

Audited Project Financial Statements

Project Number: 43319-022
Loan/Grant Number: 2931/G0313/G0314
Period Covered: 1 October 2013 to 30 September 2014

LAO: Greater Mekong Subregion - East West Economic Corridor Towns Development Project

Prepared by the Ministry of Public Works and Transport

For the Asian Development Bank
Date received by ADB: 18 March 2015

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 Public Communications Policy 2011 and as agreed between ADB and the Ministry of Planning and Investment.



LAO PEOPLE'S DEMOCRATIC REPUBLIC

THE GREATER MEKONG SUBREGION EAST-WEST ECONOMIC CORRIDOR TOWNS DEVELOPMENT PROJECT

**ADB LOAN No.2931 LAO -(SF) AND ADB GRANT
No.0313 LAO -(SF)**

**AUDIT'S REPORT FOR THE PERIOD FROM
1ST OCTOBER 2013 UP TO 30TH SEPTEMBER 2014**

MARCH 5th 2015

CONTENS

Pages

PART I FOR ENGLISH LANGUAGE:

1	AUDITOR'S REPORT 2013-2014.....	1-2
2	MANAGEMENT REPRESENTATION LETTER	1
3	NOTES TO THE FINANCIAL STATEMENTS 2013-2014.....	1-5
4	STATEMENT OF CASH RECELPTS AND PAYMENTS.....	1-2
5	MANAGEMENT LETTER.....	1-8
6	THE FINANCIAL STATEMENTS 2013-2014.....	1-7

PART I FOR ENGLISH LANGUAGE



Lao People's Democratic Republic
Peace Independence Democracy Unity Prosperity

State Audit Organization
Phone: 222 550
Fax: 219 115

No.: 132 /SAO
Vientiane, Date 04 MAR 2015

AUDITOR'S REPORT
(qualified)

**To: The Project Management Greater Mekong Sub region East West Economic
Corridor Towns Development Project**

We have audited the accompanying financial statements of receipts and payments, statement of expenditure, statements of disbursements and attached documents of ADB fund for the period ended 30 September 2014.

These financial statements made available to us are the responsibility of the management of **Greater Mekong Sub region East West Economic Corridor Towns Development Project** in accordance with the accounting policies. The responsibility includes: designing, implementing, maintaining internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement. After that, responsible to selecting and applying appropriate accounting policies.

Our responsibility is to express an opinion on these financial statements based on our audit findings. We conducted our audit in accordance with generally accepted international standards on auditing. Those standards require that we plan and perform an audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by project Management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Qualification expressed by the State Audit Organization:

- the project did not summary amounted to 300.000.000 LAK that the project received from the government into financial statements in the fiscal year audit;
- The project did not created master plan (general plan) for fiscal year To be reference for implementation the project's activities;
- The account recording did not accurate with the category of expenditure as prescribed on the Loan and Grant Contract;

The account recording did not separate account by each category, did not make a reconciliation document between loan and grant journal book and semi monthly statement of ADB, the journal did not summary and do not created financial statement for each funds.

Except for the raise to this above as appropriate:

A. The financial statements present fairly in all material respects the financial position of **Greater Mekong Sub region East West Economic Corridor Towns Development Project** as of September 30th, 2014 and some expenditures of the project for the year then ended in accordance with accounting principles adopted by the government of the Lao PDR;

B. **Greater Mekong Sub region East West Economic Corridor Towns Development Project** has utilized in all material respects all proceeds of the loan only for purposes of the project, in accordance with the loan agreement, and no proceeds of the loan have been utilized for other purposes; and

C. The accompanying Statement of Imprest Accounts for grants gives a true and fair view of the balance of Imprest Accounts as at 30 September 2014 and the Project's receipts and disbursements via the Imprest Accounts for the year ended 30 September 2014 in accordance with the relevant covenants of the loan and grant agreements and relevant regulations established by the Asian Development Bank.

D. The Statement of Expenditures (SOEs) were adequately supported and are eligible for financing under the loan and grant agreements of the Project.

for President

State Audit Organization of Lao PDR



Padapphet SAYAKHOT



Lao's People Democratic Republic

Peace Independence Democracy Unity Prosperity

Note to the Financial Statement
of Greater Mekong Subregion East West Economic
Corridor Towns Development Project for the fiscal year 2012-2013

I. References

- With reference to the Audit Law No. 16/NA, dated 06 July 2012;
- With reference to Laws, decrees and regulations to Lao PDR and Donor;
- With reference to Grant Agreement ADB Loan No. 2931, ADB Grant No. 0313 and Grant 0314 dated 04 December 2012;
- Pursuant to the operation plan by the State Audit Organization being the Department of Loans and Grants Project Audit for the fiscal year 2014-2015;
- Basing on the Decision of Vice President No. 06/SAO, dated 07 January 2015 regarding formation of a team of auditors for the Greater Mekong SubRegions East West Economic Corridor Towns Development Project 2013-2014;

II. Administrative Site, Purposes, Project Structure and Regulatory Guidelines

1. Project Headquarter

The Mekong SubRegions East West Economic Corridor Towns Development Project is under administrative structure of Department of Public Works and Transportation of Savannakhet Province, Telephone: 041 215 332 , and Fax: 041 215 332.

2. The Purposes of the Cooperative Network are as followed:

For construction of District's structure and improvement the capacities for Urban, activities of project including:

- 1) Civil works for the improvement storm water drainage an installation WWTps of Kaysone Phomvihane District.



- 2) Civil works for the upgrading widening of Kaysone Phomvihane District and fangum road, Construction of drainage structures, installation of street lighting of Kaysone Phomvihane District;
- 3) Civil works for the upgrading widening, Construction of drainage structures, installation of street lighting of Phine District;
- 4) Civil works for the upgrading and construction of bridge across Alone river, contruction of storm water drainage and street lights;
- 5) Improvement of sanitary landfill on existing procurement of additional equipment, collection trucks and facilities;
- 6) Construction of 980 maters river embankment protection with a width of 40-50 meters;
- 7) Construction the facilities for waste segregation near the existing solid waste dump site.

3. Funding sources

Total Project budget approved on Octobre 24, 2005 = 47,728,000.00 US\$, which are:

- Asian Development Bank (ADB) Loan = 26,600,000.00 US\$
- Asian Development Bank (ADB) Grant = 14,230,000.00 US\$
- UFPF = 638.000.00 US\$
- Lao Government Contribution Fund = 6,260,000.00 US\$

Lenght of Operation

The duration of the project is 05 years, starting on 2013 until 2018 and extension to 30/6/2019.

4. Regulatory Guidelines

- Mekong SubRegions East West Economic Corridor Towns Development Project used double entry bookkeeping in accordance to Project Accounting manual. Project transactions were recorded in English with two currencies: National currency (Lao kip) and USD used as a reference to report the donor. The accounting year were 12 month based on the fiscal year;

- Accounting code for each activity and category of project expenditure such as: grant account, government contribution account, saving account and expenditure by category. There was the staff who responsible for records all the transaction into the accounting software base on the supporting document;

- Summarization and preparing of the financial statements are made on month and yearly basis;



- The bidding, construction, maintenance were implemented the Prime Minister's decree of government procurement of goods, works, maintenance and services number 03/PMO, dated January 09th, 2004 and regulations of the Asian Development Bank that prescribed in the Grant Agreement.

III. the Financial Statements for fiscal year 2013-2014

1. The first Generation Imprest-Account (MOF) 5521

a. The first Generation Imprest-Account of Loan No. 2931

The balance of the project's imprest-account at 1st October 2013 was US\$ 0.00 The total receipts deposited into the imprest-account during the fiscal year 2013-2014 under review amounted to US\$ 359,000.00 The total payments made from the Imprest-account under review amounted to US\$ 219,086.80. The imprest-account Balance at 30th September 2014 was US\$ 139,910.21.

b. The first Generation Imprest-Account of Grant No. 0313

The balance of the project's imprest-account at 1st October 2013 was US\$ 0.00 The total receipts deposited into the imprest-account during the fiscal year 2013-2014 under review amounted to US\$ 321,000.00 The total payments made from the Imprest-account under review amounted to US\$ 281,767.83. The imprest-account Balance at 30th September 2014 was US\$ 39,232.17.

2. Project's Second generation Imprest-account 552

a. Project's Second generation Imprest-account of Loan No. 2931 (552.01)

The balance of the project's sub-account at 1st October 2013 was US\$ 0.00. The total receipts deposited into the Sub-account during the fiscal year 2013-2014 under review amounted to US\$ 61,530.30. The total payments made from the Sub-account under review amounted to US\$ 51,999.49 . The sub-account Balance at 30th September 2014 was US\$ 5,930.81.

b. Project's Second generation Imprest-account of Grant No. 0313 (552.02)

The balance of the project's sub-account at 1st October 2013 was US\$ 0.00. The total receipts deposited into the Sub-account during the fiscal year 2013-2014 under review amounted to US\$ 55,687.83. The total payments made from the Sub-account under review amounted to US\$ 39,982.06. The sub-account Balance at 30th September 2014 was US\$ 15,705.77.



3. The Project Petty Cash (571)

a. The project's Petty Cash at the project Management unit (PMU 571.11)

The balance of the project's petty cash at 1st October 2013 was US\$ 0.00. The total receipts into the petty cash during the fiscal year 2013-2014 under review amounted to US\$ 13,776.01. The total payments made from the petty cash under review amounted to US\$ 12,453.69. The sub-account Balance at 30th September 2014 was US\$ 1,322.32.

b. The project's Petty Cash of district (571.31)

The balance of the project's petty cash at 1st October 2013 was US\$ 0.00. The total receipts into the petty cash during the fiscal year 2013-2014 under review amounted to US\$ 3,735.55. The total payments made from the petty cash under review amounted to US\$ 0.00. The sub-account Balance at 30th September 2014 was US\$ 3,735.55.

c. The project's Petty Cash at the project Cooperative Unit (PCU 571.51)

The balance of the project's petty cash at 1st October 2012 was US\$ 0.00. The total receipts into the petty cash during the fiscal year 2013-2014 under review amounted to US\$ 8,165.34. The total payments made from the petty cash under review amounted to US\$ 8,082.11. The sub-account Balance at 30th September 2014 was US\$ 83.23.

4. Lao Government Contribution Fund

In the fiscal year 2013-2014. The total payment made from the Lao Government Contribution Fund under amount to US\$ 12,499.36.

5. Expenditures

The total payment made by the Greater Mekong subregion East West Economic Corridor Towns Development Project during fiscal year 2013-2014 under review amounted US\$ 1,120,884.08, of which were paid for the following categories:

Category code	Title of category	US\$ Currency				
		Actual expenses				
		ADB Loan No. 2931	ADB Grant No. 0313	UFPF	Beneficiaries	TOTAL
A	Civil works	0.00	0.00	0.00	0.00	0.00
B	Equipment	158,046.00	226,917.87	0.00	0.00	384,963.87
C	Training	0.00	0.00	0.00	0.00	0.00
D	Consulting Services	208,702.17	426,680.40	0.00	0.00	635,382.57
E	Capital Goods	0.00	0.00	0.00	0.00	0.00
F	Project Implementation Support	0.00	0.00	0.00	0.00	0.00

G	Involuntary Resettlement	0.00	0.00	0.00	0.00	0.00
I	Recurrent Administrative Cost	45,631.01	39,982.06	0.00	12,499.36	98,112.43
	Interest During Implementation	2,425.13	0.00	0.00	0.00	2,425.13
<u>Total</u>		<u>414,804.31</u>	<u>693,580.33</u>	<u>0.00</u>	<u>12,499.36</u>	<u>1,120,884.08</u>

6. Direct Payment:

a. Loan No. 2931

The total direct payment made by ADB for the fiscal year 2013-2014 amounted to US\$ 570,127.30 for Consulting services to US\$ 208,702.17, for Interest during implementation to US\$ 2,425.13, and Replenishment (Imprest Account) amount to US\$ 359,000.00.

b. Grant No. 0313

The total direct payment made by ADB for the fiscal year 2013-2014 amounted to US\$ 570,127.30 for Consulting services to US\$ 426,680.40 and Replenishment (Imprest Account) amount to US\$ 321,000.00.



Financial Statement
Northern and Central Region Water Supply and Sanitation Sector Project

ADB Loan No. 2931, Grant. No.0313 and No. 0314

Statement of Cash Receipts and Payments

For the Period From 1 October 2013 to 30 December 2014

Description		Notes	30/09/2014	30/09/2013	Cumulative
CASH RECEIPTS			1,330,307.14	-	1,330,307.14
Government Fund		III 4	12,499.36	-	12,499.36
ADB		III 6	1,315,382.65	-	1,315,382.65
Loan No. 2931	Direct payment		426,680.48	-	426,680.48
	Imprest-account		359,000.00	-	359,000.00
Grant No. 0313	Direct payment		208,702.17	-	208,702.17
	Imprest-account		321,000.00	-	321,000.00
UFPF			<u>0.00</u>	<u>-</u>	<u>-</u>
Other			<u>2,425.13</u>	<u>-</u>	<u>2,425.13</u>
CASH PAYMENTS		III.4	1,120,884.08	-	1,120,884.08
A	Civil work		-	-	-
B	Equipment		384,963.87	-	384,963.87
C	Training		-	-	-
D	Consulting services		635,382.65	-	635,382.65
E	Project Implementation		-	-	-
F	Capital Goods		-	-	-
G	Involuntary Resettlement		-	-	-
I	Recurrent Administrative Cost		98,112.43	-	98,112.43
	Interest During Implementation		2,425.13	-	2,425.13
Cash Receipts Less Cash Payments			209,423.06	-	209,423.06
Add:	Foreign Exchange Difference		-	-	-
	Net Change in Cash		209,423.06	-	209,423.06
Opening Cash Balances			-	-	-
Loan No. 2931	Imprest-account	III 1.a	-	-	-
	Sub-account	III 2.a	-	-	-



Grant No. 0313	Imprest-account	III 1.b	-	-	-
	Sub-account	III 2.b	-	-	-
	Petty Cash	III 3	-	-	-
Add:	Foreign Exchange Difference				
	Net Change in Cash		209,423.06	-	209,423.06
Closing Cash Balances			209,423.05	-	209,423.05
Loan No. 2931	Imprest-account	III 1.a	139,913.20		139,913.20
	Sub-account	III 2.a	9,530.81		9,530.81
Grant No. 0313	Imprest-account	III 1.b	39,232.17		39,232.17
	Sub-account	III 2.b	15,705.77		15,705.77
	Petty Cash	III 3	5,141.10		5,141.10
Others (Deposited for opening account)			(100.00)		(100.00)





Lao People's Democratic Republic
Peace Independence Democratic Unity Prosperity

Savannakhet Province
Savannakhet Provincial Department of Public Works and Transport
Greater Mekong Subregion East-West Economic Corridor Towns Development Project
ADB Loan No. 2931 - LAO (SF)/ ADB Grant No. 0313

1382

No: /TDP.SVK
Date: 19 NOV 2014

Statement of Sources & Use of Fund
For the fiscal year 2013-2014 As the end of 30/9/2014

US\$

No.	Use of Fund	Previous Fiscal Year	Current Fiscal Year	Total	Sources of Fund	Previous Fiscal Year	Current Fiscal Year	Total
	I. Category		1,108,384.72	1,108,384.72	III. Opening Balance:			
1	A. Civil Works				+ Direct Payment - ADB Loan no. 2931			
2	B. Equipment		384,963.87	384,963.87	+ Imprest Account - ADB Loan no. 2931			
3	C. Training				+ Interest Payment			
4	D. Consulting Services		635,382.65	635,382.65	+ Direct Payment - ADB Grant no. 0313			
5	E. Project Implementation Support				+ Imprest Account - ADB Grant no. 0313			
6	F. Capital Goods							
7	G. Involuntary Resettlement				IV. Fund received			
8	I. Recurrent Administrative Cost		85,613.07	85,613.07	Government Contribution		1,330,307.14	1,330,307.14
9	Interest During Implementation		2,425.13	2,425.13	Contribution in cash		12,499.36	12,499
					Contribution in Kind			
	II. Closing Balance:		209,423.06	209,423.06	Loan ADB		1,317,807.78	1,317,807.78
	ADB Loan Imprest Account		139,913.20	139,913.20	+ Direct Payment - ADB Loan no. 2931		426,680.48	426,680.48
	ADB Loan Sub-Accounts		9,530.81	9,530.81	+ Imprest Account - ADB Loan no. 2931		359,000.00	359,000.00
	ADB Grant Imprest Accounts		39,232.17	39,232.17	+ Interest Payment		2,425.13	2,425.13
	ADB Grant Sub-Accounts		15,705.77	15,705.77	+ Direct Payment - ADB Grant no. 0313		208,702.17	208,702.17
	Petty Cash		5,141.11	5,141.11	+ Imprest Account - ADB Grant no. 0313		321,000.00	321,000.00
	Others (Deposited for opening account):		100.00	100.00				
	Total:		1,317,807.78	1,317,807.78			1,317,807.78	1,317,807.78

Project Director

Project Accountant



Director General of Savannakhet Provincial
Department of Public Works and Transport



Phouthalom SAYSANAVONGPHET

Sengthong VANGKHAMNAY

Handwritten signature and name: H.S. Vilay Sack



Lao People's Democratic Republic
Peace Independence Democratic Unity Prosperity

Savannakhet Province
Savannakhet Provincial Department of Public Works and Transport
Greater Mekong Subregion East-West Economic Corridor Towns Development Project
ADB Loan No. 2931 - LAO (SF)/ ADB Grant No. 0313

1382
No: TDP.SVK
Date: 19 NOV 2014

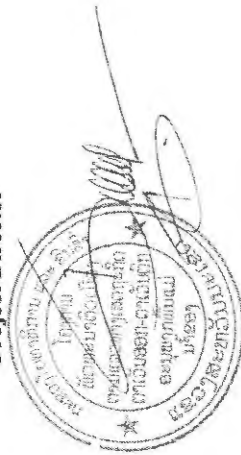
Statement of Sources of Fund

For the fiscal year 2013-2014 As the end of 30/9/2014

US\$

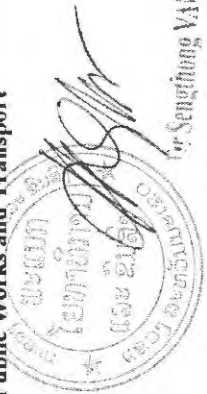
Sources of Fund	Total up to the last fiscal year			Current fiscal year ended as: 30/09/2014			Total up to date		
	ADB	GOL	Total	ADB	GOL	Total	ADB	GOL	Total
I. Government of Lao PDR									
1. Contribution in cash	-	-	-	-	12,499.36	12,499.36	-	12,499.36	12,499.36
2. Contribution in Kind	-	-	-	-	12,499.36	12,499.36	-	12,499.36	12,499.36
II. ADB	-	-	-	1,317,807.78	-	1,317,807.78	1,317,807.78	-	1,317,807.78
+ Direct Payment - ADB Loan no. 2931	-	-	-	426,680.48	-	426,680.48	426,680.48	-	426,680.48
+ Imprest Account - ADB Loan no. 2931	-	-	-	359,000.00	-	359,000.00	359,000.00	-	359,000.00
+ Interest Payment	-	-	-	2,425.13	-	2,425.13	2,425.13	-	2,425.13
+ Direct Payment - ADB Grant no. 0313	-	-	-	208,702.17	-	208,702.17	208,702.17	-	208,702.17
+ Imprest Account - ADB Grant no. 0313	-	-	-	321,000.00	-	321,000.00	321,000.00	-	321,000.00
III. Others Sources	-	-	-	-	-	-	-	-	-
1. Exceptional Incomes	-	-	-	-	-	-	-	-	-
Total:	-	-	-	1,317,807.78	12,499.36	1,330,307.14	1,317,807.78	12,499.36	1,330,307.14

Project Director



Phouthalom SAYSANAVONGPHET

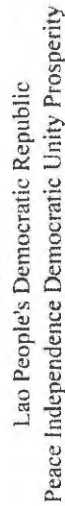
Director General of Savannakhet Provincial Department
of Public Works and Transport



or Sengthong VANGKONGMAY

Project Accountant

MS. Vi ly Sack



Savannakhet Province
Savannakhet Provincial Department of Public Works and Transport
Greater Mekong Subregion East-West Economic Corridor Towns Development Project
ADB Loan No. 2931 - LAO (SF)/ ADB Grant No. 0313

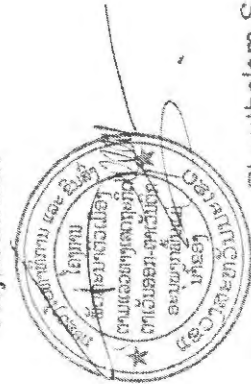
1382
No: /TDP.SVK
Date: 19 NOV 2014

Statement of Loan Disbursement
As the end of 30/9/2014

SSN

Project Category		Allocation		Brought forward		Current Fiscal		Total Amount		Balance	
Code	Title	USD	SDR	USD	SDR	USD	SDR	USD	SDR	USD	SDR
1	A. Civil Works	29,160,000.00	-	-	-	-	-	-	-	29,160,000.00	-
2	B. Equipment	3,070,000.00	-	-	-	384,963.87	-	384,963.87	-	2,685,036.13	-
3	C. Training	770,000.00	-	-	-	-	-	-	-	770,000.00	-
4	D. Consulting Services	6,115,000.00	-	-	-	635,382.65	-	635,382.65	-	5,479,617.35	-
5	E. Project Implementation Support	350,000.00	-	-	-	-	-	-	-	350,000.00	-
6	F. Capital Goods	50,000.00	-	-	-	-	-	-	-	50,000.00	-
7	G. Involuntary Resettlement	1,570,000.00	-	-	-	-	-	-	-	1,570,000.00	-
8	I. Recurrent Administrative Cost	950,000.00	-	-	-	85,613.07	-	85,613.07	-	864,386.93	-
9	Interest During Implementation	570,000.00	-	-	-	2,425.13	-	2,425.13	-	567,574.87	-
10	Contingencies	5,123,000.00	-	-	-	-	-	-	-	5,123,000.00	-
										-	-
										-	-
										-	-
	Total:	47,728,000.00	-	-	-	1,108,384.72	-	1,108,384.72	-	46,619,615.28	-

Project Director



Phouthalom SAYSANAVONGPHE:

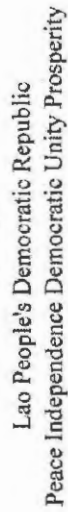
Director General of Savannakhet Provincial
Department of Public Works and Transport



1. *...*
2. *...*
3. *...*
4. *...*
5. *...*
6. *...*
7. *...*
8. *...*
9. *...*
10. *...*
11. *...*
12. *...*
13. *...*
14. *...*
15. *...*
16. *...*
17. *...*
18. *...*
19. *...*
20. *...*
21. *...*
22. *...*
23. *...*
24. *...*
25. *...*
26. *...*
27. *...*
28. *...*
29. *...*
30. *...*
31. *...*
32. *...*
33. *...*
34. *...*
35. *...*
36. *...*
37. *...*
38. *...*
39. *...*
40. *...*
41. *...*
42. *...*
43. *...*
44. *...*
45. *...*
46. *...*
47. *...*
48. *...*
49. *...*
50. *...*
51. *...*
52. *...*
53. *...*
54. *...*
55. *...*
56. *...*
57. *...*
58. *...*
59. *...*
60. *...*
61. *...*
62. *...*
63. *...*
64. *...*
65. *...*
66. *...*
67. *...*
68. *...*
69. *...*
70. *...*
71. *...*
72. *...*
73. *...*
74. *...*
75. *...*
76. *...*
77. *...*
78. *...*
79. *...*
80. *...*
81. *...*
82. *...*
83. *...*
84. *...*
85. *...*
86. *...*
87. *...*
88. *...*
89. *...*
90. *...*
91. *...*
92. *...*
93. *...*
94. *...*
95. *...*
96. *...*
97. *...*
98. *...*
99. *...*
100. *...*

Project Accountant

183 VilaySack



Savannakhet Province
Savannakhet Provincial Department of Public Works and Transport
Greater Mekong Subregion East-West Economic Corridor Towns Development Project
ADB Loan No. 2931 - LAO (SF)/ ADB Grant No. 0313

Statement of Expenditures by Category
For the fiscal year 2013-2014 As the end of 30/9/2014

US\$


No.	Project Category	Total up to the last fiscal year			Current Fiscal Year ended as: 30/09/2014			Total up to date		
		ADB	GOL	Total	ADB	GOL	Total	ADB	GOL	Total
1	A. Civil Works									
2	B. Equipment				384,963.87		384,963.87	384,963.87		384,963.87
3	C. Training						-	-		-
4	D. Consulting Services				635,382.65		635,382.65	635,382.65		635,382.65
5	E. Project Implementation Support						-	-		-
6	F. Capital Goods						-	-		-
7	G. Involuntary Resettlement						-	-		-
8	I. Recurrent Administrative Cost				85,613.07		85,613.07	85,613.07		85,613.07
9	Interest During Implementation				2,425.13		2,425.13	2,425.13		2,425.13
							-	-		-
							-	-		-
	Total:	-	-	-	1,108,384.72	-	1,108,384.72	1,108,384.72	-	1,108,384.72

Project Director



phouthalom SAYSANAVONGPHET

Project Accountant


 Mrs. Vilay Sack

**Director General of Savannakhet Provincial
Department of Public Works and Transport**



Per Seamus M. McLaughlin

Phouthalom SAYSAVONGPHET



Lao People's Democratic Republic
Peace Independence Democratic Unity Prosperity

Savannakhet Province

Savannakhet Provincial Department of Public Works and Transport

reater Mekong Subregion East-West Economic Corridor Towns Development Project

ADB Loan No. 2931 - LAO (SF)/ ADB Grant No. 0313

1382

No: /TDP.SVK

Date: 19 NOV 2014

Trial balance

For the fiscal year 2013-2014 As the end of 30/9/2014

US\$

Account no.	Description	Opening balance		Current transaction		Closing balance	
		Dr	Cr	Dr	Cr	Dr	Cr
301	ADB Loan no. 2931				788,105.61		788,105.61
302	ADB Grant no. 0313				529,702.17		529,702.17
552101	Imprest-Accounts-ADB Loan no. 2931			359,000.00	219,086.80	139,913.20	
52102	Imprest-Accounts-ADB Grant no. 0313			321,000.00	281,767.83	39,232.17	
52201	ADB Loan Sub-Accounts no. 2931			61,080.30	51,549.49	9,530.81	
552202	ADB Grant Sub-Accounts no. 0313			55,237.83	39,532.06	15,705.77	
711.11	PMU petty cash			13,776.01	12,453.69	1,322.32	
711.51	PCU petty cash			8,165.34	8,082.11	83.23	
5711.31	PIT petty cash			3,735.55		3,735.55	
471	Deposited for opening Loan and Grant Accounts				100		100
13.01	ADB Loan no. 2931-Furniture			17,846.00		17,846.00	
213.02	ADB Loan no. 2931-computer set			61,600.00		61,600.00	
214	ADB Loan no. 2931-Vehicles			78,600.00		78,600.00	
141	ADB Loan no. 2931-Fuel,lubricant			3,944.44		3,944.44	
142	ADB Loan no. 2931-Copies, scanning			2,046.88		2,046.88	
6171	ADB Loan no. 2931-Water supply,drinking water			367.43		367.43	
172	ADB Loan no. 2931-Electricity			1,465.28		1,465.28	
1421	ADB Loan no. 2931-Office supply			5,902.19		5,902.19	
61423	ADB Loan no. 2931-Newspapers,magazines			158.84		158.84	
27	ADB Loan no. 2931-Reception			1,086.65		1,086.65	
37	ADB Loan no. 2931-Registraion ,stamps,fees			264.63		264.63	
6231	ADB Loan no. 2931-Vehicle insurance			3,677.24		3,677.24	
267	ADB Loan no. 2931-Meeting			12,672.22		12,672.22	
278	ADB Loan no. 2931-Translation			1,785.00		1,785.00	
6282	ADB Loan no. 2931-Telecommunication, Post and transport			2,734.65		2,734.65	
62212	ADB Loan no. 2931-Vehicle maintenance			508.49		508.49	
2213	ADB Loan no. 2931-Equipment,Machine maintenance			2,189.93		2,189.93	
62551	ADB Loan no. 2931-Airticket, bus tickets			850.44		850.44	
62553	ADB Loan no. 2931-Per Diem & travel			6,155.61		6,155.61	
4121	ADB Loan no. 2931-Consultant Firm (Grontmij)			426,680.48		426,680.48	
4122	ADB Loan no. 2931-Project staff salaries			598.46		598.46	
6371	ADB Loan no. 2931-Bank fee			10.50		10.50	
372	ADB Loan no. 2931-Interest charge			2,425.13		2,425.13	
14	ADB Grant no. 0313-Vehicle payment			177,000.00		177,000.00	
281	ADB Grant no. 0313-Computerized accounting software			49,580.00		49,580.00	
13.02	ADB Grant no. 0313-Computer sets. Printers (Canon & Epson			337.87		337.87	
27	ADB Grant no. 0313-Reception			480.38		480.38	
637	ADB Grant no. 0313-Registraion ,stamps,fees, bank statement			8.53		8.53	
141	ADB Grant no. 0313-Fuel,lubricant			6,747.84		6,747.84	
142	ADB Grant no. 0313-Copies, scanning			553.66		553.66	
6171	ADB Grant no. 0313-Water supply,drinking water			71.59		71.59	
172	ADB Grant no. 0313-Electricity			254.59		254.59	
267	ADB Grant no. 0313-Meeting			15,875.44		15,875.44	
6278	ADB Grant no. 0313-Transation			3,870.00		3,870.00	

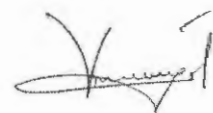
Account no.	Description	Opening balance		Current transaction		Closing balance	
		Dr	Cr	Dr	Cr	Dr	Cr
6282	ADB Grant no. 0313-Telecommunication, Post			669.75		669.75	
283	ADB Grant no. 0313-study tours			916.33		916.33	
1421	ADB Grant no. 0313-Office supply			4,164.07		4,164.07	
61423	ADB Grant no. 0313-Newspapers, magazines			-		-	
2212	ADB Grant no. 0313-Vehicle maintenance			386.89		386.89	
2213	ADB Grant no. 0313-Equipment, Machine maintenance			112.05		112.05	
62553	ADB Grant no. 0313-Per Diem			4,684.22		4,684.22	
4121	ADB Grant no. 0313-Consultant Firm (Grontmij)			208,702.17		208,702.17	
4122	ADB Grant no. 0313-Project staff salaries			398.85		398.85	
	Total	-	-	1,930,379.75	1,930,379.75	1,317,907.78	1,317,907.78

Project Director



Bouthalom SAYSANAVONGPHET

Project Accountant


Mr. V Lay Sack

Director General of Savannakhet Provincial
Department of Public Works and Transport



Dr Sengthong VANGKEOMAN