

Audited Project Financial Statements

Project Number: 41456-033

Loan Number: 2961

Period covered: 1 January 2020 – 30 April 2021

Viet Nam: Water Sector Investment Program – Tranche 2

Prepared by HUEWACO.

For the Asian Development Bank

Date received by ADB: 30 June 2021

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 Thua Thien Hue PPC.

Financial statements and Independent Auditors' Report

Thua Thien Hue Water Supply Project,
period 2011-2015, vision to 2020

Viet Nam Water Sector Investment Program

Project 2 - Loan Number 2961-VIE, OCR fund of ADB

For the period from 1 January 2020 to 30 April 2021
(the date of closing account)



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Part I

Financial Statements

Report of the Project Management Unit

The Project Management Unit submits its report together with the audited financial statements of the Thua Thien Hue Water Supply Project, period 2011-2015, vision to 2020 ("the Project") for the period from 1 January 2020 to 30 April 2021 (the date of closing account) ("the period").

The Project Management Unit

The members of the Project Management Unit are responsible for overall direction and management of the Project during the period and to the date of this report were:

Project Management Unit

Mr. Truong Cong Nam	Director of Project Management Unit
Mr. Tran Van Tho	Deputy Director of Project Management Unit
Mr. Nguyen Lien Minh	Deputy Director of Project Management Unit
Ms. Nguyen Thi Lien Ngoc	Chief Accountant of Project Management Unit

Statement of the Project Management Unit

The Project Management Unit is responsible for preparing Financial Statements for the period from 1 January 2020 to 30 April 2021 which give a true and fair view of:

- the financial position of the Project;
- the funds received and expended for the period;
- the cash flow during the period;
- the activities of the advance account for the period from 1 January 2020 to 30 April 2021 and the balance of this account as at 30 April 2021;
- the funds withdrawn for the period; and
- the actual expenditures and budget.

In preparing those Financial Statements, the Project Management Unit is required to:

- select suitable accounting policies and then apply them consistently in accordance with the Loan Agreement No. 2961-VIE between Socialist Republic of Vietnam and Asian Development Bank ("ADB") and the Project Administration Manual;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting principles have been followed, subject to any material departures disclosed and explained in the financial statements; and
- design and implement an effective internal control system for the purpose of properly preparing and presenting the financial statements so as to minimise errors and frauds.

The Project Management Unit is responsible for ensuring that proper accounting records are kept which disclose, with reasonable accuracy at any time, the financial position of the Project and to ensure that the accounting records comply with the accounting system as described in Note 3 to the financial statements and the Project Administration Manual. The Project Management Unit is responsible for ensuring that the project funds are used only for the purposes of the Project, in accordance with the provisions of Loan Agreement No. 2961-VIE as well as legal requirements applicable to the Project. They are also responsible for safeguarding the assets of the Project and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Project Management Unit confirms that they have complied with the above requirements in preparing the financial statements.

Approval of the financial statements

We hereby approve the accompanying financial statements on pages 6 to 16 which give a true and fair view of the fund balance of the Thua Thien Hue Water Supply Project, period 2011-2015, vision to 2020 as at 30 April 2021, the funds received and expenditures for the period from 1 January 2020 to 30 April 2021, Statement of cash flow for the period from 1 January 2020 to 30 April 2021, the balance of the Project's Advance Account for the Loan from ADB as at 30 April 2021 as well as movement of this account for the period from 1 January 2020 to 30 April 2021 and statements of actual expenditures and budget, in accordance with the accounting policies as described in Note 3 to the financial statements. In the opinion of the Project Management Unit, the loan withdrawals have been adequately reconciled to the statements of expenditure prepared by the Project during the period, and such statements of expenditure were adequately supported.

On behalf of the Project Management Unit,



Truong Cong Nam
Director of Project Management Unit

Thua Thien Hue, Vietnam
22 June 2021

Independent Auditors' Report

on the financial statements of
Thua Thien Hue Water Supply Project, period 2011-2015, vision to 2020
Loan Number 2961-VIE
for the period from 1 January 2020
to 30 April 2021 (the date of closing account)

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To: The Project Management Unit
Thua Thien Hue Water Supply Project, period 2011-2015, vision to 2020

Auditors' opinion

We have audited the accompanying financial statements of Thua Thien Hue Water Supply Project, period 2011-2015, vision to 2020 financed under the Asian Development Bank Loan Agreement No. 2961-VIE, prepared on 22 June 2021, which include Balance Sheet as at 30 April 2021, Statement of income and expenditures, Statement of cash flow, Statement of advance account, Statement of loan withdrawals and Statement of actual expenditures and budget for the period from 1 January 2020 to 30 April 2021, and a summary of significant accounting policies and other explanatory notes (collectively referred to as "Financial Statements") as set out on pages from 6 to 16.

In our opinion, the accompanying financial statements give a true and fair view, in all material respects, of the financial position as at 30 April 2021 as well as of the funds received and expenditures and the cash flows of the Project for the period from 1 January 2020 to 30 April 2021 in conformity with the accounting policies described in Note 3 of the Notes to the financial statements.

Basis for 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 the Project in accordance with the ethical requirements that are relevant to our audit of the financial statements in Vietnam, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibility of the Project Management Unit for the financial statements

The Project Management Unit are responsible for the preparation and fair presentation of these financial statements in accordance with accounting policies as described in Note 3 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.

Auditors' Responsibility for the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements of the Project 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 Project Management Unit.

We communicate with the Project Management Unit, 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.

GRANT THORNTON (VIETNAM) LIMITED



Balance sheet

as at 30 April 2021

	Notes	30 April 2021 VND	31 December 2019 VND
ASSETS			
Cash		-	127,461,125
Cash in bank	4	-	127,461,125
Expenditures	8	815,692,444,456	611,978,579,545
Project implementation expenditures		815,692,444,456	611,978,579,545
TOTAL ASSETS		815,692,444,456	612,106,040,670
RESOURCES			
Liabilities		-	39,328,613,027
Payables to suppliers	5	-	39,328,613,027
FUNDS			
Funds		815,770,790,243	572,856,375,988
- Loan from Asian Development Bank	6	701,955,837,309	492,022,408,477
- Counterpart fund	7	113,814,952,934	80,833,967,511
Foreign exchange differences		(78,345,787)	(78,948,345)
TOTAL RESOURCES		815,692,444,456	612,106,040,670

Thua Thien Hue, Vietnam
22 June 2021

Truong Cong Nam
Director of Project Management Unit

Nguyen Thi Lien Ngoc
Chief Accountant of Project Management Unit

Statement of income and expenditures

for the period from 1 January 2020 to 30 April 2021

	Notes	For the period from 1 January 2020 to 30 April 2021 VND	For year ended 31 December 2019 VND	Accumulated to 30 April 2021 VND
INCOME		242,914,414,255	190,419,173,265	815,770,790,243
Loan from Asian Development Bank	6	209,933,428,832	168,351,468,877	701,955,837,309
Counterpart fund	7	32,980,985,423	22,067,704,388	113,814,952,934
EXPENDITURES	8	203,713,864,911	242,686,030,755	815,692,444,456
Works and Goods		177,599,870,895	225,847,986,940	730,416,047,311
Consulting services		23,240,986,472	14,293,910,072	67,826,631,062
Interest and commitment charge		2,873,007,544	2,544,133,743	17,290,784,952
Administrative expenses		-	-	158,981,131
Surplus/(Deficit) of income over expenditures		39,200,549,344	(52,266,857,490)	78,345,787
Foreign exchange differences		602,558	24,452,768	(78,345,787)
Fund balance at the beginning of the period/year		(39,201,151,902)	13,041,252,820	-
Fund balance at the end of the period/year		-	(39,201,151,902)	-

Thua Thien Hue, Vietnam

22 June 2021

Truong Cong Nam
Director of Project Management Unit

Nguyen Thi Lien Ngoc
Chief Accountant of Project Management Unit

Statement of cash flows

for the period from 1 January 2020 to 30 April 2021

	Note	For the period from 1 January 2020 to 30 April 2021 VND	For year ended 31 December 2019 VND	Accumulated to 30 April 2021 VND
RECEIPTS		242,914,414,255	190,419,173,265	815,770,790,243
Loan from Asian Development Bank		209,933,428,832	168,351,468,877	701,955,837,309
Counterpart fund		32,980,985,423	22,067,704,388	113,814,952,934
DISBURSEMENTS	9	243,042,477,938	203,357,417,728	815,692,444,456
Works and Goods		216,928,483,922	186,519,373,913	730,416,047,311
Consulting services		23,240,986,472	14,293,910,072	67,826,631,062
Interest and commitment charge		2,873,007,544	2,544,133,743	17,290,784,952
Administrative expenses		-	-	158,981,131
(Deficit)/Surplus of sources over uses of funds		(128,063,683)	(12,938,244,463)	78,345,787
Foreign exchange differences		602,558	24,452,768	(78,345,787)
Cash balance at the beginning of the period/year		127,461,125	13,041,252,820	-
Cash balance at the end of the period/year		-	127,461,125	-

Thua Thien Hue, Vietnam
22 June 2021



Trương Công Nam
Director of Project Management Unit


Nguyễn Thị Liên Ngọc
Chief Accountant of Project Management Unit

Statement of advance account

For the period:	For period from 1 January 2020 to 30 April 2021
Account numbers:	4000201008485
Depository Bank:	Vietnam Bank For Agriculture and Rural Development – Thua Thien Hue Branch
Address:	103 Bui Thi Xuan Street, Hue City, Vietnam
Credit Agreement:	No. 2961-VIE
Currency:	USD

For the period from 1 January 2020
to 30 April 2021
USD

Part A- Account activity

Opening balance as at 1 January 2020	5,515.41
Add:	
Advance from ADB during the period	-
Less:	
Total amount withdrawn from Advance Account	5,509.76
Bank charge	5.65
Closing balance as at 30 April 2021	-

Part B- Account reconciliation

Amount advanced by ADB at 1 January 2020	260,000.00
Add:	
Amount advanced by ADB during the period	-
Less:	
Amount of liquidated advance during the period	(260,000.00)
Outstanding amount advanced to the Advance Account as at 30 April 2021	-

Account balance as at 30 April 2021	-
Add:	
Amount withdrawn but not yet claimed	-
Bank charge	-
Outstanding amount advanced to the Advance Account as at 30 April 2021	-

Thua Thien Hue, Vietnam

22 June 2021



Truong Cong Nam
Director of Project Management Unit

Nguyen Thi Lien Ngoc
Chief Accountant of Project Management Unit

Statement of loan withdrawals

for the period from 1 January 2020 to 30 April 2021

Withdrawal number	Date of application	Currency	Liquidation of advance	Amount claimed			Amount disbursed		Difference	
				Advance	Works and Goods	Consulting services	Total	Date	Amount	
HU023	7/1/2020	VND	-	-	16,340,236,626	-	16,340,236,626	7/1/2020	16,340,236,626	-
HU024	7/1/2020	VND	-	-	19,885,390,199	-	19,885,390,199	7/1/2020	19,885,390,199	-
HU025	24/4/2020	VND	-	-	32,298,247,395	-	32,298,247,395	24/4/2020	32,298,247,395	-
HU026	8/7/2020	USD	-	-	-	108,264.86	108,264.86	8/7/2020	108,264.86	-
HU027	8/7/2020	VND	-	-	-	5,704,760,115	5,704,760,115	8/7/2020	5,704,760,115	-
HU028	26/6/2020	VND	-	-	17,502,003,075	-	17,502,003,075	26/6/2020	17,502,003,075	-
HU029	26/6/2020	VND	-	-	4,061,011,067	-	4,061,011,067	26/6/2020	4,061,011,067	-
HU030	8/12/2020	VND	-	-	8,464,007,655	-	8,464,007,655	8/12/2020	8,464,007,655	-
HU031	4/2/2021	VND	-	-	-	2,488,517,480	2,488,517,480	4/2/2021	2,488,517,480	-
HU032	4/2/2021	USD	-	-	-	49,928.48	49,928.48	4/2/2021	49,928.48	-
HU033	4/2/2021	USD	(260,000.00)	-	-	-	-	4/2/2021	-	-
HU034	22/2/2021	VND	-	-	48,732,217,828	-	48,732,217,828	22/2/2021	48,732,217,828	-
HU035	2/4/2021	VND	-	-	41,980,253,677	-	41,980,253,677	2/4/2021	41,980,253,677	-
HU036	2/4/2021	VND	-	-	8,499,515,855	-	8,499,515,855	2/4/2021	8,499,515,855	-
Total		VND	-	-	197,762,883,377	8,193,277,595	205,956,160,972		205,956,160,972	-
		USD	(260,000.00)	-	-	158,193.34	158,193.34		158,193.34	-



Thua Thien Hue, Vietnam

22 June 2021

Truong Cong Nam
Director of Project Management Unit

Nguyen Thi Lien Ngoc
Chief Accountant of Project Management Unit

Statement of actual expenditures and budget

for the period from 1 January 2020 to 30 April 2021

	Actual expenditures			Expenditures in State Budgets			% of actual expenditures over budget	Variances
	Loan from ADB	Counterpart fund	Total	Loan from ADB	Counterpart fund	Total		
	VND	VND	VND	VND	VND	VND		VND
Works and Goods	161,537,256,552	16,062,614,343	177,599,870,895	159,267,000,000	18,370,000,000	177,637,000,000	100%	(37,129,105)
Consulting services	12,009,060,980	11,231,925,492	23,240,986,472	11,890,488,000	11,270,433,000	23,160,921,000	100%	80,065,472
Interest and commitment charge	289,548,158	2,583,459,386	2,873,007,544	289,548,000	2,532,550,000	2,822,098,000	102%	50,909,544
Administrative expenses	-	-	-	-	-	-	-	-
	173,835,865,690	29,877,999,221	203,713,864,911	171,447,036,000	32,172,983,000	203,620,019,000	100%	93,845,911

- (i) Source of the budget expenditures is in accordance with Expenditures Plan for the period from 1 January 2020 to 30 April 2021 issued by Project Management Unit – Thua Thien Hue Water Supply Joint Stock Company.



Truong Cong Nam
Director of Project Management Unit

Nguyen Thi Lien Ngoc
Chief Accountant of Project Management Unit

Notes to the financial statements

for the period from 1 January 2020 to 30 April 2021

1. The Project

On 23 May 2013, the Social Republic of Vietnam of Vietnam ("Borrower") signed Loan Agreement No. 2961-VIE - Viet Nam Water Sector Investment Program - Project 2, OCR fund of ADB, with Asian Development Bank ("ADB"). The financing amount under the Loan Agreement is USD212 million which allocated to following water supply companies ("WSCs") as follows:

Items	Project Holders	Million USD
Sub-Project 1: Binh Duong	BIWASE	39.90
Sub-Project 2: Dak Lak	DAKWACO	24.59
Sub-Project 3: Da Nang	DAWACO	30.00
Sub-Project 4: Hai Phong	HPWWSCo	56.80
Sub-Project 5: Quang Tri	QTWASUCO	20.50
Sub-Project 6: Thua Thien Hue	HueWACO	35.16
Non-Physical Investments	Other WSCs	5.05
Total		212.00

Under the Subsidiary Loan Agreement dated 14 April 2014, the Social Republic of Vietnam agreed Thua Thien Hue Water Supply Joint Stock Company ("HueWACO") on-lending an amount of maximum USD35.16 million to implement Thua Thien Hue Water Supply Project, period 2011-2015, vision to 2020 ("the Project") with counterpart fund committed from HueWACO of USD7.72 million. Total financing under Subsidiary Loan Agreement are allocated by categories as follows:

No.	Categories	Counterpart fund from		Million USD
		ADB fund	HueWACO	
1	Works, expansion of treatment plant and networks	27.45	1.41	28.86
2	Consulting services	1.39	1.41	2.8
3	Interest, commitment and bank charges	3.12	-	3.12
4	Other expenses unallocated	3.20	-	3.2
5	Project management expenses	-	0.23	0.23
6	Other expenses	-	1.03	1.03
7	Taxes and fees	-	3.64	3.64
	Total	35.16	7.72	42.88

The objectives of the Project are constructing 710km transmission and distribution pipeline (D50-1,200mm) in 5 water supply areas namely Phong Dien, Tu Ha, Loc An, Loc Bon, Hue city and its suburbs.

The Project Management Unit's office is located at No.103 Bui Thi Xuan Street, Phuong Duc Ward, Hue City, Vietnam.

2. Fiscal year and accounting currency

2.1 Fiscal year

The first fiscal year of the Project is from 18 September 2013 (effective date) to 31 December 2016. The following fiscal year is from 1 January to 31 December. The last financial year of the Project is from 1 January 2020 to 30 April 2021 (the date of closing account).

2.2 Accounting currency

The accounting records of the Project are maintained in Vietnamese Dong ("VND"). The financial statements are prepared in Vietnamese Dong except for the Advance Account statement and Statement of loan withdrawals, which are prepared in the original currency as required by the Asian Development Bank.

3. Accounting policies

3.1 Basis of preparation of financial statements

The financial statements, expressed in Vietnamese Dong ("VND"), are prepared under the requirements of Asian Development Bank and in accordance with Vietnamese Accounting Standards, specifically Circular 200/2014/TT-BTC dated 22 December 2014 by the Ministry of Finance and other applicable requirements, which are set out below.

3.2 Foreign exchange

Transactions arising in currencies other than the reporting currency of VND are translated at the prevailing exchange rates at transaction dates. Foreign exchange differences arising on translation are recognised separately in the statement of income and expenditures for the purpose of reconciliation of balance as at beginning and closing accounting period.

3.3 Recognitions of sources and uses of fund

Project sources and uses of fund are recognised as follows:

- Loan from Asian Development Bank: Funds are recognised when direct payment from ADB to suppliers or/and receipts from ADB to Advance Account except for Interest and commitment charge from ADB loan are recorded to expenditures and income based on accrual basis;
- Counterpart fund: Fund is recognised when direct payment from HueWACO to suppliers; and
- Expenditures are recognised when incurred.

3.4 Advance

Advances to contractors are recorded as expenditure when they are cleared (i.e. when related activities are completed and the supporting documents have been submitted to and approved by the Project management unit for advance clearance).

3.5 Payables

The amount payable is recorded on the basis of the amount payable in the future in respect of the assets and services received.

4. Cash and cash equivalents

		30 April 2021		31 December 2019
	USD	VND equivalents	USD	VND equivalents
Advance account	-	-	5,515.41	127,461,125

5. Payables to suppliers

	30 April 2021	31 December 2019
	VND	VND
Joint Venture Dai Phu Thinh - Southern Construction Investment	-	17,732,047,664
Vietnam Water and Environment Investment Corporation - JSC	-	21,596,565,363
	-	39,328,613,027

6. Loan from Asian Development Bank

	Currency	For the period from 1 January 2020 to 30 April 2021			For year ended 31 December 2019			Accumulated to 30 April 2021		
		Original currency	USD equivalent	VND equivalent	Original currency	USD equivalent	VND equivalent	Original currency	USD equivalent	VND equivalent
Advance	USD	-	-	-	221,489.92	221,489.92	5,146,761,271	3,221,489.92	3,221,489.92	74,956,761,271
Direct payments in VND	VND	205,956,160,972	8,970,216.07	205,956,160,972	160,715,969,463	6,954,390.72	160,715,969,463	605,785,153,820	26,242,128.73	605,785,153,820
Direct payments in USD	USD	158,193.34	158,193.34	3,687,719,702	100,457.00	100,457.00	2,331,343,430	595,408.10	595,408.10	13,540,453,317
Interest and commitment charge	USD	12,584.22	12,584.22	289,548,158	6,218.44	6,218.44	157,394,713	347,357.88	347,357.88	7,673,468,901
			9,140,993.63	209,933,428,832		7,282,556.08	168,351,468,877		30,406,384.63	701,955,837,309

7. Counterpart fund

	For the period from 1 January 2020 to 30 April 2021		For year ended 31 December 2019		Accumulated to 30 April 2021
	VND		VND		VND
Counterpart fund from HueWACO	-	30,397,526,037		19,680,965,358	104,197,636,883
Interest and re-lending expenses		2,583,459,386		2,386,739,030	9,617,316,051
		32,980,985,423		22,067,704,388	113,814,952,934

8. Expenditures

	For the period from 1 January 2020 to 30 April 2021			Year ended 31 December 2019			Accumulated 30 April 2021		
	Loan from ADB	Counterpart fund	Total	Loan from ADB	Counterpart fund	Total	Loan from ADB	Counterpart fund	Total
	VND	VND	VND	VND	VND	VND	VND	VND	VND
Works and Goods	161,537,256,552	16,062,614,343	177,599,870,895	204,377,346,042	21,470,640,898	225,847,986,940	659,205,068,228	71,210,979,083	730,416,047,311
Consulting services	12,009,060,980	11,231,925,492	23,240,986,472	12,980,599,410	1,313,310,662	14,293,910,072	34,998,954,393	32,827,676,669	67,826,631,062
Interest and commitment charge	289,548,158	2,583,459,386	2,873,007,544	157,394,713	2,386,739,030	2,544,133,743	7,673,468,901	9,617,316,051	17,290,784,952
Administrative expenses	-	-	-	-	-	-	-	158,981,131	158,981,131
	173,835,865,690	29,877,999,221	203,713,864,911	217,515,340,165	25,170,690,590	242,686,030,755	701,877,491,522	113,814,952,934	815,692,444,456

9. Disbursements

	For the period from 1 January 2020 to 30 April 2021			Year ended 31 December 2019			Accumulated 30 April 2021		
	Loan from ADB	Counterpart fund	Total	Loan from ADB	Counterpart fund	Total	Loan from ADB	Counterpart fund	Total
	VND	VND	VND	VND	VND	VND	VND	VND	VND
Works and Goods	197,762,883,377	19,165,600,545	216,928,483,922	168,151,719,217	18,367,654,696	186,519,373,913	659,205,068,228	71,210,979,083	730,416,047,311
Consulting services	12,009,060,980	11,231,925,492	23,240,986,472	12,980,599,410	1,313,310,662	14,293,910,072	34,998,954,393	32,827,676,669	67,826,631,062
Interest and commitment charge	289,548,158	2,583,459,386	2,873,007,544	157,394,713	2,386,739,030	2,544,133,743	7,673,468,901	9,617,316,051	17,290,784,952
Administrative expenses	-	-	-	-	-	-	-	158,981,131	158,981,131
	210,061,492,515	32,980,985,423	243,042,477,938	181,289,713,340	22,067,704,388	203,357,417,728	701,877,491,522	113,814,952,934	815,692,444,456

10. Approval for issuance of the financial statements

The financial statements were approved by the Project Management Unit and authorised for issue.

Thua Thien Hue, Vietnam

22 June 2021



Trương Công Nam

Director of Project Management Unit

Nguyen Thi Lien Ngoc

Chief Accountant of Project Management Unit