

# Audited Project Financial Statements

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Project Number: 46074-001  
Loan/Grant Number: JFPR 9173  
Period covered: 1 January 2017 – 31 December 2017

## Grant 9173: REG: Greater Mekong Subregion: Livelihood Support for Corridor Towns

Prepared by: Ministry of Public Works and Transport (MPWT)

For the Asian Development Bank  
Date 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 Ministry of Public Works and Transport, Lao People's Democratic Republic.



**Lao People's Democratic Republic**  
Peace Independence Democracy Unity Prosperity

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Ministry of Public Works and Transport  
Department of Housing and Urban  
Tel: (856-21) 253116  
Fax: (856-21) 253114

June 12, 2018

To: Mr. Vijay Padmanabhan  
Director of Urban Development and Water Division  
Southeast Asia Department  
6 ADB Avenue, Mandaluyong City  
1550 Metro Manila, Philippines  
Tel: (632) 632-4444  
Fax: (632) 636-2018

Attention: LINDA ADAMS  
Senior Social Development Specialist

Originator: Malychanh SANANIKHOM  
PCU Director for CTD

**Subject:** GRANT-9173 REG: Greater Mekong Subregion: Livelihood Support for  
Corridor Towns (46074-001).  
Audit Report.

Dear Mr. Vijay Padmanabhan,

Enclosed with this letter, we would like to submit the Audit Report (01/01/2017 to  
31/12/2017) for the above captioned project seeking for your review and record.

Sincerely yours,



**Khamthavy THAIPHACHANH**  
Director General of DHU

**LAO PEOPLE'S DEMOCRATIC REPUBLIC**  
**VIENTIANE**



**DEPARTMENT OF PUBLIC WORKS AND TRANSPORT**

**GMS: LIVELIHOOD SUPPORT FOR CORRIDOR  
TOWNS PROJECT  
JFPR GRANT NO.9173**

**AUDIT'S REPORT FOR THE PERIOD FROM  
1<sup>ST</sup> JANUARY 2017 UP TO 31<sup>TH</sup> DECEMBER 2017**

**4 JUNE 2018**

## **CONTENS**

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Lao People's Democratic Republic  
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Savannakhet Province

Department of Public Works and Transport in Savannakhet province

Greater Mekong Sub region: Livelihood Support for Corridor Towns Project

JFPR No: 9173

No: 1654

Date: 14/02/2018

**Management Representation Letter**

To: Audit team of the Greater Mekong Sub region: Livelihood Support for Corridor Towns Project, JFPR No: 9173

In connection with your examination of the financial statements of the Greater Mekong Sub region: Livelihood Support for Corridor Towns Project, JFPR No: 9173 as of January 1<sup>st</sup> 2017 up to December 31<sup>st</sup> 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 1<sup>st</sup> 2017 up to December 31<sup>st</sup> 2017;
2. The financial statements present fairly, in all material respects. The financial position of the Greater Mekong Sub region: Livelihood Support for Corridor Towns Project, JFPR No: 9173 as of January 1<sup>st</sup> 2017 up to December 31<sup>st</sup> 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 31<sup>st</sup> 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 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.

Project's director



ວຽງຄຳ ແສງສຸລິຈັນ

Yours truly,

Project Accountant

A handwritten signature in black ink, appearing to read 'Keolamsone SAYASANE'. Below the signature is a printed name in Lao and English.

ແກ້ວລຳສອນ ໄຊຍະພານ  
Keolamsone SAYASANE





Lao People's Democratic Republic  
Peace Independence Democracy Unity Prosperity

Savannakhet Province  
Department of Public Works and Transport  
The Japan Fund for Poverty Reduction Project  
ADB Grant No. 9173

**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
<b>Government Contribution Fund</b>		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
<b>Asian Development Bank</b>		<b>132.795,24</b>	<b>40.000,00</b>	<b>172.795,24</b>
Initial advance		0,00	0,00	0,00
Direct payment		132.795,24	0,00	132.795,24
Replenishment		0,00	40.000,00	40.000,00
Other		0,00	0,00	0,00
<b>Total Receipts</b>		<b>132.795,24</b>	<b>40.000,00</b>	<b>172.795,24</b>
<b>Payments</b>				
A Civil Works		28.220,10	0,00	28.220,10
B Microfinance Loans		0,00	0,00	0,00
C Recurrent Administration Cost		12.694,74	5.033,90	17.728,64
D Consulting Services		111.903,59	0,00	111.903,59
E Contingencies		0,00	0,00	0,00
F Recurrent and Social Safeguard		0,00	0,00	0,00
H ADB incremental Cost		0,00	0,00	0,00
<b>Total Payments</b>		<b>152.818,43</b>	<b>5.033,90</b>	<b>157.852,33</b>
<b>Receipts less payments</b>		<b>(20.023,19)</b>	<b>34.966,10</b>	<b>14.942,91</b>
<b>Balance at beginning of year</b>		<b>34.966,10</b>	<b>40.000,00</b>	
First General Imprest Account		0,00	0,00	
Second General Imprest Account		34.966,10	40.000,00	
Cash on hand		0,00	0,00	
Cash advance		0,00	0,00	
<b>Balance at the end of year</b>		<b>14.942,91</b>	<b>34.966,10</b>	
First General Imprest Account		0,00	0,00	
Second General Imprest Account		14.942,91	34.966,10	
Cash on hand		0,00	0,00	
Cash advance		0,00	0,00	







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 JFPR No. 9173

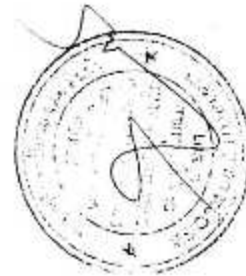
Ref: 1422 /GMS/WECSK  
Savannakhet, Date: 8-Jan-2018

Statement on Budget: ADB and GOL  
As ending of 31/12/2017

No	Title of Category Budget Line	Budget in 2017			Actual Expenses 2016			Actual Expenses in 2017			Balance		
		JFPR	GOL	ADB	ADB	GOL	TOTAL	ADB	GOL	TOTAL	ADB	GOL	TOTAL
		350,000.00	28,220.10					28,220.10			350,000.00		350,000.00
1	A. Civil works												
2	B. Microfinance Loans	115,000.00									135,000.00		135,000.00
3	C. Recurrent Administrative Cost	41,000.00	49,236.40		5,033.90		5,033.90	12,694.74		12,694.74	72,507.76		72,507.76
4	D. Consulting Services	230,000.00	27,343.50					111,903.59		111,903.59	140,639.91		140,639.91
5	E. Contingencies	77,000.00									77,000.00		77,000.00
6	F. Recurrent & Social Safeguard												
7	H. ADB Incremental Costs			20,000.00							20,000.00		20,000.00
	Total	833,000.00	100,000.00	20,000.00	5,033.90		5,033.90	152,818.43		152,818.43	795,147.67		795,147.67
				953,000.00									

Project Director

Project Accountant



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



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ສິມພາ ວົງພະຈິດ  
SAYASANE



ສາທາລະນະລັດ ປະຊາທິປະໄຕ ປະຊາຊົນລາວ  
ສັນຕິພາບ ເອກະລາດ ປະຊາທິປະໄຕ ເອກະພາບ ວັດທະນາຖາວອນ

ແຂວງ ສະຫວັນນະເຂດ  
ພະໂຍທາທິການ ແລະ ຂົນສົ່ງປະຈຳແຂວງ  
ໂຄງການພັດທະນາຄົວເມືອງ  
ADB JFPR Grant No. 9173

ເລກທີ 1421 / ຄພຕອ.ສຂ  
ວັນທີ 2 ວັນສິງຫາ 2017

ໃບລາຍງານກ່ຽວກັບການເບີກຈ່າຍເງິນຊ່ວຍເຫຼືອລ້າ  
ເດືອນໄຫວສິກາປີ 2017 ປິດວັນທີ: 31/12/2017

US\$ Form-4

ສາກລາຍຈ່າຍ		ວິນິດໄສພຸດ				ເບີກຈ່າຍໃນ FY 2016		ເບີກຈ່າຍໃນ FY 01-12/2017		ສະສົມການເບີກຈ່າຍ ຮອດ ວັນທີ: 31/12/2017		ຍອດເຫຼືອຮອດ ວັນທີ: 31/12/2017	
Code	Title	JFPR	GOL	ADB	USD	SDR	USD	SDR	USD	SDR	USD	SDR	
1	A. ກໍ່ສ້າງ	350,000.00	28,220.10				28,220.10		28,220.10		350,000.00		
2	B. ການເງິນຈະເພາະ	135,000.00							-		135,000.00		
3	C. ຫັນວິໄສການໂຄງການ	41,000.00	49,236.40		5,033.90		12,694.74		17,728.64		72,507.76		
4	D. ທີ່ປຶກສາ	230,000.00	22,543.50				111,903.59		111,903.59		140,639.91		
5	E. ເງິນແຮ່	77,000.00							-		77,000.00		
6	F. ຫັນສົມທົບລັດຖະບານ								-		-		
7	H. ລາຍຈ່າຍເພີ່ມເຕີມຂອງ ADB			20,000.00					-		20,000.00		
	ລວມ:	833,000.00	100,000.00	20,000.00	5,033.90	-	152,818.43		157,852.33	-	795,147.67	-	
				953,000.00									



Lao People's Democratic Republic  
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Savannakhet Province  
Savannakhet Provincial Department of Public Works and Transport  
Greater Mekong Subregion East-West Economic Corridor Towns Development Project  
ADB JFPR No. 9173

Ref: 1420/GMSEWEC/SK  
Savannakhet, Date: 2 Jan - 2018

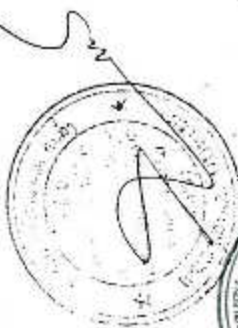
Statement of Expenditures by Category  
As ending of 31/12/2017

US\$ Form 3

Cat. No.	Project Category	Budget in 2017			Current Fiscal Year 2016			Current Fiscal in 2017			Total up to date 31/12/2017		
		JFPR	GOL	ADB	ADB	GOL	Total	ADB	GOL	Total	ADB	GOL	Total
1	A Civil works	350,000.00	28,220.10					28,220.10			28,220.10		28,220.10
2	B. Microhouse Loans	135,000.00											
3	C. Recurrent Administrative Cost	41,000.00	49,226.46		5,033.90		5,033.90	12,694.74			17,728.64		17,728.64
4	D. Consulting Services	230,000.00	23,543.50					113,903.59			111,903.59		111,903.59
5	E. Contingencies	77,000.00											
6	F. Recurrent & Social Safeguard												
7	H ADB Incremental Costs			20,000.00									
	Total	833,000.00	100,000.00	20,000.00	5,033.90	0.00	5,033.90	152,818.43	0.00	152,818.43	157,852.33	0.00	157,852.33
			953,000.00										

Project Director

Project Accountant



ນາຍົກ ວິທະຍາວິໄນ

Director General of Savannakhet Provincial Department of Public Works and Transport



ສິວ ສິລະວາງ

ນາຍົກ ວິທະຍາວິໄນ  
SAYASANE







Lao People's Democratic Republic  
Peace Independence Democratic Unity Prosperity

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conomic Corridor Towns Development Project  
FPR No. 9173

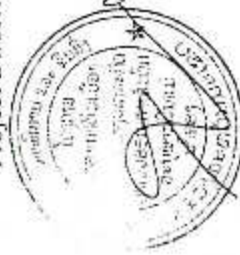
Ref: 1419...CMSEWEC/SK  
Savannakhet, Date: 8 Jan 2018

Statement of Sources & Use of Fund  
As the end of 31/12/2017

No.	Use of Fund	Current Fiscal Year 2016	Current fiscal in 2017	Total	Sources of Fund	Current Fiscal Year 2015-2016	Current fiscal in 2017	Total
	Category							
	A. Civil Work	5,033,90	152,818,43	157,852,33	III. Opening Balance:		34,966,10	
1	B. Consultant service		28,220,10	28,220,10	ADB JFPR No. 9173- Imprest Account BCL			
2	C. Recurrent Administrative Cost	5,033,90	111,903,59	111,903,59	ADB JFPR No. 9173- Sub-imprest accounts BCEL		34,966,38	
	Clasing Balance:		12,894,74	17,728,64	Petty Cash	0		
3	ADB JFPR No. 9173- Imprest Account BCL	34,966,10	14,942,91	14,942,91	Loan and Grant ADB	40,000,00	132,795,24	172,795,24
4	ADB JFPR No. 9173- Sub-imprest accounts BCEL				ADB JFPR No. 9173- Imprest Account BCL	40,000,00	132,795,24	132,795,24
5	Petty Cash	34,966,10	14,942,91	14,942,91	ADB JFPR No. 9173- Sub-imprest accounts BCEL			40,000,00
6	Others (Deposited for opening account)							
	Sub Total:	40,000,00	167,761,34	172,795,24		40,000,00	167,761,34	172,795,24

Project Director

Project Accountant



3/11 Director General of Savannakhet Provincial Department of  
Public Works and Transport



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ພົມມາ ວົງພະຈິດ  
Keolamsone SAYASANE







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 JFPR No. 9173

Ref: 14.12...../GMSEWEC.SK  
Sivannakhet, Date: 2-7 Nov. 2018

Statement of Sources of Fund  
For the fiscal 2017 as ending of 31/12/2017

Form-1

Sources of Fund	Current fiscal year 2016		Current fiscal: 31/12/2017		Total up to date 31/12/2017	
	ADB FY 2015-2016	Total	ADB FY 2017	Total	ADB	Total
<b>II. ADB Loan and Grant</b>						
+ Direct Payment - ADB JFPR no 9173	40,000.00	40,000.00	132,795.24	132,795.24	172,795.24	172,795.24
+ Interest Account - ADB JFPR no 9173	40,000.00	40,000.00	132,795.24	132,795.24	40,000.00	40,000.00
<b>III. Others Sources</b>						
I. Exceptional incomes						
Total:	40,000.00	40,000.00	132,795.24	132,795.24	172,795.24	172,795.24

Project Director



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General of Savannakhet Provincial Department of  
Public Works and Transport



ສຸວົງ ວິເສຍວົງ

Project Accountant

ကျော်စောလှိုင်  
Kyealmsone SAYASANE



Lao People's Democratic Republic  
Peace Independence Democracy Unity Prosperity

Savannakhet Province  
Department of Public Works and Transports  
Livelihood Support for Corridor Towns Project  
JFPR Grant No: 9173

**Notes to the Financial Statement of the Livelihood Support  
for Corridor Towns Project, JFPR Grant No: 9173 for the year 2017**

**1. PROJECT'S BACKGROUND**

The Livelihood Support for Corridor Towns Project, JFPR No: 9173 is a grant from Japan Fund for Poverty Reduction. The government of Lao P.D.R signed a grant agreement through Asian Development Bank on the dated of October 30<sup>th</sup>, 2013. The project runs its activity at about 5 year longs from 2013 up to 2018 and the project continues extending its activity and the project account will close on December 31<sup>st</sup>, 2018.

The Livelihood Support for Corridor Towns Project adds additional activities to the Greater Mekong Sub-region East West Economic Corridor Towns Development Project, ADB No: 2931, 0313 and 0314 and the project is under control of governor of Savannakhet province, the Department of Public Works and Transports is the executing agency (EA) together with the Greater Mekong Sub-region East West Economic Corridor Towns Development Project.

**2. LOCATION OF THE PROJECT**

The Livelihood Support for Corridor Towns Project, JFPR No: 9173 locates in the department of Public Works and Transports of Savannakhet province, Road No: 9, Houamuang Neua Village, Kaisonphomvihanh district, Savannakhet province, Telephone: 041 215332 and fax: 041 215332.

**3. PROJECT'S ORGANIZATIONAL STRUCTURE**

The Livelihood Support for Corridor Towns Project, JFPR No: 9173 has 1 project director, 2 deputy project directors and some project's staffs. The project consists of 7 units as such:

- 1) Procurement unit;



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

#### **4. OBJECTIVES, FUND SOURCE AND DURATION OF THE PROJECT**

##### **OBJECTIVES OF THE PROJECT**

The objectives of the project are to:

- Develop the sustainability to the small and medium-sized enterprises (SMEs) and improve market, increase income and employment to the poverty in the local community.
- The components of the project contains of:
  - Civil Works for night market in the area of former Kaisonphomvihaneh district;
  - Access to finance through a replicable microfinance in the area of Kaisonphomvihaneh district, vendors can borrow with low interest in form of short, medium and long term;
  - Capacity building, training and conscientiousness in the management of market operations;
  - organizes the project implementation unit in the Kaisonphomvihanh district of savannakhet province.

##### **FUND SOURCE OF THE PROJECT**

- JFPR	= 833.000,00 US dollar
- GOL	= 100.000,00 US dollar
- ADB	= 20.000,00 US dollar
<b>TOTAL</b>	<b>= 953.000,00 US dollar</b>

##### **DURATION OF THE PROJECT**

The duration of the project is 5 years, started from 2013 to 2018 and the project will close the project account on the date of December 31st, 2018.

#### **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 Note 6.

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:

- Civil Works (JFPR);
- Microfinance (JFPR);
- Recurrent Administration Costs (JFPR);
- Consulting Services (JFPR);
- Contingencies (JFPR);
- Recurrent and Social Safeguard (GOL);



- Incremental Costs (ADB)

### **Cash**

Cash comprised of cash at banks.

### **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. Foreign exchange differences are recognized in the statement of receipts and disbursement.

## **7. Budget implementation**

### **7.1. General budget implementation**

No	Cat of expenditure	Budget allocation			Cumulative upto 31/12/2016	Actual payment 2017	Cumulative upto 31/12/2017	Balance upto 31/12/2017		
		JFPR	GOL	ADB	JFPR	JFPR	JFPR	JFPR	GOL	ADB
1	Civil Works	350.000	28.220,10		0,00	28.220,10	28.220,10	321.779,90	28.220,10	
2	Microfinance	135.000			0,00	0,00	0,00	135.000,00		
3	Recurrent Administrative Cost	41.000	49,236,40		5.033,90	12.694,74	17.728,64	23.271,36	49,236,40	
4	Consulting Services	230.000	22.543,50		0,00	111.903,59	111.903,59	118.096,41	22.543,50	
5	Contingencies	77.000			0,00	0,00	0,00	77.000,00		
7	Incremental Costs			20.000	0,00	0,00	0,00	0,00		20.000
Total		833.000	100.000	20.000	5.033,90	152.818,43	157.852,33	675.147,67	100.000	20.000
Grand total		953.000						795.147,67		





## 7.2. Fiscal year budget implementation (1/1/2016 to 31/12/2017)

No	Cat of Expenditure	Budget plan 2017	Actual payment 2017	Comparison to budget plan	Percentage
1	2	3	4	5=4-3	6 = 4/5
1	Civil Works	30.000,00	28.220,10	(1.779,90)	94,07%
2	Microfinance	0,00	0,00	0,00	NA
3	Recurrent Administration Cost	12.400,00	12.694,74	294,74	102,38%
4	Consulting Services	13.000,00	111.903,59	98.903,59	860,80%
5	Contingencies	0,00	0,00	0,00	NA
6	Recurrent and Social Safeguard (GOL)	20.000,00	0,00	(20.000,00)	0,00%
7	Incremental Costs (ADB)	0,00	0,00	0,00	NA
<b>Total</b>		<b>75.400,00</b>	<b>152.818,43</b>	<b>77.418,43</b>	<b>202,68%</b>

## 8. FUND REPLENISHMENT

In the year of 2017, the Livelihood Support for Corridor Towns Project did not replenish fund from grant account (ADB account) into the First General Imprest Account (Bank of Lao P.D.R) and into the Second General Imprest Account (BCEL in the Savannakhet province).

### 8.1. COMPARISON THE FUND REPLENISHMENT INTO THE PROJECT ACCOUNT

Currency: USD

NO	Description	2016	2017
	Fund replenishment into the First General Imprest Account	40.000,00	0,00
<b>Total</b>		<b>40.000,00</b>	<b>0,00</b>

## 9. STATUS OF PROJECT'S ACCOUNTS

### 9.1. First General Imprest Account (BOL)

The balance of the first general imprest account as of 1<sup>st</sup> January 2017 was US\$ 0,00. The total receipts deposited into the first general imprest account during the year 2017 under review amounted to US\$ 0,00. The total payments made from the first general imprest account under review amounted to US\$ 0,00 and the first general imprest account balance as at December 31<sup>st</sup> 2017 was US\$ 0,00.

### 9.2. Second General Imprest Account (BCEL at Savannakhet province)

The balance of the second general imprest account as of 1<sup>st</sup> January 2017 was US\$ 34.966,10. The total receipts deposited into the second general imprest account during the year 2017 under review amounted to US\$ 0,00. The total payments made from the second general imprest account under review amounted to US\$ 20.023,19 and the second general imprest account balance as at December 31<sup>st</sup> 2017 was US\$ 14.942,91.



### 9.3. Comparison ending balance between 2016 and 2017

Currency: USD

No	Description	Ending balance as at 31/12/2016)	Ending balance as at (31/12/ 2017)
1	First General Imprest Account	0,00	0,00
2	Second General Imprest Account	34.966,10	14.942,91
<b>Total</b>		<b>34.966,10</b>	<b>14.942,91</b>

### 10. Expenditure by category

Currency: USD

No	Description	Year of 2016	Year of 2017
1	2	4	5
1	Civil Works	0,00	28.220,10
2	Microfinance	0,00	0,00
3	Recurrent Administration Cost	5.033,90	12.694,74
4	Consulting Services	0,00	111.903,59
5	Contingencies	0,00	0,00
6	Recurrent and Social Safeguard (GOL)	0,00	0,00
7	Incremental Costs (ADB)	0,00	0,00
<b>Total</b>		<b>5.033,90</b>	<b>152.818,43</b>

### 11. Direct payment

In the year of 2017, the Livelihood Support for Corridor Towns Project disbursed total direct payment from ADB grant account was **132.795,24 USD**, the details show in the table below:

Currency: USD

No	Description	Direct payment in the 2016	Direct payment in the 2017
1	2	3	4
1	Civil Works	0,00	28.220,10
2	Microfinance	0,00	0,00
3	Recurrent Administration Cost	0,00	0,00
4	Consulting Services	0,00	104.575,14
5	Contingencies	0,00	0,00
6	Recurrent and Social Safeguard (GOL)	0,00	0,00
7	Incremental Costs (ADB)	0,00	0,00
<b>Total</b>		<b>0,00</b>	<b>132.795,24</b>



