

Audited Project Financial Statements

Project Number: 43319-022
Loan Number 2931 and Grant Number 0313/0314
Period covered: 1 January 2017 to 31 December 2017

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

Prepared by Department of Public Works and Transport in Savannakhet Province

For the Asian Development Bank
Date received by ADB: 19 June 2018

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 Department of Public Works and Transport in Savannakhet Province.

**LAO PEOPLE'S DEMOCRATIC REPUBLIC
VIENTIANE**

**Greater Mekhong Subregion East-West Economic Corridor
Towns Development Project
ADB Loan No. 2931-Lao(SF), ADB Grant No. 0313-Lao(SF) and
Grant No.0314-Lao (UEIF)**

**AUDIT'S REPORT FOR THE PERIOD FROM
1ST JANUARY 2017 UP TO 31ST DECEMBER 2017**

June 19TH 2018

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Lao People's Democratic Republic
Peace Independence Democracy Unity Prosperity

Savannakhet Province

Department of Public Works and Transport in Savannakhet province

Greater Mekong Sub region: East-West Economic Corridor

Towns Development Project

ADB Loan No: 2931, Grant No: 0313

No: 1666

Date: 16 / 9 / 2018

Management Representation Letter

To: Audit team of the Greater Mekong Sub region: East-West Economic Corridor
Towns Development Project, ADB Loan No: 2931, Grant No: 0313

In connection with your examination of the financial statements of the Greater Mekong Sub region: East-West Economic Corridor Towns Development Project, ADB Loan No: 2931, Grant No: 0313 as of January 1st 2017 up to December 31st 2017 and for the year then ended. The preparation of the financial statements is the responsibility of the project; we hereby confirm the following representation made by us to you during the examination.

1. We are responsible for the accounting system of the project, including the system of internal control and the production of the annual financial statements from January 1st 2017 up to December 31st 2017;
2. The financial statements present fairly, in all material respects. The financial position of the Greater Mekong Sub region: East-West Economic Corridor Towns Development Project, ADB Loan No: 2931, Grant No: 0313 as of January 1st 2017 up to December 31st 2017 and the

expenditures of the project for the year then ended are accordant to accounting principles adopted by the government of Lao P.D.R;

3. All transactions for the year ended December 31st 2017 have been properly reflected in the financial statements;
4. No event has occurred subsequent to the financial statements date that requires the adjustment to the financial statements;
5. We have made available to you all books and records of the project;
6. All goods and services acquired with project funds have been used exclusively for project's 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 P.D.R;
8. There is no lien on any assets of the project.

Yours truly,

Chief Accountant



Phomma VONGPHACHIT

A handwritten signature in black ink.

ເກືອລສອນ ໄຊຍະລາມ
Keolamsone SAYASANE



Lao People's Democratic Republic
Peace Independence Democracy Unity Prosperity

State Audit Organization
Vientiane Capital Lao PDR
Phone: 021 222 550
Fax: 021 219 115

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No.: _____/SAO

Vientiane, date: 15 JUN /2018

AUDITOR'S REPORT

(Unmodified Opinion)

**To: The management of the Greater Mekong Sub-region East West Economic Corridor
Towns Development Project, ADB Loan No: 2931 and Grant No: 0313.**

We have audited the accompanying Statement of Receipts and Payments of loan and grant and the Statement on Budget Implementation of loan and grant, Statement on Loan and Grant Disbursement, Statement of Expenditure of loan and grant, Statement of Sources and Use of Fund of loan and grant and Statement of Source of Fund of loan and grant and attached documents of ADB fund for the period ended 31st, December 2017.

These financial statements made available to us are the responsibility of the management of the 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. In addition, the responsibility also includes selecting and applying appropriate accounting policies.

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standard of the State Audit Organization of Lao PDR. Those standards require that we plan and perform an audit to obtain reasonable assurance about whether the financial statements are free from 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 presentation of the financial statements. We believe that our audit provides a reasonable basis for our opinion.

In Our opinion:

- A. The financial statements present fairly in all material respects the financial position of the Greater Mekong Sub-region East West Economic Corridor Towns Development Project as of 31st, December 2017 and the expenditures of the project for the year then ended in accordance with accounting principles adopted by the government of the Lao PDR;
- B. The Greater Mekong Sub-region East West Economic Corridor Towns Development Project has utilized in all material respects all proceeds of the Loan and Grant only for purposes of the project, in accordance with the Loan and Grant agreement, and no proceeds of the Loan and Grant have been utilized for other purposes;
- C. The Greater Mekong Sub-region East West Economic Corridor Towns Development Project has complied in all material respects with all financial covenants of the Loan agreement No: 2931-Lao (SF) and Grant agreement No: 0313-Lao (SF);
- 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 2017 and the Project's receipts and disbursements via the Imprest Accounts for the year ended 31st, December 2017 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 grant agreement of the project.

Vice President

State Audit Organization of Lao PDR



Khene LOVANXAY



Lao People's Democratic Republic
Peace Independence Democracy Unity Prosperity

Savannakhet Province
Department of Public Works and Transport
The Greater Mekhong Subregion East west Economic Corridor
Towns Development Project ADB Loan No. 2931

° **Statement of Receipts and Payments**

for the year 2017, started from 1st January up to 31st December 2017

(Currency: US dollar)

Receipts	No	31st Dec 2017	31st Dec 2016	Cumulative up to date
Government Contribution Fund		0,00	0,00	0,00
GOL in Kind		0,00	0,00	0,00
GOL in Cash		0,00	0,00	0,00
Beneficiaries		0,00	0,00	0,00
Other		0,00	0,00	0,00
Asian Development Bank		2.417.795,70	3.140.048,42	5.557.844,12
Initial advance			-	-
Direct payment		2.256.796,99	1.467.329,00	3.724.125,99
Replenishment		160.998,71	1.672.719,42	1.833.718,13
Other		-	-	-
Total Receipts		2.417.795,70	3.140.048,42	5.557.844,12
Payments				
A Civill work		900.018,03	461.435,00	1.361.453,03
B Equipment		-	422.963,87	422.963,87
C Training		78.885,83	106.552,54	185.438,37
E Recurrent Administrative Cost		206.442,36	505.842,48	712.284,84
F Consulting Services		1.386.641,56	1.326.123,87	2.712.765,43
Interest During Implementation		29.060,63	27.610,96	56.671,59
Contingencies		-	-	-
Total Payments		2.601.048,41	2850528,72	5.451.577,13
Receipts less payments		(183.252,71)	289.519,70	106.266,99
Balance at beginning of year		289.519,70	125.816,36	
First General Imprest Account		283.959,90	116.777,15	
Second General Imprest Account		2.852,50	6.241,87	
Cash on hand		2.707,30	2.797,34	
Cash advance		0,00	0,00	
Balance at the end of year		106.266,99	289.519,70	
First General Imprest Account		103.454,47	283.959,90	
Second General Imprest Account		106,43	2.852,50	
Cash on hand		2.706,09	2.707,30	
Cash advance		0,00	0,00	





Lao People's Democratic Republic
Peace Independence Democracy Unity Prosperity

Savannakhet Province
Department of Public Works and Transport
The Greater Mekhong Subregion East west Economic Corridor
Towns Development Project ADB Grant No. 0313

Statement of Receipts and Payments

for the year 2017, started from 1st January up to 31st December 2017

(Currency: US dollar)

Receipts	No	31st Dec 2017	31st Dec 2016	Cumulative up to date
Government Contribution Fund		-	-	-
GOL in Kind		-	-	-
GOL in Cash		-	-	-
Beneficiaries		-	-	-
Other		-	-	-
Asian Development Bank		1.446.318,09	1.119.749,21	2.566.067,30
Initial advance			-	-
Direct payment		1.344.450,52	798.749,21	2.143.199,73
Replenishment		101.863,57	321.000,00	422.863,57
Other		4,00	-	4,00
Total Receipts		1.446.318,09	1.119.749,21	2.566.067,30
Payments				
A Civil Works		484.625,09	248.465,00	733.090,09
C Training		49.355,93	59.935,81	109.291,74
E Recurrent Administration Cost		6,00	1,00	7,00
F Consulting Services		818.242,44	616.412,90	1.434.655,34
Contingencies		-	-	-
Total Payments		1.352.229,46	924.814,71	2.277.044,17
Receipts less payments		94.088,63	194.934,50	289.023,13
Balance at beginning of year		194.934,50	298.409,29	
First General Imprest Account		169.935,50	296.000,00	
Second General Imprest Account		24.999,00	2.409,29	
Cash on hand		-	-	
Cash advance		-	-	
Balance at the end of year		289.023,13	194.934,50	
First General Imprest Account		271.799,07	169.935,50	
Second General Imprest Account		17.224,06	24.999,00	
Cash on hand		-	-	
Cash advance		-	-	





ສາທາລະນະລັດ ປະຊາທິປະໄຕ ປະຊາຊົນລາວ
ສັນຕິພາບ ເອກະລາດ ປະຊາທິປະໄຕ ເອກະພາບ ວັດທະນາຖາວອນ

ແຂວງ ສະຫວັນນະເຂດ
ພະໂພທິການ ແລະ ຂົນສົ່ງປະຈຳແຂວງ
ໂຄງການສັກສານຈົດເມືອງ

ADB Loan No. 2931 - LAO (SF)

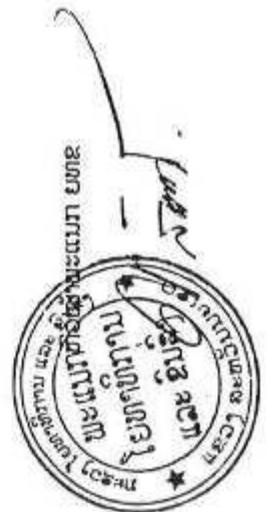
ເລກທີ 1419 / ຕພຕອ.ສຂ

ວັນທີ 2 ສິງຫາ 2017

ລາຍງານແຫຼ່ງທຶນ ແລະ ນໍ້າໃຊ້ທຶນ

ເດືອນໄຫວປະຈຳສົກປີ 2017 ປິດວັນທີ: 31/12/2017

ລ/ດ	ແຫຼ່ງທຶນ	ຍອດສະສົມ ຕາມກາ ສົກປີ 2015-2016	ເດືອນໄຫວຈົບ ພາບໃນສົກປີ 2017	ລວມລາຍຈ່າຍ ທັງໝົດ	ແຫຼ່ງທຶນ	ຍອດສະສົມສົກປີ 2015-2016	ເດືອນໄຫວຈົບພາບໃນ ສົກປີ 2017	ລວມລາຍຈ່າຍທັງໝົດ
I.	ພາກລາຍຈ່າຍ	2,850,529.72	2,600,871.12	5,451,400.84	III. ຍອດເຫຼືອຄຸນ:		289,519.70	
1	A. ການກໍ່ສ້າງ	461,435.00	900,018.03	1,361,453.03	ບັນຊີພິເສດ ເງິນກູ້ຢືມ		283,959.90	
2	B. ອຸປະກອນເອີມໃຊ້	422,963.87		422,963.87	ບັນຊີບ່ອນ ເງິນກູ້ຢືມ		2,852.50	
3	C. ປົກຄຸ້ມເຂັມ	106,552.54	78,885.83	185,438.37	ບັນຊີພິເສດ ເງິນສ່ວຍເຫຼືອລຳ			
4	E. ຫັນປັບລັດການໂຄງການ	505,843.48	206,203.89	712,047.37	ຄັງເງິນລັດ		2,707.30	
5	F. ທີ່ຢືນຢັນໂຄງການ	1,326,123.87	1,386,702.74	2,712,826.61	ເງິນເປີດເປັນເຊີ			
6	ຕອກນ້ອຍ	27,610.96	29,060.63	56,671.59	IV. ຫັນໄດ້ຄົບ	3,140,048.42	2,417,795.70	5,557,844.12
7	ເງິນແຄ່							
II.	ຍອດເຫຼືອໃນສົກປີ:	289,519.70	106,444.28	106,444.28	ເງິນກູ້ຢືມ ແລະ ສ່ວຍເຫຼືອຈາກ ADB	3,140,048.42	2,417,795.70	5,557,844.12
1	ບັນຊີພິເສດ ເງິນກູ້ຢືມ	283,959.90	103,454.47	103,454.47	+ ຈ່າຍໄດ້ເກີດ - ADB Loan no. 2931	1,439,718.04	2,227,736.36	3,667,454.40
2	ບັນຊີບ່ອນ ເງິນກູ້ຢືມ	2,852.50	106.43	106.43	+ ບັນຊີພິເສດ - ADB Loan no. 2931	1,672,719.42	160,857.75	1,833,577.17
3	ຄັງເງິນລັດ	2,707.30	2,883.38	2,883.38	+ ຕອກນ້ອຍ	27,610.96	29,060.63	56,671.59
4	ເງິນເປີດເປັນເຊີ				ບັນຊີພິເສດ ເງິນກູ້ຢືມ		140.96	140.96
6	ລວມຍອດ:	3,140,049.42	2,707,315.40	5,557,845.12		3,140,048.42	2,707,315.40	5,557,844.12



ພະແນກກົດໝາຍ ແລະ ພາກ

ຫົວໜ້າໂຄງການ

ບັນຊີໂຄງການ

ແກ້ວລຳຊອມ ໄຊຍະສານ



ສາທາລະນະລັດ ປະຊາທິປະໄຕ ປະຊາຊົນລາວ
ສັນຕິພາບ ເອກະລາດ ປະຊາທິປະໄຕ ເອກະພາບ ວັດທະນາຖາວອນ

ແຂວງ ສະຫວັນນະເຂດ
ພະໂຍທາທິການ ແລະ ຂົນສົ່ງປະຈຳແຂວງ
ໂຄງການພັດທະນາຈົວມ້ອງ
ADB Loan No. 2931 - LAO (SF)

ເລກທີ 1118 / ຄພຕອ.ສອ
ວັນທີ 21 ພຶງສິງ 2017

ໃບລາຍງານກ່ຽວກັບແຫຼ່ງທຶນ
ເຄື່ອນໄຫວປະຈຳສິກປີ 2017 ປິດວັນທີ: 31/12/2017

ແຫຼ່ງທຶນ	ຍອດສະສົມສິກປີ 2015-2016			ລາຍຈ່າຍສິກປີ 2017 ສະຫວັນນະ: 31/12/2017			ສະສົມສະຫວັນ: 31/12/2017		
	ADB	ລວມ		ADB	ລັດ	ລວມ	ADB	ລັດ	ລວມ
II. ເງິນກູ້ຢືມ ແລະ ສ່ວນເຫຼືອຈາກ ADB	3,140,048.42	3,140,048.42		2,417,795.70	-	2,417,795.70	5,557,844.12	-	5,557,844.12
+ ຈ່າຍໂດຍກົງ - ADB Loan no. 2931	1,439,718.04	1,439,718.04		2,227,736.36	-	2,227,736.36	3,667,454.40	-	3,667,454.40
+ ບັນຊີພິເສດ - ADB Loan no. 2931	1,672,719.42	1,672,719.42		160,998.71	-	160,998.71	1,833,718.13	-	1,833,718.13
+ ຕອກເບ້ຍ	27,610.96	27,610.96		29,060.63	-	29,060.63	56,671.59	-	56,671.59
III. ແຫຼ່ງລາຍຮັບອື່ນໆ	-	-		-	-	-	-	-	-
1. ເອກະສານປະມຸນ	-	-		-	-	-	-	-	-
ລວມຍອດ:	3,140,048.42	3,140,048.42		2,417,795.70	-	2,417,795.70	5,557,844.12	-	5,557,844.12

US\$ Form 1



ພະແນກ
ໂຍທາທິການ
ແລະ ຂົນສົ່ງ

ຫົວໜ້າໂຄງການ

ບັນຊີໂຄງການ



ພົມມາ ວົງພະຈິດ

ແກ້ວລຳຊອນ ໄຊຍະສານ
Keolamsone SAYASANE



ສາທາລະນະລັດ ປະຊາທິປະໄຕ ປະຊາຊົນລາວ
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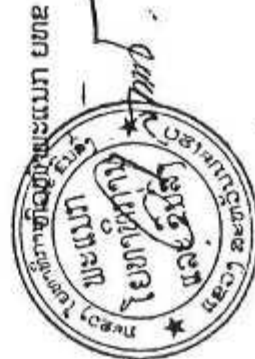
ແຂວງ ສະຫວັນນະເຂດ
ພະໂຍທາທິການ ແລະ ຂົນສົ່ງປະຈຳແຂວງ
ໂຄງການພັດທະນາຕົວເມືອງ
ADB Loan No. 2931 - LAO (SF)

ເລກທີ 1415 / ຄພຕອ.ສຂ
ວັນທີ 2 ມັງກອນ 2017

ໃບລາຍງານກ່ຽວກັບປະເພດລາຍຈ່າຍ
ເຄື່ອໄຫວປະຈຳສົກປີ 2017 ຍົດທີວັນທີ: 31 /12 /2017

USS Form 3

ລ/ດ	ພາກລາຍຈ່າຍ	ວົງເງິນອະນຸມັດ	ຍອດສະສົມທັງປີ 2015-2016			ສົກປີ 2017 ຍອດວັນທີ: 31/12/2017			ສະສົມສົກປີທີ ຍອດວັນທີ: 31/12/2017		
			ADB	ລັດ	ລວມ	ADB	ລັດ	ລວມ	ADB	ລັດ	ລວມ
1	A. ການກໍ່ສ້າງ	17,654,096	461,435.00		461,435.00	900,018.03		900,018.03	1,361,453.03		1,361,453.03
2	B. ອຸປະກອນອັນໃຊ້	943,905	422,963.87		422,963.87				422,963.87		422,963.87
3	C. ຝັກອັນຍືມ	770,000	106,552.54		106,552.54	78,885.83		78,885.83	185,438.37		185,438.37
3	E. ທຶນເມື່ອມີການໂຄງການ	1,516,502	505,843.48		505,843.48	206,203.89		206,203.89	712,047.37		712,047.37
4	F. ທີ່ປຶກສາໂຄງການ	3,851,176	1,326,123.87		1,326,123.87	1,386,702.74		1,386,702.74	2,712,826.61		2,712,826.61
4	ຄອດບັ້ຍ	603,120	27,610.96		27,610.96	29,060.63		29,060.63	56,671.59		56,671.59
5	ເງິນແຮ	1,261,201									
ລວມ:			2,850,529.72	-	2,850,529.72	2,600,871.12	-	2,600,871.12	5,451,400.84	-	5,451,400.84



ພະແນກ
ໂຍທາທິການ
ແລະ ຂົນສົ່ງ

ຫົວໜ້າໂຄງການ

ບັນຊີໂຄງການ

ແກ້ວລຳຊອນ ໄຊຍະສານ
Keolamsone SAYASANE

ພົມມາ ວົງພະຈິດ



ສາທາລະນະລັດ ປະຊາທິປະໄຕ ປະຊາຊົນລາວ
ສັນຕິພາບ ເອກະລາດ ປະຊາທິປະໄຕ ເອກະພາບ ວັດທະນາຖາວອນ

ແຂວງ ສະຫວັນນະເຂດ
ພະໂຍທາທິການ ແລະ ສົນສົມບັດ
ໂຄງການພັດທະນາທົ່ວເມືອງ
ADB Loan No. 2931 - LAO (SF)

ເລກທີ 1416 / ຕຕອ.ສຂ
ວັນທີ 8 ສິງຫຸນ 2562

ໃບລາຍງານກ່ຽວກັບການເບິກຈ່າຍດື່ມກູ້ຢືມ ແລະ ຊ່ວຍເຫຼືອລ້າ
ເດືອນໄຫວປະຈຳສົກປີ 2017 ປິດວັນທີ: 31/12/2017

US\$ Form 4

Code	Title	ອົງກອນບຸກຄະລິດ		ບອດລວມເບິກຈ່າຍໃນ FY 2015-2016		ເບິກຈ່າຍໃນ FY 2017		ສະສົມການເບິກຈ່າຍ ຄອດ ວັນທີ: 31/12/2017		ບອດເຫຼືອຄອດ ວັນທີ: 31/12/2017	
		USD	SDR	USD	SDR	USD	SDR	USD	SDR	USD	SDR
1	A. ການກໍ່ສ້າງ	17,654,096.00		461,435.00		900,018.03		1,361,453.03		16,292,642.97	
2	B. ອຸປະກອນອື່ນໆ	943,905.00		422,963.87		-		422,963.87		520,941.13	
3	C. ຝັກອິນເຊີ	770,000.00		106,552.54		78,885.83		185,438.37		584,561.63	
4	E. ອື່ນໆທີ່ບໍ່ໄດ້ກວມຄຸມໂດຍການ	1,516,502.00		505,843.48		206,203.89		712,047.37		804,454.63	
5	F. ທີ່ປຶກສາໂຄງການ	3,851,176.00		1,326,123.87		1,386,702.74		2,712,826.61		1,138,349.39	
6	ຄອກເບີ	603,120.00		27,610.96		29,060.63		56,671.59		546,448.41	
7	ໃບແຮງ	1,261,201.00								1,261,201.00	
	ລວມ:	26,600,000.00		2,850,529.72		2,600,871.12		5,451,400.84		21,148,599.16	



ຫົວໜ້າພະແນກ ຍທຂ

ຫົວໜ້າໂຄງການ

ບັນຊີໂຄງການ



ພົມມາ ວົງພະຈິດ

ແກ້ວລຳຊອນ ໄຊຍະສານ
Keolamsone SAYASANE



ສາທາລະນະລັດ ປະຊາທິປະໄຕ ປະຊາຊົນລາວ
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ແຂວງ ສະຫວັນນະເຂດ
ພະໄທທາງການ ແລະ ຂົນສົ່ງປະຈຳແຂວງ
ໂຄງການພັດທະນາຕົວເມືອງ
ADB Loan No. 2931 - LAO (SF)

ເລກທີ 1414 / ຄພຄອ.ສຂ
ວັນທີ 8 ມັງກອນ 2019

ໃບລາຍງານກ່ຽວກັບການຈັດຕັ້ງປະຕິບັດແຜນໃຊ້ຈ່າຍງົບປະມານ
ເດືອນໄຫວປະຈຳສົກປີ 2017 ປິດວັນທີ: 31/12/2017

USD Form 5

ລ/ດ	ປະເພດລາຍຈ່າຍ	ວົງເງິນອະນຸຍາດ	ງົບປະມານ ສົກປີ 2017			ລາຍຈ່າຍຕົວຈິງ ສົກປີ 2017			ບອດເງື່ອນ		
			ADB	GOL	TOTAL	ADB	GOL	TOTAL	ADB	GOL	TOTAL
1	A. ການກໍ່ສ້າງ	17,654,096.00	4,704,050.00	-	4,704,050.00	900,018.03	-	900,018.03	3,804,031.97	-	3,804,031.97
2	B. ຄຸປະກອນອັບໃຊ້	943,905.00	598,000.00	-	598,000.00	-	-	-	598,000.00	-	598,000.00
3	C. ຝັກອົບຮົມ	770,000.00	166,950.00	-	166,950.00	78,885.83	-	78,885.83	88,064.17	-	88,064.17
5	E. ທຶນບໍລິຫານງານໂຄງການ	1,516,502.00	233,592.00	-	233,592.00	206,203.89	-	206,203.89	27,388.11	-	27,388.11
6	F. ທຶນສາໂຄງການ	3,851,176.00	2,330,880.00	-	2,330,880.00	1,386,702.74	-	1,386,702.74	944,177.26	-	944,177.26
7	ຄອບເລັບ	603,120.00	56,671.59	-	56,671.59	29,060.63	-	29,060.63	27,610.96	-	27,610.96
8	ເງິນແຮ	1,261,201.00	-	-	-	-	-	-	-	-	-
	Total	26,600,000.00	8,090,143.59	-	8,090,143.59	2,600,871.12	-	2,600,871.12	5,489,272.47	-	5,489,272.47



ບັນຊີໂຄງການ

[Signature]
ແກ້ວລຳຊອນ ໄຊຍະສານ



ສາທາລະນະລັດ ປະຊາທິປະໄຕ ປະຊາຊົນລາວ
ສັນຕິພາບ ເອກະລາດ ປະຊາທິປະໄຕ ເອກະພາບ ວັດທະນາຖາວອນ

ແຂວງ ສະຫວັນນະເຂດ
ແຂ້ງໂບທາທິການ ແລະ ຂົນສົ່ງປະຈຳແຂວງ
ໂຄງການສັດຕະນາຈົດເມືອງ
ADB Grant No. 0313 (SF)

ເລກທີ 1412 / ຄສຕ.ອ. ສຮ
ວັນທີ 8 ມັງກອນ 2018

ໃບລາຍງານກ່ຽວກັບການຈັດຕັ້ງປະຕິບັດແຜນໃຊ້ຈ່າຍງົບປະມານ
ເດືອນໄຫວປະຈຳສົກປີ 2017 ປົກວັນທີ: 31/12/2017

USD Form 5

ລ/ດ	ປະເພດລາຍຈ່າຍ	ວິນິດໄສບັດ	ງົບປະມານ ສົກປີ 2017			ລາຍຈ່າຍຕົວຈິງ ສົກປີ 2017			ສະໜັບສະໜູນຈ່າຍເອກ ວັນທີ 31/12/2017			ຍອດເງິນ		
			ADB	GOL	TOTAL	ADB	GOL	TOTAL	ADB	GOL	TOTAL	ADB	GOL	TOTAL
1	A. ການກໍ່ສ້າງ	9,452,206.00	2,532,950.00	-	2,532,950.00	484,625.09	-	484,625.09	484,625.09	-	484,625.09	2,048,324.91	-	2,048,324.91
3	C. ປັບປຸງອຸປະກອນ	277,200.00	98,050.00	-	98,050.00	49,355.93	-	49,355.93	49,355.93	-	49,355.93	48,694.07	-	48,694.07
5	E. ຫົວໜ້າໂຄງການ			-	-	6.00	-	6.00	6.00	-	6.00	(6.00)	-	(6.00)
6	F. ສັງຄົມສາມາດໂຄງການ	2,430,328.00	1,311,120.00	-	1,311,120.00	818,242.44	-	818,242.44	818,242.44	-	818,242.44	492,877.56	-	492,877.56
8	G. ກິດຈະກຳ	2,070,266.00		-	-		-	-		-	-		-	-
	Total	14,230,000.00	3,942,120.00	-	3,942,120.00	1,352,229.46	-	1,352,229.46	1,352,229.46	-	1,352,229.46	2,589,890.54	-	2,589,890.54

ຫົວໜ້າພະແນກ ຍທຂ

ຫົວໜ້າໂຄງການ

ບັນຊີໂຄງການ

ແກ້ວລຳຊອນ ໄຊຍະສານ
Keolamsone SAYASANE

ພົມມາ ວົງພະຈິດ



ສາທາລະນະລັດ ປະຊາທິປະໄຕ ປະຊາຊົນລາວ
ສັນຕິພາບ ເອກະລາດ ປະຊາທິປະໄຕ ເອກະພາບ ວັດທະນາຖາວອນ

ແຂວງ ສະຫວັນນະເຂດ
ພະໂຍທາທິການ ແລະ ຂົນສົ່ງປະຈຳແຂວງ
ໂຄງການພັດທະນາຕົວເມືອງ
ADB Grant No. 0313 (SF)

ເລກທີ 1411 / ຄພຕອ.ສຂ
ວັນທີ 2 ສິງຫຍພ 2017

ໃບລາຍງານກ່ຽວກັບການເບີກຈ່າຍເງິນກຸ້ມ ແລະ ຊ່ວຍເຫຼືອລ້າ
ເຄື່ອນໄຫວປະຈຳສົກປີ 2017 ປິດວັນທີ: 31/12/2017

USS Form 4

ພາລະຈ່າຍ		ວົງເງິນອະນຸມັດ		ຍອດລວມເບີກຈ່າຍໃນ FY 2015-2016		ເບີກຈ່າຍໃນ FY 2017		ສະສົມການເບີກຈ່າຍ ຮອດ ວັນທີ: 31/12/2017		ຍອດເຫຼືອຮອດ ວັນທີ: 31/12/2017	
Code	Title	USD	SDR	USD	SDR	USD	SDR	USD	SDR	USD	SDR
1	A. ການກໍ່ສ້າງ	9,452,206.00		248,465.00		484,625.09		733,090.09		8,719,115.91	
2	C. ຝັກອົບຮົມ	277,200.00		59,935.81		49,355.93		109,291.74		167,908.26	
3	E. ຫັນລົງການໂຄງການ					6.00		6.00		(6.00)	
4	F. ທີ່ປຶກສາໂຄງການ	2,430,328.00		616,412.90		818,242.44		1,434,655.34		995,672.66	
5	ເງິນແຮ	2,070,266.00								2,070,266.00	
	ລວມ:	14,230,000.00		924,813.71		1,352,229.46		2,277,043.17		11,952,956.83	



ຫົວໜ້າພະແນກ ຍທຂ

ຫົວໜ້າໂຄງການ

ບັນຊີໂຄງການ



ພົມມາ ວົງພະຈິດ

ແກ້ວລຳຊອນ ໄຊຍະສານ
Keolamsone SAYASANE



ສາທາລະນະລັດ ປະຊາທິປະໄຕ ປະຊາຊົນລາວ
ສັນຕິພາບ ເອກະລາດ ປະຊາທິປະໄຕ ເອກະພາບ ວັດທະນາຖາວອນ

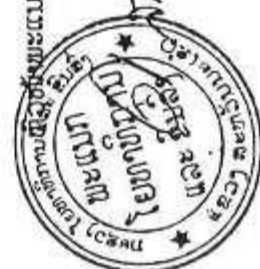
ແຂວງ ສະຫວັນນະເຂດ
ພະໂຫທິການ ແລະ ຂົນສົ່ງປະຈຳແຂວງ
ໂຄງການສັດທະນາຄົວເມືອງ
ADB Grant No. 0313 (SF)

ເລກທີ 1410 / ຕພຕອ.ສຂ
ວັນທີ 2 ສິງຫຍາມ 2018

ໃບລາຍງານກ່ຽວກັບປະເພດລາຍຈ່າຍ
ເຄືອໄຫວປະຈຳສົກປີ 01/2017 ປິດທິວັນທີ: 31 /12/2017

ລ/ດ	ພາກລາຍຈ່າຍ	ວິນິຍົມອະນຸຍາດ	ຍອດສະສົມທັງປີ 2015-2016			ສົກປີ 2017 ອອດວັນທີ: 31/12/2017			ສະສົມສົກປີທີ ອອດວັນທີ: 31/12/2017		
			ADB	ລັດ	ລວມ	ADB	ລັດ	ລວມ	ADB	ລັດ	ລວມ
1	A. ການກໍ່ສ້າງ	9,452,206	248,465.00		248,465.00	484,625.09		484,625.09	733,090.09		733,090.09
2	C. ປົກຄຸມອື່ນ	277,200	59,935.81		59,935.81	49,355.93		49,355.93	109,291.74		109,291.74
3	E. ທຶນບໍລິຫານງານໂຄງການ					6.00		6.00	6.00		6.00
4	F. ທຶນວິກາສາໂຄງການ	2,430,328	616,412.90		616,412.90	818,242.44		818,242.44	1,434,655.34		1,434,655.34
5	ງົບແຮງ	2,070,266	-		-			-	-		-
	ລວມ:	14,230,000	924,813.71	-	924,813.71	1,352,229.46	-	1,352,229.46	2,277,043.17	-	2,277,043.17

ພະນັກງານທີ່ຮັບຜິດຊອບ ພະແນກ ຍທຂ



ຫົວໜ້າໂຄງການ



ບັນຊີໂຄງການ

(Signature)

ພົມມາ ວົງພະຈິດ

ແກ້ວລຳຊອນ ໄຊຍະສານ
Keolamsone SAYASANE



ສາທາລະນະລັດ ປະຊາທິປະໄຕ ປະຊາຊົນລາວ
ສັນຕິພາບ ເອກະລາດ ປະຊາທິປະໄຕ ເອກະພາບ ວັດທະນາຖາວອນ

ແຂວງ ສະຫວັນນະເຂດ
ພະໂຍທາທິການ ແລະ ຂົນສົ່ງປະຈຳແຂວງ
ໂຄງການສັດທະນາຈົວເມືອງ

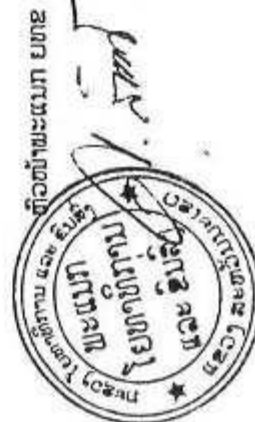
ADB Grant No. 0313 (SF)

ເລກທີ 1403/ ຄພຕອ.ສຂ
ວັນທີ 28 ມັງກອນ 2018

ລາຍງານແຫຼ່ງທຶນ ແລະ ນຳໃຊ້ທຶນ

ເດືອນໄຫວປະຈຳສິກປີ 2017 ປິດວັນທີ: 31/12/2017

ລ/ດ	ແຫຼ່ງທຶນ	ບອດສະສົມ ດ່ານມາ ສິກປີ 2015-2016	ເດືອນໄຫວຈົບ ພາຍໃນສິກປີ 2017	ລວມລາຍຈ່າຍ ທັງໝົດ	ແຫຼ່ງທຶນ	ບອດສະສົມສິກປີ 2015-2016	ເດືອນໄຫວຈົບພາຍໃນ ສິກປີ 2017	ລວມລາຍຈ່າຍທັງໝົດ
I. ພາກລາຍຈ່າຍ		924,813.71	1,352,229.46	2,277,043.17	III. ບອດເຫຼືອດື່ມ:	-	194,934.50	-
1	A. ການກໍ່ສ້າງ	231,416.50	484,625.09	716,041.59	ບັນຊີພິເສດ ເງິນສົ່ວເຫຼືອລ້າ		169,935.50	
2	B. ຄຸ້ມຄອງອັນໃຊ້	17,048.50	-	17,048.50	ບັນຊີຍ່ອຍ ເງິນສົ່ວເຫຼືອລ້າ		24,999.00	
3	C. ປົກຄຸ້ມສົມ	59,935.81	49,355.93	109,291.74				
4	E. ຫົນລະພິການການໂຄງການ		6.00	6.00	IV. ຫົນໄດ້ຮັບ	1,119,749.21	1,446,318.09	2,566,067.30
5	F. ທຶນໂຄງການ	616,412.90	818,242.44	1,434,655.34	ເງິນຊື້ເສດ ແລະ ສົ່ວເຫຼືອລ້າ ADB	1,119,749.21	1,446,318.09	2,566,067.30
6	ເງິນແຮງ							
7	II. ບອດເຫຼືອໃນຕົ້ນປີ:	194,934.50	289,023.13	289,023.13	+ ຈຳໂພກ - ADB Grant no. 0313	798,749.21	1,446,166.31	2,244,915.52
1	ບັນຊີພິເສດ ເງິນສົ່ວເຫຼືອລ້າ	169,935.50	271,799.07	271,799.07	+ ບັນຊີພິເສດ - ADB Grant no. 0313	321,000.00		321,000.00
2	ບັນຊີຍ່ອຍ ເງິນສົ່ວເຫຼືອລ້າ	24,999.00	17,224.06	17,224.06	ບັນຊີພິເສດ ເງິນສົ່ວເຫຼືອລ້າ 0313		147.78	147.78
					ບັນຊີຍ່ອຍ ເງິນສົ່ວເຫຼືອລ້າ 0313		4.00	4.00
ລວມບອດ:		1,119,748.21	1,641,252.59	2,566,066.30		1,119,749.21	1,641,252.59	2,566,067.30



ຫົວໜ້າພະແນກ ພາຍຂ

ຫົວໜ້າໂຄງການ



ພົມມາ ວົງພະຈິດ

ບັນຊີໂຄງການ

ແກ້ວລຳຊອນ ໄຊຍະສານ
Keolamsone SAYASANE



ສາທາລະນະລັດ ປະຊາທິປະໄຕ ປະຊາຊົນລາວ
ສັນຕິພາບ ເອກະລາດ ປະຊາທິປະໄຕ ເອກະພາບ ວັດທະນາຖາວອນ

ແຂວງ ສະຫວັນນະເຂດ
ພະໂຍທາທິການ ແລະ ຂົນສົ່ງປະຈຳແຂວງ
ໂຄງການສັດທະນາຄົວເມືອງ
ADB Grant No. 0313 (SF)

ເລກທີ 1402 / ຄສຕອ.ສຂ
ວັນທີ 8 ມັງກອນ 2017

ໃບລາຍງານກ່ຽວກັບແຫຼ່ງທຶນ

ເດືອນໄຫວປະຈຳສິກປີ 2017 ປິດວັນທີ: 31/12/2017

ແຫຼ່ງທຶນ	ຍອດສະສົມສິກປີ 2015-2016		ລາຍຈ່າຍສິກປີ 2017 ຮອດວັນທີ: 31/12/2017		ສະສົມຮອດ: 31/12/2017	
	ADB	ລວມ	ADB	ລວມ	ADB	ລວມ
II. ຕົ້ນທຶນ ແລະ ຊ່ວຍເຫຼືອລັກ ADB	1,119,749.21	1,119,749.21	1,446,314.09	1,446,314.09	2,566,063.30	2,566,063.30
+ ຈ່າຍໂດຍກົງ - ADB Grant no. 0313	798,749.21	798,749.21	1,446,166.31	1,446,166.31	2,244,915.52	2,244,915.52
+ ບັນຊີພິເສດ - ADB Grant no. 0313	321,000.00	321,000.00	147.78	147.78	321,147.78	321,147.78
III. ແຫຼ່ງລາຍຮັບອື່ນໆ	-	-	4.00	4.00	4.00	4.00
ບັນຊີຍ່ອຍ ໃບຊ່ວຍເຫຼືອລັກ 0313	-	-	4.00	4.00	-	-
1. ເອກະສານປະມຸນ	-	-	-	-	-	-
ລວມຍອດ:	1,119,749.21	1,119,749.21	1,446,318.09	1,446,318.09	2,566,067.30	2,566,067.30

USS Form I



ພະແນກ ພະແນກ ພູມາ ຍາຂ

ຫົວໜ້າໂຄງການ

ບັນຊີໂຄງການ



ພົມມາ ວົງພະຈິດ

ແກ້ວລຳຊອນ ໄຊຍະສານ
Keolamsone SAYASANE



Lao People's Democratic Republic
Peace Independence Democracy Unity Prosperity

Savannakhet Province
Department of Public Works and Transport
Greater Mekong Sub-region East West Economic Corridor Towns
Development Project
ADB Loan No: 2931, Grant No: 0313 and GOL Fund

**Notes to the Financial Statement of the Greater Mekong Sub-region East West Economic
Corridor Towns Development Project for the year 2017, ADB Loan No: 2931, Grant No:
0313 and GOL Fund**

1. PROJECT'S BACKGROUND

The government of Lao P.D.R signed a grant and loan agreement with the Asian Development Bank (ADB) on December 4th, 2012. The funds are to invest in construction of infrastructure the towns and to develop the capacity building to the local institutions of Savannakhet province. The project is under control of the governor of Savannakhet province and the Department of Public Works and Transports of the province is the executing agency (EA).

2. LOCATION OF THE PROJECT

The Greater Mekong Sub-region East West Economic Corridor Towns Development Project is located in the Department of Public Works and Transport of Savannakhet province, Road No: 09, Huoamuang Noua Village, Kaisonephomvihanh district and Savannakhet province, Tel: 041 215332, Fax: 041 215332

3. PROJECT'S ORGANIZATIONAL STRUCTURE

The Greater Mekong Sub-region East West Economic Corridor Towns Development Project has 1 Project Director, 2 Deputy Project Director and some project's staffs. The project consists of 7 units as such:

- 1) Procurement unit;
- 2) Secretariat-administration unit;

- 3) Finance units;
- 4) Road, bridge and river bank protection;
- 5) Rubbish and waste water unit;
- 6) Environment and resettlement;
- 7) Human resource development unit.

4. OBJECTIVES, FUND SOURCE AND DURATION OF THE PROJECT

OBJECTIVES OF THE PROJECT

The priorities are based on standards that were discussed during the meeting of the parties there include:

- 1) To improve infrastructure and developing the economy of the Savannakhet province became a centre of trade and investments attraction under GMS east west economic corridor towns;
- 2) Strategy local economy development plans (SLEDP) are adopted and implemented in Kaisonphomvihan, Phine and Dansavanh village of Sepon ;
- 3) Priority urban infrastructure investment are implemented;
- 4) Developing capacity of institution agencies and to strengthened for future management.

FUND SOURCE OF THE PROJECT

- Loan from Asian Development Bank (ADB)	= 26.600.000,00 US dollar
- Grant from Asian Development Bank (ADB)	= 14.230.000,00 US dollar
- Grant from UEIF	= 638.000,00 US dollar
- GOL Contribution	= 6.270.000,00 US dollar
Total fund	= 47.738.000,00 US dollar

DURATION OF THE PROJECT

The studying on potential of the project started from 2011 until July 21st 2012 and the project signed a grant and loan agreement on December 4th, 2012 and the project will close the account of the project on December 31st, 2010.

5. BASIC OF PREPARATION

The financial statements comprise Statement of Receipts and Payments and the Statement on Budget Implementation, Statement on Grant Disbursement, Statement of Expenditure, Statement of Sources and Use of Fund and Statement of Source of Fund, which

are expressed in United States Dollars "USD". These financial statements are prepared by Project Management in accordance with the accounting policies as described in the Note 4.

The financial statements are prepared solely to report:

- a. Fund received from Asian Development Bank (ADB);
- b. Fund disbursed by the Project and;
- c. Project's fund balance.

The Project maintains its accounting records in USD which is its functional currency. The financial statements are prepared to assist Project Management in meeting the reporting requirements of the ADB.

Fiscal year

The Project's fiscal year applicable for the preparation of its financial statements starts on 1 January and ends on 31 December of the year.

6. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant policies adopted in the preparation of the financial statements are set out below:

Receipts

Fund from Asian Development Bank (ADB) are recognized as receipts when cash is debited to the Project's designated bank account at the Bank of the Lao PDR, which is managed by the Ministry of Finance.

Direct payments from the ADB are recognized as receipts when cash is directly transferred to a consultant service provider and contractors.

Disbursements

Expenditure is recognized when documents substantiating the Project's transactions are submitted and approved of the Projects' Management. Disbursements of the Project are allocated to the following categories:

➤ ADB Loan No: 2931-Lao (SF)

- A Civil Works
- B Equipment
- C Training
- E Recurrent Administration Cost
- F Consulting Services
- Interest

- Contingencies
- **ADB Grant No: 0313-Lao (SF)**
 - A Civil Works
 - C Training
 - E Recurrent Administration Cost
 - F Consulting Services
 - Contingencies
- **Government Contribution Fund (GOL)**
 - D Recurrent and Social Safeguard

Cash

Cash for loan No: 2931 comprises of cash on hand and cash at banks, but cash for grant No: 0313 comprises of cash on hand only.

Fixed Assets

Fixed assets procured are recognized as expenditures in full in the statement of receipts and disbursements when received or when hand-over from the contractors or suppliers 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.

Foreign exchange

The Project maintains its accounting record in USD in accordance with the financial agreement. All cash is held in USD, transactions in currencies other than USD during the period have been translated into USD at rates approximating those ruling at the transactions dates. No foreign exchange differences are recognized in the statement of receipts and disbursement.

7. Budget implementation

1) General budget implementation

➤ ADB Loan No: 2931-Lao (SF)

Currency: US dollar

No	Category of Expenditure	Budget allocation	Cumulative to 31/12/2016	Actual expenditure 2017	Cumulative to 31/12/2017	Balance 31/12/2017
1	A Civil Works	17.654.096,00	461.435,00	900.018,03	1.361.453,03	16.292.642,97
2	B Equipment	943.905,00	422.963,87	0,00	422.963,87	520.941,13
3	C Training	770.000,00	106.552,54	78.885,83	185.438,37	584.561,63
4	E Recurrent Admin Costs	1.516.502,00	505.842,48	206.442,36	712.284,84	804.217,16
5	F Consulting Services	3.851.176,00	1.326.123,87	1.386.641,56	2.712.765,43	1.138.410,57
6	Interest	603.120,00	27.610,96	29.060,63	56.671,59	546.448,41
7	Contingencies	1.261.201,00	0,00	0,00	0,00	1.261.201,00
Total		26.600.000,00	2.850.528,72	2.601.048,41	5.451.577,13	21.148.422,87

➤ ADB Grant No: 0313-Lao (SF)

Currency: US dollar

No	Category of Expenditure	Budget allocation	Cumulative to 31/12/2016	Actual expenditure 2017	Cumulative to 31/12/2017	Balance 31/12/2017
1	A Civil Works	9.452.206,00	248.465,00	484.625,09	733.090,09	8.719.115,91
2	C Training	277.200,00	59.935,81	49.355,93	109.291,74	167.908,26
3	E Recurrent Admin Costs	0,00	1,00	6,00	7,00	(7)
4	F Consulting Services	2.430.328,00	616.412,90	818.242,44	1.434.655,34	995.672,66
5	Contingencies	2.070.266,00	0,00	0,00	0,00	2.070.266,00
Total		14.230.000,00	924.814,71	1.352.229,46	2.277.044,17	11.952.955,83

➤ ADB Loan No: 2931-Lao (SF), Grant No: 0313 Lao (SF) and GOL

Currency: US dollar

No	Category of Expenditure	Budget allocation	Cumulative to 31/12/2016	Actual expenditure 2017	Cumulative to 31/12/2017	Balance 31/12/2017
1	A Civil Works	27.701.302,00	692.851,50	1.384.643,12	2.077.494,62	25.623.807,38
2	B Equipment	943.905,00	440.012,37	0,00	440.012,37	503.892,63
3	C Training	770.000,00	166.488,37	128.241,76	294.730,13	475.269,87
4	D Recurrent and Social Safeguard (GOL)	6.270.000,00	161.880,55	159.945,52	321.826,07	5.948.173,93
5	E Recurrent Administration Costs	1.516.502,00	505.843,48	206.448,36	712.291,84	804.210,16
6	F Consulting Services	6.601.704,00	1.942.536,75	2.204.884,00	4.147.420,75	2.454.283,25
7	Interest	603.120,00	27.610,96	29.060,63	56.671,59	546.448,41
	Contingencies	3.331.467,00	0,00	0,00	-0,00	3.331.467,00
Total		47.738.000,00	3.937.223,98	4.113.223,39	8.050.447,37	39.687.552,63

2) Fiscal year budget implementation (1/1/2016 to 31/12/2017)

➤ ADB Loan No: 2931-Lao (SF)

Currency: US dollar

No	Category of Expenditure	Budget plan for 2017	Actual expenditure 2017	Comparison to plan	Percentage
1	A Civil Works	4.704.050	900.018,03	3,804,031.97	19.13
2	B Equipment	598.000	0,00	598,000.00	-#DIV/0!
3	C Training	166.950	78.885,83	88,064.17	47.25
4	E Recurrent Admin Costs	233.592	206.442,36	27,149.64	88.38
5	F Consulting Services	2.330.880	1.386.641,56	944,238.44	59.49
6	Interest	56.671,59	29.060,63	27,610.96	51.28
7	Contingencies	0,00	0,00	0,00	#DIV/0!
Total		8.090.143,59	2.601.048,41	5,489,095.18	32.15

➤ ADB Grant No: 0313-Lao (SF)

Currency: US dollar

No	Category of Expenditure	Budget plan for 2017	Actual expenditure 2017	Comparison to plan	Percentage
1	A Civil Works	2.532.950	484.625,09	2.048.324,91	19,13
2	C Training	98.050	49.355,93	48.694,07	50,34
3	E Recurrent Admin Costs	0	6	(6)	#DIV/0!
4	F Consulting Services	1.311.120	818.242,44	492.877,56	62,41
5	-Contingencies	0	0	0	#DIV/0!
Total		3.942.120	1.352.229,46	2.589.890,54	34,30

➤ ADB Loan No: 2931-Lao (SF), Grant No: 0313 Lao (SF) and GOL

Currency: US dollar

No	Category of Expenditure	Budget plan for 2017	Actual expenditure 2017	Comparison to plan	Percentage
1	A Civil Works	7.237,000,00	1.384.643,12	5.852.356,88	19,13
2	B Equipment	598.000,00	0,00 -	598.000,00	0,00
3	C Training	65.000,00	128.241,76	136.758,24	48,39
4	D Recurrent and Social Safeguard (GOL)	0,00	159.945,52	(159.945,52)	#DIV/0!
5	E Recurrent Admin Costs	233.592,00	206.448,36	27.143,64	88,38
6	F Consulting Services	3.642.000,00	2.204.884,00	1.437.116,00	60,54
7	Interest	6,671.59	29.060,63	27.610,96	51,28
	Contingencies	0,00	0,00	0,00	#DIV/0!
Total		12,032,263.59	4.113.223,39	7,919,040.20	34.18

8. FUND REPLENISHMENT

➤ In the year of 2017, the Greater Mekong Sub-region East West Economic Corridor Towns Development Project, ADB Loan No : 2931 replenished fund from Asian Development Bank (ADB) into the First General Imprest Account at amount of **160.857,75 US dollar**.

➤ In the year of 2017, the Greater Mekong Sub-region East West Economic Corridor Towns Development Project, ADB Grant No : 0313 replenished fund from Asian Development Bank (ADB) into the First General Imprest Account at amount of **101.715,79 US dollar**.

1) COMPARISON THE FUND REPLENISHMENT INTO THE FIRST GENERAL IMPREST ACCOUNT OF THE PROJECT (BOL)

➤ ADB LOAN No: 2931

Currency: US dollar

No	Date	Description	Year of 2017	Year of 2016
		Fund replenishment into First General Imprest Account	160.998,71	774.663,65
Total			160.998,71	774.663,65

➤ ADB GRANT No: 0313

Currency: US dollar

No	Date	Description	Year of 2017	Year of 2016
		Fund replenishment into First General Imprest Account	101.863,57	0,00
Total			101.863,57	0,00

9. STATUS OF THE PROJECT'S ACCOUNTS

➤ ADB LOAN No: 2931

1) First General Imprest Account (BOL)

In the year 2017, the opening balance of the First General Imprest Account was **283.959,90 US dollar**, the First General Imprest Account received fund from Loan account at amount of **160.998,71 US dollar** and the fund was disbursed at amount of **341.504,14 US dollar** and the ending balance in the 31st December 2017 was **103.454,47 US dollar**.

2) Second General Imprest Account (BCEL in Savannakhet province)

In the year 2017, the opening balance of the Second General Imprest Account was **2.852,50 US dollar**, the Second General Imprest Account received fund from First General Imprest Account at amount of **207.601,00 US dollar** and the fund was disbursed at amount of **210.347,07 US dollar** and the ending balance in the 31st December 2017 was **106,43 US dollar**.

3) Pretty cash

- In the year 2017, the opening balance of the Pretty cash of PMU was **108,10 US dollar**, the PMU Pretty cash received fund from Second General Imprest account at amount of **53.169,49 US dollar** and the fund was disbursed at amount of **52.668,20 US dollar** and the ending balance in the 31st December 2017 was **609,39 US dollar**.

- In the year 2017, the opening balance of the Pretty cash of PCU was **432,77 US dollar**, the PCU Pretty cash received fund from Second General Imprest account at amount of **4.697,08 US dollar** and the fund was disbursed at amount of **4.964,25 US dollar** and the ending balance in the 31st December 2017 was **165,60 US dollar**.

- In the year 2017, the opening balance of the Pretty cash of Kaisonpomvihan district was **885,15 US dollar**, the Kaisonpomvihan district Pretty cash received fund from Second General Imprest account at amount of **7.194,31** and the fund was disbursed at amount of **7.340,32 US dollar** and the ending balance in the 31st December 2017 was **739,14 US dollar**.

- In the year 2017, the opening balance of the Pretty cash of Phin district was **737,93 US dollar**, the Phin district Pretty cash received fund from Second General Imprest account at amount of **6.022,88** and the fund was disbursed at amount of **6.259,30 US dollar** and the ending balance in the 31st December 2017 was **501,51 US dollar**.

- In the year 2017, the opening balance of the Pretty cash of Sepon district was **543,35 US dollar**, the Sepon district Pretty cash received fund from Second General Imprest account at amount of **6.149,86** and the fund was disbursed at amount of **6.002,76 US dollar** and the ending balance in the 31st December 2017 was **690,45 US dollar**.

➤ ADB GRANT No: 0313

1) First General Imprest Account (BOL)

In the year 2017, the opening balance of the First General Imprest Account was **169.935,50 US dollar**, the First General Imprest Account received fund from Grant account

at amount of **101.863,57 US dollar** and the fund was disbursed at amount of **0,00 US dollar** and the ending balance in the 31st December 2017 was **271.799,07 US dollar**.

2) Second General Imprest Account (BCEL in Savannakhet province)

In the year 2017, the opening balance of the Second General Imprest Account was **24.999,00 US dollar**, the Second General Imprest Account received fund from First General Imprest Account at amount of **48.020,38 US dollar** and the fund was disbursed at amount of **55.795,32 US dollar** and the ending balance in the 31st December 2017 was **17.224,06 US dollar**.

10. COMPARISON ENDING BALANCE BETWEEN YEAR OF 2017 AND 2016

➤ **ADB LOAN No: 2931**

Currency: US dollar

No	Description	Balance as at 31/12/2016)	Balance as at (31/12/ 2017)
1	First General Imprest Account	283.959,90	103.454,47
2	Second General Imprest Account	2.852,50	106,43
3	Pretty cash PMU	108,10	609,39
4	Pretty cash PCU	432,77	165,60
5	Pretty cash of Kaisonphomvihan district	885,15	739,14
6	Pretty cash of Phin district	737,93	501,51
7	Pretty cash of Sepon district	543,35	690,45

➤ **ADB GRANT No: 0313**

*Currency: US
dollar*

No	Description	Balance as at 31/12/2016)	Balance as at (31/12/ 2017)
1	First General Imprest Account	169.935,50	271.799,07
2	Second General Imprest Account	24.999,00	17.224,06

11. EXPENDITURE

➤ ADB LOAN No: 2931

Currency: US dollar

No	Description	Expenditure of year 2016	Expenditure of year 2017
1	A Civil Works		900.018,03
2	B Equipment		0,00
3	C Training		78.885,83
4	E Recurrent Administration Cost		206.442,36
5	F Consulting Services		1.386.641,56
6	Interest		29.060,63
7	Contingencies		0,00
Total			2.601.048,41

Remark: In the year of 2016, the project did not separate the expenditure by each source of fund

➤ ADB GRANT No: 0313

Currency: US dollar

No	Description	Expenditure of year 2016	Expenditure of year 2017
1	A Civil Works		484.625,09
2	C Training		49.355,93
3	E Recurrenct Administration Costs		6
4	F Consulting Services		818.242,44
5	Contingencies		0
Total			1.352.229,46

Remark: in the year of 2016, the project did not separate the expenditure by each source of fund *fu*

➤ **GOL contribution fund**

Currency: US dollar

No	Description	Expenditure of year 2016	Expenditure of year 2017
1	D Recurrent and Social Safeguard (GOL)	61.881,19	159.945,52
Total		61.881,19	159.945,52


➤ **ADB Loan No: 2931-Lao (SF), Grant No: 0313 Lao (SF) and GOL**

Currency: US dollar

No	Description	Expenditure of year 2016	Expenditure of year 2017
1	A Civil Works	470.051,50	1.384.643,12
2	B Equipments	17.048,50	0,00 -
3	C Training	129.589,92	128.241,76
4	D Recurrent Administration Cost and Social Safeguard (GOL)	61.881,19	159.945,52
5	E Recurrent Administration Costs	210.024,56	206.448,36
6	F Consulting Services	253.193,35	2.204.884,00
7	Interest Charge	27.610,96	29.060,63
	Contingencies	0,00	0,00
Total		1.159.386,58	4.113.223,39

12. DIRECT PAYMENT

➤ **ADB LOAN No: 2931**

In the year of 2017, the Greater Mekong Sub-region East West Economic Corridor Towns Development Project disbursed total direct payment from the loan account at amount of **2.256.796,99 US dollar**, the details of the payment shown as following: 

Currency: US dollar

No	Description	Expenditure of year 2016	Expenditure of year 2017
1	A Civil Works	461.435,00	900.018,03
2	B Equipment		
3	C Training	48.859,18	
4	E Recurrent Administration Costs		
5	F Consulting Services	66.908,05	1.327.718,33
6	Interest	17.597,56	29.060,63
7	Contingencies		
Total		594.799,79	2.256.796,99

➤ **ADB GRANT No: 0313**

In the year of 2017, the Greater Mekong Sub-region East West Economic Corridor Towns Development Project disbursed total direct payment from the loan account at amount of **1.344.450,52 US dollar**, the details of the payment shown as following:

Currency: US dollar

No	Description	Expenditure of year 2016	Expenditure of year 201
1	A Civil Works	231.416,50	484.625,09
2	B Equipment	17.048,50	
3	C Training	27.483,12	41.582,99
4	E Recurrent Administration Costs		
5	F Consulting Services	37.636,20	818.242,44
6	Contingencies		
Total		313.584,32	1.344.450,52

➤ ADB Loan No: 2931-Lao (SF), Grant No: 0313 Lao (SF) and GOL

Currency: US dollar

No	Description	Expenditure of year 2016	Expenditure of year 2017
1	A Civil Works	692.851,50	1.384.643,12
2	B Equipment	17.048,50	
3	C Training	76.342,30	41.582,99
4	D Recurrent and Social Safeguard (GOL)		
5	E Recurrent and Administration Costs		
6	F Consulting Services	104.544,25	2.145.960,77
7	Interest	17.597,56	29.060,63
	Contingencies		
Total		908.384,11	3.601.247,51

