

**BASIC INFRASTRUCTURE FOR INCLUSIVE GROWTH IN THE
NORTHEASTERN PROVINCES SECTOR PROJECT**

FINANCIAL MANAGEMENT ASSESMENT

**PREPARED FOR
ASIAN DEVELOPMENT BANK**

BY

ADB PPTA 8957

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CURRENCY EQUIVALENTS

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VND 22,650	=	USD \$1
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ABBREVIATIONS

ADB	Asian Development Bank
ADF	Asian Development Fund
ARVCs	Agricultural and Rural Value Chains
DMF	Design and Monitoring Framework
DOF	Department of Finance
ERR	Economic Rate of Return
FMA	Financial Management Assessment
FNEP	Four North Eastern Province(s)
GFMIS	General Financial Information System
IFAD	International Fund for Agricultural Development
JICA	Japanese International Cooperation Agency
JV	Joint Venture
MPI	Ministry of Planning and Investment
MTBF	Medium Term Budget Framework
NA	National Assembly
N/A	Not Applicable
OCR	Ordinary Capital Resources
ODA	Overseas Development Assistance
OM	Operations Manual (ADB)
PIU	Project Implementation Unit
PMU	Project Management Unit
PPC	Provincial People's Committee
PPMU	Project Preparation Monitoring Unit
PPTA	Project Preparation Technical Assistance
RBL	Results Based Lending
SIDA	Swedish International Development Cooperation Agency
TABMIS	Treasury Automated Management Information System
VAR	Vietnamese Accounting Regulations
VBARD	Vietnam Bank for Agriculture and Rural Development
VDB	Vietnam Development Bank
VPSAS	Viet Nam Public Sector Accounting Standards
WACC	Weighted Average Cost of Capital
WB	World Bank

CONTENTS

I.	EXECUTIVE SUMMARY	4
II.	FINANCIAL MANAGEMENT ASSESSMENT	6
	A. Introduction	6
	B. Project Description	6
	C. Sector Modality	8
	D. FMA Methodology	8
	E. Review of Country Governance Risk Assessment-Viet Nam	8
	F. FMAQ Assessment and Risk Analysis	9
	G. Project Financial Management System	11
	H. Executing and Implementing Agencies	12
	I. Funds Flow Mechanism	12
	J. Personnel	12
	K. Accounting Policies and Financial Reporting	13
	L. Budgeting System	14
	M. Safeguard of Assets	15
	N. Internal and External Audit	15
	O. Reporting and Monitoring	15
	P. Information Systems	15
	Q. Financial Capacity Assessment Results	16
III.	APPENDIXES	19
	A. Appendix 1: BIIG1 Project Organization Chart	19
	B. Appendix 2: Flow of Funds and Relending Arrangement	20
	C. Appendix 3: Note on State and Provincial Budgeting	21
	D. Appendix 4: Note on Public Debt at Provincial Level	23
	E. Appendix 5: Provincial Financial Management	25
	F. Appendix 6: provincial financial management assessment questionnaire	43
	G. Appendix 7: People Met	110

Page

Tables:

Table 1: Financial Management Action Plan	5
Table 2: Summay Cost Estimates	7
Table 3: Summary Financing Plan	7
Table 4: Inherent Risk Assessment.....	9
Table 5: Control Risk Assessment	10
Table 6: Financial Capacity Assessment.....	16
Table 7: Capacity Building and Training Summary	17
Table 8: Public Debt by Province	24
Table 9: Proposed Staff for Bac Kan PMU	28
Table 10: Proposed Staffing for Ha Giang PMU	32
Table 11: Proposed Staffing for Cao Bang PMU	36
Table 12: Proposed Staffing for Lang Son PMU.....	41

Figures:

Figure 1: PMU Structure	19
Figure 2: Project Funds Flow Chart.....	20
Figure 3: Proposed Bac Kan PMU Structure	27
Figure 4: Proposed Ha Giang PMU Structure	32
Figure 5: Proposed Cao Bang PMU Structure.....	36
Figure 6: Representative Budget Representation.....	39
Figure 7: Proposed Lang Son PMU Structure	41

I. EXECUTIVE SUMMARY

1. The financial management assessment (FMA) was conducted in accordance with ADB's Guidelines for the Financial Management and Analysis of Projects (2015), Financial Due Diligence: A Methodology Note, and Technical Guidance Note: Financial Management Assessment. The FMA considered the financial management capacity of the four Executing Agencies (EA) Bac Kan Provincial Peoples Committee (PPC), Cao Bang PPC, HA Giang PPC, and Lang Son PPC and their delegated project owners (Implementing Agencies – [IA]) the Department of Planning and Investment (DPI) and their Project Management Unit (PMU). The assessment covered provincial debt head space, fund-flow arrangements, staffing, accounting and financial reporting systems, internal and external auditing arrangements, and financial information systems.

2. The objective of the FMA is to ensure that the EAs and the IAs of the Basic Infrastructure for Inclusive Growth in the Northeastern Provinces Sector Project (Project) are technically, managerially, and financially capable of efficiently and effectively implementing the proposed project. Specifically, the FMA is carried out to (i) determine whether the financial management arrangements are sufficient to justify the loan approvals, (ii) identify financial management development needs that should be addressed during project implementation, and (iii) confirm that the financial management arrangements are sustainable.

3. The overall FMA is presented in the context of ADB's sector modality for the Project. The financial assessment uses the details of the representative subproject feasibility studies¹ as well as the proposed financial structure and management of the Project. Each IA has a short list of subprojects for output 1 (roads/transport) and output 2 (rural domestic water supply [RDWS]), with a total of 15 road subprojects and 9 water supply subprojects. In Lang Son province, high value Agricultural and Rural Value Chains (ARVCs) were identified for output 3.

4. The assessment identified the main financial management risks as: (i) implementation risk - lack of familiarity with ADB sector project subproject processing procedures, disbursement procedures and requirements, leading to delays in project implementation, (ii) compliance risk - lack of familiarity with ADB financial management requirements, particularly on accounting, reporting and auditing, which may delay project reporting and hamper the early identification of issues on the use of loan proceeds, (iii) financing risk – delays in the provision of or inadequate counterpart funding which could delay project implementation, and (iv) operational risk - inadequate experience in the necessary capacity for post construction operation and management that could impact project progress and quality of the services to be provided after project completion. **The overall financial management risk-rating of the project before considering mitigating measures is high.**

5. The identified financial management risks will be closely monitored during project implementation. The financial management action plan is as follows:

¹ Under ADB OM (para. 3.), where the outputs of a project can be quantified but not valued, economic efficiency can be assessed in terms of cost-efficiency alone.

Table 1: Financial Management Action Plan

Potential Risk Event	Suggested Action	Target Date for Implementation	Responsibility
Inadequate accounting systems	Assessment of accounting systems and recommendation for implementing and/or upgrading of accounting software and operating manuals for timely production of accounts as per national accounting standards. Assure DPI and PMU accounts are kept separately.	1 month before effectiveness.	EAs/IAs
Inadequate Staffing systems	Confirmation of institutional structures and staffing qualifications and positions and recommendations for institutional and staffing systems as agreed in the PAM.	One month after loan agreement signing.	EAs/IAs
Inadequate accounting staff in government agencies	Completion of identification and posting of adequate government staff including at least 2 qualified financial management and accounting staff in each PMU as per institutional structure agreed with Government in the PAM.	One month after loan effectiveness.	EAs/IAs
Non-availability of qualified consultant staff.	Completion of recruitment of loan implementation consultant's accounting staff	Upon loan agreement signing	EAs/IAs
Inadequate internal control systems.	Development of an operations manual including control systems and internal audit procedures, if relevant	One month before loan effectiveness	EAs/IAs
Counterpart fund management	Confirmation of project budget management system to manage funds flows for counterpart funds from provincial governments budget to the project	One month before loan signing	EAs/IAs
Weak external control	Recruitment of external auditors in a timely fashion to audit project accounts as agreed in the PAM.	Three months after loan effectiveness	EAs/IAs
Lack of experience in ADB funded projects and the required documentation and procedures	Capacity building for staff (enclosed separately below)	Within 12 months of loan effectiveness	EAs/IAs

ADB = Asian Development Bank, DPI = department of planning and investment, EA = executing agency, IA = implementing agency, PAM = project administration manual, PMU = project management unit.

6. It was agreed that the EAs and IAs will build capability by (i) setting up clear institutional arrangements as well as coordination mechanisms amongst the four provinces; (ii) completing staff deployment in appropriate financial management positions; (iii) ensuring each PMU has

access to English language support; (iv) developing methodologies for managing cost escalation risks; (v) the need to monitor the risk of lags in foreign exchange movement that erode forecast currency devaluation under purchasing price parity (PPP) cost estimation assumptions resulting in financing shortfalls; and (vi) of undertaking more training, particularly on ADB policy and procedures.

II. FINANCIAL MANAGEMENT ASSESSMENT

A. Introduction

7. The FMA considered the financial management capacity of the four EAs being Bac Kan PPC, Cao Bang PPC, HA Giang PPC, and Lang Son PPC and their delegated project owners (IAs) the DPIs and the PMUs that will be established for Project implementation. The assessment covered Provincial debt head space, funds-flow arrangements, staffing, accounting and financial reporting systems, internal and external auditing arrangements, and financial information systems. The assessment considered ADB's Country Partnership Strategy 2016-2020 (CPS), and the FMA questionnaire completed by the EA and IAs with the support of PPTA consultants.

B. Project Description

8. The Basic Infrastructure for Inclusive Growth in the Northeastern Provinces Sector Project (Project) supports the four northeastern provinces (FNEP) of Bac Kan, Cao Bang, Ha Giang and Lang Son, an area of 27,801 km², with a 2014 population of 2.36 million consisting largely of ethnic minorities, who are among the poorest and remotest in Viet Nam. The five-year decentralized, provincially managed, multi-sector project will carry out locally prioritized infrastructure subprojects, that will support FNEP economic connectivity and improve rural living standards, through better: (i) interprovincial links and rural inclusiveness by upgrading provincial and district roads; (ii) rural domestic water supply (RDWS); (iii) agricultural and rural value chains (ARVC); and (iv) implementation of provincial infrastructure asset management systems.

9. The project is estimated to cost \$183.3 million. Detailed cost estimates by expenditure category and by financier are included in the project administration manual (PAM). Project investments includes civil works on roads, and RDWS, ARVC infrastructure, detailed design, construction supervision and project management, safeguards and feasibility studies.

Table 2: Summary Cost Estimates
(\$ million)

Item	Amount ^a
A. Base Cost^b	
1. FNEP Road Network Connectivity Improved	118.0
2. Rural Water Supply Improved	20.7
3. ARVC Infrastructure in Lang Son Province Improved	15.5
4. Decentralized Public Asset Management Processes Implemented	2.0
5. Project Management	5.7
Subtotal (A)	161.9
B. Contingencies^c	15.0
C. Financial Charges During Implementation^d	4.4
Total (A+B+C)	183.3

^a The Government of Viet Nam will finance taxes and duties on expenditures incurred through the use of counterpart funds; and ADB will finance taxes and duties incurred through the use of ADB Loans.

^b In 2017 (March) prices, exchange rate as of 16 January 2017.

^c Physical contingencies computed at 10% for civil works; and equipment 10% and 0% for consulting services. Price contingencies computed at average of 1.5% on foreign exchange costs and 5% on local currency costs; includes provision for potential exchange rate fluctuation under the assumption of a purchasing power parity exchange rate.

^d Interest during project implementation for the concessional ordinary capital resources loan has been computed at the rate of 2.0% p.a.

FNEP = four northeastern provinces; ARVC = agricultural and rural value chain.

Source: Asian Development Bank.

10. The government has requested (i) a concessional loan of \$150 million from ADB's ordinary capital resources to help finance the project. The concessional loan will have a 25-year term, including a grace period of 5 years; an interest rate of 2.0% per year during the grace period and thereafter; and such other terms and conditions set forth in the draft loan and project agreements.

11. The ADB loans will finance infrastructure development including road works, RDWS, ARVC infrastructure, construction supervision, and independent audit including applicable taxes and duties on ADB financed expenditures. The government will fund \$33.3 million to assist implementation, including detailed design, project management, land acquisition and resettlement costs, loan implementation consulting services, and taxes and duties on government-funded items.

Table 3: Summary Financing Plan

Source	Amount (\$ million)	Share of Total (%)
Asian Development Bank	150.0	
Ordinary capital resources (concessional loan)	150.0	81.8
Government	33.3	18.2
Total	183.3	100.0

Source: Asian Development Bank.

12. The government will provide to the FNEP concessional loan proceeds by (a) budgetary grant transfers; and (b) relending to the FNEP under subsidiary loan agreements upon terms and conditions satisfactory to ADB. The FNEP will sign sub-loan agreements equivalent to 10% of the ADB concessional loan proceeds whilst the remaining 90% is treated by the government as a

grant to each province. The sub-loan agreements will have the same terms and conditions as the original ADB loan.²

C. Sector Modality

13. Under the sector project modality concept, ADB loan approval is based on a subset of indicative or representative subprojects, that represent the range of likely investments from an existing government sector plan, and then uses these representative subprojects for the feasibility studies (FS). The ABD requires a policy framework to be in place for sector projects with a supporting sector level plan and sufficient capacity to implement the plan. The PPTA assessed the FNEP policy and planning framework to be strong whilst capacity is adequate but needing ongoing strengthening.

14. Under the sector project modality, the feasibility is based on (i) due diligence of representative subprojects, (ii) FS of the representative subprojects, and (iii) a physical target plan being the long list of proposed subprojects, and whether the overall loan can be accommodated. The residual finance is then allocated to the remaining subprojects derive from the sector plans that have been screened by the PPTA and included on the long list. For these non-representative (additional) subprojects, each PMU will complete and update the subproject FSs and will ensure the application of ADB safeguard framework conditions for land resettlement and acquisition, affected persons, environmental management framework, gender action plan and ethnic minority development frameworks prepared during the PPTA.

D. FMA Methodology

15. The PPTA utilized the following methodology for the financial management assessment:

- Prepare FMAQ for the EA and IAs;
- Request the EA and IAs complete the FMAQ;
- Review submitted FMAQ;
- Prepare organization charts;
- Prepare flow of funds diagram;
- Assess risk situation;
- Identify control and inherent risks;
- Prepare draft action plan for financial management;
- Prepare Financial Management Assessment Report

E. Review of Country Governance Risk Assessment-Viet Nam

16. To date no country governance assessment for Viet Nam has been completed. The ADB Country Programming Strategy 2016 2020 identifies the following finance management risks for the current program implementation period with the proposed priorities.

17. **Public financial management risks.** The identification and mitigation of fiduciary risks related to procurement planning, budgeting, contract administration, and monitoring at all levels. Sustainability risks to public infrastructure assets are increasingly due to ongoing weakness in public asset management. No governance related risk is identified.

² The breakdown of financing by province is detailed in the PAM.

18. **Procurement risks** within the ADB portfolio continue to be high due to the opportunities for corruption arising from (i) the proliferation of small consulting and project contract packages to reduce, (ii) preventing inadequate budgets for competent oversight (particularly with respect to design and construction supervision packages), (iii) persistent delaying of technical consultant recruitment resulting in weaker designs and lowered standards, and (iv) the need to actively manage the quality of consultant input and their outputs.

F. FMAQ Assessment and Risk Analysis

19. The risk assessment considered the staffing, internal control, accounting and reporting policies and procedures, and auditing standards and arrangements of the EA and IAs. **Based on the assessment, the overall project financial management pre-mitigation risk is high.**

1. Inherent Risk

20. Inherent risk is the susceptibility of the **project** financial management system to factors arising from the **environment in which it operates**, such as country rules and regulations and project management entities and the political economy of their working environment.

Table 4: Inherent Risk Assessment

Risk type	Risk Assessment	Risk Description	Mitigation Measures
Country-specific	H	Incomplete and unclear fiscal decentralization, debt management and proposed public finance reforms result in a lack of certainty and clarity regarding internal controls, reporting, and procurement transparency Financial and procurement skills at provincial level are weak and face a challenge to keep up to date with reforms	Counterpart fund requirements are defined by local covenant Debt management agreements to be signed prior to approval of Government Investment Plan approval Contracted skills included in loan Implementation Consultancy
Entity-specific	H	Delay project implementation due to lack of familiarity with ADB disbursement procedures and requirements	Decentralized lending with PPC and IA staff that have no executing agency experience for mobilizing funds, reimbursement procedures. Further the Government procedures for ODA fund release and the requirement for provincial portfolio benchmarks to be achieved may delay the project access to funds whilst

Risk type	Risk Assessment	Risk Description	Mitigation Measures
			being outside the control of Project staff. Training on ADB financial management requirements, including disbursement, accounting and auditing, foreign exchange and interest rate risk management.
Overall Assessment of Inherent Risk	H		

ADB = Asian Development Bank, CPS = country partnership strategy, IFRS = international financial report system.

Source: Asian Development Bank.

2. Control Risk

21. Control risk is the risk that the project's accounting and internal control framework are inadequate to ensure project funds are used appropriately and efficiently for the purpose intended, and that the use of funds is properly recorded and reported with sporting

Table 5: Control Risk Assessment

Risk type	Risk Rating	Risk Description/Mitigation Measures
1. Implementing Agency (DPI and PMUs)	H	<p>Project financial management policies and procedures are in place for DPI budget and financial accounting systems.</p> <p>Each of the project IAs will adopt the generally accepted accounting principles as specified by the Ministry of Finance. The IA PMUs will set up a separate project accounting system within three months after loan effectiveness and each IAs will submit a copy of these to ADB financial management expert in VRM.</p> <p>ADB loan is on-lent to each PPC, each PPC will repay the proportion of the loan 10% loan whilst the State will repay the remaining 90% with a repayment period of 25 years, including a grace period of 5 years and will assume the foreign exchange and interest rate variation risks. Each PMU will open an imprest account to manage the loan proceeds in line with the requirements in the Loan Agreement. Timely release of loan proceeds to each province will be required through loan covenant.</p> <p>Counterpart funds need to be mobilised from the PPC with a front-loaded cash-flow that may delay implementation consultant support</p>
2. Funds Flow	H	

Risk type	Risk Rating	Risk Description/Mitigation Measures
3. Staffing	H	PMU staffing is currently unknowable as PMU establishment can be up to 30 days after loan signing. Staffing is proposed as a mix of existing government civil servants with lifetime employment and adequately qualified and contracted staff positions that are yet to be filled using project counterpart funding. No province has experience in acting as a loan EA and therefore the lack previous experience in financial management, familiarity with ADB loan management policies and procedures/ procedures and training on ADB loan management policies and procedures including procurement, disbursement and repayment policy need to be provided to enhance the professional capacity of relevant staff before implementing the project. Contracted staff and implementation support consultant are included in the design along with DPI and PMU participation in ADB in-country training and awareness programs prior to loan effectiveness
4. Internal Audit	H	All IAs have internal audit training and undergo an internal audit annual, however these fail to meet international standards. The Project will be included in all internal audit procedures and reporting
5. External Audit	H	The Project will use ADB funds finance the contracting and conducting of external audits according to international standards for which TOR are provided in the PAM
6. Reporting and Monitoring	M	Reporting will draw on the financial management systems management information system and the Project accounts with each IA receiving monthly reports, quarterly updates and annual results. Monitoring will be through the individual IA and their reporting to the Provincial EA plus through quarterly reports to ADB, and through the yearly external audit. The consolidation of the four provincial data sets will provide an additional control point to ensure data is reconciled and consistent.
7. Information Systems	M	The EA and IAs will use stand-alone computerized accounting systems which produce financial statements automatically. Further each PMU will have a work planning and budgeting system based on ADBs (VRM) Project administration work books that links to the annual budget, disbursement and physical completion records for the basis of the PPMS
Overall Risk	H	

ADB = Asian Development Bank, EA = executing agency, IA = implementing agency, MOF = Ministry of Finance, PPMS = project performance monitoring system, VRM = ADB Viet Nam Resident Mission.

Note: Degrees of rating: high, substantial, moderate, and low.

Source: Asian Development Bank.

G. Project Financial Management System

22. The project financial management system will adopt the overall financial management systems and procedures.

23. **Strengths.** The project benefits from strong institutional capacity and staffing as follows:

- i) National, and provincial EA's accounting standards, system, policies and procedures—financial management systems are in place. The project will adopt these systems of the Ministry of Finance, and will use computerized accounting systems at EA, IA and PMU levels to maintain records and generate financial statements.
- ii) Staffing – Each Provincial PMU will appoint a current senior DPI financial accounting staff member to operate the PMU financial management systems along with at least 2 support staff. In addition, an accountant with ODA (loan) experience will be appointed to manage the PMU financial management systems to the standard required by ADB.

24. **Weaknesses.** The project is susceptible to the following weaknesses:

- i) Ineffectiveness of internal audit at the IA and EA levels;
- ii) Lack of familiarity with ADB requirements and procedures; and
- iii) Slow decision making and the capacity to process subprojects on time to avoid cost escalation to works contracts.

H. Executing and Implementing Agencies

25. The FMA considered the financial management capacity of the four EAs being Bac Kan PPC, Cao Bang PPC, HA Giang PPC, and Lang Son PPC and their delegated project owners (IAs) the DPIs and the PMUs that will be established for Project implementation

I. Funds Flow Mechanism

26. The GOV is the borrower of the ADB loan for financing the Basic Infrastructure for Inclusive Growth in Four Northeastern Provinces Sector Project. On behalf of the borrower, Ministry of Finance (MOF) will relend the loan to the the four EAs on the basis of 90% grant 10% loan to be repaid by each EA. The repayment period of 25 years, including a grace period of 5 years and will assume the foreign exchange and interest rate variation risks. Each Project Management Unit will open an imprest account to manage the loan proceeds in line with the requirements in the Loan Agreement (see Appendix 2: Fund Flow and Relending Arrangement).

J. Personnel

27. The financial staff of EA and IAs are a mix of government civil servants seconded to the PMU and contracted staff to ensure the correct experience and range of skills are available during implementation. It is expected that staff will need training to familiarize with ADB project-related disbursement guidelines and procedures, project accounting requirements, project and contract management, financial monitoring and report preparation. Additionally, a staff with English capability will be needed to support the finance teams, especially at the early stage of project implementation.

28. Key risks relate to the timing of the formation of the final PMUs and the subsequent staffing of these. The PMUs can legally be formed up to 30 days after loan signing with individual staff position filled at this time. Currently, (i) positions within the PMU are proposed only, (ii) positions within the proposed PMU are indicated to be either seconded DPI staff or contracted positions however this may change on the formal establishment of the PMUs, (iii) the individuals to fill positions are unknown and as such the capability of staff is largely unknowable, (iv) the EAs and Project Owners may choose to modify the structures and also the nature of each position resulting in fewer full time contracted positions that are substituted for part time DPI seconded

staff. The experience in Viet Nam PMU operation is that without full time staff PMU and project performance is significantly and adversely affected.

K. Accounting Policies and Financial Reporting

29. The Government of Viet Nam has promulgated and is continuing to effect various rules and regulations group-wide on public sector finance, procurement, accounting and financial management. It covers establishment of accounts, accounting procedures, financial statement preparation, fixed assets management, investment project evaluation, financial risk management, cash management and control, cash disbursement approval, significant economic incident reporting, financial settlement and reporting for construction projects, financial guarantee management, travel expenditure management, internal auditing structure and procedures, etc.

30. The Vietnamese Laws on Accounting follow the Vietnamese Accounting Standards (VAS) that cover most areas required for standard accounting reporting although this lacks sophistication or flexibility considered necessary for current internationally recognised commercial business practices. The Minister of Finance approved an accounting and auditing strategy that is to be adopted by 2020, with a vision to 2030 within which the project will be required to operate.³ One key area that will need to be addressed is the need to standardize accounting codes which currently is not included in the strategy. The project will need to ensure all EAs and IAs adopt a standardized coding system to enable the consolidation of EA records for reporting and planning with ADB.

31. A main issue for donors (and investors) under Vietnamese accounting and audit codes is the need to move Viet Nam Public Sector Accounting Standards (VPSASs) to be based on equivalent international standards requiring financial reports to be filed within 90 days from end of time period. Country wide there remains a problem with reporting requirements and date of lodgement which suffer prolonged delays. While the various laws decree the time limits in which accounts need to be published (and now posted on-line), not all corporations or institutions comply with the deadlines or the quality requirements and if they do not comply, there appears to be little follow up and no real enforceable penalty.⁴ One of the realities in this problem is that laws and regulations always attempt to include every possible eventuality and require so much detail that the responsible accountants just find it too difficult to comply. Simplifying the format increases compliance.⁵

32. Auditing requirements in Viet Nam are out of date in that they focus on validating the paperwork of transactions captured in the financial records and generally do not undertake any enquiry behind transactions, meaning that as long as there is an appropriate paper record, that transaction is accepted and approved. With accounting reports often delayed into a subsequent reporting period before they are released, on the assumption that they need to be "approved", the reports are then meaningless. They are of little or no use to guide future practice or plug holes in operations and are not seen as a strategic business management information tool.

³ MOF, *The Medium-Term Action Plan during the period 2015-2017 for the Implementation of the Finance Department Strategy by the Year 2020*.

⁴ This problem extends to annual budget accounts where previous figures are released too late to be useful in the next budget preparation cycle.

⁵ UNDP Project of SOE reform reduced reporting to One Page Format and received 87% response from trial 12 Provinces as against earlier 15% response using a six-page reporting format. MOF have just reintroduced this proven format from 2002 to adapt for computerised input.

33. The above are generic issues for Viet Nam as a whole. Within the FNEP project area there appear to be no specific EA or locational issues cause additional concern and there are reviews of all government operations from many different levels ensuring that appropriate controls are effective.

34. Financial reporting follows the recent State Budget Law⁶ which covers the responsibilities including the duties of state agencies, revenue sources and spending authority, preparation of budget estimates, and on budgetary execution, along with details on accounting, auditing and disclosure requirements.

35. Each IAs/PMU will adopt accounting methods required by the Ministry of Finance to establish separate project accounts and records by funding source for all expenditures incurred on the project. Subsidiary ledgers will be maintained to facilitate reconciliation of accounts with the general ledger and bank records. All reports and supporting documents on all transactions will be stored and retained on a semi-permanent basis and will be accessible by authorized users, and are available for audit inspection. The IA will prepare individual project financial statements and submit to the EA for monitoring and each EA will submit their accounting records to the ADB via the Project Coordination Unit in Lang Son for consolidation and reporting. Annual project financial statements will be prepared using the accrual basis of accounting.

36. EA and IAs urnnetly have a standardized accrual-based accounting system following Government of Viet Nam national accounting standards and the supporting software. There are clear policies and procedures, lines of responsibility and segregation of duties. All transactions are approved by authorized officials and recorded by an office accountant. Records are archived permanently. Safeguards are in place to protect assets from fraud, waste and abuse and periodic inventories and reviews are carried out. The accounting practices are considered adequate however the administrative procedures of accounting and reporting reflect he generic system level weakness described above.

L. Budgeting System

37. The financial departments of EA and IAs are in charge of summarizing the preliminary budgets and make an overall annual budget for approval by the Project Owner on behalf of the EA (the respective PPC).

38. Detailed project budgets will be formulated by each PMU under the oversight of the financial management team, with input form the procurement expert, technical staff with input from relevant departments but the accounting staff needs to make sure the costs are incurred within the budget. The project budgets will be prepared annually by each IA and their PMU based on the work planning templates provided in the PAM and will include physical and financial targets.

39. Prior to loan effectiveness - a whole of life project work plan will be prepared with a supporting budget by project output, subproject, expenditure items, and disbursement category. This workplan and supporting budget will be continually applied for ongoing planning and reporting by the PMU and monitoring by each IA. Budget monitoring reports will present a comparison between budgeted and actual amounts, and highlight budget variances with each PMU Project Director responsible for identifying and auctioning remedial actions to recover or reschedule activities that are delayed or incomplete. The Project Coordination Unit within the Lang

⁶ State Budget Law Decision No. 224/QD-BTC, dated January 30, 2013.

Son Province PMU will provide the consolidation of planning, budgeting and progress records across all four EAs and report this to ADB.

M. Safeguard of Assets

40. Subsidiary records of fixed assets and stocks are currently considered to be well managed and kept up-to-date and reconciled with control accounts of the IA periodically. The EA and IAs will conduct annual physical inventory of all project assets and all subproject assets will remain on the PMU registry until formally handed over to asset managers on completion. During the construction, insurance shall be the responsibility of contractors and shall cover worker compensation for losses due to accidents apart from compensation for property.

N. Internal and External Audit

41. The Government of Viet Nam has its internal audit system that each EAs and their IAs currently implement. The standards of internal audit are less than international standards (see above) creating a degree of risk that inappropriate use of resources may not be identified. The Consultant has discussed these risks with the Project Owners / IA and how internal auditing can play a constructive role in assuring normal financial management procedures and policies to the Project. The weakness and associated risks are systemic and without confirmed staff in positions the issue requires ongoing monitoring. The use of independent external audit seeks to offset the weakness of internal controls if the scope of the external audit includes the confirmation of details recorded for transactions as opposed to be limited to the confirmation of a transaction paper trail.

O. Reporting and Monitoring

42. The project financial reports will be prepared using existing Public Sector budget accounting software systems and are submitted on a monthly, quarterly and annual basis. The reports will highlight the physical and financial progress of projects being undertaken in comparison with the proposed annual work plan and budgets established prior to end of the previous year. Reports will be produced for each subproject, each IA/EA and for the overall project. During project implementation, financial reports will be prepared and submitted to the DPI and the PPC of each province and to ADB as quarterly progress reports for individual outputs. The financial report will be used for monitoring progress of project implementation and compare actual expenditure with budgeted and programmed allocations.

43. The Project Coordination Unit Lang Son will consolidate each EA reports into a project level report, however it should be noted to avoid cashflow constraints and delays each EA will submit their financial and procurement approval requests and their financial withdrawal applications direct to ADB with the record of these shared with the coordination unit. As such, the coordination unit will not be involved with the presentation of procurement approvals, or withdrawal applications.

P. Information Systems

44. A computerized accounting system will be used by each PMU for the accounting records, payment financial statement including balance sheet, income statement and cash flow statement. The financial reports are generated by the computer system rather than by manual. The financial data and the operational information have not been inter-connected in the system, and reconciliations are realized by regular manual checks.

45. A key source of information will be the ADB VRM project administration workbooks that provide subproject and overall project level work plans, budgets, cashflow timelines, contract award schedules and disbursement projections. The workbooks will form the basis of a Provincial level PPMS that will interface with the project accounting systems to report physical and financial progress against agreed quarterly reporting indicators.

46. Existing accounting software systems of the EAs and IAs are sufficient for supporting the project information system and for generating project reports required for both external and internal use. In addition, all current staff in the IAs are familiar with these systems, although supplementary training in reporting requirements for the ADB financed project will be provided. Systems and procedures for regular back-ups of all accounting systems and appropriate security measures over backed-up data are in place.

Q. Financial Capacity Assessment Results

47. Table 6 below summarizes the assessment results on the financial management capacities. It illustrates that skills in the general financial management practices such as book keeping, statutory reporting, and project budgeting and costing are sufficiently acquired. They are good at the computerized accounting system and payment processing, project budgeting and costing. Internal auditing, project modeling and evaluation, management accounting and reporting need some enhancement at average.

Table 6: Financial Capacity Assessment

Skills Required	Current Level	Comments
Financial accounting (book keeping)	Medium	Staff skills in this area are available.
Entity treasury (debt financing, investment, cash management)	Medium	EA debt management systems are being addressed prior to loan effectiveness but the EAs have accumulated debt that has not been repaid according to agreed schedules – skills and information systems are being developed with central government assistance.
Statutory reporting	High	Financial reports are regularly prepared. No obvious problem has been found by the auditor however the standards are lower than required by ADB. But there is limited understanding of the financial reporting requirements for ADB funding.
Computerized accounting	Medium	The accounting system has been fully computerized and integrated within the Provincial financial management and treasury systems.
Management accounting and reporting	Medium	The management and operation are comparatively complex and management accounting needs to be improved.
Budgeting	Medium	The budget system is running well.
Project budgeting and costing	Medium	Each project has a budget and is renewed every year. Budget control is well in place. Project costing is conducted as a routine work.
Financial modeling and project	Medium	Project costing and evaluations are

Skills Required	Current Level	Comments
evaluation techniques		undertaken by consultants.
Internal control and audit	Low	The internal control is done mainly through the computerized accounting system. The internal audit is annual buyt does not review transaction records in detail.
Source: Asian Development Bank.		

48. Addressing the issues raised in the risk evaluation, the level of training and understanding required within the project implementation process was identified as varying by province. The exact extent required is difficult to determine when not all PMUs are in place and the respective staff not engaged. An initial part of capacity building under the project is a Training Needs Assessment (TNA) from which a training plan could be developed. The TNA would be directed at DOF and PMUs as well as for recipient line ministries. The initial training and capacity building plan is presented in Table 6 below and needs to be financed from local counterpart funds under Decree 16 provisions.

Table 7: Capacity Building and Training Summary

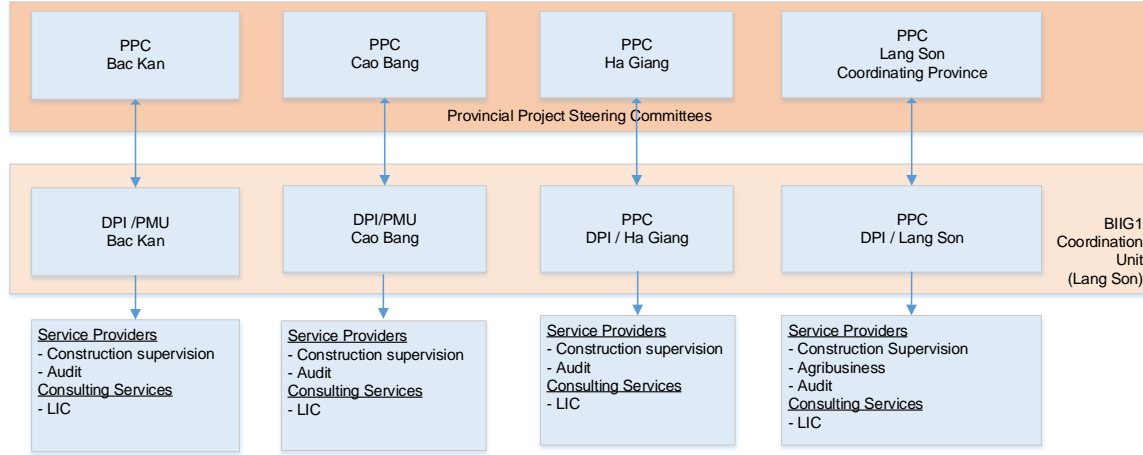
Agency	Identified need	Proposed action	Delivered by
Overall	Needs not fully clear	1. Training needs assessment by province to be extended and developed with suggestions below. 2. Overall implementation meeting for all interested parties explaining overall project and individual agencies role within framework.	Government
Provincial DPI	Coordination	1. Regional briefing meeting on structure and operation as well as interface between provinces. 2. Overall procurement training on both ADB and Vietnamese procedures covering preparing ToRs, EOIs and RFP submission to CMS and procedure for award of contracts.	Government National Consultant
Provincial DOF/LangSon PMU	Coordination	Regional briefing meeting on structure and operation as well as interface between provinces.	Government National Consultant
PMU to be established	Establishment and ongoing operations along with reporting needs.	1. Initial briefing of PMUs generally on their function and broad legal and ADB framework. 2. Detailed training by province on day to day operation of PMU. 3. Training on conducting procurement procedures. 4. Detailed training for accounting staff of PMU on recording, reporting and presentation of accounts within government and ADB requirements. 5. Awareness training on ADB Safeguard and Gender expectations and procedural requirement	Consultant/ Government

Agency	Identified need	Proposed action	Delivered by
Related Banks	Uneven experience and little or no ADB loan exposure.	Briefing workshop for banks. Since three separate banks to be involved needs decision whether this is a separate exercise or can be combined. Suggested as separate.	DOF central
Project recipients	Possible no earlier experience on ODA procedures	Depending on bidding packages potential contractors need to be made aware of procedures and bidding regulations.	Government/DPI/PMU

III. APPENDIXES

A. Appendix 1: BIIG1 Project Organization Chart

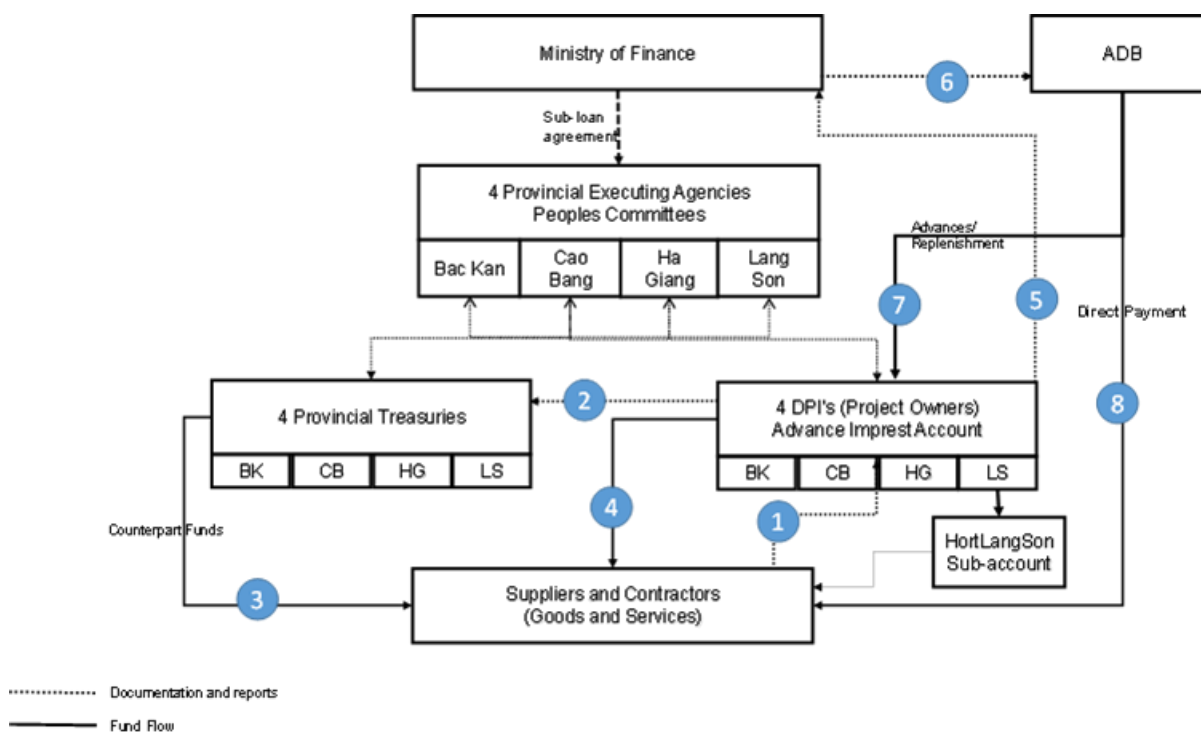
Figure 1: PMU Structure



DPI - Department of Planning and Investment, LIC - Loan implementation consultants, PMU - Project Management Unit, PPC - Provincial Peoples Committee

B. Appendix 2: Flow of Funds and Relending Arrangement

Figure 2: Project Funds Flow Chart



Notes to figure

- (i) Submission of claims
- (ii) Endorsement of claims payable from counterpart funds
- (iii) Payment of claims from counterpart funds
- (iv) Payment of eligible claims for ADB-financed items from Imprest Account
- (v) Submission of withdrawal applications for Advance, Replenishment and Direct Payment
- (vi) Endorsement of withdrawal applications for Advance, Replenishment and Direct Payment
- (vii) Deposit of Advance and Replenishments to Imprest accounts
- (viii) Direct payments of eligible claims for ADB-financed items

C. Appendix 3: Note on State and Provincial Budgeting

49. State and provincial budgeting and financial management is currently in transition with significant changes being signaled with the implementation regulations and administrative procedures still being finalized. These may create risks of delay, changed eligibility to borrow and changed reporting requirements.

50. The funding for the project must comply with a new State Budget Law which the National Assembly promulgated in 2015 and which will be in force from 2017⁷. According to this new Law, Vietnam's budget system is to consist of a central budget and a local budget, in which the local budget consists of budgets of local authorities under PPCs. Local budgets include the provincial budget (consisting of provincial and district budget); district budget (consisting of district and commune budget); and commune budget. The budgets of lower levels of administration are a component of the budget of higher level of administration and hence do not show deficits as they are balanced at the higher level.

51. Regarding loan evaluation, the new State Budget Law 2015 stipulates that the borrowing balances of the local budgets are as follows:

- (i) For Ha Noi and Ho Chi Minh cities, the balance is not higher than 60% of the local budget revenues as allowed by budget decentralization.
- (ii) For the localities, their revenues are to be higher than the current expenditures and the borrowing balance is not allowed to be higher than 30% of the budget.
- (iii) For the localities, their revenues are smaller or equivalent to current expenditure, the borrowing balance not allowed to be higher than 20% of the budget revenue.
- (iv) The decision of investment and payment to projects, programs which used State budget must be in line with Law on Public Investment and other related legal stipulations⁸.

52. The revenue of the province can be broadly classified into three major types of revenue source: (i) domestic revenue; (ii) support from central budget; and (iii) other external revenue source. Domestic revenue consists of revenues that are retained 100% by local authorities and revenues that are shared between local and central authorities. Revenues that are retained 100% are taxes and fees related to land (e.g. land and housing tax, tax on transfer of land use rights, transfer of land use rights, rental of land and water), natural resource tax (except petroleum), registration fees, licensing fees, and other local fees and charges. Shared revenues are VAT (except VAT on imports), corporate income tax (except enterprises with uniform accounting), personal income tax, special consumption tax on domestic goods and services; and environmental protection tax.

53. Autonomy of local authorities in revenue generation is limited. Tax bases and tax rates for revenue types that are retained 100% by local authorities are set by the central government. Shared revenues, especially VAT and corporate income tax, are shared between central and local authorities based on where the revenues are collected rather than where they are incurred.

⁷ Appendix 6.

⁸ Each law refers to all laws in general.

54. The expenditures of the province can be broadly classified into three major types of expenditures: (i) expenditure on development investment; (ii) recurrent expenditures; and (iii) other expenditures.

55. Expenditures on development investment consist of: (i) investment in the construction of socioeconomic infrastructures with locally managed capital; (ii) investment in and support for enterprises, economic organizations and financial organizations of the State under the provisions of law; (iii) development investment portions in the national programs implemented by local agencies; and (iv) other development investment expenditures as prescribed by law.

56. Recurrent expenditures are broadly classified into: (i) expenditures on general public administration; (ii) expenditures on economic services; (iii) expenditures on social relief, e.g. education and training, health care, pension and others; and (iv) other recurrent expenditure.

57. The four participating provinces of the project are among the 50 that are beneficiaries of the national equalization budget system where their budgets show no deficits as they are balanced by central budget. Only 13 provinces and cities (Ha Noi, Ho Chi Minh, Dong Nai, Binh Duong, Ba Ria-Vung Tau, Hai Phong, Quang Ninh, Vinh Phuc, Da Nang, Khanh Hoa, Bac Ninh, Quang Ngai and Ha Tinh) contribute to the central budget.

D. Appendix 4: Note on Public Debt at Provincial Level

58. The State Budget Law as redesigned in 2015 will be in effect from the beginning of 2017. According to this new Law, the borrowing balance of each province will be calculated by a percentage of the provincial revenues as allowed by decentralization. Whereas before 2017, the borrowing balance at provincial level had to follow the stipulation in State Budget Law 2002, and the borrowing balances were calculated as 30% of the development investment expenditures of the province. With the budget data provided in the table below, the outstanding balances of debts of the four provinces for period 2011 – 2016 basically exceed the limit of 30% of the development investment expenditures.

59. From 2017, the four provinces report that they will lower outstanding debt levels to below the thresholds limits by controlling any new borrowings and by accelerating outstanding debt repayments. Their plans for borrowing and repayment are prepared and submitted to Ministry of Finance for their appraisal. The proportion of onlending from central Government to the PPC is 10% of ADB proceeds of loan for this project.


60. The data provided by the Provinces within their individual submissions to MOF is presented in Table 8 below. The FMA review of Debt management has been superseded by the debt assessments to be conducted by the ADB VRM staff consultant and all debt related risk assessments are deferred to this report.

61. Evaluation of the financing plan as it now exists looks at the capability of the individual provinces to cover the payback and this can be checked as possible. What is not covered would be where the PPCs may undertake subsequent loans putting a strain on an existing repayment schedule. The new law provides some assurance that this will not occur but even then, with PPC dispensation, borrowings from subsequent years will still be permitted⁹. Under commercial lending a covenant would usually be signed preventing new loan undertakings without approved financial reviews but it is not common practice under ODA loans which are government guaranteed. There is however a provincial risk factor involved¹⁰.

⁹ Revealed during provincial visits.

¹⁰ The risk is damaging the reputation at PPC level since even if they exceed their budget the central government will be liable, the only constraint being restriction on additional borrowing.

Table 8: Public Debt by Province

Public Debt of 4 Provinces				VND million			New law 			
Outstanding	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Lang Son										
Beginning	231,000	241,000	362,000	680,000	750,000	937,000	752,000	471,000		
Year end	241,000	362,000	680,000	750,000	937,000	752,000	471,000	298,000		
Limit outstanding (*)	115,000	173,000	247,000	334,000	169,000	492,843	287,000	357,535		
Balance borrowing limit						(444,157)	(184,000)	59,535		
Cao Bang										
Beginning	147,000	155,000	264,000	546,000	539,000	512,000	463,265	188,960		
Year End	155,000	264,000	576,000	539,000	592,000	463,265	188,960	89,107		
Limit outstanding (*)	401,023	622,555	463,818	442,968	510,479	466,788	190,400	218,960		
Balance borrowing limit						(125,344)	(272,865)	30,000		
Ha Giang										
Beginning	222,000	162,000	332,000	547,000	630,000	729,000	638,000	322,000	180,000	90,000
Year end	162,000	332,000	547,000	630,000	729,000	638,000	322,000	180,000	90,000	30,000
Limit outstanding (*)	588,778	918,838	678,737	643,880	488,109	608,286	336,000	369,600	406,600	447,200
Balance borrowing limit							14,000	189,600	316,600	417,200
Bac Kan										
Beginning	192,000	222,702	243,385	352,385	305,385	197,002	235,600	103,877	103,620	108,194
Year end	222,702	243,385	352,385	305,385	197,002	235,600	103,877	103,620	108,194	133,337
Limit outstanding (*)	335.982	355,656	351,040	412,847	292,311	373,593	104,000	140,000	172,000	207,000
Balance borrowing limit						71,275	123	36,380	63,806	73,663

Note: (*) This data is 30% of the development investment expenditures of the Provincial budget each year. Source: Information provided by provinces.

Lang Son and Cao Bang unable to supply 2019 and 2020 figures.

Source: Cao Bang data estimate for 2017-2018 from CV 2857/UBND-TH dated 5/10/2016; Bac Kan from estimates 2017-2022 from CV 4336/UBND-TH dated 5/10/2016; Lang Son from CV of PPC dated 4/10/2016; Ha Giang from 3499/UBND-KT dated 6/10/2016 and CV1742/STC-QLNS dated 26/9/2016.

E. Appendix 5: Provincial Financial Management

62. Initial reviews were conducted of the individual EAs. These were followed by individual meetings at the Provincial head offices with respective agencies and project beneficiaries.

1. Bac Kan

a. Financial Analysis of Province

63. Bac Kan total budget revenues derive from two main sources (i) its domestic revenue and (ii) central budget transfer (central budget support). The central budget transfer accounted for an average of 79%, and domestic revenues 21% for the period 2011 -2015. The highest level of central transfer to the provincial budget amounted to 82.8% in 2015.

64. Total expenditure consists of three major items, being expenditure for development investment, current expenditure, and provincial budget transfer to support lower budget levels. Among which, development investment expenditure accounted for average of 18% of total for the period 2011 -2015, of which, the highest level of development investment expenditure in 2011 was 22%, and the lowest level in 2015 was 14.4% of total expenditure.

65. Other key features include:

- (i) The current expenditures had increased during this period from 34% of total expenditure in 2011, 35% in 2012, 39% in 2013, 40% in 2014 and 42% in 2015 respectively.
- (ii) The provincial budget transfers to support lower budget levels were around 26% in 2011, 30% in 2012, 32% in 2013, 31% in 2015 and 33.6% in 2015 of the total provincial budget expenditure respectively.
- (iii) The estimated outstandings of provincial public debts in Bac Kan are around VND 235.6 billion for 2016, 103.7 billion for 2017, 103.6 billion for 2018, 108.194 billion for 2019, 133.3 billion for 2020, 148.9 billion for 2021, and 144.8 billion for 2022. These outstandings are under consideration by Ministry of Finance whether they are below or above the limits of provincial budget borrowings.

66. For Bac Kan under CV 4336-UBND-TH dated 5/10/2016, the estimated amount to be onlnet is based on 10% of ADB (COL) loan or about \$3.4 million. The province report that with budget movements between 2016-2020 they will be in position to manage the additional borrowings, because, their borrowing balance will be within borrowing limits. Bac Kan also prepared and committed to a repayment plan for period 2016 – 2020. Their debt movement is included in Table 8 of this FMA.

67. Bac Kan data on debt repayments have been estimated by Bac Kan DOF for 2016 – 2022 and DOF say for the whole life of the proposed ADB loan up to year 2043 for this project [which is scheduled in the Individual Provincial Project Plan Documents Annex 2] but when questioned appeared to have no knowledge of this being recorded in their budget system, repeating that they only worked on five year plans.¹¹

¹¹ TABMIS at central level is meant to record all loans but questionable whether provincial levels have details.

68. Bac Kan as one of poorest provinces in Viet Nam, annually receives budget support from Central Budget of more than 82% of its total revenues, so its ODA funded projects have received the support for counterpart fund from Central budget of 80% total counterpart fund needed. It has also the lowest public debt level of the region. Currently 197 billion VND is the provincial public debt outstanding, with expected year end outstanding for 2016 235.6 billion VND. Under the recent budget law, they are permitted to retain at 20% of revenue collected from 2017 onward.

b. Financial Reporting

69. The Treasury function within the project operations will be recording the transactions but the appraisal and signing for the project would be conducted at HO. Treasury have had a reviewing department since 2016 with two divisions with the function of checking the validity of payments according to law. The Treasury Department has managed Saudi and Kuwaiti projects that provided experience checking ODA transactions and the use of imprest funds. They have had three other projects so have limited experience in ODA processing. They managed the ADB Secondary Education Development Project Phase 2 and the Sustainable Rural Infrastructure Development Project in NMP but these were executed through central ministries not locally.

70. DOF indicated that they use TABMIS (Treasury and Budget Management Information System) entering data where the procurement documentation passing through the line of approvals reaches their provincial level. The records often differ due to processing delays between the different levels of procurement responsibility. Treasury undergoes the standard training for all branches including an annual update on new laws and regulations.

c. PMU Structure

71. The province under DPI has an ongoing PMU for all ODA projects so has accumulated experience. The PMU employs approximately 50 staff, including six accountants with sufficient capability to manage the proposed project. The PMU facilitated the ADB education project. The DPI believed that since they already had this established PMU they would simply use this for the new project. This however is at odds with the reported requirements under Decree 16 that PMUs are to be established only after loan effectiveness.

72. The PMU has a separate accounting system from DPI. It is independently audited as a separate unit. There are separate reviews for different projects at different times depending on the nature and ownership of the project. In some instances, provinces as project owners contract audits, but project executed nationally are reviewed by the EA such as the Ministry of Transport who contract audits.

73. Audit reports are submitted within two to three months dependent on project size. Compliance of laws and regulations are reviewed as part of the audit.

74. MOF at central level uses TABMIS which is also replicated at provincial level. Theoretically, the PMU accounts are linked to the overall system so checking is possible through local Treasury accounts. It could not be established whether the information was available online at provincial level or if it was accessible and readable at local level who may need to decode data to identify detail.

Figure 3: Proposed Bac Kan PMU Structure

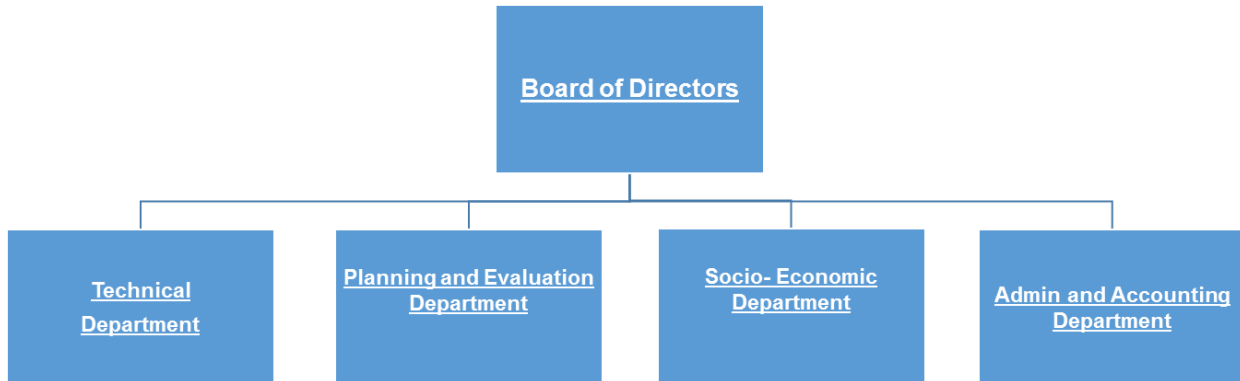


Table 9: Proposed Staffing for Bac Kan PMU

NO	POSITION	No.	Appointment	Status
I	BOARD OF DIRECTORS			
	Director	1	By designation	Concurrent
	Deputy Director	1	By designation	Concurrent
II	Technical department			
	Urban engineer	1	By contract	Specialized
	Transport engineer	1	By contract	Specialized
	Water supply engineer	1	By contract	Specialized
III	Planning and evaluation department			
	H.O.D - Procurement and Contract management staff	1	Designation/ Secondment	Specialized
	Monitoring and Evaluation staff/ Project coordinator	1	Designation/ Secondment	Specialized
IV	Administration and accounting department			
	Chief accountant	1	Designation/ Secondment	
	Accountant staff	1	Contract	
	Cashier/ Disbursement officer	1	Contract	Specialized
	Admin/ Interpreter	1	Designation/ Secondment	Specialized
	Land Acquisition / Compensation- Site clearance staff	1	Contract	Specialized
V	Social-Economic Department (Safeguard)			
	- HOD	1	Designation/ Secondment	Specialized
	Environmental staff	1	Contract	Specialized
	- Safeguard Officer	1	Contract	Specialized
VI	Other Staff			
	- Technical officer	1	Contract	Specialized
	- Supporting officer	1	Contract	Specialized
	- Driver	1	Contract	Specialized
	Total	18		

d. Procurement

75. DPI have six divisions and Division 5 is for planning and technical issues including procurement responsibility. They prepare all the planning for sub-project procurement, which is then undertaken by individual projects. Division 6 monitors and evaluates the PMU operations under

Decree 84/2015/ND-CP on investment monitoring and evaluation. There is a reported lack of clarity in responsibility between DPI and their PMU which is an integral part of DPI.¹²

e. Audit and Disclosures

76. Audits for projects are basically confined to the PMUs. For ODA projects, independent audits are required. Government departments are also audited and DPI have Decree 84 compliance monitoring. DPI have their own monitoring unit under this decree and are required to carry out an annual review on top of self-regulation.

77. Under specific audit reports in the past, DPI indicated that some issues had been identified but these were only of a minor nature and quickly resolved.

78. ADB projects have been subject to biannual reviews are there are no reported problems in their findings.

f. Servicing Bank

79. According to Government and ADB regulations, the imprest account of the project will be opened at a commercial bank acceptable to ADB. This bank is called a servicing bank, and it is chosen among the list of commercial banks announced by State Bank of Viet Nam including VBARD, VCB, Vietinbank, BIDV and some other joint stock banks, that includes Lien Viet Post Bank is a joint stock bank. The Lien Viet Post Bank system has been proposed by Bac Kan as the servicing bank for some ODA funded projects, but to date its Bac Kan branch has not yet been used as servicing bank for an ODA project.

80. For the project, which has an on-lending component, an onlending agency is generally chosen to deal with the onlending component, and Viet Nam Development Bank (VDB) was normally chosen as onlending agency or the Ministry of Finance will onlend directly. In Bac Kan there is no VDB branch, so the FM team met with Lien Viet Post Bank to explore their ability in servicing the ODA project as servicing bank or onlending agency,

81. The Lien Dien Post Bank is an amalgamation of the Lien Dien Bank and the former Post Bank. It has been operating for three years and has 60 staff with three District representative offices. It plans that by 2018 to operate locallu within all districts. Their capital is 1,100 Billion VND with only 300 billion outstanding loans from some 3,000 borrowers. Main customers are individual families. During the discussions management indicated that all local commercial banks were experiencing difficulties due to a downturn in business based on economic factors.

82. While having a local presence, they have not handled ODA projects which are retained by Head Office. They would however open a local department to handle the ADB project if required. All of these decisions are handled at HO.

83. Should the proposed project operate through the Lein Dien Post Bank, the HO from Ha Noi would send staff out to the province to train bank staff in required procedures. For this proposed

¹² Decree 16 came into effect only in 2016 so before that the establishment of separate PMUs for ODA projects was not clear but now has been mandated as a separate condition.

project, the Lien Viet Post Bank can be a candidate together with other commercial banks to be considered for selection as servicing bank according to present government regulations.

g. Provincial Risk Factors

84. DPI raised the problem of matching approvals for budget allocations to projects by year. The speed of implementation and need for disbursement may not coincide with the approved budget allocation for the period meaning that funding may not be available in the year it is required. Under the new budget law provinces are no longer permitted to borrow against next year's allocation if there is a shortfall.¹³

85. A risk factor therefore is that with the exclusion of negative budget an IA may as a result be short of funds for a project despite achieving their financial and implementation targets. Eventually the funds would catch up with disbursement but in the meantime project delivery would suffer due to lack of available funds.

h. Training and Capacity Building

86. DPI indicated that they have had limited formal training but believe there is a need from donors and Central Treasury.

87. Since it is difficult to pinpoint exact training needs, an overall Training Needs Assessment (TNA) should be carried out as part of a capacity building plan.

2. Ha Giang

a. Financial Analysis of Province

88. Ha Giang total budget revenues consist of two main sources from its domestic revenue and central budget transfer (central budget support), out of which, the central budget transfer accounted for average of 86.2%, and local revenues accounted for 13.8% of total provincial revenue for period 2011 -2015. Of which, the highest level of central transfer to the provincial budget was 88.3% in 2014.

89. Total expenditure consists of three major items, expenditure for development investment, current expenditure, and provincial budget transfer to support lower budget levels. Among which, development investment expenditures accounted for average of 16% of total expenditures for period 2011-2015, of which, the highest level of development investment expenditure in 2012 was 19.7%, and the lowest level in 2014 was 14.0% of total expenditure. The current expenditures had increased during this period from 36% of total expenditures in 2011 to 41% in 2014.

90. The provincial budget transfers to support lower budget levels were about 36.8% on average per year during period 2011-2015.

91. The estimated outstanding provincial public debt in Ha Giang is around 600 billion VND billions for 2016 but the province will try to bring down their debt outstanding to about 322 billion

¹³ The same could apply where provincial project disbursements spread over various subprojects are uneven and replenishment can only take place after 80% of funds are used disadvantaging small projects with rapid disbursements having to wait for big slower projects.

VND for the beginning of year 2017. The outstanding amounts are under consideration by the Ministry of Finance as to whether they are below or above the limits of provincial budget borrowing.

92. For Ha Giang under CV 3499/UBND-KT dated 6/10/2016, CV 1742/STC-QLNS dated 26/9/2016, they estimated to receive a 10% onlend of ADB (ADF) loan of about \$3,375,000. The effectiveness of the loan is planned in 2018, and compared to the limit of borrowings allowed, Ha Giang will by then be within the borrowing limits. Their data of public debts is in Table 4 of this FMA. The report and explanation on debts of the province are under assessment by MOF.

93. Ha Giang DOF project preparation team for period 2016–2022 and DOF say repayments for the whole life of the proposed ADB loan up to year 2043 have been calculated [which is scheduled in the Individual Provincial Project Plan Documents ANNEX 2] but DOF said that this was not recorded in their budget system, repeating that they only worked on five year plans. There remains a disconnect between long term financial planning and project financing plans with the repayment projections to 2043 only considered for project planning.

94. In trying to balance the DPI and Treasury figures for the current period during discussions, there was a discrepancy that has been resolved. The cause of the discrepancy was the delay in recording transactional records between the two agencies.

95. DOF also indicated that they were required to submit a 20-year provincial repayment plan to MOF. All other provincial Treasury staff only work on a five-year plan and have no details beyond this period.

96. The counterpart funds, Ha Giang as one of poorest provinces in Viet Nam, annually it receives budget support from Central Budget in excess of 86% of its total revenues, so its ODA funded projects have received the support for counterpart fund from Central budget of 80% total counterpart fund needed.

97. Currently the province has 16 Projects run under the PPC and 12 under the umbrella of the PPC or a line Ministry. The DPI report there have been no delays on ODA multilateral donor projects. There have however been delays on bilateral project implementation but not due to factors from the Vietnamese side. They have a “one stop shop” approach to handling payment processing on documentation but do not check physical completion. Processing needs to be within five days but it is usually done within two.

b. Financial Reporting

98. Standard financial reporting takes place in the province on a provincial level. PMU reporting is said to be carried out within but separated from DPI financial recording.

99. DOF use TABMIS (Treasury and Budget Management Information System) where the procurement documentation passing through the line of approvals reaches the provincial level. No Internal Audit is carried out but there are several reviews conducted from different levels throughout the year.

c. PMU Structure

100. Currently each of the projects conducted in the province is handled under individual PMUs. A current proposal before the PPC is to establish a Professional Project Management Unit (PPMU)

under DPI which would then handle all future ODA and bilateral projects. There would be two options, one for 100% of loans or one where on-lending would be handled separately.

101. It is believed that a decision would be made in this regard before taking on the proposed ADB project but this is not certain. Consequently, in assessing the competence of the proposed PMU this is not possible, nor how it would operate separate as an ongoing PMU in Bac Kan with proven experience in handling such projects.

Figure 4: Proposed Ha Giang PMU Structure

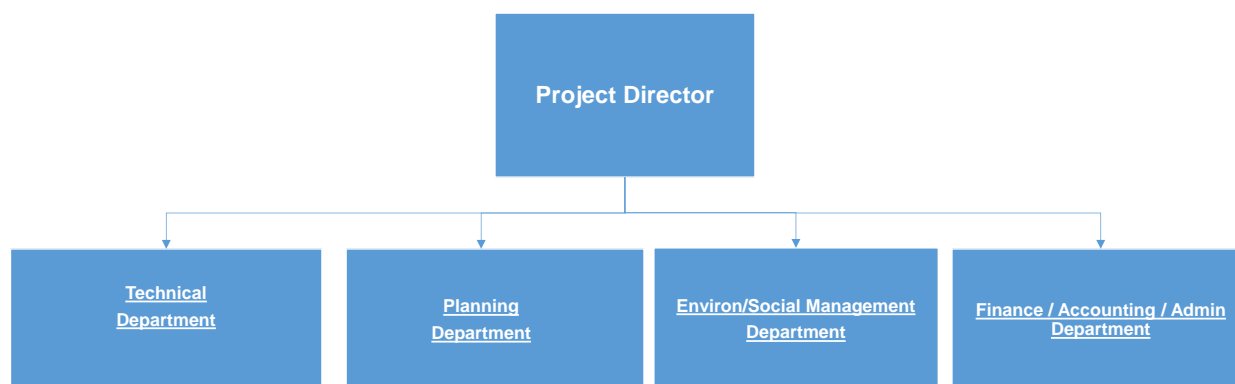


Table 10: Proposed Staffing for Ha Giang PMU

No.	Position	Staff per Department
A	MANAGEMENT	2
1	- Management position of PMU (Director)	
2	- Deputy position of PMU (Deputy Director)	
B	Departmental Positions	21
B.1	Planning Department	4
3	- Manager Planning	
4	- Deputy Manager Planning	
5	- Planning and report summary	
6	- Preparation of bidding document and invitation, contractor selection	
B.2	Technical verification Department	6
7	- Manager Technical	
8	- Deputy Manager Technical	
9	- Project setup, fundamental design verification	
10	- Inspection of construction drawings – estimates	
11	- Inspection of construction drawings – estimates	
12	- Project consultation, inspection and management	
B.3	Financial, Accounting and Administrative Department	6
13	- Manager Finance and Accounting	
14	- Deputy Manager Finance and Accounting	
15	- Finance and accounting	
16	- Administration	
17	- Drivers	

18	- Security	
4	Environmental and Social Management Department	3
19	- Manager Safeguards	
20	- Deputy Manager Safeguards	
21	- Environment	
22	- Social Safeguards	
23	- Land clearance and resettlement	
	Total:	23

d. Procurement

102. Procurement falls under DPI operating under Law 43. Provincial DPI is responsible for vetting, preparing bidding documents and evaluation. Clear time lines and steps to be taken are outlined in the procurement law and these are understood as per the responses provided in Appendix 6. Regulations however state that for ODA loans, ADB (ODA) procedures take precedence.

e. Audit and Disclosures

103. The Provincial authorities and DPI report that all budget and audit laws are complied with in a timely manner and there are no outstanding audit issues. Audits are carried out at two levels, vouching transactions to see they connect and a second level in compliance to laws and regulations.

104. As elsewhere in Vietnam, government agencies do not have an internationally recognized internal audit system but internal checks are ongoing even if an independent reporting regime does not apply.

105. On a project level, all donors for major loans require audits if not on an interim basis then on project completion.

f. Servicing Bank

106. According to Government and ADB regulations, the imprest account of the project will be opened at a commercial bank acceptable to ADB. This bank is called as servicing bank, and it is chosen among the list of commercial banks announced by State Bank of Viet Nam including VBARD, VCB, Vietinbank, BIDV and some other joint stock banks.

107. There is a Vietnam Development Bank in Ha Giang established in 2006. Their main work has been on hydro and water supply projects. They currently have 33 billion VND in outstanding loans and there are no repayment issues. The VDB must go through HO for new business who can choose to authorize the Branch to handle transactions locally.

108. No ADB or WB projects have been executed to date with BIIG1 being the first. Building understanding and knowledge of skills in ADB procedures is required. The eventual servicing bank to be selected for the project will need the approval of the State Bank of Vietnam.

g. Provincial Risk Factors

109. The province has carried out 16 previous projects with success under past structures. The main risk for the proposed project is in the PPC's intention to restructure to put all future ODA projects

under one PPMU which would then delegate down to PIUs. Since this system has yet to receive approval it may hamper implementation arrangements or slow the process.

110. As the PMUs to be formed are to be new structures, it is not possible to comment on the quality, qualifications or experience of the proposed PMUs. There are qualified staff within the DPIs but the new PMUs need to have their own staff and be self contained. During interviews there was distinct impression that there would be secondments to the PMU and the problem was raised over difficulties for these people to return to DPI at the end of the project. The risk of part time DPI appointments was identified and the risk to project implementation discussed.

h. Training and Capacity Building

111. While DPI indicate that they do not require specific training, for example, already annual update procurement training is provided, along with ad hoc MOF training and what is run by donors. Training may be necessary once the final PMU and PIU structures are finalized and staffing is established. Given the start-up nature of a potential PMU, a training needs assessment (TNA) is required as part of output 4 and project management.

112. The current assessment identified training needs relating to (i) handling financial disbursements at DPI and PMU level, (ii) updating and integration between government and ADB procurement procedures and (iii) contract management.

3. Cao Bang

i. Financial Analysis of Province¹⁴

113. Cao Bang total budget revenues consist of two main sources from its domestic revenue and central budget transfer (central budget support), out of which, the central budget transfers were ranging from 74.3% to 86.9% of total provincial budget revenues, and the domestic revenues from province accounts for 25.7% to 13.1% of total provincial revenues for period 2014 -2016 of which, the highest level of central budget transfer to the provincial budget was 82.8% in 2016.

114. Total expenditure consists of three major items, expenditure for development investment, current expenditures, and expenditures for development investments from provincial borrowings. Among which, development investment expenditures accounted for average of 14.5% of total expenditures for period 2011 -2015, of which, the highest level of development investment expenditure was 18.4 % in 2012, and the lowest level in 2014 was 12.3% of total expenditure.

115. The outstanding provincial public debt in Cao Bang is estimated at VND 474 billion at the end of 2016. As explained by Cao Bang Department of Finance the plan for repayment in 2017 is VND 296 billion, so the estimated debt outstanding at the end of 2017 will be about VND 184 billion. At this level, it will be below the limit of the provincial borrowings of VND 190 billion for 2017. However, these data on outstanding of public debts needed to be appraised by MOF.

116. Cao Bang provincial debt from provincial visits has been calculated under CV 2857/UBND-TH dated 5/10/2016.

¹⁴ The National Procurement Risk Assessment Expert joined team.

117. Cao Bang estimated to receive 10% onlend of ADB (ADF) loan of about \$3.75 million. According to Cao Bang's explanation, for the period 2016 -2018, they will be above the borrowing limit for two years, 2016, and 2017 but from 2018, when the loan should be effective, Cao Bang will be in position to take more borrowing. Cao Bang also prepared and committed the repayment plan for period 2016 – 2020. Data on Cao Bang public debt is in Table 4 of this FMA.

118. Cao Bang DOF project preparation team for period 2016 – 2022 and DOF say repayments for the whole life of the proposed ADB loan up to year 2043 have been calculated [which is scheduled in the Individual Provincial Project Plan Documents ANNEX 2] but this seems to be a stand-alone report prepared for the project preparation and is otherwise not included in the financial systems anywhere.

119. On counterpart funds, Cao Bang as one of poorest provinces in Viet Nam, annually receives gets budget support from Central Budget of more than 80% of its total revenues, so its ODA funded projects have received the support for counterpart fund from Central budget of 80% total counterpart fund needed. DPI advised that at times counterpart fund payments are delayed due to the approval process.

120. DPI intend to use the Viet Bank for Agricultural Development (VBARD) for the project being the bank used previously as servicing bank. They indicated that this bank can handle all transactions.

j. Financial Reporting

121. The DPI indicated that there were several Steering Committees preparing the projects with one for all four of their current projects (including non ADB) and a separate SC for each project. Overall DPI indicated that they are the owners of the project.

122. Department of Finance has 61 staff, that maintain all provincial financial records but believes that DPI as project owners oversee the project and DOF has itself little to do with either the formulation or planning for the project. They have no details of the design nor have they had any requests for input. DPI sign onlending and DOF simply respond within the payment cycle.

123. DOF use TABMIS (Treasury and Budget Management Information System) where the procurement documentation passing through the line of approvals reaches the provincial level. Consequently, Treasury at local level can get overall figures but it is difficult to get details which need to be accesses manually.

124. DOF in their system have details of the five-year plan but do not hold specifics of projects unless they can call up a project code. Locally they do not access budget figures beyond five years.

125. As with other provinces, DOT mentioned the delay in recording disbursements in the financial systems where MOF receive debit from ADB, MNOF records and passes the order to the local Department of Finance, who record after which Treasury enter the transaction into the TABMIS system.

k. PMU Structure

126. The DPI indicated that they have established PMUs for project preparation but no planning has yet taken place for a PMU for the proposed new ADB loan. They would however find the appropriate people and the PPC had given approval for appropriate experts from DPI to be transferred to the PMU when it is legally established. Some of these experts would be taken from

DPI and the remainder would be recruited from outside if no internal candidate was available. There seemed to be some risk here that DPI people would be appointed to the PMU but would continue to hold their existing position thus not devoting sufficient time to the PMU. This has been the experience in past and ongoing projects.

127. It was noted that the PMU would be responsible for monitoring of the ADB loan project. This raises the question of whether the PMU is to have personnel qualified to evaluate and monitor road improvement or water supply. DPI advised that they have monitoring departments but then again the IFAD project had no outside inspections for over five years.

Figure 5: Proposed Cao Bang PMU Structure

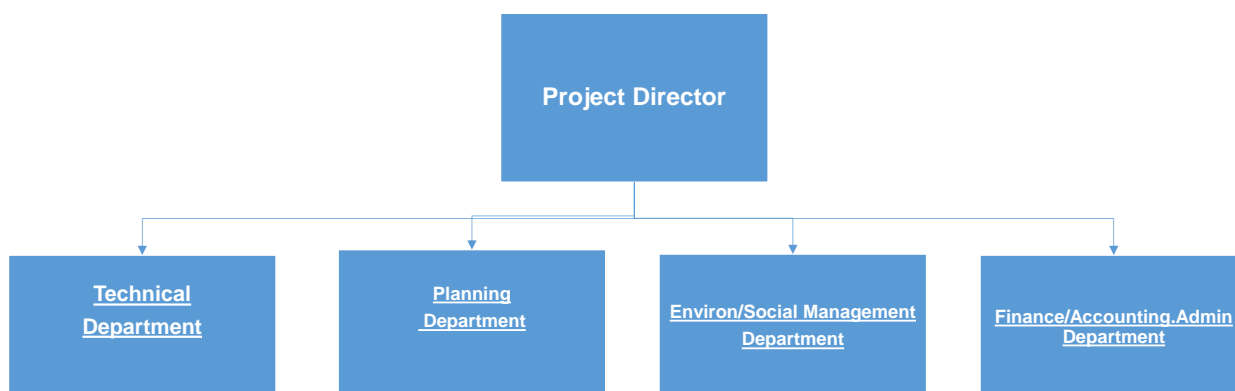


Table 11: Proposed Staffing for Cao Bang PMU

No.	Position	Quantity
A	Management	2
1	PPMU (Director)	
2	PPMU(Deputy Director)	
B	Technical and Administrative Department	17
B.1	Planning Department	3
3	Manager Planning	
4	Work division: Planning and report summary	
5	Work division: Preparation of bidding document and invitation, contractor selection	
B.2	Technical Department	5
6	Manager Technical	
7	Work division: Project setup, fundamental design verification	
8	Work division: In spection of construction drawings – estimates	
	Work division: Inspection of construction drawings – Cost estimates	
9	Work division: Project consultation, inspection and management	
B.3	Financial, accounting and administrative Department	5
10	Manager Financial and Accounts	
11	Work division: Finance and accounting	
12	Work division: Administration	
13	Work division: Drivers	
14	Work division: Bodyguard	

No.	Position	Quantity
B.4	Environmental and Social management Department	4
15	Manager Environment and Social Department	
16	Work division: Environment	
17	Work division: Social Safeguards	
18	Work division: Site clearance and resettlement	
C	Total:	19

I. Procurement

128. The DPI and provincial people have been involved in an IFAD and previous JICA project so have some experience in handling development projects. These were however on a District level, small scale and paid for directly by DPI so they do not have experience with ADB procedures. Under the previous procurement law, the PPC and DPI both signed off on this but now under the new law DPI is completely in charge.¹⁵ This means that DPI would oversee all bidding procedures but it would appear that there is no previous experience in this at the appropriate level, nor any past involvement with ADB Procurement Guidelines.

129. DPI indicated that they expected the PMU to prepare the bidding documents which again raises the qualification question.

m. Provincial Risk Factors¹⁶

130. The main provincial risk factors would be that they have no previous large ODA experience. As with other provinces, the structuring of the proposed PMUs while documented to be established under provincial DPIs, during interviews suggested that the exact nature and composition of these PMUs are not yet certain.

131. There is no real ADB/GOV procurement experience or experience with ADB disbursement procedures.

n. Training

132. Following from the identified risk factors, there would appear to be a general need for training at several levels. DPI would require some assistance in (i) how to establish and staff the PMU, and then for how the (ii) PMU should handle the interface with the ADB procurement process if engaged staff would not have previous experience with Vietnamese procurement law and procedures.

4. Lang Son

a. Financial Analysis of Province

133. Lang Son's total budget revenues consist of two main sources from its domestic revenue and central budget transfer (central budget support), out of which, the central budget transfer

¹⁵ Procurement law Appendix.

¹⁶ Provincial Financial Risk Factors are summarised at end of this report.

accounted for average of 68%, and local revenues accounted for 32% of total provincial revenues for period 2011 -2015. From this, the highest level of central transfer to the provincial budget was 71.6% in 2012.

134. Total expenditure consists of three major items, such as for development investment, current expenditures, and provincial budget transfer to support lower budget levels, among which, development investment expenditures accounted for an average of about 10.7% of total for the period 2011 -2015.

135. Lang Son reported their public debt for period 2011-2015 and estimated the borrowing and repayment plans for period 2016–2018 based on provisions of State Budget Law 2015, which allows the provincial budget to have a borrowing limit of 20% of state budget revenues collected at provincial area. According to their report and explanation, during 2016 and 2017 their public debt is above the limit of permitted borrowings, but from 2018, when the proposed loan agreement would be effective, Lang Son's debt will be within the limit allowed by the Budget Law 2015. Lang Son also prepared and submitted the repayment plan for period 2016–2020 (according to their report dated 4/10/2016 to Ministry of Finance). Data on Lang Son public debt are in the Table 4 of this FMA. The report and explanation on debts of province is now under assessment by MOF.

136. Lang Son's project preparation document report contained figures for loan and repayments up to year 2043 [which is scheduled in the Individual Provincial Project Plan Documents ANNEX 2] but these appear to be stand-alone figures prepared for the report and otherwise not recorded with the financial system.

137. Under CV 800/UBND/KTN dated 18/8/2016 and CV 366/BC-SKHDT dated 15/7/2016, debt structure was prepared under two options, Option 1: ADF onlend 10%, OCR onlend 100% to province; Option 2: ADF onlend 10%, OCR onlend 70% to province

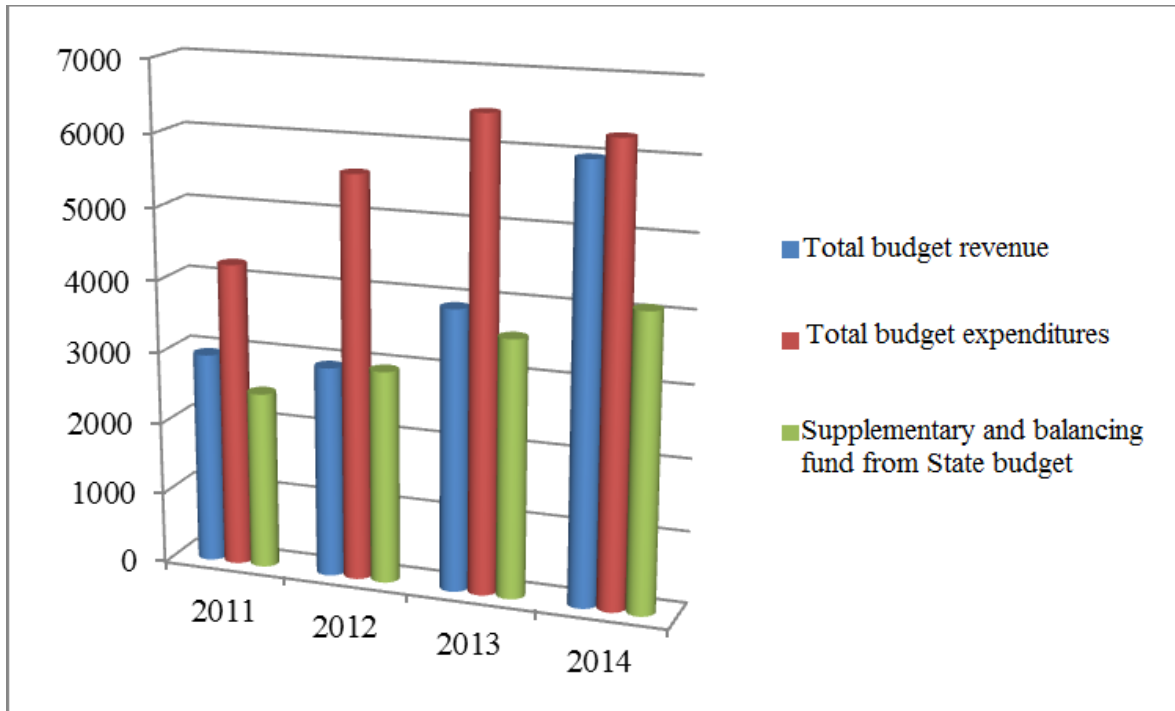
138. The relevance of the above data is that the Province is aware of its ongoing financial obligations and that this needs to be built into both the annual budget allocations as well as the progressive five year plans. In addition is confidence in their aim to clear any outstanding budget deficits so as to be able to incorporate the new loan.

139. A good illustration of the functioning of Cao Bang and in fact other provinces comes from the individual project Proposed Detailed Outlines prepared prior to the IR¹⁷. Hence for this project to work the Financial Management Review needs to ascertain that the system under the participants is able ensure that the total budget revenue and the supplementary amounts equal or exceed the total budget expenditure including loan repayments. The individual subprojects of certain socio-economic value, such as reducing poverty, then work within this framework.

140. A good representation of how this budget system operates can be seen from Figure 13 represented below showing how total budget revenue and supplementary balancing from the state needs to cover Total budget expenditure.

¹⁷ Lang Son Proposed Detailed Outline Figure 11-15, Pg. 55.

Figure 6: Representative Budget Representation



141. Regarding counterpart funds, Lang Son is one of poor provinces in Viet Nam, annually it gets the budget support from Central Budget of about 68%% of its total revenues, so its ODA funded projects can receive the support for counterpart fund from Central budget of 80% total counterpart fund needed.

142. Under the new budget law where they cannot exceed limits the province is constrained by previous borrowing. For example, the budget account balances accumulating from the previous law demonstrates in the Table below how it will be 2019 before the province is fully in the clear. Consequently, the new law demonstrates constrained physical responsibility for the future.

143. Additionally, however the province can exceed use of budget limits if it can recoup from a cash investment, if proceeds from land sale, revenue earned for the period are above budget where they can use the surplus to set aside against capital (not recurrent) expenditure.

b. Financial Reporting

144. The provincial treasury is responsible for checking of all ODA projects. In this they check prices against contracts and check expenditure from ODA and counterpart funds along with impress if any. Checking is legally to be completed within five days but usually they can do this in three.

145. In relation to the project preparation, treasury is represented on the project preparation team so have an overall financial understanding while not involved in operational aspects.

146. Regarding past ODA experience, local DOF have overseen a WB transport and three completed wastewater treatment projects, along with an ADB NW Provincial Development project and a KFW Vocational Training program. Consequently, there is some provincial treasury processing experience which will require some update on ADB procedures from a Handbook.

147. Financial reporting for provincial level reports by DPI follow Decree 16 where all checking is done at provincial level with processing at central level and then data entry into the TABMIS (Treasury and Budget Management Information System) where the procurement documentation passing through the line of approvals finally reaches the provincial level where it is entered in the system. TABMIS can show them disbursements against counterpart funds and foreign funds balances can also be accessed but there are reported delays before the transactions reach the system.

148. In regards to training, Treasury hold annual internal workshops from central level on application of all new circulars. Otherwise any new procedures are distributed to provincial offices. Training through a Handbook on Distribution as to which funds come from where would be helpful.

149. As with other provincial finance departments, staff do not see projections beyond current five year plans.

150. The FM team held a meeting with the VDB who locally have 29 staff and five divisions to examine its functions and operations. They have experience in on-lending to thermal power, irrigation and rural infrastructure small projects under the WB. They have however not handled ADB projects. The staff did not consider this to be problematic as their roles are to check local payments. All project evaluation, and ownership sign up responsibilities are being handled from Head Office if the BIIG1 project is to follow the procedures of the thermal power project.

151. For the proposed current ADB loan they are aware of its existence but beyond that are yet to have any involvement.

c. PMU Structure

152. Lang Son established a PMU for handling the proposed project preparation in 2015 to work as a lead agency for its own and the other provincial planning. This was as part of a PMU which is designed to handle ODA projects. In addition, Lang Son have specialized line agency PMUs for sectors of Roads, Water supply and Specialized Sectors.

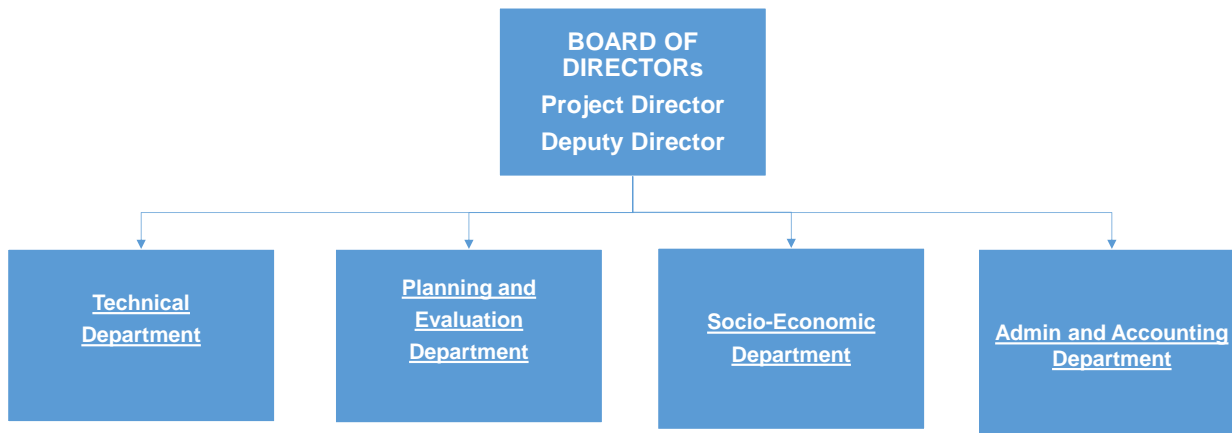
153. In relation to preparation for the current proposed project DPI/PMU reportedly engaged outside consultant reporting to it and then their output was passed to the PPC. The exact status of this PMU(s) seem to be in a forward planning mode only to come in effect after the ADB project becomes effective as per the Government regulations.

154. Overall DPI, do not have experience implementing ODA projects although they have run a PPMU for a WB project which was then executed centrally. They no experience in managing ADB loans but have previously worked with two JICA projects. Other ODA projects in the province are mostly executed centrally such as WB under MOA, an ADB project the Comprehensive Socioeconomic Urban Development Project in Hung Uen- Viet tri –Dong Dang (USD 0.67 million) – the Huu Nghi Border gate building and infrastructure, and the Ding Dang flood control and drainage systems. Lang Son also implemented the ADB Sustainable Rural Infrastructure Development Project in the Northern Mountains Provinces (\$0.5 million) that was Executed by MARD. Other ADB projects in Lang Son province include the comprehensive Socioeconomic Urban Development Project in Hung Uen- Viet tri –Dong Dang (USD 0.67 million) – the Huu Nghi Border gate building and infrastructure, and the Ding Dang flood control and drainage systems.

155. A risk factor with establishment of operational PMUs as in other Provinces revolves around the establishment and operation of the PMUs. The consensus appears to be from Lang Son that

they will staff the new PMU(s) from the DPI. This would not clearly define job functions and needs to be resolved.

Figure 7: Proposed Lang Son PMU Structure



156. The proposed structure of the PPMU is presented in Figure 7. The proposed level of staff and recruitment procedures for the proposed PMU is presented in Table 12 with 16 full time staff some of whom are concurrent i.e. working multiple roles, within DPI and the PPMU, some on contract and some seconded from technical agencies.

Table 12: Proposed Staffing for Lang Son PMU

No	Position	Number	Mobilization	Status
I	Board of director			
1	- Director	1	By designation	Concurrent
2	- Deputy Director	2	By designation	Concurrent
II	Technical department	4		
	- Head of department - Transport engineer - Water supply engineer - Agriculture engineer		By contract	Specialized
III	Planning and evaluation department			
	- Procurement and Contract management staff - Monitoring and evaluation staff	2	Designation/ Secondment	Specialized
IV	Administration and accounting department	5		
	- Chief accountant	1	By designation	Concurrent
	- Accountant - Cashier/ Disbursement staff - Translator	4	By contract	Specialized

No	Position	Number	Mobilization	Status
	- Driver			
V	Social-Environmental department	2		
	- Environment staff	1	By contract	Specialized
	Social safeguard staff	1	By designation	Concurrent
	Total	16		

d. Procurement

157. Other than with the small JICA projects, no other ODA has been handled. Under Decree 63 procurement is treated depending on package size. Consequently, some would have prequalification while others will not. The understanding is that the PMU will prepare the bid documents which will then be submitted to DPI for approval. This once again raises the issue of the selection and ultimate capability of the final PMU and whether it is self-standing or simply staffed by DPI members.

e. Audit and Disclosures

158. A difficulty in evaluating the validity and usefulness of the audit system stems from the fact that there are no internal recognized audit functions within government agencies and while there are many government bodies under different laws monitoring the same procedures and transactions, a great deal of this involves clearing documents without any analysis of the substance behind them.

159. With many different reviews from different agencies there is the risk that repetition brings complacency with it so a complete audit is not carried out and issues can slip through the net. An example in this was where in Ha Giang Treasury and DPI could not reconcile their account balances until this was noted by the review team. The answer was simply a time error but would not have been noticed had not a question be asked.

160. There is little to be done in suggesting reviews to the total system but progress is being made within Viet Nam in improving monitoring systems so it will eventually match international standards, since government has now required audit reports to be filed in a timely manner although penalties for noncompliance are less clear.

f. Provincial Risk Factors

161. The main provincial risk factor is only in relation to Lang Son not having had previous experience with an ADB project and previously only with small scale projects.

162. A secondary risk factor will evolve with the project implementation and the project PMU to be established. While there may be qualified people within the DPI, it is proposed that some of these would be transferred to the project PMU which could leave a gap within DPI, or a problem arise where as now, DPI staff are performing in both jobs at the same time.

g. Training

163. Overall training will be required in ADB procedures, ADB procurement procedures and in handling the disbursement activities. These trainings would need to overlap DPI, the proposed PMU and DOF.

F. Appendix 6: provincial financial management assessment questionnaire

Questions in black:

Responses in red :

Additional comments (if any) in blue : (applicable all provinces)

The FM Team reviewed from questionnaire and discussion on responses.

QUESTIONS :

Name of Agency <i>Tên chủ dự án</i>	
Project component/output Agency is responsible for <i>Đơn vị nào thay mặt chủ dự án</i>	
Name of person responsible for FMAQ forms <i>Tên của cán bộ có trách nhiệm trả lời các câu hỏi</i>	
Position and title of person responsible for FMAQ <i>Chức danh và bộ phận của cán bộ có trách nhiệm trả lời các câu hỏi</i>	

SI/ No	Topic/Chủ đề	Response/Trả lời BAC KAN	Response/Trả lời CAO BANG	Response/Trả lời LANG SON	Response/Trả lời HA GIANG
1.	Chủ dự án /Cơ quan thực hiện dự án Executing / Implementing Agency/	Sở Kế hoạch và Đầu tư tỉnh Bắc Kạn Bac Kan DPI	Sở Kế hoạch - Đầu tư tỉnh Cao Bằng Cao Bang DPI	Sở Kế hoạch - Đầu tư tỉnh Lạng Sơn Lang Son DPI	Sở Kế hoạch - Đầu tư tỉnh Hà Giang DPI HA Giang
1.1	Tính chất pháp lý của các cơ quan thực hiện dự án (gọi tắt là đơn vị) /đăng ký như thế nào? What is the entity's legal status / registration?	Cơ quan hành chính nhà nước Government administrative agencies	Quyết định phân công/giao nhiệm vụ của UBND tỉnh Established by decision of PPC	Cơ quan chuyên môn thuộc UBND tỉnh Sector agencies under PPC	Cơ quan chuyên môn thuộc UBND tỉnh Specialised Unit under People Committee (PPC)
1.2	Có bao nhiêu cổ phần thuộc sở hữu của nhà nước? How much equity (Shareholding)	Không có – No share	0 (Là đơn vị quản lý nhà nước nên không có phần) No. It is government entity	Không có No	Không có No

SI/ No	Topic/Chủ đề	Response/Trả lời BAC KAN	Response/Trả lời CAO BANG	Response/Trả lời LANG SON	Response/Trả lời HA GIANG
	is owned by Government?				
1.3	Danh sách cổ đông (không thuộc phần nhà nước) (nếu có) Obtain the list of beneficial owners of major block of shareholders (non – government portion) if any	Không có- No one	0 No	Không có No	Không có No
1.4	Đơn vị đã từng thực hiện quản lý một dự án nước ngoài tài trợ trong quá khứ chưa (nếu có cho ví dụ chi tiết) Has the entity implemented an externally-financed project in the past (if yes, please provide details)?	Có. Ví dụ: JICA – Yes , JICA projects	- Ban quản lý dự án JICA - Ban quản lý dự án IFAD JICA PMU IFAD PMU	Có – No Dự án Đường Hoà Bình – Bình La – Gia Miễn (nguồn vốn JICA) Road section Hoa Bình – Bình La – Gia Mieu Project (JICA funding)	Chưa từng thực hiện. Nhưng cán bộ của DPI đã tham gia nhiều Ban quản lý dự án. Have not implemented, but the staffs of DPI have participated in many projects
1.5	Các yêu cầu phải báo cáo theo quy định đối với đơn vị như thế nào Briefly describe the statutory reporting requirements for the entity	Báo cáo tài chính Financial reports Báo cáo tình hình thực hiện dự án Project implementation report Báo cáo giám sát, đánh giá đầu tư Monitoring and evaluation report	- Báo cáo tiến độ thực hiện theo quý và một số báo cáo khác phát sinh theo yêu cầu Quarterly report and adhoc report upon request	Báo cáo tình hình thực hiện dự án theo định kỳ hàng quý và đột xuất theo yêu cầu của cơ quan chủ quản và nhà tài trợ. Monthly and Quarterly project	Báo cáo tình hình thực hiện dự án theo định kỳ hàng quý và đột xuất theo yêu cầu của cơ quan chủ quản và nhà tài trợ Reports on project impleme

SI/ No	Topic/Chủ đề	Response/Trả lời BAC KAN	Response/Trả lời CAO BANG	Response/Trả lời LANG SON	Response/Trả lời HA GIANG
		Các báo cáo theo yêu cầu Other reports as requested		implementation report and ad hoc reports upon request of EA or donor	report must be made quarterly and upon request of EA or the donors.
1.6	Miêu tả các quy định hoặc giám sát của cơ quan thực hiện dự án. Describe the regulatory or supervisory agency of the entity.	UBND tỉnh quản lý nhà nước ở địa phương PPC is government administration at local level Cơ quan hành chính nhà nước quản lý theo lĩnh vực Administrative agencies are responsible by sector	BQL dự án trực tiếp giám sát việc thực hiện dự án Project implementation supervision done by PMU.	Cán bộ BQL dự án trực tiếp giám sát việc thực hiện dự án theo quy định PPMU staffs supervise the project implementation directly according to regulations	Cán bộ BQL dự án trực tiếp giám sát việc thực hiện dự án theo quy định PMU officers conduct the supervision of project implementation according to prevailing regulation.
1.7	Cơ quan chuyên thực hiện dự án là gì? What is the governing body for the project independent?	Ban QLDA chuyên ngành/ Ban QLDA khu vực Sector project management unit/ or regional project management unit	Sở Kế hoạch và Đầu tư thành lập BQL Dự án trực thuộc Sở để đại diện chủ dự án thực hiện dự án DPI establishes PMU to represent the project owner for implementation.	Sở Kế hoạch và Đầu tư thành lập BQL Dự án trực thuộc để đại diện chủ dự án thực hiện dự án DPI will establish PMU to be representative of project owner to implement project	Sở Kế hoạch và Đầu tư thành lập BQL Dự án trực thuộc để đại diện chủ dự án thực hiện dự án DPI will establish a PMU to represent the project owner for project implementation.

SI/ No	Topic/Chủ đề	Response/Trả lời BAC KAN	Response/Trả lời CAO BANG	Response/Trả lời LANG SON	Response/Trả lời HA GIANG
					Confusion over existing PMUs and legally to be established.
1.8	<p>Kết cấu tổ chức hiện tại và miêu tả nhân sự quản lý chính. Cơ cấu tổ chức và quản lý có phù hợp với yêu cầu dự án không?</p> <p>Obtain current organizational structure and describe key management personnel. Is the Organizational structure and governance appropriate for the needs of the project?</p>	<p>Ban giám đốc -> Lãnh đạo phòng/Kế toán trưởng -> Cán bộ chuyên môn, kỹ thuật. Board of management> Division head>Chief accountant>professional technical staffs</p> <p>Cơ cấu tổ chức phù hợp với yêu cầu dự án</p> <p>Organisation structure is relevant to project need</p>	<p>Thành lập BQL Dự án HTKT trực thuộc Sở gồm 1 Giám đốc BQL, 2 Phó Giám đốc BQL và các thành viên BQL (phụ trách đấu thầu, kinh tế, tài chính, kỹ thuật, kế toán, phiên dịch, hành chính tổng hợp) và có thể hợp đồng với một số cán bộ kỹ thuật nếu cần thiết để phù hợp với yêu cầu</p> <p>PMU for PPTA had established under DPI, which includes 1 director, 2 deputy directors, and other members of PMU (for procurement, economic, finance, technical, accounting, interpreter, general administrative). They can sign contract with some other technician if necessary.</p>	<p>UBND tỉnh thành lập Ban quản lý dự án ODA trực thuộc Sở gồm 1 Giám đốc BQL (Giám đốc/Phó Giám đốc Sở Kiểm nhiệm), 2 Phó Giám đốc BQL và 4 thành viên BQL PPC establishes ODA PPMU which include 1 director of PPMU (part-time Director or Deputy director of the Department) 2 deputy directors and 4 PPMU members .</p>	<p>Thành lập BQL Dự án HTKT trực thuộc Sở gồm 1 Giám đốc BQL (Giám đốc Sở Kiểm nhiệm), 2 Phó Giám đốc BQL và 8 thành viên BQL (phụ trách đấu thầu, kinh tế tài chính, chính sách an toàn, kế toán, phiên dịch, hành chính tổng hợp)</p> <p>Cơ cấu tổ chức và quản lý phù hợp với yêu cầu</p> <p>The PPTA PMU had established at DPI, which has 1 Director (the Director</p>

SI/ No	Topic/Chủ đề	Response/Trả lời BAC KAN	Response/Trả lời CAO BANG	Response/Trả lời LANG SON	Response/Trả lời HA GIANG
					of DPI is a part-time director of PPTA PMU), 2 deputy director and 8 staff (for procurement, economic and financial, safeguard policy, accountant, interpreter and admin staff).
1.9	Đơn vị có quy định Điều lệ đạo đức ứng xử không? Does the entity have a Code of Ethics in place?	Có / Yes	Nội dung này có trong nội quy, quy chế của cơ quan Follow the regulations of the entity	Không. Thực hiện theo luật CCVC (58/2010/QH12 – VC; 22/2008/QH12-CC) No, To implement the Law on public servant and officials (58/2010/QH12 – VC; 22/2008/QH 12-CC)	Không. Thực hiện theo luật CCVC (58/2010/QH12 – VC; 22/2008/QH12-CC) No. We apply the Law on civil servants and officials (promulgated by National Assembly No 58/2010/QH12-VC, 22/2008/QH12-CC).
1.10	Miêu tả bất cứ các báo cáo nào trước đây về vấn đề vi phạm đạo đức	Không có – No		Không có No	Không có –No

SI/ No	Topic/Chủ đề	Response/Trả lời BAC KAN	Response/Trả lời CAO BANG	Response/Trả lời LANG SON	Response/Trả lời HA GIANG
	<p>liên quan đến đơn vị và quản lý (nếu có). Họ đã bị xử lý thế nào?</p> <p>Describe (if any) any historical issues reports of ethics violations involving the entity and management. How were they addressed?</p>		Không/ No		
2.	<p>Thiết kế dòng luân chuyển nguồn vốn dự án</p> <p>Funds Flow Arrangements</p>				
2.1	<p>Miêu tả (đề xuất) thiết kế dòng vốn dự án một cách chi tiết, bao gồm cả sơ đồ dòng vốn và giải thích về dòng vốn từ ADB, chính phủ hay các nhà tài trợ khác, đến chính phủ, EA, IA, nhà cung cấp, nhà thầu, người thụ hưởng sau cùng...</p> <p>Mình muốn mô hình dòng vốn chạy như thế nào?</p> <p>Describe (proposed) project funds flow arrangements in detail, including a</p>	<p>Xem tài liệu kèm theo</p> <p>As per standard government procedure</p>	<ul style="list-style-type: none"> Dòng vốn ADB: ADB → Bộ Tài chính → TK dự án tại Ngân hàng. ADB fund flow: ADB -> MOF ->Project A/c at a bank Dòng vốn Đối ứng NSTW: NSTW → TK UBND tỉnh → TK Chủ dự án tại kho bạc tỉnh... Central budget Counterpart Fund flow: Central Budget ->PPC A/c ->Project A/c at provincial treasury. Dòng vốn đối ứng NSDP: NSDP (UBND Tỉnh) → TK Chủ dự án tại Kho bạc Tỉnh → TK Chủ dự án tại Ngân hàng → TK Nhà thầu tại Ngân hàng Local counterpart fund flow: Local budget (PPC)->Project A/c at local treasury-> Project A/c at a bank -> Contractor A/c at a bank. 	<p>Dòng vốn ADB: ADB Fund flow ADB → Bộ Tài chính → TK dự án tại Ngân hàng. ADB -> MOF ->project A/c at commercial bank Dòng vốn Đối ứng NSTW: Central budget fund flow NSTW (Bộ Tài chính/Bộ Kế hoạch) → TK UBND tỉnh → TK Chủ</p>	<p>Dòng vốn ADB: Fund flow ADB → Bộ Tài chính → TK dự án tại Ngân hàng. ADB->MOF->project A/C at servicing bank Dòng vốn Đối ứng NSTW: Countpart fund from Central budget support NSTW (Bộ Tài chính/Bộ Kế hoạch) → TK</p>

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	funds flow diagram and explanation of the flow of funds from ADB, government and other financiers, to the government, EA, IA, suppliers, contractors, ultimate beneficiaries, etc. as applicable.			<p>dự án tại kho bạc tỉnh... Central budget (MOF/MPI) - >PPC A/C -> Project owner A/c at State Treasury Dòng vốn đối ứng NSDP: Provincial counterpart fund flow NSDP (UBND Tỉnh) → TK Chủ dự án tại Kho bạc Tỉnh → TK Chủ dự án tại Ngân hàng → TK Nhà thầu tại Ngân hàng Local Budget (PPC) - >A/c of project owner at State Treasury -> A/c of project owner at commercial bank - > A/c of contractor at commercial bank.</p>	<p>UBND Tỉnh → TK Chủ dự án tại kho bạc tỉnh... Central Budget (MOF, MPI)-> Provincial people committee A/C-> A/C of project owner at province treasury. Dòng vốn đối ứng NSDP: Counterpart fund from provincial budget NSDP (UBND Tỉnh) → TK Chủ dự án tại Kho bạc Tỉnh → TK Chủ dự án tại Ngân hàng → TK Nhà thầu tại Ngân hàng Local Budget (PPC)-> project owner A/C at provincial treasury-> project owner a/c at bank-> A/c of contractor at bank.</p>

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2.2	<p>Đề xuất thiết kế việc chuyển tiền vốn vay (từ Chính phủ /Bộ tài chính) về các đơn vị và tới người nhận đã thỏa đáng chưa?</p> <p>Are the (proposed) arrangements to transfer the proceeds of the loan (from the government / Finance Ministry) to the entity and to the recipients satisfactory?</p>	Có Yes	<p>Nhà thầu làm tổng hợp khối lượng hoàn thành và đề xuất thanh toán để Ban QLDA/kho bạc tỉnh xác nhận và Ban QLDA gửi đề xuất thanh toán Bộ Tài Chính; BTC kiểm tra, chấp thuận sẽ gửi VB đề nghị tới ADB; ADB chấp thuận sẽ chuyển tiền về tài khoản Chủ dự án tại Ngân hàng (Thay vì chuyển vào hệ thống ngân sách nhà nước qua kho bạc)</p> <p>Contractor sends request of payments for works done to PMU -> Provincial treasury -> MOF -> ADB -> Project A/c at a bank (not through state budget)</p>	<p>Sau khi nhận được yêu cầu đề xuất thanh toán của Chủ dự án, BTC có đề nghị tới ADB và ADB sẽ chuyển tiền về tài khoản Chủ dự án tại Ngân hàng (Thay vì chuyển vào hệ thống ngân sách nhà nước qua kho bạc)</p> <p>Upon request of payment by project owner, MOF send request of disbursement to ADB, then ADB release money to project owner's account at a commercial bank (instead of sending money to the treasury system)</p>	<p>Sau khi nhận được yêu cầu đề xuất thanh toán của Chủ dự án, BTC có đề nghị tới ADB và ADB sẽ chuyển tiền về tài khoản Chủ dự án tại Ngân hàng (Thay vì chuyển vào hệ thống ngân sách nhà nước qua kho bạc)</p>

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2.3	Các phương pháp giải ngân có phù hợp không? Are the disbursement methods appropriate?	Có Yes	Phù hợp relevant	Theo phương pháp và đề xuất khuyến nghị như trên As recommended method mentioned above	Theo phương pháp và đề xuất khuyến nghị như trên Follow the method of disbursement proposed above is OK.
2.4	Những vấn đề chính từng xảy ra liên quan tới nhận vốn, kế toán và/ hoặc quản lý vốn gây ra bởi đơn vị là gì? What have been the major problems in the past involving the receipt, accounting and/or administration of funds by the entity?	Không có – No	Không có No	Không có No	Không có No
2.5	In which bank will the Imprest Account (if applicable) be established? Ngân hàng nào được dự kiến sẽ được lựa chọn mở tài khoản tạm ứng (nếu áp dụng).	Lựa chọn một trong các ngân hàng: Vietinbank, BIDV, Agribank hoặc Ngân hàng khác Selection among following banks: Vietin, BIDV, Agribank, or others	Ngân hàng Nông nghiệp và PTNN VBARD	Ngân hàng thương mại Commercial Bank	Ngân hàng thương mại At a commercial bank.
2.6	Ngân hàng mở tài khoản tạm ứng có khả năng trong?	Có Yes		Trừ khả năng phát hành LC	Trừ khả năng phát hành LC

SI/ No	Topic/Chủ đề	Response/Tr ả lời BAC KAN	Response/Trả lời CAO BANG	Respons e/Trả lời LANG SON	Respons e/Trả lời HA GIANG
	<p>Is the bank in which the Imprest account is established capable of handling account?</p> <p>Thực hiện giao dịch nội tệ và ngoại tệ không? Executing foreign and local currency transactions?</p> <p>Phát hành LC không? Issuing and administering letters of credit (LC)?</p> <p>Thực hiện giao dịch lớn không? Handling a large volume of transaction?</p> <p>Phát hành sao kê tài khoản hàng tháng chi tiết một cách nhanh chóng không? Issuing detailed monthly bank statements promptly?</p>		<p>- Có Yes</p> <p>- Có Yes</p> <p>- Có Yes</p>	Except L/C issuance	Yes, except the issuance of L/C.
2.7	<p>Mức trần cho công tác giải ngân tài khoản tạm ứng và SOE đã phù hợp/ được yêu cầu không? Is the ceiling for disbursments</p>	<p>Theo sổ tay giải ngân của ADB Follow ADB Disbursement handbook</p>	<p>- Có Yes</p>		

SI/ No	Topic/Chủ đề	Response/Tr ả lời BAC KAN	Response/Trả lời CAO BANG	Respons e/Trả lời LANG SON	Respons e/Trả lời HA GIANG
	from the imprest account and SOE appropriate/required?				
2.8	Các cơ quan thực hiện dự án (PIU) (dự kiến sẽ đề xuất) đã có kinh nghiệm trong việc quản lý giải ngân từ ADB Does the (proposed) project implementing unit (PIU) have experience in the management of disbursements from ADB?	Có Yes	Đã có Yes, they do have	Chưa có – Not yet	Chưa có No
2.9	Các cơ quan thực hiện dự án có đủ năng lực kế toán và hành chính để quản lý vốn tạm ứng và thủ tục sao kê chi tiêu phù hợp với Sổ tay giải ngân vốn vay của ADB không? Xác định những quan ngại hoặc nghi vấn về năng lực kế toán cũng như hành chính sẽ hỗ trợ việc xây dựng mức trần đối với sử dụng thủ tục sao kê chi tiêu (SOE) Does the PIU have adequate administrative and accounting	Có Yes	Có đủ năng lực Yes,	Đủ năng lực Adequate capacity	Đủ năng lực Yes, they have capacity.

SI/ No	Topic/Chủ đề	Response/Tr ả lời BAC KAN	Response/Trả lời CAO BANG	Respons e/Trả lời LANG SON	Respons e/Trả lời HA GIANG
	capacity to manage the imprest fund and statement of expenditure (SOE) procedures in accordance with ADB's loan Disbursement Handbook (LDH)? Identify any concern or uncertainty about the PIU's administrative and accounting capability which would support the establishment of a ceiling on the use of the SOE procedure.				
2.1 0	Đơn vị có đối mặt với nguy cơ rủi ro về ngoại hối không? Nếu có, hãy mô tả chính sách và sắp xếp của đơn vị trong việc quản lý nguy cơ ngoại hối. Is the entity exposed to foreign exchange risk? If yes, describe the entity's policy and arrangements for managing foreign exchange risk.	Rủi ro về tỷ giá hối đoái Risk of exchange rate	- Thời gian thực hiện dự án dài (5 năm) nên có nguy cơ rủi ro về ngoại hối - Chính sách và sắp xếp trong việc quản lý nguy cơ ngoại hối: Lập quỹ dự phòng cho dự án; giám sát, quản lý các nhà thầu thi công đảm bảo đúng tiến độ theo cam kết,... -Project implementation period will be 5 ys, so the foreign exchange risks are possible. -Policy and arrangement in forex risk management: To establish reserve fund (contingency) for project; monitoring and supervision, management of contractor to make sure the implementation progress in line with the approved plan.	Không đối mặt với nguy cơ rủi ro về ngoại hối No risk of foreign exchange	Không đối mặt với nguy cơ rủi ro về ngoại hối No expected risk of foreign exchange.
2.1 1	Nguồn vốn đối ứng được tiếp cận thế nào?	Ngân sách nhà nước cấp phát.	Sở KH&ĐT đề xuất UBND tỉnh bố trí vốn đối ứng cho dự án trong kế hoạch 5 năm và hàng năm/	Chính phủ và UBND	Chính phủ và UBND

SI/ No	Topic/Chủ đề	Response/Trả lời BAC KAN	Response/Trả lời CAO BANG	Response/Trả lời LANG SON	Response/Trả lời HA GIANG
	How are the counterpart funds accessed?	Granted by state budget	DPI proposes to PPC for counterpart fund allocation in the 5 year plan and annual plan.	tỉnh Lạng Sơn có trách nhiệm bố trí đủ vốn đối ứng cho dự án, được giải ngân theo kế hoạch hàng năm Government of Lang Son PPC have responsibility to allocate enough counterpart funds for project, and having disbursement according to annual plan.	tỉnh Hà Giang có trách nhiệm bố trí đủ vốn đối ứng cho dự án, được giải ngân theo kế hoạch hàng năm Government and PPC of Ha Giang have responsibility to provide adequate counterpart fund for project by annual budget.
2.1 2	Thanh toán từ nguồn vốn đối ứng giải ngân được thực hiện thế nào How are payments made from the counterpart funds?	Theo quy định về giải ngân ngân sách nhà nước. Kho bạc nhà nước là cơ quan kiểm soát thanh toán. Follow stipulation on budget disbursement. State Treasury is agency of payment verification	Căn cứ kế hoạch vốn đối ứng được ghi hàng năm, theo xác nhận khối lượng thực hiện và thanh toán qua kho bạc. Payment from counterpart fund based on annual counterpart fund allocated and the actual works done during the year, and fund released by State Treasury. Upon their checking and verification.	Thông qua hệ thống Kho bạc nhà nước tỉnh Through provincial treasury system	Thông qua hệ thống Kho bạc nhà nước tỉnh Through provincial treasury system.
2.1 3	Nếu các nguồn vốn của dự án sẽ rút xuống cho các cộng đồng hoặc NGOs, liệu PIU	Có Yes	Nếu vốn DA hỗ trợ cho cộng đồng, việc sử dụng vốn của các đơn vị sẽ được quản lý, theo dõi, giám sát và sẽ báo cáo theo yêu cầu/ If the funds from project are used for community, the fund utilisation of the	Có. Theo hệ thống yêu cầu báo cáo theo quy định	Có. Theo hệ thống yêu cầu báo cáo theo quy định

SI/ No	Topic/Chủ đề	Response/Trả lời BAC KAN	Response/Trả lời CAO BANG	Response/Trả lời LANG SON	Response/Trả lời HA GIANG
	<p>có được hệ thống báo cáo và giám sát cần thiết trong cùng hệ thống của dự án để theo dõi việc sử dụng vốn dự án của các đơn vị nêu trên không?</p> <p>If the project funds will flow to communities or NGOs, does the PIU have the necessary reporting and monitoring arrangements and features built into its systems to track the use of project proceeds by such entities?</p>		community will be managed, supervised and reported at the request.	<p>hàng tháng, quý, năm từ các đơn vị liên quan.</p> <p>Yes. Follow the report system required monthly, quarterly, annually from related agencies.</p>	<p>hàng tháng, quý, năm từ các đơn vị liên quan.</p> <p>Yes, the implementing agencies are required to prepare and submit reports monthly, quarterly, annually.</p>
2.14	<p>Những người thụ hưởng có được yêu cầu đóng góp vào chi phí dự án không? Nếu người thụ hưởng có một lựa chọn trong việc đóng góp (bằng lao động hoặc vật liệu), hướng dẫn và sắp xếp phù hợp có được đặt ra để đo và đánh giá đóng góp bằng lao động và vật liệu đó trong giai đoạn thẩm định và thực hiện hay không?</p> <p>Are the beneficiaries required to</p>	Không No	<p>Tùy dự án mà tính toán khả năng đóng góp của người dân như công lao động, vật liệu sẵn có tại địa phương (như đá, sỏi,...). Nếu có đóng góp của người dân thì sẽ được tính toán và ghi trong dự án và quy cụ thể ra tiền (như tổng bao nhiêu ngày công lao động nhân đơn giá / ngày công)/</p> <p>Depending on each project, the contribution of beneficiaries can be calculated such as: labor cost, local materials (stone, gravel...) The contribution of the beneficiaries (if any) will be calculated and stated in the project document, and should be converted to VND equipvalent, (for example, unit labor cost/per day)</p>	<p>Dự án không đề xuất người thụ hưởng đóng góp chi phí vào dự án.</p> <p>No beneficiary contribution for project</p>	<p>Dự án không đề xuất người thụ hưởng đóng góp chi phí vào dự án.</p> <p>No beneficiary contribution was required in project design.</p>

SI/ No	Topic/Chủ đề	Response/Tr ả lời BAC KAN	Response/Trả lời CAO BANG	Respons e/Trả lời LANG SON	Respons e/Trả lời HA GIANG
	contribute to project costs? If beneficiaries have an option to contribute in kind (in the form of labor or material), are proper guidelines and arrangements formulated to record and value the labor or material contributions at appraisal and during implementation?				
3.	Nhân viên/Staffing				
3.1	Sơ đồ tổ chức hiện tại hoặc đề xuất của bộ máy phòng kế toán như thế nào? kèm theo sơ đồ What is the current and/or (proposed) organizational structure of the accounting department? Attach an organization chart.	Đề xuất bộ máy kế toán: 01 kế toán trưởng 02 kế toán viên Accounting structure proposing: 1 chief accountant, two accountants This existing now with more added if ADB loan approved	Phòng Kế toán sẽ gồm 01 Kế toán trưởng (hoặc kế toán dự án) Accounting unit would include 1 chief accountant (or project accountant)	Kế toán Sở có 1 nhân viên chuyên trách, kế toán Ban quản lý có 1 nhân viên kiêm nhiệm One accountant from DPI, one accountant of PPMU,	Kế toán Sở có 1 nhân viên chuyên trách, kế toán Ban quản lý có 1 nhân viên kiêm nhiệm One accountant from DPI working full time, one part time accountant of the PMU. Not clear how this staffing is expected to also cover work on PMU.
3.2	Các nhân viên hiện tại sẽ tiếp tục làm dự án	Nhân viên hiện tại	Các nhân viên hiện tại sẽ tiếp tục làm dự án này (nằm trong thành viên Ban quản lý dự	Dự án sẽ hợp đồng bổ sung	Dự án sẽ hợp đồng bổ sung

SI/ No	Topic/Chủ đề	Response/Trả lời BAC KAN	Response/Trả lời CAO BANG	Response/Trả lời LANG SON	Response/Trả lời HA GIANG
	<p>này hay dự án sẽ thuê nhân viên mới?</p> <p>Will existing staff be assigned to the project, or will new staff be recruited?</p>	<p>The current staff</p> <p>Indicated that some could help but would still require more</p>	<p>án/ban thực hiện dự án). Một số mảng, lĩnh vực nếu cần thiết sẽ tuyển thêm nhân viên hợp đồng</p> <p>The current staffs will continue to work for this new project (will be PMU staffs/implementing unit staffs). Some areas, the staffs can be contracted if in need.</p>	<p>thêm một số cán bộ mới để đáp ứng yêu cầu thực hiện dự án</p> <p>Project will sign contract to recruit some more staffs to meet the need of project implementation.</p>	<p>thêm một số cán bộ mới để đáp ứng yêu cầu thực hiện dự án</p> <p>Project will have some more second staffs to meet the demand of work of project.</p>
3.3	<p>Miêu tả nhân viên kế toán dự án đề xuất và nhân viên hiện tại, bao gồm cả chức danh, trách nhiệm, quá trình học tập và kinh nghiệm chuyên môn. Đính kèm bảng miêu tả công việc và các CV của những nhân viên kế toán chính hiện tại.</p> <p>Describe the existing or proposed project accounting staff, including job title, responsibilities, educational background and professional experience. Attach job descriptions and CVs of key existing accounting staff.</p>	<p>Xem tài liệu đính kèm</p> <p>See file attached</p>	<p>Kế toán trưởng (hoặc kế toán dự án) Ban QLDA là công chức, viên chức có thời gian công tác tối thiểu từ 05 năm trở lên, có phẩm chất đạo đức tốt, tốt nghiệp Đại học chuyên ngành Tài chính/Kế toán</p> <p>Chief accountant or accountant is public servant/official with at least 5 years of experience, good moral qualities, graduated from university of finance/accounting.</p>	<p>Áp dụng Điều 4->Điều 9- Thông tư liên tịch số 163/2013 /TTLT-BTC-BNV ngày 15/11/2013.</p> <p>Apply Article 4 - > 9 of Joint Circular 163/2013 /TTLT – BTC-BNV dated 15/11/2013.</p>	<p>Áp dụng Điều 4->Điều 9- Thông tư liên tịch số 163/2013 /TTLT-BTC-BNV ngày 15/11/2013.</p> <p>Apply the provision s in Article 4 – Article 9 in Joint Circular between MOF and Ministry of Domestic Affairs.</p>

SI/ No	Topic/Chủ đề	Response/Tr ả lời BAC KAN	Response/Trả lời CAO BANG	Respons e/Trả lời LANG SON	Respons e/Trả lời HA GIANG
3.4	Có đủ nhân viên để thực hiện các chức năng nhiệm vụ của hệ thống tài chính và kế toán dự án? Is the project finance and accounting function staffed adequately?	Có/ Yes	- Có/ Yes	Có/ Yes	Có/ Yes
3.5	Nhân sự về tài chính dự án và kế toán có đủ khả năng và kinh nghiệm hay không? Are the project finance and accounting staff adequately qualified and experienced?	Có/ Yes	- Có/ Yes	Có/ Yes	Có/ Yes
3.6	Có nhân viên tài chính kế toán nào đã được đào tạo về trình tự thủ tục của ADB? Bao gồm cả hướng dẫn giải ngân (ví dụ LDH)? Are the project finance and accounting staff trained in ADB procedures, including the disbursement guidelines (i.e., LDH)?	Tập huấn về giải ngân. Training on disbursement		Có/ Yes	Có/ Yes

SI/ No	Topic/Chủ đề	Response/Trả lời BAC KAN	Response/Trả lời CAO BANG	Response/Trả lời LANG SON	Response/Trả lời HA GIANG
3.7	Thời gian hợp đồng của các nhân viên này tài chính và kế toán thế nào? What is the duration of the contract with the finance and accounts staff?	Dài hạn/Biên chế Long term contract/ staffs	- Cán bộ thuộc biên chế công chức/ viên chức của Sở They are public servants/ officials	Theo quy định hiện hành (Bộ luật Lao động) Apply recent regulations (Labor Law)	Theo quy định hiện hành (Bộ luật Lao động) According to the Labor Law.
3.8	Xác định những vị trí nhân viên tài chính và kế toán dự án chủ chốt chưa ký hợp đồng hoặc chưa có, và ngày hẹn dự kiến. Identify any key positions of the project finance and accounting staff not contracted or filled yet, and the estimated date of appointment.	Không No	Ký hợp đồng với nhân viên tài chính sau khi có Quyết định phê duyệt dự án và bắt đầu chuẩn bị triển khai thực hiện dự án/ The contract will be signed with financial staffs upon the approval decision of project and start the implementation .	Dự kiến quý I/2018 Estimated in 1 quarter/2018	Dự kiến quý I/2018 Should be contracted in 1st quarter 2018.
3.9	Đối với những nhân viên mới, hãy miêu tả nhân sự kế toán và tài chính dự án, bao gồm chức danh, trách nhiệm, học vấn, và kinh nghiệm chuyên môn. Kèm theo bảng miêu tả công việc. For new staff, describe the proposed project finance and accounting staff, including	Không No	BQLDA dự kiến chỉ gồm 01 Kế toán. Nếu cần thiết sẽ hợp đồng thêm nhân viên kế toán và do Kế toán trưởng phụ trách. Nhân viên kế toán cần có bằng tốt nghiệp đại học /cao đẳng chuyên ngành về kế toán. Kinh nghiệm chuyên môn thì tùy vị trí mà yêu cầu đã có kinh nghiệm làm thực tế từ 3 năm hay 5 năm Expected PMU would have 1 accountant, And contract with other accountant can be signed. Accountant needs to have accounting bachelor degree and 3-5 years of experience.	Áp dụng Điều 4->Điều 9- Thông tư liên tịch số 163/2013 /TTLT-BTC-BNV ngày 15/11/2013. Tuy nhiên, nhiệm vụ này chịu sự quản lý của Trưởng phòng kế toán	Áp dụng Điều 4->Điều 9- Thông tư liên tịch số 163/2013 /TTLT-BTC-BNV ngày 15/11/2013. Tuy nhiên, nhiệm vụ này chịu sự quản lý của Trưởng phòng kế toán

SI/ No	Topic/Chủ đề	Response/Trả lời BAC KAN	Response/Trả lời CAO BANG	Response/Trả lời LANG SON	Response/Trả lời HA GIANG
	job title, responsibilities, educational background and professional experience. Attach job descriptions.			hoặc Kế toán trưởng theo chức danh bổ nhiệm Apply Article 4 ->Article 9 in Joint Circular 163/2013 -TTLT-BTC _BNV 15/11/2013. However, this position id under the supervision of the head of accouting division or chief accountant.	hoặc Kế toán trưởng theo chức danh bổ nhiệm Apply Article 4 ->Article 9 in Joint Circular 163/2013 -TTLT-BTC _BNV 15/11/2013. However, this position id under the supervision of the head of accouting division or chief accountant.
3.10	Dự án đã có quy định về các chức danh mà được miêu tả rõ ràng các chức danh đó về chức năng, nhiệm vụ, mức độ giám sát và quyền hành đối với các công chức, quản lý, nhân viên? Does the project have written position descriptions that clearly define duties, responsibilities, lines of supervision, and limits of authority for all of the officers,	Sẽ hoàn thành. Will develop for new project	- Có/ Yes	Đã có. Được quy định trong quy chế hoạt động của BQL Dự án Yes, it is ready and stipulated in the regulation of performance of PMU	Đã có. Được quy định trong quy chế hoạt động của BQL Dự án. Yes, it is ready and stipulated in the regulation of performance of PMU.

SI/ No	Topic/Chủ đề	Response/Tr ả lời BAC KAN	Response/Trả lời CAO BANG	Respons e/Trả lời LANG SON	Respons e/Trả lời HA GIANG
	managers, and staff?				
3.1 1	Tỷ lệ thôi việc đối với các nhân sự kế toán và tài chính thế nào (bao gồm chấm dứt hợp đồng, tự nghỉ, và chuyển công tác...)? What is the turnover rate for finance and accounting personnel (including terminations, registrations, transfers, ect.)?	Không No, low TO	Đến thời điểm hiện nay chưa có (0%) No case up till now. (0%)	Không có No	Không có. No
3.1 2	Chính sách đào tạo đối với nhân viên tài chính, kế toán là gì? What is training policy for the finance and accounting staff?	Đào tạo chuyên nghiệp/ chính quy Professional training/ official training	- Tạo điều kiện về ngân sách và thời gian cho tham dự các khóa đào tạo do ADB tổ chức và các khóa đào tạo do tỉnh, trung ương tổ chức They need to be facilitated to attend training organized by ADB and central or provincial agencies.	Theo các khóa đào tạo quy định của Nhà nước và Nhà tài trợ (ADB)	Theo các khóa đào tạo quy định của Nhà nước và Nhà tài trợ (ADB) To be trained according to government regulations and ADB.
3.1 3	Hãy miêu tả danh sách các chương trình đào tạo mà các nhân sự tài chính kế toán tham gia trong ba năm trở lại. Describe the list of training programs attended by	Tập huấn phần mềm Tập huấn quản lý tài sản cố định Bồi dưỡng kế toán viên Tập huấn theo dự án, ví dụ: Dự án Phát triển giáo dục		Khóa đào tạo quản lý tài chính và khóa phân tích hiệu quả kinh tế - tài chính do ADB tổ chức	Khóa đào tạo quản lý tài chính và khóa phân tích hiệu quả kinh tế - tài chính do ADB tổ chức

SI/ No	Topic/Chủ đề	Response/Trả lời BAC KAN	Response/Trả lời CAO BANG	Response/Trả lời LANG SON	Response/Trả lời HA GIANG
	finance and accounting staff in the last 3 years.	THPT giai đoạn II Software training Training on fixed asset management Foster accountants Training for project, for example: Project for high school teacher development second phase			Training on financial analysis and financial management organized by ADB.
4.	Chế độ kế toán và trình tự Accounting Policies and Procedures.				
4.1	Chủ đầu tư đã có một hệ thống kế toán mà cho phép ghi chép toàn bộ các giao dịch tài chính bao gồm phân bổ chi phí theo các hoạt động, theo hạng mục chi tiêu, theo nguồn vốn chưa? (cụ thể như cam kết pháp lý với ADB) Liệu dự án có sử dụng được hệ thống kế toán này không? Nếu không, hệ thống kế toán nào sẽ được sử dụng trong dự án? Does the entity have an accounting system that allows for the proper	Có. Sử dụng được cho dự án. Yes. Can apply for project Indicated they could use existing system but also said PMU would establish own accounting system requiring separate audit	Chưa có hệ thống kế toán vậy Về hệ thống kế toán do ADB cung cấp sẽ sử dụng được, tuy nhiên ADB cần mở lớp tập huấn sử dụng để đạt được hiệu quả cao nhất No such accounting system in place. ADB accounting system can be applied, however ADB needs to have training for application such system.	Về ĐTXD chưa có Hệ thống kế toán (Thực hiện theo chế độ quy định hiện hành)	Về ĐTXD chưa có Hệ thống kế toán (Thực hiện theo chế độ quy định hiện hành) Following present regulations.

SI/ No	Topic/Chủ đề	Response/Tr ả lời BAC KAN	Response/Trả lời CAO BANG	Respons e/Trả lời LANG SON	Respons e/Trả lời HA GIANG
	<p>recording of project financial transactions, including the allocation of expenditures in accordance with the respective components, disbursement categories, and sources of funds (in particular the legal agreement with ADB)? Will the project use the entity accounting system? If not, what accounting system will be used for the project?</p>				
4.2	<p>Hệ thống kiểm soát tại bộ phận nghiệp vụ trong việc chuẩn bị và chấp thuận các giao dịch, mà nó đảm bảo rằng các giao dịch là thực hiện chính xác và có thể thuyết minh đầy đủ không? Are controls in place concerning the preparation and approval of transactions, ensuring that all transactions are correctly made and adequately explained?</p>	<p>Có Yes</p>	<p>- Có/ Yes</p>	<p>Có Yes</p>	<p>Có Yes</p>

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4.3	<p>Hệ thống tài khoản có đủ để phản ánh việc hạch toán và báo cáo về các hoạt động và hạng mục giải ngân của dự án như thế nào? Kèm một bản sao sơ đồ hạch toán/hệ thống tài khoản.</p> <p>Is the chart of accounts adequate to properly account for and report on project activities and disbursement categories? Obtain a copy of the chart of account.</p>	<p>Có Yes Hệ thống tài khoản kèm theo.</p>	- Có/ Yes	<p>Có. Yes Sơ đồ hạch toán theo quy định hiện hành (Luật Ngân sách và Thông tư hướng dẫn thi hành)</p>	<p>Có. Sơ đồ hạch toán theo quy định hiện hành (Luật Ngân sách và Thông tư hướng dẫn thi hành) Yes. Will apply the chart of accounts stipulated by Budget Law and related Circular.</p>
4.4	<p>Việc ghi nhận chi phí theo các nguồn khác nhau được thực hiện trên cơ sở dồn tích và theo các nguyên tắc nào?</p> <p>Are cost allocations to the various funding sources made accurately and in accordance with established agreements?</p>	<p>Có Yes</p>			
4.5	<p>Các sổ cái và sổ phụ có được đối chiếu</p>	<p>Có Yes</p>		<p>Có Yes</p>	<p>Có Yes</p>

SI/ No	Topic/Chủ đề	Response/Tr ả lời BAC KAN	Response/Trả lời CAO BANG	Respons e/Trả lời LANG SON	Respons e/Trả lời HA GIANG
	trong bảng cân đối hằng tháng không? Có thực hiện giải quyết các sai lệch đối chiếu không? Are the General Ledger and subsidiary ledgers reconciled monthly? Are actions taken to resolve reconciliation differences?	They don't have this type of system so could not reconcile to a General ledger on a monthly basis	- Có/ Yes		
4.6	Hãy miêu tả chính sách AE cho việc duy trì sổ sách kế toán bao gồm việc tài liệu hỗ trợ (ví dụ chính sách của ADB yêu cầu tất cả các chứng từ tài liệu phải được giữ lại ít nhất là một năm sau khi ADB nhận được các báo cáo tài chính dự án đã được kiểm toán cho kỳ kế toán cuối cùng của công tác thực hiện, hoặc 2 năm sau ngày kết thúc giải ngân khoản vay. Các giao dịch kế toán và tài liệu là chứng từ kế toán có được lưu trữ bằng một hệ thống rõ ràng, cho phép các cơ quan có thẩm quyền để	Có. Theo chế độ kế toán và chế độ lưu trữ hồ sơ Yes. Apply accounting system and document retain system.	Các chứng từ, tài liệu đều được lưu giữ lại theo quy định và các cơ quan có thẩm quyền dễ dàng tiếp cận Documents are kept according to regulations, and competent authorities can access easily.		

SI/ No	Topic/Chủ đề	Response/Tr ả lời BAC KAN	Response/Trả lời CAO BANG	Respons e/Trả lời LANG SON	Respons e/Trả lời HA GIANG
	<p>dàng tiếp cận hay không? Describe the AE's policy for retention of accounting records including supporting documents (e.g, ADB's policy requires that all documents should be retained for at least 1 year after ADB receives the audited project financial statements for the final accounting period of implementation, or two years after loan closing date, whichever is later). Are all accounting and supporting documents retained in a defined system that allows authorized users easy access?</p>				
4.7	<p>Hãy miêu tả bất kỳ kết quả kiểm toán nào trước đây chưa được xử lý giải quyết. Describe any previous audit findings that have not been addressed.</p>	Không Nil	Không có/No	Không có. Not any	Không có. Not any.

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	Nhiệm vụ độc lập/ Segregation of Duties				
4.8	<p>BQLDA có các bộ phận chức năng hay cá nhân không trong việc thực hiện các nhiệm vụ chức năng sau:</p> <p>Are the following functional responsibilities performed by different units or persons:</p> <p>(i) Có thẩm quyền duyệt để thực hiện các giao dịch/authorization to execute a transaction</p> <p>(ii) Ghi chép các giao dịch/recording of the transaction</p> <p>(iii) theo dõi các tài sản khi luân chuyển, giao dịch/custody of assets involved in the transaction?</p> <p>(iv) Đối chiếu các tài khoản ngân hàng, sổ cái và các sổ phụ/Reconciliation of bank accounts and subsidiary ledgers?</p>	Có Yes	<p>- Có/ Yes</p> <p>- Có/ Yes</p> <p>- Có/Yes</p> <p>- Có/ Yes</p>	Kế toán dự án Project account	Kế toán dự án Accountant
4.9	Chức năng yêu cầu mua hàng, bàn giao, ghi sổ và thanh toán hàng hóa	Có Yes			

SI/ No	Topic/Chủ đề	Response/Tr ả lời BAC KAN	Response/Trả lời CAO BANG	Respons e/Trả lời LANG SON	Respons e/Trả lời HA GIANG
	và dịch vụ được thực hiện độc lập như thế nào? Are the functions of ordering, receiving, accounting for, and paying for goods and services appropriately segregated?				
	Hệ thống kế hoạch chi tiêu/Budgeting System				
4.1 0	Các dự toán bao gồm mục tiêu tài chính và thực tế không? Do budgets include physical and financial targets?	Có Yes	Có, dự toán sẽ bao gồm kế hoạch và thực hiện/ Yes, the estimate will include the plan and implementation.	Có Yes	Có Yes
4.1 1	Tất các hoạt động quan trọng có được lập dự toán đầy đủ và chi tiết không, đáp ứng được như là một công cụ để theo dõi các hoạt động thực hiện sau đó không? Are budgets prepared for all significant activities in sufficient detail to provide a meaningful tool with which to monitor subsequent performance?	Có Yes	Có/ Yes	Có Yes	Có Yes

SI/ No	Topic/Chủ đề	Response/Tr ả lời BAC KAN	Response/Trả lời CAO BANG	Respons e/Trả lời LANG SON	Respons e/Trả lời HA GIANG
4.1 2	Những chi phí thực tế có được so sánh với ngân sách với tần suất hợp lý hay không? Có yêu cầu phải giải thích cho những điều chỉnh lớn khác với ngân sách không? Are actual expenditures compared to the budget with reasonable frequency, are explanations required for significant variations against the budget?	Có Yes	Có, nếu điều chỉnh lớn sẽ báo cáo giải trình Yes, major adjustment need to be explained.	Hợp lý và có yêu cầu giải thích điều chỉnh lớn khác với ngân sách	Hợp lý và có yêu cầu giải thích điều chỉnh lớn khác với ngân sách Yes
4.1 3	Việc chấp thuận điều chỉnh dự toán thực hiện trước hay sau khi sự cố thực tế diễn ra? Are approvals for variations from the budget required in advance or after the fact?	Thường được thực hiện trước. Normally do it in advance	Tùy trường hợp cụ thể trong quá trình thực hiện, nếu thấy chưa hợp lý và xảy ra sự cố sẽ đề xuất điều chỉnh. Có những trường hợp khi thực hiện rồi mới xảy ra sự cố ngoài mong muốn thì mới điều chỉnh It depends on specific situation, if it is not reasonable and things happened, the proposal for adjustment will be done. In case, the event happened during project implementation, then adjustment is needed.	Thực hiện sau After	Thực hiện sau After
4.1 4	Có mức trần cho các điều chỉnh dự toán phát sinh mà không được sự chấp thuận trước không? Is there a ceiling, up to which variations from the budget maybe incurred without	Có. chi phí dự phòng. Yes. Contingencies	Không có/ No	Chưa xảy ra Have not happen yet	Chưa xảy ra Have not happen yet

SI/ No	Topic/Chủ đề	Response/Trả lời BAC KAN	Response/Trả lời CAO BANG	Response/Trả lời LANG SON	Response/Trả lời HA GIANG
	obtaining prior approval?				
4.1 5	<p>Ai là người có trách nhiệm chuẩn bị, chấp thuận và giám sát dự toán ngân sách?</p> <p>Who is responsible for preparation, approval and oversight/ monitoring of budgets?</p>	<p>Bộ phận kế toán chịu trách nhiệm lập dự toán, trình lãnh đạo</p> <p>The accounting unit is responsible for preparation of budget estimate to submit to the leader.</p>	<p>Ủy ban ND tỉnh, các bộ, ngành trung ương</p>	<p>UBND tỉnh, Bộ, Ngành TW PPC, Central Ministries</p>	<p>UBND tỉnh, Bộ, Ngành TW PPC, Central Ministries</p>
4.1 6	<p>Miêu tả trình tự ngân sách. Trình tự cần thiết lập kế hoạch hoạt động của dự án, thu thập thông tin từ các đơn vị có trách nhiệm trong các hợp phần khác nhau, chuẩn bị dự toán được diễn ra như thế nào?</p> <p>Describe the budget process. Are procedures in place to plan project activities, collect information from the units in charge of the different components, and prepare the budgets?</p>	<p>Đơn vị dự toán căn cứ kế hoạch hoạt động để lập dự toán -> Gửi Sở Tài chính tổng hợp -> UBND tỉnh phê duyệt.</p> <p>Budget spending agency prepare estimate budget base on implementation plan> send it to Provincial Financial Department for assessment >PPC approval.</p>	<p>Căn cứ vào kế hoạch và tiến độ thực hiện dự án đã được phê duyệt, BQL dự án lập kế hoạch hoạt động hàng năm và dự toán kèm theo trình Chủ dự án xem xét, gửi Nhà tài trợ cho ý kiến. UBND tỉnh phê duyệt và chỉ đạo Sở Kế hoạch và Đầu tư và Sở Tài chính bố trí ngân sách để thực hiện dự án theo kế hoạch được duyệt.</p> <p>PMU prepares annual implementation plan and budget based on overall plan and project implementation plan approved, which is submitted to project owner, then to Donor for comment. PPC will approve and instruct DPI, DOF to allocate budget for project implementation.</p>	<p>Căn cứ vào tiến độ thực hiện dự án cam kết với Nhà tài trợ, BQL dự án lập kế hoạch hoạt động hàng năm và dự toán kèm theo trình Chủ dự án xem xét, gửi Nhà tài trợ cho ý kiến và UBND Tỉnh phê duyệt.</p> <p>UBND tỉnh chỉ đạo Sở Kế hoạch và Đầu tư và Sở Tài chính bố trí ngân sách đầu tư và kinh phí thường</p>	<p>Căn cứ vào tiến độ thực hiện dự án cam kết với Nhà tài trợ, BQL dự án lập kế hoạch hoạt động hàng năm và dự toán kèm theo trình Chủ dự án xem xét, gửi Nhà tài trợ cho ý kiến và UBND Tỉnh phê duyệt.</p> <p>UBND tỉnh chỉ đạo Sở Kế hoạch và Đầu tư và Sở Tài chính bố trí ngân sách đầu tư và kinh phí thường</p>

SI/ No	Topic/Chủ đề	Response/Tr ả lời BAC KAN	Response/Trả lời CAO BANG	Respons e/Trả lời LANG SON	Respons e/Trả lời HA GIANG
				<p>xuyên để thực hiện dự án theo kế hoạch được duyệt.</p> <p>Base on the progress of project implementation as committed with the donor, PMU will prepare annual implementation plan and its budget to submit to project owner and send to donor for their opinion and to PPC for approval. PPC will ask DPI and DOF to allocate adequate capital funds and recurrent funds for project</p>	<p>xuyên để thực hiện dự án theo kế hoạch được duyệt.</p> <p>Base on the progress of project implementation as committed with the donor, PMU will prepare annual implementation plan and its budget to submit to project owner and send to donor for their opinion and to PPC for approval. PPC will ask DPI and DOF to allocate adequate capital funds and recurrent funds for project.</p>
4.1 7	Cơ sở tin cậy của kế hoạch dự án là gì? và dự toán có được xây dựng dựa vào các giá trị giả định và phát triển trên nhưng cán bộ chuyên môn?	Có Yes Không No	- Trước đây có nhà thầu do năng lực, kinh nghiệm không đạt yêu cầu nên trong quá trình	Kế hoạch dự án và dự toán được xây dựng và trình Nhà tài trợ, Cơ quan chủ quản xem xét, góp ý kiến và	Kế hoạch dự án và dự toán được xây dựng và trình Nhà tài trợ, Cơ quan chủ quản xem xét, góp ý kiến và

SI/ No	Topic/Chủ đề	Response/Tr ả lời BAC KAN	Response/Trả lời CAO BANG	Respons e/Trả lời LANG SON	Respons e/Trả lời HA GIANG
	<p>Are the project plans and budgets of project activities realistic, based on valid assumptions, and developed by knowledgeable individuals?</p> <p>Có bằng chứng về điều chỉnh quan trọng vào giữa năm, cấp vốn không đầy đủ như bố trí, hay đơn vị thực hiện không có khả năng sử dụng vốn được cấp.</p> <p>Is there evidence of significant mid-year revisions, inadequate fund releases against allocations, or inability of the EA to absorb/spend released funds?</p> <p>Có bằng chứng nào cho thấy vốn đối ứng của Chính phủ không đầy đủ hoặc căn bản không kịp thời trong các dự án trước không?</p> <p>Is there evidence that government counterpart funding is not made available adequately or</p>	<p>Có trường hợp không kịp thời. Yes, some cases which are not in time</p> <p>Không No</p>	<p>thi công không đảm bảo tiến độ, dẫn tới khối lượng hoàn thành thấp hơn so với kế hoạch và không sử dụng hết vốn được cấp/Previously, if the contractors lack of capability or experiences, they may not meet the targeted progress of implementation, which lead to situation that the volume of works done were lower then the plan and could not use all fund allocated.</p> <p>- Không có, chính phủ cấp vốn đủ theo kế hoạch ghi hàng năm/ No, the government allocates enough fund for implementation plan.</p>	<p>phê duyệt. Không</p> <p>Không</p> <p>Không</p>	<p>phê duyệt. The project plan and budget are developed and submitted to donor, EA's opinion and approval.</p> <p>Không No</p> <p>Không NO</p> <p>Không No</p>

SI/ No	Topic/Chủ đề	Response/Trả lời BAC KAN	Response/Trả lời CAO BANG	Response/Trả lời LANG SON	Response/Trả lời HA GIANG
	<p>on a timely basis in prior projects?</p> <p>Phạm vi chi tiêu quá hạn mức hoặc dưới hạn mức của trong ba năm trở lại là gì? What is the extent of over – or under-budgeting of major heads over the last 3 years? Is there a consistent trend either way?</p>				
	Thanh toán/Payment explain				
4.18	<p>Trình tự cung cấp hóa đơn/Do invoice-processing procedures require:</p> <p>(i) Copy yêu cầu mua hàng với biên bản giao trực tiếp từ các phòng ban phát hành / Copies of purchase orders and receiving reports to be obtained directly from issuing departments?</p> <p>(ii) So sánh số lượng theo hóa đơn, đơn giá và điều kiện thanh toán với các điều kiện trong đơn đặt</p>	Có Yes	Sẽ làm khi dự án triển khai, thực hiện	<p>Chưa triển khai thực hiện dự án nên chưa xây ra. Nếu như sau khi dự án được thành lập sẽ thực hiện đúng quy trình hiện hành The investment is not yet decided, once it is approved for implementation, the procedure is applied</p>	<p>Chưa triển khai thực hiện dự án nên chưa xây ra. Nếu như sau khi dự án được thành lập sẽ thực hiện đúng quy trình hiện hành The investment is not yet decided, once it is approved for implementation, the procedure is applied.</p>

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	<p>hàng yêu cầu mua hàng với phiếu giao hàng thực tế/ Comparison of invoice quantities, prices and terms, with those indicated on the purchase order and with records of goods actually received?</p> <p>(iii) So sánh số lượng trong hóa đơn với biên bản bàn giao/ Comparison of invoice quantities with those indicated on the receiving reports?</p> <p>(iv) Kiểm tra việc tính toán số liệu dồn tích/Checking the accuracy of calculations?</p> <p>(v) Kiểm tra tính xác thực của các hoá đơn và các tài liệu hỗ trợ/Checking authenticity of invoices and supporting documents?</p>				
4.1 9	Tất cả các hóa đơn có được đóng dấu ĐÃ TRẢ, ghi ngày trả, được xem xét, được chấp thuận, được chỉ rõ ghi vào mã tài khoản không?	Có Yes	Nt		

SI/ No	Topic/Chủ đề	Response/Trả lời BAC KAN	Response/Trả lời CAO BANG	Response/Trả lời LANG SON	Response/Trả lời HA GIANG
	Are all invoices stamped PAID, dated, reviewed and approved, and clearly marked for account code assignment?				
4.20	<p>Có hệ thống kiểm soát chuẩn bị tiền lương và các điều chỉnh (bổ sung, khấu trừ, sửa đổi) tiền lương được ủy quyền một cách phù hợp không?</p> <p>Do controls exist for the preparation of the payroll and are changes (additions/ deductions/modifications) to the payroll properly authorized?</p>	Có Yes	Nt		
	Chính sách và thủ tục/ Policies and Procedures				
4.21	<p>Cơ sở của hạch toán kế toán là gì? (ví dụ, tiền mặt , dồn tích) (i) bởi đơn vị? (ii) bởi dự án?</p> <p>What is the basis of accounting (e.g., cash, accrual) followed (i) by the entity? (ii) by the project?</p>	Dồn tích Accrual	Là các phát sinh nghiệp vụ kế toán thường qua các chứng từ kế toán. Accounting works done by accounting evidences	Là các phát sinh nghiệp vụ kế toán thường qua các chứng từ kế toán Accrual	Là các phát sinh nghiệp vụ kế toán thường qua các chứng từ kế toán Accrual

SI/ No	Topic/Chủ đề	Response/Trả lời BAC KAN	Response/Trả lời CAO BANG	Response/Trả lời LANG SON	Response/Trả lời HA GIANG
4.2 2	<p>Chuẩn mực kế toán nào phải tuân thủ là gì? (Tiêu chuẩn báo cáo tài chính quốc tế, chuẩn mực kế toán quốc tế của khu vực công - tiền mặt hoặc dồn tích, hoặc chuẩn mực kế toán quốc gia (cụ thể) hoặc khác?</p> <p>What accounting standards are followed (International Financial Reporting Standards, International Public Sector Accounting Standards – cash or accrual, or National Accounting Standards (specify) or other?</p>	<p>Chuẩn mực kế toán Việt Nam Viet Nam Accounting Standards</p>	<p>Tuân thủ tất cả các nội dung đó Apply all these standards</p>	<p>Tất cả + yêu cầu của Nhà tài trợ All + Donor requirements</p>	<p>Tất cả + yêu cầu của Nhà tài trợ Viet Nam accounting standards and any other requirement by donor.</p>
4.2 3	<p>Dự án có sổ tay hướng dẫn đầy đủ về hoạt động và trách nhiệm nhân viên không?</p> <p>Does the project have an adequate policies and procedures manual to guide activities and ensure staff accountability?</p>	<p>Có theo từng dự án. Yes, depend on each individual project</p>	<p>Chưa có, đề xuất ABD xây dựng sổ tay chung cho 4 tỉnh Not yet, ADB is proposed to develop general handbook for 4 provinces.</p>	<p>Đề xuất tư vấn PPTA kiến nghị ADB thuê tư vấn xây dựng Sổ tay hướng dẫn hoạt động dự án. Propose PPTA to ask ADB to hire consultant to develop a Manual</p>	<p>Đề xuất tư vấn PPTA kiến nghị ADB thuê tư vấn xây dựng Sổ tay hướng dẫn hoạt động dự án. Propose PPTA to ask ADB to hire consultant to develop a Manual</p>

SI/ No	Topic/Chủ đề	Response/Tr ả lời BAC KAN	Response/Trả lời CAO BANG	Respons e/Trả lời LANG SON	Respons e/Trả lời HA GIANG
				for project impleme ntation	for project impleme ntation.
4.2 4	<p>Chế độ kế toán và thủ tục hướng dẫn có được cập nhật thường xuyên không?</p> <p>Is the accounting policy and procedure manual updated for the project activities?</p>	Có Yes	- Có/ Yes	Có Yes	Có Yes
4.2 5	<p>Các trình tự hiện tại có đảm bảo rằng chỉ có những người có thẩm quyền mới có thể thay đổi hoặc thiết lập hệ thống kế toán mới cho đơn vị không?</p> <p>Do procedures exist to ensure that only authorized persons can alter or establish a new accounting principle, policy or procedure to be used by the entity?</p>	Có Yes	- Có/ Yes	Có Yes	Có Yes
4.2 6	<p>Có quy định hướng dẫn liên quan tới quản lý tài chính và các hoạt động liên quan không?</p> <p>Are there written policies and</p>	Có. Theo quy định chung của nhà nước và của từng dự án Yes. Follow general stipulation of government,	- Có/ Yes	Có Yes	Có Yes

SI/ No	Topic/Chủ đề	Response/Tr ả lời BAC KAN	Response/Trả lời CAO BANG	Respons e/Trả lời LANG SON	Respons e/Trả lời HA GIANG
	procedures covering all routine financial management and related administrative activities?	and individual project.			
4.2 7	Đơn vị có các quy định và trình tự liên quan tới các giao dịch để xác định xung đột lợi ích và tự nó có khả năng đảm bảo rằng các giao dịch không ảnh hưởng tới đơn vị? Do policies and procedures clearly define conflict of interest and related party transactions (real and apparent) and provide safeguards to protect the organization from them?	Có Yes	Không có/ No	Không No	Không No
4.2 8	Các nhân sự có được cung cấp sổ tay hướng dẫn không? Are manuals distributed to appropriate personnel?	Có theo từng dự án Yes	Mọi sổ tay hướng dẫn (nếu có) đều được cung cấp cho tất cả các nhân sự có liên quan Guide book (if any) will be provided to all concerned staffs.	Có Yes	Có Yes
4.2 9	Hãy miêu tả cách thức tuân thủ chính sách và thủ tục được xác nhận và giám sát Describe how compliance	Regular audits and supervisory reviews on regulations			Regular monitoring by internal and related agencies.

SI/ No	Topic/Chủ đề	Response/Trả lời BAC KAN	Response/Trả lời CAO BANG	Response/Trả lời LANG SON	Response/Trả lời HA GIANG
	with policies and procedures are verified and monitored?				
	Tiền mặt và ngân hàng/ Cash and Bank				
4.30	<p>Cho biết tên, chức danh của người có thẩm quyền là chủ tài khoản. Bao gồm những người có nhiệm vụ về mật khẩu tài khoản, USB, hoặc tương đương đối với các giao dịch trực tuyến.</p> <p>Indicate names and positions of authorized signatories in the bank accounts. Include those persons who have custody over bank passwords, USB keys, or equivalent for online transactions.</p>	<p>Giám đốc Phó giám đốc Director Deputy director</p>	<p>Chỉ có khi được UBND tỉnh ra Quyết định bổ nhiệm chức danh trên. When PPC decides.</p>	<p>Chưa được UBND tỉnh ra Quyết định vì dự án chưa thành lập. Not yet decided by PPC because the project is not approved yet.</p>	<p>Chưa được UBND tỉnh ra Quyết định vì dự án chưa thành lập. Not decided yet because the project is not approved</p>
4.31	<p>Đơn vị có duy trì cập nhật số liệu kịp thời và đầy đủ sổ quỹ các khoản thu chi?</p> <p>Does the organization maintain an adequate, up-to-date cashbook, recording receipts and payments?</p>	<p>Có Yes</p>	<p>- Có/ Yes</p>	<p>Có Yes</p>	<p>Có Yes</p>

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4.3 2	<p>Hãy miêu tả quá trình thu thập và thủ tục tiền mặt. Hiện tại có hệ thống giám sát nào theo dõi về các khoản tiền, ký quỹ đúng hạn và ghi chép chứng từ cho mỗi lần hay không?</p> <p>Describe the collection process and cash handling procedures. Do controls exist for the collection, timely deposit and recording of receipts at each collection location?</p>	<p>Thủ quỹ và kế toán tiền mặt theo dõi và ghi chép các khoản thu chi. Cashier and cash accountant keep record on all revenues and expenditures</p>	Theo quy định	<p>Theo quy định nếu dự án được thành lập Apply regulations if project is approved</p>	<p>Theo quy định nếu dự án được thành lập Will apply Viet Nam stipulations once project is approved</p>
4.3 3	<p>Tài khoản ngân hàng có được đối chiếu định kỳ hàng tháng không? Hay thường xuyên hơn? Tiền mặt có được thẩm tra thực tế không, và đối chiếu với các sổ sách tiền mặt không? Tần số thực hiện thế nào?</p> <p>Are bank accounts reconciled on a monthly basis? Or more often? Is cash on hand physically verified, and reconciled with the cash books? With</p>	Có Yes	- Có/ Yes	Có Yes	Có Yes

SI/ No	Topic/Chủ đề	Response/Trả lời BAC KAN	Response/Trả lời CAO BANG	Response/Trả lời LANG SON	Response/Trả lời HA GIANG
	what frequency is this done?				
4.3 4	Các hạng mục được đối chiếu có được phê duyệt và ghi chép không? Are all reconciling items approved and recorded?	Có Yes	- Có/ Yes	Có Yes	Có Yes
4.3 5	Tất cả các giao dịch bất thường của bảng đối chiếu ngân hàng đều được xem xét và chấp thuận bởi người có trách nhiệm hay không? Are all unusual items on the bank reconciliation reviewed and approved by a responsible official?	Có Yes	- Có/ Yes	Có Yes	Có Yes
4.3 6	Có các hạng mục được đối chiếu nào cố định/ không chuyển dịch hay không? Are there any persistent/non-moving reconciling items?		- Có/ Yes	Có . Yes	Có Yes
4.3 7	Những séc chưa được sử dụng, cổng USB, mật khẩu, các chứng từ gốc và hóa đơn có được kiểm soát phù hợp hay không?	Có Yes	Có/ Yes	Có . Yes	Có Yes

SI/ No	Topic/Chủ đề	Response/Tr ả lời BAC KAN	Response/Trả lời CAO BANG	Respons e/Trả lời LANG SON	Respons e/Trả lời HA GIANG
	Are there appropriate controls safekeeping of unused cheques, USB keys and passwords, official receipts and invoices?				
4.3 8	Có lượng tiền mặt lớn nào được lưu giữ tại văn phòng trụ sở hay văn phòng công trường hay không? Nếu có thì với mục đích gì? Are any large cash balances maintained at the head office or field offices? If so, for what purpose?	Không No	Không có/ No	Không. Thực hiện chuyển khoản qua các tài khoản cá nhân, người cung cấp. No. Payments are transferred to A/C of individuals, suppliers	Không. Thực hiện chuyển khoản qua các tài khoản cá nhân, người cung cấp. No, big amount will be transferred through a/c
4.3 9	Đối với các giao dịch trực tuyến, có bao nhiêu người có quyền với USB (hoặc tương đương), và quyền mật khẩu, quyền truy cập. For online transactions, how many persons possess UAB keys (or equivalent), and password and access controls.	Không thực hiện giao dịch trực tuyến. No online transaction	Chưa thực hiện Not apply yet		
	Chính sách an toàn về tài sản/ Safeguard over Assets				

SI/ No	Topic/Chủ đề	Response/Tr ả lời BAC KAN	Response/Trả lời CAO BANG	Respons e/Trả lời LANG SON	Respons e/Trả lời HA GIANG
4.4 0	Những chính sách và thủ tục được đưa ra để bảo đảm đầy đủ an toàn hoặc bảo vệ tài sản khỏi gian lận, lãng phí và lạm dụng là gì? What policies and procedures are in place to adequately safeguard or protect assets from fraud, waste and abuse?	Có Yes	Theo chế độ kế toán hiện hành và Luật Ngân sách Current accounting policy and Budget Law.	Theo chế độ kế toán hiện hành và Luật Ngân sách có hiệu lực	Theo chế độ kế toán hiện hành và Luật Ngân sách có hiệu lực Apply current accounting system, and State Budget Law.
4.4 1	Đơn vị có duy trì đăng ký tài sản cố định không? Sự đăng ký có được cập nhật hàng tháng không? Có đăng ký quyền sở hữu tài sản, bất kỳ tài sản thuộc quyền giữ thế chấp hoặc gây cản trở, hoặc được thế chấp? Does the entity maintain a Fixed Assets Register? Is the register updated monthly? Does the register record ownership of assets, any assets under lien or encumbered, or have been pledge?	Có Yes	- Có/ Yes	Có - Yes	Có Yes
4.4 2	Công tác ghi chép tài sản và hàng trong kho	Có Yes	Theo quy định Follow present regulations	Theo quy định	Theo quy định

SI/ No	Topic/Chủ đề	Response/Trả lời BAC KAN	Response/Trả lời CAO BANG	Response/Trả lời LANG SON	Response/Trả lời HA GIANG
	<p>được cập nhật và đối chiếu với kiểm soát trong kế toán thế nào?</p> <p>Are subsidiary records of fixed assets and stocks kept up to date and reconciled with control accounts?</p>			Apply recent regulations	Follow current regulations
4.43	<p>Công tác kiểm kê định kỳ đối với tài sản và hàng trong kho như thế nào? những tài sản cố định, lưu kho có được đánh dấu phù hợp không?</p> <p>Are there periodic physical inventories of fixed assets, inventories and stocks? Are fixed assets, inventories and stocks appropriately labeled?</p>	<p>Có. Hàng năm hoặc theo yêu cầu.</p> <p>Yes, Annually or upon request</p>	<p>Hàng năm theo định kỳ tổ chức kiểm kê, đánh giá tài sản. Những tài sản trong kho được ghi thông tin và đánh dấu phù hợp/Annually, the inventory is done to all assets. The assets in stock are recorded, remarked properly.</p>	Có Yes	Có Yes
4.44	<p>Kiểm kê thực tế tài sản và tài sản lưu kho có được đối chiếu với đăng ký tài sản cố định và lưu kho không? Và những sai lệch có được phân tích và giải quyết hay không?</p> <p>Are the physical inventory of fixed assets and stocks reconciled with</p>	Có Yes	<p>Có được đối chiếu với đăng ký tài sản cố định và lưu kho. Những sai lệch sẽ được phân tích và tìm hiểu lý do, từ đó xem xét trách nhiệm của cá nhân liên quan để giải quyết/ Yes, There is reconciliation of asset in stock and registered assets. The differency will be analysed to find reasons, then to identify the responsibility of related people.</p>	Có Yes	Có Yes

SI/ No	Topic/Chủ đề	Response/Tr ả lời BAC KAN	Response/Trả lời CAO BANG	Respons e/Trả lời LANG SON	Respons e/Trả lời HA GIANG
	the respective fixed assets and stock registers, and discrepancies analyzed and resolved?				
4.4 5	Mô tả các chính sách và thủ tục thanh lý tài sản. Sự thanh lý tài sản có được phê duyệt và ghi chép phù hợp không? Có thực hiện ngay các bước xác định lỗi, sửa chữa tài sản hư hại không? Describe the policies and procedures in disposal of assets. Is the disposal of each asset appropriately approved and recorded? Are steps immediately taken to locate lost, or repair broken assets?	Có Yes	Theo quy định Follow present regulations	Theo quy định Follow current regulations	Theo quy định Follow current regulations
4.4 6	Các tài sản có được hưởng đầy đủ chính sách bảo hiểm không? Are assets sufficiently covered by insurance policies?	Có đối với các tài sản lớn (như: ô tô) Yes, for high value assets (such as : Car)	Tùy thuộc vào loại tài sản mà đóng bảo hiểm hay không, những loại tài sản nào đóng bảo hiểm mà hư hại sẽ đối chiếu theo hợp đồng bảo hiểm để giải quyết/The insurance purchase will depend on type of assets. The insured assets will be settled by insurance contract provisions.	Những tài sản có yêu cầu bảo hiểm For assets, which required insurance	Những tài sản có yêu cầu bảo hiểm For assets, which required insurance
4.4 7	Hãy miêu tả các chính sách và thủ tục trong việc xác định và duy trì tài sản khấu hao	Theo quy định chung Follow general regulations			

SI/ No	Topic/Chủ đề	Response/Tr ả lời BAC KAN	Response/Trả lời CAO BANG	Respons e/Trả lời LANG SON	Respons e/Trả lời HA GIANG
	hoàn toàn từ tài sản sinh lời Describe the policies and procedures in identifying and maintaining fully depreciated assets from active assets.				
	Cơ quan và đơn vị chủ đầu tư khác Other Offices and Implementing Agencies				
4.4 8	Có các cơ quan đại diện vùng hay chủ đầu tư tham gia trong việc thực hiện dự án không? Are there any other regional offices or executing entities participating in implementation?	Không No	- Có (Chủ đầu tư, các huyện và xã trong vùng dự án tham gia)/Yes, (project owner, districts and communes in the project area)	Không có No	Không có No
4.4 9	Hãy mô tả nhân viên, vai trò và nhiệm vụ của họ trong chức năng quản lý tài chính và kế toán cho những văn phòng dự án. Describe the staff, their roles and responsibilities in performing accounting and financial management functions of		Đang trong quá trình chuẩn bị dự án nên nội dung này chưa thực hiện nên chưa mô tả chi tiết được Project is under preparation, so these are not described in detail yet.	Theo quy định chung. Tuy nhiên từng chức danh chưa có nên không miêu tả được	Theo quy định chung. Tuy nhiên từng chức danh chưa có nên không miêu tả được Will follow current regulations, but PPMU

SI/ No	Topic/Chủ đề	Response/Trả lời BAC KAN	Response/Trả lời CAO BANG	Response/Trả lời LANG SON	Response/Trả lời HA GIANG
	such offices they relate to the project.				not yet established, so can not describe now
4.50	<p>Dự án có thành lập trách nhiệm độc lập kiểm soát và thủ tục đối với dòng giải ngân và các thông tin tài chính, trách nhiệm giải trình, báo cáo và kiểm toán trong mối quan hệ với cơ quan, tổ chức khác không?</p> <p>Has the project established segregation of duties, controls and procedures for flow of funds and financial information, accountability, and reporting and audits in relation to the other offices or entities?</p>	Có Yes	Sẽ thực hiện khi triển khai dự án Will apply when project start.	Chưa thực hiện Not established yet	Chưa thực hiện Not established yet
4.51	<p>Các thông tin giữa các cơ quan / đơn vị thực hiện có được trao đổi chính xác và kịp thời? Cụ thể, các văn phòng ngoài trụ sở có sử dụng hệ thống báo cáo và kế toán giống nhau không?</p> <p>Does information among the different offices/implement</p>	Có Yes	Nt	Nt	Nt Investment Project is not yet implemented

SI/ No	Topic/Chủ đề	Response/Trả lời BAC KAN	Response/Trả lời CAO BANG	Response/Trả lời LANG SON	Response/Trả lời HA GIANG
	<p>enting agencies flow in an accurate and timely fashion? In particular, do the offices other than the head office use the same accounting and reporting system?</p>				
4.5 2	<p>Công tác đối chiếu chéo định kỳ có được thực hiện giữa các cơ quan với đơn vị thực hiện không? Hãy miêu tả sắp xếp kiểm toán và báo cáo dự án giữa các nhân viên và các đơn vị thực hiện dự án chính.</p> <p>Are periodic reconciliations performed among the different offices/implementing agencies? Describe the project reporting and auditing arrangements between these offices and the main executing/implementing agencies.</p>	<p>Có Yes</p>	Nt	Nt	Nt Investment Project is not yet implemented
4.5 3	<p>Nếu như các tài khoản phụ (tiểu khoản) (dưới tài khoản tạm ứng) được duy trì, hãy</p>	<p>PMU would have separate accounts</p>	Nt	Nt	Nt Investment Project is not yet implemented

SI/ No	Topic/Chủ đề	Response/Tr ả lời BAC KAN	Response/Trả lời CAO BANG	Respons e/Trả lời LANG SON	Respons e/Trả lời HA GIANG
	miêu tả kết quả đánh giá năng lực quản lý tài chính của người quản lý những tài khoản phụ này. If any sub-accounts (under the Imprest Account) will be maintained, describe the results of the assessment of the financial management capacity of the administrator of such sub-accounts.				
	Quản lý hợp đồng và kế toán Contract Management and Accounting				
4.5 4	Đơn vị có duy trì sổ sách kế toán hợp đồng thông minh để chỉ tổng giá trị hợp đồng, bất cứ sửa đổi, sự leo thang, thanh toán, và các khoản chưa giải ngân nào hay không? Các bản ghi chép có phù hợp với kết quả đầu ra của dự án không? Does the agency maintain contract-wise accounting records to indicate gross	Có Yes	Nt	Nt	Nt Investme nt Project is not yet impleme nted

SI/ No	Topic/Chủ đề	Response/Tr ả lời BAC KAN	Response/Trả lời CAO BANG	Respons e/Trả lời LANG SON	Respons e/Trả lời HA GIANG
	value of contract, and any amendments, variations and escalations, payments made, and undisbursed balances? Are the records consistent with physical outputs/deliverables of the contract?				
4.5 5	Nếu duy trì các ghi chép theo dõi hợp đồng, đơn vị có đối chiếu lại với nhà thầu thường xuyên không? If contract records are maintained, does the agency reconcile them regularly with the contractor?	Có Yes	Nt	Nt	Nt Investme nt Project is not yet impleme nted
	Vấn đề khác/ Others				
4.5 2	Hãy miêu tả các sắp xếp báo cáo về gian lận, tham nhũng, lãng phí và lạm dụng các nguồn lực của dự án. Dự án đã thông báo cho người lao động, người hưởng lợi và người nhận khác mà báo cáo nếu họ nghi ngờ gian lận, lãng phí hoặc lạm dụng các nguồn lực	Báo cáo đến lãnh đạo đơn vị/cơ quan thanh tra/UBND tỉnh Có Yes	Nt	Nt	Nt Investme nt Project is not yet impleme nted

SI/ No	Topic/Chủ đề	Response/Tr ả lời BAC KAN	Response/Trả lời CAO BANG	Respons e/Trả lời LANG SON	Respons e/Trả lời HA GIANG
	dự án hoặc tài sản Describe project arrangements for reporting fraud corruption, waste and misuse of project resources. Has the project advised employees, beneficiaries and other recipients to whom to report if they suspect fraud, waste or misuse of project resources or property?				
5.	Kiểm toán nội bộ/Internal Audit				
5.1	Trong nội bộ của chủ đầu tư có hệ thống kiểm toán nội bộ không? Is there an internal audit department (IA) in the entity?	Không No	Có, thực hiện theo quy định	No No internal audits as generally recognis ed carried out within Vietnam.	No
6.	kiểm toán độc lập/ External Audit				Theo quy định Will follow the stipulatio ns While answers say that internal audit would be establish ed this does not

SI/ No	Topic/Chủ đề	Response/Trả lời BAC KAN	Response/Trả lời CAO BANG	Response/Trả lời LANG SON	Response/Trả lời HA GIANG
					exist in government agencies in an internationally accepted manner so these answers are meaningless.
6.1	Đơn vị có thường xuyên thực hiện kiểm toán độc lập? Công ty nào là kiểm toán độc lập cho đơn vị? Is the entity financial statement audited regularly by an independent auditor? Who is the auditor?	Kiểm toán độc lập đối với từng dự án Kiểm toán nhà nước thực hiện kiểm toán định kỳ External audit for each project State Audit conduct auditing periodically	Kiểm toán nhà nước State Audit	Kiểm toán nhà nước	Theo quy định Not applied yet
6.2	Các báo cáo kiểm toán có bị chậm bao giờ không? Khi nào báo cáo đó được phát hành? Are there any delays in audit of the entity? When are the audit reports issued?	Không No	Không, sau đợt kiểm toán kết thúc, báo cáo sẽ được tổng hợp và phát hành No, upon completion Audit report will be summarized and circulated.	Nt	Chưa thực hiện Not applied yet
6.3	Các công tác kiểm toán chủ đầu tư có tuân theo chuẩn mực kiểm toán quốc tế không? Hay chuẩn mực quốc tế về tổ chức kiểm toán tối cao, hay chuẩn		Theo chuẩn mực kiểm toán quốc gia, chuẩn mực kiểm toán quốc tế thì tùy theo yêu cầu của nhà tài trợ/follow the national auditing	Nt	

SI/ No	Topic/Chủ đề	Response/Tr ả lời BAC KAN	Response/Trả lời CAO BANG	Respons e/Trả lời LANG SON	Respons e/Trả lời HA GIANG
	mức kiểm toán quốc gia không? Is the audit of the entity conducted according to the International Standards on Auditing? Or the International Standards for Supreme Audit Institutions, or national auditing standards?		standards, the international auditing standards would be followed as requested by donors		
6.4	Có vấn đề gì quan trọng được đề cập trong báo cáo kiểm toán của 3 năm vừa qua không? Were there any major accountability issues noted in the audit report of the past three years?	Không No	Không/No	Nt	Sẽ áp dụng khi dự án được thành lập, đảm bảo đúng quy định Will apply if it would be established
6.5	Kiểm toán bên ngoài có họp với ban kiểm toán mà không có mặt quản lý hay không? Does the external auditor meet with the audit committee without the presence of management?	Không No	Không có/ No	Nt	Nt
6.6	Đơn vị có tuyển dụng công ty kiểm toán độc lập cho bất cứ	Không No	Chưa thực hiện, tùy nội dung công việc và sẽ thực hiện khi triển khai dự án No. Will be applied when project start.	Nt	Nt

SI/ No	Topic/Chủ đề	Response/Tr ả lời BAC KAN	Response/Trả lời CAO BANG	Respons e/Trả lời LANG SON	Respons e/Trả lời HA GIANG
	<p>thành phần không kiểm toán nào (ví dụ như tư vấn) không? Nếu có, tổng giá trị của thành phần không cần kiểm toán là bao nhiêu, so với giá trị dịch vụ kiểm toán ?</p> <p>Has the entity engaged the external audit firm for any non-audit engagements (e.g., consulting)? If yes, what is the total value of non-audit engagements, relative to the value of audit services?</p>				
6.7	<p>Những kiểm toán viên độc lập có bày tỏ vấn đề gì về hoàn thành và sẵn có của các ghi chép và tài liệu hỗ trợ không?</p> <p>Has the external auditor expressed any issues on the availability of complete records and supporting documents?</p>	Không No	Nt	Nt	Nt
6.8	<p>Kiểm toán viên độc lập có đầy đủ kiến thức và hiểu biết về hướng dẫn và trình tự thủ tục của ADB, bao</p>	Có Yes External auditors would not be involved from ADB auditing	<p>Chưa thực hiện, sẽ thực hiện khi triển khai dự án và đáp ứng theo yêu cầu của ADB</p> <p>No. Will be applied when project start and applied ADB requirements</p>	Nt	Nt

SI/ No	Topic/Chủ đề	Response/Tr ả lời BAC KAN	Response/Trả lời CAO BANG	Respons e/Trả lời LANG SON	Respons e/Trả lời HA GIANG
	gồm hướng dẫn và thủ tục giải ngân (ví dụ LDH) không? Does the external auditor have sufficient knowledge and understanding of ADB's guidelines and procedures, including the disbursement guidelines and procedures (i.e., LDH)?	government departments			
6.9	Có vấn đề quan trọng gì được lưu ý trong khi xem xét các báo cáo tài chính đã được kiểm toán không được báo cáo trong báo cáo kiểm toán độc lập không? Are there any material issues noted during the review of the audited entity financial statements that were not reported in the external audit report?	Không No	Nt	Nt	Nt
6.1 0	Kiểm toán viên của đơn vị sẽ thực hiện kiểm toán tài khoản dự án hay kiểm toán viên khác sẽ được chỉ định kiểm toán các báo cáo tài chính dự án? Will the entity auditor audit the project	Chỉ định Kiểm toán khác Other Auditor	Nt	Thuê công ty kiểm toán độc lập (nếu nhà tài trợ ADB yêu cầu). External audit will be hired	

SI/ No	Topic/Chủ đề	Response/Tr ả lời BAC KAN	Response/Trả lời CAO BANG	Respons e/Trả lời LANG SON	Respons e/Trả lời HA GIANG
	accounts or will another auditor be appointed to audit the project financial statements?				
6.1 1	Có kiến nghị gì được đề ra bởi các kiểm toán viên trong các báo cáo kiểm toán các dự án trước hoặc đề cập trong thư quản lý mà chưa được thực hiện không? Are there any recommendations made by the auditors in prior project audit reports or management letters that have not yet been implemented?	Không No	Nt	Đến nay chưa có no	Thuê công ty kiểm toán độc lập (nếu nhà tài trợ ADB yêu cầu). External audit will hired
6.1 2	Dự án này có thuộc đối tượng kiểm toán của cơ quan kiểm toán của chính phủ không (Ví dụ: cơ quan kiểm toán tối cao) ngoài kiểm toán độc lập không? Is the project subject to any kind of audit from an Independent governmental entity (e.g. the supreme audit institution) in addition to the external audit?	Có. Kiểm toán nhà nước Yes, State auditors	Có, Kiểm toán nhà nước Yes. State Audit	Kiểm toán nhà nước State Audit	Đến nay chưa có No

SI/ No	Topic/Chủ đề	Response/Trả lời BAC KAN	Response/Trả lời CAO BANG	Response/Trả lời LANG SON	Response/Trả lời HA GIANG
6.1 3	<p>Dự án có chuẩn bị những điều khoản tham chiếu chấp nhận được cho kiểm toán dự án hàng năm hay không? Những điều khoản này đã được nhất trí và thảo luận với cơ quan chủ quản dự án (EA) và công ty kiểm toán độc lập chưa?</p> <p>Has the project prepared acceptable terms of reference for an annual project audit? Have these been agreed and discussed with the EA and the auditor?</p>	Có Yes	<p>Dự án đang trong giai đoạn chuẩn bị nên chưa thực hiện</p> <p>Project under preparation, so not applied yet.</p>	Đến nay chưa có Not prepared yet	Kiểm toán nhà nước State Audit
6.1 4	<p>Kiểm toán dự án có các định vấn đề gì về sự hoàn thành và sẵn có của các ghi chép và các tài liệu hỗ trợ không?</p> <p>Has the project auditor identified any issues with the availability and completeness of records and supporting documents?</p>	Có Yes	Nt	Nt	Đến nay chưa có Not prepared yet
6.1 5	<p>Kiểm toán viên độc lập có đầy đủ kiến thức và hiểu biết về hướng dẫn và</p>	Will have	Nt	Nt	Đến nay chưa có Not yet

SI/ No	Topic/Chủ đề	Response/Tr ả lời BAC KAN	Response/Trả lời CAO BANG	Respons e/Trả lời LANG SON	Respons e/Trả lời HA GIANG
	trình tự thủ tục của ADB, bao gồm hướng dẫn và thủ tục giải ngân (ví dụ LDH) không? Does the external auditor have sufficient knowledge and understanding of ADB's guidelines and procedures, including the disbursement guidelines and procedures (i.e., LDH)?				
6.1 6	Có kiến nghị gì được đề ra bởi các kiểm toán viên trong các báo cáo trước hoặc thư đề cập các vấn đề quản lý mà chưa được thực hiện không? Are there any recommendations made by the auditors in prior audit reports or management letters that have not yet been implemented?	Không No	Chưa thực hiện, sẽ thực hiện khi triển khai dự án và đáp ứng theo yêu cầu của ADB No. Will be applied when project start and applied ADB requirements	Nt	Đến nay chưa có Not yet
6.1 7	(cho dự án thứ hai hoặc dự án tiếp theo). Những báo cáo kiểm toán cũ đã hoàn thành chưa, và các kiểm toán đó có chỉ định đầy đủ nghĩa vụ về hiệp định vốn vay	Các báo cáo kiểm toán cũ đã hoàn thành. Không xảy ra vấn đề gì quan trọng đáng lưu ý trong quá trình xem xét các báo cáo tài chính dự án đã kiểm toán	chưa có	Nt	Đến nay chưa có Not yet

SI/ No	Topic/Chủ đề	Response/Tr ả lời BAC KAN	Response/Trả lời CAO BANG	Respons e/Trả lời LANG SON	Respons e/Trả lời HA GIANG
	không? Có vấn đề gì về quan trọng nào đáng lưu ý trong quá trình xem xét các báo cáo tài chính dự án đã kiểm toán và các báo cáo kiểm toán liên quan vẫn chưa được đề cập không? [For second or subsequent projects] Were past audit reports complete, and did they fully address the obligations under the loan agreements? Were there any material issues noted during the review of the audited project financial statements and related audit report that have remained unaddressed?	The old audit reports completed. No serious problems happen during the review of project financial report which audited			
7.	Báo cáo và giám sát Reporting and Monitoring		Theo chuẩn mức kiểm toán quốc gia, chuẩn mức kiểm toán quốc tế thì tùy theo yêu cầu của nhà tài trợ/follow the national auditing standards, the international auditing standards would be followed as requested by donors		Đến nay chưa có Not yet
7.1	Các báo cáo tài chính có được chuẩn bị cho đơn vị không ? Are financial statements	Có Yes	- Có/ Yes	Có/Yes	

SI/ No	Topic/Chủ đề	Response/Trả lời BAC KAN	Response/Trả lời CAO BANG	Response/Trả lời LANG SON	Response/Trả lời HA GIANG
	prepared for the entity?				
7.2	báo cáo tài chính có được chuẩn bị cho các đơn vị thực hiện không Are financial statements prepared for the implementing unit?	Có Yes	- Có/ Yes	Có/Yes	Có/Yes
7.3	Báo nhiêu lâu phải lập báo cáo tài chính? các báo cáo có được chuẩn bị kịp thời phục vụ cho công tác quản lý để đưa ra các quyết định? What is the frequency of preparation of financial statements? Are the reports prepared in a timely fashion so as to useful to management for decision making?	Có. Báo cáo tài chính được lập hàng năm. Có thể lập định kỳ hàng tháng/quý theo yêu cầu quản lý Yes. Financial report are produced annually. Can be prepared periodic monthly or quarterly	Chưa thực hiện, sẽ thực hiện khi triển khai dự án và đáp ứng theo yêu cầu của ADB No. Will be applied when project start and applied ADB requirements	Chưa thực hiện Not yet	Có/Yes
7.4	Hệ thống báo cáo này cần được áp dụng để báo cáo về dự án không? Does the reporting system need to be adapted to report on the project reporting?	Có Yes	nt	Nt	Chưa thực hiện Not yet
7.5	Dự án đã thành lập trách nhiệm báo cáo quản	Có Yes	nt	Nt	Nt

SI/ No	Topic/Chủ đề	Response/Tr ả lời BAC KAN	Response/Trả lời CAO BANG	Respons e/Trả lời LANG SON	Respons e/Trả lời HA GIANG
	<p>lý tài chính có quy định về loại báo cáo sẽ được chuẩn bị ,nội dung báo cáo, và mục đích báo cáo chưa?</p> <p>Has the project established financial management reporting responsibilities that specify the types of reports to be prepared, the report content, and purpose of the reports?</p>				
7.6	<p>Các báo cáo tài chính có được sử dụng trong quản lý không ?</p> <p>Are financial management reports used by management?</p>	Có Yes	nt	Nt	Nt
7.7	<p>Các báo cáo tài chính có so sánh chi tiêu thực tế với được với ngân sách, hoạt động đã được phân bổ không “</p> <p>Do the financial reports compare actual expenditures with budgeted and programmed allocations?</p>	Có Yes	nt	Nt	Nt

SI/ No	Topic/Chủ đề	Response/Trả lời BAC KAN	Response/Trả lời CAO BANG	Response/Trả lời LANG SON	Response/Trả lời HA GIANG
7.8	<p>Các báo cáo tài chính được chuẩn bị thế nào? Các báo cáo được chuẩn bị trực tiếp bởi hệ thống kế toán tự động hay được chuẩn bị bởi phương pháp khác trên bảng tính?</p> <p>How are financial reports prepared? Are financial reports prepared directly by the automated accounting system or are they prepared by spreadsheets or some other means?</p>	<p>Cả hai, đối chiếu với nhau.</p> <p>Both ways, and compare each other</p>	nt	Nt	Nt
7.9	<p>Hệ thống tài chính có năng lực kết nối thông tin tài chính với tiến độ thực tế dự án không? Nếu hệ thống riêng biệt được sử dụng để thu thập và biên soạn lại các dữ liệu thực tế, cần thực hiện kiểm soát thế nào để giảm thiểu nguy cơ của việc không đồng bộ các dữ liệu thực tế với dữ liệu tài chính?</p> <p>Does the financial system have</p>	Có Yes	- Có/ Yes	Có Yes	Nt

SI/ No	Topic/Chủ đề	Response/Tr ả lời BAC KAN	Response/Trả lời CAO BANG	Respons e/Trả lời LANG SON	Respons e/Trả lời HA GIANG
	the capacity to link the financial information with the project's physical progress? If separate systems are used to gather and compile physical data, what controls are in place to reduce the risk that the physical data may not synchronize with the financial data?				
7.1 0	Đơn vị có kinh nghiệm thực hiện dự án của những nhà tài trợ, đồng tài trợ vốn, hay các đối tác phát triển nào khác không? Does the entity have experience in implementing projects of any other donors, co-financiers, or development partners?	Có Yes	- Có/ Yes	Có Yes	Có Yes
8	Hệ thống thông tin Information Systems		Dự án đang trong giai đoạn chuẩn bị nên chưa thực hiện Project under preparation, so not applied yet.		Có Yes
8.1	Công tác báo cáo và kế toán tài chính có được sử dụng thông qua ứng	Có Yes	- Có/ Yes	Có Yes	

SI/ No	Topic/Chủ đề	Response/Tr ả lời BAC KAN	Response/Trả lời CAO BANG	Respons e/Trả lời LANG SON	Respons e/Trả lời HA GIANG
	dụng máy tính không? Is the financial accounting and reporting system computerized?				
8.2	Nếu được vi tính hóa thì phần mềm này là có sẵn hay lập theo yêu cầu? If computerized, is the software off-the-shelf, or customized?	Có sẵn Off the shelf	Theo yêu cầu Will follow the requirements	Theo yêu cầu According to needs	Có Yes
8.3	Phần mềm máy tính độc lập hay tích hợp và sử dụng bởi tất cả các phòng ban trong trụ sở và các đơn vị tại hiện trường. Is the computerized software standalone, or integrated and used by all departments in the headquarters and field units using modules?	Phần mềm tích hợp. Tại đơn vị có máy chủ và các máy trạm, định kỳ chuyển dữ liệu từ đơn vị về Sở Tài chính. Intergrated software. At the unit which has host computer, and stations, the data are transferred periodicly to the Provincial Financial Department	Nt		Theo yêu cầu According to needs. This is no answer meaning actually that they have both.
8.4	Dữ liệu tài chính dự án được tích hợp với toàn bộ dữ liệu tài chính thế nào? Điều này có được thực hiện thông qua một mô đun trong hệ thống tài chính doanh nghiệp với sự	Dữ liệu tài chính dự án được tích hợp chung với dữ liệu tài chính theo dõi ở Sở Tài chính. Chuyển đổi dữ liệu tự động. Project data are intergrated to financial	Hiện tại đang nhập thủ công Currently manual entry.	Nhập thủ công Manual	

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	<p>chuyển đổi dữ liệu tự động, hay nó nhập dữ liệu thủ công?</p> <p>How are the project financial data integrated with the entity financial data? Is it done through a module in the enterprise financial system with automatic data transfer, or does it entail manual entry?</p>	data managed by DOF			
8.5	<p>Phần mềm bằng máy tính có được sử dụng trực tiếp để tạo ra báo cáo tài chính định kỳ không? Hoặc có đòi hỏi phải có</p> <p>Is the computerized software used for directly generating periodic financial statements, or does it require manual intervention and use of Excel or similar spreadsheet software?</p>	Có Yes	Chưa thực hiện Not apply	Chưa thực hiện Not impleme nted	Nhập thủ công Manual
8.6	<p>Hệ thống có thể cung cấp các báo cáo cần thiết một cách tự động không?</p> <p>Can the system automatically</p>	Có Yes	nt	Nt	Chưa thực hiện Not impleme nted

SI/ No	Topic/Chủ đề	Response/Tr ả lời BAC KAN	Response/Trả lời CAO BANG	Respons e/Trả lời LANG SON	Respons e/Trả lời HA GIANG
	produce the necessary project financial reports?				
8.7	Các nhân viên dự án có được đào tạo các chương trình phù hợp nhằm duy trì hệ thống không? Is the staff adequately trained to maintain the system?	Có Yes	nt	Nt	Nt
8.8	Liệu Sơ đồ tổ chức quản lý và hệ thống thực hiện có đảm bảo các dữ liệu sẽ được bí mật , sẵn 107ang và toàn vẹn Do the management, organization and processes and systems safeguard the confidentiality, integrity and availability of the data?	Có Yes	nt	Nt	Nt
8.9	Có các hỗ trợ lưu trữ số liệu không? Are there back-up procedures in place?	Có Yes	nt	Nt	Nt
8.10	Miêu tả các quy trình lưu trữ :trực tuyến, lưu ngoài , lưu trữ khi xảy ra cháy, thiên tai động đất Describe the backup	Có hệ thống sao lưu dữ liệu. Back up system for data storage	nt	Nt	Nt

SI/ No	Topic/Chủ đề	Response/Tr ả lời BAC KAN	Response/Trả lời CAO BANG	Respons e/Trả lời LANG SON	Respons e/Trả lời HA GIANG
	procedures – online storage, offsite storage, offshore storage, fire, earthquake and calamity protection for backups.				

Supporting Documents/tài liệu hỗ trợ

REQUESTED FOR SUBMISSION BY EACH PROVINCE:

- _____ Financial regulations, standards or pronouncement used by the project/entity/*Chính sách tài chính, chế độ hoặc thông báo được đơn vị sử dụng*
- _____ Information concerning the legal and organizational structure of the entity/*Các thông tin liên quan tới tính pháp lý và cơ cấu tổ chức của đơn vị*
- _____ Extracts or copies of important legal documents, agreements, or minutes/*trích dẫn hoặc sao chép các tài liệu quan trọng, sự đồng ý hoặc các biên bản*
- _____ Information concerning the sector, economic and legislative environment within which the entity operates/*các thông tin liên quan về kinh tế và môi trường pháp lý trong phạm vi hoạt động của đơn vị*
- _____ Evidence of consideration of the work of the Internal Auditor (if applicable) and conclusions reached/*Bảng chứng mà kiểm toán lấy làm căn cứ để đánh giá công việc và kết luận*
- _____ Draft format of the financial statements produced by the project/entity/*bảng biểu mẫu báo cáo tài chính của đơn vị*
- _____ Copies of communications/*Các loại thông tin từ nhà tài trợ, chính phủ (thư từ) mà đơn vị dựa vào đó để có quyết định trong quản lý tài chính*
- _____ Chart of Accounts/*sơ đồ kế toán hạch toán*
- _____ Project or entity Financial Management Manual/*sổ tay quản lý tài chính*
- _____ Audit terms of reference/*điều khoản giao việc của kiểm toán*
- _____ Terms of reference and curriculum vitae for key financial and accounting personnel/*điều khoản giao việc và lý lịch kinh nghiệm của vị trí quản lý tài chính kế toán chủ chốt*
- _____ Operational manual/*sổ tay hướng dẫn*
- _____ Copy of most recent audit report (if applicable)/*copy báo cáo kiểm toán gần nhất (nếu áp dụng)*

G. Appendix 7: People Met

1. Bac Kan

Mr. Tran Cong Hoa	Deputy Director of DPI
Mr. Luong Van Thong	Head of External Economic Division, DPI
Mr. Ha Anh Tuan	Deputy Head of External Economic Division, DPI
Mr., Trieu Duc Thong	Head of Administrative Division, PPMU
Ms. Tran Thi Phuong Thanh	Staff of General Division of DPI
Ms. Ha Thi Mai Anh	Staff of Science, education, cultural and social Division of DPI
Ms. Hoang Thi Le Trinh	Staff of External Economic Division
Ms. Tran Thi Thu Hien	Staff of General Division of DPI
Mr. Nguyen Do Lich	PMU of Department of Transport (DOT)
Mr. Nguyen Duy Luong	PPMU
Ms. Nguyen Thi Thoa	Deputy Director of Bac Kan Water Supply Company
Ms. Hoang Thi Hang	Deputy Director of Department of Finance (DOF) - 0912912393
Ms. Dinh Nguyet Anh	Deputy Division Head of Investment Division (DOF)- 0912557225
Ms. Nong Thi Hien	Deputy Division Head of Budget Management Division (DOF) 0985937028
Mr. Nguyen Quang Huy	Deputy Director of Provincial State Treasury (PST)
Mr. Duong Cong Dinh	PST
Mr. Nong Van Tuyen	PST
Mr. Nong Thai Dinh	Director of Lien Viet Post Bank Branch in Bac Kan
Ms. Hai	Accountant of Lien Viet Post Bank Branch in Bac Kan
Mr. Hiep	Credit staff of Lien Viet Post Bank Branch in Bac Kan

2. Ha Giang

Mr. Nguyen Tien Loi	Head of External Economic Division, DPI
Ms. Dao Le My	Staff of External Economic Division, DPI

Ms. Phung Thi Hoa	Vice Director of Department of Finance (DOF)
Ms. Mai Thuy Phuong	Staff of DOF
Mr. Le Trung Khanh	Deputy Director of Provincial State Treasury (PST)
Ms. Nguyen Thanh Huyen	Deputy Division Head of Expenditure Control, PST
Mr, Nguyen Hong	Division Head of Viet Nam Development Bank (VDB) 0982163479
Mr. Bui Anh Tien	Head of Financial Division of Hoang Su Phi District – 0912479706
Mr. Nguyen Anh Tuan	Staff of Financial Division of Hoang Su Phi District 0917399888
Mr. Trinh Ba Huan	Deputy Director of Water Supply Center in Hoang Su Phi District 0915605356

3. Cao Bang

1.Mr. Vu Dinh Quang	Deputy Director of Cao Bang DPI
2. Mr. Hoang Trung Kien	Deputy Head of External Economic Division – Cao Bang DPI
3. Mr. Doan Duc Diep	Expert of External Economic Division – Cao Bang DPI
4. Ms. Luu Tuyet Nga	Expert of External Economic Division – Cao Bang DPI
5. Ms. Mac Thanh Tam	Head of External Economic Division – Cao Bang DPI
6. Ms. Hoang To Quyen	Director of Cao Bang Finance Department (DOF)
7. Ms. Nguyen Thi Ngoc Hoa	Deputy Head of Budget Planning Division – DOF
8. Ms. Pham Thi Hong Thuy	Head of Investment Division – DOF
9. Mr. Trieu Hong Cu	Deputy Director of Cao Bang State Treasury
10. Ms. Hoang Thi Tuyen	Head of Expenditure Control of Cao Bang State Treasury
11. Mr. Luong Xuan Truong	Deputy Director of Cao Bang VDB
12. Ms. Nong Thi Thu	Head of Credit Division – VDB
13. Ms. Nong Thi Dung	Head of Expenditure Control Division – VDB
14 Ms. Be Thi Nguyet	Deputy Head of Financial and Accounting Division – VDB

4. Lang Son

1. Ms. Duong Thi Hoan Head of External Economic Division, Deputy director of PPTA PMU – DPI
2. Ms. Hua Thi Hang Deputy Head of Procurement Division – DPI
3. Ms. Hua Thi Giang Deputy Head of Collective and Private Economic Division – DPI
4. Mr. Nguyen Van Luc Deputy Head of Development Investment Division – DOF
5. Ms. Hoang Thi Nuong Deputy Head of Budget Management Division – DOF
6. Ms. Nguyen Hong Tam Officer of Budget Management Division – DOF
7. Ms. Luong Thi Hong Thuy Head of Budget management Division - DOF
8. Mr. Dang Van Thuong Head of Expenditure Control, Lang Son State Treasury
9. Ms. Chu Thi My Nghe Deputy Head of Expenditure Control, Lang Son State Treasury
10. Ms. Nguyen Thi Chuc Deputy Director of Lang Son Viet Nam Development Bank (VDB)
11. Mr. Bui Quang Tien Deputy Head of Credit Division – Lang Son VDB
12. Ms. Nguyen Thuy Diep Deputy Head of General Division – Lang Son VDB
13. Mr. Nong Viet Cuong Deputy Head of General and Planning Division – Lang Son DPI