


**Consolidated Annual Financial
Report of the Administrative Agent
for
the Viet Nam One Plan Fund II**

for the period 1 January to 31 December 2017

Multi-Partner Trust Fund Office
Bureau for Management Services
United Nations Development Programme
[GATEWAY: http://mptf.undp.org](http://mptf.undp.org)

31 May 2018

PARTICIPATING ORGANIZATIONS

	Food and Agriculture Organization
	International Fund for Agriculture
	International Labour Organization
	International Organization for Migration
	Joint United Nations Programme for HIV/AIDS
	UN Conference on Trade and Development
	United Nations Development Programme
	United Nations Volunteers Programme
	United Nations Environment Programme
	United Nations Educational, Scientific and Cultural Organization

CONTRIBUTORS

	Australian Agency for International Development
	Government of Belgium
	Canadian International Development Agency
	Delivering Results Together
	Department for International Development (DFID)
	Expanded DaO Funding Window
	Government of Finland
	Government of France
	Irish Aid
	Government of Luxembourg
	Government of Netherlands
	Government of New Zealand
	Government of Norway
	Government of Spain



United Nations
Population Fund



Swedish International Development
Cooperation



UN Centre for
Human
Settlements
Programme



Swiss Agency for Development &
Cooperation



United Nations
Children's Fund



United Nations
Industrial
Development
Organization



UN Office for Drug
and Crime



UNWOMEN



World Health
Organization

DEFINITIONS

Allocation

Amount approved by the Steering Committee for a project/programme.

Approved Project/Programme

A project/programme including budget, etc., that is approved by the Steering Committee for fund allocation purposes.

Contributor Commitment

Amount(s) committed by a donor to a Fund in a signed Standard Administrative Arrangement with the UNDP Multi-Partner Trust Fund Office (MPTF Office), in its capacity as the Administrative Agent. A commitment may be paid or pending payment.

Contributor Deposit

Cash deposit received by the MPTF Office for the Fund from a contributor in accordance with a signed Standard Administrative Arrangement.

Delivery Rate

The percentage of funds that have been utilized, calculated by comparing expenditures reported by a Participating Organization against the 'net funded amount'.

Indirect Support Costs

A general cost that cannot be directly related to any particular programme or activity of the Participating Organizations. UNDG policy establishes a fixed indirect cost rate of 7% of programmable costs.

Net Funded Amount

Amount transferred to a Participating Organization less any refunds transferred back to the MPTF Office by a Participating Organization.

Participating Organization

A UN Organization or other inter-governmental Organization that is an implementing partner in a Fund, as represented by signing a Memorandum of Understanding (MOU) with the MPTF Office for a particular Fund.

Project Expenditure

The sum of expenses and/or expenditure reported by all Participating Organizations for a Fund irrespective of which basis of accounting each Participating Organization follows for donor reporting.

Project Financial Closure

A project or programme is considered financially closed when all financial obligations of an operationally completed project or programme have been settled, and no further financial charges may be incurred.

Project Operational Closure

A project or programme is considered operationally closed when all programmatic activities for which Participating Organization(s) received funding have been completed.

Project Start Date

Date of transfer of first instalment from the MPTF Office to the Participating Organization.

Total Approved Budget

This represents the cumulative amount of allocations approved by the Steering Committee.

US Dollar Amount

The financial data in the report is recorded in US Dollars and due to rounding off of numbers, the totals may not add up.

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INTRODUCTION

This Consolidated Annual Financial Report of the **Viet Nam One Plan Fund II** is prepared by the United Nations Development Programme (UNDP) Multi-Partner Trust Fund Office (MPTF Office) in fulfillment of its obligations as Administrative Agent, as per the terms of Reference (TOR), the Memorandum of Understanding (MOU) signed between the UNDP MPTF Office and the Participating Organizations, and the Standard Administrative Arrangement (SAA) signed with contributors.

The MPTF Office, as Administrative Agent, is responsible for concluding an MOU with Participating Organizations and SAAs with contributors. It receives, administers and

manages contributions, and disburses these funds to the Participating Organizations. The Administrative Agent prepares and submits annual consolidated financial reports, as well as regular financial statements, for transmission to contributors.

This consolidated financial report covers the period 1 January to 31 December 2017 and provides financial data on progress made in the implementation of projects of the **Viet Nam One Plan Fund II**. It is posted on the MPTF Office GATEWAY (<http://mptf.undp.org/factsheet/fund/VN200>).

The financial data in the report is recorded in US Dollars and due to rounding off of numbers, the totals may not add up.

2017 FINANCIAL PERFORMANCE

This chapter presents financial data and analysis of the **Viet Nam One Plan Fund II** using the pass-through funding modality as of 31 December 2017. Financial information for this Fund is also available on the MPTF Office GATEWAY, at the following address:

<http://mptf.undp.org/factsheet/fund/VN200>.

1. SOURCES AND USES OF FUNDS

As of 31 December 2017, 16 contributors deposited US\$ 103,972,021 in contributions and US\$ 455,487 was earned in interest.

The cumulative source of funds was US\$ 104,427,508

Of this amount, US\$ 103,095,166 has been net funded to 17 Participating Organizations, of which US\$ 102,215,256 has been reported as expenditure. The Administrative Agent fee has been charged at the approved rate of 1% on deposits and amounts to US\$ 1,039,720. Table 1 provides an overview of the overall sources, uses, and balance of the **Viet Nam One Plan Fund II** as of 31 December 2017.

Table 1. Financial Overview, as of 31 December 2017 (in US Dollars)

	Annual 2016	Annual 2017	Cumulative
Sources of Funds			
Contributions from donors	1,937,445	-	103,972,021
Fund Earned Interest and Investment Income	4,012	3,210	396,927
Interest Income received from Participating Organizations	5,783	2,010	58,560
Refunds by Administrative Agent to Contributors	-	-	-
Fund balance transferred to another MDTF	-	-	-
Other Income	-	-	-
Total: Sources of Funds	1,947,239	5,220	104,427,508
Use of Funds			
Transfers to Participating Organizations	1,751,446	-	99,576,008
Refunds received from Participating Organizations	(374,077)	(5,459)	(648,501)
Net Funded Amount	1,377,369	(5,459)	98,927,507
Administrative Agent Fees	19,374	-	1,039,720
Direct Costs: (Steering Committee, Secretariat...etc.)	683,515	0	4,167,659
Bank Charges	30	12	1,146
Other Expenditures	-	-	-
Total: Uses of Funds	2,080,289	(5,447)	104,136,032
Change in Fund cash balance with Administrative Agent	(133,050)	10,667	291,476
Opening Fund balance (1 January)	413,859	280,809	-
Closing Fund balance (31 December)	280,809	291,476	291,476
Net Funded Amount (Includes Direct Cost)	2,060,885	(5,459)	103,095,166
Participating Organizations' Expenditure (Includes Direct Cost)	6,537,247	6,429,963	102,215,256
Balance of Funds with Participating Organizations			879,910

2. PARTNER CONTRIBUTIONS

Table 2 provides information on cumulative contributions received from all contributors to this Fund as of 31 December 2017.

The **Viet Nam One Plan Fund II** is currently being financed by **16** contributors, as listed in the table below.

The table below includes commitments made up to 31 December 2017 through signed Standard Administrative Agreements, and deposits made through 2017. It does not include commitments that were made to the fund beyond 2017.

Table 2. Contributors' Commitments and Deposits, as of 31 December 2017 (in US Dollars)

Contributors	Total Commitments	Prior Years as of 31-Dec-2016 Deposits	Current Year Jan-Dec-2017 Deposits	Total Deposits
Australian Agency for International Development	6,090,180	6,090,180	-	6,090,180
Government of Belgium	3,899,700	3,899,700	-	3,899,700
Canadian International Development Agency	1,589,398	1,589,398	-	1,589,398
Delivering Results Together	3,680,000	3,680,000	-	3,680,000
Department for International Development (DFID)	11,456,412	11,456,412	-	11,456,412
Expanded DaO Funding Window	20,354,000	20,354,000	-	20,354,000
Government of Finland	7,832,085	7,832,085	-	7,832,085
Government of France	18,971	18,971	-	18,971
Irish Aid	11,742,611	11,742,611	-	11,742,611
Government of Luxembourg	4,898,204	4,898,204	-	4,898,204
Government of Netherlands	4,131,028	4,131,028	-	4,131,028
Government of New Zealand	3,106,882	3,106,882	-	3,106,882
Government of Norway	11,735,293	11,735,293	-	11,735,293
Government of Spain	8,075,885	8,075,885	-	8,075,885
Swedish International Development Cooperation	1,269,500	1,269,500	-	1,269,500
Swiss Agency for Development & Cooperation	4,091,872	4,091,872	-	4,091,872
Grand Total	103,972,021	103,972,021	-	103,972,021

3. INTEREST EARNED

Interest income is earned in two ways: 1) on the balance of funds held by the Administrative Agent (Fund earned interest), and 2) on the balance of funds held by the Participating Organizations (Agency earned interest) where their Financial Regulations and Rules allow return of interest to the AA.

As of 31 December 2017, Fund earned interest amounts to US\$ **396,927**.

Interest received from Participating Organizations amounts to US\$ **58,560**, bringing the cumulative interest received to US\$ **455,487**.

Details are provided in the table below.

Table 3. Sources of Interest and Investment Income, as of 31 December 2017 (in US Dollars)

Interest Earned	Prior Years as of 31-Dec-2016	Current Year Jan-Dec-2017	Total
Administrative Agent			
Fund Earned Interest and Investment Income	393,717	3,210	396,927
Total: Fund Earned Interest	393,717	3,210	396,927
Participating Organization			
FAO	7,117		7,117
UNDP	2,305		2,305
UNDP(UNV)	3,745		3,745
UNESCO	10,010	931	10,941
UNIDO	23,005	1,079	24,085
UNODC	7,787		7,787
UNWOMEN	2,580		2,580
Total: Agency earned interest	56,550	2,010	58,560
Grand Total	450,267	5,220	455,487

4. TRANSFER OF FUNDS

Allocations to Participating Organizations are approved by the Steering Committee and disbursed by the Administrative Agent. As of 31 December 2017, the AA has transferred US\$ **99,576,008** to **17** Participating Organizations (see list below).

4.1 TRANSFER BY PARTICIPATING ORGANIZATION

Table 4 provides additional information on the refunds received by the MPTF Office, and the net funded amount for each of the Participating Organizations.

Table 4. Transfer, Refund, and Net Funded Amount by Participating Organization, as of 31 December 2017 (in US Dollars)

Participating Organization	Prior Years as of 31-Dec-2016			Current Year Jan-Dec-2017			Total		
	Transfers	Refunds	Net Funded	Transfers	Refunds	Net Funded	Transfers	Refunds	Net Funded
FAO	5,395,965	(302,840)	5,093,125				5,395,965	(302,840)	5,093,125
ILO	6,617,991	(102,665)	6,515,326		(1,932)	(1,932)	6,617,991	(104,596)	6,513,394
IOM	401,964		401,964				401,964		401,964
UNAIDS	1,833,295		1,833,295				1,833,295		1,833,295
UNCTAD	61,950		61,950				61,950		61,950
UNDP	23,715,352		23,715,352				23,715,352		23,715,352
UNDP(UNV)	434,943	(27,669)	407,274				434,943	(27,669)	407,274
UNEP	84,500		84,500				84,500		84,500
UNESCO	3,611,271	(931)	3,610,340				3,611,271	(931)	3,610,340
UNFPA	7,216,950	(117,697)	7,099,253				7,216,950	(117,697)	7,099,253
UNHABITAT	2,026,699		2,026,699		(1,730)	(1,730)	2,026,699	(1,730)	2,024,969
UNICEF	24,517,788	(2,439)	24,515,348		(1,797)	(1,797)	24,517,788	(4,237)	24,513,551
UNIDO	4,579,722	(80,885)	4,498,837				4,579,722	(80,885)	4,498,837
UNODC	4,589,516	(3,007)	4,586,509				4,589,516	(3,007)	4,586,509
UNWOMEN	2,781,825	(4,908)	2,776,917				2,781,825	(4,908)	2,776,917
WHO	11,706,279		11,706,279				11,706,279		11,706,279
Grand Total	99,576,008	(643,043)	98,932,966		(5,459)	(5,459)	99,576,008	(648,501)	98,927,507

5. EXPENDITURE AND FINANCIAL DELIVERY RATES

All final expenditures reported for the year 2017 were submitted by the Headquarters of the Participating Organizations. These were consolidated by the MPTF Office.

Project expenditures are incurred and monitored by each Participating Organization, and are reported as per the agreed upon categories for inter-agency harmonized reporting. The reported expenditures were submitted via the MPTF Office's online expenditure reporting tool. The 2017 expenditure data has been posted on the MPTF Office GATEWAY at <http://mptf.undp.org/factsheet/fund/VN200>.

5.1 EXPENDITURE REPORTED BY PARTICIPATING ORGANIZATION

In 2017, US\$ **2,765,675** was reported in expenditure.

As shown in table 5.1 below, the cumulative net funded amount is US\$ **98,927,507** and cumulative expenditures reported by the Participating Organizations amount to US\$ **98,550,968**. This equates to an overall Fund expenditure delivery rate of **100** percent.

Table 5.1 Net Funded Amount, Reported Expenditure, and Financial Delivery by Participating Organization, as of 31 December 2017 (in US Dollars)

Participating Organization	Approved Amount	Net Funded Amount	Expenditure			Delivery Rate %
			Prior Years as of 31-Dec-2016	Current Year Jan-Dec-2017	Cumulative	
FAO	5,451,165	5,093,125	4,701,922	362,166	5,064,088	99.43
IFAD	14,816					0
ILO	6,512,809	6,513,394	6,417,082	93,908	6,510,990	99.96
IOM	401,964	401,964	324,975	76,989	401,964	100.00
UNAIDS	1,833,295	1,833,295	1,675,129	155,190	1,830,319	99.84
UNCTAD	61,950	61,950	5,329	59,842	65,171	105.20
UNDP	23,715,352	23,715,352	23,157,952	550,525	23,708,477	99.97
UNDP(UNV)	434,943	407,274	401,599	4,148	405,747	99.63
UNEP	84,500	84,500	64,434	(94)	64,340	76.14
UNESCO	3,611,271	3,610,340	3,543,948	43,505	3,587,453	99.37
UNFPA	7,611,526	7,099,253	7,042,028	54,012	7,096,040	99.95
UNHABITAT	2,026,699	2,024,969	1,993,022	19,361	2,012,383	99.38
UNICEF	24,938,133	24,513,551	23,925,892	542,804	24,468,695	99.82
UNIDO	4,579,722	4,498,837	4,297,137	189,889	4,487,026	99.74
UNODC	4,674,516	4,586,509	4,403,003	(9,553)	4,393,450	95.79
UNWOMEN	2,781,825	2,776,917	2,676,261	97,016	2,773,277	99.87
WHO	12,554,973	11,706,279	11,155,579	525,968	11,681,547	99.79
Grand Total	101,289,458	98,927,507	95,785,293	2,765,675	98,550,968	99.62

5.2 EXPENDITURE BY THEMATIC AREA

Table 5.2 displays the net funded amounts, expenditures incurred and the financial delivery rates by Thematic Area.

Table 5.2 Expenditure by UNDAF Outcome, as of 31 December 2017 (in US Dollars)

Country/Sector	Prior Years as of 31-Dec-2016		Current Year Jan-Dec-2017		Total		Delivery Rate %
	Net Funded Amount	Expenditure	Net Funded Amount	Expenditure	Net Funded Amount	Expenditure	
Viet Nam							
OP 2006 Disaster Management	5,396,896	5,395,540	(1,356)		5,395,540	5,395,540	100.00
OP 2006 Environment	4,413,320	4,408,185			4,413,320	4,408,185	99.88
OP 2006 Governance	8,351,377	8,351,375			8,351,377	8,351,375	100.00
OP 2006 Social Economic Policy	17,603,318	17,602,944	(373)		17,602,945	17,602,944	100.00
OP 2006 Social Services	27,425,802	27,424,031	(1,797)		27,424,004	27,424,031	100.00
OP 2012 Governance & Participation.	10,353,875	9,318,344		673,839	10,353,875	9,992,184	96.51
OP 2012 Inclusive Growth	10,016,820	9,198,707	(186)	1,043,155	10,016,634	10,241,862	102.25
OP 2012 Services & Social Protection	15,371,558	14,086,168	(1,746)	1,048,680	15,369,813	15,134,848	98.47
Viet Nam Total:	98,932,966	95,785,293	(5,459)	2,765,675	98,927,507	98,550,968	99.62
Grand Total:	98,932,966	95,785,293	(5,459)	2,765,675	98,927,507	98,550,968	99.62

5.4 EXPENDITURE REPORTED BY CATEGORY

Project expenditures are incurred and monitored by each Participating Organization and are reported as per the agreed categories for inter-agency harmonized reporting. In 2006 the UN Development Group (UNDG) established six categories against which UN entities must report inter-agency project expenditures. Effective 1 January 2012, the UN Chief Executive Board (CEB) modified these categories as a result of IPSAS adoption to comprise eight categories. All expenditure incurred prior to 1 January 2012 have been reported in the old categories; post 1 January 2012 all expenditure are reported in the new eight categories. See table below.

2012 CEB Expense Categories

1. Staff and personnel costs
2. Supplies, commodities and materials
3. Equipment, vehicles, furniture and depreciation
4. Contractual services
5. Travel
6. Transfers and grants
7. General operating expenses
8. Indirect costs

2006 UNDG Expense Categories

1. Supplies, commodities, equipment & transport
2. Personnel
3. Training counterparts
4. Contracts
5. Other direct costs
6. Indirect costs

Table 6. Expenditure by UNDG Budget Category, as of 31 December 2017 (in US Dollars)

Category	Expenditure			Percentage of Total Programme Cost
	Prior Years as of 31-Dec-2016	Current Year Jan-Dec-2017	Total	
Supplies, Commodities, Equipment and Transport (Old)	2,679,967	-	2,679,967	2.91
Personnel (Old)	13,505,521	-	13,505,521	14.64
Training of Counterparts (Old)	9,326,889	-	9,326,889	10.11
Contracts (Old)	16,477,958	-	16,477,958	17.86
Other direct costs (Old)	1,266,998	-	1,266,998	1.37
Staff & Personnel Cost (New)	13,987,460	1,050,714	15,038,174	16.30
Supplies, Commodities and Materials (New)	143,994	36,723	180,717	0.20
Equipment, Vehicles, Furniture and Depreciation (New)	946,375	25,350	971,725	1.05
Contractual Services (New)	10,333,213	547,701	10,880,914	11.80
Travel (New)	3,736,179	107,210	3,843,389	4.17
Transfers and Grants (New)	8,916,887	543,676	9,460,563	10.26
General Operating (New)	8,329,253	287,662	8,616,915	9.34
Programme Costs Total	89,650,695	2,599,035	92,249,730	100.00
¹ Indirect Support Costs Total	6,134,598	166,640	6,301,238	6.83
Total	95,785,293	2,765,675	98,550,968	

¹ **Indirect Support Costs** charged by Participating Organization, based on their financial regulations, can be deducted upfront or at a later stage during implementation. The percentage may therefore appear to exceed the 7% agreed-upon for on-going projects. Once projects are financially closed, this number is not to exceed 7%.

6. COST RECOVERY

Cost recovery policies for the Fund are guided by the applicable provisions of the Terms of Reference, the MOU concluded between the Administrative Agent and Participating Organizations, and the SAAs concluded between the Administrative Agent and Contributors, based on rates approved by UNDG.

The policies in place, as of 31 December 2017, were as follows:

- **The Administrative Agent (AA) fee:** 1% is charged at the time of contributor deposit and covers services provided on that contribution for the entire duration of the Fund. In the reporting period US\$ was deducted in AA-fees. Cumulatively, as of 31 December 2017, US\$ **1,039,720** has been charged in AA-fees.
- **Indirect Costs of Participating Organizations:** Participating Organizations may charge 7% indirect costs. In the current reporting period US\$ **166,640** was deducted in indirect costs by Participating Organizations. Cumulatively, indirect costs amount to US\$ **6,301,238** as of 31 December 2017.

7. ACCOUNTABILITY AND TRANSPARENCY

In order to effectively provide fund administration services and facilitate monitoring and reporting to the UN system and its partners, the MPTF Office has developed a public website, the MPTF Office Gateway (<http://mptf.undp.org>). Refreshed in real time every two hours from an internal enterprise resource planning system, the MPTF Office Gateway has become a standard setter for providing transparent and accountable trust fund administration services.

The Gateway provides financial information including: contributor commitments and deposits, approved programme budgets, transfers to and expenditures reported by Participating Organizations, interest income and other expenses. In addition, the Gateway provides an overview of the MPTF Office portfolio and extensive information on individual Funds, including their purpose, governance structure and key documents. By providing easy access to the growing number of narrative and financial reports, as well as related project documents, the Gateway collects and preserves important institutional knowledge and facilitates knowledge sharing and management among UN Organizations and their development partners, thereby contributing to UN coherence and development effectiveness.

8. DIRECT COSTS

The Fund governance mechanism may approve an allocation to a Participating Organization to cover costs associated with Secretariat services and overall coordination, as well as Fund level reviews and evaluations. These allocations are referred to as 'direct costs'. Cumulatively, as of 31 December 2017, US\$ **4,167,659** has been charged as Direct Costs.

Table: Direct Costs

Participating Organization	Net Funded Amount	Expenditure	Delivery Rate
UNDP	4,167,659	3,664,288	88%
Total:	4,167,659	3,664,288	88%

Fund: VN200 - Viet Nam One Plan Fund II

Table Annex 1 Expenditure by Project within Sector

Sector / Project No.and Project Title		Participating Organization	Project Status	Total Approved Amount	Net Funded Amount	Total Expenditure	Delivery Rate %
OP 2012 Governance & Particip.							
00083219	3.2: Legal & judicial Reform &	ILO	On Going	438,219	438,219	436,260	99.55 ¹
00083219	3.2: Legal & judicial Reform &	IOM	On Going	46,610	46,610	46,610	100.00
00083219	3.2: Legal & judicial Reform &	UNAIDS	On Going	53,089	53,089	53,088	100.00
00083219	3.2: Legal & judicial Reform &	UNDP	On Going	695,997	695,997	695,997	100.00
00083219	3.2: Legal & judicial Reform &	UNHABITAT	On Going	11,583	11,583		0 ²
00083219	3.2: Legal & judicial Reform &	UNICEF	On Going	793,520	793,520	776,240	97.82
00083219	3.2: Legal & judicial Reform &	UNODC	On Going	430,183	430,183	431,572	100.32
00083219	3.2: Legal & judicial Reform &	UNWOMEN	On Going	158,276	158,276	158,275	100.00
00083220	3.3: Performance of the Public	UNDP	On Going	3,598,025	3,598,025	3,595,967	99.94 ³
00083220	3.3: Performance of the Public	UNHABITAT	On Going	280,171	280,171	149,137	53.23 ⁴
00083220	3.3: Performance of the Public	UNICEF	On Going	584,466	584,466	565,648	96.78
00083220	3.3: Performance of the Public	UNODC	On Going	338,574	338,574	300,220	88.67
00083233	3.4: Political, Social, Profes	ILO	On Going	286,000	254,759	254,759	100.00
00083233	3.4: Political, Social, Profes	UNAIDS	On Going	95,806	95,806	95,805	100.00
00083233	3.4: Political, Social, Profes	UNDP	On Going	233,590	233,590	233,590	100.00
00083233	3.4: Political, Social, Profes	UNHABITAT	On Going	142,446	142,446		0 ⁵
00083233	3.4: Political, Social, Profes	UNICEF	On Going	113,244	113,244	113,244	100.00
00083233	3.4: Political, Social, Profes	UNODC	On Going	80,115	80,115	80,115	100.00
00083233	3.4: Political, Social, Profes	UNWOMEN	On Going	138,996	138,996	138,996	100.00
00086184	3.1: Elected Bodies	ILO	On Going	129,600	128,370	128,370	100.00
00086184	3.1: Elected Bodies	UNDP	On Going	844,580	844,580	844,580	100.00
00086184	3.1: Elected Bodies	UNFPA	On Going	300,000	300,000	299,999	100.00
00086184	3.1: Elected Bodies	UNICEF	On Going	420,057	420,057	420,510	100.11
00086184	3.1: Elected Bodies	UNWOMEN	On Going	173,200	173,200	173,200	100.00
OP 2012 Governance & Particip.: Total				10,386,346	10,353,875	9,992,184	96.51

OP 2012 Inclusive Growth

¹ ILO refunded unspent balances in 2018 resulting in a delivery rate of 100%. The information will be updated in subsequent reports.

² UNHABITAT at country level informed that this project has spent all US\$ 11,583 in 2015. The information will be updated in subsequent reports.

³ UNDP at country level informed that unspent balance of \$2,058.06 from pending assets has already been fully expensed within Q1/2018 resulting in 100% delivery. The information will be updated in subsequent reports.

⁴ UNHABITAT at country level informed that expenditure records: of this project is US\$ 278,933 from 2014 to 2017. The information will be updated in subsequent reports.

⁵ UNHABITAT at country level informed that expenditure records of this project is US\$ 142,446 resulting in 100% delivery. The information will be updated in subsequent reports.

00084223	1.3: Climate Change and DRM	FAO	On Going	489,000	489,000	485,140	99.21
00084223	1.3: Climate Change and DRM	UNDP	On Going	2,552,681	2,552,681	2,547,865	99.81 ⁶
00084223	1.3: Climate Change and DRM	UNHABITAT	On Going	100,000	100,000	381,127	381.13 ⁷
00084223	1.3: Climate Change and DRM	WHO	On Going	42,500	42,500	42,500	100.00
00084224	1.1: Socio-Economic Developmen	FAO	On Going	912,487	912,487	899,516	98.58
00084224	1.1: Socio-Economic Developmen	IFAD	On Going	14,816			0 ⁸
00084224	1.1: Socio-Economic Developmen	ILO	On Going	377,721	377,721	377,276	99.88 ⁹
00084224	1.1: Socio-Economic Developmen	IOM	On Going	192,959	192,959	192,959	100.00
00084224	1.1: Socio-Economic Developmen	UNCTAD	On Going	61,950	61,950	65,171	105.20
00084224	1.1: Socio-Economic Developmen	UNDP	On Going	1,674,600	1,674,600	1,674,600	100.00
00084224	1.1: Socio-Economic Developmen	UNDP(UNV)	On Going	71,158	71,158	71,158	100.00
00084224	1.1: Socio-Economic Developmen	UNESCO	On Going	537,476	537,476	537,313	99.97
00084224	1.1: Socio-Economic Developmen	UNFPA	On Going	300,267	300,267	300,266	100.00
00084224	1.1: Socio-Economic Developmen	UNHABITAT	On Going	290,499	290,499	286,985	98.79 ¹⁰
00084224	1.1: Socio-Economic Developmen	UNICEF	On Going	399,680	399,680	399,680	100.00
00084224	1.1: Socio-Economic Developmen	UNIDO	On Going	650,942	650,942	650,015	99.86
00084224	1.1: Socio-Economic Developmen	UNWOMEN	On Going	211,310	211,310	211,310	100.00
00084224	1.1: Socio-Economic Developmen	WHO	On Going	100,900	100,900	100,898	100.00
00084231	1.2: Opportunities for decent	FAO	On Going	64,800	64,800	63,559	98.09
00084231	1.2: Opportunities for decent	ILO	On Going	244,680	244,494	244,494	100.00
00084231	1.2: Opportunities for decent	IOM	On Going	47,430	47,430	47,430	100.00
00084231	1.2: Opportunities for decent	UNEP	On Going	24,000	24,000	3,840	16.00
00084231	1.2: Opportunities for decent	UNESCO	On Going	48,000	48,000	47,866	99.72
00084231	1.2: Opportunities for decent	UNIDO	On Going	518,780	518,780	507,896	97.90

⁶ UNDP at country level informed that unspent balance of \$4,816.04 from pending Purchase Orders have been closed and the project balance has already been fully expensed within Q1/2018 resulting in 100% disbursement. The information will be updated in subsequent reports.

⁷ UNHABITAT at country level informed that expenditure records: of this project is US\$ 100,000 resulting in 100% delivery. The information will be updated in subsequent reports.

⁸ IFAD could not find any information related to this budget allocation at both country and HQ level. They will review further.

⁹ ILO refunded unspent balances in 2018. The information will be updated in subsequent reports.

¹⁰ UNHABTAT at country level informed the expenditure at \$290,427. The information will be updated in subsequent reports.

00084232	1.4: Natural Res and Env Manag	UNDP(UNV)	On Going	42,500	42,500	42,500	100.00
00084232	1.4: Natural Res and Env Manag	UNEP	On Going	60,500	60,500	60,500	100.00
OP 2012 Inclusive Growth: Total				10,031,636	10,016,634	10,241,862	102.25

OP 2012 Services & Soc Protect							
00083218	2.4: Gender Equality and HIV	ILO	On Going	111,442	74,831	74,831	100.00
00083218	2.4: Gender Equality and HIV	UNAIDS	On Going	748,817	748,817	745,842	99.60
00083218	2.4: Gender Equality and HIV	UNDP(UNV)	On Going	86,285	86,285	84,758	98.23
00083218	2.4: Gender Equality and HIV	UNESCO	On Going	30,000	29,069	29,069	100.00
00083218	2.4: Gender Equality and HIV	UNFPA	On Going	1,242,301	1,242,301	1,239,101	99.74
00083218	2.4: Gender Equality and HIV	UNICEF	On Going	80,000	80,000	80,002	100.00
00083218	2.4: Gender Equality and HIV	UNODC	On Going	787,912	787,912	673,207	85.44
00083218	2.4: Gender Equality and HIV	UNWOMEN	On Going	950,043	950,043	946,404	99.62
00083218	2.4: Gender Equality and HIV	WHO	On Going	644,999	644,999	550,420	85.34
00084222	2.2: Health	FAO	On Going	651,867	596,667	585,676	98.16
00084222	2.2: Health	UNAIDS	On Going	117,005	117,005	117,005	100.00
00084222	2.2: Health	UNFPA	On Going	1,253,152	858,576	858,565	100.00
00084222	2.2: Health	UNICEF	On Going	1,939,021	1,518,676	1,517,704	99.94
00084222	2.2: Health	UNODC	On Going	220,000	135,000	93,613	69.34
00084222	2.2: Health	WHO	On Going	3,856,316	3,007,622	3,077,471	102.32
00084229	2.3: Education and Training	UNESCO	On Going	351,183	351,183	328,594	93.57
00084229	2.3: Education and Training	UNICEF	On Going	1,010,203	1,010,203	1,009,465	99.93
00084230	2.1: Social Protection	ILO	On Going	489,647	629,083	629,083	100.00
00084230	2.1: Social Protection	IOM	On Going	114,965	114,965	114,965	100.00
00084230	2.1: Social Protection	UNDP	On Going	498,380	498,380	498,380	100.00
00084230	2.1: Social Protection	UNFPA	On Going	111,218	111,218	111,218	100.00
00084230	2.1: Social Protection	UNICEF	On Going	1,776,979	1,776,979	1,769,477	99.58
OP 2012 Services & Soc Protect: Total				17,071,734	15,369,813	15,134,848	98.47

OP 2006 Disaster Management							
00071404	Strengthening the capacity bui	FAO	Financially Closed	675,000	673,765	673,765	100.00
00071407	Quang Nam urban development st	UNHABITAT	Financially Closed	439,000	437,644	437,644	100.00
00071435	Disaster impact on health WPVN	WHO	Financially Closed	169,998	169,998	169,998	100.00
00071436	Parasitic disease & dengue con	WHO	Financially Closed	826,833	826,833	826,833	100.00
00073481	C0901 Strengthening women's re	UNWOMEN	Financially Closed	400,000	400,000	400,000	100.00
00075144	63486 - OPF2 of 66452	UNDP	Financially Closed	1,500,000	1,500,000	1,500,000	100.00

00075145	60851 - OPF2 of 66453	UNDP	Financially Closed	1,387,300	1,387,300	1,387,300	100.00
OP 2006 Disaster Management: Total				5,398,131	5,395,540	5,395,540	100.00

OP 2006 Environment							
00071403	Capacity building & policy ref	FAO	Financially Closed	1,088,235	875,680	875,680	100.00
00071406	Shelter profile study and capa	UNHABITAT	Financially Closed	463,000	463,000	457,865	98.89 ¹¹
00071412	Review of intangible cultural	UNESCO	Financially Closed	40,000	40,000	40,000	100.00
00071413	Integrated culture and tourism	UNESCO	Financially Closed	635,000	635,000	635,000	100.00
00071414	Inter-sectoral project on cust	UNESCO	Financially Closed	413,654	413,654	413,654	100.00
00071423	Policy advice on environmental	UNIDO	Financially Closed	700,000	681,398	681,398	100.00
00073491	Strategy for integrating cultu	UNESCO	Financially Closed	154,588	154,588	154,588	100.00
00073497	70239 Strengthening sustainabl	UNDP	Financially Closed	1,150,000	1,150,000	1,150,000	100.00
OP 2006 Environment: Total				4,644,477	4,413,320	4,408,185	99.88

OP 2006 Governance							
00071409	Support to the industrial rela	ILO	Financially Closed	2,252,000	2,233,452	2,233,452	100.00
00071417	Police advise and technical as	UNODC	Financially Closed	170,200	167,193	167,191	100.00
00071418	Project VIE/H65 - Strengthenin	UNODC	Financially Closed	605,000	605,000	605,000	100.00
00073479	Strenthening the capacity of t	UNWOMEN	Financially Closed	100,000	99,984	99,984	100.00
00073480	OP1001 Strengthening gender ma	UNWOMEN	Financially Closed	150,000	149,988	149,988	100.00
00073482	OP0903 Capacity building on ge	UNWOMEN	Financially Closed	500,000	495,120	495,120	100.00
00073484	VNMS65 Strengthening of the le	UNODC	Financially Closed	300,000	300,000	300,000	100.00
00073487	VNMS79 Policy advice & technic	UNODC	Financially Closed	163,750	163,750	163,750	100.00
00073496	Supporting strengthening media	UNESCO	Financially Closed	51,500	51,500	51,500	100.00
00073498	72675 Strengthening Access to	UNDP	Financially Closed	1,552,688	1,552,688	1,552,688	100.00

¹¹ UN Habitat refunded unspent balances in 2018 resulting in a delivery rate of 100%. The information will be updated in subsequent reports.

00075143	59695 - OPF2 of 66450	UNDP	Financially Closed	1,536,950	1,536,950	1,536,950	100.00
00075146	62806 - OPF2 of 71556	UNDP	Financially Closed	806,452	806,452	806,452	100.00
00078106	Strengthening Drug Law Enforce	UNODC	Financially Closed	189,300	189,300	189,300	100.00
OP 2006 Governance: Total				8,377,840	8,351,377	8,351,375	100.00

OP 2006 Social Economic Policy							
00071400	Strengthening the system of fo	FAO	Financially Closed	816,176	779,482	779,482	100.00
00071405	Urban Observatory System	UNHABITAT	Financially Closed	300,000	299,627	299,626	100.00
00071408	Promoting youth employment thr	ILO	Financially Closed	1,476,000	1,434,956	1,434,956	100.00
00071419	Technical assistance to busine	UNIDO	Financially Closed	500,000	498,062	498,062	100.00
00071420	Policy advice to science, tech	UNIDO	Financially Closed	600,000	575,755	575,755	100.00
00071421	Building national capacity in	UNIDO	Financially Closed	635,000	605,060	605,060	100.00
00071422	Platform for investment monito	UNIDO	Financially Closed	975,000	968,840	968,840	100.00
00071424	Strengthening of the HIV progr	WHO	Financially Closed	1,291,000	1,291,000	1,291,000	100.00
00073477	PSP Planning & Social Policy P	UNICEF	Financially Closed	1,798,315	1,798,315	1,798,315	100.00
00073483	Strengthening mechanisms for I	ILO	Financially Closed	307,500	306,113	306,113	100.00
00073485	VNMK33 Addressing barriers to	UNODC	Financially Closed	300,000	300,000	300,000	100.00
00073490	Capacity building for the nati	UNAIDS	Financially Closed	818,578	818,578	818,578	100.00
00073499	62479 Empowerment of Women in	UNDP	Financially Closed	1,370,356	1,370,356	1,370,356	100.00
00074964	VNM7P101 Support Survey & Eval	UNFPA	Financially Closed	473,900	461,414	461,414	100.00
00075060	VNM7P201 - OPF2 o project 6648	UNFPA	Financially Closed	1,217,420	1,192,190	1,192,190	100.00
00075061	VNM7P102 - OPF2 of project 664	UNFPA	Financially Closed	198,049	198,049	198,049	100.00
00075137	58295 - OPF2 of 66441	UNDP	Financially Closed	1,253,226	1,253,226	1,253,226	100.00
00075138	64014 - OPF2 of 66443	UNDP	Financially Closed	408,200	408,200	408,200	100.00
00075139	61897 - OPF2 of 66444	UNDP	Financially Closed	266,627	266,627	266,627	100.00
00075140	60877 - OPF2 of 66445	UNDP	Financially Closed	499,288	499,288	499,288	100.00

00075141	60736 - OPF2 of 66446	UNDP	Financially Closed	300,798	300,798	300,798	100.00
00075142	62553 - OPF2 of 66447	UNDP	Financially Closed	380,614	380,614	380,614	100.00
00075147	69146 - OPF2 of 71558	UNDP	Financially Closed	1,205,000	1,205,000	1,205,000	100.00
00078107	Vietnam Employment Strategy 20	ILO	Financially Closed	400,000	391,396	391,396	100.00
OP 2006 Social Economic Policy: Total				17,791,047	17,602,945	17,602,944	100.00

OP 2006 Social Services							
00071402	Food safety information, educa	FAO	Financially Closed	300,000	247,670	247,670	100.00
00071410	Supporting improvement of educ	UNESCO	Financially Closed	299,000	299,000	299,000	100.00
00071411	Strengthening evidence based e	UNESCO	Financially Closed	559,920	559,920	559,920	100.00
00071416	Increasing coverage and access	UNODC	Financially Closed	889,482	889,482	889,482	100.00
00071425	Prevention and control of NCDs	WHO	Financially Closed	1,166,982	1,166,982	1,166,982	100.00
00071426	Health Promotion	WHO	Financially Closed	466,686	466,686	466,686	100.00
00071427	Strengthening of maternal and	WHO	Financially Closed	1,009,300	1,009,300	1,009,300	100.00
00071428	Strengthening of the food safe	WHO	Financially Closed	80,000	80,000	80,000	100.00
00071429	Climate change and environment	WHO	Financially Closed	376,196	376,196	376,196	100.00
00071430	Hospital management training (WHO	Financially Closed	50,000	50,000	50,000	100.00
00071431	Health mgn't information syste	WHO	Financially Closed	513,920	513,920	513,920	100.00
00071432	Strength. of CSQL & medical la	WHO	Financially Closed	250,000	250,000	250,000	100.00
00071433	Strength. capacities in health	WHO	Financially Closed	411,600	411,600	411,600	100.00
00071434	Social determinants of health,	WHO	Financially Closed	391,376	391,376	391,376	100.00
00073474	CSD Child Survival & Developme	UNICEF	Financially Closed	3,021,184	3,021,184	3,021,184	100.00
00073475	CP Child Protection	UNICEF	Financially Closed	2,604,014	2,604,014	2,604,014	100.00
00073476	EDU Education	UNICEF	Financially Closed	3,151,640	3,151,640	3,151,640	100.00
00073478	PCFP Provincial Child-Friendly	UNICEF	Financially Closed	7,245,811	7,241,574	7,241,574	100.00
00073486	VNMJ93 Support for developing	UNODC	Financially Closed	200,000	200,000	200,000	100.00

00073488	WP2010VNM.PHA Pharmaceuticals:	WHO	Financially Closed	443,597	443,597	443,597	100.00
00073489	WP2010VNM.MCH Support to imple	WHO	Financially Closed	225,600	225,600	225,600	100.00
00073492	Supporting the improvement of	UNESCO	Financially Closed	160,000	160,000	160,000	100.00
00073493	Supporting higher education re	UNESCO	Financially Closed	117,800	117,800	117,800	100.00
00073494	Maintreaming HIV/AIDS educatio	UNESCO	Financially Closed	131,650	131,650	131,650	100.00
00073495	Integrating Education for Sust	UNESCO	Financially Closed	81,500	81,500	81,500	100.00
00075054	VNM7R202 - OPF2 of project 664	UNFPA	Financially Closed	316,400	257,161	257,161	100.00
00075055	VNM7R203 - OPF2 of project 664	UNFPA	Financially Closed	981,500	969,255	969,255	100.00
00075056	VNM7R205 - OPF2 of project 664	UNFPA	Financially Closed	90,000	89,294	89,294	100.00
00075057	VNM7R208 - OPF2 of project 664	UNFPA	Financially Closed	135,000	135,000	135,000	100.00
00075058	VNM7R301 - OPF2 of project 664	UNFPA	Financially Closed	500,619	492,829	492,829	100.00
00075059	VNM7R304 - OPF2 of project 664	UNFPA	Financially Closed	491,700	491,700	491,700	100.00
00075077	GIPA project - OPF2 of 71575	UNDP(UNV)	Financially Closed	235,000	207,331	207,331	100.00
00078103	Health Financing and Health In	WHO	Financially Closed	200,000	200,000	200,000	100.00
00078104	Immunization: Maintaining Poli	WHO	Financially Closed	37,170	37,170	37,170	100.00
00078105	Strengthening Veterinary Publi	FAO	Financially Closed	453,600	453,573	453,600	100.01
OP 2006 Social Services: Total				27,588,247	27,424,004	27,424,031	100.00

Grand Total	101,289,458	98,927,507	98,550,968	99.62
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