The National REDD+ Strategy document (and the Decree which will subsequently be issued) should state that:

**POLICY ISSUE 1** The GoV will be responsible for converting certified net emission reductions into REDD+ revenues, and distributing the revenues to sub-national entities and to the ultimate beneficiaries in a transparent, equitable and cost-efficient manner.

**POLICY ISSUE 2** The Decree on the establishment of the National REDD+ Programme will enact specific legal instruments to ensure clarity concerning REDD+ and administration of REDD+ revenues.

**POLICY ISSUE 4** Revenue retention by the agency administering the National REDD+ Fund (for transaction and management costs) will be limited to 10% of revenues initially (for each hierarchical layer of the system), and will subsequently be adjusted to reflect actual expenditures based on experiences generated during piloting during UN-REDD Phase 2.

**POLICY ISSUE 8** MARD should initiate a review of existing guidelines on the involvement of local communities in the management of forests, involving representatives from all levels of government and major CFM donors and learning from local experiences, to develop an enabling policy framework.

**POLICY ISSUE 8** MARD should work with the Ministry of Justice to simplify the existing procedures for the registration of village forest cooperatives under the Law on Cooperatives.

**POLICY ISSUE 10** Institutional responsibilities for each of the required monitoring functions are assigned to specific agencies. Monitoring of financial transactions, in particular, needs to be completely independent from the implementing organizations, including MARD.

**POLICY ISSUE 12** A socially-acceptable recourse mechanism will be developed. At the grassroots level, the involvement of Indigenous Peoples organizations, and participation of mass organizations should be authorized.

**POLICY ISSUE 13** Anti-corruption measures, such as training of officials, need to be undertaken as a matter of priority.

**POLICY ISSUE 15** The GoV is committed to independent external auditing.

**POLICY ISSUE 16** The benefit distribution system will conform to the “National anti-corruption strategy until 2020”; and describe the information to be available and procedures to used.

**POLICY ISSUE 18** In the implementation of REDD+ in Viet Nam, measures will be taken to ensure that women, indigenous peoples, and other marginalized groups will not face barriers to their full participation.