

NATIONAL INSTITUTE FOR FINANCE

**THE MEDIUM-TERM ACTION PLAN DURING
THE PERIOD OF 2016 - 2018 FOR IMPLEMENTING
THE FINANCE DEVELOPMENT STRATEGY
BY THE YEAR 2020**

*(Issued together with Decision No. 825/QĐ-BTC
dated April 14th, 2016 by the Finance Minister)*

**FINANCE PUBLISHING HOUSE
HANOI, 2016**

DECISION

**ON APPROVAL OF THE MEDIUM-TERM ACTION PLAN FOR THE PERIOD
OF 2016 - 2018 TO IMPLEMENT THE FINANCE DEVELOPMENT STRATEGY
BY THE YEAR 2020**

THE FINANCE MINISTER

Pursuant to the Decree No. 215/2013/ND-CP dated December 23rd, 2013 of the Government stipulating functions, tasks, power and organizational structure of the Ministry of Finance;

Pursuant to the Prime Minister's Decision No. 450/QD-TTg dated April 18th, 2012 approving the Finance Development Strategy by the year 2020;

Pursuant to the Decision No. 224/QD-BTC dated January 01st, 2013 of the Ministry of Finance on approval of the Action Plan of the Public Finance Sector to implement the Finance Development Strategy by the year 2020;

At the proposal of the President of the National Institute for Finance,

DECIDES:

Article 1. To issue with the Decision the Medium-Term Action Plan for the period 2016 - 2018 to implement the Finance Development Strategy by the end 2020.

Article 2. Implementation

1. Units presiding over the assigned tasks shall be responsible for implementing these tasks actively in accordance with specified plans and reporting annually (before December 15th) to the National Institute for Finance results and implementation progress of the tasks assigned.

2. The International Cooperation Department presides and collaborates with related units to look for external resources to support implementing tasks set in the Medium-Term

Action Plan for the period 2016 - 2018 and simultaneously, actively provide a report on progress of public finance reform in Vietnam to the donors.

3. The Planning - Finance Department presides over getting the approval from the Ministry on the funds to be allocated to each Ministry's units in each period to implement this Medium-Term Action Plan for the period 2016 - 2018.

4. The Legal Department annually reviews the programs to develop Law, Ordinance, Degree and Decision of the Prime Minister and legislation documents of the Ministry of Finance in order to implement the reform progress accordingly.

5. Based on units' reports, the National Institute for Finance shall be responsible for annually updating this Medium-Term Action Plan to implement the Finance Development Strategy by the end 2020.

Article 3. This decision shall take effect from the date of signing. Chief of Office of the Minister, President of the National Institute for Finance and heads of the Ministry's units shall be responsible for implementing this Decision./.

THE FINANCE MINISTER

(Signed and sealed)

Dinh Tien Dung

INTRODUCTION

On 18th April 2012, the Prime Minister signed Decision No. 450/QD-TTg for the approval of the Finance Development Strategy (FDS) by the year 2020 which sets out overall objectives and specific tasks for the Public Finance during the period of 2011 - 2020. There are 8 groups of key solutions to achieve those objectives and tasks, including: (1) Improving effectiveness in mobilizing national financial resources; (2) Enhancing the efficiency of financial resource allocation and utilization associated with the process of restructuring the national finance; (3) Reforming the financial mechanism applied to public services units along with diversifying social resources for public services development; (4) Improving the corporate financial policies and mechanisms, restructuring state-owned enterprises; (5) Comprehensively developing financial markets and financial services; (6) Promoting financial cooperation and international integration; (7) Strengthening capacity and efficiency of the examination, inspection and supervision, ensuring the security of the national finance; (8) Promoting administrative reforms in the public finance, improving the implementation of financial policies.

In its efforts to achieve the objectives and solutions set out in the FDS, the Ministry of Finance (MOF) issued Decision No. 224/QD-BTC dated January 30th 2013 for the approval of the Action Plan for implementing the FDS with 6 specific tasks, which identifies 82 proposed initiatives, legislative proposals and mandates to be undertaken by the year 2020. It also set out the directions, expected outcomes, implementation timelines and agencies in charge of and collaborating on the implementation of the proposed initiatives. Those proposed initiatives for the implementation by the year 2020 are divided into two periods: The 2011 - 2015 period and the 2016 - 2020 period.

For the effective implementation of the Action Plan promulgated by the Decision, with the support from the Multi-Donor Trust Funds - Phase 2 (MDTF-2), the MOF assigned the National Institute for Finance in coordination with other units in the MOF to develop a detailed medium-term work-breakdown plan for the implementation of the FDS by the year 2020 (also known as the Medium-Term Action Plan - MTAP). The MTAP is updated and revised annually for a three-year period. Accordingly, after the MDTF 2015 - 2017, the National Institute for Finance continuously coordinate with other units in the MOF to develop and complete the MTAP for the 2016 - 2018 period (MTAP 2016 - 2018) with the following contents:

Section I. Review on the implementation of the MTAP for the period of 2015 - 2017 in the year 2015 and overview of the MTAP 2016 - 2018

Section II. The contents of the MTAP 2016 - 2018

Section III. Implementation management and monitoring of the MTAP 2016 - 2018

Section IV. Detailing and follow-up the implementation of the MTAP (MTAP tables)

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Section I

REVIEW ON THE IMPLEMENTATION OF THE MTAP 2015 - 2017 IN THE YEAR 2015 AND OVERVIEW OF THE MTAP 2016 - 2018

R REVIEW ON THE IMPLEMENTATION OF THE MTAP 2015 - 2017 IN THE YEAR 2015 AND OVERVIEW OF THE MTAP 2016 - 2018

I. REVIEW ON THE IMPLEMENTATION OF THE MTAP IN 2015

1. Implementation progress of the MTAP

By the end of 2015, there were 45 initiatives that have been implemented, which include 44 completed initiatives, 1 timeline revised initiatives and 1 new initiative. Details of implementation progress of the MTAP are as follows:

44 initiatives completed in due time

The new initiatives have been approved: The Law on State Budget (revised); the Law on Fee and Charges; the Law on Accounting (revised); Initiative to amend the regulations on revenues from natural resources exploitation (Resolution No. 1084/2015/UBTVQH13 dated December 10th, 2015 on the promulgation of the royalty tariff on natural resources; Initiative to review and evaluate the Law on Environmental Protection Tax (Resolution No. 888a/2015/UBTVQH13 dated March 10th, 2015 approved by the Standing Committee of the National Assembly on amending and supplementing Resolution No. 1269/2011/UBTVQH11 dated on July 14th, 2011, on the environmental protection tariffs); the Law on Management and Use of State's capital invested in production and business at enterprises; Initiative to develop the derivatives market; Initiative to establish and develop voluntary retirement program; etc.

The initiatives are being implemented: The Law on amendments and supplements of some articles of the Law on Taxes; the Law on Thrift Practice and Waste Combat (revised); the Law on Customs; Initiative to develop regulations on land revenue mobilization; Initiative to experiment to equitize contribution of some public service units under the state economic groups and corporations; Initiative to reform the state budgetary

management; Initiative to update the action plan for the Public Finance (3 - 5 years) to the implementation of international commitments; Initiative to enhance capacity of implementation, evaluation and forecast of the impact financial policies; Initiative to revise the system on database and disclosing information of national sovereign and public debts; Initiative to revise the national database on state property; Initiative to promote the exchange and dissemination of financial and legislative information and policies; Initiative for resolution on supplementing agricultural land use tax exemption by 2020; etc.

Preliminary and summative evaluation initiatives: The Law on Non-agricultural Land Use Tax; the Law on Environmental Protection Tax; etc.

The initiatives are submitted to the National Assembly and the Government for approval: The Law on Export and Import Duties (revised); Decree on the casino business and Decree on amending and supplementing some articles of Decree No. 86/2013/ND-CP dated July 29th, 2013 of the Government on business in prize-winning electronic games for foreigner; Decree on the mechanism of operation and autonomy, taking self-responsibility for task performance, organizational apparatus, the number of staffs and the finance for public service units in the field of economics and other careers; Decree on establishing and organizing the voluntary pension fund's operation; Decree on amending and supplementing Decree No. 52/2009/ND-CP dated June 3rd, 2009 providing detailed regulations and guidelines for the implementation of some articles of the Law on Management and Use of State Property.

- ***1 initiative behind schedule:*** Initiative to establish the national database on prices. The establish of national base for price has begun in accordance with the Circular No. 142/2015/TT-BTC dated September 4th, 2015 of the Minister of Finance on the national database on prices.

- ***1 initiative added:*** The Law on amendments and supplements of some articles of the Law on Value Added Tax, the Law on Excise Tax, the Law on Tax Administration.

2. Implementation results

There are 8 groups of key resolutions set out in the FDS by the year 2020. In general, the implementation of initiatives in 2015 has strictly followed the proposed orientation as well as action plan in the MTAP for the period of 2015 - 2017.

2.1. Solution group 1: Enhancing the effectiveness in mobilizing the national financial resources

To implement the solution group 1, in 2015, the MOF reported to the Government to report to the National Assembly to pass 1 law and reported to the Standing Committee of National Assembly to pass 2 resolutions; reported to the Government 3 decrees; reported to the Prime Minister promulgating 2 decisions; and within its functions and tasks, promulgating 55 guiding circulars including a number of important legal documents.

- Law on Fees and Charges No. 97/2015/QH13 dated November 25th, 2015.

- Resolution No. 888a/2015/UBTVQH13 dated March 10th, 2015, on amendments and supplements of Resolution No. 1269/2011/UBTVQH11 dated July 14th, 2011 on the environmental protection tariff.

- Resolution No. 1084/2015/UBTVQH13 dated December 10th, 2015 of the Standing Committee of National Assembly on promulgating the royalty tariff on natural resources.

- Decree No. 108/2015/ND-CP dated October 28th, 2015 of the Government on detailed regulations and guidelines for implementing a number of articles of the Law on Excise Tax and the Law amending and supplementing a number of articles of the Law on Excise Tax.

- Decree No. 114/2015/ND-CP dated November 9th, 2015 of the Government on amendments and supplements of Article 21 of Decree No. 29/2008/ND-CP dated March 14th, 2008 of the Government on industrial parks, export processing zones and economic zones.

- Decision No. 11/2015/QD-TTg dated April 3rd, 2015 of the Prime Minister on land levy exemption reduction for recognition of land use rights and ownership of house and other property attached to land granted to households and individuals with respect to residential lands.

- Decision No. 31/2015/QD-TTg dated August 4th, 2015 of the Prime Minister stipulates quotas of luggage, moveable assets, gifts, presents, sample goods to be exempted from tax, considered for tax exemption and not subject to tax.

- Decision No. 23/2015/QD-TTg dated June 26th, 2015 of the Prime Minister stipulating the state mechanism of payment by land providing to investors implementing construction investment projects in the form of build - transfer.

- Circular guiding the Decision No. 71/2014/QD-TTg dated December 17th, 2014 of the Prime Minister on the rearrangement and processing houses and lands owned by the State.

- Joint Circular No. 138/TTLT-BTC-BQP dated September 1st, 2015 guiding the rearrangement houses, lands and the management and use of money collected from the rearrangement houses and lands belong to the Ministry of Defense's units.

- Joint Circular No. 16/TTLT-BKHCN-BTC dated September 1st, 2015 guiding the management and handling assets forming from the implementation of scientific and technological tasks using the state budget.

- Circular No. 183/2015/TT-BTC dated November 17th, 2015 of the MOF guiding the Decision No. 23/2015/QD-TTg dated June 26th, 2015 of Prime Minister on stipulating the state mechanism of payment by means of land to investors implementing construction investment projects in the form of build - transfer.

In 2015, the state budget revenues policy continued focusing on supporting and resolving difficulties in production and business. Besides the operating spent attention on drastically managing budget revenues, enhancing revenues management, avoiding loss of revenue, transfer pricing and tax evasion; handling tax arrears that strives to achieve the highest increases in domestic revenues and import - export activities' revenues to offset the decline in crude oil's revenues. Accordingly, budget revenues was higher than the

estimation because of economic recovery and revenues management. The state budget revenues was estimated to equivalent to 109.4% of the budget plan in December 31st 2015, in which estimation for domestic revenue is 115.9% of the budget plan, estimation for revenue from exports and imports is 101.3% of the budget plan and particularly, estimation for revenue from crude oil is 72.6% of the budget plan¹. Most localities have met or exceeded the budget plan assigned. At the same time, the MOF did not use 10 trillion VND which is revenues from the state divestment in enterprises in order to balance the central budget in 2015 passed by the National Assembly.

In addition, capital mobilization from government bonds also achieved positive results, contributing significantly to balancing the state budget. In 2015, the total value of capital mobilized from government bonds was over 256 trillion VND, equivalent to 102.5% of the plan for the year. Interest rate on government bonds is controlled reasonably in order to save the cost of borrowing for the state budget². Moreover, the MOF actively implemented solutions to maximize mobilization from the temporarily idle funds, such as advance funding from existing treasury sources, loans from Social Insurance to ensure source for balancing the state budget and development investment expenditure under the resolutions of the National Assembly and the Government.

In 2015, the MOF also signed 47 ODA loan agreements, preferential loans from developed countries with the total value up to 4 billion USD. The total amount of foreign loans disbursed in 2015 reached 4.7 billion USD, contributing to creating resources for investment and development.

2.2. Solution group 2: Enhancing the efficiency of financial resource allocation and utilization associated with the process of restructuring the national finance

In 2015, the policies on allocation, management and utilization of financial resources continued to be improved, associated with the process of restructuring the national finance to ensure the effective and economical allocation, management and utilization of resources. The MOF proposed 1 law to the Government to submit to the National Assembly; 1 resolution to the Government; 2 directives and 4 decisions to Prime Minister; the MOF also issued some circulars guiding the implementation.

- Law on State Budget No. 83/2015/QH13 dated June 25th, 2015 of the National Assembly.

- Resolution No. 01/NQ-CP dated January 3rd, 2015 of the Government on major tasks and solutions guiding the implementation of socio-economic development plan and annual budget estimation in 2015.

- Directive No. 06/CT-TTg dated April 21st, 2015 of the Prime Minister on strengthening management and supervision finance - state budget tasks performance in 2015³.

¹ It is due to the significant decrease in the average oil's price for payment compared to the estimated price.

² Average annual interest rate on government bonds is 6.23% in 2015, decline by 31 basic point compared to in 2014 (6.54% per year).

³ Facing with unfavorable trends in crude oil's prices in the world, potentially causing imbalance in the state budget in 2015, the MOF submitted to the Prime Minister issuing Directive No. 06/CT-TTg dated April 21st, 2015, in which it

- Directive No. 22/CT-TTg dated August 27th, 2015 of the Prime Minister on strengthening the management of state financial funds outside the state budget.

- Decision No. 23/2015/QĐ-TTg dated June 26th, 2015 of the Prime Minister stipulating the state mechanism of payment by land providing to investors implementing construction investment projects in the form of build - transfer.

- Decision No. 32/2015/QĐ-TTg dated August 4th, 2015 of the Prime Minister on the standards, quotas and mechanisms of management and use of cars at state agencies, public service units and single-member limited liability companies with 100% charter capital held by the State.

- Decision No. 58/2015/QĐ-TTg dated November 17th, 2015 of the Prime Minister on regulations standards, quotas, management mechanisms and use of equipments and vehicles by state agencies and public service units.

- Decision No. 60/2015/QĐ-TTg dated November 27th, 2015 of the Prime Minister on financial management mechanism for the social insurance, health insurance and unemployment insurance and the management costs of the social insurance, health insurance and unemployment insurance.

- Circular No. 28/2015/TT-BTC dated March 6th, 2015 of the MOF, Circular No. 126/2015/TT-BTC dated August 20th, 2015 of the MOF issuing the Vietnamese appraisal standards.

- Circular No. 142/2015/TT-BTC dated September 4th, 2015 of the MOF stipulating the national database for prices.

- Joint Circular No. 23/2015/TTLT-BTC-BNNPTNT dated February 12th, 2015 guiding survey methodology, determining the cost of production, calculating production cost of rice products in each season of a year.

- Circular No. 211/2014/TT-BTC dated December 30th, 2014 of the MOF stipulating the implementation of the state budget plan in 2015.

The state budget expenditure policies: In 2015, the policies continued concentrating on spend on human and salary reform, debt repayment, focused arrangement capital expenditures, ensuring the commitment. The operating budget expenditure in 2015 complied with strict regulations in accordance with the approved budget plan, in which there is not issuance of new policies and regime leading to increases in state budget expenditure without guaranteed sources; reviewing and arranging expenditure tasks, minimizing additional expenses over the budget plan; thoroughly saving regular expenses for managing the state apparatus, the public service units; maximum and open cutting on public spending on festivities, conferences, seminars, festivals, ground-breaking and inauguration of works and foreign business trips, etc. in a way of ensuring centralized

requires the ministries, the central agencies and localities to save an additional 10% of recurrent expenditure according to the budget plan in last 8 months of 2015 (excluding salaries and expenses for humans) and temporarily withhold 50% of budget reserve to proactively handle the large reduction of the state budget revenues...

allocation and avoiding spread allocation, preventing loss, waste and corruption. Consequently, financial discipline is strengthened. The progress of the implementation of expenditure tasks are guaranteed and in accordance with is for right purposes, right policies and regimes. There is improvement in effectiveness of using state budget. The operating budget expenditure complied with the budget plan determined by the National Assembly, maintaining budget balance at every levels. Some localities reduced revenues balancing local budgets. By using local resources (10% of recurrent expenditure in the last 8 months, 50% of local contingency budget, etc.) to compensate, those localities, basically, can ensuring local budget balance. The amount of 10% savings from recurrent expenditure plan for last 8 months of ministries, central agencies and the central budget reserve are used to offset the revenues deficit of the central budget.

The operating expenditures are carried out proactively and positively. Even when budget revenues were centralized slowly and capital mobilization was facing with difficulties, state budget expenditure still were ensured to meet timely the assigned expenditure according to the budget plan and the extraordinary important tasks, such as overcoming the damage caused by natural disasters, epidemics, as well as the urgent tasks related to national defense, security and ensuring social security.

Restructuring of public investment: The MOF has been participated in and collaborated with the Ministry of Planning and Investment to develop guidelines on the Public Investment Law. At the same time, the examinations and inspections are strengthened, ensuring the effective use of investment capital from the state budget, government bonds, ODA, the state investment credit capital (the investment projects must comply with the plans approved by the competent authorities); expenditure is controlled strictly through the State Treasury system, complying with regulations, facilitating investors and boosting disbursement.

The management of price: The MOF has promulgated documents commanding and guiding the implementation of the policy and regimes of price management. Implementation of publicity and transparency in operating cost of energy and important and essential commodities and services under the provisions of the prices legislation is carried on. Examination and inspection of the observance of the law on prices are strengthened⁴. The price registration and declaration of enterprises are supervised strictly, the price options and price level of goods and services which is priced by the State also strictly controlled or procured from the state budget. There is proactive and positive collaboration on the price management with the functional authorities in the fight against smuggling, trade fraud and illegal transportation of goods across the border⁵; inspection and dealing with acts of

⁴ Inspected the price stabilization and management in the Lunar New Year 2015 in 15 provinces and cities; Inspected 40 organizations who have business on passenger transport by taxi and passenger transport by coaches with fixed routes in some provinces; inspected the collection of fees in accordance with ocean freight rate, the observance of tax legislation and obligations to the state budget in the shipping companies and agents; inspected the observance of the law on petroleum business in 5 wholesale enterprises; inspected the compliance with the prices legislation in some manufacturing enterprises and businesses of electrical items, coal, liquefied natural gas, steel for construction, vaccine for poultry, animal feed, fertilizer, pesticides, services at seaports and price appraisal services.

⁵ Up to November 15th 2015, there are nearly 187 thousand violation cases discovered, arrested and handled, an increase of 6.47% compared to the same period in 2014; state budget revenues from fine of administrative violations, sale of confiscation goods and the inspection, examination, collection of tax arrears are estimated at 11.5 trillion VND, an increase of 5.75% compared to the same period in 2014; prosecuted 1,123 cases subject to 1,281 objects.

purchasing, selling, transporting prohibited, counterfeit and shoddy goods, food safety. Strengthening information and propagation on the price on the public media is to create a consensus in society⁶.

Simultaneously, the MOF has coordinate with the Ministry of Industry and Trade and other related ministries on managing and operating important essential commodities, such as electricity⁷, coal⁸, oil⁹, milk¹⁰; adjusting price of public services (tuition¹¹, hospital's fees¹²...) according to the market mechanism with the administration of the State, contributing to curb inflation¹³.

The implementation of this solutions group have contributed to managing strictly and economically budget; enhancing efficiency; strengthening discipline of financial policies¹⁴.

2.3. Solutions group 3: Reforming financial mechanism applied to public service units along with diversifying social resources for the public service development

Financial mechanisms of public service sector are continuing renewed in the direction of enhancing autonomy and self-responsibility of the public service units, encouraging the units, which have enough condition, to transfer to autonomy units that contributes to improvement of the quantity and quality of services to generate additional revenues for the development of re-investment, improving workers's income, facilitating restructuring of the state budget expenditure, spending more resources to better take care of the policy's objects, the poverty, social protection...

⁶ Organized thematic press conference; interviews with the press agencies and communication organizations; published on the Electronic Portal of the MOF the balance of Petrol Price Stabilization Fund; milk category for children under 6 years, price registration and declaration; the list of price appraisal enterprises licensed to operate.

⁷ In March 16th, 2015, the average price of electricity was adjusted from 1,508.85 VND/kwh to 1,622.01VND/kwh (excluding value added tax), an increase of 113.16VND/kwh (7.5%).

⁸ Price of coal sold for domestic consumption is adjusted three times (April, July and October 2015), ensuring the compliance with supply and demand of both of domestic market and the world's market, offsetting the cost of manufacturing - trading.

⁹ In the first 11 months, the Ministry of Industry and Trade and the MOF has operated oil prices 21 times, combining with the use of Petrol Price Stabilization Fund.

¹⁰ Submitted to the Government the allowance for continued stabilization of the price of milk for children under 6 years of age by ceiling price until December 31st 2016. As of the date of December 9th, 2015, the maximum price, the registration price and price declaration of 785 milk products for children under 6 years-old was public.

¹¹ Suggested the Ministry of Education and Training coordinates with General Statistic Office on expecting impact of tuition's adjustment to make implementation coordination plans between the localities (Document No. 16236/BTC-QLG dated November 3rd, 2015).

¹² Coordinated with the Ministry of Health promulgated a joint circular stipulating price of health care service using health insurance between same class hospitals; including the additional cost paid for permanent allowances, surgical and procedure allowances under Decision No. 73/QD-TTg dated December 28th, 2011 of the Prime Minister and expenses for salary according to the schedule stipulated in Decree No. 16/2015/ND-CP and Decree No. 85/2012/ND-CP.

¹³ Consumer price index in December 2015 rose by 0.6% compared to December 2014, the average increase of the year is 0.63% - a record low in 14 years.

¹⁴ In 2015, the State Treasury system conducted expenditure control with an estimate of around 1,074.5 trillion VND, in which 776 trillion VND was for recurrent expenditure of the state budget (excluding payments for debt and aids, expenditure for increasing financial reserves, redundancy), reaching 99.9% of the budget plan. Investment capital disbursed through the State Treasury was estimated at 298.5 trillion VND, reached 95% compared to capital plan in 2015. Through the control of expenditure, the State Treasury has refused to pay the total of 144 billion VND.

In 2015, the MOF submitted to the Government to issue the Decree No. 16/2015/ND-CP dated February 24th, 2015 stipulating the autonomy of public service units, creating the foundation for ministries establish decrees on autonomy mechanism of public service units for each sector (education, vocational training, healthcare, culture, sports and tourism; information communication and journalism; science and technology, etc.); submitted to the Prime Minister to issue the Decision No. 695/QD-TTg dated May 21st, 2015 on the implementation plan of autonomy mechanism for public service units according to the Decree No. 16/2015/ND-CP. Simultaneously, the MOF submitted to the Government a draft Decree on autonomy mechanism of public service units in the field of economics and other business (Report No. 89/TTr-BTC dated June 26th, 2015 and Report No. 177/TTr-BTC dated December 7th, 2015). However, the establishment of decrees in each sector to submit to the Government, as the foundation for assigning financial autonomy to public service units according to the Decree No. 16/2015/ND-CP and the decrees in each field, has experienced slow progress compared to the requirements of the Decision No. 695/QD-TTg and the Government's work program. Therefore, the MOF issued the Official Letter No. 1931/BTC-HCSN dated February 3rd, 2016 recommending ministries, central agencies and localities to accelerate the implementation of the tasks assigned under the Decree No. 16/2015/ND-CP and the Decision No. 695/QD-TTg; simultaneously guiding for giving autonomy for public service units in 2016.

Furthermore, the MOF has been actively involved with ministries in the process of the promulgation and implementation of policies related to autonomy mechanisms of public service units in each area; piloting equitization in several public service units; preparing the conditions for the adjustment of education and health care services' price toward to better reflection of the actual costs.

In the field of education and training: The MOF coordinated with the Ministry of Education and Training on submitting to the Government the approval decision for 12/192 universities to pilot the implementation of autonomy mechanism of university in the orientation of the Resolution No. 77/NQ-CP dated October 24th, 2014 of the Government on renovation of the operation mechanism for public tertiary education institutions in the 2014 - 2017 period; the Decree No. 86/2015/ND-CP dated October 2nd, 2015 on the fees collection and management mechanism of educational institutions in the national education system, tuition policy and support on cost of learning from the academic year 2015 - 2016 to 2020 - 2021.

In the field of science and technology: The MOF coordinated with the Ministry of Science and Technology on issuing the Joint Circular No. 27/2015/BKHCHN-BTC dated December 30th, 2015 on expenditure assignment regulations in performing science and technology tasks funded by the state budget.

2.4. Solution group 4: Improving policies and mechanisms on corporate finance, restructuring state-owned enterprises

In 2015, to implement the Law No. 69/2014/QH13 dated November 26th, 2014 on the management and use of state capital investment in production and business in enterprises, simultaneously supporting the process of restructuring state-owned enterprises, the MOF submitted to the Government 3 decrees, to the Prime Minister 2 decisions and the MOF issued 5 circulars guiding the Government's decrees and the Prime Minister's decision.

- Decree No. 87/2015/ND-CP dated October 6th, 2015 of the Government on supervision of state capital investment in enterprises; financial supervision, performance assessment and disclosure of financial information of state-owned enterprises and state-invested enterprises.

- Decree No. 91/2015/ND-CP dated October 13th, 2015 of the Government on state capital investment in enterprises and management and use of capital and assets in enterprises.

- Decree No. 116/2015/ND-CP dated November 11th, 2015 of the Government amending and supplementing a number of articles of the Decree No. 59/2011/ND-CP dated July 18th, 2011 of the Government on transformation of enterprises with 100% state capital into joint-stock companies.

- Decision No. 22/2015/QD-TTg dated June 22nd, 2015 of the Prime Minister on the transformation of public service units into joint stock companies.

- Decision No. 41/2015/QD-TTg dated September 15th, 2015 of the Prime Minister on the sale of shares in batches.

- Circular No. 51/2015/TT-BTC dated April 17th 2015 of the MOF guiding financial handling when arranging, renewing, developing and improving the operational efficiency of the agriculture and forestry companies.

- Circular No. 52/2015/TT-BTC dated April 17th, 2015 of the MOF guiding some specific financial policies for agriculture and forestry companies after the reorganization and renewal are completed.

- Joint Circular No. 17/2015/TTLT-BNNPTNT-BTC April 22nd, 2015 guiding evaluation methodology to evaluate plantations and gardens for rearrangement, development and improvement of operational efficiency of agriculture and forestry companies.

- Circular No. 200/2015/TT-BTC dated December 15th, 2015 of the MOF guiding some contents of the supervision of state capital investment in enterprises, financial supervision, performance evaluation and disclosure of financial information of state-owned enterprises and state-invested enterprises.

- Circular No. 219/2015/TT-BTC dated December 31st, 2015 of the MOF guiding some contents of the Decree No. 91/2015/ND-CP dated October 13th 2015 of the Government on state capital investment in enterprises and management and use of capital and assets in enterprises.

The improvement of policies and mechanisms on corporate finance and the restructuring of state-owned enterprises have contributed to encouraging the process of reorganization and renovation of state-owned enterprises. Performance of state-owned enterprises has improved tremendously. State capital investment in state-owned enterprises was, basically, preserved and increased. Performance of the Vietnam's Debt and Asset Trading Corporation has contributed to acceleration of the equitisation of state-owned enterprises through the debt restructuring, financial settlement before equitisation and financial capacity enhancement as well as business support for equitized enterprises to foster stabilization and development of production and business.

Regarding the restructuring of state-owned enterprises, the MOF in collaboration with ministries, sectors, localities and state-owned enterprises implemented effectively the Resolution No. 15/NQ-CP dated March 6th, 2014 on a number of solutions for speeding up equitisation and divestment of state capital in enterprises. Simultaneously, the MOF actively coordinated and supervised the state economic groups and corporations to speed up the implementation of the restructuring plan approved by the competent authorities. The number of equitised and restructured enterprises achieved the plan. In the period 2011 - 2015, there was 558 restructured enterprises, including 478 equitizations (reaching 93% of the plan) and 80 other restructuring enterprises (transported 1 enterprises, sold 10 enterprises; acquired 33 enterprises, merged 14 enterprises; dissolved 9 enterprises, bankrupted 6 enterprises, converted one enterprise to public service unit; transferred 6 enterprises into limited liability companies with over 2 members). The divestment in 5 sectors (including real estate, securities, banking and finance, insurance and investment funds) were implemented drastically. During this period, the amount of divestment was 11,036 billion VND and revenues was 10,742 billion VND; more especially, between 2014 and 2015, the amount of divestment was 9,841 billion VND and revenues was 9,641 billion VND. Additionally, in the period 2011 - 2015, State Capital Investment Corporation sold stake of 368 enterprises, in which stake of 336 enterprises were sold entirely, stake of 30 enterprises were sold partly and purchase rights were sold in 2 enterprises. The gross value of revenues are 6,998 billion VND, 2.4 times higher than the investment value (at 2,940 billion VND) and capital selling surplus are 4,058 billion VND. The capital gap of State Capital Investment Corporation's sale is accounted in the business results and distributed and paid to the state budget as other state-owned enterprises.

2.5. Solution group 5: Comprehensively developing financial markets and financial services markets

The system of mechanisms and policies to promote the restructuring and development of financial markets and financial services markets continued to improve and synchronize in accordance with the development guidelines to develop a socialist-oriented market economy and international integration commitments; ensuring the safety, openness and transparency in transaction, operation and management the markets. The legal framework for the development of credit rating organizations, derivatives market, accounting and auditing are established and gradually stabilized that contributes to improvement of the national sovereign credit rating and decrease of mobilization costs in international capital market. Additionally, the legal framework supporting the process of restructuring financial markets, including insurance, securities and banking was enhanced. In 2015, 1 law, 3 decrees, 1 decision and a number of circulars related to financial markets and services were issued. Simultaneously, the MOF also promote the development of new financial profession and products such as: Compulsory insurance of construction activities, insurance of fishing vessels and crew members, voluntary pension insurance, etc. New legal documents promulgated in 2015:

- Law on Accounting No. 88/2015/QH13 dated November 20th, 2015 of the National Assembly.

- Decree No. 42/2015/ND-CP dated May 5th, 2015 of the Government on derivatives and derivative market.

- Decree No. 60/2015/ND-CP dated June 26th 2015 of the Government on amendments and supplements of a number of articles of the Decree 58/2012/ND-CP dated July 20th 2012 of the Government providing details and guidances for implementing the Securities Law and the Law amending and supplementing to a number of articles of the Securities Law.

- Decree No. 119/2015/ND-CP dated November 13th, 2015 of the Government on compulsory insurance for construction investment activities.

- Decision No. 30/2015/QD-TTg dated July 31st, 2015 of the Prime Minister on the amendments and supplements of a number of articles of the financial management regulations for the Vietnam Bank for Social Policies issued with the Decision No. 180/2002/QD-TTg dated December 19th 2002 of the Prime Minister.

- Circular No. 155/2015/TT-BTC dated October 6th, 2015 of the MOF on guiding information disclosure on securities market (replaces the Circular No. 52/2012/TT-BTC dated April 5th, 2012 of the MOF guiding information disclosure on securities market).

- Circular No. 162/2015/TT-BTC dated October 26th, 2015 of the MOF guiding the public offering, stock swap, issuance of additional stocks, repurchase of stocks, sale of treasury stocks and tender offer.

- Circular No. 180/2015/TT-BTC dated November 13th, 2015 of the MOF guiding the transaction's registration for unlisted securities.

- Circular No. 123/2015/TT-BTC dated August 18th, 2015 of the MOF guiding the foreign investment activities in the Vietnam's stock market (replaces Circular No. 213/2012/TT-BTC dated December 6th, 2012, guiding the operation of foreign investors in the stock market).

- Circular No. 130/2015/TT-BTC dated August 25th 2015 of the MOF on amendments and supplements of the Circular No. 115/2013/TT-BTC dated August 20th, 2013 of the MOF guiding the pension insurance and voluntary retirement funds.

- Circular No. 65/2015/TT-BTC dated May 8th, 2015 of the MOF issuing the Vietnamese standards on revision service contracts.

- Circular No. 66/2015/TT-BTC dated May 8th, 2015 of the MOF issuing the Vietnamese Standards on other guarantee service contracts.

- Circular No. 67/2015/TT-BTC dated May 8th, 2015 of the MOF issuing the Vietnamese auditing standards on auditing reports on the settlement of completed projects.

- Circular No. 68/2015/TT-BTC dated May 8th, 2015 of the MOF issuing the Vietnamese standards on related services.

- Circular No. 69/2015/TT-BTC dated May 8th, 2015 of the MOF issuing the Vietnamese framework for guarantees service contracts.

- Circular No. 70/2015/TT-BTC dated May 8th, 2015 of the MOF issuing ethics standards of accounting and auditing.

- Circular No. 97/2015/TT-BTC dated June 23rd, 2015 of the MOF revising Appendix 3 promulgated with the Circular No. 115/2014/TT-BTC dated August 20th, 2014 of the MOF guiding the implementation of insurance policy stipulated in the Decree No. 67/ND-CP dated July 7th, 2014 of the Government on a number of fisheries development policies.

- Circular No. 197/2015/TT-BTC dated December 3rd, 2015 of the MOF on securities practice (replacing the Decision No. 15/2008/QĐ-BTC dated March 27th, 2008 and the Circular No. 147/2012/TT-BTC dated September 10th, 2012 on the issuance of securities practice regulations).

- Circular No. 202/2015/TT-BTC dated December 18th, 2015 of the MOF providing the guidelines on listing securities on stock exchanges.

- Circular No. 203/2015/TT-BTC dated December 21st, 2015 of the MOF providing guidelines on securities trading on the stock exchange.

As a results, in 2015, although the global financial market are usually volatile, Vietnam's financial market yielded positive development, creating favorable conditions for the mobilization and efficiency enhancement of financial resources for development investment.

The stock market: By the end of December 31st, 2015, the total market capitalization of shares markets increased by 17% compared to the end of 2014, reaching 1.36 quadrillion VND (equivalent to 34.5% of GDP). The VN-Index reached 579.03 points, up 6.1% compared to the end of 2014; Average trading value per day reached nearly 5,000 billion VND; the number of investors' accounts reached over 1.5 million; there are 29 securities investment funds, with 17 open funds, 2 exchange-traded funds and 10 member funds. In 2015, capital mobilized by issuing government bonds achieved 256,223 billion VND, reaching 102.5% of the plan in 2015, the outstanding bonds reached about 24% of GDP (as of March 31st, 2016), maturity of government bonds raised to an average of 6.98 years, in which 75% of the total issuance with a maturity of at least 5 years. From the end of November 2015, under the provisions of the Resolution No. 99/2015/QH13 of the National Assembly dated November 11th, 2015 allowing diversification of government bonds's maturity, issuing bonds with a maturity of 3 years or more, in which the volume of issued government bonds with a maturity of 3 years to 5 years are ensured no more than 30% of the total volume of issuance. At the same time, the MOF focused on the restructuring of securities companies, fund management companies in the direction of reducing the quantity and improving the quality of services. In 2015, the MOF restructured 24 securities companies and 9 fund management companies.

The insurance market: The size and role of the insurance market continued to be enhanced. By the end of 2015, there were 60 insurers and 1 branch of foreign non-life insurer offering over 1,200 insurance products in the market. Total premium revenue was 70,190 billion VND, up 25.75% compared to 2014, reaching the highest rate in the period 2011 - 2015; the insurers have reinvested 157,266 billion VND, rose 24.9% compared to

2014; total assets of the whole market was 200,023 billion VND, increased by 17.48% compared to 2014; total operational reserves reached 130,391 billion VND (increased by 21.09%), ensuring the objective of contribution to social-economic stability, meeting the demand for compensation payments and payments for customer interests.

The accounting, auditing, valuation consultancy, tax consultancy and customs agents services market: These market continued to be strengthened and developed with the diversification of the market participants, extension of scope of service and the improvement of quality. Valuation consultancy services market continued to be strengthened and developed, contributing to the openness and transparency of asset markets; assisting to manage and use effectively assets and resources; minimizing investment risks; ensuring legal and justifiable interests of market participants through evaluating accurately the value of assets. By the end of 2015, there were 188 valuation enterprises and 1,452 appraisers. The total value of assets valuation was about 1,031 trillion VND in average and the revenue of appraisal services was nearly 500 billions.

By the end 2015, there were 142 auditing enterprises and 57 accounting service companies. The average revenue of auditing sector was 32,736 million VND and the average revenue of accounting services market was 298,782 million VND.

2.6. Solution group 6: Promoting financial cooperation and international integration

In 2015, financial cooperation and international integration have been enhanced in order to contribute significantly to the international economic integration and domestic's economic reform. The MOF actively implemented tariff reduction and market opening commitments in a way of high compliance, responsibility and in accordance with the committed road map. Accordingly, 4 circulars on special preferential import tariffs were issued, including:

- Circular No. 24/2015/TT-BTC dated February 14th, 2015 of the MOF issuing for the preferential import tariff of Vietnam in order to implement the Agreement on Comprehensive Economic Partnership ASEAN - Japan for the period 2015 - 2019.

- Circular No. 25/2015/TT-BTC dated February 14th, 2015 of the MOF issuing for the preferential import tariff of Vietnam in order to implement the Economic Partnership Agreement Vietnam - Japan for the period 2015 - 2019.

- Circular No. 44/2015/TT-BTC dated March 30th, 2015 of the MOF which amends special import tax rates of some commodities in special import tariff list of ASEAN - Korea for the period 2015 - 2019.

- Circular No. 201/2015/TT-BTC dated December 16th, 2015 of the MOF issuing for the preferential import tariff list of Vietnam in order to implement the Vietnam - Korea Free Trade Agreement (FTA) period 2015 - 2018.

The MOF has been actively building plans and conclude the negotiations for the content of the financial sector in the Trans-Pacific Partnership Agreement (TPP), the Vietnam - EU FTA, which marked as an important integration's moment for Vietnam since joining WTO. Besides, the MOF continue to implement a number of negotiations with other partners such as the Regional Comprehensive Economic Partnership (RCEP); the

Vietnam - Europe FTA (consisting of 4 countries: Switzerland, Norway, Iceland and Liechtenstein), the ASEAN - Hong Kong FTA; and actively prepare the FTA negotiations between Vietnam - Cuba, and Vietnam - Israel.

Besides, the MOF also actively participates in the financial cooperation's activities under the framework of regional and international cooperation forums (ASEAN, ASEAN+3, APEC, ASEM, EAS and the G20...), thereby accelerating the process of macro-economic surveillance and policy dialogue, improving the mechanism, domestic policy, diversifying the capital mobilization channels for socio-economic development, and dynamically boosting the domestic reforms such as infrastructure development, promoting sustainable growth.

By the end of 2015, 74 Vietnam tax treaties; 8 international treaties and 26 international agreements on the international cooperation of customs have been signed.

Through the international cooperation's activities, the MOF has collaborated with other partners to successfully develop and perform 11 new programs and projects using ODA in order to support for the reform of public finances (with total granted non-refundable ODA up to 14 million USD and 320 million USD loans ODA). These ODA are important additional resources to both technical and financial support for the implementation of some proposals, priority tasks of the Public Finance reforming in 2015 and the following years. Besides, the MOF also actively organizes other external activities, high-level dialogue with key partners such as the US, China, Japan, ASEAN, EU... to create a policy consensus and to mobilize the support from partners to serve the construction and deployment of critical financial policies.

In 2015, the MOF implemented 19 programs and projects using ODA capital (including 3 projects with ODA loans, 16 technical assistance projects with non-refundable ODA, of which 12 projects shall be forwarded from 2014 and 7 new projects are approved and implemented in 2015). The MOF also participated in implementing a project together with the Ministry of Planning and Investment. In 2015, 6 programs and projects have been completed, including a major project of JICA Technical Cooperation in E-Customs.

2.7. Solutions group 7: Enhancing the capacity and efficiency of the examination, inspection and supervision, ensuring the security of the national finance

The system of policies to ensure the security of national finance have been strengthened. The efficiency of the examination, inspection and supervision of state administration in specialized fields such as security, insurance... have also been improved. In the mean time, the implementation of financial discipline, the thrift practice, the combat of waste/loss in financial resources and national assets also improved. The MOF proposed 1 decree to the Government, 1 directive and 2 decisions to the Prime Minister; the MOF issued some guiding circulars.

- Directive No. 02/CT-TTg dated February 14th, 2015 of the Prime Minister about strengthening and improving the management and efficiency of public debt.

- Decision No. 391/QĐ-TTg dated March 27th, 2015 of the Prime Minister about the borrowing-repayment status in 2014 and the plan to borrow-repay in 2015 of the Government.

- Decision No. 365/QĐ-TTg dated March 17th, 2015 of the Prime Minister about the issuing of the overall program on thrift practice and anti-waste in 2015 by the Government.

- Circular No. 139/2015/TT-BTC dated September 3rd, 2015 of the MOF guiding the collateral for the loans taken from foreign loans of the Government.

The MOF proposed to the Government to submit to the National Assembly on the status of public debt, sovereign debt; reported to the Prime Minister on the Government's loans and debt payment in 2014 as well as loan and repayment plans in 2015, limits for Government's foreign trade loans and government guarantees for the year 2015; and submitted to the National Assembly on the Project for international bonds issuing.

Public debt, government debt and the sovereign debt have strictly managed. Debt indicators have maintained basically within the projected limits. Simultaneously, loan payments were made in full and due time, preventing overdue debts, and strengthening the Government's credibility and commitment. Furthermore, some solutions for improving the public debt management have been focused: Strictly management; ensuring compliance with regulations; public debt should focus on investment and development; restructuring of the public debt; reviewing and completing the management of public debt; gradually restructuring the government bond's portfolio; extending the loan's term to gradually reduce the pressure on repayment, debt rollover and refinancing risk. By the end of 2015, public debt was 62.2% of the GDP, government debt was 50.3% of GDP and the sovereign debt was 43.1% of GDP¹⁵.

In addition, forecasting capacity and quality, policy evaluation and scientific research serving the making and planning of national financial and sectoral strategies were consolidated and gradually improved. In 2015, the MOF also organized courses enhancing analysis and forecasting capacity, and applied analysis methodologies to the policy assessment. Besides, through cooperation activities such as counseling, donors have coordinated and supported the MOF in order to implement a number of activities such as: Improving capacity for financial impact assessment from financial integration; training on gender sensitive financial policy making; improvement of staff capacity in financial statistics analysis in accordance with standards of international government finance statistics; capacity enhancement in public financial management, etc.

2.8. Solutions group 8: Promoting administrative reforms in the public finance

Through the implementation of Resolution No. 19/NQ-CP dated March 12th, 2015 of the Government on the major tasks and solutions to continue to improve the business environment and national competitiveness during two years from 2015 to 2016, over the past year the MOF has continued to aggressively build and perform the legal framework, accelerating the administrative reform plan for the financial sector, especially in the the field of tax administration, customs, the management of state's property, and strengthen financial database, etc.

¹⁵ Government non-guaranteed debt indicator as prescribed which is not more than 50% of GDP - is because real GDP in 2015 is much lower than some prediction at October 2015 (more than 291 trillion VND).

From 2014, the MOF has reported to the Government in order to submit to the National Assembly for approval several amended regulations which innovate the administration procedures, based on calculating enterprises' time costs as well as applying the best international practices for the tax administration. Specifically, the MOF has proposed to the Government to submit to the National Assembly in order to approve the Law amending and supplementing some laws in tax field and the Law on Customs 2014; submitted to the Government to approve for the Decree to amend other 4 decrees; and within its authority, the MOF issued and amended some circulars guiding the decree implementation, such as:

- Law No. 106/2016/QH13 dated April 6th, 2016 amendments to some articles of the Law on Value Added Tax, the Law on Excise Tax and the Law on Tax Administration.

- Resolution No. 41/NQ-CP dated June 9th, 2015 of the Government about stepping up the fight against smuggling, commercial fraud and counterfeiting.

- Resolution 61/NQ-CP dated August 26th, 2015 of the Government about signing the Protocol framework of ASEAN Single Window.

- Directive 18/CT-TTg dated July 14th, 2015 of the Prime Minister about further strengthening the management and administrative reforms in the customs sector.

- Circular 194/2014/TT-BTC dated December 17th, 2014 of the MOF has effect since February 1st, 2015. Accordingly, 13/47 administrative procedures of insurance has been reduced to 30 - 40%.

- Circular No. 96/2015/TT-BTC dated June 22nd, 2015 of the MOF guiding the corporate income tax.

- Circular No. 110/2015/TT-BTC dated July 28th, 2015 of the MOF replaces Circular 180/2010/TT BTC dated November 10th, 2010 which guide for the implementation of electronic tax transactions.

- Circular No. 92/2015/TT-BTC dated June 15th, 2015 of the MOF guiding the implementation of value added tax and personal income tax.

- Circular No. 127/2015/TT-BTC dated August 21st, 2015 of the MOF guiding the issuance of enterprise identification numbers to, and assignment of tax agencies to manage, newly established enterprises.

- Decision No. 465/QD-BTC dated March 12th, 2015 of the MOF on announcement of administrative procedures under the jurisdiction of the MOF.

- Decision No. 2770/QD-BTC dated December 25th, 2015 of the MOF on announcement new/substitute/abolished/retained administrative procedures regarding customs, in the scope of state administrative function of the MOF.

Tax and customs administrative reforms have continued to be promoted and achieved many positive and important results. By the end of 2015, tax payment time was reduced to 117 hours per year (exceeding the target level of 121.5 hours which was regulated in Resolution No. 19/NQ-CP); the implementation of the standardization and issuing a decision to amend and supplement 46/70 process and regulations have been completed (including processes and internal regulations); 63 administrative procedures have been reduced and the administrative procedures of 50 local tax have been simplified; 23 new procedures have been issued to replace 128 procedures, 84 procedures have been abolished

and solutions to simplify 11 procedures in the field of customs have been proposed properly. On the other hand, electronic tax has been applied on a national scale. Besides, 98.95% organizations are implementing successfully online tax returns and subjecting to domestic tax administration; electronic customs is implemented 100% on both local and local customs department. The National Single Window and technical connection of mechanism of the ASEAN Single Window was completed since September 2015¹⁶.

Along with the reform of institutional innovation, the application of information technology is truly robust and comprehensive. Some systems of modern information technology was built and efficiently operated, closely follow the standard major international such as integrated system of information management and treasury budget (TABMIS), and automated customs clearance system (VNACCS/VCIS). The State Treasury system also reformed the administrative procedures, information technology applications and coordinate with commercial banks and other tax offices to push and increase properly revenues for the state budget. Efforts to reform the tax administration, customs have been very appreciated by the business community, domestic and abroad investors.

By the end of 2015, a number of criteria met or exceeded the targets set out for the period of 2011 - 2015 in the FDS by the year 2020 such as inland revenue; proportion of foreign-exchange reserves against the total short-term foreign debt annually; the direct repayment of total revenue of the Government; total revenue of insurance industry; the implementation of e-customs procedures; the ratio of actual inspection of goods; the application of business e-tax services, business tax registration, tax declaration online; the rate of filed tax returns over the total required returns; public debt and sovereign debt... have been maintained as projected limits (*Table 1*).

II. OVERVIEW OF THE MTAP 2016 - 2018

1. Objectives

The MTAP 2016 - 2018 was build on the basis of the MTAP 2014 - 2016 and 2015 - 2017 with specific objectives as follows: (i) The MTAP continues to set out the key proposed initiatives of the Public Finance in the period of 2016 - 2018 to enhance the quality and effectiveness in the implementation of the FDS by the year 2020 and to strengthen the coordination in the implementation of the proposed initiatives under the overall strategy; (ii) The MTAP 2016 - 2018 is the basis for the MOF to coordinate and implement requirements and tasks in the FDS by the year 2020. Accordingly, all MOF's units are assigned to coordinate and construct the proposed scheme in timely and efficient way, in order to meet the requirements for socio-economic development and international economic integration of Vietnam in the 2016 - 2018 period; (iii) The MTAP presents an overall picture of the Action Plan of the public finance in its implementation of the FDS during the period of 2016 - 2018 and toward the proposed missions until 2020. It

¹⁶ Six ministries have been connected to the National Single Window (the MOF, Ministry of Transport, Ministry of Industry and Trade, the Ministry of Health, Ministry of Natural Resources and Environment, Ministry of Agriculture and Rural Development). Vietnam is one in 4 first countries in Sounthest Asia which is technically connected to the ASEAN Single Window (together with Indonesia, Malaysia and Thailand).

contributes to the mobilization of domestic and external resources, and to enhance the effectiveness of technical support and financial assistance within a consistent framework. On this basis, it will strengthen the coordination between the donors and the Vietnamese government in the process of public financial restructuring, in particular, the restructuring of public investment, financial and banking systems and state-owned enterprises.

In general, the MTAP 2016 - 2018 describes the identification of the proposed initiatives and/or activities to be implemented in the period of 2016 - 2018, establishing the prioritization of the proposed initiatives and providing information for monitoring its implementation, which consist of: (i) MTAP results framework based on the FDS and the sector strategies system for the period 2016 - 2018; (ii) Detailing and follow-up the implementation of the MTAP; (iii) Resource requirements and cost estimates for implementing MTAP; (iv) Risk management framework for implementation of the MTAP; (v) Projects/Initiatives implementing the FDS in the 2011 - 2020 period. The MTAP will assist the MOF and donors in the supervision, monitoring and evaluation the implementation of the MTAP 2016 - 2018 period to effectively implement the FDS by the year 2020.

2. Prioritization principles and methods

The MTAP is developed based on a number of principles and methods which are described in the MTAP 2014 - 2016, the MTAP 2015 - 2017 and are supplemented as follows:

2.1. Bases of selecting and determining initiatives

Determining initiatives and activities in the MTAP 2016 - 2018 is first and foremost based on the requirement that the MTAP must implement the 8 groups of solutions approved by the Prime Minister in the Decision No. 450/QĐ-TTg. At the same time, identifying initiatives must follow a number of bases such as:

Firstly, ensuring that the initiatives/projects conform to the National Assembly's program of elaborating laws and ordinances for the period 2016 - 2018.

Secondly, ensuring conformity with the national socio-economic context, medium term development plan, the five-year socio-economic development Plan for the 2016 - 2018 period and the socio-economic development Strategy for the 2011 - 2020 period.

Thirdly, ensuring the requirement on continuing to improve mechanisms and fiscal policies to concretize the implementation of the tasks for socio-economic development set out in the Resolutions, Conclusions, Notices and Directives of the Politburo, the Secretariat, the Party Central Committee, the Government and the Prime Minister, especially the resolutions, decisions, directives issued to implement the 12th Party Congress' Resolution on national socio-economic development in the 2016 - 2020 period and the following years.

Fourthly, ensuring the connection between the FDS by the year 2020 and other related sectoral strategies (9 strategies), which include the tax system reform strategy for the period of 2011 - 2020; customs development strategy by the year 2020; state treasury development strategy by the year 2020; strategy on public and sovereign debts for the

period of 2011 - 2020 and with a vision to 2030; Vietnam's insurance market development strategy for the period of 2011 - 2020; Vietnam's capital market development project towards 2020; Vietnam's stock market development strategy for the period of 2011 - 2020; the National Reserves Development Strategy by the year 2020; accounting and auditing strategy by the year 2020, with a vision to 2030 and other related legal documents.

Fifthly, ensuring the objectives of social security focusing on the issues concerning gender equality, the poor, women, ethnic minorities, people in remote areas...

2.2. Review of the proposed initiatives for implementation during the 2016 - 2018 period

Identifying the initiatives/projects in the MTAP 2016 - 2018 is based on the list of 82 initiatives that were, are and will be implemented during the 2011 - 2020 period pursuant to Decision No. 224/QĐ-BTC dated January 30th, 2013 and 40 implementing projects in MTAP document attached to decision No. 304/QĐ-BTC dated 17/02/2014. At the same time, reviewing and updating are needed to determine supplements or exclusions of some initiatives for the MTAP, specifically:

(i) *Criteria for selecting initiatives*: The MTAP focuses on important reform projects, which are promulgated at the level and under the authority of the National Assembly, the National Assembly Standing Committee, the Government and the Prime Minister; projects which have significant impacts on many subjects, economic sectors and the overall economy; projects which are key to the Public Finance's operations.

(ii) *Addition of new priority projects which are not in the Decision No. 224/QĐ-BTC*: Review the list of projects in order to supplement and update important projects, initiatives/activities during the 2016 - 2018 period, in conformity with the Law and Ordinance making program of the National Assembly, the five-year socio-economic development plan for the 2016 - 2020 period, the socio-economic development strategy period 2011 - 2020 and 45 projects were approved in Decision No. 704/QĐ-BTC (MTAP 2015 - 2017).

(iii) *Exclusion of initiatives already implemented such as*: State budget and financial Plan in the period of 2011 - 2015, improving the operation mechanism of the State Capital Investment Corporation, restructuring and building capacity of the Debt and Asset Trading Corporation, developing asset valuation advisory activities, etc.; or excluding initiatives which are currently on hold such as the Project on establishing the General Department of Regulation and Supervision of corporate finance...

(iv) *Exclusion of initiatives which mainly comprise recurrent activities, such as*: Price management according to state-managed market mechanism; adopting price adjustment roadmap of some essential commodities; developing customs agency, tax agency; assessing the impacts of international integration on financial policies; developing human resources in public finance; improving the mechanism of human resources and financial management, applicable to some units, bureau, departments and institute within the MOF; accelerating emulation in the implementation of the FDS by the year 2020, etc.; or initiatives for which the main responsibility for implementation is with different ministry, such as: Public investment management model (coordinating with the Ministry of Planning and Investment); renewing financial mechanism in health (coordinating with Ministry of Health), education (coordinating with Ministry of Education and Training),

science and technology sectors (coordinating with Ministry of Science and Technology); renewing procedures on ordering, assigning and providing public services using the state budget (coordinating with the Ministry of Planning and Investment).

2.3. Principles and methods for determining the order of priority of initiatives and activities during the 2016 - 2018 period

The selection of initiatives and order of priority continues to follow criteria, principles and methods stipulated in the MTAP 2015 - 2017 (issued together with Decision No. 704/QĐ-BTC by the Finance Minister). Specifically, the initiatives have been arranged into 8 key solutions groups of the FDS by the year 2020. The criteria to determine the specific order of priority are as follows:

Firstly, the order of priority is determined based on the scope (mandatory) or duration of the initiative. This criterion is set based on the timeline to complete the initiative which is associated with the Law and Ordinance making program of the National Assembly and the socio-economic Development Strategy for the 2011 - 2020 and the socio-economic Development Plan for the 2016 - 2020 period. Accordingly, the initiatives with a high priority will include the followings: The initiatives of laws and ordinances, initiatives identified as a focus, to bring out breakthrough results; initiatives to create the foundation/premise for reform measures in various concerned fields... In addition, the specific initiatives based on urgent requests by the Parliament and the Government are also considered as high priority groups.

Secondly, regarding initiatives with the same implementation timelines, priority order will be based on factors such as: Objectives, effectiveness, impact assessment, resources and uniformity, synchronization of the legal system.

In addition, other factors should be considered while determining the order of priority of projects as well as the operation of each project, such as the followings: The process of legal framework revision; the development programs of legal documents of the MOF (Legal Department); implementation conditions (timing, place and context); the limitations, risks involved; possibility for reviewing and improvement; etc. Besides, the prioritization should be executed in both “bottom-up”¹⁷ approach-proposals made by the MOF’s units and “top-down”¹⁸ approach-proposals made by the MOF’s Leaders.

Based on the initiatives’ principles of selection, the review of the list of initiatives, and principles and basis determining order of priority in the period of 2016 - 2018, the MTAP 2016 - 2018 is composed of 59 initiatives/projects, including 44 initiatives identified in Decision No. 704/QĐ-BTC (of which 3 projects have been renamed and 2 project have been replaced which compares to MTAP 2015 - 2017) and 15 newly added initiatives/project (including 11 projects approved in Decision No. 224/QĐ-BTC).

¹⁷ Initiatives with schedule contingency will be on priority of implementation.

¹⁸ The key and big initiatives will be on priority of implementation.

Section II

THE CONTENTS OF THE MTAP 2016 - 2018

THE CONTENTS OF THE MTAP 2016 - 2018

I. PRIORITY OBJECTIVES FOR THE 2016 - 2018 PERIOD

The overall objectives of the MTAP 2016 - 2018 are to continuously to implement six specific tasks set out in the FDS by the year 2020, which focus on the followings: Developing a sound national public finance system, maintaining financial security, ensuring macroeconomic stability, financial and monetary stability, creating favorable conditions to boost economic growth in line with restructuring the national economy and transforming growth model, adequately addressing social security related issues; effectively and fairly mobilizing, managing, allocating and utilizing financial resources from the society; carrying out coherent and comprehensive administrative reforms and ensuring the efficiency and effectiveness in financial management and supervision. There are three following breakthroughs in order to achieve these objectives and tasks, which include:

(1) Accelerating the improvement of finance's legal framework in line with the socialist oriented market mechanism with the focus on improved mobilization and utilization of financial resources, resources from natural resources and land. Operating prices of goods and services in accordance with the market mechanism.

(2) Effectively observing requirements of restructuring national finance in the direction of enhancing the regulatory and oriented role of the state finance; fostering financial capacity of households and businesses in investing for socio-economic development; fundamentally renovating financial policies for public services units to restructure the state budget's expenditures; mobilizing resources for salaries reforms; promoting human resources development and scientific and technological application.

(3) Fostering administrative reforms attached with modernization of management science and information technology application; strongly reforming administrative procedures, establishing a professional, efficient and modern finance.

Besides, ensuring the overall objectives which identified at the 23rd Party Congress of the MOF, which is *"focusing on completing and synchronously implementing*

institutional system and fiscal policy to create momentum to promote economic - society development of the country; efficiently mobilizing, distributing and orderly managing national financial resources; ensuring national financial security and safety; ensuring social security, national security and meeting requirements of international economic integration”.

At the same time, ensuring the goals and solutions which defined in the Resolution of the 12th National Party Congress on social - economic development Direction for the period of 2016 - 2020 and the Resolution of the Government on the five-year of social - economic development Plan from 2016 - 2020, especially in the financial - state budget sector¹⁹.

Based upon these, the overall priority objectives for the 2016 - 2018 period shall include: (i) Continuously improving and implementing institutional system and fiscal policy to create momentum to promote economic - society development and implement national tasks; (ii) Strengthening on state budget restructure to improve the efficiency of financial resource allocation and utilization; (iii) Reforming the financial mechanism applied to public services units along with diversifying social resources for public services development; (iv) Effectively implementing economic restructuring in the financial sector, especially state-owned enterprises restructuring; encouraging businesses to invest in industrial and service sectors, marine economy, economic regions and areas; attracting businesses to agricultural sector and rural areas; encouraging the development of Vietnamese business team and businessmen; (v) Diversifying and improving the operational efficiency of markets associated with comprehensively and effectively developing financial markets and financial services; (vi) Strengthening market supervision, price management and administrative procedures reforms in financial sectors; enhancing capacity and efficiency in the examination, inspection and supervision to protect the safety of public debts and the security of national finance.

II. SPECIFIC SOLUTIONS

1. Solutions group 1: Enhancing the effectiveness in mobilizing national financial resources

1.1. Key objectives

Policies on tax, charges, fees and other revenues: Developing a uniform tax system with sustainable structure in accordance with international practices and the capacity to adequately, proactively and reasonably mobilize source of revenue for the state budget. Broadening the tax base, maintaining a reasonable tax rate, ensuring fairness and equality among taxpayers; creating incentives for production and enhancing competitiveness of the economy; at the same time, providing reasonable and selective protection, with the objectives to develop an industrialized and modernized country.

Effectively developing, modifying, supplementing and implementing the Law on Export - Import Duties; Law on Corporate Income Tax; Law on Personal Income Tax; Law

¹⁹ According to the Resolution of the 12th Congress of the Party, which emphasized on “tackling state enterprises restructure, restructuring the state budget, bad debts and ensuring the safety of the public debt”.

on Value Added Tax; Law on Natural Resource Tax; tax policy for the real estate; etc. Besides, simplifying the tax incentives system.

Revising and supplementing the state budget's revenue policies on exploration, exploitation and utilization of natural resource in consistent and accordance with legal documents related to natural resources management; completing financial mechanism to mobilizing and exploiting resources from public property; implementing appropriate mechanisms to exploit finance from land resources for infrastructure development.

Tax administration: Innovating and modernizing the management of state budget revenues; developing suitable solutions and policies to limit the negative impact due to lower revenues from natural resources, minerals and from the implementation of international commitments to reduce tariff barriers; however, encouraging competition and capital accumulation for production and business.

Improving effectiveness and efficiency of tax administration and combat against losses and tax fraud; comprehensively modernizing tax administration methods and procedures, enhancing efficiency and effectiveness of the organizational structure and civil servants; strengthening and modernizing propaganda, assistance and supply services for taxpayers; developing capacity for inspecting, examining and supervising law-compliance of taxpayers; renewing and strengthening management of tax registration, tax declaration, tax payment, tax refund, tax accounting system; renewing and strengthening the public debt management and debt enforcement; modernizing the tax administration on the basis of the development of information technology system associated with the modernization of physical facilities and equipment; developing the professional institution for tax services.

The quantitative indicators: (i) To expand the tax base in order to increase revenues, cover newly arising revenues and restructure tax revenues towards increasing domestic revenue's proportion (excluding revenue from crude oil) to above 80% of the total state budget revenues by the year 2020; (ii) The state budget revenue is targeted to reach about 20 - 21% of the GDP for the period of 2016 - 2020; (iii) Tax, fee and charge revenues account for approximately 19 - 20% of the GDP; (iv) The annual growth rate of tax, fee and fee revenues is averagely 16 - 18%.

1.2. Bases of determining the order of priority

Directive No. 22/CT-TTg dated August 05th, 2014 by the Prime Minister on the elaboration of the five-year socio-economic development Plan for the 2016 - 2020 period; Directive No. 11/CT-TTg dated June 19th, 2013 by the Prime Minister on a number of tasks implementing during the 2013 - 2015 period, in order to implement the Project of comprehensive economic restructuring based on a shift on the economic growth model in order to enhance quality, efficiency and competitiveness for the 2013 - 2020 period.

Decision No. 2174/QD-TTg dated November 12th, 2013 by the Prime Minister approving the Project on exploitation of financial resources from land and state-owned properties for the socio-economic development for the 2013 - 2020 period; Decision No. 339/QD-TTg dated February 19th, 2013 by the Prime Minister approving the Project of comprehensive economic restructuring based on a shift on the economic growth model in order to enhance quality, efficiency and competitiveness for the 2013 - 2020 period;

Decision No. 224/QD-BTC dated January 30th, 2013 by the Finance Minister approving the Action Plan of Public Finance for implementing the FDS by the year 2020; Decision No. 1393/QD-TTg dated September 25th, 2012 by the Prime Minister on approving national Strategy on green growth; Decision No. 450/QD-TTg dated April 18th, 2012 by the Prime Minister approving the FDS by the year 2020; Decision No. 732/QD-TTg dated May 17th, 2011 by the Prime Minister on approving the Tax system reform Strategy for the period of 2011 - 2020; Decision No. 448/QD-TTg dated March 25th, 2011 by the Prime Minister on approving the Customs development Strategy by the year 2020.

Resolution No. 89/2015/QH13 dated June 09th, 2014 approved by the National Assembly adjusting the 2015 Law and Ordinance making program of the National Assembly tenure XIII and approving the 2016 Law and Ordinance making program; the Resolution No. 19-NQ/TW dated October 31st, 2012 issued in the 6th Meeting of the Party Central Committee, tenure XI on continued renovation of land policies and laws in the comprehensively strengthened reform period, creating foundation for Vietnam to be a modern industrialized country by the year 2020; Resolution No. 02-NQ/TW dated April 25th, 2011 by the Politburo on the strategic orientation of minerals and mining industry by the year 2020, with a vision to 2030; Resolution No. 103/NQ-CP dated December 22th, 2011 by the Government promulgating the Action Plan for the implementation of the Resolution No. 02-NQ/TW dated April 25th, 2011 by the Politburo on the strategic orientation of minerals and mining industry by the year 2020, with a vision to 2030; Resolution of the National Assembly on the five-year socio-economic development Plan for the 2016 - 2020 period; Resolution of the 23rd Party Congress of the MOF (2015 - 2020 tenure).

1.3. Priority solutions for the 2016 - 2018 period

Enhancing the effectiveness in mobilizing national financial resources for the 2016 - 2018 period shall continue to reasonably develop and improve policies on revenue mobilization from taxes, fees and charges with the view of promoting production development, improving competitiveness of domestically produced goods and services, encouraging export and investment, especially investment in high-tech application, in areas with difficult and specially difficult social-economic conditions; to enhance economic restructuring, improving the regulations and policies on the state budget's revenues from the national natural and mineral resources such as revenues from land use, land rents, revenues from auction for the right to exploit minerals and oil, etc.

Reforming policies on mobilizing national financial resources in the 2016 -2018 period focuses on the following:

Firstly, implementing current tax laws, including: The Law on amendments and supplements to a number of articles of the Law on Personal Income Tax; the Law on amendments and supplements to a number of articles of the Law on Corporate Income Tax; the Law on amendments and supplements to a number of articles of the Law on Excise Tax; the Law on amendments and supplements to a number of articles of the Law on Value Added Tax; the Law amendments and supplements to a number of articles of tax law; Law on Custom in order to facilitate the export - import production and business, good transition of enterprises; reducing cost and time for citizens and enterprises when implementing the tax and customs procedures, ensuring compatibility strict compliance on

the combat against fraud and tax evasion which shall cause losses for the state budget, etc. Simultaneously, there are periodical assessments of implementation of related tax laws to timely detect arising problems to report the competent authorities for the timely adjustments and supplements to ensure compliance with the evolutions of both domestic and international socio-economic context.

Secondly, promulgating legal documents for Law on Fees and Charges implementation guide in order to overcome the shortcomings in revenues management from fees and charges; ensuring the publicity, transparency, comprehensibility and feasibility of fees and charges policy to create favorable conditions for the citizens and enterprises, facilitating administrative reforms in sectors, fields providing services that require fees and charges, and increasing socialization of public services.

Thirdly, implementing the Resolutions of the National Assembly Standing Committee on Natural Resources Tax and Environmental Protection Tax in order to save natural resource, protect the environment and assure the state budget's revenue.

Fourthly, sumitting the Law on Real Estate Tax to the National Assembly in order to accommodating trading of house, land and property of great value; encouraging economical and efficient utilization of land; taxing adequately on occupation and use large areas of land and land speculation; promoting the robust development of the real estate market, ensuring fair revenue mobilization for the state budget; building and improving policies on land revenue in the direction of regulating the fees based on the purpose of land use, to form an organized and well-managed real estate market, and expand land allocation and land lease auction; building infrastructure development fund in order to mobilize financial resources from provincial land resources, creating favorable conditions for provinces to obtain resources needed for investment in infrastructure development in the province; granting the concessions to collect user charges of chargeable transportation infrastructure works; leasing right to exploit transportation infrastructure; implementing transfer with utilization timeframe for transportation infrastructure; exploiting roadside land to develop capital for transportation infrastructure development, etc.

Fifthly, evaluating the five-year implementation of the Law on Non-agricultural Land Use Tax, Law on Royalties to continue to improve the laws in accordance with the international practices and Vietnam's context.

Sixth, focusing on evaluating the five-year (2011 - 2015) implementation of the Tax System Reform Strategy for the period of 2011 - 2020, Customs Development Strategy by the year 2020 in order to promptly detect problems and propose oriented solution for the period of 2016 - 2020 in accordance with the domestic social-economic context and the international integration context.

1.4. Initiatives to be implemented in the 2016 - 2018 period

Initiative 1: Continuously implementing the Law on Corporate Income Tax No. 14/2008/QH12 and the Law on amendments and supplements to a number of articles of the Law on Corporate Income Tax 2013 and provisions related to Corporate Income Tax in the Law amending a number of Tax Laws. Activities of the Initiative: Summarizing and assessing the Law on Corporate Income Tax (Law No. 14/2008/QH12 and the Law on

amendments and supplements No. 32/2013/QH13 and the Law No. 71/2014/QH13); proposing implementing solutions for the next phase.

Initiative 2: Implement the Law on amendments and supplements to a number of articles of the Law on Value Added Tax and provisions related to Value Added Tax in the Law amending a number of Tax Laws. Activities of the Initiative: Preliminary performance review after 3 years.

Initiative 3: Implementing the Law on Customs 2014. Activities of the Initiative: Preliminary performance review after 3 years.

Initiative 4: Implementing the Law on Export - Import Duties (revised). Activities of the Initiative: Implementing the Law; propagating and disseminating the Law.

Initiative 5: Implementing the Law on amendments and supplements to a number of articles of the Law on Excise Tax. Activities of the Initiative: Preliminary performance review after 3 years.

Initiative 6: Continuously implementing the Law on Personal Income Tax and the Law on amendments and supplements to a number of articles of the Law on Personal Income Tax 2012 and provisions related to Personal Income Tax in the Law on amending a number of Tax Laws. Activities of the Initiative: Summarizing and assessing the Law on Personal Income Tax (Law No. 04/2007/QH12 and the Law on amendments and supplements No. 26/2013/QH13 and the Law No. 71/2014/QH13); proposing implementing solutions for the next phase.

Initiative 7: Revising regulations on revenues from natural resources exploitation. Activities of the Initiative: Implementing the Resolution No. 1084/2015/UBTVQH13 dated December 10th, 2015 on amending and supplementing the Resolution No. 712/2013/UBTVQH13 dated December 16th, 2013 by the National Assembly Standing Committee on promulgating the national resource tariff.

Initiative 8: Law on Fees and Charges. Activities of the Initiative: Implementing the Law, developing guiding documents for this Law; propagating and disseminating the Law.

Initiative 9: Developing regulations on land revenue mobilization (revised and amended Law on Land). Activities of the Initiative: Continuously implementing the Project on exploitation of financial resources from land and state-owned properties for the socio-economic development for the 2013 - 2020 period according to the Decision No. 2174/QĐ-TTg dated November 12th, 2013.

Initiative 10: Developing Law on Real Estate Tax. Activities of the Initiative: Evaluation of the tax policy on real estate; developing the Law.

Initiative 11: Summative assessment on the five-year implementation of the Law on Non-agricultural Land Use Tax. Activities of the Initiative: Summative assessment on the five-year implementation of the Law on Non-agricultural Land Use Tax and proposing solutions for implementation in the next period; submitting to the National Assembly and implementing next steps.

Initiative 12: The Law on amendments and supplements to a number of articles of the Law on Value Added Tax; the Law on amendments and supplements to a number of

articles of the Law on Excise Tax; the Law on Tax Management. Activities of the Initiative: Implementing the Law.

Initiative 13: The Tax System Reform Strategy for the period of 2011 - 2020. Activities of the Initiative: Assessing the implementation of the Strategy for the period of 2011 - 2015; implementing solution orientations for the period of 2016 - 2020.

Initiative 14: Customs Development Strategy by the year 2020. Activities of the Initiative: Assessing the implementation of the Strategy for the period of 2011 - 2015; implementing solution orientations for the period of 2016 - 2020.

Initiative 15: Resolution on supplements tax exemption of agricultural land use by the year 2020. Activities of the Initiative: Developing the draft resolution by the National Assembly on amendments and supplements of Resolution No. 55/2010/QH12 dated November 24th, 2010 by the National Assembly on tax reduction or exemption of agricultural land use; guiding implementation (after approving by the National Assembly).

Initiative 16: Resolution on tackling tax debt in order to remove difficulties for organizations and individuals. Activities of the Initiative: Developing the draft resolution by the National Assembly on tackling tax debt in order to remove difficulties for organizations and individuals; Guiding implementation (after approving by the National Assembly).

1.5. Implementation responsibilities

Initiative 1, 2, 5, 6, 7, 8, 11, 13: General Department of Taxation and Dept. of Tax Policy are the leading units, coordinating with Legal Dept., General Department of Customs and other related units.

Initiative 3, 4, 14: General Department of Customs is the leading unit, coordinating with Dept. of Tax Policy, Dept. of International Relations, Legal Dept., and other related units.

Initiative 9: Dept. of Public Asset Management is the leading unit, coordinating with Dept. of Tax Policy, General Department of Taxation, Legal Dept. and other related units.

Initiative 10, 12, 15, 16: Dept. of Tax Policy and Dept. of Public Asset Management are the leading unit, coordinating with Legal Dept., General Department of Taxation, and other related units.

1.6. Resource requirements

Costs: Costs on hiring international and local consultants; costs on conferences and workshops; surveys (domestic and international); trainings (domestic and international); technical support and software applications.

Resources: (1) Human resources: Officials/employees from leading and coordinating units and consultants; (2) Financial resources: The state budget and foreign grants.

1.7. Initiatives to be implemented after the year 2018

Assessing four-year implementation of tax laws, such as: Personal Income Tax, Corporate Income Tax, Excise Tax and Value Added Tax Law and Law on Customs, etc.; assessing three-year implementation of the Law on Fees and Charges; developing and implementing the Law on Real Estate Tax, etc.

Implementing phase 2 of the tasks pursuant to Decision No. 224/QD-BTC dated January 30th, 2013 and other new added initiatives.

2. Solutions group 2: Enhancing the efficiency of financial resource allocation and utilization associated with the process of restructuring the national finance

2.1. Key objectives

Developing sound national finance, maintaining financial security and ensuring macroeconomic stability, social welfare and gender equality. In particular, management, distribution and utilization of financial resources in society must be effective, efficient and fair.

Improving effectiveness in utilization of public financial resources, especially funds from the state budget; restructuring the state budget's expenditures and restructuring public investment, increasing investment in human development, focusing on sensitive objectives such as the poor, women and ethnic minorities; reforming the financial mechanism for the public services units; reforming wage; strengthening the social welfare system.

Reforming the state treasury management safely and effectively; associating state budget management with state budget management process, from planning, allocation, execution, accounting, auditing and settlement of the state budget; improving the financial information and reporting regime; renewing the administration and management of expenditures via the State Treasury on the basis of developing mechanisms and procedures for managing, controlling and settling state budget's expenditures via the State Treasury in conformity with international practices in order to operate the information system of budgetary and treasury management.

Being ready to meet the urgent needs to prevent, combat and overcome natural disasters, fires and epidemics; mobilizing for industrial development; ensuring food and energy security; national defense and security, social order and safety and implementing other tasks assigned by the Prime Minister.

The quantitative indicators: Reducing the budget deficit below 4.5% of the GDP in 2015 (including government bonds) and to 4% of the GDP for the period of 2016 - 2020; increasing the total national reserves to approximately 1.5% of the GDP by the year 2020 while restructuring reserved commodities to timely satisfy urgent and unanticipated requirements of the State.

2.2. Bases of determining the order of priority

Conclusion No. 63-KL/TW dated May 27th, 2013 issued in the 7th Meeting of the Party Central Committee, tenure XI on the reforms of wage, social insurance, subsidies and reform orientations by the year 2020.

Law on State Budget No. 83/2015/QH13 dated June 25th, 2015; Law on Public Investment No. 49/2014/QH13 dated June 18th, 2014.

Resolution No. 89/2015/QH13 dated June 9th, 2015 approved by the National Assembly adjusting the 2015 Law and Ordinance making program of the National Assembly tenure XIII and approving the 2016 Law and Ordinance making program; Resolution No. 1023/NQ-UBTVQH13 dated August 28th, 2015 by the National Assembly

Standing Committee promulgating principles, criteria and allocation norms for capital investment - development from the state budget for the period of 2016 - 2020.

Decree No. 77/2015/ND-CP dated September 10th, 2015 by the Government on public investment plan for annual and medium-term.

Decision No. 40/2015/QD-TTg dated April 27th 2015 by the Prime Minister promulgating the principles, criteria and norms for allocation of state budget funds for development investment during the 2016 - 2020 period; Decision No. 339/QD-TTg dated February 19th, 2013 by the Prime Minister approving the Project of comprehensive economic restructuring based on a shift on the economic growth model in order to enhance quality, efficiency and competitiveness for the 2013 - 2020 period; Decision No. 224/QD-BTC dated January 30th, 2013 by the Finance Minister approving the Action Plan of Public Finance for implementing the FDS by the year 2020; Decision No. 450/QD-TTg dated April 18th, 2012 by the Prime Minister approving the FDS by the year 2020; Decision No. 138/QD-TTg dated August 21st, 2007 by the Prime Minister approving the State Treasury development Strategy for the 2011 - 2020 period; Decision No. 2091/QD-TTg dated December 28th, 2012 by the Prime Minister on the National Reserves development Strategy by the year 2020.

Directive No. 22/CT-TTg dated August 5th, 2014 by the Prime Minister on the elaboration of the five-year socio-economic development Plan for the 2016 - 2020 period; Directive No. 23/CT-TTg dated August 5th, 2014 by the Prime Minister on the establishment of the medium-term public investment Plan for the 2016 - 2020 period; Directive No. 11/CT-TTg dated June 19th, 2013 by the Prime Minister on a number of tasks implementing during the 2013 - 2015 period, in order to implement the Project of comprehensive economic restructuring based on a shift on the economic growth model in order to enhance quality, efficiency and competitiveness for the 2013 - 2020 period.

2.3. Priority solutions for the 2016 - 2018 period

Firstly, implementing budget expenditure structure stably towards decreasing the proportion of current expenditure and increasing the proportion of investment and development expenditure with appropriate roadmap, associated with adjustment of social-economic development policies. Centralized allocating and efficiently using, infrastructures investment is the priority of the country.

Secondly, reducing administrative personnel according to the reducing administrative personnel project which approved by competent authorities. Developing plans for salary reform, supporting the meritorious people according to the Conclusion No. 63-KL/TW dated May 27th, 2013 by the Central Executive Committee on a number of wages reform issues, social insurance, supporting the meritorious people and orientation to 2020.

Thirdly, enhancing the orientation role of the state financial resources for social-economic development and strongly attracting private sector to participate in investment, ensuring the allocation of resources is directed to social-economic objectives in the medium and long term, tackling the spreading resource allocation issues; creating financial mechanisms for locality to attract resources for development in line with plans, potential and characteristics of each locality. Strengthening discipline, practicing thrift and

combating waste in state budget expenditures; clearly defining responsibilities and powers of related units in using the state budget resources. Improving quality and efficiency of the investment capital management from the state budget; modifying and perfecting the financial legal system of management, utilization and settlement of public investment capital to ensure conformity with the Law on public investment. Strengthening financial management for state financial funds outside the state budget under the Directive of the Prime Minister.

Fourthly, continuously prioritizing the state budget allocation for education and training, science and technology, environment, healthcare according to the Resolutions of the Party and the National Assembly; upgrading and expanding healthcare facilities, strengthening and improving the network of medical bases and preventive medicine, provincial and district hospitals. Reasonably increasing the investment proportion for agriculture and rural development; encouraging the participation of all economic sectors to develop agriculture and rural areas.

Fifthly, effectively utilizing the national reserves to meet the objectives of the national reserve and other duties assigned by the Prime Minister. Effectively managing and saving public assets; clearly clarifying and delimitating of management rights, competence and responsibility between the government and local authorities; Innovating management methods for certain types of public assets, especially assets in the public service units. Strengthening socialization of public assets investment, construction and procurement through financial supporting policies and mobilizing resources from the society. Strengthening the procurement of the state assets towards focusing method and developing procurement mechanisms for the state properties towards focusing method for unified implementation. Developing mechanisms and implementing accounting of national assets; completing national database of state assets as the basis for implementing public assets and finance management, administration and policy-making.

Sixthly, evaluating the implementation of the State Treasury Development Strategy by the year 2020 and National Reserve Development Strategy for the period of 2011 - 2015, timely adjusting targets and proposing solutions to ensure effective implementation in the period of 2016 - 2020.

2.4. Initiatives to be implemented in the 2016 - 2018 period

Initiative 1: Implementing the Law on State Budget 2015. Activities of the Initiative: (i) Implementing the revised State Budget Law; (ii) Propagating and disseminating the Law.

Initiative 2: Reforming state budget management. Activities of the Initiative: Developing the Government's Decree on State budget management and the Finance Ministry's Circulars on guiding implementation; developing tools for funds management; organizing the dissemination of the project's implementation.

Initiative 3: Improving laws and policies on ownership, management and utilization of state assets. Activities of the Initiative: (i) Implementing Decree on amending and supplementing Decree No. 52/2009/ND-CP dated June 3rd, 2009 on clearly defining and guiding for implementation of some articles of the Law on management and utilization the state property when the Government approve; (ii) Submitting to the National Assembly for

promulgating the Law on management and utilization the state property (amended) and organizing to implement the Law; (iii) Submitting to the Prime Minister for issuing a decision on assets procurement towards focusing methods; the MOF issue circulars on implementation guidance; implementing the state asset procurement at national level in 2016 towards centralized procurement methods; developing plans for applying information technology in procuring state property towards centralized procurement methods; (iv) Improving the standard system and utilization norms for the state assets; developing plans and roadmap for implementing automotive vehicles limitation for a number of the state positions as prescribed to report to the Prime Minister; (v) Continuously improving fiscal policies on land: Submitting to the Government for issuing a decree on supplementing a number of contents on collecting the land use and land rent fees collection, and guidance documents; (vi) Improving policies on management, utilization and exploitation of infrastructure assets: Submitting to the Government for issuing a decree on management, utilization and exploitation railway infrastructure assets.

Initiative 4: Developing pilot the State Finance Report. Activities of the Initiative: Submitting to the Government for approving the Decree on the State Finance Report; gathering datas and documents; developing the State Finance Report 2018; disseminating and training on reporting state finance.

Initiative 5: The State Treasury Development Strategy by the year 2020. Activities of the Initiative: Implementing solution orientations for the period of 2016 - 2020.

Initiative 6: National Reserve Development Strategy by the year 2020. Activities of the Initiative: Assessing the implementation of the Strategy for the period of 2011 - 2015; Implementing orientation and solution for the 2016 - 2020 period and towards 2030.

2.5. Implementation responsibilities

Initiative 1: The Dept. of State Budget is the leading unit, coordinating with other related units.

Initiative 2, 4, 5: The State Treasury is the leading unit, coordinating with Dept. of State Budget, Dept. of Public Expenditures, Dept. of Accounting and Auditing Regulations, Dept. of Debt Management and External Finance and other related units.

Initiative 3: The Dept. of Public Asset Management is the leading unit, coordinating with Dept. of State Budget, Dept. of Public Expenditures and other related units.

Initiative 6: Corporate Finance Dept. is the leading unit, coordinating with other related units.

2.6. Resource requirements

Costs: Costs on hiring international and local consultants; costs on conferences and workshops; surveys (domestic and international); trainings (domestic and international); technical support and software applications.

Resources: Human resources: Officials/employees from leading and coordinating units and consultants; financial resources: The state budget and foreign grants.

2.7. Initiatives to be implemented after 2018

Implementing phase 2 of the tasks pursuant to Decision No. 224/QD-BTC dated January 30th, 2013 and other added initiatives.

Assessing the implementation of the Law on Price.

3. Solutions group 3: Reforming financial mechanism applied to public service units along with diversifying social resources for the public services development

3.1. Key objectives

Firstly, basically completing the comprehensive autonomy for public service units by the year 2020 and diversifying social resources for public services development. Drastically and synchronously implementing autonomy mechanism for public service units; increasing decentralization, autonomy and self-responsibility in implementing tasks and utilizing human and financial resources associated with enhancing accountability for the results of units which provide public services.

Secondly, accurately and fully calculating public service prices according to the schedule, ensuring disclosure and transparency; shifting some fees and charges to service prices, in line with market mechanism and freeing resources of public service units, simultaneously implementing policies that the state budget directly supports the beneficiaries, the poor, ethnic minority.

Thirdly, implementing mechanism of bidding, ordering, purchasing, and assigning missions in public service field. Completing financial mechanisms and policies to encourage the mobilization of social resources for investment in public services development, creating a healthy and equality competitive environment in providing services between agencies, organizations belonging to different economic sectors.

3.2. Bases to determine the order of priority

- Decision No. 450/QD-TTg dated April 18th, 2012 by the Prime Minister approving the FDS by the year 2020;

- Decision No. 224/QD-BTC dated January 30th, 2013 by the Finance Minister approving the action Plan of public finance for implementing the FDS by the year 2020;

- Conclusion No. 63-KL/TW dated May 27th, 2013 issued in the 7th Meeting of the Party Central Committee, tenure XI on the reforms of wage, social insurance, subsidies and reform orientations by the year 2020;

- Resolution No. 35/2009/QH12 dated June 19th, 2009 by the National Assembly on the reform principles and orientations of a number of financial mechanisms in education and training from the academic year 2010 - 2011 to the academic year 2014 - 2015;

- Resolution No. 20-NQ/TW dated November 1st, 2012 issued in the 6th Meeting of the Party Central Committee, tenure XI on science and technology development for industrialization and modernization in the context of socialist oriented market economy and international integration;

- Conclusion No. 37-KL/TW dated May 26th, 2011 by the Politburo, tenure XI on renewing operation mechanism of public business units, promoting the socialization of some types of public service units;

- Resolution No. 29-NQ/TW dated November 4th, 2013 issued in the 8th Meeting of the Party Central Committee, tenure XI on the fundamental and comprehensive innovation in education and training;

- Resolution No. 93/NQ-CP dated December 15th, 2014 by the Government on a number of mechanisms and policies on medical development;

- Decision No. 339/QD-TTg dated February 19th, 2013 by the Prime Minister approving the Project of comprehensive economic restructuring based on a shift on the economic growth model in order to enhance quality, efficiency and competitiveness for the 2013 - 2020 period;

- Directive No. 11/CT-TTg dated June 19th, 2013 by the Prime Minister on a number of tasks implementing during the 2013 - 2015 period, in order to implement the Project of comprehensive economic restructuring based on a shift on the economic growth model in order to enhance quality, efficiency and competitiveness for the 2013 - 2020 period;

- Directive No. 22/CT-TTg dated August 5th, 2014 by the Prime Minister on the elaboration of the five-year socio-economic development Plan for the 2016 - 2020 period.

3.3. Priority solutions for the 2016 - 2018 period

Fundamentally reforming the financial mechanism applied to public service units towards promoting stronger decentralization, autonomy and self-responsibility in providing public services in conformity with the social demand and state budget's capacity for strengthening the socialization as well as ensuring policy targeted groups and the poor having adequate access to essential public services with improved quality, specifically as follows:

Reforming the financial mechanism for the group of public service units, which have high potential for socialization and can self-assure all operational expenses (such as universities, hospitals, and a number of vocational training centers) towards: autonomy, self-responsibility, synchronization in both task performance organization, human resources, finance, and assets while providing services associated with the needs of society. Regarding public service units which have met required conditions, especially economic services units, shall operate based on business model and be gradually equitized.

Reforming pricing mechanism on public services; price limit or price bands on the basic products and services, which are essential to the society, shall be stipulated by the State. Gradually allowing public service units to accurately and comprehensively account costs incurred (wages and depreciation of fixed assets) in determining prices of the services supplied. Accordingly, implementing price mechanism roadmap for the public services in three levels: (1) Rate for full wage and direct costs (excluding administrative and depreciation of fixed assets); (2) Rate for full wage, direct and administrative costs (excluding depreciation of fixed assets); (3) Rate for full wage, direct and administrative costs, and depreciation of fixed assets.

Strengthening the socialization of public services in order to diversify investment resources in the society to public service areas, especially to education and training, healthcare, culture, sports, environment, science and technology.

Restructuring and reforming investment method and state budget allocation towards: (i) The state budget has sufficient funding for concurrent expenses in public service units assigned by the Government, which operate in mountainous areas, border, islands, ethnic minority areas and areas with difficult socio-economic conditions; (ii) Gradually transferring public service units from implementing assigned budget plan to implementing the method of ordering, purchasing public services.

Researching to implement a constant lump-sum funding mechanism from the State to public service units for several years.

3.4. Initiatives to be implemented in the 2016 - 2018 period

Initiative 1: Mechanism of operation, autonomy and self-responsibility for task performance, organizational structure, number of staff and finance of economic units and others. Activities of the Initiative: Issuing circular guiding the implementation after the Government issued a decree on mechanism of operation, autonomy and self-responsibility for task performance, organizational structure, number of staff and finance of public service units in the field of business and others.

3.5. Implementation responsibilities

Initiative 1: The Dept. of Public Expenditure is the leading unit, coordinating with other related units.

3.6. Resource requirements

Costs: (1) Costs on hiring international and local consultants; (2) Cost on conferences and workshops; (3) Surveys (domestic and international); (4) Trainings (domestic and international); (5) Technical support and software applications.

Resources: (1) Human resources: Officials/employees from leading and coordinating units and consultants; (2) Financial resources: The state budget and foreign grants.

3.7. Initiatives to be implemented after 2018

Implementing phase 2 of the tasks pursuant to Decision No. 224/QĐ-BTC dated January 30th, 2013 and other added initiatives.

4. Solutions group 4: Improving policies and mechanisms on corporate finance and restructuring state-owned enterprises

4.1. Key objectives

The state-owned enterprises with more rational structure, concentrating on sectors significant to the economy, supplying essential products and services for the society, national defense and security, affirming a leading role and an important material force for the State to perform the orientating and regulating role to the economy and ensuring macroeconomic stability.

Improving the competitiveness and profitability on equity for business enterprises; completing production tasks, providing essential public products and services to the society, national defense and security for public service enterprises.

Reforming, developing and advancing to the full application of modern management framework based on good practices of the market economy for state-owned economic corporations and groups. Strictly enforcing the rule of law, public administration and market disciplines, reforming the leverage system encouraging state-owned enterprises to operate under market economy mechanism and in fair competition with businesses of other sectors.

Strengthening the restructuring, improving the quality, effectiveness and competitiveness of private enterprises; encouraging the establishment and development of the private economic groups with high potential to compete in the domestic and international markets.

4.2. Bases to determine the order of priority

- Decision No. 450/QD-TTg dated April 18th, 2012 by the Prime Minister approving the FDS by the year 2020;

- Decision No. 224/QD-BTC dated January 30th, 2013 by the Finance Minister approving the action Plan of public finance for implementing the FDS by the year 2020;

- Resolution No. 89/2015/QH13 dated June 9th, 2015 approved by the National Assembly adjusting the 2015 Law and Ordinance making program of the National Assembly tenure XIII and approving the 2016 Law and Ordinance making program;

- Decision No. 339/QD-TTg dated February 19th, 2013 by the Prime Minister approving the Project of comprehensive economic restructuring based on a shift on the economic growth model in order to enhance quality, efficiency and competitiveness for the 2013 - 2020 period;

- Directive No. 11/CT-TTg dated June 19th, 2013 by the Prime Minister on a number of tasks implementing during the 2013 - 2015 period, in order to implement the Project of comprehensive economic restructuring based on a shift on the economic growth model in order to enhance quality, efficiency and competitiveness for the 2013 - 2020 period;

- Directive No. 22/CT-TTg dated August 5th, 2014 by the Prime Minister on the elaboration of the five-year socio-economic development Plan for the 2016 - 2020 period;

- Directive No. 06/CT-TTg dated March 12th, 2014 by the Prime Minister on enhancing the restructures of state-owned enterprises.

4.3. Priority solutions for the 2016 - 2018 period

Firstly, promoting enterprise management, transparency and disclosure of financial information, improving the efficiency of the state-owned enterprises operations and efficiency of state capital investment in enterprises by effectively implementing the Law on Management and utilization of state capital invested in the enterprise's manufacturing and business activities.

Secondly, improving the state-owned enterprises performance and efficiency of state capital investment in enterprises, accelerating the progress and improving the efficiency of

reorganizing and restructuring the state-owned enterprises (including agriculture and forestry companies and public service units), simultaneously, solving all the financial leftover and redundant workers according to market mechanism in the process of restructuring state-owned enterprises.

Thirdly, drastically conducting the state-owned enterprises to implement divestment by equitization auction and associate equitization with listing/registrating equitization transactions on the stock market.

4.4. Initiatives to be implemented in the 2016 - 2018 period

Initiative 1: Implementing the Law on Management and utilization of state capital invested in the enterprise's manufacturing and business activities (Law No. 69/2014/QH13). Activities of the Initiative: (i) Finishing law guide documents; (ii) Propagating and disseminating the Law; (iii) Preliminarily summarizing three-year implementing the Law.

Initiative 2: Piloting equity contribution to establish new public service units of a number of state groups and corporations when implementing equitization. Activities of the Initiative: Implementing Decision No. 22/2015/QĐ-TTg dated June 22nd, 2015 by the Prime Minister on the transfer of public service unit into a joint stock company.

Initiative 3: Restructuring state-owned enterprises, focusing on economic groups and state corporations. Activities of the Initiative: (i) Assessing the implementation of the Strategy for the period of 2011 - 2015; (ii) Implementing solution orientations for the period of 2016 - 2020.

4.5. Implementation responsibilities

Initiative 1, 2 and 3: The Corporate Finance Dept. is the leading unit, and coordinating with the Dept. of Investment, State Budget Dept., Legal Dept., Dept. of Public Expenditure and other related units.

4.6. Resource requirements

Costs: (1) National and international consultants; (2) Workshops, conferences; (3) Investigation, surveys (domestic and international); (4) Training (domestic and international); (5) Technical assistance and application software.

Resources: (1) Human resources: Staff of the leading and coordinating units and experts; (2) Financial resources: The state budget and foreign grants.

4.7. Initiatives to be implemented after 2018

Evaluating the implementation of the Law on Management and utilization of the state capital invested in the enterprise's manufacturing and business activities.

5. Solutions group 5: Comprehensively developing financial markets and financial service markets

5.1. Key objectives

Synchronously developing all types of markets; restructuring financial markets and financial service markets; expanding and diversifying forms of market operation to mobilize resources both domestically and internationally for socio-economic development.

Developing stock and bond markets, which operates effectively, stably and safely to ensure legitimate rights and interests of market participants, and is capable of competing in the region; promoting development of bond markets. Utilizing the stock market as an important tool to promote the restructuring of state-owned enterprises, the restructuring of banking system, public investment, creating spillover effect to enhance transparency throughout the economy.

Developing the bond market towards comprehensive modernization coupled with the restructuring of financial markets, diversification of market products with a focus on government bonds to improve capital mobilization efficiency through the bond market, especially through medium and long term channels.

Developing the insurance market in accordance with the orientation of socio-economic and national financial development in each period; ensuring the implementation of international commitments. Enhancing the security and safety, sustainability, efficiency of the market, and the ability to satisfy diverse insurance needs of organizations and individuals; contributing to stabilizing the economy and ensuring social security. Accessing international standards and common practices on insurance business and gradually narrowing the development gap with other countries in the region.

Developing coherently the financial supervision mechanism with capacity to analyze, assess and provide accurately alerts on risks of the entire finance system and its segments.

Improving the legal framework on accounting and auditing; issuing systems of national standards in accordance with international standard systems.

The quantitative indicators: (i) Stock market capitalization equivalent to 70% by the year 2020; (ii) Bond market debts shall reach 30% of the GDP by the year 2020; (iii) Insurance industry's total revenue shall reach 3 - 4% of the GDP by the year 2020; (iv) The size of insurance technical provisions to meet claim and maturity payments of policy holders shall increase 4.5 times by the year 2020 compared to that of the year 2010; (v) Total capital mobilizing for the economy from the insurance enterprises shall increase 3.5 times by the year 2020 compared to that of the year 2010; (vi) Insurance industry's contribution to the state budget shall increase 4 times by the year 2020 compared to that of the year 2010; (vii) Fully complying with insurance regulatory and supervisory principles issued by the International Association of Insurance Supervisors by the year 2020.

5.2. Bases to determine the order of priority

- Decision No. 450/QD-TTg dated April 18th, 2012 by the Prime Minister approving the FDS by the year 2020;

- Decision No. 224/QD-BTC dated January 30th, 2013 by the Finance Minister approving the action Plan of public finance for implementing the FDS by the year 2020;

- Resolution No. 89/2015/QH13 dated June 9th, 2015 approved by the National Assembly adjusting the 2015 Law and Ordinance making program of the National Assembly tenure XIII and approving the 2016 Law and Ordinance making program;

- Decision No. 339/QD-TTg dated February 19th, 2013 by the Prime Minister approving the Project of comprehensive economic restructuring based on a shift on the

economic growth model in order to enhance quality, efficiency and competitiveness for the 2013 - 2020 period;

- Directive No. 11/CT-TTg dated June 19th, 2013 by the Prime Minister on a number of tasks implementing during the 2013 - 2015 period, in order to implement the Project of comprehensive economic restructuring based on a shift on the economic growth model in order to enhance quality, efficiency and competitiveness for the 2013 - 2020 period;

- Decision No. 261/QD-BTC dated February 1st, 2013 by the Finance Minister approving the roadmap of Vietnam's bond market development by the year 2020;

- Decision No. 304/QD-TTg dated February 6th, 2013 by the Prime Minister approving the Plan on improving the national credit rating;

- Decision No. 1826/QD-TTg dated December 6th, 2012 by the Prime Minister approving the Project on "Restructuring the stock market and insurance enterprises";

- Decision No. 128/QD-TTg dated August 2nd, 2007 by the Prime Minister approving Vietnam's capital market development Project towards 2010 and with a vision to 2020;

- Decision No. 252/QD-TTg dated March 1st, 2012 by the Prime Minister approving Vietnam's securities market development Strategy for the period of 2011 - 2020;

- Decision No. 193/QD-TTg dated February 15th, 2012 by the Prime Minister approving the Vietnam's insurance market development Strategy for the period of 2011 - 2020;

- Decision No. 480/QD-TTg dated March 18th, 2013 by the Prime Minister approving the accounting and auditing Strategy by the year 2020, and with a vision to 2030;

- Decision No. 366/QD-TTg dated March 11th, 2014 by the Prime Minister approving the Project on "Formation and development of Vietnam's derivative securities market";

- Directive No. 22/CT-TTg dated August 5th, 2014 by the Prime Minister on the elaboration of the five-year socio-economic development Plan for the 2016 - 2020 period.

5.3. Priority solutions for the 2016 - 2018 period

Firstly, strengthening the roles and functions of state supervision over the operation of financial markets and financial service markets, ensuring the market operating synchrony, uniformity, transparency and conformity with international practices; improving supervisory mechanism and applying supervisory criteria and standards to monitor stock markets, insurance markets, accounting and auditing service markets, at the same time, strictly handling of violations. Besides, improving capacity of management, monitoring, inspection and enforcement of state management agencies.

Secondly, efficiently developing securities market, and to the year of 2020, making the market into a key channel for medium and long-term capital channel of the economy. Synchronously implementing solutions to develop the bond market, especially government bonds. Continuously restructuring four pillars of the stock market: Goods basis, investors basis, stock business organizations and market systems.

Thirdly, developing the insurance market healthily, safely and effectively; improving the level of financial safety, investment efficiency, professionalism and management skills

of insurance enterprises, increasing the activeness and self-responsibility of enterprises; enhancing the professionalism of distribution channels, diversifying and improving the quality of insurance products; protecting the legitimate rights of the insurance buyers to contribute to macroeconomic stability, to implement social welfare policies and promote integration, international cooperation.

Fourthly, comprehensively developing accounting and auditing services market, credit ratings, pricing services, tax advisory, customs agents, electronic lotteries and gambling... Developing necessary conditions to carry out the functions of the State Accounting. Completing the legal framework for developing gambling market to attract tourism, increase revenues for the state budget, and ensure social order and safety.

Fifthly, evaluating the implementation of the strategy for the period of 2011 - 2015, including: Vietnam's insurance market development Strategy for the period of 2011 - 2020; Vietnam's capital market development Project towards 2010 and with a vision to 2020; Vietnam's securities market development Strategy for the period of 2011 - 2020; the accounting and auditing Strategy by the year 2020 and with a vision to 2030. Therefore, timely adjusting targets, and proposing solutions to ensure effectively implementing in the period of 2016 - 2020.

5.4. Initiatives to be implemented in the 2016 - 2018 period

Initiative 1: Developing the derivative market. Activities of the Initiative: (i) Drafting and promulgating regulations of the Stock Exchange and the Vietnam Securities Depository; (ii) The first product selections are index future contracts and government bonds future contracts; (iii) Implementing and operating the derivative market in 2017.

Initiative 2: Regulating the credit rating services. Activities of the Initiative: (i) Continuing to issue credit rating certificate for eligible businesses under the provisions of the Decree No. 88/2014/ND-CP and building plan for developing credit rating service; (ii) Preliminary summing up two-year implementation the Decree No. 88/2014/ND-CP.

Initiative 3: Establishing and developing the voluntary pension fund. Activities of the Initiative: (i) Continuing to submit to the Government for approving Decrees on voluntary pension fund; (ii) Promulgating circulars for implementation guiding; propagating and disseminating; (iii) Forming and developing voluntary pension funds.

Initiative 4: Improving the accounting and auditing standards system. Activities of the Initiative: (i) Continuing to update, complete and supplement the corporate accounting standards system, the Vietnamese auditing standards system; (ii) Propagating and disseminating.

Initiative 5: Accounting Law (revised). Activities of the Initiative: (i) Implementing the Accounting Law; (ii) Propagating and disseminating the Law.

Initiative 6: The Law on Securities (revised). Activities of the initiative: (i) Assessing the implementation of the Law on amendments and supplements to a number of articles of the revised Law on Securities; (ii) Developing the Law Project to submit to the National Assembly in 2018.

Initiative 7: The Law on Insurance business (revised). Activities of the initiative: (i) Assessing the implementation of the Law on amendments and supplements to a number of articles of the revised Law on Insurance business; (ii) Developing the Law Project.

Initiative 8: Developing the corporate bond market. Activities of the initiative: (i) Assessing the implementation of Decree No. 90/2011/ND-CP dated October 14th, 2011 on the development of the corporate bond market; (ii) Improving the draft decree on amendments and supplements to a number of articles of Decree No. 90/2011/ND-CP and submit to the Government for promulgating; (iii) Propagating and disseminating the Decree.

Initiative 9: Improving policies and mechanisms for policy banks. Activities of the initiative: (i) Developing the decree replacing Decree No. 78/2002/ND-CP dated October 4th, 2002 by the Government on credit for the poor and other policy objectives and implementing the decree; (ii) Implementing Decision No. 30/2015/QD-TTg dated July 31st, 2015 amending and supplementing a number of articles of the Regulation on financial management for Social Policy Bank, issued together with Decision No. 180/2002/QD-TTg dated December 19th, 2002 by the Prime Minister.

Initiative 10: Vietnam's insurance market development Strategy for the period of 2011 - 2020. Activities of the initiative: (i) Assessing the implementation of the Strategy for the period of 2011 - 2015; (ii) Implementing solution orientations for the period of 2016 - 2020.

Initiative 11: Vietnam's capital market development Strategy for the period of 2011 - 2020. Activities of the initiative: (i) Assessing the implementation of the Strategy for the period of 2011 - 2015; (ii) Implementing solution orientations for the period of 2016 - 2020.

Initiative 12: Vietnam's securities market development Strategy to 2020. Activities of the initiative: (i) Assessing the implementation of the Strategy for the period of 2011 - 2015; (ii) Implementing solution orientations for the period of 2016 - 2020.

Initiative 13: Accounting and auditing Strategy for the period of 2011 - 2020 and with a vision to 2030. Activities of the initiative: (i) Assessing the implementation of the Strategy for the period of 2011 - 2015; (ii) Implementing solution orientations for the period of 2016 - 2020 and to the year of 2030.

Initiative 14: Decree replaces Decree on insurance business. Activities of the initiative: (i) Completing the draft decree and submitting to the Government for promulgating; (ii) Propagating and disseminating the Decree.

Initiative 15: Completing regulations on financial mechanisms for credit institutions and branches of foreign banks. Activities of the initiative: (i) Completing draft decree on amendments and supplements of the Decree No. 57/2012/ND-CP on financial mechanisms for credit institutions and branches of foreign banks, and submitting to the Government for promulgating; (ii) Propagating and disseminating the Decree.

5.5. Implementation responsibilities

Initiative 1, 6 and 12: The State Securities Commission of Vietnam is the leading unit, coordinating with the Legal Dept., Dept. of Banking & Financial Institutions, National Institute for Finance and other related units.

Initiative 2, 3, 8, 9, 11 and 15: The Dept. of Banking & Financial Institutions is the leading unit, coordinating with the State Securities Commission of Vietnam, Corporate Finance Dept., Insurance Supervisory Authority, Legal Dept. and other related units.

Initiative 4, 5 and 13: The Dept. of Accounting and Auditing Regulations is the leading unit, coordinating with the Corporate Finance Dept., General Dept. of Taxation, Legal Dept., State Treasury and other related units.

Initiative 7, 10 and 14: The Insurance Supervisory Authority is the leading unit, coordinating with the Legal Dept. and other related units.

5.6. Resource requirements

Costs: (1) National and international consultants; (2) Workshops, conferences; (3) Investigation, surveys (domestic and international); (4) Training (domestic and international); (5) Technical assistance and application software.

Resources: (1) Human resources: Staff of the leading and coordinating units and experts; (2) Financial resources: The state budget and foreign grants.

5.7. Initiatives to be implemented after 2018

Developing operation of tax agents, credit rating operation.

Developing the Law on Securities, the revised Law on Insurance and implementing the laws.

Implementing phase 2 of the tasks pursuant to Decision No. 224/QD-BTC dated January 30th, 2013 and other added initiatives.

6. Solutions group 6: Promoting financial cooperation and international integration

6.1. Key objectives

Strengthening Vietnam's position and prestige at the regional and the world financial forum; creating international community support in the process of development and implementation of important financial policies; timely satisfying requirements of social-economic development.

Mobilizing financial resources, technical assistance and international experience to promptly satisfying requirements of socio-economic development in general and national finance development in particular.

Exploiting favorable conditions of international financial integration to improve national competitiveness, promote production and restructure the economy.

6.2. Bases to determine the order of priority

- Decision No. 450/QD-TTg dated April 18th, 2012 by the Prime Minister approving the FDS by the year 2020;

- Decision No. 224/QD- BTC dated January 30th, 2013 by the Finance Minister approving the action Plan of public finance for implementing the FDS by the year 2020;

- Resolution No. 22-NQ/TW dated April 10th, 2013 by the Politburo on international integration;

- Resolution No. 31/NQ-CP dated May 13th, 2014 promulgating action plan to implement Resolution No. 22-NQ/TW of the Politburo on international integration;

- Resolution No. 08-NQ/TW dated February 5th, 2007 by the Party Central Committee, tenure X on some major guidelines and policies for rapid and sustainable economic development when Vietnam becomes a member of WTO;

- Resolution No. 49/NQ-CP dated July 10th, 2014 by the Government issuing Action Program for implementing Resolution No. 08/NQ-TW of the 4th meeting of the Party Central Committee, tenure X;

- Directive No. 15/CT-TTg dated July 7th 2015 by the Prime Minister on continuing implementation of the Resolution No. 22 of the Politburo on international integration;

- Decision No. 40/QD-TTg dated January 7th, 2016 by the Prime Minister approving the overall strategy of international integration by 2020, with a vision to 2030;

- Directive No. 02/CT-BTC dated February 18th, 2016 by the Finance Minister on the integration of the financial sector in 2016.

6.3. Priority solutions for the 2016 - 2018 period

Firstly, expanding policy dialogues and experience exchange in fiscal and monetary fields with other governments and international financial organizations.

Secondly, diversifying contents, forms and partners in international cooperation, linking international cooperation to the requirements on modernization of the public finance.

Thirdly, ensuring the effectiveness in utilizing of financial and technical foreign assistance in the public finance.

Fourthly, proactively developing consistent and effective policy on financial integration based on commitment related to level and roadmap.

Fifthly, strengthening the monitoring and supervision of integration process, improving tools to analyze and assess the impacts of integration in order to revise timely and appropriately, minimizing negative impacts on financial safety and security as well as the domestic economy.

Sixthly, intensively propagandizing financial integration to the local, associations, enterprises and citizens to raise awareness on commitments in the financial sector and to promote the active and efficient participation in implementing financial integration activities.

6.4. Initiatives to be implemented in the 2016 - 2018 period

Initiative 1: Action plan (updated) of the public finance (3 - 5 years) to implement international commitments. Activities of the Initiative: Implementing and preliminary performance reviewing.

Initiative 2: RCEP and problems for the financial sector. Activities of the Initiative: (i) Forming a report on assessing the impact of RCEP on the financial sector; (ii) Implementing orientations, solutions.

Initiative 3: TPP and problems for the financial sector. Activities of the Initiative: (i) Reviewing commitments in the financial sector in TPP; (ii) Studying and assessing the impact of the TPP on the financial sector; (iii) Recommending orientations, solutions for the financial sector when implementing TPP; (iv) Implementing orientations, solutions.

Initiative 4: Vietnam - EU FTA and problems for the financial sector. Activities of the Initiative: (i) Forming a report on assessing the impact of Vietnam - EU FTA on the financial sector; (ii) Implementing orientations, solutions.

Initiative 5: Implementing foreign aid mobilization plan for the period of 2016 - 2020. Activities of the Initiative: Implementing specific solutions according to foreign aid mobilization implementation plan for the period of 2015 - 2020 (issued in conjunction with Decision No. 1183/QĐ-BTC dated June 22nd, 2015 by the Finance Minister).

Initiative 6: Management board model of programs - projects used foreign funding of the MOF. Activities of the Initiative: (i) Researching and applying management board model of programs - projects used foreign funding of the MOF; (ii) Recommending and implementing management board model in line with reality of the MOF.

6.5. Implementation responsibilities

Initiative 1, 2, 3, 4, 5, and 6: The Dept. of International Cooperation is the leading unit, coordinating with other related units.

6.6. Resource requirements

Costs: (1) National and international consultants; (2) Workshops, conferences; (3) Investigation, surveys (domestic and international); (4) Training (domestic and international); (5) Technical assistance and application software.

Resources: (1) Human resources: Staff of the leading and coordinating units and experts; (2) Financial resources: The state budget and foreign grants.

6.7. Initiatives to be implemented after 2018

Implementing phase 2 of the tasks pursuant to Decision No. 224/QĐ-BTC dated January 30th, 2013 and other added initiatives according to decisions on approval of the MTAP 2014 - 2016, MTAP 2015 - 2017 and MTAP 2016 - 2018.

7. Solutions group 7: Enhancing the capacity and efficiency of the examination, inspection and supervision, ensuring the security of the national finance

7.1. Key objectives

Creating a legal framework with high value and uniformity in the implementation of thrift practices and waste combat; creating favorable conditions for the implementation of thrift practices and waste combat in all levels, departments, agencies, organizations, and units. Improving the mechanism for detecting and combating wasteful behaviors.

Strengthening the quality of financial monitoring, inspection and supervision of the inspectorate of the public finance; enhancing the quality of examination and inspection in the public finance; improving coordination mechanism between financial supervision and inspection agencies with other relevant authorities.

Enhancing fiscal disciplines; promoting disclosure of financial and budget information.

Improving supervisory capacity towards enterprises, especially the state-owned enterprises; improving the roadmap, mechanism and criteria system on supervision of finance in enterprises in line with international practices.

Monitoring the safety of the public debt and national debt; developing and properly implementing debt management tools and risk management; maintaining debt indicators at safe thresholds as stipulated and in line with international practices, ensuring the safety of national debts and national finance security.

Renewing and strengthening the supervision method on financial markets and financial services. Clearly identifying the scope and tasks of the state on organizing and supporting operation of financial market participants, ensuring the safety, soundness, transparency in the market operation, simultaneously ensuring benefits of investors. Enhancing the supervisory mechanism and applying the criteria and standards in market supervision.

Establishing and applying the economic and financial analysis and forecast models that include the analysis and assessment of the policy impacts on the social security issues such as the poor, women and ethnic minorities, etc.

The quantitative indicators:

(i) Domestically and externally borrowings to finance the state budget's deficit towards gradually reducing the state budget's deficits and to less than 4% of the GDP by the year 2020;

(ii) Mobilizing borrowings with annual average maximum to 55 trillion VND, to provide additional finance to the project on developing comprehensive infrastructure for the national industrialization and modernization;

(iii) Reducing the proportion of the Government's external debt out of the total outstanding debt to less than 50%, and maintaining debt from ODA at the minimum of 60% of the Government's total outstanding external debt by the year 2020;

(iv) Minimizing risks of refinancing, liquidation, exchange rates, and currency; formulating a mechanism of development of government bond market and extending maturity by the issuance of domestic government bonds with an average maturity of 5 - 7 years during the 2016 - 2020 period;

(v) Ensuring public debts (including government debts, government - guaranteed debts and municipal debts) not exceeding 65% of the GDP by the year 2020, of which outstanding government debts shall not exceed 55% of the GDP and outstanding sovereign debts shall not exceed 50% of GDP; gradually reducing public debts to less than 60% by

the year 2030, of which the government and sovereign debts shall not exceed 50% and 45% of GDP respectively;

(vi) Ensuring the ratio of Government's obligation of direct repayment (excluding re-lending) to the State's annual budget revenue shall not exceed 25%, and annual sovereign debt repayment shall be less than 25% of total value of exports of goods and services.

7.2. Bases to determine the order of priority

- Decision No. 450/QD-TTg dated April 18th, 2012 by the Prime Minister approving the FDS by the year 2020;

- Decision No. 224/QD-BTC dated January 30th, 2013 by the Finance Minister approving the action Plan of public finance for implementing the FDS by the year 2020;

- Resolution No. 82/NQ-CP dated December 6th, 2012 by the Government on anti-corruption and anti-wastefulness for the 2012 - 2016 period;

- Resolution No. 89/2015/QH13 dated June 9th, 2015 by the National Assembly adjusting the 2015 Law and Ordinance making program of the National Assembly tenure XIII and approving the 2016 Law and Ordinance making program;

- Decision No. 339/QD-TTg dated February 19th, 2013 by the Prime Minister approving the Project of comprehensive economic restructuring based on a shift on the economic growth model in order to enhance quality, efficiency and competitiveness for the 2013 - 2020 period;

- Directive No. 11/CT-TTg dated June 19th, 2013 by the Prime Minister on a number of tasks implementing during the 2013 - 2015 period, in order to implement the Project of comprehensive economic restructuring based on a shift on the economic growth model in order to enhance quality, efficiency and competitiveness for the 2013 - 2020 period;

- Decision No. 958/QD-TTg dated July 27th, 2012 by the Prime Minister approving the public debt and national external debt Strategy for the period 2011 - 2020, and with a vision to 2030;

- Resolution No. 65/2013/QH13 dated November 28th, 2013 by the National Assembly on issuing additional government bonds and allocating government bond capital for the 2014 - 2016 period;

- Directive No. 22/CT-TTg dated August 5th, 2014 by the Prime Minister on the elaboration of the five-year socio-economic development Plan for the 2016 - 2020 period.

7.3. Priority solutions for the 2016 - 2018 period

Firstly, enhancing the quantity and quality of the monitor, inspection and supervision in the public finance. Continuing to research in order to renew inspection contents and methods; forming inspector teams full of integrity; strengthening capacity and quality of financial monitor, inspection and supervision in related fields; enhancing the effectiveness of internal supervision and the role of offsite - monitoring. Improving and effectively implementing a coordination mechanism between financial supervision and inspection agencies with other relevant authorities in handling the financial issues occurred.

Strengthening coordination between units under the MOF and other related units in developing a mechanism for exchanging information and professional knowledge to guide inspection and supervision work to meet practical requirements of state management in the financial sector.

Secondly, promoting disclosure of financial and budget information in public asset procurement and capital construction, investment project management, construction funds from the state budget and other resources from the contribution of the people. Expanding all types of financial publicity; strengthening the supervisory role of local communities and the people.

Thirdly, strengthening capacity of organizing, managing and supervising national finances, to ensure the security and safety of public finances. Restructuring public debts, strengthening the management of the sovereign debts. Developing and perfectly implementing debt management tools, particularly the debt strategy, mid-term debt management program. Thereby, evaluating and summarizing the public debt borrowings and repayments program for the period of 2011 - 2015 and planning for the period of 2016 - 2020; in the meantime, assessing and summarizing the five-year implementation of the Strategy on public and sovereign debts for the period of 2011 - 2020 and vision to 2030 in order to perfectly adjust in line with the real situation in the country and international. Maintaining debt indicators at safe levels according to the specified criteria and in accordance with international practices. Strengthening inspection and supervision of the mobilization, allocation and use of loans, repayments, public debt management, risk management to ensure the national financial security; strengthening inspections and supervise the legal compliance of the units using loans to ensure the efficiency of investment.

Fourthly, implementing the Law on Thrift exercise and waste combat (revised) and the overall project on thrift practice and waste combat of the Government;

Fifthly, strengthening the capacity of the analysis, impact assessment and forecasting of the economic and financial issues. Specifically, focusing on training to improve the qualifications and professional standards in general economic and financial issues applied to officials and civil servants; enhancing the database and systemizing the criteria on information collection, analysis and processing of macro-economic and financial data; establishing and applying the economic and financial analysis and forecast models.

7.4. Initiatives to be implemented in the 2016 - 2018 period

Initiative 1: Implementing the Law on Thrift exercise and waste combat (revised). Activities of the Initiative: Developing the Government's overall program on thrift practice and waste combat for the period of 2016 - 2020 and the Government's overall program on thrift practice and waste combat in 2017 and 2018.

Initiative 2: Strengthening the capacity of the implementation, impacts assessment and forecast of the financial policies. Activities of the Initiative: (i) Training human resources in analyzing forecasts and developing model; (ii) Evaluating the policy impacts.

Initiative 3: Establishing, improving and developing the database system in order to monitor, supervise and assess public debt sustainability. Activities of the Initiative:

(i) Applying the approved pilot schemes; (ii) Broadly applying the database of public debt and national external debt.

Initiative 4: The Law on amendments and supplements to a number of articles of the Law on Public debt management. Activities of the Initiative: (i) Assessing the implementation of the Law on Public debt management; (ii) Developing the Law Project; (iii) Implementing the Law.

Initiative 5: Strategy on public and sovereign debts for the period of 2011 - 2020 and with a vision to 2030. Activities of the Initiative: (i) Assessing the implementation of Strategy for the period of 2011 - 2015; (ii) Implementing solution orientations for the period of 2016 - 2020 and towards 2030.

Initiative 6: Summarizing the public debt borrowings and repayments for the period of 2011 - 2015 and planning for the period of 2016 - 2020. Activities of the Initiative: (i) Summarizing and reporting the public debt borrowings and repayments for the period of 2011 - 2015 and the borrowings and repayments plan for the period of 2016 - 2020; (ii) Implementing orientations, solutions.

7.5. Implementation responsibilities

Initiative 1: The Legal Dept. is the leading unit, coordinating with the Investment Dept., Dept. of State Budget, Dept. of Public Expenditure, Dept. of Banking and Financial Institutions, Dept. of Finance for National Defense & Security, National Institute for Finance, and other related units.

Initiative 2: The National Institute for Finance is the leading unit, coordinating with the Dept. of Financial Informatics and Statistics, General Dept. of Taxation, General Dept. of Customs, Dept. of State Budget, and other related units.

Initiative 3, 4, 5 and 6: The Dept. of Debt Management & External Finance is the leading unit, coordinating with the Dept. of State Budget, Dept. of Investment, National Institute for Finance, State Treasury and other related units.

7.6. Resource requirements

Costs: (1) National and international consultants; (2) Workshops, conferences; (3) Investigation, surveys (domestic and international); (4) Training (domestic and international); (5) Technical assistance and application software.

Resources: (1) Human resources: Staff of the leading and coordinating units and experts; (2) Financial resources: The state budget and foreign grants.

7.7. Initiatives to be implemented after 2018

Continuing to establish and complete the analyzing and forecasting models and the policy impact assessment models.

Evaluating the five-year implementation of the Project on establishing, improving and developing the information system for monitoring, supervision and evaluation of public debt sustainability.

Propagating and disseminating the Law on amendments and supplements to a number of articles of the Law on Public debt management.

Implementing phase 2 of related tasks pursuant to the Decision No. 224/QĐ-BTC dated January 30th, 2013 and added projects.

8. Solutions group 8: Promoting administrative reforms in the public finance, improving the implementation of financial policies

8.1. Key objectives

Developing a synchronized system of legal documents on administrative procedures in the public finance; reducing the quantity and improving the quality of administrative procedures in the public finance; simplifying and disclosing administrative processes and procedures, especially in the fields of customs, tax and state treasury. Effectively implementing the Law on amendments and supplements to a number of articles of the Law on Tax administration; the Law on Customs (2014) and processes and procedures related to state revenue collection management; advancing the public finance system with a focus on promoting application of modern information technology, integrating and synchronizing financial information systems.

Improving the financial governance mechanism, strengthening the capacity for policy implementation, impact assessment and policy forecast; developing financial and budgetary analysis and forecast; enhancing coordination and information exchange between monetary policy and fiscal policy from the initial stage of policymaking and formulation; promoting dissemination and propagandization of financial policy information.

Continuing the modernization of the national finance with a focus on promoting the application of information technology; promoting the application of information technology in public finance, building and deploying information systems in public finance (in budget, treasury, tax, customs, securities, state reserve and pricing); continuing to implement upgrading the MOF electronic portal project and integrating electronic public services; integrating and synchronizing financial information system; completing the construction of national financial data and specialized databases; establishing the management information system, strengthening the effective exploitation of information systems and supporting the direction and management including the Government's Financial Management Information System.

The quantitative indicators:

Tax administration: By the year 2016, to meet the ASEAN-4 standards on tax administration reform for three new groups of indicators, including: Inspection before tax refund; implementation of risk management in tax inspection and examination; time and results of handling complaints about taxes.

Customs administration: By the year 2016, reducing time for export procedures to less than 10 days and time for import procedures to less than 12 days.

8.2. Bases to determine the order of priority

- Resolution No. 36a/NQ-CP dated October 14th, 2015 by the Government on e-Government;

- Decision No. 1491/QD-BTC dated July 30th, 2015 by the Ministry of Finance promulgating administrative reforming Plan of the MOF for the period 2016 - 2020;

- Decision No. 2765/QD-BTC dated December 24th, 2015 by the Ministry of Finance issuing the action Plan of the MOF to implement the Resolution No. 36a/NQ-CP on e-Government;

- Decision No. 225/QD-TTg dated February 4th, 2016 by the Prime Minister approving the state administrative reforming Plan for the period 2016 - 2020;

- Decision No. 450/QD-TTg dated April 18th, 2012 by the Prime Minister approving the FDS by the year 2020;

- Decision No. 224/QD-BTC dated January 30th, 2013 by the Finance Minister approving the action Plan of public finance for implementing the FDS by the year 2020;

- Resolution No. 89/2015/QH13 dated June 9th, 2015 by the National Assembly adjusting the 2015 Law and Ordinance making program of the National Assembly tenure XIII and approving the 2016 Law and Ordinance making program;

- Resolution No. 30c/NQ-CP dated November 8th, 2011 by the Government promulgating the master program on the state administration reform in the period of 2011 - 2020;

- Resolution No. 19/NQ-CP dated March 12th, 2015 by the Government on major tasks and solutions for improving the business environment and national competitiveness in the 2015 - 2016 periods;

- Decision No. 339/QD-TTg dated February 19th, 2013 by the Prime Minister approving the Project of comprehensive economic restructuring based on a shift on the economic growth model in order to enhance quality, efficiency and competitiveness for the 2013 - 2020 period;

- Directive No. 11/CT-TTg dated June 19th, 2013 by the Prime Minister on a number of tasks implementing during the 2013 - 2015 period, in order to implement the Project of comprehensive economic restructuring based on a shift on the economic growth model in order to enhance quality, efficiency and competitiveness for the 2013 - 2020 period;

- Decision No. 732/QD-TTg dated May 17th, 2011 by the Prime Minister approving the tax system reform Strategy for the 2011 - 2020 period;

- Decision No. 448/QD-TTg dated March 25th, 2011 by the Prime Minister approving the custom development Strategy by the year 2020;

- Decision No. 138/QD-TTg dated August 21st, 2007 by the Prime Minister approving the state treasury development Strategy by the year 2020;

- Directive No. 22/CT-TTg dated August 5th, 2014 by the Prime Minister on the elaboration of the five-year socio-economic development Plan for the 2016 - 2020 period;

- Directive No. 24/CT-TTg dated August 5th, 2014 by the Prime Minister on improving the management and reform of administrative procedures in the fields of taxation and customs;

- Directive No. 10/CT-TTg dated April 29th, 2014 by the Prime Minister on the enhancement of ministerial statistics and Decision No. 3036/QD-BTC dated November 27th, 2014 by the Finance Minister promulgating the action Plan by the MOF to implement Vietnam's statistical development Strategy for the 2011 - 2020 period, and with a vision to 2030.

8.3. Priority solutions for the 2016 - 2018 period

Firstly, continuing to accelerate administrative procedures reform in accordance with the master program on the state administration reform in the period of 2011 - 2020 (Resolution No. 30c/NQ-CP dated November 8th, 2011) and the Government's Resolution No. 19/NQ-CP dated March 12th, 2015 on major tasks and solutions for improving the business environment and national competitiveness in the 2015 - 2016 periods. At the same time, strengthening administrative procedures reform in other financial areas, such as insurance, stock, state budget, price, accounting and auditing, ect. to create investment environment, enhancing the economy's competitiveness; ensuring transparency and improving the efficiency of the social supervision.

Secondly, continuing to improve the system of legal documents on administrative procedures in the public finance; simplifying and publicizing the process and administrative procedures towards equality, transparency and feasibility. Modernizing the national finance by establishing, implementing and developing the Government Financial Management Information System model in order to fully and comprehensively provide information therefore the MOF and the Government shall effectively and efficiently collate, synthesize, evaluate, monitor and report on all the information and data related to the country's public finance. At the same time, developing an overall model of the financial information technology applications for the period of 2016 - 2020 with an orientation to 2025 in order to comprehensively innovate financial management and comprehensively implement information technology systems.

Thirdly, promoting dissemination of policy information, ensuring information access for objects in remote areas, the poor, women, and ethnic minorities; establishing a system gathering feedbacks on financial policies and mechanisms from citizens and enterprises;

Fourthly, continuing to improve the national database on state assets and prices, ensuring the state assets and price management and disclosure towards openness and transparency for citizens and enterprises.

8.4. Initiatives to be implemented in the 2016 - 2018 period

Initiative 1: Reviewing and improving administrative procedures in public finance. Activities of the Initiative: Evaluating the three-year implementation of the Law on amendments and supplements to a number of articles of the Law on Tax administration and other necessary contents related to tax management in the Law on Tax administration and the Law on amendments and supplements to a number of articles of the Law on Tax.

Initiative 2: Strengthening dissemination and propagandization of legally financial policy information. Activities of the Initiative: Implementing the exchange and dissemination of legally financial policy information.

Initiative 3: Establishing national database of finance (according to Decision No. 714/QD-TTg). Activities of Initiative: (i) Researching and establishing national database of finance project; (ii) Submitting and approving national database of finance project; (iii) Preparation of investment (prior to the implementation);

Initiative 4: Establishing the enterprise architecture with information technology application of the public finance for the period of 2016 - 2020, and with a vision to 2025.

Activities of the Initiative: Researching and establishing a model of information technology application in the financial sector for the period of 2016 - 2020.

Initiative 5: Establishing national database on prices. Activities of the Initiative: Developing national database on prices and managing, operating it.

Initiative 6: Modernizing national database on state assets. Activities of the Initiative: (i) Continuing to improve national database for all types of state assets; (ii) Upgrading and developing software (4th time) to update information of state assets as railway infrastructure.

8.5. Implementation responsibilities

Initiative 1: The Legal Dept. is the leading unit, coordinating with other related units.

Initiative 2: The Ministerial Office is the leading unit, coordinating with the Legal Dept. and other related units.

Initiative 3 and 4: The Dept. of Financial Informatics and Statistics is the leading unit, coordinating with other related units.

Initiative 5: The Dept. of Price Management is the leading unit, coordinating with the Dept. of Financial Informatics and Statistics, Dept. of Planning - Finance, ministries, departments, and local governments.

Initiative 6: The Dept. of Public Asset Management is the leading unit, coordinating with the Dept. of Financial Informatics and Statistics, Dept. of Planning - Finance, ministries, departments, and local governments.

8.6. Resource requirements

Costs: (1) National and international consultants; (2) Workshops, conferences; (3) Investigation, surveys (domestic and international); (4) Training (domestic and international); (5) Technical assistance and application software.

Resources: (1) Human resources: Staff of the leading and coordinating units and experts; (2) Financial resources: The state budget and foreign grants.

8.7. Initiatives to be implemented after 2018

Substantially applying national database on prices.

Continuing to develop national database on state assets.

Implementing phase 2 of related tasks pursuant to Decision No. 224/QĐ-BTC dated January 30th, 2013 and added projects.

III. EVALUATING THE FIVE-YEAR IMPLEMENTATION OF THE FINANCE DEVELOPMENT STRATEGY BY THE YEAR 2020 AND SOLUTIONS FOR THE IMPLEMENTATION IN THE 2016 - 2020 PERIOD

Evaluation of the implementation of the FDS for the 2011 - 2015 period is one of the important aspects of the MTAP, in accordance with the requirements of periodic assessment on each strategy every five years; at the same time, the implementation will

follow the requirements set out in Decision No. 224/QD-BTC on reporting on the implementation of the Action Plan for each five-year period (2011 - 2015 and 2016 - 2020) on the basis of association with the implementation of the financial state budget tasks set for each period. On that basis, MTAP will focus on three major projects.

Firstly, establishing the five-year financial state budget plan 2016 - 2020, includes: (i) Evaluating the implementation of the five-year financial state budget plan 2011 - 2015, clearly identifying objectives, tasks and solutions for the financial state budget plan 2016 - 2020; (ii) Completing the five-year financial state budget plan 2016 - 2020. The project shall be led by the Department of State Budget and in coordination with the Dept. of Investment, Corporate Finance of Dept., Dept. of Public Expenditure and other related units.

Secondly, evaluating the five-year implementation of the FDS by 2020 and solutions for the implementation of the 2016 - 2020 period shall be led by the National Institute for Finance, in coordination with the Department of State Budget, Dept. of Investment, Corporate Finance of Dept., Dept. of Banking and Financial Institutions, State Securities Dept., Insurance Supervisory Authority Dept., Dept. of Tax Policy, General Dept. of Taxation, General Dept. of Customs and other related units. This task is specified in Decision No. 224/QD-BTC and at the same time, and of significant linkage between evaluating the five-year implementation of the 2011 - 2015 period and the three pillars of economic restructuring, including: Public investment restructuring, financial and banking system restructuring and state-owned enterprise restructuring.

Thirdly, the program of developing legal framework in the public finance for the 2016 - 2020 period shall be led by the Legal Department, in coordination with other related units. This is one of the important projects prepared for the National Assembly, tenure XIV. In particular, surveying the implementation and evaluating the legal framework of the public finance for the 2011 - 2015 period are to improve the legal framework to ensure high efficiency in implementing the FDS for the 2016 - 2020 period.

Section III

IMPLEMENTATION MANAGEMENT AND MONITORING THE MTAP 2016 - 2018

IMPLEMENTATION MANAGEMENT AND MONITORING THE MTAP 2016 - 2018

To ensure the follow-up and updating the progress as well as monitoring the implementation process of the FDS by the year 2020, similar to other MTAP documents under Decision No. 304/QD-BTC and Decision No. 704/QD-BTC, the MTAP 2016 - 2018 shall be followed and updated in conformity with the follow-up and implementation system of those activities of the MOF and the Action Plan Program of the Public Finance to implement the FDS by the year 2020 through the reform-consultative group.

1. Operational methods

Annually, associating with the results of the implementation of the Action Plan Program (under Decree No. 224/QD-BTC), initiatives/activities of the MTAP 2016 - 2018 are updated and supplemented to ensure the conformity with the context and requirements proposed by the National Assembly, the Government, the Prime Minister, and the MOF and other related ministries and departments. Besides, the figures/indicators and outcomes shall be updated annually.

2. Improving the capacity in organizing, monitoring and supervising the implementation of the MTAP 2016 - 2018

In order to ensure the process of implementation of the FDS by the year 2020, focusing on high efficiency of the MTAP 2016 - 2018, it is required to improve capacity for the Reform Coordinating Team in organization, monitoring and supervision the implementation process of the MTAP 2016 - 2018, including: Capacity for planning; capacity for analyzing and forecasting; capacity for reviewing and gender integration in the project implementation; capacity for coordination and implementation; capacity for supervision and evaluation of the implementation process of the MTAP 2016 - 2018.

3. Tables for management and monitoring implementation of the MTAP 2016 - 2018

3.1. Results framework of the implementation of the MTAP 2016 - 2018 (Table 1)

Results framework of the implementation of the MTAP 2016 - 2018 shall be updated with achieved results to allow units and leaders under the MOF as well as project donors to

monitor and evaluate the implementation results of the FDS over the years and have reference to set objectives of the Strategy.

Regarding achieved results over the years updated in reports of relevant units under the MOF (the Corporate Finance Dept., General Dept. of Taxation, Dept. of Debt Management and External Finance, State Treasury, General Dept. of Customs, the State Securities Commission, etc.): The reports shall be submitted to the National Assembly, the Government, the Prime Minister and related websites.

Regarding targeted indicators: (i) Indicators of social investment, share of the state budget revenues, ratio of national reserves to GDP, etc. shall be updated according to the FDS by the year 2020 under Decision No. 450/QD-TTg and data calculated in the of socio-economic development strategy for the 2011 - 2020 period, sector strategies, Decision No. 689/QD-TTg dated May 04th, 2013 on approving the program for medium-term debt management for the period of 2013 - 2015, Resolution No. 65/2013/QH13 dated November 28th, 2013 on the additional issuance and allocation Government bond for the period of 2014 - 2016 and the report on the Public Expenditure and Financial Accountability (PEFA); (ii) Indicators of the maturity by the issuance of domestic Government bonds and outstanding bond market/GDP shall be updated according to Decision No. 261/QD-BTC dated February 01st, 2013 approving the roadmap for bonds market development by the year 2020; (iii) Indicators on tax and customs administration reform shall be updated under Resolution No. 19/NQ-CP dated March 12th, 2015 by the Government on major tasks and solutions for improving the business environment and national competitiveness in the two years from 2015 to 2016 and Decision No. 2026/QD-TTg dated November 17th, 2015 by the Prime Minister on approving solutions to improve the effective and efficient inspection of exported and imported goods.

3.2. Table of Detailing and follow-up the implementation of the MTAP 2016 - 2018 (Table 2)

Table of Detailing and follow-up the implementation of the MTAP 2016 - 2018 is an important part of the MTAP and can be viewed as “The framework to monitor the implementation of the FDS by the year 2020”.

Table of Detailing and follow-up the implementation of the MTAP 2016 - 2018 shall be useful for the MOF in following-up, evaluating and monitoring the implementation of the strategy of each unit of the MOF, at the same time, acting as a basis for resources identification and mobilization in implementation to achieve the proposed objectives. Table of detailing and follow-up the implementation of the MTAP 2016 - 2018 is a continuous process with recurrent feedbacks, monitoring and adjustments in case conditions and requirements change.

3.3. Resource requirements and cost estimates (Table 3)

Similar to the MTAP 2014 - 2016 and the MTAP 2015 - 2017, to estimate the Resource Requirements, the resources of the MTAP 2016 - 2018 are classified into 2 groups: Internal resources and external resources.

The classification of such resources aims to establish a firm basis for the donors to identify and supply technical and financial support in a comprehensive and consistent framework; consequently, contributing to the best internal and external resources mobilization and timely and effectively supporting the tasks to be implemented in the FDS by the year 2020.

The financial resources identification follows the principle of “comprehensive resource mobilization from leading and participating units of the initiatives”. The identification is also based on the practical implementation of initiatives, approved costs from the state budget of the MOF and grants from international organizations (such as WB, ADB, IMF, JICA, etc.).

Basically, the assistance requirements from external resources in implementing the initiatives/activities in the period 2016 - 2018 mainly focus on: (i) Support for organizing workshops, seminars and surveys; (ii) Support for training and improving the capacity of the staff working in the Public Finance in the process of establishing and implementing the initiatives/activities; (iii) Technical assistance for model analysis and impact assessment; (iv) Software assistance related to a number of projects on completing the national and sectoral database. The MTAP 2016 - 2018 also updates the funding situation of international organizations for initiatives/activities which have been funded by those organizations (*Appendix I*).

However, it is essential to account for the input factors and resources identification context to ensure that resources are continuously adjusted to be in conformity with each initiative, each stage of an initiative. Simultaneously, it is required to review resources to prevent “duplication” and ensure the effective and rational utilization of existing resources.

3.4. Table of risk management framework in the implementation of the MTAP document (Table 4)

Risk management framework is reviewed and updated on the basis of the MTAP 2014 - 2016 and the MTAP 2015 - 2017 to forecast a number of major challenges that would/could occur, to prepare action measures and identify units responsible for implementing measures to cope with the risks that may occur during the implementation of the activities/initiatives during the 2016 - 2018 period. The risks may be encountered during the implementation and deployment of the MTAP 2016 - 2018 include:

(1) *Risk of inadequate financial resources*: The risk may occur during the implementation the initiative because of inadequate budget allocation, which could be resulted from shortage in state budget allocation or lack of external grants. Solutions to eliminate the risk: Firstly, regarding budget allocation, reviewing and updating are required to ensure adequate and timely resources for initiatives; Secondly, regarding the external resources, mobilization of external resources should be balanced with initiatives and their activities to ensure the highest effectiveness.

(2) *Risk of inadequate human resources in terms of quantity and quality*: Many initiatives may not be implemented or may be ineffectively implemented due to human resource limit. Solutions to limit the risk: (i) Regarding the staff conducting the initiative, it is required to enhance the capacity and knowledge related to the initiative. In addition, the units need to strengthen training activities for highly qualified and experienced staff; at the

same time, have appropriate mental and material measures to motivate and encourage staff researching and drafting legal documents; strengthening roles and functions of leadership at all levels in human resource allocation, assignment of works related to initiatives and activities; (ii) Regarding the external human resources, focus should be paid on utilizing the consulting mechanism, local and international consultants; enhancing roles and participation of individuals and social communities in the implementation of initiatives; utilizing feedbacks from individuals and communities. This also requires individual responsibility and community involvement to ensure the effective and practical feedbacks on each specific initiative.

(3) *Risk of lacking stakeholder consensus/conflict of interests*: The risk often occurs to sensitive initiatives (such as the Law on Land, or Law on Property tax, etc.) or initiatives with impacts on benefits of related objects. Solutions include: (i) Suggesting recommendation based on domestic context and international practices and commitments; (ii) Analyzing the initiative's impacts on different groups of interests, identifying priority groups, and proposing solutions appropriate to practical conditions; (iii) Asking for comments and feedbacks of related units, etc.

(4) *Risk of inadequate coordination among implementing units*: The risk may cause ineffective implementation or shortage of implementation foundation in proposed initiatives. Solutions: (i) Enhancing regular and temporary coordination mechanism among related units; (ii) Strengthening position and responsibility of coordinating units; (iii) Clarifying rights and responsibilities of leading and coordinating units;

(5) *Risk of incomplete and/or unreliable data*: The assessment of the initiative, especially the impact assessment would be ineffective and inaccurate if input information and data for the review and assessment could not meet quality and creditability requirements. Additionally, the quality of human resources performing the assessment also has great influence on the evaluation and assessment of the initiative. Solutions: (i) Ensuring the scale and quality of surveys; (ii) Enhancing coordination mechanism with data suppliers; (iii) Having back-up plan and examining the accuracy of data; (iv) Applying advanced method on collecting and processing data; (v) Improving capacity of and enhancing training for staffs performing the functions of analysis, forecasting and data processing;

(6) *Risk of projects being unfit to the economic context or lack of jurisdiction*: Some initiatives built might not be implemented due to impacts from changes in social economic contexts. Besides, the adoption of initiatives might not in synchronization with the others. Solutions: (i) Studying theoretical and practical methods and international experiences; (ii) Developing a mechanism to ensure the effectiveness and jurisdiction of legal documents after their adoption; (iii) Reviewing legal documents, requesting for feedbacks from related units to prevent duplication and contradiction.

Besides these, there are specific risks for each initiative/activity (*Table 4, Section IV*).

Section IV

DETAILING AND FOLLOW-UP THE IMPLEMENTATION OF THE MTAP (MTAP TABLES)

As mentioned in the section III, the MTAP 2016 - 2018 includes four tables detailing and monitoring the implementation: (1) Results framework of the MTAP 2016 - 2018 based on the FDS by the year 2020; (2) Detailing and follow-up the implementation of the MTAP 2016 - 2018; (3) Resource requirements and cost estimates in implementation of the MTAP 2016 - 2018; (4) Risk management framework for implementation of the MTAP.

DETAILING AND FOLLOW-UP THE IMPLEMENTATION OF THE MTAP (MTAP TABLES)

TABLE 1. RESULTS FRAMEWORK OF THE MTAP 2016 - 2018 BASED ON THE FINANCE DEVELOPMENT STRATEGY AND SECTOR STRATEGIES BY THE YEAR 2020
(Issued together with Decision No. 825/QĐ-BTC dated April 14th, 2016 by the Finance Minister)

No.	Specific tasks	Indicators/Outputs						Data sources		
		2011	2012	2013	2014	2015	Average 2011 - 2015	Objectives 2011 - 2015	2016 - 2020	Objectives
I. Overall objectives										
		<ul style="list-style-type: none"> - Developing a healthy national finance, maintaining financial security, macroeconomic stability, fiscal monetary, facilitating economic growth associated with renewing the growth model and restructuring the economy, ensuring social welfare - Mobilization, management, distribution and utilization of financial resources in society must be effective, efficient and fair - Public Administration Reform uniform and comprehensive - Ensuring the efficiency and effectiveness of the management and supervision of public finance 						Decision No. 450/QĐ-TTg of the Prime Minister dated Apr. 18 th , 2012 on the approval of the “FDS by the year 2020”		
II. Objectives for solutions group										
II.1	Effectively managing the	<ul style="list-style-type: none"> - Establishing policies to incentivize saving for development investment - Rationally mobilizing social resources for socio-economic infrastructure development 						FDS by the year 2020		

No.	Specific tasks	Indicators/Outputs										Data sources	
		2011	2012	2013	2014	2015	Average 2011 - 2015	Objectives			2011 - 2015	Objectives	
								2011 - 2015	2016 - 2020	2011 - 2020			
	relationship between saving and investment	33.26%	31.12%	30.44%	31.00%	32.6%	31.7%	33.5 - 35%			General Statistics Office	FDS by the year 2020	
	- Steadily reducing state budget deficit - Maintaining government debt and sovereign debt in the safety limits - Increasing state reserves											FDS by the year 2020	
II.2	Ensuring national financial security and safety	State budget deficit/GDP	4.4%	5.36%	6.6%	5.69% (2 nd Est.)	5.71% ²⁰					2011 - 2014: State budget plan public data, MOF; 2015: Report No. 78/BC-CP of Government dated Mar. 18 th , 2016	FDS by the year 2020
		Public debt/GDP											
		- Government debt											
	- Government - guaranteed debt	50%	50.8%	54.2%	59.6%	62.2%					MOF	2015: The program of medium-term debt management in 2013 - 2015; 2016 - 2020:	
	- Local government debt												

²⁰ Calculated according to planned GDP. In terms of implemented GDP published by General Statistics Office, state budget deficit is 6.11% GDP.

No.	Specific tasks	Indicators/Outputs										Data sources	
		2011	2012	2013	2014	2015	Average 2011 - 2015	Objectives		2011 - 2015	Objectives		
								2011 - 2015	2016 - 2020				
	National external debt/GDP	41.5%	42%	37.30%	40.3%	43.1%		≤ 50% (2015)	≤ 50% (2020)			The Strategy on Public and Sovereign Debts for the period 2011 - 2020 and with a vision to 2030	
	Government debt/GDP	39.3%	39.4%	42.30%	47.4%	50.3%		≤ 50% (2015)	≤ 55% (2020)			The Strategy on Public and Sovereign Debts for the period 2011 - 2020 and with a vision to 2030	
	State reserves/ GDP	0.33%	0.28%	0.24%	0.23%	0.21%		0.8 - 1% (2015)	1.5% (2020)			The State Reserves Development Strategy by the year 2020	
	National external debt as percent of total government debt	33.43%	31.41%	27.13%	23.14%	42%			≤ 50% (2020)			The Strategy on Public and Sovereign Debts for the period 2011 - 2020 and with a vision to 2030	
	ODA as percent of national external debt	84.4%	85.1%	83.3%	81.9%	94%			≥ 60% (2020)				
	Governmental direct debt obligation	15.6%	14.6%	15.2%	14.2%	16%	15,14%		≤ 25%				

No.	Specific tasks	Indicators/Outputs										Data sources			
		2011	2012	2013	2014	2015	Average 2011 - 2015	Objectives 2011 - 2015 2016 - 2020		2011 - 2015	Objectives				
	(excluding lending) as percent of annual state budget revenue														
	The obligation to pay national external debt as percent of annual total exports	36%	20.8%	23.1%	25.90%							≤ 25%			
	State foreign currency reserves as percent of annual total short-term national external debt	209%	438%	299%	357%							> 200%			
		<ul style="list-style-type: none"> - Restructuring financial markets - Developing bond markets - Improving the legal framework for the financial markets and financial services market - Developing coherently financial supervision structure 										FDS by the year 2020			
II.3	Comprehensively developing financial markets and financial services markets	Compliance with the insurance regulatory and supervisory principles issued by International Association of Insurance Supervisors													Vietnam's Insurance Market Development Strategy for the period of 2011 - 2020
		29%	39%	42.30%	46%	50%						50% (2015)	100% (2020)	MOF	

No.	Specific tasks	Indicators/Outputs								Data sources	
		2011	2012	2013	2014	2015	Average 2011 - 2015	Objectives		2011 - 2015	Objectives
								2011 - 2015	2016 - 2020		
	Expanding maturity of government bonds	3.91 years	2.92 years	3.21 years	4.84 years	6.98 years		4 - 6 years	5 - 7 years		Decision No.261/QĐ-BTC of the MOF dated February 1 st , 2013 on the approval of the roadmap for bond market development to 2020
	Stock market capitalization/GDP	19.34%	23.57%	26.48%	31%	34.5%	30%	50%	70%		FDS by the year 2020
	Outstanding bond market/GDP	16.98%	16.78%	19.00%	21.73%	24.13%			38% ²¹	State Securities Commission	Decision No. 26/QĐ-BTC of the MOF dated Feb. 1 st , 2013
	Insurance industry's total revenue/GDP	1.85%	1.94%	2.28%	2.44%	2%		2 - 3% (2015)	3 - 4% (2016)	MOF	Vietnam's Insurance

²¹ The objective of the period of 2016 - 2020 according to FDS by the year 2020 is 30%.

No.	Specific tasks	Indicators/Outputs										Data sources		
		2011	2012	2013	2014	2015	Average 2011 - 2015	Objectives			2011 - 2015	Objectives		
								2011 - 2015	2016 - 2020	2016 - 2020				
		Domestic revenue (excluding revenue from crude oil)/total state budget revenues	61.5%	64.9%	68.50%	67.6% (1 st Est.)	74.1% (1 st Est.)	67.3%	> 70% (2015)	> 80% (2020)				
		Issuing government bonds to implement investment programs for transportation, irrigation, health and education to meet the needs of bond capital (Billion VND)	44,890	39,635	62,570	100,000	85,000	332,095	≤ 225,000 (Excluding 170,000 supplemented for the period of 2014 - 2016)	≤ 500,000				Strategy on Public and Sovereign Debts for the period of 2011 - 2020 and with a vision to 2030; Resolution No. 65/2013/QH13 of the National Assembly dated Nov. 28 th , 2013
II.5	Enhancing the effectiveness of public finance resource utilization													FDS by the year 2020

No.	Specific tasks	Indicators/Outputs							Data sources		
		2011	2012	2013	2014	2015	Average 2011 - 2015	Objectives 2011 - 2015	2016 - 2020	2011 - 2015	Objectives
	<ul style="list-style-type: none"> - Increasing the effectiveness of the inspection and examination in the public finance - Enhancing management and supervision over the state-owned enterprises and financial markets - Strengthening supervision, risk management of debt safety criteria, ensuring security of sovereign debt - Reforming the financial administration with the modernization of the public finance - Enhancing the international integration in the financial sector 										FDS by the year 2020
II.6	Strengthening financial institutions	55.8% local customs departments; 78.9% customs branches in key areas; 96.3% enterprises	61.8% local customs departments; 91.23% customs branches in key areas; 88.67% enterprises	100% local customs departments; 100% customs branches in key areas; 90% basic customs types; 95% of import and export volume; 96% enterprises	100% local customs departments; 100% customs branches in key areas; 100% basic customs types; 100% of import and export volume; 100% enterprises	Until 30/11: 100% local customs departments; 100% customs branches in key areas; above enterprises implementing customs procedures; 99.32% of import and export volume and	100% local customs department; 100% customs branches in key areas; 60% basic customs types; 70% of import and export volume; 60% enterprises (2015)	100% local customs departments; 100% customs branches in key areas; 100% basic customs types; 90% of import and export volume; 80% enterprises (2020)	MOF	Customs Development Strategy by the year 2020	

No.	Specific tasks	Indicators/Outputs								Data sources					
		2011	2012	2013	2014	2015	Average 2011 - 2015	Objectives		2011 - 2015	Objectives				
								2011 - 2015	2016 - 2020						
						above 99.63% of the total customs declarations over the country									
	The proportion of physical inspection of goods	12.62%	11.46%	10.20%	10.12% from Apr. 1 st to Aug. 31 st (performing VNACCS) inspecting physical goods (Red)	Until 15/11: Red channel 7.82%		<10% (2015)	<7% (2020)						
	The proportion of import and export permits granted under the National customs Single Window Mechanism	Statistics starting since December 2014	Statistics starting since December 2014			Total records processed through National Single Window is 20,591		50%	90%	MOF				Customs Development Strategy by the year 2020	

No.	Specific tasks	Indicators/Outputs								Data sources			
		2011	2012	2013	2014	2015	Average 2011 - 2015	Objectives		2011 - 2015	Objectives		
								2011 - 2015	2016 - 2020				
						(from Jan. 1 st , 2015 to Nov. 15 th 2015 ²²)							
	Time for customs clearance			21 days		14 days for exports; 13 days for imports		13 days for exports; 14 days for imports (2015)		2016: Under 10 days for exports, under 12 days for imports; 2020: Under 5 days for both exports and imports	MOF		2011 - 2015: Resolution No. 19/NQ-CP of the Government dated March 12 th , 2015; 2016 - 2020: Decision No. 2026/QĐ-TTg of Prime Minister dated Nov. 17 th , 2015

²² Until November 2015, the National Single Window has been connected officially with 9 ministries. In particular, customs clearance procedures (MOF) and 21 administrative procedures of other 8 ministries have been done through National Single Window, including: the Ministry of Industry and Commerce (3 procedures), Ministry of Communications transport (8 procedures), Ministry of Agriculture and rural Development (4 procedures), Ministry of Natural Resources and Environment (1 procedure), the Ministry of Health (2 procedures), Ministry of Science and Technology (1 procedure), Ministry of Information and Communication (1 procedure), Ministry of Culture, Sports and Tourism (1 procedure).

No.	Specific tasks	Indicators/Outputs								Data sources	
		2011	2012	2013	2014	2015	Average 2011 - 2015	Objectives		2011 - 2015	Objectives
								2011 - 2015	2016 - 2020		
	Time for corporate tax payment			537 hours/year	167 hours/year	117 hours/year		≤ 121.5 hours/year (2015)	Time for tax payment ≤ 119 hours/year (2016)	Resolution No. 19/NQ-CP of the Government dated March 12 th , 2015	Resolution No. 19/NQ-CP of the Government dated March 12 th , 2015
	Time for social insurance payment			335 hours/year	235 hours/year			≤ 49.5 hours/year (2015)	Time payment of obligatory insurance ≤ 168 hours/year (2016)		
	The proportion of businesses using electronic tax payment					90,32%		90% (2015)			
	Enterprises using e-tax services (declaring tax via the Internet)	17%	42%	66%	97%	98,95%		95% ²³ (2015)			Resolution No. 19/NQ-CP of the Government dated March 12 th , 2015

²³ According to the Tax System Reform Strategy for the period of 2011 - 2020, the objective of enterprises using e-tax services is 50% in 2011 - 2015 and 65% in 2016 - 2020.

No.	Specific tasks	Indicators/Outputs							Data sources			
		2011	2012	2013	2014	2015	Average 2011 - 2015	Objectives		2011 - 2015	Objectives	
								2011 - 2015	2016 - 2020			
	Enterprises registering tax via the Internet		Service provision starting since 2015 ²⁴						50%		65%	The Tax System Reform Strategy for the period of 2011 - 2020
	Tax payers satisfied with the tax services offered by tax authorities				Ongoing	71%		70%		80%		The Tax System Reform Strategy for the period of 2011 - 2020
	Tax declaration submitted/Total tax declaration required	89%	91%	91%	91%	91%		≥ 90%		95%		The Tax System Reform Strategy for the period of 2011 - 2020
	PEFA PI 15 Arrears compared to the collection of state budget	8.2%	12%	12.7%	13.6%	9.5%		5%		3%		The Tax System Reform Strategy for the period of 2011 - 2020

²⁴ Although Circular No.180/2010/TT-BTC dated Nov. 10th, 2010 of the MOF guiding the electronic transactions in the field of taxation has come into effect since Jan. 1st, 2011, the instructions on electronic tax registration under Circular No.180/2010/TT-BTC has just stopped in the step of taxpayers filing electronic tax registration, no full manual procedures, the order of receiving, returning and processing records. In addition, the application of information technology has not been upgraded to meet the electronic tax registration. On July 28th, 2015, the MOF issued Circular No.110/2015/TT-BTC replacing the Circular No.180/2010/TT-BTC. This Circular coming into effect since Sep. 10th, 2015, has added the full order and procedures related to the electronic tax registration, and the application of information technology in the tax sector has been being upgraded, providing the basis for the implementation of electronic tax registration in the near future. Until 2015, the percentage of enterprises registering tax through the National Single Window mechanism implemented by business registration authorities is 99%.

No.	Specific tasks	Indicators/Outputs								Data sources	
		2011	2012	2013	2014	2015	Average 2011 - 2015	Objectives		2011 - 2015	Objectives
								2011 - 2015	2016 - 2020		
	The proportion of tax declaration submitted on time	88%	92%	91%	94%	93%		≥ 85%	≥ 95%		The Tax System Reform Strategy for the period of 2011 - 2020
	The proportion of tax declaration examined automatically				100%	100%		≥ 95%	100%		
III. Objectives for Initiatives/Projects											
SPECIFIC SOLUTIONS											
Solutions group 1: Enhancing the effectiveness in mobilizing national financial resources											
A.											
A.1											
A.1.8	Implement the Law on amending and supplementing the Law on Corporate Income Tax	Ensuring the target of creating favorable conditions to encourage production and business activities and increase revenue for the state budget, through: - Completing and simplifying the corporate income tax incentives - Ensuring consistency with international practices - Encouraging administration restructuring and modernizing tax management - Reducing general corporate income tax rate to encourage production and business expansion and establishment of new enterprises; thus increasing the state budget's revenue								Decision No. 224/QĐ-BTC dated Jan. 30 th , 2013 by the MOF	
A.1.9	Implement the Law on amending and supplementing a number of articles of the Law on Value Added Tax	Ensuring consistency and uniformity of the legal system; to facilitate the implementation process through: - Creating favorable conditions to promote the development of business and increase revenue - Ensuring consistency with international practices - Carrying out tax administrative reform, facilitating procedure for taxpayers								Decision No. 224/QĐ-BTC dated Jan. 30 th , 2013 by the MOF	

No.	Specific tasks	Indicators/Outputs							Data sources		
		2011	2012	2013	2014	2015	Average 2011 - 2015	Objectives		2011 - 2015	Objectives
								2011 - 2015	2016 - 2020		
A.1.10	<p>Law on Customs 2014</p> <p>Further improving state management of customs and supports to taxpayers, customs officers in reducing administrative costs, including:</p> <ul style="list-style-type: none"> - Carrying out modern customs administration in compliance with international practices - Ensuring efficient and effective operations satisfactory to requirements of the country's social economic development - Improving the responsibilities of related organizations and individuals... 										Decision No. 224/QĐ-BTC dated Jan. 30 th , 2013 by the MOF
A.1.11	<p>Law on Export and Import Duties (Revised)</p> <p>Amending and supplementing the Law on Export and Import Duties in 2005 through:</p> <ul style="list-style-type: none"> - Ensuring consistency and synchronism with Law on Tax Administration, Law on Customs and conformity with Vietnamese context and international practices - Overcoming limitations and shortcomings on regulations of the current Law on Export and Import Duties to well support international economic integration process - Simplifying of the legal environment and administrative procedures, and facilitate procedure for taxpayers 										Decision No. 224/QĐ-BTC dated Jan. 30 th , 2013 by the MOF
A.1.12	<p>Law on amending and supplementing a number of articles of the Law on Excise Tax</p> <p>- Guiding production and consumption of the society, re-distributing consumers income appropriately</p> <p>- Strengthening production and business management for a number of goods and services. High - level tariffs applied to many items such as cigarettes, tobacco, alcohol, beer, luxury cars, bar and club business, etc. not only aiming to mobilizing revenue for the state budget, but also effectively orienting consumption</p>										Decision No. 224/QĐ-BTC dated Jan. 30 th , 2013 by the MOF
A.1.13	<p>Law on amending and supplementing a number of articles of the Law on Personal Income Tax</p> <p>- Ensuring equality, feasibility, simplicity, and transparency, etc.</p> <p>- Ensuring consistency with international practices and the Vietnamese conditions</p>										Decision No. 24/QĐ-BTC dated Jan. 30 th , 2013 by the MOF

No.	Specific tasks	Indicators/Outputs							Data sources	
		2011	2012	2013	2014	2015	Average	Objectives	2011 - 2015	Objectives
							2011 - 2015			
A.1.14	<p>Revising the regulations of revenues from natural resources exploitation</p> <ul style="list-style-type: none"> - Appropriate, efficient protection, exploitation and utilization of natural resources in compliance with the Law on Petroleum, Law on Water Resources, Law on Minerals, Law on Forest Development and Protection, etc. - Ensuring ecological balance and environmental protection - Increasing revenues for the state budget, generating investment capital for sustainable development 									Decision No. 224/QĐ-BTC dated Jan. 30 th , 2013 by the MOF; Resolution No. 02-NQ/TW dated April 25 th , 2011 of the Political Bureau; Resolution No. 535/NQ-UBTVQH 13 dated Oct. 12 th , 2012 of the National Assembly Standing Committee
A.1.15	<p>Law on Fees and Charges</p> <ul style="list-style-type: none"> - In order to implement the policy of the Party and the State in reinnovating operation mechanism of public services units, promoting socialization of a number of types of public services whilst ensuring social equality and paying due attention to the interests of different groups such as the poor, women, and minorities, etc. - Better clarifying the nature of the charges and fees associated with the nature of the state administrative units' activities, the public services units and enterprises 									Decision No. 224/QĐ-BTC dated Jan. 30 th , 2013 by the MOF

No.	Specific tasks	Indicators/Outputs							Data sources	
		2011	2012	2013	2014	2015	Average 2011 - 2015	Objectives 2011 - 2015	2016 - 2020	Objectives
		<ul style="list-style-type: none"> - Ensuring consistency with international practice - Strengthening the decentralization of management of fees and charges to local governments - Enhancing management role and authority of the authorized agencies 								
A.1.16	Regulations on land revenue mobilization	<ul style="list-style-type: none"> - Ensuring stability and development of state budget revenues - Ensuring harmony of interests between the state and the land users; encouraging investments through reasonable land use fees and land rents 								
A.1.17	Developing the Law on Real Estate Tax	<ul style="list-style-type: none"> - Promulgating appropriate policies and tax rates to preserve tax base - Encouraging economical and efficient use of land; enlarging taxable objects to include lands, houses and other properties attached to lands - Limiting the real estate speculation, increasing the real estate market's transparency and people's access to more types of real estate 								
A.1.18	Summative assessment on five-year implementing the Law on Non-agricultural Land Use Tax	<ul style="list-style-type: none"> - Ensuring equality, feasibility, simplicity, and transparency, etc. - Ensuring consistency with international practices and the Vietnamese conditions 								
A.1.21	Law on amending and supplementing a number of articles of the	<ul style="list-style-type: none"> - The Law on amending and supplementing a number of articles of the Law on Value Added Tax aims to remove the shortcomings that have arisen in practice and create a breakthrough in administrative reform to simplify procedures and reduce time and costs for taxpayers, thereby improving the efficiency of tax administration 								

No.	Specific tasks	Indicators/Outputs							Data sources		
		2011	2012	2013	2014	2015	Average	Objectives	2011 - 2015	Objectives	
							2011 - 2015				2011 - 2015
	Laws on Value Added Tax, Excise Tax and Tax Administration										
		<ul style="list-style-type: none"> - The Law on amending and supplementing a number of articles of the Law on Excise Tax has studied to adjust and supplement provisions relating to taxable objects and tax rates and regulate consumption effectively in accordance with the situation of socio-economic development - The Law on amending and supplementing the Law on Tax Administration basically meets the goal to promote the reform of tax administrative procedures towards simplicity, clarity and transparency to facilitate, reduce costs and time for tax payers in implementing of the tax liabilities. In particular, adding risk management principles in the tax management with the application of the mechanism of tax risk management and terms of risk management in tax administration; supplementing the mechanisms of prior agreement on the valuation method (APA) in preventing transfer pricing in foreign investment enterprises; Expanding the scope of collecting information on taxpayers from foreign sources under the signed agreements and treaties to allow the extraction of information from foreign sources to serve the tax administration; Adding obligations of taxpayers in the application of information technology to improve corporate administration as well as development of methods of electronic tax administration 									
A.1.22	The Tax System Reform Strategy for the period of 2011 - 2020	<p>After 5 years of implementing the tax system reform plan, the results of the specific objectives according to the strategic plan as follows:</p> <ul style="list-style-type: none"> - The tax policy system has been amended, supplemented, completed and covered basic needs to regulate revenue sources in the economy; the system ensures the balance of revenues and expenditures for the development of the socio-economic development of the country - The solutions of simplifying tax administrative procedures and implementing the connection mechanisms between tax administrative procedures and a number of other relevant administrative procedures, in order to facilitate and reduce the time for businesses and people have been done regularly and achieved high public appreciation - The services of propagation and taxpayer support in implementing tax administrative procedures, including special attention to provide electronic support services continue to be developed and implemented in diversity - Implementing and modernizing the tax system towards adopting risk management mechanisms in tax administration - Taxpayer database have been built and completed towards concentration, completeness, accuracy and consistency on the national scale 									

No.	Specific tasks	Indicators/Outputs							Data sources		
		2011	2012	2013	2014	2015	Average 2011 - 2015	Objectives 2011 - 2015	2016 - 2020	2011 - 2015	Objectives
		<ul style="list-style-type: none"> - Organization structure and human resources in the tax system have been arranged and completed towards focus and centralized management of key areas, large enterprises in multiple industries and sectors having high budget revenues - Implementing openness and transparency on the comprehensive assessment of all aspects of tax administration through the application of the criteria for evaluating the performance of tax administration in line with international practices 									
A.1.23	Customs Development Strategy by the year 2020	<p>Ensuring the objectives below:</p> <ul style="list-style-type: none"> - Developing modern Vietnam customs with adequate and transparent mechanisms and policies, simple customs procedures, in line with international standards and on the basis of application of information technology, centralized data processing and widely applied methods of risk management towards the equivalent level of advanced countries in Southeast Asia - Developing the customs force which has professional and specialized qualification and is technically well-equipped, works effectively and efficiently to contribute to facilitate legal trade activities, develop tourism, attract foreign investment, ensure national security and social safety, protect interests of the State and the legitimate rights and obligations of organizations and individuals 									
A.1.24	Resolution on Supplementing tax exemption of agricultural land use by 2020	Amending and supplementing to remove the shortcomings arising in practice, facilitate and contribute to encourage the development of agriculture and rural, while improving the efficiency of tax administration									
A.1.25	Resolution on handling tax debts to remove difficulties for organizations and individuals	Amending and supplementing to remove the shortcomings arising in practice, facilitate and contribute to remove difficulties for enterprises and individuals, as well as improve the efficiency of tax administration									

No.	Specific tasks	Indicators/Outputs							Data sources		
		2011	2012	2013	2014	2015	Average 2011 - 2015	Objectives		2011 - 2015	Objectives
								2011 - 2015	2016 - 2020		
A.2	Solutions group 2: Enhancing the efficiency of financial resource allocation and utilization associated with the process of restructuring the national finance										
A.2.12	Law on State Budget 2015	<ul style="list-style-type: none"> - Overcoming the existing problems of the current law to improve the effectiveness and efficiency of the state budget management and to motivate the resources development and budget allocation centralized, efficiently, ensuring fairness and servicing objectives for socio-economic development, national defense and security; stabilizing and developing national finance, sustainable economic growth, hunger elimination, poverty reduction and gender equality - Clarifying the authority and responsibility of the Standing Committee of the National Assembly; strengthening the authority and responsibilities of the central government agencies, people's committees at all levels and state budget beneficiaries - Meeting requirements for economic management reform in accordance with mechanism of market economy socialist orientation, regulated by the State and the needs for international economic integration - Gradually reforming the management mechanism based on the results of implementing tasks/projects funded by the state budget 							Decision No. 224/QĐ-BTC dated Jan. 30 th , 2013 by the MOF		
	PEFA PI - 1 Aggregate out-turn compared to original budget								B (Out-turn deviated from budget by less than 10% in at least one out of the last three years)	Based on the data on state budget expenditure in the period of 2011 - 2015 and the assessment method PEFA	Section 2.2 (Point 4) and PEFA 2012 (Government Reform Process)
	PEFA PI - 12 Multi-year fiscal forecasts and functional allocations								D	PEFA - Assessment Report 2012	- Section 2.2 (Point 3) and PEFA 2012

No.	Specific tasks	Indicators/Outputs								Data sources			
		2011	2012	2013	2014	2015	Average 2011 - 2015	Objectives		2011 - 2015	Objectives		
								2011 - 2015	2016 - 2020				
												(Government Reform Process) - The Law on State Budget 2015 contains provisions on developing the five-year State Budget and Financial Plan as the basis to develop annual estimation for state budget	
	PEFA PI -12 Sector strategies with multi-year costing										C	PEFA - Assessment Report 2012	Section 2.2 (Point 3 and 4)
	PEFA PI - 25 Timeliness of submission of financial statements										C	PEFA - Assessment Report 2012	Law on State Budget 2015

No.	Specific tasks	Indicators/Outputs								Data sources				
		2011	2012	2013	2014	2015	Average 2011 - 2015	Objectives		2011 - 2015	Objectives			
								2011 - 2015	2016 - 2020					
		for audit												
		Renewing the state budgetary management based on completing the legal framework with the aim of ensuring safety and effectiveness, and associating treasury management with debt management												Decision No. 224/QĐ-BTC dated Jan. 30 th , 2013 of the MOF
A.2.13	Reforming the state budgetary management	PEFA PI - 16 Extent to which cash flows are forecasted and monitored												PEFA 2012 (Government Reform Process)
		PEFA PI - 17 Extent of consolidation of government cash balances												PEFA - Assessment Report 2012

No.	Specific tasks	Indicators/Outputs							Data sources				
		2011	2012	2013	2014	2015	Average 2011 - 2015	Objectives		2011 - 2015	Objectives		
								2011 - 2015	2016 - 2020				
A.2.14	<p>Completing laws and policies on ownership, management and utilization of state assets</p> <ul style="list-style-type: none"> - Effective exploitation, utilization and management of state assets to serve socio-economic development and sustainable development - All state assets are managed by laws - Improving standards, norms of utilizing state assets; applying a centralized method of procuring state assets throughout the country - Renewing the state assets management at public services units towards separately dealing with management of public assets between public services units and administrative units; delegating autonomy associated with responsibilities of public services units in procurement, utilization and liquidation of public assets 										Decision No. 224/QĐ-BTC dated Jan. 30 th , 2013 of the MOF		
A.2.15	<p>Piloting the construction of State Financial Report</p> <p>PEFA PI - 25 Completeness of the financial statements</p>										Law on State Budget 2015		
												PEFA - Assessment Report 2012	Treasury Development Strategy by the year 2020
												B (A consolidated financial report is prepared annually (since 2019), including information on state financial situation, performance and cash flows)	

No.	Specific tasks	Indicators/Outputs								Data sources			
		2011	2012	2013	2014	2015	Average 2011 - 2015	Objectives		2011 - 2015	Objectives		
								2011 - 2015	2016 - 2020				
A.2.17	<p>Treasury Development Strategy by the year 2020</p> <p>- By the end of 2015, State Treasury has completed 20/42 schemes and policy mechanisms developed to implement the Treasury Development Strategy by the year 2020</p> <p>- It is expected to complete the remaining projects in the period 2016 - 2020 and strive to perform of the state treasury operation on the basis of modern information technology and form electronic treasury until 2020</p>												
A.2.18	<p>The State Reserves Development Strategy by the year 2020</p> <p>- Results in the period 2011 - 2015: (i) The legal documents have been formed, contributing to create the legal framework and direction for the management and operation of the state reserves; (ii) The estimated national inventory of 6,000 billion VND has been used in 2011 - 2015 to serve the duty of prevention and overcoming consequences of natural disasters, fires and epidemics; to ensure national defense and security, social security and other duties assigned by the Prime Minister; (iii) The ministries and branches have been gradually allocated capital to repair, upgrade and build more warehouse (MOF, Ministry of Defense, Ministry of Public Security, Ministry of Agriculture and Rural Development), basically meeting the requirement of the preservation of goods; (iv) The management of the quality and preservation of state reserves has been enhanced through the promulgation of numerous national technical regulations, technical and economic norms of the national reserve goods, creating a legal basis in the management of the quality of state reserves</p> <p>- Orientation for the period 2016 - 2020: (i) Continuing to improve the system of legal documents and policy mechanisms for the state reserves; (ii) Enhancing potentials and resources for the state reserves; (iii) Promoting the application of scientific and technical advances and technology in the management of the state reserves; (iv) Investing in building storage systems and modernizing facilities to serve the management of the state reserves; (v) Strengthening and developing the organization of managing the state reserves; (vi) Strengthening the inspection and examination at all unit levels in the implementation of regulations, policies and legislation on the state reserves; (vii) Strengthening the international cooperation in the field of the state reserves; (viii) Enhancing the propaganda to raise the awareness of all levels, sectors and strata of national reserve activities</p>												

No.	Specific tasks	Indicators/Outputs							Data sources				
		2011	2012	2013	2014	2015	Average 2011 - 2015	Objectives		2011 - 2015	Objectives		
								2011 - 2015	2016 - 2020				
A.3	Solutions group 3: Reforming the financial mechanism applied to public service units along with diversifying social resources for the public services development												
A.3.6	Operational mechanism, autonomy and self-responsibility for task performance, organizational structure, staff and finance of economic and other units	<ul style="list-style-type: none"> - Delegating the autonomous right and self-responsibility supplying services of economic and other units - Applying mechanism of state's procurement or assignment in supplying public services; enhancing the auctioning mechanism in procurement of public services 											
A.4	Solutions group 4: Improving policies and mechanisms on corporate finance; restructuring state-owned enterprises												
A.4.6	Implementing the Law on Management, Utilization of state capital invested in production and business	<ul style="list-style-type: none"> - Adopting mechanism for management and effective utilization of state capital - Contributing to economic structural adjustments, continuing to keep the leading role of the State in socio-economic development in each period - Improving responsibility for management, preserving and increasing the value of the State's invested capital 											Decision No. 224/QĐ-BTC dated Jan. 30 th , 2013 of the MOF
A.4.7	Experimenting with transforming a number of public service units	<ul style="list-style-type: none"> - Regulating a pilot mechanism of equity contribution to establish new public service units, and those public service units under equitized economic groups and state's corporations but not equitizing on currently independent public service units - Enhancing effectiveness in the operation of public service units 											Decision No. 224/QĐ-BTC dated Jan. 30 th , 2013 of the MOF

No.	Specific tasks	Indicators/Outputs							Data sources	
		2011	2012	2013	2014	2015	Average	Objectives	2011 - 2015	Objectives
							2011 - 2015			
	belonging to equitized corporations, companies into joint stock companies									
A.4.8	Restructuring state-owned enterprises, focusing on state economic groups and state corporations	Ensuring the effective implementation of the objectives, requirements and orientations of solutions in the Decision No. 929/QĐ-TTg dated July 17 th , 2012 of the Prime Minister on approving the Scheme of Restructuring state-owned enterprises, focusing on economic groups and state corporations								
A.5	Solutions group 5: Comprehensively developing financial markets and financial services markets									
A.5.19	Developing the derivatives market	Promulgating and improving legal framework, guiding documents for implementation must be clearly, coherently and comprehensively developed to ensure the birth and the development of the derivatives market are safe, healthy, equitable and sustainable								Decision No. 224/QĐ-BTC dated Jan. 30 th , 2013 of the MOF
A.5.20	Regulating credit rating services	- Gradually synchronizing regulations on credit ratings in legal documents and other regulations on the state management - Gradually forming and developing credit rating services and ensuring the quality of credit rating services. Striving to 2020, the issuance of corporate bonds are subject to credit ratings								Decision No. 507/QĐ-BTC dated Apr. 17 th , 2015 of the MOF

No.	Specific tasks	Indicators/Outputs							Data sources		
		2011	2012	2013	2014	2015	Average 2011 - 2015	Objectives 2011 - 2015	2016 - 2020	2011 - 2015	Objectives
A.5.21	Forming and developing a voluntary pension plan - Expanding investors base with long-term investment on the financial markets - Encourage the formation, organization and operation of voluntary pension funds for the development of the long-term investor system on the financial market...										Decision No. 1826/QĐ-TTg dated Dec. 6 th , 2012 of the Prime Minister
A.5.16	Completing the systems of corporate accounting standards and auditing standards - Updating, completing, and supplementing the system of corporate accounting standards; by 2020 promulgating fully synchronized accounting standards Vietnam in accordance with international standards including updating 26 issued accounting standards and promulgating accounting standards that is still deficient compared to the system of international accounting standards - Updating and completing all independent auditing standards; studying and additionally issuing auditing standards which Vietnam has not yet issued for comprehensive and uniform application as well as consistency with the market economy and international integration - Studying, instructing the application of and forming, issuing, publishing the system of public accounting standards in Vietnam on the basis of international public standards with a view to ensure conformity with Vietnam's economic management reform										Decision No. 224/QĐ-BTC dated Jan. 30 th , 2013 of the MOF
A.5.17	The Law on Accounting (amended) - Developing the law and decrees providing detailed regulations to ensure the consistency with the development of the market economy in Vietnam, to ensure the consistency within the legal system, in accordance with common international practice and accounting standards - Ensuring the conformity with the requirements of the regional and international integration, and development conditions of accounting information technology										Decision No. 224/QĐ-BTC dated Jan. 30 th , 2013 of the MOF
	PEFA PI - 25 The accounting standards used										PEFA - Assessment Report 2012
											A (Vietnam public sector accounting)
											B

No.	Specific tasks	Indicators/Outputs							Data sources		
		2011	2012	2013	2014	2015	Average 2011 - 2015	Objectives		2011 - 2015	Objectives
								2011 - 2015	2016 - 2020		
									standards are largely consistent with International Public Sector Accounting Standards (IPSAS) which are suitable for Vietnam)		
A.5.19	Law on Securities (revised)								- Reviewing and establishing a new legal framework which is strict, transparent and appropriate, to meet the requirements of international and regional financial markets - Solving the problems arising in practical operation of the stock market and the actual implementation of the Law on Securities, ensuring consistency with the strategy of financial market development in general and Vietnam's Securities Market Development Strategy for the period of 2011 - 2020 in particular		Decision No. 224/QĐ-BTC dated Jan. 30 th , 2013 of the MOF
A.5.20	Law on Insurance Business (revised)								- Ensuring the synchronicity of the Law on Insurance Business with the financial services market; ensuring the consistency with the practice, enabling the stable development of insurance market and regional and international integration - Ensuring the consistency with Vietnam's Insurance Market Development Strategy for the period of 2011 - 2020		Decision No. 24/QĐ-BTC dated Jan. 30 th , 2013 of the MOF
A.5.21	Developing the corporate bond market								- Creating channels for mobilizing in medium-long term for the economy, organizations and individuals - Contributing to the allocation and regulation of capital in the economy		

No.	Specific tasks	Indicators/Outputs							Data sources					
		2011	2012	2013	2014	2015	Average 2011 - 2015	Objectives 2011 - 2015	2016 - 2020	2011 - 2015	Objectives			
A.5.22	Completing policies and mechanisms for policy banks													
A.5.23	Vietnam's Insurance Market Development Strategy for the period of 2011 - 2020													
A.5.24	Vietnam's Capital Market Development Project towards 2010 and with a vision to 2020													
A.5.25	Vietnam's Securities Market Development													

No.	Specific tasks	Indicators/Outputs							Data sources	
		2011	2012	2013	2014	2015	Average 2011 - 2015	Objectives 2011 - 2015	2016 - 2020	2011 - 2015 Objectives
	Strategy for the period of 2011 - 2020	<p>the securities market has achieved the basic goals, especially in terms of the legal framework to support the process of restructuring and strengthening the system of intermediary institutions</p> <p>- Goals for 2016 - 2020: (1) Completing the legal framework and building the capacity of management and monitoring; in which, focusing on building the new Law on Securities and completing the synchronized legal framework guiding the Law on Securities; (2) Increasing the supply of goods to the market and improving the quality of supply; striving to perform equitization and massification of listing and registering transactions; diversifying products and developing derivatives; gradually applying international standards and practices on disclosure and corporate governance; (3) Completing the bond market development: Continuing to diversify products of government bonds and develop the corporate bond market; (4) Developing and diversifying of the investor base, improving the quality towards sustainable investment demand; (5) Developing and enhancing the capacity of the system of market intermediate institutions, developing associations and support organizations; (6) Restructuring the market organization, completing and modernizing the technological infrastructure of the securities market, improving the quality of operations and transactions on the securities market</p>								
A.5.26	Accounting and Auditing Strategy by the year 2020 and with a vision to 2030	<p>Assessing the implementation of the Accounting and Auditing Strategy in 2011 - 2015 to determine the achievements, difficulties, limitations objective and subjective reasons; on that basis, along with the analysis and assessment of the current domestic and international situation, the forecast of period 2016 - 2020 and the policies and guidelines of the Party and State about the Socio-economic Development Plan in the period 2016 - 2020, Resolution of the XIIth National Party Congress to propose the adjustments and additional objectives, tasks and measures for the period 2016 - 2020 appropriately and feasibly</p>								
A.5.27	Decree on the replacement of the decrees on insurance business	<p>Ensuring the compliance with the conditions, new context and international practices while encouraging the development of the insurance market, improving the living conditions for the people and expanding channels for mobilizing for development investment</p>								
A.5.28	Completing the regulation	<p>Reviewing to completing relevant regulations in line with the context, practices and international commitments</p>								

No.	Specific tasks	Indicators/Outputs							Data sources			
		2011	2012	2013	2014	2015	Average 2011 - 2015	Objectives		2011 - 2015	Objectives	
								2011 - 2015	2016 - 2020			
	on financial mechanisms for credit institutions and branches of foreign banks											
A.6	Solutions group 6: Promoting financial cooperation and international integration											
A.6.2	Updating action plan (3- 5 years) for the implementation of international commitments											Decision No. 224/QĐ-BTC dated Jan. 30 th , 2013 of the MOF
A.6.3	RCEP and the problems faced by the financial sector											
A.6.4	The TPP and the problems faced by the financial sector											
A.6.5	Vietnam - EU FTA and the problems faced by the											

No.	Specific tasks	Indicators/Outputs							Data sources	
		2011	2012	2013	2014	2015	Average	Objectives	2011 - 2015	Objectives
							2011 - 2015			
	financial sector	- Implementing orientations and solutions								
A.6.6	Implementing the Plan of foreign aid mobilization 2016 - 2020	<ul style="list-style-type: none"> - Identifying the specific content of the work, completion schedule and responsibilities of each unit of the MOF in the implementation of foreign aid mobilization; ensuring timeliness, consistency and synchronization - Implementing proactively the foreign aid mobilization, gradually improving the quality and effectiveness of this work 								
A.6.7	Model of the Management Board of the programs and projects with foreign aid used by the MOF	<ul style="list-style-type: none"> - Doing the assessment report on the status of the Management Board of the programs - projects with foreign aid used by the MOF - Selecting the model of managing programs and projects that use foreign funding consistent with the reality in the MOF - Implementing the operation of the model of new project management unit 								
A.7	Solutions group 7: Enhancing the capacity and efficiency of the examination, inspection and supervision, ensuring the security of the national finance									
A.7.6	Implementing the Law on thrift exercise and waste combat (revised)	<ul style="list-style-type: none"> Guiding to implement the Law: - Improve the efficiency, effectiveness of the thrift exercise and waste combat methods - Ensure the consistency and conformity with relevant laws and regulations; ensuring the feasibility, transparency and convenience in implementation 								Decision No. 224/QĐ-BTC dated Jan. 30 th , 2013 of the MOF
A.7.7	Enhancing implementation capacity, policy impact	<ul style="list-style-type: none"> - Developing financial and budgetary analysis and forecast with a view to: (i) Ensuring independent implementation and theoretically computing base; (ii) Utilizing objectively analytical and forecasting methodologies; (iii) Updating periodically; (iv) Assessment of social impact, including gender - Strengthening the implementation capacity, policy impact, evaluation and forecast 								Decision No. 224/QĐ-BTC dated Jan.

No.	Specific tasks	Indicators/Outputs							Data sources		
		2011	2012	2013	2014	2015	Average	Objectives	2011 - 2015	Objectives	
							2011 - 2015				2011 - 2015
	evaluation and forecast										30 th , 2013 of the MOF
A.7.8	Project on establishing, completing and improving the information system to keep track of, supervise and evaluate public debt sustainability										Decision No. 988QD-TTg dated July 27 th , 2012 of the Prime Minister
A.7.9	Law on amending and supplementing a number of articles of the Law on Public Debt Management										Decision No. 224QD-BTC dated Jan. 30 th , 2013 of the MOF
A.7.10	Strategy on Public and Sovereign Debts for the period of 2011 - 2020 and with a vision to 2030										

No.	Specific tasks	Indicators/Outputs							Data sources		
		2011	2012	2013	2014	2015	Average	Objectives	2011 - 2015	Objectives	
							2011 - 2015				2011 - 2015
A.7.11	Summary of the borrowing and payments of public debt for the period of 2011 - 2015	Defining the direction of mobilization in the period 2016 - 2020 (including the Government's financial resource mobilization, guarantee activities and local financial resource mobilization) to guarantee the debt indicators within the permitted debt ceiling									
A.8	Solutions group 8: Promoting administrative reforms in the public finance, improving the implementation of financial policies										
A.8.7	Reviewing and completing administrative procedures in the public finance	- Reducing the number and improving the quality of administrative procedures in the public finance - Simplifying and publicizing the process and administrative procedures in the direction of equality, transparency and feasibility									Decision No. 224QD-BTC dated Jan. 30 th , 2013 of the MOF
A.8.8	Accelerating exchange, propagation and dissemination of financial information, policies and legislations	- Improving coordination and information exchange between the monetary policy and the fiscal policy - Promoting dissemination of policy information, ensuring the information access to subjects at remote areas, poor people, women and ethnic minorities									Decision No. 224QD-BTC dated Jan. 30 th , 2013 of the MOF
A.8.9	Developing the national financial database	- Developing and submitting the Prime Minister the Scheme on the national database on finance with the content related to building, managing, maintaining, updating, exploiting and using the national financial database; responsibilities of ministries, ministerial-level agencies and other central government agencies; People's Committees at all levels in building, managing, maintaining, updating, exploiting and using the national financial database - Establishing the system of norms and legal instruments of national financial database to submit for the approval of the competent authorities according to the management areas of the finance									Decision No. 714QD-TTg dated May 22 nd , 2015 of the Prime

No.	Specific tasks	Indicators/Outputs							Data sources	
		2011	2012	2013	2014	2015	Average 2011 - 2015	Objectives 2011 - 2015 2016 - 2020	2011 - 2015	Objectives
		<p>sector: (1) Management of the state budget; (2) Management of taxes, charges and fees; (3) Management of the state budget funds, funds of state financial reserves and other state financial funds; (4) Management of the state reserves; (5) Management of the state properties; (6) Management of corporate finance and managing the state capital in enterprises; (7) Management of the borrowing and repayment of domestic and external Government debt, public debt, national external debt and foreign aid; (8) Management of securities and the securities market; (9) Management of insurance; (10) Financial management of financial institutions and financial services; (11) Customs Administration; (12) Price Management</p> <p>- Developing and promulgating standards and technical regulations on the system, exchange, reporting, data integration, which clearly define the objects and content applicable to each standard and regulation towards increasing the efficiency of using the available databases</p> <p>- Maintaining, upgrading and exploiting efficiently the specialized databases which were built</p>								Minister
A.8.10	Developing the overall architecture of applying information technology in the Finance sector for the period 2016 - 2020 and the vision to 2025	<p>- Comprehensively reforming financial management, implementing comprehensive information technology systems, and perform the FDS by the year 2020</p> <p>- Strengthening the capacity of the MOF in strategic managing, monitoring and management of information and communications technology</p>								Decision No. 224/QĐ-BTC dated Jan. 30 th , 2013 of the MOF
A.8.11	Establishing the National database on prices	<p>- Building a national database on prices to ensure synchronization, updating and helping the state management</p> <p>- Gradually developing and improving the infrastructure system for collecting and analyzing data on prices</p>								
A.8.12	Modernizing public asset management	<p>- Completing the national database of public assets to update fully information on the types of public assets</p> <p>- Applying information technology and exploiting the national database of public assets in asset management</p> <p>- Ensuring disclosure and transparency of information on the management and use of public properties</p>								

No.	Specific tasks	Indicators/Outputs						Data sources	
		2011	2012	2013	2014	2015	Average 2011 - 2015	Objectives	
								2011 - 2015	2016 - 2020
B.	EVALUATING THE FIVE-YEAR IMPLEMENTATION OF THE FDS TO 2020 AND SOLUTIONS TO THE IMPLEMENTATION IN THE PERIOD OF 2016 - 2020								
B.1	Five-year State budget and financial Plan for the period of 2016 - 2020	<ul style="list-style-type: none"> - Ensuring macroeconomic stability, promoting economic growth; enhancing effectiveness and efficiency of public investment and expenditure management as well as considering social security and gender issues - Enhancing financial institutional reforms - Actively conducting international integration in the financial area - Strengthening publicity, transparency and administrative procedural reforms 						Decision No. 224/QĐ-BTC dated Jan. 30 th , 2013 of the MOF	
B.2	Evaluating the five-year of implementing the FDS to 2020 for the period 2011 - 2015 and solutions for the implementation of the period 2016 - 2020	<ul style="list-style-type: none"> - Ensuring the implementation of the FDS by the year 2020 associated with 3 focuses of the economic restructuring: public investment restructuring; financial and banking system restructuring; and state-owned enterprise restructuring - Enhancing the implementation of initiatives/projects for implementing the 2016 - 2020 FDS 						Decision No. 450/QĐ-TTg dated Apr. 18 th , 2012 of the Prime Minister	
B.3	Program of developing the legal framework of the public finance for the period 2016 - 2020	<ul style="list-style-type: none"> - Developing the legal framework of the public finance prepared for the National Assembly tenure XIV - Improving the legal framework to ensure high efficiency in implementing the FDS for the period 2016 - 2020 - Ensuring gender equality principles in the legislative developing process in general and in financial sector laws in particular 						Decision No. 450/QĐ-TTg dated Apr. 18 th , 2012 of the Prime Minister	

TABLE 2. DETAILING AND FOLLOW-UP THE IMPLEMENTATION OF THE MTAP 2016 - 2018
(Issued together with Decision No. 825/QĐ-BTC dated April 14th, 2016 by the Finance Minister)

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project	Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec		Leading	Coordinating
SOLUTIONS GROUP										
Solutions group 1: Enhancing the effectiveness in mobilizing national financial resources										
A.1										
A.1.8	Implementing the Law amending and supplementing a number of articles of the Law on Corporate Income Tax (Law No. 32/2013/QH13 dated June 19 th , 2013 by the National Assembly)							2013 - 2017	Dept. of Tax Policy	General Dept. Taxation, Legal Dept. of Planning - Finance, and related units
A.1.8.1	Activity 1: Reviewing and evaluating the implementation of the Law							Completed	General Dept. Taxation	Dept. of Tax Policy, Legal Dept., Dept. of Planning - Finance, and other related units
A.1.8.2	Activity 2: Establishing the Law amending and supplementing a number of articles of the Law on Corporate Income Tax							Completed	Dept. of Tax Policy	General Dept. Taxation, Legal Dept., Dept. of Planning - Finance, and other related units

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project	Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec		Leading	Coordinating
A.1.8.3	Activity 3: Issuing the Decree and the Circular on guiding implementation of the Law							Completed	Dept. of Tax Policy, General Dept. Taxation	Legal Dept. and other related units
A.1.8.4	Activity 4: Propagating and disseminating the contents of the Law							Completed	General Dept. Taxation	Other related units
A.1.8.5	Activity 5: Preliminary performance review of the three-year implementation of the Law							2016 - 2017	General Dept. Taxation	Dept. of Tax Policy and other related units
A.1.9	Implementing the Law amending and supplementing a number of articles of the Law on Value Added Tax (Law No. 31/2013/QH13 dated June 19 th , 2013 by the National Assembly)							2013 - 2017	Dept. of Tax Policy	General Dept. Taxation, General Dept. of Customs, Legal Dept. and other related units

Order	Projects/Activities	2016		2017		2018		Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Leading	Coordinating
A.1.9.1	Activity 1: Reviewing and evaluating the implementation of the Law							General Dept. Taxation	Dept. of Tax Policy, General Dept. of Customs, Legal Dept., Dept. of Planning - Finance and other related units
A.1.9.2	Activity 2: Establishing the Law amending and supplementing a number of articles of the Law on Value Added Tax							Dept. of Tax Policy	General Dept. Taxation, General Dept. of Customs, Legal Dept., Dept. of Planning - Finance and other related units
A.1.9.3	Activity 3: Implementing the Law							Dept. of Tax Policy, General Dept. Taxation	General Dept. of Customs, Dept. of Tax Policy, Legal Dept. and other related units

Order	Projects/Activities	2016		2017		2018		Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Leading	Coordinating
A.1.9.4	Activity 4: Propagating and disseminating the contents of the Law							General Dept. Taxation, General Dept. of Customs	Other related units
A.1.9.5	Activity 5: Preliminary performance review of the three-year implementation of the Law		- Investigating the implementation of the Law - Preliminary performance review, evaluating the three-year implementation of the Law				2016 - 2017	General Dept. Taxation, General Dept. of Customs	Dept. of Tax Policy, Dept. of Planning - Finance and other related units
A.1.10	Law on Customs 2014 (Law No. 54/2014/QH13 dated June 23 th , 2014 by the National Assembly)						2013 - 2018	General Department of Customs	Legal Dept. and other related units
A.1.10.1	Activity 1: Reviewing and evaluating the implementation of the Law on Customs						Completed	General Dept. of Customs	Dept. of Tax Policy, Legal Dept., Dept. of Planning - Finance and other related units
A.1.10.2	Activity 2: Establishing the project of the Law on Customs 2014						Completed	General Dept. of Customs	Dept. of Tax Policy, Legal Dept., Dept. of Planning - Finance, and other related units

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project	Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec		Leading	Coordinating
A.1.10.3	Activity 3: Implementing the Law							Completed	General Dept. of Customs	Dept. of Tax Policy, Legal Dep., Dept. of Planning - Finance, and other related units
A.1.10.4	Activity 4: Propagating and disseminating the contents of the Law							Completed	General Dept. of Customs	Dept. of Tax Policy, Legal Dep., Dept. of Planning - Finance, and other related units
A.1.10.5	Activity 5: Preliminary performance review of the three-year implementation of the Law							2017 - 2018	General Dept. of Customs	Dept. of Planning - Finance, and other related units
Law on Export and Import Duties (revised) (Law No. 107/2016/QH13 dated April 6 th , 2016 by the National Assembly)										
A.1.11	Activity 1: Reviewing and evaluating the							2015 - 2020	Dept. of Tax Policy	General Dept. of Customs, Legal Dept., and other related units
A.1.11.1								Completed	Dept. of Tax Policy	General Dept. of Customs,

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project	Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec		Leading	Coordinating
	implementation of the Law									Legal Dept., General Dept. Taxation, Dept. of Planning - Finance and other related units
A.1.11.2	Activity 2: Establishing the project of the Law on amendments of and supplements to a number of articles of the Law on Export and Import duties							Completed (Submitted to the National Assembly and passed at 11 th Session of the National Assembly tenure XIII)	Dept. of Tax Policy	Legal Dept., General Dept. of Customs, Dept. of Planning - Finance and other related units
A.1.11.3	Activity 3: Implementing the Law		- Drafting the decree(s) and guiding circular(s) - Surveying from related units and organizations, publishing on the website - Sending the appraisal and submitting					2017	Dept. of Tax Policy, General Dept. of Customs	Legal Dept., Dept. of Planning - Finance and other related units

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project	Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec		Leading	Coordinating
A.1.11.4	Activity 4: Propagating and disseminating the contents of the Law							2017 - 2018	General Dept. of Customs	Dept. of Tax Policy, Legal Dept., Dept. of Planning - Finance and other related units
A.1.11.5	Activity 5: Preliminary performance review of the three -year implementation of the Law							2019 - 2020 as planned	Dept. of Tax Policy, General Dept. of Customs	Legal Dept., Dept. of Planning - Finance and other related units
A.1.12	Law on amendments of and supplements to a number of articles of the Law on Excise Tax (Law No. 70/2014/QH13 dated November 26 th , 2014 by the National Assembly)							2013 - 2019	Dept. of Tax Policy	General Dept. of Customs, Legal Dept., Dept. of Planning - Finance and other related units
A.1.12.1	Activity 1: Reviewing and evaluating the implementation of the Law							Completed	General Dept. Taxation, General Dept. of Customs	Dept. of Tax Policy, Legal Dept., Dept. of Planning - Finance and other related units

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project	Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec		Leading	Coordinating
A.1.12.2	Activity 2: Establishing the project of the Law on amendments of and supplements to a number of articles of the Law on Excise Tax							Completed, submitted to the National Assembly and passed at 8 th Session of the National Assembly tenure XIII	Dept. of Tax Policy	General Dept. Taxation; General Dept. of Customs; Dept. of Planning-Finance and other related units
A.1.12.3	Activity 3: Implementing the Law							Completed	Dept. of Tax Policy, General Dept. Taxation, Department of Customs	Legal Dept., Dept. of Planning - Finance and other related units
A.1.12.4	Activity 4: Propagating and disseminating the contents of the Law							Completed	General Dept. Taxation, General Dept. of Customs	Dept. of Tax Policy, Dept. of Planning - Finance and other related units
A.1.12.5	Activity 5: Preliminary performance review of the three -year implementation of the Law							2018 - 2019	General Dept. Taxation, General Dept. of Customs	Dept. of Tax Policy, Dept. of Planning - Finance and other related units

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project	Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec		Leading	Coordinating
							the three - year implementation of the Law			
Law amending and supplementing a number of articles of the Law on Personal Income Tax (PIT)										
A.1.13								2015 - 2019	General Dept. Taxation	Dept. of Tax Policy, Legal Dept. and other related units
A.1.13.1	Activity 1: Preliminary performance review of the five-year implementation of the Law						Summative assessment report on the five-year implementation of the Law and suggesting recommendations	2017 - 2018	General Dept. Taxation	Dept. of Tax Policy, Legal Dept. and other related units
A.1.13.2	Activity 2: Implementing						Developing the Project to submit to the National Assembly in case suggesting amendments to the Law	2018 - 2019	Dept. of Tax Policy	Other related units
Revising the regulations of revenues from natural resources exploitation										
A.1.14							(Resolution No. 1084/2015/UBTVQH13 dated December 10 th , 2015 on amendments and supplements to Resolution No. 712/2013/UBTVQH dated December 16 th , 2013 by the Standing Committee of the National Assembly promulgating the royalty tariffs)	2013 - 2018	Dept. of Tax Policy	General Dept. Taxation, Dept. of

Order	Projects/Activities	2016		2017		2018		Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Leading	Coordinating
									Public Asset Management and other related units
A.1.14.1	Activity 1: Establishing the royalty tariffs						Completed	Dept. of Tax Policy	General Dept. Taxation, Dept. of Public Asset Management, Legal Dept. and other related units
A.1.14.2	Activity 2: Implementing the Resolution No. 712/2013/UBTVQH dated December 16 th , 2013 by the Standing Committee of the National Assembly promulgating the royalty tariffs						Completed	General Dept. Taxation	Dept. of Public Asset Management, Dept. of Tax Policy and other related units
A.1.14.3	Activity 3: Preliminary performance review of the five-year implementation of the Resolution No. 712/2013/UBTVQH						Completed	General Dept. Taxation	Dept. of Tax Policy, Dept. of Public Asset Management and other related units

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project		Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Leading	Coordinating		
	H dated December 16 th , 2013 by the Standing Committee of the National Assembly promulgating the royalty tariffs										
A.1.14.4	Activity 4: Amending and supplementing Resolution No. 712/2013/UBTVQH							Completed (The Standing Committee of the National Assembly issued Resolution No. 1084/2015/U BTVQH13 dated December 10 th , 2015 on amendments and supplements to Resolution No. 712/2013/U BTVQH dated December 16 th , 2013	Dept. of Tax Policy	General Dept. Taxation, Dept. of Public Asset Management, Legal Dept. and other related units	

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project	Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec		Leading	Coordinating
								by the Standing Committee of the National Assembly promulgating the royalty tariffs		
A.1.14.5	Activity 5: Implementing the Resolution No. 1084/2015/UBTVQH13 dated December 10 th , 2015	- Developing documents guiding the implementation of the Resolution						Since 2016	General Dept. Taxation	Dept. of Tax Policy, Dept. of Public Asset Management, Legal Dept. and other related units
A.1.15	Law on Fees and Charges (Law on Fees and Charges No. 97/2015/QH13 dated November 25 th , 2015)							2015 - 2019	Dept. of Tax Policy	General Dept. Taxation, Legal Dept., Dept. of Public Expenditure, Corporate Finance Dept., Dept. of Finance for National Defense & Security,

Order	Projects/Activities	2016		2017		2018		Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Leading	Coordinating
									Dept. of Planning-Finance, and other related units
A.1.15.1	Activity 1: Evaluating the implementation of the Ordinance on Fees and Charges						Completed		
A.1.15.2	Activity 2: Developing the Project of Law						Completed (Law on Fees and Charges No. 97/2015/QH13 dated November 25 th , 2015)	Dept. of Tax Policy	General Dept. Taxation, Legal Dept., Dept. of Public Expenditure, Corporate Finance Dept., Dept. of Finance for National Defense & Security, Dept. of Planning-Finance, and other related units

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project	Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec		Leading	Coordinating
A.1.15.3	Activity 3: Implementing the Law	- Drafting the decree(s) and guiding circular(s) - Surveying from related units and organizations, publishing on the website - Sending the appraisal and submitting						2015-2016	Dept. of Tax Policy, General Dept. Taxation	Legal Dept., Dept. of Public Expenditure, Corporate Finance Dept., Dept. of Finance for National Defense & Security, Dept. of Planning-Finance and other related units
A.1.15.4	Activity 4: Propagating and disseminating the contents of the Law	Conducting programs, training conferences, dissemination programs on the contents of the Law						2016	General Dept. Taxation	General Dept. Taxation, Dept. of Public Expenditure, Corporate Finance Dept., Dept. of Planning-Finance and other related units
A.1.15.5	Activity 5: Preliminary performance							Plan 2019 - 2020	General Dept. Taxation	Dept. of Tax Policy,, Legal Dept.,

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project	Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec		Leading	Coordinating
	review of the three-year implementation of the Law									Dept. of Public Expenditure, Corporate Finance Dept., Dept. of Finance for National Defense & Security, Dept. of Planning-Finance and other related units
Developing regulations of land revenue mobilization										
A.1.16								2013- 2020	Dept. of Public Asset Management	General Dept. of Taxation, Dept. of Tax Policy, Legal Dept., other related units and local levels
A.1.16.1	Activity 1: Developing Decree on the collection of land-use fee levy							Completed	Dept. of Public Asset Management	General Dept. of Taxation, Dept. of Tax Policy, Legal Dept., and other related units

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project	Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec		Leading	Coordinating
A.1.16.2	Activity 2: Developing Decree on collection of land rent and water surface rent							Completed	Dept. of Public Asset Management, General Dept. of Taxation	Dept. of Tax Policy, Legal Dept., and other related units
A.1.16.3	Activity 3: Propagating and disseminating of decrees and circulars							Completed	Dept. of Public Asset Management, General Dept. of Taxation	Legal Dept., Dept. of Tax Policy, and other related units and local levels
A.1.16.4	Activity 4: Implementing the Project on resources mobilization from land and state assets	Implementing the Project on resources mobilization from land and state assets for socio-economic development for the period 2013 - 2020 under Decision No. 2174/QD-TTg dated November 12 th , 2013.						2014-2020	Dept. of Public Asset Management	Legal Dept., General Dept. of Taxation, Dept. of Tax Policy, and other related units and local levels
A.1.17	Developing the Law on Property Tax							2016-2020	Dept. of Tax Policy	General Dept. of Taxation, Dept. of Public Asset Management, Legal Dept and other related units and local levels

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project	Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec		Leading	Coordinating
A.1.17.1	Activity 1: Evaluating the tax policy on real estate	Comprehensive assessment report						2016	General Dept. of Taxation, Dept. of Public Asset Management	Dept. of Tax Policy, Dept. of Public Asset Management, Legal Dept and other related units and local levels
A.1.17.2	Activity 2: Developing the Project of Law and the detailing Decree			- Developing the draft Law and the detailing Decree - Evaluating the impact - Consulting international experience - Surveying from related units and organizations, publishing on the website - Sending the appraisal and submitting				2017-2018	Dept. of Tax Policy	General Dept. of Taxation, Dept. of Public Asset Management, Legal Dept and other related units and local levels
A.1.17.3	Activity 3: Implementing the Law							2018-2019	Dept. of Tax Policy, General Dept. of Taxation	Other related units and local levels

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project	Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec		Leading	Coordinating
A.1.18.2	Activity 2: Submitting to the National Assembly and implementing in the next period	- Submitting to the National Assembly - Implementing next steps						2016	Dept. of Tax Policy, Dept. of Public Asset Management	General Dept. of Taxation and other related units
A.1.21	Law on amendments of and supplements to a number of articles of the Law on VAT, the Law on Excise Tax and the Law on tax administration (Law No. 106/2016/QH13 dated April 6 th , 2016 by the National Assembly)									
A.1.21.1	Activity 1: Reviewing, evaluating and proposing amendments							2015-2018	Dept. of Tax Policy	Other related units
A.1.21.2	Activity 2: Improving and submitting to the National Assembly for approval							Completed The National Assembly commented at the 10 th session, (October 2015) Completed (Submitted to the National Assembly and passed at 11 th Session of the National Assembly tenure XIII)	Dept. of Tax Policy	Other related units

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project	Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec		Leading	Coordinating
A.1.21.3	Activity 3: Implementing the Law		- Developing legal documents guiding the implementation of the Law - Propagating and disseminating					Since 2016	General Dept. of Taxation, General Dept. of Customs	Other related units
A.1.22	The tax system reform strategy for the period of 2011 - 2020 (Decision No. 732/QĐ-TTg dated May 17 th , 2011 by the Prime Minister)							2011 - 2020	General Dept. of Taxation	Dept. of Tax Policy, Dept. of Planning - Finance, Legal Dept., National Institute for Finance and other related units
A.1.22.1	Activity 1: Summative assessment on the implementation of the strategy for the period of 2011 - 2015	- Assessment report on the implementation of the strategy for the period of 2011 - 2015						2016 - 2020	General Dept. of Taxation	Dept. of Tax Policy, Dept. of Planning - Finance, Legal Dept., National Institute for Finance and other related units

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project	Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec		Leading	Coordinating
A.1.22.2	Activity 2: Implementing orientations and solutions							2016 - 2020	General Dept. of Taxation	Dept. of Tax Policy, Dept. of Planning - Finance, Legal Dept., National Institute for Finance and other related units
A.1.23	The Customs development strategy by the year 2020 (Decision No. 448/QD-TTg dated March 25 th , 2011 promulgated by the Prime Minister)							2011 - 2020	General Dept. of Customs	Dept. of Tax Policy, Dept. of Planning - Finance, Legal Dept., National Institute for Finance and other related units
A.1.23.1	Activity 1: Summative assessment on the results of implementing the Plan on reforming, development and modernization of the Customs									
	- Assessment report on the results of implementing the Plan on reforming, development and modernization									

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project		Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Leading	Coordinating		
	during the period of 2011 - 2015 issued together with Decision No. 1514/QD-BTC dated June 22 nd , 2011 by the Ministry of Finance, and implementing the strategy by the year 2020 through the development and the implementation of the Plan on reforming, development and modernization of the Customs during the period of 2016 - 2020	of the Customs during the period of 2011 - 2015 - Developing the Plan on reforming, development and modernization of the Customs during the period of 2016 - 2020									
A.1.23.2	Activity 2: Implementing the Plan on reforming, development and modernization of the Customs during the period of 2016 - 2020 after being approved							2016 - 2020		General Dept. of Customs	Dept. of Tax Policy, Dept. of Planning - Finance, Legal Dept., National Institute for Finance and other related units

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project	Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec		Leading	Coordinating
A.1.24	Resolution supplementing agricultural land use tax exemption by the year 2020								Dept. of Tax Policy, Dept. of Public Asset Management	Legal Dept., General Dept. of Customs and other related units
A.1.24.1	Activity 1: Developing the draft Resolution by the National Assembly on amendments and supplements to Resolution No. 55/2010/QH12 dated November 24 th , 2010	- Drafting the profile of Resolution amending and supplementing Resolution No. 55/2010/QH12 dated November 24 th , 2010							Dept. of Tax Policy, Dept. of Public Asset Management	Legal Dept., General Dept. of Customs and other related units
A.1.24.2	Activity 2: Guiding the implementation of the Resolution (after it is passed by the National Assembly)	- Developing documents guiding the implementation of the Resolution - Propagating and disseminating							Dept. of Tax Policy, Dept. of Public Asset Management	Legal Dept., General Dept. of Customs and other related units

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project	Responsibility for Implementation		
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec		Leading	Coordinating	
A.1.25	Resolution on the handling of tax debts in order to remove difficulties for organizations and individuals										
A.1.25.1	Activity 1: Developing the draft Resolution by the National Assembly on the handling of tax debts in order to remove difficulties for organizations and individuals	- Drafting the Resolution - Surveying from related units and organizations, publishing on the website - Sending the appraisal and submitting to the National Assembly							Dept. of Tax Policy, Dept. of Public Asset Management	Legal Dept., General Dept. of Customs and other related units	
A.1.25.2	Activity 2: Guiding the implementation of the Resolution (after it is passed by the National Assembly)			- Developing documents guiding the implementation of the Resolution - Propagating and disseminating					Dept. of Tax Policy, Dept. of Public Asset Management	Legal Dept., General Dept. of Customs and other related units	
A.2	Solutions group 2: Enhancing the efficiency of financial resource allocation and utilization associated with the process of restructuring the national finance										
A.2.12	Law on State Budget 2015 (Law on State Budget No. 83/2015/QH13 dated June 25 th , 2015)							2013-2020	Dept. of State Budget	Dept. of Public Expenditure, Dept. of	

Order	Projects/Activities	2016		2017		2018		Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Leading	Coordinating
									Investment, Dept. of Finance for National Defense & Security, General Dept. of Taxation, General Dept. of Customs, State Treasury, Legal Dept., Dept. of Planning-Finance and other related units
A.2.12.1	Activity 1: Evaluating and reviewing the implementation of the Law on State Budget						Completed	Dept. of State Budget	Dept. of Public Expenditure, Dept. of Investment, Dept. of Finance for National Defense & Security, General Dept. of Taxation, General Dept. of

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project	Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec		Leading	Coordinating
										Customs, State Treasury, Legal Dept., Dept. of Planning-Finance and other related units
A.2.12.2	Activity 2: Establishing the project of the Law on State Budget (revised)							Completed The National Assembly issued Law on State Budget No. 83/2015/QH13 dated June 25 th , 2015	Dept. of State Budget	Dept. of Public Expenditure, Dept. of Investment, Dept. of Finance for National Defense & Security, General Dept. of Taxation, General Dept. of Customs, State Treasury, Legal Dept., Dept. of Planning-Finance and other related units

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project	Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec		Leading	Coordinating
A.2.12.3	Activity 3: Implementing the Law	Developing legal documents guiding the implementation of the Law (Decrees and Circulars)						2016	Dept. of State Budget	Dept. of Public Expenditure, Dept. of Investment, General Dept. of Taxation, General Dept. of Customs, State Treasury, Dept. of State Budget, Dept. of Planning-Finance and other related units
A.2.12.4	Activity 4: Propagating and disseminating the contents of the Law	- Organising seminars and conferences to propagate and disseminate - Organising training courses for the related units						2016 - 2017	Dept. of State Budget	Dept. of Public Expenditure, Dept. of Investment, General Dept. of Taxation, General Dept. of Customs, State Treasury,

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project	Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec		Leading	Coordinating
										Dept. of Planning-Finance, and other related units
Reforming the State budget management										
A.2.13								2013-2017	State Treasury	Dept. of State Budget, Legal Dept. and other related units
A.2.13.1	Activity 1: Developing the Decree by the Government regulating regime of the State budget management and guiding Circulars by the Ministry of Finance	Submitting to the Government for the promulgation of the decree	- The Circular guiding the implementation of cash flow forecasting at State Treasury; - The Circular detailing and guiding the implementation of some provisions					2015-2016	State Treasury	Dept. of State Budget, Legal Dept. and other related units

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project	Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec		Leading	Coordinating
			of the Decree; - The Circular regulating the management and use of Treasury single account system of State Treasury at banks							
A.2.13.2	Activity 2: Developing complementary tools for treasury management				Developing operating procedure of using temporarily idle treasury			2017	State Treasury	Dept. of State Budget, Legal Dept. and other related units
A.2.13.3	Activity 3: Developing organizational structure and human resources training							Completed	State Treasury	Dept. of State Budget, Legal Dept. and other related units

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project	Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec		Leading	Coordinating
A.2.13.4	Activity 4: Propagating and disseminating the implementation of the decree	- Disseminating the decree and the guiding circular - Preliminary performance review and evaluating the implementation of the decree (2 years the decree issued)						2016 - 2019	State Treasury	Dept. of State Budget, Legal Dept. and other related units
A.2.14	Completing laws and policies on ownership, management and utilization of state assets								Dept. of Public Asset Management	Legal Dept., National Institute for Finance, Dept. of Planning-Finance and other related units
A.2.14.1	Activity 1: Evaluating and Preliminary performance review of the five-year implementation of the Law on management and utilization of state assets; proposing and completing laws, mechanism and policies							Completed	Dept. of Public Asset Management	Legal Dept. and other related units
A.2.14.2	Activity 2: Consulting international experience							Completed	Dept. of Public Asset Management	Other related units

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project		Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Leading	Coordinating	Leading	Coordinating
A.2.14.3	Activity 3: Organizing the workshop discussing the assessment report on policies and laws on management and utilization of state assets in practice								Completed	Dept. of Public Asset Management	Legal Dept., National Institute for Finance, Dept. of Planning-Finance and other related units
A.2.14.4	Activity 4: Registering the project of Law amending and supplementing a number of articles of the Law on management and utilization of state assets and documents guiding the implementation of the Law in the legislation making program of the National Assembly								Completed	Dept. of Public Asset Management	Other related units
A.2.14.5	Activity 5: Developing the project of Law	Developing, improving, retaining appraisal comments, revising the draft Law to submit to the Government, the Standing Committee of the National							2016-2017	Dept. of Public Asset Management	Legal Dept., National Institute for Finance, Dept. of

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project		Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Leading	Coordinating	Leading	Coordinating
		Assembly for comments; then submitting to the National Assembly for approval in May 2017		of the Law							Planning - Finance and other related units
A.2.14.6	Activity 6: Establishing the decree amending and supplementing a Decree No. 52/2009/ND-CP and implementing	Decree No. 04/2016/ND-CP dated January 6 th , 2016 by the Government amending and supplementing a number of articles of Decree No. 52/2009/ND-CP						Completed		Dept. of Public Asset Management	Legal Dept., Dept. of Public Expenditure and other related units
A.2.14.7	Activity 7: Implementing the Decision of the Prime Minister on concentrated procurement of assets	Submitting to the Prime Minister for the promulgation of the Decision on concentrated procurement of state assets; preparing the promulgation of 2 related Circulars: (i) the Circular guiding concentrated procurement of state assets; (ii) the Circular announcing the list of assets following concentrated procurement at national level							2016	Dept. of Public Asset Management	Legal Dept., Dept. of Public Expenditure and other related units

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project	Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec		Leading	Coordinating
A.2.14.8	Activity 8: Implementing concentrated procurement of state assets at national level since 2016							2016-2020	Dept. of Public Asset Management	Legal Dept., Dept. of Planning - Finance and other related units
A.2.14.9	Activity 9: Establishing the scheme of IT application on concentrated procurement of state assets							2016-2018	Dept. of Public Asset Management	Dept. of Financial Informatics and Statistics, Dept. of Planning - Finance and other related units
A.2.14.10	Activity 10: Improving the system of standards and norms of utilizing state assets; establishing the scheme and the roadmap for the implementation of limitations on employment of public automobiles for a number of prescribed titles to report to the Prime Minister							2016	Dept. of Public Asset Management	Legal Dept., Dept. of Planning - Finance and other related units

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project	Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec		Leading	Coordinating
A.2.14.11	Activity 11: Establishing the Decree managing, using and exploiting railway infrastructure assets							2016	Dept. of Public Asset Management	Legal Dept. and other related units
A.2.14.12	Activity 12: Establishing the Decree supplementing some contents of the collection of land use levy and the collection of land rent and guiding documents	Submitting to the Government for promulgation						2016	Dept. of Public Asset Management	Legal Dept. and other related units
A.2.15	Pilot establishment of the state financial report							2016 - 2020	State Treasury	Dept. of State Budget, Dept. of Accounting and Auditing and Regulations, Dept. of Personal & Training, Legal Dept., National Institute for Finance, Dept. of

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project	Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec		Leading	Coordinating
										Planning-Finance and other related units
A.2.15.1	<p>Activity 1: Submitting to the Government for promulgation of the decree on the state financial report</p> <p>- Establishing the decree providing the State financial report - Submitting to the Government for promulgation of the decree</p>						2016		State Treasury	Dept. of State Budget, Dept. of Accounting and Auditing and Regulations, Dept. of Personal & Training, Legal Dept., National Institute for Finance, Dept. of Planning-Finance and other related units
A.2.15.2	<p>Activity 2: Gathering data sources and documents</p>			Investigating and surveying; strengthening coordination mechanisms with providing data and documents units; having contingency plans and testing the authenticity of the data			2017		State Treasury	Dept. of State Budget, Dept. of Accounting and Auditing and Regulations, Dept. of Personal & Training, Legal Dept.,

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project	Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec		Leading	Coordinating
										National Institute for Finance, Dept. of Planning - Finance and other related units
A.2.153	Activity 3: Developing the state financial report 2018							2018	State Treasury	Dept. of State Budget, Dept. of Accounting and Auditing and Regulations, Dept. of Personal & Training, Legal Dept., National Institute for Finance, Dept. of Planning - Finance and other related units
A.2.154	Activity 4: Propagating, training for the state financial report							Since 2018	State Treasury	Dept. of State Budget, Dept. of Accounting and Auditing and Regulations, Dept. of Personal &

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project	Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec		Leading	Coordinating
							- Propagating and disseminating			Training, Legal Dept., National Institute for Finance, Dept. of Planning-Finance and other related units
The state treasury development strategy by the year 2020										
A.2.17								2011 - 2020	State Treasury	Legal Dept., Dept. of State Budget and other related units
A.2.17.1	Activity 1: Summative assessment on the implementation of the strategy for the period of 2011 - 2015							Completed (Assessment report on the implementation of the State treasury development strategy by the year 2015 and the implementation plan for the	State Treasury	Legal Dept., Dept. of State Budget and other related units

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project period of	Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec		Leading	Coordinating
A.2.17.2	Activity 2: Implementing orientations and solutions							2016-2020	State Treasury	Legal Dept., Dept. of State Budget and other related units
A.2.18	The national reserves development strategy by the year 2020							2011 - 2020	General Dept. of National Reserves	Dept. of State Budget, Dept. of Public Expenditure, Dept. of Planning - Finance, Legal Dept., Dept. of Finance for National Defense & Security, National Institute for Finance
A.2.18.1	Activity 1: Summative assessment on the implementation of the strategy for the							2016-2020	General Dept. of National Reserves	Dept. of State Budget, Dept. of Public Expenditure,
	- Assessment report on the implementation of									

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project		Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Leading	Coordinating		
	period of 2011 - 2015	the strategy for the period of 2011 - 2015									Dept. of Planning - Finance, Legal Dept., Dept. of Finance for National Defense & Security, National Institute for Finance
A.2.18.2	Activity 2: Implementing orientations and solutions	- Orientations and solutions for the period of 2016 - 2020						2016-2020		General Dept. of National Reserves	Dept. of State Budget, Dept. of Public Expenditure, Dept. of Planning - Finance, Legal Dept., Dept. of Finance for National Defense & Security, National Institute for Finance

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project	Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec		Leading	Coordinating
A.3	Solutions group 3: Reforming financial mechanism applied to public services units along with diversifying social resources for the public services development									
A.3.6	Mechanism of operation, autonomy and self-responsibility for task performance, organizational structure, number of staff and finance applied to economic units and others							2013-2016	Dept. of Public Expenditure	Dept. of State Budget, Legal Dept., Dept. of Planning - Finance, National Institute for Finance and other related units
A.3.6.1	Activity 1: Evaluating the policy system of the mechanism of operation, autonomy and self-responsibility for task performance, organizational structure, number of staff and finance applied to economic units and others							Completed		
A.3.6.2	Activity 2: Developing the Decree							Completed (Submitted to the	Dept. of Public Expenditure	Dept. of State Budget, Legal Dept.,

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project	Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec		Leading	Coordinating
								Government Proposal No. 89/Tr-BTC dated June 6 th , 2015)		Dept. of Planning - Finance, National Institute for Finance and other related units
A.3.6.3	Activity 3: Issuing the Circulars for the implementation		- Issuing circulars guiding the implementation of the Decree - Propagating and disseminating				2016		Dept. of Public Expenditure	Dept. of State Budget, Legal Dept., Dept. of Planning - Finance and other related units
A.4	Solutions group 4: Improving policies and mechanisms on corporate finance; restructuring state-owned enterprises									
A.4.6	Implementing the Law on management and utilization of state capital invested in the enterprise's manufacturing and business activities (Law No. 69/2014/QH13 dated November 26 th , 2014 by the National Assembly)						2013-2017		Corporate Finance Dept.	Dept. of Investment, Legal Dept., Dept. of Planning - Finance, National Institute for Finance and other related units
A.4.6.1	Activity 1: Evaluating the current policies and laws on State						Completed			

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project		Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Leading	Coordinating	Leading	Coordinating
	capital invested in the enterprise's manufacturing and business activities										
A.4.6.2	Activity 2: Drafting the Law on management and utilization of state capital invested in the enterprise's manufacturing and business activities							Completed (Submitted to the National Assembly for approval at the 8 th Session of the National Assembly tenure XIII)	Corporate Finance Dept.	Dept. of Investment, Legal Dept., Dept. of Planning - Finance, National Institute for Finance and other related units	
A.4.6.3	Activity 3: Implementing the Law		Completing documents guiding the Law					2016 (3 Decrees and 1 Decision of the Prime Minister are completed in 2015)	Corporate Finance Dept.	Dept. of Investment, Legal Dept., Dept. of Planning - Finance and other related units	
A.4.6.4	Activity 4: Propagating and disseminating the Law							2015 - 2016	Corporate Finance Dept.	Dept. of Planning - Finance and other related units	

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project	Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec		Leading	Coordinating
A.4.6.5	Activity 5: Preliminary performance review of the three-year implementation of the Law							2018 - 2019	Corporate Finance Dept.	National Institute for Finance, Dept. of Planning - Finance and other related units
A.4.7	Piloting the transformation of some public service units of state economic groups and state corporations into joint stock companies (Decision No. 22/2015 /QD-TTg dated June 22 nd , 2015 by the Prime Minister on transformation of public non-business units into joint stock companies)							2013-2016	Corporate Finance Dept.	Legal Dept., Dept. of Public Expenditure, Dept. of Planning - Finance, National Institute for Finance and other related units
A.4.7.1	Activity 1: Evaluating the current financial mechanism of public service units, public units of state groups, state corporations when implementing equitization							Completed	Corporate Finance Dept.	Legal Dept., Dept. of Public Expenditure, Dept. of Planning - Finance, National Institute for Finance and other related units

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project	Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec		Leading	Coordinating
A.4.7.2	Activity 2: Developing the content and draft decision of the Prime Minister on the regulations of the transformation of public non-business units of state economic groups, state corporations when implementing equitization							Completed (Decision No. 22/2015/QĐ-TTg dated June 22 nd , 2015)	Corporate Finance Dept.	Legal Dept., Dept. of Public Expenditure, Dept. of Planning - Finance, National Institute for Finance and other related units
A.4.7.3	Activity 3: Implementing the Decision of the Prime Minister	Implementing Decision No. 22/2015/QĐ-TTg					2016		Corporate Finance Dept.	Legal Dept., Dept. of Public Expenditure, Dept. of Planning - Finance, National Institute for Finance and other related units
A.4.7.4	Activity 4: Preliminary evaluation of the two-year implementation of the Decision					- Preliminary report of the two-year pilot implementation - Proposing orientations, new solutions (can be upgraded to the Decree/Decision to apply widely)	2018		Corporate Finance Dept., Dept. of Public Expenditure	National Institute for Finance, Dept. of Planning - Finance and other related units

Order	Projects/Activities	2016		2017		2018		Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Leading	Coordinating
A.4.8	Restructuring state-owned enterprises, focusing on state economic groups and state corporations							2012-2020	Corporate Finance Dept. Dept. of Banking and Financial Institutions, Legal Dept., National Institute for Finance and other related units
A.4.8.1	Activity 1: Summative assessment on the implementation of Decision No. 929/QD-TTg in the period of 2011 - 2015		Assessment report on the implementation of Decision No. 929/QD-TTg in the period of 2011 - 2015					Completed (Report No. 331/BTC-TCDN dated January 8 th , 2016)	Dept. of Banking and Financial Institutions, Legal Dept., National Institute for Finance and other related units Corporate Finance Dept.
A.4.8.2	Activity 2: Implementing the new Decision		Implementing tasks and solutions proposed in Report No. 331/BTC-TCDN dated January 8 th , 2016 on the results of restructuring state-owned enterprises in the 2011 - 2015 period, tasks and solutions by the year 2020					2016-2020	Corporate Finance Dept. Dept. of Banking and Financial Institutions, Legal Dept., National Institute for Finance and other related units

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project	Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec		Leading	Coordinating
A.5	Solutions group 5: Comprehensively developing financial markets and financial services markets									
A.5.12	Developing the derivatives market (Decree No. 42/2015/ND-CP dated May 5 th , 2015 regulating derivative securities and derivatives market)									
A.5.12.1	Activity 1: Developing the Decree on derivative securities and derivatives markets							Completed (Decree No. 42/2015ND-CP dated May 5 th , 2015)	State Securities Commission of Vietnam	Legal Dept. and other related units
A.5.12.2	Activity 2: Drafting and issuing the regulations of the Stock Exchange and the Securities Depository Center	- Circular No.11/2016/TT-BTC was promulgated on January 19 th , 2016 - Drafting and promulgating the regulations						2015-2016	State Securities Commission of Vietnam	Legal Dept. and other related units
A.5.12.3	Activity 3: Selecting the original products to be index futures contracts and government bond futures contracts	- Researching/surveying international experiences - Developing the Circular guiding the transactions of index futures contracts and government bond futures contracts.						2016-2017	State Securities Commission of Vietnam	Legal Dept. and other related units
A.5.12.4	Activity 4: Implementing to put the derivatives market into operation in 2017	Implementing						2017-2018	State Securities Commission of Vietnam	Legal Dept. and other related units

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project	Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec		Leading	Coordinating
A.5.13	Regulations of credit rating services (Decree No. 88/2014/ND-CP dated September 26 th , 2014 on the regulation of credit rating service)							2013 - 2017	Dept. of Banking & Financial Institutions	State Securities Commission of Vietnam, Corporate Finance Dept., Legal Dept., Dept. of Planning - Finance and other related units
								Completed (Decree No. 88/2014/ND-CP)	Dept. of Banking & Financial Institutions	State Securities Commission of Vietnam, Corporate Finance Dept., Legal Dept. of Planning - Finance and other related units
		Activity 1: Developing the Decree on the regulations of credit rating services						Completed	Dept. of Banking & Financial Institutions	State Securities Commission of Vietnam, Corporate Finance Dept., Legal Dept. of Planning - Finance and other related units
A.5.13.2	Activity 2: Propagating and disseminating the Decree							Completed	Dept. of Banking & Financial Institutions	State Securities Commission of Vietnam, Corporate Finance Dept., Legal

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project	Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec		Leading	Coordinating
										Dept., Dept. of Planning - Finance and other related units
A.5.13.3	Activity 3: Submitting to the Prime Minister for approval of the credit rating services' plan by the year 2020, with a vision to 2030							Completed (Decision No. 507/QĐ-TTg dated April 17 th , 2015)		
A.5.13.4	Activity 4: Issuing certificates of eligibility for providing credit rating services for eligible enterprises under the provisions of the Decree No. 88/2014/ND-CP and planning the development of credit rating services		Continuing to review organizations/enterprises which meet eligibility for certificates of providing credit rating services					2015 - 2016		
A.5.13.5	Activity 5: Preliminary performance		Preliminary performance review of the two-year					2016 - 2017	Dept. of Banking & Financial	State Securities Commission

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project	Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec		Leading	Coordinating
	review of the two-year implementation of the Decree		implementation of the Decree						Institutions	of Vietnam, Corporate Finance Dept., Dept. of Planning - Finance and other related units
Establishing and developing the Voluntary Pension Program										
A.5.14								2013-2016	Dept. of Banking & Financial Institutions	Dept. of Supervision and Management on Insurance, Legal Dept., Dept. of Planning-Finance and other related units
A.5.14.1	Activity 1: Developing the Project on establishing and developing the voluntary pension program							Completed	Dept. of Banking & Financial Institutions	Dept. of Supervision and Management on Insurance, Legal Dept., Dept. of Planning - Finance and other related units

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project	Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec		Leading	Coordinating
A.5.14.2	Activity 2: Developing the Decree on voluntary pension fund	Submitting to the Government for the promulgation of the Decree on voluntary pension fund						2015 - 2016 (Submitted to the Government Report No. 157/TR-BTC dated October 28 th , 2015)	Dept. of Banking & Financial Institutions	Dept. of Supervision and Management on Insurance, Legal Dept., Dept. of Planning - Finance and other related units
A.5.14.3	Activity 3: Promulgating Circular(s) guiding the implementation, propagating and disseminating	Implementing the Decree						2016	Dept. of Banking & Financial Institutions	Dept. of Supervision and Management on Insurance, Legal Dept., Dept. of Planning - Finance and other related units
A.5.14.4	Activity 4: Establishing and developing the voluntary pension funds						Establishing and developing the voluntary pension funds	2018	Dept. of Banking & Financial Institutions	Dept. of Supervision and Management on Insurance, Legal Dept., Dept. of Planning - Finance and other related units

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project	Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec		Leading	Coordinating
A.5.16	Improving the system of auditing and accounting standards							2012 - 2020	Dept. of Accounting and Auditing Regulations	Corporate Finance Dept., Legal Dept., Dept. of Planning - Finance and other related units
A.5.16.1	Activity 1: Summative assessment on the implementation of corporate accounting standards and auditing standards							Completed	Dept. of Accounting and Auditing Regulations	Corporate Finance Dept., Legal Dept., Dept. of Planning - Finance and other related units
A.5.16.2	Activity 2: Updating, improving and supplementing the corporate accounting standard system, Vietnam auditing standard system		- Referencing international experience - Drafting the circular promulgating corporate accounting standard system; the circular promulgating Vietnam auditing standard system - Surveying from related units, organizations;					2015 - 2020	Dept. of Accounting and Auditing Regulations	Corporate Finance Dept., Legal Dept., Dept. of Planning - Finance and other related units

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project	Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec		Leading	Coordinating
			publishing on the website; synthesizing, researching and consulting the comments - Revising the draft and submitting							
A.5.16.3	Activity 3: Propagating and disseminating the system of new corporate accounting standards	Organizing conferences for propagating and disseminating					2020	Dept. of Accounting and Auditing Regulations	Corporate Finance Dept., Legal Dept., Dept. of Planning - Finance and other related units	
A.5.17	Law on Accounting (revised) (Law on Accounting No. 88/2015/QH13 dated November 20 th , 2015)						2014 - 2018	Dept. of Accounting and Auditing Regulations	Legal Dept., Dept. of Planning - Finance and other related units	
A.5.17.1	Activity 1: Reviewing the implementation of the Law on Accounting						Completed	Dept. of Accounting and Auditing Regulations	Legal Dept., Dept. of Personal & Training, Dept. of Planning - Finance and other related units	

Order	Projects/Activities	2016		2017		2018		Responsibility for Implementation		
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Leading	Coordinating	
A.5.17.2	Activity 2: Establishing the Law project on amendments of and supplements to a number of articles of the Accounting Law							Completed Law on Accounting No. 88/2015/QH13 dated November 20 th , 2015	Dept. of Accounting and Auditing Regulations	Legal Dept., Corporate Finance Dept., Dept. of Banking & Financial Institutions, Dept. of Supervision and Management on Insurance, General Dept. of Taxation, Dept. of Planning - Finance and other related units
A.5.17.3	Activity 3: Implementing the Law	- Building the decree and guiding circulars - Asking for comments from related organizations and units, publicizing on website - Preparing the profile and submitting to the Ministry of Justice for appraisal					2016	Dept. of Accounting and Auditing Regulations	Legal Dept., Corporate Finance Dept., Dept. of Banking & Financial Institutions, Dept. of Supervision and Management on Insurance,	

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project	Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec		Leading	Coordinating
			- Revising the profile and submitting to the Government for the decree issuance							General Dept. of Taxation, Dept. of Planning - Finance and other related units
A.5.17.4	Activity 4: Propagating and disseminating the Law		Propagating and disseminating				2016-2017		Dept. of Accounting and Auditing Regulations	Legal Dept., Corporate Finance Dept., Dept. of Banking & Financial Institutions, Dept. of Supervision and Management on Insurance, General Dept. of Taxation, Dept. of Planning - Finance and other related units
A.5.17.5	Activity 5: Preliminary performance						2019-2020		Dept. of Accounting and	Other related units

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project	Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec		Leading	Coordinating
	review of the three-year implementation of the Law								Auditing Regulations	
A.5.19	Law on Securities (revised)							2017 - 2022	State Securities Commission of Vietnam	Dept. of Banking & Financial Institutions, Legal Dept. and other related units
A.5.19.1	Activity 1: Summarizing the implementation of the Law amending and supplementing a number of articles of Law on Securities			Summarizing and assessing the implementation of Law No. 62/2010/QH12 amending, supplementing a number of articles of Law on Securities dated November 24 th , 2010				2016 - 2017	State Securities Commission of Vietnam	Dept. of Banking & Financial Institutions and other related units
A.5.19.2	Activity 2: Developing the project of the Law and submitting to the National Assembly in 2018			- The project of the Law on Securities (revised) includes: + The statement and description + The draft Law (revised) + The report on the impact evaluation				2017 - 2018	State Securities Commission of Vietnam	Dept. of Banking & Financial Institutions, Legal Dept. and other related units

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project	Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec		Leading	Coordinating
				+ The report on international experience + Giving explanations to and accepting opinions - Appraising and submitting to the National Assembly						
A.5.19.3	Activity 3: Implementing the Law							2018	State Securities Commission of Vietnam	Dept. of Banking & Financial Institutions, Legal Dept. and other related units
A.5.19.4	Activity 4: Propagating and disseminating the Law							2018-2019	State Securities Commission of Vietnam	Dept. of Banking & Financial Institutions
A.5.19.5	Activity 5: Preliminary performance review of the three- year implementation of the Law							2021 - 2022	State Securities Commission of Vietnam	Dept. of Banking & Financial Institutions
A.5.20	Law on Insurance Business (revised)							2018 - 2024	Dept. of Supervision and Management on Insurance	Legal Dept. and other related units

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project	Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec		Leading	Coordinating
A.5.20.1	Activity 1: Summarizing the implementation of the Law amending and supplementing a number of articles of Law on Insurance Business					Summarizing and assessing the implementation of Law No. 62/2010/QH13	2018	2018	Dept. of Supervision and Management on Insurance	Legal Dept. and other related units
A.5.20.2	Activity 2: Developing the project of the Law						2019-2020	2019-2020	Dept. of Supervision and Management on Insurance	Legal Dept. and other related units
A.5.20.3	Activity 3: Implementing the Law						2021	2021	Dept. of Supervision and Management on Insurance	Legal Dept. and other related units
A.5.20.4	Activity 4: Propagating and disseminating the Law						2021-2022	2021-2022	Dept. of Supervision and Management on Insurance	Legal Dept. and other related units
A.5.20.5	Activity 5: Preliminary performance review of the three- year implementation of the Law						2024	2024	Dept. of Supervision and Management on Insurance	Legal Dept. and other related units

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project		Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	2015 - 2016	2016 - 2017	Leading	Coordinating
A.5.21	Developing the corporate bond market								2015 - 2016	Dept. of Banking & Financial Institutions	State Securities Commission of Vietnam and other related units
A.5.21.1	Activity 1: Evaluating the implementation of the Decree No. 90/2011/ND-CP dated October 14 th , 2011 on developing the corporate bond market								January - June 2016	State Securities Commission of Vietnam	Dept. of Banking & Financial Institutions and other related units
A.5.21.2	Activity 2: Establishing the Decree amending and supplementing the Decree No. 90/2011/ND-CP		- Completing the Decree - Submitting to the Government for the promulgation						2015 - 2016	Dept. of Banking & Financial Institutions	State Securities Commission of Vietnam and other related units
A.5.21.3	Activity 3: Propagating and disseminating the Decree		- Issuing guiding documents - Organizing - Conferences for propagating and disseminating the Decree - Organizing training programs						2016 - 2017	State Securities Commission of Vietnam	Dept. of Banking & Financial Institutions and other related units

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project	Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec		Leading	Coordinating
A.5.22	Improving policies and mechanisms for policy banks							2015 - 2018	Dept. of Banking & Financial Institutions	Other related units
A.5.21.4	Activity 1: Completing the Decree replacing the Decree No. 75/2011/ND-CP dated August 30 th , 2011 by the Government on investment credit, export credit and implementing the Decree							Completed	Dept. of Banking & Financial Institutions	Other related units
A.5.21.5	Activity 2: Developing the Prime Minister's Decision issuing the charter of organization and operations, instructing financial mechanisms and the regulation of debt settlement for the Vietnam Development Bank and implementing the Decision							Completed (Decision No. 1515/QD-TTg date September 3 rd , 2015 on the charter of organization and operations of the Vietnam Development Bank; Decision No.	Dept. of Banking & Financial Institutions	Vietnam Bank for Social Policies, Vietnam Development Bank and other related units

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project	Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec		Leading	Coordinating
								2511/QD-TTg amending and supplementing Decision No. 2619/QD-TTg dated December 31 st , 2013 approving the Scheme handling bad debts of investment credit, export credit of the State at the Vietnam Development Bank (secret Decision)		
A.5.21.6	Activity 3: Developing the Decree replacing the Decree No. 78/2002/ND-CP	Reporting the evaluation of implementing the Decree No. 78/2002/ND-CP						2015-2016	Dept. of Banking & Financial Institutions	Vietnam Bank for Social Policies and other related units

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project		Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Leading	Coordinating	Leading	Coordinating
	dated October 4 th , 2002 by the Government on credit for the poor and other policy subjects and implementing the decree	- Developing a draft decree - Surveying from related units and organization; publicizing on the website - Sending the appraisal and submitting - Issuing circulars guiding the implementation of the Decree									
A.5.21.7	Activity 4: Implementing Decision No. 30/2015/QĐ-TTg dated July 31 st , 2015	Implementing						2015-2016		Dept. of Banking & Financial Institutions	Vietnam Bank for Social Policies, Vietnam Development Bank and other related units
A.5.21.8	Activity 5: Reviewing and evaluating some policies for the development banks							2018		Dept. of Banking & Financial Institutions	Vietnam Bank for Social Policies, Vietnam Development Bank and other related units

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project	Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec		Leading	Coordinating
A.5.23	Vietnam's insurance market development strategy for the period of 2011 - 2020							2012-2020	Insurance Supervisory Authority Dept.	Dept. of Banking and Financial Institutions, State Securities Commission of Vietnam, Legal Dept., National Institute for Finance and other related units
A.5.23.1	Activity 1: Summative assessment on the implementation of the strategy for the period of 2011 - 2015							2016-2020	Insurance Supervisory Authority Dept.	Dept. of Banking and Financial Institutions, State Securities Commission of Vietnam, Legal Dept., National Institute for Finance and other related units
	- Assessment report on the implementation of the strategy for the period of 2011 - 2015									
	- Orientations and solutions for the period of 2016-2020									

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project	Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec		Leading	Coordinating
A.5.23.2	Activity 2: Implementing orientations and solutions							2016-2020	Insurance Supervisory Authority Dept.	Dept. of Banking and Financial Institutions, State Securities Commission of Vietnam, Legal Dept., National Institute for Finance and other related units
A.5.23	Vietnam's capital market development strategy by the year 2010, with a vision to 2020							2011 - 2020	Dept. of Banking and Financial Institutions	State Securities Commission of Vietnam, Insurance Supervisory Authority Dept., Legal Dept., National Institute for Finance and other related units

Order	Projects/Activities	2016		2017		2018		Responsibility for Implementation		
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Leading	Coordinating	
A.5.23.1	Activity 1: Summative assessment on the implementation of the strategy for the period of 2011 - 2015	- Assessment report on the implementation of the strategy for the period of 2011 - 2015						2016-2020	Dept. of Banking and Financial Institutions	State Securities Commission of Vietnam, Insurance Supervisory Authority Dept., Legal Dept., National Institute for Finance and other related units
A.5.23.2	Activity 2: Implementing orientations and solutions							2016-2020	Dept. of Banking and Financial Institutions	State Securities Commission of Vietnam, Insurance Supervisory Authority Dept., Legal Dept., National Institute for Finance and other related units

Order	Projects/Activities	2016		2017		2018		Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Leading	Coordinating
A.5.23	Vietnam's securities market development strategy by the year 2020							State Securities Commission of Vietnam	Dept. of Banking and Financial Institutions, Legal Dept. and other related units
A.5.23.1	Activity 1: Summative assessment on the implementation of the strategy for the period of 2011 - 2015	- Assessment report on the implementation of the strategy for the period of 2011 - 2015						State Securities Commission of Vietnam	Dept. of Banking and Financial Institutions, Legal Dept. and other related units
A.5.23.2	Activity 2: Implementing orientations and solutions							State Securities Commission of Vietnam	Dept. of Banking and Financial Institutions, Legal Dept. and other related units

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project	Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec		Leading	Coordinating
A.5.25	Accounting and auditing strategy by the year 2020, with a vision to 2030							2012-2020	Dept. of Accounting and Auditing Regulations	Corporate Finance Dept., State Treasury, National Institute for Finance and other related units
A.5.25.1	Activity 1: Summative assessment on the implementation of the strategy for the period of 2011 - 2015	- Assessment report on the implementation of the strategy for the period of 2011 - 2015						2016-2020	Dept. of Accounting and Auditing Regulations	Corporate Finance Dept., State Treasury, National Institute for Finance and other related units
A.5.25.2	Activity 2: Implementing orientations and solutions							2016-2020	Dept. of Accounting and Auditing Regulations	Corporate Finance Dept., State Treasury, National Institute for Finance and other related units

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project		Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Leading	Coordinating	Leading	Coordinating
											Institute for Finance and other related units
A.5.27	The Decree replacing Decrees on Insurance Business									Insurance Supervisory Authority Dept.	Legal Dept. and other related units
A.5.27.1	Activity 1: Improving the draft Decree and submitting to the Government for promulgation		Improving the draft Decree							Insurance Supervisory Authority Dept.	Legal Dept. and other related units
A.5.27.2	Activity 2: Propagating and disseminating the Decree		Issuing circulars guiding the implementation							Insurance Supervisory Authority Dept.	Legal Dept. and other related units
A.5.28	Improving the regulations of financial mechanism for credit institutions and foreign bank branches									Dept. of Banking and Financial Institutions	State Securities Commission of Vietnam, Corporate Finance Dept., Insurance Supervisory Authority Dept., Legal Dept. and other related units

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project		Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Leading	Coordinating	Leading	Coordinating
A.5.28.1	Activity 1: Improving the draft Decree supplementing and amending the Decree No. 57/2012/ND-CP on financial mechanism for credit institutions and foreign bank branches, and submitting to the Government for promulgation		Improving the draft Decree							Dept. of Banking and Financial Institutions	State Securities Commission of Vietnam, Corporate Finance Dept., Insurance Supervisory Authority Dept., Legal Dept. and other related units
A.5.28.2	Activity 2: Propagating and disseminating the Decree		Issuing circulars guiding the implementation							Dept. of Banking and Financial Institutions	State Securities Commission of Vietnam, Corporate Finance Dept., Insurance Supervisory Authority Dept., Legal Dept. and other related units

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project	Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec		Leading	Coordinating
A.6	Solutions group 6: Promoting financial cooperation and international integration									
A.6.2	Updated action plan of the public Finance (3 - 5 years) to implement international commitments							2014-2016	Dept. of International Cooperation	National Institute for Finance, Dept. of Banking and Financial Institutions, Dept. of Tax Policy, Dept. of Accounting and Auditing Regulations, Legal Dept., Insurance Supervisory Authority Dept., Dept. of Planning - Finance, State Securities Commission of Vietnam, General Dept. of Taxation, General Dept. of Customs and other related units

Order	Projects/Activities	2016		2017		2018		Responsibility for Implementation		
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Leading	Coordinating	
A.6.2.1	Activity 1: A comprehensive assessment on the implementation of commitments							Completed	Dept. of International Cooperation	National Institute for Finance, Dept. of Banking and Financial Institutions, Dept. of Tax Policy, Dept. of Accounting and Auditing Regulations, Legal Dept., Insurance Supervisory Authority Dept., Dept. of Planning - Finance, State Securities Commission of Vietnam, General Dept. of Taxation, General Dept. of Customs and other related units

Order	Projects/Activities	2016		2017		2018		Responsibility for Implementation		
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Leading	Coordinating	
A.6.2.2	Activity 2: Proposing upcoming solutions to implement the commitments in the new period							Completed	Dept. of International Cooperation	National Institute for Finance, Dept. of Banking and Financial Institutions, Dept. of Tax Policy, Dept. of Accounting and Auditing Regulations, Legal Dept., Insurance Supervisory Authority Dept., Dept. of Planning - Finance, State Securities Commission of Vietnam, General Dept. of Taxation, General Dept. of Customs and other related units

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project	Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec		Leading	Coordinating
A.6.2.3	Activity 3: Implementing the proposed solutions and preliminary assessment		- The results from surveys - The preliminary report on the implementation					2016	Dept. of International Cooperation	National Institute for Finance, Dept. of Banking and Financial Institutions, Dept. of Tax Policy, Dept. of Accounting and Auditing Regulations, Legal Dept., Insurance Supervisory Authority Dept., Dept. of Planning-Finance, State Securities Commission of Vietnam, General Dept. of Taxation, General Dept. of Customs and other related units

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project	Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec		Leading	Coordinating
A.6.3	Regional Comprehensive Economic Partnership Agreement (RCEP) and the problems facing the financial sector							2016-2020	Dept. of International Cooperation	National Institute for Finance, Dept. of Banking and Financial Institutions, Dept. of Tax Policy, Dept. of Accounting and Auditing Regulations, Legal Dept., Insurance Supervisory Authority Dept., Dept. of Planning - Finance, State Securities Commission of Vietnam, General Dept. of Taxation, General Dept. of Customs and other related units

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project	Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec		Leading	Coordinating
A.6.3.1	Activity 1: Assessing the impact of RCEP Agreement	- Surveying, researching the impact assessment of Regional Comprehensive Economic Partnership Agreement (RCEP) for the financial sector, and proposing orientations, solutions - Completing the research project “Impact assessment of Regional Comprehensive Economic Partnership Agreement (RCEP) for the financial sector”						2016	Dept. of International Cooperation	National Institute for Finance, Dept. of Banking and Financial Institutions, Dept. of Tax Policy, Dept. of Accounting and Auditing Regulations, Legal Dept., Insurance Supervisory Authority Dept., Dept. of Planning - Finance, State Securities Commission of Vietnam, General Dept. of Taxation, General Dept. of Customs and other related units

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project	Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec		Leading	Coordinating
A.6.3.2	Activity 2: Implementing orientations and solutions					Promulgating relevant legal documents (if any) to implement orientations and solutions		2017 - 2018	Dept. of International Cooperation	National Institute for Finance, Dept. of Banking and Financial Institutions, Dept. of Tax Policy, Dept. of Accounting and Auditing Regulations, Legal Dept., Insurance Supervisory Authority Dept., Dept. of Planning-Finance, State Securities Commission of Vietnam, General Dept. of Taxation, General Dept. of Customs and other related units

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project	Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec		Leading	Coordinating
A.6.4	The TPP and the problems facing the financial sector							2016 - 2020	Dept. of International Cooperation	National Institute for Finance, Dept. of Banking and Financial Institutions, Dept. of Tax Policy, Dept. of Accounting and Auditing Regulations, Legal Dept., Insurance Supervisory Authority Dept., Dept. of Planning - Finance, State Securities Commission of Vietnam, General Dept. of Taxation, General Dept. of Customs and other related units

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project		Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Leading	Coordinating	Leading	Coordinating
A.6.4.1	Activity 1: Reviewing commitments on financial sector in the TPP								2016-2018	Dept. of International Cooperation	National Institute for Finance, Dept. of Banking and Financial Institutions, Dept. of Tax Policy, Dept. of Accounting and Auditing Regulations, Legal Dept., Insurance Supervisory Authority Dept., Dept. of Planning-Finance, State Securities Commission of Vietnam, General Dept. of Taxation, General Dept. of Customs and other related units

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project	Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec		Leading	Coordinating
A.6.4.2	Activity 2: Surveying, researching the impact assessment of the TPP for the financial sector							2016-2020	Dept. of International Cooperation	National Institute for Finance, Dept. of Banking and Financial Institutions, Dept. of Tax Policy, Dept. of Accounting and Auditing Regulations, Legal Dept., Insurance Supervisory Authority Dept., Dept. of Planning - Finance, State Securities Commission of Vietnam, General Dept. of Taxation, General Dept. of Customs and other related units

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project		Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Leading	Coordinating	Leading	Coordinating
A.6.4.3	Activity 3: Proposing orientations and solutions when implementing the TPP for the financial sector								2016-2018	Dept. of International Cooperation	National Institute for Finance, Dept. of Banking and Financial Institutions, Dept. of Tax Policy, Dept. of Accounting and Auditing Regulations, Legal Dept., Insurance Supervisory Authority Dept., Dept. of Planning - Finance, State Securities Commission of Vietnam, General Dept. of Taxation, General Dept. of Customs and other related units

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project	Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec		Leading	Coordinating
A.6.4.4	Activity 4: Implementing orientations and solutions							2017-2018	Dept. of International Cooperation	National Institute for Finance, Dept. of Banking and Financial Institutions, Dept. of Tax Policy, Dept. of Accounting and Auditing Regulations, Legal Dept., Insurance Supervisory Authority Dept., Dept. of Planning-Finance, State Securities Commission of Vietnam, General Dept. of Taxation, General Dept. of Customs and other related units

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project	Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec		Leading	Coordinating
A.6.5	Vietnam - EU FTA and the problems facing the financial sector								Dept. of International Cooperation	National Institute for Finance, Dept. of Banking and Financial Institutions, Dept. of Tax Policy, Dept. of Accounting and Auditing Regulations, Legal Dept., Insurance Supervisory Authority Dept., Dept. of Planning - Finance, State Securities Commission of Vietnam, General Dept. of Taxation, General Dept. of Customs and other related units

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project	Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec		Leading	Coordinating
A.6.5.1	Activity 1: Assessing the impact of Vietnam - EU FTA	Surveying, researching the impact assessment of Vietnam - EU FTA for the financial sector, proposing orientations and solutions						2016	Dept. of International Cooperation	National Institute for Finance, Dept. of Banking and Financial Institutions, Dept. of Tax Policy, Dept. of Accounting and Auditing Regulations, Legal Dept., Insurance Supervisory Authority Dept., Dept. of Planning-Finance, State Securities Commission of Vietnam, General Dept. of Taxation, General Dept. of Customs and other related units

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project		Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Leading	Coordinating		
A.6.5.2	Activity 2: Implementing orientations and solutions										<p>Dept. of International Cooperation</p> <p>National Institute for Finance, Dept. of Banking and Financial Institutions, Dept. of Tax Policy, Dept. of Accounting and Auditing Regulations, Legal Dept., Insurance Supervisory Authority Dept., Dept. of Planning - Finance, State Securities Commission of Vietnam, General Dept. of Taxation, General Dept. of Customs and other related units</p>

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project	Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec		Leading	Coordinating
A.6.6	Implementing the Plan for mobilizing foreign aid for the period of 2016 - 2020							2016-2020	Dept. of International Cooperation	Other related units
A.6.6.1	Activity 1: Identifying specific work, fulfillment schedule and responsibilities of each unit of MOF in the implementation of foreign aid mobilization							Completed	Dept. of International Cooperation	Other related units
A.6.6.2	Activity 2: Implementing	According to the Plan issued together with Decision No. 1183/QD-BTC dated June 22 nd , 2015						2016-2020	Dept. of International Cooperation	Other related units
A.6.7	Model of the management board of the MOF's programs - projects using foreign aid							2016-2018	Dept. of International Cooperation	Other related units
A.6.7.1	Activity 1: Developing an assessment report on the status of the management board of MOF's programs - projects using foreign aid							Completed	Dept. of International Cooperation	Other related units

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project		Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Leading	Coordinating
A.6.7.2	Activity 2: Researching, applying the model of the specialised project management board for MOF's programs - projects using foreign aid		Researching, applying model					2016	Dept. of International Cooperation		Other related units
A.6.7.3	Activity 3: Proposing the model of the project management board in accordance with MOF's reality, and implementing							2017 - 2018	Dept. of International Cooperation		Other related units
A.7	Solutions group 7: Enhancing the capacity and efficiency of the examination, inspection and supervision, ensuring the security of the national finance										
A.7.6	Implementing the Law on Thrift Practice and Waste Combat (revised) (Law No. 44/2013/QH13 dated November 26 th , 2013 by the National Assembly)										
A.7.6.1	Activity 1: Assessing the implementation of the Law on Thrift Practice and Waste Combat 2005							2013-2016	Legal Dept.		Other related units
								Completed	Legal Dept.		Other related units

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project	Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec		Leading	Coordinating
A.7.6.2	Activity 2: Establishing the Project of the Law on Thrift Practice and Waste Combat (revised)							Completed	Legal Dept.	Other related units
A.7.6.3	Activity 3: Implementing the Law							Completed (The Government promulgated the Decree No. 84/2014ND-CP dated September 8 th , 2014)	Legal Dept.	Other related units
A.7.6.4	Activity 4: Propagating and disseminating the revised Law							Completed	Legal Dept.	Other related units
A.7.6.5	Activity 5: Developing the overall program on Thrift Practice and Waste Combat of the Government for the period of 2016 - 2020 and the overall program on Thrift Practice and Waste Combat of the Government in 2017, 2018							2017-2018	Legal Dept.	Other related units

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project	Responsibility for Implementation		
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec		Leading	Coordinating	
A.7.7	Strengthening the capacity of the implementation, impacts assessment and forecast of the financial policies	2011 - 2020									
A.7.7.1	Activity 1: Training the human resources in analyzing, forecasting and modeling - Organizing the training courses to strengthen the capacity of analyzing and forecasting - Applying the models	2015 - 2016									
A.7.7.2	Activity 2: Evaluating the policy impacts - Organizing training courses - Applying the models to evaluate policy impacts - Organizing the workshops	2016 - 2020									

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project	Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec		Leading	Coordinating
										General Dept. of Taxation, General Dept. of Customs, Dept. of State Budget, Dept. of Banking & Financial Institutions, Legal Dept., Dept. of Planning - Finance, Dept. of Price Management and other related units
A.7.8	Scheme on building, completing and developing the information system for following up, monitoring and evaluating public debt sustainability							2014-2018	Dept. of Debt management and external finance	Dept. of Financial informatics and Statistics, Dept. of Planning - Finance and other related ministries and units

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project	Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec		Leading	Coordinating
A.7.8.1	Activity 1: Reviewing the current database							2015-2017	Dept. of Debt management and external finance	Dept. of Financial informatics and Statistics, Dept. of Planning - Finance and other related ministries and units
A.7.8.2	Activity 2: Setting up the software, database system							Completed	Dept. of Debt management and external finance	Dept. of Financial informatics and Statistics, Dept. of Planning - Finance and other related units
A.7.8.3	Activity 3: Experimenting the approved pilot project	- Training and providing guidance - Experimenting the project and regularly asking for feedbacks - Summing up and upgrading the system						2015-2016	Dept. of Debt management and external finance	Dept. of Financial informatics and Statistics and other related ministries and units

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project	Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec		Leading	Coordinating
A.7.8.4	Activity 4: Broadly applying the national database of public debt and national external debt		- Revising the system of database framework - Improving coordination plans and clarifying the responsibilities of related units - Submitting for approving the project - Developing documents guiding declaration and registration, user manuals ... - Organizing conferences for announcement, training programs, implementing) - Training specialized staff					2015-2017	Dept. of Debt management and external finance	Dept. of Financial informatics and Statistics and other related ministries and units
A.7.8.5	Activity 5: Preliminary performance review of the five-year implementation of the project							2020	Dept. of Debt management and external finance	Dept. of Financial informatics and Statistics and other related ministries and units
A.7.9	Law amending and supplementing a number of articles of the Law on Public Debt Management							2016-2022		
A.7.9.1	Activity 1: Summing up the implementation of the Law on Public Debt Management		Summing up and evaluating the implementation of the Law No. 62/2010/QH13					2016	Dept. of Debt management and external finance	Related units, ministries and locals
A.7.9.2	Activity 2: Developing the Law Project		The Project of the Law amending and supplementing a number of articles of the Law on Public Debt Management includes: + The statement and description + The draft Law (revised) + The report on impact evaluation					2016 - 2017	Dept. of Debt management and external finance	Legal Dept., related units, ministries and locals

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project	Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec		Leading	Coordinating
			+ The report on international experience + Giving explanations to and accepting opinions + Appraising and submitting to the National Assembly							
A.7.9.3	Activity 3: Implementing the Law					Developing a Decree guiding the implementation of the Law	2017-2018	Dept. of Debt management and external finance	Related units, ministries and locals	
A.7.9.4	Activity 4: Propagating and disseminating the Law						2018	Dept. of Debt management and external finance	Related units, ministries and locals	
A.7.9.5	Activity 5: Preliminary performance review of the three-year implementation of the Law						2021 - 2022	Dept. of Debt management and external finance	Related units, ministries and locals	
A.7.10	The public debt and national external debt strategy for the period of 2011 - 2020, with a vision to 2030						2012-2020	Dept. of Debt management and external finance	Dept. of State Budget, Dept. of Investment, National Institute for Finance and other related units	

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project	Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec		Leading	Coordinating
A.7.10.1	Activity 1: Summative assessment on the implementation of the strategy for the period of 2012 - 2015	- Assessment report on the implementation of the strategy for the period of 2012 - 2015						2016-2020	Dept. of Debt management and external finance	Dept. of State Budget, Dept. of Investment, National Institute for Finance and other related units
A.7.10.2	Activity 2: Implementing orientations and solutions							2016-2020	Dept. of Debt management and external finance	Dept. of State Budget, Dept. of Investment, National Institute for Finance and other related units
A.7.11	Summarizing the public debt borrowing and repayment for the period of 2011 - 2015 and plan for the period of 2016 - 2020							2016-2020	Dept. of Debt management and external finance	Dept. of State Budget, Dept. of Investment, National

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project	Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec		Leading	Coordinating
										Institute for Finance, State Treasury, Legal Dept. and other related units
A.7.11.1	Activity 1: Summarizing and assessing the public debt borrowing and repayment from 2011 to 2015	- Assessment report on the public debt borrowing and repayment from 2011 to 2015 - Loan and repayment plans for the period of 2016 - 2020					2016-2020		Dept. of State Budget, Dept. of Investment, National Institute for Finance, State Treasury, Legal Dept. and other related units	
A.7.11.2	Activity 2: Implementing orientations and solutions			Implementing orientations and solutions to ensure loan and repayment plans for the period of 2016 - 2020			2016-2020		Dept. of State Budget, Dept. of Investment, National Institute for Finance, State Treasury, Legal Dept. and other related units	

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project	Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec		Leading	Coordinating
A.8	Solutions group 8: Promoting administrative reforms in the public finance, improving the implementation of financial policies									
A.8.7	Reviewing and improving administrative procedures in the financial sector									
A.8.7.1	Activity 1: Amending and supplementing a number of articles of the Law on Tax Administration							Completed	Legal Dept.	Other related units
A.8.7.2	Activity 2: Assessing the three-year implementation of the Law on amendments and supplements to a number of articles of the Law on Tax Administration and other essential contents of tax administration							2016-2017	Legal Dept.	Other related units
A.8.8	Accelerating exchange, propagation and dissemination of financial information, policies and registrations							2016-2020	Legal Dept.	Ministerial Office, Dept. of Planning - Finance and other related units

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project	Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec		Leading	Coordinating
A.8.8.1	Activity 1: Exchanging, propagating financial information, policies and legislations	Exchanging, propagating financial information, policies and legislations						2016-2020	Legal Dept.	Ministerial Office, Dept. of Planning-Finance and other related units
A.8.9	Developing national database of finance							2016-2020	Dept. of Financial informatics and Statistics	Board of public financial Project management, State Treasury, Dept. of State Budget, Dept. of Public Expenditure, Dept. of Debt management and external finance, Dept. of Price Management, Dept. of Public Asset Management, Dept. of Planning - Finance, General

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project	Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec		Leading	Coordinating
										Dept. of Taxation, General Dept. of Customs and other related units
A.8.9.1	Activity 1: Researching and developing the Project of national database of finance	- Researching and developing the Project - Surveying from related units, organizations - Synthesizing, researching and receiving the comments on the Project - Improving the Project and preparing document to submit for approval of the Project of national database of finance					January - September/ 2016		Dept. of Financial informatics and Statistics	State Treasury, General Dept. of Taxation, General Dept. of Customs, State Securities Commission of Vietnam, General Dept. of National Reserves, Dept. of Debt management and external finance, Dept. of Price Management, Dept. of Public Asset Management

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project	Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec		Leading	Coordinating
										and other related units
A.8.9.2	Activity 2: Submitting and approving the Project of national database of finance		Submitting to MOF for approval of the Project					September - December/ 2016	Dept. of Financial informatics and Statistics	State Treasury, General Dept. of Taxation, General Dept. of Customs, State Securities Commission of Vietnam, General Dept. of National Reserves, Dept. of Debt management and external finance, Dept. of Price Management, Dept. of Public Asset Management and other related units
A.8.9.3	Activity 3: Preparing for investment (pre-			- Evaluating the overall status				2017 - 2018	Dept. of Financial informatics	State Treasury, General

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project	Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec		Leading	Coordinating
	implementation period)			<ul style="list-style-type: none"> - Designing planned level - Procuring information technology: - Establishing FRS (description of function requirements) - Inviting bids (EOI-expression of interest and listing suppliers - Developing the profiles for opening bidding - Contacting the units with concerns - Assessing bidding packages - Choosing contractors and signing contracts 				and Statistics	Dept. of Taxation, General Dept. of Customs, State Securities Commission of Vietnam, General Dept. of National Reserves, Dept. of Debt management and external finance, Dept. of Price Management, Dept. of Public Asset Management and other related units	
A.8.9.4	Activity 4: Carrying out investment (implementation period)					<ul style="list-style-type: none"> - Starting the project - Researching the detailed status - Designing the system and approving 	2018 - 2020	Dept. of Financial informatics and Statistics State Treasury, Dept. of State Budget, Dept. of Public		

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project		Responsibility for Implementation		
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Leading	Coordinating	Leading	Coordinating	
						<ul style="list-style-type: none"> - Evaluating/experimenting the software - Digitalizing and transforming data - Managing changes - Training/developing competence: training instructors and users - Supplying and operating informatics technological infrastructure: Providing the entire IT infrastructure and the software system license operating the entire IT - Officially operating 					Expenditure, Dept. of Investment, Dept. of Debt management and external finance, Dept. of Price Management, Dept. of Public Asset Management, General Dept. of Taxation, General Dept. of Customs and other related units	
A.8.9.5	Activity 5: Finishing investment, operating the system (post-implementation period)							2020		Dept. of Financial informatics and Statistics	Units of MOF	

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project	Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec		Leading	Coordinating
A.8.10	Developing the overall architecture of information technology applications in the Finance sector for the period of 2016 - 2020 and with a vision to 2025							2014 - 2020	Dept. of Financial informatics and Statistics	State Treasury, General Dept. of Taxation, General Dept. of Customs, State Securities Commission of Vietnam, General Dept. of National Reserves, Dept. of Planning- Finance and other related units
A.8.10.1	Activity 1: Reviewing the result of applying information technology into the finance sector for the period 2011 - 2015							Completed	Dept. of Financial informatics and Statistics	State Treasury, General Dept. of Taxation, General Dept. of Customs, State

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project		Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Leading	Coordinating	Leading	Coordinating
A.8.10.2	Activity 2: Researching and developing information technology application model in the entire financial sector for the period of 2016 - 2020										Securities Commission of Vietnam, General Dept. of National Reserves, Dept. of Planning-Finance and other related units
		<ul style="list-style-type: none"> - Thematic report: (i) A number of basic theoretical issues of electronic Government and IT application model; (ii) Conducting research to develop information technology application model in the entire financial sector for the period of 2016 - 2020 - Thematic report: IT application model in the entire financial sector for the period 							Dept. of Financial informatics and Statistics	Other related units	

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project	Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec		Leading	Coordinating
		of 2016 - 2020								
A.8.11	Establishing the National database of Prices							2014-2018	Dept. of Price Management	Dept. of Financial informatics and Statistics, Dept. of Planning-Finance, ministries, branches and localities
A.8.11.1	Activity 1: Reviewing the current available database							2016-2018	Dept. of Price Management	Dept. of Financial informatics and Statistics, Dept. of Planning-Finance, ministries, branches and localities
A.8.11.2	Activity 2: Developing the software and the database system							2016-2018	Dept. of Price Management	Dept. of Financial informatics and Statistics, Dept. of

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project		Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	2016 - 2018	2016 - 2018	Leading	Coordinating
											Planning - Finance, ministries, branches and localities
A.8.11.3	Activity3: Experimenting approved option in some units, localities							2016 - 2018	Dept. of Price Management		Dept. of Financial informatics and Statistics, Dept. of Planning - Finance, ministries, branches and localities
A.8.11.4	Activity4: Applying extensively the National database on Prices	- Improving the framework system of database - Improving the coordinate plans and clarifying roles and responsibilities of the related units - Submitting and approving an option to implement - Developing documents guiding						2016 - 2018	Dept. of Price Management		Dept. of Financial informatics and Statistics, Dept. of Planning - Finance, ministries, branches and localities

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project		Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Leading	Coordinating	Leading	Coordinating
			declaration and registration, user manuals ... - Organizing conference for announcement, training programs, implementing; training specialized staff								
A.8.12	Modernizing public asset management							2012-2018		Dept. of Public Asset Management	Dept. of Financial informatics and Statistics, Dept. of Planning - Finance, ministries, branches and localities
A.8.12.1	Activity 1: Reviewing and standardizing the current national database							Completed		Dept. of Public Asset Management	Dept. of Financial informatics and Statistics, Dept. of Planning - Finance, ministries, branches and localities

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project		Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Leading	Coordinating	Leading	Coordinating
A.8.12.2	Activity 2: Upgrading the software of management registration of the current state assets (1 st time): Updating all eligible state assets as fixed assets in the administrative areas into the software							Completed	Dept. of Public Asset Management	Dept. of Financial informatics and Statistics, Dept. of Planning-Finance, ministries, branches and localities	
A.8.12.3	Activity 3: Upgrading and developing the software (2 nd time) to update the state assets as rural clean water supply works							Completed	Dept. of Public Asset Management	Dept. of Financial informatics and Statistics, Dept. of Planning - Finance, ministries, branches and localities	
A.8.12.4	Activity 4: Upgrading and developing the software (3 rd time) to update the state assets as road traffic infrastructure works	- Developing the software of road traffic infrastructure asset management - Developing user manuals - Inputting data into the software,						2013 - 2016	Dept. of Public Asset Management	Dept. of Financial informatics and Statistics, Dept. of Planning - Finance,	

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project	Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec		Leading	Coordinating
		standardizing data - Connecting the database of road traffic infrastructure assets with the national database of the state assets								ministries, branches and localities
A.8.12.5	Activity 5: Developing the database for other state assets to connect with the national database of the State assets	All state assets are updated into the national database of the state assets				2016-2018			Dept. of Public Asset Management	Dept. of Financial informatics and Statistics, Dept. of Planning - Finance and other related units and localities
A.8.12.6	Activity 6: Upgrading the website of the state assets					Completed			Dept. of Public Asset Management	Dept. of Financial informatics and Statistics and other related units
A.8.12.7	Activity 7: Upgrading and developing the software (4 th time) to update the state assets as railway traffic infrastructure works			- Developing the software of railway traffic infrastructure asset management - Developing user manuals - Inputting data into the software, standardizing data - Connecting the database of railway traffic infrastructure assets with the national database of the state assets		2017 - 2018			Dept. of Public Asset Management	Dept. of Financial informatics and Statistics and other related units

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project	Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec		Leading	Coordinating
B.	ASSESSMENT OF THE FIVE-YEAR IMPLEMENTATION OF THE FINANCE DEVELOPMENT STRATEGY BY THE YEAR 2020 AND SOLUTIONS TO THE IMPLEMENTATION IN THE 2016 - 2020 PERIOD									
B.1	The five-year financial state budget Plan 2016 - 2020							2015-2016	Dept. of State Budget	Dept. of Debt management and external finance, Corporate Finance Dept., Dept. of Planning - Finance, localities, MPI and other related units
B.1.1	Activity 1: A comprehensive assessment on implementing the five-year financial State Budget Plan 2011 - 2015							Completed	Dept. of State Budget	Other related units
B.1.2	Activity 2: Developing the framework for balancing the state budget for 5 years from 2016 to 2020 - Improving the framework for balancing the state budget for 5 years from 2016 to 2020 - Submitting to the National Assembly for approval							2015-2016	Dept. of State Budget	Other related units

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project	Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec		Leading	Coordinating
B.2	Evaluating the five-year implementation of the Finance Development Strategy by the year 2020 in the period of 2011 - 2015 and solutions for the implementation in the period of 2016 - 2020							2015 - 2016	National Institute for Finance	Dept. of State Budget, State Securities Commission of Vietnam, Dept. of Supervision and Management on Insurance, Dept. of Banking & Financial Institutions, Corporate Finance Dept., Dept. of Investment, Dept. of Planning - Finance, General Dept. of Taxation, General Dept. of Customs and other related units
B.2.1	Activity 1: A comprehensive assessment on the	Developing the assessment						2015 - 2016	National Institute for Finance	Other related units

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project	Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec		Leading	Coordinating
B.2.2	<p>implementation of the Finance Development Strategy by the year 2020 in the period of 2011 - 2015</p> <p>Activity 2: Proposing solutions to the implementation of the Finance Development Strategy by the year 2020 in the period of 2016 - 2020</p>	report on the implementation of the Finance Development Strategy by the year 2020 in the period of 2011 - 2015								
		- Workshops - Proposing the solutions					2015-2016	National Institute for Finance	Other related units	
B.3	Developing the legal framework of the finance sector for the period of 2016 - 2020							2015-2016	Legal Dept.	Ministerial Office, Dept. of Planning - Finance and other related units

Order	Projects/Activities	2016		2017		2018		Beginning and end of the project		Responsibility for Implementation	
		Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Jan - Jun	Jul - Dec	Leading	Coordinating	Leading	Coordinating
B.3.1	<p>Activity 1: Summative assessment on the five-year implementation of the program on developing the legal framework for the period 2011 - 2015 for implementing the Finance Development Strategy by the year 2020</p> <p>Developing an assessment report</p>							2015 - 2016	Legal Dept.	Other related units	
B.3.2	<p>Activity 2: Establishing the program on Developing the legal framework of the finance sector for the period of 2016 - 2020</p> <p>- Completing and reporting to the Prime Minister and the Ministry of Justice - Submitting to the Government, the Standing Committee of the National Assembly and the National Assembly</p>							2015 - 2016	Legal Dept.	Other related units	

TABLE 3. RESOURCE REQUIREMENTS AND COST ESTIMATES IN IMPLEMENTING THE MTAP 2016 - 2018
(Issued together with Decision No. 825/QĐ-BTC dated April 14th, 2016 by the Finance Minister)

Order	Projects/Activities	Internal Resources	External Resources	Remarks
A.	SPECIFIC SOLUTIONS			
A.1	Solution group No. 1: Enhancing efficiency of mobilizing national financial resources			
A.1.8	Implementing the Law amending and supplementing a number of articles of the Law on Corporate Income Tax Law No. 32/2013/QH13 dated June 19 th , 2013 by the National Assembly			
A.1.8.5	Activity 5: Preliminary performance review of the three-year implementation of the Law	Preliminary assessment on the three-year implementation	<ul style="list-style-type: none"> - Domestic surveys - Local workshops - Enhancing staff trainings 	<ul style="list-style-type: none"> - Impact assessment of the law towards the gender equality issue - Prioritizing female staff training
A.1.9	Implementing the Law amending and supplementing a number of articles of the Law on Value Added Tax Law No. 31/2013/QH13 dated June 19 th , 2013 by the National Assembly			
A.1.9.5	Activity 5: Preliminary performance review of the three-year implementation of the Law	Preliminary assessment on the three-year implementation	<ul style="list-style-type: none"> - Domestic surveys - Local workshops - Enhancing staff trainings 	<ul style="list-style-type: none"> - Impact assessment of the law towards the gender equality issue - Prioritizing female staff training
A.1.10	Law on Customs 2014			
A.1.10.3	Activity 5: Preliminary performance review of the three-year implementation of the Law	Preliminary assessment on the three-year implementation	<ul style="list-style-type: none"> - Domestic surveys - Local workshops - Enhancing staff trainings 	<ul style="list-style-type: none"> - Impact assessment of the law towards the gender equality issue - Prioritizing female staff training

Order	Projects/Activities	Internal Resources	External Resources	Remarks
A.1.11	Law on Export and Import Duties (revised)			
A.1.11.3	Activity 3: Implementing the Law	Issuing decrees and guiding circulars	<ul style="list-style-type: none"> - Local workshops - International workshops - Enhancing staff trainings 	
A.1.11.4	Activity 4: Propagating and disseminating the Law	Organizing seminars, conferences and training programs		
A.1.11.5	Activity 5: Preliminary performance review of the three-year implementation of the Law	Preliminary assessment on the three-year implementation	<ul style="list-style-type: none"> - Domestic surveys - Local workshops - Enhancing staff trainings 	<ul style="list-style-type: none"> - Impact assessment of the law towards the gender equality issue - Prioritizing female staff training
A.1.12	Law amending and supplementing a number of articles of the Law on Excise Tax			
A.1.12.5	Activity 5: Preliminary performance review of the three-year implementation of the Law	Preliminary assessment on the three-year implementation	<ul style="list-style-type: none"> - Domestic surveys - Local workshops - Enhancing staff trainings 	<ul style="list-style-type: none"> - Impact assessment of the law towards the gender equality issue - Prioritizing female staff training
A.1.13	Law amending and supplementing a number of articles of the Law on Personal Income Tax			
A.1.13.1	Activity 1: Preliminary performance review of the five-year implementation of the Law	<ul style="list-style-type: none"> - Summative assessment on the five-year implementation - Developing solutions 	<ul style="list-style-type: none"> - Domestic surveys - Local workshops - International workshops - International surveys 	Impact assessment of the law towards the gender equality issue

Order	Projects/Activities	Internal Resources	External Resources	Remarks
A.1.13.2	Activity 2: Developing the Project of the Law on Personal Income Tax (revised)	Developing the Project	<ul style="list-style-type: none"> - Local consultants - Local workshops - Enhancing staff trainings 	Reviewing the relevant gender issues in the process of developing the project
A.1.14	Revising the regulations of revenues from natural resources exploitation			
A.1.14.5	Activity 5: Implementing the Resolution No. 1084/2015/UBTVQH13 dated December 10 th , 2015	Implementing	<ul style="list-style-type: none"> - Seminars, conferences - Enhancing staff trainings 	
A.1.15	Law on Fees and Charges			
A.1.15.3	Activity 3: Implementing the Law	Issuing Decrees and guiding circulars	<ul style="list-style-type: none"> - Local workshops - International workshops - Enhancing staff trainings 	
A.1.15.4	Activity 4: Propagating and disseminating the contents of the Law	Organizing seminars, conferences and training programs		
A.1.15.5	Activity 5: Preliminary performance review of the three-year implementation of the Law	Preliminary assessment on the three-year implementation	<ul style="list-style-type: none"> - Domestic surveys - Local workshops - Enhancing staff trainings 	
A.1.16	Developing regulations of land revenue mobilization			
A.1.16.4	Activity 4: Implementing the Project on resources mobilization from land and state assets	Implementing	<ul style="list-style-type: none"> - Seminars, conferences - Enhancing staff trainings 	

Order	Projects/Activities	Internal Resources	External Resources	Remarks
A.1.17	Developing Law on Real Estate Tax			
A.1.17.1	Activity 1: Evaluating the tax policy on real estate	Evaluating the policy	<ul style="list-style-type: none"> - Local consultants - Local workshops 	<ul style="list-style-type: none"> - Hiring expert consultant on gender matters during the process - Impact assessment of the law towards the gender equality issue
A.1.17.2	Activity 2: Developing the Project of Law and the detailing decree	Developing the Project	<ul style="list-style-type: none"> - Local consultants - Local workshops - Enhancing staff trainings 	Reviewing the relevant gender issues in the process of developing the project
A.1.17.3	Activity 3: Implementing the Law	Issuing Decrees and guiding circulars	<ul style="list-style-type: none"> - Local workshops - International workshops - Enhancing staff trainings 	
A.1.17.4	Activity 4: Propagating and disseminating the contents of the Law	Organizing seminars, conferences and training programs		
A.1.17.5	Activity 5: Preliminary performance review of the two-year implementation of the Law	Preliminary assessment on the two-year implementation	<ul style="list-style-type: none"> - Domestic surveys - Local workshops - Enhancing staff trainings 	
A.1.18	Project on summarising and assessing the five-year implementation of the Law on Non-agricultural Land Use Tax			
A.1.18.1	Activity 1: Summative assessment on the five-year implementation of the Law on Non-agricultural Land Use Tax	<ul style="list-style-type: none"> - Summative assessment - Developing solutions 	<ul style="list-style-type: none"> - Domestic surveys - Local workshops - International workshops - International surveys 	Impact assessment of the law towards the gender equality issue

Order	Projects/Activities	Internal Resources	External Resources	Remarks
A.1.18.2	Activity 2: Submitting to the National Assembly and implementing next steps	Issuing Decrees and guiding circulars	- Local workshops - International workshops - Enhancing staff trainings	
A.1.21	Law amending and supplementing a number of articles of the Law on Value Added Tax, the Law on Excise Tax and the Law on Tax Administration			
A.1.21.3	Activity 3: Implementing the Law	Issuing decrees and guiding circulars	- Local workshops - International workshops - Enhancing staff trainings	
A.1.22	The tax system reform strategy for the period of 2011 - 2020			
A.1.22.1	Activity 1: Summative assessment on the implementation of the strategy for the period of 2011 - 2015	- Assessment report on the implementation of the strategy for the period of 2011 - 2015 - Orientations and solutions for the period of 2016 - 2020		
A.1.22.2	Activity 2: Implementing orientations and solutions			
A.1.23	The Customs development strategy by the year 2020			
A.1.23.1	Activity 1: Summative assessment on the results of implementing the Plan on reforming, development and modernization of the Customs during the period of 2011 - 2015 issued together with Decision	- Assessment report on the results of implementing the Plan on reforming,		

Order	Projects/Activities	Internal Resources	External Resources	Remarks
	No. 1514/QD-BTC dated June 22 nd , 2011 by the MOF, and implementing the strategy by the year 2020 through the development and the implementation of the Plan on reforming, development and modernization of the customs during the period of 2016 - 2020	development and modernization of the Customs during the period of 2011 - 2015 - Developing the Plan on reforming, development and modernization of the customs during the period of 2016 - 2020		
A.1.23.2	Activity 2: Implementing the Plan on reforming, development and modernization of the customs during the period of 2016 - 2020 after being approved			
A.1.24	Resolution supplementing agricultural land use tax exemption by the year 2020			
A.1.24.1	Activity 1: Developing the draft Resolution by the National Assembly on amendments and supplements to Resolution No. 55/2010/QH12 dated Nov. 24 th , 2010 by the National Assembly on agricultural land use tax exemption and reduction	Developing the draft Resolution	- Local consultants - Local workshops - Enhancing staff trainings	
A.1.24.2	Activity 2: Guiding the implementation of the Resolution (after it is passed by the National Assembly)	Issuing guiding circulars	- Local workshops - International workshops	
A.1.25	Resolution on the handling of tax debts in order to remove difficulties for organizations and individuals			
A.1.25.1	Activity 1: Developing the draft Resolution by the National Assembly on the handling of tax debts in order to remove difficulties for organizations and individuals	Developing the draft Resolution	- Local consultants - Local workshops - Enhancing staff trainings	

Order	Projects/Activities	Internal Resources	External Resources	Remarks
A.1.25.2	Activity 2: Guiding the implementation of the Resolution (after it is passed by the National Assembly)	Issuing guiding circulars	- Local workshops - International workshops	
A.2	Solutions group 2: Enhancing the efficiency of financial resource allocation and utilization associated with the process of restructuring the national finance			
A.2.12	Law on State Budget 2015			
A.2.12.3	Activity 3: Implementing the Law	Issuing Decrees and guiding circulars	- Local workshops - Hiring international and local consultants	
A.2.12.4	Activity 4: Propagating and disseminating the Law	Organizing seminars, conferences and training programs	Workshops for disseminating and providing information on the reviewing results on the gender issues during the implementation of the Law	
A.2.13	Reforming the State budget management			
A.2.13.1	Activity 1: Developing the decree by the Government regulating regime of the state budget management and guiding circulars by the MOF	- Developing the decree - Developing the circulars and operating procedures		
A.2.13.2	Activity 2: Developing complementary tools for treasury management	Technical infrastructure for forecasting cash flows	- International consultants - Local consultants - International surveys - Training in Vietnam and abroad	Proposing WB and SECO to support in Program AAA

Order	Projects/Activities	Internal Resources	External Resources	Remarks
A.2.13.4	Activity 4: Propagating and disseminating the implementation of the Decree	<ul style="list-style-type: none"> - Workshops for dissemination - Workshop on the preliminary evaluation 		
A.2.14	Completing laws and policies on ownership, management and utilization of state assets			
A.2.14.5	Activity 5: Developing the project of law	Developing legal documents	<ul style="list-style-type: none"> - International consultants - Local consultants - Trainings - Local workshops - International workshops 	
A.2.14.7	Activity 7: Implementing the decision of the Prime Minister on concentrated procurement of assets			
A.2.14.8	Activity 8: Implementing concentrated procurement of state assets at national level since 2016			
A.2.14.9	Activity 9: Establishing the scheme of information technology application on concentrated procurement of state assets			
A.2.14.10	Activity 10: Improving the system of standards and norms of utilizing state assets; establishing the scheme and the roadmap for the implementation of limitations on employment of public automobiles for a number of prescribed titles to report to the Prime Minister			
A.2.14.11	Activity 11: Establishing the decree managing, using and exploiting railway infrastructure assets			
A.2.14.12	Activity 12: Establishing the decree supplementing some contents of the collection of land use levy and the collection of land rent and guiding documents			

Order	Projects/Activities	Internal Resources	External Resources	Remarks
A.2.15	Pilot establishment of the State Financial Report			
A.2.15.1	Activity 1: Submitting to the Government for promulgation of the Decree on the State Financial Report	Submitting to the Government for promulgation	Local workshops	
A.2.15.2	Activity 2: Gathering data sources and documents	Investigating and surveying; synthesizing data and documents	- Domestic surveys - Local workshops - International workshops - International surveys	
A.2.15.3	Activity 3: Developing the State Financial Report 2018	Developing the State Financial Report	- Local consultants - Local workshops - Enhancing staff trainings	
A.2.15.4	Activity 4: Propagating, training for the State Financial Report	Organizing and laying out the structure, training		
A.2.17	The State Treasury Development Strategy by the year 2020			
A.2.17.2	Activity 2: Implementing orientations and solutions			
A.2.18	The National Reserves Development Strategy by the year 2020			
A.2.18.1	Activity 1: Summative assessment on the implementation of the strategy for the period of 2011 - 2015	- Assessment report on the implementation of the strategy for the period of 2011 - 2015 - Orientations and solutions for the period of 2016 - 2020		

Order	Projects/Activities	Internal Resources	External Resources	Remarks
A.2.18.2	Activity 2: Implementing orientations and solutions			
A.3	Solutions group 3: Reforming financial mechanism applied to public service units along with diversifying social resources for the public service development			
A.3.6	Mechanism of operation, autonomy and self-responsibility for task performance, organizational structure, number of staff and finance of economic and other units			
A.3.6.3	Activity 3: Issuing the circular guiding the implementation	<ul style="list-style-type: none"> - Issuing guiding circular - Propagating and disseminating 		<ul style="list-style-type: none"> - Hiring expert consultant on gender matters during the process of amending and issuing decree and circular - Prioritizing capacity building for female staff
A.4	Solutions group 4: Improving policies and mechanisms on corporate finance, restructuring state-owned enterprises			
A.4.6	Implementing the Law on Management and Utilization of state capital invested in the enterprise's manufacturing and business activities			
A.4.6.3	Activity 3: Implementing the Law	<ul style="list-style-type: none"> - Issuing the decree and guiding circular 	<ul style="list-style-type: none"> - Local consultants - Local workshops 	
A.4.6.4	Activity 4: Propagating and disseminating the Law	<ul style="list-style-type: none"> - Developing the programs propagating and popularizing the Law 	<ul style="list-style-type: none"> - Local consultants - Local workshops - Enhancing capacity building and staff Training 	
A.4.6.5	Activity 5: Preliminary performance review of the three-year implementation of the Law	<ul style="list-style-type: none"> - Preliminary evaluation 	<ul style="list-style-type: none"> - Domestic survey - Local workshop 	<ul style="list-style-type: none"> - Reviewing the regulations from gender point of view

Order	Projects/Activities	Internal Resources	External Resources	Remarks
A.4.7	Piloting the transformation of some public non-business units of state economic groups and state corporations into joint stock companies			
A.4.7.3	Activity 3: Implementing the Decision of the Prime Minister	Developing implementation program		Reviewing the relevant gender issues during the process of developing and implementing the project
A.4.7.4	Activity 4: Preliminary evaluation of the two-year implementation	Preliminary evaluation	- Local workshops - Local conferences	
A.4.8	Restructuring state-owned enterprises, focusing on state economic groups and state corporations			
A.4.8.2	Activity 2: Implementing the new decision	- Developing legal documents to implement the new decision - Propagating and disseminating		
A.5	Solutions group 5: Comprehensively developing financial markets and financial service markets			
A.5.12	Developing the derivatives market			
A.5.12.2	Activity 2: Drafting and issuing the regulations of the stock exchange and the Securities Depository Center	Issuing the guiding circular	- Local workshops - Enhancing capacity building and Staff Training	
A.5.12.3	Activity 3: Selecting the original products to be index futures contracts and government bond futures contracts	Developing guidelines	- Local consultants - International consultants - Enhancing capacity building and Staff Training - Local workshops - International surveys	

Order	Projects/Activities	Internal Resources	External Resources	Remarks
A.5.12.4	Activity 4: Implementing to put the derivatives market into operation in 2017	Implementing	- Domestic surveys - Local workshops	
A.5.13	Regulations of credit rating services			
A.5.13.4	Activity 4: Issuing certificates of eligibility for providing credit rating services for eligible enterprises under the provisions of the Decree No. 88/2014/ND-CP dated Sep. 26 th by the Government and planning the development of credit rating services	Continuing to review organizations/enterprises which meet eligibility for certificates of providing credit rating services	- Seminars, conferences - Enhancing capacity building and Staff Training	
A.5.13.5	Activity 5: Preliminary performance review of the two-year implementation of the Decree	Preliminary evaluation	- Domestic surveys - Local workshops	
A.5.14	Establishing and developing the voluntary pension program			
A.5.14.2	Activity 2: Developing the decree on voluntary pension fund	Developing the decree	- Local consultants - Local workshop - International workshop	
A.5.14.3	Activity 3: Promulgating circulars guiding the implementation, propagating and disseminating	Propagating and disseminating	- Enhancing capacity building and Staff Training	
A.5.14.4	Activity 4: Establishing and developing the voluntary pension funds	Implementing	- Domestic survey - Local workshop	
A.5.16	Improving the system of accounting and auditing standards			
A.5.16.2	Activity 2: Updating, improving and supplementing the corporate accounting standard system, Vietnam auditing standard system	Developing and promulgating the corporate accounting standard system	- International surveys - Enhancing capacity building and Staff Training - Local consultants	

Order	Projects/Activities	Internal Resources	External Resources	Remarks
A.5.16.3	Activity 3: Propagating and disseminating the new corporate accounting standard system	Organizing conferences, building training programs	- International consultants - Local workshops	
A.5.17	Law on Accounting (revised)			
A.5.17.3	Activity 3: Implementing the Law	Issuing the decree and guiding circular	Local workshops	
A.5.17.4	Activity 4: Propagating and disseminating the Law	Developing manuals, propagating and disseminating programs	- Local consultants - International consultants	
A.5.17.5	Activity 5: Preliminary performance review of the three-year implementation of the Law	Surveying and assessing		
A.5.19	Law on Securities (revised)			
A.5.19.1	Activity 1: Summarizing the implementation of the Law amending and supplementing a number of articles of Law on Securities	Summative assessment		
A.5.19.2	Activity 2: Developing the project of the Law and submitting to the National Assembly in 2018	Establishing the project of the Law	- Local consultants - International consultants - Enhancing capacity building and Staff Training - Local workshops - International survey	

Order	Projects/Activities	Internal Resources	External Resources	Remarks
A.5.19.3	Activity 3: Implementing the Law	Issuing the decree and guiding circular	- Local workshops	
A.5.19.4	Activity 4: Propagating and disseminating the Law	Developing manuals, programs on propaganda, popularization	- Local consultants - International consultants	
A.5.19.5	Activity 5: Preliminary performance review of the three-year implementation of the Law	Surveying and assessing		
A.5.20	Law on Insurance Business (revised)			
A.5.20.1	Activity 1: Summarizing the implementation of the Law amending and supplementing a number of articles of Law on Insurance Business	Summative assessment		
A.5.20.2	Activity 2: Developing the project of the Law	Establishing the project of the Law	- Local consultants - International consultants - Enhancing capacity building and Staff Training - Local workshops - International survey	
A.5.20.3	Activity 3: Implementing the Law	Issuing the decree and guiding circular	Local workshops	
A.5.20.4	Activity 4: Propagating and disseminating the Law	Developing manuals, programs on propaganda, popularization	- Local consultants - International consultants	
A.5.20.5	Activity 5: Preliminary performance review of the three-year implementation of the Law	Surveying and assessing		

Order	Projects/Activities	Internal Resources	External Resources	Remarks
A.5.21	Developing the corporate bond market			
A.5.21.1	Activity 1: Evaluating the implementation of the Decree No. 90/2011/ND-CP dated Oct. 14 th by the Government, 2011 on developing the corporate bond market	Reporting, evaluating	Local workshops	
A.5.21.2	Activity 2: Establishing the Decree amending and supplementing the Decree No. 90/2011/ND-CP	- Improving the Decree - Submitting to the Government for promulgation	Local workshops	
A.5.21.3	Activity 3: Propagating and disseminating the Decree	Programs on propaganda, popularization		
A.5.22	Improving policies and mechanisms for policy banks			
A.5.22.3	Activity 3: Developing the Decree replacing the Decree No. 78/2002/ND-CP dated Oct. 4 th , 2002 by the Government on credit for the poor and other policy subjects, implementing the Decree	- Reporting the evaluation of implementing the Decree No. 78/2002/ND-CP - Developing a draft decree - Surveying from related units and organization; publicizing on the website - Sending the appraisal and submitting - Issuing circulars guiding the implementation of the Decree	Local workshops	

Order	Projects/Activities	Internal Resources	External Resources	Remarks
A.5.22.4	Activity 4: Developing the Decision replacing the Decision No. 180/2002/QĐ-TTg dated Dec. 19 th , 2002 of the Prime Minister on the financial mechanism of the Vietnam Bank for Social Policies; developing the circular replacing the Circular No. 24/2005/TT-BTC dated Apr. 1 st , 2005 of MOF guiding the Decision No. 180/2002/QĐ-TTg on the financial mechanism of the Vietnam Bank for Social Policies	Implementing Decision No. 30/2015/QĐ-TTg dated July 31 st , 2015 of	Local workshops	
A.5.22.5	Activity 5: Reviewing and evaluating some policies for the development banks	Reporting, evaluating	Local workshops	
A.5.23	Vietnam's insurance market development strategy for the period of 2011 - 2020			
A.5.23.1	Activity 1: Summative assessment on the implementation of the strategy for the period of 2011 - 2015	- Assessment report on the implementation of the strategy for the period of 2011 - 2015 - Orientations and solutions for the period of 2016 - 2020		
A.5.23.2	Activity 2: Implementing orientations and solutions			
A.5.24	Vietnam's Capital Market Development Strategy by the year 2010, with a vision to 2020			
A.5.24.1	Activity 1: Summative assessment on the implementation of the strategy for the period of 2011 - 2015	- Assessment report on the implementation of the strategy for the period of 2011 - 2015 - Orientations and solutions for the period of 2016 - 2020		

Order	Projects/Activities	Internal Resources	External Resources	Remarks
A.5.24.2	Activity 2: Implementing orientations and solutions			
A.5.25	Vietnam's Securities Market Development Strategy by the year 2020			
A.5.25.1	Activity 1: Summative assessment on the implementation of the strategy for the period of 2011 - 2015	- Assessment report on the implementation of the strategy for the period of 2011 - 2015 - Orientations and solutions for the period of 2016 - 2020		
A.5.25.2	Activity 2: Implementing orientations and solutions			
A.5.26	Accounting and Auditing Strategy by the year 2020, with a vision to 2030			
A.5.26.1	Activity 1: Summative assessment on the implementation of the strategy for the period of 2011 - 2015	- Assessment report on the implementation of the strategy for the period of 2011 - 2015 - Orientations and solutions for the period of 2016 - 2020		
A.5.26.2	Activity 2: Implementing orientations and solutions			
A.5.27	The decree replacing decrees on Insurance Business			
A.5.27.1	Activity 1: Improving the draft decree and submitting to the Government for promulgation	- Improving the draft decree - Submitting to the Government for promulgation	Local workshops	

Order	Projects/Activities	Internal Resources	External Resources	Remarks
A.5.27.2	Activity 2: Propagating and disseminating the Decree	Programs on propaganda, popularization		
A.5.28	Improving the regulations of financial mechanism for credit institutions and foreign bank branches			
A.5.28.1	Activity 1: Improving the draft Decree supplementing and amending the Decree No. 57/2012/ND-CP on financial mechanism for credit institutions and foreign bank branches, and submitting to the Government for promulgation	<ul style="list-style-type: none"> - Improving the draft Decree - Submitting to the Government for promulgation 	Local workshops	
A.5.28.2	Activity 2: Propagating and disseminating the Decree	Programs on propaganda, popularization		
A.6	Solutions group 6: Promoting financial cooperation and international integration			
A.6.2	Updated action plan of the Finance sector (3 - 5 years) to implement international commitments			
A.6.2.3	Activity 3: Implementing proposed solutions and preliminary performance review	Implementing and preliminary evaluation	<ul style="list-style-type: none"> - Local workshops - International workshops 	
A.6.3	RCEP and the problems facing the financial sector			
A.6.3.1	Activity 1: Assessing the impact of RCEP <ul style="list-style-type: none"> - Developing a detailed outline organized in special subjects/chapters - Developing the first draft of thematic reports - Seminars in and outside Dept. of International Cooperation - Improving thematic reports - Completing the Project - Acceptance report 	Surveying, researching the impact assessment of RCEP for the financial sector, and proposing orientations, solutions	<ul style="list-style-type: none"> - Local workshops - International workshops - Local consultants 	Collaborating positively with enterprises to counsel for opinions, ensuring the propaganda and mobilization of financial resources from enterprises

Order	Projects/Activities	Internal Resources	External Resources	Remarks
A.6.3.2	Activity 2: Implementing orientations and solutions	Promulgating relevant legal documents (if any) to implement orientations and solutions		
A.6.4	The TPP and the problems facing the financial sector			
A.6.4.1	Activity 1: Reviewing commitments on financial sector in the TPP	- Workshops - Local consultants - Surveys	- Workshops - Local consultants - Surveys	
A.6.4.2	Activity 2: Surveying, researching the impact assessment of the TPP for the financial sector	- Workshops - Local consultants - International consultants	- Workshops - Local consultants - International consultants	
A.6.4.3	Activity 3: Proposing orientations and solutions when implementing the TPP for the financial sector	- Workshops - Local consultants - International consultants	- Workshops - Local consultants - International consultants	
A.6.4.4	Activity 4: Implementing orientations and solutions	- Workshops - Local consultants	- Workshops - Local consultants	
A.6.5	Vietnam - EU FTA and the problems facing the financial sector			
A.6.5.1	Activity 1: Assessing the impact of Vietnam - EU FTA	- Surveying, researching the impact assessment of Vietnam - EU FTA for the financial sector, proposing orientations and solutions - Counseling enterprises, associations and	- Local workshops - International workshops - International consultants	

Order	Projects/Activities	Internal Resources	External Resources	Remarks
		other related ministries during the formulation of policies and legislation to implement the commitments in the framework of FTA		
A.6.5.2	Activity 2: Implementing orientations and solutions	Promulgating relevant legal documents (if any) to implement orientations and solutions		
A.6.6	Implementing the Plan for mobilizing foreign aid for the period of 2016 - 2020			
A.6.6.2	Activity 2: Implementing	<ul style="list-style-type: none"> - Enhancing capacity building and staff training - Organizing workshops on networking - Promoting propaganda, policy dialogue 		
A.6.7	Model of the management board of the MOF's programs - projects using foreign aid			
A.6.7.2	Activity 2: Researching, applying the model of the specialised project management board for MOF's programs - projects using foreign aid	<ul style="list-style-type: none"> - Workshops - Local consultants - Staff training - Arranging facilities, equipments 	<ul style="list-style-type: none"> - Workshops - Local consultants 	

Order	Projects/Activities	Internal Resources	External Resources	Remarks
A.6.7.3	Activity 3: Proposing the model of the project management board in accordance with MOF's reality, and implementing	<ul style="list-style-type: none"> - Workshops - Local consultants - Enhancing capacity building and staff training - Promoting propaganda, policy dialogue 	<ul style="list-style-type: none"> - Workshops - Local consultants 	
A.7	Solutions group 7: Enhancing the capacity and efficiency of the examination, inspection and supervision, ensuring the security of the national finance			
A.7.6	Implementing the Law on Thrift Practice and Waste Combat (revised)			
		Law No. 44/2013/QH13 dated November 26 th , 2013 by the National Assembly		
A.7.6.3	Activity 5: Developing the overall program on Thrift Practice and Waste Combat of the Government for the period of 2016 - 2020 and the overall program on Thrift Practice and Waste Combat of the Government in 2017 - 2018	Developing the overall program	<ul style="list-style-type: none"> - Domestic survey - Local workshops - Enhancing capacity building and staff training 	
A.7.7	Strengthening the capacity of the implementation, impacts assessment and forecast of the financial policies			
A.7.7.1	Activity 1: Analyzing, forecasting and modeling	Developing analytical forecasting model.	<ul style="list-style-type: none"> - Local consultants - International consultants - International workshops - Local workshops - Software purchases - Technical supports and educational software applications 	<ul style="list-style-type: none"> - Assessing on the social impact, including gender factor. - Prioritizing capacity building and trainings for female staff - Encouraging staff to register related training courses by IMF, ADB, WB...

Order	Projects/Activities	Internal Resources	External Resources	Remarks
A.7.7.2	Activity 2: Evaluating policy impacts	Developing and selecting methods for impact assessment	<ul style="list-style-type: none"> - Local workshops - International workshops - Enhancing capacity building and staff trainings 	
A.7.8	Scheme on building, completing and developing the information system for following up, monitoring and evaluating public debt sustainability			
A.7.8.1	Activity 1: Reviewing the current database	Reviewing the current database; developing data process		
A.7.8.3	Activity 3: Applying the approved pilot project	Developing the program, implementing pilot	<ul style="list-style-type: none"> - Local workshops - Enhancing capacity building and staff trainings 	
A.7.8.4	Activity 4: Broadly applying the national database of public debt and national external debt	Developing the program, implementing		
A.7.8.5	Activity 5: Preliminary performance review of the 5-year implementation of the project	Surveying, evaluating		
A.7.9	Law on amendments and supplements of a number of articles of the Law on Public Debt Management			
A.7.9.1	Activity 1: Summing up the implementation of the Law on Public Debt Management	Summative assessment		
A.7.9.2	Activity 2: Developing the Law Project	Developing the law project	<ul style="list-style-type: none"> - Local consultants - International consultants - Enhancing capacity building and staff training - Local workshops - International survey 	

Order	Projects/Activities	Internal Resources	External Resources	Remarks
A.7.9.3	Activity 3: Implementing the Law	Issuing Decree and guiding Circular	Local workshops	
A.7.9.4	Activity 4: Propagating and disseminating the Law	Developing manuals, programs on propaganda, popularization	- International consultants - Local consultants	
A.7.9.5	Activity 5: Preliminary performance review of the three-year implementation of the Law	Survey and evaluation		
A.7.10	The public debt and national external debt strategy for the period of 2011 - 2020, with a vision to 2030			
A.7.10.1	Activity 1: Summative assessment on the implementation of the strategy for the period of 2012 - 2015	- Assessment report on the implementation of the strategy for the period of 2012 - 2015 - Orientations and solutions for the period of 2016 - 2020		
A.7.10.2	Activity 2: Implementing orientations and solutions			
A.7.11	Summarizing the public debt borrowing and repayment for the period of 2011 - 2015 and plan for the period of 2016 - 2020			
A.7.11.1	Activity 1: Summarizing and assessing the public debt borrowing and repayment from 2011 to 2015	- Assessment report on the public debt borrowing and repayment 2011 - 2015 - Loan and repayment plans for the period of 2016 - 2020		

Order	Projects/Activities	Internal Resources	External Resources	Remarks
A.7.11.2	Activity 2: Implementing orientations and solutions	Implementing orientations and solutions to ensure loan and repayment plans for the period of 2016 - 2020		
A.8	Solutions group 8: Promoting administrative reforms in the public finance, improving the implementation of financial policies			
A.8.7	Reviewing and improving administrative procedures in the field of public finance			
A.8.7.2	Activity 2: Assessing the 3-year implementation of the Law amending and supplementing a number of articles of the Law on Tax Administration and the content of other essential tax administration of the Law on Tax Administration, the Law amending and supplementing a number of articles of tax Laws	<ul style="list-style-type: none"> - Summative assessment - Organizing workshops, seminars 	<ul style="list-style-type: none"> - Domestic survey - Local workshops 	
A.8.8	Strengthening exchange and propagation of legally financial policy information			
A.8.8.1	Activity 1: Exchanging and propagating legally financial policy information	Developing manuals, programs on propaganda, popularization	<ul style="list-style-type: none"> - Organizing workshops and conferences for propagating and disseminating - Enhancing capacity building and staff training 	<ul style="list-style-type: none"> - Ensuring the information access to subjects at remote areas, poor people, women and ethnic minorities - Prioritizing capacity building and trainings for female staff
A.8.9	Developing national database of finance			
A.8.9.2	Activity 1: Researching and developing the Project of national database of finance	Developing the Project	<ul style="list-style-type: none"> - Local consultants - International consultants - Enhancing capacity 	

Order	Projects/Activities	Internal Resources	External Resources	Remarks
			building and staff training - Local workshops - International survey	
A.8.9.3	Activity 2: Submitting and approving the Project of national database of finance		Organizing workshops and conferences for comments	
A.8.9.4	Activity 3: Preparing for investment (pre-implementation period)		- Hardware, information technology infrastructure and communications - Management consultants	
A.8.9.5	Activity 4: Carrying out investment (implementation period)		- System design and approval - Maintenance expenses in 3 years - Expenses for education and training.	
A.8.9.6	Activity 5: Finishing investment, operating the system (post-implementation period)	- Propagating and disseminating - Training, education - Application		
A.8.10	Establishing the overall structure for applying informatics technology into the public finance in the period of 2016 - 2020 and direction towards 2025			
A.8.10.1	Activity 2: Researching and developing information technology application model in the entire financial sector for the period of 2016 - 2020	Developing the model	- International survey - Enhancing capacity building and staff training	

Order	Projects/Activities	Internal Resources	External Resources	Remarks
A.8.11	Establishing the national database of prices		<ul style="list-style-type: none"> - Local consultants - International consultants - Local workshops - International workshops 	
A.8.11.1	Activity 1: Reviewing the current available database	<ul style="list-style-type: none"> - Surveying and reviewing the current national databases of prices at the MOF, ministries, branches, localities and related units - Surveying information technology infrastructure to develop national databases and connect other databases with the national database 		
A.8.11.2	Activity 2: Developing the software and the database system	<ul style="list-style-type: none"> - Developing the software - Inputting and connecting the data 	<ul style="list-style-type: none"> - Workshop for widely consulting on the contents related to construction, 	

Order	Projects/Activities	Internal Resources	External Resources	Remarks
A.8.11.3	Activity3: Experimenting approved option in some units, localities	Using the software in some provinces of the North, Middle, South of Vietnam	connection, management and operation of the database - Developing manuals - Local consultants	
A.8.11.4	Activity4: Applying extensively the national database of prices	Organizing training programs	Conferences for guiding and disseminating	
A.8.11	Modernizing public asset management			
A.8.12.2	Activity 4: Upgrading and developing the software (3 rd time) to update the state assets as road traffic infrastructure works	- Developing the software - Inputting and connecting the data	- Developing manuals - Local consultants	
A.8.12.3	Activity 5: Developing the database for other state assets to connect with the national database of the state assets	- Developing the software - Inputting and connecting the data	Local consultants	
A.8.12.7	Activity 7: Upgrading and developing the software (4 th time) to update the state assets as railway traffic infrastructure works	- Developing the software - Inputting and connecting the data	- Developing manuals - Local consultants	

Order	Projects/Activities	Internal Resources	External Resources	Remarks
B.	EVALUATING THE IMPLEMENTATION OF THE FDS BY THE YEAR 2020 AND SOLUTIONS TO THE IMPLEMENTATION IN THE 2016 - 2020 PERIOD			
B.1	The five-year financial state budget Plan 2016 - 2020			
B.1.1	Activity 1: A comprehensive assessment on implementing the five-year financial state budget Plan 2011 - 2015	Summative assessment	<ul style="list-style-type: none"> - Domestic survey - Local workshops - International workshops 	Surveying and assessing on the social impacts
B.1.2	Activity 2: Developing the framework for balancing the state budget for 5 years from 2016 to 2020	Developing the financial state budget Plan	<ul style="list-style-type: none"> - International workshops - Local workshops and symposium (social impact, gender, ...) - International survey - International consultants - Local consultants 	During the developing process, taking into account social issues
B.2	Evaluating the five-year implementation of the FDS by the year 2020 in the 2011 - 2015 period and solutions for the implementation in the 2016 - 2020 period			
B.2.1	Activity 1: A comprehensive assessment on the implementation of the FDS by the year 2020 in the period of 2011 - 2015	Summative assessment	<ul style="list-style-type: none"> - Domestic survey - Local workshops 	Surveying and assessing the social and gender impacts.
B.2.2	Activity 2: Proposing solutions to the implementation of the FDS by the year 2020 in the period of 2016 - 2020	Developing solutions	<ul style="list-style-type: none"> - International workshops - Local workshops and symposium (social impact, gender, ...) - International survey 	During the developing process, taking into account social and gender issues

Order	Projects/Activities	Internal Resources	External Resources	Remarks
B.3	Developing the legal framework of the finance sector for the period of 2016 - 2020			
B.3.1	Activity 1: Summative assessment on the five-year implementation of the program on developing the legal framework for the period 2011 - 2015 for implementing the FDS by the year 2020	Summative assessment	- International workshops - Local workshops	Summative assessment on gender mainstreaming issues during the process of developing laws and ordinances of the finance sector
B.3.2	Activity 2: Establishing the program on developing the legal framework of the finance sector for the period of 2016 - 2020	Developing the program	Local workshops	During the developing process, taking into account social and gender issues

TABLE 4. RISK MANAGEMENT FRAMEWORK FOR THE IMPLEMENTATION OF THE MTAP 2016 - 2018

(Issued together with Decision No. 825/QĐ-BTC dated April 14th, 2016 by the Finance Minister)

Order	Projects/Activities	Risks	Impacts	Possibilities	Responsibility for risk management	Solutions for risk management
GENERAL RISKS						
1		Risk of financial resources (BU)				<ul style="list-style-type: none"> - Enhancing the mobilization of internal and external resources - Developing appropriate, effective and cost saving implementation plan - Programming developing projects suitable, avoiding creating financial pressure in a short period
2		Risk of human resources, including quantity and quality of human resources (HR)				<ul style="list-style-type: none"> - Hiring/Recruiting local and international consultants - Enhancing local resources, coordinating resources - Strengthening training and self-training - Having contingency plans for the shortage of human resources and the unsatisfactory quality of human resources - Taking measures for appropriate mental and physical encouragements
3		Risk of not receiving the consensus of the associated parties or conflicts of interest (SC)				<ul style="list-style-type: none"> - Based on actual conditions, the domestic context, practices and international commitments to build the proposals accordingly - Analyzing the impacts of projects toward various interest groups, identifying specific priority groups, at the same time proposing implementation plans in accordance with reality - During the process of developing, constantly consulting and taking comments from associated parties

Order	Projects/Activities	Risks	Impacts	Possibilities	Responsibility for risk management	Solutions for risk management
4		Risks during the coordinated implementation between the associated units (CO)				<ul style="list-style-type: none"> - Strengthening mechanisms for regularly and temporarily coordination between associated parties - Empowering and enhancing responsibility of coordinating agency - Specifying the powers and responsibilities of the host institution and the relevant units
5		Risks due to lack of reliability and the incompleteness of data (DT)				<ul style="list-style-type: none"> - Ensuring the scale and quality of investigations and surveys - Strengthening coordination mechanisms with providing data units - Having contingency plans and testing the authenticity of the data - Applying methods for collecting and advanced data processing, in accordance with the practice
6		Risks due to the issued projects/initiatives inconsistent with the economic situation or the lack of legal effect (FS)				<ul style="list-style-type: none"> - Completing the study of methodologies, practices and international experiences - Having a system to ensure the enforceability and validity after legislation was enacted - Reviewing, asking for the opinions of the relevant units to avoid duplication, conflicts between legal documents
A.	SPECIFIC SOLUTIONS					
A.1	Solutions Group 1: Enhancing effectiveness of mobilizing national financial resources					
A.1.8	Implementing the Law on amendments and supplements to a number of articles of the Law on Corporate Income Tax					
A.1.8.1	Activity 1: Summative assessment on implementing the Law	Completed				

Order	Projects/Activities	Risks	Impacts	Possibilities	Responsibility for risk management	Solutions for risk management
A.1.8.2	Activity 2: Developing Law on amendments and supplements to a number of articles of the Law on Corporate Income Tax	Completed				
A.1.8.3	Activity 3: Issuing Decree and guideline Circular	Completed				
A.1.8.4	Activity 4: Propagating and disseminating the Law	Completed				
A.1.8.5	Activity 5: Preliminary assessment on three-year implementation of the Law	BU, DT, HR	High	Medium	General Dept. Taxation, Dept. of Tax Policy and other related units	- Enhancing the mobilization of external support - Promoting local resources; strengthening the coordinated resources from ministries, departments and local governments
A.1.9	Implementing Law on amendments and supplements to a number of articles of Law on Value Added Tax					
A.1.9.1	Activity 1: Summative assessment on implementing the Law on Value Added Tax	Completed				
A.1.9.2	Activity 2: Developing Law on amendments and supplements to a number of articles of Law on Value Added Tax	Completed				

Order	Projects/Activities	Risks	Impacts	Possibilities	Responsibility for risk management	Solutions for risk management
A.1.9.3	Activity 3: Implementing the Law	Completed				
A.1.9.4	Activity 4: Propagating and disseminating the Law	Completed				
A.1.9.5	Activity 5: Preliminary performance review of three-year implementation of the Law	BU, HR	High	Medium	General Dept. Taxation, Dept. of Tax Policy and other related units	<ul style="list-style-type: none"> - Enhancing the mobilization of external support - Promoting local resources; strengthening the coordinated resources from ministries, departments and local governments - Guaranteeing scale and quality of investigations and surveys
A.1.10 The Law on Customs 2014						
A.1.10.1	Activity 1: Summative assessment on implementing the Law on Customs	Completed				
A.1.10.2	Activity 2: Developing Project of the Law on Customs 2014	Completed				
A.1.10.3	Activity 3: Implementing the Law	Completed				
A.1.10.4	Activity 4: Propagating and disseminating the Law	Completed				

Order	Projects/Activities	Risks	Impacts	Possibilities	Responsibility for risk management	Solutions for risk management
A.1.10.5	Activity 5: Preliminary performance review of three-year implementation of the Law	BU, DT, HR	High	Medium	General Dept of Customs and other related units	<ul style="list-style-type: none"> - Enhancing the mobilization of external support - Promoting local resources; strengthening the coordinated resources from ministries, departments and local governments - Guaranteeing scale and quality of investigations and surveys
A.1.11 Law on Export and Import Duties (revised)						
A.1.11.1	Activity 1: Summative assessment on implementing the Law on Export and Import Duties	Completed				
A.1.11.2	Activity 2: Developing Law on amendments and supplements to a number of articles of the Law on Export and Import Duties	Completed				
A.1.11.3	Activity 3: Implementing the Law	CO, HR	Medium	Medium	General Dept of Customs and other related units	<ul style="list-style-type: none"> - Promoting local resources, coordinated resources - Enhancing training and self-training - Strengthening the coordination mechanisms between associated parties
A.1.11.4	Activity 4: Propagating and disseminating the Law	<ul style="list-style-type: none"> - SC - Fraudulents during application of tax calculation code for certain imported and exported goods 	Medium	High	General Dept of Customs and other related units	<ul style="list-style-type: none"> - Enhancing the dissemination - Focusing on harmonizing the interests of all related units - Strengthening the coordination mechanisms between associated parties - Developing a strictly control system in application of tax calculation code; having sanctions measures strong enough for prevention

Order	Projects/Activities	Risks	Impacts	Possibilities	Responsibility for risk management	Solutions for risk management
A.1.11.5	Activity 5: Preliminary performance review of three-year implementation of the Law	BU, DT, HR	Low	Medium	General Dept of Customs and other related units	- Enhancing the mobilization of external support - Promoting local resources; strengthening the coordinated resources from ministries, departments and local governments - Guaranteeing scale and quality of investigations and surveys
A.1.12	Law on amendments and supplements to a number of articles of the Law on Excise Tax					
A.1.12.1	Activity 1: Summative assessment on implementing the Law	Completed				
A.1.12.2	Activity 2: Developing Law on amendments and supplements to a number of articles of the Law on Excise Tax	Completed				
A.1.12.3	Activity 3: Implementing the Law	Completed				
A.1.12.4	Activity 4: Propagating and disseminating the Law	Completed				
A.1.12.5	Activity 5: Preliminary performance review of three-year implementation of the Law	BU, DT, HR	Low	Medium	General Dept. Taxation, Dept. of Tax Policy and other related units	- Enhancing the mobilization of external support - Promoting local resources; strengthening the coordinated resources from ministries, departments and local governments - Guaranteeing scale and quality of investigations and surveys

Order	Projects/Activities	Risks	Impacts	Possibilities	Responsibility for risk management	Solutions for risk management
A.1.13	Law on amendments and supplements to a number of articles of the Law on Personal Income Tax					
A.1.13.1	Activity 1: Summary assessment on five-year implementation of the Law	BU, DT, HR	Low	Medium	General Dept. Taxation, Dept. of Tax Policy and all related units	<ul style="list-style-type: none"> - Enhancing the mobilization of external support - Promoting local resources; strengthening the coordinated resources from ministries, departments and local governments - Guaranteeing scale and quality of investigations and surveys
A.1.13.2	Activity 2: Developing Law on Personal Income Tax (revised)	CO, FS, HR, SC	High	Medium	General Dept. Taxation, Dept. of Tax Policy and all related units	<ul style="list-style-type: none"> - Promoting local resources, coordinated resources - Enhancing training and self-training - Completing the study of methodologies, practices and international experiences; having a system to ensure the enforceability and validity when applied - Associating with the domestic and international situation, characteristics depending on each period to adjust the order of priority for activities in particular and for projects/initiatives in general in a timely manner, at the same time selecting the appropriate time of issuance - Strengthening the coordination mechanisms between associated parties
A.1.14	Amending regulations on revenues from natural resources exploitation					
A.1.14.1	Activity 1: Developing tariffs on natural resources	Completed				
A.1.14.2	Activity 2: Implementing the Resolution No. 712/2013/UBTVQH13	Completed				

Order	Projects/Activities	Risks	Impacts	Possibilities	Responsibility for risk management	Solutions for risk management
	dated December 16 th , 2013 approved by the Standing Committee of the National Assembly on tariffs for the Natural Resources Tax					
A.1.14.3	Activity 3: Preliminary assessment on five-year implementation of the Law on Natural Resources Tax and the Resolution No. 712/2013/UBTVQH13 dated December 16 th , 2013	Completed				
A.1.14.4	Activity 4: Amending and supplementing the Resolution No. 712/2013/UBTVQH13	Completed				
A.1.14.5	Activity 5: Implementing the Resolution No. 1084/2015/UBTVQH13 dated December 10 th , 2015	HR, CO	Medium	Medium	General Dept. of Taxation, Dept. of Tax Policy and all related units	<ul style="list-style-type: none"> - Promoting local resources, coordinated resources - Enhancing training and self-training - Strengthening the coordination mechanisms between associated parties

Order	Projects/Activities	Risks	Impacts	Possibilities	Responsibility for risk management	Solutions for risk management
A.1.15	Law on Fees and Charges					
A.1.15.1	Activity 1: Assessing the implementation of the Ordinance on Fees and Charges	Completed				
A.1.15.2	Activity 2: Developing the Project of Law on Fees and Charges	Completed				
A.1.15.3	Activity 3: Implementing the Law	CO, HR	Medium	Medium	General Dept. of Taxation, Dept. of Tax Policy and all related units	<ul style="list-style-type: none"> - Promoting local resources, coordinated resources - Enhancing training and self-training - Strengthening the coordination mechanisms between associated parties
A.1.15.4	Activity 4: Propagating and disseminating the Law	SC	Medium	Medium	General Dept. of Taxation, Dept. of Tax Policy and all related units	<ul style="list-style-type: none"> - Enhancing the dissemination - Focusing on harmonizing the interests of all related units - Strengthening the coordination mechanisms among all related units
A.1.15.5	Activity 5: Preliminary performance review of three-year implementation of the Law	BU, DT, HR	Low	Medium	General Dept. of Taxation, Dept. of Tax Policy and all related units	<ul style="list-style-type: none"> - Enhancing the mobilization of external support - Promoting local resources; strengthening the coordinated resources from ministries, departments and local governments - Guaranteeing scale and quality of investigations and surveys
A.1.16	Developing encouraging policies from land					
A.1.16.1	Activity 1: Developing Decree on land revenue mobilization	Completed				

Order	Projects/Activities	Risks	Impacts	Possibilities	Responsibility for risk management	Solutions for risk management
A.1.16.2	Activity 2: Developing Decree on rent on land and rent on water surface	Completed				
A.1.16.3	Activity 3: Propagating and disseminating of circulars and decrees	Completed				
A.1.16.4	Activity 4: Implementing Project on exploitation of financial resources from land and state-owned assets	CO, HR	Medium	Medium	Dept. of Tax Policy, Dept. of Public Asset Management and all related units	<ul style="list-style-type: none"> - Promoting local resources, coordinated resources - Enhancing training and self-training - Strengthening the coordination mechanisms among all related units
A.1.17 Developing Law on Real Estate Tax						
A.1.17.1	Activity 1: Evaluating the Tax Policy on Property	CO, DT, HR, BU	High	Medium	Dept. of Tax Policy, Dept. of Public Asset Management and all related units	<ul style="list-style-type: none"> - Hiring/Recruiting international and national consultants; promoting local resources, coordinated resources - Enhancing training and self-training - Enhancing mobilization of external and internal support; planning to perform appropriate assessment with efficiency and cost saving - Guaranteeing scale and quality of investigations and surveys; strengthening the coordination mechanisms with data supply units; preparing contingency plans and checking the authenticity of data - Strengthening the mechanisms of frequent and temporary coordination among the related units

Order	Projects/Activities	Risks	Impacts	Possibilities	Responsibility for risk management	Solutions for risk management
A.1.17.2	Activity 2: Developing the Project of Law and Decree, detailed regulations	CO, FS, HR, SC	High	Medium	Dept. of Tax Policy, Dept. of Public Asset Management and all related units	<ul style="list-style-type: none"> - Promoting local resources, coordinated resources - Enhancing training and self-training - Completing study of methodologies, practices and international experiences; having a system to ensure the enforceability and validity when applied - Associated with the domestic and international situation, characteristics depending on each period to adjust the order of priority for activities in particular and for projects/initiatives in general in a timely manner, at the same time selecting the appropriate time of issuance - Strengthening the coordination mechanisms between associated parties
A.1.17.3	Activity 3: Implementing the Law	CO, HR	Medium	Medium	Dept. of Tax Policy, Dept. of Public Asset Management and all related units	<ul style="list-style-type: none"> - Promoting local resources, coordinated resources - Enhancing training and self-training - Strengthening the coordination mechanisms between associated parties
A.1.17.4	Activity 4: Propagating and disseminating the Law	- SC - Risks due to the sensitivity and the inconsistencies during implementation	Medium	High	Dept. of Tax Policy, Dept. of Public Asset Management and all related units	<ul style="list-style-type: none"> - Enhancing the dissemination - Focusing on harmonizing the interests of all related units - Strengthening the coordination mechanisms among all related units - Reviewing to ensure the synchronization between relevant systems of legal documents during implementation
A.1.17.5	Activity 5: Preliminary performance review of two-year implementation of the Law	BU, DT, HR	Low	Medium	Dept. of Tax Policy, Dept. of Public Asset Management and all related units	<ul style="list-style-type: none"> - Enhancing the mobilization of external support - Promoting local resources; strengthening the coordinated resources from ministries, departments and local governments - Guaranteeing scale and quality of investigations and surveys

Order	Projects/Activities	Risks	Impacts	Possibilities	Responsibility for risk management	Solutions for risk management
A.1.18	Assessment on the five-year implementation of the Law on Non-agricultural Land Use Tax					
A.1.18.1	Activity 1: Summative assessment on the five-year implementation of the Law on Non-agricultural Land Use Tax	BU, CO, DT, HR	Medium	Medium	General Dept. Taxation, Dept. of Tax Policy and all related units	<ul style="list-style-type: none"> - Hiring/Recruiting international and national consultants; promoting local resources, coordinated resources - Enhancing training and self-training - Enhancing mobilization of external and internal support; planning to perform appropriate assessment with efficiency and cost saving - Guaranteeing scale and quality of investigations and surveys; strengthening the coordination mechanisms with data supply units; preparing contingency plans and checking the authenticity of data - Completing study of methodologies, practices and international experiences; having a system to ensure the enforceability and validity when applied - Associating with the domestic and international situation, characteristics depending on each period to adjust the order of priority for activities in particular and for projects/initiatives in general in a timely manner, at the same time selecting the appropriate time of issuance - Strengthening the mechanisms of frequent and temporary coordination among the related units
A.1.18.2	Activity 2: Submitting to the National Assembly and implementing the next phases	CO, FS, HR, SC	Medium	Low	General Dept. Taxation, Dept. of Tax Policy and all related units	<ul style="list-style-type: none"> - Promoting local resources; coordinated resources - Enhancing training and self-training - Strengthening the mechanisms of frequent and temporary coordination among the related units

Order	Projects/Activities	Risks	Impacts	Possibilities	Responsibility for risk management	Solutions for risk management
A.1.21	Law on amending and supplementing a number of some articles of the Laws on Value Added Tax, Excise Tax and Tax Management					
A.1.21.1	Activity 1: Reviewing, assessing and proposing amendments	Completed				
A.1.21.2	Activity 2: Continuing to complete and submit to the National Assembly for approval	Completed				
A.1.21.3	Activity 3: Implementing the Law	CO, HR	Medium	Medium	General Dept. Taxation, Dept. of Tax Policy and all related units	<ul style="list-style-type: none"> - Promoting local resources, coordinated resources - Enhancing training and self-training - Strengthening the mechanisms of frequent and temporary coordination among the related units
A.1.22	The Tax System Reform Strategy for the period of 2011 - 2020					
A.1.22.1	Activity 1: Reviewing and assessing the implementation of the Strategy for the period of 2011 - 2015	<ul style="list-style-type: none"> - BU, CO, DT, HR - Inappropriate or ineffective adjustments in the direction and solutions due to insufficient summary and assessment 	Medium	Medium	General Dept. Taxation, Dept. of Tax Policy and all related units	<ul style="list-style-type: none"> - Promoting local resources, coordinated resources - Promoting discussion, seminars and workshops with related units - Guaranteeing scale and quality of investigations and surveys; strengthening the coordination mechanisms with the unit providing data; preparing contingency plans and checking the authenticity of data - Strengthening the mechanisms of frequent and temporary coordination among the related units
A.1.22.2	Activity 2: Implementing the orientation of solutions	CO, HR	Medium	Medium	General Dept. Taxation, Dept. of Tax Policy and all related units	<ul style="list-style-type: none"> - Promoting local resources, coordinated resources - Enhancing training and self-training - Strengthening the mechanisms of frequent and temporary coordination among the related units

Order	Projects/Activities	Risks	Impacts	Possibilities	Responsibility for risk management	Solutions for risk management
Customs Development Strategy by the year 2020						
A.1.23	<p>Activity 1: Summarizing and assessing the implementation of the Plan of customs reform, development and modernization in the period of 2011 - 2015 issued under Decision No. 1514/QĐ-BTC dated June 22nd, 2011 of the MOF; continuing to implement the Strategy by the year 2020 through developing and implementing the Plan of customs reform, development and modernization in the period of 2016 - 2020</p>	<ul style="list-style-type: none"> - BU, CO, DT, HR - Inappropriate or ineffective adjustments in the direction and solutions due to insufficient summary and assessment 	Medium	Medium	General Dept of Customs and other related units	<ul style="list-style-type: none"> - Promoting local resources, coordinated resources - Promoting discussion, seminars and workshops with related units - Guaranteeing scale and quality of investigations and surveys; strengthening the coordination mechanisms with the unit providing data; preparing contingency plans and checking the authenticity of data - Strengthening the mechanisms of frequent and temporary coordination among the related units
A.1.23.2	<p>Activity 2: Organizing the implementation of the Plan of customs reform, development and modernization in the period of 2016 - 2020 after being approved</p>	CO, HR	Medium	Medium	General Dept of Customs and other related units	<ul style="list-style-type: none"> - Promoting local resources, coordinated resources - Enhancing training and self-training - Strengthening the mechanisms of frequent and temporary coordination among the related units

Order	Projects/Activities	Risks	Impacts	Possibilities	Responsibility for risk management	Solutions for risk management
A.1.24	Resolution on supplementing tax exemption of agricultural land use by the year 2020					
A.1.24.1	Activity 1: Developing the Draft Resolution of the National Assembly on amending and supplementing the Resolution No. 55/2010/QH12 dated November 24 th , 2014 of the National Assembly on tax reduction and exemption of agricultural land use	CO, FS, HR, SC	High	Medium	Dept. of Tax Policy, Dept. of Public Asset Management, and all related units	<ul style="list-style-type: none"> - Promoting local resources, coordinated resources - Enhancing training and self-training - Developing the draft resolution fully and systematically to ensure the effective implementation and application - During the establishing process, it is necessary to ask opinion from all related units - Strengthening the mechanisms of frequent and temporary coordination among the related units
A.1.24.2	Activity 2: Guiding and implementing the resolution (after the National Assembly's approval)	CO, HR	Medium	Medium	Dept. of Tax Policy, Dept. of Public Asset Management, and all related units	<ul style="list-style-type: none"> - Promoting local resources, coordinated resources - Enhancing training and self-training - Strengthening the mechanisms of frequent and temporary coordination among the related units
A.1.25	Resolution on handling tax debts to remove difficulties for organizations and individuals					
A.1.25.1	Activity 1: Developing the Draft Resolution of the National Assembly on handling tax debts to remove difficulties for organizations and individuals	CO, FS, HR, SC	High	Medium	Dept. of Tax Policy, Dept. of Public Asset Management, and all related units	<ul style="list-style-type: none"> - Promoting local resources, coordinated resources - Enhancing training and self-training - Developing the draft resolution fully and systematically to ensure the effective implementation and application - During the establishing process, it is necessary to ask opinion from all related units - Strengthening the mechanisms of frequent and temporary coordination among the related units

Order	Projects/Activities	Risks	Impacts	Possibilities	Responsibility for risk management	Solutions for risk management
A.1.25.2	Activity 2: Guiding and implementing the resolution (after the National Assembly's approval)	CO, HR	Medium	Medium	Dept. of Tax Policy, Dept. of Public Asset Management, and all related units	<ul style="list-style-type: none"> - Promoting local resources, coordinated resources - Enhancing training and self-training - Strengthening the mechanisms of frequent and temporary coordination among the related units
A.2	Solutions group 2: Enhancing the efficiency of financial resource allocation and utilization associated with the process of restructuring the national finance					
A.2.12	Law on State Budget 2015					
A.2.12.1	Activity 1: Summative assessment on the implementation of the Law on State Budget	Completed				
A.2.12.2	Activity 2: Developing the Project of Law on State Budget (revised)	Completed				
A.2.12.3	Activity 3: Implementing the Law on State Budget	CO, HR	Medium	Medium	Dept. of State Budget and all related units	<ul style="list-style-type: none"> - Promoting local resources, coordinated resources - Enhancing training and self-training - Strengthening the coordination mechanisms between associated parties
A.2.12.4	Activity 4: Propagating and disseminating the Law	SC	Medium	Medium	Dept. of State Budget and all related units	<ul style="list-style-type: none"> - Enhancing the dissemination - Focusing on harmonizing the interests of all related units - Strengthening the coordination mechanisms among all related units

Order	Projects/Activities	Risks	Impacts	Possibilities	Responsibility for risk management	Solutions for risk management
A.2.13	Reforming state budget management					
A.2.13.1	Activity 1: Developing the governmental Decree on the reforming state budget management and circulars of the MOF guiding the implementation	FS	High	Low	State Treasury and all related units	<ul style="list-style-type: none"> - Enhancing the review and comparison with the relevant legal document system - Carefully evaluating impacts of the Decree and circulars on constructing process and submitting for approval of the Decree and circulars - Asking for the opinions of the relevant units, ministries, departments and local governments to ensure the feasibility of the Decree and circulars
A.2.13.2	Activity 2: Developing instruments to support state budget management	FS	Medium	High	State Treasury and all related units	<ul style="list-style-type: none"> - Carefully evaluating impacts of the instruments in constructing process and submitting for approval - Asking for the opinions of the relevant units, ministries, departments and local governments to ensure the feasibility of the instruments
A.2.13.3	Activity 3: Developing organizational structure and training human resources	Completed				
A.2.13.4	Activity 4: Organizing the dissemination and implementation of the Decree	Incomplete preliminary evaluation causes ineffectiveness of decrees and circulars' adjustment as well as the improvement of business process	Medium	Low	State Treasury and all related units	<ul style="list-style-type: none"> - Enhancing the dissemination and training - Clearly identifying the scope, diversifying forms of collecting assessed information, enhancing the quality of assessed information summarization

Order	Projects/Activities	Risks	Impacts	Possibilities	Responsibility for risk management	Solutions for risk management
A.2.14	Improving laws and policies on ownership, management and utilization of state assets					
A.2.14.1	Activity 1: Preliminary performance review of five-year implementation of the Law on Management and utilization of state assets and proposing improvement on legislation, mechanism and policies	Completed				
A.2.14.2	Activity 2: Consulting international experience	Completed				
A.2.14.3	Activity 3: Organizing workshop discussing the Assessment report on policies and laws on management and utilization of state assets in practice	Completed				
A.2.14.4	Activity 4: Registration of the Law on amendments and supplements on the	Completed				

Order	Projects/Activities	Risks	Impacts	Possibilities	Responsibility for risk management	Solutions for risk management
	Law on Management and utilization of state assets and other circulars on the implementation of the Law					
A.2.14.5	Activity 5: Developing the Law	FS	High	Medium	Dept. Public Asset Management and all related units	<ul style="list-style-type: none"> - Having close in touch with developing Project's process, periodically checking the progress and quality of Project in constructing process, organizing workshop for consultation with expert's opinion about Project's contents - Assigning tasks, authorizing specific responsibilities to all related parties in establishing the Project - Organizing training programs about theory and law; reviewing and making practical experience to the design and construction Project's team
A.2.14.6	Activity 6: Developing the Decree on amendments and supplements to the Decree No. 52/2009/ND-CP and implementations	Completed (Decree No. 04/2016/ ND-CP of the Government dated January 6 th , 2016 on amending and supplementing some articles of the Decree No. 52/2009/ND-CP)				
A.2.14.7	Implementing the Decision of the Prime Minister on concentrated procurement of assets				Dept. Public Asset Management and all related units	

Order	Projects/Activities	Risks	Impacts	Possibilities	Responsibility for risk management	Solutions for risk management
A.2.14.8	Activity 8: Implementing concentrated procurement of state assets at national level since 2016				Dept. Public Asset Management and all related units	
A.2.14.9	Activity 9: Establishing the scheme of information technology application on concentrated procurement of state assets				Dept. Public Asset Management and all related units	
A.2.14.10	Activity 10: Improving the system of standards and norms of utilizing state assets; establishing the scheme and the roadmap for the implementation of limitations on employment of public automobiles for a number of prescribed titles to report to the Prime Minister				Dept. Public Asset Management and all related units	

Order	Projects/Activities	Risks	Impacts	Possibilities	Responsibility for risk management	Solutions for risk management
A.2.14.11	Activity 11: Developing the Decree managing, using and exploiting railway infrastructure assets				Dept. Public Asset Management and all related units	
A.2.14.12	Activity 12: Developing the Decree supplementing some contents of the collection of land use levy and the collection of land rent and guiding documents				Dept. Public Asset Management and all related units	
A.2.15	Pilot establishment of the state financial report					
A.2.15.1	Activity 1: Submitting to the Government for promulgation of the Decree on the state financial report	FS	High	High	State Treasury and all related units	<ul style="list-style-type: none"> - Developing the decree carefully and thoroughly Decree, periodically checking the progress and quality of the Decree in the construction process, organizing workshops to consult experts and the public about the content of the Decree - Assigning tasks, authorizing specific responsibilities to all related parties in formulating the Decrees - Organizing training programs on theories and laws; summarizing and drawing practical experience to the team of designing and constructing the Decree - Completing the study of methodologies, practices and international experiences in related issues; during the process of developing the decree, enhancing the impact assessment and developing other plans to consult widely in society and related units

Order	Projects/Activities	Risks	Impacts	Possibilities	Responsibility for risk management	Solutions for risk management
A.2.15.2	Activity 2: Gathering data sources and documents	DT, CO, HR	High	High	State Treasury and all related units	<ul style="list-style-type: none"> - Promoting local resources, coordinated resources - Promoting discussion, seminars and workshops with related units - Ensuring the scale and quality of investigations and surveys; strengthening coordination mechanisms with providing data units; having contingency plans and testing the authenticity of the data - Strengthening mechanisms for regularly and temporarily coordination between associated parties
A.2.15.3	Activity 3: Developing the state financial report 2018	CO, FS, HR, SC	High	High	State Treasury and all related units	<ul style="list-style-type: none"> - Promoting local resources, coordinated resources - Enhancing training and self-training - Completing the study of methodologies, practices, and international experiences, having a system to ensure the enforceability and validity when applied - Strengthening mechanisms for regularly and temporarily coordination between associated parties
A.2.15.4	Activity 4: Propagating, training for the state financial report	CO, FS	Medium	Medium	State Treasury and all related units	<ul style="list-style-type: none"> - Promoting local resources, coordinated resources - Enhancing training and self-training - Enhancing the dissemination - Strengthening the coordination mechanisms between associated parties
A.2.17	State Treasury Development Strategy by the year 2020					
A.2.17.1	Activity 1: Summative assessment on the implementation of the strategy for the period of 2011 - 2015	Completed				

Order	Projects/Activities	Risks	Impacts	Possibilities	Responsibility for risk management	Solutions for risk management
A.2.17.2	Activity 2: Implementing orientations and solutions	CO, HR	Medium	Medium	State Treasury and all related units	- Promoting local resources, coordinated resources - Enhancing training and self-training - Strengthening the coordination mechanisms between associated parties
A.2.18	National Reserves Development Strategy by the year 2020					
A.2.18.1	Activity 1: Summative assessment on the implementation of the Strategy for the period of 2011 - 2015	- BU, CO, DT, HR - Incomplete preliminary evaluation causes ineffective and inappropriate adjustments in the orientation and solutions	Medium	Medium	General Dept. of National Reserves and all related units	- Promoting local resources, coordinated resources - Promoting discussion, seminars and workshops with related units - Ensuring the scale and quality of investigations and surveys; strengthening coordination mechanisms with providing data units; having contingency plans and testing the authenticity of the data - Strengthening mechanisms for regularly and temporarily coordination between associated parties
A.2.18.2	Activity 2: Implementing orientations and solutions	CO, HR	Medium	Medium	General Dept. of National Reserves and all related units	- Promoting local resources, coordinated resources - Promoting discussion, seminars and workshops with related units - Strengthening the coordination mechanisms between associated parties
A.3	Solutions group 3: Reforming financial mechanism applied to public service units along with diversifying social resources for the public services development					
A.3.6	Mechanism of operation, autonomy and self-responsibility for task performance, organizational structure, staff and finance of economic and other units					
A.3.6.1	Activity 1: Evaluating the policy system of the mechanism of operation, autonomy and self-responsibility for task performance,	Completed				

Order	Projects/Activities	Risks	Impacts	Possibilities	Responsibility for risk management	Solutions for risk management
	organizational structure, and number of staff and finance of economic and other units					
A.3.6.2	Activity 2: Developing the Decree	Completed				
A.3.6.3	Activity 3: Issuing the Circular guiding implementation	CO, FS	Medium	Medium	Dept. of Public Expenditure and all related units	<ul style="list-style-type: none"> - Enhancing the dissemination - Focusing on harmonizing the interests of all related units - Strengthening the coordination mechanisms among all related units
Solutions group 4: Improving policies and mechanisms on corporate finance; restructuring state-owned enterprises						
A.4	Implementing the Law on Management and Utilization of State capital invested in the enterprise's manufacturing and business activities					
A.4.6	Implementing the Law on Management and Utilization of State capital invested in the enterprise's manufacturing and business activities					
A.4.6.1	Activity 1: Evaluating the current policies and laws on state capital invested in the enterprise's manufacturing and business activities	Completed				
A.4.6.2	Activity 2: Drafting the Law on Management and Utilization of State capital invested in the enterprise's manufacturing and business activities	Completed				

Order	Projects/Activities	Risks	Impacts	Possibilities	Responsibility for risk management	Solutions for risk management
A.4.6.3	Activity 3: Implementing the Law	CO, HR	Medium	Medium	Corporate Finance Dept. and all related units	<ul style="list-style-type: none"> - Promoting local resources, coordinated resources - Enhancing training and self-training - Strengthening the coordination mechanisms between associated parties
A.4.6.4	Activity 4: Propagating and disseminating the Law	BU, DT, HR	Low	Medium	Corporate Finance Dept. and all related units	<ul style="list-style-type: none"> - Enhancing the mobilization of external support - Promoting local resources; strengthening the coordinated resources from ministries, departments and local governments - Guaranteeing scale and quality of investigations and surveys
A.4.6.5	Activity 5: Preliminary performance review of the three-year implementation of the Law	BU, DT, HR	Low	Medium	Corporate Finance Dept. and all related units	<ul style="list-style-type: none"> - Enhancing the mobilization of external support - Promoting local resources; strengthening the coordinated resources from ministries, departments and local governments - Guaranteeing scale and quality of investigations and surveys
A.4.7	Experimenting the conversion of public service units belonging to the economic groups and the state corporations into joint-stock companies					
A.4.7.1	Activity 1: Assessment on the practices of financial mechanism of the public service units belonging to equitized corporations, companies	Completed				
A.4.7.2	Activity 2: Developing contents and Draft of the Prime Minister's Decision on	Completed				

Order	Projects/Activities	Risks	Impacts	Possibilities	Responsibility for risk management	Solutions for risk management
	regulations for the conversion of public service units belonging to equitized corporations, companies					
A.4.7.3	Activity 3: Implementing the Prime Minister's Decision	CO, HR	Medium	Medium	Corporate Finance Dept. and all related units	<ul style="list-style-type: none"> - Promoting local resources, coordinated resources - Enhancing training and self-training - Strengthening the coordination mechanisms between associated parties
A.4.7.4	Activity 4: Preliminary performance review of two-year implementation	SC	Medium	Medium	Corporate Finance Dept. and all related units	<ul style="list-style-type: none"> - Enhancing the dissemination - Focusing on harmonizing the interests of all related units - Strengthening the coordination mechanisms among all related units
A.4.8	Restructuring state-owned enterprises, focusing on state economic groups and state corporations					
A.4.8.1	Activity 1: Summative assessment on the implementation of Decision No. 929/QĐ-TTg in the period of 2011 - 2015	Completed				
A.4.8.2	Activity 2: Implementing the new Decision	CO, HR	Medium	Medium	Corporate Finance Dept. and all related units	<ul style="list-style-type: none"> - Promoting local resources, coordinated resources - Enhancing training and self-training - Strengthening the coordination mechanisms between associated parties

Order	Projects/Activities	Risks	Impacts	Possibilities	Responsibility for risk management	Solutions for risk management
A.5	Solutions group 5: Comprehensively developing financial markets and financial services markets					
A.5.12	Developing the derivative market					
A.5.12.1	Activity 1: Establishing the Decree on the derivatives and the derivative market	Completed				
A.5.12.2	Activity 2: Drafting and issuing the regulations of the Stock Exchange and the Securities Depository Center	CO, FS	Medium	Medium	State Securities Commission of Vietnam and all related units	<ul style="list-style-type: none"> - Enhancing the dissemination - Focusing on harmonizing the interests of all related units - Strengthening the coordination mechanisms between associated parties - Completing the study of methodologies, practices, and international experiences, having a system to ensure the enforceability and validity when applied - Based on the actual conditions, the domestic context, practices and international commitments to develop appropriate regulations; during the establishing process, it is necessary to ask opinion from all related units
A.5.12.3	Activity 3: Selecting the original products to be index futures contracts and government bond futures contracts	CO, FS, SC	Medium	Low	State Securities Commission of Vietnam and all related units	<ul style="list-style-type: none"> - Promoting local resources, coordinated resources - Enhancing training and self-training - Strengthening the mechanisms of frequent and temporary coordination among the related units
A.5.12.4	Activity 4: Implementing to put the derivatives market into operation in 2017	BU, DT, HR	Low	Medium	State Securities Commission of Vietnam and all related units	<ul style="list-style-type: none"> - Enhancing the mobilization of external support - Promoting local resources; strengthening the coordinated resources from ministries, departments and local governments

Order	Projects/Activities	Risks	Impacts	Possibilities	Responsibility for risk management	Solutions for risk management
A.5.13	Regulations on credit rating services					
A.5.13.1	Activity 1: Developing a Decree regulating on the establishment and activities of credit rating	Completed				- Focusing on harmonizing the interests of all related units - Strengthening the coordination mechanisms between associated parties
A.5.13.2	Activity 2: Propagating and disseminating Decree	Completed				
A.5.13.3	Activity 3: Submitting to the Prime Minister for approval of the credit rating services' planning by the year 2020 and with a vision to 2030	Completed				
A.5.13.4	Activity 4: Issuing certificates of eligibility for dealing in credit rating services for eligible enterprises according to the regulations of Decree No.	CO, FS	Medium	Medium	Dept. of Banking & Financial Institutions and all related units	- Enhancing the dissemination - Focusing on harmonizing the interests of all related units - Strengthening the coordination mechanisms among all related units

Order	Projects/Activities	Risks	Impacts	Possibilities	Responsibility for risk management	Solutions for risk management
	88/2014/ND-CP and planning the development of credit rating services					
A.5.13.5	Activity 5: Preliminary performance review of two-year implementation of the Decree	BU, DT, HR	Low	Medium	Dept. of Banking & Financial Institutions and all related units	<ul style="list-style-type: none"> - Enhancing the mobilization of external support - Promoting local resources; strengthening the coordinated resources from ministries, departments and local governments - Guaranteeing scale and quality of investigations and surveys
A.5.14	Forming and developing a voluntary Pension Plan					
A.5.14.1	Activity 1: Developing project on forming and developing a voluntary pension plan	Completed				
A.5.14.2	Activity 2: Developing Decree on voluntary Pension Plan	FS, HR, SC	Medium	Medium	Dept. of Banking & Financial Institutions and all related units	<ul style="list-style-type: none"> - Promoting local resources, coordinated resources - Enhancing training and self-training - Completing the study of methodologies, practices and international experiences; having a system to ensure the enforceability and validity when applied - Enhance reviewing records to ensure consistency and legal basis of the document
A.5.14.3	Activity 3: Promulgating circulars guiding the implementation, propagating and disseminating	CO, FS	Medium	Medium	Dept. of Banking & Financial Institutions and all related units	<ul style="list-style-type: none"> - Evaluating carefully the impacts of the circulars during the process of construction and approval - Consulting the units, ministries, sectors and localities concerned to ensure the viability of the circulars - Enhancing the check and comparison with the related legal document system - Enhancing the dissemination

Order	Projects/Activities	Risks	Impacts	Possibilities	Responsibility for risk management	Solutions for risk management
A.5.14.4	Activity 4: Establishing and developing the voluntary pension funds	BU, DT, HR	Low	Medium	Dept. of Banking & Financial Institutions and all related units	<ul style="list-style-type: none"> - Enhancing the mobilization of external support - Promoting local resources; strengthening the coordinated resources from ministries, departments and local governments - Focusing on harmonizing the interests of all related units - Guaranteeing scale and quality of investigations and surveys - Strengthening the coordination mechanisms among all related units
A.5.16 Completing the accounting and auditing standards system						
A.5.16.1	Activity 1: Summative assessment on the implementation of corporate accounting standards and auditing standards	Completed				
A.5.16.2	Activity 2: Updating, completing and supplementing the system of corporate accounting standards, the system of auditing standards in Vietnam	<ul style="list-style-type: none"> - CO, FS, HR, SC - Risks from the roadmap, methods, application measures 	Medium	Low	Dept. of Accounting & Auditing Regulations and all related units	<ul style="list-style-type: none"> - Promoting local resources, coordinated resources - Enhancing training and self-training - Completing the study of methodologies, practices and international experiences; having a system to ensure the enforceability and validity when applied - Based on the actual conditions, the domestic context, practices and international commitments to develop appropriate proposal; during the establishing process, it is necessary to ask opinion from all related units - Strengthening the mechanisms of frequent and temporary coordination among the related units

Order	Projects/Activities	Risks	Impacts	Possibilities	Responsibility for risk management	Solutions for risk management
A.5.16.3	Activity 3: Propagating and disseminating the new system of corporate accounting standards	SC	Medium	Medium	Dept. of Accounting & Auditing Regulations and all related units	<ul style="list-style-type: none"> - During the process of development, set out appropriate plans fitting different conditions and goals; consulting widely in the society, especially of the subjects and beneficiaries who are directly affected; ensuring the conditions and manpower to carry out the common programs effectively - Enhancing the dissemination - Focusing on harmonizing the interests of all related units - Strengthening the coordination mechanisms among all related units
A.5.17	Law on Accounting (revised)					
A.5.17.1	Activity 1: Summative assessment on the implementation of Law on Accounting	Completed				
A.5.17.2	Activity 2: Developing the Law on amending and supplementing a number of articles of the Law on Accounting	Completed				
A.5.17.3	Activity 3: Implementing the Law	CO, HR	Medium	Medium	Dept. of Accounting & Auditing Regulations and all related units	<ul style="list-style-type: none"> - Promoting local resources, coordinated resources - Enhancing training and self-training - Strengthening the coordination mechanisms among all related units

Order	Projects/Activities	Risks	Impacts	Possibilities	Responsibility for risk management	Solutions for risk management
A.5.17.4	Activity 4: Propagating and disseminating the Law	BU, CO, HR, SC	Medium	Medium	Dept. of Accounting & Auditing Regulations and all related units	<ul style="list-style-type: none"> - Enhancing the dissemination - Focusing on harmonizing the interests of all related units - Strengthening the coordination mechanisms among all related units - Enhancing the mobilization of external support - Promoting local resources; strengthening the coordinated resources from ministries, departments and local governments
A.5.17.5	Activity 5: Preliminary performance review of three-year implementation of the Law	BU, DT, HR	Low	Medium	Dept. of Accounting & Auditing Regulations and all related units	<ul style="list-style-type: none"> - Enhancing the mobilization of external support - Promoting local resources; strengthening the coordinated resources from ministries, departments and local governments - Guaranteeing scale and quality of investigations and surveys
A.5.19	Law on Securities (revised)					
A.5.19.1	Activity 1: Summarizing the implementation of Law on amending a number of articles of Law on Securities	BU, CO, DT, HR	High	Medium	State Securities Commission of Vietnam and all related units	<ul style="list-style-type: none"> - Hiring/Recruiting local and international consultants; promoting local resources, coordinated resources - Enhancing training and self-training - Enhancing mobilization of external and internal support; planning to perform appropriate assessment with efficiency and cost saving - Guaranteeing scale and quality of investigations and surveys; strengthening the coordination mechanisms with data supply units; preparing contingency plans and checking the authenticity of data - Strengthening the mechanisms of frequent and temporary coordination among the related units

Order	Projects/Activities	Risks	Impacts	Possibilities	Responsibility for risk management	Solutions for risk management
A.5.19.2	Activity 2: Developing the project of the Law and submitting to the National Assembly in 2018	- CO, FS, HR, SC - Risks from the wide range of impact of the Law, the level of complexity in the relevant legal documents system	Medium	Low	State Securities Commission of Vietnam and all related units	<ul style="list-style-type: none"> - Promoting local resources, coordinated resources - Enhancing training and self-training - Completing the study of methodologies, practices and international experiences; having a system to ensure the enforceability and validity when applied - Based on actual conditions, the domestic context, practices and international commitments to build the proposals accordingly; during the process of developing, constantly consulting and taking comments from associated parties - Strengthening the mechanisms of frequent and temporary coordination among the related units - Conducting a full impact assessment in many aspects and to objects that liable to many different impacts; reviewing to ensure the consistency in the relevant legal system
A.5.19.3	Activity 3: Implementing the Law	CO, HR	Medium	Medium	State Securities Commission of Vietnam and all related units	<ul style="list-style-type: none"> - Promoting local resources, coordinated resources - Enhancing training and self-training - Strengthening the coordination mechanism among the related units
A.5.19.4	Activity 4: Propagating and disseminating the Law	BU, CO, HR, SC	Medium	Medium	State Securities Commission of Vietnam and all related units	<ul style="list-style-type: none"> - Enhancing the dissemination - Focusing on harmonizing the interests of all related units - Strengthening the coordination mechanisms among all related units - Enhancing the mobilization of external support - Promoting local resources; strengthening the coordinated resources from ministries, departments and local governments
A.5.19.5	Activity 5: Preliminary performance review of three-year implementation of the Law	BU, DT, HR	Low	Medium	State Securities Commission of Vietnam and all related units	<ul style="list-style-type: none"> - Enhancing the mobilization of external support - Promoting local resources; strengthening the coordinated resources from ministries, departments and local governments - Guaranteeing scale and quality of investigations and surveys

Order	Projects/Activities	Risks	Impacts	Possibilities	Responsibility for risk management	Solutions for risk management
A.5.20	Law on Insurance Business (Revised)					
A.5.20.1	Activity 1: Summarizing the implementation of Law on amending and supplementing a number of articles of Law on Insurance Business	BU, CO, DT, HR	High	Medium	Insurance supervisory authority and all related units	<ul style="list-style-type: none"> - Hiring/Recruiting local and international consultants - Enhancing training and self-training - Promoting local resources, coordinated resources - Enhancing mobilization of external and internal support; planning to perform appropriate assessment with efficiency and cost saving - Guaranteeing scale and quality of investigations and surveys; strengthening the coordination mechanisms with data supply units; preparing contingency plans and checking the authenticity of data - Strengthening the mechanisms of frequent and temporary coordination among the related units
A.5.20.2	Activity 2: Developing the Project of Law	<ul style="list-style-type: none"> - CO, FS, HR, SC - Risks from the wide range of impact of the Law, the level of complexity in the relevant legal documents system 	Medium	Low	Insurance supervisory authority and all related units	<ul style="list-style-type: none"> - Promoting local resources, coordinated resources - Enhancing training and self-training - Completing the study of methodologies, practices and international experiences; having a system to ensure the enforceability and validity when applied - Based on actual conditions, the domestic context, practices and international commitments to build the proposals accordingly; during the process of developing, constantly consulting and taking comments from associated parties - Strengthening the mechanisms of frequent and temporary coordination among the related units - Conducting a full impact assessment in many aspects and to objects that liable to many different impacts; reviewing to ensure the consistency in the relevant legal system

Order	Projects/Activities	Risks	Impacts	Possibilities	Responsibility for risk management	Solutions for risk management
A.5.20.3	Activity 3: Implementing the Law	CO, HR	Medium	Medium	Insurance supervisory authority and all related units	<ul style="list-style-type: none"> - Promoting local resources, coordinated resources - Enhancing training and self-training - Strengthening the coordination mechanism among the related units
A.5.20.4	Activity 4: Propagating and disseminating the Law	BU, CO, HR, SC	Medium	Medium	Insurance supervisory authority and all related units	<ul style="list-style-type: none"> - Enhancing the dissemination - Focusing on harmonizing the interests of all related units - Strengthening the coordination mechanisms among all related units - Enhancing the mobilization of external support - Promoting local resources; strengthening the coordinated resources from ministries, departments and local governments
A.5.20.5	Activity 5: Preliminary performance review of three-year implementation of the Law	BU, DT, HR	Low	Medium	Insurance supervisory authority and all related units	<ul style="list-style-type: none"> - Enhancing the mobilization of external support - Promoting local resources; strengthening the coordinated resources from ministries, departments and local governments - Guaranteeing scale and quality of investigations and surveys
A.5.21	Developing the corporate bond market					
A.5.21.1	Activity 1: Evaluating the implementation of the Decree No. 90/2011/ND-CP dated October 14 th , 2011 on issuance of corporate bonds	BU, DT, HR	Low	Medium	State Securities Commission of Vietnam	<ul style="list-style-type: none"> - Enhancing the mobilization of external support - Promoting local resources, coordinated resources - Enhancing training and self-training - Enhancing mobilization of external and internal support; planning to perform appropriate assessment with efficiency and cost saving - Guaranteeing scale and quality of investigations and surveys; strengthening the coordination mechanisms with data supply units; preparing contingency plans and checking the authenticity of data - Strengthening the mechanisms of frequent and temporary coordination among the related units

Order	Projects/Activities	Risks	Impacts	Possibilities	Responsibility for risk management	Solutions for risk management
A.5.2.1.2	Activity 2: Developing the Decree on amending and supplementing the Decree No. 90/2011/ND-CP	- FS, HR, SC - Risks due to domestic market conditions are not suitable, the development of the financial institutions system is not yet complete	Medium	Medium	Dept. of Banking & Financial Institutions, State Securities Commission of Vietnam and all related units	- Promoting local resources, coordinated resources - Enhancing training and self-training - Completing the study of methodologies, practices and international experiences; having a system to ensure the enforceability and validity when applied - Enhance reviewing records to ensure consistency and legal basis of the document - During the process of developing, focusing on researching conditions to ensure the development of the derivative market; developing a synchronized infrastructure system and necessary laws
A.5.2.1.3	Activity 3: Propagating and disseminating the Decree	CO, FS	Low	Medium	Dept. of Banking & Financial Institutions, State Securities Commission of Vietnam and all related units	- Enhancing the dissemination - Focusing on harmonizing the interests of all related units - Strengthening the coordination mechanisms among all related units
A.5.22	Completing mechanisms and policies for policy banks					
A.5.22.1	Activity 1: Completing the Decree replace the Decree No. 75/2011/ND-CP dated August 30 th , 2011 by the Government on state investment credit, export credit and implementations	Completed				

Order	Projects/Activities	Risks	Impacts	Possibilities	Responsibility for risk management	Solutions for risk management
A.5.22.2	Activity 2: Developing the Decision by the Prime Minister approving regulations on organization and operations, guidelines on financial mechanisms and regulations on debt settlement of the Vietnam Development Bank and implementations	Completed				
A.5.22.3	Activity 3: Developing the Decree replace the Decree No. 78/2002/ND-CP dated October 4 th , 2002 by the Government on credit for the poor and other policy clients and implementations	- FS, HR, SC - Risks: Domestic market conditions are not suitable, the development of the financial institutions system is not yet complete	Medium	Medium	Dept. of Banking & Financial Institutions and all related units	- Promoting local resources, coordinated resources - Enhancing training and self-training - Completing the study of methodologies, practices and international experiences; having a system to ensure the enforceability and validity when applied - Enhance reviewing records to ensure consistency and legal basis of the document - During the process of developing, focusing on researching conditions to ensure the development of the derivative market; developing a synchronized infrastructure system and necessary laws
A.5.22.4	Activity 4: Implementing Decision No. 30/2015/QĐ-TTg dated July 31 st , 2015	- FS, HR, SC - Risks: Domestic market conditions are not suitable, the development of the financial institutions	Medium	Medium	Dept. of Banking & Financial Institutions and all related units	- Promoting local resources, coordinated resources - Enhancing training and self-training - Completing the study of methodologies, practices and international experiences; having a system to ensure the enforceability and validity when applied

Order	Projects/Activities	Risks	Impacts	Possibilities	Responsibility for risk management	Solutions for risk management
A.5.22.5	Activity 5: Reviewing and evaluating some policies for the development banks	BU, DT, HR	Low	Medium	Dept. of Banking & Financial Institutions and all related units	<ul style="list-style-type: none"> - Enhance reviewing records to ensure consistency and legal basis of the document - During the process of developing, focusing on researching conditions to ensure the development of the derivative market; developing a synchronized infrastructure system and necessary laws - Enhancing the mobilization of external support - Promoting local resources; strengthening the coordinated resources from ministries, departments and local governments - Guaranteeing scale and quality of investigations and surveys
A.5.23	Vietnam's Insurance Market Development Strategy for the period of 2011 - 2020					
A.5.23.1	Activity 1: Summative assessment on the implementation of the Strategy for the period of 2011 - 2015	- BU, CO, DT, HR - Incomplete preliminary evaluation causes ineffective and inappropriate adjustment in orientation and solutions	Medium	Medium	Insurance Supervisory Authority Dept. and all related units	<ul style="list-style-type: none"> - Promoting local resources, coordinated resources - Promoting discussion, seminars and workshops with related units - Guaranteeing scale and quality of investigations and surveys; strengthening the coordination mechanisms with data supply units; preparing contingency plans and checking the authenticity of data - Strengthening the mechanisms of frequent and temporary coordination among the related units
A.5.23.2	Activity 2: Implementing orientations and solutions	CO, HR	Medium	Medium	Insurance Supervisory Authority Dept. and all related units	<ul style="list-style-type: none"> - Promoting local resources, coordinated resources - Enhancing training and self-training - Strengthening the coordination mechanisms among all related units
A.5.24	Vietnam's Capital Market Development Strategy by the year 2010, with a vision to 2020					
A.5.24.1	Activity 1: Summative assessment on the implementation of	- BU, CO, DT, HR - Incomplete preliminary	Medium	Medium	Dept. of Banking & Financial Institutions and all related units	<ul style="list-style-type: none"> - Promoting local resources, coordinated resources - Promoting discussion, seminars and workshops with related units

Order	Projects/Activities	Risks	Impacts	Possibilities	Responsibility for risk management	Solutions for risk management
	the strategy for the period of 2011 - 2015	evaluation causes ineffective and inappropriate adjustment in orientation and solutions			related units	- Guaranteeing scale and quality of investigations and surveys; strengthening the coordination mechanisms with data supply units; preparing contingency plans and checking the authenticity of data - Strengthening the mechanisms of frequent and temporary coordination among the related units
A.5.24.2	Activity 2: Implementing orientations and solutions	CO, HR	Medium	Medium	Dept. of Banking & Financial Institutions and all related units	- Promoting local resources, coordinated resources - Enhancing training and self-training - Strengthening the coordination mechanisms among all related units
A.5.25	Vietnam's Securities Market Development Strategy by the year 2020					
A.5.25.1	Activity 1: Summative assessment on the implementation of the strategy for the period of 2011 - 2015	- BU, CO, DT, HR - Incomplete preliminary evaluation causes ineffective and inappropriate adjustment in orientation and solutions	Medium	Medium	State Securities Commission of Vietnam and all related units	- Promoting local resources, coordinated resources - Promoting discussion, seminars and workshops with related units - Guaranteeing scale and quality of investigations and surveys; strengthening the coordination mechanisms with data supply units; preparing contingency plans and checking the authenticity of data - Strengthening the mechanisms of frequent and temporary coordination among the related units
A.5.25.2	Activity 2: Implementing orientations and solutions	CO, HR	Medium	Medium	State Securities Commission of Vietnam and all related units	- Promoting local resources, coordinated resources - Enhancing training and self-training - Strengthening the coordination mechanisms among all related units
A.5.26	Accounting and auditing Strategy for the period of 2011 - 2020, with a vision to 2030					
A.5.26.1	Activity 1: Summative assessment on the implementation of the strategy for the	- BU, CO, DT, HR - Incomplete preliminary evaluation causes ineffective and	Medium	Medium	Dept. of Accounting and Auditing Regulations and all	- Promoting local resources, coordinated resources - Promoting discussion, seminars and workshops with related units - Guaranteeing scale and quality of investigations

Order	Projects/Activities	Risks	Impacts	Possibilities	Responsibility for risk management	Solutions for risk management
	period of 2011 - 2015	inappropriate adjustment in orientation and solutions			related units	and surveys; strengthening the coordination mechanisms with data supply units; preparing contingency plans and checking the authenticity of data - Strengthening the mechanisms of frequent and temporary coordination among the related units
A.5.26.2	Activity 2: Implementing orientations and solutions	CO, HR	Medium	Medium	Dept. of Accounting and Auditing Regulations and all related units	- Promoting local resources, coordinated resources - Enhancing training and self-training - Strengthening the coordination mechanisms among all related units
A.5.27	The Decree replacing Decrees on Insurance Business					
A.5.27.1	Activity 1: Improving the draft Decree and submitting to the Government for promulgation	FS, HR, SC	Medium	Medium	Insurance Supervisory Authority Dept. and all related units	- Promoting local resources, coordinated resources - Enhancing training and self-training - Developing the draft Decree fully and systematically to ensure the effective implementation and application - Enhance reviewing records to ensure consistency and legal basis of the document
A.5.27.2	Activity 2: Propagating and disseminating the Decree	CO, FS	Low	Medium	Insurance Supervisory Authority Dept. and all related units	- Enhancing the dissemination - Focusing on harmonizing the interests of all related units - Strengthening the coordination mechanisms among all related units
A.5.28	Improving the regulations of financial mechanism for credit institutions and foreign bank branches					
A.5.28.1	Activity 1: Improving the draft Decree supplementing and amending the Decree No. 57/2012/ND-CP on	FS, HR, SC	Medium	Medium	Dept. of Banking & Financial Institutions and all related units	- Promoting local resources, coordinated resources - Enhancing training and self-training - Developing the draft Decree fully and systematically to ensure the effective implementation and application - Enhance reviewing records to ensure consistency and legal basis of the document

Order	Projects/Activities	Risks	Impacts	Possibilities	Responsibility for risk management	Solutions for risk management
A.5.28.2	financial mechanism for credit institutions and foreign bank branches, and submitting to the Government for promulgation Activity 2: Propagating and disseminating the Decree	CO, FS	Low	Medium	Dept. of Banking & Financial Institutions and all related units	- Enhancing the dissemination - Focusing on harmonizing the interests of all related units - Strengthening the coordination mechanisms among all related units
A.6	Solutions group 6: Promoting financial cooperation and international integration					
A.6.2	Updating actions plan of the public finance (three - five years) for the implementation of international commitments					
A.6.2.1	Activity 1: Reviewing and evaluating the implementation of the commitments	Completed				
A.6.2.2	Activity 2: Proposing upcoming solutions to implement the commitments in the next phase	Completed				
A.6.2.3	Activity 3: Implementing proposed solutions and preliminary performance review	BU, CO, DT, HR, SC	Medium	Medium	Dept. of International Cooperation and all related units	- Enhancing the dissemination - Focusing on harmonizing the interests of all related units - Strengthening the coordination mechanisms among all related units

Order	Projects/Activities	Risks	Impacts	Possibilities	Responsibility for risk management	Solutions for risk management
A.6.3	RCEP and the problems facing the financial sector					
A.6.3.1	Activity 1: Assessing the impact of RCEP	BU, CO, DT, FS, HR	High	Medium	Dept. of International Cooperation and all related units	<ul style="list-style-type: none"> - Hiring/Recruiting local and international consultants - Enhancing mobilization of external and internal support; planning to perform appropriate assessment with efficiency and cost saving - Guaranteeing scale and quality of investigations and surveys; strengthening the coordination mechanisms with data supply units; preparing contingency plans and checking the authenticity of data - Strengthening the mechanisms of frequent and temporary coordination among the related units - Completing the study of methodologies, practices and international experiences; having a system to ensure the enforceability and validity when applied; supervising closely the implementation and effectiveness of the steps in the entire process
A.6.3.2	Activity 2: Implementing orientations and solutions	CO, HR	Medium	Medium	Dept. of International Cooperation and all related units	<ul style="list-style-type: none"> - Promoting local resources, coordinated resources - Enhancing training and self-training - Strengthening the coordination mechanisms among all related units
A.6.4	The TPP and the problems facing the financial sector					
A.6.4.1	Activity 1: Reviewing commitments on	- BU, CO, DT, HR - Incomplete review causes ineffective	Medium	Low	Dept. of International Cooperation and	<ul style="list-style-type: none"> - Promoting local resources, coordinated resources - Enhancing training and self-training

Order	Projects/Activities	Risks	Impacts	Possibilities	Responsibility for risk management	Solutions for risk management
A.6.4.2	financial sector in the TPP Activity 2: Surveying, researching the impact assessment of the TPP for the financial sector	and inappropriate adjustment in orientation and solutions BU, CO, DT, FS, HR	High	Medium	all related units Dept. of International Cooperation and all related units	<ul style="list-style-type: none"> - Strengthening the coordination mechanisms among all related units - Enhance reviewing records to ensure consistency and legal basis of the document - Hiring/Recruiting local and international consultants - Enhancing mobilization of external and internal support; planning to perform appropriate assessment with efficiency and cost saving - Guaranteeing scale and quality of investigations and surveys; strengthening the coordination mechanisms with data supply units; preparing contingency plans and checking the authenticity of data - Strengthening the mechanisms of frequent and temporary coordination among the related units - Completing the study of methodologies, practices and international experiences; having a system to ensure the enforceability and validity when applied; supervising closely the implementation and effectiveness of the steps in the entire process
A.6.4.3	Activity 3: Proposing orientations and solutions when implementing the TPP for the financial sector	CO, FS, HR, SC	Medium	Low	Dept. of International Cooperation and all related units	<ul style="list-style-type: none"> - Promoting local resources, coordinated resources - Enhancing training and self-training - Completing the study of methodologies, practices and international experiences; having a system to ensure the enforceability and validity when applied - Based on actual conditions, the domestic context, practices and international commitments to build the proposals accordingly; during the process of developing, constantly consulting and taking comments from associated parties - Strengthening the mechanisms of frequent and temporary coordination among the related units

Order	Projects/Activities	Risks	Impacts	Possibilities	Responsibility for risk management	Solutions for risk management
A.6.4.4	Activity 4: Implementing orientations and solutions	CO, HR	Medium	Medium	Dept. of International Cooperation and all related units	- Promoting local resources, coordinated resources - Enhancing training and self-training - Strengthening the coordination mechanisms among all related units
A.6.5	Vietnam - EU FTA and the problems facing the financial sector					
A.6.5.1	Activity 1: Assessing the impact of Vietnam - EU FTA	BU, CO, DT, FS, HR	High	Medium	Dept. of International Cooperation and all related units	- Hiring/Recruiting local and international consultants - Enhancing mobilization of external and internal support; planning to perform appropriate assessment with efficiency and cost saving - Guaranteeing scale and quality of investigations and surveys; strengthening the coordination mechanisms with data supply units; preparing contingency plans and checking the authenticity of data - Strengthening the mechanisms of frequent and temporary coordination among the related units - Completing the study of methodologies, practices and international experiences; having a system to ensure the enforceability and validity when applied; supervising closely the implementation and effectiveness of the steps in the entire process
A.6.5.2	Activity 2: Implementing orientations and solutions	CO, HR	Medium	Medium	Dept. of International Cooperation and all related units	- Promoting local resources, coordinated resources - Enhancing training and self-training - Strengthening the coordination mechanisms among all related units
A.6.6	Implementing the Plan for mobilizing foreign aid for the period of 2016 - 2020					
A.6.6.1	Activity 1: Identifying specific work, fulfillment schedule and	Completed				

Order	Projects/Activities	Risks	Impacts	Possibilities	Responsibility for risk management	Solutions for risk management
A.6.6.2	responsibilities of each unit of the MOF in the implementation of foreign aid mobilization Activity 2: Implementing	CO, HR	Medium	Medium	Dept. of International Cooperation and all related units	- Promoting local resources, coordinate resources - Enhancing training and self-training - Strengthening the coordination mechanisms among related units within the MOF
A.6.7	Model of the management board of the MOF's programs - projects using foreign aid					
A.6.7.1	Activity 1: Developing an assessment report on the status of the management board of the MOF's programs - projects using foreign aid	Completed				
A.6.7.2	Activity 2: Researching, applying the model of the specialised project management board for the MOF's programs - projects using foreign aid	HR, DT, FS	High	High	Dept. of International Cooperation and all related units	- Hiring/Recruiting local knowledgeable and experienced consultants with the actual management of the programs - projects using foreign aid of the MOF in particular and Vietnam in general - Guaranteeing scale and quality of investigations and researches; strengthening the coordination mechanisms with other units/the project management board participated in the process of evaluation and research
A.6.7.3	Activity 3: Proposing the model of the project management board in accordance	CO, FS, HR, SC	Medium	Low	Dept. of International Cooperation and all related units	- Promoting local resources, coordinate resources - Enhancing training and self-training - Completing study of methodologies, practices and international experiences; having a system to

Order	Projects/Activities	Risks	Impacts	Possibilities	Responsibility for risk management	Solutions for risk management
	with the MOF's reality and implementing					ensure the enforceability and validity when applied - Associating with the domestic and international situation, characteristics depending on each period to adjust the order of priority for activities in particular and for projects/initiatives in general in a timely manner, at the same time selecting the appropriate time of issuance - Strengthening the coordination mechanisms between associated parties
A.7	Solutions group 7: Enhancing the capacity and efficiency of the examination, inspection and supervision, ensuring the security of the national finance					
A.7.6	Implementing the Law on thrift exercise and waste combat (revised) - Law No. 44/2013/QH13 dated November 26 th , 2013 by the National Assembly					
A.7.6.1	Activity1: Assessment on the implementation of the Law on Thrift Exercise and Waste Combat 2005	Completed				
A.7.6.2	Activity2: Developing the project of the Law on Thrift Exercise and Waste Combat (revised)	Completed				
A.7.6.3	Activity 3: Implementing the Law	Completed				
A.7.6.4	Activity 4: Propagating and disseminating the Law	Completed				

Order	Projects/Activities	Risks	Impacts	Possibilities	Responsibility for risk management	Solutions for risk management
A.7.6.5	Activity 5: Developing the overall program on thrift practice and waste combat of the Government for the period of 2016 - 2020 and the overall program on thrift practice and waste combat of the Government in 2017, 2018	BU, DT, HR	Low	Medium	Legal Dept. and all related units	<ul style="list-style-type: none"> - Enhancing the mobilization of external support - Promoting local resources; strengthening the coordinated resources from ministries, departments and local governments - Guaranteeing scale and quality of investigations and surveys
A.7.7	Enhancing implementation capacity, policy impact evaluation and forecast					
A.7.7.1	Activity 1: Training the human resources in analyzing, forecasting and modeling	BU, CO, DT, FS, HR	High	Medium	National Institute for Finance and all related units	<ul style="list-style-type: none"> - Promoting local resources, coordinated resources - Enhancing training and self-training; having policies of attracting talents in related fields - Completing the study of methodologies, practices and international experiences; having a system to ensure the enforceability and validity when applied - Enhancing the mobilization of internal and external resources; planning to develop appropriate, effective and cost saving models - Strengthening the coordination mechanisms among the related units - Guaranteeing scale and quality of investigations and surveys; strengthening the coordination mechanisms with data providing units; preparing contingency plans and checking the authenticity of data

Order	Projects/Activities	Risks	Impacts	Possibilities	Responsibility for risk management	Solutions for risk management
A.7.7.2	Activity 2: Impact assessment of the policy	BU, CO, DT, FS, HR	High	Medium	National Institute for Finance and all related units	<ul style="list-style-type: none"> - Hiring/Recruiting international and national consultants - Enhancing mobilization of external and internal support; planning to perform appropriate assessment with efficiency and cost saving - Guaranteeing scale and quality of investigations and surveys; strengthening the coordination mechanisms with data providing units; preparing contingency plans and checking the authenticity of data - Strengthening the coordination mechanisms among the related units - Completing the study of methodologies, practices and international experiences; having a system to ensure the enforceability and validity when applied; supervising closely the implementation and effectiveness of the steps in the entire process
A.7.8	Project on establishing, improving and developing the information system for the monitor, supervision and assessment of public debt sustainability					
A.7.8.1	Activity 1: Reviewing the current database	Completed				
A.7.8.2	Activity 2: Developing software, database system	Completed				
A.7.8.3	Activity 3: Experimenting approved pilot, plans	<ul style="list-style-type: none"> - Do not get coordinating consensus of beneficiaries - The results of the pilot do not meet the expectations 	Medium	High	Dept. of Debt Management and External Finance, and all related units	<ul style="list-style-type: none"> - Strengthening coordination mechanisms and enhance the feasibility and harmony of interests between relevant stakeholders - Improving the quality of database system right from the stage of developing; constantly improving and upgrading the pilot implementation process

Order	Projects/Activities	Risks	Impacts	Possibilities	Responsibility for risk management	Solutions for risk management
A.7.8.4	Activity 4: Widely apply national database on public debt and foreign debt	<ul style="list-style-type: none"> - Do not get coordinating consensus of beneficiaries - The results of the pilot do not meet the expectations - Infrastructure system does not meet the requirements 	High	High	Dept. of Debt Management and External Finance, and all related units	<ul style="list-style-type: none"> - Organizing training courses, strengthening professional skills for staffs that are beneficiaries before and during implementation - Strengthening coordination mechanisms and enhance the feasibility and harmony of interests between relevant stakeholders - Improving the quality of database system right from the stage of developing; timely remedying the inadequacies through experimental projects; constantly improving and upgrading the pilot implementation process - Organizing training courses, strengthening professional skills for staffs that are beneficiaries before and during implementation - Developing database system suitable for infrastructure system; capable of upgrading to match the upgrading development of the infrastructure system
A.7.8.5	Activity 5: Preliminary performance review of five-year implementation of the Law	BU, DT, HR	Low	Medium	Dept. of Debt Management and External Finance, and all related units	<ul style="list-style-type: none"> - Enhancing the mobilization of external support - Promoting local resources; strengthening the coordinated resources from ministries, departments and local governments - Guaranteeing scale and quality of investigations and surveys
A.7.9	Law on amendments and supplements to a number of articles of the Law on Public Debt Management					
A.7.9.1	Activity 1: Reviewing the implementation of the Law on Public Debt Management	BU, CO, DT, HR	High	Medium	Dept. of Debt Management and External Finance and all related units	<ul style="list-style-type: none"> - Hiring/Recruiting local and international consultants - Enhancing training and self-training - Promoting local resources, coordinated resources - Enhancing mobilization of external and internal support; planning to perform appropriate assessment with efficiency and cost saving

Order	Projects/Activities	Risks	Impacts	Possibilities	Responsibility for risk management	Solutions for risk management
A.7.9.2	Activity 2: Developing the Project of Law	CO, FS, HR, SC	Medium	Low	Dept. of Debt Management and External Finance and all related units	<ul style="list-style-type: none"> - Guaranteeing scale and quality of investigations and surveys; strengthening the coordination mechanisms with data supply units; preparing contingency plans and checking the authenticity of data - Strengthening the mechanisms of frequent and temporary coordination among the related units - Promoting local resources, coordinated resources - Enhancing training and self-training - Completing the study of methodologies, practices and international experiences; having a system to ensure the enforceability and validity when applied - Based on actual conditions, the domestic context, practices and international commitments to build the proposals accordingly; during the process of developing, constantly consulting and taking comments from associated parties - Strengthening the mechanisms of frequent and temporary coordination among the related units - Conducting a full impact assessment in many aspects and to objects that liable to many different impacts; reviewing to ensure the consistency in the relevant legal system
A.7.9.3	Activity 3: Implementing the Law	CO, HR	Medium	Medium	Dept. of Debt Management and External Finance and all related units	<ul style="list-style-type: none"> - Promoting local resources, coordinated resources - Enhancing training and self-training - Strengthening the coordination mechanism among the related units
A.7.9.4	Activity 4: Propagating and disseminating the Law	BU, CO, HR, SC	Medium	Medium	Dept. of Debt Management and External Finance and all related units	<ul style="list-style-type: none"> - Enhancing the dissemination - Focusing on harmonizing the interests of all related units - Strengthening the coordination mechanisms among all related units;

Order	Projects/Activities	Risks	Impacts	Possibilities	Responsibility for risk management	Solutions for risk management
A.7.9.5	Activity 5: Preliminary performance review of three-year implementation of the Law	BU, DT, HR	Low	Medium	Dept. of Debt Management and External Finance and all related units	<ul style="list-style-type: none"> - Enhancing the mobilization of external support - Promoting local resources; strengthening the coordinated resources from ministries, departments and local governments - Enhancing the mobilization of external support - Promoting local resources; strengthening the coordinated resources from ministries, departments and local governments - Guaranteeing scale and quality of investigations and surveys
A.7.10	The public debt and national external debt strategy for the period of 2011 - 2020, with a vision to 2030					
A.7.10.1	Activity 1: Summative assessment on the implementation of the strategy for the period of 2012 - 2015	- BU, CO, DT, HR - Incomplete review and assessment cause ineffective and inappropriate adjustments in orientation and solutions	Medium	Medium	Dept. of Debt Management and External Finance and all related units	<ul style="list-style-type: none"> - Promoting local resources, coordinated resources - Promoting discussion, seminars and workshops with related units - Guaranteeing scale and quality of investigations and surveys; strengthening the coordination mechanisms with data supply units; preparing contingency plans and checking the authenticity of data - Strengthening the mechanisms of frequent and temporary coordination among the related units
A.7.10.2	Activity 2: Implementing orientations and solutions	CO, HR	Medium	Medium	Dept. of Debt Management and External Finance and all related units	<ul style="list-style-type: none"> - Promoting local resources, coordinated resources - Enhancing training and self-training - Strengthening the coordination mechanism among the related units
A.7.11	Summarizing the public debt borrowing and repayment for the period of 2011 - 2015 and plan for the period of 2016 - 2020					
A.7.11.1	Activity 1: Summarizing and assessing the public debt borrowing and repayment from	- BU, CO, DT, HR - Incomplete review and assessment cause ineffective and inappropriate	Medium	Medium	Dept. of Debt Management and External Finance and all related units	<ul style="list-style-type: none"> - Promoting local resources, coordinated resources - Promoting discussion, seminars and workshops with related units - Guaranteeing scale and quality of investigations and surveys; strengthening the coordination

Order	Projects/Activities	Risks	Impacts	Possibilities	Responsibility for risk management	Solutions for risk management
	2011 to 2015	adjustments in orientation and solutions				mechanisms with data supply units; preparing contingency plans and checking the authenticity of data - Strengthening the mechanisms of frequent and temporary coordination among the related units
A.7.1.1.2	Activity 2: Implementing orientations and solutions	CO, HR	Medium	Medium	Dept. of Debt Management and External Finance and all related units	- Promoting local resources, coordinated resources - Enhancing training and self-training - Strengthening the coordination mechanism among the related units
A.8	Solutions group 8: Promoting administrative reforms in the public finance, improving the implementation of financial policies					
A.8.7	Reviewing and improving administrative procedures in the field of public finance					
A.8.7.1	Activity 1: Amending and supplementing a number of articles of the Law on Tax Administration	Completed				
A.8.7.2	Activity 2: Assessing the three-year implementing Law on amendments and supplementing a number of articles of the Law on Tax Administration and the content of other essential tax administration of the Law on Tax Administration, the Law amending and	BU, CO, DT, HR	Medium	Medium	Legal Dept. and all related units	- Hiring/Recruiting local and international consultants - Enhancing training and self-training - Promoting local resources, coordinated resources - Enhancing mobilization of external and internal support; planning to perform appropriate assessment with efficiency and cost saving - Guaranteeing scale and quality of investigations and surveys; strengthening the coordination mechanisms with data supply units; preparing contingency plans and checking the authenticity of data - Strengthening the mechanisms of frequent and temporary coordination among the related units

Order	Projects/Activities	Risks	Impacts	Possibilities	Responsibility for risk management	Solutions for risk management
	supplementing a number of articles of tax Laws					
A.8.8	Accelerating, propagation and dissemination of financial information, policies and legislations					
A.8.8.1	Activity 1: Organizing exchange, propagation and dissemination of financial information, policies and legislations	- BU, CO, HR, SC - The method in disseminating is inappropriate, inefficient, inconsistent with the beneficiaries	Medium	Medium	Legal Dept. and all related units	- Enhancing the dissemination - Focusing on harmonizing the interests of all related units - Strengthening the coordination mechanisms among all related units - Enhancing the mobilization of external support - Promoting local resources; strengthening the coordinated resources from ministries, departments and local governments - Develop propagation programs consistent with practices, qualifications and capability, the needs of beneficiaries, while ensuring efficiency, consistent with the available resources
A.8.9	Developing national database of finance					
A.8.9.1	Activity 1: Researching and developing the Project of national database of finance	- Insufficient appropriate project management - Deficiencies in planning the project, gathering requirements, transferring knowledge and ideas. - Insufficient focus on managing the project implementation. - Exceeding the limits of time and cost	Medium	High	Dept. of Financial informatics and Statistics, and all related units	- Strengthening the capacity of project management, risk management and project supervision with the assistance of experienced staff - The project management group should be improved with resources in various fields as well as technical knowledge to assist the project manager in anticipating and making plans to reduce risks

Order	Projects/Activities	Risks	Impacts	Possibilities	Responsibility for risk management	Solutions for risk management
A.8.9.2	Activity 2: Submitting and approving the Project of national database of finance	<ul style="list-style-type: none"> - Insufficient commitment from senior management to the implementation of the national database of finance - If there is no person responsible for the project (except the implementation assistants), the objectives of the project will not be able to achieve 	Medium	High	Dept. of Financial informatics and Statistics, and all related units	Senior managers should be consulted carefully and pay constant attention to the project
A.8.9.3	Activity 3: Preparing for investment (pre-implementation phase)	<ul style="list-style-type: none"> - Implementing the scheme of national financial database without thoroughly understanding the process of restructuring and implementation methods - Weaknesses in the previous manual operations will be repeated in the new system and the shortcomings of the operating system will continue to cause many problems in the operation. 	Medium	High	Dept. of Financial informatics and Statistics, and all related units	Strict project management in combination with profound specialized and technological knowledge will reduce the risks

Order	Projects/Activities	Risks	Impacts	Possibilities	Responsibility for risk management	Solutions for risk management
A.8.9.4	Activity 4: Carrying out investment (implementation phase)	<ul style="list-style-type: none"> - Related parties do not show much interest to the national financial database scheme - Insufficiency in sharing knowledge, difficulties and requirements. Users are not enthusiastic 	Medium	Medium	Dept. of Financial informatics and Statistics, and all related units	Having continuous consultation with relevant parties and all opinions should be discussed to make a decision. In addition, it is necessary to make related people understand that the system is owned by all related parties
A.8.9.5	Activity 5: Finishing investment, operating the system (post-implementation period)	<ul style="list-style-type: none"> - Identifying additional procedures/functions that have not been taken into account in the initial database design. - Continuing to implement the adjustment of the design, thereby increasing the workload. 	Low	Low	Dept. of Financial informatics and Statistics, and all related units	This application should be able to support the addition/supplement of functions beyond the current scope of the Project
A.8.10	Developing the overall architecture of applying information technology in the Finance sector for the period 2016 - 2020 and with the vision to 2025					
A.8.10.1	Activity 1: Assessment on the implementation on information technology applications in the Finance sector for the period 2011 - 2015	Completed				

Order	Projects/Activities	Risks	Impacts	Possibilities	Responsibility for risk management	Solutions for risk management
A.8.10.2	Activity 2: Researching and developing the model of information technology application in the entire Finance sector in the period 2016 - 2020	- High-tech but complex system - Inappropriate technology - Users will not use because the system is too complex - Rising unnecessary costs for operation and maintenance	Medium	Low	Dept. of Financial informatics and Statistics, and all related units	- The project should focus on professional requirements rather than technological requirements and should focus on simplicity and easy use - Technology should be chosen based on professional requirements and skills
Establishing the National database on Prices						
A.8.11						
A.8.11.1	Activity 1: Reviewing the current database		Medium	Low	Dept. Price Management, Dept. of Financial informatics and Statistics, Dept. of Planning-Finance, and relevant ministries, departments and local governments	
A.8.11.2	Activity 2: Developing software, database system		Medium	Medium	Dept. Price Management, Dept. of Financial informatics and Statistics, Dept. of Planning-Finance, and relevant ministries, departments and local governments	

Order	Projects/Activities	Risks	Impacts	Possibilities	Responsibility for risk management	Solutions for risk management
A.8.11.3	Activity 3: Experimenting approved plans in some units, locals		Medium	Medium	Dept. Price Management, Dept. of Financial informatics and Statistics, Dept. of Planning-Finance, and relevant ministries, departments and local governments	
A.8.11.4	Activity 4: Widely apply national database on Prices	<ul style="list-style-type: none"> - Do not get coordinating consensus of beneficiaries - The results of the application do not meet the expectation - Local human resources do not meet - Infrastructure system does not meet the requirements 	High	High	Dept. Price Management, Dept. of Financial informatics and Statistics, Dept. of Planning-Finance, and relevant ministries, departments and local governments	<ul style="list-style-type: none"> - Strengthening coordination mechanisms and enhance the feasibility and harmony of interests between relevant stakeholders - Improving the quality of database system right from the stage of developing - Timely remedying the inadequacies through experimental projects; constantly improving and upgrading the pilot implementation process - Organizing training courses, strengthening professional skills for staffs that are beneficiaries before and during implementation - Develop database system suitable for infrastructure system; capable of upgrading to match the upgrading development of the infrastructure system
A.8.12	Public asset management modernization					
A.8.12.1	Activity 1: Reviewing and normalizing the available national database	Completed				

Order	Projects/Activities	Risks	Impacts	Possibilities	Responsibility for risk management	Solutions for risk management
A.8.12.2	Activity 2: 1 st time upgrade the current registration software on managing the State assets to update all eligible state assets that are fixed assets in the administrative and service areas into the software	Completed				
A.8.12.3	Activity 3: Upgrade and develop the software (2 nd time) to update state assets that are rural clean water supply projects	Completed				
A.8.12.4	Activity 4: Upgrading and building software (the 3 rd times) to update state assets that are infrastructure projects of road traffic	CO, FS, HR	High	Medium	Dept. of Public Asset Management, Dept. of Financial informatics and Statistics, Dept. of Planning-Finance and related units and local government	<ul style="list-style-type: none"> - Promoting local resources, coordinated resources - Enhancing training and self-training - Completing the study of methodologies, practices and international experiences; having a system to ensure the enforceability and validity when applied - Strengthening the mechanisms of frequent and temporary coordination among the related units
A.8.12.5	Activity 5: Developing data on some other kinds of State assets to connect into the	CO, FS, HR	High	Medium	Dept. of Public Asset Management, Dept. of Financial informatics and	<ul style="list-style-type: none"> - Promoting local resources, coordinated resources - Enhancing training and self-training - Completing the study of methodologies, practices and international experiences; having a system to ensure the enforceability and validity when

Order	Projects/Activities	Risks	Impacts	Possibilities	Responsibility for risk management	Solutions for risk management
	national database on state assets				Statistics, Dept. of Planning-Finance and related units and local government	applied - Strengthening the mechanisms of frequent and temporary coordination among the related units
A.8.12.6	Activity 6: Upgrading the electronic information page on state assets	Completed				
A.8.12.7	Activity 7: Upgrading and building software (4 th) to update State assets that are the infrastructure projects of railway traffic	CO, FS, HR	High	Medium	Dept. of Public Asset Management, Dept. of Financial informatics and Statistics, Dept. of Planning-Finance and related units and local government	- Promoting local resources, coordinated resources - Enhancing training and self-training - Completing the study of methodologies, practices and international experiences; having a system to ensure the enforceability and validity when applied - Strengthening the mechanisms of frequent and temporary coordination among the related units
B.	EVALUATING THE FIVE-YEAR IMPLEMENTATION OF THE FDS TO 2015 AND SOLUTIONS FOR IMPLEMENTING FOR THE PERIOD 2016 - 2020					
B.1	Five-year State budget and Financial Plan for the period of 2016 - 2020					
B.1.1	Activity 1: Summative assessment on the implementation of the five-year State budget and Financial Plan for the period of 2011 - 2015	BU, CO, DT, HR	Medium	Medium	Dept. of State Budget and all related units	- Hiring/Recruiting international and national consultants - Promoting local resources, coordinated resources - Enhancing training and self-training - Enhancing mobilization of external and internal support; planning to perform appropriate assessment with efficiency and cost saving - Guaranteeing scale and quality of investigations and surveys; strengthening the coordination

Order	Projects/Activities	Risks	Impacts	Possibilities	Responsibility for risk management	Solutions for risk management
B.1.2	Activity 2: Developing five-year State budget balanced framework for the period 2016 - 2020	CO, FS, HR, SC	Medium	Low	Dept. of State Budget and all related units	<p>mechanisms with data providing units; preparing contingency plans and checking the authenticity of data</p> <ul style="list-style-type: none"> - Strengthening the mechanisms of frequent and temporary coordination among the related units - Promoting local resources, coordinated resources - Enhancing training and self-training - Completing the study of methodologies, practices and international experiences; having a system to ensure the enforceability and validity when applied - Based on actual conditions, the domestic context, practices and international commitments to build the proposals accordingly; during the process of developing, constantly consulting and taking comments from associated parties - Strengthening the mechanisms of frequent and temporary coordination among the related units
B.2	Evaluating the five-year of implementing the FDS to 2020 for the period 2011 - 2015 and solutions for the implementation of the period 2016 - 2020					
B.2.1	Activity 1: Summative assessment on the implementation the FDS to 2020 for the period 2011 - 2015	BU, CO, DT, HR	Medium	Medium	National Institute for Finance and all related units	<ul style="list-style-type: none"> - Hiring/Recruiting international and national consultants; promoting local resources, coordinated resources - Enhancing training and self-training - Enhancing mobilization of external and internal support; planning to perform appropriate assessment with efficiency and cost saving - Guaranteeing scale and quality of investigations and surveys; strengthening the coordination mechanisms with data providing units; preparing contingency plans and checking the authenticity of data - Strengthening the mechanisms of frequent and temporary coordination among the related units

Order	Projects/Activities	Risks	Impacts	Possibilities	Responsibility for risk management	Solutions for risk management
B.2.2	Activity 2: Proposing solutions for the implementation the FDS to 2020 of the period 2016 - 2020	CO, FS, HR, SC	Medium	Low	National Institute for Finance and all related units	<ul style="list-style-type: none"> - Promoting local resources, coordinated resources - Enhancing training and self-training - Completing the study of methodologies, practices and international experiences; having a system to ensure the enforceability and validity when applied - Based on actual conditions, the domestic context, practices and international commitments to build the proposals accordingly; during the process of developing, constantly consulting and taking comments from associated parties - Strengthening the mechanisms of frequent and temporary coordination among the related units
B.3	Developing the legal framework of the public finance for the period 2016 - 2020 (catering for the National Assembly, tenure XIV)					
B.3.1	Activity 1: Summative assessment on the five-year implementation the project on Developing the legal framework of the public finance for the period 2011 - 2015 implementing the FDS to 2020	<ul style="list-style-type: none"> - BU, CO, DT, HR - The program associated with the major orientation for institutional reform 	Medium	Medium	Legal Dept. and all related units	<ul style="list-style-type: none"> - Hiring/Recruiting international and national consultants - Enhancing training and self-training - Promoting local resources, coordinated resources - Enhancing mobilization of external and internal support; planning to perform appropriate assessment with efficiency and cost saving - Guaranteeing scale and quality of investigations and surveys; strengthening the coordination mechanisms with data providing units; preparing contingency plans and checking the authenticity of data - Strengthening the mechanisms of frequent and temporary coordination among the related units - Developing programs based on the orientation of the Government's institutional reform, at the same time, having clearly orientation and requirements during the implementation process

Order	Projects/Activities	Risks	Impacts	Possibilities	Responsibility for risk management	Solutions for risk management
B.3.2	Activity 2: Developing the “Project on Developing the legal framework of the public finance for the period 2016 - 2020”	CO, FS, HR, SC	Medium	Low	Legal Dept. and all related units	<ul style="list-style-type: none"> - Promoting local resources, coordinated resources - Enhancing training and self-training - Completing the study of methodologies, practices and international experiences; having a system to ensure the enforceability and validity when applied - Based on actual conditions, the domestic context, practices and international commitments to build the proposals accordingly; during the process of developing, constantly consulting and taking comments from associated parties - Strengthening the mechanisms of frequent and temporary coordination among the related units

ANNEXE I: MATRIX OF ODA PROJECTS AND PROGRAMS OF THE MINISTRY OF FINANCE (2011 - 2020)
(Issued together with Decision No. 825/QĐ-BTC dated April 14th, 2016 by the Finance Minister)

Order	Program and project title	Donor	Sector	Project Duration	ODA Funds (USD)	Counterpart Funds (USD)	Objectives
I. FINISHED PROGRAMS AND PROJECTS (As of April 1st, 2016)							
P1.1	Public Finance Management Reform	DFID	Public finance management	10/2003 - 5/2011	11,315,000		To improve public finance management, information transparency to enhance public services quality and utilize public resources
		WB		10/2003 - 10/2013	74,675,000	10,140,000	
P1.2	Multi Donors Trust Fund to support Vietnam Government's public finance management Initiatives - Phase 2 (MDTF2)	Government of Australia, Canada, Denmark, Netherlands, Switzerland and EC	Public finance management	6/2009 - 12/2013	7,188,320	375,000	To focus on supporting the implementation of reform strategies in the Single Document 2007. The short-term goals will be to assist the Government to achieve results in priority fields outlined in the Single Document, such as public expenditure management, state budget revenue management, government debt management, public asset management and price management
P1.2.1.1	Proposal 1A: Preparatory plan to pilot PEFA		Budget expenditure management	2010 - 2011			To promote acknowledgement of key staff about scope and criteria of PEFA; to design preparatory plan to pilot PEFA
P1.2.1.2	Proposal 1B: Designing a plan for PEFA pilot implementation		Budget expenditure management	2011 - 2013			To design plan for PEFA pilot implementation and disseminate PEFA

Order	Program and project title	Donor	Sector	Project Duration	ODA Funds (USD)	Counterpart Funds (USD)	Objectives
P1.2.2.1	Proposal 2A: Designing state accounting system model		Budget expenditure management	2010 - 2011			<ul style="list-style-type: none"> - To propose State Accounting system model, advance activities and model implementation roadmap - Set up legal framework, State Accounting regulation and organizational structure to implement State Accounting system - Suggestion necessity and activities to set up and utilize human resource, training plan for implementation of State Accounting system
P1.2.2.2	Proposal 2B: Developing a plan to set up the state accounting system			2011 - 2013			To support a plan to set up the State Accounting system
P1.2.3	Proposal 3: Reforming the Government funds management system		Budget expenditure management	2010 - 2013			<ul style="list-style-type: none"> - To set up legal framework for mechanism, responsibility of the MOF and relevant units in establishing payment system within State Treasury system; cash investment by Government bond buyback - To develop cash fund risk control and management system - To develop cashflow forecast system
P1.2.4.1	Proposal 4A: International public sector accounting Standards		Budget expenditure management	2010 - 2011			To study International Public Sector Accounting Standards (IPSAS) in order to select and apply some appropriate standards for Vietnam

Order	Program and project title	Donor	Sector	Project Duration	ODA Funds (USD)	Counterpart Funds (USD)	Objectives
P1.2.4.2	Proposal 4B: Identifying appropriate public sector accounting standards and development of implementation roadmap		Budget expenditure management	2011 - 2013			To identify some appropriate public sector accounting standards for Vietnam and develop implementation roadmap
P1.2.4.3	Proposal 4C: Updating the Vietnam accounting standards system		Budget expenditure management	2011 - 2013			To support update of Vietnam Accounting Standards system
P1.2.5	Proposal 5: Preparing Government Decree on organization and operation of internal audit in state budget, cash and asset management and using units		Budget expenditure management	2010 - 2011			To support preparation of Decree on organization and operation of internal audit in state budget, cash and asset management and using units
P.1.2.6.1	Proposal 6A: Preparing the Law on Housing and Land Tax and its implementation guidelines		Budget revenue management	2010 - 2011			To support preparation of the Law on Housing and Land Tax and its implementation guidelines
P.1.2.6.2	Proposal 6B: Suggesting orientation to improve real estate tax policy in Vietnam		Budget revenue management	2013			To improve policies on real estate tax in Vietnam
P1.2.7	Proposal 7: Preparing the Law on Natural Resource Tax and its implementation guidelines		Budget revenue management	2010 - 2011			To support preparation of the Law on Natural Resource Tax and its implementation guidelines
P1.2.8	Proposal 8: Preparing the Law on Environmental Protection Tax		Budget revenue management	2010 - 2011			To support preparation of the Law on Environmental Protection Tax

Order	Program and project title	Donor	Sector	Project Duration	ODA Funds (USD)	Counterpart Funds (USD)	Objectives
P1.2.9	Proposal 9: Developing implementation plan of tax policy system reform Strategy till 2020		Budget revenue management	2012			To develop implementation plan of Tax Policy System Strategy till 2020 in specific areas (as follows: Revenue from land, natural resource tax, tax of using agricultural land and non-agricultural land, corporate income tax, environmental protection tax, fee and charges policy, value added tax, excise tax, import-export tax, revenue from natural resource explore and use)
P1.2.10	Proposal 10: Preparing the Law amending and supplementing a number of articles of the Law on Tax Administration and its implementation guidelines		Budget revenue management	2013			To support preparation of Law amending and supplementing a number of articles of the Law on Tax Administration and its implementation guidelines
P1.2.11	Proposal 11: Preparing policies for development of a sustainable debt management system		Public debt management	2010 - 2012			Sustainable debt management by various instruments: Debt sustainable analysis, debt monitoring indicators, structure of domestic and external debt portfolios, short medium and long term debts; risk management for ODA loan on lending projects that may be constraints of repayment capacity in order to assure the external loans and on lending loans sustainability; capacity building for staff of Debt management and External finance Department

Order	Program and project title	Donor	Sector	Project Duration	ODA Funds (USD)	Counterpart Funds (USD)	Objectives
P1.2.12	Proposal 12: Designing strategy to develop government bond market		Financial market management	2011			To support designing strategy to develop government bond market
P1.2.13	Proposal 13: Preparing policies to manage and utilize assets belonging to transport infrastructures		Public asset management	2011			To study international experience of management and utilization of transport infrastructure assets; assess the current situation of management and utilization of transport infrastructure assets; consultancy for impact of legal documents on management and utilization of transport infrastructure asset assessment
P1.2.14	Proposal 14: Preparing Government Decree to manage and utilize assets belonging to transport infrastructures		Public asset management	2011			To support drafting Decree on assets belonging to transport infrastructures management and utilization
P1.2.15	Proposal 15: Modernizing of public asset management		Public asset management	2011 - 2013			Information technology application in public asset management
P1.2.16	Proposal 16: Expanding review scale to standardize public asset database		Public asset management	2013			To pilot review in order to standardize public asset database in some provinces
P1.2.17	Proposal 17: Supporting to implement mechanism for centralized state asset procurement		Public asset management	2013			To support in implementing mechanism for centralized State asset procurement

Order	Program and project title	Donor	Sector	Project Duration	ODA Funds (USD)	Counterpart Funds (USD)	Objectives
P1.2.18	Proposal 18: The key strategies on price in the FDS by the year 2020		Price management	2010			To assess current situation of price management in Vietnam and suggest orientation in price management in the FDS for the period 2011 - 2020
P1.2.19	Proposal 19: Government support policies for agriculture insurance implementation		Insurance management	2011 - 2012			To develop policy of state budget support for agricultural insurance
P1.2.20	Proposal 20: Formulating the mechanism on monitoring state-owned economic groups (EGs)/general cooperations (GCs)		Corporate finance management	2011 - 2013			To formulate the mechanism on monitoring State-owned economic groups/general cooperations
P1.2.21	Proposal 21: Strengthening human resource management capacity for the MOF		Others	2010 - 2011			To develop manual of job description for civil servants working at the MOF head office; to complete regulations for unified recruitment procedures of the MOF
P1.2.22	Proposal 22: Updating the single Document 2011		Others	2011			To update single Document 2011
P1.2.23	Proposal 23: Implementation of the FDS by the year 2020		Others	2013			To develop The Medium-term Action Plan for the implementation of the FDS during the period of 2011 - 2020

Order	Program and project title	Donor	Sector	Project Duration	ODA Funds (USD)	Counterpart Funds (USD)	Objectives
P1.2.24	Proposal 24: Formulating database catering for fiscal analysis and forecast, developing financial strategy and policies in the period of 2011 - 2020		Others	2013			To formulate database catering for fiscal analysis and forecast and financial policy making and strategy development 2011 - 2020
P1.2.25	Proposal 25: Evaluation on implementation of public finance management reform through monitoring and evaluation of situation on legal implementation in Financial sector		Others	2011 - 2013			To evaluate implementation of public finance management reform through monitoring and studying the current situation of implementing legal documents in Financial sector
P1.2.26	Proposal 26: Developing Information Safety and Security Project for the public finance		Others	2013			To promote financial sector information safety and security
P1.3	Project on Tax Administration Reform in Vietnam - Phase 2	JICA	Budget revenue management	8/2008 - 7/2011	1,700,000	283,564	To strengthen the management capacity of Tax administration for successful implementation of the self-assessment system
P1.4	Project for the Reinforcement of Customs Functions of the Haiphong Port	JICA	Budget revenue management	9/2009 - 4/2011	9,289,028	255,655	To reinforce the professional capacities of customs officers in using modern techniques instead of manual examination in order to examine, analyse and deal with export-import containers

Order	Program and project title	Donor	Sector	Project Duration	ODA Funds (USD)	Counterpart Funds (USD)	Objectives
P1.5	Regional cooperation project on risk management for customs in the Mekong region	JICA	Budget revenue management	01/2008 - 7/2011	1,181,800	97,727	To strengthen risk management capacity for Customs of Cambodia, Thailand and Vietnam in order to meet international standard
P1.6	Project on strengthening on the training system to improve capacity for customs officers working at border customs offices	JICA	Budget revenue management	10/2009 - 7/2012	1,831,896	245,225	(1) To enhance training system for customs officers at border gate (2) To upgrade the information supply and exchange for customs management (3) To upgrade the information supply and exchange for enterprises subject to customs management
P1.7	Project for supporting Financial Policy Analysis	UNDP	Others	4/2008 - 12/2011	3,500,000	100,000	To support to the Policy Analysis Group (PAG) to implement its functions and tasks assigned by the the MOF, improve financial policy analysis capacity and develop PAG role within the MOF during project implementation
P1.8	National Single Window Customs Project	USTDA	Budget revenue management	15/9/2010 - 15/9/2012	718,600		To support Vietnam to implement some activities of the components of the "Master Plan on implementing National Single Window and integrating with ASEAN Single Window for the period 2008 - 2012"

Order	Program and project title	Donor	Sector	Project Duration	ODA Funds (USD)	Counterpart Funds (USD)	Objectives
P1.9	Project for supporting to review the implementation of the Circular No. 95/2009/TTLT-BTC-BXD-BNN dated may 19 th , 2009 on water price and its amendments	AUSAID	Price management	6/2011 - 3/2012	143,270	10,000	To support the MOF to review the implementation of the Circular 95 guiding principles and methods of determining the price of safe water consumption for urban, industrial and rural areas and to amend this Circular to ensure that safe water consumption would be the driving force to encourage the participation of all sectors and the economic entities; to encourage water industry to improve its quality of water supply, health and sanitation services and to reduce production costs and water losses
P1.10	Supporting to the formulation of the Government Decree on management and use of state capital investment in businesses	MDTF, Beyond-WTO, MOIT	Corporate finance management	12/2009 - 6/2011	149,625	15,000	Technical assistance in drafting the Government Decree on management and use of State capital investment in businesses, simultaneously enhance capacity of Drafting Board and support equitization process to be in line with legal framework changes
P1.11	Supporting to the formulation of the Price Law	MDTF, B-WTO, MOIT	Price management	12/2009 - 9/2011	277,107	27,710	Technical assistance in drafting Price Law and guiding documents on price management; support in putting price management activities into practice

Order	Program and project title	Donor	Sector	Project Duration	ODA Funds (USD)	Counterpart Funds (USD)	Objectives
P1.12	Supporting the formulation of Government policy on land valuation in State-owned enterprises equitization	MDTF, B-WTO, MOIT	Public asset management	12/2009 - 3/2011	108,245	10,813	Technical assistance in setting up legal framework on land valuation during state-owned enterprise equitization to be in line with legislation, to ensure efficiency in natural resources exploitation and use, enhance state-owned enterprise equitization, thus improve national competitiveness in development and integration
P1.13	Supporting the improvement of the Price Law and its implementation guidelines	MDTF, B-WTO, MOIT	Price management	10/2011- 10/2012	109,769	10,154	To support the executing agency to draft the Law, contributing to enhance its capacity; provide with technical assistance in drafting the Law and its guiding regulations; make price management in compliance with the legal framework, thus foster internal sources contributing to the country development and its intergration to international economy
P1.14	Capital Markets Development in Vietnam (VIE/026)	Luxembourg	Financial market management	01/2008 - 30/6/2013	4,181,818	418,182	To establish tools and systems for efficient risk-based supervision over capital markets and financial institutions by supporting State Securities Commission of Vietnam management and regulatory mandate in the fields of investment funds, pension funds, professional ethics, corporate governance and cross-border services

Order	Program and project title	Donor	Sector	Project Duration	ODA Funds (USD)	Counterpart Funds (USD)	Objectives
P1.15	Technical Assistance for management and utilisation for rural water supply and sanitation infrastructure	DFID, AUSAID, Denmark Embassy	Public asset management	10/6/2012 - 30/6/2013	100,643	10,000	<ul style="list-style-type: none"> - Water supplies are effectively operated and monitored - Effective mechanism of use and management; contributing to improve living quality and ensure the stability of rural water supply program
P1.16	Additonnal Financing for Component 3 - Post-Disaster Reconstruction Support of the Vietnam Natural Disaster Risk Management Project	WB (Loans)		2010 - 2013	75,000,000 ²⁵	40,000	<p>To support Vietnam in establishing and implementing comprehensive framework of natural disaster risk management in order to: (i) Reduce vulnerability to flood and storm hazards in project areas; (ii) Increase the efficiency of post-disaster recovery and reconstruction efforts; and (iii) Strengthen capacity of national and local disaster risk management institutions</p>
P1.17	Vietnam internal audit capacity building for the MOF Inspectorate	WB	National finance inspectorate	2011 - 2013	150,000	45,000	To strengthen internal audit capacity of the MOF inspectorate and the public sector
P1.18	Project Using evidence to develop effective and sustainable tax and price policies on all tobacco products aimed at curbing tobacco use in Vietnam (known as "Project on tobacco tax")	Bloomberg Initiative	Budget revenue management	6/2012 - 9/2013	150,000		To support the MOF to collect evidences to develop effective, sustainable tax and price policy for tobacco products in order to reduce tobacco use in Vietnam

²⁵ The MOF performs as state management agency, not direct beneficiary. The project is to support localities damaged by natural disaster in the period of 2010 - 2013.

Order	Program and project title	Donor	Sector	Project Duration	ODA Funds (USD)	Counterpart Funds (USD)	Objectives
P1.19	Supporting to Tax policy and management reform	IMF, SECO	Budget revenue management	2011 - 2012			Program focuses on 3 areas: (i) Budget revenue management; (ii) Commercial Tax (Law on Export and Import Duties); (iii) Tax policy
P1.20	Vietnam tax administration procedure simplification	IFC	Budget revenue management	2011			To strengthen the effectiveness of tax management system and reduce the operational costs of the tax agencies
P1.21	Bilateral Cooperation Program between the MOF and JICA to improve capacity in project management and public finance management	JICA	Others	2011 - 2013			Capacity development on project management as well as public finance management for the MOF staff
P1.22	Strengthening Support for State-owned Enterprise Reform and Corporate Governance Facilitation Program - TA 1	ADB	Corporate finance management	4/2012 - 4/2014	1,200,000	250,000	To support large-scaled state-owned enterprises state-owned enterprises to maximize the optimal resources and improve transparency, business profits and higher competitive advantages based on restructuring state-owned enterprises state-owned enterprises debt and organizational, oriented to main operational business sectors and corporate governance renewal
P1.23	Strengthening Support for State-owned Enterprise Reform and Corporate Governance Facilitation Program - TA 2	ADB	Corporate finance management	01/2014 - 9/2015	800,000	100,000	To support in restructuring state-owned enterprises state-owned enterprises and renewing corporate governance in order to increase profits and effectiveness in state-owned

Order	Program and project title	Donor	Sector	Project Duration	ODA Funds (USD)	Counterpart Funds (USD)	Objectives
P1.24	Supporting Project financial management Decentralization - Phase 3	ADB	Others	12/2012 - 12/2014	580,000	120,000	enterprises state-owned enterprises governance To enhance project financial management contributing to raise the effectiveness of using ODA and concessional loans
P1.25	Technical Assistance for asset management database for rural water supply and sanitation infrastructure	AUSAID, Denmark Embassy, DFID	Public asset management	6/2013 - 3/2014	261,058	13,832	To strengthen management mechanism and tools for public assets as clean water supply works and rural sanitation complex in order to support the effective and sustainable management, utilization of this system
P1.26	Public Finance (Component 2 of Macro-economic Reform Programme)	GIZ	Budget expenditure management	2011 - 2014	3,640,000		To support implementation of budget policy and fiscal policy, public finance in consistent with the international standards at a higher level
P1.27	Tax Administrative management Reform in Vietnam - Phase 3	JICA	Budget revenue management	9/2011 - 9/2014	1,100,000	289,889	To strengthen spontaneous compliance of tax-payers by completing tax systems
P1.28	Tax Administration Modernisation Project (TAMP)	WB (Loans) - Japan (Grant Aid), PHRD	Budget revenue management	1/2008 - 3/2015	1,470,000	711,856	To support implementation of the tax reform plan and to improve the management capacity in tax administration as well as to increase the tax compliance through improving the quality and management costs, the transparency and reliability of the tax administration system

Order	Program and project title	Donor	Sector	Project Duration	ODA Funds (USD)	Counterpart Funds (USD)	Objectives
P1.29	Component project Strengthening the comprehensive capacity of the finance Inspectorate towards 2014	Government of Sweden, Denmark, Canada and Netherlands	National finance inspectorate	10/2009 - 9/2014	1,342,096	233,477	(1) To standardize professional procedures and templates for financial inspection (2) To establish a risk-based management and risk-warning system (3) To reform personnel management (4) To renew/update training contents and methodologies (5) To apply advanced information technology for finance management activities (6) To monitor and supervise result-based management
P1.30	Technical Cooperation Project for promoting E-customs in Vietnam	JICA	Budget revenue management	2012-2015	5,884,615	697,115	To support trade facilitation in Vietnam and streamline VNACCS/VICIS effective operation and maintenance
P1.31	Grant-Aid Project E-customs and National Single Window for Customs modernization	Japan	Budget revenue management	2012-2015	31,849,192	628,709	To comprehensively support Vietnam customs in automatic clearance system VNACCS/VICIS utilization, promoting ownership and synchronously upholding the information technology system implementation
P1.32	Evaluating the lending effectiveness of Vietnam bank for social policies for rural clean water supply program	Australia	Financial market management	2014-2015	148,255	10,380	- To minimize the gap between concessional interest rates for the implementation of rural clean water supply program and commercial interest rates; to minimize credit risk and

Order	Program and project title	Donor	Sector	Project Duration	ODA Funds (USD)	Counterpart Funds (USD)	Objectives
							<p>interest rate subsidies from the state budget, particularly in the context of limited fund supported for the program</p> <p>- To improve the mechanisms of the state concessional loan policy in general and of rural clean water supply program in particular</p>
P1.33	Implementing the WTO trade facilitation Agreement in Vietnam	England	Budget revenue management	2014 - 2015	76,400		<p>- General objectives: To strengthen trade between Vietnam and the countries through technical assistance for Vietnam to develop measures to facilitate trade, create an attractive business environment for enterprises, including the UK enterprise community that does business and makes investments in Vietnam; promote integration into the global economy through the implementation and compliance of WTO commitments and regulations</p> <p>- Specific objectives: (i) To review and complete customs legal system under the provisions and standards of WTO trade facilitation; (ii) To develop specific measures to ensure the implementation of commitments related to transparency, non-discrimination, as well as</p>

Order	Program and project title	Donor	Sector	Project Duration	ODA Funds (USD)	Counterpart Funds (USD)	Objectives
P1.34	Supporting the establishment of the derivative market and enhancing good practices on corporate governance in UK for public companies in Vietnam	England	Financial market management	2014 - 2015	48,500		<p>content of customs operations commitments; (iii) Capacity building for customs officials in order to increase efficiency and productivity, create a favorable environment for the business community; (iv) To strengthen customs - business partnership; (v) To strengthen international customs cooperation for the purposes of facilitating trade</p> <p>- General objectives: To complete the legal basis of the derivative market and improve good practices on corporate governance applicable to public companies in Vietnam</p> <p>- Specific objectives: (i) The derivatives market: To support the State Securities Commission in the work of drafting and building legal documents on the derivative markets under the roadmap and plan approved by the government in Decision No. 366/QĐ-TTg on the plan on formation and development of Vietnam's derivative securities market; (ii) Corporate governance: The public companies in Vietnam will approach, change and apply good practices on advanced</p>

Order	Program and project title	Donor	Sector	Project Duration	ODA Funds (USD)	Counterpart Funds (USD)	Objectives
P1.35	Upgrading the electronic information page on state assets	Multi-donors	Public asset management	2014 - 2015	156,510	10,166	<p>corporate governance, especially the good practices from the UK on corporate governance</p> <p>To upgrade the electronic information page on state assets to enhance information on state assets towards openness and transparency (including the assets as rural clean water supplying projects) in each period, aiming to the objective socializing public asset fields</p>
P1.36	Improving public asset management in public service institutions	DFAT	Public asset management	4/2015 - 12/2015	172,018	6,715	<p>To improve public service institutions' assets management mechanism associated with their functional and financial mechanism in order to strengthen the effectiveness of these institutions in exploiting their own resources, creating equal conditions for all economic players in providing public services and contributing to the efficient use of state budget</p>
P1.37	Strengthening capacity for department of accounting and auditing Regulations	WB	Accounting - Audit	12/2012 - 12/2015	200,000	26,900	<p>To enhance the supervision of Department of Accounting and Auditing regulations in accounting and auditing activities in the whole country, to ensure the quality of financial reports and independent auditor's reports for state-owned enterprises and projects</p>

Order	Program and project title	Donor	Sector	Project Duration	ODA Funds (USD)	Counterpart Funds (USD)	Objectives
II. ON-GOING PROGRAMS AND PROJECTS							
P1.38	The state-owned enterprise Reform and corporate governance facilitation Program - phase 1	ADB	Corporate finance management	12/2009 - 12/2017	130,000,000	120,200	To restructure state-owned enterprises debt to improve the financial status; restructure the organization of enterprises, renew operational procedures and management or institutional renewal with the aim of strengthening corporate governance and business performance of state-owned enterprises
P1.39	Local development investment Funds	WB (Loans)		2009 - 2016	190,000,000 ²⁶	2,700,000	To support local development investment projects supplementary finance resources and improve effectiveness of qualified local development investment funds in leveraging private sector financing for municipal infrastructure
P1.40	Strengthening the capacity in corporate finance management, restructuring state - owned enterprises	JICA	Corporate finance management	2014 - 2017	1,922,654	178,462	- Economic restructuring based on a shift on the economic growth model in order to enhance quality, efficiency and competitiveness - To accelerate the restructuring of state-owned enterprises by enhancing the efficiency and soundness of the State-owned enterprises

²⁶ The MOF performs as state management agency for on-lending, not direct beneficiary.

Order	Program and project title	Donor	Sector	Project Duration	ODA Funds (USD)	Counterpart Funds (USD)	Objectives
							management - To strengthen the capacity in corporate finance management for the MOF with an emphasis on supporting the development of debt handling mechanisms associated with the restructuring of state-owned enterprises
P1.41	Project - Component 2 Supporting the legal framework, organizations and regulations for the planning and implementation of central and local budget of EU public finance modernization program in Vietnam	EU	Budget revenue management	2014 - 2019	4,000,000	400,000	- General objectives: To improve the legal framework, organizations and regulations of the planning and implementation of the state budget at central and local levels to contribute to the improvement of managing activities and supervision of Vietnam public finance - Specific objectives: (i) To support in establishing Law on State Budget (revised) and the guideline documents towards improving the planning and implementation of the state budget more in line with international practices; to strengthen fiscal decentralization, to support in strengthening the capacity of public fund management of the local governments with the focus on the poorest provinces with large ethnic minority population; to create the legal

Order	Program and project title	Donor	Sector	Project Duration	ODA Funds (USD)	Counterpart Funds (USD)	Objectives
							basis for building the medium-term fiscal plan; (ii) Capacity building for central and local financial officials for the budget planning and execution, budget decentralization and budget revenue forecast
P1.42	Tax Administrative management Reform in Vietnam - phase 4	JICA	State revenue management	12/2014 - 11/2017	1,100,000	289,889	To enhance the taxpayer's compliance with the tax law, to strengthen the effectiveness of tax law and the efficiency of tax management of Vietnam's Tax authorities
P1.43	Enhancing capacity of financial policy making in consideration of gender equality	DFATD	Financial policy	11/2015 - 9/2016	78,500		To strengthen the MOF's capacity in integrating gender considerations into financial policy making, including the capacity of reviewing, analysing regulations and policies impact from the social and gender aspect, and capacity of integrating gender considerations during the implementation of the MTAP for the FDS by the year 2020
P1.44	Support of developing Vietnam's capital market - phase 1	England	Bond market development	5/2015 - 3/2016	80,327	2,822	To improve the legal framework for developing bond markets, especially for the corporate bond market
P1.45	Strengthening the effectiveness of VNACCS/VCIS	JICA	State revenue management	8/2015 - 6/2018	2,013,000	233,000	To improve the operations of customs administrations based on VNACCS/VCIS System; to strengthen the effectiveness of risk management, post

Order	Program and project title	Donor	Sector	Project Duration	ODA Funds (USD)	Counterpart Funds (USD)	Objectives
P1.46	Project 2 of The state - owned enterprise Reform and corporate governance facilitation Program	ADB	Corporate finance management	02/2016 - 02/2018	310,000,000	160,000	clearance audit and other procedures in line with effective utilization of VNACCS/VCIS The Project aims to make 3 equitized and restructured state-owned enterprises, including large general corporations and their subsidiaries, more profitable and transparent; and to develop a successful state-owned enterprise reform model for further state-owned enterprises of Vietnam
P1.47	Assisting Tax Policy Department of the MOF in evaluating the impacts of tobacco tax policy changes upon illicit tobacco trade and government revenue	The Union	Tax policy	12/2015 - 5/2017	110,860		To assist Tax Policy Department of the MOF in evaluating the impacts of tobacco tax policy changes upon illicit tobacco trade and government revenue
P1.48	Project - Component 4 green financial Reforms of the macroeconomic Reforms and green growth support Program	Germany	Budget revenue management	2015 - 2018	1,057,286	105,729	- General objectives: To support the MOF in implementing reforms serving for green growth - Specific objectives: To support the MOF for the development of Action Plan of the financial sector implementing the National green growth strategy by 2020 and for the implementation of others financial and budget reforms serving for Green Growth Strategy

Order	Program and project title	Donor	Sector	Project Duration	ODA Funds (USD)	Counterpart Funds (USD)	Objectives
P1.49	Capacity building in the financial sector (VIE032)	Luxembourg	financial market management	2016 - 2019	4,081,126	317,186	- General objectives: To strengthen the economic growth based on a sound financial sector - Specific objectives: Assisting the Vietnamese securities market's development in conformity with the Securities Market Development Strategy for the period of 2011 - 2020 by the Government approved at the Decision No. 252/QĐ-TTg dated on 01/3/2012
P1.50	Bilateral Cooperation Program between the MOF and US Treasury	US Treasury	Budget revenue management and financial market management	2011			To support in field of budget revenue management and financial market management (capital market and bond market)
P1.51	Bilateral Cooperation Program between the MOF and Germany	Germany the MOF	Corporate finance management	2012			To support in holding workshops on state-owned enterprises restructuring
P1.52	Bilateral Cooperation Program between the MOF and ADETEF (France)	ADETEF	Budget revenue management, Budget expenditure management, public asset, national finance inspectorate	1993			To support in carrying out surveys, workshops in the fields of budget revenue management, budget expenditure management and finance inspectorate

Order	Program and project title	Donor	Sector	Project Duration	ODA Funds (USD)	Counterpart Funds (USD)	Objectives
P1.53	Governance for inclusive growth program of the Ministry of Justice in cooperation with the US Agency for International Development (USAID)	USAID	Budget revenue management, public asset, legal affairs	2014 - 2018			To support Vietnam in implementing the WTO trade facilitation agreement; to review the legal framework of national single window; to train and enhance capacity building for staffs; to promote customs-enterprises partnerships, to support in implementing Resolution No. 19 to improve the business environment, enhance competitiveness; to support in completing mechanism for public procurement; to raise awareness of the importance of public comments for drafting legal normative documents

**THE MEDIUM-TERM ACTION PLAN DURING THE PERIOD OF 2016 - 2018
FOR IMPLEMENTING THE FINANCE DEVELOPMENT STRATEGY
BY THE YEAR 2020**

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