

Audited Project Financial Statements

Project Number: 41456-023

Loan/Grant Number: 2754

Period covered: 1 January 2016 – 31 December 2016

VIE: Water Sector Investment Program – Tranche 1

Prepared by Saigon Water Corporation (SAWACO)

For the Asian Development Bank

Date received by ADB: 30 June 2017

The audited project financial statements are documents owned by the borrower. The views expressed herein do not necessarily represent those of ADB's Board of Directors, Management, or staff. These documents are made publicly available in accordance with ADB's Access to Information Policy and as agreed between ADB and Ho Chi Minh City People's Committee.



REDUCTION OF NON-REVENUE WATER;
STRENGTHENING AND EXPANSION OF
WATER SUPPLY NETWORK AND
INSTITUTIONAL STRENGTHENING FOR
SAIGON WATER CORPORATION
(PHASE 2011-2015) PROJECT
Loan Agreement No. 2754-VIE

AUDITED FINANCIAL STATEMENTS
Fiscal year ended 31 December 2016

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REPORT OF THE PROJECT MANAGEMENT UNIT

The Project Management Unit of the Reduction of Non-Revenue Water; Strengthening and Expansion of Water Supply Network and Institutional Strengthening for Saigon Water Corporation (Phase 2011-2015) project ("the Project") presents this report and the Financial Statements of the Project for the fiscal year ended 31 December 2016.

The Project

The Project is implemented under the Loan Number 2754-VIE dated 08/06/2011 ("the Agreement") between the Government of the Socialist Republic of Vietnam and the Asian Development Bank (ADB).

The Project Management Unit

Members of the Project Management Unit in the year and to the reporting date are:

Mr. Vo Quang Hien	Director
Mrs. Tran Luyen Nhu An	Deputy Director (appointed on 01 August 2016)
Mrs. Le Thi Nguyet Hong	Deputy Director (resigned on 01 August 2016)
Mr. Dao Anh Duong	Deputy Director
Mr. Nguyen Trong Thai	Chief Accountant

Auditors

The auditors of AASC Limited have taken the audit of financial statements of the Project.

Responsibilities of the Project Management Unit

The Project Management Unit is responsible for preparing the project financial statements, including Statement of Funds and Expenditures, Statement of Funds balance, Statement of Imprest Account and Statement of Withdrawals, which comply with the accounting policies described in the attached Notes to the Financial Statements. The Project Management Unit assures that the accounting policies are appropriately selected and consistently applied.

The Project Management Unit assures that the accounting records were fully maintained to prepare the financial statements in accordance with the applied accounting policies and to disclose, with reasonable accuracy at any time, the financial position of the Project.

The Project Management Unit is also responsible for maintaining an effective internal control as management determines necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error, and comply with relevant laws, regulations and other provisions of the funding agreement that could have a direct and material financial effect on the Project financial statements.

On behalf of the Project Management Unit



Vo Quang Hien
Director

Ho Chi Minh City, 20 June 2017

No.: 1747/2017/BC.KTTC-AASC.DTNN2

INDEPENDENT AUDITORS' REPORT ON THE FINANCIAL STATEMENTS

To: The Project Management Unit of Reduction of Non-Revenue Water; Strengthening and Expansion of Water Supply Network and Institutional Strengthening for Saigon Water Corporation (Phase 2011-2015) project

Opinion

We have audited the financial statements of the Reduction of Non-Revenue Water; Strengthening and Expansion of Water Supply Network and Institutional Strengthening for Saigon Water Corporation (Phase 2011-2015) project ("the Project") which comprise Statement of Funds balance as at 31 December 2016, Statement of Funds and Expenditures, Statement of Imprest Account, Statement of Withdrawals for the year then ended, and Notes to the Financial Statements, including a summary of significant accounting policies.

In our opinion:

- The accompanying financial statements give a true and fair view of the financial position of the Project, including the balance of the Imprest Account as at 31 December 2016, funds received and expenditures incurred, movements of the Imprest Account for the year then ended in accordance with the basis of the principal accounting policies described in the Notes to the Financial Statements and the provisions of the Loan Number 2754-VIE dated 08/06/2011.
- In addition, with respect to Statements of Expenditure, adequate supporting documents have been fully maintained to support to the replenishment requests submitted to the Asian Development Bank. The expenditures are eligible and in right purposes of the Loan Number 2754-VIE dated 08/06/2011.

Basis of Opinion

We conducted our audit in accordance with International Standards on Auditing ("ISAs"). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of Project Management Unit in accordance with the international Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants ("IESBA Code"), and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Project Management Unit for the Financial Statements

The Project Management Unit is responsible for the preparation of the financial statements in accordance with the principal accounting policies described in Notes to the Financial Statements, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Project's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Project's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Project's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Project to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Project Management Unit regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit (if any).

AASC Limited



Do Manh Cuong
Deputy General Director
CPA Registered No.:
0744-2013-002-1

Hanoi, 20 June 2017

Nguyen Pham Hung
Auditor in-charge
CPA Registered No.:
2893-2015-002-1

Reduction of Non-Revenue Water; Strengthening and Expansion of Water Supply Network and Institutional Strengthening for Saigon Water Corporation (Phase 2011-2015) project
Loan Number 2754-VIE

Financial Statements
Year ended 31 December 2016

STATEMENT OF FUNDS AND EXPENDITURES

Fiscal year ended 31 December 2016

	Note	Accumulated to 31/12/2015 VND	Year ended 31/12/2016 VND	Accumulated to 31/12/2016 VND
I. Funds				
1 Funds received from the Asian Development Bank	3	86,988,093,042	194,510,476,484	281,498,569,526
2 Counterpart funds	4	24,035,070,432	12,942,442,814	36,977,513,246
3 Foreign exchange rate differences		99,498,115	382,705,636	482,203,751
		<u>111,122,661,589</u>	<u>207,835,624,934</u>	<u>318,958,286,523</u>
II. Expenditures				
1 Works		-	107,795,045,847	107,795,045,847
2 Consulting services		26,790,116,756	52,412,856,390	79,202,973,146
3 Project Management		1,563,561,995	385,866,785	1,949,428,780
4 Interest		422,845,890	755,917,378	1,178,763,268
5 Commitment fees		17,448,898,872	4,590,409,619	22,039,308,491
6 Goods		-	7,812,315,000	7,812,315,000
7 Others		50,000,000	-	50,000,000
	5	<u>46,275,423,513</u>	<u>173,752,411,019</u>	<u>220,027,834,532</u>
III. Surplus		<u>64,847,238,076</u>	<u>34,083,213,915</u>	<u>98,930,451,991</u>

STATEMENT OF FUNDS BALANCE

As at 31 December 2016

	Note	31/12/2016 VND	31/12/2015 VND
Surplus			
Surplus as at beginning		64,847,238,076	25,073,932,078
Surplus in the year		34,083,213,915	39,773,305,998
Surplus as at closing		98,930,451,991	64,847,238,076
<u>Represented by:</u>			
Current assets		143,486,943,624	65,087,482,373
Cash on hand		54,416,368	326,324,626
Cash at bank	6	8,966,530,959	19,677,370,043
Advances to staff		-	27,000,000
VAT deductible	2c	10,169,514,947	3,177,325,940
Advances to contractors	7	124,296,481,350	41,879,461,764
Current liabilities		44,556,491,633	240,244,297
Payables to contractors	8	44,363,222,659	48,505,100
Other payables	9	193,268,974	191,739,197
Net worth		98,930,451,991	64,847,238,076

STATEMENT OF IMPREST ACCOUNT

For the period: From 01/01/2016 to 31/12/2016
Account No: 31010370030569
Bank: Bank for Investment and Development of Vietnam – Ho Chi Minh Branch
Address: No. 134 Nguyen Cong Tru Street, District 1, Ho Chi Minh City

PART A: ACTIVITIES	Note	USD
Opening balance		876,344.70
Add:		
Total amounts deposited by the ADB		976,699.14
Deduct:		
Total amounts withdrawn		(1,466,780.72)
Closing balance		386,263.12
PART B: RECONCILIATION		
1. Amount advanced by the ADB		1,000,000.00
2. Add: Amount supplemented by the ADB		-
3. Present outstanding amount advanced to		1,000,000.00
4. Closing balance		386,263.12
5. Add: Amounts withdrawn and not yet claimed	(1)	613,736.88
6. Total advances accounted for		1,000,000.00
(1) Note:		
		USD
Works		133,222.50
Consulting services		420,128.38
Project Management		5,000.00
Goods		55,386.00
		613,736.88

Reduction of Non-Revenue Water; Strengthening and Expansion of Water Supply Network and Institutional Strengthening for Saigon Water Corporation (Phase 2011-2015) project
Loan Number 2754-VIE

Financial Statements
Year ended 31 December 2016

STATEMENT OF WITHDRAWALS

Loan Number 2754-VIE

For the fiscal year ended 31 December 2016

Withdrawal applications			Amount claimed				Total
No	Date	Currency	Works	Consulting services	Project Management	Goods	
Imprest account							
00008	23/06/2016	USD	-	271,588.81	24,325.45	-	295,914.26
00010	17/10/2016	USD	-	138,667.84	12,112.57	64,931.85	215,712.26
00011	27/10/2016	USD	335,159.85	128,669.84	1,242.93	-	465,072.62
Direct payment							
00009	23/06/2016	VND	7,081,068,607	-	-	-	7,081,068,607
00012	27/10/2016	VND	-	-	-	5,781,532,000	5,781,532,000
00013	27/10/2016	VND	8,952,019,879	-	-	-	8,952,019,879
00014	27/10/2016	VND	3,827,098,601	-	-	-	3,827,098,601
00015	27/10/2016	VND	9,396,163,663	-	-	-	9,396,163,663
00016	05/12/2016	EUR	-	-	-	1,504,442.00	1,504,442.00
00017	05/12/2016	VND	-	-	-	21,255,299,540	21,255,299,540
00018	05/12/2016	VND	-	-	-	10,932,461,280	10,932,461,280
00019	05/12/2016	USD	-	-	-	362,139.53	362,139.53
00020	05/12/2016	EUR	-	-	-	1,222,552.50	1,222,552.50
00021	05/12/2016	VND	-	-	-	6,501,693,540	6,501,693,540
00022	06/12/2016	VND	14,208,982,355	-	-	-	14,208,982,355
00023	09/12/2016	VND	12,290,615,369	-	-	-	12,290,615,369
Total amounts in EUR			-	-	-	2,726,994.50	2,726,994.50
Total amounts in USD			335,159.85	538,926.49	37,680.95	427,071.38	1,338,838.67
Total amounts in VND			55,755,948,474	-	-	44,470,986,360	100,226,934,834

NOTES TO THE FINANCIAL STATEMENTS

Fiscal year ended 31 December 2016

1. Background

The Reduction of Non-Revenue Water; Strengthening and Expansion of Water Supply Network and Institutional Strengthening for Saigon Water Corporation (Phase 2011-2015) project is implemented under the Loan Number 2754-VIE dated 08/06/2011 (the "Agreement") between the Government of the Socialist Republic of Vietnam and the Asian Development Bank.

The Project aims to increase coverage of households in Ho Chi Minh City with reliable piped water supply and improve the efficiency of Saigon Water Corporation's operations.

Total Project fund is estimated at USD 154 million, in which ADB finances USD 138 million (90 percent of the Project's), Saigon Water Corporation (SAWACO) finances USD 16 million (10 percent of the Project's) including taxes.

The Project consists of:

- (i) Constructing 10 kilometers (km) of a 2,400 mm treated water pipeline to extend and strengthen transmission capacity to achieve reliable delivery of continuous water supply of adequate pressure (Component 1);
- (ii) Repairing and replacing pipes to extend coverage and reduce non-revenue water (Component 2);
- (iii) Implementing an Information and Communication Technology program (Component 3);
- (iv) Supporting SAWACO in developing climate change mitigation and disaster management plans and water conservancy plans; in achieving ISO Certification for performance benchmarking and continuous improvement process; and in implementing social development activities (Information Education Communication, Gender Action Plan) (Component 4); and
- (v) Consulting services for detailed design and construction supervision (Component 5).

The Project officially came into operation since 24 May 2012 and is expected to close on 30 June 2020.

The Project is managed by Project Management Unit of Reduction of Non-Revenue Water; Strengthening and Expansion of Water Supply Network and Institutional Strengthening for Saigon Water Corporation (Phase 2011-2015) project, and its office is located at No. 1, Cong truong quoc te, Ward 6, District 3, Ho Chi Minh City.

2. Principal Accounting Policies

a. Basis of preparation of the Financial statements

The annual accounting period commences from 1st January and ends at 31st December.

The financial statements are prepared in accordance with Circular No. 195/2012/TT-BTC dated 15 November 2012 and adjusted to conform to the requirement of the Asian Development Bank. They are presented in Vietnam Dong (VND), except for the Statement of Imprest Account and Statement of Withdrawals, which are prepared in United State Dollar (USD) and Euro (EUR).

The principal accounting policies are summarized as below:

b. Foreign currencies

Funds received from the Asian Development Bank in the foreign currencies are translated into VND under exchange rates announced by Ministry of Finance at the transaction dates.

Other transactions in foreign currencies are translated to VND under buying-exchange rate of Bank for Investment and Development of Vietnam – Ho Chi Minh Branch at the date of transaction. Monetary assets and liabilities denominated in foreign currencies are revalued under buying-exchange rate of Bank for Investment and Development of Vietnam – Ho Chi Minh Branch at the reporting dates. All exchange differences from these transactions are recorded as "exchange rate differences" account and presented as other funds on the Statement of Funds and Expenditures.

c. Funds and Expenditures

Funds:

- Funds received from the Asian Development Bank are recorded when remittance made into Imprest account or direct payments made to contractors/suppliers. In which, capitalization of interest charges are recognized upon announcement by ADB (twice per year).
- Counterpart funds of the Vietnamese Government and SAWACO are recorded when payments are made directly to contractors/ suppliers of the Project or funds are remitted to the Project Management Unit for settlement of project's activities.

Expenditures:

- Project expenditures (excluding taxes) are recognized when it is actually incurred.
- VAT is recorded in the Project's financial statement but declared, deducted by SAWACO.

d. Imprest account and its interest

Imprest Account is the deposit account in USD opened at Bank for Investment and Development of Vietnam – Ho Chi Minh Branch for the Project's activities. Payments made via Imprest Account are for eligible expenditures of the Project in accordance with the provisions of the Loan Number 2754-VIE dated 08/06/2011.

Interests of the Imprest Account are considered as receipts of the SAWACO and initially recorded as Other payables in Statement of Funds balance and used to cover bank charges. At the end of the Project, outstanding interests will be returned to the SAWACO. In case bank charges are not fully covered by the interests, it will be settled by the SAWACO (According to the Circular No. 218/2013/TT-BTC dated 31 December 2013 and the replacing Circular No.111/2016/TT-BTC dated 30 June 2016 which comes into force from 01 November 2016).

Reduction of Non-Revenue Water; Strengthening and Expansion of Water Supply Network and Institutional Strengthening for Saigon Water Corporation (Phase 2011-2015) project
Loan Number 2754-VIE

Financial Statements
Year ended 31 December 2016

3. Funds received from the Asian Development Bank

	Year ended 31/12/2016		Accumulated to 31/12/2016	
	Original currency	Equivalent to VND	Original currency	Equivalent to VND
Loan agreement No. 2754-VIE				
Imprest account (USD)	976,699.14	21,502,605,275	2,647,222.26	56,728,344,708
Advance	-	-	1,000,000.00	20,828,000,000
Replenishment	976,699.14	21,502,605,275	1,647,222.26	35,900,344,708
Direct payments				
EUR	2,726,994.50	64,029,702,454	3,076,047.50	73,943,384,773
USD	362,139.53	7,995,316,543	1,488,439.53	32,163,461,943
VND	100,226,934,834	100,226,934,834	117,484,614,834	117,484,614,834
Interest capitalized (USD)				
	34,542.62	755,917,378	54,311.08	1,178,763,268
		194,510,476,484		281,498,569,526

4. Counterpart funds

	Year ended 31/12/2016 VND	Accumulated to 31/12/2016 VND
Counterpart fund from the State budget	7,517,733,195	13,577,586,573
Counterpart fund from SAWACO	5,424,709,619	23,399,926,673
	12,942,442,814	36,977,513,246

5. Expenditures

a. Expenditures covered by funds:

	Year ended 31/12/2016 VND	Accumulated to 31/12/2016 VND
<i>Expenditures covered by:</i>		
The Asian Development Bank	167,350,119,052	192,983,226,106
The Counterpart funds	6,402,291,967	27,044,608,426
	173,752,411,019	220,027,834,532

According to Loan Number 2754-VIE dated 08/06/2011 the following expenditures are funded with percentage as below:

Category	Funded ratio
Works	100 percent of total expenditure claimed*
Consulting Services	100 percent of total expenditure claimed*
Project Management	100 percent of total expenditure claimed*
Interests	100 percent of total expenditure claimed*
Goods	100 percent of total expenditure claimed*

* Exclusive of taxes and duties imposed within the territory of the Borrower

b. Expenditure by component:

Project management expenditures, interest charges and commitment fees, audit expenditures are apportioned to project's components based on its granted amount. Details of the Project implemented expenditures incurred and accumulated to 31 December 2016 by components are as below:

Component	Accumulated to 31/12/2015 VND	Year ended 31/12/2016 VND	Accumulated to 31/12/2016 VND
Component 1	10,103,728,016	119,540,278,418	129,644,006,434
Component 2	2,423,303,585	770,362,471	3,193,666,056
Component 3	4,136,959,503	1,564,029,628	5,700,989,131
Component 4	5,410,903,431	118,867,486	5,529,770,917
Component 5	24,200,528,978	51,758,873,016	75,959,401,994
	46,275,423,513	173,752,411,019	220,027,834,532

Reduction of Non-Revenue Water; Strengthening and Expansion of Water Supply Network and Institutional Strengthening for Saigon Water Corporation (Phase 2011-2015) project
Loan Number 2754-VIE

Financial Statements
Year ended 31 December 2016

c. Reconciliation of Expenditure in the year 2016

Currency Unit: VND

Category	Budget		Actual		Percentage	
	ADB Funds	Counterpart Funds	ADB Funds	Counterpart Funds	ADB Funds	Counterpart Funds
Works	142,400,000,000	14,240,000,000	107,795,045,847	-	75.70%	0.00%
Consulting services	37,350,000,000	3,735,000,000	51,186,374,042	1,226,482,348	137.05%	32.84%
Project Management	1,250,000,000	125,000,000	385,866,785	-	30.87%	0.00%
Interest	1,000,000,000	100,000,000	755,917,378	-	75.59%	0.00%
Commitment fees	-	-	-	4,590,409,619	-	-
Goods	8,000,000,000	800,000,000	7,226,915,000	585,400,000	90.34%	73.18%
	190,000,000,000	19,000,000,000	167,350,119,052	6,402,291,967	88.08%	33.70%

Reduction of Non-Revenue Water; Strengthening and Expansion
of Water Supply Network and Institutional Strengthening for
Saigon Water Corporation (Phase 2011-2015) project
Loan Number 2754-VIE

Financial Statements
Year ended
31 December 2016

6. Cash at bank

	31/12/2016	31/12/2015
	VND	VND
Imprest account (USD)	8,783,623,349	19,656,411,621
Imprest account interest (USD)	11,441,858	17,676,634
Current Account (VND)	169,428,930	1,026,003
Account for sale of bidding documents (USD)	2,036,822	2,255,785
	8,966,530,959	19,677,370,043

7. Advances to contractors

	31/12/2016	31/12/2015
	VND	VND
Consulting services	9,564,836,980	41,879,461,764
CDM International Inc. (USA)	9,564,836,980	41,425,825,400
Mat Troi Viet Investment and Consulting JSC	-	453,636,364
Works	2,759,354,953	-
Tuan Loc Construction Investment Corporation	2,759,354,953	-
Goods	111,972,289,417	-
Pyrenalia Net Center, S. L	35,207,168,697	-
Intelligent Building Solution JSC	57,837,342,897	-
DTS Communication Technologies Corporation	18,927,777,823	-
	124,296,481,350	41,879,461,764

8. Payables to contractors

	31/12/2016	31/12/2015
	VND	VND
Consulting services	-	48,505,100
Vietsoft finance JSC	-	48,505,100
Works	44,363,222,659	-
Hai Dang JSC	33,333,663,024	-
Minh Thong Co.,Ltd.	11,029,559,635	-
	44,363,222,659	48,505,100

9. Other payables

	31/12/2016	31/12/2015
	VND	VND
Bank interest	15,041,736	20,010,766
Surplus from the sale of bids	178,227,238	171,728,431
	<u>193,268,974</u>	<u>191,739,197</u>

10. Subsequent events

There have been no significant events occurring after the reporting date, which would require adjustments or disclosures to be made in the financial statements.

11. Corresponding figures

The corresponding figures are the financial statements for the fiscal year ended as at 31 December 2015 which were audited by AASC Limited.

12. Approval of the Financial Statements

The financial statements were approved by the Project Management Unit for issuance on 20 June 2017



Võ Quang Hien
Director

Ho Chi Minh City, 20 June 2017

Nguyen Trong Thai
Chief Accountant

**Reduction of Non-Revenue Water; Strengthening and Expansion
of Water Supply Network and Institutional Strengthening for
Saigon Water Corporation (Phase 2011-2015) project**
Loan Number 2754-VIE

Financial Statements
Year ended
31 December 2016

RECONCILIATION OF FUNDS

Loan Number 2754-VIE

For the fiscal year ended 31 December 2016

Withdrawal applications						
No	Date	Currency	Amount claimed (a)	Amount received (b)	Variances (b-a)	Note
Imprest account						
00008	23/06/2016	USD	295,914.26	295,914.26	-	
00010	17/10/2016	USD	215,712.26	215,712.26	-	
00011	27/10/2016	USD	465,072.62	465,072.62	-	
Direct payments						
00009	23/06/2016	VND	7,081,068,607	7,081,068,607	-	
00012	27/10/2016	VND	5,781,532,000	5,781,532,000	-	
00013	27/10/2016	VND	8,952,019,879	8,952,019,879	-	
00014	27/10/2016	VND	3,827,098,601	3,827,098,601	-	
00015	27/10/2016	VND	9,396,163,663	9,396,163,663	-	
00016	05/12/2016	EUR	1,504,442.00	1,504,442.00	-	
00017	05/12/2016	VND	21,255,299,540	21,255,299,540	-	
00018	05/12/2016	VND	10,932,461,280	10,932,461,280	-	
00019	05/12/2016	USD	362,139.53	362,139.53	-	
00020	05/12/2016	EUR	1,222,552.50	1,222,552.50	-	
00021	05/12/2016	VND	6,501,693,540	6,501,693,540	-	
00022	06/12/2016	VND	14,208,982,355	14,208,982,355	-	
00023	09/12/2016	VND	12,290,615,369	12,290,615,369	-	
Total in		EUR	2,726,994.50	2,726,994.50	-	
Total in		USD	1,338,838.67	1,338,838.67	-	
Total in		VND	100,226,934,834	100,226,934,834	-	