



TRUNG TÂM HỖ TRỢ PHÁT TRIỂN VÌ PHỤ NỮ VÀ TRẺ EM

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MANUAL ON COMMUNITY FINANCIAL MANAGEMENT

June 2021

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PREFACE

Community management is a management method in which the people are the subjects, they have the right and are able to identify priority issues, set up plans, implement, monitor, and evaluate development activities in an open, transparent, and accountable manner. Community management emphasizes that local authorities listen to community people, and local people have the right to involve directly in the decision-making process. Projects applying community management are highly appreciated by local people and authorities for their effectiveness (solving local people's urgent needs); efficiency (the community based projects are at low cost and ensure good quality) and sustainability (the local people have regulations on preservation and maintenance of their results thanks to community ownership).

The benefits of community management are mainly attributable to the democratic participatory management process involving local people and stakeholders, promoting community's initiatives, and a transparent financial management, consolidating local people's trust in the implementation process of community development projects.

The "Handbook on Community Financial Management" compiled in an attempt to present to readers all regulations in community based financial management together with relevant Annexes in accordance with the general requirements of the state and donors.

The regulations in the handbook are generally applicable to all community projects in which DWC plays the role of project holder. During the implementation process, there might be additional specific requirements from each individual donor that haven't been listed in the Handbook. These requirements will be presented in details in the training materials on financial management for related project.

It is expected that the handbook will be useful for readers in the process of promoting sustainable community development in Vietnam.

Bui Thi Kim
DWC Director

DEFINITIONS AND ABBREVIATIONS

MB	Management Board
Community	A group of people who share common values or interests, ready to take part in collective actions together to develop and protect the common values and interests of the whole community. Community is not an administrative unit. A group/village can be considered as community.
DWC	The Center for promoting Development for Women and Children (as project holder), directly under the Central Committee of Vietnam Association for Promoting Education (VAPE)
BP	Budget plan
CBG	Community Based Group: a group of people voluntarily stand out to build and implement community development projects. Each community project is developed and implemented by a CBG. There should be 5 or more people in a CBG. The group members assign tasks to each individual to ensure that community project is carried out effectively, efficiently and accountably. CBG at least should have a team leader, an accountant, and a cashier.
CKG	Community Key Group: selected by the community based on criteria agreed upon by the community (consisting of 8 – 12 people, depending on the size of the village). CKG represents the village community to organize and promote development activities, so it is necessary to include them in capacity building activities in community management.
CM	Community Management
CSP	Community sub-project selected by villagers to address their needs.
Village	Village/Hamlet

1. FINANCIAL MANAGEMENT PRINCIPLES AND REGULATIONS

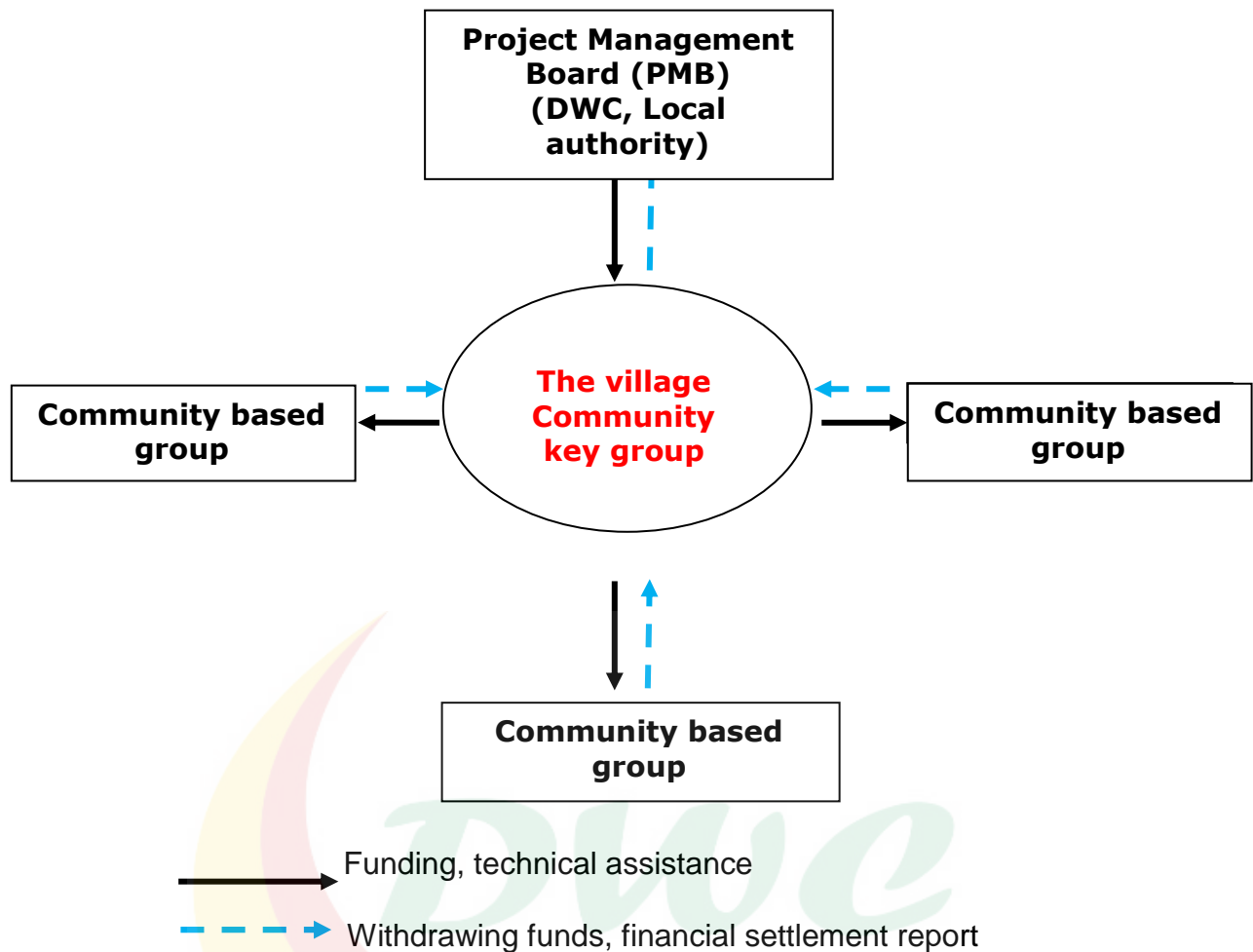
- In order for the community to manage the common fund effectively, openly and transparently, the following management principles should be applied:
 - The community is involved in the entire fund management process;
 - The community has the right to have equal access to financial information;
 - Ensuring openness, transparency, and accountability.
- To ensure the application of the above mentioned management principles, the community needs to comply with the following **regulations**:
 - Villages hold meetings to elect Community Key Group (CKG), with the following positions: leader, accountant, cashier of CKG is also responsible to manage the fund allocated to the village;
 - The representative board of CKG, on behalf of villagers, signs cooperation agreement with the project holder (DWC) on project implementation in the village;
 - CKG together with the local people, prepare a community profile, analyze the village's issues, select and rank priorities, guide the community in managing the fund, check and collect payment records of community sub-projects (CSPs) to be sent to DWC;
 - The local people set up a Community Based Group (CBG) who, on behalf of the village, write proposals for CSPs, estimate budgets, manage the community funds and settle account for CSPs in accordance with the financial management requirements of the project;
 - In order to enhance the self-management capacity and the project's sustainability, project beneficiaries have to contribute to share the cost of CSP implementation (in labor, in kind or in cash);
 - Cash balance in the community: The amount of money that CBG receives from CKG needs to be disbursed right after withdrawing from the bank, ensuring that the cash balance at CKG and CBG does not exceed 10 million VND after 24 hours since CKG withdraws and transfers the money to CBG;
 - The next CSP will be implemented when the financial records of the previous CSP is completed and checked by DWC.

2. STAKEHOLDERS IN FINANCIAL MANAGEMENT

Stakeholders involved in community financial management need to be well aware of and perform their responsibilities properly, specifically as follows:

CKG Leader	CBG Leader
<ul style="list-style-type: none"> - Approve income and expenditure in accordance with the community's regulations; - Check, control and compare the figures recorded by the accountant and the cashier; - Check, control and sign off the CSPs' BP, CSPs' expenditure reports prepared by the CBG, periodic general report on income and expenditure; - Give explanation and report on the expenditure of the community to stakeholders such as: DWC, auditors, donors. 	<ul style="list-style-type: none"> - Prepare BP together with CBG; - Approve the income and expenditure of CBG; - Check, control and compare the figures recorded by the cashier; - Check, control and sign off the CBG's report on income and expenditure; - Give explanation and report on the expenditure of the CSPs to stakeholders such as: CKG, DWC, auditors, donors.
CKG Accountant	CBG Accountant
<ul style="list-style-type: none"> - Check, collect CBG's vouchers and documents for settlement of CSPs; - Count and record in full the contributions of the community (if any); - Keep the vouchers, figures to give explanation to stakeholders such as: DWC, auditors, donors ; - Prepare Project Fund incomes and expenses report to settle with the project. 	<ul style="list-style-type: none"> - Check and collect vouchers during the implementation process of CSP before handing over to CKG when CSP ends and settled; - Count and record in full the contributions in the community (if any); - Prepare Sub-project incomes and expenses report to settle with CKG.
CKG Cashier	CBG Cashier
<ul style="list-style-type: none"> - Collect and spend cash following the orders of the Head of CKG; - Record accurately and timely in Cash book of the CKG. 	<ul style="list-style-type: none"> - Collect and spend cash following the orders of the Head of CBG; - Record accurately and timely in Cash book of the CBG.

The process of budget allocation and collection of payment vouchers



The PMB (DWC and locality) is responsible for guiding, receiving and checking CSP records, requesting DWC/Local authority to transfer CSP budget to CKG, checking and collecting financial statements and CSP vouchers from CKG in accordance with the project's requirements and the state's regulations.

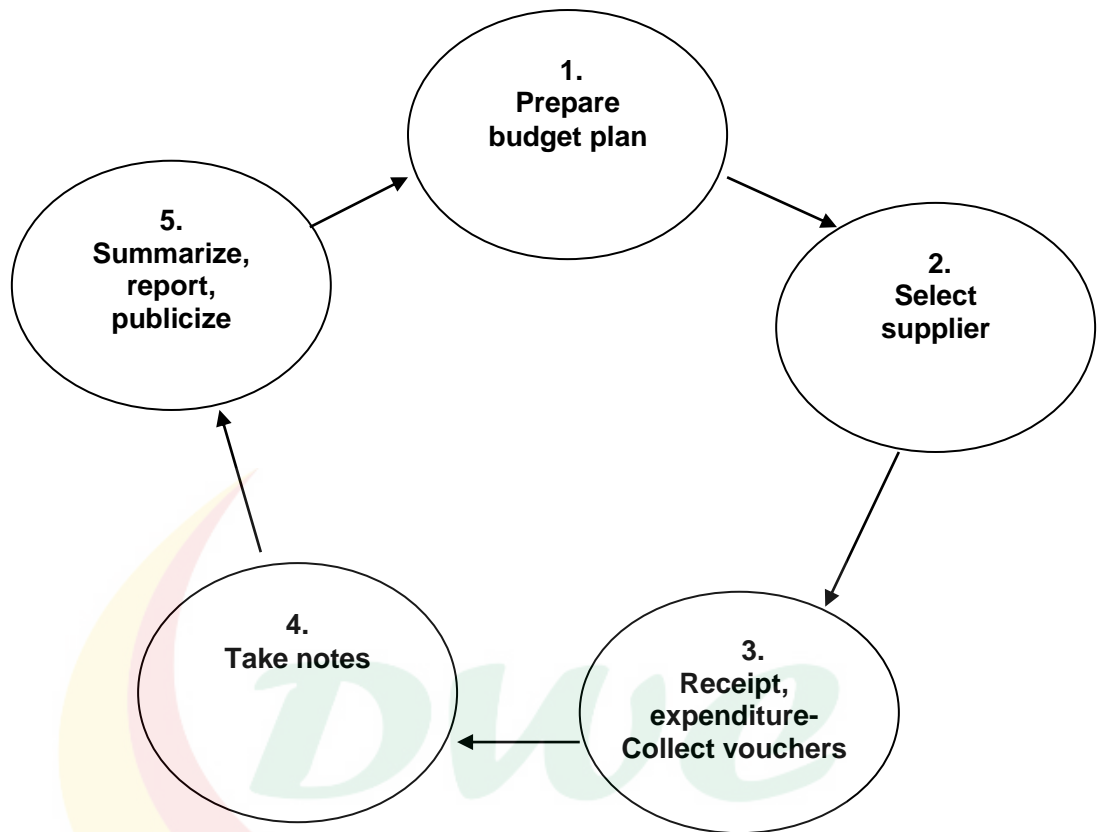
Note:

Funds are transferred from DWC to CKG by bank transfer via CKG's co-owner bank account.

The local authority in particular, can provide funds in 2 ways (bank transfer or direct disbursement in cash).

3. FINANCIAL MANAGEMENT PROCESS FOLLOWING COMMUNITY MANAGEMENT APPROACH

Take the following five steps:



Note: To ensure the principle of transparency, all expenditures need supporting vouchers in accordance with the current regulations of Vietnamese law and those of donors.

STEP 1: Prepare budget plan

Before implementing CSP, CBGs have to prepare budget plan due to **limited resources**. The budget plan is also the basis for receiving funding and is an effective tool for monitoring and controlling financial expenditure.

The budget plan clearly states :

- The unit price and volume of each item/activity ;
- The sources of the budget (from the project, monetary contributions, local people's contribution in labour or in kind, the authority, benefactors, businesses...);
- Total budget.

Steps in budget planning:

- List all the expenditure items;
- Specify the quantity by types;
- Specify unit price and total amount;
- Specify the source of budget for each item.

The budget plan has to be agreed upon by the whole group (**Annex 03**).

STEP 2: Select supplier

Contracts for supplying goods and services should be based on the consideration of competitive prices (check the prices of three different suppliers whenever appropriate, choose the supplier which brings the highest economic benefits, take notes of prices comparison).

See Annexes 05, 06, 07 for more details

STEP 3: Receipt, expenditure – Collect vouchers

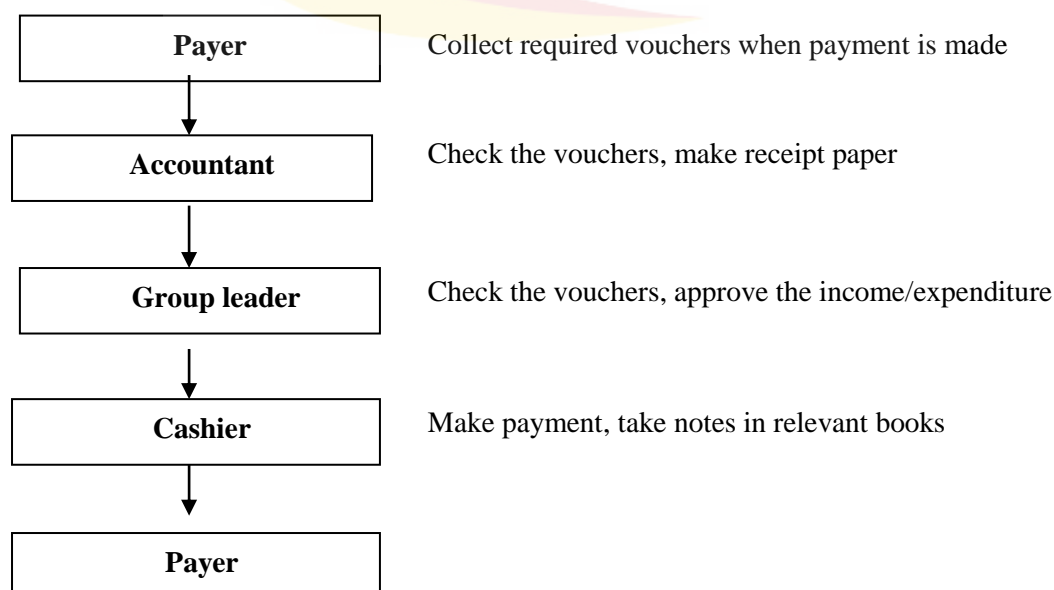
Preparing for implementation:

- CKG opens a co-owner bank account (02 persons);
- Make request for money transfer (**Annexes 08 and 09**);
- Make Confirmation of bank transfer receipt (**Annex 10**).

Implementation:

While implementing CSP, we need to pay attention to the **payment steps** and the **requirements for needed vouchers**.

General payment steps:



Requirements for needed vouchers: Annexes 05 – 07 and 11 - 24

STEP 4: Take notes

- All activities that takes place during the CSP implementation process are to be recorded in books, tables, templates (**Annexes 24, 25, 26**);
- All incomes, expenditure, contribution in cash, in labor or in kind should be fully recorded;
- Recording must be done right after the activities to avoid forgetting and mistake.

STEP 5: Summarize, report, publicize

- After the work is completed, the group should collect all vouchers and report on the settlement of CSP implementation based on actual vouchers, then publicize and account for it to the community.
- **See Annexes 27, 28, 29, 30 for more details**

4. REQUIREMENTS ON VOUCHERS

Definition

- **Voucher** means evidence, proof. Accounting vouchers are informative documents and objects showing emerging and completed economic, financial transaction, serving as a basis for recording in accounting books;
- **Invoice** is a voucher made by a seller who records information on sale of goods, provision of services as regulated by the law. There are different types of invoices as mentioned below:
 - + **Tax invoice (Red invoice)**: Value added tax invoice (**Annex 17**); Sales invoice (**Annex 16**) (applicable for payment with value of 200.000 VND or more).
 - + **Retail invoice (Annex 18)**: Applicable for order value of under 200.000 VND (not tax invoice)
 - + **Other invoices**: Stamps, bus tickets, train tickets, cards, service fee invoices (banks).

Note: The amount eligible for tax invoice of more or equals 200.000 VND is still applicable at the time this handbook is compiled.

Vouchers requirements for receipts

- **Bank incomes:** Detailed bank statements are required (**Annex 11**);
- **Cash incomes:** Receipt paper (**Annex 12**) signed by all stakeholders (with full name) are required;
- **Contributions from the community (Annexes 13, 14, 15),** signatures must be collected immediately (if the contributor is a family member, the signature should be of the contributor and his/her relationship with the person in the list should be clearly stated).

Vouchers requirements for expenditures

- **Requirements for invoice**

Spending level/Invoice	Sales invoice (Annex 16)	Value added invoice (Annex 17)	Retail invoice (Annex 18)	Receipt Paper (Annex 12)
< 200.000đ			X	X
>= 200.000đ	X	X		

*** Note: Do not arbitrarily erase or modify the information on invoices and vouchers, blanks must be crossed out.

- **Requirements for vouchers**
 - **Expenditure for CSP implementation:** Appropriate and valid vouchers as prescribed must be collected, as follows:
 - + **Purchasing assets, tools, items, utensils, supplies, hiring workers, renting construction machines... requires:**
 - Quotations (**Annex 05 or 06**);
 - Quote selection minutes (**Annex 07**);
 - Sale contracts (from 2 million VND) (**Annex 19**);
 - Acceptance and handover of goods/services records (**Annex 20**);
 - Liquidation records (if any) (**Annex 21**);
 - Receipt paper (**Annex 12**);
 - Tax invoice (red invoice) (**Annex 16 or 17**);
 - In case there is no supplier in the district that has tax invoice (red), the supplier must be individual and local producing households, additional **List of purchased goods/ services without invoices (Annex 22)** and **Commitment of having no invoice (Annex 23)** are to be provided.
 - Monitoring log (**Annex 24**).
 - + **Self-contributing community:** Make timesheet and monitor attendance for each person (with contributor's signature) and certified by CBG Leader in the List of community's labour contribution (**Annex 14**).

➤ **Management Cost of CSP**

- Discussed, agreed and noted in the meeting minutes with specific rules as follows:
 - + The percentage of management fee (not exceeding 5% of the amount supported by the project for CSP);
 - + Items to be paid (for example: Stationery, communication, meetings, petrol cost of concerned persons);
- CSP management cost must be established from the beginning and included in CSP budget;
- These expenses must have valid invoices and vouchers as prescribed.

Note: Invoices and vouchers that do not comply with the regulations will not be paid.

- The vouchers must be clear and include all information such as seller's address, place of sale, buyer, place of purchase, product name, measuring unit, quantity, price, content, date, signatures (deliverer, receiver);
- Vouchers should not be erased, corrected;
- The person who receives the money/contribution in kind must directly sign and write their full name clearly; signatures made at different times must be the same. It is not allowed to sign on behalf of others;
- The content of income and expenditure must be recorded concretely: expenditure of which project? Which village? (For example: Payment for renting a concrete mixer for road construction.... village....., commune....., district....., province.....).

5. SETTLEMENT OF COMMUNITY SUB-PROJECT

CSP's financial settlement profile:

1. Village/group meeting minutes (if any) (Annex 01)
2. CSP proposal with budget plan (Annexes 02, 03)
3. CSP approval meeting minutes (Annex 04)
4. Monitoring log (Annex 24)
5. Cash book of the CBG (Annex 26)
6. CSP incomes and expenses report (Annex 27)
7. CSP acceptance records (Annex 28)
8. CSP ending evaluation minutes (Annex 30)
9. CSP's vouchers, invoices

CKG's financial settlement profile:

1. Project fund incomes and expenses report (Annex 29)
2. Cash book of the CKG (Annex 25)
3. Bank statement (Annex 11)
4. CKG's incomes and expenses vouchers
5. CSP financial settlement profile

Incomes and expenses report: is a summary of financial data prepared to provide the community and stakeholders with general information.

CSP incomes and expenses report :

CBG prepares a CSP incomes and expenses report (**Annex 27**) based on actual vouchers right after the completion of CSP, publicly explains to CBG, then submits the report to CKG Leader.

Project fund incomes and expenses report:

- CKG Leader collects CSP's vouchers, settlement profile and CSP financial report of CBGs;
- CKG Leader prepares Project fund incomes and expenses report and submits to DWC (**Annex 29**).

6. NOTES IN FINANCIAL MANAGEMENT

Cash:

- CKG withdraw money from the bank account and keep in the safe at different stages following the BP of CBGs; do not withdraw all money in the bank account at once and do not keep more than 10 million VND in the safe (according to the fund management principles and regulations in page 5);
- A separate cash box/safe is needed for each CKG/CBG;
- The management board of CKG need to monitor and inventory fund periodically and unscheduled at CBG to help detect and correct deviations timely, ensuring publicity and transparency;
- It is not allowed to use community's funds for any work outside CSP, do not lend the money to anyone.

Bank deposits:

- Bank account should be opened to keep money at the bank, cash transfers is restricted to ensure safety and transparency;
- A CKG without legal status can open a co-owner bank account by two representatives in CKG. This is also a way to enhance the capacity of the community in accessing banking services;
- The account should be used only for the project's purpose. It is not allowed to transfer personal funds to the group's co-owned bank account.

Vouchers:

- Vouchers should be made immediately during the CSP implementation process and when conducting activities in order to avoid time confusion;
- The information provided on vouchers must be complete, clear, reasonable, unmodified or unerased.

Books:

- All arising amounts must be recorded immediately in books after being approved in order to prevent forgetting and confusion.

Report:

- Planned and reported data should be disclosed and explained periodically on the basis of vouchers;
- Incomes and expenses must be publicized to all the people in the community.

CKG's and CBG's activities:

- Assign clear roles and responsibilities among group members, ensuring the progress and quality of activities and each member's responsibility;
- Groups regularly share experience in financial management to draw lessons learned;
- It is necessary to set up regulations on maintenance and usage of the work/CSP right after the completion of the work/CSP (therein clearly state the sources of funds – incomes and expenses for maintenance and repair) in order to promote efficiency and sustainability of the work.



7. TEMPLATES

Annex 01: Village/group meeting minutes

VILLAGE/GROUP MEETING MINUTES

Village:..... Commune:..... District:.....Province:.....
Group:
Agenda:
Date:.....Place of Meeting:
Number of households in the village:
Number of participants:, including male female

Contents of the meetings and conclusions (specifically note down the number of people agreed with the contents and each conclusion...):

.....
.....
.....
.....
.....
.....
.....
.....
.....
.....

Follow-up tasks (deadlines, responsible persons):

.....
.....
.....
.....

Meeting's Secretary
(Signature, full name)

Community's Representatives
(Signature, full name)

Meeting's Chairperson
(Signature, full name)

Annex 02: Sub-project proposal

SUB-PROJECT PROPOSAL

Village: Commune:..... District:.....Province:.....

CSP Title: Clearly indicate the objectives, place of implementation, and beneficiaries groups from the CSP (avoid stating only activities)

1. Background/Rationale for CSP Implementation

Brief analysis on the reasons for the need of implementing the CSP, intended solution for which local problem? Introducing the group responsible for the CSP proposal (who are the members, what is their occupation, how many female members are there?) Elaborating on how the problem in question relates to the criteria of the CSP?

2. CSP Objective(s)

Specify the expected changes from the CSP.

3. Beneficiaries

Who will be the beneficiaries? Number of beneficiaries? Disaggregated by male and female

- Direct:

- Indirect:

4. Implementation Duration

.....

5. PMB Members of the CBG

No.	Full Name	Position	Notes (Poor/Near-poor)

6. Total budget

Total:

- Supported by the project:.....

- Contributed by villagers:

- From local authorities:.....

7. Outputs/Outcomes and Indicators

No.	Outputs/Outcomes	Indicators (qualitative, quantitative and time)
1		
2		
3		

8. Assumptions for the CSP's Success

Requisite conditions for the success of the sub-project:

.....
.....
.....

9. Risks and Mitigations

Risks	Mitigations

10. Measures to Ensure the Sustainability of the CSP

How can the achieved results be maintained after the project ends?

11. Activity Plan According to Gantt Chart

No.	Activity	Time (month/week)					Responsible Person

12. Detailed Budget Plan

No.	Item (s)	Unit	Quantity	Unit Price	Total Price	Budget Source					
						Project's Fund	Local Authorities	Benefactors	Local Community		
									Cash	In Labor	In-kind
	Total										

13. Simple Map/Design

CBG Accountant/Cashier
(Signature, full name)

CBG Leader
(Signature, full name)

CKG Leader
(Signature, full name)

Annex 03: Budget plan of the sub-project

BUDGET PLAN
(Attached to the CSP Proposal)

Sub-project Title:

Village: Commune: District: Province:

Unit: VND

[illegible]

In which: Project's Fund:.....
Benefactors:.....

Local Authorities::.....

Local Community:.....

....., Date Month Year.....

CBG Accountant/Cashier
(Signature, full name)

CBG Leader
(Signature, full name)

CKG Leader
(Signature, full name)

Annex 04: Sub-project approval meeting minutes

SUB-PROJECT APPROVAL MEETING MINUTES

Village: Commune: District: Province:
 Date: Place of Meeting:
 Number of Participants: Female: Poor: Near-poor:
 Representatives of Local Authorities:

Approval Criteria	Sub-project 1	Sub-project 2
Sub-project titles		
Total Expenditure (VND)		
Supported by the Project (VND)		
Contribution Counterpart (VND) (Local Community, Local Authorities, Others)		
% Contribution		
Total number of Direct Beneficiaries		
Total number of poor and near-poor people who participate and benefit from the CSP		
Total number of women participate and benefit from the CSP		
Sustainability?		

Comments on each CSP:

CSP 1:

CSP 2:

Conclusions:

CSP is approved:

.....

CSP needed to be completed on following points:

.....

.....,Date..... Month..... Year

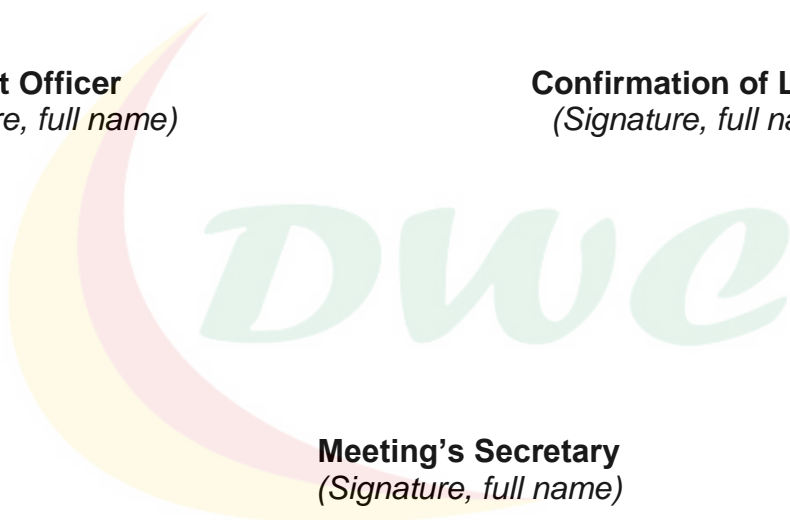
Signatures of Representatives:

CKG Leader
(Signature, full name)

CBGs' Leaders
(Signature, full name)

Project Officer
(Signature, full name)

Confirmation of Local Authorities
(Signature, full name and seal)



Meeting's Secretary
(Signature, full name)

Annex 05: Quotation of services/goods provider

QUOTATION OF SERVICES/GOODS PROVIDER

Name of Provider:

Address of Provider:

Phone number of Provider:.....

Unit: VND

No.	Name of Services/Goods	Unit	Quantity	Unit Price	Total Price

....., Date Month Year.....

Signature of Provider

(Signature, full name (and seal if possible))

Notes: This template is used for services/goods providers who do not have their own quote form. For those who have, use their their quote form.

Annex 06: Quotation over the phone

QUOTATION OVER THE PHONE

Name of Provider:

Address of Provider:

Phone number of Provider:.....

Unit: VND

No.	Name of Services/Goods	Unit	Quantity	Unit Price	Total Price

Signature of CBG Members (1)
(Signature, full name)

....., Date Month Year.....

Signature of CBG Members (2)
(Signature, full name)

Notes: This template is used in case quotation are got over the phone and is applied conditionally in compliance with the regulations of each specific project.

Annex 07: Quote selection minutes

QUOTE SELECTION MINUTES

According to the approved Budget Plan of the CSP.....

Base on the providers' Quotations collected by the CBG.

Today, on the Date of....., we are:

1. Mr/Ms:..... Position:.....

2. Mr/Ms:..... Position:.....

Participating in the meeting to assess the quotations of each provider, in particular:

1/ Item list, quantity and price of providers:

Contents of goods and services:

Quotations of Providers: See attached list of quotations

2/ Results of Assessment:

After reviewing the quotes of the providers, we find that they are committed to providing quality goods/services at reasonable prices. However, the provider named has following advantages:

.....
.....
.....

The members participating in the assessment agreed to select the provider named to provide goods/services in section 1 for the above CSP.

All members agree to sign and have no other opinions.

(Signatures, full name of all participants)

Annex 08: Request letter for money transfer of the community key group

REQUEST LETTER FOR MONEY TRANSFER - PHASE

(Responsibility: **Community Key Group**)

Village:.....Commune:District:Province:.....

To: (The Project Management Board).....

- According to the commitment on sub-project implementation signed between The Center for Promoting Development for Women and Children (DWC) and the CKG of village.

- According to the CSP Approval Meeting Minutes of validated on: / /

We have opened a co-owner bank account at the Bank. and we commit to use this account for the purpose of project disbursement only.

So, we make a request for the project to transfer money to our community.

The amount for Phase is:

In words:.....

To be transferred in our CKG's account:

Bank account holders:.....

Bank account number:

At the:..... Bank.

We are committed to comply with the provisions of the project and the law.

....., Date.....Month... Year.....

Project Officer
(Signature, full name)

Community Key Group
(Signatures and full name of
the 2 bank account holders)

Annex 09: Request letter for money transfer of the community based group

REQUEST LETTER FOR MONEY TRANSFER - PHASE

(Responsibility: **Community Based Group**)

The CBG of the Sub-project:.....

Village:Commune:District:.....Province:.....

To: The CKG of village.

According to the CSP Approval Meeting Minutes validated on

According to the Budget Plan of above sub-project.

We make a request for the CKG to transfer money to our CBG.

The amount of Phase is:.....

In words:.....

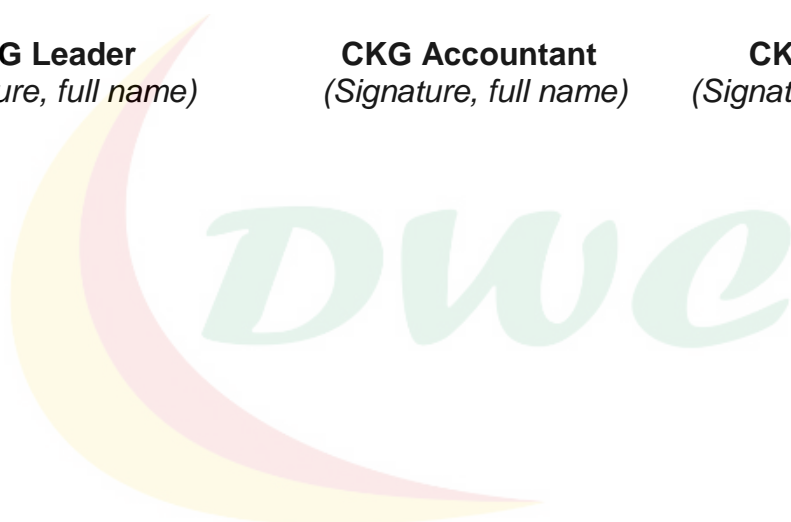
We are committed to comply with the provisions of the project and the law.

....., Date Month Year.....

CBG Leader
(Signature, full name)

CKG Accountant
(Signature, full name)

CKG Leader
(Signature, full name)



Annex 10: Confirmation of bank transfer receipt

CONFIRMATION OF BANK TRANSFER RECEIPT

(Responsibility: The Community Key Group)

Village: Commune: District: Province:

To:

We confirmed that we have received the money to the co-owner bank account of the
CKG of village. Receipt date:

Bank account holders:

Bank account number:

Bank:

Amount:

In words:

Contents:

.....
.....
.....
.....

....., Date Month Year

2 co-owners of CKG's bank account
(Signatures, full names)

Annex 11: Bank statement

Chi nhánh: NHNoPTNTVN - CN Huyện Kim Bôi - Hoà Bình
Địa chỉ: Khu Tân Nhất - Thị trấn Bo - H. Kim Bôi - Hòa Bình
Điện thoại/Fax:

NGÂN HÀNG NÔNG NGHIỆP VÀ PHÁT TRIỂN NÔNG THÔN VIỆT NAM
AGRIBANK
Mang phân thịnh đến khách hàng

SỔ PHỤ / STATEMENT

Tên khách hàng/ Customer name : Lý Văn Kính

Địa chỉ / Address : Suối Rèo - Vĩnh Tiến - Kim Bôi

Ngày in / Print out date : 26/02/2018

Loại tiền gửi / DP kind : Tiền gửi thanh toán cá nhân

Số tài khoản / A/C No : 3006205102541

Ngày phát sinh trước / Prior Statement : 31/10/2017

Số dư cuối ngày / Ending balance : 26/02/2018

Số bút toán/Doanh số nợ/ Less debit : 3

Số bút toán/Doanh số có / Plus credit : 1

Loại tiền / Ccy : VND

Tài khoản đồng sở hữu/ Joint A/C : Yes

Tình trạng tài khoản/ A/C status : Active

Doanh số nợ tháng / Monthly less debit : 5,002,200

100,300 Doanh số có tháng / Monthly plus credit: 5,000,000

5,004,400 Doanh số nợ năm / Annual less debit : 5,004,400

5,000,000 Doanh số có năm / Annual plus credit : 5,000,000

Ngày Date	Ghi chú Remark	Nợ Dr	Có Cr	Số dư Balance	Số tham chiếu Ref. no
31/10/2017	Mở tài khoản TG KKH		100,000	100,000	
15/11/2017	DWC CHUYEN DOT 1 TIEN THUC HIEN TDANAM 2017 CHO THON SUOI REO XA VINHTIEN KIM BOI HOA BINH 90PT		45,000,000	45,100,000	260217111500042
23/11/2017	Lý Văn Kính Triệu Hồng Xuân Rút	10,000,000		35,100,000	
30/11/2017	Lãi tiền gửi		5,400	35,105,400	
06/12/2017	Lý Văn Kính + Triệu Hồng Xuân Rút	35,000,000		105,400	
13/12/2017	Thu phí quản lý tài khoản, 12, 2017	2,200		103,200	
31/12/2017	Lãi tiền gửi		1,500	104,700	
13/01/2018	Thu phí quản lý tài khoản, 01, 2018	2,200		102,500	
08/02/2018	CHUYEN NOT 10PT TIEN HO TRO TDA NAM2017 CHO XOM SUOI REO XA VINH TIENKIM BOI HOA BINH		5,000,000	5,102,500	260218020800379
13/02/2018	Thu phí quản lý tài khoản, 02, 2018	2,200		5,100,300	
26/02/2018	Lý Văn Kính + Triệu Hồng Xuân Rút	5,000,000		100,300	

Annex 12: Receipt paper

RECEIPT PAPER

Name of receiver:
Organization:.....
ID card number:
Address:
Phone Number:
I confirmed that I have received an amount of money/item(s) of:.....
.....
In words:
.....
Contents:
.....
.....
.....
.....
.....
.....

....., Date..... Month..... Year.....
Payer **CKG/CBG Leader** **Receiver**
(Signature, full name) (Signature, full name) (Signature, full name)

Dwe

Annex 13: List of community's cash contribution

LIST OF COMMUNITY'S CASH CONTRIBUTION

Sub-project Title:

Village: Commune:..... District: Province:

Unit: VND

No.	Date	Name of contributor	Amount	Signature of contributor
Total				

Total amount written in words:.....

Table Made by
(Signature, full name)

CKG/CBG Accountant/Cashier
(Signature, full name)

CKG/CBG Leader
(Signature, full name)

Annex 14: List of community's labour contribution

LIST OF THE COMMUNITY'S LABOUR CONTRIBUTION

Labors contribution on:

Sub-project Title:.....

Village: Commune:..... District: Province:

No.	Name of contributor	Total labors	Signature of contributor
Total			

Total number of labors:..... x unit priceVND/labor =..... VND

In words:

Monitoring Person
(Signature, full name)

CBG Leader
(Signature, full name)

Leader of Monitoring Unit
(Signature, full name)

Annex 15: List of community's in-kind contribution

LIST OF COMMUNITY'S IN-KIND CONTRIBUTION

Sub-project Title:
 Village:.....Commune:District:.....Province:

Unit: VND

No.	Full Name	Address	Item(s)/ Type of Material(s)	Unit	Quantity	Unit Price	Total Price	Signature
Total								

In words:

Table made by
 (Signature, full name)

CKG/CBG Accountant/Cashier
 (Signature, full name)

CKG/CBG Leader
 (Signature, full name)

Annex 16: Sales invoice

CỤC THUẾ		HÓA ĐƠN BÁN HÀNG		Mẫu số: 02GTTT3/001	
TỈNH HÒA BÌNH		Liên 2: Giao người mua		Ký hiệu: 54AE/16P	
		Ngày 20 tháng 02 năm 2019		Số: 0044833	
Đơn vị bán hàng:		NGUYỄN THỊ TUYẾT			
Mã số thuế:		THỰC PHẨM CN, ĂN UỐNG, NHÀ NGHỈ, VLXD...			
Địa chỉ:		MST: 8166815386			
Điện thoại:		X. Vinh Tiến - H. Kim Bôi - T. Hòa Bình			
Số tài khoản:					
Họ tên người mua hàng: Phùng Văn Hương					
Tên đơn vị:					
Mã số thuế:					
Địa chỉ: Xóm 10m - Bình Sơn - Kim Bôi - Hòa Bình					
Hình thức thanh toán: Số tài khoản:					
STT	Tên hàng hóa, dịch vụ	Đơn vị tính	Số lượng	Đơn giá	Thành tiền
1	2	3	4	5	6 = 4 x 5
1	Sắt phi 14	Cây	10	210	2.100.000
2	Xi măng	Tấn	1,5	11	1.650.000
3	Sỏi 1x2	m³	2	300	600.000
4	Cát Vàng	m³	2	370	740.000
5	Hai Gạch chèn	chiếc	30	40	1.200.000
TOÀN CẢNH CÔNG TRÌNH THỦY ĐIỆN HÒA BÌNH					
Cộng tiền bán hàng hóa, dịch vụ:					6.290.000
Số tiền viết bằng chữ:					Sáu triệu Hai trăm chín mươi nghìn chẵn
					(chẵn)
Người mua hàng (Ký, ghi rõ họ, tên)			Người bán hàng (Ký, đóng dấu, ghi rõ họ, tên)		
Phùng Văn Hương			Nguyễn Thị Tuyết		
(Cần kiểm tra, đối chiếu khi lập, giao, nhận hóa đơn)					

In tại Công ty Cổ phần in Đường sắt. MST: 0105419528 * Tel: 04 38222054

Compulsory contents of a financial invoice:

- Date: Write down full date, month and year
- Full name of the buyer: Write down full name of the buyer
- Address: Write down full address of the buyer
- Signatures of the buyer and the seller: Signatures and write down full names of both parties
- Blank space on the item table of the invoice: Cross it diagonally

Annex 17: Value added tax (VAT) invoice

HOÁ ĐƠN
GIÁ TRỊ GIA TĂNG
Liên 2: Giao khách hàng

Mẫu số: 01GTKT3/002
Ký hiệu: TL/19
Số: 0003378

Ngày: 24 tháng 11 năm 2020

Đơn vị bán hàng: **DOANH NGHIỆP TƯ NHÂN THÁI LÙNG**
Mã số thuế: **5200109187**
Địa chỉ: Thôn 4, xã Hưng Khánh, huyện Trấn Yên, tỉnh Yên Bái
Điện thoại: 02163.821.109
Số tài khoản: Tại:

CÔNG TY TNHH THÁI LÙNG
MST: 5200109187
Thôn Lương An, X. Hưng Khánh - H. Trấn Yên - T. Yên Bái

Họ tên người mua hàng: Hà Anh Diễm
Tên đơn vị:
Mã số thuế:
Địa chỉ: Thôn Ban Khun - Xã Hưng Ca - Huyện Trấn Yên
Hình thức thanh toán: TM Số tài khoản:
Tại:

STT	Tên hàng hoá, dịch vụ	ĐVT	Số lượng	Đơn giá	Thành tiền
1	2	3	4	5	6=4x5
1)	Xi măng pcb 40 #1C	kg	12,25	850.454,55	10.418.068
THÁI LÙNG					
Cộng tiền hàng:					10.418.068
Thuế suất GTGT: 10%					Tiền thuế GTGT: 1.041.807
Tổng cộng tiền thanh toán:					11.459.875
Số tiền viết bằng chữ: <u>Mười một triệu bốn trăm mười tám nghìn năm trăm bốn mươi lăm đồng chẵn</u>					
Người mua hàng (Ký, ghi rõ họ tên)		Người bán hàng (Ký, ghi rõ họ tên)		(Ký, đóng dấu, ghi rõ họ tên)	
<u>Hà Anh Diễm</u>		<u>Hoàng Thị Thanh Hiền</u>		<u>Trần Thị Lương</u>	
(Cần kiểm tra, đóng dấu, ghi rõ họ tên, giao, nhận hoá đơn) (In tại Công ty CP In và QC Đồng Đô - ĐT: 02163.852.514, Mã số thuế 5200266045)					

Compulsory contents of a financial invoice:

- Date: Write down full date, month and year
- Full name of the buyer: Write down full name of the buyer
- Address: Write down full address of the buyer
- Signatures of the buyer and the seller: Signatures and write down full names of both parties
- Blank space on the item table of the invoice: Cross it diagonally

Annex 18: Retail invoice

CỬA HÀNG THẮNG TUYẾT

Đội 3 - Nam Thượng - Kim Bôi - Hòa Bình

BÁN BUÔN, BÁN LẺ

ĐỒ DÙNG GIA ĐÌNH, GIẤY DÉP NHỰA, NHÔM, INOX

ĐT: 0986.079 387 - 0973.289 797 - 0988.770 060

HÓA ĐƠN BÁN LẺ

TT	TÊN HÀNG	SỐ LƯỢNG	ĐƠN GIÁ	THÀNH TIỀN
1	vở ghi	6	10	60.000
2	bút bi	6	3	18.000
4	bút dạ	6	10	60.000
Tổng cộng				138.000

Bằng chữ: một Trăm ba tám nghìn đồng
Ngày 3 tháng 2 năm 2019.

NGƯỜI MUA HÀNG

Kho
13 ai thi Khen

NGƯỜI BÁN HÀNG

Chẳng vô thường

Annex 19: Sales contract

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness
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SALES CONTRACT

Pursuant to Civil Code No. 91/2015/QH13 dated on 24/11/2015 by 11th National Assembly in session 10.

Pursuant to Trade Code No. 36/2005/QH11 dated on 14/06/2005 by 11th National Assembly in session 7.

Pursuant to the requirement and capability of both parties.

Date ... Month ... Year

At....., we are:

Party A - The Buyer of Goods/Services:

- Mr. (Ms):.....
- Position, Address:.....
- Mr (Ms):.....
- Position, Address:

Party B - The Seller/Provider of Goods/Services:

- Mr. (Ms):.....
- Position:
- Organization:.....
- Address:
- ID card number:.....Issued Date.....Issued by.....
- Contact Phone Number:

Through negotiation, the Parties hereby agree to trade the following products and conclude the terms and conditions as below:

Article 1: Goods/Services

Party B sells/provides Party A the following goods/services:

No.	Goods/Services	Unit	Quantity	Unit Price (VND)	Total Price (VND)
Total					

In words:.....

Article 2: Quality and specifications of goods/services (details in specifications, quality, categories, manufacturers and prices including transportation fees to the construction site or not)

.....
.....
.....
.....

Article 3: Liabilities of both parties

Party A appoints personnel to monitor and support Party B with related issues so that Party B can complete the contract on time and on schedule.

Party B must guarantee to provide goods/services of the right type, quality and specifications and on schedule as stated in Articles 1, 2 and 4.

Article 4: Implementation Duration

Starting from To

Article 5: Term of payment

- The payment will be paid to Party B in cash by Party A.

- Party A will pay in advance to Party B an amount of VND, after the contract is signed. The remaining amount will be paid after Party B completes the work and hands over all legitimate and valid documents to Party A.

Article 6: Warranty

Party B commits to provide goods/services with the required quantity and quality.

Warranty period:

Person responsible for the warranty:

Phone Number:

Article 7: Other terms

The two sides commit to strictly implement the above-agreed terms.

All taxes incurred shall be borne by Party B.

This contract takes effect from the date of signing and defaults to liquidation after Party A pays Party B in full and has no other arising outside the contract. In case there is arising that is different compared to the signed contract, the two parties shall make additional Contract Liquidation Records as a basis for payment.

Any party that violates the contract causing damage to the other party must compensate materially according to the provisions of the current law.

This contract consisting of 02 pages is made into 02 copies, each party keeps 01 copy with the same value.

PARTY A

(Signature, full name)

PARTY B

(Signature, full name)

Annex 20: Acceptance and handover of goods/services records

ACCEPTANCE AND HANDOVER OF GOODS/SERVICES RECORDS

Date ... Month ... Year

At....., we are:

Party A: The Buyer of Goods/Services

Mrs. (Ms.): Position:

Mrs. (Ms.): Position:

Party B: The Seller/Provider of Goods/Services

Mrs. (Ms.): Position:

Together conducting the acceptance inspection and handing over the goods/services provided by Party B, the results of acceptance and handover are as follows:

No.	Goods/Services	Unit	Quantity	Unit Price (VND)	Total Price (VND)
Total					

Conclusion of the Acceptance Board:

.....

.....

PARTY A

(Signature, full name)

PARTY B

(Signature, full name)

Annex 21: Liquidation records

LIQUIDATION RECORDS

Date:.....At:.....

Party A - The Buyer of Goods/Services:

- Mr. (Ms.):
- Position, Address:.....
- Mr. (Ms.):.....
- Position, Address:

Party B - The Seller/Provider of Goods/Services:

- Mr. (Ms.):
- Position:
- Organization:
- Address:.....
- ID card number:.....Date of issued.....Place of issued.....
- Contact Phone Number:

Pursuant to the Contract signed by two parties dated

Pursuant to the Acceptance and handover of goods/services records dated.....

The work is now done. The two parties proceed to make a record of contract liquidation.

The total value of the contract is:

In words:

The total actual value after implementation is:

In words:

The amount paid in advance by Party A is:

The amount to be paid of Party A is:

In words:

Now, the two parties have agreed to liquidate the contract at of the same date.

Party B is responsible to implement the Warranty obligations as in Article 6 of the above contract.

PARTY A
(Signature, full name)

PARTY B
(Signature, full name)

Annex 22: List of purchased goods/services without invoices

Template No.: **01/TNDN**
*(Issued along Circular No.
 78/2014/TT-BTC of the Ministry of
 Finance)*

LIST OF PURCHASED GOODS/SERVICES WITHOUT INVOICES

(Date Month Year)

- Name of Company/Provider of Goods/Services:
- Address:
- Place of purchase:.....
- Person responsible for the purchase:

Tax code:

Date of purchase	The seller			Purchased Goods /Services				Notes
	Name of the seller	Address	ID card number	Name of Services/Goods	Quantity	Unit Price	Total paid amount	
1	2	3	4	5	6	7	8	9

- Total value of purchased goods/services:

.....

Table made by
(Signature, full name)

Provider of Goods/Services
(Signature, full name)

Annex 23: Commitment of having no invoices

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

COMMITMENT

Name of the Store/Shop provides goods/services:

Address:

Phone number:

To: The CBG

Village: Commune:

District: District:

1. My name is:

2. ID card number: Date of issue: Place of issue:

3. Address:

I commit that my store/shop is a small retail store, so there is no financial invoice.

I am solely responsible for the accuracy of the above information.

.....Date Month Year.....

Buyer
(Signature, full name)

CBG Leader
(Signature, full name)

Person who commits
(Signature, full name)

Annex 24: Monitoring log

MONITORING LOG

Sub-project Title:
Village:..... Commune: District:..... Province:.....

Date	Monitoring contents	Monitoring results and recommendations (if needed)	Representatives of Monitoring Unit (Signature, full name)

Leader of Monitoring Unit
(Signature, full name)

CBG Leader
(Signature, full name)

Annex 25: Cash book of the community key group

COMMUNITY KEY GROUP CASH BOOK

(Responsibility: **Cashier of the CKG**)

The CKG of village
 Commune:.....District:.....Province:.....

Unit: VND

Date	Contents	Income	Expense	Balance
Opening balance				
Closing balance				

CKG Cashier
 (Signature, full name)

CKG Accountant
 (Signature, full name)

CKG Leader
 (Signature, full name)

Annex 26: Cash book of the community base group

COMMUNITY BASE GROUP CASH BOOK

(*Responsibility: Cashier of the CBG*)

Sub-project Title:

Village: Commune:.....District:.....Province:.....

Unit: VND

Date	Contents	Income	Expense	Balance
Opening Balance				
Closing Balance				

CBG Cashier
(Signature, full name)

CBG Accountant
(Signature, full name)

CBG Leader
(Signature, full name)

Annex 27: Sub-project incomes and expenses report

SUB-PROJECT INCOMES AND EXPENSES REPORT

(Responsibility: **CBG**)

Sub-project Title:

Village: Commune: District: Province:

Unit: VND

No .	Item(s)	Unit	Quant ity	Unit Price	Total price (actual)	Budget Source					
						Project's Fund	Local Authori ties	Ben efact ors	Contributed by local community		
									Cash	In Labor	In-kind
	Total										

CBG Cashier/Accountant
(Signature, full name)

CBG Leader
(Signature, full name)

CKG Leader
(Signature, full name)

Date.....Month.....Year.....
Confirmation of Local Authorities
(Signature, full name and seal)

Annex 28: Sub-project acceptance records

The Socialist Republic of Vietnam
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....., Date Month..... Year

ACCEPTANCE RECORDS

FOR THE COMPLETION OF CONSTRUCTION/SUB-PROJECT

Under the Project:.....

1- NAME OF THE CONSTRUCTION/SUB-PROJECT:

2- Place of construction/sub-project:

- Basis for the acceptance: Sub-project's proposal, Approval Minutes of the sub-project's proposal, total cash disbursement and the current condition of the construction/sub-project.

- Parties participated in the acceptance inspection:

**UNIT RESPONSIBLE FOR IMPLEMENTING AND MANAGEMENT OF THE PROJECT:
THE CENTER FOR PROMOTING DEVELOPMENT FOR WOMEN AND CHILDREN-
DWC:**

Mr./Ms.: Position:

REPRESENTATIVES OF LOCAL PMB:

Mr./Ms.: Position:

REPRESENTATIVES OF THE PROJECT VILLAGE:

Mr./Ms.: Position:

REPRESENTATIVES OF THE CBG:

Mr./Ms.: Position:

Have together checked the condition of the above construction/sub-project (in comparison with the design visible to the naked eye). Based on the actual work completed, we agree to accept the above construction/sub-projects and with the following conclusions:

- **Size/Amount:**

- **Quality:**.....

- **Other opinions** (if any):.....

Conclusions:

.....
.....
.....

Handover the right to use to local people:

- When the construction or CSP is completed, handed over and put into use, the local people consider this as their property and uses it properly according to the project's objectives in order to maximize efficiency and bring benefits to the community.
- Organize village meetings, publicize financial documents, develop and agree on the regulations on use and maintenance of the construction/CSP.

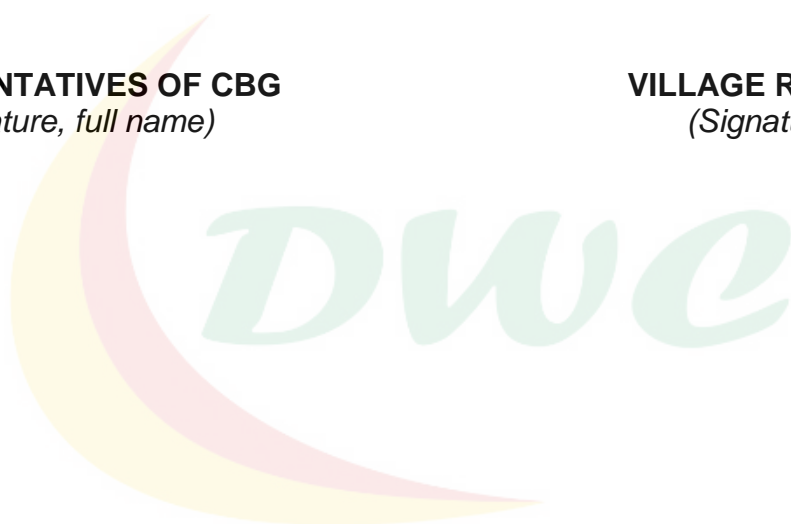
The records consist of 2 pages, made into.... copies with the same legal validity, each party keeps 01 copy for implementation.

Project Officer - DWC
(Signature, full name)

REPRESENTATIVES OF LOCAL PMB
(Signature, full name and seal)

REPRESENTATIVES OF CBG
(Signature, full name)

VILLAGE REPRESENTATIVES
(Signature, full name)



Annex 29: Project fund incomes and expenses report

PROJECT FUND INCOMES AND EXPENSES REPORT

(Responsibility: **The CKG**)

For the period of: from to

Village:..... Commune:..... District:..... Province:.....

Unit: VND

1	Opening balance	
2	Total incomes during the period	
-	For opening bank account	
-	Supported by the project	
-	Supported by the local authorities	
-	Supported by benefactors	
-	Contributed by local community	
-	Bank interests	
3	Total expenses during the period	
-	Bank fees	
-	Sub-project.....	
-		
-		
-		
4	Closing balance	

CKG Accountant
(Signature, full name)

....., Date.....Month.....Year.....

CKG Leader
(Signature, full name)

Confirmation of Local Authorities
(Signature, full name and seal)

Annex 30: Sub-project ending evaluation minutes

SUB-PROJECT ENDING EVALUATION MINUTES

Village: Commune: District: Province:.....
 Date: Place of Meeting:
 Number of Participants: Women: Poor: Near-poor:
 Representatives of Local Authorities:

Sub-project Title:

Comparison between plan and actual implementation

Evaluation contents	Plan	Actual implementation
Implementation Duration		
Total expenditure:		
Supported by the project		
Contributed by local community		
Supported by local authorities		
Beneficiaries	Number of people: Women: Poor: Near-poor:	
Indicators of outcomes:		
Outcome 1:
.....
.....
.....
Outcome 2:
.....
.....
.....
Outcome 3:
.....
.....
.....
Sub-project's objective(s)		

Explain in details the changes compared to the initial plan:

.....

The participation/role/responsibility of the CKG, CBG, villagers in all implementation process of the sub-project from planning - implementing - monitoring

.....

The impacts/effects (positive and negative) of the sub-project (after CSP ends):

.....

The impacts/effects (positive and negative) may happen in the future:

.....

The advantages/challenges and lessons learned from the implementation process of CSP:

.....

Minutes maker
(Signature, full name)

Signatures of Representatives of participants
CBG Leader
(Signature, full name)

CKG Leader
(Signature, full name)

