

Audited Project Financial Statements

Project Number: 43316-012

Loan Number: 2876-LAO (SF) and Grant Number: 0297-LAO (SF)

Period covered: 1 January 2020 to 31 December 2020

Lao People's Democratic Republic: Pakse Urban Environmental Improvement Project

Prepared by Ministry of Public Works and Transport

For the Asian Development Bank

Date received by ADB: 21 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 the Department of Irrigation, Ministry of Public Works and Transport.

Lao People's Democratic Republic
Peace Independence Democracy Unity Prosperity

Pakse Urban Environmental Improvement Project
ADB Loan No. 2876-Lao (SF) and Grant No. 0297-Lao (SF)

AUDITOR'S REPORT

Period From 01 January To 31 December 2020

21 June 2021

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Ministry of Public Works and Transport
Department of Housing and Urban
Project Coordination Unit for Urban Development
Projects Financed By Asian Development Bank

No: 569/PCU

Vientiane Capital, date: 18 May 2021

Management Representation Letter

To: Audit team of Pakse Urban Environmental Improvement Project.

In connection with your examination of the financial statements of **Pakse Urban Environmental Improvement Project ADB Loan No. 2876-Lao(SF) and ADB Grant No. 0297-Lao(SF)** for the year 2020 and for the year that ended, these financial statements are the responsibility of the project management, we hereby confirm the following representations made by us to you during the examination.

1. We are responsible for the accounting system of the project, including the system of internal accounting control and the production of the annual financial statements.
2. The financial statements present fairly, in all material respects, the financial position of Pakse Urban Environmental Improvement Project for the year 2020 then ended as of December 31, 2020 and the expenditures of the project in accordance with accounting principles adopted by the government of Lao PDR.
3. All transactions for the year ended 31/12/2020 have been properly reflected in the financial statements.
4. No event has occurred subsequent to the balance sheet date that requires adjustment to the financial statements.
5. We have made available to you all books and records of the projects.
6. All goods and services acquired with project funds have been used exclusively for project proposes, and no project funds have been used for any other purposes.
7. We have complied with all the financial covenants of the Loan and Grant Agreement and with all the financial provisions of rules and regulations pronounced by the government of Lao PDR.
8. There is no lien on any assets of the project.

Yours truly

Chief Finance-Accountant Officer

PCU Director



Malychanh SANANIKHOM

Heuangmany KHAMPHITHOUN



Lao People's Democratic Republic
Peace Independence Democracy Unity Prosperity

State Audit Organization of Lao PDR

No.: 893 /SAO
Vientiane capital, date: 11 JUN 2021

AUDITOR'S REPORT

(Unmodified Opinion)

To: Pakse Urban Environmental improvement Project ADB Loan No. 2876-(SF)
and Grant No. 0297-(SF) Year 2020.

Opinion

We have audited the financial statements of the Pakse Urban Environmental improvement Project ADB Loan No. 2876-(SF) and Grant No. 0297-(SF), which comprise the statement of cash receipt and payments, statement of budget versus actual expenditures, statement of imprest/advance account, statement of expenditures and statement of Loan and grant withdrawals for the year then ended as of 31st December 2020 and notes to the financial statements, including a summary of significant accounting policies.

In Our opinion:

- A. The accompanying financial statements present fairly, in all material respects, the financial position of the project as of 31st December 2020 and of its financial performance and cash flows for the year then ended in accordance with International Public Sector Accounting Standard- Cash Basis of Accounting (IPSAS-Cash);
- B. The project funds have been used, in all material respects, only for purposes of the project, in accordance with the grant agreement, and no proceeds of the grant have been utilized for other purposes;
- C. The project has complied in all material respects with all financial covenants of the Loan and grant agreement No. 2876-(SF) and Grant No. 0297-(SF), project administration manual (PAM) and financing agreement;
- D. The accompanying Statement of Imprest Account for Loan and grant gives a true and fair view of the balance of Imprest Account as at 31st December 2020 and the project's receipts and disbursements via the Imprest Accounts for the year ended 31st December 2020 in accordance with the relevant covenants of Loan and grant agreement and relevant regulations established by the Asian Development Bank;
- E. The Loan and grant withdrawals were reconciled to the Statement of Expenditures (SOEs) prepared by the project during the period and those SOEs were adequately supported and are eligible for financing under the Loan and grant agreement of the project.

Basis for Opinion

We conducted our audit in accordance with state auditing standards of Lao PDR and International Standards of Supreme Audit Institutions (ISSAIs). Our responsibilities under those standards are further described in the *Auditor's 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

LAO PDR, and we have fulfilled our other 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.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statement in accordance with International Public Sector Accounting Standards-Cash Basis of Accounting (IPSAS-Cash), 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.

Those charged with governance are responsible for overseeing the project's financial reporting process.

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 state auditing standards of Lao PDR and ISSAIs 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 state auditing standards of lao PDR and ISSAIs, 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.
- 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 auditor's report to the related disclosures in the 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 auditor's

report. However, future events or conditions may cause the Project to cease to continue as a going concern.

We communicate with those charged with governance 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.

V. President

State Audit Organization of Lao PDR



Khem. UVANAY



ກະຊວງໂຍທະທຳການ ແລະ ຂົນສົ່ງ

ກົມເຄາະ ແລະ ຕັ້ງເມືອງ

ຫ້ອງການປະສານງານໂຄງການພັດທະນາຕົວເມືອງ

ທີ່ໄດ້ຮັບການຊ່ວຍເຫຼືອຈາກທະນາຄານພັດທະນາອາຊີ

ສາທາລະນະລັດ ປະຊາທິປະໄຕ ປະຊາຊົນ
ສັນຕິພາບ ເອກະລາດ ປະຊາທິປະໄຕ ເອກະພາບ ວັດທະນາຖາວອນ

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ໃບສະຫຼຸບການປະຕິບັດງົບປະມານຕາມແຫລ່ງທຶນ
Statement of Budget by Source of Funds

(\$ USD)

ປະຈຳປີ 2020

ປະຕິບັດໄດ້ / Actual expenditures

ປະເພດ ລາຍຈ່າຍ Number	ຊື່ປະເພດ Description	ແຜນງົບປະມານ Budget Allocation	ປະຕິບັດຕາມ Previous years Balance	ປະຕິບັດປະຈຸບັນ Current Year	ສະນັ້ນຮອດປະຈຸບັນ Cumulative Total	ຍອດເໝືອ Balance to date
	ADB Laon	24.250.000,00	13.472.392,99	5.781.132,05	19.253.525,04	4.996.474,96
	Civil Work	18.070.000,00	10.048.611,84	4.906.631,95	14.955.243,79	3.114.756,21
01			3.226.583,21	471.221,24	3.697.804,45	(257.804,45)
1A	Solid Waste Management Improvements	3.440.000,00	2.483.403,96		2.483.403,96	536.596,04
1B	Drainage and Stormwater Management	3.020.000,00	2.276.610,00	1.971.543,27	4.248.153,27	1.531.846,73
1C	Riverbank Erosion Protection-Xedon river	5.780.000,00	1.909.237,82	2.175.741,36	4.084.979,18	645.020,82
1D	Community-driven Infrastructure Upgrading	4.730.000,00	152.776,85	288.126,08	440.902,93	659.097,07
1E	Household Sanitation Improvement	1.100.000,00	1.404.951,79	642.507,32	2.047.459,11	(457.459,11)
		1.590.000,00	161.152,42		161.152,42	8.847,58
02	Vehicles and Equipment	170.000,00	1.243.799,37	642.507,32	1.886.306,69	(466.306,69)
2A	Equipment and Vehicles for PCU and PMIU	1.420.000,00	1.003.658,76	96.735,26	1.100.394,02	149.605,98
2B	Equipment : 1A and 1B	1.250.000,00	1.003.658,76	96.735,26	1.100.394,02	149.605,98
03	Consulting Support for Implementation	1.250.000,00	42.362,04	6.568,03	48.930,07	11.069,93
3B	Project Management and Support consultants	60.000,00	42.362,04	6.568,03	48.930,07	11.069,93
04	Internships	60.000,00	972.808,56	128.689,49	1.101.498,05	(301.498,05)
4A	Internships_	800.000,00	972.808,56	128.689,49	1.101.498,05	(411.498,05)
05	Recurrent costs	690.000,00	972.808,56	128.689,49		110.000,00
5A	Incremental Administration	110.000,00				
5B	Environment management					
06	Contingencies	2.480.000,00				2.480.000,00

ປະຕິບັດໄດ້ / Actual expenditures

ປະຕິບັດ ລາຍງານ Number	ຂໍ້ອະທິບາຍ Description	ແຜນງົບປະມານ Budget Allocation	ປະຕິບັດຜ່ານມາ Previous years Balance	ປະຕິບັດປະຈຸບັນ Current Year	ສະສົມປະຕິບັດ Cumulative Total	ຍອດເຫລືອ Balance to date
6A	Physical	610.000,00				610.000,00
6B	Price	1.870.000,00				1.870.000,00
	ADB Grant	3.250.000,00	2.476.941,54	430.632,24	2.907.573,78	342.426,22
03	Consulting Support for Implementation	3.250.000,00	2.476.941,54	430.632,24	2.907.573,78	342.426,22
		100.000,00	71.793,24	6.185,53	77.978,77	22.021,23
3A	Individual Consultants	3.150.000,00	2.405.148,30	424.446,71	2.829.595,01	320.404,99
3B	Project Management and Support consultants	3.650.000,00	253.274,78	10.775,86	264.050,64	3.385.949,36
	GOL	590.000,00				590.000,00
01	Civil Work	590.000,00				590.000,00
1D	Community-driven Infrastructure Upgrading	2.370.000,00	253.274,78	10.775,86	264.050,64	2.105.949,36
07	Land and resettlement	2.370.000,00	253.274,78	10.775,86	264.050,64	690.000,00
7A	Land and resettlement	690.000,00				690.000,00
08	Financial Charge During Implementation	590.000,00				533.174,30
8	Financial Charge During Implementation	590.000,00	15.121,47	41.704,23	56.825,70	533.174,30
	BNF	590.000,00	15.121,47	41.704,23	56.825,70	533.174,30
01	Civil Work	590.000,00	15.121,47	41.704,23	56.825,70	533.174,30
1D	Community-driven Infrastructure Upgrading	31.740.000,00	16.217.730,78	6.264.244,38	22.481.975,16	9.258.024,84
	Grand Total of Project Cost					

Vientiane, Date: 22/12/2022

Project Accountant

Certified by

PGU Director

Director General of DHU



[Signature]

[Signature]

Huangmany KHAMPHITHO

Matychanh SANANIKHOM

Phetphonechay SINLAPAKITHI Ph.D



ກະຊວງໂຍທາທິການ ແລະ ຂົນສົ່ງ
ກົມເສຍາ ແລະ ສັງເກດ
ຫ້ອງການປະສານງານໂຄງການພັດທະນາຕົວເມືອງ
ທີ່ໄດ້ຮັບທຶນຊ່ວຍເຫຼືອຈາກທະນາຄານພັດທະນາອາຊີ

ລາຍງານ ແຫຼ່ງທຶນ ແລະ ການນຳໃຊ້ທຶນ
Statement of Sources and Uses of Funds
ປະຈຳປີ 2020

ສະກຸນເງິນ : USD

ລວດ Number	ເງິນໃບ (Use of Funds)	ປີກ່ອນ Previous years Balance	ປັດຈຸບັນ Current Year	ແຫຼ່ງທຶນ (Sources of Funds)	ປີກ່ອນ Previous years Balance	ປັດຈຸບັນ Current Year
1	Civil Work			Balances		389,348,11
1A	Solid Waste Management Improvements	3,226,583,21	471,221,24	Imprest Account		343,809,57
1B	Drainage and Stormwater Management	2,483,403,96		Sub Imprest		44,394,16
1C	Riverbank Erosion Protection-Xedon river	2,276,610,00	1,971,543,27	Petty Cash		1,144,38
1D	Community-driven Infrastructure Upgrading	1,924,359,29	2,217,445,59	Advance Payment		
1E	Household Sanitation Improvement	152,776,85	288,126,08			
2	Equipment and Vehicles			Balance Brought Forward	17,027,029,70	6,438,310,53
2A	Equipment and Vehicles for PCU and PMU	161,152,42		Fund Received	673,735,09	110,158,61
2B	Equipment : 1A and 1B	1,243,799,37	642,507,32	A. GOL Contribution	253,274,78	10,775,86
3	Consulting Services			Contribution in Cash	405,338,84	57,678,52
3A	Individual Consultants	71,793,24	6,185,53	Contribution in Kds	15,121,47	41,704,23
3B	Project Management and Support consultant	3,408,807,06	521,181,97	B. Beneficiaries Contribution	15,121,47	41,704,23
4	Internships			Beneficiaries Contribution Cash		
4A	Internships	42,362,04	6,568,03	Beneficiaries Contribution Kds	16,338,173,14	6,286,447,69
4B	Project Management and Support consultant			C. Loan and Grant Accounts	13,861,231,60	5,855,815,45
5	Recurrent costs			ADB Loan Account		430,632,24
5A	Incremental Administration	972,808,56	128,689,49	ADB Grant Account	2,476,941,54	

ສາກ Number	ນິທານ (Use of Funds)	ດັດ Previous y	ດັດ Current Year	ແຫຼ່ງ (Source Funds)	ດັດ Previous years Balance	ດັດ Current Year
6	Contingencies			D. Other Sources		
6A	Physical					
6B	Price					
7	Land and resettlement					
7A	Land and resettlement	253,274.78	10,775.86			
8	Financial Charge During Implementation					
I	ສະໜັບສະໜູນ ຕະຫຼອດການ	16,217,730.78	6,264,244.38			
II	Balances	389,348.11	470,599.54			
552	Imprest Account	343,809.57	429,331.91			
551	Sub Imprest Account	44,394.16	39,491.73			
571	Party Cash	1,144.38	1,775.90			
58	Advance Payment					
TI	(II) ສະໜັບສະໜູນ ຕະຫຼອດການ ບັນດາບັນດາ	389,348.11	470,599.54	Total		
TTII	ສະໜັບສະໜູນ (I) + (II)	16,607,078.89	6,734,843.92	Total	16,607,078.89	6,734,843.92

Vientiane, Date: 29/11/2021

Project Accountant

Certified by

PGU Director

Director-General of DHU

[Signature]

[Signature]



Huangmany KHAMPHITHOON

Malychanh SANANIKHOM

Phetphonechay SINLAPAKITH Ph.D



ກະຊວງໂຍທາທິການ ແລະ ຂົນສົ່ງ

ກົມເຄຣນາ ແລະ ຜັງເມືອງ

ກຳແພງ ແລະ ພຽງພໍ.

ໃບສະຫຼຸບການເປົກຈ່າຍຫຼັກຢືມ: ທະນາຄານພັດທະນາອາຊີ
Statement of ADB Loan Disbursement

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Unit အမှတ် Number	Description	Budget Allocation		P.Y.D		Current Year		Total Amount of Disbursement		Balance	
		USD	SDR	USD	SDR	USD	SDR	USD	SDR	USD	SDR
01	Civil Work	18,070,000.00		10,048,611.84		4,906,631.95		14,955,243.79		3,114,756.21	
1A	Solid Waste Management Improvements	3,440,000.00		3,226,583.21		471,221.24		3,697,804.45		-257,804.45	
1B	Drainage and Stormwater Management	3,020,000.00		2,483,403.96				2,483,403.96		536,596.04	
1C	Riverbank Erosion Protection-Xedon river	5,780,000.00		2,276,610.00		1,971,543.27		4,248,153.27		1,531,846.73	
1D	Community-driven Infrastructure Upgrading	4,730,000.00		1,909,237.82		2,175,741.36		4,084,979.18		645,020.82	
1E	Household Sanitation Improvement	1,100,000.00		152,776.85		288,126.06		440,902.93		659,097.07	
02	Vehicles and Equipment	1,590,000.00		1,404,951.79		642,507.32		2,047,459.11		-457,459.11	
2A	Equipment and Vehicles for PCU and PMIU	170,000.00		161,152.42				161,152.42		8,847.58	
2B	Equipment : 1A and 1B	1,420,000.00		1,243,799.37		642,507.32		1,886,306.69		-466,306.69	
03	Consulting Support for Implementation	1,250,000.00		1,003,658.76		96,735.26		1,100,394.02		149,605.98	
3B	Project Management and Support consultants	1,250,000.00		1,003,658.76		96,735.26		1,100,394.02		149,605.98	
04	Internships	60,000.00		42,362.04		6,568.03		48,930.07		11,069.93	
4A	Internships_	60,000.00		42,362.04		6,568.03		48,930.07		11,069.93	
05	Recurrent costs	800,000.00		972,808.56		128,689.49		1,101,498.05		-301,498.05	
5A	Incremental Administration	600,000.00		972,808.56		128,689.49		1,101,498.05		-411,498.05	

ເລກ ລະຫັດ Number	ອະນຸຍາດ Description	ຈຳນວນ Budget Allocation		ປະຈຸບັນ P.Y.D		ປະຈຸບັນ Current Year		ລວມທັງໝົດ Total Amount of Disbursement		ຍອດເງິນ Balance	
		USD	SDR	USD	SDR	USD	SDR	USD	SDR	USD	SDR
5B	Environment management	110,000.00								110,000.00	
06	Contingencies	2,460,000.00						2,480,000.00			
6A	Physical	610,000.00						610,000.00			
6B	Price	1,870,000.00						1,870,000.00			
	Grand Total of ADB Loan	24,250,000.00		13,472,392.99		5,781,132.05		19,253,525.04		4,996,474.96	

Vientiane, Date: 23/1/2021

Project Accountant

Certified by

PCU Director

Director General of DHU



[Signature]

Huangmiany KHAMPHITHOUN

Phetphonechay SINLAPAKITH Ph.D

Malychanh SANANIKHOM



ກະຊວງໂຍທາທິການ ແລະ ຂົນສົ່ງ
ກົມເຄສາ ແລະ ຕັງເມືອງ

ຫ້ອງການປະສານງານໂຄງການພັດທະນາຕົວເມືອງ
ທີ່ໄດ້ສັນຊ່ວຍເຫຼືອຈາກພະນາຄານພັດທະນາອາຊີໃບສະຫລຸບການເບີກຈ່າຍຫຼືຊ່ວຍເຫຼືອລຳ: ທະນາຄານພັດທະນາອາຊີ

Statement of ADB Grant Disbursement

(\$ USD)

ປະຈຳປີ 2020

ປະເພດ ລາຍຈ່າຍ Category Number	ຊື່ປະເພດ Description	ແຈງງົບປະມານ Budget Allocation	ປະດິດຈັດໄດ້ / Actual expenditures			ບອດເສືອ Balance
			ປະດິດຕາມ P.Y.D	ປະດິດປະຈຸບັນ Current Year	ສະສົມປະຈຸບັນ Cumulative Total	
01	Consulting Support for Implementation	3,250,000.00	2,476,941.54	430,632.24	2,907,573.78	342,426.22
3A	Individual Consultants	100,000.00	71,793.24	6,185.53	77,978.77	22,021.23
3B	Project Management and Support consultants	3,150,000.00	2,405,148.30	424,446.71	2,829,595.01	320,404.99
	Grand Total of ADB Grant:	3,250,000.00	2,476,941.54	430,632.24	2,907,573.78	342,426.22

Vientiane, Date: 22.12.2020

Director General of DHU

PCU Director

Certified by

Project Accountant



Phetphonechay SINLAPAKITH Ph.D

Heuangmany KHAMPHITHOUN

Malychanh SANANIKHOM



ກະຊວງໂຍທາທິການ ແລະ ຂົນສົ່ງ

ກົມເຄສາ ແລະ ຕັງເມືອງ

ຫ້ອງການປະສານງານໂຄງການພັດທະນາຕົວເມືອງ

ທີ່ໄດ້ຮັບການຊ່ວຍເຫຼືອຈາກທະນາຄານພັດທະນາອາຊີ

ສາທາລະນະລັດ ປະຊາທິປະໄຕ ປະຊາຊົນລາວ
ສັນຕິພາບ ເອກະລາດ ປະຊາທິປະໄຕ ເອກະພາບ ວັດທະນະຖາວອນ

ໃບສະຫຼຸບການເບີກຈ່າຍ ທຶນສົມທົບຂອງລັດຖະບານ
Statement of GOL Contribution

ປະຈຳປີ 2020

(\$ USD)

ປະເພດ ລາຍຈ່າຍ Number	ຊື່ປະເພດ Description	ແຜນງົບປະມານ Budget Allocation	ປະຕິບັດໄດ້ / Actual expenditures			ຍອດເງື່ອ Balance
			ປະຕິບັດຕາມ P.Y.D	ປະຕິບັດປະຈຸບັນ current month	ສະນົມຮອດປະຈຸບັນ Cumulative Total	
07	Land and resettlement	2.370.000,00	253.274,78	10.775,86	264.050,64	2.105.949,36
7A	Land and resettlement	2.370.000,00	253.274,78	10.775,86	264.050,64	2.105.949,36
	Grand Total GOL Contribution	2.370.000,00	253.274,78	10.775,86	264.050,64	2.105.949,36

Vientiane, Date: 22.11.2020

Director General of DHU

PCU Director

Project Accountant



Certified by

Heuangmany KHAMPHITHO

Pietphonechay SINLAPAKITH Ph.D

Malvharan SAKHAKHITH



ກະຊວງໂຍທາທິການ ແລະ ຂົນສົ່ງ

ກົມເຄຫາ ແລະ ຜັງເມືອງ

ຫ້ອງການປະສານງານໂຄງການພັດທະນາຕົວເມືອງ

ທີ່ໄດ້ຮັບທຶນຊ່ວຍເຫຼືອຈາກທະນາຄານພັດທະນາອາຊີ

ສາທາລະນະລັດ ປະຊາທິປະໄຕ ປະຊາຊົນລາວ
ສັນຕິພາບ ເອກະລາດ ປະຊາທິປະໄຕ ເອກະພາບ ວັດທະນາຖາວອນ

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ໃບສະຫຼຸບການເບີກຈ່າຍທຶນສົມທົບຂອງຜູ້ໄດ້ຮັບຜົນປະໂຫຍດ

Statement of Beneficiaries Contribution

(\$ USD)

ປະຈຳປີ 2020

ປະເພດ ລາຍຈ່າຍ Category Number	ຊື່ປະໝວດ Description	ແບງຈົບປະມານ Budget Allocation	ປະຕິບັດໄດ້ / Actual expenditures			ບວດເສຍ Balance
			ປະຕິບັດຕາມ P.Y.D	ປະຕິບັດປະຈຸບັນ Current Year	ສະສົມສະໄໝປະຈຸບັນ Cumulative Total	
01	Civil Work	590.000,00	15.121,47	41.704,23	56.825,70	533.174,30
10	Community-driven Infrastructure Upgrading	590.000,00	15.121,47	41.704,23	56.825,70	533.174,30
	Grand Total Community Contribution :	590.000,00	15.121,47	41.704,23	56.825,70	533.174,30

Vientiane, Date: 27/12/2024

Director General of DHU

PCU Director

Certified by

Project Accountant



Phetphoneclay SINLAPAKITH Ph.D

Malychanh SANANIKHOM

[Signature]

[Signature]

Houngmany K...



ກະຊວງໂຍທາທິການ ແລະ ຂົນສົ່ງ

ກົມເຄຫກ ແລະ ຜັງເມືອງ

ຫ້ອງການປະສານງານໂຄງການພັດທະນາຕົວເມືອງ
ທີ່ໄດ້ຮັບຊັບສິນຊ່ວຍເຫຼືອຈາກທະນາຄານພັດທະນາອາຊີ

ສາທາລະນະລັດ ປະຊາທິປະໄຕ ປະຊາຊົນລາວ
ສັນຕິພາບ ເອກະລາດ ປະຊາທິປະໄຕ ເອກະພາບ ວັດທະນະຖາວອນ

ໃບສະຫຼຸບການເບີກຈ່າຍ ເງິນເດືອນໝະນັກງານ
Statement of Salary GOL Contribution

ປະຈຳປີ 2020

(\$ USD)

ປະເພດ ສາຍຈ່າຍ Number	ຊື່ປະເພດ Description	ແຜນຫາງປະມານ Budget Allocation	ປະຕິບັດໄດ້ / Actual expenditures			ຍອດເງື່ອ Balance
			ປະຕິບັດຕໍ່າມາ P.Y.D	ປະຕິບັດປະຈຸບັນ current month	ສະສົມຮອດປະຈຸບັນ Cumulative Total	
1	GOL Contribution		405.338,84	57.678,52	463.017,36	
2	Salary		405.338,84	57.678,52	463.017,36	
	Grand Total GOL Contribution					

Vientiane, Date: 25/11/2021

Director General of DHU

PCU Director

Certified by

Project Accountant



Phetphonechay SINLAPAKITHI Ph.D

Matychanh SANANIKHOM

Heungthany

ສົມບັດ



ສາທາລະນະລັດ ປະຊາທິປະໄຕ ປະຊາຊົນລາວ
ສັນຕິພາບ ເອກະລາດ ປະຊາທິປະໄຕ ເອກະພາບ ວັດທະນາຖາວອນ

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ກະຊວງໂຍທາທິການ ແລະ ຂົນສົ່ງ

ກົມເຄຫາ ແລະ ຜັງເມືອງ

ຫ້ອງການປະສານງານໂຄງການພັດທະນາຕົວເມືອງ

ທີ່ໄດ້ຮັບທຶນຊ່ວຍເຫຼືອຈາກທະນາຄານພັດທະນາອາຊີ

ລາຍງານ ໃບລາຍງານກ່ຽວກັບແຫຼ່ງທຶນແຍກຕາມວິທີການຊໍາລະ

Statement of Sources of Funds by Payment Method

Statement of Sources of Funds

ປະຈຳປີ 2020

ສະກຸນເງິນ : USD

ລ/ດ	ລະຫັດ	ເນື້ອໃນ Sources of Funds	ຍອດຍົກ Previous years Total	ເຄື່ອນໄຫວ Current Year	ຍອດເຫລືອ Total amount Received to date
	01	Government Contribution	673.735,09	110.158,61	783.893,70
1	01.1	Contribution - in kind 15151	405.338,84	57.678,52	463.017,36
2	01.2	Contribution - in Cash 151571	253.274,78	10.775,86	264.050,64
3	01.3	Beneficiaries - in Cash 1531	15.121,47	41.704,23	56.825,70
4	01.4	Beneficiaries - in kind 152			
	02	ADB Loan Account	13.861.231,60	5.855.815,45	19.717.047,05
5	02.1	Direct payment 180	11.361.735,55	5.191.271,67	16.553.007,22
6	02.2	Commitment Letter			
7	02.3	Reimbursement			
8	02.4	Imprest Fund 552	2.499.496,05	664.543,78	3.164.039,83
	03	ADB Grant Account	2.476.941,54	430.632,24	2.907.573,78
9	03.4	Imprest Fund			
10	03.1	Direct payment 184	2.476.941,54	430.632,24	2.907.573,78
11	03.2	Commitment Letter			
12	03.3	Reimbursement			
	04	Other Sources			
13	04.1	Direct payment			
14	04.2	Commitment Letter			
15	04.3	Reimbursement			
16	04.4	Imprest Fund			
ລວມ /Total :			17.011.908,23	6.396.606,30	23.408.514,53

Vientiane, Date: 25/1/2021

Director General of DHU

PCU Director

Certified by

Project Accountant

Phetphonechay SINLAPAKITH Ph.D

Malychanh SANANIKHOM

Heuangmany KHAMPHITH



ສາທາລະນະລັດ ປະຊາທິປະໄຕ ປະຊາຊົນລາວ
ສະໄໝປະຊາຊາດ ປະຊາທິປະໄຕ ເອກະພາບ ວັດທະນາຖາວອນ

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ໃບສະຫຼຸບລວມການປະຕິບັດ ແຜນງົບປະມານ
Statement of Budget by Financier

ປະຈຳປີ 2020

(\$ USD)

ປະເພດ ລາຍ Category Number	ຊື່ປະເພດ Description	ແຜນງົບປະມານ Budget Allocation				ປະຕິບັດຕາມ Previous years Balance				ປະຕິບັດປະຈຸບັນ Current Year				ສະນົມຮອດປະຈຸບັນ Year to date balance			
		ADB	GOL	Community	Total	ADB	GOL	Community	Total	ADB	GOL	Community	Total	ADB	GOL	Community	Total
01	Civil Work	18 070 000.00	500 000.00	500 000.00	19 250 000.00	10 848 611.84	0.00	15 121.47	10 963 733.31	4 806 611.90	0.00	41 704.23	4 848 316.13	3 114 756.21	500 000.00	533 174.30	14 301 663.63
1	Civil Works																
1A	Solid Waste Management Improvements	3 440 000.00			3 440 000.00	3 226 583.21			3 226 583.21	4 711 221.24			4 711 221.24	-257 804.45			2 968 778.79
1B	Drainage and Stormwater Management	3 020 000.00			3 020 000.00	2 483 403.96			2 483 403.96					536 596.04			3 020 000.00
1C	Riverbank Erosion Protection Action Plan	5 780 000.00			5 780 000.00	2 276 610.00			2 276 610.00	1 971 543.27			1 971 543.27	1 531 846.73			3 808 450.71
1D	Community-driven Infrastructure Upgrading	4 738 000.00	500 000.00	500 000.00	5 910 000.00	1 909 237.82		15 121.47	1 924 359.29	2 175 741.36		41 704.23	2 217 445.69	645 620.82	300 000.00	533 174.30	3 692 554.41
1E	Household Sanitation Improvement	1 100 000.00			1 100 000.00	152 776.85			152 776.85	288 126.08			288 126.08	859 897.67			811 873.67
02	Vehicles and Equipment	1 500 000.00	0.00	0.00	1 500 000.00	1 404 951.79	0.00	0.00	1 404 951.79	642 567.32	0.00	0.00	642 567.32	-457 459.11	0.00	0.00	397 498.28
2A	Equipment and Vehicles for PCU and PMU	170 000.00			170 000.00	161 152.42			161 152.42					8 947.58			170 000.00
2B	Equipment 1A and 1B	1 420 000.00			1 420 000.00	1 243 799.37			1 243 799.37	642 507.32			642 507.32	-460 306.69			777 492.88
03	Consulting Support for Implementation	4 500 000.00	0.00	0.00	4 500 000.00	3 480 600.30	0.00	0.00	3 480 600.30	527 367.50	0.00	0.00	527 367.50	692 032.20	0.00	0.00	3 972 632.50
3A	Individual Consultants	100 000.00			100 000.00	71 793.24			71 793.24	8 185.53			8 185.53	22 021.23			93 914.47
3B	Project Management and Support consultants	4 400 000.00			4 400 000.00	3 408 807.06			3 408 807.06	521 181.97			521 181.97	479 810.97			3 878 818.03
04	Internships	60 000.00	0.00	0.00	60 000.00	42 362.94	0.00	0.00	42 362.94	6 568.03	0.00	0.00	6 568.03	11 006.93	0.00	0.00	53 431.89

ປະເພດ ລຳດັບ	ຊື່ປະເພດ Description	ແຜນ 'ຍມານ Budget Allocation				ປະຕິບັດສ່ວນ Previous years Balance				ປະຕິບັດປະຈຸບັນ Current Year				ສະສົມຮອດປະຈຸບັນ Year to date Balance			
		ADB	GOL	Community	Total	ADB	GOL	Community	Total	ADB	GOL	Community	Total	ADB	GOL	Community	Total
05	Recurrent costs	80 000.00			80 000.00	42 362.04			42 362.04	5 568.03			5 568.03	11 066.93			11 066.93
5A	Investment Administration	800 000.00	0.00	0.00	800 000.00	972 808.56	0.00	0.00	972 808.56	128 689.48	0.00	0.00	128 689.48	301 498.05	0.00	0.00	301 498.05
5B	Environmental management	600 000.00			600 000.00	972 808.56			972 808.56	128 689.48			128 689.48	411 498.05			411 498.05
06	Contingencies	110 000.00			110 000.00									110 000.00			110 000.00
6A	Physical	2 480 000.00	0.00	0.00	2 480 000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2 480 000.00	0.00	0.00	2 480 000.00
6B	Price	810 000.00			810 000.00									810 000.00			810 000.00
		1 870 000.00			1 870 000.00									1 870 000.00			1 870 000.00
07	Land and resettlement																
7A	Land and resettlement	0.00	2 370 000.00	0.00	2 370 000.00	0.00	203 274.78	0.00	203 274.78	0.00	10 775.86	0.00	10 775.86	2 055 949.36	0.00	0.00	2 055 949.36
08	Financial Charge During Implementation																
8	Financial Charge During Implementation	0.00	2 370 000.00	0.00	2 370 000.00		203 274.78		203 274.78		10 775.86		10 775.86	2 355 949.36			2 355 949.36
			600 000.00	0.00	600 000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	600 000.00			600 000.00
			600 000.00		600 000.00									600 000.00			600 000.00
	Total Project Cost	27 500 800.00	3 650 000.00	560 000.00	31 710 800.00	15 940 334.53	203 274.78	15 121.47	16 217 730.78	6 211 764.26	10 775.86	41 704.23	6 264 244.36	5 338 961.18	3 365 949.36	533 174.30	9 258 034.84

Director General of DHU



PCU Director



Certified by

[Signature]

Vientiane, date: 23/1/2023

Project Accountant

[Signature]

Phetphonechay SINLAPAKITTHI Ph.D

Phetphonechay SINLAPAKITTHI Ph.D

Malychanh SANANIKHOM

[Signature]



ກະຊວງໂຍທາທິການ ແລະ ຂົນສົ່ງ

ກົມເຄສາ ແລະ ດັ່ງເມືອງ

ຫ້ອງການປະສານງານໂຄງການພັດທະນາຕົວເມືອງ

ທີ່ໄດ້ຮັບທຶນຊ່ວຍເຫຼືອຈາກທະນາຄານພັດທະນາອາຊີ

ສາທາລະນະລັດ ປະຊາທິປະໄຕ ປະຊາຊົນລາວ
ສັນຕິພາບ ເອກະລາດ ປະຊາທິປະໄຕ ເອກະພາບ ວັດທະນາຖາວອນ

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ໃບດູ່ນຸ່ງ

ປະຈຳປີ 2020

ສະກຸນເງິນ : USD

ລ/ດ	ເລກບັນຊີ	ຊື່ບັນຊີ	ຍອດທຶນາເບື້ອງຕົ້ນ		ເຄື່ອນໄຫວ		ຍອດເຫຼືອ	
			ທັງ	ປີ	ທັງ	ປີ	ທັງ	ປີ
1	15151.01	ສົມທົບລົດເປັນເງິນ (ໂທນ) ນະຄອນຫຼວງວຽງຈັນ		136.090,12		19.203,59		155.293,71
2	15151.02	ສົມທົບລົດເປັນເງິນ (ໂທນ) ເມືອງ ປາກເຊ		269.248,72		38.474,93		307.723,65
3	151571.01	ສົມທົບເປັນເງິນລົດ ນະຄອນຫຼວງວຽງຈັນ		2.511,54				2.511,54
4	151571.02	ສົມທົບເປັນເງິນລົດ ເມືອງ ປາກເຊ		253.274,78		10.775,86		264.050,64
5	1531.02	ສົມທົບລົດສົບທົນ ໂທນເປັນເງິນລົດ ເມືອງ ປາກເຊ		15.121,47		41.704,23		56.825,70
6	180.01	ສົມທົບ ADB ນະຄອນຫຼວງວຽງຈັນ		13.861.231,60		5.855.815,45		19.717.047,05
7	184.01	ສົມທົບເຟື້ອລຳ ADB ນະຄອນຫຼວງວຽງຈັນ		2.476.941,54		430.632,24		2.907.573,78
8	21212.02	ດິນ ແລະ ຄ່າຊົດເຊີຍ ເມືອງ ປາກເຊ	253.274,78		10.775,86		264.050,64	
9	21221.01	ປັບປຸງລະບົບໂຄງລ່າງແຜນແຮງຂອງທະນາຄານ	3.222.155,95		471.221,24		3.693.377,19	
10	21222.01	ປັບປຸງລະບົບໂຄງລ່າງແຜນແຮງຂອງທະນາຄານ	2.483.403,96				2.483.403,96	
11	21223.01	ວຽກສ້າງຕາຍັງຈຸດເຊດ ໂດຍ ນະຄອນຫຼວງວຽງຈັນ	2.276.610,00		1.971.543,27		4.248.153,27	
12	21224.01	ທຶນລະດັບສູງໂຄງລ່າງຂອງອຸມຸນ	427.188,57		146.371,00		573.559,57	
13	21224.02	ທຶນລະດັບສູງໂຄງລ່າງຂອງອຸມຸນ Lot 1 ປາກ	3.048,37		1.219,08		4.267,45	
14	21224.01	ທຶນລະດັບສູງໂຄງລ່າງຂອງອຸມຸນ Lot 2	277.553,54		209.185,12		486.738,66	
15	21224.02	ທຶນລະດັບສູງໂຄງລ່າງຂອງອຸມຸນ Lot 2 ປາກ	12.073,10		5.006,96		17.080,08	
16	21224.01	ທຶນລະດັບສູງໂຄງລ່າງຂອງອຸມຸນ Lot 3	331.153,52		165.086,70		496.240,22	
17	21224.02	ທຶນລະດັບສູງໂຄງລ່າງຂອງອຸມຸນ Lot 3 ປາກ			3.878,13		3.878,13	

ລ/ດ	ເລກບັນຊີ	ຊື່ບັນຊີ	ບອດຍົກມາເບື້ອງຕົ້ນ		ເຄື່ອນໄຫວ		ບອດເທລົ່ອ	
			ທັງ	ປີ	ທັງ	ປີ	ທັງ	ປີ
18	212243.01	ຕົກລະດັບສົມຖານໂຄງລ່າງຂອງຊຸມຊົນ Lot 4	44.532,57		124.433,93		168.966,50	
19	2122438.02	ຕົກລະດັບສົມຖານໂຄງລ່າງຂອງຊຸມຊົນ ເມືອງປາກເຊ Lot 4 ປະ			1.098,44		1.098,44	
20	212244.01	ຕົກລະດັບສົມຖານໂຄງລ່າງຂອງຊຸມຊົນ Lot 5	155.934,56		267.423,13		423.357,69	
21	2122448.02	ຕົກລະດັບສົມຖານໂຄງລ່າງຂອງຊຸມຊົນ ເມືອງປາກເຊ Lot 5 ປະ			8.155,99		8.155,99	
22	212245.01	ຕົກລະດັບສົມຖານໂຄງລ່າງຂອງຊຸມຊົນ Lot 6	172.595,97		439.355,32		611.951,29	
23	212246.01	ຕົກລະດັບສົມຖານໂຄງລ່າງຂອງຊຸມຊົນ Lot 7	45.956,18		372.245,47		418.201,65	
24	2122468.02	ຕົກລະດັບສົມຖານໂຄງລ່າງຂອງຊຸມຊົນ ເມືອງປາກເຊ Lot 7 ປະ			2.219,26		2.219,26	
25	212247.01	ຕົກລະດັບສົມຖານໂຄງລ່າງຂອງຊຸມຊົນ Lot 8	413.913,25		181.179,51		595.092,76	
26	2122478.02	ຕົກລະດັບສົມຖານໂຄງລ່າງຂອງຊຸມຊົນ ເມືອງປາກເຊ Lot 8 ປະ			6.230,35		6.230,35	
27	212248.01	ຕົກລະດັບສົມຖານໂຄງລ່າງຂອງຊຸມຊົນ Lot 9	40.409,66		270.461,18		310.870,84	
28	2122488.02	ຕົກລະດັບສົມຖານໂຄງລ່າງຂອງຊຸມຊົນ ເມືອງປາກເຊ Lot 9 ປະ			13.896,00		13.896,00	
29	21225.01	ປັບປຸງສະຖານີຍານສົ່ງເສີມ Lot 10	152.776,85		288.126,08		440.902,93	
30	21226.01	ປັບປຸງລົດ	536.013,41		189.507,32		725.520,73	
31	213119.01	ເຄື່ອງຈັບໄຊ້ປົວ-ຂະໜາດສູນກາງຂັ້ນຕົ້ນ ນະຄອນຫຼວງວຽງຈັນ	101.030,58				101.030,58	
32	21313.01	ເຄື່ອງຄວບເຮືອເຕີ້ ຈັດສົມ ຂັດເທກະສານສຳເນົາ ນະຄອນຫຼວງວຽງຈັນ	27.966,42				27.966,42	
33	21314.01	ເຄື່ອງໄຊ້ສຳປັກກາຍ ນະຄອນຫຼວງວຽງຈັນ ADB	13.799,87				13.799,87	
34	2141.01	ສະຫລະຍົນສົ່ງ ລົດໃຫຍ່ ນະຄອນຫຼວງວຽງຈັນ	105.500,00				105.500,00	
35	2142.01	ສະຫລະຍົນສົ່ງ ລົດຈັກ ນະຄອນຫຼວງວຽງຈັນ	14.685,83				14.685,83	
36	2143.01	ສະຫລະຍົນສົ່ງ ລົດຈັກ ນະຄອນຫຼວງວຽງຈັນ	490.844,00				490.844,00	
37	2144.01	ລົດດູດ ແລະ ສະລຸ່ຍຂອງລະບາຍບັ້ງ ນະຄອນຫຼວງວຽງຈັນ	94.911,38				94.911,38	
38	2145.01	ລົດດູດ ລົດເຮັດເບື້ອ	21.000,00				21.000,00	
39	2146.01	ລົດເດີນຂີ່ເບື້ອ			453.000,00		453.000,00	
40	551.01	ປັນຊີຍອນໂຄງການ ນະຄອນຫຼວງວຽງຈັນ	17.971,76		54.755,04		11.516,51	
41	551.02	ປັນຊີຍອນໂຄງການ ເມືອງ ປາກເຊ	26.422,40		81.134,00		27.975,22	
42	552.01	ປັນຊີຍອນ ໒໒໒ ແຫຼ່ງປະເທດລາວ ນະຄອນຫຼວງວຽງຈັນ	343.809,57		579.021,44		429.331,91	
43	571.01	ຄັງເງິນສົດຍ່ອຍ ນະຄອນຫຼວງວຽງຈັນ	341,25		2.110,04		720,80	
44	571.02	ຄັງເງິນສົດຍ່ອຍ ເມືອງ ປາກເຊ	803,13		7.615,05		1.055,10	

ລາຍງານສະຖານະພາບການນໍາໃຊ້ເງິນກູ້ໜີ້ໃນບັນຊີພິເສດຂັ້ນ 1

STATEMENT OF ADVANCE ACCOUNT

EXECUTING AGENCY : MPWT, DEPARTMENT OF HOUSING AND URBAN
PROJECT NAME : Pakse Urban Environmental Improvement Project
LOAN NUMBER : L2876
GRANT NUMBER : G0297
FOR THE PERIOD : January 1, 2020 to December 31, 2020
ACCOUNT NUMBER : 0000010092800144
DEPOSITORY BANK : BANK OF LAOS
CURRENCY : USD

PART A: ACCOUNT ACTIVITY

	Note	ປະຕິບັດຕໍ່ເດືອນ Previous Period 31/12/2019	ປະຕິບັດປັດຈຸບັນ Current Month (1/1/2020-31/12/2020)	ສະສົມສອດປັດຈຸບັນ Cumulative Total 31/12/2020
		USD	USD	USD
Opening Balance		149.688,96	343.809,57	-
Add: Receipts/Replenishments by ADB		967.407,68	664.543,78	3.164.039,83
Deduct: Disbursements		773.287,07	579.021,44	2.734.707,92
Closing Balance		343.809,57	429.331,91	429.331,91
Closing Balance Represented by:		-	470.599,54	470.599,54
Cash in Bank (BOL)		-	429.331,91	429.331,91
Cash in Bank (Commercial Banks)		-	41.267,63	41.267,63

1. indicate the currency of the advance account stipulated in the project administration manual
2. include details in notes of the financial statements

PART B: RECONCILIATION AS AT 31 DECEMBER 2020 (BASED ON LOAN DISBURSEMENT HANDBOOK APPENDIX 8B)

- PRESENT OUTSTANDING AMOUNT ADVANCED TO THE ADVANCE ACCOUNT NOT YET RECOVERED
ຈຳນວນເງິນລ່ວງໜ້າຍັງເຫຼືອປະກອບມີບັນຊີພິເສດຍັງບໍ່ຮັບໄດ້ຈຳນວນ
(-) 728.000,00 USD
429.331,91 USD
- Balance of advance account as of
ຈຳນວນເງິນໃນບັນຊີພິເສດຕາມວັນທີ December 31, 2020
- Add: Amount of eligible expenditures document claimed in attached application (No.)
ຈຳນວນເງິນລາຍຈ່າຍທີ່ມີເອກະສານຖືກຕ້ອງ From December 1 to 31, 2020 (+) 35.239,87 USD
- Add: Amount Claimed in previous application not yet credited
at date of bank statement: (+) 222.160,59 USD
ບວກຈຳນວນຂໍຄຸ້ນຄັງກ່ອນຍັງບໍ່ຮັບໄດ້ຕາມວັນທີ ໃນບັນຊີສຳອອງ
- Total expenditures withdrawn from Advance Account but not yet claimed for replenishment (Indicate details)
ຈຳນວນເງິນໃນບັນຊີພິເສດຕາມວັນທີ (+) 41.267,63 USD
 - Sub-accounts / ບັນຊີຍ່ອຍໂຄງການ
 - Total balance for Sub-account Vientiane / ບອດເງື່ອນບັນຊີຍ່ອຍນະຄອນຫຼວງວຽງຈັນ 39.491,73 USD
 - Total balance for Sub-account Pakse / ບອດເງື່ອນບັນຊີຍ່ອຍປາກເຊ 11.516,51 USD
 - Transfer in transit / ບັນຊີໂອນພາຍໃນ 27.975,22 USD
 - Pretty cash / ບອດເງື່ອນເງິນສົດ - USD
 - Amount of unliquidated expenses 1.775,90 USD
 - Others - USD
- TOTAL ADVANCE ACCOUNTED FOR
ລວມເງິນລ່ວງໜ້າທັງໝົດ (-) 728.000,00 USD

Vientiane, date: 15.1.2021
Project Account

PCU Director

Certified by



[Signature]

[Signature]

ເຮົາມາພົບ ຄຳພິພາກ

ໂອ້ນຕົນ

ມະລິຈັນ ຊະນະນິດົມ

ລາຍງານສະຖານະພາບການນໍາໃຊ້ເງິນກູ້ໜີ້ໃນບັນຊີພິເສດຂັ້ນ 2

STATEMENT OF SUB-IMPREST ACCOUNT (PCU)

EXECUTING AGENCY : MPWT, DEPARTMENT OF HOUSING AND URBAN
PROJECT NAME : Pakse Urban Environmental Improvement Project
LOAN NUMBER : L2876
GRANT NUMBER : G0297
FOR THE PERIOD : January 1, 2020 to December 31, 2020
ACCOUNT NUMBER : 010110100527444001
DEPOSITORY BANK : COMMERCIAL BANK
CURRENCY : USD
PART A: ACCOUNT ACTIVITY

	Note	ປະຕິບັດຜ່ານມາ Previous Period 31/12/2019	ປະຕິບັດປັດຈຸບັນ Current Month (1/1/2020-31/12/2020)	ສະສົມຮອດປັດຈຸບັນ Cumulative Total 31/12/2020
		USD	USD	USD
Opening Balance		8.763,23	17.971,76	-
add: Receipts/Replenishments by ADB		63.321,90	48.299,79	391.502,71
Deduct: Disbursements		54.113,37	54.755,04	379.986,20
Closing Balance		17.971,76	11.516,51	11.516,51
Closing Balance Represented by:			11.516,51	11.516,51
Cash in Bank (Commercial Banks)			11.516,51	11.516,51

1. indicate the currency of the advance account stipulated in the project administration manual
2. include details in notes of the financial statements

PART B: RECONCILIATION AS AT 31 DECEMBER 2020 (BASED ON LOAN DISBURSEMENT HANDBOOK APPENDIX 8B)

1. PRESENT OUTSTANDING AMOUNT ADVANCED TO THE SUB- ACCOUNT NOT YET RECOVERED 20.000,00 USD
ຈຳນວນເງິນລ່ວງໜ້າທີ່ຍັງເຫຼືອປະກອບມີບັນຊີຍ່ອຍບັງບໍ່ສົມໄດ້ຈ່າຍ
2. Balance of Sub-account as of per bank statement 11.516,51 USD
ຍອດເງື່ອນໃນບັນຊີຍ່ອຍນາມວັນທີ December 31, 2020
3. Add: Amount Submitted for liquidation but not yet replenished at date of bank statement USD
ລວມເງິນທີ່ໄດ້ຈ່າຍຈາກບັນຊີຍ່ອຍແຕ່ຍັງບໍ່ສົມໄດ້ສົ່ງເງິນ
4. Add: Petty Cash Balance at date USD
ຍອດເງື່ອນເງິນສົດນາມວັນທີ December 31, 2020
5. Unliquidated Expenses-Expenditures paid from sub-account not yet claimed for replenishment (Itemize expenses) 8.483,49 USD
ລວມເງິນທີ່ໄດ້ຈ່າຍຈາກບັນຊີຍ່ອຍ ແລະ ບັນຊີເງິນສົດ
6. TOTAL ADVANCE ACCOUNTED FOR 20.000,00 USD
ລວມເງິນລ່ວງໜ້າທັງໝົດ

Vientiane, date: 15.1.2021
Project Accountant

PCU Director

Certified by

ເຮືອງມະນີ ຄຳພິພູນ

ມະລິຈັນ ຊະນະນິຄົມ

ສິສິວິມາພັບ

ລາຍງານສະຖານະພາບການນໍາໃຊ້ເງິນກູ້ໃນບັນຊີພິເສດຂັ້ນ 3

STATEMENT OF SUB-IMPREST ACCOUNT (PMIU)

EXECUTING AGENCY : MPWT, DEPARTMENT OF HOUSING AND ORBAN
PROJECT NAME : Pakse Urban Environmental Improvement Project
LOAN NUMBER : L2876
GRANT NUMBER : G0297
FOR THE PERIOD : January 1, 2020 to December 31, 2020
ACCOUNT NUMBER : 040 110 100 544 614 001
DEPOSITORY BANK : COMMERCIAL BANK
CURRENCY : USD

PART A: ACCOUNT ACTIVITY

	Note	ປະຕິບັດຜ່ານມາ Previous Period 31/12/2019	ປະຕິບັດປັດຈຸບັນ Current Month (1/1/2020-	ສະສົມຮອດປັດຈຸບັນ Cumulative Total 31/12/2020
		USD	USD	USD
Opening Balance		23.128,68	26.422,40	-
add: Receipts/Replenishments by ADB		104.833,22	82.686,82	717.761,89
Deduct: Disbursements		101.539,50	81.134,00	689.786,67
Closing Balance		26.422,40	27.975,22	27.975,22
			27.975,22	27.975,22
Closing Balance Represented by:			27.975,22	27.975,22
Cash in Bank (Commercial Banks)				

1. indicate the currency of the advance account stipulated in the project administration manual
2. include details in notes of the financial statements

PARTB: RECONCILIATION AS AT 31 JANUARY 2020(BASED ON LOAN DISBURSEMENT HANDBOOK APPENDIX 8B)

1. PRESENT OUTSTANDING AMOUNT ADVANCED TO THE SUB- ACCOUNT NOT YET RECOVERED

\$40.000,00

ຈຳນວນເງິນລ່ວງໜ້າທີ່ຍັງເງືອນປະກອບມີບັນຊີຍ່ອຍຍັງບໍ່ທັນໄດ້ຈ່າຍ

2. Balance of Sub-account as of per bank statement

\$27.975,22

ຍອດເງືອນໃນບັນຊີຍ່ອຍນະວັນທີ

December 31, 2020

3. Add: Amount Submitted for liquidation but not yet replenished at date of bank statement

ລວມເງິນທີ່ໄດ້ຈ່າຍຈາກບັນຊີຍ່ອຍແຕ່ຍັງບໍ່ໄດ້ຂໍຄຸງເງິນ

4. Add: Petty Cash Balance at date **December 31, 2020**
ຍອດເງື່ອນສົດນະວັນທີ

5. Unliquidated Expenses-Expenditures paid from sub-account
not yet claimed for replenishment (Itemize expenses)
ລວມເງິນທີ່ໄດ້ຈ່າຍຈາກບັນຊີຍ່ອຍ ແລະ ບັນຊີເງິນສົດ

\$12,024,78

6. TOTAL ADVANCE ACCOUNTED FOR
ລວມເງິນລ່ວງໜ້າທັງໝົດ

\$40,000,00

Pakse, date: 31/12/2020
Project Accountant

PMU Director

Certified by



Bounnath SOUMPOI PHAKDY

Bounnath SOUMPOI PHAKDY

1. Project Information.

The government of Lao P.D.R signed loan and grant agreement with the Asian Development Bank on August 1st 2012 in order to improve environment and infrastructure of Pakse Urban. The project is under controlled the Department of Housing and Urban, Ministry of Public Work and Transport.

Impact and outcome.

The impact of the project will be improved competitiveness of Pakse as a regional economic and tourism center of the southern Lao PDR. The outcome will be increased quality, reliability, and coverage of urban infrastructure and environmental improvements in the greater Pakse urban area. By 2018, the project will enhance the urban environment, improve public health, and contribute to improved urban services to about 135.000 residents in the project area.

Outputs.

The project will have four outputs: (I) citywide environmental improvements; (II) community-driven urban environmental improvements; (III) strengthened capacity for provincial urban planning and services; and (IV) strengthened capacity for project management and implementation.

Output 1: citywide environmental improvements will focus on:

1.1. Improved solid waste management system, which includes support for better collection, transportation, processing and disposal of waste. This will include procurement of solid waste collection and landfill equipment; improvement and capacity increase of the existing landfill (or open dump) to a controlled landfill standard; possible landfill expansion to accommodate increased volumes of waste resulting from increased collection; and private sector participation in solid waste processing and recycling by improving the existing concession contract with Khamtay General Agriculture and Trading Co. Ltd;

1.2. Improved flood protection and drainage conditions, which includes support for investments in drainage improvement and advocates for maintaining natural drainage paths, major culverts, and floodwater retention areas. It adapts a sustainable approach to floodplain management, which is consistent with Pakse's vision of being a green and environmentally sustainable town;

1.3. Riverbank erosion protection along the Xedon River, which will support riverbank reinforcement along about three kilometers of the Xedon river-along both sides from the Russian Bridge to the French Bridge and on the left side at Wan Ban Kea.

Output 2: Community-driven urban environmental improvements: will focus on enhance community participation through community-driven urban environment improvements. The project will also enhance public awareness in solid waste management and support P-UDAA improves septic collection, treatment and disposal. It will include:

2.1. Improved solid waste collection and management in village of greater Pakse urban area. This will be for access roads with associated drainage, neighborhood waste collection bins, and solid waste collection equipment. Participating villages should have a land designated as a common property resource for waste collection, which would be eligible for improvement through the small grant. Infrastructure investments will be selected through a local urban planning and prioritization exercise in each village. The grant will be financed by project fund (80%), government funds (10%) and community contribution (10%);

2.2. Improved household sanitation through sanitation grants for poor households. Household toilets will be included as part of the national competitive bidding (NCB) contracts. During the village planning process, poor households will be identified and will be eligible to receive a sanitation grant for building or upgrading their existing sanitation facility to a pour-flush pit latrine or one with a septic tank.

Output 3: strengthened capacity for provincial urban planning and services: will focus on urban agencies in Pakse to deliver quality, reliable urban services based on an agreed roadmap for Pakse urban management in transition. The roadmap outlines key differences in roles and responsibilities of different stakeholders (C-DPWT, P-UDAA, and OPWTs. Specific activities include: (i) strengthened capacity of P-USAA in urban management and services delivery through better management of private concessions and improved operational and financial performance; (ii) strengthened capacity of C-DPWT and participating OPWTs; (iii) Enhance gender equity in urban management and services delivery through 1-year project internships.

Output 4: strengthened capacity for project management and implementation: will focus on strengthened capacity of the project coordination unit (PCU) and PMIU for more efficient project management and implementation results. Capacity development activities may be extended to include provincial project steering committee (PPSC) members, and staff from C-DPWT, P-UDAA and participating OPWTs in Greater Pakse Urban Area. It will include skills enhancement and training in project design and supervision, gender and community development, accounting and financial management, procurement activities,

environmental and social safeguards planning and monitoring, and other areas agreed to in advance with ADB through consulting services, the output will promote on-the-job training for C-DPWT and P-UDAA in urban planning and development, and solid waste collection and landfill waste management.

Funding source

Source	Amount (\$)
Asian Development Bank (loan)	24.250.000,00
Asian Development Bank (grant)	3.250.000,00
Government	3.650.000,00
Communities	590.000,00
Total	31,740,000.00

Duration of the project

The Project duration is 05 years, starting from 2012 to 2018. The project is extended by ADB at about 3 years long it will be ended in 2021.

2. Summary of Significant Accounting policies.

a) The financial statements have been prepared in accordance with the Cash Basis International Public Sector Accounting Standards (IPSAS-CASH). The financial statements of the project comprise of statement of cash receipt and payments, statement of budget versus actual expenditures statement of imprest/advance account, statement of expenditures, statement of loan withdrawals and notes to the financial statements including a summary of significant accounting policies as of December 31st, 2020 and the policies will be consistently applied to all years of project implantation unless otherwise stated.

Cash Basis.

It means a basis of accounting that recognizes transactions and other events only when cash is received or paid.

Fiscal year: 1st January to 31st December.

Advance Account/First General Imprest Account and Sub Advance Account/Second General Imprest Account.

The use of advance account procedure maybe used for incremental administration activities. The Ministry of Finance (MOF), on behalf of the government, will establish an

advance account for this ADB loan and ADB grant at the National Bank of Lao. A sub-account should be established and maintained by MPWT/PCU. The provincial government/DPWTs will have a sub-accounts are to be used exclusively for ADB's share of eligible expenditures. The MPWT and the provincial government who administer the advance account are accountable and responsible for proper use of advances to the advance account including advances to the sub-accounts. The MOF who established the advance account in its name is accountable and responsible for proper use of advances to the sub-account.

Cash Receipts.

Cash receipt is recognized when cash is deposited into the advance account and direct payment from ADB to supplier for the request of project.

Direct Payment.

Direct payment made by ADB and Lao Government to supplier is considered as cash receipts and payments in the statement of receipts and payments for the direct payment by third parties.

Cash Payments.

Cash payment is recognized when actual cash is paid for activity implementation (purchase of goods, services, administration expense, construction and consulting services).

Cash advance payments to staff for implementing activities or other advance payments are not recognized as expenses.

Presentation of a Comparison of Budget and Actual Expenditure.

All comparisons of budget and actual amounts are presented on a comparable basis to the budget.

Comparable Basis.

It means the actual amounts presented on the same accounting basis, same classification basis, for the same entities and for the same period as the approved budget.

b) Reporting Entity.

The financial statements are for a public sector entity that controls their own bank accounts for project activities. Their main bank account "first general imprest account/advance account" is controlled by the Ministry of Finance (MOF) which the bank account is held at National Bank of Laos. All funds transferred from ADB are deposited into this bank account before transferring to the project sub-accounts.

c) Currency and Foreign Exchange.

The project maintains its accounting records in United States Dollar "USD" for the purpose of preparation the financial statement in accordance with financing agreement. All cash and transactions in currencies other than USD during the period have been translated into USD at rate approximating those ruling at the transaction date.

d) Expenditure.

Expenditure is recognized when documents substantiation the project's transactions are submitted and approved of the Project's Management.

The expenditure/payments are classified as below:

1. Civil Works;
2. Equipment and Vehicles;
3. Consultants;
4. Training;
5. Incremental Administration/Recurrent Cost.

e) Fixed assets.

Fixed assets procured are recognized as expenditures in full in the statement of receipts as payments when received or when hand-over from the contractors or supplies upon the respective acceptance and approval by the project and when payment is made. Accordingly fixed assets are not recognized in the statement of fund balance at the end of the year. The project maintains a fixed assets register for control purposed. Fixed assets include vehicles, equipment, laboratory and other office supplies.

3. Bank Account, and petty cash.

3.1. The first Generation Imprest-Account (MOF).

The first generation imprest-account (USD) which is controlled by the Ministry of Finance, The ceiling of the first generation imprest account is **US\$ 500,000**, the opening balance of **USD 343,809,57** on 1st January 2020. Total Debits is **USD 664,543,78**, while total credit is **USD 579,021,44**. Ending balance as of 31st December 2020 is **USD 429,331,91**.

3.2. Project's Second generation Imprest-account.

A. Sub-imprest-account at the Project Cooperative Unit (PCU) (551.01)

The ceiling of the project's Sub imprest-account is **USD 20,000**, the opening balance of **USD 17,917,76** on 1st January 2020. Total Debits is **USD 48,299,79**, while total credit is **USD 54,755,04**. Ending balance as of 31st December 2020 is **USD 11,516,51**.

B. Subimprest-account at the Project Management Implementation Unit (551.02)

The ceiling of the project's Sub imprest-account is USD 40.000, the opening balance of USD 26.422,40 on 1st January 2020. Total Debits is USD 82.686,82, while total credit is USD 81.134,00. Ending balance as of 31st December 2020 is USD 27.957,22.

3.2. Petty Cash

(USD Currency)

Item	Description	Open balance on 01 Jan 2020	Add' Advance	Liquidation	Balance 31 Dec 2020
1	The Project Cooperative Unit (PCU)	341,25	2.489,59	2.110,04	720,80
2	The Project Management Implementation Unit (PIU)	803,13	7.615,05	7.363,08	1.055,10
	Total	1144,38	10.104,64	9.473,12	1.775,90

4. Expenditure.

Expenditure is recognized when documents substantiating the Project's transactions are submitted and approved of the Project's Management. For the year 2020 Disbursements of the Project are allocated to the categories amount to USD 6.264.244,38 following:

(USD Currency)

Category	Description	Asian Development Bank		GOL	Amounts
		Loan	Grant		
1	Civil Work	4.906.631,95	0,00	41.704,23	4.948.336,18
1A	Solid Waste Management Improvement	471.221,24	0,00	0,00	471.221,24
1B	Drainage and Storm water Management	0,00	0,00	0,00	0,00
1C	Riverbank Erosion protection-Xedon	1.971.543,27	0,00	0,00	1.971.543,27
1D	Community-driven Infrastructure Upgrading	2.175.741,36	0,00	41.704,23	2.217.445,59
1E	Household Sanitation Improvement	288.126,08	0,00	0,00	288.126,08
2	Equipment and Vehicles	642.507,32	0,00	0,00	642.507,32

Notes to the financial statements of the Pakse Urban Environmental Improvement Project,
ADB loan number 2876 and ADB grant number 0297 for the year 2020.

2A	Equipment and Vehicles to PCU and PMIU	0,00	0,00	0,00	0,00
2B	Equipment: 1A and 1B	642.507,32	0,00	0,00	642.507,32
3	Consulting service	96.735,26	430.632,24	0,00	527.367,50
3A	Individual Consultants	0,00	6.185,53	0,00	6.185,53
3B	Project Management and Support Consultants	96.735,26	424.446,71	0,00	521.181,97
4	Internships	6.568,03	0,00	0,00	6.568,03
5	Recurrent costs	128.689,49	0,00	0,00	128.689,49
5A	Incremental Administration	128.689,49	0,00	0,00	128.689,49
5B	Environment management	0,00	0,00	0,00	0,00
6	Contingencies	0,00	0,00	0,00	0,00
6A	A. Physical	0,00	0,00	0,00	0,00
6B	B. Price	0,00	0,00	0,00	0,00
7	Land and resettlement	0,00	0,00	10.775,86	10.775,86
8	Financial Charge During Implementation	0,00	0,00	0,00	0,00
	Total	5.781.132,05	430.632,24	52.480,09	6.264.244,38

5. Direct Payment.

5.1. Loan No. 2876.

The total direct payment made by ADB to contractors or supplier for the year 2020 amounted to **US\$ 5.191.271,67** as show in the table below:

(USD Currency)

Categories	Description	Amounts	Remark
1A	Solid Waste Management Improvement	471.221,24	
1C	Riverbank Erosion protection-Xedon	1.971.543,27	
1D	Community-driven Infrastructure Upgrading	1.766.438,50	
1E	Household Sanitation Improvement	288.126,08	
2B	Equipment: 1A and 1B	597.207,32	
3B	Project Management and Support consultants	96.735,26	
	Total	5.191.271,67	

5.2 Grant No. 0297.

The total direct payment made by Asian Development Bank for the year 2020 amounted to US\$ 430,632.24 which all paid for Project Management and Support Consultants (3B).

6. Lao Government Contribution Fund.

The amount show in the accounts as Lao Government Contribution for the year 2020 amounted to US\$ 110,158.61 which is Contributed for Land, resettlement and GOL Staff salary.

7. Compliance with the Project Financial Covenants.

There is the submission of audited financial statements for the year 2020 to ADB as required by the loan and grant agreement section 4.02 "(v) furnish audited financial statements to ADB, no later than 6 months after the end of each related fiscal year". The deadline for audit of this period was 30 June 2021 while actual audit was carried out in 2021.

8. Authorization Date.

The financial statements were authorized for issue on 30 January 2021 by Mrs. Malychanh SANANIKHOM, Director of Project Coordination Unit, the Department of Housing and Urban Planning, the Pakse Urban Environmental and Improvement Project.

ADB will disclose the audited project financial statements and the opinion of the auditors on the project financial statements no later than 14 days of ADB's confirmation of their acceptability by posting them on ADB's website.

Project Financial Statement
Pakse Urban Environmental Improvement Project
ADB Grant No.0297 Lao (SF)
Statement of Cash Receipts and Payment for fiscal Year 2020

Currency: USD

Description	Notes	31st Dec 2019	31st Dec 2020	Cumulative
I. Total Cash Receipts		2,476,941,54	430,632,24	2,907,573,78
Government Contribution				
Contribution - in Kind				
Contribution - in Cash				
Beneficiaries - in Cash				
Beneficiaries - in kind				
ADB Grant No.0297 Lao (SF)		2,476,941,54	430,632,24	2,907,573,78
Direct Payment		2,476,941,54	430,632,24	2,907,573,78
Imprest Account				
Other		-	-	-
II. Total Cash Payments		2,476,941,54	430,632,24	2,907,573,78
1A Solid Waste Management Improvements				
1B Drainage and Stormwater Management				
1C Riverbank Erosion Protection-Xedon river				
1D Community-driven Infrastructure Upgrading				
1E Household Sanitation Improvement				
2A Equipment and Vehicles for PCU and PMIU				
2B Equipment : 1A and 1B				
3A Individual Consultants		71,793,24	6,185,53	77,978,77
3B Project Management and Support consultants		2,405,148,30	424,446,71	2,829,595,01
4A Internship				
5A Incremental Administration				
5B Environment management				
6A Physical				
6B Price				
7A Land and resettlement				
staff salary				
II. (Deficit)/Excess of receipts over payment = I-I				
Add Foreign Exchange Difference				
Net Change in Cash				
IV. Balance at beginning of year				
1 Imprest Account				
2 Sub-Account at Vientiane				

3	Sub-Account at Pakse				
4	Petty Cash at Vientiane				
5	Petty Cash at Pakse				
V. (Deficit)/Excess = IV+I-II					
Add	Foreign Exchange Difference				
	Net Change in Cash				
VI. Balance at End of Year					
1	Imprest Account				
2	Sub-Account at Vientiane				
3	Sub-Account at Pakse				
4	Petty Cash at Vientiane				
5	Petty Cash at Pakse				

Project Financial Statement
Pakse Urban Environmental Improvement Project
ADB Loan No.2876 Lao (SF)
Statement of Cash Receipts and Payment for fiscal Year 2020

Currency: USD

Description	Notes	31st Dec 2019	31st Dec 2020	Cumulative
I. Total Cash Receipts		14,534,966,69	5,965,974,06	20,500,940,75
Government Contribution		673,735,09	110,158,61	783,893,70
Contribution - in Kind		405,338,84	57,678,52	463,017,36
Contribution - in Cash		253,274,78	10,775,86	264,050,64
Beneficiaries - in Cash		15,121,47	41,704,23	56,825,70
Beneficiaries - in kind		-	-	-
ADB Loan No.2876 Lao (SF)		13,861,231,60	5,855,815,45	19,717,047,05
Direct Payment		11,361,735,55	5,191,271,67	16,553,007,22
Imprest Account		2,499,496,05	664,543,78	3,164,039,83
Other		-	-	-
II. Total Cash Payments		14,146,128,08	5,891,290,66	20,037,418,74
1A Solid Waste Management Improvements		3,226,583,21	471,221,24	3,697,804,45
1B Drainage and Stormwater Management		2,483,403,96		2,483,403,96
1C Riverbank Erosion Protection-Xedon river		2,276,610,00	1,971,543,27	4,248,153,27
1D Community-driven Infrastructure Upgrading		1,924,359,29	2,217,445,59	4,141,804,88
1E Household Sanitation Improvement		152,776,85	288,126,08	440,902,93
2A Equipment and Vehicles for PCU and PMIU		161,152,42		161,152,42
2B Equipment : 1A and 1B		1,243,799,37	642,507,32	1,886,306,69
3A Individual Consultants				-
3B Project Management and Support consultants		1,003,658,76	96,735,26	1,100,394,02
4A Internship		42,362,04	6,568,03	48,930,07
5A Incremental Administration		972,808,56	128,689,49	1,101,498,05
5B Environment management				
6A Physical				
6B Price				
7A Land and resettlement		253,274,78	10,775,86	264,050,64
staff salary		405,338,84	57,678,52	463,017,36
III. (Deficit)/Excess of receipts over payment = I-II		388,838,61	74,683,40	463,522,01
Add Foreign Exchange Difference				
Net Change in Cash				
IV. Balance at beginning of year		183,195,39	389,348,11	
1 Imprest Account		149,688,96	343,809,57	

2	Sub-Account at Vientiane		8.763,23	17.971,76	
3	Sub-Account at Pakse		23.128,68	26.422,40	
4	Petty Cash at Vientiane		733,62	341,25	
5	Petty Cash at Pakse		880,90	803,13	
V. (Deficit)/Excess = IV+I-II			<u>572.034,00</u>	<u>464.031,51</u>	<u>463.522,01</u>
Add	Foreign Exchange Difference				
	Net Change in Cash				
VI. Balance at End of Year			<u>389.348,11</u>	<u>470.599,54</u>	
1	Imprest Account		343.809,57	429.331,91	
2	Sub-Account at Vientiane		17.971,76	11.516,51	
3	Sub-Account at Pakse		26.422,40	27.975,22	
4	Petty Cash at Vientiane		341,25	720,80	
5	Petty Cash at Pakse		803,13	1.055,10	