidding Plan, the PMU/PPMU/CIP completes the required documents as follows:  
• Position TOR using the format shown in Annex 4.1 | PMU/PPMU/CIP, relevant Participating UN Organization |
<table>
<thead>
<tr>
<th>position</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Scoring sheet for assessment of candidates, using the standards and requirements identified in the TOR</td>
</tr>
<tr>
<td>• Proposed remuneration based on the current UN cost norms</td>
</tr>
<tr>
<td>• Position vacancy notice</td>
</tr>
</tbody>
</table>

These are shared with the PMU (for PPMU or CIP positions) and with the CTA of the Programme and the Participating UN Organization for review and comments prior to finalization.

The position TOR and related documents and their appraisal and approval should fully reflect the requirements specified in Article 42 of Decree 63/2014/ND-CP.

The position TOR are required to be approved by the NIP/CIP before proceeding to the next step.

Any subsequent proposed changes to the TOR must be shared with the PMU (for PPMU or CIP positions) and with the CTA of the Programme and the Participating UN Organization for review and comments prior to finalization.

<table>
<thead>
<tr>
<th>2. Advertising the position</th>
</tr>
</thead>
<tbody>
<tr>
<td>For the PMU, each vacancy must be publicly advertised in at least three mass media newspapers in three successive issues, including the following newspapers and websites:</td>
</tr>
</tbody>
</table>

*For consultants carrying out administration support tasks:*

- Labour Newspaper
- A relevant local or sectoral newspaper

*For Programme consultants/experts:*

- The Bidding Newspaper;
- The bidding webpage of the MPI at www.mpi.gov.vn.

For provincial positions, all positions are to be advertised in at least three consecutive issues of the most widely circulated provincial newspaper.

All positions should be posted on local job searching websites. They may also be posted on the UN Website (the Participating UN Organization is responsible for this). Identified potential candidates may also be invited to apply.

The closing date for applications will be at least 10 working days from the date of posting. All applications received by the closing date will be recorded and considered for the position against the specified standards and requirements in the TOR.

<table>
<thead>
<tr>
<th>3. Setting</th>
</tr>
</thead>
<tbody>
<tr>
<td>The PMU/PPMU/CIP establishes the PRP, clearly indicating</td>
</tr>
</tbody>
</table>

PMU/PPMU/CIP
### Programme Review Panel (PRP)

- **Up the Programme Review Panel (PRP)**

  The context, purpose, composition, official titles as well as the tasks and authority of the PRP and each of its members.

  The PMU/PPMU/CIP Leader or another authorized person chairs the PRP. The PRP must have at least three members, of which at least one should be female.

  The PMU will invite UNDP to participate in their PRPs, and the PPMUs or CIPs will invite the PMU to participate. UNDP or the PMU are responsible to respond within five working days to confirm participation or inform that they will not be available.

### 4. Preparing the short list of candidates

- **Based on the standards and requirements established in the TOR, the PRP reviews the applications from all candidates, and prepares a short list of the most qualified candidates (normally this should include at least three applicants and should include both male and female candidates). This result is reflected in short-listing minutes prepared by the Panel.**

  The short-listing minutes are required to be approved by the NIP/CIP before proceeding to the next step. The short-listing is to be conducted in line with the requirements specified in Article 42 of Decree 63/2014/ND-CP.

  In case less than three candidates can be identified for the short-list, the PRP must indicate this clearly in the short-listing minutes. The PMU/PPMU/CIP then decides either to continue the selection process or postpone it in order to identify additional short-listed candidates (either by selecting more candidates from the submitted applications in cases where additional candidates are found to meet the required standards, or by re-advertising the position). The PMU and UNDP will be informed of this decision.

### 5. Completing the bid evaluation

- **The PRP examines the qualifications and work experiences of each candidate on the short-list and scores these using the agreed scoring sheet.**

  - Interviews may be organized if necessary. Interviews may be conducted in person or using phone or an internet-based videoconferencing tool.

  - A reference check will be organized prior to making any offer of a position to the candidate.

  The PRP prepares the minutes on the bid evaluation report and proposes the recommended candidate, with reasons for the selection. Where more than one candidate is found to be suitable, the candidates should be ranked. The minutes are submitted to the PMU/PPMU/CIP Leader.

Candidates needing to travel from a distant place to
participate in the interview and test may be reimbursed for their accommodation and travel costs from the Programme budget, according to the relevant cost norms.

| 6. Approval of the bid evaluation report | Within five working days from the date that the PRP submits its PRP selection minutes and recommended candidate or candidates, the PMU/PPMU/CIP Leader makes a decision on the bid evaluation minutes. The evaluation of candidates and approval of the bid evaluation minutes are to be conducted in line with the requirements specified in Article 43 of Decree 63/2014/ND-CP. In case they decide to select a candidate other than the first-ranked candidate, the rationale for this decision will need to be documented in the PRP selection minutes. The bid evaluation report is required to be approved by the NIP/CIP before proceeding to the next step. | PMU/PPMU/CIP Leader |

| 7. Negotiating with the selected candidate | The PMU/PPMU/CIP Leader or their assigned staff will conduct the contract negotiation with the selected candidate on the working conditions and remuneration for the contract within the cost norms applied by the UN system in Viet Nam for that level. The format for the contract is provided in Annex 4.3. This contract negotiation (whether agreement is reached or not) must be reflected in a contract negotiation minutes signed by both parties. In case agreement is not reached with the selected candidate, the PMU/PPMU/CIP Leader may take the next candidate in the rating list in the bid evaluation report (if suitable) or repeat the contractor selection process. | PMU/PPMU/CIP Leader |

| 8. Contract finalization and signing | Once agreement is reached between the PMU/PPMU/CIP and the selected candidate, the PMU/PPMU/CIP Leader issues the approval decision and the Contract for Consulting Services is prepared, using the format as shown in Annex 4.3. The TOR for the post is an integral part of this contract. The candidate must submit a Health Statement using the format as shown in Annex 4.2 in the case of a short-term contract, or a Health Certificate granted by a competent Health Authority in the case of a long-term contract. The PMU/PPMU/CIP leader and the candidate sign the contract, representing official acceptance of the offer and mobilization of the candidate. | PMU/PPMU/CIP Leader |

4.2.4 Supervision of personnel and revising, amending and terminating the labour contract or contract for individual consulting services
The PMU, PPMU or CIP will be the primary administering body for the Programme administration support person or Programme consultant/expert with whom they sign contracts. The PMU, PPMU or CIP will designate an individual to supervise each administration support person or Programme consultant/expert that they mobilize.

The Labour Contract or Contract for Consulting Services may be revised, amended or terminated based on its binding terms as well as on the relevant provisions of Vietnamese law governing the procedures for the revision, amendment of labour contracts and economic contracts.

Extension of contracts will be carried out based on the approved AWP and signed QWP and the performance assessment of the personnel. The format for amendment of the Labour Contract is provided in Annex 4.5.

A Labour Contract may be terminated by either party at any time by informing the other party, in writing, of their intention at least thirty days in advance.

A Contract for Consulting Services may be terminated at any time if a serious violation of the Contract is committed by the other party and cannot be resolved by the two parties following mutual consultations. The termination of the Contract for Consulting Services follows the relevant provisions of Vietnamese law governing the signing of economic contracts and the binding terms of the contract signed by both parties.

### 4.2.5 Paying salaries, allowances and other expenses to the incumbent

The PMU/PPMU/CIP pays salaries and related expenses to Programme administration support personnel as follows:

- The incumbent is paid directly from Programme funds, however the PMU, PPMU or CIP retains the personal income tax for tax payment according to national law.

- Salary payments are made at the end of each working month, based on the workday and leave monitoring table maintained for the personnel.

The PMU, PPMU or CIP makes payments to Programme consultants/experts as follows:

- The incumbent is paid directly from Programme funds in accordance with relevant provisions in the Contract for Consulting Services, however the PMU, PPMU or CIP will retain the personal income tax amount for tax payment according to national law.

- Before signing payment vouchers for the incumbent or liquidating the Contract for Consulting Services, the leader of the PMU, PPMU or CIP must receive and accept all reports and other outputs from the incumbent according to the terms of the Contract and the TOR.

The PMU, PPMU or CIP pays the travel costs for Programme personnel from Programme funds, in accordance with the signed QWP, as follows:

- The incumbent will be entitled to reimbursement of travel costs according to the prevailing UN Cost Norms when he or she travels on mission to provinces outside of the province where his or her official place of work is located (for longer than ten hours) for approved Programme travel.
• The incumbent will also be entitled to reimbursement of travel costs according to the prevailing UN Cost Norms when he or she travels on mission within the same province but more than 20 kilometres away from his or her official place of work (for longer than ten hours) for approved Programme travel. The PMU will propose appropriate cost norms for reimbursing staff in this case.

• Transport costs for approved Programme travel to locations more than 20 kilometres away from the incumbent’s official place of work using the incumbent’s personal vehicle may also be reimbursed according to the prevailing UN cost norms and any specific provisions issued by the NPD.

• Before travelling, the incumbent completes a Travel Authorization (see Annex 8.1 for the format) and submits it to the leader of the PMU, PPMU or CIP for approval. An advance payment of up to eighty per cent of the estimated total cost may be made based on the prevailing UN cost norms or other cost norms approved by the Programme. These expenses are charged to the related activities specified in the budget of the AWP or QWP.

• Upon return from the mission, the traveller submits the Travel Authorization form and a Field Mission Report to the leader of the PMU, PPMU or CIP for payment of the remaining entitlement or for final settlement of the mission. The requirement for submission of a Field Mission Report may, however, be waived in case that the person takes part in a Programme event that produces corresponding minutes or a report.

• All travel expenses are reported in the subsequent FACE form and the mission outcomes are reflected in the corresponding Programme Quarterly Progress Report (see Section 9.4.1.1 for more detailed information).

4.2.6 Exceptions to the process for mobilizing national Programme personnel

Providing the micro-assessment for procurement component returns a result of low or medium risk, the leader of the PMU, PPMU or CIP may decide to proceed with direct recruitment of a required position without the need to go through the above steps, provided that the signed QWP has adequate funding and the contracted value of the position does not exceed the equivalent in VND of USD 10,000. However, the PMU/PPMU/CIP must properly document this decision in the subsequent Programme Quarterly Progress Report. For such cases, the mobilization of the national Programme personnel may apply the procedure of direct appointment of contractor by the PMU, PPMUs and CIPs, according to the steps outlined in Section 4.2.6.1 below. Where the micro-assessment for procurement component returns a result of low or medium risk, any mobilization activity for national consultants/experts of which the contracted value is more than the equivalent in VND of USD 10,000, the recruitment process must still follow the steps outlined in Section 4.2.3 above.

In cases where the micro-assessment for procurement component returns a result of significant risk, the PMU/PPMU/CIP Leader may decide to proceed with direct recruitment of a required position without the need to go through the above steps, provided that the signed QWP has adequate funding and the contracted value of the position does not exceed the equivalent in VND of USD 5,000. However, the
PMU/PPMU/CIP must properly document this decision in the subsequent Programme Quarterly Progress Report. For such cases, the mobilization of the national Programme personnel may apply the procedure of direct appointment of contractor by the PMU, PPMUs and CIPs, according to the steps outlined in Section 4.2.6.1 below. Where the micro-assessment for procurement component returns a result of significant risk, any mobilization activity for national consultants/experts of which the contracted value is more than the equivalent in VND of USD 5,000, the recruitment process must still follow the steps outlined in Section 4.2.3 above.

In cases where the micro-assessment for procurement component returns a result of high risk, all procurement, including procurement for mobilization of national Programme personnel, will be conducted by FAO and UNDP directly, rather than by the national implementing partners.

It should be noted that procurement of any national expert/consultant, regardless of the contract value or selection method, must be included in the approved in the Annual Procurement and Bidding plan before implementation.

For mobilization of individual national consultants such as short-term trainers for services commonly available in the relevant marketplace, with a value of less than VND 20,000,000, procurement may be carried out directly by the head of the PMU, PPMU or CIP in line with the provisions of Item 3(a) and 3(b) of Article 32 of Circular 68/2012/TT-BTC. The head of the PMU, PPMU or CIP will bear responsibility for the procurement decision, and is required to ensure adequate legal documentation including invoices and vouchers according to the requirements of Vietnamese law.

### 4.2.6.1 Steps to be undertaken for direct recruitment

<table>
<thead>
<tr>
<th>Step</th>
<th>Description</th>
<th>Responsible</th>
</tr>
</thead>
</table>
| **1. Finalizing the TOR for the position** | For approved positions where there is an urgent need and the contracted value does not exceed the amounts specified in Section 4.2.6 above (i.e. the VND equivalent of USD 10,000 where the Procurement Micro-assessment returns a finding of low or medium risk, and the VND equivalent of USD 5,000 where the Procurement Micro-assessment returns a finding of significant risk), the PMU/PPMU/CIP completes the required documents as follows:  
  - Position TOR using the format shown in Annex 4.1  
  - Proposed remuneration based on the current UN cost norms  
  These are shared with the PMU (for PPMU or CIP positions) and with CTA of the Programme and the Participating UN Organization for review and comments prior to finalization, indicating that direct recruitment is proposed.  
  Any subsequent proposed changes to the TOR must be shared with the PMU (for PPMU or CIP positions) and with the CTA of the Programme and the Participating UN Organization | PMU/PPMU/CIP Relevant Participating UN Organization |
<table>
<thead>
<tr>
<th><strong>Organization for review and comments prior to finalization.</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>2. Identifying a suitable candidate</strong></td>
</tr>
</tbody>
</table>
| Based on the standards and requirements established in the TOR, a suitable candidate will be identified by the leader of the PMU/PPMU/CIP.  
The justification on relevance for direct recruitment should be documented, using the note-to-file template provided in Annex 4.6. |
| **PMU/PPMU/CIP** |
| **3. Making a recruitment decision** |
| The leader of the PMU/PPMU/CIP makes a decision on recruitment. |
| **PMU/PPMU/CIP** |
| **4. Notifying the selected candidate** |
| Within three working days from the date of the recruitment decision, the leader of the PMU/PPMU/CIP will notify the selected candidate of the decision in writing through a letter of offer. |
| **PMU/PPMU/CIP** |
| **5. Negotiating with the selected candidate** |
| Based on the letter of offer to the candidate, the leader of the PMU/PPMU/CIP will discuss and reach agreement with the candidate on the working conditions and remuneration within the cost norms applied by the UN system in Viet Nam for that level. |
| **PMU/PPMU/CIP** |
| **6. Contract finalization and signing** |
| Once agreement is reached between the PMU/PPMU/CIP and the selected candidate, the leader of the PMU/PPMU/CIP issues the approval decision and the Contract for Consulting Services is prepared, using the format as shown in Annex 4.3. The TOR for the post is an integral part of this contract.  
After accepting the offer, the candidate must submit a Health Statement using the format as shown in Annex 4.2 in the case of a short-term contract, or a Health Certificate granted by a competent Health Authority in the case of a long-term contract.  
All Labour Contracts applied for Programme Administration Support Personnel will be fixed term contracts. The contract term will be for the full period required (for periods less than 12 months), or for an initial 12-month period (for positions required for 12 months or more).  
The leader of the PMU/PPMU/CIP and the candidate sign the contract, representing official acceptance of the offer and recruitment of the candidate. |
| **PMU/PPMU/CIP** |
| **7. Justification of the recruitment** |
| Justification for the decision to apply direct appointment will be included in the subsequent Programme Quarterly Progress Report. |
| **PMU/PPMU/CIP Leader** |
4.3 MOBILIZATION OF INTERNATIONAL PROGRAMME PERSONNEL BASED ON THE REQUEST OF THE NPD

4.3.1 Principles for mobilization of international Programme personnel

Where the NIP identifies the need for international consultants/experts to support the implementation of the Programme, the NPD will request the relevant Participating UN Organizations to mobilize these personnel. The PMU is responsible to ensure that these positions are included in its approved Annual Procurement and Bidding Plan.

Mobilization will be carried out based on the approved AWP and signed QWP, and will follow the regulations and procedures of the Participating UN Organization. TOR for these positions will be shared with the NPD for review and agreement prior to approval.

The international Programme consultants/experts mobilized by a Participating UN Organization based on the request of the NPD may have the status of staff or contractors of the Participating UN Organization, depending on the specific role and inputs required and the relevant contracting modality applied by the Participating UN Organization.

The principles and steps described in this section do not apply to national or international personnel mobilized by the Participating UN Organizations as part of their direct support costs (i.e. General Management Support (GMS), or Other Direct Costs (ODC) as described in Section 3.1.3 of Chapter 3 of this PIM). Mobilization of those personnel is carried out according to the regulations and procedures of the respective Participating UN Organization.

4.3.2 Key steps for mobilization of international Programme personnel based on the request of the NPD

<table>
<thead>
<tr>
<th>Step</th>
<th>Description</th>
<th>Responsible</th>
</tr>
</thead>
</table>
| 1. Finalizing the TOR for the position | Based on the agreed request and attached proposed TOR or other information from the NPD, and the approved AWP and signed QWP, the Participating UN Organization works with the PMU to finalize the required documents as follows:   
  - Position TOR using the format applied by the Participating UN Organization   
  - Scoring sheet for assessment of candidates, using the standards and requirements identified in the TOR   
  - Position vacancy notice  
  The draft TOR will be shared with the NPD and the international Chief Technical Advisor (CTA) of the Programme.  
  The final TOR should be agreed by both the NPD and the Participating UN Organization.  
  Any subsequent proposed changes to the TOR must be shared with the NPD and the international Chief Technical Advisor | PMU, relevant Participating UN Organization, NPD |
(CTA) of the Programme.

The proposed remuneration for the contract will be based on the approved budget and the norms or rates applied by the Participating UN Organization.

2. Undertaking the selection process

The Participating UN Organization undertakes the recruitment actions in accordance with its own regulations and procedures.

The NPD will be invited to participate in the selection process as a member of the panel (for positions that are not designated as a UN staff), or as an observer (for positions that are designated as a UN staff). In either case, the NPD will respond to this invitation within five working days to either confirm attendance or that he or she will not participate.

3. Notifying the outcome of the mobilization process to the PMU

The Participating UN Organization will provide written notification of the selection of the international Programme consultant/expert to the NPD once the contract has been signed, and will request the NPD to work together with the Participating UN Organization in supervising the performance of the contractor and giving support to him or her during the implementation of the contract.

4.3.3 Supervision of personnel and revising, amending and terminating the contract for international Programme personnel

The Participating UN Organization will be the primary supervising and administering body for each international Programme consultant/expert with whom they sign a contract.

In cases where this person will be based at the PMU, the Participating UN Organization and the NPD will agree in writing on the approach to joint supervision, reporting lines and performance assessment of the consultant/expert prior to mobilization of the contract holder. Feedback in writing from the NPD should be considered as part of any performance appraisal of the incumbent by the Participating UN Organization.

The contract with the consultant/expert may be revised, adjusted and terminated based on its binding terms and the UN’s regulations governing the procedures for the revision, adjustment and termination of contracts. In such cases the Participating UN Organization will provide written advice to the NPD.

4.3.4 Paying salaries, allowances and other expenses to the incumbent

The Participating UN Organization pays salaries and related expenses to the incumbent in accordance with its own procedures.

The Participating UN Organization is not responsible for the payment of taxes on the remuneration nor is it responsible for the reimbursement of taxes paid by the contract holder in respect of the remuneration received under the contract. The payment of such taxes is the sole responsibility of the individual contract holder.
For travel costs that are not already specified and included in the contract and paid directly by the Participating UN Organization, the PMU will pay travel costs to the incumbent for approved Programme travel in accordance with relevant provisions and with the approved travel plan, in the same way as that applied to national Programme personnel as described in Section 4.2.4 of this Chapter.

4.3.5 Certification of international consultants/experts working for ODA-funded Programmes

The PMU is responsible to work with the competent Government of Viet Nam authorities to complete any the procedures that may be required for the certification of international consultants/experts that have been recruited to work for the Programme, in accordance with the existing regulations of the Vietnamese Government (Regulations on Foreign Consultants/Experts Working for ODA-Funded Programmes/Projects issued together with Decision 119/QD-TTg dated 1 October 2009 and relevant implementation guidelines).
CHAPTER 5. PROCUREMENT OF GOODS, WORKS AND CONTRACTUAL SERVICES

5.1 GENERAL REGULATIONS

5.1.1 Scope of application

This Chapter applies to procurement and contracting activities for goods, works and contractual services\textsuperscript{15} that are not provided by individual contractors, including both local and international contractors, that are funded from Programme resources from the UN-REDD Viet Nam Phase II Multi-Partner Trust Fund. Procurement activities of the Programme may be carried out by the PMU, a Participating UN Organization, or a PPMU or CIP, taking into account the provisions outlined in this Chapter and the associated Annexes.

According to the Bidding Law of Viet Nam (2013):

- \textit{International selection of contractors} means selection of contractors in which both foreign and domestic tenderers and investors may participate.
- \textit{Domestic selection of contractors} means selection of contractors in which only domestic tenderers and investors may participate.

Mobilization of consulting services from individual contractors (i.e. national and international Programme consultants/experts) is addressed in Chapter 4 of this PIM.

5.1.2 Planning for procurement activities

The Annual Work Plan (AWP) as described in Section 3.3 of Chapter 3 of this PIM provides a key overall basis for procurement activities by all partners within the relevant year, and should clearly indicate which implementing partner will carry out each procurement activity, taking into account the provisions outlined in Section 5.1.3 and 5.1.4 of this Chapter.

The PMU and the Participating UN Organizations will prepare one joint Annual Procurement and Bidding Plan, as described in Section 3.4 of Chapter 3 of this PIM. This joint plan will cover all procurement activities to be undertaken by each of these implementing partners, with the exception of procurements to be undertaken by the Participating UN Organizations as part of their direct support costs (i.e. General Management Support (GMS) (of 7 per cent), or Other Direct Costs (ODC) (up to 7 per cent) as described in Section 3.1.3 of Chapter 3 of this PIM). The PMU is responsible to ensure that procurement activities to be undertaken by CIPs (apart from the PPMUs) are included within this joint plan.

Each PPMU is required to prepare an Annual Procurement and Bidding Plan for approval by the Provincial People’s Committee, as described in Section 3.4 of Chapter 3 of this PIM.

\textsuperscript{15} As clarified in the table at Annex 2.6, the sub-contracting of PPMUs and CIPs using the Letter of Agreement (LOA) format provided in Annex 2.5 is not a procurement activity, and is therefore not included within the scope of this Chapter. CIP sub-contracts applying the LOA format are addressed under Section 6.4.2 of Chapter 6 of the PIM.
If a procurement activity is required that is not yet reflected in the relevant approved Annual Procurement and Bidding Plan, it will be necessary to undertake the steps for formal amendment of the Annual Procurement and Bidding Plan as specified in Section 3.6 of Chapter 3 of this PIM.

5.1.3 Specific requirements of the Participating UN Organizations

Participating UN Organizations may have specific rules and procedures relating to procurement activities that apply to the funds for which they are responsible. In particular:

- The Participating UN Organizations may maintain lists specifying types of goods that may not be procured locally. Each Participating UN Organization will provide relevant information on this to the PMU in accordance with their policies and regulations.

- The transfer to national implementing partners of authority and corresponding funds for procurement of goods, works and services from companies and entities utilising the Programme resources transferred from the MPTF-O to FAO and to UNDP will be determined based on the results of the micro-assessment of the NIP and PMU on procurement, according to the scenarios outlined in the Table in Section 5.1.4 of this Chapter.

- Transfer of ownership of assets purchased by FAO using Programme funds will not take place until the conclusion of the Programme, in accordance with FAO’s rules and procedures.

Attention should be paid during the development (or modification if necessary) of the AWP, the Annual Procurement and Bidding Plan, and the QWP to ensure that these clearly indicate which Participating UN Organisation or national implementing partner will be responsible for carrying out each expected procurement activity, in line with the specific requirements described above and the scenarios and procedures foreseen in the table in 5.1.4 below.

5.1.4 Procurement by PMU, PPMUs and CIPs using Programme resources transferred from FAO or UNDP to the PMU

As described in Section 6.2 of Chapter 6 of this PIM, assessing the financial management capacity of the NIP (also called a micro-assessment) is a tool of the HACT Framework for assessment of the financial management capacity of the NIP as a basis for capacity strengthening as well as identifying a suitable cash transfer modality and appropriate assurance activities for financial management for relevant agencies of the Government and the Participating UN Organizations to implement.

As decided by the EG in March 2015, a micro-assessment specifically focused on the procurement capacity of the NIP will be conducted in line with the standard provisions outlined in Section 6.2 of Chapter 6 of this PIM. Based on the results of the micro-assessment on procurement, the following procedures will be adopted for procurement with funds transferred from FAO and UNDP to the PMU. Exceptions to the limits in the table may be agreed between the PMU and FAO or between the PMU and UNDP during
the joint procurement planning or as part of the FACE Form advance request process.

<table>
<thead>
<tr>
<th>Micro-assessment result(^{16})</th>
<th>Procedures to be applied to procurement by PMU, PPMUs and CIPs for the funds transferred from the MPTF-O to FAO</th>
<th>Procedures to be applied to procurement by PMU, PPMUs and CIPs for the funds transferred from the MPTF-O to UNDP</th>
</tr>
</thead>
<tbody>
<tr>
<td>High risk</td>
<td>All local and international procurement will be carried out by FAO.</td>
<td>All local and international procurement will be carried out by UNDP.</td>
</tr>
<tr>
<td>Significant risk</td>
<td>Local procurement up to USD 5,000 may be carried out by PMU/PPMU/CIP, in line with procedures specified in 5.2 below and Annexes 5.1 to 5.8. A FAO representative must participate in the bids evaluation panel. All international procurement and local procurement over USD 5,000 will be carried out directly by FAO.</td>
<td>Local procurement up to USD 5,000 may be carried out by PMU/PPMU/CIP, in line with procedures specified in 5.2 below and Annexes 5.1 to 5.8. A UNDP representative must participate in the bids evaluation panel. All international procurement and local procurement over USD 5,000 will be carried out directly by UNDP.</td>
</tr>
<tr>
<td>Medium risk</td>
<td>Local procurement up to USD 100,000 may be carried out by PMU/PPMU/CIP, in accordance with 5.2 below and Annexes 5.1 to 5.8, subject to FAO agreement of the procurement plan. A limit of USD 10,000 will be applied for the cases of the direct appointment of contractor modality (see Annex 5.1). In case of international procurement or complex procurement(^{17}), bidding</td>
<td>Local and international procurement may be carried out by the PMU/PPMU/CIP, in accordance with 5.2 below and Annexes 5.1 to 5.8, subject to UNDP review of the procurement plan and bidding package. A limit of USD 10,000(^{18}) will be applied for the cases of the direct appointment of contractor modality (see Annex 5.1). UNDP may procure international services/goods for the Programme</td>
</tr>
</tbody>
</table>

\(^{16}\) In April 2005, the United Nations Development Group (UNDG) formally released the Harmonized Approach to Cash Transfer (HACT) to national implementing partners (IPs) which, for easy reference, can be accessed through the website of the UNDG (http://www.undg.org - Programming Reference Guide) and United Nations in Viet Nam (http://www.un.org.vn – Publications -> One UN Documents -> One Set Management Practices). All risk ratings will be done in compliant with this HACT framework and guideline.

\(^{17}\) Complex procurement includes procurement for goods or services that require complex technical specifications and quality control. Which planned procurement actions should be considered complex will be discussed and agreed as part of the annual joint procurement planning.

\(^{18}\) This threshold will be subject to further review and annual renewal based on the findings and recommendations of periodic assurance activities of the Programme (e.g. spot checks, audits) specified by Chapter 6, Section 6.10.2.
documents will be submitted to FAO for clearance before issuance of the invitation to bid.

All international procurement and local procurement over USD 100,000 will be carried out directly by FAO.

| Low risk | International and local procurement up to USD 300,000 may be carried out by PMU and local procurement up to USD 300,000 may be carried out by the PPMUs and CIPs in accordance with 5.2 below and Annexes 5.1 to 5.8, subject to FAO agreement of the procurement plan. A limit of USD10,000 will be applied for the cases of the direct appointment of contractor modality (see Annex 5.1).

In case of international procurement or complex procurement\(^1\), bidding documents will be submitted to FAO for clearance before issuance of the invitation to bid.

International and local procurement over USD 300,000 will be carried out directly by FAO |

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### 5.2 PROCUREMENT ACTIVITIES OF THE PMU, PPMUs AND CIPs

#### 5.2.1 Principles for procurement activities of the Programme

All procurement activities carried out by the PMU, PPMUs and CIPs must comply with the following principles:

- **Competition** - Procurement must be based on extensive searching efforts to select the supplier that best meets the requirements set out in the contractor selection documentation.

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\(^1\) Complex procurement includes procurement for goods or services that require complex technical specifications and quality control. Which planned procurement actions should be considered complex will be discussed and agreed as part of the annual joint procurement planning.
• **Openness and transparency** - The procurement process must make sure that sufficient information is provided in an equitable manner to all potential suppliers, including clear and open selection criteria.

• **Information sharing** - Procuring agencies and organizations should closely consult and keep stakeholders informed in the course of procurement.

• **Best value for money** - The selection is made of the best offer that presents the optimum combination of lifecycle costs and benefits of the good or service, based on the users’ needs.

• **Compliance**
  
  a) When procurement is undertaken by a Vietnamese agency, relevant provisions of the national Bidding Law and related official implementation guidelines and of this PIM are applied. Procurement contracts must be in the name of the NIP, PPMU or CIP itself.

  b) The implementing agency for each procurement activity must consistently apply the relevant procurement rules, regulations and contract formats specified in this PIM and in the related regulations and guidelines. The application of alternative regulations, procedures and contract formats is not permitted.

5.2.2 **Methods and modalities for contractor selection**

Contractor selection by the PMU, PPMUs and CIPs will be carried out in accordance with the Bidding Law of Viet Nam and related official decrees and circulars guiding its implementation\(^\text{20}\), through the specific procedures described in the PIM.

The following procurement forms will be applied in the Programme, as defined in the Bidding Law of Viet Nam:

- Open bidding
- Restricted/Limited bidding
- Direct appointment of contractors
- Competitive quotation
- Competitive quotation (abridged procedure)
- Direct procurement
- Community participation in bidding

The Bidding Law defines the following forms of selection of contractors for procurement activities:

1. **Single phase with a combined technical and financial proposal**: Bidders submit the technical proposal and the financial proposal together in one envelope. The bid opening is conducted once for all bid dossiers, and the technical and financial proposals are reviewed together.

\(^{20}\) Currently, the Bidding Law (2013) of Viet Nam and Decree 63/2014ND-CP dated 26 June 2014, which provides guidance on the implementation of certain articles in the Bidding Law.
2. **Single phase with separate technical and financial proposals**: The bidder submits the technical proposal and the financial proposal concurrently but in separate envelopes. The technical proposals will be opened as soon as the bidding invitation closes. Once the review of the technical proposals is completed, financial proposals will only be opened for assessment for those bids that satisfy the technical requirements.

3. **Contractor selection in two phases with a combined technical and financial proposal**: In the first phase, bidders submit technical proposals and financial plans in a single envelope, without the bidding price. On the basis of exchange with each contractor participating in this phase, qualifying bidders will be invited to participate in the second phase. In the second phase, bidders submit technical proposals and financial proposals in a single envelope, including the bidding price and bidding guarantee. The bid opening is conducted once for all bid dossiers in the second phase, and the technical and financial proposals are reviewed together.

4. **Contractor selection in two phases with separate technical and financial proposals**: In the first phase, bidders submit technical proposals and financial proposals concurrently in separate envelopes. The technical proposals shall be open as soon as the invitation for bids closes. Based on assessment, qualifying bidders will be invited to submit bid dossiers for the second phase. In this phase, dossiers of financial proposals submitted in first phase shall be opened concurrently with bid dossiers in second phase for assessment.

The correct type of procurement and the contractor selection method must be applied for each procurement, based on the requirements specified in the Bidding Law of Viet Nam and related official decrees and circulars guiding its implementation, taking into account the specific thresholds for the value of the procurement applied in the Programme, as specified in Section 5.2.3 of Chapter 5 of the PIM.

The table in Annex 5.1 provides detailed information on the types of procurement applied by the PMU, PPMUs and CIPs in the Programme, based on Viet Nam’s bidding law.

The table in Annex 5.2 provides detailed information on the contractor selection methods applied by the PMU, PPMUs and CIPs in the Programme, based on the Bidding Law of Viet Nam.

For regular procurements of goods and services commonly available in the relevant marketplace, with a value of less than VND 20,000,000, procurement may be carried out directly by the head of the PMU, PPMU or CIP in line with the provisions of Item 3(b) of Article 32 of Circular 68/2012/TT-BTC. The head of the PMU, PPMU or CIP will bear responsibility for the procurement decision, and is required to ensure adequate legal documentation including invoices and vouchers according to the requirements of Vietnamese law.

**5.2.3 Modification of threshold values in the Bidding Law for this Programme**

Thresholds to be applied for contractor selection modalities to be applied in the Programme are specified in the table in Section 5.4 of this Chapter and the table at Annex 5.1.
5.2.4 Procedures for procurement by the PMU, PPMUs and CIPs

Procurement of goods, works and contractual services by the PMU, PPMUs and CIPs is undertaken according to:

a) The approved AWP;

b) The approved Annual Procurement and Bidding Plan of the PMU, PPMU or CIP;

c) The signed QWP; and

d) The relevant provisions specified in the Bidding Law (2013) and Decree 63/2014/ND-CP dated 26 June 2014.

The overall bidding management structure of the Programme for bidding conducted by national implementing partners is reflected in the following charts.

Overview of roles for development and approval of the Annual Bidding Plan and implementation of Contractor Selection activities

i. The PMU

<table>
<thead>
<tr>
<th>Annual Bidding Plan</th>
<th>Preparatory</th>
<th>Agree/No Objection</th>
<th>Submits</th>
<th>Approves</th>
</tr>
</thead>
<tbody>
<tr>
<td>MARD</td>
<td></td>
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<tr>
<td>VNFOREST</td>
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<td>X</td>
<td></td>
</tr>
<tr>
<td>PMU</td>
<td>X</td>
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<tr>
<td>UN</td>
<td>X</td>
<td></td>
<td></td>
<td>X</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Contractor Selection by the PMU</th>
<th>Prepare Bid Announcement</th>
<th>Agree TOR (no objection)</th>
<th>Approve Bid Announcement</th>
<th>Conduct Bid Assessment (Panel)</th>
<th>Approve Result</th>
<th>Sign contract</th>
</tr>
</thead>
<tbody>
<tr>
<td>MARD</td>
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<tr>
<td>VNFOREST</td>
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<tr>
<td>PMU</td>
<td>X</td>
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<td>X</td>
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<tr>
<td>UN</td>
<td>X</td>
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<td></td>
<td></td>
<td>X</td>
<td>invited</td>
</tr>
</tbody>
</table>

ii. PPMUs
### PPMU Annual Bidding Plan

<table>
<thead>
<tr>
<th></th>
<th>Prepares</th>
<th>Agrees/No Objection</th>
<th>Submits</th>
<th>Approves</th>
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<tbody>
<tr>
<td>PPC</td>
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<tr>
<td>DARD</td>
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<tr>
<td>PPMU</td>
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<tr>
<td>PMU</td>
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<td>UN</td>
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</table>

### Contractor Selection by PPMUs

<table>
<thead>
<tr>
<th>Prepare Bid Announcement</th>
<th>Agrees TOR (no objection)</th>
<th>Approves Bid Announcement</th>
<th>Conduct Bid Assessment (Panel)</th>
<th>Approve Result</th>
<th>Sign contract</th>
</tr>
</thead>
<tbody>
<tr>
<td>PPC</td>
<td></td>
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<tr>
<td>DARD</td>
<td></td>
<td>X</td>
<td>May invite</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>PPMU</td>
<td>X</td>
<td>X</td>
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<td>X</td>
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<tr>
<td>PMU</td>
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</tr>
</tbody>
</table>

### iii. CIPs

### Inclusion of CIP bidding plan in PMU Annual Bidding Plan

<table>
<thead>
<tr>
<th></th>
<th>Proposes</th>
<th>Consolidates (within overall PMU plan)</th>
<th>Agrees/No Objection</th>
<th>Submits</th>
<th>Approves</th>
</tr>
</thead>
<tbody>
<tr>
<td>MARD</td>
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<tr>
<td>VNFOREST</td>
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<td>PMU</td>
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<td>CIP</td>
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<td>UN</td>
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<td>X</td>
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</tbody>
</table>

### Contractor Selection by CIPs

<table>
<thead>
<tr>
<th>Prepare Bid Announcement</th>
<th>Agrees TOR (no objection)</th>
<th>Approves Bid Announcement</th>
<th>Conduct Bid</th>
<th>Approve Result</th>
<th>Sign contract</th>
</tr>
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</table>
The steps for local procurement activities by the PMU, PPMUs and CIPs, and for international procurement activities by the PMU, according to the Bidding Law (2013) and Decree 63/2014/ND-CP dated 26 June 2014 are set out in the following annexes:

<table>
<thead>
<tr>
<th>Type of contractor selection</th>
<th>Annex</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Procedures for contractor selection by open bidding and limited/restricted bidding for local procurement by the PMU, PPMUs and CIPs, and for international procurement by the PMU</td>
<td>Annex 5.3</td>
</tr>
<tr>
<td>2. Procedures for contractor selection by direct appointment of contractor by the PMU, PPMUs and CIPs</td>
<td>Annex 5.4</td>
</tr>
<tr>
<td>3. Procedures for conducting procurement by competitive quotations by the PMU, PPMUs and CIPs (normal procedure)</td>
<td>Annex 5.5</td>
</tr>
<tr>
<td>4. Steps for contractor selection by competitive quotations by the PMU, PPMUs and CIPs (abridged procedure)</td>
<td>Annex 5.6</td>
</tr>
<tr>
<td>5. Procedures for contractor selection by direct procurement by the PMU, PPMUs and CIPs</td>
<td>Annex 5.7</td>
</tr>
<tr>
<td>6. Procedures for contractor selection by community participation in bidding by the PMU, PPMUs and CIPs</td>
<td>Annex 5.8</td>
</tr>
</tbody>
</table>

5.3 PROCUREMENT ACTIVITIES OF THE PARTICIPATING UN ORGANIZATIONS

Procurement activities of goods, works and consulting services that are not provided by individual contractors is undertaken according to the approved AWP and the signed QWP as appropriate and the approved Annual Procurement and Bidding Plan and is implemented in accordance with the rules, regulations and procedures of the Participating UN Organization, according to the following basic steps:

Procurement of goods, works and contractual services by each Participating UN Organization is undertaken according to:

a) The approved AWP;
b) The approved Annual Procurement and Bidding Plan of the PMU (this is the responsibility of the PMU); 

c) The signed QWP; and 

d) The rules, regulations and procedures of the respective Participating UN Organization. 

The Participating UN Organization should work closely with the NPD and PMU to carry out these procurement activities, applying the steps listed in Annex 5.9. 

5.4 TRANSFER OF OWNERSHIP OF PROGRAMME ASSETS

5.4.1 Timing of the transfer of ownership of assets

The transfer of ownership of assets procured for the Programme to the Vietnamese side can take place when such equipment is delivered at the Programme site or at any other time during the Programme lifecycle, subject to the mutual agreement between the NIP and the relevant Participating UN Organization. 

Management of Programme assets is addressed under section 6.8 of Chapter 6 of this PIM. 

Transfer of ownership of assets purchased by FAO using Programme funds will not take place until the conclusion of the Programme, in accordance with FAO’s rules and procedures. 

For all assets of the Programme, including those assets for which a Participating UN Organization retains ownership during the implementation of the Programme, a plan for determination of ownership of assets will be prepared as part of the termination and closure of the Programme. The principles and procedures for this are addressed under Section 12.2.3 of Chapter 12 of this PIM. 

5.4.2 Process for transfer of assets

The transfer of ownership of assets to the Vietnamese side is undertaken in accordance with the following steps: 

1. The NPD takes the lead responsibility in developing the inventory of assets to be handed over to the Government. The NPD works with the Participating UN Organization in order to finalize this list. 

2. The NPD requests in writing the Participating UN Organization to transfer the assets, together with an agreed inventory of equipment to be handed over. 

3. The Participating UN Organization prepares the Letter on Transfer of Ownership of Assets, signs it and sends it to the NPD for co-signing. The final legal transfer of such assets is accomplished upon delivery to the Participating UN Organization of the Letter on Transfer of Ownership of Assets that has been duly signed by the NPD.
CHAPTER 6. FINANCIAL MANAGEMENT

6.1 GENERAL PROVISIONS

Programme financial management is the process of managing financial resources, including the preparation of financial plans, accounting, financial reporting and management of financial risks based on the use of standard procedures and internal control measures to ensure that the use of donor funds is proper, transparent and effective.

6.1.1 Scope of application

The rules and regulations provided for in this Chapter are applied to the financial management activities by the NIP, PPMUs and CIPs in relation to the aid channelled to the NIP, PPMUs and CIPs from the Participating UN Organizations, including all different types of aid such as cash contributions, in-kind contributions and contributions in other intangible forms that Vietnamese agencies and organizations receive from the Participating UN Organizations.

Where relevant, they also describe the financial management of the Programme funds by the Participating UN Organizations.

6.1.2 Key financial management principles

The management by the NIP, PPMUs and CIPs of financial resources provided by the Participating UN Organizations should ensure that:

a) A system of accounting books that allows for a clear identification of the Programme resources provided by the Participating UN Organizations is established and maintained.

b) Aid resources of the Participating UN Organizations are effectively utilized, in line with the principles of full transparency and accountability based on approved documents (i.e. the Master Plan, AWPs and signed QWPs).

c) Aid resources of the Participating UN Organizations are properly controlled and managed.

d) An adequate and reliable system of internal controls is in place.

e) There is accountability for effective management and utilization of the assets that are procured with Programme resources.

f) The United Nations Development Group’s guidelines on the Harmonized Approach to Cash Transfers (HACT) Framework are applied.

6.1.3 Spending policies and cost norms

6.1.3.1 Requirements for expenses from the Programme’s ODA resources

Expenses from the Programme’s aid resources must meet the following requirements:

a) That they have been approved in the relevant AWP and the signed QWP and the associated budget estimates;
b) That they comply with those cost norms, policies and standards that have been approved by the competent authority, as specified in Section 6.1.3.2 of this Chapter;

c) That they have been approved by the designated Approving Officer of the partner incurring the expense; and

d) That they are substantiated with legal and valid supporting documents.

6.1.3.2 Application of cost norms

Cost norms will be applied in the Programme as follows, in order of precedence:

1. The current edition of the UN-EU Cost Norms for Viet Nam will be applied as the primary set of cost norms and related policies and standards for the Programme.\(^{21}\)

2. For international travel costs paid for by the Programme, including international travel by Viet Nam-based staff going abroad, and for International Consultants/Experts traveling to Viet Nam, the prevailing UN cost norms and allowances for international travel will apply.

3. In cases where the Programme requires cost norms for categories of expenditure that are not addressed in the UN-EU Cost Norms for Viet Nam, then the Programme will apply the current official Circulars issued by the Ministry of Finance on cost norms applicable for ODA-funded Programmes and projects and the current policies and regulations of the Vietnamese Government.\(^{22}\)

4. In cases where cost norms are required for the Programme that are not covered by the two above sets of cost norms, then the Programme may apply existing relevant official cost norms issued by the central or provincial level, or other sector-specific cost norms and/or cost norms established by legally recognized implementing partners approved by the MPI, MOF and donors.

5. In cases where neither the UN nor the Government of Viet Nam have established applicable cost norms, the NPD should recommend such cost norms for adoption subject to no objection from the Participating UN Organizations.

In all cases, consistent and harmonized cost norms will be applied by the NIP, PPMUs and CIPs across the activities funded by the Participating UN Organizations.

Some specific cost norms that may be applied in the Programme for activities conducted by the PMU, PPMUs and CIPs at the local level (as set out in Decision 13/QD-UNREDD dated 5 March 2015 by the NPD) are listed in Annex 6.5 of the PIM.

6.2 ASSESSING THE FINANCIAL MANAGEMENT CAPACITY OF THE NIP (ALSO CALLED MICRO-ASSESSMENT)

6.2.1 Objectives of micro-assessment

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\(^{21}\) The most updated version of the UN-EU Cost Norms for Viet Nam is available from the MPI or the Participating UN Organizations.

Assessing the financial management capacity of the NIP (also called a micro-assessment) is an overall assessment of the financial management capacity of the NIP in order to reach the following objectives:

a) *The capacity strengthening objective*: To assist relevant agencies of the Government and the Participating UN Organizations in identifying the current status, strengths and weaknesses with respect to financial management capacity of the NIP as well as those areas for capacity building for the NIP.

b) *The financial management objective*: To introduce a cash transfer modality and recommend appropriate assurance activities for financial management for relevant agencies of the Government and the Participating UN Organizations to implement.

6.2.2 **The process of micro-assessment**

UNDP has been selected to conduct the micro-assessment of the NIP on behalf of the Participating UN Organizations in the Programme.

6.2.3 **Sharing the results of the micro-assessment**

UNDP is responsible to share the results of the micro-assessment with the NIP and with the other Participating UN Organizations, and to organize a meeting of relevant partners to review the assessment results, reach agreement on appropriate cash transfer modality(s) for the assessed NIP, the frequency of assurance activities and other measures that should be implemented by the relevant parties.

UNDP will officially announce the assessment results and send the final Micro Assessment Report to the Participating UN Organizations and the MOF.

The MOF provides written notification to the relevant NIP of the assessment results (with the Report attached), the cash transfer modality(s), the frequency of assurance activities and other measures that should be implemented by relevant parties.

6.3 **BANK ACCOUNT ARRANGEMENTS FOR THE NIP, PPMUs and CIPs**

6.3.1 **NIP bank account arrangements for the PMU**

The NIP will establish a Programme bank account in VND for the PMU with the State Treasury (for funds contributed by the Government of Viet Nam) as well as a bank account at a commercial bank in VND (for funds contributed by the Participating UN Organizations), in accordance with the current regulations of the Government and the regulations, procedures and specific requirements of the bank.

This bank account will be used to receive transfers from each of the Participating UN Organizations, to manage these Programme funds, and to transfer funds to PPMUs and CIPs in accordance with the approved AWPs and signed QWPs. Bank transactions should be authorized based on the principal of dual signatures.

The PMU may choose to maintain separate bank accounts for the FAO and UNDP funds. However this is not a requirement of FAO and UNDP.

All interest income on Programme funds will be managed and utilized according to the provisions set out in Section 6.9.2 of Chapter 6 of the PIM.
Additional details on the Programme bank accounts maintained by the NIP, PPMUs and CIPs should be maintained on file using the form at Annex 6.1.

The NIP is responsible to notify the Participating UN Organizations of any changes to the information in relation to their Programme bank account or accounts that are to be used for funds received from the Participating UN Organisations as well as for any interest earnings on these funds.

6.3.2 Bank account arrangements for the PPMUs

The Provincial People’s Committee (PPC) is responsible for the establishment of the PPMU and the appointment of the PPMU Director, who is a DARD leader, and Accountant according to the regulations of the Government of Viet Nam in relation to the management and utilization of ODA funds.

Each PPMU will open a bank account with the State Treasury (for funds contributed by the province), and a bank account at a commercial bank in VND (for the ODA funds) for the implementation of the Programme, in accordance with the current regulations of the Government and the regulations, procedures and specific requirements of the bank. Bank transactions should be authorized based on the principal of dual signatures.

The Director of the PPMU is the responsible officer for the management of the PPMU bank accounts. The bank accounts of the PPMU are only to be used for the work of the Programme, not for any other purpose.

The Director of the PPMU is required to provide the PMU with details of the PPMU’s bank accounts so that the PMU can transfer money according to the approved FACE Form.

The PPMU may choose to maintain separate bank accounts for the FAO and UNDP funds However this is not a requirement of FAO and UNDP.

All transfers of Programme aid resources from the Participating UN Organizations to the PPMUs will be made via the PMU according to the approved FACE form. The PPMU is accountable to the PMU for the utilization of the funds. At the end of each quarter, at the end of each accounting/financial period, and at the end of the Programme, the PPMU is required to conduct bank reconciliations on each account.

All interest income on Programme funds will be managed and utilized according to the provisions set out in Section 6.9.2 of Chapter 6 of the PIM.

Additional details on the Programme bank accounts maintained by the NIP, PPMUs and CIPs should be maintained using the form at Annex 6.1.

The PPMU is responsible to notify the PMU of any changes to the information in relation to their Programme bank accounts.

6.3.3 Bank account arrangements for CIPs

Each of the CIPs is required to establish a Programme bank account at a commercial bank in VND (for the receipt of ODA funds), in accordance with the current regulations of the Government and the regulations, procedures and specific requirements of the bank. Bank transactions should be authorized based on the principal of dual signatures.
The responsible officer for managing the CIP bank account will be a leader of the CIP. The CIP bank account for the Programme is only to be used for the work of the Programme, not for any other purpose.

The CIP bank account will be used to receive transfers from the NIP, and to manage these Programme funds in accordance with the approved quarterly FACE Form.

The CIPs may choose to maintain separate bank accounts for the FAO and UNDP funds, however this is not a requirement of FAO and UNDP.

The CIP is accountable to the PMU for the utilization of the funds. At the end of each quarter, at the end of each accounting/financial period, and at the end of the Programme, the CIP is required to conduct bank reconciliations on each account.

All interest income on Programme funds will be managed and utilized according to the provisions set out in Section 6.9.2 of Chapter 6 of the PIM.

Additional details on the Programme bank accounts maintained by the NIP and CIPs should be maintained using the form at Annex 6.1.

The CIP is responsible to inform the Programme bank account details to the NIP, and to notify the NIP of any changes to the information in relation to the CIP’s Programme bank account.

6.3.4 Bank reconciliation

- On monthly basis, the PMU/PPMU/CIP carries out bank reconciliation to make sure the matching between book values and bank statement at the last working day of the month. The responsible accountant needs to check every bank transaction and all discrepancies, if any, need to be recorded with clear explanation.

- At the end of every quarter, and any time in within a quarter when the PMU requests an advance from FAO/UNDP, the PMU needs to work with the PPMUs and CIPs to do the bank reconciliation, together with an updated FACE form and other required documents, and submit this to FAO/UNDP.

- The bank reconciliation report, which is attached to the FACE form, may be presented in aggregated figures combining both the FAO and UNDP funding sources. The division of expenditures and fund balances between FAO and UNDP will be done by the staff of those agencies. The following formula will be employed for division of bank interest between FAO and UNDP:

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\text{Bank interest for a Participating UN Organization} = \frac{\text{Total bank interest received during the reporting period}}{\text{Total balance of the combined fund account at the reporting date}} \times \text{Fund balance of that Participating UN Organization in the bank account at the reporting date}
\]
6.4 TRANSFERS OF PROGRAMME FUNDS

The overview of transfers of Programme aid resources within the Programme is provided under section 2.3 of Chapter 2 of the PIM.

This section of the PIM provides additional detailed information related to the transfer of Programme aid resources from the Participating UN Organizations to the NIP according to the HACT Framework. It also addresses the transfer of Programme aid resources from the NIP to PPMUs and CIPs.

This section of the PIM also provides detailed information on the financial management roles of the NIP, PPMUs and CIPs related to transfers of Programme funds.

6.4.1 Transfers from the Participating UN Organizations to the NIP through the PMU

Funds for activities to be implemented by the PMU, PPMUs and CIPs will be included in the overall funding allocations to FAO and UNDP in the approved AWP and Fund Request Form approved by the EG.

These funds will be transferred from FAO and UNDP to the PMU bank account under the provisions of the UNDG HACT Framework, with transfers requested by the NPD on a quarterly basis or as needed using the FACE Form and supporting documents as described in Section 3.4 of Chapter 3 and Section 6.4.1.2 and Section 6.4.1.3 of Chapter 6 of the PIM.

At the official request of the NPD, FAO and UNDP transfer funds into the PMU’s bank account, for reimbursing or financing those Programme activities that are implemented by the NIP itself, as well as for those activities that are to be implemented by the PPMUs and CIPs, applying the HACT Framework. Fund transfers to the PMU by FAO and UNDP are subject to (i) approval of the FACE Form by FAO and UNDP respectively in relation to the funds under their responsibility; (ii) availability of funds; and (iii) compliance with minimum disbursement requirements (i.e. delivery of at least 80 per cent of the most recent transfer, and of 100 per cent of all previous transfers).

UNEP will not directly channel funds to the PMU. Any funds that have been allocated to UNEP in the approved AWP and Fund Request Form approved by the EG and that are to be transferred to the PMU will be transferred by the MPTF-O to UNDP for UNDP to transfer to the PMU according to the standard procedures applying in the Programme for UNDP to transfer funds to the PMU.

6.4.1.1 Modalities of cash transfer

Cash transfers to the NIP by FAO and UNDP will be undertaken in accordance with the HACT Framework.

The HACT Framework specifies that one or a combination of the following modalities may be applied for the transfer of Programme funds by Participating UN Organizations to
the PMU, depending on the specific activity, the results of the micro-assessment and the decision of the respective Participating UN Organization (i.e. FAO or UNDP):

- **Direct cash transfers**: The Participating UN Organization transfers cash into the Programme bank account based on the approved FACE form.

- **Direct payments**: The Participating UN Organization makes payments to a third party on behalf of the NIP, at the request of the NPD based on the FACE form that has been filled in and signed by the NPD. In order to make sure that the transfer is accurate and smooth, the PMU sends the original invoices/receipts to the Participating UN Organization for cross checking. Upon completion of the transfer, the Participating UN Organization keeps a copy of the invoices/receipts and sends the originals back to the PMU for the Programme files.

- **Reimbursements**: This modality is applied to those expenses that have been incurred by the NIP from its own funds with prior written consent from the Participating UN Organization, for the implementation of those activities included in the approved AWP and the signed QWP. The Participating UN Organization makes payments to the NIP based on acceptance of the FACE form and the report on activity implementation. Reimbursements are undertaken after the completion of the activities and are accomplished within ten working days from the date on which the Participating UN Organization receives the NPD’s request for reimbursements, together with valid supporting documents.

- **Direct implementation**: This modality is applied in cases where a Participating UN Organization directly implements specific Programme activities, in accordance with the approved work plans.

Where selection of the cash transfer modality for the Programme is based on the outcome of the micro-assessment, the Participating UN Organizations in the Programme will apply a consistent risk assessment and agreed approach based on joint analysis of the micro-assessment results.

### 6.4.1.2 Completion of the FACE form and related documents

The *Funding Authorization and Certificate of Expenditures* (FACE form) and the *Cost Estimates by Activity* are key tools of the UNDG HACT Framework as applied in this Programme. The template for the FACE Form and for the Cost Estimates by Activity as applied in this Programme are provided at Annex 3.3 and Annex 3.4 respectively.

The FACE form is a harmonized management tool applied by FAO and UNDP in this Programme. It is used to support three important functions: (a) reporting of expenditures; (b) request for funding authorization; and (c) certification of expenditures and approval of cash transfers.

The FACE form is used for: (a) direct cash transfers to the NIP for obligations and expenditures to be made by it in support of activities agreed in the AWP; (b) reimbursements to the NIP for obligations made and expenditures incurred by it in support of activities agreed in the AWP; and (c) direct payments by a Participating UN Organization to vendors and other third parties for obligations incurred by the NIP in support of activities agreed in the AWP.
The FACE form is to be certified by the National Programme Director or by another official designated by the NIP. If a person other than the NPD is designated to sign the FACE Form, the NIP should formally notify this to the Participating UN Organizations.

Detailed guidelines on the purpose, principles and use of the FACE Form particularly and the UNDG’s Harmonized Approach for Cash Transfers (HACT) Framework are found on the UN website www.un.org.vn/⇒Publications⇒One UN Documents⇒One Set of Management Practices.

6.4.1.3 Specific provisions required by FAO

As part of FAO’s implementation of the HACT Framework, the NIP will be required to sign a Letter of Understanding (LOU) with FAO. Together with the HACT Framework requirements, this will provide the basis for fund transfers from FAO to the NIP. A single LOU will be signed between FAO and the NIP, covering the whole remaining Programme period (2015-2018).

6.4.2 Fund transfers from the NIP to the PPMUs and CIPs

The NIP makes transfers from the PMU’s bank account to the Programme bank account of a PPMU or CIP, in accordance with the LOA signed between the NIP and PPMU or the CIP and the approved FACE Form. Fund transfers from the NIP to the PPMU or CIP are subject to receipt by the NIP in the PMU bank account of the respective funds from the Participating UN Organizations, and to satisfactory performance by the PPMU or CIP in implementing of activities using any previous funds transfers as well as reporting on these previous funds transfers.

The NIP is accountable to the Programme Managing Agency and the respective Participating UN Organization for the funds transferred to the PPMU or CIP. The PPMU or CIP is accountable to the NIP for the effective use of the funds received from the NIP.

**Figure: Quarterly funding cycle for the NIP and CIPs**
6.4. The financial management roles of the NIP, PPMUs and CIPs related to transfers of Programme funds

6.4.1 The financial management roles of the NIP and related parties

6.4.1.1 The NIP

The specific financial management roles, responsibilities and tasks of the NIP include:

- Being legally liable for implementing the Programme, in accordance with the commitments made with the Participating UN Organizations.
- Declaring and obtaining clearance by the appropriate Financial Management Agency for the Aid Certification Form.
- Complying with financial management rules and regulations in accordance with the guidelines issued by the competent authority.
- Coordinating with the appropriate Financial Management Agency in directing, guiding and ensuring compliance with rules and regulations for financial management and for utilization of aid resources.
- Ensuring that adequate internal controls are in place to produce accurate and reliable financial reports.
• Preparing and consolidating estimated incomes and expenditures from aid resources; examining, approving and announcing the settlement of accounts for aid resources approved by the NIP.

6.4.2.1.2 The PMU

The PMU, under the leadership of the NPD, is responsible for performing the following tasks:

• Managing financial disbursements in accordance with the Prodoc, the approved AWP and the signed QWP.

• In full compliance with cash basis accounting practices and application of the charts of accounts required by both the Participating UN Organization and the Government, the accounting system is also required to be designed in the way that all funds and expenditures are well tracked by activity and disaggregated by Participating UN Organization.

• Ensuring that Programme expenditures do not exceed the total Programme and annual budgets that have been approved.

• Ensuring that budget revisions are prepared in accordance with the existing rules and regulations.

• Employing effective internal controls for the management of the disbursement of Programme funds.

• Ensuring that a compliance check is carried out on each PPMU or CIP and that a management plan is in place for identified issues and capacity building prior to signing the LoA with the PPMU or CIP.

• Performing the function of approving all payments for the Programme that are carried out by the PMU.

• Maintaining up-to-date records and supporting documents for all the fund receipts and disbursements/expenditures, for a duration of five years, to ensure the accuracy and reliability of financial information and reporting and to facilitate required financial audits.

6.4.2.1.3 The Chief Programme Accountant of the PMU

Under the leadership of the NPD, the responsibilities of the Chief Programme Accountant include:

• Preparing documentation to ensure the timely flow of funds for Programme implementation;

• Setting up the accounting system, including reporting forms and filing system for the project, in accordance with relevant Vietnamese laws and regulations, the Prodoc and PIM and the requirements of the Participating UN Organizations;

• Preparing project financial reports and submitting them to the NPD for clearance;

• Entering financial transactions into the computerized accounting system; and
• Reconciling all balance sheet accounts and keeping a file of all completed reconciliation;

• Checking and ensuring all expenditures of Programme funds under the responsibility of the PMU are in accordance with the relevant UN procedures, including ensuring that receipts are obtained for all payments;

• Ensuring that all transactions are correctly booked to the correct budget lines;

• Ensuring that documentation relating to payments is duly approved by the NPD;

• Ensuring that all bank accounts are reconciled and reported within fifteen days of month end; and

• Preparing monthly bank reconciliation statements, including computation of interests gained to be included into reports.

6.4.2.2 The financial management roles of the PPMUs and CIPs and related parties

6.4.2.2.1 The PPMU or CIP

The specific financial management roles, responsibilities and tasks of the PPMU or CIP include:

• Fulfilling the requirements of the compliance check carried out by the PMU prior to signing the LoA with the PMU, and fulfilling the requirements of any management plan put in place based on this compliance check to address identified issues and capacity building of the PPMU or CIP’s financial management capacity and compliance.

• Being legally liable for Programme funds and activities under their responsibility, in accordance with the Letter of Agreement (LOA) signed between the PPMU or CIP and the NIP.

• Complying with financial management rules and regulations in accordance with the guidelines issued by the competent authority.

• Ensuring that adequate internal controls are in place to produce accurate and reliable financial reports.

• Preparing and consolidating estimated incomes and expenditures from aid resources.

6.4.2.2.2 The PPMU or CIP Accountant

Under the leadership of the leader of the PPMU or CIP, the responsibilities of the PPMU or CIP Accountant include:

• Preparing documentation to ensure the timely flow of funds for Programme implementation;

• Setting up the accounting system, including reporting forms and filing system for the project, in accordance with relevant Vietnamese laws and regulations, the
Prodoc and PIM, the LOA signed between the PMU and the PPMU or CIP, and the requirements of the PMU;

- Preparing project financial reports and submitting them to the leader of the PPMU or CIP for clearance;
- Entering financial transactions into the computerized accounting system; and
- Reconciling all balance sheet accounts and keeping a file of all completed reconciliation;
- Checking and ensuring all expenditures of Programme funds under the responsibility of the PPMU or CIP are in accordance with the relevant procedures, including ensuring that receipts are obtained for all payments;
- Ensuring that all transactions are correctly booked to the correct budget lines;
- Ensuring that documentation relating to payments is duly approved by the leader of the PPMU or CIP;
- Ensuring that all bank accounts are reconciled and reported to the PMU within fifteen days of month end; and
- Preparing monthly bank reconciliation statements, including computation of interests gained to be included into reports.

6.4.3. Aid certification of Programme funds transferred to the NIP

Aid certification refers to the certification of the receipt of official development assistance (ODA) funding by the competent authorities of the Government of Viet Nam (i.e. the MOF or Provincial/City Department of Finance).

The PMU is responsible to carry out the procedures of Aid Certification for all Programme funds transferred to the PMU’s bank account from the Participating UN Organizations, including funds to be expended by the PMU as well as funds to be transferred to the PPMUs and CIPs.

The steps, contents and responsibilities of aid certification are specified in Circular No. No. 225/2010/TT-BTC issued on 31 December 2010 by the Ministry of Finance.

6.5 SETTLEMENT OF PAYMENTS, ACCOUNTING SYSTEM AND FINANCIAL REPORTING REQUIREMENTS

6.5.1 Settlement of payments under UN-supported Programmes

6.5.1.1 General provisions

With regard to payments made from the aid resources of the Programme, it is mandatory to implement consistently a clear, transparent segregation of duties between those Programme personnel who are involved in making payments and incurring expenditures for the Programme.

A payment from the Programme bank account for the procurement of goods and services with the value equivalent to two million VND or more must not be made in cash, but by cheque or by bank transfer. An exception for cash payments up to four million VND may
be made with approval by the NPD. In case no banking services are available, cash payments must be approved by the relevant competent authority.

All payments made by the PMU must be approved by the NPD or by his/her alternate.

All payments made by a PPMU or CIP must be approved by the Leader of the PPMU or CIP. PPMUs and CIPs are responsible to managed their Programme budget closely and provide monthly reports to the PMU on their expenditures, comparing actual expenditures with the approved budget.

6.5.1.2 Cash payments

The PMU, PPMU or CIP is allowed to maintain a petty cash fund with an amount in VND equivalent to ten million VND for miscellaneous payments. The petty cash fund can be replenished regularly with the funds that are withdrawn from the Programme bank account, as decided by the PMU/PPMU/CIP Leader. As a principle, the PMU, PPMU or CIP will maintain separation of the roles of accountant and cashier.

Cash payments made by the PMU, PPMU or CIP must not exceed two million VND per transaction. In exceptional cases, and only with clear justification, the NPD (for the PMU) or the leader of the PPMU or CIP may authorize a cash payment with a maximum amount of four million VND. Such payments should only be made in cases where the payee resides in a mountainous, remote or isolated commune and does not have a bank account.

A petty cash book and supporting documentation will be maintained by the PMU, PPMU or CIP for all petty cash transactions. Regular cash count and reconciliation, with checking and counter-signing by the cashier, accountant and NPD/PPMU or CIP leader will be conducted according the schedule set out in Section 6.5.4 of Chapter 6 of the PIM.

6.5.1.3 Advance payments

The PMU, PPMU or CIP may make an advance payment using Programme funds for the following purposes:

a) Procurement of goods and services when requested and if this is provided for in the relevant Contract. The value of the advance payment must not exceed 20% of the total value of the Contract.

b) Payment for Programme travel by Programme personnel in accordance with the existing regulations of the UN. Advance payments of up to 80% for travel and Daily Subsistence Allowance (DSA) costs may be made to Programme personnel based on sufficient supporting documents, including the advance request, purpose of the travel advance, and approval of the travel plan and advance request by the NPD or the PPMU or CIP leader. The PMU/PPMU/CIP will maintain an advance control book and ensure that all advances are settled within one month.

Remarks: payments made in following cases may be reported as “expenditure” in the Programme:

- In cases where the terms of payment in a consultancy contract include a number of instalments linked to the delivery of outputs: each payment made based on
satisfactory delivery of completed products/outputs may be recorded and reported as Programme expenditure right at the time that the payment is made.

- In cases where PPMUs transfer funds to site level partners (SiRAP or similar) according to the LoAs signed by Directors of PPMUs and these partners: such transfers could be reported as expenditure with the condition that all related technical guidance provided by the PMU for implementation of REDD+ site plans are met. In any case, PPMUs have to maintain a separate book for each LoA for monitoring purposes and must be fully assured that the funds are effectively used for right purposes.

6.5.2 Accounting requirements for the NIP, PPMUs and CIPs

The NPD or PPMU or CIP leader is responsible for implementing accounting practices in accordance with the Accounting Law, maintaining and updating accounting books, records and supporting documents as ruled by the Government.

The NIP is required to maintain updated accounting books, records and supporting documents, including original invoices, receipts and other supporting documents, for a period of at least five years after Programme closure for all financial transactions conducted by the PMU. Each DARD is required to maintain updated accounting books, records and supporting documents, including original invoices, receipts and other supporting documents, for a period of at least five years after Programme closure for all financial transactions conducted by the PPMU. Each CIP is required to maintain updated accounting books, records and supporting documents, including original invoices, receipts and other supporting documents, for a period of at least five years after Programme closure for all financial transactions conducted by the CIP.

Regarding those payments made by Participating UN Organizations based on the direct payment modality under HACT, original invoices, receipts and supporting documents are kept by the PMU.

Specific types of accounting books and ledgers required to be maintained by the PMU, PPMUs or CIPs are specified in the Project Accounting Handbook that is issued as a companion to the HPPMG.

6.5.3 Liquidation of direct cash transfers as required by the Participating UN Organizations (HA C T Framework)

All expenditures made from the aid resources of the Programme that are transferred to the NIP must be liquidated, including all expenditures from the aid resources of the Programme that the PMU transfers to PPMUs and CIPs.

Quarterly expenditures from Programme resources provided by the Participating UN Organizations to the PMU, PPMUs and CIPs are liquidated and approved by the Participating UN Organizations at the same time with the approval of the consolidated QWP and of direct cash transfers for the following quarter. The supporting documents for the liquidation consist of:

- The FACE form duly completed and signed by the NPD.
- The Programme Quarterly Progress Report for the previous quarter (if available).
• Receipts/invoices and other supporting documents for the expenditures incurred for the activities undertaken during the previous quarter (which are to be maintained in the files of the NIP, PPMU or CIP that incurs the expenditures).

The liquidation of annual Programme expenditures by the PMU follows the procedures of each respective Participating UN Organization. Specific additional procedures required by FAO are specified in the LOU between FAO and the NIP.

6.5.4 Liquidation of expenditures as required by the Government

The PMU must liquidate annual Programme expenditures in line with existing Government regulations.

The PMU will prepare Programme financial reporting for submission to the competent Government authorities, applying the financial reporting templates specified in Decision 19/2006/QD-BTC of the Ministry of Finance dated 30 March 2006 and related official Circulars regulating the revision and amendment of this Decision. The deadline for report submission will be as specified in the general regulations. If necessary, the Programme may adopt a more detailed timeframe to ensure that submission meets the official deadline.

Each PPMU is responsible to make annual and end of Programme settlements with the PMU so that the PMU can process the overall annual and end of Programme liquidation of expenditures as required by the Government. Each CIP is responsible to make Programme settlements with the PMU on an annual basis and at the conclusion of their role in the implementation of Programme activities in line with the LOA signed between the PMU and the CIP.

Each PPMU or CIP is required to reimburse to the PMU any part of budget that is not approved in the financial settlement. The PPMUs or CIPs are also required to fulfil all requests specified in the settlement review minutes, to revise their accounting books as requested in order to complete the settlement and to submit revised financial reports to the PMU.

The PMU will work with the Department of Finance of MARD to constitute a task force to conduct the financial settlement for the PPMUs and CIPs.

Required procedures for periodical closure of accounting books by the PMU, PPMUs and CIPs are as follows:

• Daily and weekly: The following procedures are required:
  o Collecting receipts/contracts and payment vouchers for expenses;
  o Checking the recording of payments/transactions, VAT codes and payment approvals;
  o Checking the payment vouchers in terms of the correct approval and other information filled in the vouchers, checking the amount written in the vouchers and in accounting books and corresponding budget lines. All payment vouchers and receipts must be numbered and kept in time order.

• Monthly: To close the monthly accounts, the following procedures are required:
o The PMU/PPMU/CIP accountant must conduct the cash count, and prepare the cash count table comparing the cash balance in the accounting books and the actual cash balance;

o Preparing cash count minutes. The personnel participating in cash count must sign the minutes and the NPD/PPMU or CIP Leader must also sign the minutes and approve the result.

o Collecting bank statements and conducting the reconciliation between the balance on the bank statement and the balance in the Programme accounting records of deposits and withdrawals. The reconciliation must be carried out within fifteen days of month end and must be checked and approved by the NPD (for the PMU) or the Director/Leader of the PPMU or CIP; and

o Conducting the backup of accounting data in the Programme's accounting software.

- **Quarterly**: The steps to close the quarterly accounts are the same as the steps to close the monthly accounts, however with the following additional requirements:
  
o Preparing the budget control report according to the request of the PMU (for example: by budget lines, by activities, etc.);
  
o Preparing the reconciliation of the Programme funds in the approved plan with the amounts actually received at the PMU, PPMU or CIP bank accounts; and
  
o Preparing the quarterly financial report as an input for the consolidated quarterly financial reporting to the Participating UN Organizations that is to be prepared by the PMU. Preparation of these financial reports is the responsibility of the PPMU or CIP accountant, and they must be checked and approved by the NPD/Leader of the PPMU or CIP.

- **Annually**: The steps to close the annual accounts are the same as the steps to close the monthly and quarterly accounts, however with the following additional requirements:
  
o Preparing the report on the inventory of fixed assets;
  
o Making at least two unscheduled cash counts each year; and
  
o Preparing the reports, records, ledgers, lists and other documents necessary for the implementation of the external audit.

### 6.5.5 Financial reporting requirements

The PMU and the NIP are responsible for preparing and submitting financial reports to relevant agencies, including receiving and incorporating financial reporting from the CIPs.

### 6.5.5.1 Quarterly financial reporting
The Participating UN Organizations require quarterly financial reports using the FACE form, as specified in Section 3.5.1 of Chapter 3 and Sections 6.3.1 and 6.5.3 of Chapter 6 of the PIM.

The PMU is responsible for consolidating the quarterly financial reports of the Programme from the PMU, PPMUs and CIPs and submitting this consolidated quarterly financial report to the Participating UN Organizations no later than the 15th day of the first month of the following quarter.

To facilitate the preparation of consolidated quarterly financial reports by the PMU, each PPMU or CIP is required to prepare its quarterly financial report, using the FACE format, and to submit it to the PMU no later than the 5th day of the first month of the following quarter.

6.5.5.2 Annual financial reporting

With regard to the Annual Financial Report that is submitted together with the Annual Programme Progress Report, the PMU and the NIP should develop this report in accordance with the regulations and procedures of the respective Participating UN Organizations.

Regarding VAT, when the NPD prepares annual financial reports, the NPD needs to report on the amount of VAT for which required procedures for refund have been completed by the PMU and the amount of VAT reimbursement already received by the PMU during the year.

6.6 INTERNAL FINANCIAL CONTROLS

The NPD and Programme Accountant of the PMU are responsible for setting up and organizing internal financial controls for the aid resources of the Programme that are transferred to the NIP, including the aid resources of the Programme that the NIP transfers to the PPMUs and CIPs or requests the Participating Organizations to transfer directly to the PPMUs and CIPs. Each PPMU or CIP is responsible for setting up and organizing internal financial controls for the aid resources of the Programme that are transferred to that PPMU or CIP.

The NIP is responsible to review the financial management capacity and accounting system of each PPMU or CIP during the development of the LOA, to identify areas where capacity building for the PPMU or CIP is required, and to provide or arrange the provision of this capacity building.

It is necessary for the NIP, PPMUs and CIPs to clearly segregate the duties of the key personnel who play an important role in the management of Programme budgets and expenditures, such as the Account Owner, the NDP/PPMU/CIP Leader, the Unit Accountant and the Cashier, in line with the roles and responsibilities as specified in their Appointment Decisions and Recruitment Decisions.

The following section addresses major issues relating to internal financial control for the NIP and the PMU, and for the PPMUs and CIPs, to rely on as a basis, together with specific guidelines of the relevant Participating UN Organization and the competent authorities of the Vietnamese Government, to develop the process, organization and monitoring of internal financial controls for the Programme.
6.6.1  **Purposes of internal financial control**

Internal financial controls established by the NIP, the PPMUs and the CIPs have the following purposes:

a) To ensure and/or assess all aspects of compliance with policies, mechanisms for the management and utilization of aid resources provided by the United Nations to the Programme.

b) To identify wrongdoings, analyse their causes, take disciplinary actions and/or apply remedial measures to address such problems and improve the quality of financial management and accounting of the relevant operational units.

6.6.2  **Requirements of internal financial control**

Internal financial control will be applied regularly, periodically or on an *ad hoc* basis, depending on the nature of each financial management and accounting task.

Internal financial control must take place based on established plans, follow established procedures and meet established criteria of factualness, objectivity and seriousness. All wrongdoings must be identified, their causes analysed and accountabilities attributed to specific entities and/or individuals. Conclusions must be explicit, accurate and logical.

All regular, periodical and ad hoc monitoring missions must be backed up with minutes and reports.

6.6.3  **Principles guiding internal financial control**

The establishment of internal financial controls must follow relevant regulations of the Government and the United Nations, focusing on the following aspects:

a) The establishment of detailed financial rules and procedures must ensure effective financial administration and the exercise of economy (cost effectiveness) in the implementation of the rules and procedures established.

b) All payments must be made on the basis of supporting vouchers and other documents that ensure that the services or goods have been received, and that the payments have not previously been made.

c) Roles and responsibilities of individuals involved in Programme financial management must be clearly defined. More specifically:

- A Programme staff must be designated to carry out the procedures for receipt of funds on behalf of the PMU.
- Responsibilities must be clearly defined between the staff who approves obligations or commitments on behalf of NIP/CIP and the staff who certifies that payments are properly supported (e.g. with budget availability, invoices, purchase orders, receipts).
- Responsibilities must be clearly defined between the staff who certifies payments and the staff who makes disbursements on behalf of the PMU.

It is essential to maintain a system of internal financial controls that shall provide for an effective current examination and review of financial transactions in order to ensure:
• The regularity of the receipt, custody and disposal of all funds and other financial resources of the PMU.
• The conformity of expenditures and commitments with the approved budgets, appropriations or other financial provisions decided upon by the PMU.
• The economic and efficient use of the Programme resources.

All bank payments (i.e. cheques, bank transfers) should be signed by two authorized Programme staff.

Bank reconciliations must be done periodically to promptly detect potential fraud and/or accounting errors, in line with the schedule outlined under Section 6.5.4 above. If the Programme is adequately staffed, these reconciliations should be done by a staff member with no other payment (creating and approving payments) and banking related responsibilities. The Account Owner must approve bank reconciliations.

All moneys received shall be acknowledged by an official receipt issued by a duly authorized official as of the date on which such moneys are received and shall be deposited forthwith in the Programme bank account.

6.6.4 Contents of internal financial control

Internal financial control shall check and address issues relating to the following main aspects:

a) The deposits into the Programme bank account in accordance with the Programme budget.

b) The expenditures from the Programme budget.

c) The balances between the deposits and expenditures of Programme activities.

d) For the NIP and its PMU, transfers to PPMUs and CIPs and liquidation of expenditures on these funds by the to PPMUs and CIPs.

e) The management and utilization of Programme assets.

f) The management of payment relationships.

g) The management and utilization of cash on-hand.

h) The liquidation of Programme incomes and expenditures.

i) The management of financial resources for capital construction activities (if any).

j) The accounting work of the Programme.

k) The organization and administration of Programme financial management and accounting work.

6.6.5 Responsibilities of key Programme personnel involved in internal financial control for the NIP and PMU, as well as the PPMUs and CIPs

This section of the PIM describes the main responsibilities of the key members of the PMU and NIP, and of the PPMUs and CIPs, and their working relationships.

6.6.5.1 The Account Owner
The Account Owner assumes the primary responsibility for the contents, principles and requirements of internal financial control as referred to in the above paragraphs, with particular attention to the following:

- Approving payments in accordance with his/her delegated authority, approved activities, stated Programme objectives, prevailing cost norms and payment requests certified by the Programme Accountant and the responsible Programme officer.

- Approving cash withdrawals from the Programme bank account to finance Programme activities in accordance with prevailing regulations.

- Organizing the formulation, improvement and regular monitoring of internal financial controls; defining clear roles and tasks between relevant personnel and business processes; overseeing the filing of all financial supporting documents.

- Approving the Programme’s accounting books and supporting documents submitted by the Programme Accountant, in accordance with prevailing regulations; setting up and chairing, or delegating a representative to chair, the cash counting panel that periodically checks the Programme’s cash on-hand and being accountable for this activity.

- Being accountable for any information and/or issue that might arise from the above tasks.

6.6.5.2 The Programme Accountant

The Programme Accountant is responsible for implementing the contents, principles and requirements of internal financial control as referred to in the above paragraphs, with particular attention to the following:

- Reviewing and certifying payment requests submitted by the responsible Programme officer to make sure that these are made in accordance with approved activities, stated Programme objectives and prevailing cost norms, and submitting them to the Account Owner for approval, in accordance with his/her delegated authority.

- Recording in accounting books, in a full, accurate and timely manner, all financial transactions; making sure that these are clear, transparent and in accordance with the contents of the Prodoc, approved AWPs and signed QWPs, as well as with the expenditures that have been liquidated on a quarterly basis, annual basis and at the Programme completion.

- Maintaining accounting books and supporting documents, and reporting in a full, timely, accurate manner the financial status of the Programme as/if requested.

- Drafting the minutes for the cash counting panel as/if requested.

- Complying with and implementing all relevant provisions of the Accounting Law and of this PIM.

- Being accountable for any information, and/or issue that might arise from the above tasks.
6.6.5.3 The Payments Manager

The PMU and each PPMU and CIP should establish the role of Payments Manager, which in principle should be separate from the role of accountant for fund management and recording of transactions in relation to Programme funds.

The Payments Manager is responsible for implementing the contents, principles and requirements of internal financial control as referred to in the above paragraphs, with particular attention to the following:

- Receiving/making payments based on receipts/ payment requests duly authorized by the Account Owner and other required supporting documents and signatures.
- Keeping the Programme’s cash on-hand in a safe manner.
- Recording in cash books in a full and timely manner any exceptional payments that must be made in cash in lieu of cheques and bank transfer, in accordance with the provisions in Section 6.1.5.2 of this Chapter.
- Undertaking routine cash counts in accordance with the schedule in Section 6.5.4 of this Chapter.
- Regularly and periodically cross-checking with the Programme Accountant the bank balances of the Programme.
- Being accountable for any information and/ or issue that might arise from the above tasks.

6.6.5.4 NIP Management, the PMU and the PPMU and CIP leaders

NIP Management and the leaders of the PPMUs and CIPs are responsible for providing overall leadership, guidance, monitoring and oversight of the implementation of the contents, principles and requirements of internal financial controls for the PMU, PPMU or CIP, as referred to in the above paragraphs, with particular attention to the following:

- Through the NPD/PPMU/CIP leader, establishing internal financial controls for the Programme.
- Considering the appointment of necessary staff for Programme financial management in accordance with the required qualifications and ODA management regulations.
- Checking, in a regular and ad hoc basis, the performance of internal financial controls of the Programme, in order to ensure full and strict compliance with the existing regulations.
- Reviewing and approving financial reports prepared and submitted by the Account Owner in order to ensure accuracy and completeness of such reports.
- Being accountable for any information and/ or issue that might arise from the above tasks.

6.7 ASSETS AND TAX MANAGEMENT

6.7.1 Managing Programme assets generated from aid resources
### 6.7.1.1 Classifying the assets generated from aid resources

The physical assets of the Programme are divided into fixed assets (non-expendable assets) and consumable materials (expendable assets).

Fixed assets are those assets that have an original price equivalent to USD 1,500 per unit or more and a lifecycle of one year or more. In addition, the following assets are managed in the same way as fixed assets if the base unit cost of the asset exceeds USD 500:

- Portable computers
- Scanners
- Printers
- CD writers/recorders, external hard disks or other devices for portable computers
- LCDs
- CD/DVD/Video players
- Film cameras, camcorders, digital cameras
- Mobile and smart phones
- Personal digital assistants (PDA).

### 6.7.1.2 Asset management

The Programme assets that have been procured by the Government, or transferred to the Government as discussed in Section 5.3 of Chapter 5 of this PIM, are managed in accordance with relevant provisions of Decree 137/2006/ND-CP and other related regulations.

The NPD is responsible for:

a) Creating and maintaining an Inventory of Fixed/Non-Expendable Assets, using the format provided at Annex 6.2.

b) Ensuring that inventory stamps are attached to all fixed assets

The accountant of the PMU, PPMU or CIP is responsible for managing Programme assets.

The PMU works with the PPMU and CIPs to ensure the management of all Programme assets transferred to or managed by the NIP or other Vietnamese implementing partners, and that they are included in the Inventory of Fixed Assets and have inventory stamps attached.

At the request of a Participating UN Organization, the PMU must produce reports on fixed assets using the format at Annex 6.2.

If assets procured by the NIP or other Vietnamese implementing partners that are still under warranty go out of order because of a fault on the side of the supplier, the NPD is responsible for promptly notifying the case to the supplier in order to enjoy warranty services under the Contract. If the assets are procured by the Participating UN Organization, the NPD is responsible for promptly notifying the Participating UN Organization of the status of the equipment in question, so that the latter can request the supplier to implement the warranty conditions agreed in the Contract. The Participating UN Organization is responsible for making sure that the warranty conditions under the Contract are fully met.
During Programme implementation, the NIP is not allowed to transfer Programme assets to those institutions that are not covered by the Programme, or to use such assets for purposes other than those of the Programme.

When the ownership of assets has not been transferred to the Vietnamese side, the Participating UN Organization is responsible for buying insurance for the assets. The resultant cost for insurance is charged to the Programme budget.

Should any of the asset/supply items not be used for the purposes for which they were provided as outlined in the approved Prodoc or AWP, the Participating UN Organization may require the return of those items, and the NIP shall make such items freely available to the Participating UN Organization.

The disposal of assets is conducted only after the Programme has been completed, as further discussed in Chapter 12 of this PIM.

6.7.1.3 Provisions for the use of Programme vehicles by the PMU and PPMUs

The regulations for the management and use of Programme vehicles are specified in the Vehicle handing over minutes of the Programme dated 20 March 2014. The NPD and the Directors of the PPMUs are accountable to the NIP and PMU as well as the Participating UN Organizations in relation to the use of the Programme vehicles.

Legitimate expenses directly related to the implementation of the Programme may be charged to the Programme fund (including vehicle maintenance, repair, periodical checking, road tolls, parking fees, bridge and ferry tolls and washing), in line with the relevant budget lines in the approved AWP and signed QWP. The PMU and PPMUs must not pay for petrol or other expenses when the vehicle is used for activities that do not directly serve the implementation of the Programme.

The PMU and PPMUs are required to set up and keep the following documents in relation to the operation of Programme vehicles:

- Vehicle operation record/log book/dairy;
- Vehicle use orders signed by the NPD of the Director of the PPMU;
- The report on content and results of each trip, together with valid receipts (for parking fees, road and bridge tolls, car wash, etc.).

The PMU will set the maximum level of petrol consumption for each type of Programme vehicle based on the technical specifications of the producer and the relevant Decisions of the PPCs on petrol consumption norms for different road levels and types.

The Director of the PPMU may modify the above norm to fit with the specific conditions of each trip, but the rate is not to exceed the regulated level set by the PMU.

All the penalties due to violations of traffic codes and other legal requirements for vehicle management, use and operation must not be included in the PPMUs’ expenditure records and must not paid out of the Programme fund.

Every quarter, the PPMUs develop plans for vehicle use and budget estimates as part of QWP for the review and approval of the PMU.

6.7.2 Tax management under UN-supported Programmes
6.7.2.1 Procedures for claiming VAT refund

6.7.2.1.1 General provisions

In line with the ODA regulations of the Government of Viet Nam, procurement for UN-supported Programmes is VAT-refundable, including procurement carried out by the Participating UN Organizations directly as well as procurement carried out by the NIP, PPMUs and CIPs. In principle, VAT is paid from counterpart funds. In case such counterpart funds are not yet available, the PMU pays VAT to the supplier from the cash transfers received from the Participating UN Organization and the amount of VAT is to be refunded to the Programme budget.

6.7.2.1.2 VAT accounting

VAT is accounted for in a separate account. Specific accounting practices are provided for in the UN Project Accounting Handbook. VAT of the fourth quarter of each year is accounted for in the following year.

6.7.2.1.3 VAT refund

On a quarterly basis, the NPD is responsible for clearing the claims for VAT refund for each quarter, in accordance with current rules and regulations of the Government of Viet Nam. If the Programme has completed all the procedures for tax refund but VAT has not been refunded at the time when a scheduled audit is conducted, the Participating UN Organization will not deduct the VAT value from the amount of cash to be transferred for Programme activities in the following quarter.

VAT refunds are deposited at the bank account of the Programme.

The timelines, procedures and supporting documents necessary for claiming VAT refunds and the tax authority responsible for VAT refund are specified in the Project Accounting Handbook that is issued as a companion to HPPMG.

6.7.2.2 Personal Income Tax (PIT)

6.7.2.2.1 General provisions

Programme administration support personnel and individuals providing services to the Programme, recruited by the NIP/CIP, have an obligation to pay PIT in accordance with existing Vietnamese rules and regulations. The PMU/PPMU/CIP is responsible for monitoring and assisting them in accomplishing their PIT obligations.

In accordance with regulations on PIT deduction at source, the NPD/PPMU Director/leader of the CIP is responsible for organizing the collection and payment of PIT and liquidating such PIT with the relevant tax authority. When deducting PIT, the PMU/PPMU/CIP is responsible for providing the incumbents with valid invoices.

The PMU/PPMU/CIP is responsible for registering its transactions with the State Treasury and the tax authority to fulfil tax procedures, including VAT and PIT.

6.7.2.2.2 Methods of collecting and paying PIT

The PMU/PPMU/CIP deducts PIT from the amounts payable for individuals concerned upon making payments for them.
Every quarter, the PMU/PPMU/CIP adds up the amounts of PIT payments deducted and deposits them to the State Treasury where the PMU/Programme management unit of the PPMU or CIP has registered its transactions.

After having deposited the above-mentioned deducted amounts of PIT payments to the State Treasury, the PMU/Programme management unit of the PPMU or CIP proceeds to complete the procedures for liquidation of the accounts with the relevant tax authority.

6.8 EXCHANGE RATE GAINS AND LOSSES

Exchange rate gains and losses will be calculated and reflected in financial reporting prepared by the PMU and provided to the Participating UN Organizations in accordance with the specific regulations and guidelines of the respective Participating UN Organization.

Exchange rate gains realized during Programme implementation may be utilized for implementation of approved Programme activities in the final Annual Work Plan and Budget (AWP) of the Programme.

6.9 USE OF INTEREST EARNINGS ON PROGRAMME FUNDS

6.9.1 Scope of application

The requirements for the use of interest earnings on Programme funds outlined in the PIM apply to interest earned on Programme funds in the bank accounts of the NIP, PPMUs or CIPs.

Any interest earnings on Programme funds in the bank accounts of the MPTF-O and the Participating UN Organizations will be dealt with in accordance with the provisions of the MOU between the MPTF-O and Participating UN Organizations dated 30 November 2012.

6.9.2 Bank interest on cash transfers and other advances to the NIP, PPMUs and CIPs

Any interest earned on the Programme bank account from the quarterly cash transfers and other advances received from the Participating UN Organization must be used in accordance with the specific regulations and guidelines of the respective Participating UN Organization. On an annual basis, NIP, PPMU and CIPs should report interest earned for the previous year and seek guidance from the Participating UN Organization on its inclusion in any budget revision.

All interest earnings on Programme funds held in the bank accounts of the NIP, PPMUs and CIPs will be utilized for implementation of approved Programme activities through subsequent approved Programme work plans. At the conclusion of the Programme, any interest earnings on Programme funds in the bank accounts of the NIP, PPMUs and CIPs that have not been utilized on Programme activities in line with approved Programme work plans will be treated the same as any other unexpended Programme funds remaining with the NIP or a PPMU or CIP, and will be subject to reimbursement to the respective Participating UN Organization.
6.10 AUDITING

6.10.1 General provisions

6.10.1.1 Scope of Application

This section of the PIM describes the auditing and other assurance requirements for the financial management of Programme aid resources transferred to the NIP, PPMUs and CIPs.

Auditing and assurance activities related to the MPTF-O as Administrative Agent of the Fund and to the Participating UN Organizations are not addressed in detail in the PIM. As stated in the MOU between the Participating UN Organizations and UNDP as the Administrative Agent dated 30 November 2012, the Fund resources maintained in the accounts of each of the MPTF-O and the Participating UN Organizations will be subject exclusively to the auditing procedures laid down in the rules, directives and procedures of the respective Administrative Agent or Participating UN Organization. The results of the audits of the Administrative Agent and of each Participating UN Organization, including the provision of the internal audit reports, will be subject to their respective disclosure policies.

Annual financial checks carried out by MARD’s Department of Finance and other assurance activities of the Government related to the financial management of ODA resources, are not covered in this PIM.

6.10.1.2 Different types of audits and related assurance activities for financial management of the Programme by the NIP, PPMUs and CIPs

The NIP, PPMUs and CIPs are subject to a range of potential audits in relation to their management and utilization of the aid resources of the Programme provided via the Participating UN Organizations. The main actual and potential audits and related financial checks that may be required by the Participating UN Organizations include:

a) Programme assurance activities carried out as part of the HACT Framework
   i. Periodic On-site Review (Spot Check)
   ii. Programmatic Monitoring
   iii. Scheduled Audits
   iv. Special Audits
b) Audits carried out by the global UN-REDD Programme
c) Audits carried out as a requirement of one of the Participating UN Organizations, for example as part of a wider audit of the respective Participating UN Organization’s in-country activities.

An overview of the main categories and specific types of audits and related assurance activities, including details on the frequency, responsible Participating UN Organization and related information is provided in Annex 6.3.

Additional details are provided below on these different types of audits and related assurance activities.
6.10.1.3 Overall harmonization of assurance activities

The different audit requirements described in this Chapter create the potential for duplication of assurance activities, imposing a heavy burden on the Vietnamese implementing partners and effecting the efficiency and effectiveness of Programme implementation.

The Participating UN Organizations, and their inter-agency mechanisms such as the UN-REDD+ Global Programme, will apply one set of harmonized spot checks and audits in relation to national implementing partners, in line with the HACT Framework and based on the risk assessment carried out by the Participating UN Organizations at the commencement of the Programme, as outlined under Section 6.10.2 below.

6.10.2 Assurance activities carried out as part of the HACT Framework

6.10.2.1 Harmonizing HACT assurance activities across the Participating UN Organizations

The HACT Framework (2014) provides guidance on the type and frequency of audits and other assurance activities to be undertaken during the life of a project or Programme.

The main purpose of the auditing exercise is to reinforce the knowledge of the Participating UN Organizations regarding the internal controls used by the NIP, PPMUs and CIPs for the management of cash transfers of Programme aid resources and to make sure that these resources are utilized for their intended purposes and in an effective manner.

As stated in the HACT Framework, the Participating UN Organizations are required to work together to ensure an appropriate balance between each organization's assurance requirements and the burden of oversight and assurance on the NIP, PPMUs and CIPs. UNDP has been identified as the lead Participating UN Organizations for HACT assurance activities, including managing the micro-assessment as well as audit processes.

To the extent possible, joint audits will be coordinated for both scheduled audits and for any special audits that are required, in order to minimize the administrative burdens and reduce the transaction costs for the NIP, PPMUs, CIPs and other parties concerned as well as to increase the effectiveness of the audits particularly and assurance activities generally.

All Participating UN Organizations will participate in the planning of assurance activities, receiving, in accordance with the respective Participating UN Organization disclosure policies, and discussing the results of assurance activities, and carrying out agreed follow up actions.

UNDP will take the lead on behalf of itself and other Participating UN Organizations on implementation of audits, which have been agreed to be conducted jointly by those specific Participating UN Organizations, for example for audits required under the HACT Framework, in consensus and collaboration with the Participating UN Organizations concerned. The scope of the audits conducted may cover expenditures on Programme aid resources provided to the NIP, PPMUs and CIPs by other Participating UN Organizations, subject to their specific agreement and to the respective audit principles and policies of each respective Participating UN Organization.
The specific regulations and provisions for auditing of the NIP, PPMUs and CIPs and related assurance activities by UNDP are expected to be updated in future to incorporate any necessary changes based on the anticipated UNDP guidelines for implementation of the HACT Framework as well as the newest edition of the PAHI newsletter.

6.10.2.2 Assessing the Financial Management Capacity of the NIP (Micro-Assessment)

The micro-assessment is carried out as part of the inception of the Programme, as described under Section 6.2 of this Chapter, as a requirement of the HACT Framework. One use of the results of the micro-assessment is to inform the planning of assurance activities, including the frequency of Spot Checks and Scheduled Audits.

6.10.2.3 Periodic On-site Reviews (Spot Checks)

A financial spot check is a periodical on-site review undertaken by a Participating UN Organization in order to assess the soundness of the NIP’s, PPMU’s, or CIP’s internal controls and the accuracy of the financial records maintained by the PMU, PPMU or CIP. This in turn helps identify effective measures to address existing weaknesses (if any) and improve the management of cash transfers. The spot check is not an audit.

Spot checks involve:

   a) Checking the NIP’s internal controls with respect to financial management, procurement and/or other controls required to implement the activities defined in the work plan; and

   b) Reviewing a sample of expenditures to confirm that documentation supports the expenditures and that they are in accordance with the work plan and other United Nations regulations.

Spot checks are performed during the Programme cycle based on the assurance plan developed by each Participating UN Organization, the NIP risk rating, the frequency and magnitude of cash transfers, and other provisions within the guidelines of the Participating UN Organization carrying out the Spot check.

Spot checks may be performed by the staff of the Participating UN Organization, or by a third party service provider procured by the Participating UN Organization in cases where the Participating UN Organization lacks sufficient qualified staff.

Spot checks will be coordinated by the Participating UN Organizations to reduce the burden on the NIP, PPMUs or CIPs as well as the costs. The results of each spot check will be shared with and discussed by the Participating UN Organizations. Based on the results of the Spot check, relative to the micro-assessment and other assurance activities, the Participating UN Organizations may agree to modify the assessed risk level of the NIP.

6.10.2.3.1 Planning of spot checks

Spot checks are performed during the Programme cycle based on the assurance plan developed by each Participating UN Organization, the NIP risk rating, the frequency and magnitude of cash transfers, and other provisions within the guidelines of the Participating UN Organization carrying out the Spot check. Unfavourable findings often
result in a re-consideration of the modalities for cash transfers and an increase in the frequency and scope of the associated assurance activities.

In line with the decision of the EG meeting dated 23 March 2015, and based on the results of the micro-assessment conducted at the commencement of the Programme, a single annual spot check on the national implementing partners will be conducted jointly by FAO and UNDP. This will be combined with an internal control audit in 2015;

Spot checks may be performed by the staff of a Participating UN Organization, or by a third party service provider procured by the Participating UN Organization in cases where the Participating UN Organization lacks sufficient qualified staff.

The frequency and timing of spot checks will be set out in the Joint Assurance Plan for the Programme developed by the Participating UN Organizations. Each spot check will review a significant amount of total expenditures of the NIP and a random selection of PPMUs and CIPs. This assurance activity is not intended to provide 100% coverage of expenditures during the entire Programme year or cycle.

Based on the results of the Spot check, relative to the micro-assessment and other assurance activities, the Participating UN Organizations may agree to modify the assessed risk level of the NIP. Any modification to the assessed risk level will be agreed jointly between the Participating UN Organizations.

The basic steps for conducting spot checks are as follows:

1. The Participating UN Organization initiating the spot check consults with other Participating UN Organizations and prepares the plan and finalizes the TOR for the spot check using the sample format shown in Annex 9.2. The Participating UN Organization sends the TOR to other Participating UN Organizations, the NIP and the PMU for preparatory actions;

2. The responsible staff of the Participating UN Organization or the third-party service provider conduct the sport check, with the participation and support of relevant NIP/PMU staff. At the end of the mission, they draft a spot check minutes for consultation with responsible personnel of the NIP and PMU as well as the other Participating UN Organizations. The minutes should record rejections or reservations (if any) by NIP/PMU staff together with their reasons, and also any comments provided by the other Participating UN Organizations.

3. Within ten working days following the completion of the spot check, the staff of the Participating UN Organization or the third-party service provider prepare the Spot Check Report using the outline suggested in Annex 9.2 and send it to the Participating UN Organizations, the NIP, the PMU and the GACAs.

4. The NPD is responsible for making sure that the recommendations that have been mutually agreed upon are implemented by relevant parties as an integral part of the subsequent QWP(s).

5. The Participating UN Organizations will follow up on the Spot Check results to ensure that recommendations have been implemented.
6.10.2.4 Programmatic Monitoring

According to the HACT Framework, Programme monitoring provides the Participating UN Organizations with evidence/assurance regarding the state of Programme implementation compared to work plans. A minimum of one Programme monitoring visit should be completed per Programme year by each Participating UN Organization.

Programme monitoring is performed by the Programme staff of the Participating UN Organizations regularly throughout the Programme cycle per the guidelines of each Participating UN Organization. This process is not expected to be undertaken as a joint activity between the Participating UN Organizations due to its agency-specific nature. However, Participating UN Organizations will endeavour to coordinate their monitoring activities and field visits.

More information on Programme monitoring is provided under Section 9.2.1 of Chapter 9 of this PIM.

6.10.2.5 Scheduled audits

Each scheduled audit is intended to assess the existence and functioning of the NIP’s internal controls for the receipt, recording and disbursement of cash transfers and the fairness of a sample of expenditures reported in all of the FACE forms issued by the NIP to the Participating UN Organizations during the period under audit. It is not expected that the sample provides assurance for all individual FACE forms.

In line with the decision of the EG meeting dated 23 March 2015, and based on the results of the micro-assessment conducted at the commencement of the Programme, in addition to the internal controls audit planned for 2015 noted above, a single audit jointly commissioned by FAO and UNDP will be conducted before the end of the Programme cycle.

UNDP works with the Participating UN Organizations to include the Programme as appropriate within the overall annual plan for scheduled audits.

Further information on the planning of scheduled audits is provided in the 2014 UNDG HACT Framework (pages 40-46).

The basic steps for the conduct of scheduled audits are set out in Annex 6.4.

6.10.2.6 Special audits

In addition to the scheduled audit, special audits may be carried out in line with the HACT Framework. A special audit is one that reviews a possible or confirmed significant weakness in the NIP’s internal controls. It should be implemented as soon as practical after the weakness is identified. Further details and examples of triggers for special audits are provided in the 2014 UNDG HACT Framework (pages 34 and 47).

When considering the need for a special audit, the Participating UN Organizations will discuss with each other and consult the GACA’s and with their respective audit offices before the audit is conducted. The audit focal points of the Headquarters of the Participating UN Organizations should confer with each other and advise on the actions to be taken, in order to organize the joint audit in a well-coordinated and smooth manner.
Participating UN Organizations, the MOF and the MPI work together to finalize the TOR (using the same format attached to the HACT Guidelines) and recruit a qualified private audit firm to conduct the special audit. The TOR should put particular focus on those issues that would require immediate attention by the NIP, the Participating UN Organizations and other relevant parties.

The special audit should normally follow basic steps that are suggested for the scheduled audit. However, the consultations with the relevant parties should be streamlined as far as possible, given the urgent nature of the exercise.

6.10.2.7 Audit services to undertake audits

UNDP in agreement with the other Participating UN Organizations may hire private audit services to undertake the Programme scheduled and special audits carried out as part of the HACT Framework and described in Sections 6.10.2.5 and 6.10.2.6 above, following the procedures set out in Chapter 5 of this PIM.

6.10.2.8 Funding of audits and other assurance activities

The costs of Programme audits and other assurance activities carried out according to the HACT Framework will be paid for using Programme aid resources. Funding for the assurance activities carried out by each Participating UN Organization will be included in the amounts transferred to the respective Participating UN Organization in line with the approved AWP.

Funding of other audits as specified in points (b) and (c) of Section 6.10.1.2 above will be the responsibility of the respective Participating UN Organization or Organizations or the UN-REDD Global Programme.

6.10.2.9 Accountabilities for audits

Detailed provisions on the responsibilities of the various parties in the planning and conduct of audits are specified in Annex IV of the HACT Framework.

The Coordinating Agency of the Government of Viet Nam

The Vietnamese Coordinating Agency for scheduled and special audits is the Ministry of Finance (MOF). The MOF represents the Government in policy and coordination issues relating to the overall planning and conduct of such audits, particularly in:

a) Ensuring proper awareness by relevant Vietnamese parties of the importance of audit-related policy issues/requirements and effective coordination between them in the planning and conduct of such audits.

b) Providing feedback on the draft plans and TOR prepared by the Participating UN Organizations for audits, and giving advice on national audit policies and requirements;

c) Working closely with UNDP, the other Participating UN Organizations and the NIP to make sure that Follow-Up Action Plans are prepared in a timely manner and properly implemented by the parties concerned.

The NIP
Based on the use of FACE forms for the receipt, recording and disbursement of cash transfers, the NIP is responsible for:

a) Facilitating scheduled and special audits by providing the designated auditors with timely access to:
   - All financial records held by the NIP which establish the transactional record of the cash transfers received from the Participating UN Organizations
   - All relevant documentation and personnel associated with the functioning of the NIP’s internal control structure through which the cash transfers have passed.

b) Receiving Audit Reports and implementing their recommendations by:
   - Providing a timely statement of the acceptance or rejection of any audit recommendation to the relevant parties;
   - Undertaking timely actions to address the accepted audit recommendations;
   - Regularly reporting on the actions taken to implement the accepted recommendations to the relevant parties.

The Participating UN Organizations

Each Participating UN Organization is individually responsible for:

a) Informing the other Participating UN Organizations of any specific audit-related requirements issued by their respective Participating UN Organization associated with cash transfers.

b) Providing the audit services with timely information on the values and release dates of cash transfers made during the period audited, FACE forms received from the NIP and all relevant documentation associated with any direct payments made on behalf of a NIP who is being audited, any other important information about the NIP’s internal controls learned through other assurance activities. The provision of information is subject to the Participating UN Organizations’ respective audit principles and policies.

6.10.2.10 Follow-up to audits:

Preparation of the draft and final audit reports is subject to the applicable disclosure policies of the Participating UN Organizations. Following review and agreement from each Participating UN Organization on sharing the draft report, the draft audit report must be carefully reviewed by the NIP, the Participating UN Organizations, the MOF and other relevant parties, and their feedback must be given. The final report should note and respond to this feedback, and will be shared with the Participating UN Organizations for their final review and agreement that the report may be issued. Once the final audit report has been issued, the NIP must make sure that timely actions are taken by responsible parties to correct negative audit findings.

Failure by responsible parties to correct negative audit findings may lead to the withholding of further fund transfers to the Programme, the application of cash transfer modalities and procedures that are applicable to a higher risk rating, the increase of the
frequency/scope of assurance activities, and/or the premature closure of the Programme/work plan.

CHAPTER 7. PROGRAMME FILING SYSTEM

7.1 GENERAL PROVISIONS
Decree No. 38/2013/ND-CP dated 23 April 2013 on the management and use of ODA (Article 55) sets forth the overall responsibilities of the Programme Owner in relation to setting up an internal information system, collect and storage fully information, data, dossiers, documents, books, vouchers of the program, reports of contractors, changes in policies, laws of Viet Nam and regulations of donors relating to the management of the program.

7.2 OVERVIEW OF FILES TO BE MAINTAINED
The PMU, PPMUs and CIPs will maintain the following standard files:

- Incoming correspondence, including hard copies as well as copies of letters sent in soft copy and of important emails, including emails that provide supporting documentation for procurement decisions and other related information required for auditing purposes.

- Outgoing correspondence, including hard copies as well as copies of letters sent in soft copy and of important emails, including emails that provide supporting documentation for procurement decisions and other related information required for auditing purposes.

- Copies of the key Programme agreements, decisions and related reference documents of the Programme, including all those listed in Annex 1.1 as well as other documents issued from time to time during the Programme lifecycle.

- The Master Plan (Prodoc), approved AWPs and signed QWPs as described in Chapter 3.

- Personnel files on all staff and consultants mobilized by the Programme, according to the procedures described in Chapter 4.

- Work plans, final reports and other final products (deliverables) of national and international consultants.

- Procurement files on all procurement decisions and contract management processes, according to the procedures described in Chapter 5.

- Financial management records for all aspects of Programme financial management, as according described in Chapter 6.

- Reports on training activities, conferences and workshops, according to the reporting requirements described under Chapter 8.
• The signed minutes of all EG, PEB and IMB meetings. Notes to file or minutes on PCG meetings.

• The Programme Logial Framework (Logframe), the Programme Risk Log, reports on spot checks and field visits, evaluation reports and approved periodic reporting, as described under Chapter 9.

• Copies of all media briefings and media releases issued by the Programme, as described under Chapter 10. Media clippings of coverage of the Programme by domestic and international media agencies.

• Official records of Programme Completion, as described in Chapter 12 of this PIM.

As noted in Section 6.5.2 of Chapter 5 of this PIM, the NIP, provincial DARDs and CIPs are required to maintain updated accounting books, records and supporting documents, including original invoices, receipts and other supporting documents, for a period of at least five years after Programme closure for all financial transactions they conduct using Programme funds.
CHAPTER 8. ORGANIZATION OF PROGRAMME TRAINING, CONFERENCES AND WORKSHOPS

8.1 GENERAL PROVISIONS

8.1.1 Scope of application

Training activities, conferences and workshops funded from Programme aid resources will be implemented based on the approved AWP and signed QWP.

*Training activities* are activities organized to provide the participants with new knowledge, skills or practices.

*Conferences and workshops* are events organized to bring together a number of participants for presentations, discussions, exchanges and related activities on a particular topic or topics.

*In-country training activities, conferences and workshops* include all those that are conducted in any form within Vietnamese territories. In-country activities may be organized by the PMU, a Participating UN Organization, a PPMU or a CIP.

*Overseas training, conferences and workshops* include all those that are conducted in any form outside of Vietnamese territories. These activities may be organized by the PMU or a Participating UN Organization based on the request of the NPD.

8.1.2 Principles of organizing training activities, conferences and workshops

Training activities are intended to provide knowledge, skills, attitudinal and behavioural impacts in order to build the capacity of the recipient agency and personnel employed to implement the Programme, thus directly contributing to the achievement of its expected outputs and outcome, improving the long-term capacity of the recipient agency and related stakeholders of the Programme, and providing a key contribution to ensuring sustainable impacts through this enhanced capacity.

Foundational education and degree Programmes will not by organized or funded, unless such activities are approved and indicated in the Master Plan (Prodoc) and AWP of the Programme.

Appropriate target participants are selected, ensuring appropriate and extensive female participation.

8.1.3 Payment of travel costs for participation in training activities, conferences and workshops

Approved travel costs, including *per diem* and related entitlements, will be paid to participants regardless of their official ranks or positions in Viet Nam. For in-country activities, payment of approved travel costs will be paid based on the prevailing cost norms applied by the UN in Viet Nam. The Local Travel Request/Authorization form is provided in Annex 8.1.

For overseas activities and for cases where participants from overseas are invited to participate in Programme activities, UN rates and procedures will apply.
The type of travel activities should be clearly specified in Programme plans, using the appropriate budget category as provided in Section 3.1.3 of Chapter 3 of the PIM.

8.2 IMPLEMENTATION OF TRAINING ACTIVITIES, CONFERENCES AND WORKSHOPS

8.2.1 Implementation arrangements for training activities, conferences and workshops

The procedures for implementation of Programme training activities, conferences and workshops set out in the PIM are based on the guidelines for the organization of Programme training activities provided in Chapter 6 of the HPPMG issued by MPI and the United Nations in Viet Nam in May 2010.

Detailed steps for the implementation arrangements for Programme training activities, conferences and workshops are provided in the relevant annexes of the PIM, as follows:

<table>
<thead>
<tr>
<th>Activity location</th>
<th>Implementing partner</th>
<th>Annex</th>
</tr>
</thead>
<tbody>
<tr>
<td>In-country</td>
<td>PMU, PPMUs, CIPs</td>
<td>Annex 8.2</td>
</tr>
<tr>
<td></td>
<td>Participating UN Organizations (based on the agreed request of the NPD)</td>
<td>Annex 8.4</td>
</tr>
<tr>
<td>Overseas</td>
<td>PMU</td>
<td>Annex 8.3</td>
</tr>
<tr>
<td></td>
<td>Participating UN Organizations (based on the agreed request of the NPD)</td>
<td>Annex 8.5</td>
</tr>
</tbody>
</table>

Reporting on training activities, conferences and workshops is a specific requirement of the Programme. The Programme reports specified in Annexes 8.2, 8.3, 8.4 and 8.5 should be provided by the implementing partner that is responsible for the activity (as identified in the relevant approved Programme work plan), and provided to the PMU and the relevant Participating UN Organizations. Reports provided to the Participating UN Organizations should be in English.

The selection of training providers and providers of goods and services related to the organization of training activities, conferences and workshops will apply the relevant procedures as outlined in Chapter 4 (particularly section 4.2.3 and 4.2.6.1) of this PIM for individual contractors and Chapter 5 of this PIM for non-individual contractors.

8.2.2 Follow-up activities for training activities, conferences and workshops

The PMU, PPMU or CIP may undertake follow-up activities such as:

- Organizing a workshop for participants in overseas training or an important conference to share experiences and results with interested parties and discuss how these may be applied in Viet Nam;
- Having the related materials translated and/or distributed to interested parties;
- Having the acquired knowledge and models introduced to other projects.
Follow-up activities are planned and implemented in the same way as other normal activities of the Programme.

The participants’ employing organizations should create the best conditions possible for them to apply the acquired knowledge and skills to the routine activities of the Programme and those of their own agencies/organizations.
CHAPTER 9. PROGRAMME MONITORING, EVALUATION AND REPORTING

9.1 GENERAL PROVISIONS

9.1.1 Basis for monitoring, evaluation and reporting activities of the Programme

Chapter 6 of Decree No. 38/2013/ND-CP dated 23 April 2013 on the management and use of ODA sets forth the overall responsibilities of MARD as the Programme Managing Agency, of VNFOREST as the Programme Owner, of the PMU and of related parties on the Vietnamese side for supervision and assessment in relation to ODA Programmes.

The Participating UN Organizations will apply their standard monitoring procedures in relation to the Programme activities, inputs and achievements. The Participating UN Organizations will make every effort to ensure harmonization of these procedures with each other and with the monitoring activities of MARD and the PMU.

Particular approaches to Programme monitoring, evaluation and reporting that have been designed to ensure harmonization and effective coordination include:

a) The EG and PEB mechanisms, as outlined above under Chapter 2 of this PIM, which provide important overall functions related to review and approval of monitoring, evaluation and reporting, ensuring coordination, consistency, accountability and overall harmonization.

b) The Logframe matrix (Section 3.3 of the Prodoc), which provides a unified framework for monitoring and evaluation of progress and achievements against expected results (Objective, Outcomes and Outputs) and responsibilities of Participating UN Organizations and national implementing partners.

c) The UNDG HACT Framework, which will be applied by the Participating UN Organizations as a harmonized approach to Programme assurance and related Programme monitoring activities (see Section 2.3 of Chapter 2 and Section 6.10 of Chapter 6 of this PIM for information on the HACT Framework).

d) Programme evaluations, which will be carried out jointly in order to ensure efficiency and avoid duplication.

e) Programme reporting, which will be done jointly using consistent and shared formats, including:

   • Consolidated reporting (through FACE Forms) from the PMU to the Participating UN Organizations (incorporating reporting from the PPMUs and CIPs).

   • Consolidated reporting from the Participating UN Organizations to the Administrative Agent.

   • Consolidated reporting from the Administrative Agent to Fund contributors.

The EG and PEB described in Chapter 2 of this PIM provide an opportunity for the global UN-REDD Programme and wider national REDD mechanisms to contribute to overall Programme monitoring and guidance, ensuring that the Programme is well
aligned and coordinated within overall global and national REDD and REDD+
mechanism and other key related Programmes and projects, and that lessons and
achievements are shared between these different Programmes and projects.

The Independent Monitoring Board (IMB) of the Programme, comprising of civil society
organizations, NGOs and research organizations as described in Chapter 2 of this PIM,
will also provide an independent monitoring function for the Programme, and contribute
to social and environmental assurance activities.

9.1.2 Concepts and objectives

9.1.2.1 Concepts

Monitoring is a continuous function of updating all information relating to the
performance of Programmes and projects; classifying and analyzing such information;
suggesting timely solutions to support decision-making by various levels of management
to ensure that the Programmes and projects are implemented in accordance with their
stated objectives, planned progress, established quality standards and identified resources.

Evaluation is a periodical function of comprehensively, systematically and objectively
assessing the relevance, effectiveness, efficiency, impact and sustainability of
Programmes and projects in order to suggest necessary adjustments and learn lessons
which can be applied to the next stage of the Programmes and projects concerned and/or
to other Programmes and projects.

9.1.2.2 Objectives

The design of monitoring, evaluation and reporting activities for the Programme should
meet the following main objectives:

- Ensuring that decision-making by relevant parties is well informed.
- Providing them with a basis for ensuring their accountabilities for and
  repositioning of UN assistance.
- Providing them with useful knowledge and lessons from development cooperation
  for continued programming and policy-making.
- Building national capacities in undertaking monitoring and evaluation functions.

9.1.3 Key principles

The following key principles should be observed in the monitoring, evaluation and
reporting of the Programme:

- National ownership: Monitoring and evaluation is guided by national priorities
  and concerns and takes into account diverse national interests and values. It
  should strengthen Government partnership with the UN and other stakeholders
  and build national capacity to implement, monitor and evaluate national
development efforts. It should build on existing Government systems where
  possible.

- Managing for results: The Government and the UN take a results-based
  management (RBM) approach, ensuring that their processes, products and
  services contribute to the achievement of desired results (at the output, outcome
and impact levels) and resting on clearly defined accountability for results. The RBM approach requires monitoring and self-assessment of progress towards results, and reporting on performance.

- **United Nation System coordination:** Monitoring and evaluation draws on and contributes to the collaboration within the UN System to improve effectiveness and reduce transaction costs for development cooperation. It helps strengthen country-level coordination within the UN System.

### 9.1.4 Key monitoring, evaluation and reporting tools of the Programme

#### 9.1.4.1 Logical Framework (Logframe) matrix

The Logframe matrix included in the Prodoc provides a unified framework of expected Programme results (Objective, Outcomes and Outputs). For each Programme result, the Logframe provides indicators, baseline values and time-bound targets, the means of verification and risks and assumptions, and the responsible Participating UN Organization and related national implementing partners.

The PMU is responsible for working with the Participating UN Organizations, PPMUs and CIPs to arrange for the development and utilization of baselines, indicators, survey questionnaires, checklists, matrixes and other tools to support monitoring and evaluation activities. Sex-disaggregated data will be incorporated into the monitoring and evaluation framework, as well as specific indicators on gender and participation of ethnic minorities.

In case the Logframe matrix of the Programme needs to be updated or refined, the NPD works with the Participating UN Organizations and the PPMUs and CIPs to prepare the proposed revision, for review by the PEB and approval by the EG.

#### 9.1.4.2 Annual Monitoring and Evaluation Plan of the Programme

The NPD is responsible for working with the Participating UN Organizations and PPMUs and CIPs to prepare the Monitoring and Evaluation Plan as an integral part of the periodical processes of developing AWPs and QWPs for the Programme.

#### 9.1.4.3 The Risk Log

The Risk Log of the Programme is provided at Annex J of the Prodoc. This risk log will be periodically reviewed by the PEB and the EG.

In the case of any risks for which the PEB concludes that the risk status or the probability or impact scores need to be amended, the PEB will decide whether the existing Counter Measures/Management Response remain adequate or need to be amended. The revised Risk Log will be sent to all Participating UN Organizations, to the Programme Managing Agency and to the PMU no later than two weeks after each review by the PEB.

### 9.2 PROGRAMME MONITORING

#### 9.2.1 On-going Programme monitoring

On-going Programme monitoring is a shared task of the NIP and its NPD and PMU, the Participating UN Organizations and the PPMUs and CIPs.
Programme monitoring is a routine function that helps the implementing partners of the Programme to keep track of Programme performance and take immediate corrective actions if so required.

9.2.1.1 Main tasks related to on-going Programme monitoring

In undertaking their monitoring functions, the NIP and the PMU, the Participating UN Organizations and the PPMUs and CIPs have the following main tasks related to the outcomes, funds and activities for which they are responsible:

a) Updating *Programme implementation*, including:
   - Programme progress against the current approved work plans.
   - Quantity and quality of the work performed.
   - Costs and inputs involved.
   - Issues and likely risks.
   - Recommending measures for timely risk management.

b) Updating *Programme management*, including:
   - Preparing and detailing out plans to implement Programme management tasks.
   - Updating the implementation of work plans and changes to them if necessary.
   - Ensuring the compliance with regulations/procedures on Programme management.

On-going Programme monitoring by the technical staff of the Participating UN Organizations also forms a part of the UNDG HACT Framework, as described under Section 6.10.2.4 of Chapter 6 of this PIM.

The PMU, PPMUs and CIPs are also responsible for undertaking monitoring and evaluation in compliance with the requirements according to the Government of Viet Nam’s regulations on the management and use of ODA as set forth in Article 55 of Decree No. 38/2013/ND-CP dated 23 April 2013 and related official regulations and implementation guidelines.

9.2.1.2 Sharing information from on-going Programme monitoring

All implementing partners are responsible to keep the NPD informed in a timely manner of key issues identified through their on-going Programme monitoring.

The NPD is responsible for monitoring the progress of activities implemented by the Vietnamese side, and is also responsible for working closely with the Participating UN Organizations in monitoring those activities that are directly implemented by the Participating UN Organizations or by another international organization based on the request of the NPD. The NPD will keep the NIP and the Participating UN Organizations informed regarding the delivery of outputs, progress towards targets and budgetary compliance.

During the implementation of activities included in signed AWPs, there will be regular and frequent interaction between the technical and professional staff of the Participating UN Organizations, the PMU and the NPD, and the PPMUs and CIPs. This interaction
will be primarily to help ensure the overall quality of all activities undertaken and outputs achieved, as well as to monitor the progress of activities being undertaken (and results being achieved) jointly and those activities being implemented directly by each party (Participating UN Organizations, NIP and PPMUs and CIPs).

As described under Chapter 2 of this PIM, the JCG provides a regular mechanism for interactions and sharing information between the NIP, the Participating UN Organizations and other key parties involved in implementation of the Programme.

Apart from the formal channels of information and monitoring mechanisms, it is important for the Participating UN Organizations, NIP and GACAs to maintain close and effective working relationships, and for the NIP and PMU to maintain close and effective working relationships with the PPMUs and CIPs, including through informal channels of information and communication, such as emails, telephones, informal consultations, etc., in order to share updated information on Programme implementation and progress and to suggest coordinated actions, whenever these are required.

9.2.2 Programme Review Meetings of the EG and PEB

Meetings of the EG provide a key mechanism for overall monitoring of Programme progress, including discussion of any major course corrections at the Outcome level that may be required. The participation in the EG of the UN-REDD Programme focal points from the Participating UN Organizations means that the EG meetings also play an important role in monitoring progress and alignment of the Programme in relation to overall global REDD+ efforts. The TOR of the EG are available in Annex 2.1.

PEB meetings also provide a key mechanism for Programme monitoring and evaluation. The participation in the PEB of key national REDD+ focal point agencies and personnel means that the PEB meetings also play an important role in monitoring progress and alignment of the Programme in relation to overall national REDD+ efforts. The PEB regulations are provided in Annex 2.2.

9.2.3 Scheduled and ad hoc field monitoring visits

9.2.3.1 Scheduled field monitoring visits

A field monitoring visit can be organized by any of the following:

- The NIP, a PPMU or an CIP.
- A Participating UN Organization.
- A Provincial Peoples Committee in one of the pilot provinces
- The PMU.
- GACAs.

The originating agency is responsible for preparing the TOR for the field visit and sending in advance the TOR or work Programme for the visit to the personnel of the PMU or Programme sites to ensure coordinated follow-up.

The originating agency conducts the monitoring visit. At the end of the visit, it discusses with responsible personnel of the NIP and PMU its preliminary findings from the visit and recommendations on follow-up actions.
The originating agency prepares a Field Monitoring Report using the format shown in Annex 9.5 and sends it to the NIP, PMU and Participating UN Organizations, at the latest ten working days after the visit. If necessary, the originating agency or the NPD can send the report to GACAs and other relevant agencies.

The NPD is responsible to make sure that the recommendations of the field monitoring mission are implemented as part of the subsequent QWP(s).

To the maximum extent possible, field monitoring visits should be coordinated between the different Participating UN Organizations and other parties, and organized together with spot checks in order to minimize administrative burdens and transaction costs for the relevant implementing partners and Programme sites.

9.2.3.2 Ad hoc field monitoring visits

Ad hoc field monitoring visits may be organized when the Programme Managing Agency, the NIP or one of the Participating UN Organizations identifies a serious implementation problem. In such cases, the Programme Managing Agency, the NIP and the Participating UN Organizations may also need to consult with the GACAs.

It is not mandatory to have a TOR for an ad hoc field monitoring visit. However, it is important for the originating agency to provide adequate advance notification to the PMU for coordinated follow-up.

The originating agency conducts the monitoring visit. At the end of the visit, it discusses with responsible personnel of the Participating UN Organizations, the NIP and PMU its preliminary findings from the visit and recommendations on follow-up actions.

The originating agency prepares a Field Monitoring Report using the format shown in Annex 9.5 and sends it to the NIP, PMU and Participating UN Organizations, at the latest ten working days after the visit. If necessary, the originating agency or the NPD can send the report to GACAs and other relevant agencies.

The NPD is responsible to make sure that the recommendations of the ad hoc monitoring mission are implemented as part of the subsequent QWP(s).

9.2.4 Financial spot checks

Financial spot checks are included as part of the HACT Framework applied in this Programme by the Participating UN Organizations. Detailed information on the purpose, planning, implementation, assessment and follow up to financial spot checks is provided under Section 6.10.2.3 of Chapter 6 of this PIM.

9.2.5 Monitoring including Social and Environmental Assurance activities of the IMB

The Independent Monitoring Board (IMB) as described in Chapter 2 of this PIM comprises of civil society organizations, NGOs and research organizations as proposed by the Viet Nam REDD+ Network. The host organization of the IMB will be agreed by the Viet Nam REDD+ Network members following an open selection process. The IMB is hosted by a national or international institution operating in Viet Nam. The work of the IMB is funded by the Programme.
The IMB monitoring of overall Programme results is not a substitute for internal monitoring and evaluation.

The IMB has the following key monitoring and evaluation functions:

- Conduct checks of: (a) concrete results of key activities; (b) implementation of activities according to EG-agreed implementation guidelines and decisions; and (c) local ex ante benefit distribution.
- Liaise with official (local) inspection mechanisms and conduct stakeholder interviews regarding local benefits and implementation.
- Provide semi-annual and annual monitoring reports to the EG and co-chairs of the PEB, regarding the above mentioned checks.

9.3 PROGRAMME REVIEW AND EVALUATION

9.3.1 Programme evaluation

Evaluation of the Programme provides critical information to decision-making during the Programme lifecycle. It also identifies lessons that can be applied to future projects and Programmes, and contributes to the evaluation of the overall national, regional and global REDD mechanism and to the evaluation of the overall One Plan for 2012-2016 signed between the Government of Viet Nam and the United Nations in March 2012.

In line with the signed Prodoc between the Participating UN Organizations and MARD, the Monitoring and Evaluation planning developed by the PMU in consultation with the NIP, Participating UN Organizations, PPMUs and CIPs will include provision for Annual Programme Reviews and a Final Programme Evaluation.

These evaluations of activities and results of the Programme will assess the relevance and effectiveness, sustainability and potential for up-scaling, efficiency and cross-cutting issues related to the interventions, and measure the development impact of the results achieved, with reference to the analysis and indicators described in the Programme proposal and further work. The review and evaluation reports shall be submitted to the PEB and the EG.

Funds to carry out all evaluations noted above are budgeted under Programme Management Costs, allocated to UNDP (see Section 3.4 of Chapter 3 of the PIM and Annex D of the Prodoc).

Other Evaluations that may be required during the Programme lifecycle include ad hoc Evaluations and Donor evaluations and reviews.

For all of these evaluations, the NIP and Participating UN Organizations, the PPMUs and CIPs are responsible to follow up to address the agreed evaluation findings until completion.

9.3.2 Annual Programme Reviews

At the end of each year an assessment and evaluation of the Participating UN Organizations on their capacity to deliver on administrative and technical aspects of the Programme will be conducted by a third-party independent organization and the report will be submitted to the PEB and to the EG. The evaluation will also address
management and delivery capacity of the PMU and of the PPMUs and CIPs as well as the main contractors.

The main steps for preparation and implementation of the Annual Programme Review are set out in Annex 9.1. The sample TOR is provided in Annex 9.3.

9.3.3 Final Programme Evaluation

The Participating UN Organizations will jointly carry out an independent final evaluation at the end of the Programme. The Terms of References and recruitment process for the evaluation will be reviewed and cleared by the Participating UN Organizations. The Participating UN Organizations will also review and comment on the draft version of the reports before its finalization.

The main steps for preparation and implementation of the Final Programme Evaluation are set out in Annex 9.1. The sample TOR is provided in Annex 9.3.

9.3.4 Ad hoc Programme Evaluations

In addition to the scheduled Annual Programme Reviews and Final Programme Evaluation, an ad hoc Programme Evaluation might be required in cases where the Programme experiences serious implementation difficulties, such as a delay of two consecutive quarters compared to the plan in input mobilization, institutional bottle-necks or lack of human resources that seriously hold up project Programme and jeopardize the realization of Programme outputs.

The need for an ad hoc evaluation should be identified as early as possible and jointly agreed by the NIP and Participating UN Organizations, and thereafter added to a subsequent AWP and QWP following the procedures for approval or amendment of the AWP and QWP as described in Chapter 3 of this PIM.

9.3.5 Donor evaluations and reviews

A donor may evaluate or review, separately or jointly with other partners, its cooperation with the UN under this Programme, with a view to establishing whether contributions have been used for their intended purposes. The donor or donors involved, the Administrative Agent and the Participating UN Organizations shall agree on the scope and conduct of such review or evaluation.

Subject to their respective regulations, rules, policies and procedures, the Participating UN Organizations shall upon request assist in providing all relevant information to the donors. All costs related to such exercises initiated by the donors separately or together with other partners would be borne by the donors unless otherwise agreed. It is understood that any such review or evaluation will not constitute a financial, compliance or other audit of the Programme.

9.4 PROGRAMME REPORTING REQUIREMENTS

This section of the PIM provides information on the key periodical reports produced by different parties within the Programme.

9.4.1 Periodical reporting by the NIP
As specified in the Prodoc signed between the Participating UN Organizations and MARD, the NIP is responsible to manage the overall process of preparing the following consolidated periodical reports, incorporating inputs from the Participating UN Organizations and the PPMUs and CIPs:

- (i) Programme Quarterly Progress Reports and FACE Forms;
- (ii) Annual Programme Performance Reports; and
- (iii) Terminal Programme Report.

In addition to these reports, MARD as the Programme Managing Agency and VNFOREST as the NIP are responsible to ensure the internal reporting required according to the Government of Viet Nam’s regulations on the management and use of ODA as set forth in Chapter 6 of Decree No. 38/2013/ND-CP dated 23 April 2013. The PMU is responsible to prepare these reports and to submit them to the NIP for review, monitoring and ensuring compliance with Decree No. 38/2013/ND-CP.

As noted in the Prodoc, the NPD will also provide the PEB with a presentation on the implementation progress of the Programme every six months, based on information received from the PMU, PPMUs and CIPs. The UN Resident Coordinator will assist in ensuring that the Participating UN Organizations provide the necessary information.

**9.4.1.1 Programme Quarterly Progress Report**

The Programme Quarterly Progress Report covers results achieved, lessons learned and the contributions made, and activities that were carried out through their respective budget allocations. The Quarterly Progress Report is consolidated by the PMU and submitted by the NPD based on:

- Quarterly progress and financial reporting on the activities of the PMU, including narrative reporting on activities implemented by the Participating UN Organizations based on the request of the NPD.
- Monthly and Quarterly progress and financial reporting from the PPMUs and CIPs.

The Programme Quarterly Progress Report provides a key tool for monitoring of Programme progress by the NIP, PPMUs and CIPs. It also provides a key basis for preparation and approval of quarterly plans and budgets for the subsequent implementation period. Copies in English of reports and evaluations of all training activities, conferences and workshops (prepared in the formats provided at Annex 8.8, Annex 8.9 and Annex 8.10 of the PIM) must be appended to the Quarterly Progress Report.

The steps for preparation of the Programme Quarterly Progress Report are set out in Annex 9.4. This report is prepared using the standard format for quarterly reporting on the use and management of ODA, that was issued by the Ministry of Planning and Investment (MPI) as specified in Circular 01/2014/TT-BKHĐT dated 1st January 2014 on implementation guidelines for Decree 38/2013/ND-CP dated 23rd April 2013.

**9.4.1.2 Annual Programme Performance Report**

The Annual Programme Performance Report covers results achieved lessons learned and activities that were carried out by the different implementing partners through their
respective budget allocations. It is consolidated by the PMU and submitted by the NPD based on:

- The annual performance reporting on the activities of the PMU.
- The annual performance reporting from the PPMUs and CIPs.
- The annual narrative reporting (due 31 March of the following year) from the Participating UN Organization.

The Annual Programme Performance Report provides a key tool for monitoring of Programme progress by the NIP, PPMUs and CIPs, the Participating UN Organizations and the PEB, as well as the EG. It also provides a key basis for preparation and approval of annual plans and budgets for the subsequent implementation period. It also provides key inputs to the Participating UN Organizations to fulfill their reporting requirements to the MPTF-O, which in turn allows the MPTF-O to fulfill its reporting requirements to the donors.

The Annual Programme Performance Report consolidated by the PMU is not required to include financial reporting. Per the MOU between the MPTF-O and the Participating UN Organizations dated 30 November 2012, annual financial reporting will be provided by the Headquarters of the Participating UN Organizations to the MPTF-O by 30 April of each year, and provided to the donors by 31 May, after endorsement by the EG. Informal financial reporting can be provided by the Participating UN Organizations based on their own financial reporting as well as the financial reporting from the PMU, PPMUs and CIPs that is provided by the NPD in the quarterly FACE Forms throughout each year.

As decided by the EG in March 2015, a harmonized template for the Annual Report will be developed jointly by the Participating UN Organizations and the NIP. Consideration will be given to adopting or incorporating the annual report format for reporting on the use and management of ODA, that was issued by the Ministry of Planning and Investment (MPI) as specified in Circular 01/2014/TT-BKHDT dated 1st January 2014 on implementation guidelines for Decree 38/2013/NĐ-CP dated 23rd April 2013.

The review and approval of the Annual Programme Performance Report occurs in parallel with the review and approval of the AWP by the PEB and EG, as described in Section 3.3 of Chapter 3 of this PIM.

The steps for preparation of the Annual Programme Performance Report are set out in Annex 9.4.

**9.4.1.3 Final Narrative Report**

The Final Narrative Report (sometimes referred to as the Terminal Programme Report) covers results achieved, lessons learned and the contributions made, and activities that were carried out by each partner through their respective budget allocations. To the extent possible, the Terminal Programme Report also reports on the results of the Programme, with a strong focus on outcomes, impact and sustainability.

The Final Narrative Report is consolidated by the PMU and submitted by the NPD based on:

- The final narrative and financial reporting on the activities of the NIP.
- The final narrative reporting (due 31 March of the following year) and financial reporting (due 30 April of the following year) from the PPMUs and CIPs.
- The final narrative and financial reporting from the Participating UN Organization.

The Final Narrative Report provides a key tool for assessing the overall achievements and impact of the Programme by the NIP, PPMUs and CIPs, the Participating UN Organizations and the PEB, as well as the EG. It provides a key input to the Participating UN Organizations to fulfil their reporting requirements to the MPTF-O, which in turn allows the MPTF-O to fulfil its reporting requirements to the Programme Donors. It also provides a key basis for preparation of any subsequent phase of the Programme.

More broadly, the Final Narrative Report identifies lessons that can be applied to future projects and Programmes, and contributes to overall reporting and evaluation of the overall national, regional and global REDD mechanism and to overall reporting and evaluation of the overall One Plan for 2012-2016 signed between the Government of Viet Nam and the United Nations in March 2012.

The steps for preparation of the Final Narrative Report are set out in Annex 9.4.

9.4.2 Overview of reporting by the NIP and PMU

Annex 9.6 provides a table of internal and external reporting that is to be prepared by the PMU. Forms and formats to be used for these reports are provided in Annexes 9.7 through 9.13.
CHAPTER 10. PUBLIC COMMUNICATIONS

10.1 GENERAL PRINCIPLES

As general principles of the Programme, the United Nations, including the Participating UN Organizations and the MPTF-O as Administrative Agent, as well as the Vietnamese partners, including MARD as the Programme Managing Agency, VNFOREST as the Programme Owner and NIP, the PMU and all PPMUs and CIPs, will:

- Endeavour to promote a consistent and appropriate profile for the Programme, enhancing awareness, transparency and accountability through appropriate disclosure of information with key stakeholders as well as the general public.
- Acknowledge the role of the Programme’s donors, the Participating UN Organizations, MARD, the NIP, PMU, PPMUs and CIPs, and other relevant parties in all public communications about the Programme.
- Not at any time speak on behalf of or in the name of another Participating UN Organization or Vietnamese partner within the Programme.
- Cooperate closely and consult with one another to ensure consistent information in all Programme communication activities, including joint public communications where appropriate.

The PMU is the focal point for harmonized and joint communication activities of the Programme, including the overall communication plan for the Programme by the PMU developed in consultation with the Participating UN Organizations.

10.2 PROGRAMME BRANDING

Information given to the press, to the stakeholders of the Programme, all related publicity material, official notices, reports and publications, shall acknowledge the role of the Programme’s donors, the Participating UN Organizations, MARD, the NIP and any other relevant parties.

The standard branding of the Programme will be agreed by the NIP and the Participating UN Organizations, who may draw on the expertise of the UN Communications Team in Viet Nam.

The insignia/logos that are used by the Programme will be supplied by and will follow the relevant usage rules, standard colours and proportions according to the respective entities that are the owners of these insignia/logos.

The PMU is responsible to develop detailed Programme branding guide, including branding requirements and examples. The PMU will provide this to all implementing partners of the Programme once available.

10.3 PUBLIC DISCLOSURE

Decisions by the EG will be circulated as appropriate to ensure the full coordination and coherence of Programme/Fund efforts. The Administrative Agent will develop a dedicated web page on the MPTF Office GATEWAY to ensure appropriate transparency and accountability. The UN-REDD Viet Nam Phase II MPTF Office GATEWAY web-
page will contain real-time information on contributor commitments and deposits, transfers to the Participating UN Organizations, and annual expenditure. In line with the UN’s commitment towards public disclosure of its operational activities, summaries of EG decisions, project information and periodic progress reports will be posted on the UN-REDD Viet Nam Phase II MPTF Office GATEWAY web-page.

The Participating UN Organizations will be responsible for working closely with both the MPTF-O and the PMU to consult on the draft materials prepared for posting and dissemination via this web page.

10.4 PUBLIC COMMUNICATIONS

10.4.1 Public communications by the United Nations

Each Participating UN Organization will apply its own rules, regulations, guidelines and procedures regarding public communications, spokesperson roles and responding to requests for information on the Programme.

Whenever possible and to the extent that it does not jeopardize the privileges and immunities of UN Organizations, and the safety and security of their staff, UN Organizations will promote donor visibility on information, project materials and at project sites, in accordance with their respective regulations, rules, policies and procedures.

Information given to the press, to the beneficiaries of the Programme, all related publicity material, official notices, reports and publications, shall endeavour to acknowledge the role of the Programme’s donors, the Participating UN Organizations, MARD, the NIP and any other relevant parties. These materials will normally apply the Programme branding described under Section 10.2 of this Chapter.

To the extent possible, the Participating UN Organizations will endeavour to harmonize their public communications activities with each other and with the Vietnamese partners within the Programme, particular through close cooperation, consultations and information sharing with the PMU, following the approach described under Section 10.2.3 of this Chapter.

10.4.2 Public communications by MARD, the NIP, PMU, PPMUs and CIPs

MARD, the NIP, PMU, PPMUs and CIPs will apply the normal rules, regulations, guidelines and procedures of the Government of Viet Nam and of their respective entities regarding public communications, spokesperson roles and responding to requests for information on the Programme.

Information given to the press, to the beneficiaries of the Programme, all related publicity material, official notices, reports and publications, shall endeavour to acknowledge the role of the Programme’s donors, the Participating UN Organizations, MARD, the NIP and any other relevant parties. These materials will normally apply the Programme branding described under Section 10.2 of this Chapter.

http://mptf.undp.org/factsheet/fund/VNM00
To the extent possible, MARD, the NIP, PPMUs and CIPs will endeavour to harmonize their public communications activities with each other and with the Participating UN Organizations within the Programme, following the approach described under Section 10.2.3 of this Chapter.

10.4.3 Joint public communications by the United Nations and the Programme Managing Agency and NIP

Joint public communications by the Participating UN Organizations, the Programme Managing Agency and NIP are expected to be a regular activity of the Programme. They may include joint media releases, media briefings and media conferences, as well as coordinated activities to invite and promote the appropriate participation of domestic and international media agencies in key activities of the Programme.

Taking into account the established rules, regulations, guidelines and procedures of each of these partners in relation to public communications, including the need for high level approvals of media releases by representative of each partner, effective joint communications will require advance planning and sustained and timely follow up by each agency, applying a consultative and cooperative approach.

The NPD will lead and coordinate the development and consolidation of plans and materials for public communications. Programme focal points from the Vietnamese side as well as the Participating UN Organizations will be responsible to alert and mobilize the media and public communications capacities and decision makers within their own agencies. The JCG will provide a key working mechanism for coordinating joint media and communications activities.

The key steps for implementation of joint public communications activities are set out in Annex 10.1.

10.5 INTERNAL COMMUNICATIONS

Building effective cooperation between the NIP, PMU, Participating UN Organizations, PPMUs and CIPs and other stakeholders of the Programme requires clear, regular and appropriate communications, ensuring that information is shared in a timely manner and with sufficient detail to allow each implementing partner to fulfil their specific responsibilities. Effective internal communications provide the basis for each partner to take appropriate actions, and for joint Programme mechanisms such as the EG, PEB and JCG to monitor progress, address issues and take decisions on course corrections if these are needed.

The leaders and responsible officers of each implementing partner are responsible to lead and guide their teams on establishing appropriate communications. In general, communications related to Programme decision-making will occur between the level of leaders and responsible officers for each implementing partner, as designated by that implementing partner. Operational staff will maintain close on-going communications with their counterparts within the same functional area.

The NIP and PMU will play a key role as the bridge between the Participating UN Organizations, the Programme Managing Agency and the PPMUs and other CIP in ensuring effective internal communications of the Programme. The Participating UN
Organizations have staff located at the PMU on a full-time or part-time basis to ensure that close communications are maintained.

To facilitate effective internal communications, all partners are responsible for providing timely advice to the PMU on changes to the names, position titles and contact details of their personnel, for dissemination by the PMU to all implementing partners.

Mechanisms for maintaining effective communications between the implementing partners at different levels include:

- Periodic and ad hoc meetings of the EG, PEB, JCG and other coordination mechanisms;
- Timely sharing of the results of these meetings with relevant partners, including related documents, presentations and meeting minutes;
- Formal periodic planning and reporting processes, including face-to-face meetings as well as sharing information through reporting and fund request processes; and
- Correspondence via letter and email.

In addition to these formal and more structured mechanisms, appropriate informal communications should be maintained.

The Programme should take full advantage of cost effective information technology for communications, information sharing and collaboration, including email, online video conferencing and chat and other online collaboration tools, bearing in mind the appropriate use of these in relation to agreed communications protocols of the Programme and the importance of maintaining appropriate security of Programme communications, information and materials.
CHAPTER 11. SOCIAL AND ENVIRONMENTAL SAFEGUARDS

11.1 GENERAL PROVISIONS

This Chapter of the PIM provides information related to implementation mechanisms for the application of social and environmental safeguards within the Programme. Relevant UN agency and government policies on environmental and social risk management will be applied as appropriate in the Programme for procurement, recruitment and other contractual arrangements. Developing mechanisms, tools, and related capacities for application of these safeguards in relation to NRAP implementation is a technical programmatic issue that is beyond the scope of this PIM.

The Programme will apply the laws, regulations and policies of Viet Nam on land, ethnic minority people, social safety and environmental protection. A list of relevant laws and policies is provided in Annex 11.2. The Programme will also comply with the international treaties and commitments adopted by the Government of Viet Nam.

The Programme will apply participatory and consultative approach in relation to forest protection and development as well as ethnic minorities throughout the entire Programme, lifecycle through the implementation of the following tasks:

a) Developing guidelines on policy development, design and planning, on mobilising the participation of people being impacted by or benefiting from the Programme, and on ensuring full and effective participation of stakeholders in the planning and implementation of the Programme;

b) Identifying measures to minimise negative impacts on vulnerable people, to contribute to reducing their vulnerability, and to recognise their participation; ensuring gender equality; respecting and encouraging the rights and knowledge of indigenous people and ethnic minority people as regulated by laws, relevant to local conditions and to the Government of Viet Nam’s international commitments;

c) Recognizing the points of view raised by different stakeholders, including concerns and recommendations for resolutions, and identifying possible actions to be included in implementation plans. Good practices should also include disseminating information that is collected and analysed;

d) Studying potential measures to avoid or minimize impact and improve benefits, including using local models. People who lose land or income will be compensated so that they are better off, or at least not worse off, in comparison to their situation prior to the loss of their land or former incomes. People impacted by land claims should have the right to make choices and be given sufficient time to make these choices; and

e) Policies, design, plans and activities of REDD+ must contribute to the stabilisation and development of the livelihoods of local people, especially ethnic minority people.
It will be necessary to develop an independent review mechanism to define the market value of claimed land as well as assets and loss of income loss in order to define measures for restoring the livelihoods of people impacted by the Programme.

The design and plan and activities of REDD+ must contribute to the protection of existing natural forest, improving forest quality; facilitate the extension of forest areas and forest coverage through forest planting and replanting, and contribute to the preservation of biodiversity; and minimize the change from natural forest to planted forest.

Planting and preserving of indigenous trees shall be encouraged.

REDD+ activities shall contribute to the preservation and improvement of the value of the forest environment and of forest environment services.
CHAPTER 12. PROGRAMME COMPLETION

12.1 GENERAL PROVISIONS

Programme finalization is carried out in accordance with the Regulations on ODA Management and Utilization in Decree 38/2013/ND-CP dated 23 April 2013 (particularly Article 49).

Programme completion is the status of a Programme when all activities identified in the Annual Work Plan for the last year of the Programme have been accomplished and the Terminal Programme Report has reflected all changes that were made at the terminal Programme review and has been distributed to relevant parties.

Programme completion consists of the operational aspect (i.e. operational closure) and the financial aspect (i.e. financial closure):

- A Programme is operationally closed when all the activities identified in its last AWP have been completed, and the Programme Terminal Report has been prepared and submitted to relevant parties.
- A Programme is financially closed when all its financial transactions have been completed, all its contracts liquidated, all its assets transferred to the Vietnamese side, all its unspent funds (including any bank interest, if any) returned to the Participating UN Organizations and all its bank accounts closed.

The provisions in this Chapter are not applicable to those cases where a Programme is suspended or terminated prematurely.

12.2 PROCEDURES FOR PROGRAMME COMPLETION

12.2.1 Operational closure of the Programme

Six months prior to the end date of the Programme as recorded in the Prodoc, the NPD is responsible for working with the Participating UN Organizations to develop a plan for Programme completion activities. The plan may include consultations on Programme results and the finalization of the Programme Terminal Report. It may also include advocacy activities to disseminate Programme results, share lessons learned, advocate for changes based on the successful models and success stories. The costs for these activities should be included in the estimated budget for the last quarter.

Before declaring the operational closure of the Programme, the NPD should ensure that the following conditions are met:

- All Programme personnel have fulfilled their tasks as specified in their respective TORs.
- The PMU has received all technical reports from the Programme consultants/experts and distributed them to relevant parties.
- All the goods, services and/or direct outputs of procurement activities have been transferred to the NIP, PMU, PPMU or CIP or completed against the terms and conditions contained in the signed procurement contracts.
- All the training activities, conferences and workshops have been completed.
• All the main items of equipment have been delivered to the Programme sites, installed, tested and put to use. Should any of the items not have been transferred to the Government during the course of Programme implementation, the procedures for their transfer should be completed at this stage, following the steps and format shown in Section 6.8 of Chapter 6 of this PIM.

12.2.1.1 The main steps for the declaration of operational closure

The main steps for declaration of operational closure of the Programme are as follows:

1. The NPD provides written notification to the Participating UN Organizations of the operational closure of the Programme.

2. Within five working days following the receipt of the notification from the NPD, the Participating UN Organizations confirm in writing the operational closure of the Programme.

3. The Participating UN Organizations will inform the MPTF-O of operational closure and submit the final narrative report. Upon receipt of this information, the MPTF-O will operationally close the programme and initiate the financial closure process.

12.2.2 Financial closure of the Programme

The financial closure of the Programme must take place within one year, at the latest, of the date of its operational closure.

Before declaring the financial closure of the Programme, the NPD should ensure that the following conditions are met:

• The last physical count of all Programme assets is undertaken.

• All accounting records are closed.

• All unspent funds (including bank interest, if any) are returned to the Participating UN Organizations and the Programme bank accounts are closed.

• Programme assets are transferred to recipient agencies in line with decisions made by the competent authority.

• Programme documents and records are classified, packed and sent to archives in line with existing national regulations.

• The Final Financial Report for the Programme is prepared in accordance with the regulations and procedures of the Participating UN Organizations and is distributed to relevant parties. With the approval and distribution of the Final Financial Report, the Programme is seen as fully completed.

• The Participating UN Organizations will return all unspent balances to the MPTF-O and submit certified, final financial statements and reports. Once all certified final financial statements and reports are received, the MPTF-O will financially close the fund. The MPTF-O will provide the final certified financial report of the fund no later than 7 months (by 31 July) following the year of financial closure of the fund.
12.2.1.1 **The main steps for the declaration of financial closure**

The main steps for declaration of financial closure of the Programme are as follows:

1. The NPD notifies in writing to the Participating UN Organizations the financial closure of the Programme.

2. Within five working days following the receipt of the notification from the NPD, the Participating UN Organizations confirm in writing the financial closure of the Programme.

**12.2.3 Determination of ownership and use of assets**

Determination of ownership and use of assets should be completed as part of the finalization of the Programme. This will apply the specific regulations and procedures of each respective Participation UN Organization for the assets that have been purchased with Programme funds under their responsibility.

**12.2.4 Programme closure**

Following the completion of the procedures specified in Items 1 and 2, Section II of this Chapter, the Programme is officially closed.

The NIP undertakes necessary procedures in order to have the decision on the Programme closure issued, the PMU disbanded in line with relevant provisions in Circular 03/2007/TT-BKH and the Programme closed.

The NIP proceeds to undertake liquidation procedures in line with existing regulations issued by the Government of Viet Nam.
ANNEXES
Annexes to CHAPTER 1

Annex 1.1  List of key reference documents for the PIM

I. UN-REDD Programme documents and related documents

<table>
<thead>
<tr>
<th>No.</th>
<th>Title</th>
<th>Abbreviation</th>
<th>Date</th>
<th>Issued by/Signatories</th>
<th>Languages</th>
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<tbody>
<tr>
<td>1.</td>
<td>Joint Declaration between the Socialist Republic of Viet Nam and the Kingdom of Norway on Reducing Emissions from Deforestation and Forest Degradation in Developing Countries (REDD+)</td>
<td>Joint Declaration on REDD+</td>
<td>5/11/12</td>
<td>Government of Viet Nam; Kingdom of Norway</td>
<td>English</td>
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<td>2.</td>
<td>Terms of Reference for Tier 2, issued following the UN-REDD Programme Eighth Policy Board Meeting, 25-26 March 2012 Asunción, Paraguay</td>
<td>Tier 2 TOR</td>
<td>26/03/12</td>
<td>UN-REDD Programme Policy Board</td>
<td>English</td>
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<td>3.</td>
<td>Standard donor agreement</td>
<td></td>
<td></td>
<td>MPTF-O; Kingdom of Norway</td>
<td>English</td>
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<td>4.</td>
<td>The Memorandum of Understanding (MOU) for the UN-REDD Viet Nam Phase II Multi-Partner Trust Fund</td>
<td>MPTF MOU</td>
<td>30/11/12</td>
<td>MPTF-O; Participating UN Organizations: FAO, UNDP and UNEP</td>
<td>English</td>
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<td>5.</td>
<td>UN-REDD Viet Nam Phase II Multi-Partner Trust Fund: Terms of Reference</td>
<td>MPTF TOR</td>
<td>30/11/12</td>
<td>MPTF-O; Participating UN Organizations: FAO, UNDP and UNEP</td>
<td>English</td>
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<td>7.</td>
<td>The UN-REDD Viet Nam Phase II Programme: Operationalizing REDD+ in Viet Nam</td>
<td>Prodoc</td>
<td>29/07/13</td>
<td>MARD; Participating UN Organizations: FAO, UNDP and UNEP</td>
<td>Vietnamese, English</td>
</tr>
<tr>
<td>8.</td>
<td>Decision on establishment of the PMU and appointment of the NPD of the UN-REDD Viet Nam Phase II Programme</td>
<td>1867/QD-BNN-TCCB</td>
<td>13/08/13</td>
<td>MARD Minister</td>
<td>Vietnamese</td>
</tr>
<tr>
<td>9.</td>
<td>Decision on co-implementing partners (CIPs) of the UN-REDD</td>
<td>995/QD-BNN-</td>
<td></td>
<td>MARD Minister</td>
<td>Vietnamese</td>
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### II. Other reference documents

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<th>Issued by/Signatories</th>
<th>Languages</th>
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<tr>
<td>1.</td>
<td>Decree on Management and Use of Official Development Assistance (ODA) and Concessional Loans of Donors</td>
<td>Decree No: 38/2013/ND-CP</td>
<td>23/04/13</td>
<td>Government of Viet Nam</td>
<td>Vietnamese, English</td>
</tr>
<tr>
<td>3.</td>
<td>Decree on the detailed provisions for the implementation of some articles in the Bidding Law</td>
<td>63/2014/ND-CP</td>
<td>26/06/2014</td>
<td>Government of Viet Nam</td>
<td>Vietnamese</td>
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<td>8.</td>
<td>UN-EU Guidelines for Financing of Local Costs in Development Cooperation with Viet Nam, Version 2013</td>
<td>UN-EU Cost Norms</td>
<td>Dec 2013</td>
<td>United Nations Agencies in Viet Nam; EU Delegation to Viet Nam; Ministry of Planning and Investment (MPI)</td>
<td>Vietnamese, English</td>
</tr>
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<td>9.</td>
<td>UNDP Project Accounting Handbook</td>
<td></td>
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<td></td>
<td>Vietnamese, English</td>
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Annexes to CHAPTER 2

Annex 2.1 Terms of Reference for the Programme Executive Group (EG)

The Executive Group (EG) provides strategic direction to the Programme, ensures UN-REDD quality assurance and fulfils an important oversight function.

The Minister of Agriculture and Rural Development chairs the EG as the representative of the Government of Viet Nam. Members of the EG include a senior donor representative and a representative of the UN-REDD Strategy Group (FAO, UNDP, UNEP, with one of these organizations representing the group on a rotational basis and the other two participating as observers). The UN Resident Coordinator Viet Nam (UNRC), as co-chair of the PEB, participates as an observer. Vietnamese civil society will also have an observer at the EG. The Multi-Partner Trust Fund Office (MPTF-O) will be an ex officio member.

The EG will meet annually, and this meeting will normally take place immediately following a PEB meeting. The EG may also meet more frequently, as required for specific purposes, including through telephone conference or videoconference.

The EG will make decisions by consensus. Decisions of the EG shall be duly recorded.

The specific roles of the EG include the following:

- Set the strategic direction of the Programme by responding to relevant decisions of the UNFCCC, national strategies and plans;
- Approval of the EG's own Terms of Reference (TOR), rules and regulations;
- To discuss the Multi-Partner Trust Fund (MPTF) requirements and priorities including appropriate visibility for the MPTF and MPTF Development Partners;
- To review and approve the Programme Implementation Manual prepared by the Programme Executive Board (PEB);
- To review and approve the annual reports (programmatic and financial) consolidated by the Administrative Agent (AA) based on the progress reports submitted by the Participating UN Organisations;
- To review the findings of the audit reports referred to under section 4.3;
- To highlight lessons learnt and periodically discuss follow up by Participating UN Organisations on recommended actions that have MPTF-wide impact;
- Approve any major changes in Programme Outcomes;
- Approve annual resource allocations at the Programme Outcome level per each Participating UN Organization;
• Review and approve the criteria for PEB allocation of available MPTF resources;

• Review annual evaluation reports;

• Review and subsequently approve the request for release of funds from the MPTF Office to the Participating UN Organizations as submitted by the PEB;

• Review compliance of the contract signed between donor(s) and the MPTF Office as AA, and the MOU signed between the Participating UN Organizations and the AA;

• Ensure the UN-REDD Tier 2 responsibilities are fulfilled as set out in the Tier 2 Terms of Reference; and

• Provide information on the Programme implementation to the UN-REDD Secretariat, Policy Board and partners.
OPERATIONAL REGULATION OF THE EXECUTIVE BOARD OF THE PROGRAM ON “REDUCING EMISSIONS FROM DEFORESTATION AND FOREST DEGRADATION, SUSTAINABLE MANAGEMENT OF NATURAL RESOURCES, CONSERVATION AND ENHANCEMENT OF FOREST CARBON STOCKS IN VIETNAM (UN REDD) - PHASE II
(Issued together with Decision No. 1215 / QD-BNN-TCCB dated 02.06.2014 of the Minister of Agriculture and Rural Development)

(Translated copy)

Chapter 1

GENERAL PROVISIONS

Article 1. Legal Basis

Pursuant to Decree No. 38/2013/ND-CP dated 23.04.2013 of the Government on regulations on the management and use of official development assistance (ODA) and preferential loans from donors;

Based on the joint statement dated 11.5.2012 between the Government of the Socialist Republic of Vietnam and the Government of the Kingdom of Norway on cooperation in Reducing Emissions from Deforestation and Forest Degradation in developing countries (REDD +);

Pursuant to Decision No. 443/TTg-HTQT dated 16/3/2010 of the Prime Minister for approving the Vietnam-United Nations Harmonized Programme and Project Management Guidelines (HPPMG);

Pursuant to Decision 799/QD-TTg dated 06.27.2012 for approving the National Action Program on "Reducing Emissions from Deforestation and Forest Degradation, Sustainable Management of Forest Natural Resources, Conservation and Enhancement of Forest Carbon Stocks" for the period of 2011-2020;

Pursuant to Decision No. 1214/QD-TTg dated 07/23/2013 of the Prime Minister on approving the items of the United Nations Collaborative Program on "Reducing Emissions from Deforestation and Forest Degradation, Sustainable Management of Forest Natural Resources, Conservation and Enhancement of Forest Carbon Stocks in Vietnam (UN-REDD) - Phase II";

Pursuant to Decision No. 1588/QD-BNN-TCCB dated 09/7/2013 of the Minister of Agriculture and Rural Development on Empowering Some Duties under the Authority of Ministry of Agriculture and Rural Development to General Department of Irrigation, Vietnam Administration of Forestry and Directorate of Fisheries;

Pursuant to Decision No. 2226 / QD-BNN-TCCB dated 30.09.2013 of the Minister of Agriculture and Rural Development on the Establishing of the Executive Board of the Programme on “Reducing Emissions from Deforestation and Forest Degradation, Sustainable Management of Natural Resources, Conservation and Enhancement of Forest Carbon Stocks in Vietnam (UN-REDD)”- Phase II.

Article 2. General Information

Names and forms of ODA funding, names of donors and implementing agencies (Program Managing Agency, Program Owner, and National Implementing Partners), objectives, content, scope of activities, the starting and ending time, total budget and other contents of the Program on “Reducing Emissions from Deforestation and Forest Degradation, Sustainable Management of Natural Resources, Conservation and Enhancement of Forest Carbon Stocks in Vietnam (UN-REDD)”- Phase II (hereafter referred to as the Program) are specified in Decision No. 1724/QD-BNN-HTQT dated 29.07.2013 of the Minister of Agriculture and rural Development on the approval of Programme Document.

Article 3. Principles of Governance

1. The Program is led, coordinated, managed and implemented uniformly from national level (Ministry of Agriculture and Rural Development) to sub-national level (6 pilot provinces) in the direction of decentralization in order to ensure that the Programme’s objectives, progress, quality and efficiency are achieved as specified in Project Document and in line with legal regulations.

2. Ministry of Agriculture and Rural Development is the Program Managing Agency, responsible for approving the overall investment for the Program and securing sufficient allocation of counterpart funds for the Central Programme Management Unit to implement the Programme.

3. The Executive Board of the Program on “Reducing Emissions from Deforestation and Forest Degradation, Sustainable Management of Natural Resources, Conservation and Enhancement of Forest Carbon Stocks in Vietnam (UN-REDD)”- Phase II (hereafter referred to as the Programme Executive Board-PEB) is an inter-agency body which shall assist the Minister of Agriculture and rural Development in directing, executing and implementing the Program.

4. Vietnam Administration of Forestry is the Program Owner responsible for the overall coordination of program operations, managing and monitoring the Program in accordance with the current regulations of the Government, Program Document and agreements signed with donors and international partners.
5. Provincial People's Committees participating in the Program are Provincial Program Managing Agencies responsible for approving the Program’s provincial components (based on their feasibility reports approved by the Ministry of Agriculture and Rural Development) and arranging resources to keep the Program’s implementation on schedule as prescribed in Programme Document.

6. The Management Board for Forestry Projects is the implementing partner responsible for the development and execution of Programme activities in accordance with the provisions of law, the Programme Document and the agreements signed with the donor and the international partners.

7. UN-REDD Vietnam Phase II Programme Management Unit established by National Managing Agency/ Programme Owner has full implementation duties, powers and responsibilities specified in paragraph 3, Article 40 and Article 55 and other relevant provisions of Decree No. 38/2013 / ND-CP dated 02/4/2013 of the Government, Circular No. 01/2014/TT-BKHD T dated 09/01/2014 of the Ministry of Planning and Investment instructing the implementation of some articles of Decree No. 38/2013/ND-CP, the Program Document, and agreements signed with the donor and in line with the provisions of law.

8. The departments of International Cooperation, Planning, Finance, Science Technology and Environment, Personnel Organization and the relevant agencies and units of the Ministry will perform their respective functions of state management as to ODA-funded programs and projects under Decree 38/2013 / ND-CP dated 23.04.2013 of the Government; Circular No. 01/2014/TT-BKHD T dated 01.09.2014 of the Ministry of Planning and Investment guiding the implementation of some articles of Decree No. 38/2013 / ND-CP. The program implementing agencies shall coordinate with the concerned bodies of the Ministry to ensure that the Program is implemented in accordance with the provisions pursued by the donor and the Government.

Article 4. Scope of adjustment and targets of application

1. This regulation shall define the tasks, powers, work regime and the working relationship of the Programme Executive Board.

2. Applicable entities are members of the Programme Executive Board under Decision No. 2226/QD-BNN-TCCB dated 30.09.2013 of the Minister of Agriculture and Rural Development and national and sub-national authorities related to the Programme.

Article 5. Working principles

1. Programme Executive Board works on a part-time basis, with the personal responsibility of the chair, co-chair and members of the Programme Executive Board being underscored.

2. It is imperative to ensure that each member on Programme Executive Board will take initiatives to fulfill their duties, the coordination among national and sub-national levels go smoothly, and the coordination between the Ministry of Agriculture
and Rural Development with the United Nations (UN) agencies being Food and Agriculture Organization (FAO), the United Nations environment Program (UNEP) and United Nations Development Program (UNDP) runs effectively in Program implementation.

3. It is necessary to ensure that work is done within the proper jurisdiction and assigned responsibility, in line with the legally regulated procedures and process, on schedule, with quality and in effectiveness during Program implementation.

4. The PEB’s decisions will be made on the principle of consensus, otherwise the chair and co-chair will decide but in conformity with governance norms, taking into account performance, cost-efficiency, equality, integrity, transparency and sound international competition.

Chapter 2

DUTIES OF THE PROGRAMME EXECUTIVE BOARD

Article 6. General provisions

The Programme Executive Board was established under Decision No. 2226/QD-BNN-TCCB dated 30.09.2013 of the Minister of Agriculture and Rural Development, designed to assist the Minister in leading and implementing the Program to the objectives, schedule, quality and efficiency as provided by Programme Document and in line with the provisions of law.

The Chair of Programme Executive Board (a deputy minister of Agriculture and Rural Development) is allowed to use the seal of Ministry of Agriculture and Rural Development and the Vice Chair (the VNFOREST leader) is entitled to use the seal of VNFOREST for the documents delivering instructive, executive directions to Programme Executive Board as regulated.

The Management Board for Forestry Projects is the stand-by agency assisting the Programme Executive Board.

The operational costs incurred by the Programme Executive Board shall comply with the provisions of law.

Article 7. The mandate of the Programme Executive Board

The mandate of the Programme Executive Board is stipulated in Decision No. 2226/QD-BNN-DOP dated 30.09.2013 of the Minister of Agriculture and Rural Development and also comprises a number of specific tasks as followed:

1. Leading, orientating, guiding, inspecting and providing overall monitoring on performance by the Programme Management Unit.

2. Appraising the annual work plan and submit to the Executive Group for approval the annual budget allocation plans from UN organizations;
3. Approving adjustments to funds allocations for components provided that the adjustment is under 250,000 US dollars per component.

4. Appraising integrated plans in close collaboration with relevant programs and projects of the sectors of Forestry, and Agriculture and Rural Development as well as other programs and projects in the same field undertaken by UN organizations.

5. Leading, promoting and inspecting the cooperation and collaboration between the Programme Owner and national and sub-national agencies, relevant agencies and bodies and United Nation Agencies in implementation of the program.

6. Determining solutions to overcoming the difficulties, harmonizing and simplifying procedures to ensure that the Program’s objectives, schedule, quality and efficiency are maintained as specified in the Program Document agreements signed with the donor and the provisions of law.

7. Submitting Program Implementation Manual (PIM) to the Executive Group (EG) for approval.

8. Submitting an annual report to the Administrative Agency of UN-REDD Programme Vietnam for consolidation and delivery to the Executive Group (EG) for approval.

9. Appraising the Program’s inception report.

10. Appraising the annual progress reports prepared by the Program Management Unit.

11. Appraising the proposed grants of the Participating United Nation Organizations, to make quality assurance and compliance with the requirements of the MPTF agreement (Memorandum of Understanding, Standard Administration Agreement).

12. Organizing stakeholder consultations at the national level in order to avoid overlap between the MPTF and other funding mechanisms.

13. Taking into consideration recommendations related to the Program and identifying key issues to monitor.

14. Organizing regular bi-annual meetings and ad-hoc meetings in case necessity arises.

Article 8. Duties of members of the Programme Executive Board

1. Chair of Programme Executive Board:

   a) Leading and executing overall operations of the Programme Executive Board in accordance with assigned duties and powers and taking responsibility for Program Executive Board performance before the Minister of Agriculture and Rural Development.
b) Setting specific tasks to members of the Programme Executive Board; and convening the regular and irregular meetings of Programme Executive Board.

c) Directing related agencies and institutions in the research and proposal of mechanisms, policies and plans of coordinating operations among entities at national and sub-national levels to implement the Program; and monitoring and evaluating the Program’s performance as prescribed.

d) Directing and supervising the Ministry’s agencies and units as to how to collaborate with UN organizations and agencies at national and sub-national levels and other related agencies and organizations in accordance with the Program’s objectives, schedule and regulations on quality and efficiency as provided for in the Programme Document, the agreement with the donor and the provisions of law.

e) Instructing the Program Owner to develop the overall plan, annual work plans, project-level procurement plans and cost norms for various Program activities in line with the authorized approvals and legal regulations.

f) Signing on behalf of the Programme Executive Board instructive and executive documents that are due to roll out regulatorily and decisions within the jurisdiction, duties and powers of the Programme Executive Board.

2. Co-chair of the Programme Executive Board:

a) Working with the Chair of Programme Executive Board in carrying out the tasks in his/her capacity under this Regulation; and providing instructive and executive guidance from the Programme Executive Board when the Chair is absent.

b) Co-chairing Programme Executive Board meetings or chairing the meetings when the Chair is absent.

c) Promoting and coordinating UN organizations’ work, ensuring the close coordination between UN organizations with the Ministry of Agriculture and Rural Development in Program implementation.

d) Performing other duties as agreed with the Chair.

3. Vice Chair of Programme Executive Board:

a) Assisting the Chair of Programme Executive Board in promoting, reviewing, consolidating and making the proposed mechanisms, policies and plans of coordination between national and sub-national authorities with United Nations organizations to implement the program as prescribed in this Regulation.

b) Inspecting and reporting to the Chair of Programme Executive Board the performance on coordination between national and sub-national agencies and other relevant entities and United Nations organizations in the implementation of the Program to the objectives, schedule and quality and efficiency regulations as prescribed in the Programme Document and in compliance with the provisions of law.
c) Being authorized by the Chair to carry out the daily operation of the Programme Executive Board; and chairing the meeting of the Programme Executive Board under the authorization of the Chair.

d) Performing duties assigned by the Chair of Programme Executive Board.

4. Other members are representatives of the participating provinces: The vice chairmen of the People's Committees representing the participating provinces are responsible for leading and executing the Programme’s components at provincial level; directing the arrangement of adequate resources for Programme activities in the province as stipulated in the Programme Document; and inspecting and evaluating provincial Programme performance in line with regulations.

5. The members representing the central agencies:

a) Representatives of the Ministry of Planning and Investment are responsible for making advice and recommendations on counterpart funds and monitoring Program performance to the objectives in the process of implementation.

b) Representatives of the Ministry of Finance are responsible for making advice and recommendations on financial mechanisms and disbursement procedures; and inspecting and supervising funds and asset management of the Programme and proposing counterpart funds in line with the provisions of law and signed Programme Document.

c) Representatives of the Ministry of Natural Resources and Environment are responsible for advising and recommending mechanisms and policies on planning and management of land, including forest land to be integrated into land use planning at all levels and on the allocation and lease of forest land related to Program implementation.

d) Representatives of Ethnic Affairs Committee are responsible for information promotion and dissemination, awareness raising and capacity building, engaging members of ethnic minority groups in Program activities; and mainstreaming Program implementation into related programs and projects within the scope of assigned state management.

e) Representative of political –social and social – professional organizations, non-governmental organizations and businesses, depending on their functions, tasks and capabilities, will take initiatives to participate in activities related to information, training and communication; support and mobilize the community to participate and share lessons learnt and get involved in Program inspection and monitoring.

f) Representatives of related agencies at national level will act on their functions and duties in the scope of state management to actively coordinate with the Ministry of Agriculture and Rural Development to carry out the Programme.

6. Representatives from the ministerial departments, including the departments of International Cooperation; Personnel Organization; Planning; Finance; and Science Technology and Environment; the Vietnam Administration of Forestry and the Administration of Construction will act on their functions and tasks assigned by the
Ministry to get involved in monitoring and inspection of Programme implementation; making advice and recommendations regarding the issues relevant to the Program; devising and proposing to the Ministry and Programe Executive Board solutions of implementation in accordance with the Programme’s objectives, progress and efficiency regulations as prescribed in the Programme Document and the provisions of law.

Article 9. Meeting regime

1. The Programme Executive Board will organize bi-annual meetings to review and evaluate the implementation of Program work plans as regulated and approving the work plans of the next planning cycle; and review, handle and orient the issues related to Program activities. In case of emergency, the Chair of Programme Executive Board may call an ad-hoc meeting to timely deal with derivatives arising from the Programme’s work.

2. The timing, agenda, details and the number of participants from the Programme Executive Board will be decided by the Chair, Co-chair of the Programme Executive Board.

3. Conclusions made at the meeting of the Programme Executive Board are informed to the Board members, Programme Management Unit, and Programme-related institutions to be followed up as prescribed.

Chapter 3

EFFECT AND RESPONSIBILITY FOR OBSERVANCE

Article 10. Effect and responsibility for observance

1. This Regulation effective on the signing date will be the basis for the members of the Programme Executive Board to follow.

2. The Vietnam Administration of Forestry and related departments under the Ministry are to supervise and inspect this Regulation’s observance based on their assigned functions and tasks defined by the Minister. In the process of putting the Regulation into practice, any hindrance and/or deficiency is found there within will be collected and reported by the Vietnam Administration of Forestry to the Minister of Agriculture and Rural Development (through the Department of Personnel Organization) for consideration and decision in line with regulations.

FOR THE MINISTER

VICE MINISTER

Ha Cong Tuan
Annex 2.3 Terms of Reference for the Joint Coordination Group (JCG)

[Note: under revision as of June 2015]

The Joint Coordinating Group (JCG) of the Programme is established to ensure coordination between the national implementing partners and participating UN Organizations during Programme implementation.

A Deputy Director-General of VNFOREST will chair the JCG. The members of the JCG include the National Programme Director (NPD), the Head of the Viet Nam REDD+ Office (VRO) within MARD and the representatives of the Participating UN Organizations.

The JCG will meet monthly, and may have additional meetings when needed. The Programme Management Unit (PMU) will act as secretariat for the JCG, sharing the proposed meeting agenda at least one week in advance of each JCG meeting, and distributing meeting minutes within one week of the meeting.

Specifically, the JCG will:

- Ensure strategic collaboration across all outcomes and work plans;
- Ensure joint inputs, activities and outputs where possible;
- Ensure all parties are fully informed and fully engaged in the activities of other parties;
- Ensure that information flows fully and freely within and across all REDD+ stakeholders;
- Find solutions to coordination challenges as and when they arise;
- Review and endorse the Quarterly Work Plans (QWP) as a basis for the NPD to formally approve the plans;
- Review and endorse the quarterly reports and technical reports prepared by service providers and consultants;
- Approve technical proposals and Terms of Reference (TOR) which are prepared by PMU, the Provincial Programme Management Units (PPMUs) and other partners of the Programme; and
- Evaluate implementation progress as set out in the signed QWP.
**Annex 2.4  Fund Allocation and Request for Fund Release Form**

**UN-REDD Viet Nam Phase II Programme**

<table>
<thead>
<tr>
<th>Part A: Information on the Executive Group (EG) meeting</th>
</tr>
</thead>
<tbody>
<tr>
<td>EG meeting No.:</td>
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<tr>
<td>Date of meeting:</td>
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<table>
<thead>
<tr>
<th>Part B: Summary information on allocation request</th>
</tr>
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<tbody>
<tr>
<td>Date requested:</td>
</tr>
<tr>
<td>From: Cao Duc Phat, Chair, Executive Group/Minister, MARD</td>
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<tr>
<td>Contact information:</td>
</tr>
<tr>
<td>Participating UN Organizations</td>
</tr>
<tr>
<td>FAO: JongHa Bae, FAO Representative</td>
</tr>
<tr>
<td>UNDP: Louise Chamberlain, Country Director</td>
</tr>
<tr>
<td>UNEP: Thomas Enters, UN-REDD Regional Coordinator for Asia and the Pacific</td>
</tr>
<tr>
<td>Contact information:</td>
</tr>
<tr>
<td>(84-4) 39424856, <a href="mailto:JongHa.Bae@fao.org">JongHa.Bae@fao.org</a></td>
</tr>
<tr>
<td>(84-4) 3942 1495, <a href="mailto:Louise.Chamberlain@undp.org">Louise.Chamberlain@undp.org</a></td>
</tr>
<tr>
<td>(66-2) 288 2126, <a href="mailto:Thomas.Enters@unep.org">Thomas.Enters@unep.org</a></td>
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<tr>
<td>If approved, the proposed REDD+ Programme would lead to:</td>
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<tr>
<td>☐ a new Programme/joint Programme</td>
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<tr>
<td>☐ the continuation of previous Programme</td>
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<tr>
<td>☐ other (please explain)</td>
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<td>Total Programme budget: USD____________________________</td>
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Amount requested from Fund:

Amount and percentage of requested indirect expenses (7%) (for United Nations participating organizations):
**Summary description of REDD+ Programme**  
(*may not exceed 500 words (it will be published on GATEWAY)*)

1. Context  
The UN-REDD Phase II Programme for Viet Nam was approved in July 2013 by the government of Viet Nam and UN System. The Programme has been in operation since. This request is for the allocation of funds for 2014.

2. Goal of the proposed Programme  
To enhance Viet Nam’s ability to benefit from future results-based payments for REDD+ and undertake transformational changes in the forestry sector

**Expected Outcomes:**  
Outcome 1: Capacities for an operational National REDD+ Action Programme (NRAP) are in place  
Outcome 2: The six pilot provinces enabled to plan and implement REDD+ actions  
Outcome 3: National Forest Monitoring System (NFMS) for Monitoring and Measurement, Reporting and Verification and National REDD+ Information System (NRIS) on Safeguards are operational  
Outcome 4: Stakeholders at different levels are able to receive positive incentives  
Outcome 5: Mechanisms to address the social and environmental safeguards under the Cancun Agreement, established  
Outcome 6: Regional cooperation enhances progress on REDD+ implementation in the Lower Mekong Sub-Region.


---

### Part C: Administrative examination  
(*To be completed by the Executive Group Secretariat*)

3. Review by the Executive Group Secretariat

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</table>
| (a) | Is the Programme document in the required format?  
*including the cover page, results framework, etc.* | Yes ☐ No ☐ |
| (b) | Has the Programme Executive Board endorsed the proposal? | Yes ☐ No ☐ |
| (c) | Does the budget include the requested categories? | Yes ☐ No ☐ |
| (d) | Does the allocation request conform to | Yes ☐ No ☐ |
requirements of the Fund Terms of Reference, MoU and SAA?

(e) Is the indirect support cost (for United Nations participating organizations) in line with the approved amount? Yes ☐ No ☐

---

**Part D: Executive Group’s decision and request**

(To be completed by the Executive Group Secretariat)

4. Decision

☐ Approved with a budget of USD ...

☐ Approved with reservations

☐ Deferred/returned with comments for additional examination

☐ Rejected

Comments/Reasons

To AA: Kindly release funds to the Participating Organization per the attached budget

Chair of the Executive Group

............................................................... .............................

Signature Date

---

**Part G: Examination by the Administrative Agent**

(To be completed by the MPTF Office)

5. Measure taken by the Executive Coordinator of the UNDP Multi-Partner Trust Fund Office

☐ The allocation request complies with the provisions of the Memorandum of Understanding and the Standard Administrative Agreement with the donors

Jennifer Topping
Executive Coordinator
UNDP Multi-Partner Trust Fund Office

............................................................... .............................

Signature Date
## Annex: Budget

### Budget Per Outcome and Participating UN Organization (in USD)

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<thead>
<tr>
<th>Outcomes</th>
<th>Total</th>
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<th>UNDP</th>
<th>UNEP</th>
<th>Pass-through Funding Allocations</th>
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<td>Indirect Support Costs</td>
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<tr>
<td><strong>Grand Total</strong></td>
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<table>
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<th>UNDP</th>
<th>UNEP</th>
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<td>Total Programme costs (including Programme Management and Procurement costs)</td>
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<tr>
<td>Indirect support costs (7%)</td>
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<tr>
<td><strong>Grand Total (in USD)</strong></td>
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Annex 2.5

Format for the Letter of Agreement between the National Implementing Partner and a Co-Implementing Partner

FORMAT FOR THE LETTER OF AGREEMENT BETWEEN
the National Implementing Partner (NIP) [VNFOREST] and
the Co-Implementing Partner (CIP [name of the CIP])
on the implementation of the UN-REDD Viet Nam Phase II Programme

I. LEGAL BASIS

II. GENERAL INFORMATION ON THE PROGRAMME
- Title of the Programme: UN-REDD Viet Nam Phase II Programme
- Duration of the Programme: 29 July 2013 to 31 December 2015
- The overall Objective of Programme is “to enhance Viet Nam’s ability to benefit from future results-based payments\textsuperscript{24} for REDD+ and undertake transformational changes in the forestry sector”. This Objective will be secured through the following six Outcomes:
  - Outcome 1: Capacities for an operational National REDD+ Action Programme (NRAP) are in place
  - Outcome 2: The six pilot provinces are enabled to plan and implement REDD+ actions
  - Outcome 3: National Forest Monitoring System (NFMS) for Monitoring and Measurement, Reporting and Verification and National REDD+ Information System (NRIS) on Safeguards are operational
  - Outcome 4: Stakeholders at different levels are able to receive positive incentives
  - Outcome 5: Mechanisms to address the social and environmental safeguards under the Cancun Agreement are established
  - Outcome 6: Regional cooperation enhances progress on REDD+ implementation in the Lower Mekong Sub-Region

III. GENERAL INFORMATION ON THE NIP AND CIP
- National Implementation Partner: Viet Nam Administration of Forestry (hereafter called VNFOREST)
  Represented by: Mr. Vu Xuan Thon, National Programme Director (NPD)
  Address: 14 Thuy Khue, Ha Noi, Viet Nam
  Account number […………………………….]
- Co-Implementing Partner [Name and address]

\textsuperscript{24}Note that the term “results-based payments” refers only to the basis for international transfer of funds to Viet Nam.
Representative [Name, title and contact information]
Account number [............................]

IV. PURPOSE AND PRINCIPLES OF THE LETTER OF AGREEMENT

1. Purpose: [State the purpose of the Agreement, including its objective of contributing to the successful implementation of the entire Programme and strengthening the capacity of the CIP itself]

2. Principles:

- The CIP is the Implementing Partner of specific activities of the Programme and, at the same time, may be one of its beneficiary institutions. Therefore, the CIP is accountable to the NIP.

- In its capacity as a co-implementing partner, the CIP is responsible for contributing to and utilizing the inputs of the Programme to support the implementation of the activities assigned to it in accordance with the provisions agreed with the NIP and CIPs, and is allowed to use the results for the benefit of its own Organization/Unit.

- The CIP is directly responsible for implementing the activities described in this Agreement and is accountable to the NIP for the successful implementation of such activities. In this spirit, the CIP works in partnership and with the overall guidance of the NIP and in close cooperation with the Participating UN Organizations (UNDP, FAO and UNEP) and CIPs, while the NIP assumes the overall responsibility for the implementation of the entire Programme.

- The Programme Implementation Manual (PIM) of the Programme, as approved on _________ according to Decision ________ will specifically guide the management and implementation of this Programme as well as the coordination responsibilities of parties involved in other implementation modalities, including the National Implementing Partner, the Co-Implementing Partners (CIPs), the Programme Management Unit (PMU) and the Participating UN Organizations.

V. SCOPE OF THE LETTER OF AGREEMENT

1. Beneficiary: [State the group(s) that will benefit through the implementation of the Agreement]

2. Location: [State the location(s) that will be affected by the implementation of the activities described in the Agreement]

3. Duration: [State the estimated duration for the implementation of the Agreement]

VI. CONTENTS AND RESULTS OF THE LETTER OF AGREEMENT

[Describe the activity(s), its frequency or target end date(s), target beneficiary group(s), expected outputs or results. Please take care not only to number the activity(s) agreed in the Agreement but also to ensure that the numbering matches that in the DPO]

VII. TOTAL BUDGET FOR THE LETTER OF AGREEMENT
[State the budget amount allocated to the Implementation of the Agreement, in both numbers and words, using the US Dollar and the Vietnamese Dong as appropriate]

VIII. IMPLEMENTATION MEASURES

1. **Work planning:**
   - Annual and quarterly work plans (AWP and QWP) will be prepared by the CIP with the support from the PMU and in coordination with CIPs.
   - The process of preparation, appraisal and approval of AWP and the QWP are elaborated in Chapter 3 of the PIM.

2. **Coordination arrangements:**
   
   **National Implementing Partner**
   - The NIP will be responsible for the day-to-day management and implementation of the Programme activities. It will oversee and coordinate the implementation of activities by the CIP in line with this LoA.

   **Programme Management Unit**
   - Organizes regular coordination meetings among the four Programme parties (NIP, CIP and UNDP);
   - Provides technical support to the CIP for implementation of Programme activities;
   - Provides management support to the CIP on the financial management, reporting and Monitoring and Evaluation requirements of the Programme;
   - As necessary, organizes coordination meetings with CIPs under this Programme.

   **The Co-implementing Partner (CIP)**
   - Participates in the annual work planning and tripartite meetings/workshops for the implementation;
   - Provides technical assistance to NIP and CIPs in consultation with NIP.

   **Participating UN Organizations [List specific Outputs]**
   - Provides technical support when necessary and requested;
   - Contributes to quality assurance of products;
   - Facilitates coordination when possible.

3. **Management arrangements (including financial management):**

   **3.1. Compliance with ODA management regulations of the Government, the UN Agency and detailed procedures of the IP**

   The Programme implementation complies with:
   - All regulations and procedures stipulated in the Programme Implementation Manual (PIM);
   - The UNDP Accounting Handbook, which is issued as a companion of the PIM;
- UN-EU Guidelines for financing of local cost in development cooperation with Viet Nam (cost norms) 2013; and
- Current regulations on ODA Programme management.

3.2. **CIP’s internal arrangements and personnel for Programme management**
[State the key staff that CIP assigns to implement the Agreement and how they work together]

3.3. **Authorities and division of responsibilities** [State clearly the responsibilities and accountabilities of the CIP for corresponding activity(s)]

3.4. **Reporting requirements**
- Quarterly Programme Progress Reporting according to the timeframe set out in Annex 9.4 of the PIM.
- Annual Programme Performance Report according to the timeframe set out in Annex 9.4 of the PIM.

3.5. **Financial management**

   a) **Bank account and seal**
      - The CIP will open a separate bank account in Viet Nam Dong (VND) for this Programme in a commercial bank in order to receive cash transfers from PMU and to spend for activities of this Programme. This bank account is to be solely used for Programme’s purpose. Details for the bank account are listed in Section III above.
      - The details of the process for opening the bank account are elaborated in Section 6.3.1 of Chapter 6 of the PIM.
      - The CIP uses its own stamp for any transactions of this Programme.

   b) **Provisions on advances, payment, liquidation, cost norms**
      **Modality for requesting advances:**
      - NIP transfers funds to the CIP in accordance with the signed quarterly work plan and progress performance report.

      **Payment and Liquidation:**
      - All payments of the allocated funds from the NIP to CIP’s Programme bank account follow the procedures elaborated in Section 6.3.1 of Chapter 6 of the PIM.
      - Liquidation of direct cash transfer follow the procedures elaborated in Section 6.5 of Chapter 6 of the PIM.

   c) **Management and archiving of books, supporting documents**
      - The CIP is responsible for opening and archiving accounting books and financial supporting documents following donor’s regulations. Accounting transactions including all receipt and disbursement transactions must be recorded in accounting books in a full, accurate, timely manner;
- The CIP is fully responsible for management and expenditure of advance amounts according to the financial management requirements as regulated in the PIM and the UNDP Project Accounting Handbook.

- The CIP is fully accountable for collecting original invoices, producing detailed expenditure reports, and meeting audit requirements of UNDP and Government of Viet Nam.

- The CIP ensures that these original invoices are not used to settle the overlapping payment with other budget sources of the CIP. The CIP is totally responsible for the settlement of any overlapping payment that occurs.

- The CIP is responsible for creating favourable conditions for and supporting representatives of NIP and the Participating UN Organizations in checking accounting books, invoices and supporting documents relating to the Programme in any time if requested.

**d) Management and use of equipment**

- The management and use of equipment provided under this Agreement will be as specified in Chapter 6 of the PIM.

**e) Tax provisions**

- Procedures for claiming Value Added Tax (VAT) refund are elaborated in in Section 6.7 of Chapter 6 of the PIM.

- Methods for collecting and paying Personal Income Tax (PIT) are elaborated in Section 6.7 of Chapter 6 of the PIM.

- The CIP will be responsible for claiming of Quarterly VAT refund as per related Government regulations.

- Information to be provided in invoices:
  - Customer: UN-REDD Viet Nam Phase II Programme
  - Tax code:
  - Address: (of service provider)

**IX. OTHER PROVISIONS**

**Resolution of disputes**

- In case of disagreement, the NIP, the CIP or one of the Participating UN Organizations may call for a meeting with the relevant parties.

**Amendments**

- Amendments can be made to this LOA after mutual agreement of the NIP, the CIP and the Participating UN Organizations.

**Withdrawal from LoA**

- The CIP reserves the right to withdraw from this LOA at any time by providing written notification three months in advance to the NIP and the Participating UN Organizations.
Indemnity
- The NIP, the PMU, FAO, UNDP and UNEP will not be held responsible, individually or collectively, for any accident, illness, loss or damage which may occur during the activities or for any claims, demands, suits, judgments, arising there from, including for any injury, to the CIP’s employees, or to third parties, or any loss of, damage to, or destruction of property of third parties, arising out of or connected to the CIP’s activities under this LOA.

X. COMMITMENTS
- Commitment to fully implement the activity(s) described and responsibilities stated in the Agreement;
- Commitment to work with the relevant parties in the spirit of partnership, in order to satisfactorily solve all the problems/issues that might arise during the implementation of the Agreement;
- Commitment to be accountable before the prevailing legislation of the Socialist Republic of Viet Nam.

Representative of the NIP

Representative of the CIP

(Signed and sealed)  (Signed and sealed)
### Distinguishing between Co-Implementing Partners (CIPs) and Service Providers of the Programme

<table>
<thead>
<tr>
<th>Key requirements</th>
<th>CIPs</th>
<th>Service providers</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1. Selection of CIPs or service providers</strong></td>
<td>Direct selection based on mandate, relevance and capacity. Should be stated in PRODOC or equivalent documents</td>
<td>Bidding procedure is applied</td>
</tr>
</tbody>
</table>
| **2. Nature of relationship** | Partner  
- Use of service at the same time, build capacity for partner in a long run.  
- Imbedding the outputs produced by the Programme into policy making process | Service provider  
- Use of service |
<p>| <strong>3. Running cost/overhead cost</strong> | Cost could be covered. Decided by donor/all involved parties (should be stated in PRODOC or equivalent documents). | Can be included in the bids, either lump sum or itemized. |
| <strong>4. Staff/consultants implementing Programme/project activities</strong> | Should be selected through bidding procedures | Can be named directly by the bids |
| <strong>- Social insurance and PIT</strong> | Subject to SI contributions and paying PIT | Not a concern of the Programme, service providers assume all responsibilities |
| <strong>5. Application of EU/UN cost norms</strong> | Strictly applied | Open, up to firm to decide. EU/UN cost norms are reference to assess best value for money |
| <strong>6. Preparation of procurement plan</strong> | Yes, need to prepare and get it approved by competent authorities | No, not a requirement from the Programme |
| <strong>7. Planning</strong> | | |
| <strong>- Annual Work Plan (AWP)</strong> | Yes, following the guidance from NIP | No, just submit the plan of activities in the bid and update it regularly for implementation |
| <strong>- QWP</strong> | Yes, following guidance from NIP | No |
| <strong>8. Implementation of activities</strong> | Following agreed work plan, self-organized in consultation with PMU and other stakeholders | Logistic support and coordination is needed from PMU to facilitate, contact and engage other stakeholders in the process. |</p>
<table>
<thead>
<tr>
<th>Key requirements</th>
<th>CIPs</th>
<th>Service providers</th>
</tr>
</thead>
<tbody>
<tr>
<td>9. <strong>Reporting of progress</strong></td>
<td></td>
<td>Report based on the contract requirements</td>
</tr>
<tr>
<td>- Annual report</td>
<td>Yes, following the guidance from NIP</td>
<td>Report based on the contract requirements</td>
</tr>
<tr>
<td>- Quarterly report</td>
<td>Yes, following the guidance from NIP</td>
<td>Report based on the contract requirements</td>
</tr>
<tr>
<td>10. <strong>Financial procedures, report/plan</strong></td>
<td></td>
<td>Report based on the contract requirements</td>
</tr>
<tr>
<td>- Use of FACE form</td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td>- Inventory update</td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td>- VAT refund procedures</td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td>11. <strong>Regular audit/spot checks</strong></td>
<td>Yes, based on assurance plan</td>
<td>No. Some M&amp;E work still needed to ensure good quality of products.</td>
</tr>
</tbody>
</table>
### Annexes to CHAPTER 3

**Annex 3.1  Annual Work Plan format**

<table>
<thead>
<tr>
<th>Expected outputs</th>
<th>PROGRAMME IMPLEMENTATION</th>
<th>PLANNED BUDGET</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Quarter (I II III IV)</td>
<td>Programme Funds (MPTF-O)</td>
</tr>
<tr>
<td></td>
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<td>TOTAL</td>
</tr>
<tr>
<td></td>
<td>Annual target per Output (can be take from LogFrame)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Deliverables Planned Activities</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Location of implementation (if applicable)</td>
<td></td>
</tr>
<tr>
<td>Budget category</td>
<td>(for costs of all activities under each Output)</td>
<td></td>
</tr>
<tr>
<td>UN Agencies (a)</td>
<td>Transfer to PMU (b = c+d)</td>
<td>of which retain at PMU (c)</td>
</tr>
<tr>
<td></td>
<td>Sub-total</td>
<td>0.00</td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td>0.00</td>
</tr>
<tr>
<td>Outcome sub-total</td>
<td></td>
<td>0.00</td>
</tr>
<tr>
<td></td>
<td>TOTAL</td>
<td>0.00</td>
</tr>
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</table>

**Summary Programme cost per agency**

<table>
<thead>
<tr>
<th></th>
<th>TOTAL UN</th>
<th>of which sub-total transfers to PMU</th>
<th>FAO</th>
<th>of which transfer to PMU</th>
<th>UNDP</th>
<th>of which transfer to PMU</th>
<th>UNEP</th>
<th>of which transfer to PMU</th>
</tr>
</thead>
<tbody>
<tr>
<td>Outcome</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>PROGRAMME MANAGEMENT AND PROCUREMENT COST (UNDP)</td>
<td>Responsible party</td>
<td>Budget category</td>
<td>UNDP</td>
<td>Transfer to PMU</td>
<td>Total (1)</td>
<td>PMU/PPMU/CIP (VND) (in kind)</td>
<td>PMU/PPM U/CIP (USD) (2)</td>
<td>TOTAL (1)+(2)</td>
</tr>
<tr>
<td>--------------------------------------------------</td>
<td>--------------------</td>
<td>-----------------</td>
<td>------</td>
<td>-----------------</td>
<td>----------</td>
<td>------------------------------</td>
<td>------------------------</td>
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</tr>
<tr>
<td>Total</td>
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<td>0.00</td>
<td>0.00</td>
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</table>

<table>
<thead>
<tr>
<th>SUMMARY ALL</th>
<th>FAO</th>
<th>UNDP</th>
<th>UNEP</th>
<th>PMU/PPMU/CIP (VND)</th>
<th>PMU/PPM U/CIP (USD) (2)</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>Programme and Management costs</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Indirect costs (7%)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total per UN agency</td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>GRAND TOTAL</td>
<td>UN</td>
<td></td>
<td></td>
<td>PMU/PPMU/CIP (VND)</td>
<td>ALL</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0.00</td>
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</tr>
</tbody>
</table>

**Contribution from Central Government (PMU)**

**Contribution from Provincial Government (PPMUs)**

**Total**
### Annex 3.2  Quarterly Work Plan format

<table>
<thead>
<tr>
<th>PROGRAMME IMPLEMENTATION</th>
<th>PLANNED BUDGET</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Month</td>
</tr>
<tr>
<td>Expected outputs</td>
<td></td>
</tr>
<tr>
<td>Annual target per Output</td>
<td></td>
</tr>
<tr>
<td>(can be take from LogFrame)</td>
<td></td>
</tr>
<tr>
<td>Deliverables</td>
<td></td>
</tr>
<tr>
<td>Planned Activities</td>
<td></td>
</tr>
<tr>
<td>Location of implementation (if applicable)</td>
<td></td>
</tr>
<tr>
<td>Location of implementation (if applicable)</td>
<td></td>
</tr>
<tr>
<td>Budget category</td>
<td></td>
</tr>
<tr>
<td>(for costs of all activities under each Output)</td>
<td></td>
</tr>
<tr>
<td>UN Agencies</td>
<td></td>
</tr>
<tr>
<td>Transfer to PMU</td>
<td></td>
</tr>
<tr>
<td>(b = c+d)</td>
<td></td>
</tr>
<tr>
<td>of which retain at PMU</td>
<td></td>
</tr>
<tr>
<td>(c)</td>
<td></td>
</tr>
<tr>
<td>of which transfer to PPMUs/CIPs (d)</td>
<td></td>
</tr>
<tr>
<td>Total (1 = a+b)</td>
<td></td>
</tr>
<tr>
<td>PMU/PPMU/s/CIPs (VND)</td>
<td></td>
</tr>
<tr>
<td>PMU/PPMU/s/CIPs (USD)</td>
<td></td>
</tr>
<tr>
<td>(1) + (2)</td>
<td></td>
</tr>
<tr>
<td>Outcome</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>Outcome sub-total</td>
<td></td>
</tr>
<tr>
<td>Sub-total</td>
<td></td>
</tr>
<tr>
<td></td>
<td>0.00</td>
</tr>
<tr>
<td>Total</td>
<td></td>
</tr>
<tr>
<td></td>
<td>0.00</td>
</tr>
<tr>
<td>Outcome sub-total</td>
<td></td>
</tr>
<tr>
<td>TOTAL</td>
<td></td>
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<tr>
<td></td>
<td>0.00</td>
</tr>
<tr>
<td>Summary Programme cost per agency</td>
<td>TOTAL UN</td>
</tr>
<tr>
<td>Outcome</td>
<td></td>
</tr>
<tr>
<td></td>
<td>0.00</td>
</tr>
</tbody>
</table>

156
### PROGRAMME MANAGEMENT AND PROCUREMENT COST (UNDP)

<table>
<thead>
<tr>
<th>Responsible party</th>
<th>Budget category</th>
<th>UNDP</th>
<th>Transferred to PMU</th>
<th>Total (1)</th>
<th>PMU/PPMU/CIP (VND) (in kind)</th>
<th>PMU/PPMU/CIP (USD) (2)</th>
<th>TOTAL (1)+(2)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><em>Total</em></td>
<td></td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
</tbody>
</table>

| SUMMARY ALL       | FAO UNDP UNEP PMU/PPMU/CIP (VND) PMU/PPMU/CIP (USD) TOTAL |
|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Programme and Management costs |                   |                   |                   |                   |                   |                   |
| Indirect costs (7%) |                   |                   |                   |                   |                   |                   |
| Total per UN agency |                   |                   |                   |                   |                   |                   |

| GRAND TOTAL       | UN PMU/PPMU/CIP (VND) PMU/PPMU/CIP (USD) ALL |
|-------------------|-------------------|-------------------|-------------------|
|                   | 0.00              | 0.00              | 0.00              |

**Contributions:***
- Contribution from Central Government (PMU)
- Contribution from Provincial Government (PPMUs)

**Total**
Annex 3.3  
**Funding Authorization and Certificate of Expenditures (FACE) Form**

**Funding Authorization and Certificate of Expenditures**

Country: xxxxxxxxxxxx  
Project Code & Title: xxxxxxxxxxxx  
Responsible Officer(s): xxxxxxxxxxxx  
Implementing Partner: xxxxxxxxxxxx  
Vendor ID: xxxxxxxxxxxx  
Fund code: xxxxxxxxxxxx  
Donor code: xxxxxxxxxxxx  
Department code: xxxxxxxxxxxx  

**TYPE OF REQUEST:**
- [ ] Direct Cash Transfer (DCT)
- [ ] Reimbursement
- [ ] Direct Payment

Currency: VND

<table>
<thead>
<tr>
<th>Activity Description from AWP with Duration</th>
<th>UN Agencies</th>
<th>Coding for Account</th>
<th>Authorised Amount</th>
<th>Actual Project Expenditure</th>
<th>Expenditures accepted by UNDP</th>
<th>Balance</th>
<th>New Request Period &amp; Amount</th>
<th>Authorised Amount</th>
<th>Outstanding Authorised Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>OUTCOME 1</td>
<td></td>
<td></td>
<td>MM-MM YYYY</td>
<td>MM-MM YYYY</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>A</td>
<td>B</td>
<td>C</td>
<td>D = A - C</td>
<td>E</td>
<td>F</td>
<td>G = D + E</td>
</tr>
</tbody>
</table>

**OUTCOME 1**

**Output 1.1**

Activity 1.1.1 (FAO or UNDP)  | UNDP  |
---|---|
National Consultant  | 71305  |
Travel  | 71610  |
Workshop/Seminar/meeting  | 75705  |

**xxx**

**PROGRAMME MANAGEMENT**  | UNDP  |
---|---|
<table>
<thead>
<tr>
<th>UNIT</th>
<th>Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>Staff and Personnel</td>
<td>71405</td>
</tr>
<tr>
<td>Office Equipment</td>
<td>72205</td>
</tr>
<tr>
<td>Electricity and water</td>
<td>73120</td>
</tr>
<tr>
<td>Office supplies (tea, coffee...)</td>
<td>74525</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>74525</td>
</tr>
<tr>
<td>xxx</td>
<td></td>
</tr>
<tr>
<td>TOTAL</td>
<td></td>
</tr>
</tbody>
</table>

CERTIFICATION:
The undersigned authorized officer of the above-mentioned implementing institution hereby certifies that:

- The funding request shown above represents estimated expenditures as per AWP and itemized cost estimates attached.
- The actual expenditures for the period stated herein has been disbursed in accordance with the AWP and request with itemized cost estimates. The detailed accounting documents for these expenditures can be made available for examination, when required, for the period of five years from the date of the provision of funds.

Date Submitted: ________________
Name: ________________________
Title: ________________________

NOTES: * Shaded areas to be completed by the UN Agency and non-shaded areas to be completed by the counterpart.

FOR AGENCY USE ONLY:
FOR ALL AGENCIES

Approved by:

Name:
Title:
Date:
### Annex 3.4 Cost Estimates per Activity

#### UNREDD Phase II Programme

**COST ESTIMATION**

<table>
<thead>
<tr>
<th>Description</th>
<th>UN Agencies</th>
<th>Coding for account</th>
<th>Implementing partner (PMU or PPMU or CIPs)</th>
<th>Quantity</th>
<th>Unit</th>
<th>Total estimated costs</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>OUTCOME 1 Capacities for an operational National REDD+ Action Programme (NRAP) are in place</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Output 1.1 Implementation guidelines for the NRAP approved and rolled out</td>
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<td></td>
<td></td>
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</tr>
<tr>
<td>Activity 1.1.1 National Consultant</td>
<td>UNDP</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Travel</td>
<td></td>
<td></td>
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<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Workshop/ Seminar/meeting</td>
<td></td>
<td></td>
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<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Activity 1.1.2 Workshop</td>
<td>UNDP</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Output 2.3 Site-based REDD+ Activity Plans and Provincial REDD+ Action Plans in the six pilot provinces finalized and approved</td>
<td></td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Activity 2.3.1 National Consultant</td>
<td>FAO</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Travel</td>
<td></td>
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<td></td>
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</tr>
<tr>
<td>Workshop/ Seminar/meeting</td>
<td></td>
<td></td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Activity 2.3.2 WS cost</td>
<td>FAO</td>
<td></td>
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</tr>
<tr>
<td>TOTAL</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Exchange rate:

Further details might be required to understand the objectives and scope of activities where ToRs or concept notes are not yet submitted/ready.

25 Further details might be required to understand the objectives and scope of activities where ToRs or concept notes are not yet submitted/ready.
### Annex 3.5  Monthly bank reconciliation format for the PMU, PPMUs and CIPs

<table>
<thead>
<tr>
<th>MONTHLY RECONCILIATION OF PROJECT FUNDS AND BANK ACCOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td>Currency: VND</td>
</tr>
<tr>
<td>Project Name: xxx</td>
</tr>
<tr>
<td>Project Number: xxx</td>
</tr>
<tr>
<td>Name of Bank: xxx</td>
</tr>
<tr>
<td>Account No.: XXXXXXXXX</td>
</tr>
<tr>
<td>Beginning Date: 01-Apr-15</td>
</tr>
<tr>
<td>Account Currency: VND</td>
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<tr>
<td>Ending Date: 30-Jun-15</td>
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<tr>
<td>Balance as of:</td>
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<td>1-Apr-15</td>
</tr>
<tr>
<td>30-Jun-15</td>
</tr>
<tr>
<td>Transfers in &amp; Credits</td>
</tr>
<tr>
<td>Transfers Out &amp; Charges</td>
</tr>
<tr>
<td>Balance as of:</td>
</tr>
<tr>
<td>Book (FACE form) balance for the Month</td>
</tr>
<tr>
<td>Beginning Balance</td>
</tr>
<tr>
<td>Fund Transfer received from FAO</td>
</tr>
<tr>
<td>Fund Transfer received from UNDP</td>
</tr>
<tr>
<td>VAT Refunded from Direct Payments by UN agencies</td>
</tr>
<tr>
<td>Project expenditure</td>
</tr>
<tr>
<td>Closing balance at the end of the Month</td>
</tr>
<tr>
<td>Bank balance at the end of the Month</td>
</tr>
<tr>
<td>Difference (b-c)</td>
</tr>
<tr>
<td>Of which:</td>
</tr>
<tr>
<td>1. Uncleared Advances:</td>
</tr>
<tr>
<td>2. Overdue VAT Refunds to be collected (from NIM payments)</td>
</tr>
<tr>
<td>3. Overdue VAT Refunds to be collected (from NIM payments)</td>
</tr>
<tr>
<td>4. VAT Refunds to be collected (from NIM payments)</td>
</tr>
<tr>
<td>5. PIT not paid</td>
</tr>
<tr>
<td>Total explained difference</td>
</tr>
<tr>
<td>Unreconciled Differences (Must =0) (e-f)</td>
</tr>
<tr>
<td>Prepared by:</td>
</tr>
<tr>
<td>Certified by:</td>
</tr>
<tr>
<td>Approved by:</td>
</tr>
<tr>
<td>Date: 10-Jul-15</td>
</tr>
</tbody>
</table>
Annexes to CHAPTER 4

Annex 4.1 Terms of Reference format for Programme personnel

TERMS OF REFERENCE

1. CONTEXT: Provide general background information on the Programme context where the services of the personnel post will be needed.

2. OBJECTIVES: Provide a brief, succinct description of the objective(s) that the assignment of the personnel post. Such objective(s) should be linked to particular outputs or results of the Programme.

3. DELIVERABLES: Give a clear, unequivocal definition of the outputs or products that should be produced by the personnel post (e.g. survey completed, reports prepared, data collected/analyzed, policy recommendations made, etc.). This section should include criteria or indicators to measure the quantity and quality of the deliverables.

4. SCOPE: Define the key issues or problems that will be addressed by the personnel post.

5. METHODOLOGY: Describe the methodology or approach with which the personnel post will be carried out its tasks. Such a methodology or approach may also include monitoring and progress controls, such as reporting requirements, periodicity, format and deadlines.

6. IMPLEMENTATION PLAN: Provide key milestones of the implementation process, including when key activities will be organized, which people will get involved and their roles, when sub-outputs and/or final products will be produced, where the resources will come from and when payments will be made.

7. QUALIFICATIONS AND WORK EXPERIENCES: Describe the qualifications and work experiences that would be required from the individual. Such qualifications and work experiences would include relevant academic degree, specialized knowledge, practical experience, competencies/skills and computer skills. Also include the level of working language as/if required.

8. REMUNERATION CONDITIONS: The level of remuneration corresponds with the qualifications and work experiences required for the post as referred to in Part 7 of this TOR and the cost norms as provided for in the existing UN Cost Norms Guidelines. The payment of other related expenses follows the existing UN Cost Norms Guidelines and relevant provisions of the HPPMG.
Annex 4.2  Health Statement for Consultants

Health Statement

PROGRAMME TITLE: UN-REDD Viet Nam Phase II Programme

NATIONAL IMPLEMENTING PARTNER: VNFOREST

HEALTH STATEMENT DECLARED BY CONSULTANTS

PART I (to be completed by the Subscriber)

Name: ___________________________ Date of birth: ______

Programme Title:

I certify that I am in good health and I am able to perform the proposed functions to the best of my knowledge and belief.

______________________________
Signature of Subscriber

PART II (to be completed by the PMU)

The above subscriber has been offered a Service Contract commencing on ____________ [Date]

______________________________
Signature of Authorized PMU Officer

This form is valid for contracts of up to six months only.

N.B. This form cannot be used if the Subscriber is required to travel outside the country of his/her normal residence other than between points in Europe and North America.
FORMAT OF THE LABOUR CONTRACT

Issued together with Circular No. 21/2003/TT-BLDTBXH dated 22 September 2003 by the Ministry of Labour, Invalid and Social Affairs

SOCIALIST REPUBLIC OF VIET NAM

Independence – Freedom – Happiness

Programme title: UN-REDD Viet Nam Phase II Programme

No: ..........................................

LABOUR CONTRACT

We, on the one side, Mr/Mrs. :............................................. Nationality: ......................

Title: ............................................................................................................................

Representing (1): ............................................................... Phone: ......................

Address:
............................................................................................................................

And, on the other side, Mr/Mrs. ............................................Nationality:

......................

Born on date ...... month ...... year ......
in ...........................................................................................................................

Profession (2):
............................................................................................................................

Permanent address:
............................................................................................................................

ID card No: ................. issued on ....../....../ ...... in
..........................................................................................

Labour permit (if applicable) ..............issued on ....../....../ ...... in
..........................................................................................

Hereby agreed to sign this Labour Contract and are committed to adhere to the following provisions:
Article 1: Validity and Contracted Work

Type of labour contract (3): ………………………………………………………………………
Valid from date …. month …. year …… until date ……month …… year …………………
On probation from date …. month …. year……… until date ……month …… year …………….
Work place at (4): ………………………………………………………………………………….
Professional position: ……………………………………… Title (if any): …………………
Contracted work (5): …………………………………………………………………………

Article 2: Working Conditions

Working time (6): ………………………………………………………………………………….
Working facilities to be provided: ………………………………………………………………

Article 3: Responsibilities and Entitlements of the Employee

1. Entitlements:

   Transport means (7): ………………………………………………………………………
   Level of salary or wage (8): …………………………………………………………………
   Payment modality: …………………………………………………………………………
   Allowances (9): ……………………………………………………………………………
   Payments are made on …………………………………………… every month.
   Incentives: ……………………………………………………………………………………
   Salary increments: ………………………………………………………………………
   Labour safety facilities: …………………………………………………………………
   Leave entitlements (weekends, annual leave, public holidays, ...):
   ……………………………………………………………………………………………
   Social and medical insurance (10): ………………………………………………………
   Training benefits (11):
   ……………………………………………………………………………………………
   Other entitlements (12): …………………………………………………………………

2. Responsibilities:

   Accomplishing the tasks that have been agreed in the Labour Contract.
Being compliant with production/business discipline, working regulations, safety regulations.

Making compensations for non-compliance (13): .................................................................

**Article 4: Responsibilities and Authorities of the Employing Unit**

1. **Responsibilities:**

Ensuring adequate work and accomplishing all the commitments made in the Labour Contract.

Making full and timely payments for the entitlements of the employee in accordance with the Labour Contract and collective labour MoU (if any).

2. **Authorities:**

Providing guidance to the employee so that the latter can accomplish the contracted work (deploying or re-assigning the employee, or temporarily suspending his/her work).

Temporarily suspending or cancelling the Labour Contract, taking disciplinary actions against the employee in accordance with prevailing legislation, collective labour MoU (if any) and working regulations of the employing unit.

**Article 5: Implementation Provisions**

Labour issues that are not recorded in this Labour Contract shall follow the available collective labour MoU. In case no such MoU is available, they will follow relevant provisions of the Labour Code.

This Labour Contract is made in two (2) copies of equal validity. Each party is in possession of one copy which comes into effect as of date ........ month .......... year .......... Whenever the two parties sign an amendment to this Labour Contract, the contents of the amendment shall be of the same validity as those contents of this Labour Contract.

This Labour Contract is made in ...................................... on date .......... month ........ year ..........

<table>
<thead>
<tr>
<th>Employee</th>
<th>On behalf of the PMU</th>
</tr>
</thead>
<tbody>
<tr>
<td>(signed)</td>
<td>(signed and sealed)</td>
</tr>
<tr>
<td>Full name</td>
<td>Full name</td>
</tr>
</tbody>
</table>
Guidelines for the Preparation of the Labour Contract

1. Write the name of the employing enterprise, agency, organization, e.g. Ha Noi Housing Construction Company.

2. Write the name of the profession (in case the person has more than one profession, write the main profession), e.g. Engineer.

3. Write the type of the Labour Contract, e.g. indefinite duration or six months’ duration.

4. Write the name of the main work place, e.g. No. 2, Dinh Le Street, Hanoi; and subsidiary work place (if any), e.g. No. 5, Trang Thi Street, Hanoi.

5. Write the main work to be performed by the employee, e.g. installing, inspecting, maintaining electric systems; ventilation equipment; refrigeration equipment, ... in the enterprise.

6. Write the number of working hours per day or per week, e.g. 08 hours/ day or 40 hours/week.

7. Specify the transport means and which party shall provide it, e.g. the employing unit or the subscriber shall be responsible for arranging day-to-day transport from and to the working place.

8. Write the relevant level of salary in line with the existing UN Cost Norms Guidelines.

9. Write the types of allowance, the level and ratio when the Labour Contract is signed, in line with the existing UN Cost Norms Guidelines.

10. For a person who is subject to mandatory social insurance contributions, specify the percentage that the two parties shall deduct from the monthly salary to pay to the insurance authorities.

   For a person who is not subject to mandatory social insurance contributions, the amount of social insurance shall be deducted from the employee’s monthly salary so that he/she can make voluntary social insurance contributions or shall take care of his/her own social insurance.

11. Write explicitly the obligations and benefits of the employee in case he/she is sent to training by the employing unit, e.g. During the training period, the employee shall accomplish the training activity in a timely manner, shall receive the full salary and enjoy other entitlements as a person at work, except the allowance for toxical working conditions.

12. Write those entitlements that are not available or already available in the Labour Code, in the collective labour MoU but are in favour of the employee, e.g. Visits, tourist trips, sightseeing tours, birthday gifts, etc...

13. Specify the level of compensation for each case of non-compliance, e.g. the employee shall pay VND six million if he/she quits the Programme upon completion of a training activity or VND three million if he/she quits the Programme less than two years upon completion of such training.
AMENDMENT TO THE LABOUR CONTRACT

Issued together with Circular No. 21/2003/TT-BLDBXH dated 22 September 2003 by the Ministry of Labour, Invalid and Social Affairs

________________________________________

SOCIALIST REPUBLIC OF VIET NAM
Independence – Freedom – Happiness

Programme title: UN-REDD Viet Nam Phase II Programme

No: …………………………………

AMENDMENT TO THE LABOUR CONTRACT

We, on the one side, Mr/Mrs. :………………………………… Nationality: …………………

Title:
……………………………………………………………………………………………………
……………………………………………………………………………………………………
……………………………………………………………………………………………………

Representing (1): ……………………………………. Phone:
……………………………………………………………………………………………………

Address:
……………………………………………………………………………………………………
……………………………………………………………………………………………………
……………………………………………………………………………………………………

And, on the other side, Mr/Mrs. …………………………….....…Nationality: …………………

Born on date …… month ……… year ………
in ………………………………………………………

Profession (2):
……………………………………………………………………………………………………

Permanent address:
……………………………………………………………………………………………………

ID card No: ………………. issued on ……./……../ …….. in ………………………………….

Labour permit (if applicable) ……….issued on ……./………. in …………………………………
Based on the Labour Contract No. .......... signed on ........../......../ ....... and the needs for labour, the two parties hereby agree to amend the following contents of the Labour Contract that the two parties have signed:

1. Changes to the contents of the Labour Contract (Describe clearly what changes are being made):

…………………………………………………………………………………………………………………………
…………………………………………………………………………………………………………………………

2. Validity (Write clearly the validity period of the changes described on Point 1 above):

…………………………………………………………………………………………………………………………
…………………………………………………………………………………………………………………………

This Amendment which constitutes an integral part of the Labour Contract No. ............ is made in two (2) copies of equal validity and each party is in possession of one copy that shall serve as the basis for resolution of any labour dispute that may occur.

<table>
<thead>
<tr>
<th>Employee</th>
<th>On behalf of the PMU</th>
</tr>
</thead>
<tbody>
<tr>
<td>(signed)</td>
<td>(signed and sealed)</td>
</tr>
<tr>
<td>Full name</td>
<td>Full name</td>
</tr>
</tbody>
</table>
**Certification for Payment**

**PROGRAMME TITLE:** UN-REDD Viet Nam Phase II Programme

**NATIONAL IMPLEMENTING PARTNER:** ________________________________

<table>
<thead>
<tr>
<th>CERTIFICATION FOR PAYMENT</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1. PROGRAMME USE ONLY</strong></td>
</tr>
<tr>
<td>Name:____________________</td>
</tr>
<tr>
<td>Nationality:______________</td>
</tr>
<tr>
<td>Starting/Expiry dates:_________</td>
</tr>
<tr>
<td>Fee:____________________</td>
</tr>
<tr>
<td>Expected number of work days/week:____</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>2. TO BE COMPLETED BY THE SUBSCRIBER</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>For payment of fees, please complete below and send to:</td>
</tr>
<tr>
<td>Requesting NPD:____________________________________</td>
</tr>
<tr>
<td>Programme:_____________________________________, Viet Nam</td>
</tr>
<tr>
<td>I certify that the dates indicated below are an accurate account of the services and duties performed under the terms of this contract.</td>
</tr>
<tr>
<td><strong>Important:</strong> Payment will not be made if this form is not completed properly.</td>
</tr>
<tr>
<td><strong>Duty station</strong></td>
</tr>
<tr>
<td>-----------------</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td></td>
</tr>
</tbody>
</table>

Please note that payment will be made in the VND. Bank charges related to payment will be borne by the subscriber.

Please make payment as indicated below: ¹

Name of Bank:____________________ Account title and No:_________

Address:__________________________________________________________

Signature:____________________ Date:________________________

¹ *This information should agree with that provided in the Personnel Service Agreement or Special Service Agreement.*
3. **TO BE COMPLETED BY THE PMU**

<table>
<thead>
<tr>
<th>Please check appropriate box</th>
<th>I certify that the work was satisfactorily performed during the above-mentioned dates as per the terms of the contract</th>
</tr>
</thead>
<tbody>
<tr>
<td>Final report accepted</td>
<td></td>
</tr>
<tr>
<td>Final report not required</td>
<td></td>
</tr>
<tr>
<td>Evaluation Sheet attached</td>
<td></td>
</tr>
</tbody>
</table>

Name/signature (Requesting PM)  Date

Name/signature (Requesting NPD)  Date
### Annex 4.6 Justification of Relevance for Direct Recruitment

**NOTE TO THE FILE**

Justification for the Engagement of an individual contract
Based on a Direct Contracting Modality

1. **Background**

   Information about the Programme and reasons why the consultant is needed.

2. **Purpose of proposed Contract:**

3. **Justification of the selection:**
   - A paragraph explaining why the direct selection process is applied in this case, e.g. because of urgency and relevance of consultant’s qualifications to the ToR.
   - Fill in the form below for more details.

<table>
<thead>
<tr>
<th>Name of the Proposed candidate</th>
<th>Mr. or Ms.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Key Qualifications</td>
<td></td>
</tr>
<tr>
<td>Contract Duration</td>
<td></td>
</tr>
<tr>
<td>Brief Description of the Assignment</td>
<td></td>
</tr>
<tr>
<td>Major Outputs for this Assignment</td>
<td></td>
</tr>
<tr>
<td>Contract Value</td>
<td></td>
</tr>
<tr>
<td>Payment Terms for this IC</td>
<td>Monthly or based on the acceptance of products??? And When?</td>
</tr>
</tbody>
</table>

**Result of Evaluation of Offer Against Requirements of the TOR**

<table>
<thead>
<tr>
<th>Requirements set by TOR</th>
<th>Qualifications of consultant</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td></td>
</tr>
<tr>
<td>4.</td>
<td></td>
</tr>
<tr>
<td>5.</td>
<td></td>
</tr>
<tr>
<td>6.</td>
<td></td>
</tr>
</tbody>
</table>

**Is an Extension of this contract Likely? Why or Why not?**

Yes or No? Why?

**Value for Money Assessment**

Following UN-EU cost norms or not??? Which level?
This Note-to-File was Prepared and Submitted by evaluation team member 1:

Signature:  
Name:  
Designation:  
Date Signed:  

This Note-to-File was Prepared and Submitted by evaluation team member 2

Signature:  
Name:  
Designation:  
Date Signed:  

The justification on this Note to File is sufficient and the Direct Contracting of the consultant is hereby approved by:

Signature:  
Name:  
Designation:  
Date Signed:  
Annexes to CHAPTER 5

Annex 5.1  **Procurement types for PMU, PPMU and CIP procurement, according to Viet Nam’s Bidding Law**

Procurement methods as defined in the Bidding Law (2013) and Decree 63/2014ND-CP dated 26 June 2014 providing guidance on the implementation of certain articles in the Bidding Law. It should be noted that bid request documents prepared by the PMU are to be shared with the respective Participating UN Organization for review and comments prior to finalization or official amendment, as specified in Table 5.1.4 of Chapter 5 of the PIM.

<table>
<thead>
<tr>
<th>Modality for contractor selection</th>
<th>Scope of application</th>
<th>Bidding law reference</th>
<th>Decree 63/2014/ND-CP reference</th>
<th>Threshold applied</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Open Bidding</td>
<td>Under open bidding, the number of participating bidders is unrestricted. Open bidding shall be applied in all cases other than those specified in Articles 21, 22, 23, 24, 25, 26 and 27 of the Bidding Law.</td>
<td>Article 20</td>
<td>Articles 32-53</td>
<td>No maximum threshold amount set in the Bidding Law and Decree 63/2015/ND-CP. Maximum permissible threshold allowed by FAO and UNDP depends on the outcome of the Procurement Micro-assessment (see Section 5.1.4 of this PIM).</td>
</tr>
<tr>
<td>2. Restricted/ Limited bidding</td>
<td>Limited bidding shall apply in case where a bidding package has highly technical requirements or technical peculiarities for which only a limited number of tenderers are capable of satisfying the requirements of the bidding package.</td>
<td>Article 21</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Direct appointment of contractor</td>
<td>Direct appointment of contractor may be applied for bidding packages for bidding packages with bidding package price equivalent to less than USD 10,000.</td>
<td>Article 22</td>
<td>Articles 54-56</td>
<td>Below the VND equivalent of USD 10,000</td>
</tr>
<tr>
<td>4. Competitive quotations</td>
<td>Competitive quotation shall apply to bidding packages with a limited value as prescribed by Government and belonging to one of the</td>
<td>Article 23</td>
<td>Articles 57-59</td>
<td>Applying the normal procedures: up to a maximum of 5 billion VND</td>
</tr>
</tbody>
</table>
following cases:

a) Bidding package for non-advisory services which are commonly used and simple;
b) Bidding package for procurement of goods which are commonly used goods, readily available on the market, have standardized technical features and are similar to each other in quality;
c) Bidding package for construction and installation of simple works for which the construction design drawing has already been approved.

Competitive quotation shall be applied in these cases, provided that the conditions specified in the Bidding Law and Decree 63/2014/ND-CP are satisfied.

Applying the abridged procedures:
- For type (a), up to a maximum of 500 million VND;
- For types (b) and (c), up to a maximum of 1 billion VND;
- For recurrent expenditures, up to a maximum of 200 million VND.

Maximum permissible threshold allowed by FAO and UNDP depends on the outcome of the Procurement Micro-assessment of VNFOREST (see Section 5.1.4 of this PIM).

<table>
<thead>
<tr>
<th>5. Direct procurement</th>
<th>Direct procurement shall apply to bidding packages for repeat procurement of goods for the Programme which are similar to those that have already been procured, provided that the conditions specified in the Bidding Law and Decree 63/2014/ND-CP are satisfied.</th>
<th>Article 24</th>
<th>Article 60</th>
<th>Up to 130 per cent of the amount for the same goods in the previous contract</th>
</tr>
</thead>
<tbody>
<tr>
<td>6. Self-implementation</td>
<td>Self-implementation shall apply to bidding packages for the Programme in case the organization directly managing and using such bidding packages has technical and financial capability, and experience, that satisfies the requirements of bidding packages.</td>
<td>Article 25</td>
<td>Articles 61-62</td>
<td>Not expected to be applicable in the Programme</td>
</tr>
<tr>
<td>7. Selection of tenderers, investors in special cases</td>
<td>In the case of a bidding package with particular requirements for which the other forms of bidding and selection specified in the Bidding Law cannot be applied, the plan for selection of contractor must be submitted to the Prime</td>
<td>Article 26</td>
<td>Articles 63-64</td>
<td>Not expected to be applicable in the Programme</td>
</tr>
</tbody>
</table>
Minister for consideration and decision. This type of bidding is not expected to be applied in the Programme.

| 8. Community participation in bidding | Communities, organizations, teams and groups of workers in localities where the bidding package is to be implemented may be assigned to perform all or part of the bidding package in the following cases:  
1. Bidding packages under the national targeted programs and support programs for hunger elimination and poverty reduction in districts and communes in mountainous and remote areas, islands, and areas facing particularly difficult socio-economic conditions;  
2. Bidding packages with a small scale that can be undertaken by communities, organizations, teams or groups of workers. | Article 27 | Articles 65-67 | Below the VND equivalent of USD 10,000 |
Annex 5.2  Bidder/contractor selection methods for the PMU, PPMUs and CIPs based on Viet Nam’s Bidding Law

Contractor selection methods as defined in the Bidding Law (2013) and Decree 63/2014/ND-CP dated 26 June 2014 providing guidance on the implementation of certain articles in the Bidding Law.

<table>
<thead>
<tr>
<th>Contractor selection modality</th>
<th>Contractor selection method to be applied</th>
<th>Bidding law reference</th>
<th>Decree 63/2014/ND-CP reference</th>
</tr>
</thead>
</table>
| 1. Open Bidding                               | • For bidding packages of non-advisory service provision: *Single phase with a combined technical and financial proposal*  
• For bidding packages for provision of advisory services, non-advisory services, goods procurement, construction and installation, mixed contents: *Single phase with separate technical and financial proposals*  
• For bidding package of procurement of goods, construction and installation, mixture content with big scale and complex nature: *Bidding in two phases with a combined technical and financial proposal*  
• For bidding package of goods procurement, construction and installation, mixture content with new, complex and particular techniques and technologies: *Bidding in two phases with separate technical and financial proposals.* | Article 28            | Articles 11-20                   |
<p>|                                               |                                                                                                                                                                                                                                           | Article 29            | Articles 21-31                   |
|                                               |                                                                                                                                                                                                                                           | Article 30            | Articles 44-48                   |
| 2. Restricted/ Limited bidding                 | • For bidding package of goods procurement, construction and installation, mixture content with new, complex and particular techniques and technologies: <em>Bidding in two phases with separate technical and financial proposals.</em>                                     | Article 31            | Articles 49-53                   |
| 3. Direct appointment of contractor            | • <em>Single phase with a combined technical and financial proposal</em>                                                                                                             | Articde 28            | Articles 57-59                   |
| 4. Competitive quotations                     | • For bidding packages of non-advisory service provision: <em>Single phase with a combined technical and financial proposal (the normal or abridged procedures will be applied according to the criteria stated in Annex 5.1)</em> | Article 28            | Article 60                       |
| 5. Direct procurement                         | • For bidding packages for goods procurement: <em>Single phase with a combined technical and financial proposal</em>                                                                     | Article 28            |                                  |</p>
<table>
<thead>
<tr>
<th>6. Self-implementation</th>
<th>This procurement type is not expected to be applicable in the Programme</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>7. Selection of tenderers, investors in special cases</td>
<td>This procurement type is not expected to be applicable in the Programme</td>
<td></td>
</tr>
<tr>
<td>8. Community participation in bidding</td>
<td>• <em>Single phase with a combined technical and financial proposal.</em> Specific steps for this type of procurement are detailed in Article 66 of Decree 63/2014ND-CP</td>
<td>Article 38, point 7</td>
</tr>
</tbody>
</table>
### Annex 5.3

*Procedures for selecting contractors according to open bidding and limited/restricted bidding for local procurement by the PMU, PPMUs and CIPs, and for international procurement by the PMU*

<table>
<thead>
<tr>
<th>Step</th>
<th>Description</th>
<th>Implementing Unit</th>
</tr>
</thead>
</table>
| **1. Preparing for the bidding process** | a) Selection of the procurement method and method for selection of contractors based on the nature of the procurement package and the approved budget, according to the options set out in Annex 5.1 and Annex 5.2 of the PIM.  

b) Preparation of the bidding documents accordance with the provisions of Article 12 of Decree 63/2014ND-CP.  

If necessary, the NPD/PPMU Director/CIP Leader may mobilize short-term consultants to assist in preparing the bidding documents, following the procedures outlined in Chapter 4 of the PIM.  

The NPD may consult the Participating UN Organization, and the PPMU or CIP Leader may consult the PMU, regarding relevant issues for the preparation of bid documents. The bid request documents for the procurement package shall be shared with the relevant Participating UN Organization for their review and agreement prior to approval. Any subsequent change to the bid request documents will also be shared with the relevant Participating UN Organization for their review prior to approval, in line with the requirements specified in Table 5.1.4 of Chapter 5 of the PIM.  

**Additional procedures for international procurement:**  

Bidding documents are to be prepared in both Vietnamese and English.  

c) The PMU undertakes the required procedures for the evaluation and approval of the bid request documents in accordance with the provisions of Article 105 of Decree 63/2014ND-CP. The approval of the bid request documents will be in writing and based on the evaluation report on the bid request documents.  

d) If necessary, the list of contractors with capacity and experience to carry out the procurement package will be identified according to the provisions of Article 22 of Decree 63/2014ND-CP. | PMU/PPMU/CIP  

Participating UN Organization |
| **2. Undertaking the first phase of the bidding** | a) The bidding invitation (including the contents, steps, time-frames and modalities) is conducted in accordance with Point d of Clause 1 of Article 7 and | PMU/PPMU/CIP |

| **2. Undertaking the first phase of the bidding** | a) The bidding invitation (including the contents, steps, time-frames and modalities) is conducted in accordance with Point d of Clause 1 of Article 7 and | PMU/PPMU/CIP |
| process | Point b of Clause 1 or Point a of Clause 2 of Article 8 of Decree 63/2014ND-CP. In addition to the above provisions, the bidding invitation may be organized through the webpage of the UN (the Participating UN Organization will be responsible). b) After having issued the bidding documents, the PMU/PPMU/CIP Leader may organize a meeting to give clarifications on the bidding documents either on the PMU/PPMU/CIP Leader’s own initiative or at the request of bidders. The meeting takes place in the form specified in Decree 63/2014ND-CP. c) The PMU/PPMU/CIP Leader organizes for the reception and keeping of bids in accordance with the bidding documents. Bids must be securely kept as confidential documents. d) Setting up the Procurement Specialist Team (PST) The PMU/PPMU/CIP approves the PST. The requirements for the establishment of the PST and the PST’s rights and obligations are provided for in Article 76 of the Bidding Law and Article 116 of Decree 63/2014ND-CP. In case a bid is highly specialized, the PMU/PPMU/CIP may mobilize national and international experts (including experts of the relevant Participating UN Organization) in the relevant technical field to provide the PST with technical advice in the appraisal of the bid. The steps and procedures for the mobilization of such experts are provided for in Chapter 4 of the PIM. | Participating UN Organization |
| 3. Opening the bids | a) The PMU/PPMU/CIP Leader organizes for the bids opening session in accordance with relevant provisions of Decree 63/2014ND-CP, based on the PMU/PPMU/CIP |
contractor selection method determined in Step 1 according to the nature of the procurement package (Technical and financial proposal for single envelope selection methods; technical proposal only for selection methods with two envelopes).

For procurement activities undertaken by the PMU, the NPD will invite the Participating UN Organization to attend the bids opening session. For procurement activities undertaken by a PPMU or CIP, the PPMU or CIP will invite the PMU to attend the bids opening session.

4. Evaluating the bids

| a) Preliminary evaluation of bids is conducted in accordance with the Bidding Law, in order to disqualify invalid bids as per the bidding documents. |
| b) Detailed evaluation of bids is conducted in accordance with Decree 63/2014ND-CP, based on the contractor selection method determined in Step 1 according to the nature of the procurement package (Technical and financial proposal for contractor selection methods with a combined technical and financial proposal; technical proposal only for selection methods with separate technical and financial proposals). |
| c) If requested, the PMU/PPMU/CIP Leader may ask bidders to clarify their bids. This is conducted in line with the Bidding Law (2013) and Decree 63/2014ND-CP. |
| d) For bidding applying the contractor selection method of one phase and separate technical and financial proposals (as described in Annex 5.2), the opening and evaluation of the financial bids will be carried out after the completion of the evaluation of the technical bids. |

5. Undertaking the second phase of the bidding (if necessary)

| The second phase of the bidding will be carried out for procurement packages applying a two-phase bidding process (as described in Annex 5.2). |
| The second phase of the bidding will be undertaken according to the provisions in Articles 44 to 48 for the contractor selection method with two phases and a combined technical and financial proposal, or according to Articles 49 to 53 of Decree 63/2014ND-CP for the contractor selection method with two phases and separate technical and financial proposals. |

6. Preparing the minutes and report on the results of the bid

| After the detailed evaluation has been completed, the PST prepares the minutes and the report on the results. |
| PST of the PMU/PPMU/CIP |
| Evaluation | 7. Assessing and approving the bidding results | a) The competent authority proceeds to assess and approve the bidding results.  
  
b) The contents, steps and authorities of approving bidding results in accordance with the relevant section of Decree 63/2014ND-CP, based on the procurement method and contractor selection method selected in Step 1.  
  
| | 8. Announcing the approved bidding results | The announcement on the approved bidding results is conducted in accordance with the relevant section of Decree 63/2014ND-CP, based on the procurement method and contractor selection method selected in Step 1.  
  
| | 9. Negotiating, finalizing and signing contracts | a) The negotiation, finalization and signing of the contract with the successful bidder are conducted in accordance with the relevant section of Decree 63/2014ND-CP, based on the procurement method and contractor selection method selected in Step 1.  
  
*For international procurement* the NPD should also:  
  
b) Study and understand very well international trade practices related to the procurement activities to be implemented and select the most convenient conditions for the delivery of goods and services to the Programme as well as ensure that the contract to be signed is not contrary to international trade practices or that deviations from these practices (if any) do not lead to conflicts later on.  
  
c) Consider and select a confirming bank and a clearing bank for the procurement activity.  
  
d) Select an appropriate modality and location of delivery and reasonable prices, select and purchase necessary insurance.  
  
e) Check rules and regulations regarding procedures and steps in dealing with potential problems as well as select and agree with the supplier on an appropriate arbitrator to minimize risks and maximize the chance of protecting the Programme’s interests in case of conflicts.  
  
f) Examine the provisions of the contract for the supply of goods and services to make sure that each item of agreement therein is associated with necessary sanctions to ensure that the parties to the contract fulfil their respective obligations.  
  
g) In order to fulfil the above tasks, the NPD may consult the relevant Participating UN Organization, individual experts and other specialized agencies or PMU/PPMU/CIP |
use consulting services on those activities of which the NPD does not have sufficient experience or knowledge. Such support services should be included in the approved AWP and signed QWP, which in turn should indicate clearly the required amounts and sources of funding.

| 10. Managing the contract and receiving goods and services | a) After the contract for the supply of goods and services is signed, the PMU/PPMU/CIP Leader is responsible for monitoring and supervising the contract implementation, organizing and coordinating the reception and quality inspection of the goods and services supplied, collecting and preparing a complete set of necessary documents to provide the basis for making payments for and utilization of the goods and services in the future. The PMU/PPMU/CIP Leader is responsible for producing a quarterly progress report on the implementation of the signed contract. | PMU/PPMU/CIP
Participating UN Organization |

b) The PMU/PPMU/CIP Leader organizes inspection, assessment and testing (if necessary) to ensure the goods and services are provided in line with the categories, quantities, quality standards and other terms and conditions agreed upon in the contract, and at the same time, fills in and signs the Receiving and Inspection Report and keeps it for Programme files. The PMU/PPMU/CIP Leader may use services offered by external experts or consulting groups to support the receipt of goods and services. Such support services must be documented in the approved AWP.

c) In case the supplied goods are damaged or lost or do not meet the requirements agreed upon in the contract, the PMU/PPMU/CIP Leader is responsible for preparing a case report and taking necessary action on it, or requesting the competent authority to address it.

d) After receiving the goods, the PMU/PPMU/CIP Leader should work with the Participating UN Organization to carry out the procedures for transferring the ownership of property as presented in Section 5.4 of Chapter 5 and Section 6.10 of Chapter 6 of the PIM, record them in the inventory as well as manage and utilize them in accordance with the Government’s public property management regulations and regulations of the Participating UN Organization. Once the ownership has been transferred to the Government, the PMU is responsible for buying insurance for all the procured goods and charging the resultant cost to the counterpart contributions committed during the Programme formulation stage. The responsibility for
purchasing insurance as well as the related expenses must be explicitly stated in the Bidding Plan.

*For international procurement,* in addition to the above tasks, the NPD is also responsible for:

- e) Implementing prescribed customs formalities to receive the imported goods (such as completing customs declaration forms, carrying out procedures for the inspection of the quality and hygiene - safety standards of the goods, determination of their relevance to environmental standards, if any, etc.); and completing the Receiving and Inspection Report and keeping it in the Programme files.

- f) Accomplishing necessary procedures to obtain the Aid Certification Form.

- g) Applying for the exemption of all related taxes as required.

### 11. Making payments to contractors

| a) Payments to the contractor are made according to the terms and conditions agreed upon in the Contract. In order to support preparatory work and if provided for in the Contract, the PMU/PPMU/CIP Leader may make to the contractor an advance payment that must not exceed 20% of the total value of the Contract. |
|---|---|
| b) Settlement of payments to the contractor is conducted after the PMU/PPMU/CIP Leader has received the following supporting documents: |
| - A request for payment signed by a legitimate representative of the contractor and approved by the PMU/PPMU/CIP Leader; |
| - Valid original invoices; |
| - Advance payment documents (if any); |
| - The Receiving and Inspection Report or a hand-over/liquidation note of equipment, construction works and service outputs; |
| - The contract for the supply of the goods and services; |
| - A certificate of the source and origin of the goods in accordance with Vietnamese law; |
| - A certificate of patent/copyright (as/if required by a particular good); |
| - Other documents specified in the contract. |

*For international procurement:*

<p>| c) After having signed the procurement contract, the PMU opens the letter of credit (L/C) at a selected bank with the terms and conditions agreed upon in the contract signed by both parties. | PMU/PPMU/CIP |</p>
<table>
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<th>d) The NPD is responsible for completing necessary procedures at the request of the bank to make payments to the supplier (such as providing a note certifying the Programme’s full reception of the goods together with the list of the supplied goods, a note on the transfer of the goods or a note on the short supply, damage or loss of goods or on the failure to meet the agreed standards and specifications, etc.) as well as for inspecting and receiving supporting documents.</th>
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</thead>
</table>

## Annex 5.4

**Procedures for contractor selection applying the modality of direct appointment of contractor by the PMU, PPMUs and CIPs**

<table>
<thead>
<tr>
<th>Step</th>
<th>Description</th>
<th>Implementing Unit</th>
</tr>
</thead>
</table>
| **1. Preparing for the selection of contractors** | a) The preparation of the procurement request dossier shall be carried out in accordance with the provisions of Clause 1 of Article 12 of Decree 63/2014ND-CP. The contents of the request dossier include the brief information on the project and the bidding package; guidelines on the preparation and submission of the proposal; criteria in relation to the capacity and experience of the contractor; technical and financial cost assessment criteria. The assessment will be based on whether the proposal meets or doesn't meet the criteria related to capacity, experience and technical assessment.  

b) The procurement request dossier for selection of contractors to be undertaken by the PMU shall be reviewed and agreed by the relevant Participating UN Organization prior to approval. Any subsequent change will also be shared with the relevant Participating UN Organization for their review prior to approval, in line with the requirements specified in Table 5.1.4 of Chapter 5 of the PIM.  

The procurement request dossier for selection of contractors to be undertaken by the PPMUs or CIPs shall be reviewed and agreed by the PMU prior to approval. Any subsequent change will also be shared with the PMU for their review prior to approval.  

c) Evaluation and approval of the request dossier and determining the contractor for direct appointment:  

- The request dossier must be assessed according to the provisions in Article 105 of Decree 63/2014ND-CP prior to approval;  
- The approval of the request dossier shall be in writing and based on the submitted documents and the appraisal report on the request dossier.  
- Contractors shall be identified to receive the request dossier based on the eligibility criteria according to the provisions of Points a, b, c, d, e and h of Clause 1 of Article 5 of the Bidding Law and must have sufficient capacity and experience to implement the procurement package. | PMU/PPMU/CIP  
Participating UN Organization |
| **2.** | a) The request dossier will be issued to the identified | PMU/PPMU/ |
| **Organization of the selection of the contractor** | contractor.  
b) The contractor will prepare and submit the proposal according to the requirements of the request dossier. | CIP |
| **3. The evaluation of the proposal/s and negotiation with the contractor** | a) The evaluation of the proposal shall be carried out according to standard criteria as decided in the request dossier. During the evaluation process, the party carrying out the procurement may invite the contractor to negotiate, clarify, revise or add to the contents of their proposal as necessary to demonstrate the responsive of the contractor to the requirements in relation to capacity, experience, schedule, volume, quality, technical measures and measures to organize the implementation of the package.  
b) The contract may be recommended for direct appointment when they fully demonstrate the following requirements: They have a valid proposal; they have capacity and experience and their technical proposal addresses the requirements of the request dossier; and the price specified in their proposal does not exceed the approved budget for the procurement package. | PMU/PPMU/CIP |
| **4. Submission evaluation, approval and public announcement of the results** | Submission and evaluation, approval and public announcement of the results of the direct appointment will be carried out according to the provisions of Article 20 of Decree 63/2014ND-CP. | PMU/PPMU/CIP |
| **5. Finalization and signing of the contract:** | The contract signed between the parties will be in line with the approval decision on the results of the direct appointment, the contract negotiation minutes, the request dossier, the proposal and other related documents. | PMU/PPMU/CIP |
| **6. Managing the contract and receiving goods and services** | Managing the contract and receiving goods and services will follow the same procedures as outlined in Step 10 of Annex 5.3 | PMU/PPMU/CIP |
| **7. Making payments to contractors** | Making payments to contractors will follow the same procedures as outlined in Step 11 of Annex 5.3. | PMU/PPMU/CIP |
Annex 5.5  **Procedures for contractor selection applying the modality of competitive quotations by the PMU, PPMUs and CIPs according to the normal procedure**

<table>
<thead>
<tr>
<th>Step</th>
<th>Description</th>
<th>Implementing Unit</th>
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| **1. Preparing to select the contractor** | a) The procurement request dossier shall be established according to the provisions in Clause 1 of Article 12 of Decree 63/2014ND-CP. The contents of the request dossier include brief information about the project and the procurement package; guidance on the preparation and submission of the proposal; criteria on the capacity and experience of the bidder; criteria for the technical assessment and identification of the lowest price. The assessment will be based on whether the proposal meets or doesn’t meet the criteria related to capacity, experience and technical assessment.  

b) The procurement request dossier for selection of contractors to be undertaken by the PMU shall be reviewed and agreed by the relevant Participating UN Organization prior to approval. Any subsequent change will also be shared with the relevant Participating UN Organization for their review prior to approval, in line with the requirements specified in Table 5.1.4 of Chapter 5 of the PIM.  
The procurement request dossier for selection of contractors to be undertaken by the PPMUs or CIPs shall be reviewed and agreed by the PMU prior to approval. Any subsequent change will also be shared with the PMU for their review prior to approval.  
c) Evaluation and approval of the request dossier:  
- The request dossier shall be evaluated according to the provisions of Article 105 of Decree 63/2014ND-CP prior to approval;  
- The approval of the request dossier will be in writing and according to the approved documents and appraisal report on the request dossier. | PMU/PPMU/CIP  
Participating UN Organization |
| **2. Organization of the contractor selection:** | a) The party carrying out the procurement will publish the notice inviting offers according to the provisions of Point d of Clause 1 of Article 7 and Point b of Clause 1 or Point a of Clause 2 of Article 8 of Decree 63/2014ND-CP.  
The request dossier will be issued to all parties who request to participate according to the timeframe | PMU/PPMU/CIP |
specified in the announcement calling for competitive offers, but guaranteed to be at least 3 working days from the first day of publicizing this information on the national bidding website or in the Bidding Newspaper.

b) The revision and clarification of the request dossier will be implemented according to the provisions of Clause 2 of Article 14 of Decree 63/2014ND-CP;

c) The bidders will submit proposals to the party carrying out the procurement directly or via the postal service. Each individual contractor is only permitted to submit one proposal.

d) The party carrying out the procurement will be responsible for ensuring the confidentiality of the information in the proposals submitted by each bidder. Immediately after the closing date, the party carrying out the procurement will carry out the bid opening and will prepare the bid opening report with the following contents: Name of the bidder; offer price; the validity period of the proposal; the value and validity period of the bid guarantee; and the implementation timeframe for the contract and will send this report to the contractors who have submitted proposals.

3) Assessment of the proposals and negotiation of the contract:

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<td>a)</td>
<td>The party carrying out the procurement will evaluate the proposals according to the requirements of the request dossier. The bidders who are being evaluated will satisfy the requirements when they have a valid proposal; when they satisfy the requirements regarding capacity and experience; and all technical requirements are assessed as &quot;meets the criteria&quot;.</td>
</tr>
<tr>
<td>b)</td>
<td>The party carrying out the procurement will compare the prices offered in each proposal that meets the technical requirements to identify the proposal with the lowest price. The bidder with the lowest price, after correcting any mistakes, and deducting the discount (if any), and not exceeding the procurement package price in the budget, will be invited to negotiate the contract.</td>
</tr>
<tr>
<td>c)</td>
<td>The negotiation of the contract will be carried out according to the provisions in Article 19 of Decree 63/2014ND-CP.</td>
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4. Appraisal, approval and public announcement of the results of the contractor selection:

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<td></td>
<td>The appraisal, negotiation, approval and public announcement of the results of the contractor selection will be carried out according to the provisions of Article 20 of Decree 63/2014ND-CP.</td>
</tr>
</tbody>
</table>

PMU/PPMU/CIP
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<tr>
<th>5. Finalization and signing of the contract:</th>
<th>The contract signed between the parties shall be in line with the approval decision of the results of the competitive offers, the contract negotiation minutes, the proposal, the request dossier and related documents.</th>
<th>PMU/PPMU/CIP</th>
</tr>
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<tr>
<td>6. Timeframe for normal competitive offers:</td>
<td>a) The timeframe for preparing the proposal will be a minimum of five working days from the day of issuing the request dossier; b) In case where the request dossier needs to be revised, the party carrying out the procurement shall announce to all bidders at least three working days prior to the deadline for submitting bids so that the bidders have sufficient time to prepare their proposal; c) The timeframe for evaluation of the proposals will be a maximum of 20 days from the bid opening to the submission for approval of the report on the results of the selection of bidders according to the assessment report on the proposals. d) The time for appraisal of the results of the contractor selection will be a maximum of 7 working days from the day of receiving the dossier submitted for appraisal; e) The time for approval of the results of the bidder selection will be a maximum of 5 working days from the day of receiving the request for approval of the results of the contractor selection from the party organizing the procurement and the assessment report of the assessment unit; f) Each other time period will comply with the provisions in Clause 1 of Article 12 of the Bidding Law.</td>
<td>PMU/PPMU/CIP</td>
</tr>
<tr>
<td>7. Managing the contract and receiving goods and services</td>
<td>Managing the contract and receiving goods and services will follow the same procedures as outlined in Step 10 of Annex 5.3</td>
<td>PMU/PPMU/CIP</td>
</tr>
<tr>
<td>8. Making payments to contractors</td>
<td>Making payments to contractors will follow the same procedures as outlined in Step 11 of Annex 5.3.</td>
<td>PMU/PPMU/CIP</td>
</tr>
</tbody>
</table>
### Annex 5.6

**Procedures for contractor selection applying the modality of competitive quotations by the PMU, PPMUs and CIPs according to the abridged procedure**

<table>
<thead>
<tr>
<th>Step</th>
<th>Description</th>
<th>Implementing Unit</th>
</tr>
</thead>
</table>
| 1. Preparing and issuing the request for quotations | a) The request for quotations shall be prepared with the necessary contents including the scope of the work, the technical requirements, the duration for the effectiveness of quotations, the deadline for submission of quotations, requirements for warranty, maintenance, training and handover, the draft contract, the timeframe for preparation and submission of quotations (a minimum of 3 working days from the day of issuing the request for quotations) and other necessary requirements.  
   b) The request for quotations for selection of contractors to be undertaken by the PMU shall be reviewed and agreed by the relevant Participating UN Organization prior to approval. Any subsequent change will also be shared with the relevant Participating UN Organization for their review prior to approval, in line with the requirements specified in Table 5.1.4 of Chapter 5 of the PIM.  
   The request for quotations for selection of contractors to be undertaken by the PPMUs or CIPs shall be reviewed and agreed by the PMU prior to approval. Any subsequent change will also be shared with the PMU for their review prior to approval.  
   c) After the request for quotations has been approved, the party requesting the quotations announces the request for competitive quotations in a newspaper that is widely circulated within the relevant sector, the relevant province or the national bidding network, or sends the request for quotations directly to at least three bidders with the capacity to implement the package. In cases where the request for quotation is sent directly, if any other party requests to participate prior to the closing date then the party requesting the quotations must send them that party the request for quotations. The party requesting the quotations is required to issue the request for quotations without requiring any payment, either by direct provision or by sending via mail, email or fax. | PMU/PPMU/CIP Participating UN Organization |
| 2. Submission and receipt of quotations | a) Each bidder will prepare and submit 01 quotation according to the request for quotations. The submission of quotations may be carried out directly | PMU/PPMU/CIP                            |
or via mail, email or fax.

b) The party requesting quotations is responsible for ensuring the security of the information in the quotation provided each bidder. Immediately after the conclusion of the time for submission of quotations, the party requesting quotations issues a document listing the quotations received within the required timeframe, with the following contents: the name of the bidder, the offer price, and the time within which the quote is effective, and sends this document to each bidder that has submitted a quotation.

| 3) Evaluation of quotations | d) The party requesting quotations compares the quotations according to the request for quotations. Any quotation with the lowest price, after correcting any mistakes, and deducting the discount (if any), and not exceeding the procurement package price in the budget, will be eligible to be selected. e) During the process of evaluating the quotations, if necessary the party requesting the quotations may request the bidder to amend their bid, correct errors or reduce their price as part of the process of negotiating the contract. | PMU/PPMU/CIP |

| 4. Reporting, approval, appraisal, and public announcement of the results of the contractor selection | The submission, appraisal, approval and public announcement of the results of the contractor selection will be carried out according to the provisions of Article 20 of Decree 63/2014ND-CP. | PMU/PPMU/CIP |

| 5. Finalization and signing of the contract | The contract signed between the parties shall be in line with the approval decision of the results of the competitive offers, the contract negotiation minutes, the proposal, the request dossier and related documents. | PMU/PPMU/CIP |

| 6. Timeframe for the abridged process of competitive offers | a) The timeframe for evaluation of the proposals will be a maximum of 10 days from the deadline for submission of quotations until the date when the party requesting the quotations completes the document requesting approval of the results of the selection of bidders based on the attached evaluation report on the quotations. b) The timeframe for appraisal of the results of the contractor selection will be a maximum of 4 working days from the day of receiving the dossier submitted for appraisal. | PMU/PPMU/CIP |
c) The time for approval of the results of the bidder selection will be a maximum of 3 working days from the day of receiving the request for approval of the results of the contractor selection from the party organizing the procurement and the assessment report of the assessment unit.

| 7. Managing the contract and receiving goods and services | Managing the contract and receiving goods and services will follow the same procedures as outlined in Step 10 of Annex 5.3 | PMU/PPMU/CIP |
| 8. Making payments to contractors | Making payments to contractors will follow the same procedures as outlined in Step 11 of Annex 5.3. | PMU/PPMU/CIP |
### Annex 5.7 Procedures for contractor selection applying the modality of direct procurement by the PMU, PPMUs and CIPs

<table>
<thead>
<tr>
<th>Step</th>
<th>Description</th>
<th>Implementing Unit</th>
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| 1. Preparing for the selection of the contractor: | a) The preparation of the procurement request dossier will be carried out according to the provisions in Clause 1 of Article 12 of Decree 63/2014ND-CP. The contents of the request dossier include brief information on the project and the bidding package; the request for bidders to update the information on their capacity; the requirements on progress in supplying the works and goods with the commitment on the technical and quality guarantee according to the requirements of the previous invitation for bids; the request for the unit price of the goods. In cases where the goods in the bidding package for direct procurement are one of several types of goods belonging to the bidding package for the previously signed contract, the size of the package applying direct procurement must be less than 130 per cent of the same type of goods in the contract for the previous package.  
   
   b) The request for quotations for selection of contractors to be undertaken by the PMU shall be reviewed and agreed by the relevant Participating UN Organization prior to approval. Any subsequent change will also be shared with the relevant Participating UN Organization for their review prior to approval, in line with the requirements specified in Table 5.1.4 of Chapter 5 of the PIM.  
   
   The request for quotations for selection of contractors to be undertaken by the PPMUs or CIPs shall be reviewed and agreed by the PMU prior to approval. Any subsequent change will also be shared with the PMU for their review prior to approval.  
   
   c) The request dossier shall be assessed according to the provisions of Article 105 of Decree 63/2014ND-CP prior to approval. The approval of the request dossier shall be in writing and based on the submitted documents and the appraisal report on the request dossier. | PMU/PPMU/CIP Participating UN Organization |
<p>| 2. Issuing the request dossier | The request dossier will be issued to the previously selected contractor. In case the contractor is not able to continue to implement the direct procurement package when the request dossier is issued, the request dossier may | PMU/PPMU/CIP |</p>
<table>
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<tr>
<th>Section</th>
<th>Description</th>
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<tbody>
<tr>
<td>3. Submission of the proposal</td>
<td>The contractor shall prepare and submit the proposal according to the requirements of the request dossier.</td>
</tr>
</tbody>
</table>
| 4 Evaluation of the proposal and negotiation with the contractor | a) Evaluation of the proposal:  
- Assessing the technical contents and unit prices;  
- Updating the information about the capacity of the contractor;  
- Assessing the timetable and measures for the supply of goods, technical aspects and measures to organize the implementation of the package;  
- Other contents (if any).  

b) The contractor must ensure that the unit prices in their proposal for direct procurement do not exceed the rate of the corresponding parts of the previous contract, and are appropriate with respect to prevailing market prices at the time of contract negotiations. |
| 5 The evaluation, approval and public announcement of the results of the direct procurement | a) The results of the contractor selection must be evaluated in accordance with the provisions in Clause 1 and Clause 4 of Article 106 of Decree 63/2014ND-CP prior to approval;  

b) The approval of the contractor selection result must be made in writing and based on the approved documents and the evaluation report on the results of contractor selection;  

c) Results of selection of contractors shall be notified in writing to all the participating bidders who have submitted proposals and announced publicly in accordance with the provisions of Point d of Clause 1 of Article 7 and Point c of Clause 1 or Point b of Clause 2 of Article 8 of Decree 63/2014ND-CP. |
| 6. Finalizing and signing the contract | The contract shall be signed between the parties in accordance with the decision approving the results of direct procurement, the contract negotiation minutes, the request dossier, the proposal and other related documents. |
| 7. Managing the contract and receiving goods and services | Managing the contract and receiving goods and services will follow the same procedures as outlined in Step 10 of Annex 5.3 |
| 8. Making | Making payments to contractors will follow the same |
| payments to contractors | procedures as outlined in Step 11 of Annex 5.3. |
### Annex 5.8 Procedures for contractor selection applying the modality of community participation in bidding by the PMU, PPMUs and CIPs

<table>
<thead>
<tr>
<th>Step</th>
<th>Description</th>
<th>Implementing Unit</th>
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<tbody>
<tr>
<td><strong>1. Preparing the procurement dossier</strong></td>
<td>The party carrying out the procurement prepares the draft contract, including the scope and contents of the work to be carried out, the required work quality and progress, the contract price and the rights and obligations of the parties.</td>
<td>PPMUs or authorized agencies</td>
</tr>
<tr>
<td><strong>2. Publicizing the procurement dossier</strong></td>
<td>The party carrying out the procurement posts the public notice of the invitation to participate in the bidding package at the Commune People’s Committee headquarters and in related commune-level information dissemination mechanisms and regular community meeting points for residents, mass organizations, groups and workers’ teams in the locality. The announcement shall provide clear information on the timing of the information meeting to discuss plans for the implementation of the bidding package.</td>
<td>PPMUs or authorized agencies</td>
</tr>
<tr>
<td><strong>3. Preparing the proposals</strong></td>
<td>Interested residents, mass organizations, groups and workers’ teams shall receive the draft contract in order to study and prepare the proposal on their capacity, including: the full name, age, relevant capacity and experience for all members who will participate in the bidding package for community implementation.</td>
<td>Interested community organizations/groups</td>
</tr>
<tr>
<td><strong>4. Evaluation of the proposals and negotiation with the contractor</strong></td>
<td>The party carrying out the procurement will review and evaluate the proposals in order to select the most capable resident, mass organization, group or workers’ team, and will invite their representative to negotiate and sign the contract. In cases where there is only one interested residential community, mass organization, group or workers’ team, consideration will be given to awarding the contract to that residential community, mass organization, group or workers’ team. In cases where there is no interested residential community or mass organization, consideration will be given to awarding the contract to a group or workers’ team.</td>
<td>PPMUs or authorized agencies</td>
</tr>
<tr>
<td><strong>5. Signing of the contract</strong></td>
<td>The maximum time period between the public announcement of the invitation for the bidding package and the signing of the contract will be 30 days.</td>
<td>PPMUs or authorized agencies</td>
</tr>
<tr>
<td><strong>6. Managing the contract</strong></td>
<td>Managing the contract and receiving goods and services will follow the same procedures as outlined in Step 10 of</td>
<td>PPMUs or authorized agencies</td>
</tr>
<tr>
<td>and receiving goods and services</td>
<td>Annex 5.3</td>
<td>agencies</td>
</tr>
<tr>
<td>--------------------------------</td>
<td>----------</td>
<td>----------</td>
</tr>
<tr>
<td>7. Making payments to contractors</td>
<td>Making payments to contractors will follow the same procedures as outlined in Step 11 of Annex 5.3.</td>
<td>PPMUs or authorized agencies</td>
</tr>
</tbody>
</table>
Annex 5.9  Procedures for procurement of goods, works and contractual services by a Participating UN Organization

<table>
<thead>
<tr>
<th>Step</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Reviewing the AWP and QWP</td>
<td>a) The Participating UN Organization, working together with the PMU, review the approved AWP and QWP to confirm procurement activities to be implemented, or to make clear and elaborate on the contents, timeframes, venues and modalities to implement such procurement activities.</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Preparing bidding documents</td>
<td>a) The NPD consults with the Participating UN Organization on the necessary information on the goods or services to be procured, including economic and technical specifications of the goods, place of delivery, installation, operation and maintenance conditions (if necessary), or the main contents of the TOR for the services to be procured.</td>
</tr>
<tr>
<td></td>
<td>b) The Participating UN Organization consults the NPD to reach agreement on the necessary information for the goods, or the main contents of the TOR for the services to be purchased.</td>
</tr>
<tr>
<td></td>
<td>c) The Participating UN Organization should make sure that the points agreed between the two parties as referred to under Point b) above are fully reflected in the procurement contract that it is to sign with the supplier.</td>
</tr>
<tr>
<td>3. Undertaking the bidding process</td>
<td>a) The Participating UN Organization follows its rules and regulations in undertaking and contracting the procurement activity.</td>
</tr>
<tr>
<td></td>
<td>b) After having signed the procurement contract, the Participating UN Organization sends to the NPD a copy of the contract it has signed with the supplier and other relevant supporting documentation, and is responsible for notifying the NPD of the progress made in the procurement activity, for coordination purposes.</td>
</tr>
<tr>
<td></td>
<td>For international procurement:</td>
</tr>
<tr>
<td></td>
<td>c) In the course of negotiating the contract, special attention should be paid to the mutually agreed requirements listed in Step 2 and to the terms and conditions on maintenance and the possibility for the supplier to meet the maintenance requirements in Viet Nam, in order to create favourable conditions for the future operation and use of the equipment.</td>
</tr>
<tr>
<td>4. Inspecting and receiving goods</td>
<td>a) The Participating UN Organization is responsible for those goods procured by itself until these have been handed over to the PMU or another entity in line with the points agreed upon by the two parties as referred to under Step 2 above.</td>
</tr>
<tr>
<td></td>
<td>b) If the equipment purchased needs to be installed and tested by representatives of the supplier or another Programme participating party, the NPD and the Participating UN Organization should develop a plan in advance so that such installation and testing can take place quickly and smoothly.</td>
</tr>
<tr>
<td></td>
<td>c) The Participating UN Organization is responsible for:</td>
</tr>
<tr>
<td></td>
<td>• Working with the PMU and the contractor to ensure that the goods are</td>
</tr>
</tbody>
</table>

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received and handed over to the PMU at the location defined in the contract and in a timely manner, loss and damage to the goods are avoided and, at the same time, unnecessary extra costs are minimized.

- Taking the lead in inspecting, receiving, installing and testing the goods.
- Handing over the goods together with supporting documents to the person designated by the PMU as required.
- Taking responsibility for the goods when their ownership has not been transferred to the Vietnamese side and charging the resultant cost to the budget of Programme managed by the Participating UN Organization.
- Undertaking procedures for complaints and other requests for cases where the goods provided do not meet the requirements.
- Solving any outstanding problem that may arise from the procurement activity and that falls under its own responsibility.

d) The NPD is responsible for:

- Working with the Participating UN Organization to make sure that the goods and supporting documents are received with the right quantities, quality standards and specifications as specified in the contract, and sending the signed Receiving and Inspection Report to the Participating UN Organization.
- Carrying out activities and procedures for directly receiving the goods from the supplier or testing them in accordance with the agreement with the Participating UN Organization, if requested or authorized.
- Distributing and making proper use of such goods as planned.
- Maintaining the goods in good conditions after they have been received but not yet distributed or used.

e) Upon receipt of the goods, the NPD works with the Participating UN Organization to complete procedures for the transfer of their ownership as discussed in Section 5.4 of this Chapter and in Section 6.10 of Chapter 6, record them in the inventory as well as manage and utilize them in accordance with the Government’s public property management regulations and those of the Participating UN Organization. For goods where ownership is transferred to the Government during the implementation period of the Programme, the PMU is responsible for purchasing insurance for the procured equipment and charging the resultant cost to the counterpart contributions committed during the Programme formulation stage. The responsibility for purchasing insurance as well as the related expenses must be explicitly stated in the Bidding Plan.

*For international procurement:*

f) Upon receipt of the bills of lading and other necessary documents from the international supplier, the Participating UN Organization is responsible for notifying and authorizing the NPD for the latter to implement prescribed customs formalities to receive the imported goods (such as completing aid certification forms, completing customs declaration forms, carrying out
| Procedures for the inspection of the quality and hygiene - safety standards of the goods, determination of their relevance to environmental standards, if any, etc.).

g) The NPD is responsible for working with the Participating UN Organization to undertake procedures for complaints with the insurance company and/or the supplier if needed. |

<table>
<thead>
<tr>
<th>5. Making payments to suppliers</th>
</tr>
</thead>
<tbody>
<tr>
<td>a) The NPD is responsible for providing the Participating UN Organization with the Receiving and Inspection Report duly signed and other supporting documents relating to the goods or services procured (if available) to enable the latter to make the payments with ease and in line with the established procedures.</td>
</tr>
<tr>
<td>b) The Participating UN Organization makes payments to the supplier in accordance with its own rules and regulations and notifies the PMU, attaching a copy of the &quot;PAID&quot; invoice, for its Programme files and for the preparation of financial reports later on.</td>
</tr>
<tr>
<td>c) The Participating UN Organization informs the NPD of the results of the international procurement activity it has undertaken to provide inputs into the preparation of the subsequent Programme Quarterly Progress Report.</td>
</tr>
<tr>
<td>d) The payment and refund of VAT (if any) for the goods and services procured for the Programme are discussed in detail in Section 6.7.2 of Chapter 7 of the PIM.</td>
</tr>
</tbody>
</table>
Annexes to CHAPTER 6

Annex 6.1  Programme bank accounts maintained by the PMU, PPMUs and CIPs

Note: This table will need to be updated throughout the life of the Programme, to include any changes to the existing Programme bank accounts and to add the bank account details of any additional CIPs.

<table>
<thead>
<tr>
<th>Name of the PMU/PPMU/CIP</th>
<th>Name of the Bank Account</th>
<th>Account Owner/Signatories (Name and Position)</th>
<th>Signing arrangements (Joint or Several)</th>
<th>Bank Details (Name and Address)</th>
<th>Account Number</th>
<th>Currency</th>
<th>Type of Account (interest bearing or other)</th>
</tr>
</thead>
<tbody>
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</tr>
</tbody>
</table>
Annex 6.2  
Format for Inventory of Fixed/Non-Expendable Assets

PROGRAMME TITLE Mã số và tên dự án: ________________________________________________________________

NATIONAL IMPLEMENTING PARTNER Cơ quan thực hiện dự án: ________________________________________________

CO-IMPLEMENTING PARTNER (if relevant) Cơ quan đồng thực hiện dự án: __________________________________________

NON-EXPENDABLE PROPERTY LEDGER  
Số cáo theo dõi tài sản không tiêu hao

<table>
<thead>
<tr>
<th>#</th>
<th>Inventory No.</th>
<th>Full description including serial No., chassis and engine No. (if applicable)</th>
<th>Manufacturer</th>
<th>Date of Purchase</th>
<th>Unit Value</th>
<th>Present Location</th>
<th>T/D</th>
<th>Amount</th>
<th>Destination</th>
<th>Explanation</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tr>
</tbody>
</table>

- Present Location: Where equipment is located  
- T: Transfer  
- D: Disposal  
- Amount: Value of equipment when transferred/disposed  
- Destination: Where equipment is transferred to

Dia điểm hiện tại: Nơi thiết bị hiện được lưu giữ  
CG: Chuyển giao  
TL: Thanh lý  
Thông tin: Giá của thiết bị khi chuyển giao/thanh lý  
Noi chuyển
### Annex 6.3 Programme Audits and Related Assurance Activities that may be required by the United Nations

<table>
<thead>
<tr>
<th>Category</th>
<th>Types of Audits and Related Assurance Activities</th>
<th>Expected Frequency</th>
<th>Responsible Organization</th>
<th>Conducted By</th>
<th>Related Documents</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. HACT Framework</td>
<td>1.1 Periodic On-site Review (Spot Check)</td>
<td>Once per year</td>
<td>FAO and UNDP (UNDP as lead facilitator)</td>
<td>Agency staff or third party service provider</td>
<td>UNDG HACT Framework</td>
</tr>
<tr>
<td></td>
<td>1.2 Programmatic Monitoring</td>
<td>As per the guidelines of the Participating UN Organizations</td>
<td>Participating UN Organizations</td>
<td>Agency Programme staff</td>
<td>UNDG HACT Framework</td>
</tr>
<tr>
<td></td>
<td>1.3 Scheduled Audit (can be either a financial audit or an internal control audit)</td>
<td>02 audits before the end of the Programme cycle (during 2015-2018)</td>
<td>FAO and UNDP (UNDP as lead facilitator)</td>
<td>Third party service provider</td>
<td>UNDG HACT Framework</td>
</tr>
<tr>
<td></td>
<td>1.4 Special Audit (can be either a financial audit or an internal control audit)</td>
<td>Triggered as a result of specific issues and concerns arising during the Programme cycle</td>
<td>FAO and UNDP (UNDP as lead facilitator)</td>
<td>Third party service provider</td>
<td>UNDG HACT Framework</td>
</tr>
<tr>
<td>2. UN-REDD Programme</td>
<td>2.1 UN-REDD Country Programme Audit</td>
<td>To be determined by the global UN-REDD Programme in discussion with the Participating UN Organizations and national partners. To the extent</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Specific requirements of the Participating UN Organizations</td>
<td>2.1 UNDP NIM/HPPMG Audit</td>
<td>Combined with the HACT Framework: Scheduled Audit.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>---</td>
<td>---</td>
<td>---</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>2.2 FAO Country Office Audit</td>
<td>Determined by FAO’s headquarters and internal audit office. The focus of this audit is on the FAO Country Office in Viet Nam, however the auditors may require auditing a sample of expenditures from any FAO project or Programme in country. FAO internal audit section has been requested to harmonized with the HACT Framework: Scheduled Audit to the extent possible.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>2.3 UNEP audit</td>
<td>May be carried out following the completion of the Programme</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>FAO</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>UNEP</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

FAO Headquarters

UNEP Headquarters
### Key steps for conducting scheduled HACT audits

<table>
<thead>
<tr>
<th>No.</th>
<th>Description</th>
<th>Responsible</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Based on the plan for the scheduled audit described under Section 6.10.2.5.1, UNDP as lead facilitator works with FAO, the MOF and the MPI to update the TOR for the audit, using the sample format attached to the HACT Framework. UNDP shares the TOR for the scheduled audit with all relevant parties in order to enable effective coordination of the scheduled audit.</td>
<td>UNDP</td>
</tr>
<tr>
<td>2.</td>
<td>MOF provides written notification to the NIP and the PMU of the plan for the scheduled audit, together with the TOR and other information relating to the audit for coordinated follow-up. On receipt of this notification from the MOF, the PMU is responsible to notify the PPMUs and CIPs as necessary and to share with them the TOR and other information relating to the audit for coordinated follow-up.</td>
<td>UNDP, MOF, PMU</td>
</tr>
<tr>
<td>3.</td>
<td>UNDP as lead facilitator works with FAO and the MOF to recruit a qualified private audit firm, in line with the procurement procedures set out in Chapter 5 of the PIM, in order to conduct the audit.</td>
<td>UNDP, MOF</td>
</tr>
<tr>
<td>4.</td>
<td>The audit team conducts the audit and drafts the Audit Minutes, discusses and reaches agreement with the NIP on the contents of the minutes, and both the audit team and the NIP sign it. The Audit Minutes should include rejections or reservations of the NIP on the findings made by the audit team and their justifications.</td>
<td>NIP</td>
</tr>
<tr>
<td>5.</td>
<td>The audit team drafts an Audit Report on the NIP and sends the draft audit report to the NIP for feedback.</td>
<td>NIP</td>
</tr>
<tr>
<td>6.</td>
<td>The NIP reviews the draft Audit Report and gives its feedback on the findings and recommendations made by the audit team. Its feedback must be compatible with its feedback as recorded in the agreed Audit Minutes.</td>
<td>NIP</td>
</tr>
<tr>
<td>7.</td>
<td>The audit team finalizes the draft Audit Report, taking into account the NIP’s feedback. The team will consult with FAO and UNDP, and may also consult with the MOF, the MPI and other relevant parties on the draft Audit Report, particularly its main findings and recommendations on follow-up actions.</td>
<td>UNDP</td>
</tr>
<tr>
<td>8.</td>
<td>The MOF forwards the Final Audit Report to the NIP and the GACAs. UNDP as lead facilitator shares the Final Audit Report with the Participating UN Organizations. Each Participating UN Organization is responsible to submit it to the Audit Oversight Body at its Headquarters.</td>
<td>MOF, UNDP, the other Participating UN Organizations</td>
</tr>
<tr>
<td>9.</td>
<td>MOF and the UNDP as lead facilitator work with FAO specifically and with the Participating UN Organizations generally to identify key audit findings and recommendations for the NIP, the main follow-up actions that would be required from the NIP and possible sanctions for non-compliance. The MOF and the Participating UN Organizations provide guidance and assistance to the NIP in developing and implementing the Follow-Up Action Plan.</td>
<td>MOF, UNDP, the other Participating UN Organizations</td>
</tr>
</tbody>
</table>
| 10. | The PMU develops the Follow-Up Action Plan and submits it to the MOF and UNDP as lead facilitator. The MOF forwards the Follow-Up Action Plan to the GACAs and relevant Government agencies while UNDP shares it with FAO in particular and with the Participating UN Organizations generally, who are each responsible to forward it to Audit Oversight Body at their respective Headquarters, to enable coordinated follow-up.

The NIP is responsible for making sure that audit recommendations are implemented by relevant parties in a proper and timely manner. | NIP/PMU, MOF, UNDP |
### Annex 6.5  Programme cost norms for the local level

Guidance on cost norms that may be applied in the Programme for activities conducted by the PMU, PPMUs and CIPs at the local level, as set out in Decision 13/QD-UNREDD dated 5 March 2015 by the NPD.

<table>
<thead>
<tr>
<th>No.</th>
<th>Activity contents</th>
<th>Half day</th>
<th>Full day</th>
<th>Legal basis</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Venue</td>
<td>Not more than 250,000 VND/day</td>
<td>Not more than 500,000 VND/day</td>
<td>UN-EU guidelines on local cost norms, dated 12/2013</td>
</tr>
<tr>
<td>2</td>
<td>Sound equipment</td>
<td>Not more than 200,000 VND/day</td>
<td>Not more than 300,000 VND/day</td>
<td>Circular 97/2010/TT-BTC, dated 6/7/2010</td>
</tr>
<tr>
<td>3</td>
<td>Stationery, photocopying</td>
<td>The Organizing Board settles this based on the actual expense, up to a maximum of 30,000 VND/person/course for all training workshops</td>
<td></td>
<td>Circular 192/2011/TT-BTC dated 26/12/2011, supplementing Circular 219/2009/TT-BTC dated 19/11/2009</td>
</tr>
<tr>
<td>4</td>
<td>Refreshment break</td>
<td>20,000 VND/person</td>
<td>30,000 VND/person</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Banner (depending on the event)</td>
<td>Not more than 200,000 VND/day</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Allowance for meals and incidentals (not more than 100,000 VND/person/day)</td>
<td></td>
<td>100,000 VND/person/day</td>
<td>Circular 219/2009/TT-BTC, dated 19/11/2009</td>
</tr>
<tr>
<td>7</td>
<td>Allowance for officers organizing the meeting at the local level, with not more than two people/event</td>
<td>150,000 VND/person</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Travel cost (by private vehicle)</td>
<td>From 10 – 20 km: 30,000 VND/person</td>
<td>Over 20km: 50,000 VND/person</td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>Travel cost and meal allowance for guide</td>
<td>Calculated according to the actual number of days, with a maximum amount of no more than 200,000 VND/day</td>
<td></td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>Allowance for rapporteur at the local level, with not more than 2 people/event</td>
<td>200,000 VND/person</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Annexes to CHAPTER 7

No annexes
Annexes to CHAPTER 8

Annex 8.1  Local Travel Request/Authorization

Name: ___________________________ Title: ___________________________

Agency: ___________________________ Duty Station: _____________ Level: ____________

Programme ID and title: _______________________________________________________

(a) Number of days: ___ Estimated DSA cost: ___ Chargeable to A/C No: ______ (estimated)

(b) Mode of travel: ___________ Estimated cost: ___________ Chargeable to A/C No: ______

(c) Travel to be arranged by
   UNCO ☐  Programme ☐  Traveler ☐

(d) ITINERARY

<table>
<thead>
<tr>
<th>Commencing date(s)</th>
<th>Duration (no. of days)</th>
<th>Location</th>
<th>Purpose of visit</th>
</tr>
</thead>
<tbody>
<tr>
<td>_________________</td>
<td>_______________</td>
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<td>________________</td>
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</table>

Date: ___________________________  ___________________________

Traveler's signature

Approved by: ______ (signature)

Name and title: ___________________________

Date: ___________________________
## Annex 8.2 Arrangements for in-country training activities, conferences and workshops implemented by the PMU, PPMU or CIP

<table>
<thead>
<tr>
<th>Step</th>
<th>Description</th>
</tr>
</thead>
</table>
| **1. Finalizing the TOR/Agenda** | a) The PMU/PPMU/CIP prepares or reviews the TOR (training activities) using the format provided in Annex 8.6, or the Agenda (conferences and workshops).  
   b) The draft TOR will be provided to the CTA and the relevant Participating UN Organization for review and comments. The final TOR is approved by the NPD.  
   c) When necessary and based on consultations with the relevant Participating UN Organization, the PMU may recruit short-term consultant(s) to assist in the preparation of the TOR/Agenda.  
   This applies to cases where training subjects or scope of the conference or workshop are complex and the PMU/PPMU/CIP does not have adequate substantive capacity to ensure all functions and duties as provided in the TOR.  
   d) If necessary, the PMU/PPMU/CIP may prepare a detailed training plan on the basis of the TOR that has been developed. |
| **3. Preparing for implementation of the training, conference or workshop** | a) In case the PMU/PPMU/CIP conducts the event by itself, it must carry out the following preparatory activities:  
   - Selecting and inviting/convening participants.  
   - Renting a location and preparing required facilities, in accordance with the prevailing cost norms applied by the UN in Viet Nam.  
   - Developing training, conference or workshop materials.  
   - Identifying and arranging the participation of necessary personnel (chairs, speakers, trainers, facilitators, etc.).  
   - For training activities: developing a training syllabus based on an assessment of training needs.  
   b) In case an external trainer or training institution is required, the PMU/PPMU/CIP carries out the following preparatory activities:  
   - Identifying, recruiting and contracting a qualified national trainer or training institution to conduct or organize the training.  
     - Based on the approved TOR, the NPD/PPMU/CIP leader selects the external trainer or training institution to conduct the training. The process of recruiting the trainer follows the guidelines on mobilization of Programme personnel provided in Chapter 4 of the PIM. The selection of the training institution complies with the guidelines on Programme procurement specified in Chapter 5 of the PIM.  
     - The trainer or training institution designs the training syllabus, training plan as well as training materials.  
     - The NPD/PPMU/CIP Leader is responsible for providing relevant documents to ensure that the training syllabus and lectures are most responsive to the Programme’s needs. If necessary, the NDP/CIP Leader may request and arrange for the trainer or training institution to meet |
with the participants to assess their training needs.

- The NPD/PPMU/CIP should coordinate with the trainer or training institution in providing training materials to the participants before the training takes place so that they can review these materials in advance and get themselves ready for the training, thus ensuring that the training will be effective.

- Selecting and informing the participants, making travel and *per diem* arrangements for them.
  - The NPD/PPMU/CIP Leader is responsible for sending an announcement on the training to relevant agencies and inviting them to select suitable participants, specifying selection criteria and other related matters.
  - The participants’ employing organizations are responsible for the timely nomination of participants who meet the prescribed requirements and selection criteria and enabling their effective participation in the training.

- Preparing the training location:
  - Based on the training needs, the NPD/PPMU/CIP Leader consults the trainer or training institution on training location requirements in order to select an appropriate training location, including sites for field visits or for practical exercises, depending on training objectives and requirements.
  - Where necessary, the NPD/PPMU/CIP Leader is responsible for renting a location and preparing required facilities, in accordance with the prevailing cost norms applied by the UN in Viet Nam.

- Preparing necessary physical conditions for the training activity
  - The NPD/PPMU/CIP Leader should consult the trainer or training institution on the provision of necessary training facilities (including supplies, tools for experiments and practical work, stationery, etc.).

| 4. Conducting the training activity, conference or workshop | a) The training activity, conference or workshop is organized according to the approved TOR/Agenda, as well as any Contract signed with an external trainer or training institution.  
   b) The NPD/PPMU/CIP Leader’s responsibility in the implementation of the training activity, conference or workshop:  
   - Guiding, monitoring and overseeing implementation of the training, ensuring that it takes place in a timely and efficient manner, providing materials to the participants, and ensuring the availability of all necessary logistic conditions for the training, etc.  
   - Supervising, coordinating with and supporting relevant agencies/organizations in ensuring that they fulfil all their obligations committed in contracts/agreements signed with the Programme for providing logistic conditions and services to enable the event to take place smoothly.  
   - Paying *per diem* and other allowances to the participants as/if appropriate, in accordance with the prevailing cost norms applied by the UN in Viet Nam and |
the approved plan.

c) Responsibility of an external trainer or training institution: The trainer or training institution is responsible for fully complying with the terms and conditions of the Contract that has been signed with the Programme.

d) Participants’ responsibility: The participants are responsible for their attendance as well as complying with the regulations of the Programme and their employing organizations.

e) Responsibility of the participants’ employing organizations: The participants’ employing organizations are responsible for providing support to facilitate their participation in the event. They must, by all means, not instruct the participants in training activities to return to work while the training is taking place.

f) Responsibility of the PMU, PPMU or CIP and the Participating UN Organization: The PMU, PPMU or CIP and the Participating UN Organization are responsible for monitoring and supporting the implementation of the training activity, conference or workshop according to the approved plan.

5. Evaluating and reporting on the training activity, conference or workshop

a) For training activities:
   - Each participant should take part in the evaluation of the training, using the Training Evaluation Form provided at Annex 8.7. When necessary, the NDP/CIP Leader may ask the participants to submit individual assessments of what they have learned from the training.
   - Each external trainer or training institution must prepare a training evaluation report (based on the participants’ evaluation and their own evaluation) for submission to the NPD within the period indicated in the Contract. The NDP/CIP Leader may ask the trainer or training institution to prepare and send a separate evaluation report on each participant’s performance to the participant’s employing organizations.
   - The PMU/PPMU/CIP is responsible to prepare a Report on Training Activities for each training activity, using the format provided in Annex 8.7. This report should incorporate the inputs from the participants’ Training Evaluation Forms and any Training Evaluation Report prepared by an external trainer or training institution. If the PMU/PPMU/CIP conducts the training by itself, it must prepare this report within one (01) week after the training ends. If an external trainer or training institution is used, this report should be prepared within two (02) weeks of receiving the report from the external trainer or training institution.

b) For conferences and workshops, the NPD/PPMU/CIP should prepare and disseminate a conference/workshop proceedings, report or minutes suitable to the scope of the activity and the guidance provided by the chair of the event.

c) The NPD/PPMU/CIP reports on the results of the training activity, conference or workshop as part of the corresponding Programme Quarterly Progress Report.

6. Making payments to an external trainer or training institution

a) To support certain preparatory activities for the implementation of the Contract (such as travel expenses, preparation of training materials, etc.) and if provided for in the Contract, the NDP/CIP Leader may make to the trainer or training institution an advance payment which must not exceed 20% of the total value of the Contract.

b) After the NDP/CIP Leader receives and accepts the training evaluation report from the trainer or training institution, the NDP/CIP Leader settles payments to the trainer
or training institution in accordance with the Contract and in compliance with the guidelines provided for in Chapter 4 (for the individual trainer) or Chapter 5 (for the training institution) of the PIM. Required supporting documents for the settlement of the payments include:

- Training Service Contract (together with the TOR).
- Training Evaluation Report (prepared by the trainer or training institution).
- Other supporting documents, if any.
- Note on Contract Liquidation signed by both the parties.
### Annex 8.3

**Arrangements for overseas training activities, conferences and workshops implemented by the PMU**

<table>
<thead>
<tr>
<th>Step</th>
<th>Description</th>
</tr>
</thead>
</table>
| **1. Finalizing the TOR/Agenda** | For each training activity, conference or workshop included in the approved AWP and signed QWP:  
| | a) The PMU/PPMU/CIP prepares or reviews the TOR (training activities) using the format provided in Annex 8.6, or the Agenda (conferences and workshops).  
| | b) The draft TOR will be provided to the CTA and the relevant Participating UN Organization for review and comments. The final TOR is approved by the NPD.  
| | c) When necessary and based on consultations with the relevant Participating UN Organization, the PMU may recruit short-term consultant(s) to assist in the preparation of the TOR/Agenda.  
| | This applies to cases where training subjects or scope of the conference or workshop are complex and the PMU/PPMU/CIP does not have adequate substantive capacity to ensure the quality of the TOR.  
| | d) If necessary, the PMU/PPMU/CIP may prepare a detailed training plan on the basis of the TOR that has been developed. |
| **2. Preparing for the implementation of the training, conference or workshop** | a) For training activities: hiring an overseas training institution to conduct the training:  
| | • Based on the approved TOR, the NPD selects and contracts a qualified overseas training institution to conduct the training. The recruitment of the training institution follows the procedures and steps described in Chapter 5 of the PIM.  
| | • The training institution designs a training syllabus, a training plan as well as training materials.  
| | • The PMU is responsible for providing relevant documents to ensure that the training syllabus and lectures are closest and most responsive to the Programme’s needs. If necessary, the NPD may request and arrange for the training institution to meet with the participants to assess their training needs.  
| | • The PMU should coordinate with the training institution in providing training materials to the participants before the training takes place so that they can review these materials in advance and get themselves ready for the training, thus ensuring that the training will be effective.  
| | b) Selecting and informing the participants, and making travel and *per diem* arrangements for them:  
| | • The NPD is responsible for sending an announcement on the training activity, conference or workshop to relevant agencies and inviting them to select suitable participants, specifying selection criteria and other related matters.  
| | • Upon receiving written nominations of participants, the NPD carries out activities to facilitate the trainees’ participation, including:  
| | o Assisting them in undertaking administrative procedures, visa application, travel arrangements, health check-up and other medical procedures as required by the host country and accommodation |
arrangements.

- Providing them with *per diem* advance and other entitlements in accordance with existing policies of the Participating UN Organization.
- Purchasing insurance, air tickets and tickets for other means of transport for the participants to and from the event location (return tickets) according to the UN cost norms.
- Providing necessary information about travel, residence and study arrangements in the host country, their financial support entitlements as well as procedures and supporting documents to be submitted or presented by them for financial settlements and reimbursements upon the completion of the training activity, conference or workshop.

- The participants’ employing organizations are responsible for the timely nomination of participants who meet the prescribed requirements and selection criteria and enabling their effective participation in the training.

<table>
<thead>
<tr>
<th>3. Conducting the training activity, conference or workshop</th>
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<tbody>
<tr>
<td>a) The training institution is responsible for fully complying with the TOR and agreements indicated in the Contract that has been signed.</td>
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<tr>
<td>b) The NPD is responsible for:</td>
</tr>
<tr>
<td>- Monitoring the implementation of the training activity, conference or workshop to ensure that all activities are completed, stated objectives are met and expected results are achieved.</td>
</tr>
<tr>
<td>- Acting as the focal point for monitoring persons taking part in an overseas training activity, conference or workshop within the framework of the Programme. In case problems arise, the NPD should consult the relevant Participating UN Organization to make a timely decision within the NPD’s authority or report the case to the PMU for the latter’s decision.</td>
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<tr>
<td>c) The participants are responsible for fully attending all training activities as well as strictly complying with regulations of the PMU and the training institution.</td>
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</tbody>
</table>

<table>
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<tr>
<th>4. Evaluating and reporting on the training</th>
</tr>
</thead>
<tbody>
<tr>
<td>a) Each participant should take part in the preparation of reporting on the training activity, conference or workshop, using the evaluation form provided by the training institution. If necessary, the NPD may ask the participants to submit individual assessments of what they have learned from the training activity, conference or workshop.</td>
</tr>
<tr>
<td>b) In cases where a group of participants participate in an overseas training activity, conference or workshop, a collective evaluation report may prepared by the whole group and submitted to the NPD. If the training is conducted for an individual, the participant prepares an evaluation report for submission to the NPD. The reporting formats for the training reports are provided in Annex 8.8 and for overseas study tours, international conferences, etc. in Annex 8.9. The reporting format for conferences and workshops organized in Viet Nam is provided at Annex 8.10.</td>
</tr>
<tr>
<td>c) Upon completion of a training activity, the training institution must prepare a training evaluation report (based on the participants’ evaluation and its own evaluation) for submission to the NPD within the period indicated in the Contract.</td>
</tr>
<tr>
<td>d) The PMU reports on the results of the training activity, conference or workshop as part of the corresponding Programme Quarterly Progress Report.</td>
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<tr>
<td><strong>5. Making payments related to the training</strong></td>
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### Annex 8.4 Arrangements for in-country training activities, conferences and workshops implemented by a Participating UN Organization

<table>
<thead>
<tr>
<th>Step</th>
<th>Description</th>
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</table>
| 1. Preparing or improving the TOR/Agenda  | a) The Participating UN Organization works with the PMU to prepare or review the TOR (training activities) using the format provided in Annex 8.6 or the Agenda (conferences and workshops).  
 b) The draft TOR will be provided to the CTA for comments prior to approval by the Participating UN Organization.  
 c) When necessary, the Participating UN Organization may recruit short-term consultant(s) to assist in the preparation of the TOR/Agenda.  
 |
| 2. Preparing for the implementation of the training | d) When the Participating UN Organization implements the training activity by itself, it is responsible for carrying out the preparatory activities for the training according to the TOR and other agreement reached with the PMU (if any).  
 e) When a trainer or a training institution is required, the Participating UN Organization proceeds to select and contract the trainer or training institution, based on the TOR agreed with the NPD and following its own regulations and procedures, as discussed respectively in Chapter 4 and Chapter 5 of the PIM. The Participating UN Organization is responsible for guiding and monitoring the trainer or training institution in making preparatory activities for the training.  
 f) The NPD is responsible for collaborating with the Participating UN Organization and other related agencies in implementing the agreed activities in the TOR in preparation for the training.  
 |
| 3. Conducting the training                | a) The Participating UN Organization is responsible for making sure that the training is conducted according to the TOR and other agreement with the PMU.  
 b) The NPD may personally participate in or assign relevant staff to participate in the process of conducting the training as well as coordinate with the Participating UN Organization and other related agencies in implementing the agreed activities in the TOR.  
 c) Responsibility of the trainer or training institution: The trainer or training institution is responsible for fully complying with the terms and conditions of the Contract that has been signed with the Participating UN Organization.  
 d) Participants’ responsibility: The participants are responsible for their attendance as well as complying with the regulations of the Programme and their employing organizations.  
 e) Responsibility of the participants’ employing organizations: The participants’ employing organizations are responsible for providing support to facilitate their participation in the event. They must, by all means, not instruct the participants in training activities to return to work while the training is taking place.  
 |
| 4. Evaluating and reporting on the training | a) For training activities:  
 • Each participant should take part in the evaluation of the training, using the Training Evaluation Form provided at Annex 8.7. When necessary, the Participating UN Organization may ask the participants to submit individual  
 |
assessments of what they have learned from the training.

- Each external trainer or training institution must prepare a training evaluation report (based on the participants’ evaluation and their own evaluation) for submission to the Participating UN Organization within the period indicated in the Contract. The NDP/CIP Leader may ask the trainer or training institution to prepare and send a separate evaluation report on each participant’s performance to the participant’s employing organizations.

- The Participating UN Organization is responsible to prepare a Report on Training Activities for each training activity, using the format provided in Annex 8.8. This report should incorporate the inputs from the participants’ Training Evaluation Forms and any Training Evaluation Report prepared by an external trainer or training institution. If the Participating UN Organization conducts the training by itself, it must prepare this report and submit it to the NPD within one (01) week after the training ends. If an external trainer or training institution is used, this report should be prepared and submitted to the NPD within two (02) weeks of receiving the report from the external trainer or training institution.

b) For conferences and workshops, the Participating UN Organization should ensure the preparation and dissemination of a conference/workshop proceedings, report or minutes suitable to the scope of the activity and the guidance provided by the chair of the event.

c) The PMU reports on the results of the training activity, conference or workshop as part of the corresponding Programme Quarterly Progress Report.

<table>
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<tr>
<th>5. Making payments to the trainer or training institution</th>
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<tbody>
<tr>
<td>a) To support certain preparatory activities for the training (e.g. travel expenses, preparation of training materials, etc.) and if provided for in the Contract, the Participating UN Organization may make to the trainer or training institution an advance payment which must not exceed 20% of the total value of the Contract.</td>
</tr>
<tr>
<td>b) After the Participating UN Organization receives and accepts the training evaluation report from the trainer or training institution, it settles payments for the latter in accordance with the Contract.</td>
</tr>
<tr>
<td>c) The Participating UN Organization shares with the NPD the training evaluation report, which provides inputs for the preparation of subsequent quarterly and annual Programme progress reports.</td>
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Annex 8.5  
Arrangements for overseas training activities, conferences and workshops implemented by a Participating UN Organization

<table>
<thead>
<tr>
<th>Step</th>
<th>Description</th>
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</thead>
<tbody>
<tr>
<td>1. Preparing or improving the TOR/Agora</td>
<td>a) The Participating UN Organization works with the PMU to prepare or review the TOR (training activities) using the format provided in Annex 8.6 or the Agenda (conferences and workshops).&lt;br&gt;b) The draft TOR will be provided to the CTA for comments prior to approval by the Participating UN Organization.&lt;br&gt;c) When necessary, the Participating UN Organization may recruit short-term consultant(s) to assist in the preparation of the TOR/Agora.</td>
</tr>
<tr>
<td>2. Preparing for the implementation of the training</td>
<td>a) For training activities: hiring an overseas training institution to conduct the training&lt;br&gt;• Based on the approved TOR, the Participating UN Organization selects and contracts a qualified overseas training institution to conduct the training, following its own regulations and procedures, as discussed in Chapter 5 of the PIM.&lt;br&gt;• The training institution designs the training syllabus, training plan as well as training materials.&lt;br&gt;• The Participating UN Organization and the NPD are responsible for providing relevant documents to ensure that the training syllabus and lectures are closest and most responsive to the Programme’s needs. If necessary, the Participating UN Organization may request and arrange for the training institution to meet with the participants to assess their training needs.&lt;br&gt;• The Participating UN Organization and PMU coordinate with the training institution in providing training materials to the participants before the training takes place so that they can review these materials and get themselves ready for the training, thus ensuring that the training will be effective.&lt;br&gt;b) Selecting and informing the participants, making travel and per diem arrangements for them at the training location&lt;br&gt;• The NPD is responsible for sending an announcement of the training to relevant agencies and inviting them to select suitable participants, specifying selection criteria and other related matters.&lt;br&gt;• Upon receiving written nominations of participants, the NPD informs the Participating UN Organization of the list of and related information about the selected participants, and guides them in accomplishing internal procedures for visa application, travel arrangements, health check-up and other necessary medical procedures as/if required.&lt;br&gt;• Upon receiving the NPD’s official list of selected participants, the Participating UN Organization carries out activities to facilitate the trainees’ participation, including:&lt;br&gt;  o Providing them with advance per diem and other entitlements in accordance with existing policies of the Participating UN Organization;</td>
</tr>
</tbody>
</table>
o Purchasing insurance, air tickets and tickets for other means of transport to and from the training location (return tickets) according to the Participating UN Organization’s rules and regulations.

o Providing them with necessary information about travel, residence and study arrangements in the host country, their entitlements as well as procedures and supporting documents to be submitted or presented by them for financial settlements and reimbursements upon the completion of the training.

o Guiding them in undertaking administrative procedures, visa application, travel arrangements, health check-up and other necessary medical procedures as/if required by the host country as well as accommodation arrangements in the host country;

c) The participants’ employing organizations are responsible for the timely nomination of participants who meet the prescribed requirements and selection criteria and enabling their effective participation in the training.

<table>
<thead>
<tr>
<th>Conducting the training</th>
<th>a) The training institution is responsible for adhering to the TOR and agreement indicated in the Contract that has been signed.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>b) The Participating UN Organization is responsible for:</td>
</tr>
<tr>
<td></td>
<td>• Monitoring the implementation of the training to ensure that all training activities are completed, stated objectives are met and expected results are achieved;</td>
</tr>
<tr>
<td></td>
<td>• Acting as the focal point for monitoring persons taking part in overseas training activities within the framework of the Programme;</td>
</tr>
<tr>
<td></td>
<td>• Consulting the NPD, in case problems arise in order to find a joint solution thereto.</td>
</tr>
<tr>
<td></td>
<td>c) The NPD is responsible for:</td>
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<td></td>
<td>• Complying with existing government regulations on the management of personnel on overseas missions;</td>
</tr>
<tr>
<td></td>
<td>• Ensuring timely coordination with the Participating UN Organization to find a solution to problems that arise within his authority or reporting the problems to the PMU for its decision.</td>
</tr>
<tr>
<td></td>
<td>d) The participants are responsible for fully attending all training activities and strictly complying with regulations of the PMU and the training institution.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Evaluating and reporting on the training</th>
<th>a) Each participant should take part in the preparation of reporting on the training activity, conference or workshop, using the evaluation form provided by the training institution.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>b) In cases where a group of participants participate in an overseas training activity, conference or workshop, a collective evaluation report may prepared by the whole group and submitted to the NPD and the Participating UN Organization. If the training is conducted for an individual, the participant prepares an evaluation report for submission to the NPD and the Participating UN Organization. The reporting formats for the training reports are provided in Annex 8.8 and for overseas study tours, international conferences, etc. in Annex 8.9.</td>
</tr>
</tbody>
</table>
c) Upon completion of a training activity, the training institution must prepare a training evaluation report (based on the participants’ evaluation and its own evaluation) for submission to the Participating UN Organization within the period indicated in the Contract.

d) Based on the reports of the participants and training institution as well as on the TOR, the Participating UN Organization prepares and submits its report on the training implemented by itself to the NPD.

e) The PMU reports on the results of the training activity, conference or workshop as part of the corresponding Programme Quarterly Progress Report.

<table>
<thead>
<tr>
<th>Making payments related to the training</th>
<th>a) After the Participating UN Organization and the NPD receive and accept training reports from individual participants and valid supporting documents, the NPD requests the Participating UN Organization to pay the participants the rest of their entitlements to cover the approved expenses.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>b) After the Participating UN Organization receives and accepts the training evaluation report from the training institution, the Participating UN Organization settles payments for the latter in accordance with the terms of the Contract.</td>
</tr>
<tr>
<td></td>
<td>c) The Participating UN Organization shares with the NPD the training evaluation report which provides inputs for the preparation of subsequent quarterly and annual Programme progress reports.</td>
</tr>
</tbody>
</table>
Annex 8.6 Terms of Reference for Training Activities

Programme title: UN-REDD Viet Nam Phase II Programme

National Implementing Partner: VNFOREST

Co-Implementing Partner (if relevant)

Topic of Training Activity:

Activity code (as per plan):

A. OBJECTIVES AND EXPECTED RESULTS

1. Objective(s) of the training activity: This section should outline the knowledge/skills that the training activity is intended to bring to the participants or the improvements in terms of attitudinal/behavioural change that they are expected to gain from the training activity.

2. Expected specific outputs of the training activity: This section should
   a. Provide a brief explanation of the specific outputs that the training activity is expected to produce;
   b. Specify key issues to be studied/trained in order to produce the expected results above.

B. TRAINING ARRANGEMENTS

1. Scope of work: This section should outline the scope and types of work that the trainer or training institution is expected to undertake during the training period (training needs assessment, consultations with future trainees, study/design of training Programme, or adjustment to or updating of available training materials, conduct of the training activity, evaluation of the training activity, technical/advisory support to follow-up actions, etc.).

2. Training methodology: This section should specify what methods or tools would be used to deliver the training, in order to ensure maximum participation and effectiveness. The contents in the Terms of Reference (TOR) should serve as the basis for the trainer or training institution to select and suggest a methodology and modality that is suitable to the training contents and trainees.

3. Training venue: It is important to identify the venue where the training activity will be organized (or an address where the main components of the training activity will take place). If the training activity is organized at the location of the training institution that will be selected by the Programme, the Programme Director should specify this in the TOR the requirements expected from such a location.

4. Estimated timing and duration of the training activity: This section should indicate the estimated duration, start date and end date of the training activity as well as key milestones for preparatory activities (e.g. the deadline for the completion of the TOR, the date for the selection of the trainer or training institution, the timing for the signing of the service contract, the date for the completion of preparatory activities, etc.).
5. **Participants and selection criteria**: This section should describe titles, positions, qualifications and number of intended participants and, if possible, classify them by profile.

   It is always required that participants are specified by gender, and ethnicity (if relevant). It is necessary for the Programme to create suitable conditions for women to take part in training activities and to ensure gender equality in training.

   (Attention: Participants should be selected to suit the training topics and contents)

6. **Qualifications of trainer or training institution**: Based on the DPO/Programme Document, the Programme Director should prepare a TOR which may consist of objectives and expected results of the training activity, requirements set out for the trainer or training institution in terms of academic qualifications, technical/ professional knowledge and skills, work experiences, major activities expected from the trainer or training institution and their estimated deadlines, etc.). These will serve as the basis for the selection of the trainer or training institution and the evaluation of the training activity. The recruitment of the trainer follows provisions in Chapter 4 of the PIM (Recruitment of Programme personnel) whereas the contracting of the training institutions follows provisions in Chapter 5 of the PIM (Procurement of Goods, Works and Contractual and Services).

7. **Pre-Training activities**: This section should specify activities that should be undertaken before the start of the training activity (by the Programme team, trainees as well as the trainer/training institution). Key pre-training activities are:

   a. Collection and review of key supporting materials/information relevant to the objectives/ topic of the training activity;

   b. Design of the Programme/ materials for the training activity (including updating or adjustment of existing materials to meet the requirements/objectives of the training activity, conducting any necessary survey in order to prepare case studies for the training activity, etc.)

   c. Designing the detailed training Programme. Assigning the trainer and assistant to specific training sessions.

   d. Making the plan for complementary activities to the training (logistics, field practice, etc.)

   The above contents can also be described in Section B.1 Scope of work.

8. **Post-training activities**: Post-training activities can be suggested from the beginning or can be consolidated based on suggestions made by the trainees, trainer or training institution, or Programme personnel. There may be different ways to undertake these follow-up activities, for example:

   a. A debriefing session where the participant(s) would share the above results/lessons learnt from the training activity. In this case, it is important to clearly specify the roles to be played by the Programme personnel.
b. Application of the new knowledge/skills acquired from the training activity (based on the action plans developed by the trainees following the completion of the training activity).

c. Implementation of other administrative/institutional requirements as set out by the trainees’ employing organizations.

9. **Training budgets:** The training budget applied for the training activity is the one that has been included in the approved AWP and signed QWP. The total budget for the training activity should be indicated, clearly specifying the main budget components (trainer/training institution, tuition fees, travel costs and *per diem* for trainees, costs for training venue/facilities, costs for training materials, etc.). Such costs should follow the existing cost norms issued by the United Nations for Viet Nam.

Attachments
Annex 1: Tentative training Programme
Annex 2: Tentative list of participants (it is acceptable just to fill in the names of employing organisations, and numbers of participants coming from each organisation). See the Participant List form (for training and training evaluation) as attached.
Annex 3: Estimate of the training budget
Attachment 1: Tentative training Programme

TENTATIVE TRAINING PROGRAMME

ON .............

(place), date ..........................

<table>
<thead>
<tr>
<th>Time</th>
<th>Activities</th>
<th>Presenter/responsible person</th>
</tr>
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<tbody>
<tr>
<td></td>
<td>Registration</td>
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<tr>
<td></td>
<td>Introduction to the training Programme and</td>
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<td></td>
<td>participants</td>
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<td>Opening</td>
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<td></td>
<td><strong>Tea break</strong></td>
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<td><strong>Lunch break</strong></td>
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<td><strong>Tea break</strong></td>
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<td>Consolidating and closing</td>
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## TENTATIVE PARTICIPANT LIST

<table>
<thead>
<tr>
<th>No.</th>
<th>Organisation</th>
<th>Number</th>
<th>Address</th>
<th>Note</th>
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<td></td>
<td></td>
<td>Total</td>
</tr>
</tbody>
</table>

**Total**
Attachment 3: Estimates of training budgets

ESTIMATE OF THE TRAINING BUDGET ACCORDING TO ACTIVITY

Exchange rate:

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<thead>
<tr>
<th>N0</th>
<th>Cost items (*)</th>
<th>Person/activity</th>
<th>Frequency</th>
<th>Unit price/norm</th>
<th>Total</th>
<th>Note</th>
</tr>
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<td>Quantity</td>
<td>Unit</td>
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<td>6</td>
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<td>Travel allowance</td>
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<td>2</td>
<td></td>
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<td>4</td>
</tr>
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<td>Lunch (if any)</td>
<td>1.2</td>
<td>2</td>
<td></td>
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<td>Consultant fee</td>
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<td>3</td>
<td>4</td>
</tr>
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<td>2</td>
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<td>3</td>
<td>Travel</td>
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<td>On road</td>
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<td>3</td>
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<td>6</td>
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<td>Stationery</td>
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<td></td>
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<td>Tea break</td>
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<td>4</td>
<td></td>
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<td>6</td>
</tr>
<tr>
<td>4.5</td>
<td>Facilities (if any)</td>
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<td>4</td>
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<td>5</td>
<td></td>
<td>6</td>
<td>7</td>
</tr>
</tbody>
</table>

(*): the above cost items are only given as examples. It is important to identify specific relevant cost items for the activity you are working on.

Prepared by: 

Approved by: 

Date … 

Date.
Annex 8.7  

Participant Training Evaluation Form

Programme title: UN-REDD Viet Nam Phase II Programme

National Implementing Partner: VNFOREST

Co-Implementing Partner (if relevant): ………………………………………………………………………..

Name of Training Activity: ……………………………………………………………………………………………

Training dates: ……………………… Training place: ………………………

Name of employing organisation: ………………………………………………………………………………………

Gender: Male □ Female □

Ethnicity (specify) ……………………………………………………………………………………………………………

<table>
<thead>
<tr>
<th>Mark X in the box reflecting your evaluation</th>
<th>Agree</th>
<th>Disagree</th>
<th>No comments</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>TRAINING CONTENT</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1. The contents of the training activity were useful to my work.</td>
<td>□</td>
<td>□</td>
<td>□</td>
</tr>
<tr>
<td>2. The training provided me with new/useful knowledge and information.</td>
<td>□</td>
<td>□</td>
<td>□</td>
</tr>
<tr>
<td>3. The time I spent on the training activity was worthwhile.</td>
<td>□</td>
<td>□</td>
<td>□</td>
</tr>
<tr>
<td>4. My expectations from the training activity were met.</td>
<td>□</td>
<td>□</td>
<td>□</td>
</tr>
<tr>
<td>5. I am interested to introduce this training activity to other people.</td>
<td>□</td>
<td>□</td>
<td>□</td>
</tr>
<tr>
<td>6. The knowledge and skills introduced in the training can be applied to reality.</td>
<td>□</td>
<td>□</td>
<td>□</td>
</tr>
<tr>
<td>7. I will apply the knowledge/skills gained in the training to my work.</td>
<td>□</td>
<td>□</td>
<td>□</td>
</tr>
<tr>
<td><strong>TRAINING MATERIALS</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8. The language used in the training materials was easy to read and understand.</td>
<td>□</td>
<td>□</td>
<td>□</td>
</tr>
<tr>
<td>9. The training materials helped me understand the training contents.</td>
<td>□</td>
<td>□</td>
<td>□</td>
</tr>
<tr>
<td>10. The training materials were very useful to my work.</td>
<td>□</td>
<td>□</td>
<td>□</td>
</tr>
<tr>
<td><strong>TRAINING METHODOLOGY</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>11. The methodology employed in the training was appropriate</td>
<td>□</td>
<td>□</td>
<td>□</td>
</tr>
<tr>
<td>12. The examples used were relevant to and helped illustrate the subject matters.</td>
<td>□</td>
<td>□</td>
<td>□</td>
</tr>
<tr>
<td>13. The timing for practice/exercises was appropriate.</td>
<td>□</td>
<td>□</td>
<td>□</td>
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<td></td>
<td></td>
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<td>---</td>
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<td></td>
</tr>
<tr>
<td>14.</td>
<td>I was able to participate comfortably and equally in discussions and sharing of ideas during the training</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>TRAINERS</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>15.</td>
<td>The trainer(s) made proper preparations for the training activity.</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>16.</td>
<td>The trainer(s) was/were knowledgeable about the subject matters.</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>17.</td>
<td>The trainer(s) had good skills to engage trainees in discussions.</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>18.</td>
<td>The trainer(s) made clear and easy understand presentation(s)</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>19.</td>
<td>The trainer(s) was/were dedicated to the training activity.</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>SUPPORTIVE/LOGISTICAL SUPPORT</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>20.</td>
<td>I was happy with the training venue.</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>21.</td>
<td>I was happy with other support services (refreshment, toilet, hotel room, training venue, etc.).</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>22.</td>
<td>I was happy with the visual facilities, materials, stationery, and other learning tools provided.</td>
<td>☐</td>
<td>☐</td>
</tr>
</tbody>
</table>

23. The training contents that I found the most useful are:
   ........................................................................................................................................
   ........................................................................................................................................
   ........................................................................................................................................

24. I wish to add the following comments on the training activity:
   ........................................................................................................................................
   ........................................................................................................................................
   ........................................................................................................................................

25. Overall assessment (including suggestions for improvement):
   ........................................................................................................................................
   ........................................................................................................................................
   ........................................................................................................................................

Many thanks for your contribution
Annex 8.8   Sample Report on Training Activities

Programme title: UN-REDD Viet Nam Phase II Programme

National Implementing Partner: VNFOREST

Name of training organiser: ...........................................................................................................

Co-Implementing Partner (if relevant): ..........................................................................................

Name of the training activity: ...................................................................................................

Activity code (as per plan): ...........................................................................................................

Training place: ............................................................................................................................

Training duration: .........................................................................................................................

Number of participants: ……… of which …… are male, ……..are female, and ……are ethnic minority

Target groups ..................................................................................................................................

1.   Objectives of the training activity: This section discusses the objectives that determined the design of the training activity and the actions taken during the training process. These objectives should be judged against the objectives set out in the original TOR for the training activity to see to what degree such objectives have been achieved.

2.   Training methodology: This section describes the approaches actually used in order to implement the objectives outlined in the TOR and the methods that the trainer/ training institution applied in order to meet the requirements set out in the TOR. These contents should be compared with the approaches/ methods that were suggested by the trainer/ training institution to see how (successful) the originally suggested approaches/ methods were.

3.   Activities undertaken during the training process: This section refers to all the main activities that were undertaken in order to implement the training objectives as set out in the TOR during the preparation for and conduct of the training activity. For example:

   - Activities that were undertaken during the preparatory phase (e.g. training needs assessment; design of or adjustment to the training Programme and training materials; updating of Programme information on the training materials; etc.)

   - Activities that were undertaken during the conduct of the training activity, including activities in and outside the course (e.g. plenary sessions, group discussions, site visits, role plays, practical exercises, development of action plans, etc.)

   - Post- training activities (e.g. advisory support to apply the knowledge/ skills acquired or to re-organize day-to-day work, etc.)

4.   Results achieved: This section outlines the results that were achieved during the training activity through the use of quantifiable indicators (e.g. the number of people that took part in the training activity, the number of hours for practical exercises, the issues/ case studies
discussed/analysed, the number of topics/contents learned against the originally designed targets).

It is equally important to list the types of knowledge and skills that the trainee acquired through the training activity.

This section may also include the trainee’s own assessment/analysis of the design and outcomes of the training activity.

5. **Lessons learned from the training activity for application to future training activities (if any):** This section specifies experiences and lessons learnt that can be applied to improve future training courses.

6. **Recommended follow-up actions** (a debriefing session to share the knowledge learned from the training activity; sharing of the training materials; organization of an in-depth training activity; etc.).

---

**Annexes**

- List of trainees (specify number of male, female, and ethnic minority participants)
- Training Programme
- Photographs of training activities and products (such as presentations and analysis, practice of participants)
- Other materials relating to the contents and results of the training activity

**Note:** Participants’ evaluation forms should be kept at PPMU office or sent to PMU office as requested.
Annex 8.9  Sample Report on Overseas Missions

Programme title: UN-REDD Viet Nam Phase II Programme

National Implementing Partner: VNFOREST

Co-Implementing Partner (if relevant): ..................................

1. Title of the mission:

2. Brief description of the mission:
   - The place(s) visited and activities undertaken at each place
   - Participants
   - Names/ addresses of the training/host institutions
   - Dates and duration of stays at the training/ hos institutions

3. Objective(s) of the mission: This section outlines the objectives that should be achieved through the mission, for example:
   - Knowledge to be provided
   - Techniques/ skills to be trained
   - Practical experiences to be introduced
   - Models to be introduced/ demonstrated

4. Detailed description:
   a) Results of the mission (the knowledge and skills gained, the practical experiences introduced, the models demonstrated, and how these are relevant to the substantive matters that are being addressed by the Programme and how they can be applied in the Programme and the participant’s regular work);
   b) Lessons learned and recommendations made on the application of the newly acquired knowledge, skills, models to day-to-day work of the Programme and the participant;
   c) Objectives that were not met (if any).

5. Lessons learned from the mission for application to future events:

6. Recommended follow-up actions (a debriefing session to share the knowledge learned from the training activity; sharing of the training materials; organization of an in-depth training activity; etc.).

7. Annexes:
   - List of participants in the mission
   - Places visited
   - A summary of major points from evaluation forms or reports prepared by the participants
   - Other materials relating to the contents and results of the mission
REPORT ON
(Workshop/event)

Implementing organization:
Activity title:
Activity code:
Date of implementation:
Place of implementation:

I. Objectives of the workshop/event (as in the proposal)
II. Workshop/event agenda (summarize the main contents/topics)
III. Issues discussed (main issues that have been discussed)
IV. Results (specify results achieved in comparison with expected results and objectives, explain if the expected results and objectives have been fully achieved and specify unexpected results/achievements if any)
V. Recommend further activities (if relevant)
VI. Annexes
   Invitation letter
   List of participants

Date ..........

Approved by

Reported by
### ACTIVITY PROPOSAL

**Organisation:**

**Name and code of activity:**

<table>
<thead>
<tr>
<th>I. Background</th>
</tr>
</thead>
<tbody>
<tr>
<td>- Reasons why this activity is necessary?</td>
</tr>
<tr>
<td>- Which output and outcome does this activity belong/contribute to? (See Programme documents and approved AWP and signed QWP.)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>II. Objective</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>III. Time, place, participants (specify number of people and employing organisations)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>IV. Tentative agenda</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
</tbody>
</table>
V. Expected results

VI. Implementing methods

VII. Authorized signature

Director of PMU xxx

Date.............................................

Note:

- It is not necessary to develop a TOR for presenters at this stage, it is only necessary to include their names in the list of participants and the list for allowances distribution, and enclose their presentations.

- According to the UN-EU guidelines on local cost norms for development Programmes in Vietnam (2013), government employees are not paid for participating in such activities.

Attachments:

Attachment 1: Tentative list of participants

Attachment 2: Estimated budget
Attachment 1: Tentative list of participants

TENTATIVE LIST OF PARTICIPANTS

<table>
<thead>
<tr>
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<th>Number of people</th>
<th>Address</th>
<th>Notes</th>
</tr>
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<td>Total</td>
<td></td>
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</tr>
</tbody>
</table>
## Attachment 2: Estimated Budget by Activity

### Exchange rate:

<table>
<thead>
<tr>
<th>No.</th>
<th>Cost items (*)</th>
<th>Person/activity</th>
<th>Frequency</th>
<th>Unit price/norm</th>
<th>Total</th>
<th>Note</th>
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<tbody>
<tr>
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<td>Quantity</td>
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</tr>
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<td>Lunch (is any)</td>
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<td>Consultants</td>
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<td>Consultant fee</td>
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<td>3</td>
<td>Travel</td>
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</tr>
<tr>
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<td>On road</td>
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</tr>
<tr>
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<td>By air</td>
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<td>3.3</td>
<td>Taxi</td>
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<td>4</td>
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</tr>
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<td>Stationery</td>
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</tr>
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<td>Photocopy</td>
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<td></td>
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</tr>
<tr>
<td>4.4</td>
<td>Tea break</td>
<td></td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>4.5</td>
<td>Facilities (if any)</td>
<td></td>
<td></td>
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<td></td>
</tr>
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<td>5</td>
<td>Others</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

(*): The above cost items are only given as examples. It is important to identify specific relevant cost items for the activity you are working on.

Made by: 

Approved by:

Date …

Date
## Annex 8.12  List of Activities

### LIST OF ACTIVITIES

Updated for Quarter .......... Year ..........

PPMU of province ....... UN-REDD Programme Phase II

<table>
<thead>
<tr>
<th>Implementing party</th>
<th>Starting date</th>
<th>Closing date</th>
<th>Place</th>
<th>Name of event/training</th>
<th>Main objective</th>
<th>Number of pax</th>
<th>Female</th>
<th>Ethnic minority</th>
<th>Mass organisations, VNGOs, associations</th>
<th>Results</th>
<th>Activity code</th>
</tr>
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</tbody>
</table>
Annex 8.13  **Form for reporting on a Field Trip**

**Reporting party:** ..............................................................................................................

**Activity code:** ..............................................................................................................

1. **Title of the mission:**

2. **Brief description of the mission:**
   - The place visited: .................................................................
   - Number of participants: ................. people
   - Dates and duration of the mission

3. **Objective(s) of the mission:** This section outlines the objectives that should be achieved through the mission, for example:
   - Knowledge to be provided
   - Techniques/skills to be trained
   - Practical experiences to be introduced
   - Models to be introduced/demonstrated

4. **Results**

   Results of the mission (knowledge and skills gained, practical experiences introduced, models demonstrated, how these are relevant to the substantive matters that are being addressed by the Programme, and how they can be applied in the Programme and the participant’s regular work).

5. **Lessons learned from the mission for application to future events (if any)**

6. **Recommended follow-up actions** (a debriefing session to share the knowledge learned from the training activity, sharing of the training materials, organization of an in-depth training activity, etc.).

   **Date** ..............................................

   **Approved by:** .................................  **Reported by:** .........................................

**Annexes:**

- List of participants in the mission
- Description of places visited (if relevant)
- Agenda of the mission
Annex 8.14  Workshop/Event Evaluation Form

Name of the activity (workshop/event): ..............................................................................................................

Dates: ......................................... Place: ..............................................................................................................

Name of employing organisation: .........................................................................................................................

Gender:  Male ☐  Female ☐

Ethnicity (specify) .............................................................................................................................................

<table>
<thead>
<tr>
<th>Mark X in the box reflecting your evaluation</th>
<th>Agree</th>
<th>Disagree</th>
<th>No comments</th>
</tr>
</thead>
<tbody>
<tr>
<td>WORKSHOP/EVENT CONTENT</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1. I have adequate technical background to follow the workshop/event Programme</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>2. The workshop/event provided me with new/useful knowledge and information</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>3. My expectations from the workshop/event activity were met</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>4. I am interested to introduce this workshop/event activity to other people</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>WORKSHOP/EVENT MATERIALS</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Language used in the workshop/event materials is easy to read and understand</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>6. The materials suit the objective of the workshop/event</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>7. The workshop/event materials were very useful to my work</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>PRESENTER(S)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8. The presenter(s) made proper preparations for the workshop/event activity.</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>9. The presenter(s) was/were knowledgeable about the subject matters.</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>10. The presenter(s) made clear and easy understand presentation(s)</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>SUPPORTIVE/LOGISTICAL SUPPORT</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>11. I was happy with the workshop/event venue</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>12. I was happy with other support services (facilities, refreshment, lunch, etc.).</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>13. I was happy with the translators/translated materials (if any).</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
</tbody>
</table>

Other comments (including suggestions for improvement): .....................................................................................
Many thanks for your contribution
Annex 8.15  Questionnaire for assessing understanding of REDD+ and Climate Change

Name of the activity (workshop/event): ........................................................................................................

Name of employing organisation: ..................................................Province: ..........................................

Dates of the assessment: .................................................................................................................................

Gender:  Male □   Female □   Age ................................................................................................................

Education level: Did not complete school □   Completed school □   Vocational/college □   Postgraduate □

Ethnicity (specify clearly): ............................................................................................................................

In group of (mark X at relevant group you belong)

<table>
<thead>
<tr>
<th>Institute/college</th>
<th>Private business</th>
<th>State owned business</th>
<th>Public organisation</th>
<th>Socio-political, mass organisation</th>
<th>NGO</th>
<th>Community/close to forest</th>
<th>Household</th>
</tr>
</thead>
<tbody>
<tr>
<td>□</td>
<td>□</td>
<td>□</td>
<td>□</td>
<td>□</td>
<td>□</td>
<td>□</td>
<td>□</td>
</tr>
</tbody>
</table>

Other group (different from above): ...........................................................................................................

I. General understanding about climate change (Mark X according to your understanding from 0-10, in which 0 = don't know, have not heard of it; 10 = Know well and able to explain to others).

a) Know what climate change is?

| 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |

b) Know what the impacts of climate change are?

| 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |

c) Know that carbon dioxide (CO₂) emissions are the primary cause of climate change?

| 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |

d) Know the role of the forest in climate change?

| 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |

e) Know what Vietnam and the world have been doing to respond to climate change?

| 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
II. General understanding about REDD+ *(Mark an X under Right, Wrong, or Don’t know according to your knowledge)*

1. REDD+ is one of the measures for mitigating impacts of climate change.

   
   
<table>
<thead>
<tr>
<th>Right</th>
<th>Wrong</th>
<th>Don’t know</th>
</tr>
</thead>
</table>

2. Deforestation is the main cause of climate change.

   
   
<table>
<thead>
<tr>
<th>Right</th>
<th>Wrong</th>
<th>Don’t know</th>
</tr>
</thead>
</table>

3. REDD+ activities include: Reducing gas emissions due to deforestation and forest degradation; preserving forest carbon.

   
   
<table>
<thead>
<tr>
<th>Right</th>
<th>Wrong</th>
<th>Don’t know</th>
</tr>
</thead>
</table>

4. So far Vietnam has been applying REDD+ for a number of years by implementing a range of Programmes.

   
   
<table>
<thead>
<tr>
<th>Right</th>
<th>Wrong</th>
<th>Don’t know</th>
</tr>
</thead>
</table>

5. To apply REDD+ means in Vietnam there won’t be any more logging or harvesting/collecting other forestry products from forests.

   
   
<table>
<thead>
<tr>
<th>Right</th>
<th>Wrong</th>
<th>Don’t know</th>
</tr>
</thead>
</table>

6. To apply REDD+ means reducing the conversion of forest land to agricultural and other non-forestry land uses.

   
   
<table>
<thead>
<tr>
<th>Right</th>
<th>Wrong</th>
<th>Don’t know</th>
</tr>
</thead>
</table>

7. If Vietnam applies REDD+ in a suitable way, local people will benefit.

   
   
<table>
<thead>
<tr>
<th>Right</th>
<th>Wrong</th>
<th>Don’t know</th>
</tr>
</thead>
</table>

8. To apply REDD+ it is important to recognize the roles of local communities.

   
   
<table>
<thead>
<tr>
<th>Right</th>
<th>Wrong</th>
<th>Don’t know</th>
</tr>
</thead>
</table>

*Thank you very much!*
### Annexes to CHAPTER 9

#### Annex 9.1 Steps for preparation and implementation of the Annual Programme Review and the Final Programme Evaluation

<table>
<thead>
<tr>
<th>No.</th>
<th>Description</th>
<th>Responsible</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>The NPD works with the NIP, the Participating UN Organizations and the PPMUs/CIPs to develop the plan and TOR for the review/evaluation, using the guidelines shown in Annex 9.3.</td>
<td>The NPD, NIP, the Participating UN Organizations and the PPMUs/CIPs</td>
</tr>
<tr>
<td>2.</td>
<td>The NPD shares the TOR with the NIP, the Participating UN Organizations, the PPMUs/CIPs and the GACAs for comments before finalizing the plan and notifying it to relevant parties. The NPD writes to UNDP to provide the finalized TOR and to request UNDP to organize the mobilization of the evaluators and related activities.</td>
<td>The NPD, NIP, the Participating UN Organizations, the PPMUs/CIPs and the GACAs</td>
</tr>
<tr>
<td>3.</td>
<td>UNDP carries out the mobilization of evaluators and related activities, according to the procedures described in relevant Sections of Chapter 3 or Chapter 4 of the PIM (depending on whether the evaluation is to be carried out by individual contractors or an institution).</td>
<td>UNDP</td>
</tr>
<tr>
<td>4.</td>
<td>The evaluation team conducts the evaluation, drafts the Programme Evaluation Report and submits it to UNDP.</td>
<td>UNDP</td>
</tr>
<tr>
<td>5.</td>
<td>UNDP shares the draft Programme Evaluation Report with the NIP, Participating UN Organizations and GACAs, and requests their comments. The NPD prepares comments on the draft report as well as a management response (if required) and sends them to UNDP. Participating UN Organizations and GACAs prepare comments on the draft report and send them to UNDP.</td>
<td>UNDP, The NPD, Participating UN Organizations and GACAs</td>
</tr>
<tr>
<td>6.</td>
<td>The evaluation team finalizes the Programme Evaluation Report and submits the final report to UNDP. The NPD’s management response constitutes an integral part of the Final Evaluation Report and the NPD’s commitment to follow up on recommendations of the Evaluation Report.</td>
<td>UNDP and the NPD</td>
</tr>
<tr>
<td>7.</td>
<td>UNDP sends the finalized Programme Evaluation Report to the Participating UN Organizations, the NIP and the GACAs. The NIP sends the finalized Programme Evaluation Report to the members of the EG and PEB and other relevant parties. If necessary, the Participating UN organizations recommend to the EG and PEB specific measures to ensure that the recommendations of the evaluation team are fully implemented by the NPD and other relevant parties.</td>
<td>UNDP and the NIP, The Participating UN Organizations</td>
</tr>
</tbody>
</table>
8. The NPD and other relevant parties implement the recommendations of the evaluation team and related decisions of the PEB and EG.

The progress made on implementing the recommendations of the Annual Programme Review will be reported in the subsequent Programme Quarterly Progress Reports and the Annual Programme Performance Report.

The follow up activities and reporting on the Final Programme Evaluation will cover those activities relevant at the end of the Programme lifecycle (i.e. finalization of the Programme and applying lessons and recommendations from the evaluators to future projects and Programmes, etc.).

The NPD and other partners
Annex 9.2 Sample TOR for Conducting a HACT Framework Spot Check\textsuperscript{26} by internal staff of a Participating UN Organization

\textbf{Scope of the Spot Check}

Spot checks are performed to assess the accuracy of the financial records for cash transfers from Participating UN Organizations to implementing partners IPs according to the HACT Framework, the status of the Programme and whether there have been any significant changes to applicable internal controls. The spot check is not an audit.

\textbf{Spot Check Procedures}

These are suggested procedures to be performed during the spot check. The actual procedures to be performed must be confirmed prior to starting the spot check.

1. Compare documentation obtained describing the NIP’s financial management internal controls against the most recent micro assessment from the corresponding Programme cycle. Document any changes or inconsistencies.

2. Inquire of the NIP’s management whether there have been any changes to internal controls since the prior micro assessment from the current Programme cycle. Document any changes identified.

3. Obtain a listing of all Programme related expenditures during the selected month/period ended (date) by the PMU, PPMUs and CIPs and perform the following:

- Randomly select a significant sample of expenditures of the selected FACE form for testing. The specific amount is set by each Participating UN Organization and should be sufficient to allow formation of an opinion. Provide a detailed listing of expenditures selected as samples.

- For each sample selection perform the following procedures:
  - Verify that documentation exists to support the expenditure in accordance with the NIP, PPMU or CIP’s rules and procedures and relevant agreements (including agreements signed between the NIP and the Participating UN Organization, the PMU and the PPMU or CIP, and any other relevant agreements).
  - Verify that the activity related to the expenditure is in accordance with the AWP.
  - Verify that the expenditure has been reviewed and approved in accordance with the NIP or CIP’s rules and procedures and relevant agreements (including agreements signed between the NIP and the Participating UN Organization, the PMU and the PPMU or CIP, and any other relevant agreements).
  - Verify that the expenditure was reflected on a certified FACE form submitted to the Participating UN Organization.

\textsuperscript{26} These TOR are based on the 2014 UNDG HACT Framework: Annex IX, p.103-107.
o Verify that the expenditure was reflected in the accounting records (official book of accounts) and bank statement of the PMU, PPMU or CIP that carried out the expenditure.

o Verify that supporting documents are stamped ‘PAID from XXX grant’, indicating which Participating UN Organization funded the transaction.

o Verify that the FACE form was submitted consistent with the periodicity-of-disbursement requirement in the HACT Framework (within two weeks)

o Verify the price paid for goods or services against United Nations agreed standard rates (if readily available).

4. If separate bank accounts are maintained for funds granted by different Participating UN Organizations, perform the following procedures:
   - Verify that the activity per the bank statement agrees with that reflected in the accounting records. Document any variances noted; and
   - Confirm that a bank reconciliation was completed and that the balance has been reconciled to the accounting records. Document any variances noted.

**Deliverables**

The spot check must be documented in the spot check work plan, detailing procedures performed and corresponding results. (See Annex 9.2.2 for spot check work plan template.)

**Qualifications of Participating UN Organization Staff to Perform Spot Checks**

Participating UN Organization staff performing spot checks should have the following qualifications:

- At least five years of experience in finance/accounting and Programme; and
- An understanding of the NIP, PMU and PPMUs or CIPs, of the HACT framework and of the objective of the spot check.

**Items to be Acquired before Starting Fieldwork:**

The following items will be acquired in advance of starting fieldwork:

- Work plan and any progress reports submitted during the year; and
- A list of the PMU and PPMU’s or CIPs’ individual transactions (i.e., accounting records) that summarizes the disbursements and FACE forms submitted during the period selected for assessment.
Annex 9.2.1 Programme-specific Information

The following information should be completed at the start of the spot check.

<table>
<thead>
<tr>
<th>Name of the NIP, PMU, PPMU and/or CIP:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Programme name:</td>
</tr>
<tr>
<td>Programme number:</td>
</tr>
<tr>
<td>Programme background:</td>
</tr>
<tr>
<td>Programme location:</td>
</tr>
<tr>
<td>Programme contact person(s):</td>
</tr>
<tr>
<td>Location of records:</td>
</tr>
<tr>
<td>Currency of records maintained:</td>
</tr>
<tr>
<td>Period of transactions covered by spot check:</td>
</tr>
<tr>
<td>Funds received during the period covered by the attestation engagement:</td>
</tr>
<tr>
<td>Expenditures incurred/reported during the period covered by the attestation engagement:</td>
</tr>
<tr>
<td>Intended start date of spot check:</td>
</tr>
<tr>
<td>Estimated number of days required for the spot check visit to the PMU, PPMU and/or CIP:</td>
</tr>
<tr>
<td>Any special requests to be considered during the spot check:</td>
</tr>
<tr>
<td>Cash transfer modality used by the NIP, PPMU and/or CIP:</td>
</tr>
</tbody>
</table>
Annex 9.2.2. Spot Check Work Plan Example

Spot Check Work Plan

<table>
<thead>
<tr>
<th>Programme title:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Name of the NIP, PPMU and/or CIP:</td>
<td></td>
</tr>
<tr>
<td>Location of the PMU, PPMU and/or CIP:</td>
<td></td>
</tr>
<tr>
<td>PMU, PPMU and/or CIP contact person/s and position/s:</td>
<td></td>
</tr>
<tr>
<td>Start/end date of spot check (dd/mm/yyyy – dd/mm/yyyy):</td>
<td></td>
</tr>
<tr>
<td>Dates covered by FACE form selected for testing (dd/mm/yyyy – dd/mm/yyyy):</td>
<td></td>
</tr>
<tr>
<td>Dates covered by last spot check (dd/mm/yyyy – dd/mm/yyyy):</td>
<td></td>
</tr>
<tr>
<td>Member(s) of the spot check team: (Name, designation, section/organization)</td>
<td></td>
</tr>
<tr>
<td>NIP, PMU, PPMU and/or CIP staff who met and worked with the spot check team met during the spot check (Names and titles):</td>
<td></td>
</tr>
</tbody>
</table>

**Internal Controls:** Complete the following table regarding specific procedures regarding internal controls.

<table>
<thead>
<tr>
<th>Procedure</th>
<th>Findings</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Compare documentation obtained describing the IP’s financial management internal controls against the most recent micro assessment from the corresponding Programme cycle. Document any changes or inconsistencies identified.</td>
<td></td>
</tr>
<tr>
<td>2. Inquire of IP management whether there have been any changes to internal controls since the prior micro assessment from the current Programme cycle. Document any changes identified.</td>
<td></td>
</tr>
</tbody>
</table>
**Sample of Expenditures**: Complete the following table for each sample

| Sample expenditure description and voucher number | Sample expenditure amount reported | Documentation exists to support expenditure in accordance with applicable rules and procedures and agreements? (Y/N) | Activity is related to expenditure in accordance with applicable rules and procedures and agreements? (Y/N) | Expenditure has been reviewed and approved in accordance with applicable rules and procedures and agreements? (Y/N) | Expenditure was reflected on a certified FACE form submitted to the Participating UN Organization and in IP’s accounting records and bank statement? (Y/N) | Supporting documents stamped ‘PAID from XXX grants’, indicating which Participating UN Organization funded the transaction? (Y/N) | FACE form was submitted consistent with the periodicity-of-disbursement requirement in the HACT framework (within two weeks)? (Y/N) | Price paid for goods or services against United Nations agreed standard rates (if readily available) | Comment/finding |
|---------------------------------------------------|----------------------------------|---------------------------------------------------------------|----------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------|
| Total sample expenditures:                        |                                  |                                                               |                                                               |                                                                                                                                  |                                                                                                                                  |                                                                                                                                  |                                                                                                                                  |                                                                                                                                  |                                                                                                                                  |
| Total expenditures reported on FACE forms during period under spot check: |                                  |                                                               |                                                               |                                                                                                                                  |                                                                                                                                  |                                                                                                                                  |                                                                                                                                  |                                                                                                                                  |                                                                                                                                  |
| Percentage coverage: (Total sample expenditures divided by total expenditures reported on FACE forms during period under spot check) |                                  |                                                               |                                                               |                                                                                                                                  |                                                                                                                                  |                                                                                                                                  |                                                                                                                                  |                                                                                                                                  |                                                                                                                                  |
Annex 9.3  

Sample TOR for a Programme Evaluation

WHAT GOES INTO THE TERMS OF REFERENCE OF A PROJECT/PROGRAMME EVALUATION? 

Ask yourself: Why evaluate? Why now? For whom?

Title

- Identify what is being evaluated. Use appropriate project/programme titles. Clarify the time period covered by the evaluation.

Background

- Briefly describe the history and current status of the project/programme, including objectives, logic of project/programme design or expected results chain, duration, budget, activities.
- Situate with reference to the organization’s overarching country programme, as well as parallel or linked national programmes.
- Situate the important stakeholders, including donors, partners, implementing agencies/organizations.

Purpose of the evaluation

- Clarify why the project/programme is being evaluated.
- Describe how the evaluation process and/or results will be used and what value added they will bring.
- Identify the key users/target audiences.
- Situate the timing and focus of the evaluation in relation to any particular decision-making event (e.g. review meeting, consultation, planning activity, national conference) and/or the evolution of the project/programme.

Output of the evaluation

This section is meant to describe shortly the products that the evaluation manager wants to obtain, e.g. an evaluation report with findings, recommendations, lessons learned, rating on performance. This also includes a list of best practices in a certain area or in the appropriate niche for the UN intervention.

Ask yourself: What is being evaluated?

Scope and focus

---

• An “objectives” format can be used with or instead of evaluation questions. Where both are used, one objective is usually discussed through a number of questions.

• List the major questions the evaluation should answer — they should relate to the purpose and be precisely stated so that they guide the evaluator in terms of information needs and data to collect. Group and prioritize the questions. They should be realistic and achievable.

• Specify evaluation criteria to be used given the evaluation’s objectives and scope. Evaluations should use standard OECD/DAC criteria (relevance, efficiency, effectiveness, sustainability and impact) as well as additional criteria for evaluation of humanitarian response (coverage, co-ordination, coherence and protection). An explanation for the criteria selected and those considered not applicable should be given and discussed with the evaluation team.

• Consider including a cost analysis of the project/programme. Good cost analysis strengthens results-based management and increases the utility of the evaluation.

• Specify key policies and performance standards or benchmarks to be referenced in evaluating the project/programme, including international standards.

Existing information sources

• Identify relevant information sources that exist and are available, such as monitoring systems and/or previous evaluations. Provide an appraisal of quality and reliability.

**Ask yourself: How?**

Evaluation process and methods

• Describe overall flow of the evaluation process — sequence of key stages.

• Describe the overall evaluation approach and data collection methods proposed to answer the evaluation questions. An initial broad outline can be developed further with the evaluation team. Ultimately it should be appropriate and adequate providing a complete and fair analysis.

The final TOR should define:

- Information sources for new data collection
- Sampling approaches for different methods, including area and population to be represented, procedures to be used and sampling size (where information is to be gathered from those who benefited from the project/programme, information should also be gathered from eligible persons not reached)
- The level of precision required
- Data collection instruments
- Types of data analysis
- Expected measures put in place to ensure that the evaluation process is ethical and that participants in the evaluation (e.g. interviewees, sources) will be protected
Highlight any process results expected, e.g. networks strengthened, mechanisms for dialogue established, common analysis established among different groups of stakeholders.

- Specify any key intermediate tasks that evaluator(s) are responsible for carrying out, and a preliminary schedule for completion. Consider for example:
  - Meetings, consultation, workshops with different groups of stakeholders
  - Key points of interaction with a steering committee
  - Process for verification of findings with key stakeholders
  - Presentation of preliminary findings and recommendations.

**Accountabilities**

- Specify the roles and responsibilities of the evaluation team leader and team members, as well as other stakeholders and advisory structures involved, e.g. steering committees.

  This section should clarify who is responsible for:
  - Liaison with the evaluation team
  - Providing technical guidance
  - Coordinating the stakeholders involved
  - Selection, orientation and training of team members, data collection assistants where applicable, interpreters
  - Approval of intermediate and final products
  - Capacity-building with stakeholders, national or other (a possible responsibility of the evaluation team).

- Specify the means to protect and limits to evaluators’ independence.
- Specify any concerns or restrictions related to conflicts of interest.

**Ask yourself: By whom?**

**Evaluation team composition**

- Identify the composition and competencies of the evaluation team. This should follow from the evaluation focus, methods, and analyses required. Distinguish between desired and mandatory competencies, as well as whether competencies are required by the whole team or by certain members.

- Multidisciplinary teams are often appropriate. The qualifications and skill areas to be specified could include:
  - Areas of technical competence (sector, issue areas)
  - Language proficiency
  - In-country or regional work experience
- Evaluation methods and data-collection skills
- Analytical skills and frameworks, such as gender analysis
- Process management skills, such as facilitation skills
- Gender mix (not to be confused with gender analysis skills)

**Ask yourself: With what means?**

**Procedures and logistics**

- Specify as necessary logistical issues related to staffing and working conditions:
  - Availability and provision of services (local translators, interviewers, data processors, drivers)
  - Availability and provision of office space, cars, laptops and procedures for arranging meetings, requirements for debriefings
  - Work schedule (hours, days, holidays)
  - Seasonal constraints, travel constraints/conditions and socio-cultural conditions that may influence data collection

**Ask yourself: In what form?**

**Products**

- List products to be delivered, to whom and when. Consider:
  - The evaluation report
  - Completed data sets (filled out questionnaires or surveys)
  - Dissemination materials (newsletter articles, two-page summaries, presentation materials)

**Ask yourself: How much?**

**Resource requirements**

- Estimate the cost and prepare a detailed budget. Note the source of funds. Link the budget to the key activities or phases in the work plan. Cost estimates may cover items including:
  - Travel: international and in-country
  - Team member(s) cost: salaries, *per diem*, and expenses
  - Payments for translators, interviewers, secretarial services, etc.
### Annex 9.4  Steps for preparation of consolidated Programme reports by the PMU

#### 1. Programme Quarterly Progress Report

<table>
<thead>
<tr>
<th>No.</th>
<th>Description</th>
<th>Timing</th>
<th>Responsible</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Each PPMU or CIP prepares progress and financial reporting using the required format.</td>
<td>By the 5&lt;sup&gt;th&lt;/sup&gt; day of the 1&lt;sup&gt;st&lt;/sup&gt; month of the following quarter</td>
<td>PPMUs and CIPs</td>
</tr>
<tr>
<td>2.</td>
<td>The PMU prepares the consolidated report using the required format, including its own progress and financial reporting, narrative reporting on activities implemented by the Participating UN Organizations based on the request of the NPD, and the reporting from the PPMUs and CIPs.</td>
<td>By the 10&lt;sup&gt;th&lt;/sup&gt; day of the 1&lt;sup&gt;st&lt;/sup&gt; month of following the quarter</td>
<td>PMU, Participating UN Organizations</td>
</tr>
<tr>
<td>3.</td>
<td>The NPD submits the consolidated Programme Quarterly Progress Report with the Participating UN Organizations, PPMUs and CIPs for their comments and clarifications. A JCG meeting will be organized for review and approval of the draft report, together with the review and approval of the QWP for the following quarter. Each Participating UN Organization is responsible for timely completion of their internal procedures for review and approval of the Programme Quarterly Progress Report.</td>
<td>By the 15&lt;sup&gt;th&lt;/sup&gt; day of the 1&lt;sup&gt;st&lt;/sup&gt; month of the following quarter</td>
<td>NPD, Participating UN Organizations and PPMUs and CIPs</td>
</tr>
<tr>
<td>4.</td>
<td>The NPD finalizes the Programme Quarterly Progress Report, addressing feedback from the JCG. The NPD signs the Programme Quarterly Progress Report and sends them to the Participating UN Organizations, PPMUs and CIPs as well as other members of the JCG. This constitutes formal submission of the Programme Quarterly Progress Report to the Participating UN Organizations.</td>
<td>By the 25&lt;sup&gt;th&lt;/sup&gt; day of the 1&lt;sup&gt;st&lt;/sup&gt; month of the following quarter</td>
<td>NPD</td>
</tr>
</tbody>
</table>
## 2. Annual Programme Performance Report

<table>
<thead>
<tr>
<th>No.</th>
<th>Description</th>
<th>Timing</th>
<th>Responsible</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Each PPMU, CIP and Participating UN Organization prepares the draft annual performance and financial reporting using the required format and submits this to the PMU.</td>
<td>10 Nov</td>
<td>PPMUs and CIPs Participating UN Organizations</td>
</tr>
<tr>
<td>2.</td>
<td>PMU works with all partners individually and through the JCG to clarify and revise their report and to prepare the consolidated report using the required format, including annual performance and financial reporting from the PMU and the Participating UN Organizations, PPMUs and CIPs. The draft report may be discussed at a JCG meeting if necessary.</td>
<td>11-23 Nov</td>
<td>PMU, implementing partners/JCG members</td>
</tr>
<tr>
<td>3.</td>
<td>The NPD sends the draft consolidated Annual Programme Performance Report to the PEB and the members of MARD Taskforce. The draft Annual Programme Performance Report on the previous period should be sent together with the draft AWP (see Section 3.3 of Chapter 3 of the PIM).</td>
<td>24 Nov</td>
<td>NPD</td>
</tr>
<tr>
<td>4.</td>
<td>PEB members and Taskforce members will provide any comments on the report. Normally, a PEB meeting will be convened to discuss the Annual Programme Performance Report together with the review and approval of the AWP.</td>
<td>Before 20 Dec</td>
<td>PEB members and PMU</td>
</tr>
<tr>
<td>5.</td>
<td>The NPD submits the draft Annual Programme Performance Report to the members of the EG together with the AWP for the following period.</td>
<td>20 Dec</td>
<td>NPD</td>
</tr>
<tr>
<td>6.</td>
<td>The annual EG meeting is organized. At the meeting, the NIP supported by the representatives of the Participating UN Organizations will present the Annual Programme Performance Report together</td>
<td>10-15 Jan</td>
<td>EG, NIP, NPD and Participating UN</td>
</tr>
</tbody>
</table>

---

28 As decided by the EG in March 2015, a harmonized template for the Annual Report will be developed jointly by the Participating UN Organizations and the NIP. Consideration will be given to adopting or incorporating the annual report format for reporting on the use and management of ODA, that was issued by the Ministry of Planning and Investment (MPI) as specified in Circular 01/2014/TT-BKHDT dated 1st January 2014 on implementation guidelines for Decree 38/2013/ND-CP dated 23rd April 2013.
with the draft AWP for the coming period.
Under the leadership of the Chair, the EG will discuss any final outstanding issues related to the Annual Programme Performance Report, and will reach consensus on how to resolve these issues.

The formal approval of the draft Annual Programme Performance Report is expected to be agreed at the EG meeting. It is the responsibility of each member of the EG to ensure that they come to the EG meeting able to give their assent to the approval of the Annual Programme Performance Report at the meeting, subject to any required revisions and follow up activities.

7. Following the EG meeting, the MARD Minister and EG Chair will sign the minutes of the EG meeting.

The NPD will disseminate the signed minutes together with the approved Annual Programme Performance Report to all members of the EG and the PEB for their respective actions.

<p>| 3. Terminal Programme Report |</p>
<table>
<thead>
<tr>
<th>No.</th>
<th>Description</th>
<th>Timing</th>
<th>Responsible</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Each PPMU, CIP and Participating UN Organization prepares terminal narrative and financial reporting using the required format and sends this to the PMU.</td>
<td>3 months before the planned final EG meeting of the Programme</td>
<td>PMU, Participating UN Organizations, PPMUs and CIPs</td>
</tr>
<tr>
<td>2.</td>
<td>The PMU prepares the consolidated report using the required format, including its own terminal narrative and financial reporting, and the terminal narrative and financial reporting from the Participating UN Organizations, PPMUs and CIPs.</td>
<td>2.5 months before the final EG meeting</td>
<td>PMU</td>
</tr>
<tr>
<td>3.</td>
<td>The NPD shares the draft consolidated Terminal Programme Report with the NIP, Participating UN Organizations PPMUs and CIPs for their comments and clarifications. The draft report may be discussed at a JCG meeting if necessary. Each Participating UN Organization is responsible for timely completion of their internal procedures for review and approval of the Terminal Programme Report, working with</td>
<td>2.5 months before the final EG meeting</td>
<td>The NPD, Participating UN Organizations, PPMUs and CIPs</td>
</tr>
</tbody>
</table>
the NPD and other implementing partners to clarify questions and concerns, and providing written confirmation of in principle approval of the report to the NPD.

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<tbody>
<tr>
<td>4.</td>
<td>The NPD submits the Terminal Programme Report to the members of the PEB and the</td>
<td>6 weeks before the final EG meeting</td>
<td>NPD, PEB members, MARD Taskforce</td>
</tr>
<tr>
<td></td>
<td>MARD Taskforce. The members of the PEB and the MARD Taskforce are required to share</td>
<td>Comments will be provided within 15 working days of receiving the report</td>
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<tr>
<td></td>
<td>their comments with the NPD and indicate their willingness to review and endorse the</td>
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<td></td>
<td>report at the annual PEB meeting or any serious concerns. At the same time, the NIP</td>
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<tr>
<td></td>
<td>sends the Terminal Programme Report to the EG members.</td>
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</tr>
<tr>
<td>5.</td>
<td>The final annual PEB meeting reviews and endorses the Terminal Programme Report,</td>
<td>Within 15 working days of sending the report to the PEB</td>
<td>PEB members</td>
</tr>
<tr>
<td></td>
<td>subject to any required revisions and follow up activities.</td>
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</tr>
<tr>
<td>6.</td>
<td>The MARD Minister convenes the final EG of the Programme. At the meeting, the NIP</td>
<td>During the final 2 months of Programme implementation</td>
<td>EG members, NIP, NPD and Participating UN Organizations</td>
</tr>
<tr>
<td></td>
<td>supported by the representatives of the Participating UN Organizations will present</td>
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<tr>
<td></td>
<td>the Terminal Programme Report for the Programme. If appropriate, this EG meeting</td>
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<td></td>
<td>may also include discussions on planning for a follow-up phase.</td>
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<td></td>
<td>Under the leadership of the Chair, the EG will discuss any final outstanding issues</td>
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<tr>
<td></td>
<td>related to the Terminal Programme Report, and will reach consensus on how to resolve</td>
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<tr>
<td></td>
<td>these issues. The formal approval of the draft Terminal Programme Report is expected</td>
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<td></td>
<td>to be agreed at the EG meeting. It is the responsibility of each member of the EG to</td>
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<td></td>
<td>ensure that they come to the EG meeting able to give their assent to the approval of</td>
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<tr>
<td></td>
<td>the Terminal Programme Report during the meeting, subject to any required revisions</td>
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<td></td>
<td>and follow up activities.</td>
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<tr>
<td>7.</td>
<td>Following the EG meeting, the Chair of the EG will sign the minutes of the EG</td>
<td>Within 7 working days of the EG meeting</td>
<td>EG Chair, NPD</td>
</tr>
<tr>
<td></td>
<td>meeting. The NPD disseminates these minutes together with the approved Annual</td>
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<tr>
<td></td>
<td>Programme Performance Report to the Participating UN Organizations, PPMUs and CIPs</td>
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</tr>
<tr>
<td></td>
<td>and all members of the EG and the PEB for their</td>
<td></td>
<td></td>
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</tbody>
</table>
respective actions.
### Annex 9.5  
**Standard Report on Field Monitoring Visits**

<table>
<thead>
<tr>
<th>Reported by:</th>
<th>Date of report: / / 20..</th>
</tr>
</thead>
<tbody>
<tr>
<td>Title:</td>
<td>File:</td>
</tr>
</tbody>
</table>

#### Purpose of visit

<p>| |</p>
<table>
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</table>

#### Under the framework of Programme

<table>
<thead>
<tr>
<th>Location</th>
<th>From (date/mon.)</th>
<th>To (date/mon.)</th>
<th>Working with agency/organization</th>
</tr>
</thead>
<tbody>
<tr>
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</table>

#### Names and titles of Mission members from the Vietnamese side (NIP, PMU and others)

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</table>

#### Mission member from the Participating UN Organizations and other agencies (if any)

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</table>

#### Key persons met

<table>
<thead>
<tr>
<th>Full name</th>
<th>Title</th>
<th>Organisation</th>
</tr>
</thead>
<tbody>
<tr>
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</tbody>
</table>
**Methodologies used** (specify data collection methods used during the field visits such as interview, observation, document review, using checklist, etc, attached, if any)

<table>
<thead>
<tr>
<th>Methodologies used</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tbody>
</table>

**Other FORM(s)/document(s) attached** (if any)

- [ ] Other: ...................................................

(See the findings and recommendation in the next page)
## Findings and recommendations

<table>
<thead>
<tr>
<th>Findings</th>
<th>Recommended Actions</th>
<th>Responsible Party</th>
<th>Proposed deadline</th>
</tr>
</thead>
<tbody>
<tr>
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</tbody>
</table>

**Attachments:**
## Annex 9.6 Reporting System Framework for the PMU: internal reports and reports to Government of Viet Nam Authorities

<table>
<thead>
<tr>
<th>#</th>
<th>Type of report</th>
<th>Frequency</th>
<th>Report from</th>
<th>Report to</th>
<th>Format</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td><strong>PMU INTERNAL REPORTS</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>Individual/personal report</td>
<td>Monthly</td>
<td>PMU staff</td>
<td>PMU (NPD, dNPD, COORDINATOR)</td>
<td>Annex 9.7</td>
</tr>
<tr>
<td>2</td>
<td></td>
<td>After probation</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td></td>
<td>6 monthly and annually</td>
<td></td>
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</tr>
<tr>
<td>4</td>
<td>Training report</td>
<td>After training course</td>
<td>PMU, PPMU</td>
<td>PMU (NPD, dNPD, COORDINATOR, CB Events, M&amp;E)</td>
<td>Annex 8.8</td>
</tr>
<tr>
<td>5</td>
<td>Event/Workshop report</td>
<td>After workshop/event</td>
<td>PMU, PPMU</td>
<td>PMU (NPD, dNPD, COORDINATOR, CB Events, M&amp;E)</td>
<td>Annex 8.10</td>
</tr>
<tr>
<td>6</td>
<td>Field trip/visit report</td>
<td>After field visit</td>
<td>(Representative of the field visit team)</td>
<td>PMU (NPD, dNPD, COORDINATOR, M&amp;E)</td>
<td>Annex 9.5</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>PMU, PPMU</td>
<td></td>
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</tr>
<tr>
<td>7</td>
<td>Results report</td>
<td>Monthly</td>
<td>6 Outcome officers</td>
<td>PMU (NPD, dNPD, COORDINATOR, M&amp;E)</td>
<td>Annex 9.10</td>
</tr>
<tr>
<td>8</td>
<td>General report from the PPMUs, CIPs &amp; field coordinators</td>
<td>Monthly</td>
<td>Field coordinators &amp; PPMU</td>
<td>PMU (NPD, dNPD, COORDINATOR, M&amp;E)</td>
<td>Annex 9.11</td>
</tr>
<tr>
<td>9</td>
<td></td>
<td>Quarterly</td>
<td>PPMU, CIPs</td>
<td>PMU (NPD, dNPD, COORDINATOR, M&amp;E)</td>
<td>Annex 9.12</td>
</tr>
<tr>
<td>#</td>
<td>Type of report</td>
<td>Frequency</td>
<td>Report from</td>
<td>Report to</td>
<td>Format</td>
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<td>-------------</td>
<td>-------------------------------</td>
<td>------------------------------------------------------------------------</td>
</tr>
<tr>
<td>10</td>
<td>Performance &amp; fund</td>
<td>Quarterly</td>
<td>PMU</td>
<td>MPI (Via VNFOREST, via MARD)</td>
<td>Circular 01/2014/TT-BKHDT, dated 9/1/2014 by MPI on application of Decree 38/2013/ND-CP, dated 23/4/2013 on the utilisation and management of ODA</td>
</tr>
<tr>
<td>11</td>
<td>management (MPI)</td>
<td>Annually</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>End of Programme</td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>13</td>
<td>Programme performance</td>
<td>Monthly</td>
<td>PMU</td>
<td>DOSTIC</td>
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<tr>
<td>14</td>
<td>Programme performance</td>
<td>Six-monthly</td>
<td>PMU</td>
<td>PEB</td>
<td>MPI (circular 01/2014/TT-BKHDT, dated 9/1/2014)</td>
</tr>
</tbody>
</table>
Annex 9.7  Individual Programme Staff Monthly Report

NARRATIVE REPORT

Month:...................

Employee:

Title:

Objective:

Scope of work

1. Tasks performed (with specific name of activity) during the month?

2. Results?

3. Disadvantages and reasons for not achieving the planned results (if any)?

4. Plan for the following month (specific name of activity)?

5. Expected results?

6. Recommendations (if any)?

Reported on (date)

.................................................................
END OF PROBATION REPORT:
SELF-ASSESSMENT OF WORK PERFORMANCE

1. General information
   - Full name :
   - Job title/position :
   - Date to start :
   - Scope of job :
   - Tasks as in JD :

2. Main tasks assigned and completed since starting the job until reporting date:

3. Results achieved:

4. Problems, difficulties and recommendations for solutions
   4.1 Problems and difficulties

   4.2 Recommendations

   Hanoi, date ...

   Reported by
**PERFORMANCE REPORT:** [List Quarter…]

I. General information

<table>
<thead>
<tr>
<th>Full name</th>
<th>Job title</th>
<th>Starting date</th>
<th>Job objectives (as in TOR)</th>
<th>Job scope (as in TOR)</th>
<th>Reporting period</th>
</tr>
</thead>
</table>

II. Tasks completed within the quarter:

1. Tasks completed
2. Main results
3. Problems, difficulties and recommendations

III. Self-assessment

<table>
<thead>
<tr>
<th>Criteria for assessment</th>
<th>Outstanding</th>
<th>Good</th>
<th>Acceptable</th>
<th>Need improving</th>
<th>Not assessable</th>
</tr>
</thead>
<tbody>
<tr>
<td>Performance/quality of tasks completion</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1. Quality of tasks completion</td>
<td></td>
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<tr>
<td>Professional knowledge and skills</td>
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<tr>
<td>2. Technical knowledge and skills</td>
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<tr>
<td>3. Team work and cooperation</td>
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<td>4. Work management skills</td>
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<tr>
<td>5. Problem solving skills</td>
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<tr>
<td>Attitude and personal qualities</td>
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<tr>
<td>6. Patient and ability to work</td>
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</tr>
<tr>
<td>Criteria for assessment</td>
<td>Outstanding</td>
<td>Good</td>
<td>Acceptable</td>
<td>Need improving</td>
<td>Not assessable</td>
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<td>under pressure</td>
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<tr>
<td>7. Always learning</td>
<td></td>
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<tr>
<td>8. Sense of responsibility</td>
<td></td>
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<tr>
<td>9. Cooperation with more senior management and colleagues</td>
<td></td>
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<tr>
<td>10. Cooperation with local project partners</td>
<td></td>
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<tr>
<td>11. Compliance to Programme regulations/rules</td>
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</tr>
</tbody>
</table>

IV. Objectives for the remaining quarters of the calendar year?
(Specify plans or main tasks to be completed, and expected results; use bullets)

V. Recommendations
1. Recommendations on issues relating to operations in the PMU
2. Recommendations on capacity building for the incumbent
3. Other recommendations

VI. Appraisal by the manager (NPD/dNPD/Coordinator)
1. On capacity and job performance
2. Attitude and personal qualities

VI. Conclusion

Hanoi, date ...................................

Manager

Reported by
RESULT BASED MONTHLY PROGRESS REPORT - MONTH

…….. YEAR …………

Outcome: ………. (E.G Outcome 5, implemented in April, Q2)

Reporting party:

<table>
<thead>
<tr>
<th>Activity code</th>
<th>Activity title (as in QWP for Q2 of PMU)</th>
<th>Expected deliverables/ results as in QWP for Q of PMU</th>
<th>Actual results achieved in the month</th>
<th>Completed</th>
<th>In progress</th>
<th>Not yet started</th>
<th>Date of implementation (specify dates for training courses/events)</th>
<th>Place of implementation</th>
<th>Participants</th>
<th>Amount in the QWP</th>
<th>Actual monthly amount disbursed by output</th>
<th>Responsible People</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
<td>(5)</td>
<td>(6)</td>
<td>(7)</td>
<td>(8) week 1 (9) week 2 (10) week 3 (11) week 4 (12) week 5</td>
<td>(13) Total (14) Female (15) Ethnic minority (16) Types of Organizations (17)</td>
<td>(18) VND (19) USD</td>
<td>(20) VND (21) USD</td>
<td>(22) [] (23) [] (24) []</td>
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</tbody>
</table>

General Activities

Note: This report is finalized by the PPMU after agreement with the PPMU Coordinator and Field Coordinator

…….. date ……..

Approved by

…….. day ….. month ….. year

Reported by: ________________
Annex 9.11  Monthly report format: PPMUs, CIPs and field coordinators

RESULT BASED MONTHLY REPORT - MONTH ……YEAR……………

<table>
<thead>
<tr>
<th>Activity code</th>
<th>Activity title (as in signed QWP)</th>
<th>Expected deliverables/results by the province as in signed QWP</th>
<th>Actual results achieved in the month</th>
<th>Date of implementation (specify date for training course/events)</th>
<th>Place of Implementation</th>
<th>Participants</th>
<th>Implementers</th>
</tr>
</thead>
<tbody>
<tr>
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</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>Week 1</th>
<th>Week 2</th>
<th>Week 3</th>
<th>Week 4</th>
<th>Week 5</th>
<th>Total</th>
<th>Female</th>
<th>Ethnic minority</th>
</tr>
</thead>
<tbody>
<tr>
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</table>

……., Date ………...

Reported by

Approved by
**Annex 9.12**  
Quarterly report format: PPMUs, CIPs and field coordinators

Page 1:

**ASSESSMENT OF PROGRAMME ACTIVITIES PROGRESS**

<table>
<thead>
<tr>
<th>Outcome /output</th>
<th>Activity planned for the year/output (as in the logframe)</th>
<th>Activity code</th>
<th>Activities planned for the Programme year</th>
<th>Programme deliverables for the year</th>
<th>Planned activities for the quarter (as in signed QWP)</th>
<th>Expected deliverables for the quarter (as in signed QWP)</th>
<th>Actual deliverables of the quarter</th>
<th>Place of implementation</th>
<th>Completed</th>
<th>On-going</th>
<th>Not yet started</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
<td>(5)</td>
<td>(6)</td>
<td>(7)</td>
<td>(8)</td>
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<tr>
<td>Result 1</td>
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<tr>
<td>Result 1 Total</td>
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<td>Result 2</td>
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<td>Result 2 Total</td>
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</tr>
</tbody>
</table>
### ASSESSMENT ON GENDER, SAFEGUARDS, PARTICIPATION

<table>
<thead>
<tr>
<th>Total</th>
<th>Female</th>
<th>Ethnic minority</th>
<th>Types &amp; No. of participating organizations (unions, social orgs, NGOs, profession associations, etc.)</th>
<th>Budget line</th>
<th>Planned budget</th>
<th>Actual expenditure</th>
<th>Disbursement level (%)</th>
<th>Disbursement level</th>
<th>Problems and courses, amendment of plans, newly arising problems and recommendations (use bullets)</th>
</tr>
</thead>
<tbody>
<tr>
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<td>VND</td>
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<td></td>
<td>VND</td>
<td>USD</td>
<td></td>
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</tr>
</tbody>
</table>

**SUM**

| [Sum] | [Sum] |

**Exchange rate:** (use real exchange rate of the quarter: 1 USD = )
Annex 9.13  Quarterly Narrative Report Format

DARD of ….. (province)  
SOCIALIST REPUBLIC OF VIETNAM 

THE PPMU OF UN-REDD PROGRAMME  
VIỆT NAM PHASE II  

Ref: …. /  

......(place), date……..  

QUARTERLY REPORT ON THE PERFORMANCE OF UN-REDD PROGRAMME  
VIỆT NAM PHASE II  

(Quarter III - 2014) 

To: The PMU of UN-REDD Programme Vietnam phase II  

1. General  
1.1. Reporting person : ......., provincial coordinator  
1.2. Starting and closing dates of the quarter: from ........ to ........  

2. Programme performance  
2.1. Programme progress:  
a) Quantity and activities completed in the quarter  
There were ........ activity lines (e.g. 1.6.6) in the AWP that were completed, accounting for ........ (%) of the plan  
Activity implementation and results achieved in quarter .... as compared with the AWP of .......:  

Outcome 1: There were ... activity lines in the provincial QWP, of which: ... completed; ... still being implemented; the remaining are planned for quarter .....  

Output 1.6. (FAO)  
Activity 1.6.6:  
- Organizing a inter-provincial workshop, .....  
- Organizing a inter-provincial workshop to sign a Coordination Mechanism among three provinces.  

Outcome 2. There were ... activity lines (e.g. 1.6.6) in the AWP that were completed, accounting for ... of the plan  

Output 2.1 (UNDP)  
Activity 2.1.5. Organize 2 workshops on enforcing forestry regulations at 2 districts .....  
Activity 2.1.8 Purchase equipment and facilities proposed by PPMU and PMU .....  

Output 2.2. (UNEP)
Activity 2.2.1 Design and print leaflets; print on T-shirts. Plans were not approved, budgets estimates needed amending to be congruent with other provinces. Have moved the activity to QWP plan of Q4 and modified budgets as requested by PMU.

Activity 2.2.2. Organize training course on Climate change awareness for officers of 2 districts of ..........

Output 2.3 (UNDP)

Activity 2.3.8. Make CRAP at 2 pilot communes. 2 pilot communes have been identified using criteria set by the PMU. CRAP are not yet implemented, it is waiting for instructions of PMU on implementing CRAP at commune level.

Output 2.5 (FAO)

Activity 2.5.1 Reviewing the situations of land and forest allocation at 2 communes of

b) Accumulated workload and work values completed since beginning of the year in comparison with AWP

There are ... activity lines in the AWP of the province that were completed (accounting for ....20%), including:

+ Outcome 1: There are ... activity lines in this outcome, of which .... Were completed; ... are being implemented; the remaining ..... activity lines will be implemented in Q4.

+ Outcome 2: There are ... activity lines in this outcome, of which .... Were completed; ... are being implemented; the remaining ..... activity lines will be implemented in Q4.

+ Outcome 3: There are ... activity lines in this outcome, of which .... Were completed; ... are being implemented; the remaining ..... activity lines will be implemented in Q4.

+ Outcome 4: There are ... activity lines in this outcome, of which .... Were completed; ... are being implemented; the remaining ..... activity lines will be implemented in Q4.

+ Outcome 5: There are ... activity lines in this outcome, of which .... Were completed; ... are being implemented; the remaining ..... activity lines will be implemented in Q4.

+ Outcome 6: There are ... activity lines in this outcome, of which .... Were completed; ... are being implemented; the remaining ..... activity lines will be implemented in Q4.

c) Accumulated workload and work values completed since beginning of the Programme until reporting time

In 2013, PPMU ..... completed ......activities (only count the activities completed in 2013. If the PPMU started the Programme in 2014 then this part is the same as section b above). Therefore ...... activity lines have been completed since the beginning of the Programme (July 2013) until the end of September 2014.
2.2. Disbursement (VND)

<table>
<thead>
<tr>
<th>Outcome (component)</th>
<th>Proposed budgets as in QWP</th>
<th>Budgets actually received</th>
<th>Budget actually spent</th>
<th>Accumulated budgets from the beginning of the year until end of Q3/2014</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<td>Received</td>
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<tr>
<td>Outcome 1</td>
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<tr>
<td>Outcome 2</td>
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<tr>
<td>Outcome 4</td>
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<td>Outcome 5</td>
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<tr>
<td>Outcome 6</td>
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</tr>
</tbody>
</table>

3. Assessment of Programme implementation, M and E

3.1. Assessment of Programme implementation in the reporting quarter. Specify unsolved problems, difficulties and recommend resolutions.

......

3.2. Assessment of Programme M & E: Organize the Programme checking, M & E according to instructions of Programme owner. Specify unsolved problems, difficulties and recommend resolutions........

PPMU of UN-REDD PROGRAMME OF PROVINCE ....

DIRECTOR

(sign and affix stamp)
Annex 9.14   PMU Annual Report Format\textsuperscript{29}

\begin{tabular}{|p{15cm}|}
\hline
\textbf{Annual Programme Progress Report year 20…} \\
\textbf{Project code & title:} ………………………………
\hline
\textbf{Report period:} \hspace{1cm} \text{…../…… to \hspace{0.5cm} \text{…../……/200…}}
\hline
\textbf{Date of signature of AWP:} \hspace{1cm} \text{…../ ……./ \text{ 20…}}
\hline
\textbf{Implementing partner:}
\hline
\textbf{Co-implementing partner(s):}
\hline
\textbf{Co-financing Donor(s):}
\hline
\textbf{Reported by:}
\hline
\end{tabular}

\textsuperscript{29} This report template is an extract from GoV requirements for ODA management and reporting. This will be used by PMU to report to related Government agencies only. The Annual Programme Performance Report (with steps of preparation specified in Annex 9.4) which is to be submitted to PEB and EG for approval will be prepared based on the harmonized template which is under development jointly by the Participating UN Organizations and the NIP.
**PART A: TOTAL RESOURCES**

<table>
<thead>
<tr>
<th>Allocated resources</th>
<th>Approved budget (as in the approved AWP)</th>
<th>Actual budget (received as of 31 Dec/20...)</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>NIP, PPMU and CIP Viet Nam (based on the FACE forms)</td>
<td>UNCO/INGO</td>
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<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
</tr>
</tbody>
</table>

**Contribution of UN agency (USD):**

- Regular:
- Other sources:
  - + Source 1:
  - + Source 2:

**Total:**

**Government contribution:**

- In cash (VND):
- In cash (USD):
- In kind (VND):
- In kind (USD):

**Total:**

---

**PART B: NARRATIVE ASSESSMENT**

1. **Context (1 page maximum):** This section should briefly discuss the following major issues:

   - Major changes in social, political, economic and legal/administrative conditions in the country/province during the current year relevant to the Programme area;
   - Major policy initiatives, legislative reforms, budget decisions or disease trends relevant to the Programme area;
• Changes in policy/strategic frameworks relevant to the Programme area (e.g. SWAps, MDG-focused Poverty Reduction Strategies, national/local development plans);
• New developments in the ratification status of international standard setting instruments and human rights treaties and national reports to international treaty bodies (e.g. UN Committees on the CDR and CEDAW) and the use made of national reports and UN Committees’ observations.
• Whether any of these changes have affected the main risks or assumptions underpinning Programme delivery or effectiveness.
• Any opportunities that might arise from these changes and that should be taken into account in the AWP for the following year.

2. Results Achieved (3 pages maximum): This section should go beyond the analysis of the actual achievements against individual project outputs as already discussed in Part B. It should focus on the following key aspects:

• The progress being made towards the achievement of the One Plan’s outputs and results as well as key constraints experienced in the process;
• The results of related policy research/advice and M & E activities conducted during the year and how these results were used to improve project performance;
• The collaboration with other projects, national agencies and international partners, not only through joint activities but also through joint programming;
• The quality and quantify of technical support provided by UNCO staff to the project;
• Advocacy and policy dialogue on issues addressed by the project and if/how these interventions improved decision-makers’ understanding of the issues and led to their support in addressing them.
• The contribution towards gender equality, human rights, culture, and aid effectiveness.

3. Lessons and Recommendations (1 page maximum): This section should focus on the following key aspects:

• Major lessons, positive or otherwise, from the project during the recent year. They should consist of substantive and managerial aspects of project implementation, management, policy research/advice, coordination, advocacy and partnership development.
• Main recommendations for the AWP of the following year and beyond (if needed), relating to as many of the above aspects as relevant.

As an important reminder, the APPR should make an attempt to address issues of direct relevance to the UN’s mandate in setting international standards, e.g. in gender equality, human rights, culture, etc…, by:

• Using disaggregated data (by sex, ethnicity, urban and rural, etc…) wherever possible;
• Reporting on the results of the interventions for the intended beneficiaries/target group(s).
- Demonstrating what actions were taken to ensure the participation of rights-holders and of duty-bearers in both the development and implementation of activities.
- Demonstrating what activities were undertaken to build the capacity of duty-bearers and who have been supported.
- Reporting on the contribution of the project to achieving gender equality and women’s empowerment and showing evidence for this contribution.
- Reporting on what activities were conducted to ensure non-discrimination, address the needs and interests of rights-holders, ensure right-holders’ participation in all phases of programming and access to Programme results and related information.
### PART C: ANNUAL PROJECT IMPLEMENTATION REPORT

<table>
<thead>
<tr>
<th>PROJECT OUTPUTS, INDICATORS AND ANNUAL TARGETS &amp; ACTUAL ACHIEVEMENT</th>
<th>PLANNED ACTIVITIES AND ACTUAL ACHIEVEMENT</th>
<th>DEGREE OF ACHIEVEMENT</th>
<th>DISBURSEMENT VS. PLANNED BUDGET</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Fully Completed</td>
<td>In Progress</td>
</tr>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
</tr>
</tbody>
</table>

**RESULT 1:**

**OUTPUT 1:**

1.1 Output planned for the year (to be taken ad verbatim from the signed QWP):

```
…………………………
```

1.2 Achievement:

```
………………..
```

**Activity or Group of Activities 1:**

(to be taken ad verbatim from the signed QWP)

```
Achievement: …………………..
```

- **Source of funding:**
  - OPF
  - TX

**Bilateral**

Sub-Total for Activity or Group of Activity 1 (if financed from more than one source of funding)

**Activity or Group of Activities 2:**

```
…
```

**…**
<table>
<thead>
<tr>
<th>OUTPUT 2:</th>
<th>Activity or Group of Activities 1</th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>2.1 Output planned for the year:</td>
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<tr>
<td>2.2 Achievement: ........</td>
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</tbody>
</table>

RESULT 2: (Repeat the same process as applied to RESULT 1)

<table>
<thead>
<tr>
<th>OUTPUT 1:</th>
<th>Activity or Group of Activities 1</th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1.1 Output planned for the year:</td>
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<tr>
<td></td>
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<td></td>
</tr>
<tr>
<td>1.2 Achievement: ........</td>
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</tr>
</tbody>
</table>

GRAND TOTAL

(*): Please specify Other sources of funding if any, e.g. OPF, ADB, WB, a bilateral donor, etc. Please keep each source on one line.

(**) This is the amount in the latest approved budget revision.

Prepared by:  
Date:

Approved by:  
Date:
## Annexes to CHAPTER 10

### Annex 10.1  Key steps for implementation of joint public communications activities

<table>
<thead>
<tr>
<th>No.</th>
<th>Description</th>
<th>Responsible</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>The NPD works with the NIP and the Participating UN Organizations to develop overall planning for public communications as part of the AWP.</td>
<td>NPD, Participating UN Organizations</td>
</tr>
<tr>
<td>2.</td>
<td>In discussion with the NIP and the Participating UN Organizations, opportunities for public communications will be identified as part of the regular QWP process.</td>
<td>NPD, Participating UN Organizations</td>
</tr>
<tr>
<td>3.</td>
<td>The NPD coordinates the development of the draft plan and any related materials (media briefing, media release). These are shared with the NIP and the Participating UN Organizations, who provide timely feedback and comments according to the schedule advised by the NPD.</td>
<td>NPD</td>
</tr>
<tr>
<td>4.</td>
<td>Each partner is responsible for providing relevant contents, quotes, pictures, contact details for agency spokespersons and related information.</td>
<td>NPD, Participating UN Organizations</td>
</tr>
<tr>
<td>5.</td>
<td>The NPD consolidates the inputs from related partners and disseminates the proposed final version to all partners.</td>
<td>NPD</td>
</tr>
<tr>
<td>6.</td>
<td>Each partner is responsible for ensuring timely approval of quotes from the representatives of their organization, and any other approvals that may be required in line with their agency’s rules, regulations, guidelines and procedures. 1.1. The PEB chair is responsible for final review and approval of each Programme media release.</td>
<td>NPD, Participating UN Organizations</td>
</tr>
<tr>
<td>7.</td>
<td>In parallel, the NPD works with the NIP and the Participating UN Organizations to identify the invitation or dissemination list, arrange the venue and logistical arrangements, and other related preparations for the joint media activity.</td>
<td>NPD, Participating UN Organizations</td>
</tr>
<tr>
<td>8.</td>
<td>The joint media activity is implemented. Each partner is also responsible for mobilizing appropriate representatives, spokespersons and support staff to implement media activities, in line with the agreed plan.</td>
<td>NPD, Participating UN Organizations</td>
</tr>
<tr>
<td>9.</td>
<td>The PMU, in cooperation with the Participating UN Organizations, monitors the results of the joint media activity and shares relevant information with related partners.</td>
<td>NPD, Participating UN Organizations</td>
</tr>
</tbody>
</table>
Annexes to CHAPTER 11

Annex 11.1 Initial scoping of laws and policies related to social and environmental safeguards

The following list of laws and policies related to social safeguards was identified in the safeguard roadmap study conducted by SNV with support from the International Climate Initiative (ICI) of the German Federal Ministry of Environment, Nature Conservation and Nuclear Safety (BMU).

Laws and policies related to social safeguards

- Decree 197/2004/ND-CP, dated 03/12/2004 on compensation, support and relocation when land is claimed by the Government of Viet Nam.
- Decision 80/2005/QD-TTg, dated 18/4/2005 by the Prime Minister on Monitoring Community investment.
- Decision 800/2010/QD-TTg dated 4/6/2010 by the Prime Minister on approval of national target programme on building new rural period 2010-2020.
• Decree 05/2011/ND-CP, dated 14/1/2011 on ethnic minority course.
• Decree 98/2010/ND-CP issued by the Government of Viet Nam, dated 21/9/2010 on application of a range of laws on cultural heritage
• Inter-ministerial Circular 01/2008/TTLT-UBDT-KHDT- TC-XD-NNPTNT, dated 15/9/2008 on guidelines for implementing Development programmes for specially difficult communes in the mountainous and ethnic minority areas period 2006-2010.
• Decision 134/2004/QD-TTg on a range of policies on land support for production, residential areas, housing and water supply for poor ethnic minority people.
• Directive 34/2007/PL-UBTVQH11 on the implementation of democracy in communes, wards and towns.

**Laws and policies related to environmental safeguards**

• Law on environmental protection 2005, Number 52/2005/QH11 passed by the National Assembly on 29/11/2005 and effective from 01/7/2006;
• Land law number 13/2003/QH11 passed by the National Assembly on 26/11/2003 and effective from 01/07/2004;
• Decree 16/2005/ND-CP, dated 07/02/2005 issued by the Government of Viet Nam on Management of investment construction projects;
• Circular 12/2011/TT-BTNMT on management of dangerous and poisonous waste.
Annexes to CHAPTER 12

No annexes