

HO CHI MINH CITY PEOPLE'S COMMITTEE  
MANAGEMENT AUTHORITY FOR URBAN RAILWAYS  
29 Le Quy Don Street, Ward 7, District 3  
Ho Chi Minh City, Vietnam  
Tel: (84-8) 39.309.495; Fax: (84-8) 39.309.497

Date: May 2015  
Ref. No.: 1664/MAUR-DTO  
Total No. of pages (s): 01 page

Attention to: SAPI Team


**Sub: Request for ODA portion in Outline of Project for Japan's Technical Cooperation**

Firstly, we would like to show our gratitude for your support and cooperation.

Pursuant to information provided by JICA Fact-Finding Mission, Application form for Technical Cooperation for Support on Set up of Operation and Maintenance Company of Urban Railways in Ho Chi Minh City (Phase 2) should be submitted to Ministry of Investment and Planning by June and to JICA by August. Accordingly, we composed the Application form in accordance to JICA's format with the support of SAPI team.

Besides, according to Decree No.38/2013/NĐ-CP dated April 23, 2013 on Management and utilization of official development assistance (ODA) and concessional loans from donors, we are required to submit the Outline of Project which includes the estimation of counterpart's fund and ODA portion. As MAUR completed filling all information in the Application form and Outline of Project, we would like you to kindly help us to estimate the ODA portion to be in line with Vietnamese government's regulation.

Your understanding and cooperation are highly appreciated.

Yours sincerely, 



Hoang Nhu Cuong  
Vice Chairman

Cc: JICA Vietnam Office

No.15-2 [Output of Action 4][Reply to Request for ODA portion in Outline of Project for Japan's Technical Cooperation]

Japan International Cooperation Agency ( JICA)  
JICA Study Team - SPECIAL ASSISTANCE FOR PROJECT IMPLEMENTATION (SAPI)  
Add: 29 Le Quy Don Street, Ward 7, District 3, HCMC, Vietnam  
Tel : (+84) 8 3930 9495 - Ext:122 - Fax : (+84) 8 3930 9497

June 1<sup>st</sup>, 2015

Ref. No.: 01.2015/SAPI-OL

**Attn.: Management Authority for Urban Railways in HCMC (MAUR)**

**Re.: Reply to Request for ODA portion in Outline of Project for Japan's Technical Cooperation**

JICA Study Team would like to express our appreciation for your continuous assistance and cooperation.

Upon on MAUR's request to JICA Study Team at the Letter No.1664/MAUR-DTO dated May, 2015 on "ODA portion in Outline of Project for Japan's Technical Cooperation", after consulting with JICA Vietnam Office, SAPI Study Team would like to confirm as follows:

After approval of the proposed project by Government of Japan, JICA HQ will dispatch Detailed Planning Survey Mission to HCMC, discuss with Vietnamese side the framework of cooperation, and exchange Minutes of Meeting (M/M) with draft Record of Discussion (R/D). Based on the survey, JICA will calculate necessary cost, get internal approval from the Management Board, exchange R/D, and the Project will start. Therefore, cost to be borne by Japanese side is not calculated yet, and JICA cannot commit anything at this stage.

Regarding the cost estimate for next Technical Cooperation, if it is necessary for the procedure of Vietnamese side, JICA Study Team would like to cooperate with MAUR by giving opinions on the basic of our knowledge and experience with the precondition that our providing information is used only as Vietnamese side internal reference materials.

JICA Study Team would like to thank the MAUR again for your continuous cooperation.  
Yours sincerely,

**JICA Study Team**



for **Tadamasu NAGAI**  
Team Leader

Japan International Consultants for Transportation

**CC: JICA Vietnam Office**

HO CHI MINH CITY PEOPLE'S COMMITTEE  
MANAGEMENT AUTHORITY FOR URBAN RAILWAYS

29 Le Quy Don Street, Ward 7, District 3  
Ho Chi Minh City, Vietnam  
Tel: (84-8) 39.309.495; Fax: (84-8) 39.309.497

Date: 24<sup>th</sup> June 2015  
Ref. No.: 2021/MAUR-DTO  
Total No. of pages (s): 01 page

Attention to: JICA Vietnam Office

**Sub: ODA portion in Outline of Project for Japan's Technical Cooperation**

MAUR would like to express our gratitude for your support and cooperation.

As regards Application form for Project on Strengthen management ability of operation and maintenance company for the opening of urban railway Line 1 in Ho Chi Minh City, MAUR sent the letter 1664/MAUR-DTO to JICA Study Team to request information for ODA portion in Outline of Project stipulated in Decree No.38/2013/NĐ-CP dated April 23, 2013 issued by Vietnamese government. Then, on receiving letter 01.2015/SAPI-OL from JICA Study Team, we understand that Japanese side cannot calculate the cost up to now. Therefore, in letter 1740/BQLĐSDT-TCĐT dated June 3, 2015 MAUR requested Department of Investment and Planning (DPI) to instruct us in this issue. According to the instruction of DPI in letter 5273/SKHĐT-ODA on June 15, 2015, Outline of Project is required to describe the explanation and clarification of the cost and ODA fund allocation for each category. Thus, we would like you to consider helping us to fulfill this requirement from DPI.

We highly appreciate your understanding and thank again for your continuous cooperation.

Yours sincerely, *u*



Bui Xuan Cuong

Chairman

Attachment: Letter 5273/SKHĐT-ODA  
Cc: SAPI Team

**PEOPLE'S COMMITTEE  
OF HO CHI MINH CITY**

-----  
No. 4413 /UBND-QLDA

**SOCIALIST REPUBLIC OF VIETNAM**  
**Independence – Freedom– Happiness**

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*Ho Chi Minh City, July 30<sup>th</sup>, 2015*

Re: Registration of Technical Cooperation  
Project sponsored by JICA in FY 2016

**To: Ministry of Planning and Investment (“MPI”)**

In order to enhance the effectiveness of public transport management and proceed the exploitation and operation of urban railway Ben Thanh- Suoi Tien Line No.1 in Ho Chi Minh City after it becomes operational, Ho Chi Minh City People's Committee (“HCMC-PC”) would like to seek the consideration from MPI and then submit to Prime Minister for approval the sponsor portfolio of technical cooperation (TC) project on “Strengthening Management Ability of Operation and Maintenance Company for the opening of Urban Railway Line 1 in Ho Chi Minh City; Ben Thanh – Suoi Tien Line” sponsored by Japan International Cooperation Agency (JICA) under TC project of Japanese Government in Fiscal Year 2016 with the main contents as below:

1. TC title: Project on Strengthening Management Ability of Operation and Maintenance Company for the opening of Urban Railway Line 1 in Ho Chi Minh City; Ben Thanh – Suoi Tien Line.
2. Sponsor: Japan International Cooperation Agency (JICA).
3. Owner: Ho Chi Minh City People's Committee.
4. Investor (as expected): Ho Chi Minh City Management Authority for Urban Railways (MAUR).
5. Implementation schedule (as expected): 04 years (October in the year of 2016 to September in the year of 2020).
6. TC site: Ho Chi Minh City.
7. Capital of the TC Project:
  - The amount of non-refundable ODA loan: is defined in details after JICA dispatches Detail Planning Survey Mission (according to Official Letter No. 776.2015/JICA-RQ of JICA dated June 24th, 2015).
  - The counterpart portion from the City's budget (as estimated): 13,237,144,800 VND (equivalent to 73,133,397 Japanese Yen or equivalent to 610,767 USD).

8. TC Purpose:

- Strengthen management ability of urban railway operation and maintenance of Ho Chi Minh City No. 1 Urban Railway Company.
- Finalize training system of direct operation staffs for Line No.1, which Viet Nam Railway Authority has agreed and deployed training work.
- Gain “safety certificate” for urban railway transport service in advance of commercial exploitation period.
- Gain the skills drawing and adjusting train operation diagram and timetable.
- Study and propose non-fare business form and investment plan.
- Adjust and update internal regulations drawn in previous TC project and modify other necessary internal regulations (i.e. railway safety operation regulation).
- Develop work procedures/work instruction handbook based on internal regulations.
- Inspect and accept hand-over of urban railway infrastructure and electro-mechanical equipment (elevated section infrastructure) from the Contractor of Line No.1.
- Coordinate with General Consultant, the Contractor of contract package No. 4 of Line No. 1 in regard of the construction of Information Technology system for whole office building.
- Set up, inspect and operate accounting system, asset management system and etc.
- Update and keep record on the project progress and participate in the study of operation and maintenance for Line No. 2 and No. 5.

Ho Chi Minh City People’s Committee would like to ask the consideration and support from Ministry of Planning and Investment.

Yours sincerely./.

**Recipients:**

- As above; (Attached 08 TC Project Outlines in Vietnamese and Application form for Japan TC in English).
- Office of Prime Minister (a-b);
- MOT, MOF;
- Party Standing Board “For report”;
- Council Standing Board “FYI”;
- Committee Standing Board: Chairman, Vice Chairmen;
- DPI, DOT, DOF, MAUR;
- Committee Office: Deputy Chiefs of Office, Specialist Divisions;
- Record: Record Office, (QLDA-TT) TV 28 copies

**CHAIRMAN**

(Signed and sealed)

**Le Hoang Quan**

Implementation Agency: Preparation Unit for set up of O&amp;M Company (PUC) under Management Authority for Urban Railways (MAUR) &amp; The Ho Chi Minh City Urban Railway Company No.1 (HURC No.1)

Narrative Summary	Objectively Verifiable Indicators	Means of Verification	Important Assumption
<b>Overall Goal</b> Urban railway Line 1 in Ho Chi Minh City is operated safely and reliably by the O&M Company.	1. Safety and reliability level (such as there is no fatal and injury accident of passengers, the average delay of operation is within 1 (one) minute) of UMRT operation is secured at the initial stage just after its opening.	1. Annual Report of the Company (After commencement)	- Power supply is stable.
<b>Project Purpose</b> Management ability to operate and maintain urban railway developed in Operation and Maintenance Company.	1. Initial work of the regulator is commenced.  2. Operational staffs and maintenance staffs are trained and qualified enough for implementation of commercial operation.  3. All necessary conditions for commercial operation are achieved  4. All necessary documents (manuals, regulations etc) are prepared.	1. Approved document to railway operator · Tariff · Level of service  2. Number of trained & skillful staffs.  3. Safety certificate, operating permission and others achieved  4. Company regulations, working instructions and other necessary documents.	- Construction work of line 1 on schedule; - Relevant regulations issued by MOT, VNRA;
<b>Output</b>			
1. The regulator's organization and its function & powers are developed	The regulator's organization and its function & powers in the organization are developed and approved by HCMC-PC.	Decision of HCMC-PC. concerning the organization chart, function and power of the regulator	
2. Systems necessary for opening of operating urban railway are established	2-1 Training system for direct operation staffs of Line 1, get official agreement of VNRA and implement are finalized.  2-2 The O&M company gets "safety certificate" and "operating permission" for urban railway transportation service prior to commercial transportation service.  2-3 HCMC PC makes decision on fare level and subsidy policy.	2-1 Final training system, training activities, training results (number of trained staffs and their skill)  2-2 Safety certificate and operating permission  2-3 Fare level and subsidy policy	- Necessary cooperation is granted by MOT and VNRA; departments and HCMC-PC; GC and contractors  - Necessary cooperation is granted from relevant project donor(s).  - The legal situation is stable for urban railway.
3. Staff ability necessary for management of operating and maintaining urban railway is strengthened	3-1 "On the job training" at Japanese railway operators for the frame of headquarter (first and key staffs) is carried out.  3-2 Personnel of Operation Dept obtain skill of building and adjustment of train diagram, driver schedule.  3-3 Personnel of Operation Dept obtain skill to cooperate of other Dept. (Technical dept., station duty)  3-4 Investment and various kinds of non-fare business are studied and proposed.	3-1 "On the job training" at Japanese railway operators for the frame of headquarter (first and key staffs)  3-2 Manuals of building and adjustment of train diagram, driver schedule  3-3 Cooperation Manuals  3-4 Proposals and plans of non-fare business	
4. Software necessary for management of operating and maintaining urban railway is established	4-1 Accounting system, asset management system, etc are set up, tested and ready for using.  4-2 Internal regulations composed in Previous TC and others supplemental internal regulations (if any) are reviewed, updated.  4-3 Work flow / manuals of clarifying the actual operating procedures for the workers (based on the internal regulations) are developed.  4-4 Annual plan of Each department is made.	4-1 Accounting system, asset management system, etc  4-2 List of internal regulations and detailed documents  4-3 Work flow / manuals of clarifying the actual operating procedures for the workers  4-4 Annual plan of Each department	

<p>5. Hardware necessary for management of operating and maintaining urban railway is established.</p>	<p>5-1 Information sharing and consultation with Line 1 Construction Project</p> <p>5-2 Cooperation as the position of end user (O&amp;M company) with GC, CP4 contractor in building office IT system; (except for the actions included in the contract with GC and CP4 contractor)</p> <p>5-3 Checking as the position of end user (O&amp;M company) and taking over the civil infrastructure and E&amp;M upper structure from contractors, GC; (except for the actions included in the contract with GC and each contractor).</p>	<p>5-1 AFC system, train driving simulator, OCC equipment, contents of operation rules, Layout planning of facilities in stations and so on.</p> <p>5-2 Office IT System</p> <p>5-3 The civil infrastructure and E&amp;M upper structure</p>	
<p>6. Coordination necessary for management of operating and maintaining urban railway is completed.</p>	<p>6-1 Cooperation with PMU2, PMU5 (under MAUR) in order to update project progress and participate in studies of operation and maintenance for these lines (on the view point of One O&amp;M company for whole lines invested by state budget); etc.</p>	<p>6-1 Updated project progress of line 2, line 5 and participation in studies of operation and maintenance for these lines.</p>	
<p>7. Information sharing with the projects in Hanoi City</p>	<p>7-1 To consider the pre-opening work of Hanoi Metro Company</p> <p>7-2 To grasp the problems of Hanoi 2a Line after opening operation</p>	<p>7-1 the pre-opening work of Hanoi Metro Company</p> <p>7-2 the problems of Hanoi 2a Line after opening operation</p>	

Activities	Inputs (Japanese side)	(Vietnamese side)	Preconditions				
<b>0 Review and analyze</b>	<b>1. Dispatch of Japanese Experts</b>	<b>1. Assignment of Counterpart</b>	There is no big change in urban railway policy of Vietnam central government and HCMC. .				
0-1 To review and analyze the present situation and surroundings		<b>Personnel for Preparation Unit and The O&amp;M Company</b>					
<b>1. The regulator's organization and its function &amp; powers are developed</b>	Fields of Experts	<ul style="list-style-type: none"> <li>At least 19 persons</li> </ul>					
1-1 Adjustment with MOT (Ministry of Transport)	<table border="1" data-bbox="943 272 1265 295"> <tr> <td>- Chief</td> <td>1 person</td> </tr> </table>	- Chief	1 person	<table border="1" data-bbox="1462 296 1785 319"> <tr> <td>(1) Regulator</td> <td></td> </tr> </table>	(1) Regulator		
- Chief	1 person						
(1) Regulator							
1-2 Development of the regulator's organization and the function & powers in the regulator	<table border="1" data-bbox="943 296 1265 319"> <tr> <td>Expert/Planning:</td> <td></td> </tr> </table>	Expert/Planning:		<table border="1" data-bbox="1462 320 1785 343"> <tr> <td>Team leader</td> <td>1 person</td> </tr> </table>	Team leader	1 person	
Expert/Planning:							
Team leader	1 person						
1-3 Learning about policies to encourage the use of urban railways	<table border="1" data-bbox="943 320 1265 343"> <tr> <td>(1) Regulator</td> <td>1 person</td> </tr> </table>	(1) Regulator	1 person	<table border="1" data-bbox="1462 344 1785 367"> <tr> <td>Organization:</td> <td>1 person</td> </tr> </table>	Organization:	1 person	
(1) Regulator	1 person						
Organization:	1 person						
<b>2. Systems necessary for opening of operating urban railway are established</b>	<table border="1" data-bbox="943 344 1265 367"> <tr> <td>(2) O&amp;M company</td> <td></td> </tr> </table>	(2) O&M company		<table border="1" data-bbox="1462 368 1785 391"> <tr> <td>Train operation and safety:</td> <td>1 person</td> </tr> </table>	Train operation and safety:	1 person	
(2) O&M company							
Train operation and safety:	1 person						
2-1 To finalize training system for direct operation staffs of Line 1, get official agreement of VNRA and implement training activities	<table border="1" data-bbox="943 368 1265 391"> <tr> <td>- Planning, administration</td> <td>1 person</td> </tr> </table>	- Planning, administration	1 person	<table border="1" data-bbox="1462 392 1785 414"> <tr> <td>(2) O&amp;M company</td> <td></td> </tr> </table>	(2) O&M company		
- Planning, administration	1 person						
(2) O&M company							
2-2 To get "safety certificate" and "operating permission" for urban railway transportation service prior to commercial transportation service	<table border="1" data-bbox="943 392 1265 414"> <tr> <td>- Regulation and Safety</td> <td>1 person</td> </tr> </table>	- Regulation and Safety	1 person	<table border="1" data-bbox="1462 416 1785 438"> <tr> <td>- Leader/Planning (all):</td> <td>1/3 person</td> </tr> </table>	- Leader/Planning (all):	1/3 person	
- Regulation and Safety	1 person						
- Leader/Planning (all):	1/3 person						
2-3 To get decision of HCMC PC for fare level and subsidy policy	<table border="1" data-bbox="943 416 1265 438"> <tr> <td>- Human training:</td> <td>1 person</td> </tr> </table>	- Human training:	1 person	<table border="1" data-bbox="1462 440 1785 462"> <tr> <td>- Regulation and Safety:</td> <td>2 person</td> </tr> </table>	- Regulation and Safety:	2 person	
- Human training:	1 person						
- Regulation and Safety:	2 person						
<b>3. Staff ability necessary for management of operating and maintaining urban railway is strengthened</b>	<table border="1" data-bbox="943 440 1265 462"> <tr> <td>- Finance:</td> <td>1 person</td> </tr> </table>	- Finance:	1 person	<table border="1" data-bbox="1462 464 1785 486"> <tr> <td>- Human training:</td> <td>3 person</td> </tr> </table>	- Human training:	3 person	
- Finance:	1 person						
- Human training:	3 person						
3-1 To carry out "on the job training" at Japanese railway operators for the frame of headquarter (first and key staffs)	<table border="1" data-bbox="943 464 1265 486"> <tr> <td>- Business:</td> <td>1persons</td> </tr> </table>	- Business:	1persons	<table border="1" data-bbox="1462 488 1785 510"> <tr> <td>- Finance:</td> <td>3 person</td> </tr> </table>	- Finance:	3 person	
- Business:	1persons						
- Finance:	3 person						
3-2 To obtain skill of building and adjustment of train diagram, driver schedule	<table border="1" data-bbox="943 488 1265 510"> <tr> <td>- Operation:</td> <td>1 person</td> </tr> </table>	- Operation:	1 person	<table border="1" data-bbox="1462 512 1785 534"> <tr> <td>- Business:</td> <td>2 persons</td> </tr> </table>	- Business:	2 persons	
- Operation:	1 person						
- Business:	2 persons						
3-3 To obtain skill of other Dept. for operation and maintenance	<table border="1" data-bbox="943 512 1265 534"> <tr> <td>- Maintenance:</td> <td>1 person</td> </tr> </table>	- Maintenance:	1 person	<table border="1" data-bbox="1462 536 1785 558"> <tr> <td>- Operation:</td> <td>2 person</td> </tr> </table>	- Operation:	2 person	
- Maintenance:	1 person						
- Operation:	2 person						
3-4 To study and make proposals of investment and various kinds of non-fare business.	<table border="1" data-bbox="943 536 1265 558"> <tr> <td>- Office IT system:</td> <td>1 persons</td> </tr> </table>	- Office IT system:	1 persons	<table border="1" data-bbox="1462 560 1785 582"> <tr> <td>- Maintenance:</td> <td>2 person</td> </tr> </table>	- Maintenance:	2 person	
- Office IT system:	1 persons						
- Maintenance:	2 person						
<b>4. Software necessary for management of operating and maintaining urban railway is established</b>	<table border="1" data-bbox="943 560 1265 582"> <tr> <td>- Asset Management</td> <td>1 person</td> </tr> </table>	- Asset Management	1 person	<table border="1" data-bbox="1462 584 1785 606"> <tr> <td>- Office IT system:</td> <td>1 persons</td> </tr> </table>	- Office IT system:	1 persons	
- Asset Management	1 person						
- Office IT system:	1 persons						
4-1 To establish, test and operate accounting system, asset management system, etc	<table border="1" data-bbox="943 584 1265 606"> <tr> <td>- Specific issues:</td> <td>several</td> </tr> </table>	- Specific issues:	several	<table border="1" data-bbox="1462 608 1785 630"> <tr> <td>- Asset Management</td> <td>1 person</td> </tr> </table>	- Asset Management	1 person	
- Specific issues:	several						
- Asset Management	1 person						
4-2 To review, update internal regulations composed in Previous TC and supplement others internal regulations (if any);	<b>2. Counterpart training in Japan</b> At least 19 persons	<b>2. Provision of facilities for the Project implementation :</b> - Project office - Working equipment					
4-3 To develop work flow / manuals of clarifying the actual operating procedures for the workers based on the internal regulations.	<b>3. Equipment</b> Items needed for Project implementation.	<b>3. Expense</b> - Local cost for personnel - Cost for office rent and equipment. - Other expenses: For research, travelling, training, other activities					
4-4 Annual plan of Each department is made.	<b>4. Expense</b> - Cost for employment of local consultants - Other expenses: For research, travelling, training - TC assistants: Japanese interpreter: 2 persons English interpreter: 1 person						
<b>5. Hardware necessary for management of operating and maintaining urban railway is established.</b>							
5-1 To check as the position of end user (O&M company) and take over the civil infrastructure and E&M upper structure from contractors, GC; (except for the actions included in the contract with GC and each contractor)							
5-2 To cooperate as the position of end user (O&M company) with GC, CP4 contractor in building office IT system; (except for the actions included in the contract with GC and CP4 contractor)							
<b>6. Coordination necessary for management of operating and maintaining urban railway is completed</b>							
6-1 To cooperate with PMU2, PMU5 (under MAUR) in order to update project progress and participate in studies of operation and maintenance for these lines (on the view point of One O&M company for whole lines invested by state budget); etc.							
<b>7 Information sharing with the projects in Hanoi City</b>							
7-1 To consider the pre-opening work of Hanoi Metro Company							
7-2 To grasp the problems of Hanoi 2a Line after opening operation							

\* TC: Technical cooperation project VNRA: Vietnam Railway Administration, MOT: Ministry of Transport



**Plan of Operation (PO)**

**Project on Strengthening Management Ability of Operation and Maintenance Company for the opening of Urban Railway Line 1 in Ho Chi Minh City**

Time Schedule	YEAR 1												YEAR 2												YEAR 3												YEAR 4											
	2016			2017									2018			2019									2020																							
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6	7	8	9	10	11	12
<b>0. Review and analyze</b>																																																
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5-1 To cooperate with PIM02, PIM05 (under MAUR) in order to update project progress and participate in studies of operation and maintenance for these lines (on the view point of One O&M company for whole lines invested by state budget); etc.																																																
<b>Joint Coordination Committee JCC)</b>																																																
Holding of JCC																																																

Note: Taking notes for necessary business activities

Items	Year	Year 1												Year 2												Year 3												Year 4												PU STAFF					JICA experts	Remarks																						
		1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6	7	8	9	10	11	12	G1	G2	G3	G4	G5																								
<b>1. Systems necessary for opening of operating urban railway are established</b>		10		11		12		1		2		3		4		5		6		7		8		9		10		11		12		1		2		3		4		5		6		7		8		9		10		11		12		1		2		3		4		5		6		7		8		9						
1-1	To finalize training system for direct operation staffs of Line 1, get official agreement of VNRA and implement (TRÁ)	←-----→																																																																												
Activities		Result of expecting																																																																												
1.1.1	To finalize training system for direct operation staffs of Line 1	←-----→																																																																												
	Update the status of Line 1	Status of Line 1																																																																												
	Work with GC, PMU1 to propose training system for operation staffs of Line 1	Proposal of training system																																																																												
	Work with related organizations to evaluate the feasibility of training system and modify training system (if any)	Draft of training system																																																																												
1.1.2	To get official agreement of VNRA	←-----→																																																																												
	Submit the draft of training system to VNRA	The opinions of VNRA for the draft																																																																												
	Make explanation and modification based on the opinions of VNRA	The complete version																																																																												
	Submit the latest version to VNRA	The approval from VNRA																																																																												
1.1.3	To implement training activities	←-----→																																																																												
	Recruit the operational staffs	List of staffs and their work commitment																																																																												
	Conduct the training in Japan for key operational staffs	Completion of training in Japan																																																																												
	Prepare classroom lessons	Classroom lessons																																																																												
	Conduct the theoretical training	Completion of theoretical training																																																																												
	Conduct the practical training	Completion of training																																																																												
	Submit necessary documents for national driving examination	Approval from VNRA																																																																												
	Support VNRA to hold driving examination	Driving examination																																																																												
	Complete procedures to get driving license	Driving license																																																																												
1-2	To get "safety certificate" for urban railway transportation service prior to commercial transportation service (THÀNH)	←-----→																																																																												
Activities		Result of expecting																																																																												
1.2.1	To study relevant regulations about safety certificate	←-----→																																																																												
	Lists of laws, degrees, circulars, etc																																																																													
1.2.2	To study necessary conditions for achievement of safety certificate	←-----→																																																																												
	List of necessary conditions																																																																													
1.2.3	To cooperate with PMU1, GC to check every condition	←-----→																																																																												
	Results of checking for each condition																																																																													
1.2.4	To plan to achieve the remaining conditions (if any)	←-----→																																																																												
	Action plan																																																																													
1.2.5	To confirm the achievement of remaining conditions	←-----→																																																																												
	Confirmation																																																																													
1.2.6	To prepare and submit the official letter, relevant document to authority	←-----→																																																																												
	Official letter & relevant document																																																																													
1.2.7	To explain to the authority & to supplement materials (if necessary)	←-----→																																																																												
	Agreement of the authority																																																																													
1.2.8	To achieve "safety certificate"	←-----→																																																																												
	Safety certificate																																																																													
1-3	To get decision of HCMC PC for fare level and subsidy policy (THÀNH)	←-----→																																																																												
Activities		Result of expecting																																																																												
1.3.1	To review and update the fare structure and fare level proposed in TC1	←-----→																																																																												
	The updated fare structure and fare level																																																																													
1.3.2	To propose the fare level	←-----→																																																																												
	The fare level proposal																																																																													
1.3.3	To review and update the revenue estimation (from ticket and non-fare business) according to the proposed fare structure and fare level	←-----→																																																																												
	The revenue estimation																																																																													
1.3.4	To estimate the deficit	←-----→																																																																												
	The deficit estimation																																																																													
1.3.5	To propose the subsidy issues	←-----→																																																																												
	The subsidy proposal																																																																													
1.3.6	To consult with DOF and DOT for subsidy consideration	←-----→																																																																												
	Consultation with DOF and DO																																																																													
1.3.7	To submit HCMC PC the fare level and subsidy policy	←-----→																																																																												
	Fare level and subsidy policy submission																																																																													
1.3.8	To get decision of HCMC PC for fare level and subsidy policy	←-----→																																																																												
	Decision of HCMC PC																																																																													
2.1	To carry out "on the job training" at Japanese railway operators for the frame of headquarter (first and key staffs) (TRÁ)	←-----→																																																																												
Activities		Result of expecting																																																																												
2.1.1	Select the key staffs for overseas training	←-----→																																																																												
	List of key staffs																																																																													
2.1.2	Cooperate with Japanese railway operators to make the training programme	←-----→																																																																												
	Training programme																																																																													
2.1.3	Implement the training in Japan	←-----→																																																																												
	Completion of training (Achievement of working skill at head quarter for first and key staffs)																																																																													
2-2	To obtain skill of building and adjustment of train diagram, driver schedule (THÀNH)	←-----→																																																																												
Activities		Result of expecting																																																																												
2.2.1	To study the method of building and adjustment of train diagram, driver schedule	←-----→																																																																												
	Method of building and adjustment of train diagram, driver schedule																																																																													
2.2.2	To contact with GC and PMU1 in order to study the train diagram and driver schedule of line 1	←-----→																																																																												
	The train diagram and driver schedule of line 1 is obtained and studied																																																																													
	- Train diagram and driver schedule of line 1 in usual operation																																																																													
	- Train diagram and driver schedule of line 1 in special days (holiday, events)																																																																													
2.2.3	To practice to build and adjust the train diagram, driver schedule manually and by using software	←-----→																																																																												
	Skill of building and adjustment of train diagram, driver schedule																																																																													
2-3	To study and make proposals of investment and various kinds of non-fare business (QUẢN)	←-----→																																																																												
Activities		Result of expecting																																																																												
2.3.1	To continue study the additional kinds of non-fare business from TC1	←-----→																																																																												
	List of proposed kinds of non-fare business for company																																																																													
2.3.2	Revise and update regulations of TC1 and establish regulations relate to business field (such as non-fare business, quality service, customer service, security in the station area, etc)	←-----→																																																																												
	List and draft of regulations and detailed documents for business field																																																																													
2.3.3	To prepare the necessary conditions for each kind of non-fare business	←-----→																																																																												
	List or necessary conditions (ex: budget, space, etc)																																																																													
2.3.4	Study the various investment types for non-fare business	←-----→																																																																												
	Preparation for mobilizing investment for non-fare business																																																																													
2.3.5	To list down to potential partners and investment types of non-fare business	←-----→																																																																												
	Proposals of investment and various kinds of non-fare business																																																																													
<b>3. Software necessary for management of operating and maintaining urban railway is established</b>																																																																														
3-1	To establish, test and operate accounting system, asset management system, etc (HAI)	←-----→																																																																												
Activities		Result of expecting																																																																												
3.1.1	Update the awareness of the accounting system in VN	←-----→																																																																												
	List of the awareness of the accounting system for company																																																																													
3.1.2	Establish the accounting items	←-----→																																																																												
	List of the accounting items																																																																													
3.1.3	Setup the internal control system	←-----→																																																																												
	The accuracy of the data is ensured																																																																													
3.1.4	Establish the asset management for relevant departments	←-----→																																																																												
	Efficiency asset management																																																																													
3.2	To review, update internal regulations composed in Previous TC and supplement others internal regulations (if any); (ĐỨC)	←-----→																																																																												
Activities		Result of expecting																																																																												
3.2.1	Gather and update vietnamese legal documents used as reference for internal regulations	←-----→																																																																												
	List of legal documents																																																																													
3.2.2	Review and update internal regulations composed in TC1	←-----→																																																																												
	Internal regulations are reviewed and updated																																																																													
3.2.3	Compose internal regulations and list detailed documents	←-----→																																																																												
	List of regulations and detailed documents																																																																													
3.3	To develop workflows / manuals of clarifying the actual operating procedures for the workers based on the internal regulation (ĐỨC)	←-----→																																																																												
Activities		Result of expecting																																																																												
3.3.1	Select the implementation workflows/ manuals required for daily operation based on those for urban railways in Japan	←-----→																																																																												
	List of implementation workflows/ manuals required for daily operation																																																																													



Form 1

※ RefNo. 01-May 2015

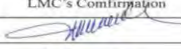


**CONSULTING/TRAINING ITEM SHEET**

Date: 05/14/2015

Members: Ms. Nguyễn Thị Hoàng Hải  
 Ms. Nguyễn Thị Hương  
 Ms. Lý Thị Bé Thu  
 Mr. Đào Văn Điệp

Title	FAST ACCOUNTING SOFTWARE PROJECT
Consulting/ Training Concept	<p>At the present, "Metro 01" Project in Viet Nam is assistance by JICA(*). Following assistance for that project, JICA also want to help Viet Nam can control all activities in accounting department when "Metro 01" Project finished and come to acceptance well by excellent accounting software.</p> <p>Fast accounting software is chosen for this purpose. Training period is opening for accounting representative of Viet Nam side- Ms Nguyễn Thị Hoàng Hải- Preparation Unit Team (PUC)</p> <p>Purposes of training are:</p> <ul style="list-style-type: none"> <li>- Help PU Team of MAUR can control all accounting activities easily when Metro 01 is opening.</li> <li>- Reduce accounting working-load.</li> <li>- Do accounting by professional way.</li> <li>- Support for many accounting reports and save time.</li> </ul> <p>*: JICA- <b>The Japan International Cooperation Agency</b> is an independent governmental agency that coordinates official development assistance (ODA) for the government of Japan.</p>
Consulting/ Training Items	<p>First day on 14<sup>th</sup> May 2015</p> <p>Training in software general; List of accounting items; beginning balance.</p> <p><b>Software general</b></p> <p>Optional parameters</p> <p>Opening period; financial year</p> <p>User and access right maintenance</p> <p><b>List of accounting items</b></p> <ul style="list-style-type: none"> <li>- Accounting items list: chart of account- create new; edit; delete...</li> <li>- Customer list: supplier; customer; employee;...</li> <li>- Materials list</li> <li>- Accounting book list</li> </ul>

	<p><b>Beginning balance.</b></p> <ul style="list-style-type: none"> <li>- Accounting balance</li> <li>- Payable balance</li> <li>- Inventory balance</li> </ul> <p>One special thing: inputting beginning balance by excel in FAST software so that we should not record manual each transaction.</p>
Remarks	<p>After the first day of training, we have some knowledge about software general.</p> <p>Mr Diep explained lowly and give many details of software functions.</p>
Result	<ul style="list-style-type: none"> <li>- On the first day, Ms Hải, Ms Hương and Ms Thu have satisfied on FAST accounting software.</li> <li>- All questions are answered by Mr Điệp.</li> <li>- Fast software has many options and meet all our requirements in first training day.</li> </ul>

LMC's Confirmation	PUC's Confirmation	SAPI Expert's Confirmation
		
Lý Thị Bé Thu	Nguyễn Thị Hoàng Hải	Tadashi NAKANO

Form 1

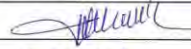
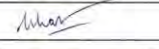
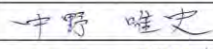
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**CONSULTING/TRAINING ITEM SHEET**

Date: 05/19/2015  
 Members: Ms. Nguyễn Thị Hoàng Hải  
 Ms. Nguyễn Thị Hương  
 Ms. Lý Thị Bé Thu  
 Mr. Đào Văn Điệp

Title	FAST ACCOUNTING SOFTWARE PROJECT
Consulting/ Training Concept	<p>At the present, "Metro 01" Project in Viet Nam is assistance by JICA(*). Following assistance for that project, JICA also want to help Viet Nam can control all activities in accounting department when "Metro 01" Project finished and come to acceptance well by excellent accounting software.</p> <p>Fast accounting software is chosen for this purpose. Training period is opening for accounting representative of Viet Nam side- Ms Nguyễn Thị Hoàng Hải- Preparation Unit Team(PUC)</p> <p>Purposes of training are:</p> <ul style="list-style-type: none"> <li>- Help PU Team of MAUR can control all accounting activities easily when Metro 01 is opening.</li> <li>- Reduce accounting working-load.</li> <li>- Do accounting by professional way.</li> <li>- Support for many accounting reports and save time.</li> </ul> <p>*: JICA- <b>The Japan International Cooperation Agency</b> is an independent governmental agency that coordinates official development assistance (ODA) for the government of Japan.</p>
Consulting/ Training Items	<p>Second day on 19<sup>th</sup> May 2015</p> <p>Training in Sales and account receivable; Purchase and payable; Inventory accounting</p> <p><b>Sales and account receivable</b></p> <ul style="list-style-type: none"> <li>- Sales; Sales order;</li> <li>- Goods sales; Service sales: create, edit, delete...</li> <li>- Goods sold reports; goods sold details</li> <li>- Receivable details reports</li> </ul> <p><b>Purchase and payable</b></p> <ul style="list-style-type: none"> <li>- Purchase; Purchase order</li> <li>- Purchase voucher; Importing purchasing voucher</li> </ul>

	<ul style="list-style-type: none"> <li>- Expenses for purchasing goods</li> <li>- Purchase goods report; purchase goods details</li> <li>- Payable details reports</li> </ul> <p><b>Inventory accounting</b></p> <ul style="list-style-type: none"> <li>- Delivery note</li> <li>- Receipt note</li> <li>- Delivery between internal inventory note</li> <li>- Calculate cost of goods sold (4 methods: average; average base on date; FIFO; Specific Identification)</li> <li>- Inventory reports (Delivery goods report; Receipt goods report...)</li> </ul>
Remarks	After the second day of training, we have some knowledge deeply about FAST software
Result	<ul style="list-style-type: none"> <li>- On the second day, Ms Hải, Ms Hương and Ms Thu have many questions about functions of Fast software. Especially in Inventory accounting.</li> <li>- All questions are answered by Mr. Điệp.</li> <li>- In general, Fast software is separated to many fields, help user can control all transactions clearly.</li> </ul>

LMC's Confirmation	PUC's Confirmation	SAPI Expert's Confirmation
		
Lý Thị Bé Thu	Nguyễn Thị Hoàng Hải	Tadashi NAKANO

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※ Ref No. 03-May 2015

**CONSULTING/TRAINING ITEM SHEET**

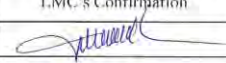
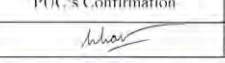
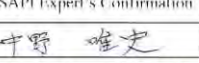
Date: 05/22/2015

Members: Ms. Nguyễn Thị Hoàng Hải  
Ms. Nguyễn Thị Hương  
Ms. Lý Thị Bé Thu  
Mr. Đào Văn Điệp

Title	FAST ACCOUNTING SOFTWARE PROJECT
Consulting/ Training Concept	<p>At the present, "Metro 01" Project in Viet Nam is assistance by JICA(*). Following assistance for that project, JICA also want to help Viet Nam can control all activities in accounting department when "Metro 01" Project finished and come to acceptance well by excellent accounting software.</p> <p>Fast accounting software is chosen for this purpose. Training period is opening for accounting representative of Viet Nam side- Ms Nguyễn Thị Hoàng Hải- Preparation Unit Team (PUC)</p> <p>Purposes of training are:</p> <ul style="list-style-type: none"> <li>- Help PU Team of MAUR can control all accounting activities easily when Metro 01 is opening.</li> <li>- Reduce accounting working-load.</li> <li>- Do accounting by professional way.</li> <li>- Support for many accounting reports and save time.</li> </ul> <p>*: JICA- <b>The Japan International Cooperation Agency</b> is an independent governmental agency that coordinates official development assistance (ODA) for the government of Japan.</p>
Consulting/ Training Items	<p>Third day on 22<sup>nd</sup> May 2015</p> <p>Training program in Fixed asset; Appliance/ Tools/ Equipment; Prepaid expenses; Cash payment- Cash receive; Bank payment- Bank receive.</p> <p><b>Fixed asset</b></p> <ul style="list-style-type: none"> <li>- In put information data of fixed asset;</li> <li>- Input changing information for fixed asset;</li> <li>- Moving fixed asset in internal.</li> <li>- Depreciation calculating; accumulated depreciation.</li> <li>- Adjustment for depreciation in period.</li> <li>- Report for increasing fixed asset</li> <li>- Report for going in to liquidation</li> </ul>

3

	<ul style="list-style-type: none"> <li>- Report for asset depreciation</li> </ul> <p><b>Appliance/ Tools/ Equipment</b></p> <ul style="list-style-type: none"> <li>- In put information data of appliance/ tools/ equipment;</li> <li>- Input changing information for appliance/ tools/ equipment;</li> <li>- Moving appliance / tools/ equipment in internal.</li> <li>- Depreciation calculating; accumulated depreciation.</li> <li>- Adjustment for depreciation in period.</li> <li>- Report for increasing appliance/ tools/ equipment</li> <li>- Report for going in to liquidation</li> <li>- Report for appliance depreciation (input the data, figures or allocate expense is the same Fix asset)</li> </ul> <p><b>Prepaid expenses</b></p> <ul style="list-style-type: none"> <li>- Calculate prepaid expenses.</li> <li>- Report for prepaid expenses.</li> </ul> <p><b>Cash payment- Cash receive</b></p> <ul style="list-style-type: none"> <li>- Cash payment order (base on exactly invoice; customer;...)</li> <li>- Cash receive voucher (base on exactly invoice; customer;...)</li> <li>- Export cash payment- receive report (base on date, month or quarter)</li> <li>- Foreign exchange rate revaluation.</li> </ul> <p><b>Bank payment- Bank receive</b></p> <ul style="list-style-type: none"> <li>- Bank payment order (base on exactly invoice; customer;...)</li> <li>- Bank receive voucher (base on exactly invoice; customer;...)</li> <li>- Export bank payment- receive report (base on date, month or quarter)</li> <li>- Foreign exchange rate revaluation.</li> </ul>
Remarks	
Result	<ul style="list-style-type: none"> <li>- On the third day, training program in fixed asset that is interesting.</li> <li>- All questions are answered by Mr. Điệp, especially in "foreign exchange rate revaluation" that is explained very clearly from Mr. Điệp.</li> <li>- After the third day of training, we have more experience for using FAST software. The using Fast software skill is climbed.</li> </ul>

I.MC's Confirmation	PUC's Confirmation	SAPI Expert's Confirmation
		
Lý Thị Bé Thu	Nguyễn Thị Hoàng Hải	Tadashi NAKANO

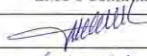


**CONSULTING/TRAINING ITEM SHEET**

Date: 05/29/2015

Members: Ms. Nguyễn Thị Hoàng Hải  
 Ms. Nguyễn Thị Hương  
 Ms. Lý Thị Bé Thu  
 Mr. Đào Văn Điệp

Title	FAST ACCOUNTING SOFTWARE PROJECT
Consulting/ Training Concept	<p>At the present, "Metro 01" Project in Viet Nam is assistance by JICA(*). Following assistance for that project, JICA also want to help Viet Nam can control all activities in accounting department when "Metro 01" Project finished and come to acceptance well by excellent accounting software.</p> <p>Fast accounting software is chosen for this purpose. Training period is opening for accounting representative of Viet Nam side- Ms Nguyễn Thị Hoàng Hải- Preparation Unit Team (PUC)</p> <p>Purposes of training are:</p> <ul style="list-style-type: none"> <li>- Help PU Team of MAUR can control all accounting activities easily when Metro 01 is opening.</li> <li>- Reduce accounting working-load.</li> <li>- Do accounting by professional way.</li> <li>- Support for many accounting reports and save time.</li> </ul> <p>*: JICA- <b>The Japan International Cooperation Agency</b> is an independent governmental agency that coordinates official development assistance (ODA) for the government of Japan.</p>
Consulting/ Training Items	<p>Fourth day on 29<sup>th</sup> May 2015          Training program in Project report; General Ledger; Expenses report, Tax report.</p> <p><b>Project report</b></p> <ul style="list-style-type: none"> <li>- Project cost estimate</li> <li>- Stock transfer for the project</li> <li>- COGS posting entries</li> <li>- Calculate project interest</li> <li>- Calculate average cost by project</li> <li>- Project general report</li> <li>- AR/ AP report by project</li> </ul>

	<p><b>General ledger</b></p> <ul style="list-style-type: none"> <li>- General voucher</li> <li>- Auto- allocating entries</li> <li>- Auto posting entries</li> <li>- Exchange rate difference</li> <li>- Financial statement (Trial balance; Balance sheet; Income statement; Cash flow...)</li> <li>- Accounting books</li> <li>- Sub- ledger</li> </ul> <p><b>Expenses report</b></p> <ul style="list-style-type: none"> <li>- Expenses report by sub- account</li> <li>- Fee reports</li> </ul> <p><b>Tax report</b></p> <ul style="list-style-type: none"> <li>- VAT purchase invoice input</li> <li>- VAT invoice output</li> <li>- VAT report</li> <li>- Corporation income tax report</li> </ul>
Remarks	
Result	<ul style="list-style-type: none"> <li>- Financial statement is the one that we focused on at last training days. All report as Trial balance; Balance sheet; Income statement; Cash flows are important reports.</li> <li>- After 4 training days, we have got more experience for using FAST software and use it more fluently.</li> </ul>

LMC's Confirmation	PUC's Confirmation	SAPI Expert's Confirmation
 ly thi bi thu	 Nguyễn Thị Hoàng Hải	 Tadashi NAKANO

Form 1

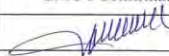

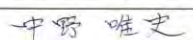
※ Ref No. 01-June 2015

**CONSULTING/TRAINING ITEM SHEET**

Date: 06/01/2015  
 Members: Ms. Nguyễn Thị Hoàng Hải  
 Ms. Lý Thị Bé Thu

Title	FAST ACCOUNTING SOFTWARE PROJECT
Consulting/ Training Concept	<p>At the present, "Metro 01" Project in Viet Nam is assistance by JICA(*). Following assistance for that project, JICA also want to help Viet Nam can control all activities in accounting department when "Metro 01" Project finished and come to acceptance well by excellent accounting software.</p> <p>Fast accounting software is chosen for this purpose. Training period is opening for accounting representative of Viet Nam side- Ms Nguyễn Thị Hoàng Hải- Preparation Unit Team (PUC)</p> <p>Purposes of training are:</p> <ul style="list-style-type: none"> <li>- Help PU Team of MAUR can control all accounting activities easily when Metro 01 is opening.</li> <li>- Reduce accounting working-load.</li> <li>- Do accounting by professional way.</li> <li>- Support for many accounting reports and save time.</li> </ul> <p>*: JICA- <b>The Japan International Cooperation Agency</b> is an independent governmental agency that coordinates official development assistance (ODA) for the government of Japan.</p>
Consulting/ Training Items	<p>First in June 2015                  Date 01<sup>st</sup> June 2015</p> <p>Do practice with Ms. Nguyen Thi Hoang Hai.</p> <ul style="list-style-type: none"> <li>- Make client information</li> <li>- Cash payment</li> </ul> <p>Use data from O&amp;M to record to Fast software.                  Use many different options in Cash payment:</p> <ul style="list-style-type: none"> <li>+ Pay directly by invoices</li> <li>+ Pay by exactly client</li> <li>+ Pay and record to expenses</li> </ul> <ul style="list-style-type: none"> <li>- Cash receive</li> <li>+ Receive directly by invoices</li> </ul>

	<ul style="list-style-type: none"> <li>+ Receive by exactly client</li> <li>+ Receive from many customers</li> <li>- Export cash book and check</li> </ul>
Remarks	
Result	<ul style="list-style-type: none"> <li>- First day of AGS's staff and Ms. Nguyen Thi Hoang Hai (O&amp;M Co.,Ltd), all skills in Cash functions were practiced fluently.</li> <li>- Plan for second day: Continue to practice with bank receive and bank payment.</li> </ul>

LMC's Confirmation	PUC's Confirmation	SAPI Expert's Confirmation
		
Lý Thị Bé Thu	Nguyễn Thị Hoàng Hải	Tadashi NAKANO



Form 1

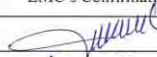
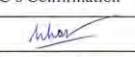
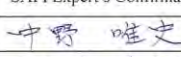
※ Ref No. 02-June 2015

**CONSULTING/TRAINING ITEM SHEET**

Date: 06/04/2015  
 Members: Ms. Nguyễn Thị Hoàng Hải  
 Ms. Lý Thị Bé Thu

Title	FAST ACCOUNTING SOFTWARE PROJECT
Consulting/ Training Concept	<p>At the present, "Metro 01" Project in Viet Nam is assistance by JICA(*). Following assistance for that project, JICA also want to help Viet Nam can control all activities in accounting department when "Metro 01" Project finished and come to acceptance well by excellent accounting software.</p> <p>Fast accounting software is chosen for this purpose. Training period is opening for accounting representative of Viet Nam side- Ms Nguyễn Thị Hoàng Hải- Preparation Unit Team;</p> <p>Purposes of training are:</p> <ul style="list-style-type: none"> <li>- Help PU Team of MAUR can control all accounting activities easily when Metro 01 is opening.</li> <li>- Reduce accounting working-load.</li> <li>- Do accounting by professional way.</li> <li>- Support for many accounting reports and save time.</li> </ul> <p>*: JICA- <b>The Japan International Cooperation Agency</b> is an independent governmental agency that coordinates official development assistance (ODA) for the government of Japan.</p>
Consulting/ Training Items	<p>2<sup>nd</sup> day in June 2015                  Date 04<sup>th</sup> June 2015</p> <p>Do practice with Ms. Nguyen Thi Hoang Hai.</p> <ul style="list-style-type: none"> <li>- Make more requirement clients information</li> <li>- Cash payment in 01 month (15 transactions)                         <ul style="list-style-type: none"> <li>+ Pay directly by invoices</li> <li>+ Pay by exactly client</li> <li>+ Record to expenses</li> </ul> </li> <li>- Cash receive                         <ul style="list-style-type: none"> <li>+ Receive from many customers</li> </ul> </li> <li>- Export cash book and check.</li> <li>- Record buying goods                         <ul style="list-style-type: none"> <li>+Buy good from suppliers</li> </ul> </li> </ul>

	<ul style="list-style-type: none"> <li>- Record selling goods</li> <li>+Record selling goods</li> </ul>
Remarks	
Result	<ul style="list-style-type: none"> <li>- Second day of AGS's staff and Ms. Nguyen Thi Hoang Hai (O&amp;M Co.,Ltd), all skills in Cash functions and Inventory were practiced fluently.</li> <li>- On second day, we have not done with bank as plan because of bank transaction also include receive money from selling goods, so that we had to do practice with inventory in advance.</li> <li>- So that on third day, we will continue to practice with bank receive and bank payment.</li> </ul>

LMC's Confirmation	PUC's Confirmation	SAPI Expert's Confirmation
 Lý Thị Bé Thu	 Nguyễn Thị Hoàng Hải	 Tadaishi NAKANO

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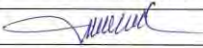
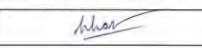
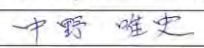
※ Ref No. 03-June 2015

**CONSULTING/TRAINING ITEM SHEET**

Date: 06/08/2015  
 Members: Ms. Nguyễn Thị Hoàng Hải  
 Ms. Lý Thị Bé Thu

Title	FAST ACCOUNTING SOFTWARE PROJECT
Consulting/ Training Concept	<p>At the present, "Metro 01" Project in Viet Nam is assistance by JICA(*). Following assistance for that project, JICA also want to help Viet Nam can control all activities in accounting department when "Metro 01" Project finished and come to acceptance well by excellent accounting software.</p> <p>Fast accounting software is chosen for this purpose. Training period is opening for accounting representative of Viet Nam side- Ms Nguyễn Thị Hoàng Hải- Preparation Unit Team;</p> <p>Purposes of training are:</p> <ul style="list-style-type: none"> <li>- Help PU Team of MAUR can control all accounting activities easily when Metro 01 is opening.</li> <li>- Reduce accounting working-load.</li> <li>- Do accounting by professional way.</li> <li>- Support for many accounting reports and save time.</li> </ul> <p>*: JICA- <b>The Japan International Cooperation Agency</b> is an independent governmental agency that coordinates official development assistance (ODA) for the government of Japan.</p>
Consulting/ Training Items	<p>3<sup>rd</sup> day in June 2015          Date 08<sup>th</sup> June 2015          Do practice with Ms. Nguyen Thi Hoang Hai.</p> <ul style="list-style-type: none"> <li>- Record buying service              + Service list              + Buying service by invoice directly              + Selling service to clients directly</li> <li>- Record selling service              + Service list              + Selling service by invoice directly              + Selling service to clients directly</li> <li>- Bank receive from selling service              + Receive from many customers</li> </ul>

	- Export bank statement and check for bank receiving
Remarks	
Result	<ul style="list-style-type: none"> <li>- Third day of AGS's staff and Ms. Nguyen Thi Hoang Hai (O&amp;M Co.,Ltd), skills in Buying and selling service that were practiced fluently.</li> <li>- Because in the future, O&amp;M will buy and sell service so that we will try to focus on that.</li> <li>- Plan for fourth day: Bank payment; Payroll record; Tax record.</li> </ul>

LMC's Confirmation	PUC's Confirmation	SAPI Expert's Confirmation
		
Lý Thị Bé Thu	Nguyễn Thị Hoàng Hải	Tadashi NAKANO

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※ RefNo. 04-June 2015

**CONSULTING/TRAINING ITEM SHEET**

Date: 06/11/2015  
 Members: Ms. Nguyễn Thị Hoàng Hải  
 Ms. Lý Thị Bé Thu

Title	FAST ACCOUNTING SOFTWARE PROJECT
Consulting/ Training Concept	<p>At the present, "Metro 01" Project in Viet Nam is assistance by JICA(*). Following assistance for that project, JICA also want to help Viet Nam can control all activities in accounting department when "Metro 01" Project finished and come to acceptance well by excellent accounting software.</p> <p>Fast accounting software is chosen for this purpose. Training period is opening for accounting representative of Viet Nam side- Ms Nguyễn Thị Hoàng Hải- Preparation Unit Team;</p> <p>Purposes of training are:</p> <ul style="list-style-type: none"> <li>- Help PU Team of MAUR can control all accounting activities easily when Metro 01 is opening.</li> <li>- Reduce accounting working-load.</li> <li>- Do accounting by professional way.</li> <li>- Support for many accounting reports and save time.</li> </ul> <p>*. JICA- <b>The Japan International Cooperation Agency</b> is an independent governmental agency that coordinates official development assistance (ODA) for the government of Japan.</p>
Consulting/ Training Items	<p>4<sup>th</sup> day in June 2015          Date 11<sup>st</sup> June 2015          Do practice with Ms. Nguyen Thi Hoang Hai.</p> <ul style="list-style-type: none"> <li>- Review cash book</li> <li>- Review receive money directly by invoices</li> <li>- Review selling invoice</li> <li>- Review buying invoice</li> <li>- Review for bank receive from selling service</li> <li>- Export bank statement and review beginning balance; increase; decrease and ending balance.</li> <li>- Collect all payroll information to calculate in next training day.</li> </ul>
Remarks	

Result	- Plan for fifth day: Bank payment; Payroll record; Tax record.
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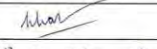
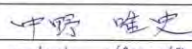
※ Ref No. 05-June 2015

**CONSULTING/TRAINING ITEM SHEET**

Date: 06/15/2015  
 Members: Ms. Nguyễn Thị Hoàng Hải  
 Ms. Lý Thị Bé Thu

Title	FAST ACCOUNTING SOFTWARE PROJECT
Consulting/ Training Concept	<p>At the present, "Metro 01" Project in Viet Nam is assistance by JICA(*). Following assistance for that project, JICA also want to help Viet Nam can control all activities in accounting department when "Metro 01" Project finished and come to acceptance well by excellent accounting software.</p> <p>Fast accounting software is chosen for this purpose. Training period is opening for accounting representative of Viet Nam side- Ms Nguyễn Thị Hoàng Hải- Preparation Unit Team;</p> <p>Purposes of training are:</p> <ul style="list-style-type: none"> <li>- Help PU Team of MAUR can control all accounting activities easily when Metro 01 is opening.</li> <li>- Reduce accounting working-load.</li> <li>- Do accounting by professional way.</li> <li>- Support for many accounting reports and save time.</li> </ul> <p>*: JICA- <b>The Japan International Cooperation Agency</b> is an independent governmental agency that coordinates official development assistance (ODA) for the government of Japan.</p>
Consulting/ Training Items	<p>5<sup>th</sup> day in June 2015                  Date 15<sup>th</sup> June 2015                  Do practice with Ms. Nguyen Thi Hoang Hai.</p> <ul style="list-style-type: none"> <li>- Bank payment                     <ul style="list-style-type: none"> <li>+ Pay for invoice from purchase</li> <li>+ Pay for expenses directly (Bank transfer expenses; Electricity;...)</li> <li>+Pay for salary</li> <li>+Pay for Tax</li> </ul> </li> <li>- Record payroll                     <ul style="list-style-type: none"> <li>+ Salary expenses</li> <li>+ Deduct on salary (Social and health insurance; Unemployment insurance; PIT; Union fee)</li> </ul> </li> </ul>

	<ul style="list-style-type: none"> <li>- Tax record</li> <li>+ PIT</li> <li>+VAT</li> </ul>
Remarks	
Result	<ul style="list-style-type: none"> <li>- Fifth day of AGS's staff and Ms. Nguyen Thi Hoang Hai (O&amp;M Co.,Ltd), skills in general record (Payroll; Tax; Insurance) that were practiced fluently.</li> <li>- Plan for sixth day; Make report (Trial Balance).</li> </ul>

LMC's Confirmation	PUC's Confirmation	SAPI Expert's Confirmation
		
Lý Thị Bé Thu	Nguyễn Thị Hoàng Hải	Tadashi NAKANO

Form 1


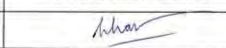
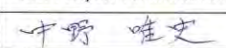
※ RefNo. 06-June 2015

**CONSULTING/TRAINING ITEM SHEET**

Date: 06/18/2015  
 Members: Ms. Nguyễn Thị Hoàng Hải  
 Ms. Lý Thị Bé Thu

Title	FAST ACCOUNTING SOFTWARE PROJECT
Consulting/ Training Concept	<p>At the present, "Metro 01" Project in Viet Nam is assistance by JICA(*). Following assistance for that project, JICA also want to help Viet Nam can control all activities in accounting department when "Metro 01" Project finished and come to acceptance well by excellent accounting software.</p> <p>Fast accounting software is chosen for this purpose. Training period is opening for accounting representative of Viet Nam side- Ms Nguyễn Thị Hoàng Hải- Preparation Unit Team;</p> <p>Purposes of training are:</p> <ul style="list-style-type: none"> <li>- Help PU Team of MAUR can control all accounting activities easily when Metro 01 is opening.</li> <li>- Reduce accounting working-load.</li> <li>- Do accounting by professional way.</li> <li>- Support for many accounting reports and save time.</li> </ul> <p>*: JICA- <b>The Japan International Cooperation Agency</b> is an independent governmental agency that coordinates official development assistance (ODA) for the government of Japan.</p>
Consulting/ Training Items	<p>6<sup>th</sup> day in June 2015                  Date 18<sup>th</sup> June 2015                  Do practice with Ms. Nguyen Thi Hoang Hai.</p> <ul style="list-style-type: none"> <li>- Union fee expenses                      +For previous year                      +For the present year</li> <li>- Tax record                      † Revise for VA1 record if they are not allowed in present month.                      + VAT report (input and output)</li> <li>- Input beginning balance of appliance                      + Make details of appliance</li> <li>- Make trial balance</li> </ul>

Remarks	
Result	<ul style="list-style-type: none"> <li>- Sixth day of AGS's staff and Ms. Nguyen Thi Hoang Hai (O&amp;M Co.,Ltd), skills in general record that were practiced fluently. We tried to pay attention to Trial Balance</li> <li>- Plan for sixth day: Make clear on report (Trial Balance) and break details of Trial Balance.</li> </ul>

LMC's Confirmation	PUC's Confirmation	SAPI Expert's Confirmation
		
Lý Thị Bé Thu	Nguyễn Thị Hoàng Hải	Tadashi NAKANO

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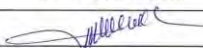
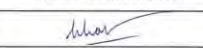
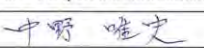
※ Ref No. 07-June 2015

**CONSULTING/TRAINING ITEM SHEET**

Date: 06/23/2015  
 Members: Ms. Nguyễn Thị Hoàng Hải  
 Ms. Lý Thị Bé Thu

Title	FAST ACCOUNTING SOFTWARE PROJECT
Consulting/ Training Concept	<p>At the present, "Metro 01" Project in Viet Nam is assistance by JICA(*). Following assistance for that project, JICA also want to help Viet Nam can control all activities in accounting department when "Metro 01" Project finished and come to acceptance well by excellent accounting software.</p> <p>Fast accounting software is chosen for this purpose. Training period is opening for accounting representative of Viet Nam side- Ms Nguyễn Thị Hoàng Hải- Preparation Unit Team;                  Purposes of training are:</p> <ul style="list-style-type: none"> <li>- Help PU Team of MAUR can control all accounting activities easily when Metro 01 is opening.</li> <li>- Reduce accounting working-load.</li> <li>- Do accounting by professional way.</li> <li>- Support for many accounting reports and save time.</li> </ul> <p>*: JICA- <b>The Japan International Cooperation Agency</b> is an independent governmental agency that coordinates official development assistance (ODA) for the government of Japan.</p>
Consulting/ Training Items	<p>7<sup>th</sup> day in June 2015                  Date 23<sup>rd</sup> June 2015                  Do practice with Ms. Nguyen Thi Hoang Hai.</p> <ul style="list-style-type: none"> <li>- Make details for Trial Balance                         <ul style="list-style-type: none"> <li>+Check beginning balance</li> <li>+Check increase and decrease</li> <li>+Check ending balance</li> </ul> </li> <li>- Break details                         <ul style="list-style-type: none"> <li>+ VAT</li> <li>+ PIT</li> <li>+CIT</li> <li>+Cash in bank (VND and USD)</li> <li>+Receivable and payable</li> </ul> </li> </ul>

	+All expense (Selling expense; General and administrative expenses;...) - Calculate prepaid expenses
Remarks	
Result	- Seventh day of AGS's staff and Ms. Nguyen Thi Hoang Hai (O&M Co.,Ltd), Trial balance is the important thing to do. All transactions that we did are for this report. - Plan for eighth day: Continue to finish Trial balance and make Financial statement.

LMC's Confirmation	PUC's Confirmation	SAPI Expert's Confirmation
		
Lý Thị Bé Thu	Nguyễn Thị Hoàng Hải	Tadashi NAKANO

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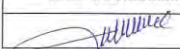
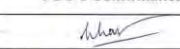
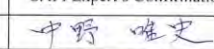
※ Ref No. 08-June 2015

**CONSULTING/TRAINING ITEM SHEET**

Date: 06/29/2015  
 Members: Ms. Nguyễn Thị Hoàng Hải  
 Ms. Lý Thị Bé Thu

Title	FAST ACCOUNTING SOFTWARE PROJECT
Consulting/ Training Concept	<p>At the present, "Metro 01" Project in Viet Nam is assistance by JICA(*). Following assistance for that project, JICA also want to help Viet Nam can control all activities in accounting department when "Metro 01" Project finished and come to acceptance well by excellent accounting software.</p> <p>Fast accounting software is chosen for this purpose. Training period is opening for accounting representative of Viet Nam side- Ms Nguyễn Thị Hoàng Hải- Preparation Unit Team;</p> <p>Purposes of training are:</p> <ul style="list-style-type: none"> <li>- Help PU Team of MAUR can control all accounting activities easily when Metro 01 is opening.</li> <li>- Reduce accounting working-load.</li> <li>- Do accounting by professional way.</li> <li>- Support for many accounting reports and save time.</li> </ul> <p>*: JICA- <b>The Japan International Cooperation Agency</b> is an independent governmental agency that coordinates official development assistance (ODA) for the government of Japan.</p>
Consulting/ Training Items	<p>8<sup>th</sup> day in June 2015                  Date 29<sup>th</sup> June 2015                  Do practice with Ms. Nguyen Thi Hoang Hai.</p> <ul style="list-style-type: none"> <li>- Making Trial balance and Financial statement</li> <li>+Trial balance</li> <li>Export Trial balance from software.</li> <li>Compare and check all accounts.</li> <li>+Financial statement</li> <li>Export Balance sheet</li> <li>Export Income statement.</li> <li>Make details in account that not clearly (ex: payable; receivable; tax; deposit; cash and bank)</li> </ul>

Remarks	
Result	<ul style="list-style-type: none"> <li>- Eighth day of AGS's staff and Ms. Nguyen Thi Hoang Hai (O&amp;M Co.,Ltd), all report after accounting record were made and that is result of one month make business. With software, we can make more professional and effective.</li> <li>- Plan for first day of next month: Continue to record accounting in May 2015.</li> </ul>

LMC's Confirmation	PUC's Confirmation	SAPI Expert's Confirmation
		
Lý Thị Bé Thu	Nguyễn Thị Hoàng Hải	Tadashi NAKANO

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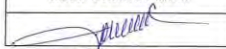
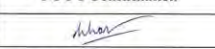
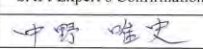
※ Ref No. 01-July 2015

**CONSULTING/TRAINING ITEM SHEET**

Date: 07/02/2015  
 Members: Ms. Nguyễn Thị Hoàng Hải  
 Ms. Lý Thị Bé Thu

Title	FAST ACCOUNTING SOFTWARE PROJECT
Consulting/ Training Concept	<p>At the present, "Metro 01" Project in Viet Nam is assistance by JICA(*). Following assistance for that project, JICA also want to help Viet Nam can control all activities in accounting department when "Metro 01" Project finished and come to acceptance well by excellent accounting software.</p> <p>Fast accounting software is chosen for this purpose. Training period is opening for accounting representative of Viet Nam side- Ms Nguyễn Thị Hoàng Hải- Preparation Unit Team;                  Purposes of training are:</p> <ul style="list-style-type: none"> <li>- Help PU Team of MAUR can control all accounting activities easily when Metro 01 is opening.</li> <li>- Reduce accounting working-load.</li> <li>- Do accounting by professional way.</li> <li>- Support for many accounting reports and save time.</li> </ul> <p>*: JICA- <b>The Japan International Cooperation Agency</b> is an independent governmental agency that coordinates official development assistance (ODA) for the government of Japan.</p>
Consulting/ Training Items	<p>1st day in July 2015                  Date 2<sup>nd</sup> July 2015                  Do practice with Ms. Nguyen Thi Hoang Hai.</p> <ul style="list-style-type: none"> <li>- Beginning record for accounting in May 2015</li> </ul> <p>+Cash                  Record payable, receivable from customer                  Record overtime payment for employee                  Record money take in advance                  Withdrawal money form bank and put to cash                  +Bank                  Exchange USD to VND                  Payment for salary for employee</p>

	Payment for all expenses (goods, service)
Remarks	
Result	<ul style="list-style-type: none"> <li>- The training day between AGS's staff and Ms. Nguyen Thi Hoang Hai (O&amp;M Co.,Ltd), all transaction were finished fluently and more faster</li> <li>- Plan for second day in July: Continue to record Inventor, other payable and receivable.</li> </ul>

LMC's Confirmation	PUC's Confirmation	SAPI Expert's Confirmation
		
Lý Thị Bé Thu	Nguyễn Thị Hoàng Hải	Tadashi NAKANO



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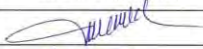
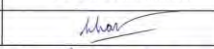
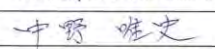
※ Ref No. 02-July 2015

**CONSULTING/TRAINING ITEM SHEET**

Date: 07/06/2015  
 Members: Ms. Nguyễn Thị Hoàng Hải  
 Ms. Lý Thị Bé Thu

Title	FAST ACCOUNTING SOFTWARE PROJECT
Consulting/ Training Concept	<p>At the present, "Metro 01" Project in Viet Nam is assistance by JICA(*). Following assistance for that project, JICA also want to help Viet Nam can control all activities in accounting department when "Metro 01" Project finished and come to acceptance well by excellent accounting software.</p> <p>Fast accounting software is chosen for this purpose. Training period is opening for accounting representative of Viet Nam side- Ms Nguyễn Thị Hoàng Hải- Preparation Unit Team;                  Purposes of training are:</p> <ul style="list-style-type: none"> <li>- Help PU Team of MAUR can control all accounting activities easily when Metro 01 is opening.</li> <li>- Reduce accounting working-load.</li> <li>- Do accounting by professional way.</li> <li>- Support for many accounting reports and save time.</li> </ul> <p>*: JICA- <b>The Japan International Cooperation Agency</b> is an independent governmental agency that coordinates official development assistance (ODA) for the government of Japan.</p>
Consulting/ Training Items	<p>2nd day in July 2015                  Date 6<sup>th</sup> July 2015                  Do practice with Ms. Nguyen Thi Hoang Hai.</p> <ul style="list-style-type: none"> <li>- Beginning record for accounting in May 2015</li> <li>+Other payable</li> <li>Record other payable from customer base on purchasing goods invoice</li> <li>Record other payable from customer base on purchasing service invoice</li> <li>With purchasing good, we also record in inventory.</li> <li>+Other receivable</li> <li>Receivable from selling goods.</li> </ul>

	Receivable from selling services + Inventory Base on input invoice, record all goods to inventory and follow all qualities of goods every months.
Remarks	
Result	- Plan for second day in July: Continue to record depreciation, prepaid expenses, salary expenses.

LMC's Confirmation	PUC's Confirmation	SAPI Expert's Confirmation
		
Lý Thị Bé Thu	Nguyễn Thị Hoàng Hải	Tadashi NAKANO

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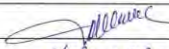
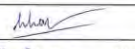
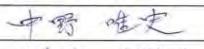
※ Ref No. 03-July 2015

**CONSULTING/TRAINING ITEM SHEET**

Date: 07/09/2015  
 Members: Ms. Nguyễn Thị Hoàng Hải  
 Ms. Lý Thị Bé Thu

Title	FAST ACCOUNTING SOFTWARE PROJECT
Consulting/ Training Concept	<p>At the present, "Metro 01" Project in Viet Nam is assistance by JICA(*). Following assistance for that project, JICA also want to help Viet Nam can control all activities in accounting department when "Metro 01" Project finished and come to acceptance well by excellent accounting software.</p> <p>Fast accounting software is chosen for this purpose. Training period is opening for accounting representative of Viet Nam side- Ms Nguyễn Thị Hoàng Hải- Preparation Unit Team;</p> <p>Purposes of training are:</p> <ul style="list-style-type: none"> <li>- Help PU Team of MAUR can control all accounting activities easily when Metro 01 is opening.</li> <li>- Reduce accounting working-load.</li> <li>- Do accounting by professional way.</li> <li>- Support for many accounting reports and save time.</li> </ul> <p>*: JICA- <b>The Japan International Cooperation Agency</b> is an independent governmental agency that coordinates official development assistance (ODA) for the government of Japan.</p>
Consulting/ Training Items	<p>3rd day in July 2015                  Date 9<sup>th</sup> July 2015                  Do practice with Ms. Nguyen Thi Hoang Hai.</p> <ul style="list-style-type: none"> <li>- Beginning record for accounting in May 2015                      + Prepaid expenses                      Record prepaid expenses for service fee (in next three months and prepaid)                      Record prepaid expenses for office rental fee (in next two months and prepaid)                      Prepaid expenses of another tolls as: furniture expenses; applians;...</li> <li>- Record appliance and appliance depreciation                      +Record appliance: Fill out all details of fixed asset on part for</li> </ul>

	appliance information. +Calculate and record depreciation Calculate and record in another part. After choose appliance and make depreciation. + Salary expenses Record gross expense Record basic salary.
Remarks	
Result	- Plan for fourth day in July: Continue to record salary expenses: social and health insurance .

LMC's Confirmation	PUC's Confirmation	SAPI Expert's Confirmation
		
Lý Thị Bé Thu	Nguyễn Thị Hoàng Hải	Tadashi NAKANO

Form 1

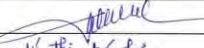
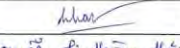
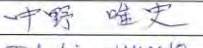
※ Ref No. 04-July 2015

**CONSULTING/TRAINING ITEM SHEET**

Date: 07/13/2015  
 Members: Ms. Nguyễn Thị Hoàng Hải  
 Ms. Lý Thị Bé Thu

Title	FAST ACCOUNTING SOFTWARE PROJECT
Consulting/ Training Concept	<p>At the present, "Metro 01" Project in Viet Nam is assistance by JICA(*). Following assistance for that project, JICA also want to help Viet Nam can control all activities in accounting department when "Metro 01" Project finished and come to acceptance well by excellent accounting software.</p> <p>Fast accounting software is chosen for this purpose. Training period is opening for accounting representative of Viet Nam side- Ms Nguyễn Thị Hoàng Hải- Preparation Unit Team;</p> <p>Purposes of training are:</p> <ul style="list-style-type: none"> <li>- Help PU Team of MAUR can control all accounting activities easily when Metro 01 is opening.</li> <li>- Reduce accounting working-load.</li> <li>- Do accounting by professional way.</li> <li>- Support for many accounting reports and save time.</li> </ul> <p>*: JICA- <b>The Japan International Cooperation Agency</b> is an independent governmental agency that coordinates official development assistance (ODA) for the government of Japan.</p>
Consulting/ Training Items:	<p>4th day in July 2015                  Date 13<sup>th</sup> July 2015                  Do practice with Ms. Nguyen Thi Hoang Hai.</p> <ul style="list-style-type: none"> <li>- Record salary expenses                      + Salary expenses</li> <li>Record salary expenses for employee include all allowances as gasoline; meal; business fee; overtime.                      Give direction for payroll details</li> <li>- Record social and health insurance                      +Record social insurance: 8% deduct on basic salary employees                      +Record health insurance: 1.5% deduct on basic salary employees                      +Record unemployment insurance: 1% deduct on basic salary</li> </ul>

	employees
Remarks	
Result	- Plan for fifth day in July: Continue to record salary expenses of company; Record personal income tax

LMC's Confirmation	PUC's Confirmation	SAPI Expert's Confirmation
 Lý Thị Bé Thu.	 Nguyễn Thị Hoàng Hải.	 Tadashi NAKANO

Form 1

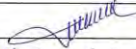
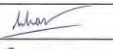
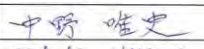
※ Ref No. 05-July 2015

**CONSULTING/TRAINING ITEM SHEET**

Date: 07/17/2015  
 Members: Ms. Nguyễn Thị Hoàng Hải  
 Ms. Lý Thị Bé Thu

Title	FAST ACCOUNTING SOFTWARE PROJECT
Consulting/ Training Concept	<p>At the present, "Metro 01" Project in Viet Nam is assistance by JICA(*). Following assistance for that project, JICA also want to help Viet Nam can control all activities in accounting department when "Metro 01" Project finished and come to acceptance well by excellent accounting software.</p> <p>Fast accounting software is chosen for this purpose. Training period is opening for accounting representative of Viet Nam side- Ms Nguyễn Thị Hoàng Hải- Preparation Unit Team;                  Purposes of training are:</p> <ul style="list-style-type: none"> <li>- Help PU Team of MAUR can control all accounting activities easily when Metro 01 is opening.</li> <li>- Reduce accounting working-load.</li> <li>- Do accounting by professional way.</li> <li>- Support for many accounting reports and save time.</li> </ul> <p>*: JICA- <b>The Japan International Cooperation Agency</b> is an independent governmental agency that coordinates official development assistance (ODA) for the government of Japan.</p>
Consulting/ Training Items	<p>5th day in July 2015                  Date 17<sup>th</sup> July 2015                  Do practice with Ms. Nguyen Thi Hoang Hai.</p> <ul style="list-style-type: none"> <li>- Record salary expenses of the company</li> <li>+ Salary expenses</li> </ul> <p>Salary expenses of the company is the expense that pay from company.                  Record social insurance that is calculated 18% on basic salary of employees                  Record health insurance that is calculated 3% on basic salary of employees                  Record unemployment insurance that is calculated 1% on basic</p>

	salary of employees + Personal income tax Record personal income tax, the one is deduct from employees salary and company has a responsibility to pay for Government
Remarks	
Result	- Plan for sixth day in July: Record Value added tax input and out put; Payable for supplier.

LMC's Confirmation	PUC's Confirmation	SAPI Expert's Confirmation
 Lý Thị Bé Thu	 Nguyễn Thị Hoàng Hải	 Tadashi NAKANO

Form 1

※ Ref No. 06-July 2015


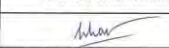
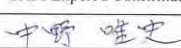
## CONSULTING/TRAINING ITEM SHEET

Date: 07/20/2015

Members: Ms. Nguyễn Thị Hoàng Hải  
Ms. Lý Thị Bé Thu

Title	FAST ACCOUNTING SOFTWARE PROJECT
Consulting/ Training Concept	<p>At the present, "Metro 01" Project in Viet Nam is assistance by JICA(*). Following assistance for that project, JICA also want to help Viet Nam can control all activities in accounting department when "Metro 01" Project finished and come to acceptance well by excellent accounting software.</p> <p>Fast accounting software is chosen for this purpose. Training period is opening for accounting representative of Viet Nam side- Ms Nguyễn Thị Hoàng Hải- Preparation Unit Team;</p> <p>Purposes of training are:</p> <ul style="list-style-type: none"> <li>- Help PU Team of MAUR can control all accounting activities easily when Metro 01 is opening.</li> <li>- Reduce accounting working-load.</li> <li>- Do accounting by professional way.</li> <li>- Support for many accounting reports and save time.</li> </ul> <p>*: JICA- <b>The Japan International Cooperation Agency</b> is an independent governmental agency that coordinates official development assistance (ODA) for the government of Japan.</p>
Consulting/ Training Items	<p>6th day in July 2015 Date 20<sup>th</sup> July 2015 Do practice with Ms. Nguyen Thi Hoang Hai.</p> <ul style="list-style-type: none"> <li>- Record payable for supplier</li> <li>+ Record purchase invoice</li> </ul> <p>Depend on purchase is goods or service, we record as different part.</p> <p>Goods purchase Record code for every goods items Record goods value, VAT (if any) and payable</p> <p>Service purchase Record service value and VAT (if any) and payable</p> <p>+ Check all record for VAT input</p>

	After finish payable and all invoice include in VAT input, check all VAT invoice input to make sure for right number.
Remarks	
Result	- Plan for seventh day in July: Record Value added tax out put; receivable of customer.

LMC's Confirmation	PUC's Confirmation	SAPI Expert's Confirmation
		
Lý Thị Bé Thu	Nguyễn Thị Hoàng Hải	Tadashi NAKANO

Form I

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※ Ref No. 07-July 2015

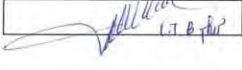
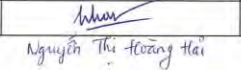
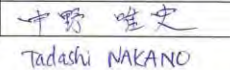
**CONSULTING/TRAINING ITEM SHEET**

Date: 07/22/2015

Members: Ms. Nguyễn Thị Hoàng Hải  
Ms. Lý Thị Bé Thu

Title	FAST ACCOUNTING SOFTWARE PROJECT
Consulting/ Training Concept	<p>At the present, "Metro 01" Project in Viet Nam is assistance by JICA(*). Following assistance for that project, JICA also want to help Viet Nam can control all activities in accounting department when "Metro 01" Project finished and come to acceptance well by excellent accounting software.</p> <p>Fast accounting software is chosen for this purpose. Training period is opening for accounting representative of Viet Nam side- Ms Nguyễn Thị Hoàng Hải- Preparation Unit Team;</p> <p>Purposes of training are:</p> <ul style="list-style-type: none"> <li>- Help PU Team of MAUR can control all accounting activities easily when Metro 01 is opening.</li> <li>- Reduce accounting working-load.</li> <li>- Do accounting by professional way.</li> <li>- Support for many accounting reports and save time.</li> </ul> <p>*: JICA- <b>The Japan International Cooperation Agency</b> is an independent governmental agency that coordinates official development assistance (ODA) for the government of Japan.</p>
Consulting/ Training Items	<p>7th day in July 2015 Date 22<sup>th</sup> July 2015</p> <p>Do practice with Ms. Nguyen Thi Hoang Hai</p> <ul style="list-style-type: none"> <li>- Record receivable from customers</li> <li>+ Record selling invoice</li> </ul> <p>Record code for every goods/ service items Record goods/ service value, VAT (if any) and receivable Check all receivable after record every month in order to follow and collect money after sale.</p> <ul style="list-style-type: none"> <li>+ VAT output</li> </ul> <p>Check total of VAT output with selling invoice. Make VAT report by exporting from software. Compare between VAT input and VAT output, revert and record tax</p>

	payable or deductible on accounting system.
Remarks	
Result	- Plan for eighth day in July: Make cost of goods sold; prepaid expenses; reduce payable.

LMC's Confirmation	PUC's Confirmation	SAPI Expert's Confirmation
	 Nguyễn Thị Hoàng Hải	 Tadashi NAKANO

Form 1

※ Ref No. 06-July 2015

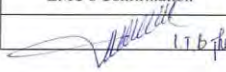
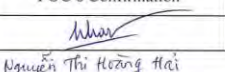
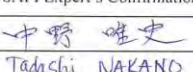
**CONSULTING/TRAINING ITEM SHEET**

Date: 07/27/2015

Members: Ms. Nguyễn Thị Hoàng Hải  
Ms. Lý Thị Bé Thu

Title	FAST ACCOUNTING SOFTWARE PROJECT
Consulting/ Training/ Concept	<p>At the present, "Metro 01" Project in Viet Nam is assistance by JICA(*). Following assistance for that project, JICA also want to help Viet Nam can control all activities in accounting department when "Metro 01" Project finished and come to acceptance well by excellent accounting software.</p> <p>Fast accounting software is chosen for this purpose. Training period is opening for accounting representative of Viet Nam side- Ms Nguyễn Thị Hoàng Hải- Preparation Unit Team;</p> <p>Purposes of training are:</p> <ul style="list-style-type: none"> <li>- Help PU Team of MAUR can control all accounting activities easily when Metro 01 is opening.</li> <li>- Reduce accounting working-load.</li> <li>- Do accounting by professional way.</li> <li>- Support for many accounting reports and save time.</li> </ul> <p>*. JICA- <b>The Japan International Cooperation Agency</b> is an Independent governmental agency that coordinates official development assistance (ODA) for the government of Japan.</p>
Consulting/ Training Items	<p>8th day in July 2015 Date 27<sup>th</sup> July 2015 Do practice with Ms. Nguyen Thi Hoang Hai.</p> <ul style="list-style-type: none"> <li>- Cost of goods sold Calculate cost of goods sold by software Record to expenses (COGS)</li> <li>Record income Record gain or loss</li> <li>- Prepaid expenses Calculate and record prepaid expenses</li> <li>- Reduce payable Reduce or change payable (if any)</li> <li>- Calculate and record personal income tax (PIT), Company income</li> </ul>

	tax (CIT)
Remarks	
Result	- Plan for ninth day in July: Make financial statement

LMC's Confirmation	PUC's Confirmation	SAPI Expert's Confirmation
		
	Nguyễn Thị Hoàng Hải	Tadashi NAKANO

Form 1


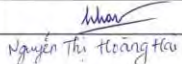
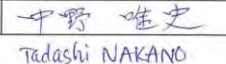
※ Ref No. 09-July 2015

**CONSULTING/TRAINING ITEM SHEET**

Date: 07/30/2015  
 Members: Ms. Nguyễn Thị Hoàng Hải  
 Ms. Lý Thị Bé Thu

Title	FAST ACCOUNTING SOFTWARE PROJECT
Consulting/ Training Concept	<p>At the present, "Metro 01" Project in Viet Nam is assistance by JICA(*). Following assistance for that project, JICA also want to help Viet Nam can control all activities in accounting department when "Metro 01" Project finished and come to acceptance well by excellent accounting software.</p> <p>Fast accounting software is chosen for this purpose. Training period is opening for accounting representative of Viet Nam side- Ms Nguyễn Thị Hoàng Hải- Preparation Unit Team;</p> <p>Purposes of training are:</p> <ul style="list-style-type: none"> <li>- Help PU Team of MAUR can control all accounting activities easily when Metro 01 is opening.</li> <li>- Reduce accounting working-load.</li> <li>- Do accounting by professional way.</li> <li>- Support for many accounting reports and save time.</li> </ul> <p>*: JICA- <b>The Japan International Cooperation Agency</b> is an independent governmental agency that coordinates official development assistance (ODA) for the government of Japan.</p>
Consulting/ Training Items	<p>9th day in July 2015                  Date 30<sup>th</sup> July 2015                  Do practice with Ms. Nguyen Thi Hoang Hai.</p> <ul style="list-style-type: none"> <li>- Make financial statement</li> <li>Make Trial balance</li> <li>Make Balance sheet and details of Balance sheet</li> <li>Make income statement</li> <li>Make Cash flow</li> <li>Details cost of goods sold</li> <li>Make details of prepaid expense</li> <li>Details of receivable and payable</li> </ul>
Remarks	

Result	- Plan for first day in August: Record for new month; set up all accounting chart for new month
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LMC's Confirmation	PUC's Confirmation	SAPI Expert's Confirmation
 L. B. Thu	 Nguyễn Thị Hoàng Hải	 Tadashi NAKANO



Form 1

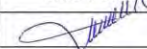
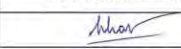
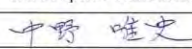
※ Ref No. 01-August 2015

**CONSULTING/TRAINING ITEM SHEET**

Date: 08/03/2015  
 Members: Ms. Nguyễn Thị Hoàng Hải  
 Ms. Lý Thị Bé Thu

Title	FAST ACCOUNTING SOFTWARE PROJECT
Consulting/ Training Concept	<p>At the present, "Metro 01" Project in Viet Nam is assistance by JICA(*). Following assistance for that project, JICA also want to help Viet Nam can control all activities in accounting department when "Metro 01" Project finished and come to acceptance well by excellent accounting software.</p> <p>Fast accounting software is chosen for this purpose. Training period is opening for accounting representative of Viet Nam side- Ms Nguyễn Thị Hoàng Hải- Preparation Unit Team;</p> <p>Purposes of training are:</p> <ul style="list-style-type: none"> <li>- Help PU Team of MAUR can control all accounting activities easily when Metro 01 is opening.</li> <li>- Reduce accounting working-load</li> <li>- Do accounting by professional way.</li> <li>- Support for many accounting reports and save time.</li> </ul> <p>*: JICA- <b>The Japan International Cooperation Agency</b> is an independent governmental agency that coordinates official development assistance (ODA) for the government of Japan.</p>
Consulting/ Training Items	<p>01st day in August 2015                  Date 03<sup>rd</sup> August 2015                  Do practice with Ms. Nguyen Thi Hoang Hai.</p> <ul style="list-style-type: none"> <li>- Revised all accounting chart</li> <li>+ Record purchase invoice</li> </ul> <p>Depend on purchase is goods or service, we record as different part.</p> <p>Goods purchase                  Record code for every goods items                  Record goods value, VAT (if any) and payable                  Service purchase                  Record service value and VAT (if any) and payable                  + Check all record for VAT input                  After finish payable and all invoice include in VAT input, check all</p>

	VAT invoice input to make sure for right number.
Remarks	
Result	- Plan for seventh day in July: Record Value added tax out put; receivable of customer.

LMC's Confirmation	PUC's Confirmation	SAPI Expert's Confirmation
		

Lý Thị Bé Thu

Nguyễn Thị Hoàng Hải

Tadashi NAKANO

Form 1


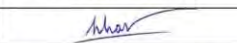

※ Ref.No. 02-August 2015

**CONSULTING/TRAINING ITEM SHEET**

Date: 08/06/2015  
 Members: Ms. Nguyễn Thị Hoàng Hải  
 Ms. Lý Thị Bé Thu

Title	FAST ACCOUNTING SOFTWARE PROJECT
Consulting/ Training Concept	<p>At the present, "Metro 01" Project in Viet Nam is assistance by JICA(*). Following assistance for that project, JICA also want to help Viet Nam can control all activities in accounting department when "Metro 01" Project finished and come to acceptance well by excellent accounting software.</p> <p>Fast accounting software is chosen for this purpose. Training period is opening for accounting representative of Viet Nam side- Ms Nguyễn Thị Hoàng Hải- Preparation Unit Team;</p> <p>Purposes of training are:</p> <ul style="list-style-type: none"> <li>- Help PU Team of MAUR can control all accounting activities easily when Metro 01 is opening.</li> <li>- Reduce accounting working-load.</li> <li>- Do accounting by professional way.</li> <li>- Support for many accounting reports and save time.</li> </ul> <p>*: JICA- <b>The Japan International Cooperation Agency</b> is an independent governmental agency that coordinates official development assistance (ODA) for the government of Japan.</p>
Consulting/ Training Items	<p>02nd day in August 2015                  Date 06<sup>th</sup> August 2015                  Do practice with Ms. Nguyen Thi Hoang Hai.</p> <ul style="list-style-type: none"> <li>- Import all customer information as:                     <ul style="list-style-type: none"> <li>Name of company</li> <li>Address and Tax code</li> <li>Record information for appliance</li> </ul> </li> <li>- Record payable                     <ul style="list-style-type: none"> <li>Record expense that have not paid for suppliers.</li> <li>Record prepaid expenses</li> </ul> </li> <li>- Make trial for import transaction                     <ul style="list-style-type: none"> <li>Record import goods</li> <li>Record tax (VAT; import tax)</li> </ul> </li> </ul>

Remarks	
Result	- Plan for third day in August: Continue to record Import transaction; Receivable

LMC's Confirmation	PUC's Confirmation	SAPI Expert's Confirmation
		

Lý Thị Bé Thu      Nguyễn Thị Hoàng Hải      Tadashi NAKANO

Form 1


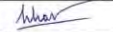
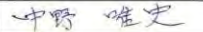
※ Ref No. 03-August 2015

**CONSULTING/TRAINING ITEM SHEET**

Date: 08/10/2015  
 Members: Ms. Nguyễn Thị Hoàng Hải  
 Ms. Lý Thị Bé Thu

Title	FAST ACCOUNTING SOFTWARE PROJECT
Consulting/ Training Concept	<p>At the present, "Metro 01" Project in Viet Nam is assistance by JICA(*). Following assistance for that project, JICA also want to help Viet Nam can control all activities in accounting department when "Metro 01" Project finished and come to acceptance well by excellent accounting software.</p> <p>Fast accounting software is chosen for this purpose. Training period is opening for accounting representative of Viet Nam side- Ms Nguyễn Thị Hoàng Hải- Preparation Unit Team;</p> <p>Purposes of training are:</p> <ul style="list-style-type: none"> <li>- Help PU Team of MAUR can control all accounting activities easily when Metro 01 is opening.</li> <li>- Reduce accounting working-load.</li> <li>- Do accounting by professional way.</li> <li>- Support for many accounting reports and save time.</li> </ul> <p>*: JICA- <b>The Japan International Cooperation Agency</b> is an independent governmental agency that coordinates official development assistance (ODA) for the government of Japun.</p>
Consulting/ Training Items	<p>01st day in August 2015                  Date 03<sup>rd</sup> August 2015                  Do practice with Ms. Nguyen Thi Hoang Hai.</p> <ul style="list-style-type: none"> <li>- Record import transaction                      Record value of import (usually by USD)                      Used right exchange rate.                      Control payable                      Return VAT tax after pay VAT</li> <li>- Record sales transaction                      Record income, receivable and Tax payable                      Verify customer, tax rate and invoice date</li> </ul>

Remarks	
Result	- Plan for fourth day in August: Check prepaid expense, depreciation (if any), revert between in and out VAT

LMC's Confirmation	PUC's Confirmation	SAPI Expert's Confirmation
		

Lý Thị Bé Thu

Nguyễn Thị Hoàng Hải

Tadashi NAKANO

Form 1

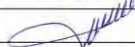
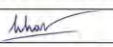
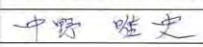
※ Ref No. 04-August 2015

**CONSULTING/TRAINING ITEM SHEET**

Date: 08/20/2015  
 Members: Ms. Nguyễn Thị Hoàng Hải  
 Ms. Lý Thị Bé Thu

Title	FAST ACCOUNTING SOFTWARE PROJECT
Consulting/ Training Concept	<p>At the present, "Metro 01" Project in Viet Nam is assistance by JICA(*). Following assistance for that project, JICA also want to help Viet Nam can control all activities in accounting department when "Metro 01" Project finished and come to acceptance well by excellent accounting software.</p> <p>Fast accounting software is chosen for this purpose. Training period is opening for accounting representative of Viet Nam side- Ms Nguyễn Thị Hoàng Hải- Preparation Unit Team;                  Purposes of training are:</p> <ul style="list-style-type: none"> <li>- Help PU Team of MAUR can control all accounting activities easily when Metro 01 is opening.</li> <li>- Reduce accounting working-load.</li> <li>- Do accounting by professional way.</li> <li>- Support for many accounting reports and save time.</li> </ul> <p>*: JICA- <b>The Japan International Cooperation Agency</b> is an independent governmental agency that coordinates official development assistance (ODA) for the government of Japan.</p>
Consulting/ Training Items	<p>04<sup>th</sup> day in August 2015                  Date 20<sup>th</sup> August 2015                  Do practice with Ms. Nguyễn Thị Hoàng Hải.</p> <ul style="list-style-type: none"> <li>- Check prepaid expenses                      +Prepaid expense                      If this month has prepaid expense, make allocation for every month                      Record expense for that prepaid</li> <li>- Depreciation                      Make depreciation if any</li> <li>- Revert between in and out VAT                      Revert between VAT that return and VAT payable to recognize VAT payable or VAT returnable</li> </ul>

Remarks	
Result	- Plan for fifth day in August: Details of record purchase invoices, Sales invoice.

LMC's Confirmation	PUC's Confirmation	SAPI Expert's Confirmation
		

Ly Thi Be Thu

Nguyễn Thị Hoàng Hải

Tadashi NAKANO

Form 1

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※ RefNo. 05-August 2015

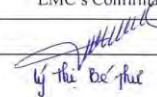
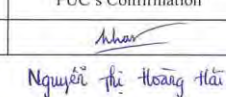
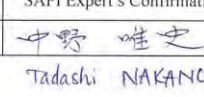
**CONSULTING/TRAINING ITEM SHEET**

Date: 08/24/2015

Members: Ms. Nguyễn Thị Hoàng Hải  
Ms. Lý Thị Bê Thu

Title	FAST ACCOUNTING SOFTWARE PROJECT
Consulting/ Training Concept	<p>At the present, "Metro 01" Project in Viet Nam is assistance by JICA(*). Following assistance for that project, JICA also want to help Viet Nam can control all activities in accounting department when "Metro 01" Project finished and come to acceptance well by excellent accounting software.</p> <p>Fast accounting software is chosen for this purpose. Training period is opening for accounting representative of Viet Nam side- Ms Nguyễn Thị Hoàng Hải- Preparation Unit Team;</p> <p>Purposes of training are:</p> <ul style="list-style-type: none"> <li>- Help PU Team of MAUR can control all accounting activities easily when Metro 01 is opening.</li> <li>- Reduce accounting working-load.</li> <li>- Do accounting by professional way.</li> <li>- Support for many accounting reports and save time.</li> </ul> <p>*: JICA- <b>The Japan International Cooperation Agency</b> is an independent governmental agency that coordinates official development assistance (ODA) for the government of Japan.</p>
Consulting/ Training Items	<p>05th day in August 2015 Date 24<sup>th</sup> August 2015 Do practice with Ms. Nguyen Thi Hoang Hai.</p> <ul style="list-style-type: none"> <li>+ Record purchase invoice</li> <li>- Purchase goods for sales</li> <li>- Purchase tools, appliances</li> <li>- Purchase service (accounting service...)</li> <li>- Purchase stationary, water, electricity,...</li> <li>+ Record sales invoice</li> <li>- Record sales depend on goods (goods code)</li> <li>- Record VAT and other tax (if any)</li> </ul>

Remarks	
Result	- Plan for sixth day in August: Record Cash book and Bank statement.

LMC's Confirmation	PUC's Confirmation	SAPI Expert's Confirmation
 Lý Thị Bê Thu	 Nguyễn Thị Hoàng Hải	 Tadashi NAKANO

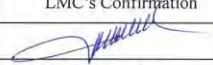

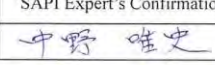
Form I

※ Ref No. 06-August 2015

**CONSULTING/TRAINING ITEM SHEET**

Date: 08/27/2015  
 Members: Ms. Nguyễn Thị Hoàng Hải  
 Ms. Lý Thị Bé Thu

Title	FAST ACCOUNTING SOFTWARE PROJECT
Consulting/ Training Concept	<p>At the present, "Metro 01" Project in Viet Nam is assistance by JICA(*). Following assistance for that project, JICA also want to help Viet Nam can control all activities in accounting department when "Metro 01" Project finished and come to acceptance well by excellent accounting software.</p> <p>Fast accounting software is chosen for this purpose. Training period is opening for accounting representative of Viet Nam side- Ms Nguyễn Thị Hoàng Hải- Preparation Unit Team;</p> <p>Purposes of training are:</p> <ul style="list-style-type: none"> <li>- Help PU Team of MAUR can control all accounting activities easily when Metro 01 is opening.</li> <li>- Reduce accounting working-load.</li> <li>- Do accounting by professional way.</li> <li>- Support for many accounting reports and save time.</li> </ul> <p>*: JICA- <b>The Japan International Cooperation Agency</b> is an independent governmental agency that coordinates official development assistance (ODA) for the government of Japan</p>
Consulting/ Training Items	<p>06th day in August 2015                  Date 27<sup>th</sup> August 2015                  Do practice with Ms. Nguyen Thi Hoang Hai.</p> <ul style="list-style-type: none"> <li>- Make cash book</li> <li>+ Record cash book</li> <li>+ Record expenses paid by cash.</li> <li>+ Record salary paid by cash</li> <li>+ Paid in advance by cash</li> </ul>
Remarks	
Result	- Plan for first day in Sept: Record bank payment by VND and USD

LMC's Confirmation	PUC's Confirmation	SAPI Expert's Confirmation
		
Lý Thị Bé Thu	Nguyễn Thị Hoàng Hải	Tadashi NAKANO

Form 1

※ Ref No. 01-September 2015

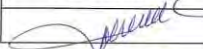

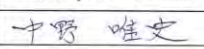
**CONSULTING/TRAINING ITEM SHEET**

Date: 09/01/2015

Members: Ms. Nguyễn Thị Hoàng Hải  
Ms. Lý Thị Bé Thu

Title	FAST ACCOUNTING SOFTWARE PROJECT
Consulting/ Training Concept	<p>At the present, "Metro 01" Project in Viet Nam is assistance by JICA(*). Following assistance for that project, JICA also want to help Viet Nam can control all activities in accounting department when "Metro 01" Project finished and come to acceptance well by excellent accounting software.</p> <p>Fast accounting software is chosen for this purpose. Training period is opening for accounting representative of Viet Nam side- Ms Nguyễn Thị Hoàng Hải- Preparation Unit Team;</p> <p>Purposes of training are:</p> <ul style="list-style-type: none"> <li>- Help PU Team of MAUR can control all accounting activities easily when Metro 01 is opening.</li> <li>- Reduce accounting working-load.</li> <li>- Do accounting by professional way.</li> <li>- Support for many accounting reports and save time.</li> </ul> <p>*: JICA- <b>The Japan International Cooperation Agency</b> is an independent governmental agency that coordinates official development assistance (ODA) for the government of Japan.</p>
Consulting/ Training Items	<p>01st day in September 2015 Date 01<sup>st</sup> September 2015 Do practice with Ms. Nguyen Thi Hoang Hai.</p> <ul style="list-style-type: none"> <li>- Record bank payment             <ul style="list-style-type: none"> <li>+ Record expenses paid by bank.</li> <li>+ Record salary paid by bank</li> <li>+ Paid in advance by bank</li> <li>+ Exchange USD to VND by bank</li> <li>+ Withdrawal money</li> <li>+Receivable from clients</li> <li>+Check bank ending balance</li> </ul> </li> <li>- Record and check prepaid for supplier             <ul style="list-style-type: none"> <li>+ Record all transactions that prepaid for suppliers</li> </ul> </li> </ul>

	<ul style="list-style-type: none"> <li>+ Check balance of prepaid to suppliers</li> <li>- Record and check VAT input</li> </ul>
Remarks	
Result	<ul style="list-style-type: none"> <li>- Plan for second day in Sept:</li> <li>+ Record and check receivable</li> <li>+ Check gain/ loss in month</li> <li>+ Check tool/ appliance prepaid expenses in month</li> </ul>

LMC's Confirmation	PUC's Confirmation	SAPI Expert's Confirmation
		
Lý Thị Bé Thu	Nguyễn Thị Hoàng Hải	Tadashi NAKANO

Form 1

※ Ref No. 02-September 2015

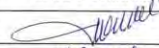
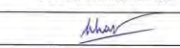
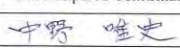
**CONSULTING/TRAINING ITEM SHEET**

Date: 09/03/2015

Members: Ms. Nguyễn Thị Hoàng Hải  
Ms. Lý Thị Bé Thu

Title	FAST ACCOUNTING SOFTWARE PROJECT
Consulting/ Training Concept	<p>At the present, "Metro 01" Project in Viet Nam is assistance by JICA(*). Following assistance for that project, JICA also want to help Viet Nam can control all activities in accounting department when "Metro 01" Project finished and come to acceptance well by excellent accounting software.</p> <p>Fast accounting software is chosen for this purpose. Training period is opening for accounting representative of Viet Nam side- Ms Nguyễn Thị Hoàng Hải- Preparation Unit Team;</p> <p>Purposes of training are:</p> <ul style="list-style-type: none"> <li>- Help PU Team of MAUR can control all accounting activities easily when Metro 01 is opening.</li> <li>- Reduce accounting working-load.</li> <li>- Do accounting by professional way.</li> <li>- Support for many accounting reports and save time.</li> </ul> <p>*: JICA- <b>The Japan International Cooperation Agency</b> is an independent governmental agency that coordinates official development assistance (ODA) for the government of Japan.</p>
Consulting/ Training Items	<p>02nd day in September 2015 Date 03<sup>rd</sup> September 2015 Do practice with Ms. Nguyen Thi Hoang Hai.</p> <ul style="list-style-type: none"> <li>- Record receivable             <ul style="list-style-type: none"> <li>+ Record customer information</li> <li>+ Record code of goods</li> <li>+ Record selling invoices</li> <li>+ Record VAT payable.</li> <li>+Checking receivable for every clients</li> </ul> </li> <li>- Check gain/ loss in month             <ul style="list-style-type: none"> <li>+Export total of expenses and income, check gain or loss and record to software</li> <li>+Record CIT if gain</li> </ul> </li> </ul>

	<ul style="list-style-type: none"> <li>- Check tool/ appliance prepaid expenses in month</li> <li>+Checking all tools and appliance that was bought in present month</li> <li>+Check value of total tool/ appliance that is prepaid for all months</li> </ul>
Remarks	
Result	<ul style="list-style-type: none"> <li>- Plan for third day in Sept:</li> <li>+ Make trial balance</li> <li>+ Make Balance sheet</li> </ul>

LMC's Confirmation	PUC's Confirmation	SAPI Expert's Confirmation
		
Lý Thị Bé Thu	Nguyễn Thị Hoàng Hải	Tadashi NAKANO



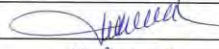
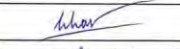
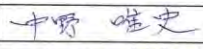
※ Ref No. 03-September 2015

**CONSULTING/TRAINING ITEM SHEET**

Date: 09/07/2015  
 Members: Ms. Nguyễn Thị Hoàng Hải  
 Ms. Lý Thị Bé Thu

Title	FAST ACCOUNTING SOFTWARE PROJECT
Consulting/ Training Concept	<p>At the present, "Metro 01" Project in Viet Nam is assistance by JICA(*). Following assistance for that project, JICA also want to help Viet Nam can control all activities in accounting department when "Metro 01" Project finished and come to acceptance well by excellent accounting software.</p> <p>Fast accounting software is chosen for this purpose. Training period is opening for accounting representative of Viet Nam side- Ms Nguyễn Thị Hoàng Hải- Preparation Unit Team;                  Purposes of training are:</p> <ul style="list-style-type: none"> <li>- Help PU Team of MAUR can control all accounting activities easily when Metro 01 is opening.</li> <li>- Reduce accounting working-load.</li> <li>- Do accounting by professional way.</li> <li>- Support for many accounting reports and save time.</li> </ul> <p>#: JICA- <b>The Japan International Cooperation Agency</b> is an independent governmental agency that coordinates official development assistance (ODA) for the government of Japan.</p>
Consulting/ Training Items	<p>03nd day in September 2015                  Date 07<sup>th</sup> September 2015                  Do practice with Ms. Nguyen Thi Hoang Hai.</p> <ul style="list-style-type: none"> <li>- Trial Balance: Compare value in Trial balance to real value of all account</li> <li>+Cash</li> <li>+ Bank statement</li> <li>+Other receivable</li> <li>+VAT</li> <li>+Payable for employee</li> <li>+Social; Health and Unemployment insurance</li> <li>+Income</li> <li>+Cost of goods sold</li> </ul>

	<ul style="list-style-type: none"> <li>+Selling and General expenses</li> <li>+Other income</li> <li>+Other expenses</li> <li>+Gain/ Loss</li> <li>- Make Balance sheet</li> </ul>
Remarks	
Result	<ul style="list-style-type: none"> <li>- Plan for fourth day in Sept:</li> <li>+ Make Balance sheet details</li> <li>+ Make Income statement</li> <li>+ Make cash flow</li> </ul>

LMC's Confirmation	PUC's Confirmation	SAPI Expert's Confirmation
		
Lý Thị Bé Thu	Nguyễn Thị Hoàng Hải	Tadashi NAKANO

Form 1

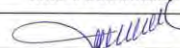
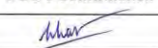
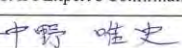
※ Ref No. 04-September 2015

**CONSULTING/TRAINING ITEM SHEET**

Date: 09/10/2015  
 Members: Ms. Nguyễn Thị Hoàng Hải  
 Ms. Lý Thị Bé Thu

Title	FAST ACCOUNTING SOFTWARE PROJECT
Consulting/ Training Concept	<p>At the present, "Metro 01" Project in Viet Nam is assistance by JICA(*). Following assistance for that project, JICA also want to help Viet Nam can control all activities in accounting department when "Metro 01" Project finished and come to acceptance well by excellent accounting software.</p> <p>Fast accounting software is chosen for this purpose. Training period is opening for accounting representative of Viet Nam side- Ms Nguyễn Thị Hoàng Hải- Preparation Unit Team;                  Purposes of training are:</p> <ul style="list-style-type: none"> <li>- Help PU Team of MAUR can control all accounting activities easily when Metro 01 is opening.</li> <li>- Reduce accounting working-load.</li> <li>- Do accounting by professional way.</li> <li>- Support for many accounting reports and save time.</li> </ul> <p>*: JICA- <b>The Japan International Cooperation Agency</b> is an independent governmental agency that coordinates official development assistance (ODA) for the government of Japan.</p>
Consulting/ Training Items	<p>04th day in September 2015                  Date 10<sup>th</sup> September 2015                  Do practice with Ms. Nguyen Thi Hoang Hai.</p> <ul style="list-style-type: none"> <li>- Balance sheet details: Make details for almost number of account in order to help people who read Financial statement can understand what happened in company                      Make details for:                      +Cash; Bank (by VND and USD; exchange rate)                      +Detail of receivable for every client                      + Detail of payable for every client                      +Details for PIT; CIT; VAT for every quarter; every year</li> <li>- Income statement                      +Separate for all kind of expenses</li> </ul>

	+ Separate for all kind of income +Calculate Gain/ Loss - Cash flow.
Remarks	
Result	- Plan for fifth day in Sept; + Beginning to record accounting in <u>Oct 2014</u> +Record cash book +Record bank statement

LMC's Confirmation	PUC's Confirmation	SAPI Expert's Confirmation
 Lý Thị Bé Thu	 Nguyễn Thị Hoàng Hải	 Tadashi NAKANO

Form 1

※ Ref No. 05-September 2015

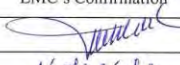

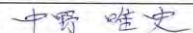
**CONSULTING/TRAINING ITEM SHEET**

Date: 09/14/2015

Members: Ms. Nguyễn Thị Hoàng Hải  
Ms. Lý Thị Bé Thu

Title	FAST ACCOUNTING SOFTWARE PROJECT
Consulting/ Training Concept	<p>At the present, "Metro 01" Project in Viet Nam is assistance by JICA(*). Following assistance for that project, JICA also want to help Viet Nam can control all activities in accounting department when "Metro 01" Project finished and come to acceptance well by excellent accounting software.</p> <p>Fast accounting software is chosen for this purpose. Training period is opening for accounting representative of Viet Nam side- Ms Nguyễn Thị Hoàng Hải- Preparation Unit Team;</p> <p>Purposes of training are:</p> <ul style="list-style-type: none"> <li>- Help PU Team of MAUR can control all accounting activities easily when Metro 01 is opening.</li> <li>- Reduce accounting working-load.</li> <li>- Do accounting by professional way.</li> <li>- Support for many accounting reports and save time.</li> </ul> <p>*: JICA- <b>The Japan International Cooperation Agency</b> is an independent governmental agency that coordinates official development assistance (ODA) for the government of Japan.</p>
Consulting/ Training Items	<p>05th day in September 2015 Date 14<sup>th</sup> September 2015</p> <p>Do practice with Ms. Nguyen Thi Hoang Hai.</p> <ul style="list-style-type: none"> <li>- Beginning to record accounting in <u>Oct 2014</u></li> <li>- Record cash book</li> <li>+Pay for administration expenses</li> <li>+Pay for purchase invoice directly</li> <li>+Pay in advance for supplier</li> <li>+Pay in advance for employee's business</li> <li>- Record bank statement</li> <li>+Withdrawal</li> <li>+Exchange money from USD to VND</li> <li>+Pay for salary</li> </ul>

	+Pay for clients +Pay for Insurance
Remarks	
Result	- Plan for sixth day in Sept: +Record import goods +Record export goods +Record salary expenses

LMC's Confirmation	PUC's Confirmation	SAPI Expert's Confirmation
		
Lý Thị Bé Thu	Nguyễn Thị Hoàng Hải	Tadashi NAKANO

33a

Form 1

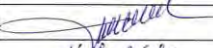
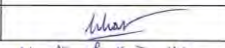
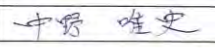
※ Ref No. 06-September 2015

**CONSULTING/TRAINING ITEM SHEET**

Date: 09/17/2015  
 Members: Ms. Nguyễn Thị Hoàng Hải  
 Ms. Lý Thị Bé Thu

Title	FAST ACCOUNTING SOFTWARE PROJECT
Consulting/ Training Concept	<p>At the present, "Metro 01" Project in Viet Nam is assistance by JICA(*). Following assistance for that project, JICA also want to help Viet Nam can control all activities in accounting department when "Metro 01" Project finished and come to acceptance well by excellent accounting software.</p> <p>Fast accounting software is chosen for this purpose. Training period is opening for accounting representative of Viet Nam side- Ms Nguyễn Thị Hoàng Hải- Preparation Unit Team;</p> <p>Purposes of training are:</p> <ul style="list-style-type: none"> <li>- Help PU Team of MAUR can control all accounting activities easily when Metro 01 is opening.</li> <li>- Reduce accounting working-load.</li> <li>- Do accounting by professional way.</li> <li>- Support for many accounting reports and save time.</li> </ul> <p>*: JICA- <b>The Japan International Cooperation Agency</b> is an independent governmental agency that coordinates official development assistance (ODA) for the government of Japan.</p>
Consulting/ Training Items	<p>06th day in September 2015          Date 17<sup>th</sup> September 2015          Do practice with Ms. Nguyen Thi Hoang Hai.</p> <ul style="list-style-type: none"> <li>- Record export goods           <ul style="list-style-type: none"> <li>+Record invoice information (number, date, serial)</li> <li>+Record goods code</li> <li>+Record buyer information</li> <li>+Record number of goods</li> <li>+Record VAT</li> <li>+Record value of selling invoice</li> </ul> </li> <li>- Record import goods           <ul style="list-style-type: none"> <li>+Record code of buying goods</li> <li>+Record invoice information (number, date, serial)</li> </ul> </li> </ul>

	<ul style="list-style-type: none"> <li>+Record import tax (if any)</li> <li>- Record salary expenses</li> <li>+Record gross salary</li> <li>+Record Social; health and unemployment insurance</li> <li>+Record PIT</li> <li>+Record union fee</li> </ul>
Remarks	
Result	<ul style="list-style-type: none"> <li>- Plan for seventh day in Sept:</li> <li>+Record Payable</li> <li>+Record Receivable</li> <li>+Record prepaid expenses</li> </ul>
	-

LMC's Confirmation	PUC's Confirmation	SAPI Expert's Confirmation
 Lý Thị Bé Thu	 Nguyễn Thị Hoàng Hải	 Tadashi NAKANO

33b + 34a

Form 1

※ Ref No. 07-September 2015

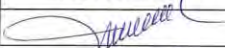
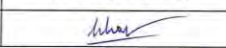
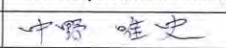
**CONSULTING/TRAINING ITEM SHEET**

Date: 09/21/2015

Members: Ms. Nguyễn Thị Hoàng Hải  
Ms. Lý Thị Bé Thu

Title	FAST ACCOUNTING SOFTWARE PROJECT
Consulting/ Training Concept	<p>At the present, "Metro 01" Project in Viet Nam is assistance by JICA(*). Following assistance for that project, JICA also want to help Viet Nam can control all activities in accounting department when "Metro 01" Project finished and come to acceptance well by excellent accounting software.</p> <p>Fast accounting software is chosen for this purpose. Training period is opening for accounting representative of Viet Nam side- Ms Nguyễn Thị Hoàng Hải- Preparation Unit Team;</p> <p>Purposes of training are:</p> <ul style="list-style-type: none"> <li>- Help PU Team of MAUR can control all accounting activities easily when Metro 01 is opening.</li> <li>- Reduce accounting working-load.</li> <li>- Do accounting by professional way.</li> <li>- Support for many accounting reports and save time.</li> </ul> <p>*: JICA- <b>The Japan International Cooperation Agency</b> is an independent governmental agency that coordinates official development assistance (ODA) for the government of Japan.</p>
Consulting/ Training Items	<p>07th day in September 2015 Date 21<sup>st</sup> September 2015 Do practice with Ms. Nguyen Thi Hoang Hai.</p> <ul style="list-style-type: none"> <li>- Record Payable               <ul style="list-style-type: none"> <li>+Record code of buying goods</li> <li>+Record invoice information (number, date, serial)</li> <li>+Record import tax (if any)</li> </ul> </li> <li>- Record Receivable               <ul style="list-style-type: none"> <li>+Record receivable from selling goods</li> <li>+Check total receivable for every customers</li> <li>+Follow all receivable</li> </ul> </li> </ul>
Remarks	On September 21 <sup>st</sup> 2015, AGS's employee came to JIC office and worked in the morning (4 hours from 8am to 12am)

	In afternoon (from 1pm to 5pm), AGS's employee was off and as plan, AGS's employee will set up to training on Friday, September 25 <sup>th</sup> 2015 (4 hours).
Result	<ul style="list-style-type: none"> <li>- Plan for eighth day in Sept:</li> <li>+ Record prepaid expenses</li> <li>+VAT; PIT checking</li> <li>+Checking for all transactions</li> </ul>
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LMC's Confirmation	PUC's Confirmation	SAPI Expert's Confirmation
		
Lý Thị Bé Thu	Nguyễn Thị Hoàng Hải	Tadashi NAKANO

Form 1

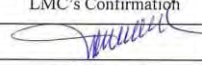
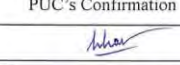
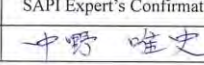
※ Ref No. 08-September 2015

**CONSULTING/TRAINING ITEM SHEET**

Date: 09/24/2015  
 Members: Ms. Nguyễn Thị Hoàng Hải  
 Ms. Lý Thị Bé Thu

Title	FAST ACCOUNTING SOFTWARE PROJECT
Consulting/ Training Concept	<p>At the present, "Metro 01" Project in Viet Nam is assistance by JICA(*). Following assistance for that project, JICA also want to help Viet Nam can control all activities in accounting department when "Metro 01" Project finished and come to acceptance well by excellent accounting software.</p> <p>Fast accounting software is chosen for this purpose. Training period is opening for accounting representative of Viet Nam side- Ms Nguyễn Thị Hoàng Hải- Preparation Unit Team;</p> <p>Purposes of training are:</p> <ul style="list-style-type: none"> <li>- Help PU Team of MAUR can control all accounting activities easily when Metro 01 is opening.</li> <li>- Reduce accounting working-load.</li> <li>- Do accounting by professional way.</li> <li>- Support for many accounting reports and save time.</li> </ul> <p>*: JICA- <b>The Japan International Cooperation Agency</b> is an independent governmental agency that coordinates official development assistance (ODA) for the government of Japan.</p>
Consulting/ Training Items	<p>08th day in September 2015                  Date 24<sup>th</sup> September 2015                  Do practice with Ms. Nguyen Thi Hoang Hai.</p> <ul style="list-style-type: none"> <li>- Record prepaid expenses</li> <li>+Record information of toll/ appliance</li> <li>+Record invoice information (number, date, serial) of purchasing</li> <li>+Record import tax (if any)</li> <li>+Record to prepaid expenses</li> <li>- VAT; PIT checking</li> <li>+Check VAT deductible with invoices</li> <li>+Check VAT payable with invoices</li> <li>- Checking for all transactions</li> </ul> <p>Record Cash; Bank</p>

	+Check payable; receivable +Check import; export goods; +Check COGS; income; expenses +Check all transfer transaction
Remarks	
Result	- Plan for next day in Sept: + Make Financial statement in Oct 2014
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LMC's Confirmation	PUC's Confirmation	SAPI Expert's Confirmation
		
Lý Thị Bé Thu	Nguyễn Thị Hoàng Hải	Tadashi NAKANO

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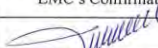


※ Ref No. 0-September 2015

**CONSULTING/TRAINING ITEM SHEET**

Date: 09/25/2015  
 Members: Ms. Nguyễn Thị Hoàng Hải  
 Ms. Lý Thị Bé Thu

Title	FAST ACCOUNTING SOFTWARE PROJECT
Consulting/ Training Concept	<p>At the present, "Metro 01" Project in Viet Nam is assistance by JICA(*). Following assistance for that project, JICA also want to help Viet Nam can control all activities in accounting department when "Metro 01" Project finished and come to acceptance well by excellent accounting software.</p> <p>Fast accounting software is chosen for this purpose. Training period is opening for accounting representative of Viet Nam side- Ms Nguyễn Thị Hoàng Hải- Preparation Unit Team;</p> <p>Purposes of training are:</p> <ul style="list-style-type: none"> <li>- Help PU Team of MAUR can control all accounting activities easily when Metro 01 is opening.</li> <li>- Reduce accounting working-load.</li> <li>- Do accounting by professional way.</li> <li>- Support for many accounting reports and save time.</li> </ul> <p>*: JICA- <b>The Japan International Cooperation Agency</b> is an independent governmental agency that coordinates official development assistance (ODA) for the government of Japan.</p>
Consulting/ Training Items	<p>Date 25<sup>th</sup> September 2015</p> <p>Do practice with Ms. Nguyen Thi Hoang Hai.</p> <ul style="list-style-type: none"> <li>- Make Financial statement in October 2014</li> <li>+Make Trial Balance</li> <li>+Make Balance Sheet</li> <li>+Make details for Balance sheet</li> <li>+Make Profit and Loss</li> <li>+Make Cash flow</li> <li>+Make Sales details</li> <li>+Make details for COGS and Selling price</li> <li>+List on Non- deductible</li> <li>+Make details of Expenses</li> <li>+Make details for Prepaid</li> </ul>

	+Make details of Payable +Make Summary matter
Remarks	
Result	<ul style="list-style-type: none"> <li>- Plan for ninth day in Sept:</li> <li>+ Beginning to record accounting in <u>Nov 2014</u></li> <li>+Record cash book</li> <li>+Record bank statement</li> <li>+Record import goods</li> <li>+Record export goods</li> </ul>
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LMC's Confirmation	PUC's Confirmation	SAPI Expert's Confirmation
 Ly Thi Be Thu	 Nguyễn Thị Hoàng Hải	 Tadashi NAKANO

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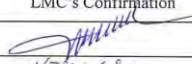

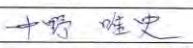
※ Ref.No. 9-September 2015

**CONSULTING/TRAINING ITEM SHEET**

Date: 09/28/2015  
 Members: Ms. Nguyễn Thị Hoàng Hải  
 Ms. Lý Thị Bé Thu

Title	FAST ACCOUNTING SOFTWARE PROJECT
Consulting/ Training Concept	<p>At the present, "Metro 01" Project in Viet Nam is assistance by JICA(*). Following assistance for that project, JICA also want to help Viet Nam can control all activities in accounting department when "Metro 01" Project finished and come to acceptance well by excellent accounting software.</p> <p>Fast accounting software is chosen for this purpose. Training period is opening for accounting representative of Viet Nam side- Ms Nguyễn Thị Hoàng Hải- Preparation Unit Team;</p> <p>Purposes of training are:</p> <ul style="list-style-type: none"> <li>- Help PU Team of MAUR can control all accounting activities easily when Metro 01 is opening.</li> <li>- Reduce accounting working-load.</li> <li>- Do accounting by professional way.</li> <li>- Support for many accounting reports and save time.</li> </ul> <p>*: JICA- <b>The Japan International Cooperation Agency</b> is an independent governmental agency that coordinates official development assistance (ODA) for the government of Japan.</p>
Consulting/ Training Items	<p>Date 28<sup>th</sup> September 2015                  Do practice with Ms. Nguyen Thi Hoang Hai.</p> <ul style="list-style-type: none"> <li>- Beginning to record accounting in <u>Nov 2014</u></li> <li>- Record cash book                     <ul style="list-style-type: none"> <li>+Pay general administration expenses</li> <li>+Pay in advance for employee</li> <li>+Pay for purchasing goods</li> <li>+Receive money from Bank</li> </ul> </li> <li>- Record bank statement                     <ul style="list-style-type: none"> <li>+Withdrawal money</li> <li>+Pay salary for employee</li> <li>+Pay for supplier</li> <li>+Pay in advance</li> </ul> </li> </ul>

	<ul style="list-style-type: none"> <li>+Pay Tax</li> <li>+Pay Social and Health insurance</li> <li>- Record import goods                     <ul style="list-style-type: none"> <li>+Record all items of goods</li> <li>+Record payable information</li> <li>+Record Tax payable</li> </ul> </li> <li>- Record export goods                     <ul style="list-style-type: none"> <li>+Record all variety of exporting goods</li> <li>+Record VAT</li> <li>+Record selling invoices</li> </ul> </li> </ul>
Remarks	
Result	<ul style="list-style-type: none"> <li>- Plan for first day in October:</li> <li>+Record salary expenses</li> <li>+Record Payable</li> <li>+Record Receivable</li> <li>+Record prepaid expenses</li> </ul>
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LMC's Confirmation  by Thi Be Thu	PUC's Confirmation  Nguyễn Thị Hoàng Hải	SAPI Expert's Confirmation  Tadashi NAKANO
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※ Ref No. 1-October 2015

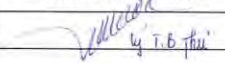
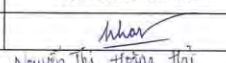
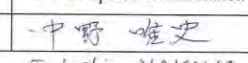
**CONSULTING/TRAINING ITEM SHEET**

Date: 10/05/2015

Members: Ms. Nguyễn Thị Hoàng Hải  
Ms. Lý Thị Bé Thu

Title	FAST ACCOUNTING SOFTWARE PROJECT
Consulting/ Training Concept	<p>At the present, "Metro 01" Project in Viet Nam is assistance by JICA(*). Following assistance for that project, JICA also want to help Viet Nam can control all activities in accounting department when "Metro 01" Project finished and come to acceptance well by excellent accounting software.</p> <p>Fast accounting software is chosen for this purpose. Training period is opening for accounting representative of Viet Nam side- Ms Nguyễn Thị Hoàng Hải- Preparation Unit Team;</p> <p>Purposes of training are:</p> <ul style="list-style-type: none"> <li>- Help PU Team of MAUR can control all accounting activities easily when Metro 01 is opening.</li> <li>- Reduce accounting working-load.</li> <li>- Do accounting by professional way.</li> <li>- Support for many accounting reports and save time.</li> </ul> <p>*: JICA- <b>The Japan International Cooperation Agency</b> is an independent governmental agency that coordinates official development assistance (ODA) for the government of Japan.</p>
Consulting/ Training Items	<p>Date 05<sup>th</sup> October 2015</p> <p>Do practice with Ms. Nguyen Thi Hoang Hai.</p> <ul style="list-style-type: none"> <li>- Record salary expenses</li> <li>+Record gross salary</li> <li>+Record deduction (from employee salary) for social and health insurance</li> <li>+Record deduction for personal income tax</li> <li>+Record for union fee (if any)</li> <li>+Record social and health insurance (company expenses)</li> <li>+Check net salary for employee</li> <li>- Record Payable</li> <li>+Record good purchasing</li> <li>+Record material purchasing</li> </ul>

	<ul style="list-style-type: none"> <li>+Record service purchasing</li> <li>+Check payable in month and previous month</li> <li>- Record Receivable</li> <li>+Record selling good</li> <li>+Check receivable in month and previous month</li> <li>- Record prepaid expenses</li> <li>+Record purchasing appliance, service.</li> <li>+Divide for month that bear expenses</li> </ul>
Remarks	
Result	<p>Plan for second day in October:</p> <ul style="list-style-type: none"> <li>- VAT; PIT checking</li> <li>- Checking for all transactions</li> <li>- Make Financial Statement in November 2014</li> </ul>
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LMC's Confirmation	PUC's Confirmation	SAPI Expert's Confirmation
 ly T.B thu	 Nguyễn Thị Hoàng Hải	 Tadashi NAKANO

Form 1

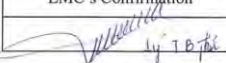
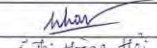
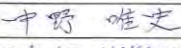
※ Ref No. 2-October 2015

**CONSULTING/TRAINING ITEM SHEET**

Date: 10/08/2015  
 Members: Ms. Nguyễn Thị Hoàng Hải  
 Ms. Lý Thị Bé Thu

Title	FAST ACCOUNTING SOFTWARE PROJECT
Consulting/ Training Concept	<p>At the present, "Metro 01" Project in Viet Nam is assistance by JICA(*). Following assistance for that project, JICA also want to help Viet Nam can control all activities in accounting department when "Metro 01" Project finished and come to acceptance well by excellent accounting software.</p> <p>Fast accounting software is chosen for this purpose. Training period is opening for accounting representative of Viet Nam side- Ms Nguyễn Thị Hoàng Hải- Preparation Unit Team;</p> <p>Purposes of training are:</p> <ul style="list-style-type: none"> <li>- Help PU Team of MAUR can control all accounting activities easily when Metro 01 is opening.</li> <li>- Reduce accounting working-load.</li> <li>- Do accounting by professional way.</li> <li>- Support for many accounting reports and save time.</li> </ul> <p>*: JICA- <b>The Japan International Cooperation Agency</b> is an independent governmental agency that coordinates official development assistance (ODA) for the government of Japan.</p>
Consulting/ Training Items	<p>Date 08<sup>th</sup> October 2015</p> <p>Do practice with Ms. Nguyen Thi Hoang Hai.</p> <ul style="list-style-type: none"> <li>- VAT; PIT checking</li> <li>+Check VAT in-put</li> <li>+Check VAT out-put</li> <li>+Check VAT payable or VAT deductible</li> <li>- Checking for all transactions</li> <li>+Check cash book; bank statement</li> <li>+Check payable; receivable</li> <li>+Check import; export goods</li> <li>+Check VAT, PIT, CIT</li> <li>+Check total expenses</li> <li>+Check total income</li> </ul>

	<ul style="list-style-type: none"> <li>- Make Financial Statement in November 2014</li> <li>+Trial balance</li> <li>+Balance sheet</li> <li>+Details of balance sheet</li> <li>+Income statement</li> <li>+Cash flow</li> </ul>
Remarks	
Result	<p>Plan for third day in October:</p> <ul style="list-style-type: none"> <li>- Beginning to record accounting in <u>December 2014</u></li> <li>- Record cash book</li> <li>- Record bank statement</li> <li>- Record import goods</li> <li>- Record export goods</li> </ul>
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LMC's Confirmation  Lý Thị Bé Thu	PUC's Confirmation  Nguyễn Thị Hoàng Hải	SAPI Expert's Confirmation  Tadashi NAKANO
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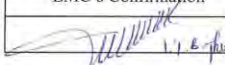
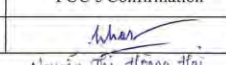
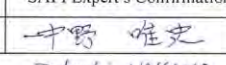
※ Ref No. 3-October 2015

**CONSULTING/TRAINING ITEM SHEET**

Date: 10/12/2015  
 Members: Ms. Nguyễn Thị Hoàng Hải  
 Ms. Lý Thị Bé Thu

Title	FAST ACCOUNTING SOFTWARE PROJECT
Consulting/ Training Concept	<p>At the present, "Metro 01" Project in Viet Nam is assistance by JICA(*). Following assistance for that project, JICA also want to help Viet Nam can control all activities in accounting department when "Metro 01" Project finished and come to acceptance well by excellent accounting software.</p> <p>Fast accounting software is chosen for this purpose. Training period is opening for accounting representative of Viet Nam side- Ms Nguyễn Thị Hoàng Hải- Preparation Unit Team;                  Purposes of training are:</p> <ul style="list-style-type: none"> <li>- Help PU Team of MAUR can control all accounting activities easily when Metro 01 is opening.</li> <li>- Reduce accounting working-load.</li> <li>- Do accounting by professional way.</li> <li>- Support for many accounting reports and save time.</li> </ul> <p>*: JICA- <b>The Japan International Cooperation Agency</b> is an independent governmental agency that coordinates official development assistance (ODA) for the government of Japan</p>
Consulting/ Training Items	<p>Date 12<sup>nd</sup> October 2015                  Do practice with Ms. Nguyen Thi Hoang Hai.</p> <ul style="list-style-type: none"> <li>- Beginning to record accounting in <u>December 2014</u></li> <li>- Record cash book</li> <li>+Record expenses paid by cash</li> <li>+Record take money in advance</li> <li>+Paid tax by cash</li> <li>+Paid salary by cash</li> <li>+Prepaid by cash</li> <li>+Receive money from bank</li> <li>- Record bank statement</li> <li>+Pay salary</li> <li>+Pay expenses, service</li> </ul>

	<ul style="list-style-type: none"> <li>+Pay for import goods</li> <li>+Pay for Tax (CIT, VAT, PIT)</li> <li>+Withdrawal money</li> <li>+Pay money in advance</li> <li>+Exchange USD</li> <li>+Receive money for selling</li> <li>+Receive interest from bank</li> <li>- Record import goods</li> <li>+Record goods code; customer code</li> <li>+Record goods value; Tax value (if any)</li> <li>+Check storage</li> <li>- Record export goods</li> <li>+Record customer goods;</li> <li>+Record selling goods value; Tax (if any)</li> <li>+Check storage</li> </ul>
Remarks	
Result	<p>Plan for fourth day in October:</p> <ul style="list-style-type: none"> <li>- Record salary expenses</li> <li>- Record Payable</li> <li>- Record Receivable</li> <li>- Record prepaid expenses</li> </ul>
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LMC's Confirmation	PUC's Confirmation	SAPI Expert's Confirmation
	 Nguyễn Thị Hoàng Hải	 Tadashi NAKANO

Form 1

※ Ref No. 4-October 2015


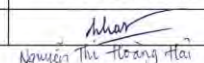
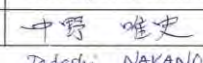
**CONSULTING/TRAINING ITEM SHEET**

Date: 10/15/2015

Members: Ms. Nguyễn Thị Hoàng Hải  
Ms. Lý Thị Bé Thu

Title	FAST ACCOUNTING SOFTWARE PROJECT
Consulting/ Training Concept	<p>At the present, "Metro 01" Project in Viet Nam is assistance by JICA(*). Following assistance for that project, JICA also want to help Viet Nam can control all activities in accounting department when "Metro 01" Project finished and come to acceptance well by excellent accounting software.</p> <p>Fast accounting software is chosen for this purpose. Training period is opening for accounting representative of Viet Nam side- Ms Nguyễn Thị Hoàng Hải- Preparation Unit Team;</p> <p>Purposes of training are:</p> <ul style="list-style-type: none"> <li>- Help PU Team of MAUR can control all accounting activities easily when Metro 01 is opening.</li> <li>- Reduce accounting working-load.</li> <li>- Do accounting by professional way.</li> <li>- Support for many accounting reports and save time.</li> </ul> <p>*: JICA- <b>The Japan International Cooperation Agency</b> is an independent governmental agency that coordinates official development assistance (ODA) for the government of Japan.</p>
Consulting/ Training Items	<p>Date 15<sup>th</sup> October 2015</p> <p>Do practice with Ms. Nguyen Thi Hoang Hai.</p> <ul style="list-style-type: none"> <li>- Record salary expenses               <ul style="list-style-type: none"> <li>+Record total gross salary</li> <li>+Record Social and Health insurance</li> <li>+Record Union fee (if any)</li> <li>+Record PIT</li> <li>+Record company expenses (Social and Health insurance)</li> </ul> </li> <li>- Record Payable               <ul style="list-style-type: none"> <li>+Payable from goods purchasing</li> <li>+Payable from service purchasing</li> <li>+Payable from selling or general expenses</li> <li>+Check all payable present month and previous month</li> </ul> </li> </ul>

	<ul style="list-style-type: none"> <li>- Record Receivable           <ul style="list-style-type: none"> <li>+Receivable from selling goods</li> <li>+Check all receivable present month and previous month</li> </ul> </li> <li>- Record prepaid expenses           <ul style="list-style-type: none"> <li>+Record pay in advance</li> <li>+Divide for the months that bear expenses</li> </ul> </li> </ul>
Remarks	
Result	<p>Plan for fifth day in October:</p> <ul style="list-style-type: none"> <li>- VAT; PIT checking</li> <li>- Checking for all transactions</li> <li>- Make Financial Statement in December 2014</li> <li>-</li> </ul>
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LMC's Confirmation	PUC's Confirmation	SAPI Expert's Confirmation
	 Nguyễn Thị Hoàng Hải	 Tadashi NAKANO

Form 1

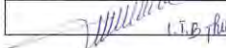
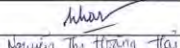
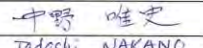
※ Ref No. 5-October 2015

**CONSULTING/TRAINING ITEM SHEET**

Date: 10/19/2015  
 Members: Ms. Nguyễn Thị Hoàng Hải  
 Ms. Lý Thị Bé Thu

Title	FAST ACCOUNTING SOFTWARE PROJECT
Consulting/ Training Concept	<p>At the present, "Metro 01" Project in Viet Nam is assistance by JICA(*). Following assistance for that project, JICA also want to help Viet Nam can control all activities in accounting department when "Metro 01" Project finished and come to acceptance well by excellent accounting software.</p> <p>Fast accounting software is chosen for this purpose. Training period is opening for accounting representative of Viet Nam side- Ms Nguyễn Thị Hoàng Hải- Preparation Unit Team;</p> <p>Purposes of training are:</p> <ul style="list-style-type: none"> <li>- Help PU Team of MAUR can control all accounting activities easily when Metro 01 is opening.</li> <li>- Reduce accounting working-load.</li> <li>- Do accounting by professional way.</li> <li>- Support for many accounting reports and save time.</li> </ul> <p>*: JICA- <b>The Japan International Cooperation Agency</b> is an independent governmental agency that coordinates official development assistance (ODA) for the government of Japan</p>
Consulting/ Training Items	<p>Date 19<sup>th</sup> October 2015</p> <p>Do practice with Ms. Nguyen Thi Hoang Hai.</p> <ul style="list-style-type: none"> <li>- VAT; PIT checking</li> <li>+Check VAT out put</li> <li>+Check VAT input</li> <li>+Check gross salary of all employees</li> <li>+Check gross salary of employees who was deduct PIT</li> <li>+Check total PIT</li> <li>- Checking for all transactions</li> <li>+Check cash book; bank statement</li> <li>+Check receivable; payable;</li> <li>+Check COGS; Income; Prepaid expenses;</li> <li>- Make Financial Statement in December 2014</li> </ul>

	+Balance sheet +Income statement +Cash flow
Remarks	
Result	<p>Plan for sixth day in October:</p> <ul style="list-style-type: none"> <li>- Make PIT Finalization</li> <li>- Make CIT Finalization</li> <li>- Make Tax report (Reporting of using invoices; VAT report; PIT report; CIT report by export from software)</li> <li>- Summary all skills; knowledge from training course</li> <li>- Explain for all questions after course (if any)</li> </ul>
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LMC's Confirmation	PUC's Confirmation	SAPI Expert's Confirmation
	 Nguyễn Thị Hoàng Hải	 Tadashi NAKANO

Form 1

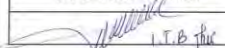
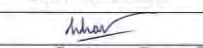
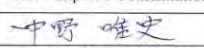
※ Ref No. 6-October 2015

**CONSULTING/TRAINING ITEM SHEET**

Date: 10/22/2015  
 Members: Ms. Nguyễn Thị Hoàng Hải  
 Ms. Lý Thị Bé Thu

Title	EAST ACCOUNTING SOFTWARE PROJECT
Consulting/ Training Concept	<p>At the present, "Metro 01" Project in Viet Nam is assistance by JICA(*). Following assistance for that project, JICA also want to help Viet Nam can control all activities in accounting department when "Metro 01" Project finished and come to acceptance well by excellent accounting software.</p> <p>Fast accounting software is chosen for this purpose. Training period is opening for accounting representative of Viet Nam side- Ms Nguyễn Thị Hoàng Hải- Preparation Unit Team;</p> <p>Purposes of training are:</p> <ul style="list-style-type: none"> <li>- Help PU Team of MAUR can control all accounting activities easily when Metro 01 is opening.</li> <li>- Reduce accounting working-load.</li> <li>- Do accounting by professional way.</li> <li>- Support for many accounting reports and save time.</li> </ul> <p>*- JICA- <b>The Japan International Cooperation Agency</b> is an independent governmental agency that coordinates official development assistance (ODA) for the government of Japan.</p>
Consulting/ Training Items	<p>Date 22<sup>nd</sup> October 2015</p> <p>Do practice with Ms. Nguyen Thi Hoang Hai.</p> <ul style="list-style-type: none"> <li>- Make PIT Finalization</li> <li>- Make CIT Finalization</li> <li>- Make Tax report (Reporting of using invoices; VAT report; PIT report; CIT report by export from software)</li> <li>- Summary all skills; knowledge from training course</li> <li>- Explain for all questions after course (if any)</li> </ul>
Remarks	
Result	<ul style="list-style-type: none"> <li>- After training course, Ms. Nguyễn Thị Hoàng Hải can:</li> <li>+Record almost transaction in accounting (Cash book, Bank</li> </ul>

statement; Receivable; Payable; Selling and Buying goods;...). I was attached Trial balance with this report, please download to get it)  
 +Can make Trial balance (Financial statement)  
 +Can make Tax declaration  
 +Ms. Hai can catch up all data inputs really fast. Although some transactions are new but she can make fluently after one practice time.  
 +Beside learning how to use Fast software, she also learns how to make declarations for Tax officer. And it is not too hard to her because she had experiences in accounting already.

LMC's Confirmation	PUC's Confirmation	SAPI Expert's Confirmation
 L.T.B Thu	 Nguyễn Thị Hoàng Hải	 Tadashi NAKANO

Form I



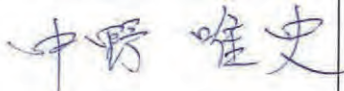
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### CONSULTING ITEM SHEET

Date: 27 January 2015  
 Members: - Ms. Anh Hong Ngan (Lawyer)  
 - Ms. Nguyen Thi Huong Tra  
 - Mr. Vu Minh Duc

Title	Opinions on the drafted proposal for establishment of Hochiminh City Urban Railway No.1 One Member Limited Liability Company (referred to as the "Proposal")
Consulting Concept	<ul style="list-style-type: none"> <li>- In order to establish the Company, HCMC's authorities have submitted the Proposal to the Government to get official comments from the related authorities. At the end of December 2014, Ministry of Internal Affairs, Ministry of Finance, Ministry of Transportation and Ministry of Labour Invalids and Social Affairs ("MOLISA") issued their Official Letters to give official comments on the Proposal within their scope of activities. Apart from these four ministries, other relevant ministries have not gave feedbacks yet.</li> <li>- Based on these comments and under the applicable laws, PUC is going to revise and improve the Proposal for the Government's approval.</li> </ul>
Consulting Items	<ul style="list-style-type: none"> <li>- PUC would like to ask the legal consultant regarding (i) comments on labour issues as stated in the Official Letter 4987/LDTBXH-LDTL dated 26 December 2014 by MOLISA in comparison with the applicable laws; and (ii) some articles in the drafted Charter of the O&amp;M Company regarding the salary paid to the members of the board of directors (i.e. the salary under the drafted Charter is different from the standards provided by laws).</li> <li>- Notes: The legal advice and comments herein is only limited to (i) a number of articles of the drafted Charter provided by PUC under the discussion (JICA Study Team generally and Ms. Ngan individually are</li> </ul>

	not provided with the drafted Charter yet); and (ii) only the Official Letter by MOLISA (other Official Letters by other Ministries are not rendered under discussion).
Remarks by PUC	
Result	Based on the legal advice by Ms. Ngan, we agreed that (i) the comments by MOLISA which are clear and correct under the laws should be revised and input into the Proposal; (ii) as for the ambiguous comments by the MOLISA (and other ministries, if any), PUC shall give them the official letters to make clear; and (iii) the payment of the board of directors in the drafted Charter should be revised precisely in accordance with the laws for avoidance of any risks.

LMC's Confirmation	PUC's Confirmation	SAPI Expert's Confirmation
 Anh Hồng Ngan	 Nguyễn Thị Hương Trà	 Tadashi NAKANO



## MEMORANDUM ON THE NEW LAW ON ENTERPRISES 2014

### I. Introduction.

The new Law on Enterprises No. 68/2014/QH13 was passed by the National Assembly on the date of 26 November, 2014 (the “**Law 2014**”) to replace the old Law on Enterprises No. 60/2005/QH11 issued on 29 November, 2005 as amended on 20 June 2013 (collectively referred to as the “**Law 2005**”). The Law 2014 shall take effect from the date of 1 July 2015, except for some special cases in transit (as stipulated in Article 212 of the Law 2014).

The Law 2014 provides more favorable terms for enterprise registration, management as long as its M&A activities and dissolution. Many obstacles under the Law 2005 are expected to be effectively resolved due to the promising regulations of the Law 2014. In the next part, some key points in comparison between the Law 2005 and the Law 2014 are outlined for a general picture of it.

### II. Contents

No	Contents	The Law 2005	The Law 2014	Remarks
<i>I</i>	<i>General</i>			
1.1	Definition		There are some changes in and addition to the definition of terms, for example: “Vietnamese enterprise”, “State-owned enterprise”, and “foreign individual”.	
		The Law 2005 only provides “nationality of an enterprise” (defined as the nationality of the country/territory in which the enterprise is established and registers its business). [Article 4.20]	The Vietnamese enterprise means an enterprise incorporated in Vietnam with a head office located in Vietnam. [Article 3]	
		State-owned enterprise means an enterprise in which the State owns over <u>50%</u> of the charter capital.	State-owned enterprise means an enterprise in which the State owns <u>100%</u> of the charter capital [Article 3]	Under the Law 2014, many enterprises shall not be State-owned anymore. In case of foreign investment in these enterprises (which are not “State-owned enterprises” under the Law 2014), restrictions

				to State-owned enterprises are not applied.
		No definition of “assets contributed as capital”	The “assets contributed as capital” might be Vietnam Dong, freely convertible currency, gold, value of land use right, value of IP rights, technology, know-how and other assets which are valued in Vietnam Dong. [Article 35]	
1.2	Legal representative	One legal representative	<p>One or more legal representative (applied to LLC<sup>1</sup> and shareholding company).</p> <p>At least 01 legal representative has to reside in Vietnam. In case that the enterprise has only 01 legal representative, he/she might appoint another person as his/her authorized representative in case of absence. [Article 13]</p> <p>In some special cases, the competent court shall be entitled to appoint the legal representative for the company during the court’s proceedings [Article 13.7]</p>	
1.3	Seal	<p>- Only one seal</p> <p>- The seal is granted by the authority under the strict regulations on the form of seal, the issuance authority, etc.</p>	<p>- One or more seals</p> <p>- The enterprise itself is free to decide the form, the quantity and format of its company seal. Only notice on the sample of seal is</p>	

<sup>1</sup> LLC: limited liability company

		[Article 36]	required (for the purpose of public information at the National Business Registration Portal)  [Article 44]	
1.4	Business/enterprise registration certificate			
	The name of certificate granted to the newly-established enterprise	Business registration certificate	Enterprise registration certificate	
	Form of a business/enterprise registration certificate	Paper	Paper or digital certificate	
	Content of a business/enterprise registration certificate	More details in comparison with the contents as provided in the Law 2014 (including the <u>scope of business</u> , branch and representative office, list of founding shareholders, etc.).	Only 04 items: (i) enterprise's name and code; (ii) head office's address; (iii) ID and other information of the legal representative(s), the owner of private company, member of a LLC; and (iv) the charter capital [Article 29]	It means that only when the enterprise changes one of 04 items, the enterprise registration certificate needs to be revised. In other cases, the enterprise shall only give the business registration body a written notification.
	Business line	Included in the business registration certificate.	Not included in the enterprise registration certificate.	
	Business registration certificate and investment certificate	The investment certificate might be also the business registration certificate	This regulation is eliminated. Foreign investor has to obtain: (i) the investment certificate in order to carry out investment activities (under the investment laws); AND (ii) the enterprise registration certificate in order to set up an enterprise (under the enterprise laws).	

	The content of application file for issuance of a business/enterprise registration certificate	N/A	The information for tax registration and a number of employees are required [Article 24]	
	Confirmation on the legal capital and practicing certificates [in case of establishing a LLC or shareholding company]	Required [Articles 18 & 19]	Not required [Articles 22 & 23]	
	Time-line for issuance of a business/enterprise registration certificate	10 working days [Article 15.2]	03 working days [Articles 27.2 and 31.3]	
	Change in business/enterprise registration certificate	All cases of “change in business registration contents” under the Article 26 of the Law 2005 needs to be re-registered with the business registration body (under the strict procedures)	There are two cases of change in enterprise registration:  (i) In case of any changes in the content of the enterprise registration certificate (i.e. 04 items as stated in Article 29 of the Law 2014), the registration with the business registration body shall be required and the new enterprise registration certificate shall be issued. The change in the enterprise registration certificate upon the decision of the Court or arbitration is provided.  (ii) In case of other changes [contents which are not in the enterprise registration certificate, such as business line, founding shareholders, etc.], a written notification to the business registration body is required.	
1.5	National Business Registration Portal ( <a href="http://dangkykinhdoanh.gov.vn">http://dangkykinhdoanh.gov.vn</a> )	When obtaining the business registration certificate, the	In case of obtaining the enterprise registration certificate or change in	It is more flexible and convenient for the enterprise.

		enterprise has to public its information in the business registration body portal or in the magazine.	this certificate, the enterprise shall be required to public its information in the National Business Registration Portal.	
1.6	Charter of enterprise	N/A	When revising the enterprise's charter, the confirmation signatures of the following persons are required: (i) the chairman of the members' council in case of a partnership; (ii) the owner, the legal representative of the owner or the legal representative of a one-member LLC; (iii) legal representative in case of two-or-more-members LLC and shareholding company [Article 25.3]	
1.7	Enterprise Code	N/A Only tax code is available	The enterprise is granted with the only enterprise code which is used for all procedures required (including tax obligations) [Article 30]	
1.8	The valuation of the assets contributed as capital for the purpose of establishment of an enterprise	By the company members or shareholders [Article 30.2]	By the company members or shareholders <u>or</u> by the professional assessment organization/company. [Article 37.2]	
1.9	The enterprise's name written in a foreign language	The name translated from Vietnamese to foreign language [Article 33.1]	The name translated from Vietnamese to one of foreign <u>Latin</u> language [Article 40.1]	
1.10	Identical name and names which cause confusion [not allowed in naming enterprises]	Applied to all cases. [Article 34]	- Some minor changes - Some cases are not applied to subsidiary company [Article 42]	
1.12	Operation of head office	The enterprise has to notify the business registration body of the	Eliminated	

		opening hours at its head office within 15 days from the issuance of business registration certificate [Article 35.2]		
1.13	Procedures for establishment of a branch and representative office	Only provided in the decrees, circulars which give the implementing details on the Law 2005	Available at Article 46 of the Law 2014.	With the procedures stipulated in the Law 2014, it is steadier than ones in the decrees and circular (which are easily changed and replaced).
<b>2</b>	<b><i>Two-or-more-members LLC</i></b>			
2.1	Capital contribution	<ul style="list-style-type: none"> <li>- Capital contribution shall be made in full and on time as undertaken.</li> <li>- In case of change in the type of assets contributed, <u>unanimous</u> approval by remaining members shall be obtained.</li> <li>- In case of failure to fully contribute capital as undertaken, the laws provide 03 methods to deal with unpaid capital for the LLC to choose [Article 38.3].</li> <li>- The decrease in charter capital due to one member's failure to fully make capital contribution is not allowed.</li> <li>- The unpaid amount shall be considered as a debt owned by that</li> </ul>	<ul style="list-style-type: none"> <li>- Capital contribution shall be made in full within <u>90 days</u> from the issuance date of the enterprise registration certificate.</li> <li>- In case of change in the type of assets contributed, approval by the <u>majority</u> of remaining members shall be obtained.</li> <li>- In case of failure to fully contribute capital as undertaken, the unpaid capital shall be settled upon the decision by the Members' Council.</li> <li>- Allowed. Within 60 days from the last day of the deadline for capital contribution (i.e. 90 days as mentioned above), the company shall register the changed charter capital.</li> <li>- Not mentioned. This</li> </ul>	

		<p>member to the company.</p> <p>[Article 39]</p>	<p>member shall take responsibilities for the unpaid amount until the date of change the company's charter capital (caused by its failure to fully contribute the capital), but this unpaid amount shall be settled after the deadline of capital contribution.</p> <p>[Article 48]</p>	
2.2	Protection of minority members	<p>A member or a group of members holding more than <u>25%</u> of charter capital shall have the right to request a meeting of the Members' Council be convened to deal with issues within its authority. [Article 41.2]</p>	<p>A member or a group of members holding <u>10%</u> of charter capital (or a smaller percentage provided by the company charter) has a number of rights as stipulated in Article 50.8.</p> <p>In case the company has one member holding more than 90% of charter capital and no smaller percentage stipulated in the charter, the remaining members shall have the right as mentioned in Article 50.8 also.</p> <p>[Article 50]</p>	
2.3	Conversion of two-or-more-members LLC into one-member LLC by way of transfer or change in charter capital	Not mentioned	<p>In case the transfer or change in capital contribution leads to the result that only one member stays in the company, the company shall be converted into a one-member-LLC.[Article 53.3]</p>	
2.4	Authorization of member in special cases	Not mentioned	<p>In case that the individual member is in custody,</p>	

			sentenced in jail or is revoked from practising rights by the court, this member shall authorize other to join the Members' Council.[Article 56.3]	
2.5	Authorized representative	The authorization shall be made in writing and sent to the business registration body within 7 days from the authorization date [Article 48]	The authorization shall be made in writing and sent to the company. [Article 15]	
2.6	Meetings of Members' Council	The meeting of Members' Council shall be conducted where the attending members represent at least <u>75%</u> of the charter capital [Article 51.1]	The meeting of Members' Council shall be conducted where the attending members represent at least <u>65%</u> of the charter capital [Article 59.1]	
2.7	Meeting minutes	- All meetings of the Members' Council must be recorded in the book of minutes [Article 53.1]  - Not mentioned	All meetings of the Members' Council must be recorded in paper and/or recorded in digital or other electronic devices [Article 61.1]  - The chairman of the meeting and the meeting secretary (who is responsible to record the meeting minutes) shall take joint responsibility about the accuracy of the minutes [Article 61.3]	
2.8	Validity of resolutions issued by the Members' Council	Not mentioned	The resolution takes effect from the date of resolution or other date stated in the resolution, except for the cases provided in the company charter.  In case a member or a group of members file	



			the request with the court or the arbitration in order to revoke the resolution, this resolution is still effective until the issuance of any valid decision by the court/arbitration.  [Article 63]	
2.9	Conditions to become a director/general director	Including the condition of “individual owning at least <u>10%</u> of charter capital” [Article 57]	Only the capacity for civil acts and the professional capacity, experiences required, not ownership percentage [Article 65]	
2.10	Increase or decrease of the charter capital relative to the increased or decreased valued of assets of the company	Allowed [Article 60.1 and Article 60.3]	Not allowed [Article 68]	
2.11	Responsibilities of the managers and legal actions against the managers	No specific clauses under the Law 2014	Supplementing the articles on (i) responsibilities of the chairman of the Members’ Council, director/general director, legal representative, inspector and other managers; and (ii) Taking legal actions against the managers of the company [Articles 71 and 72]	
<b>3</b>	<b><i>One-member LLC</i></b>			
3.1		- The capital contribution is fully made within deadline undertaken by the owner.  - Not allowing the decrease of charter capital due to failure to make full capital contribution.	- The capital contribution shall be fully made within <u>90 days</u> from the issuance date of the enterprise registration certificate.  - In case of failure to make full capital contribution after the 90-days deadline, the company is allowed to change/decrease the	

			<p>charter capital equivalent to the already paid amount. The owner still take full responsibilities for unpaid amount until the registration of changed charter capital.</p> <p>- The owner shall be liable by its whole properties for the financial obligations of the company and damages caused by the failure to make capital contribution in full and on time.</p> <p>[Article 74]</p>	
3.2	Implementing the rights of the owner in some special cases (such as transfer/offers, death, lack of capacity for civil acts)	N/A	Article 77	
3.3	Members' Council	<p>- The owner shall appoint 02 authorized representatives or more joining the Members' Council.</p> <p>- The chairman of the Members' Council is appointed by the owner of the company.</p> <p>[Article 68]</p>	<p>- From 02 to 07 members.</p> <p>- The chairman of the Members' Council is appointed by the owner of the company <u>or</u> <u>elected</u> by the members of the Members' Council.</p> <p>[Article 79]</p>	
3.4	Conditions to become a director/general director	Including the condition of "not to be a related person of a member of the Members' Council or of the chairman of the company, of the person authorized to directly appoint the authorized representative or of the	<p>N/A</p> <p>Only the conditions on capacity for civil acts, professional experiences are required.</p> <p>[Article 81.3]</p>	

		chairman of the company” [Article 70.3]		
3.5	Inspectors	- A number of inspectors: <u>01 to 03</u> .  - Term: not exceeding <u>03 years</u> .  [Article 71]	- A number of inspectors shall be decided by the owner.  - Term: not exceeding <u>05 years</u> .  [Article 82]	
3.6	Decrease of the charter capital	Not allowed [Article 76.1]	Decrease of the charter capital is allowed when (i) returning a part of contributed capital if the company run business in 2 consecutive years calculating from the registration date and, after such return, is able to pay in full all debts and other property obligations; or (ii) the owner fails to make in full the capital contribution as undertaken. [Article 87.1]	
3.7	Conversion of the company in case of increase of the charter capital	When the charter capital is increased by raising additional capital contributed by other people, the company shall be converted into a two-members-or-more LLC. [Article 76.2].	When the charter capital is increased by raising additional capital contributed by other people, the company shall be converted into (i) a two-members-or-more LLC; or (ii) a <u>shareholding company</u> . [Article 87.3]	
<b>4.</b>	<b><i>State-owned company</i></b>			
		N/A	The Law 2014 includes regulations on State-owned companies from Article 88 to Article 109.	
<b>5</b>	<b><i>Shareholding company</i></b>			
5.1	Change in charter capital	The decrease of the shareholding company’s charter is not clear.	The company is allowed to change its charter capital (including	

			<p>capital decrease) by way of: (i) returning a part of contributed capital based on the ownership percentage of the shareholders if the company run business in 02 consecutive years calculating from the registration date and, after such return, is able to pay in full all debts and other property obligations; or (ii) buy back the issued shares; or (iii) the charter capital is not fully and on time contributed after the contribution deadline of 90 days. [Article 111.5 and Article 112.3]</p>	
5.2	Dealing with unpayment of ordinary shares of founding shareholders	<p>- Where a founding shareholder fails to pay in full and on time the number of shares registered to subscribe, such number of shares shall be dealt with under the following: (i) all the founding shareholders contribute in full such number of shares in proportion to the ratio of shares they own in the company; or (ii) one or more founding shareholders agree to contribute in full such number of shares; or (iii) another person who is not a founding shareholder is called and agrees to contribute.</p> <p>- The written notification on the share contribution to the</p>	<p>- Where a founding shareholder fails to pay in full and on time the number of shares registered to subscribe, such shares shall be considered as “unsubscribed shares” and the Management Board shall decide the sale of such shares and the charter capital shall be revised according to the paid capital (paid shares).</p> <p>- Not required</p> <p>[Article 112]</p>	

		business registration body is required. [Article 84]		
5.3	Report on shareholders owning 5% of the total shares or more	Shareholders owning 5% or more of the total number of shares must be registered with a competent business registration body. [Article 84.6]	Not required.	
5.4	Method for share assignment	The share assignment shall be conducted in writing or hand delivery [Article 87.5]	The share assignment shall be conducted via contract or stock exchange. The Law 2014 also provides some cases related to transfer of shares, such as inheritance, giving offer to other. [Article 126]	
5.5	Limitations on bond issuance	- The company is not allowed to issue bond when: (a) payment has not been made in full for the principal and interest of issued bonds; payment has not been made or not been made in full for due debts in 03 previous consecutive years.; and (b) the average after tax profit rate of 03 previous consecutive years is not higher than the interest rate intended to pay for the bonds to be issued. [Article 88.2]  - N/A	- The limitation as stated in point (b) Article 88.2 of the Law 2005 is not required.  - The Law 2014 allows the issuance of share-convertible bonds.  [Article 127]	
5.6	Payment of dividends	N/A	Payment of dividends shall be made in full within 06 months from the date of the annual meeting of General Meeting of Shareholders.	

			When the dividends are made by shares, the company shall register the increase of charter capital within 10 days from the date of payment. [Article 132]	
5.7	Recovery of payments for redeemed shares or dividends	In case of wrongful payment for redeemed shares or wrongful payment of dividends, <u>the shareholder (to be paid) and the members</u> of the Management Board shall be jointly liable for the debts of the company within the scope of the monies or assets which have been paid to shareholders but have not been surrendered. [Article 94]	The responsibilities in this case are of <u>all members</u> of the Management Board. [Article 133]	
5.8	Organizational and management structure	One structure, including: (i) General Meeting of Shareholders; (ii) the Board of Management; (iii) Director or General Director; and (iv) Inspection Committee (in case of having more than 11 individual shareholders or having organizations owning more than 50% of total shares).  [Article 95]	The shareholding company shall freely choose one of two following structures:  (a) Structure without independent members, including: (i) General Meeting of Shareholders; (ii) the Board of Management; (iii) Director or General Director; and (iv) Inspection Committee (in case of having more than 11 individual shareholders or having organizations owning more than 50% of total shares); or  (b) Structure <u>with independent members</u> , including: i) General	“Independent member” is newly provided by the Law 2014. There are some strict conditions for this type of member as stipulated in Article 151.2 of the Law 2014; such as: not a person working for the company’s affiliated company, or being used to work for the company and its affiliated company within 03 previous consecutive years;

			Meeting of Shareholders; (ii) the Board of Management; (iii) Director or General Director; always provided that at least 20% of the total members of the Board of Management are “independent members” AND there is an auditing board under the Board of Management.  [Article 134]	not a person owning at least 1% of the total voting shares of company, etc.
5.9	Approval of investment and sale of assets by the General Meeting of Shareholders	When making investment or sale of assets valued at <u>50%</u> or more percent of the total value of assets, such investment or sale shall be approved and decided by the General Meeting of Shareholders [Article 96.1(d)]	This value is <u>35%</u> or more [Article 135.1(d)]	
5.10	Conditions for conducting General Meeting of Shareholders	- The General Meeting of Shareholders shall be conducted where the number of attending shareholders represents at least <u>65%</u> of the total voting shares.  - In case the meeting cannot take place because the above condition is not satisfied, the meeting may be convened for a second time where the number of attending shareholders represents at least <u>51%</u> of the total voting shares.  [Article 102]	- The General Meeting of Shareholders shall be conducted where the number of attending shareholders represents at least <u>51%</u> of the total voting shares.  - In case the meeting cannot take place because the above condition is not satisfied, the meeting may be convened for a second time where the number of attending shareholders represents at least <u>33%</u> of the total voting shares.  [Article 141]	
5.11	Passing of resolution of General	The ratio for a	The ratio for a	

	Meeting of Shareholders	<p>resolution of the General Meeting of Shareholders to be passed:</p> <p>(i) approved by a number of shareholders representing at least <u>65%</u> of the total voting shares;</p> <p>(ii) approved by a number of shareholders representing at least <u>75%</u> of the total voting shares in cases of resolutions on types of shares and total number of shares of each type, on amendments of and additions to the company charter, on re-organization or dissolution of the company, investment or sale of assets equal to or more than <u>50%</u> of the total value of assets.</p> <p>(iii) in case that the resolution is passed by collecting written opinions, the resolution shall be passed when it is approved by a number of shareholders representing at least <u>75%</u> of the total voting shares.</p> <p>[Article 104]</p>	<p>resolution of the General Meeting of Shareholders to be passed:</p> <p>(i) approved by a number of shareholders representing at least <u>51%</u> of the total voting shares;</p> <p>(ii) approved by a number of shareholders representing at least <u>65%</u> of the total voting shares in cases of resolutions on types of shares and total number of shares of each type, changes in the company's business line, changes in the company's management structure, investment or sale of assets equal to or more than <u>35%</u> of the total value of assets.</p> <p>(iii) in case that the resolution is passed by collecting written opinions, the resolution shall be passed when it is approved by a number of shareholders representing at least <u>51%</u> of the total voting shares.</p> <p>[Article 144]</p>	
5.12	Meeting minutes of the General Meeting of Shareholders	<p>- The meeting shall be recorded in the minute book of the company.</p> <p>- Minutes must be prepared in Vietnamese</p>	<p>- The meeting shall be recorded in paper and/or recorded in digital or other electronic devices.</p> <p>- Minutes must be prepared in Vietnamese</p>	



		and may also be in a foreign language with the equal legal validity.  [Article 106]	and may also be in a foreign language with the equal legal validity, however in case of any inconsistency, the Vietnamese version shall prevail.  [Article 146]	
5.13	The authority to demand for cancellation of resolution of General Meeting of Shareholder	Director (general director) and the Inspection Committee shall have the right to request a court or an arbitration to consider and cancel a resolution of the General Meeting of Shareholder [Article 107]	This authority belongs to a shareholder or a group of shareholders owning 10% of total ordinary shares for a period of consecutive 06 months (or another smaller percentage provided by the charter). [Article 147]	
5.14	Validity of the resolution of the General Meeting of Shareholders	N/A	The Law 2014 supplements a specific article relating to the validity of the resolution of the General Meeting of Shareholder:  (i) The resolution shall take effect from the date of passing this resolution or other valid date as provided herein;  (ii) the resolution is passed by 100% of the total voting shares shall be legal and effective even when the order and procedures for passing this resolution did not comply with the laws;  (iii) in case of a request for cancellation of the resolution as mentioned above, the resolution shall be effective until the court or arbitration gives any other	

			decision. [Article 148]	
5.15	Contract approved by the Board of Management	The Board of Management shall approve the contracts for purchase, sale, borrowing, lending and other contracts valued at least <u>50%</u> or more of the total value of assets of the company (or a smaller percentage as stipulated in the charter). [Article 108]	This percentage shall be <u>35%</u> .  [Article 149]	
5.16	Conditions for the members of the Board of Management	- The Law 2005 allowing the condition of owning at least 5% of the total number of ordinary shares.  - Not mentioned  [Article 110]	- Not mentioned  - The Law 2014 allows a member of the Board of Management to become a member of the Board of Management of another company.  [Article 151]	
5.17	Chairman of the Board of Management	- The chairman is elected by the General Meeting of Shareholders or by the Board of Management.  - The chairman may act concurrently as the director (general director) of the company, unless otherwise stipulated in the company's charter.	- The chairman is elected by the Board of Management.  - The chairman may act concurrently as the director (general director) of the company, <u>unless</u> (i) otherwise stipulated in the company's charter or otherwise provided by the securities laws; and (ii) in case of the shareholding company of which the State owns 50% of the total voting shares or more.	

		<p>- N/A</p> <p>[Article 111]</p>	<p>- The Law 2014 allows the chairman recruiting the secretary with some specific rights and obligations as stated in Article 152.5 of the Law 2014.</p> <p>[Article 152]</p>	
5.18	Meeting of the Board of Management	<p>- The meeting of the Board of Management shall be conducted where there are <math>\frac{3}{4}</math> or more of the total members attending. The meeting convened for a second time is not mentioned. [Article 112.8]</p> <p>- Members not directly attending a meeting shall have the right to vote by sending a written vote. [Article 112.8]</p>	<p>- The meeting of the Board of Management shall be conducted where there are <math>\frac{3}{4}</math> or more of the total members attending. In case that this conditions are not satisfied, the meeting shall be convened for a second time within 07 days from the scheduled date of the first meeting with the condition that <math>\frac{1}{2}</math> of the total members attending. [Article 153.8]</p> <p>- The Law 2014 allows more methods to attend the meeting: to authorize another person attending the meeting; or to attend the meeting via conference meeting or the same manner; or by a vote via post office, fax or email. [Article 153.9]</p>	
5.19	Meeting minutes of the Board of Management	<p>- The meeting shall be recorded in the minute book of the company.</p> <p>- Minutes must be prepared in Vietnamese and may also be in a foreign language with</p>	<p>- The meeting shall be recorded in paper and/or recorded in digital or other electronic devices.</p> <p>- Minutes must be prepared in Vietnamese and may also be in a foreign language with</p>	

		the equal legal validity. [Article 113]	the equal legal validity, however in case of any inconsistency, the Vietnamese version shall prevail. [Article 154]	
5.20	Public disclosure of relevant interests	- N/A  - The members of the Board of Management, members of Inspection Committee, director (general director) and other managers must declare their relevant interests with the company: (i) some required information on the enterprise in which they own contributed capital or shares and ownership ratio and duration of such ownership; and (ii) some required information on the enterprise in which their related persons jointly own or separately own shares or distributed capital of more than <u>35%</u> of charter capital.  [Article 118]	- The company shall be required to make a list and its updates relating to the “related persons” (as defined and listed out in the Article 4.17 of the Law 2014) and relevant transactions between them and the company.  - The members of the Board of Management, members of Inspection Committee, director (general director) and other managers must declare their relevant interests with the company: (i) some required information on the enterprise in which they own contributed capital or shares and ownership ratio and duration of such ownership; and (ii) some required information on the enterprise in which their related persons jointly own or separately own shares or distributed capital of more than <u>10%</u> of charter capital.  [Article 159]	
5.21	Contracts, transactions which must be approved by the General Meeting of Shareholders or the Board of Management	- The General Meeting of Shareholders or the Board of Management shall approve contracts, transactions between the	- The General Meeting of Shareholders or the Board of Management shall approve contracts, transactions between the	

		<p>company and shareholders, authorized representative of shareholders holding more than <u>35%</u> of the ordinary shares and their related persons.</p> <p>- The Board of Management shall approve any contract and transaction valued lesser than <u>50%</u> of the total value of assets or a smaller percentage provided in the company charter.</p> <p>[Article 120]</p>	<p>company and shareholders, authorized representative of shareholders holding more than <u>10%</u> of the ordinary shares and their related persons.</p> <p>- The Board of Management shall approve any contract and transaction valued lesser than <u>35%</u> of the total value of assets or a smaller percentage provided in the company charter.</p> <p>[Article 162]</p>	
5.22	Inspection Committee	<p>- At least one member of the Inspection Committee is an accountant or auditor.</p> <p>- The age of members of the Inspection Committee must be at least 21.</p> <p>- Not required</p> <p>[Articles 121 and 122]</p>	<p>- The head of the Inspection Committee is a professional accountant or auditor working at the company on the full-time basis (or higher conditions provided by the company charter).</p> <p>- Not required</p> <p>- All members of the Inspection Committee of the listed shareholding company or the company in which the State holds 50% of charter capital or more must be an accountant or auditor.</p> <p>[Articles 163 and 164]</p>	
5.23	Public disclosure	<p>Only a summary of annual financial reports must be sent to all shareholders.[Article</p>	<p>- The company must make public disclosure at its website regarding: the company charter;</p>	

		129]	<p>resumes of members of the Board of Management, inspectors, director (general director); annual financial reports passed by the General Meeting of Shareholders; and reports on the operation of the Board of Management and the Inspection Committee.</p> <p>- The non-listed shareholding companies shall notify the business registration body of any change in some required information on the foreign shareholders.</p> <p>- The listed shareholding companies, the company in which the State holds 50% of charter capital shall conduct the disclosure obligations under such relevant laws.</p> <p>[Article 171]</p>	
<b>6</b>	<b><i>Private Company</i></b>			
		N/A	<p>Private company is not allowed to contribute capital for setting up a partnership, a LLC or a shareholding company or acquire shares or contributed capital in these companies.</p> <p>[Article 183]</p>	
<b>7</b>	<b><i>A Group of Companies</i></b>			
		N/A	<p>- A company shall be considered as a parent company when falling</p>	

			<p>into one of the following:</p> <p>(i) owning more than 50% of the charter capital or of the total ordinary shares of the subsidiary company; or</p> <p>(ii) having the right to directly or indirectly appoint the majority or all of the members of the Board of Management, director (general director) of the subsidiary company; or</p> <p>(iii) having the right to decide the revision of or addition to the charter of the subsidiary company.</p> <p>- The subsidiary company is not allowed to contribute capital or buying shares of the parent company. The subsidiary companies of the same parent company are not allowed to contribute capital or together buying shares for the purpose of cross ownership.</p> <p>- The subsidiary companies of the same parent company of which the State owns at least 65% of the charter capital is not allow to together contribute capital in order to set up an enterprise.</p>	
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			[Article 189]	
<b>8</b>	<b>M&amp;A, Re-structure, liquidation and dissolution</b>			
8.1	Division, separation, consolidation and merger	Division, separation, consolidation and merger shall be made between the companies of same type (i.e. LLC with LLC, shareholding company with shareholding companies).	Division, separation, consolidation and merger between the companies of different types are allowed. The Law 2014 also provides specific procedures for conducting such M&A activities.	The M&A activities under Vietnamese laws might include division, separation, consolidation and merger.  This is the most promising and more convenient for the enterprises dealing with M&A activities.
8.2	Conversion of a private company into a LLC	Not allowed	The Law 2014 allows the conversion of a private company into a LLC (one-member LLC or two-or-more-members LLC). [Article 199]	
8.3	Conditions for dissolution of a company	N/A	The enterprise under the legal proceedings at the court or the arbitration is not allowed to be dissolved. [Article 201.2]  The Law 2014 also provides more specific procedures for dissolution of a company, dissolution according to the court's decision on revocation of the enterprise registration certificate (Articles 203, 204 and 206).	
8.4	Revocation of the business/enterprise registration certificate	The Law 2005 provides 08 cases under which the business registration certificate shall be revoked [Article 165.2]	Under the Law 2014, only 05 cases under which the enterprise registration certificate [Article 211]:	



			<p>(i) The content stated in the enterprise registration documents are fake;</p> <p>(ii) Establishment of an enterprise by persons who are prohibited from establishing enterprises (as stipulated in Article 18.2 of the Law 2014);</p> <p>(iii) cessation of business activities for one year without notifying the business registration body and the tax authority;</p> <p>(iv) Failure to send reports as stipulated in Article 209.1(c) of the Law 2014 to the business registration body within 06 months from the deadline or the date of written demand; or</p> <p>(v) Other cases decided by the court.</p>	
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### III. Notes:

The information and legal issues as outlined above are made only based on the Law 2014 and the Law 2005. They are binding upon but only limited to the general picture of comparison between the Law 2005 and the Law 2014. In case that the readers need to carry out any clause of the laws, please read the full-text of the Law 2004 and its detailing regulations and seek for an appropriate opinions from professional legal advisers first.

Submitted to: Mr. Tadashi Nakano  
Prepared by Ms Anh Hong Ngan  
Date of 1<sup>st</sup> draft: 10 March 2015

**SUMMARY ON THE REVISED ESTABLISHMENT PROPOSAL**

**Re: HCMC Urban Railway No. 1 One-member Limited Liability Company (“Company”)**

No.	Comments by the relevant Ministries		Revised Establishment Proposal (“Proposal”)	Notes
	Ministries	Comments		
01	Ministry of Labour, War Invalids and Social Affairs	<ul style="list-style-type: none"> <li>- In case of State-owned one-member limited companies working in some special sectors, fields, areas or providing public-utility products and services, the company’s charter capital is allowed to be lower than the minimum charter capital (VND100 billion) if approved by the Prime Minister. Therefore, MOLISA suggests HCMC People’s Committee (“HCMC-PC”) explaining and reporting to the Prime Minister for his decision.</li> <li>- MOLISA suggests adding the training schedule for staff directly involved in the operation and maintenance of the urban railway to meet the operation deadlines (2018).</li> <li>- Regarding the wage fund of employees and the fund of wage, remuneration and bonus for management officers of the Company, MOLISA suggests HCMC-PC guiding the Company to rightly conform to the regulations in Decree No. 50/2013/ND-CP, Decree No. 51/2013/ND-CP of the Government dated May 04<sup>th</sup>, 2013 and Circular No. 18/2013/TT-BLDTBXH, Circular No. 19/2013-TT-BLDTBXH of MOLISA dated September 09<sup>th</sup>, 2013 as basis</li> </ul>	<ul style="list-style-type: none"> <li>- N/A</li> <li>- As supplemented in Part D.III (for each period of time).</li> <li>- N/A</li> </ul>	<ul style="list-style-type: none"> <li>- The original Proposal already mentions this point (Part F.II.1, page 26). The Prime Minister’s approval might be granted based on the application by HCMC-PC.</li> <li>- In the legal grounds (Part A), these four legal instruments are already mentioned.</li> </ul>

		<p>for planning the annual estimates of operation expenses.</p> <ul style="list-style-type: none"> <li>- MOLISA suggests revising and supplementing the drafted charter of the Company as follows: <ul style="list-style-type: none"> <li>• In Article 35 about remuneration and wage of the members of the Members' Council, Director, Inspector(s): MOLISA suggests such content being revised and supplemented in accordance with Article 7 of the Decree No. 51/2013/ND-CP of the Government dated May 14<sup>th</sup>, 2013.</li> <li>• In Clause 7, Article 20 about duties and rights of the Members' Council, MOLISA suggests adding the duty of approving employees' wage scale, payroll, labor norms and wage fund.</li> <li>• In Article 27 about rights, duties and responsibilities of the company Director, MOLISA suggests adding Director's responsibility related to employment and wage issues for making labor norms and labor usage plan, evaluating labor usage for reporting to the Members' Council or the company Chairman; making and promulgating recruitment regulations, labor usage regulations, and organizing recruitment</li> </ul> </li> </ul>		<ul style="list-style-type: none"> <li>- Waiting for the revised Charter for comparison and evaluation.</li> </ul>
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		<p>as regulated; making wage scale, payroll and submit to the Members' Council for approval; specifying yearly wage fund of employees and submitting it to the Members' Council for approval.</p>		
02	Ministry of Finance	<ul style="list-style-type: none"> <li>- MOF suggests HCMC-PC, based on the actual activities of the Company (at each stage), specifying the method for providing public-utility services of the enterprise (i.e. by way of assigned plan or order) in order to clarify the financial mechanism (with subsidization or financial support by the city).</li> <li>- MOF agree that the Company does not have to carry out amortization but is obliged to do maintenance works for the urban railway infrastructure by way of providing public products and services under the orders or plans assigned by HCMC-PC. Towards fixed assets directly involved in operation and transportation activities of urban railway invested by HCMC-PC under the loan, the Company shall conduct amortization in accordance with the applicable regulations.</li> <li>- MOF concurs and suggests HCMC-PC reporting to the Prime Minister about specifying the Company's charter capital when conducting the first stage under which its capital is lower than</li> </ul>	<p>- N/A</p> <p>- N/A</p>	<p>For the stage of 2014-2017, the Proposal already suggests the method of "assigned plan" for HCMC-PC's approval (Part E.II, page 19). Not mentioned for the stage of 2018.</p> <p>- The Proposal has partly mentioned these comments (i.e. the Company shall not carry out amortization) in Part F.II.2, page 26-27.</p> <p>- As same as the comment by MOLISA, please see the above.</p>

		VND 100 billion as stipulated.		
03	Ministry of Planning and Investment	<ul style="list-style-type: none"> <li>- It is necessary to deeply study and assess the conformity of the Proposal with regulations of the Law on Railway, other countries' experiences and current conditions of Vietnam, feasibility of separation between the management and maintenance of railway infrastructure and the provision of passenger transport services and non-transport services; the concession to transport exploitation, inviting other economic sectors to join transport exploitation and inviting tenders for the infrastructure maintenance works of the Company.</li> <li>- Due to the facts that (i) the capital is subject to on-lending of foreign loans; and (ii) the investor shall take out loans on behalf of the Company (while not established yet) and the loan shall be transferred to the Company upon its establishment, <u>the specific plan and loan repayment schedule</u> should be supplemented to the Proposal.</li> <li>- The explanation on using human resource available at existing transport companies governed by HCMC-PC should be supplemented to the Proposal.</li> <li>- For avoidance of duplicate job, the plan for human resource training should be supplemented with the reference to the "Proposal on</li> </ul>	<p>- N/A</p> <p>- N/A</p> <p>- N/A</p> <p>- N/A</p>	These comments are quite general and somehow mentioned under content of the Proposal.

		organizing and training of urban railway human resource in the period of 2013-2020” as approved in the Decision No. 127/QD-BGTVT of the MOT dated January 14 <sup>th</sup> , 2014.		
04	Ministry of Transportation	<ul style="list-style-type: none"> <li>- The Company’s charter should be updated in accordance with the Decree 19/2014/ND-CP dated 14 March, 2014 by the Government providing the sample charter of State-owned one-member limited liability company.</li> <li>- The Proposal should be updated based on the new regulations under the Law on Enterprises No. 68/2014/QH13.</li> </ul>	- N/A	- Waiting for the revised Charter for comparison and evaluation.
05	Ministry of Home Affairs	<ul style="list-style-type: none"> <li>- The company capital and finance management should be further clarified in accordance with the Decree 71/2013/ND-CP dated 11 July 2013 of the Government.</li> <li>- The other relevant matters should strictly comply with the guidance of Prime Minister as mentioned in the Official Letter No. 10099/VPCP-KTN dated 17 December 2014 of the Government Office on implementation of the urban railway projects in Ha Noi and Ho Chi Minh City.</li> </ul>	- N/A  - N/A	These comments are quite general and somehow mentioned under content of the Proposal.
06	Others	Some other parts are revised and supplemented, such as the scope of business (Part D.II.6, page 10), operation of the Company (Part D.II.7; Part D.III), the finance matter (Part E.II, page 19) and other minor changes.		