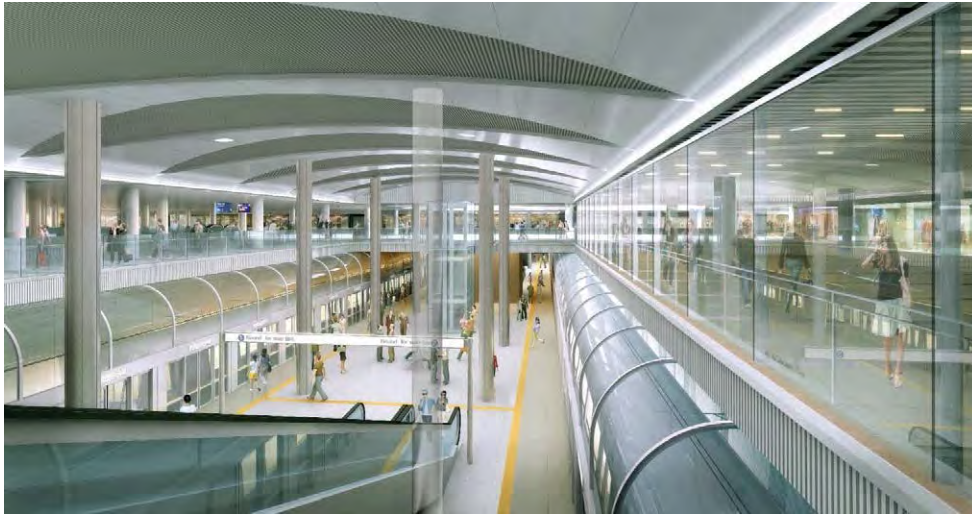


OUTLINE OF FIRE FIGHTING AND PREVENTION PLAN FOR BEN THANH STATION



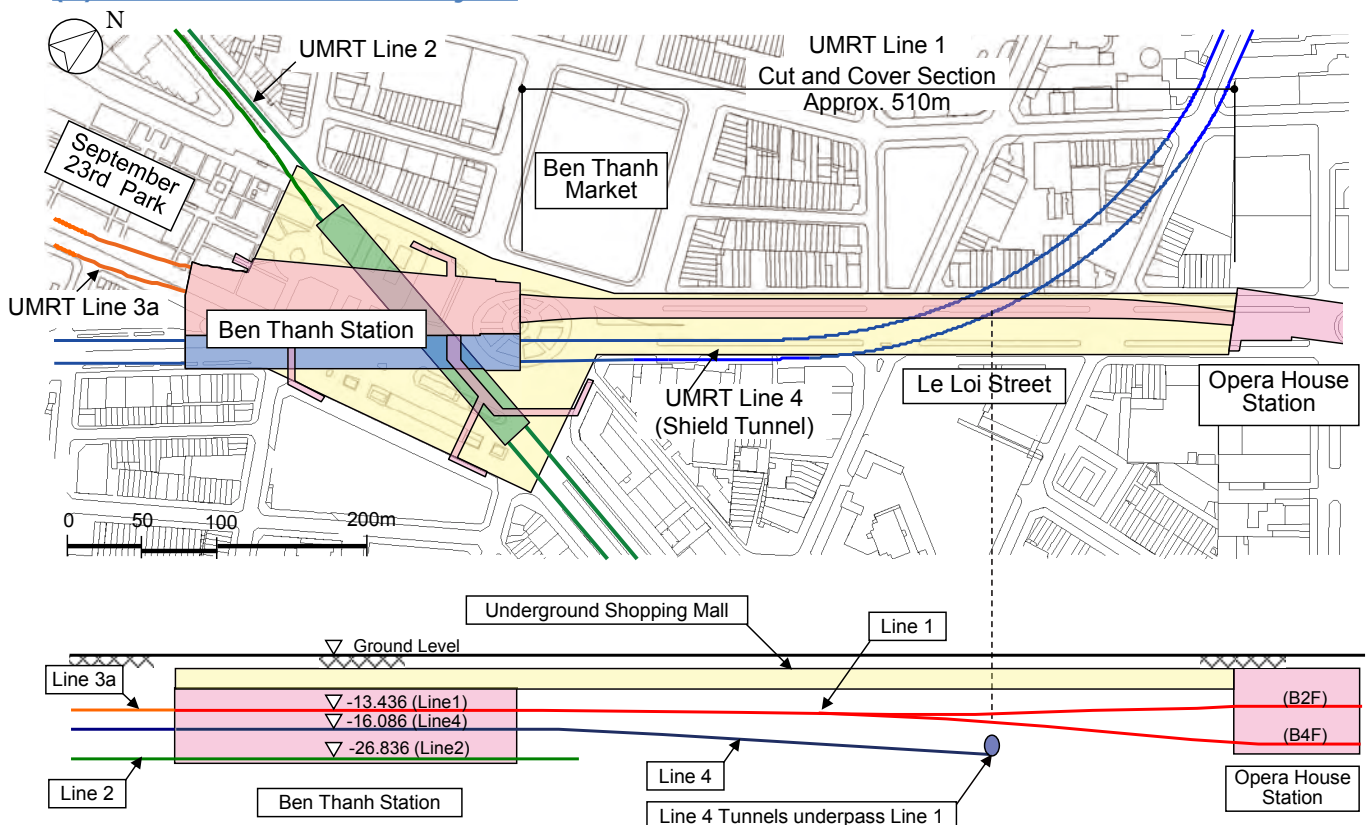
26 February 2016

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FIRE FIGHTING AND PREVENTION PLAN FOR BEN THANH STATION

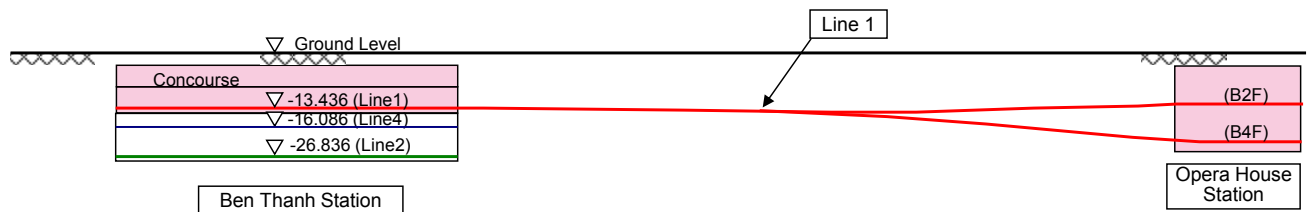
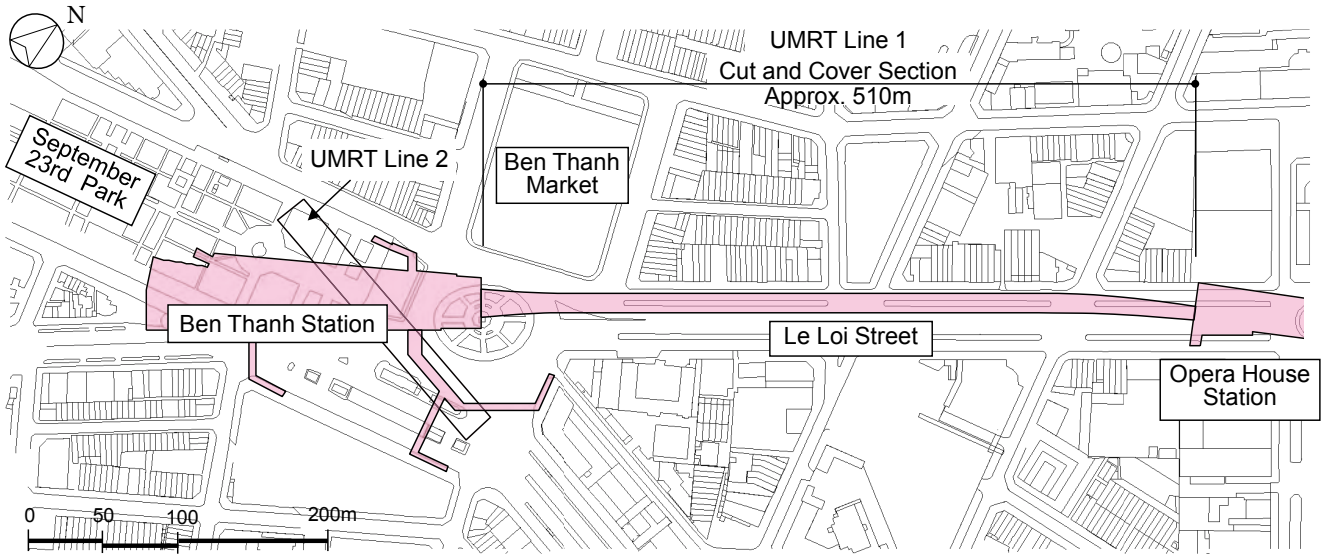
1. OUTLINE OF BEN THANH CENTRAL STATION PROJECT

(1) Outline of Whole Project



1. OUTLINE OF BEN THANH CENTRAL STATION PROJECT

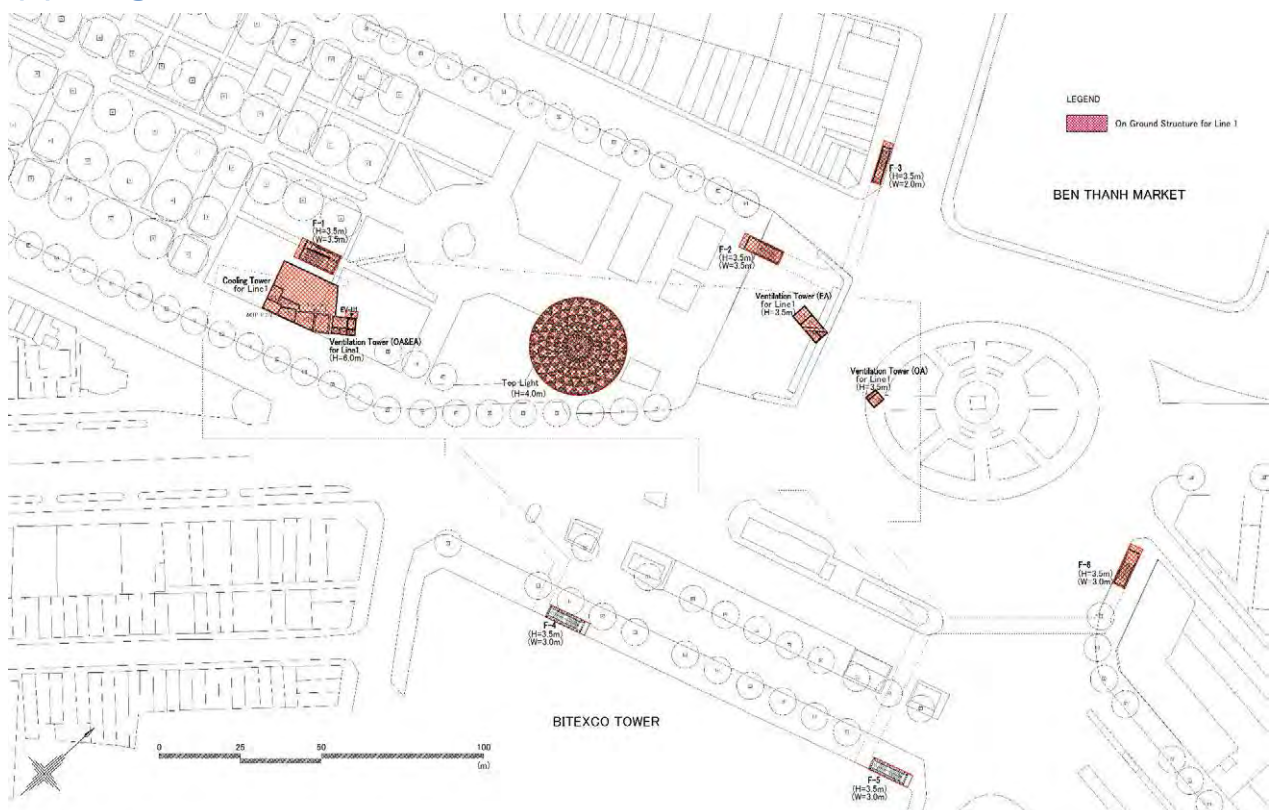
(2) Phased Construction



26 February 2016

2. OUTLINE OF BEN THANH STATION FOR 1st PHASE

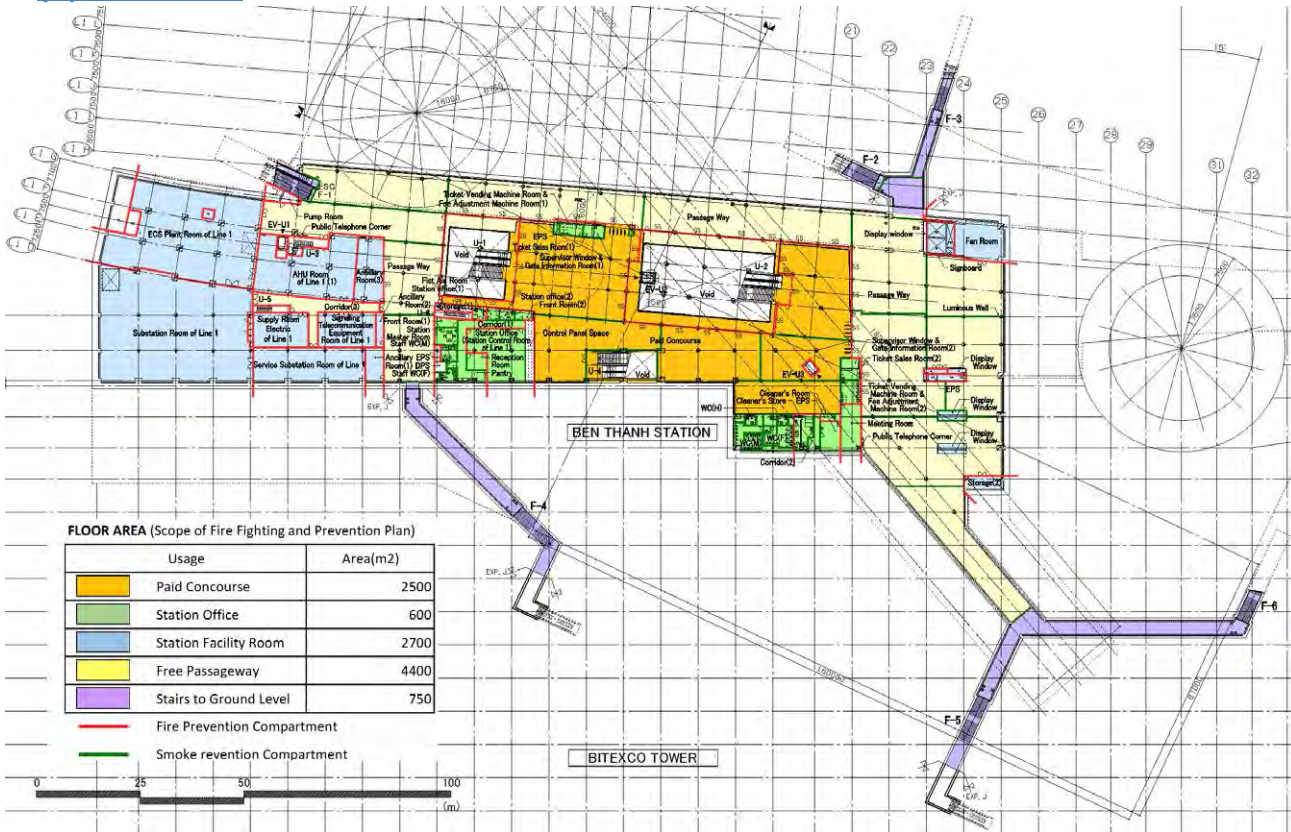
(1) On-ground Plan



26 February 2016

2. OUTLINE OF BEN THANH STATION FOR 1st PHASE

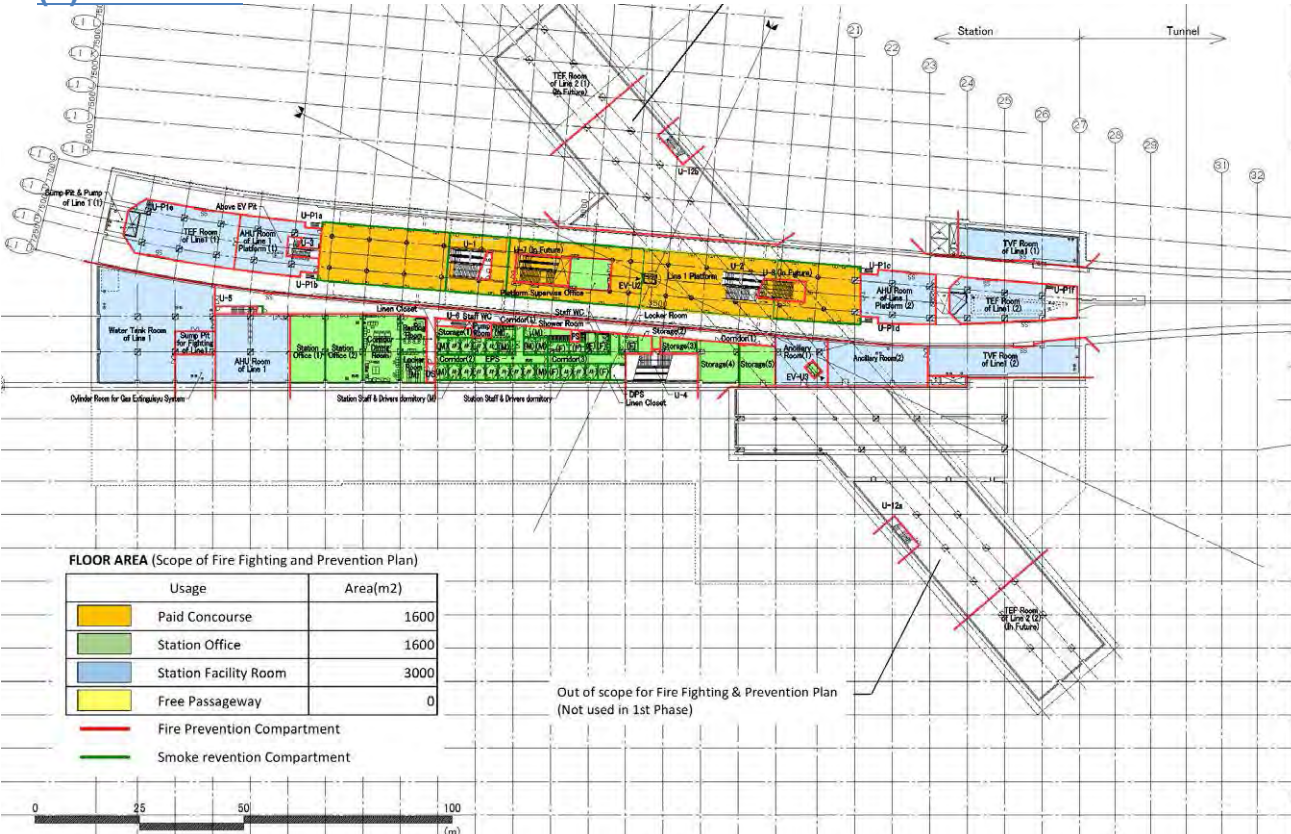
(2) B1F Plan



26 February 2016

2. OUTLINE OF BEN THANH STATION FOR 1st PHASE

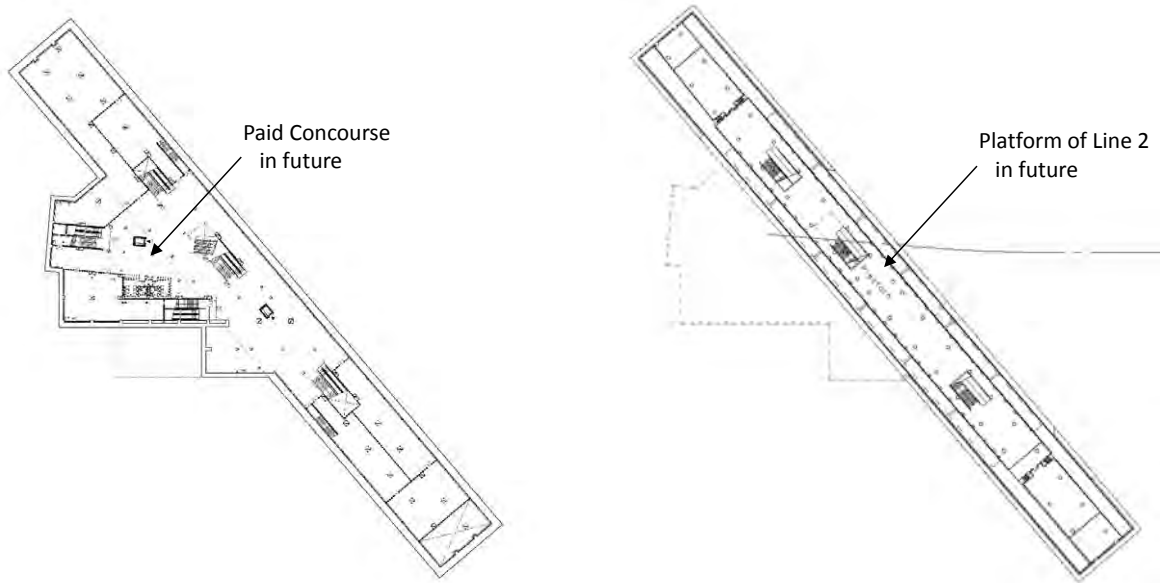
(3) B2F Plan



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2. OUTLINE OF BEN THANH STATION FOR 1st PHASE

(4) B3F and B4F Plan



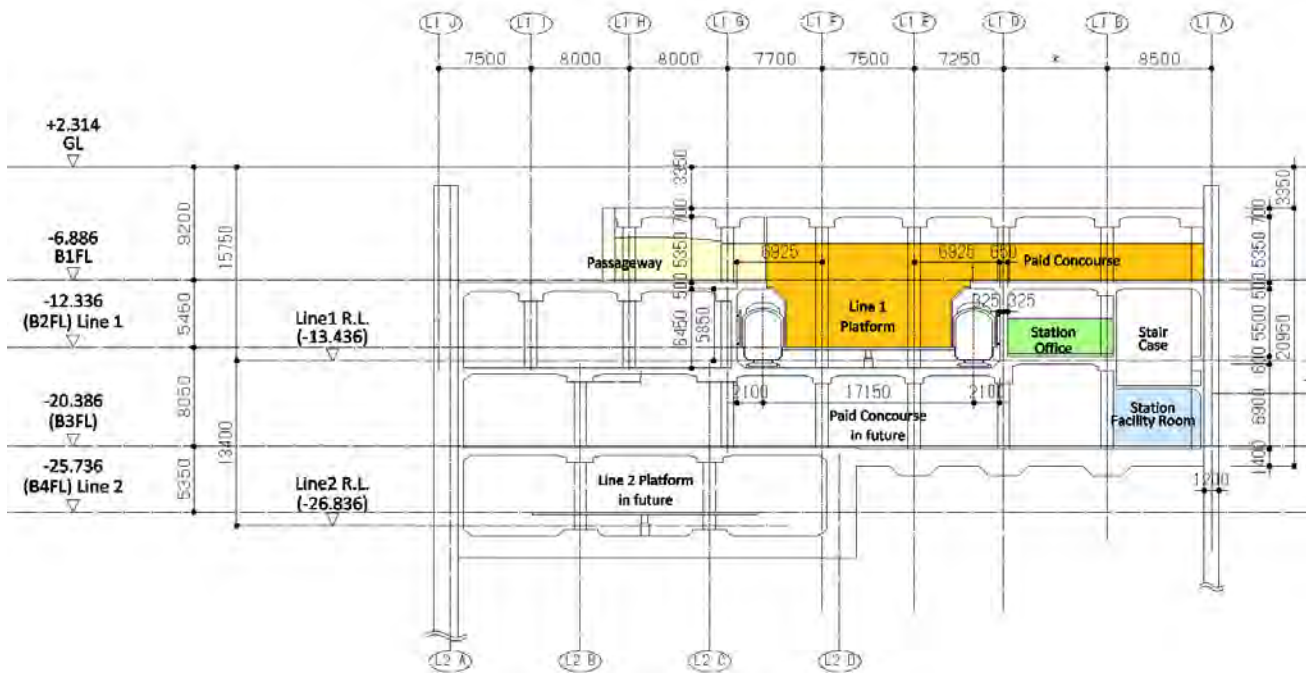
a) B3F Plan

b) B4F Plan

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2. OUTLINE OF BEN THANH STATION FOR 1st PHASE

(5) Section



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2. OUTLINE OF BEN THANH STATION FOR 1st PHASE

(6) Summary Table

| Floor | Outline of Plan | Total Floor Area | Floor Level | Scope |
|-------|--|-----------------------|-------------|--|
| B1F | Free Passageway Station Paid Concourse Station Offices Station Facility Rooms | 11,260 m ² | GL -9.20 m | Scope of Fire Fighting and Prevention Plan for 1st Phase |
| B2F | Platform of Line 1 Station Backyard Offices Station Facility Rooms | 6,785 m ² | GL -14.65 m | |
| B3F | No Use (Paid Concourse for Transfer in future) | - | GL -22.70 m | Out of Scope |
| B4F | No Use (Platform of Line 2 in future) | - | GL -28.05 m | |

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3. APPLIED TECHNICAL STANDARDS

| | STANDARDS |
|-----------------------------------|--|
| MAJOR JAPANESE STANDARDS | <ul style="list-style-type: none"> ➤ Article No. 29 in Ministerial Ordinance No.151, December 2001 established by Japan's Ministry of Land, Infrastructure, Transport, and Tourism (MLITT) ➤ The Building Standard Law of Japan ➤ The Building Standard Law Enforcement Order ➤ The Fire Service Law of Japan ➤ The Fire Service Law Enforcement Order |
| MAJOR VIETNAMESE STANDARDS | <ul style="list-style-type: none"> ➤ QCVN 08 : 2009/BXD National Building Code / Vietnamese Building Code for Urban Underground Structures Part 1 The Underground ➤ QCVN 06 : 2010/BXD Vietnamese Building Code on Fire Safety of Building ➤ TCVN 2622-1995 Fire prevention and protection for buildings and structures –Design requirements ➤ TCVN 7336-2003 Fire protection – Automatic sprinkler systems – Design and installation requirements ➤ TCVN 5738-2001 Fire detection and alarm system – Technical requirements ➤ TCVN 7435-2004 Fire protection – Portable and wheeled fire extinguishers ➤ TCVN 4317-1986 Warehouses - Basic principles for design ➤ TCVN 4513-1988 Standard of Indoor Water Supply and Water Drainage ➤ TCXDVN 33-2006 Water Supply - Distribution System and Facilities: Design Standard ➤ TCVN 3890-2009 Fire protection equipments for construction and building – Providing, installation, inspection, maintenance |

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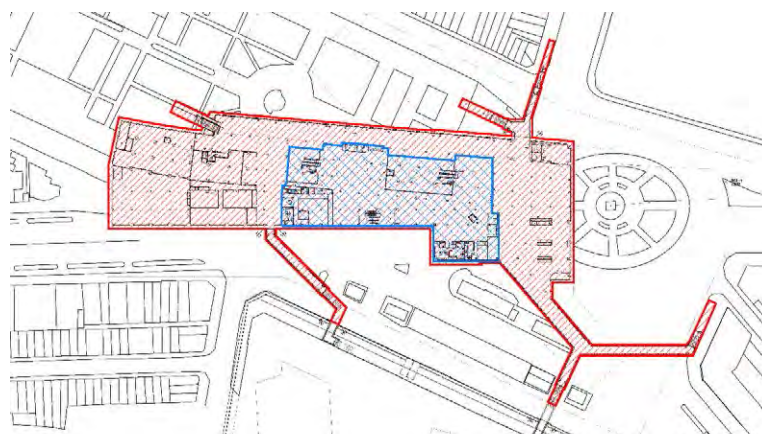
4. MAJOR CONSIDERATION FOR FIRE FIGHTING & PREVENTION PLAN

| ITEMS | OUTLINE OF SPECIFICATION |
|--|---|
| Fire Proofing of structural materials and interior dressings | <ul style="list-style-type: none"> Structural items shall be made by fireproof construction. Fire proof construction shall have no less than two hours fire resistance grade. Interior dressing of ceilings, floors and walls shall use non-flammable materials. |
| Fire Prevention Compartments | <ul style="list-style-type: none"> Paid concourse and platform shall be partitioned by fire prevention compartment. Following rooms are partitioned by floors and walls with fire-resist and fire doors. <ul style="list-style-type: none"> Station office, Electrical rooms, and Machine rooms. Station area (B1 Paid Concourse) is subdivided from free passageway with fire prevention compartment in order to separate free passageway as a safety area. |
| Smoke Prevention Compartments | <ul style="list-style-type: none"> Smoke prevention compartments are established in B1 paid concourse within 500m². Track way and platform are partitioned by the smoke prevention compartment. |
| Disaster Prevention Control Room | <ul style="list-style-type: none"> Railway station shall have a permanently manned disaster prevention control room that collects information, conveys notifications and commands, makes announcements for passengers, and also monitors and controls fire shutters and other facilities. |
| Fire Prevention & Fighting Facilities | <ul style="list-style-type: none"> Following system shall be installed in order to enable passenger to evacuate safely. <ul style="list-style-type: none"> Alarm facilities, notification facilities, Evacuation guidance facilities, Smoke exhaust facilities, Fire extinguishing facilities, and others |
| Evacuation Passageways | <ul style="list-style-type: none"> In principle, two different evacuation passageways from the platform to ground level shall be provided in a station. Lighting facilities shall ensure an illumination intensity of at least 1 lux at the main parts of the floor surface. |

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5. MAJOR CONSIDERATION OF VIETNAMESE STANDARDS

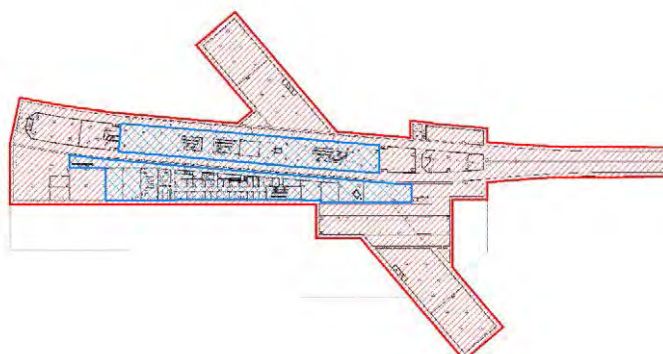
(1) Objective Area of Vietnamese Standards



Objective Area

- QCVN08
- QCVN06

a) B1 Plan



b) B2 Plan

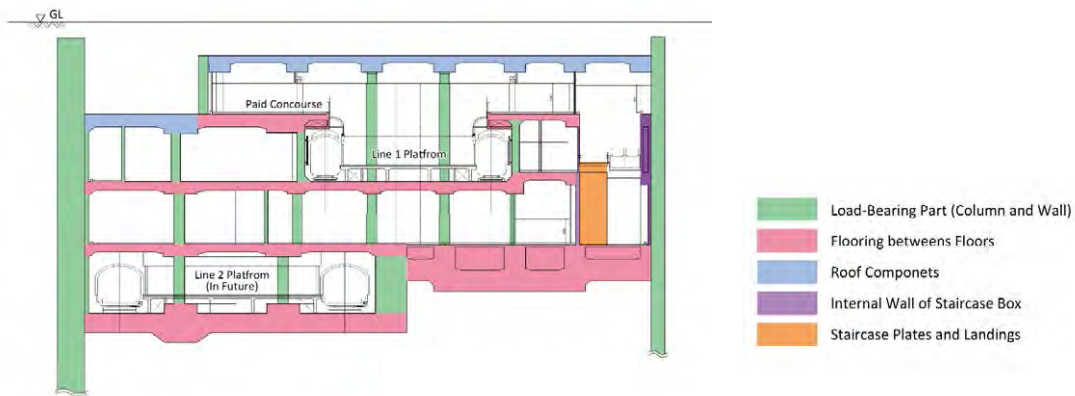
26 February 2016

5. MAJOR CONSIDERATION OF VIETNAMESE STANDARDS

(2) Fire Resistance Grade

| Fire Resistance Grade of Building | Fire resistance limit of construction element, not less than | | | | | | |
|-----------------------------------|--|--------------------------------|--|--|-----------------------|--------------------------------|-------------------------------|
| | Load-bearing part of building | External wall non load-bearing | Flooring between floors (include attic floor and floor above basement) | Roof component (without attic floor) | | Staircase box | |
| | | | | Roof plate (including insulating roof plate) | Truss, beams, purling | Internal wall of staircase box | Staircase plates and landings |
| I | R120 | E30 | REI60 | RE30 | R30 | REI120 | R60 |

Source : QCVN 08; 2009/BXD National Building Code



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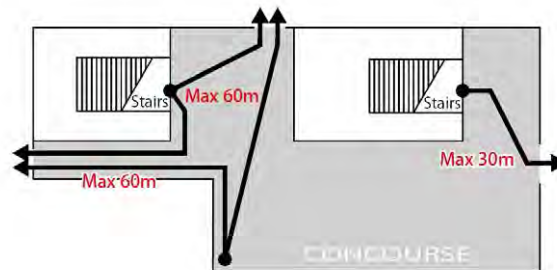
5. MAJOR CONSIDERATION OF VIETNAMESE STANDARDS

(3) Allowable Distance to Emergency Exits

a) Paid Concourse on B1

Maximum Distance :

- 1) Two direction : 60m
- 2) One direction : 30m



b) Platform on B2

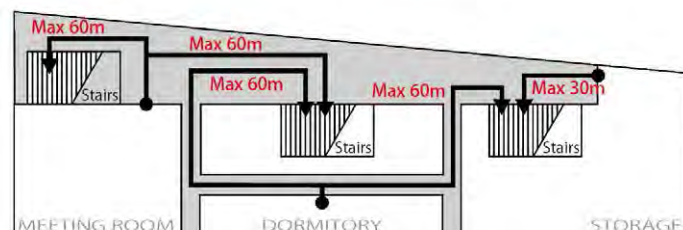
Maximum Distance : 45m



c) Station Backyard Office on B2

Maximum Distance :

- 1) Two direction : 60m
- 2) One direction : 30m



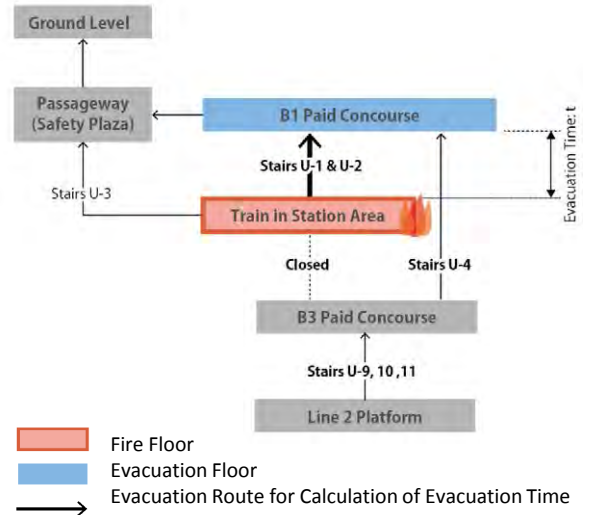
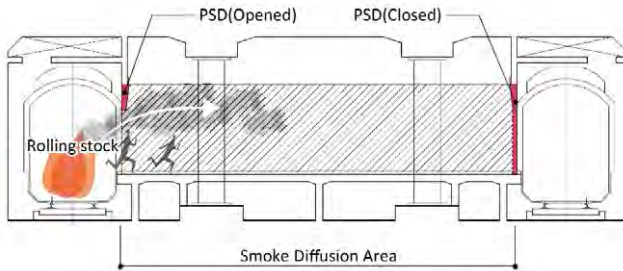
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6. SAFETY EVACUATION

(1) Fire Cases

| Case | Fire Location | Train Operation |
|------|---------------|---------------------------------|
| 1 | Station | Small Shop on B1 Concourse |
| 2 | Station | Stopped at track way in station |
| 3 | Rolling Stock | Run to next station |
| 4 | Tunnel | Stopped at tunnel Section |

(2) Sample of Evacuation Verification

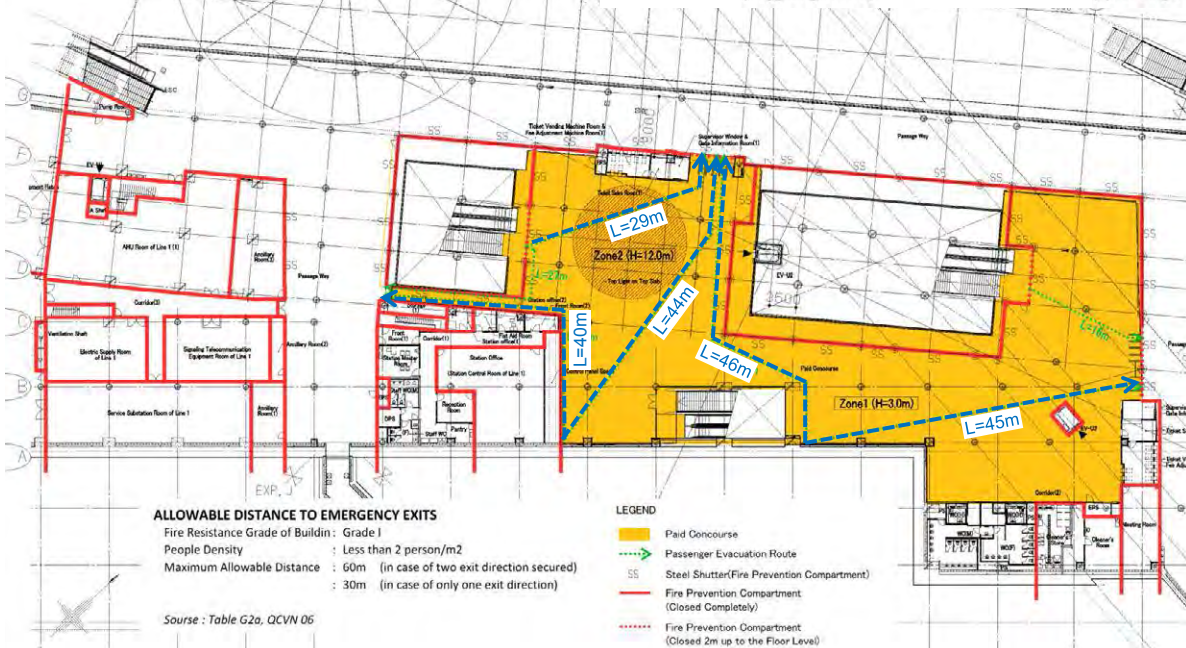
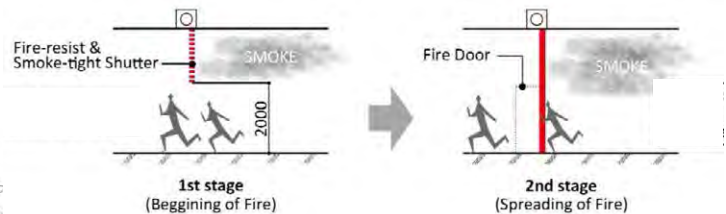


| Fire Location | Stairs No. | Evacuation Time t (min) | Smoke Descending Time to (min) | Verification |
|-----------------------------------|------------|-------------------------|--------------------------------|--------------|
| Train at Trackway in Station Area | U-1, 2 | 6.8 | 11.0 | OK!! (to >t) |

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6. SAFETY EVACUATION

(3) B1 Floor Plan for Concourse



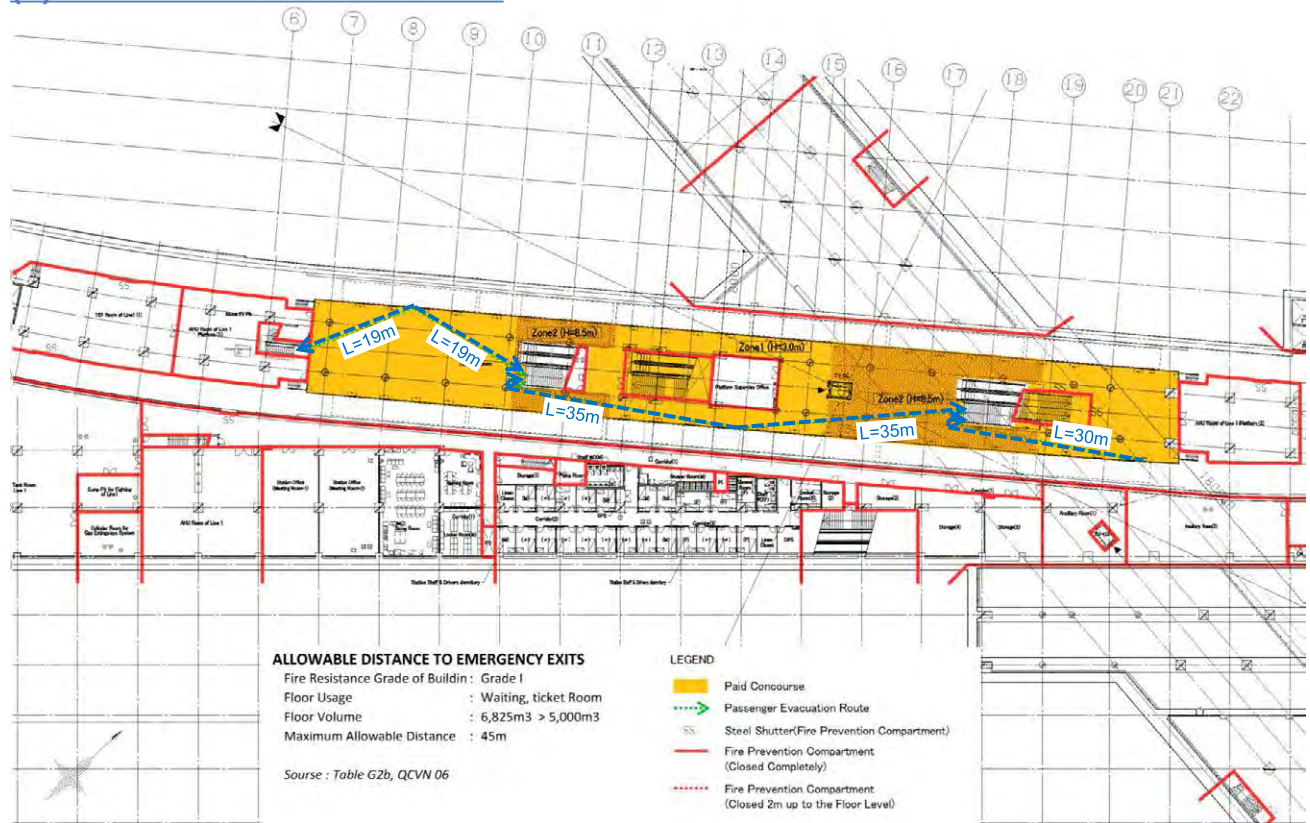
ALLOWABLE DISTANCE TO EMERGENCY EXITS
 Fire Resistance Grade of Building: Grade I
 People Density: Less than 2 person/m²
 Maximum Allowable Distance: 60m (in case of two exit direction secured)
 30m (in case of only one exit direction)

LEGEND
 Paid Concourse
 Passenger Evacuation Route
 Steel Shutter (Fire Prevention Compartment)
 Fire Prevention Compartment (Closed Completely)
 Fire Prevention Compartment (Closed 2m up to the Floor Level)

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6. SAFETY EVACUATION

(3) B2 Floor Plan for Platform



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6. FIRE FIGHTING AND PREVENTION FACILITIES

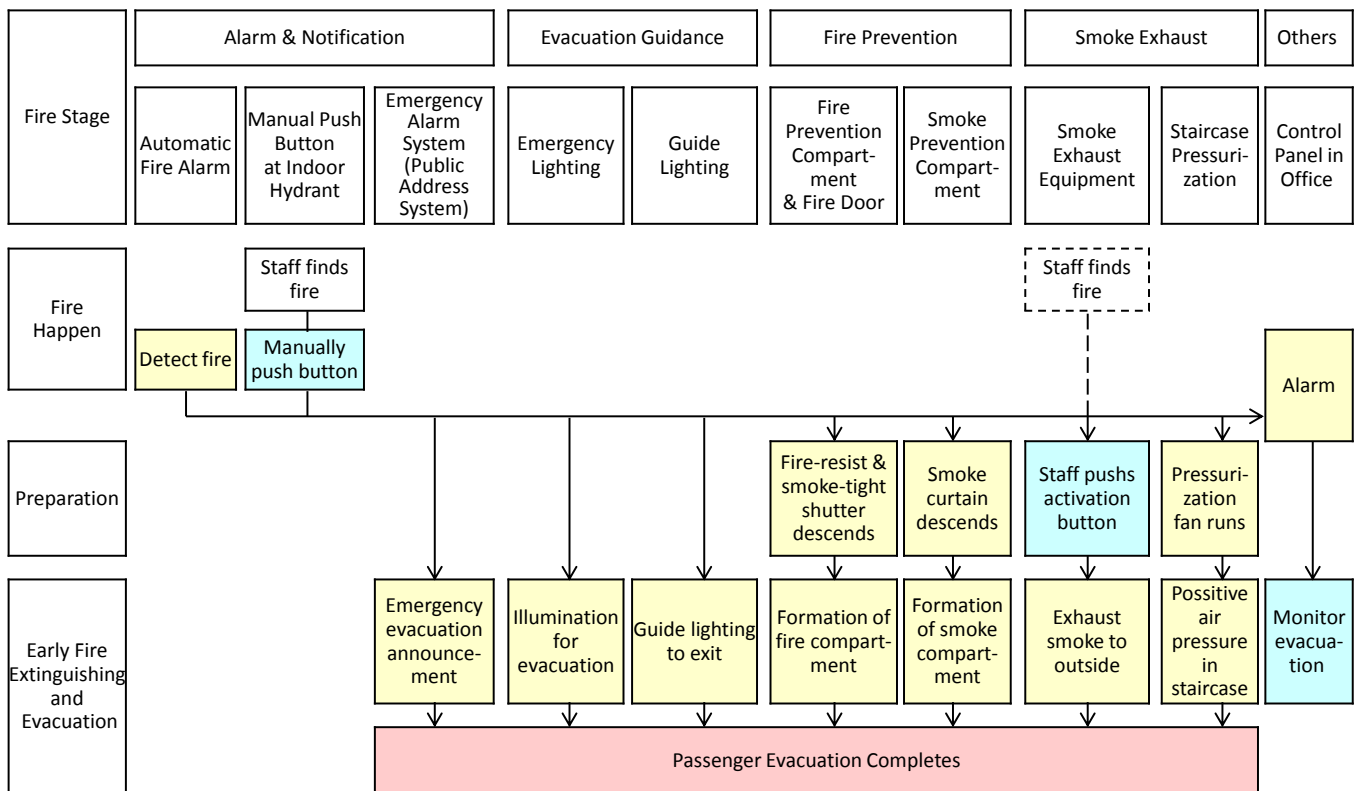
(1) Outline of Facilities

| FACILITIES | EQUIPMENTS / SYSTEMS |
|--------------------------------|---|
| Alarm Facilities | <ul style="list-style-type: none"> Automatic fire alarm systems |
| Notification Facilities | <ul style="list-style-type: none"> Emergency telecommunication system Emergency alarm systems Emergency broadcast equipment Auxiliary facilities for radio communication system |
| Evacuation Guidance Facilities | <ul style="list-style-type: none"> Emergency lighting Guide lighting |
| Smoke Exhaust Facilities | <ul style="list-style-type: none"> Smoke exhaust equipment |
| Fire Extinguishing Facilities | <ul style="list-style-type: none"> Fire extinguisher Indoor fire hydrant systems Sprinkler systems Inert gas fire extinguishing systems Sprinkler systems with Fire Department (FD) connections Fire department (FD) indoor fire hydrant systems Water tank for fire service |
| Others | <ul style="list-style-type: none"> Emergency power outlets Disaster prevention panel |

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6. FIRE FIGHTING AND PREVENTION FACILITIES

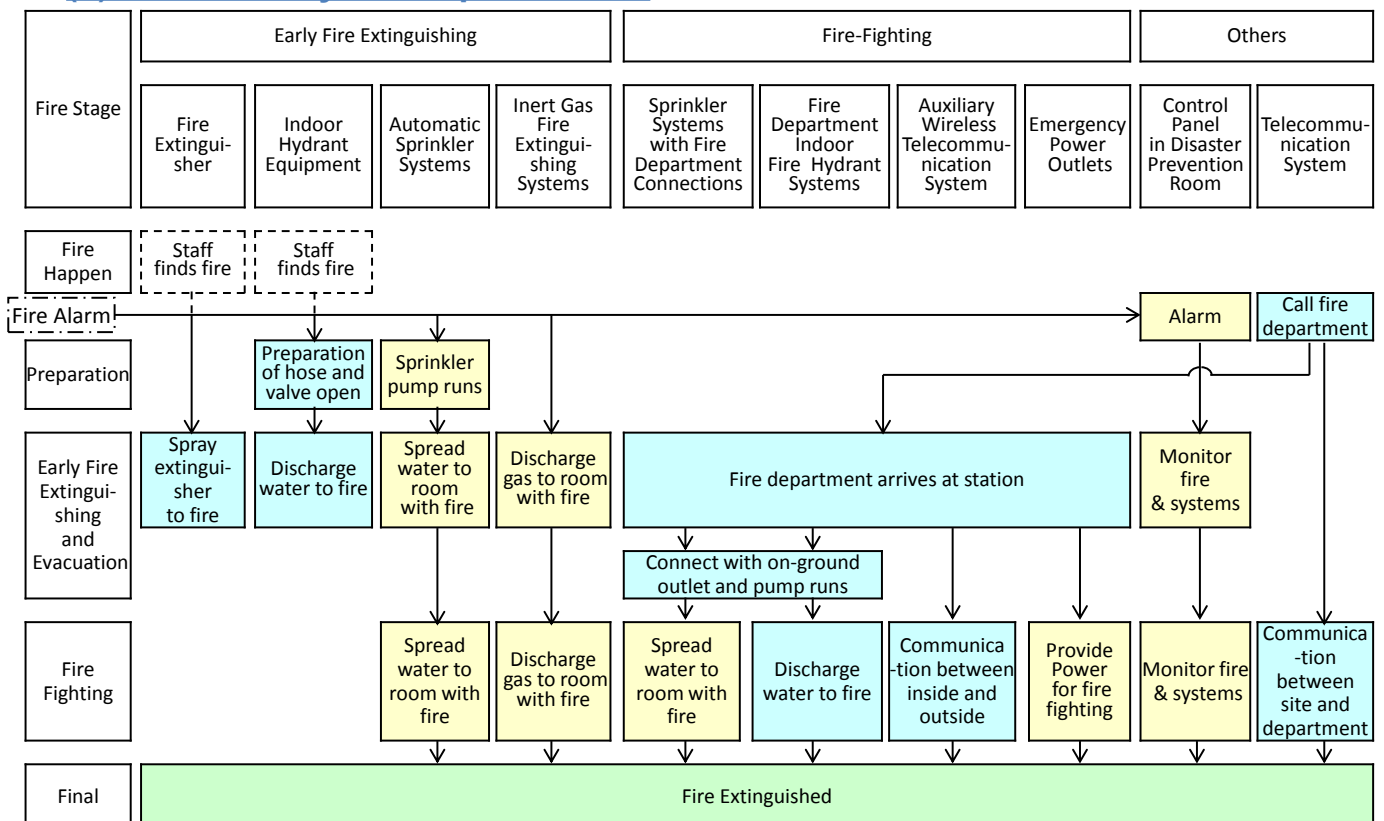
(1) Outline of System Operation - 1



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6. FIRE FIGHTING AND PREVENTION FACILITIES

(2) Outline of System Operation - 2



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7. FIRE RESPONSE MANUAL AND FIRE DRILL

(1) Action to Be Taken by Staffs in the Event of Fire

- a) Notifying the fire fighting authorities
- b) Informing passengers about the fire
- c) Checking and operating fire prevention equipment such as smoke exhaust equipment
- d) Early fire-fighting
- e) Giving evacuation guidance to passengers

(2) Education and Training for Staffs

- a) Improving self fire-fighting capability for railway staffs to perform early fire fighting, evacuation guidance, etc. quickly and properly
- b) Conducting training periodically, at least once a year

(3) Collaboration with Fire Fighting Organization

- a) Sharing information of fire fighting and prevention facilities with authorities
- b) Cooperating with authorities in the event of fire

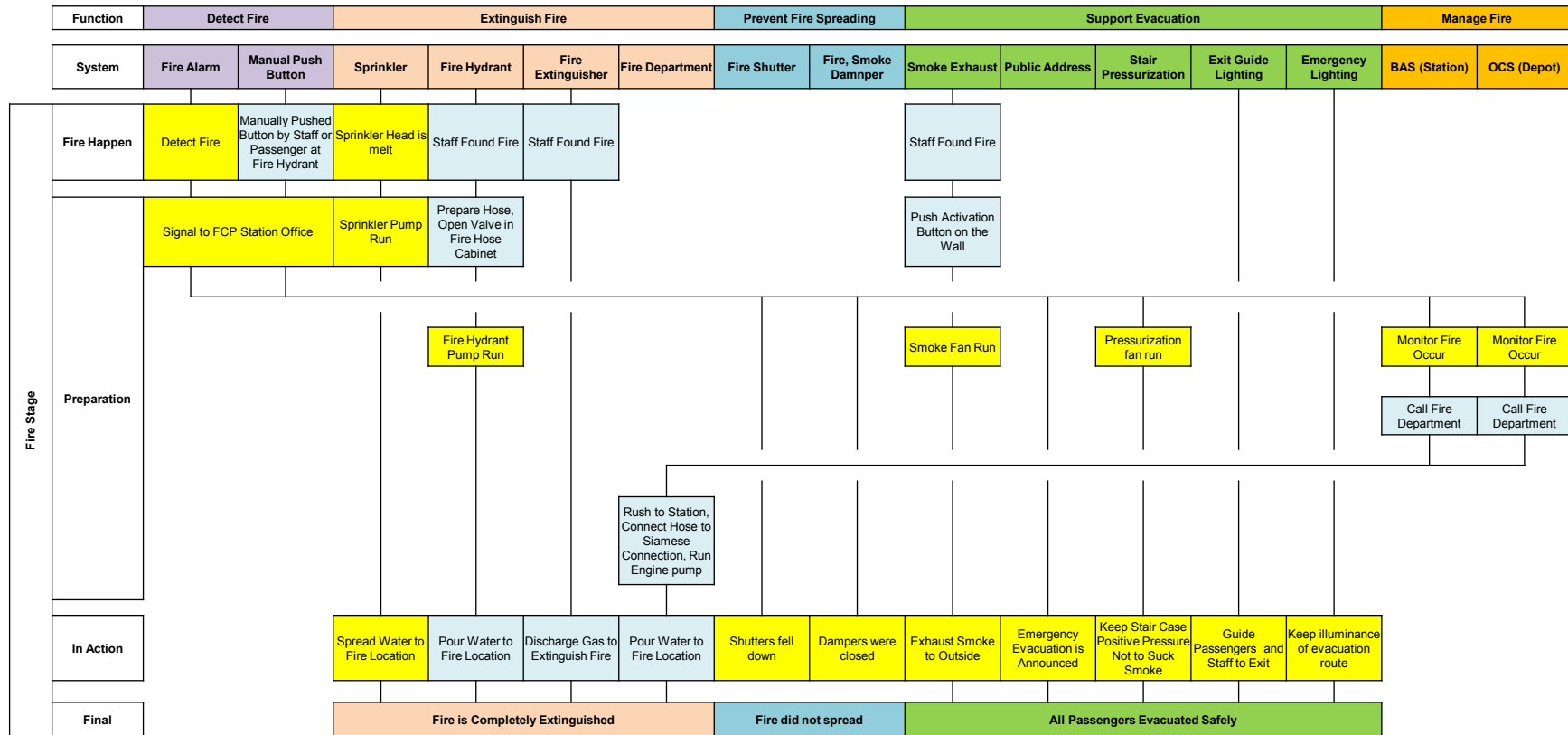
26 February 2016

Thank you for your attention

Fire Sequence

Sequence of Fire Extinguish and Evacuation in Case of Underground Station Fire

Update 2015/12/15

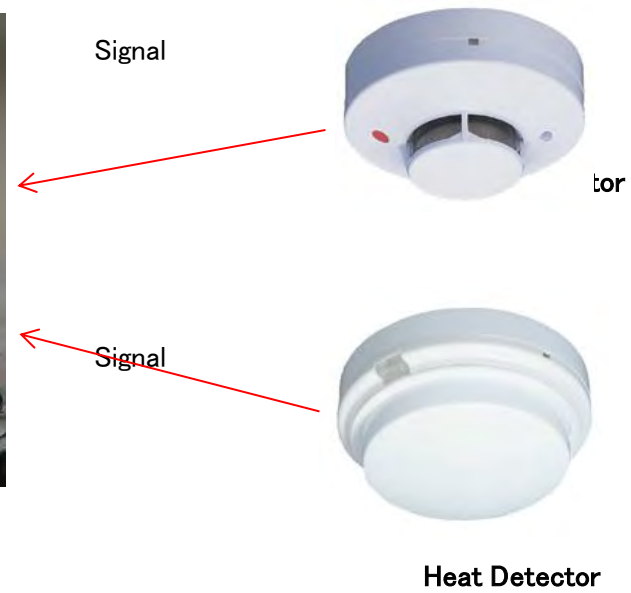


Fire Alarm System

A Fire Alarm System



Fire Control Panel
Located in Station Control Room



Fire Hydrant System

B Fire Hydrant System



Fire Hydrant Pump
Located B4 Fire Pump Room

Water



Fire Hydrant Box
Located in Station Area

Sprinkler System

C Sprinkler System



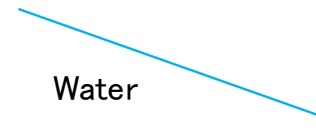
**Sprinkler Pump
Located B4 Fire Pump Room**

Water



Sprinkler Head for Exposed

Water



**Sprinkler Head for false
ceiling**

Tunnel Hose Reel System

D Tunnel Fire Hose Reel System



Fire Engine Supply water to Siamese Connection

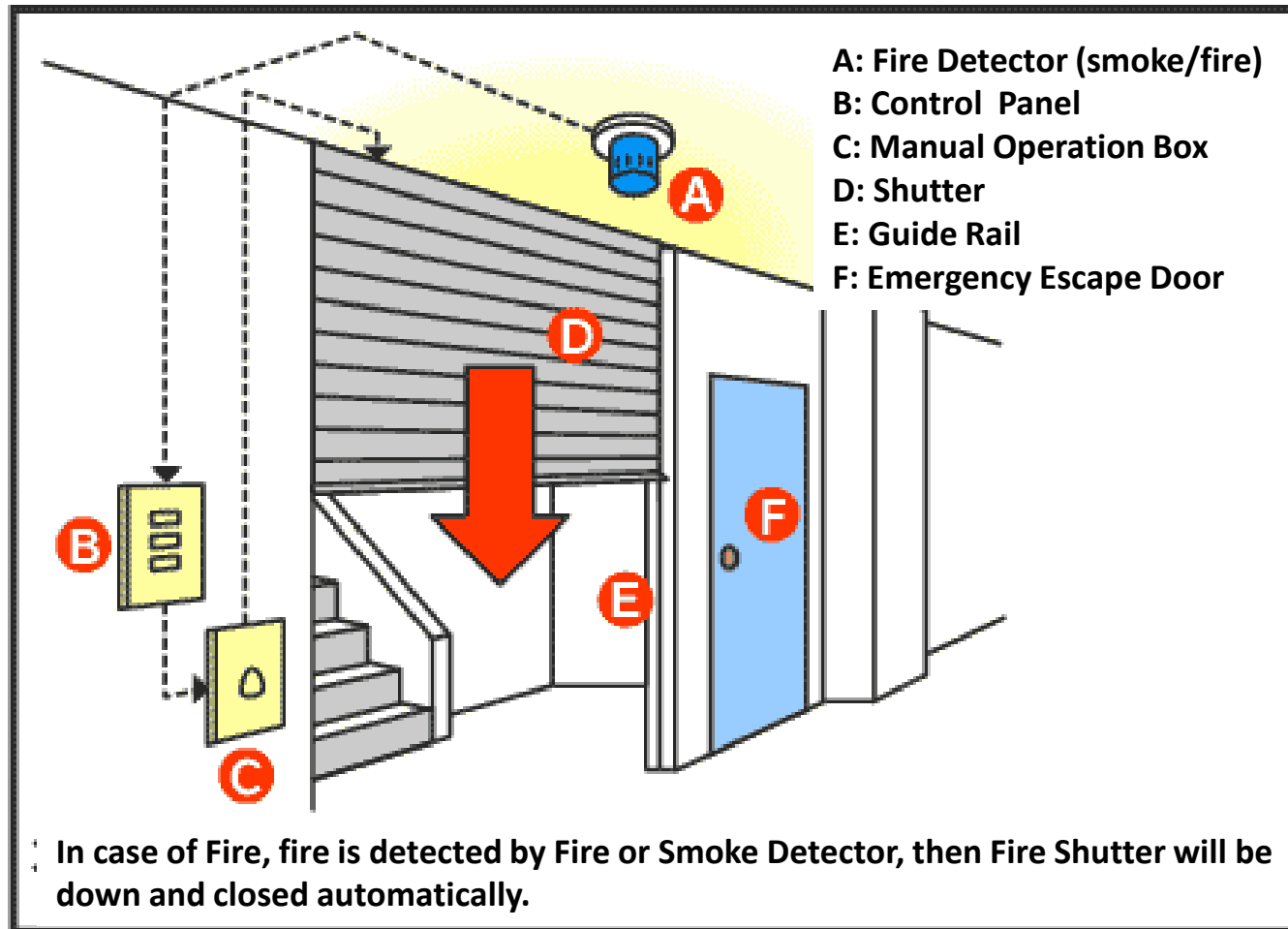
Water →



Landing Valve
located in Tunnel

Fire Shutter

E Fire Shutter



Station Control Room

E Station Control Room



A. Normal
Monitor CCTV
Monitor equipment operation

B. Emergency (Fire etc.)
Confirm Emergency
Announce Evacuation

(No.10) Materials which is used in the On Job Training conducted by the acceptance of railways company in Japan.

(Inside the attached CD-ROM)

日本国における鉄道行政の仕組み

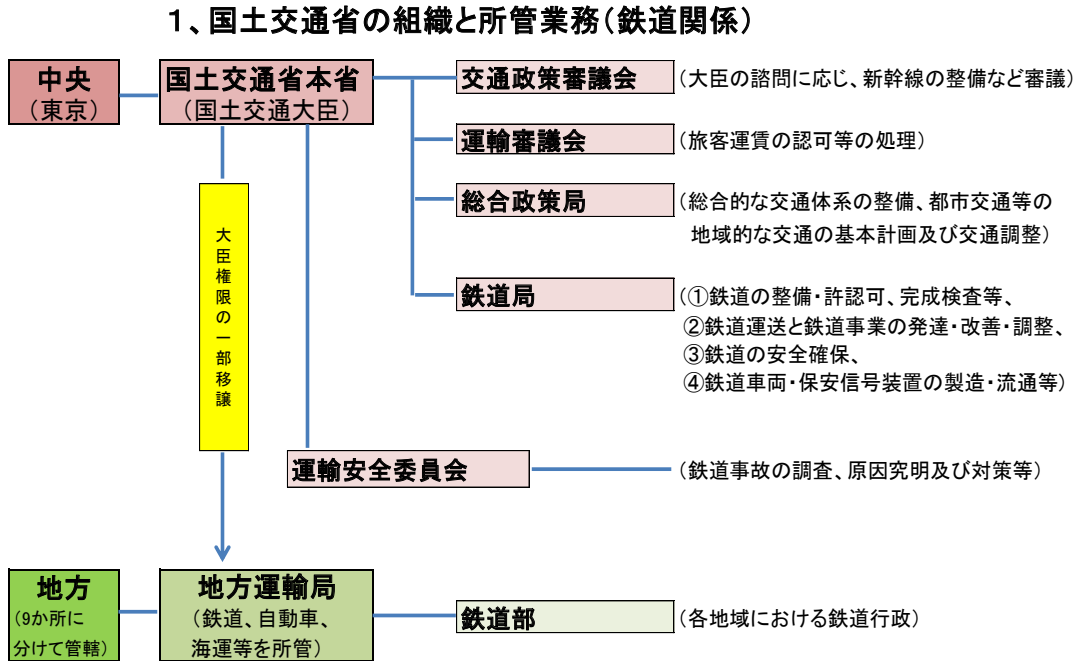
26 February 2016
Masayuki Shiomi

I、狙い

- (1)日本国における鉄道行政は、国土交通省が所管している。国土交通省は、中央組織(本省)と地方組織(地方運輸局、全国で9か所)とが、それぞれの権限に基づいて鉄道整備の許認可等、鉄道事業の発達、改善、安全の確保、車両・信号保安装置等の製造・流通等に関する行政事務を司っている。
本日は、この仕組みについて説明する。
- (2)さらに参考までに、地下鉄事業と日本の地方自治体との関連についても紹介する。
- ①前述の鉄道事業者の許認可等の実務を地方自治体は行っていない。
 - ②東京都と8つの政令指定都市(横浜市や大阪市等)は地下鉄事業を行っている。
 - ③比較的多くの自治体は、大都市圏周辺の開発に伴って新たに建設及び運営するために設立された鉄道事業者に出資している。

II、国土交通省の組織と所管業務(鉄道関係)

1、国土交通省の組織と所管業務(鉄道関係)



2、組織関係法令

- (1) 国土交通省設置法(法律第100号)
- (2) 国土交通省組織令(政令第255号)
- (3) 国土交通省組織規則(国土交通省令第1号)
- (4) 地方運輸局組織規則(国土交通省令第73号)
- (5) 運輸安全委員会設置法(法律第113号)



Ⅲ.日本の鉄道関係法令の体系

日本の鉄道関係法令は、(1)鉄道事業法及び(2)鉄道営業法の2つの法令を基に構成されている

1, 鉄道事業法

この法令の主な内容は、下記の通り

- (1)事業の許可に関する事
- (2)工事の完成検査及び鉄道施設の変更等
- (3)旅客の運賃、料金及び運行計画等
- (4)輸送の安全に関する事及び事故等報告
- (5)会計及び事業改善の命令
- (6)立入検査及び罰則等

2, 鉄道営業法

この法令の主な内容は下記の通り

- (1)鉄道営業に係る「鉄道の建設・車両器具の構造及び運転」は国土交通省令によって定めることが規定されている
- (2)鉄道利用者と鉄道事業者との関係を定めている(鉄道運輸規定等)
- (3)鉄道係員の職制及び運転免許取得の資格等に係る事項についても定めている

5

1、鉄道事業法(1)

鉄道事業法の主な内容、関係省令及び鉄道事業者が定める規定等の関係は、下記の通りである

「第1条」(目的)

この法律は、鉄道事業等の運営を適正かつ合理的なものとする事により、輸送の安全を確保し、鉄道等の利用者の利益を保護するとともに、鉄道事業等の健全な発達を図り、もつて公共の福祉を増進することを目的とする。

「第2条」(鉄道事業の種類)

この法律において「鉄道事業」とは、第一種鉄道事業、第二種鉄道事業及び第三種鉄道事業をいう。

「第4条」(事業の許可申請)

鉄道事業の許可を受けようとする者は、定められた事項を記載した申請書を国土交通大臣に提出しなければならない。

⇒鉄道事業法施行規則(省令)

「第4条」(鉄道の種類)

「第5条」(事業基本計画)

6

1,鉄道事業法(2)

「第5条」(事業許可基準)

国土交通大臣は、鉄道事業の許可をしようとするときは、所定の基準に適合するかどうかを審査して、これをしなければならない

「第10条」(工事の完成検査)

鉄道事業者は工事の施行の認可の際、国土交通大臣の指定する工事の完成の期限までに、鉄道施設の工事を完成し、かつ、国土交通省令で定めるところにより国土交通大臣の検査を申請しなければならない。

⇒鉄道施設等検査規則

第3条(鉄道施設検査の対象及び時期)

「第12条」(鉄道施設の変更)

- 1、鉄道事業者は、第十条第一項又は前条第一項の検査に合格した後において鉄道施設を変更しようとするときは、国土交通省令で定めるところにより当該変更に係る工事計画を定め、国土交通大臣の認可を受けなければならない。ただし、国土交通省令で定める軽微な変更については、この限りでない。
- 2、鉄道事業者は、前項ただし書の国土交通省令で定める軽微な変更をしようとするときは、その旨を国土交通大臣に届け出なければならない。

7

1,鉄道事業法(3)

「第13条」(車両の確認)

- 1、鉄道運送事業者は、車両を当該鉄道事業の用に供しようとするときは、その車両が鉄道営業法第一条の国土交通省令で定める規程に適合することについて、国土交通省令で定めるところにより、国土交通大臣の確認を受けなければならない。
- 2、鉄道運送事業者は、前項の確認を受けた車両について、その構造又は装置を変更してこれを当該鉄道事業の用に供しようとするときは、同項の規定の例により、国土交通大臣の確認を受けなければならない。ただし、国土交通省令で定める軽微な変更をしてこれを当該鉄道事業の用に供しようとするときは、この限りでない。

「第16条」(旅客の運賃及び料金)

鉄道運送事業者は、旅客の運賃及び国土交通省令で定める旅客の料金(以下「旅客運賃等」という。)の上限を定め、国土交通大臣の認可を受けなければならない。これを変更しようとするときも、同様とする。

なお鉄道運送事業者は、この上限の範囲内で、旅客の運賃を定め国土交通大臣に届出なければならない。

「第17条」(運行計画)

鉄道運送事業者は、国土交通省令で定めるところにより、列車の運行計画を定め、あらかじめ、その旨を国土交通大臣に届け出なければならない。これを変更しようとするときも、同様とする。

8

1,鉄道事業法(4)

「第18条2」(輸送の安全性の向上)

鉄道事業者は、輸送の安全の確保が最も重要であることを自覚し、絶えず輸送の安全性の向上に努めなければならない

「第18条3」(安全管理規程等)

鉄道事業者は、安全管理規程を定め、国土交通省令で定めるところにより、国土交通大臣に届け出なければならない。これを変更しようとするときも、同様とする。

⇒鉄道事業法施行規則(省令)

第36条の2(安全管理規程の届出)

⇒鉄道事業者の安全管理規程制定

第36条の3(安全管理規程の内容)

第36条の4((安全統括管理者の要件)

第36条の5(運転管理者の要件)

第36条の7(乗務員指導管理者の要件)

第36条の9(鉄道事業者による安全報告書の公表)

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1,鉄道事業法(5)

第19条」(事故等報告)

鉄道事業者は、列車の衝突若しくは火災その他の列車若しくは車両の運転中における事故、鉄道による輸送に障害を生じた事態、鉄道に係る電気事故又は鉄道に係る災害であつて国土交通省令で定めるものが発生したときは、遅滞なく、事故の種類、原因その他の国土交通省令で定める事項を国土交通大臣に報告しなければならない。

⇒鉄道事故等の報告規則(省令)

「第20条」(会計)

鉄道事業者は、国土交通省令で定めるところにより、その事業年度並びに勘定科目の分類及び貸借対照表、損益計算書その他の財務計算に関する諸表の様式を定め、その会計を整理しなければならない。

「第23条」(事業改善の命令)

国土交通大臣は、鉄道事業者の事業について輸送の安全、利用者の利便その他公共の利益を阻害している事実があると認めるときは、鉄道事業者に対し、予め定められた事項について、その改善を命ずることができる。

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1,鉄道事業法(6)

「第56条」(立入検査)

国土交通大臣は、この法律の施行に必要な限度において、その職員に、鉄道事業者又は索道事業者の事務所その他の事業場に立ち入り、業務若しくは経理の状況若しくは事業の用に供する施設、帳簿、書類その他の物件を検査させ、又は関係者に質問させることができる。

⇒鉄道事業等監査規則

第3条(監査の種類)― ①保安監査, ②業務監査, ③会計監査

「第64条」(権限の委任)

この法律に規定する国土交通大臣の権限は、国土交通省令で定めるところにより、地方運輸局長に委任することができる。

「第67~74条」(罰則)

この法令の関係条項に違反した場合の罰則が定められている。

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2、鉄道営業法 (1)

鉄道営業法の主な内容、関係省令及び鉄道事業者が定める規程等の関係は、下記の通りである

第1章 鉄道の設備及び運送

「第1条」(鉄道の建設・車両器具の構造及び運転)

鉄道の建設・車両器具の構造及び運転は国土交通省令を以て定むる規程によるべし

⇒運転の安全確保に関する省令

⇒運転安全規範(鉄道事業者)

⇒鉄道に関する技術上の基準を定める省令

⇒【鉄道に関する技術上の基準を定める省令の解釈基準】

⇒運転取扱実施基準(鉄道事業者)

⇒電車整備実施基準(鉄道事業者)

⇒車両構造実施基準(鉄道事業者)

⇒鉄道土木施設構造及び整備実施基準
(鉄道事業者)

⇒電気設備実施基準(鉄道事業者)

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2, 鉄道営業法 (2)

「第2条」(鉄道運輸規程)

- 1、本法その他特別の法令に規定するものの外、鉄道運送に関する特別の事項は、鉄道運輸規程の定むる所による
- 2、鉄道運輸規程は国土交通省令を以て之を定む

⇒ 鉄道運輸規程(省令)

⇒ 旅客営業規程(鉄道事業者)

「第3条」(運賃その他の運送条件)

運賃その他の運送条件は関係停車場に広告したる後に非ざれば、これを実施することを得ず

「第15条」(乗車と運賃)

旅客は営業上、別段の定ある場合の外、運賃を支払い乗車券を受くるに非ざれば乗車することを得ず。

第2章 鉄道係員

「第19条」(職制)

鉄道係員の職制は国土交通省令を以て之を定む

⇒ 鉄道係員職制(省令)

⇒ 鉄道係員職制(鉄道事業者)

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2, 鉄道営業法 (3)

第20条(鉄道係員服務規程)

鉄道事業者は鉄道係員の服務規程を定むべし

⇒ 鉄道係員服務規程(鉄道事業者)

「第21条」(資格)

国土交通大臣は鉄道係員たるに要する資格を定むることを得る

⇒ 動力車操縦者運転免許に関する省令

⇒ 動力車操縦者養成基準(鉄道事業者)

「第22条」(制服)

旅客及公衆に対する職務を行う鉄道係員は一定の制服を著すべし

⇒ 被服類管理貸与規程(鉄道事業者)

第3章 旅客及び公衆

「第29条」(旅客の不正乗車を禁ずるための罰則規定)

鉄道係員の許諾を受けずして下記の所為を為したる者は、2万円以下の罰金又は科料に処す

- ①有効な乗車券なくして乗車したるとき
- ②乗車券に指示したる停車場に於て下車せざる時等

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IV、本省と地方運輸局との事務分担 (1)

1、鉄道事業法上の主な許認可と事務分担 (1)

(1) 鉄道事業の許可(鉄道事業法第4条・第7条関係)

(大臣) 許可申請時に提出した事業計画の変更は、軽微事項を除いて、原則として、認可の対象。

(地方局長) 軽微事項の変更の届出の受理。大臣から委任された認可事案の処理。

(2) 鉄道施設の工事施行の認可(鉄道事業法第8条関係)

(大臣) 新規の工事施行が認可の対象となっている。

(地方局長) 変更認可が対象となっている。

(3) 鉄道施設の完成検査(鉄道事業法第10条関係)

(大臣) 特殊な構造を有する鉄道施設として大臣が告示で定めたもの(新幹線、本州と北海道間を結ぶ路線、本州と四国間を結ぶ路線)が対象となっている。

(地方局長) 特殊な構造を有する鉄道施設として大臣が告示で定めるもの以外、全てが対象となっている。



IV、本省と地方運輸局との事務分担 (2)

1、鉄道事業法上の主な許認可と事務分担 (2)

(4) 鉄道車両の確認(鉄道事業法第13条関係)

(大臣) 新規の車両確認が対象となっている。

(地方局長) 変更確認が対象となっている。

(5) 旅客の運賃の認可及び届出(鉄道事業法第16条第1項関係)

(大臣) 路線の長さの長い鉄道事業者、直通運輸の行われている鉄道事業者
[JR各社大手鉄道会社]

(地方局長) 収入予想額が一定以下の鉄道事業者[中小鉄道会社]

(6) 旅客の運賃の変更命令(鉄道事業法第16条第5項)

(大臣) 当該規定が対象としているもの全てが対象。

(地方局長) 地方局長が認可及び届け出を受理したものが対象。

(7) 安全監理規程の届出の受理(鉄道事業法第18条の3第1項関係)

(大臣) 新規に制定したもの全てが対象になっている。

(地方局長) 変更の届出が対象となっている。

IV、本省と地方運輸局との事務分担（3）

1、鉄道事業法上の主な許認可と事務分担（3）

(8) 安全統括管理者及び運転管理者の届出の受理(鉄道事業法第18条の3第5項関係)

(大臣)安全管理者の選任又は解任が対象になっている。

(地方局長)運転管理者の選任又は解任が対象になっている。

(9) 事故の報告の受理(鉄道事業法第19条)

(大臣)地方局が受理した届出を本省で集約している

(地方局長)全てが対象となっている。

(10) 輸送の安全に関わる情報の公表(鉄道事業法第19条の3関係)

(大臣)全国の情報を整理し、公表する。

(地方局長)地方局エリア内の情報を整理し、公表できる。

(11) 乗継円滑化協議の開始命令(鉄道事業法第22条の2関係)

(大臣)新幹線鉄道に係る命令は、本省が行う。

(地方局長)新幹線鉄道に係るもの以外は、地方局が行う。

IV、本省と地方運輸局との事務分担（4）

1、鉄道事業法上の主な許認可と事務分担（4）

(12) 事業改善命令(鉄道事業法第23条関係)

(大臣)当該規程が求めるもの全て。

(地方局長)当該規程が求めているもの全て。

(13) 立入検査(鉄道事業法第56条)

(大臣)全てが対象となっている。

(地方局長)全てが対象となっている。

(注)なお、地方運輸局長に提出すべき申請書は、それぞれ当該事案の土地を管轄する地方運輸局長に提出しなければならない。また、国土交通大臣に提出すべき申請書は、それぞれ所轄(しよかつ)の地方運輸局長を経由して提出しなければならない。

IV、本省と地方運輸局との事務分担 (5)

2、鉄道営業法上の主な許認可と事務分担

- (1) 運転免許の申請、養成所の指定、改善命令(免許省令第5条、第16条及び第18条の3関係)
- (大臣) 養成所の指定、養成所の講習過程の新設、改善命令
 - (地方局長) 運転免許の交付、指定養成所の講習時間変更、改善命令

IV、本省と地方運輸局との事務分担 (5)

3、事故調査に関する業務の事務分担

- 1、事故の調査と原因究明は、「**運輸安全委員会**」の所掌事務。
- 2、同委員会は、国土交通省の外局であり、独立した組織。
- 3、調査対象は、脱線、衝突、火災等の列車事故。
- 4、事故調査を行うために必要な場合には、同委員会は国土交通大臣に必要な援助を求めることが出来ると規定されている。
- 5、援助が求められた国土交通大臣は、地方運輸局長に対して運輸安全委員会の援助を要請する。
- 6、要請を受けた地方運輸局職員が直ちに事故現場に向かう。運輸安全委員会の調査官が現場到着後、調査を引き継ぐなどして、早急な調査開始と円滑な調査を図る。



V、まとめ

- (1)本省においては、鉄道事業への参入許可と退出の届出の受理、鉄道施設の施行認可、車両の確認、運賃認可や届出の受理(大手事業者)、技術規準の策定と改善、安全性向上のための施策に関する総括、安全に関する統括的業務などの事務を所掌している。
- (2)地方運輸局においては、鉄道施設の工事完成検査、鉄道施設の変更認可、車両の変更確認、運賃認可や届出の受理(中小事業者)、保安監査の実施等の事務を所掌している。
- (3)地方運輸局と本省とが連携を図りつつ、自治体の境界を跨ぐ路線や相互直通運転、ターミナル駅での乗り換えなどにより、広域的なネットワークを形成する鉄道について自治体の境界を越えた広域的な視点からチェックをしている。
- (4)また、本省と地方運輸局とが連携を持つことによって、全国的に統一された基準及び一元的な運行を確保している。

(参考)地下鉄事業と日本の地方自治体との関連 (1)

1、東京都と8つの政令指定都市では地下鉄事業を行っている

- (1)地下鉄事業会計は、地方自治体の一般会計とは独立。原則として、独立採算方式となっている。
- (2)地方自治体の監査事務局による決算審査が行われる。
- (3)地方議会に決算状況が報告されるなど、議会の審査を受ける必要がある

2、比較的多くの自治体は、大都市圏周辺の開発に伴って建設及び運営するために設立された鉄道事業者に出資している。

- (1)将来の需要増大を見込み、都市開発と一緒に鉄道敷設を自治体主導で進めるような時に、行われれることが多い。例えば、住宅地の造成と一体的な鉄道整備。

(参考)地下鉄事業と日本の地方自治体との関連(2)

- (2) 将来の需要が見込みとおり増えないかもしれないというリスクがあること。また、鉄道事業に投資してから利益が得られるまでに何年も要すること。これらの理由から民間会社では資本が集まらないので、自治体が出資をする。ただし、民間会社の経営ノウハウを活用する観点から、民間の出資も集める。こうやって、自治体と民間が共同して出資して鉄道事業者が作られる。
- (3) 当該鉄道事業者が経営に困った場合には、出資した自治体が支援することが多い。

3、日本において地方自治体が鉄道事業者への許認可の業務を所省していないことについての考え方

- (1) 例えば、路線が一つの地方自治体に留まる鉄道事業であっても、その許認可、監督に当たっては、全国的に統一された基準及び一元的な運用を確保することで、輸送の安全を確保していく必要性があり、国が全国的な規模又は全国的な視点に立って実施している。

(参考)地下鉄事業と日本の地方自治体との関連(3)

- 2) 鉄道行政における安全の確保は、安全基準の策定、許認可の審査における事前の安全確保、保安監査による事後の安全確保、そして法令違反があった場合には必要な行政処分や指導を通じて得た知見を踏まえて、制度を改正していくという一連のサイクルによって万全を期している。
- (3) さらに、鉄道行政における安全の確保は、各種安全確保に関する企画立案業務と、許認可、監査及び事故対応等の業務の両方を経験させる国独自のキャリアパスにより、専門分野における効果的効率的な経験を蓄積させた職員を配置している。

Proposed Functions and Responsibilities of Regulator for Metropolitan Railway Lines in Hanoi City

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February 26, 2016

OUTLINE

- **Current status of Hanoi Urban railway network**
- **Overview of JICA TA Project**
- **Necessity of clarifying functions and responsibilities for Urban railway regulator**
- **Hanoi Department of Transport (DOT) as regulator for urban railway**
- **Proposed functions and responsibilities of regulator**
- **Proposed organization of regulator**
- **Conclusions**

1. Current status of UR lines in Hanoi City

| Line | Length | Status | Authority for Construction |
|---------|---------|---|--|
| Line 1 | 38.7 km | On-going by Japanese ODA for the first section (15.36km) | PMU-Rail, MOT |
| Line 2 | 35.2 km | On-going by Japanese ODA for the first section (11.5km) | Hanoi People's Committee (HPC) |
| Line 2A | 14km | By Chinese ODA, under construction, plan to start operation in December 2016 | Ministry of Transport (MOT), HPC will operate and maintain |
| Line 3 | 21 km | By loans from French Government, ADB, EIB for the first section (12.5km), under construction | HPC |
| Line 4 | 53.1 km | No specific study. | N.A. |
| Line 5 | 34.5 km | FS was conducted by Ministry of Transport, Japanese Government also supported a FS to build this line under PPP scheme. | HPC |
| Line 6 | 47 km | No specific study. | N.A. |
| Line 7 | 35 km | No specific study. | N.A. |
| Line 8 | 28 km | No specific study. | N.A. |

2. JICA TA Project

Project Overview

- **Project name:** Technical Assistance Project “To Strengthen the Capacity of Regulator and to Establish O&M Company for Metropolitan Railway Lines in Hanoi City”.
- **Name of donor:** Japan International Cooperation Agency - JICA
- **Line agency:** Hanoi PC
- **Project owner:** Hanoi Metro Company
- **Project duration:** 36 months (from Feb., 2013 to Feb., 2016)
- **Project's objective:**
 - + To strengthen the capacity for Hanoi urban railway regulator to be in charge of state management over the operation and maintenance of urban railways; start to function as regulator;
 - + To establish O&M Company for metropolitan railway lines in Hanoi City: trial operation of Company's activities are started in line with the progress of Line 2A Project for operation in 2015.

2. JICA TA Project

JICA TA project has ended in Feb. 2016

OUTPUTS:

- (1) Hanoi Metro One Member Limited Liability Company was established and registered on June 19, 2015
- (2) Regulator of Hanoi urban railway is set to Department of Transport
- (3) Training: 12 officers trained by the TA project had gained knowledge relating to management, operation and maintenance of urban railway
- (4) All tasks relating to Regulator (Activity 1-3, PO) and O&M Company (Activity 4-6, PO) have been completed as scheduled

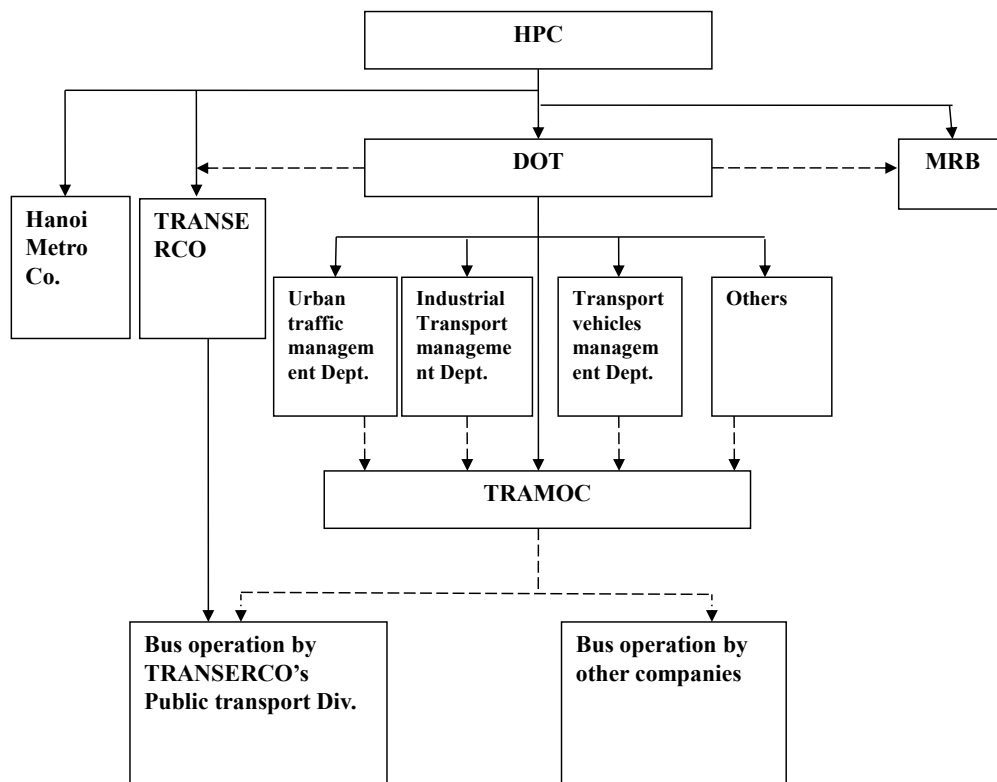
3. Necessity of clarifying functions of UR regulator

- According to latest plan, Line 2A (Cat Linh – Ha Dong) shall start its operation by end of 2016, while Line 3 is scheduled to commence the operation in January, 2018.
- Hanoi Metro Company was established and in the process of strengthening its capacity and preparing conditions for trial operation towards Line 2A.
- Metropolitan railways shall be managed by municipal government of Hanoi City (Railway Law 2005)
- DOT is functional organization of HPC for proposing and assisting HPC in executing state management on the transport sector, including roads, waterway, **urban railway**, transportation, traffic safety ... (Decision no. 17/2008/QĐ-UBND dated 29/9/2008). The functions regarding urban railway has not been executed and unclear so far.

4. Hanoi DOT as Regulator of Urban railways

Current organization for public transport system in Hanoi City (After establishment of Hanoi Metro Company

=> Department of Transport has been mainly focusing on bus system so far, while MRB is responsible for urban railway projects



4. Hanoi DOT as Regulator of Urban railways

Decision no. 17/2008/QĐ-UBND dated 29/9/2008 by HPC

- DOT is state management organization for urban railway

Joint-Circular No. 42/2015/TTLT-BGTVT-BNV dated 14/8/2015 of MOT and MOHA

- DOT assists HPC in state management of urban railway

Conclusions of Vice Chairman of HPC in JCC* meetings

- In 5th JCC meeting (Jul, 2015), Department of Home Affairs was asked by Vice Chairman of HPC about a report on supplement of DOT's functions and responsibilities as UR regulator
- In 6th JCC meeting (Oct, 2015), supplement of DOT's functions and responsibilities as UR regulator was instructed by Vice Chairman of HPC

5. Proposed functions and responsibilities of UR Regulator (Hanoi DOT)

5.1. Quality management

5.2. Safety management

5.3. Incentive policies

5.4. Fare policy

5.5. Infrastructure management

5.6. Promulgation of regulations

5.7. Planning

5.8. Inspection and handling with violations

5.9. Propaganda activities

5.10. International cooperation

5.1. Quality management



5.1. Quality management

Proposed functions and responsibilities of DOT:

- (1) promulgate, instruct, implement normative legal documents, regulations, and technical standards
- (2) participate in formulation of regulations on quality management of transport services by urban railways
- (3) evaluate train operation schedule, urban railway service quality plan of the Company
- (4) check and evaluate implementation process of train operation schedule, urban railway service quality plan of the Company
- (5) periodically perform statistic works, report results of public transport by urban railways
- (6) develop a database, conduct public consultation on results, needs and ability to improve the quality of transport services by urban railways
- (7) propose programs and plans to improve urban railway transport services

5.2. Safety management

Demarcation of proposed functions of safety management between central government agency (Ministry of Transport) and local agency (Hanoi DOT)

| Ministry of Transport | Department of Transport, HPC |
|---|--|
| Develop and publicize regulations, standards | Instruct and undertake the execution of regulations, standards |
| Perform verification and certification of urban railway system safety | Upon responsibilities of HPC, to check the preparation of requirements for safety assurance before launching new line or extended line |
| Inspect and monitor the observation of regulations, standards regarding to urban railway safety | Appraise urban railway train operation safety plan |
| Join in investigation and handling with urban railway accidents, incidents | Chair and coordinate with relevant organizations in investigation and handling with urban railway accidents, incidents |

5.3. Incentive policies

Some solution groups for incentive policies of urban railway system:

1. **Mobilize funding** for construction and operation of UR system: taxation of transport, charges on private vehicles, etc.
2. **Transit Oriented Development (TOD)**: urban railway stations located nearby commercial areas, office buildings, convenient transition facilities like park and ride facilities, etc.
3. **Improve service quality**: by providing priorities for public transport, resulting in improvement in its punctuality, etc.
4. **Control private vehicles**: taxation of imported vehicles, road fees, fuel fees, etc.
5. **Encouraging policies for public transport users**: concession fares for prioritized subjects such as the elders, disabled, students; employee's allowance for public transport, etc.
6. **Propaganda activities**



5.3. Incentive policies

Proposed functions and responsibilities for DOT

| | |
|------------------------------|---|
| Funding | Coordinate with relevant organizations and propose funding attracting policies to HPC |
| TOD | Coordinate with concerned agencies to provide TOD design solutions |
| Quality | Propose solutions for integrating and improving service quality |
| Private vehicles | Join in projects/programs aiming at reducing the number of private vehicles |
| Encouraging users | Propose financial solutions to encourage users of public transport |
| Propaganda activities | Propose propaganda programs to enhance people's awareness of using urban railway |

5.4. Fare policy

Within the fringe of JICA TA Project, a separate Report on Fare policy for urban railway in Hanoi City was made.

Report includes:

- Fare structure
- Fare types
- Proposed base fare
- Transferring fee
- Other regulations on fare such as fare revision, etc.
- Subsidy for urban railway



5.4. Fare policy

Proposed functions and responsibilities of DOT:

- (1) Propose and coordinate with relevant organizations to develop regulations on Fare policy for urban railway system
- (2) Participate in development of policies, economic and technical benchmarks and unit price for urban rail transport
- (3) Coordinate with relevant organizations to calculate subsidies

5.5. Infrastructure management

Proposed functions and responsibilities:

- Join in development of regulations on management of maintenance and upgrade of urban railway infrastructure and equipment
- Perform the function of managing and monitoring the quality and technical aspects of urban transport works
- Appraise maintenance plan prepared by Hanoi Metro Company and inspect the implementation of this plan
- Periodically report HPC on the implementation of maintenance plan of urban railway infrastructure and equipment

Other functions and responsibilities

5.6. Propose HPC in issuance of regulations on authorization of responsibilities in state management of urban railways

5.7. Propose UR development plans to HPC

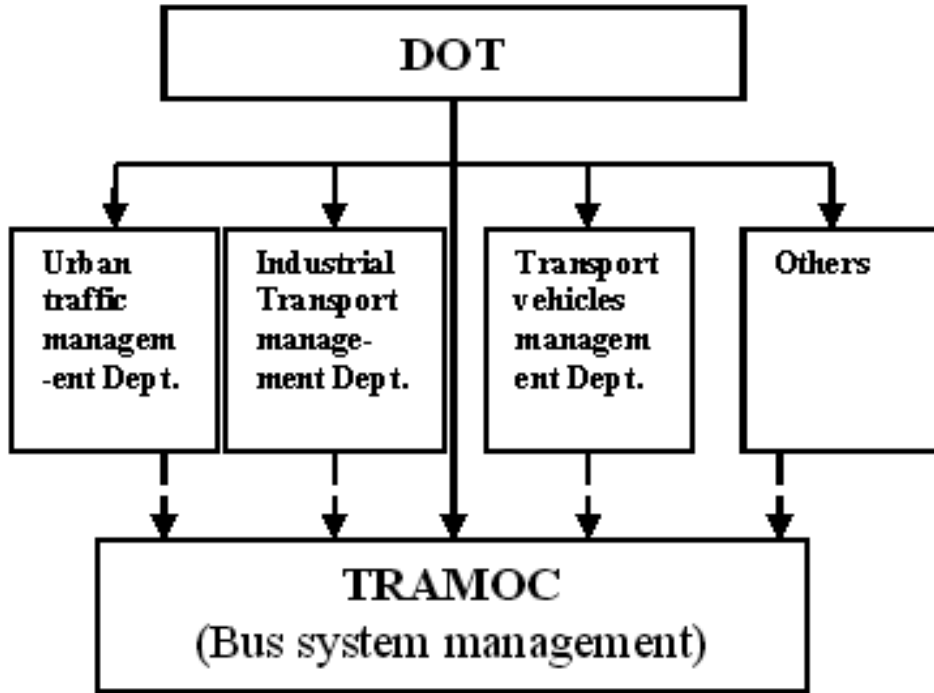
5.8. Inspect and handle with violations

5.9. Execute propaganda activities to the public about regulations on UR

5.10. Execute international cooperation activities in UR sector upon request and authorization by HPC

6. Proposed organization

6.1. Current organization structure of Hanoi DOT



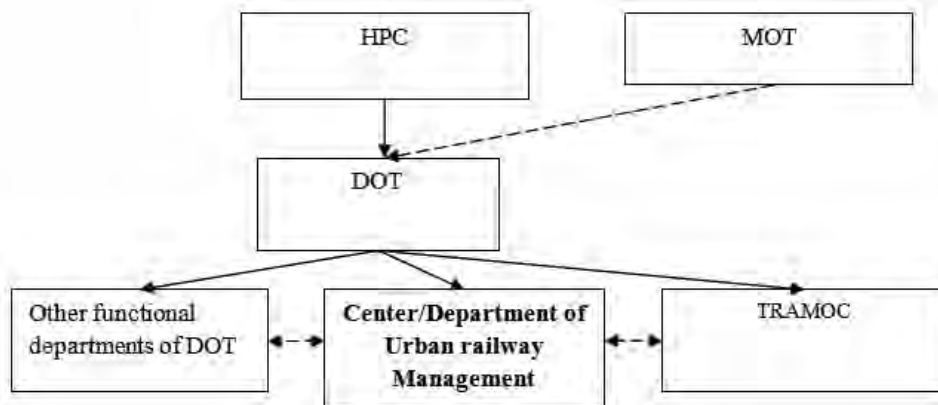
6. Proposed organization

6.2. Proposed organization

Phase 1: present – 2022

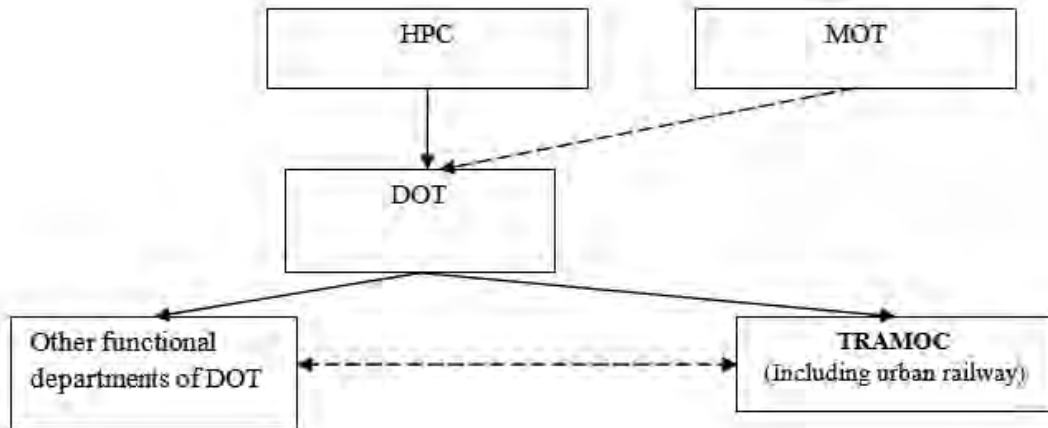
There are three (03) options

Option 1: Urban railway regulating agency under DOT



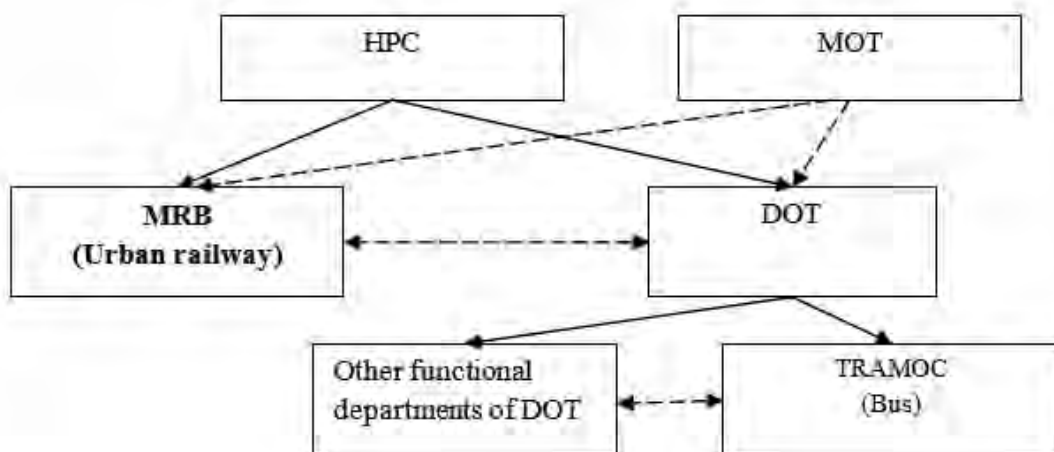
6. Proposed organization

Option 2: TRAMOC (under DOT) is also in charge of Urban railway



6. Proposed organization

Option 3: MRB as Urban railway regulator



Pros and Cons

Option 1

- Quick and timely decision-making
- Receive instructions and assistance from other functional divisions under Hanoi DOT

- The need of establishing a new organization under Hanoi DOT, requiring personnel allocation, budget, etc.

Option 2

- Utilize existing resources of TRAMOC

- TRAMOC has no experience in railway management but only bus

Option 3

- MRB has experience in railway
- A subordinate organization directly under the instruction of HPC

- MRB needs to concentrate on complicated management over construction projects
- In Joint-Circular 42/2015 (MOT&MOHA), DOT was mentioned as state management agency for urban railway

➔ **OPTION 1 is recommended**

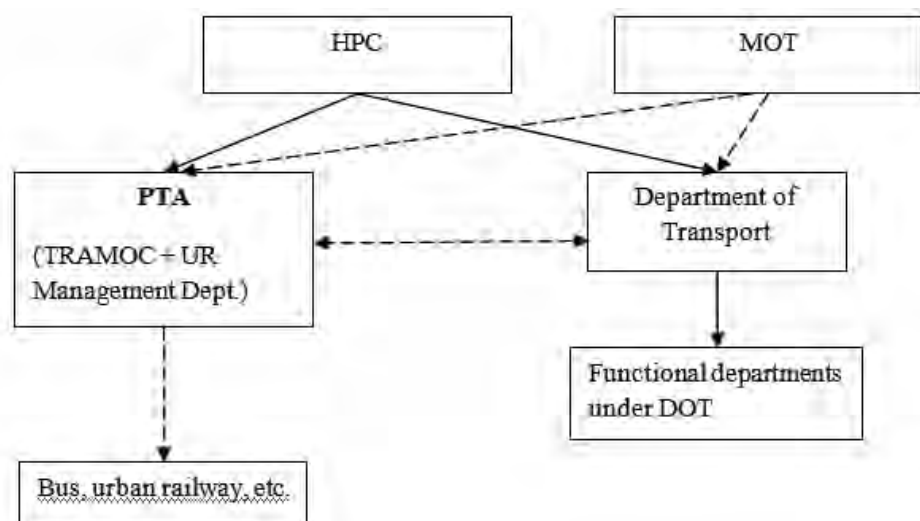
6. Proposed organization

6.2. Proposed organization:

Phase 2: 2022 onwards

A sole agency for all public transport modes:

Public Transport Authority (PTA)



Public Transport Authority (PTA)

- The establishment of PTA is institutional development component, which is entitled “Institutional strengthening of TRAMOC and Creation of PTA” in the fringe of WB-funded Hanoi Urban Transport Development Project (HUTDP), which was launched since July, 2012.
- The advantages of establish PTA include
 - + existence of a sole agency in charge of public transport
 - + clear demarcation for functions relating to urban transport with DOT
 - + quick decision making thanks to direct instruction from HPC

7. Conclusions

Propose to newly establish an organization under Hanoi DOT which is mainly in charge of regulating activities for urban railway system till PTA is formulated.

THANK YOU

TRANSPORT SAFETY MANAGEMENT SYSTEM IN JAPAN

26th February 2016

Tadashi Nakano

- ◆ Deputy General Manager - Engineering Headquarters – JIC Co., Ltd.
- ◆ Associate Chief - Railway Control Department - Railway Business Headquarters - Osaka Municipal Transportation Bureau

Training contents

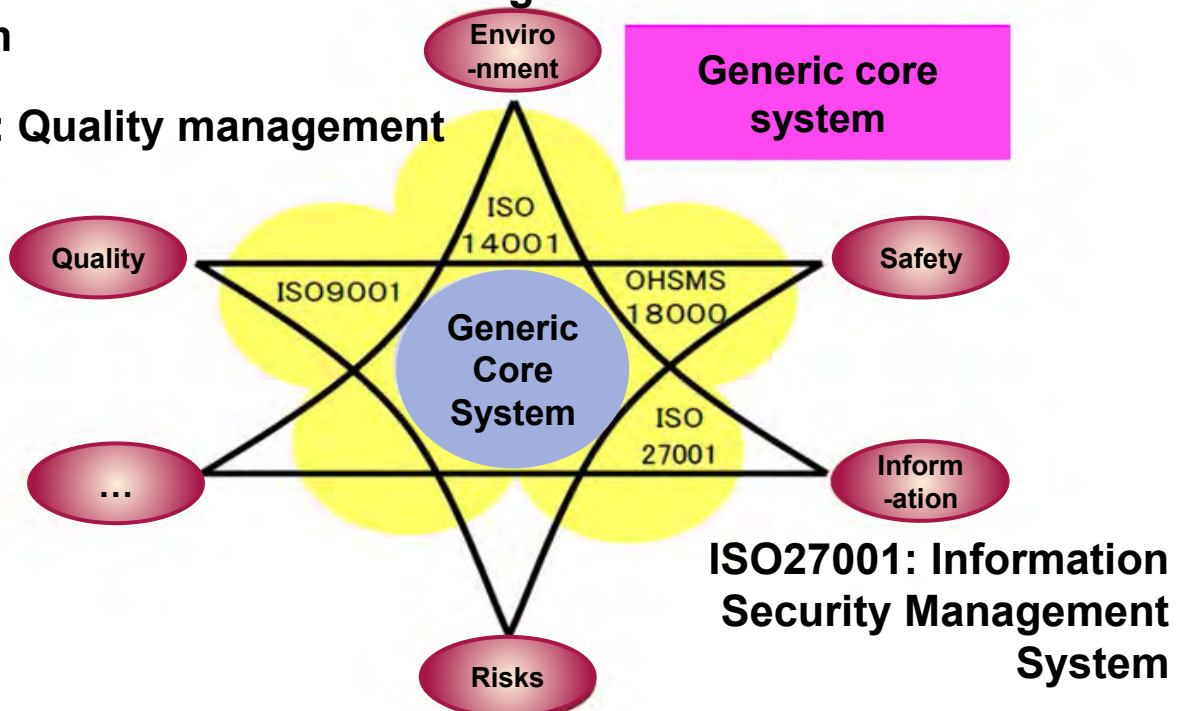
- ① Management system**
- ② Transport safety management system**
- ③ Example of organizational structure of Osaka Municipal Transportation Bureau
- ④ Human errors
- ⑤ Safety culture and custom

① Management system

There are many kinds of management in the world...

ISO14001: environmental management system

ISO9001: Quality management

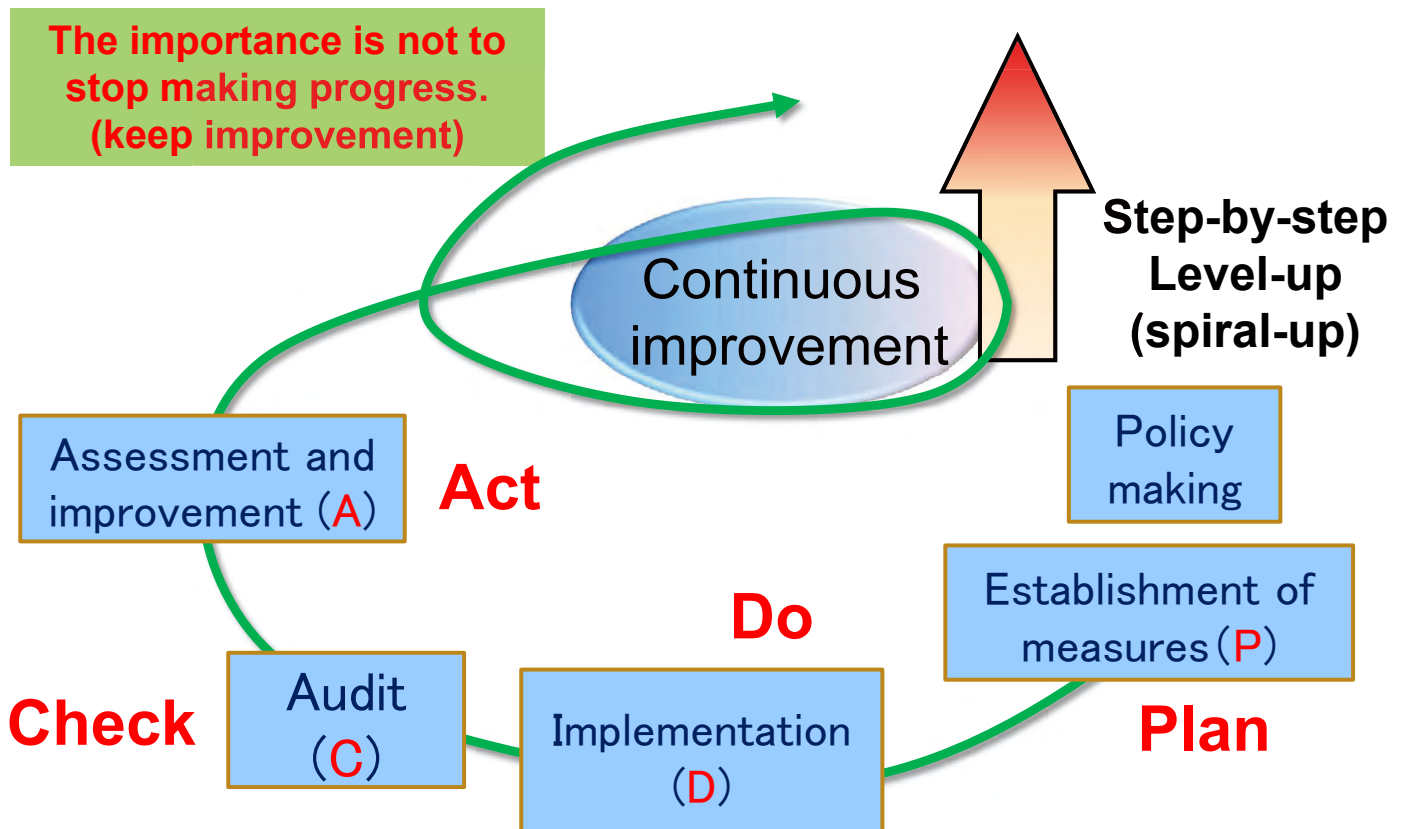


Generic Core system : 4 important factors of management system

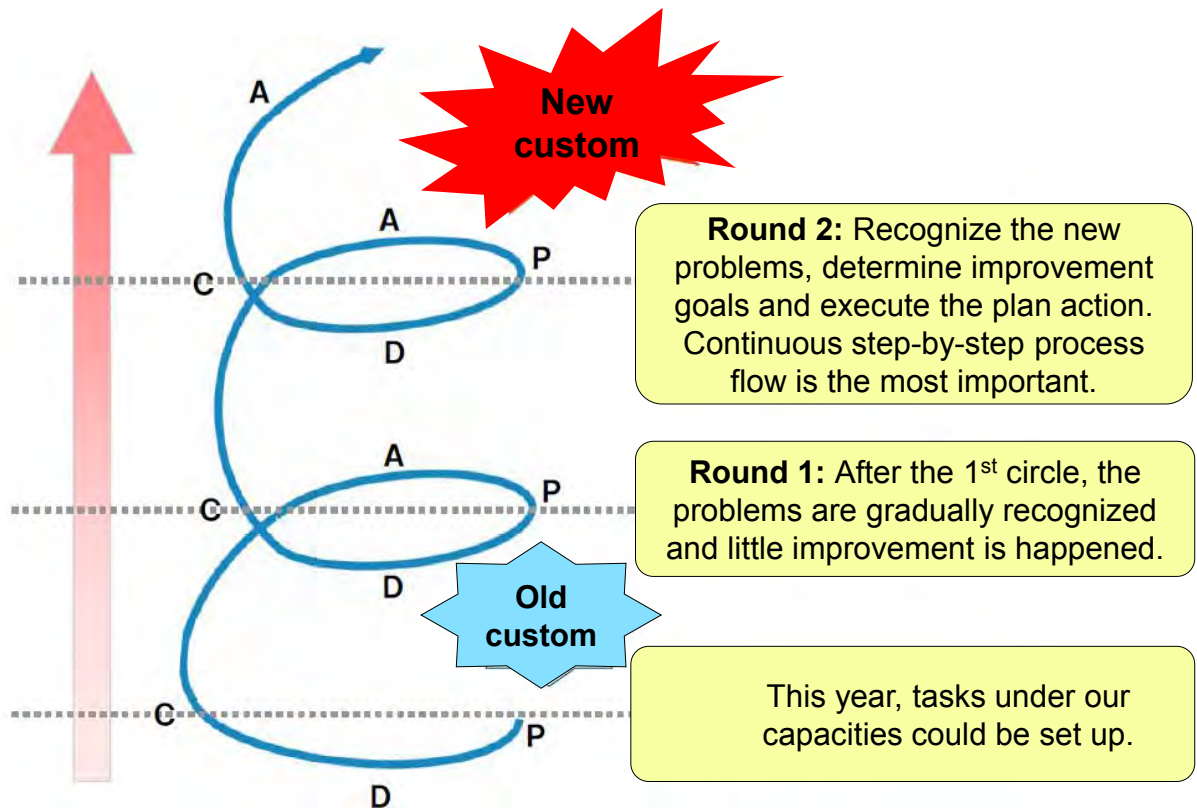
- Top - down
- Continuous improvement (PDCA)
- Self control (Internal audit)
- Participation of all members in the organization

These are core factors for all management systems (core system)

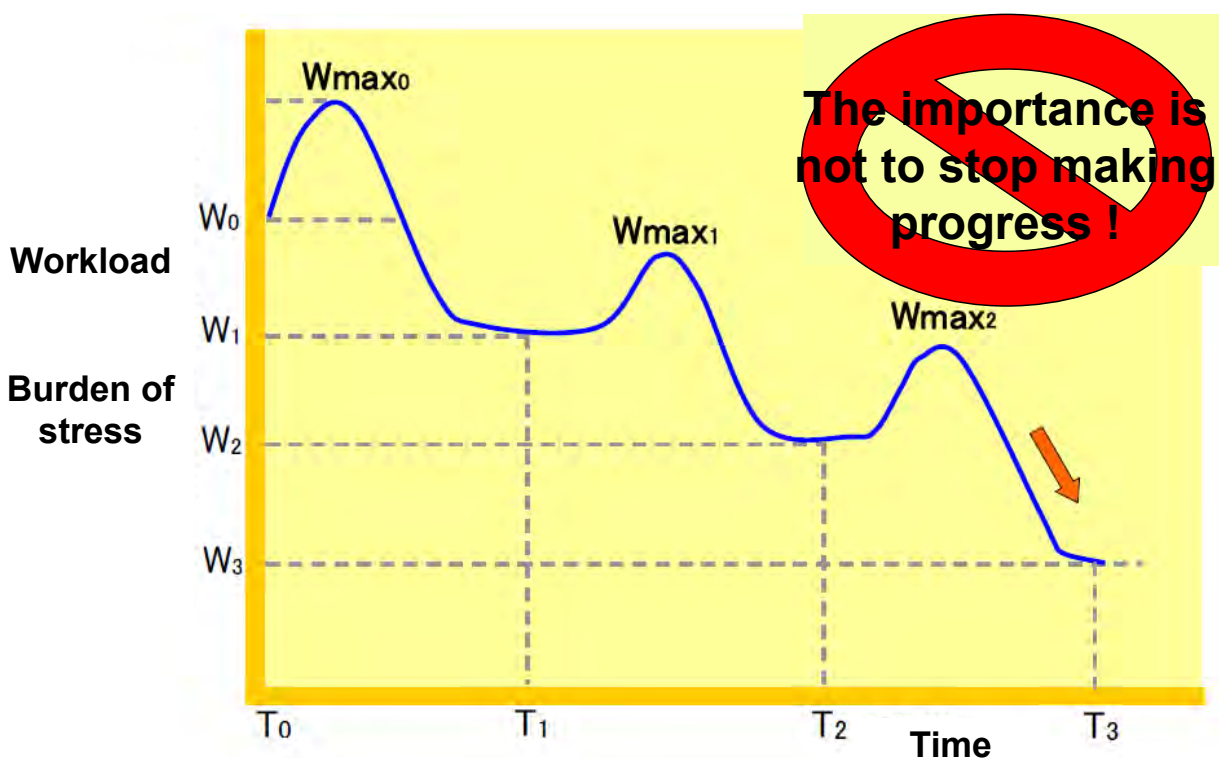
Continuous improvement (PDCA)



Continuous improvement (PDCA)



Continuous improvement of management system



② Transport Safety Management System

4 Background of the JR Fukuchiyama line derailment accident

- ◆ Offenders have received penalty “day-shift training”
- ◆ There were no countermeasures to deal with accidents happened suddenly
- ◆ Giving the instruction of normal working time for staffs on duty (In other railway divisions, there were also the bowling and karaoke events)
- ◆ In 2005, the purpose of the regional Director was “To make profit”

History of transport safety management system

◆ Once the accidents happened in the past, these were considered unintentional errors contributed by human failures.



◆ For the effective preventive measures, it is important to identify **circumstances that produce the environment at occurrence of accidents** and to study the approach of preventing in the entire system.



Set up “the Committee to Evaluate Measures for the Prevention of Accidents Caused by Human Error in Public Transport”

History of safety management system for transportation

There are two types of human errors

Errors are “unintentional actions” due to omissions or misdiagnoses

Human failures in narrow definition

Errors are intentional actions while actors are aware of the “risks” of these actions

Unsafe acts



In order to prevent the violation contributed by human errors...

Set up the system in accordance with ergonomic principles, etc., to minimize human errors in narrow definition



Establish policies of avoiding unsafe acts

Establishment of safety culture

History of transport safety management system

◆ March 2006 Promulgate “Law to amend the Railway Business Law to enhance transport safety” (Laws for Transport Safety)
(Promulgated on March 31st 2006)

◆ April 2006 The Ministry of Land, Infrastructure and Transport (MLIT) Establishment of new organization
(Office of Minister Evaluation Committee responsible for examining transport safety policies)

**October 2006 Enforcement of Laws for Transport Safety
Implementation of Management Safety Evaluation System**

Transport safety management system (Summary)

【 Features of transport safety management system 】

1. In the integrated manner from top management to all personnel (staff, worker, etc.), **building organizational structure of safety management, carrying out continuous improvement (PDCA)**
2. Implementation of **the system for checking and evaluating by the competent State agencies** regarding the actual state of the Company
(**Evaluation of Management for Transport Safety**)

【Regulations of law】

1. Have the obligation to draw up and report of **safety management rules**
2. Have the obligation to appoint and report **a manager responsible for administering and controlling safety**
3. Have the obligation to **publicize information** related to transport safety

運輸安全一括法に規定する安全管理規程
に係るガイドラインの手引

平成19年12月
国土交通省大臣官房
運輸安全監理官

The role of Guideline Manual

- Shows the rules described in safety management regulations and provides the rationale behind in order to support each Company to establish the safety management system by its own capabilities.

Guidelines on safety management regulations

【14 instruction items】

1 Commitment of top management

2 Responsibilities of top management

3 Safety policies etc. **P**

4 Manager responsible for administering and controlling safety **D**

5 Responsibilities and rights of personnel

6 Securement of information transfer and communications

7 Report of information about accidents, incidents, etc.

8 Response to major incidents **D**

9 Ensure to comply with relevant laws and regulations

10 Necessary training and education aimed to maintain Safety Management System

11 Internal audit **C**

12 Assessment and continuous improvement **A**

13 Document creation and tracking

14 Report creation and tracking

運輸事業者における安全管理の進め方に関するガイドライン

～輸送の安全性の更なる向上に向けて～

平成22年3月

国土交通省大臣官房

運輸安全監理官

The amendment to Guideline Manual

After safety management system commissioned to place into practice, each Company drew up regulations of safety management, and the implementation plan was built upon these.

In the amendment, the section of **orientation to building-improvement for safety management system of the corporation and examples served as reference** plays the main role.

Guidelines on safety management regulations

【14 instruction items】

1 Responsibilities of top management

2 Safety policies

P

3 Strategic safety policies

4 Manager responsible for administering and controlling safety

D

5 Responsibilities and rights of personnel

6 Securement of information transfer and communications

7 Report of information about Accidents, incidents, etc.

8 Response to major incidents

D

9 Ensure to comply with relevant laws and regulations

10 Necessary training and education aimed to maintain Safety Management System

11 Internal audit

C

12 Assesment and continuous improvement

A

13 Document creation and tracking

14 Report creation and tracking

Assessment of Management for Transport Safety

The auditing method of the State to the Company's organizational structure – activities for safety management system

- ◆ Conducted basically every year
- ◆ Interview
 - Director
 - Each (Railway / Bus) manager responsible for administering and controlling safety
 - Manager of Transport Dept.
 - Manager of Railway Control Dept., etc.



We are friends forever.

No.13-1 [output of Action 3-1]No. 1344 /BQLSDT-TCDT -To: Vietnam
Railway Administration (“VNRA”), April 27th, 2015

**PEOPLE’S COMMITTEE
OF HOCHIMINH CITY
MANAGEMENT AUTHORITY
FOR URBAN RAILWAYS**

**SOCIALIST REPUBLIC OF VIETNAM
INDEPENDENCE – FREEDOM – HAPPINESS**

Ref.: No. 1344 /BQLSDT-TCDT

Ho Chi Minh City, April 27th, 2015

Re: Train driver training period and
driver certificate issued for Ho Chi
Minh City Urban railway Line 1

To: Vietnam Railway Administration (“VNRA”)

Preparation for JICA 3rd Loan agreement for the construction project of Ho Chi Minh City urban railway Line 1 (Ben Thanh – Suoi Tien), Management Authority for Urban Railway (“MAUR”) worked with JICA Fact Finding Team in April 2015 on contents related to the project, including train driver training. Therefore, MAUR requests VNRA reviewing, having any suggestion for following contents to correspond to JICA fact finding mission:

1. According to the former train driver training plan, Line 1’s General Consultant (“GC”) proposed railway operation staff shall be trained for 400 hours (about 2 months) of theory training and 400 hours of practical training on the base of referring to driver training period in Japan. However, after comparing Line 1 train driving technology which is automatic (ATO) to Japan’s manual driving and for guaranteeing sufficient number of drivers in the trial period (tentatively 6 months), GC is considering to decrease practical training period to below 400 hours (theory training period remains the same). Therefore, MAUR suggests VNRA reviewing and leaving a comment on the decrease of training period mentioned above.

2. After theory and practical training accomplished, the trainees will shall be issued “Training course completion certificate” by the training center to participate in the driver license examination. At Point a, Clause 2, Article 4, Chapter 2, Circular No. 05/2015/TT-BGTVT of Ministry of Transport dated March 30th, 2015 guiding on standards, titles of direct operational staff on urban railway, it is regulated that the train driver is obliged to have the “Urban railway train driver license, training certificate”. As for Line 1, the training is mainly conducted by Japan railway companies so they are expected to be the certificate issuing unit. However, according to regulations of Japan railway companies, they do not issue Training certificate but can only authorize Training course completion certificate for foreign trainees. Therefore, MAUR suggests VNRA guiding on the matter above.

We are looking forward to your cooperation. (Signed)

Recipients:

- As above;
- MAUR:
- + Training and Organization Division;
- + PMU 1;
- For record: Record Office

CHAIRMAN

(Signed and sealed)

Bui Xuan Cuong

No.13-2 [output of Action 3-1] No. 1001 / CDSVN- VTATGT- To: Ho Chi Minh City Management Authority for Urban Railways (“MAUR”), 12th May, 2015

**MINISTRY OF TRANSPORT
VIETNAM RAILWAY AUTHORITY**

**SOCIALIST REPUBLIC OF VIETNAM
INDEPENDENCE – FREEDOM – HAPPINESS**

Ref.: No. 1001 / CDSVN- VTATGT

Ha Noi, 12th May, 2015

Re: Train driver training period and driver certificate issue for Ho Chi Minh City Urban railway Line 1

To: Ho Chi Minh City Management Authority for Urban Railways (“MAUR”)

In response to the Official Letter No. 1344/BALDSDT-TCDDT dated 27th April, 2015 on train driver training period and driver certificate issue for Ho Chi Minh City Urban Railway Line 1, Vietnam Railway Authority (“VNRA”) comments as follows:

1. According to the train driver training period: Currently, in Viet Nam there is not yet the training center for urban railway drivers, therefore the specified regulations of driver training content and period are not issued yet. The training of the driver and other train staff in the first batch of urban railway is implemented by technical transfer committed between investor and technology contractor; accordingly, this training wholly depends on the technology of contractor. To ensure that the technology training and transfer for the operation of urban railway system meet the standard requirement, VNRA requests MAUR ask the investor to commit the training period and quality complying with operation of urban railway system in a high level of safety.

2. Regarding of “Training course completion certificate”: According to the regulations under Clause 2 Article 8 in Circular No. 05/2015/TT-BGTVT of Ministry of Transport dated March 30th, 2015 on the standards, titles of urban railway operation staff, the qualifications of first-batch staffs shall be applied following the standard of technology of the line, through the training and technology transfer process. Issuing License, Certificate or Training course completion certificate is a confirmation of the fact that the railway staffs are trained, examined and qualified through training course of technology transfer. Therefore, VNRA requests MAUR ask the investor to define clearly that Certificate is granted only for the trainees who are trained, examined and satisfy the requirements of railway field through training course of technology transfer, simultaneously the investor also need to pledge that the trainees who gained the Training course completion certificate, had obtained the required knowledge, skills in operation of Ho Chi Minh City Urban Railway Line 1 with a high level of safety.

Above are the comment of VNRA, recommend MAUR for investigation, consideration.(signed)

Recipients:

- As above;
- PCT PT Nguyen Van Doanh (for report);
- For record: Record Office, VT&ATGT (*Transport & Safe Traffic*)

**ON BEHALF OF DIRECTOR GENERAL
DEPUTY DIRECTOR GENERAL**

(Signed and sealed)
Vu Quang Khoi

No.13-3 [output of Action 3-1] No. 272 / CDSVN - VTATGT, “Re: Granting training certificates to train drivers for HCMC Urban Railways Metro Line 1”, March 4th, 2016

MINISTRY OF TRANSPORT
VIETNAM RAILWAYS AUTHORITY

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

No. 272/CDSVN-VTATGT

Ho Chi Minh City, March 4, 2016

Re: Granting training certificates to train drivers for
HCMC Urban Railways Metro Line 1

To: Ho Chi Minh City Management Authority for urban
Railways

In reply to your Official Letter No. 156/BQLĐSĐT-TCĐT dated 15 January 2016 regarding granting training certificates to train drivers for HCMC Urban Railways No.1, after reviewing the content of your request to Vietnam Railways Authority (VNR) for guiding how to change the Training Course Completion Certificate into Train Driving License granted by Japanese Training Contractors without the necessity to attend the national examination as stipulated in Circular No. 31/2015/TT-BGTVT dated 17 July 2015 by the Ministry of Transport (MOT), VNR has the following comments:

1. Official Letter No. 1001/CDSVN-VTATGT dated 12 May 2015 issued by VNR confirmed that the Training Course Completion Certificate granted after completing the Technology Transfer Training Course *is not* the Train Driving License granted by a competent agency.

2. As for your proposal at Official Letter No. 156/BQLĐSĐT-TCĐT dated 15 January 2016, if the Contractor confirms that the Training Course Completion Certificate is as valid as a Specialized Railways Transport Means Driving Certificate, but not a Train Driving License granted by a Japanese competent agency, the train driving trainees are also required to comply with the regulations on examination to grant Train Driving License as stipulated in Circular No. 31/2015/TT-BGTVT dated 17 July 2015 by MOT to be granted Urban Railways Train Driving License.

Above are VNR’s opinions on your proposal. You are kindly requested to study and synthesize.

Recipients:

- As above;
- Filed in VP, VT&ATGT

ON BEHALF OF VNR HEAD

(signed and sealed)

Khuong The Duy
VICE HEAD

APPLICATION FORM FOR JAPAN'S TECHNICAL COOPERATION

1. **Date of Entry:** Day _____ Month _____ Year 2015
2. **Applicant:** The Government of Socialist Republic of Vietnam
3. **Technical Cooperation (T/C) Title:** Project on Strengthening Management Ability of Operation and Maintenance Company for the opening of Urban Railway Line 1 in Ho Chi Minh City
4. **Type of the T/C**※Select only one scheme.

- Technical Cooperation Project / Technical Cooperation for Development Planning
- Science and Technology Research Partnership for Sustainable Development (SATREPS)
- Individual Expert Individual Training Equipment

5. **Contact Point (Implementing Agency):** The Management Authority for Urban Railway – Ho Chi Minh city People's Committee

Address: 29 Le Quy Don street, district 3, Ho Chi Minh City, Vietnam.

Contact Person: Mr. Hoang Nhu Cuong - Vice Chairman

Tel. No.: +84 8 39309495

Fax No. +84 8 39309497

E-Mail:

6. **Background of the T/C**

(Current conditions of the sector, Government's development policy for the sector, Issues and problems to be solved, Existing development activities in the sector, the Project's priority in the National Development Plan / Public Investment Program, etc.)

The population of Ho Chi Minh City (hereinafter referred to as "HCMC") metropolitan area has increased to 10.54 million in 2010 compared with 6.59 million in 1995. The number of registered motorcycles and cars has been increasing substantially, the traffic volume of roads has been increasing accordingly. As the results of that, it causes serious traffic congestion, increase in traffic accidents, and deterioration of air pollution and difficulty of the access to urban facilities. It has become the hindrance of the efficient economic and social activities. It is already difficult to enhance the capacity of the existing public transportation such as buses and widen the existing roads network, therefore JICA started to support HCMC Urban Railway Construction Project (Ben Thanh - Suoi Tien Section (Line 1)) from FY 2006.

On the other hand, since this is the first urban railway project in HCMC, the Management Authority for Urban Railway (hereinafter referred to as “MAUR”) of the People’s Committee of HCMC (hereinafter referred to as “HCMC-PC”) does not have any experience and knowledge of urban railway operation and maintenance including the establishment of O&M organization. In such circumstances, responding to the request of HCMC-PC, JICA dispatched the Technical Cooperation Team (hereinafter referred to as “TC Team”) for “the Project for Support on Set up of Operation and Maintenance Company of Urban Railways in Ho Chi Minh City” (the previous TC Project) between March 2011 and March 2013. The TC Team with Counterpart Team composed of MAUR members conducted preparation works for the establishment of O&M company and formulated the Establishment Plan for the O&M company (hereinafter referred to as “EP”). The HCMC-PC approved the EP in July 2013.

When the previous TC Project was formulated, O&M company was supposed to be established in 2013 anticipating that the UMRT Line 1 will be provided in service in 2016. However, due to delay of the construction work, MAUR and JICA have already agreed with the schedule that O&M company be established by HCMCPC by the end of 2015.

During the time from establishment of the O&M company to starting of commercial urban railway transportation service, many works need to be done by the O&M company, such as:

- To finalize training system for direct operation staffs of Line 1, get official agreement of Viet Nam Railways Administration (VNRA) and implement training activities;
- To check and take over the civil infrastructure and E&M upper structure from contractors;
- To carry out “on the job training” at Japanese railway operators for the frame of headquarters (first and key staffs);
- To obtain skill of building and adjustment of train diagram, driver schedule;
- To cooperate with General Consultant (GC), and Contract Package (CP) 4 contractor in building office IT system;
- To establish, test and operate accounting system, asset management system, etc;
- To get “safety certificate” for urban railway transportation service prior to commercial transportation service;

- To get decision of HCMC PC for fare level and subsidy policy;
- To study and make proposals of investment and various kinds of non-fare business;
- To review, update internal regulations composed in Previous TC and supplement others internal regulations (if any; ex: safety operation);
- To develop work flow/manuals of clarifying the actual operating procedures for the workers based on the internal regulations;
- To cooperate with PMU2, PMU5 (under MAUR) in order to update project progress and participate in studies of operation and maintenance for lines 2 and 5 (on the view point of One O&M company for whole lines invested by state budget);
- Others,

Taking these circumstances into account, HCMC PC kindly requests Government of Japan and JICA to conduct the subsequent cooperation.

7. Outline of the T/C

(1) Overall Goal

(Long-term objective)

Urban railway Line 1 in Ho Chi Minh City is operated safely and reliably by the O&M Company. .

(2) T/C Purpose

(Objective expected to be achieved by the end of the project period. Elaborate with quantitative indicators if possible)

Management ability to operate and maintain urban railway developed in Operation and Maintenance Company.

(3) Outputs

(Objectives to be realized by the “T/C Activities” in order to achieve the “T/C Purpose”)

1. Systems (Training system for direct operation staffs / Safety operation system / Fare level and subsidy system) necessary for opening of operating urban railway are established.

2. Staff ability necessary for management of operating and maintaining urban railway is strengthened.

3. Software (Internal regulations / Work flow or manuals / Accounting system, asset management system, etc.) necessary for management of operating and maintaining urban railway is established.

4. Hardware (Civil infrastructure / E&M upper structure / office IT system) necessary for management of operating and maintaining urban railway is established.

5. Coordination (with each urban railway line in HCMC) necessary for management of operating and maintaining urban railway is completed.

(4) T/C Site

(In case the proposed T/C assumes a particular area, please enter the name of the target area for the T/C and attach a rough map to the documents submitted. The attached map should be at a scale that clearly shows the project site.)

Ho Chi Minh city, Vietnam

(5) T/C Activities

(Specific actions intended to produce each “Output” of T/C by effective use of the “Input”.)

1-1 To finalize training system for direct operation staffs of Line 1, get official agreement of VNRA and implement training activities;

1-2 To get “safety certificate” for urban railway transportation service prior to commercial transportation service;

1-3 To get decision of HCMC PC for fare level and subsidy policy;

2-1 To carry out “on the job training” at Japanese railway operators for the frame of headquarter (first and key staffs);

2-2 To obtain 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;

3-1 To establish, test and operate accounting system, asset management system, etc;

3-2 To review, update internal regulations composed in Previous TC and supplement others internal regulations (if any);

3-3 To develop work flow / manuals of clarifying the actual operating procedures for the workers based on the internal regulations.

4-1 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)

4-2 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)

5-1 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.

(6) Input from the Recipient Government

(Counterpart personnel (identify the name and position of the Project manager), support staff, office space, running expenses, vehicles, equipment, etc.)

- Personnel for Preparation Unit for set up the O&M Company (PUC): at least 19 persons;
- Provision of facilities for the project implementation: project office, working equipment;
- Cost for PUC, office rent, equipment and supplies, other activities.

(7) Input from the Japanese Government

(Number and qualification of Japanese experts/consultants, contents of training (in Japan and in-country) courses, seminars and workshops, equipment, etc.)

- Dispatch of Japanese Experts: many experts specialized in specific issues/activities and output of this T/C (ex: accounting system, office IT system, train diagram, driver schedule, etc);
- Counterpart training in Japan: on the job training at Japanese railway operators and others kinds of training;
- Necessary Equipment;
- Other expenses.

8. Implementation Schedule

Month 10 Year 2016 ~ Month 09 Year 2020

9. Description of Implementing Agency

(Budget allocated to the Agency, Number of Staff of the Agency,

Department/division in charge of the T/C, etc.)

The Management Authority for Urban Railways (MAUR) was established in accordance with the Decision No.119/2007/QĐ-UBND dated 13 September 2007 of the Ho Chi Minh City People's Committee with the functions as an implementing agency of construction and operation of urban railway in HCMC. MAUR consists of 04 divisions and 04 PMU (Project Management Unit) with the total staffs of 230 persons.

O&M company and "Division of Training and Organization under MAUR" will be in charge of this T/C. Nineteen people from this Division, nominated as PUC, will work full time for this T/C.

10. Related Information

(1) Prospects of further plans and actions/ Expected funding resources for the Project:

(If implementing agency plans to take some (future) actions in connection with this proposed project, please describe the concrete plans/action and enter the funding sources for the plans and actions.)

Not available

(2) Activities in the sector by other donor agencies, the recipient government and NGOs and others:

(Please pay particular attention to the following items:

–Whether you have requested the same project to other donors or not.

–Whether any other donor has already started a similar project in the target area or not.

–Presence/absence of cooperation results or plans by third-countries or international agencies for similar projects.

–In the case that a project was conducted in the same field in the past, describe the grounds for requesting this project/study, the present status of the previous project, and the situation regarding the technology transfer.

–Whether there are existing projects/studies regarding this requested project/ study or not. (Enter the time/period, content and concerned agencies of the existing studies.))

Not available

11. Global Issues (Gender, Poverty, Climate change, etc.)

(Any relevant information of the project from global issues (gender, poverty, climate change, etc.) perspective.)

Not available

12. Environmental and Social Considerations

(In case of Technical Cooperation Project (including SATREPS) / Technical Cooperation for Development Planning, please fill in the attached screening format.)

(Note) If JICA considers that the environmental and social considerations are required to the T/C, the applicants agree on JICA’s information disclosure of the T/C for public hearing in accordance with JICA guidelines for environmental and social considerations as stated Question 11 in attached Screening Format.

13. Others

| |
|---------------|
| Not available |
|---------------|

Signed:
Title:
On behalf of the Government of
Date:

Screening Format (Environmental and Social Considerations)

Please write “to be advised (TBA)” when the details of a project are yet to be determined.

Question 1: Address of project site

Ho Chi Minh city, Vietnam

Question 2: Scale and contents of the project (approximate area, facilities area, production, electricity generated, etc.)

2-1. Project profile (scale and contents)

Mentioned above (please refer to Application form)

2-2. How was the necessity of the project confirmed?

Is the project consistent with the higher program/policy?

YES: Please describe the higher program/policy.

(Decision No. 568/QD-TTg dated April 08, 2013 of the Prime Minister approving the adjustment for the transportation development planning of Ho Chi Minh in 2020 and the vision to 2020)

NO

2-3. Did the proponent consider alternatives before this request?

YES: Please describe outline of the alternatives

()

NO

2-4. Did the proponent implement meetings with the related stakeholders before this request?

Implemented Not implemented

If implemented, please mark the following stakeholders.

Administrative body

Local residents

NGO

Others (JICA fact finding mission for 3rd Loan of line 1, JICA office in Vietnam)

Question 3:

Is the project a new one or an ongoing one? In the case of an ongoing project, have you received strong complaints or other comments from local residents?

New Ongoing (with complaints) Ongoing (without complaints)

Other

Question 4:

Is an Environmental Impact Assessment (EIA), including an Initial Environmental Examination (IEE) is, required for the project according to a law or guidelines of a host country? If yes, is EIA implemented or planned? If necessary, please fill in the reason why EIA is required.

Necessity (Implemented Ongoing/planning)

(Reason why EIA is required: _____)

Not necessary

Other (please explain)

Question 5:

In the case that steps were taken for an EIA, was the EIA approved by the relevant laws of the host country? If yes, please note the date of approval and the competent authority.

| | | |
|---|--|--|
| <input type="checkbox"/> Approved without a supplementary condition | <input type="checkbox"/> Approved with a supplementary condition | <input type="checkbox"/> Under appraisal |
|---|--|--|

(Date of approval: _____ Competent authority: _____)

Under implementation

Appraisal process not yet started

Other(_____)

Question 6:

If the project requires a certificate regarding the environment and society other than an EIA, please indicate the title of said certificate. Was it approved?

Already certified

Title of the certificate: (_____)

Requires a certificate but not yet approved

Not required

Other (_____)

Question 7:

Are any of the following areas present either inside or surrounding the project site?

Yes No

If yes, please mark the corresponding items.

National parks, protection areas designated by the government (coastline, wetlands, reserved area for ethnic or indigenous people, cultural heritage)

Primeval forests, tropical natural forests

Ecologically important habitats (coral reefs, mangrove wetlands, tidal flats, etc.)

- Habitats of endangered species for which protection is required under local laws and/or international treaties
- Areas that run the risk of a large scale increase in soil salinity or soil erosion
- Remarkable desertification areas
- Areas with special values from archaeological, historical, and/or cultural points of view
- Habitats of minorities, indigenous people, or nomadic people with a traditional lifestyle, or areas with special social value

Question 8:

Does the project include any of the following items?

- Yes No

If yes, please mark the appropriate items.

- Involuntary resettlement (scale: household's persons)
- Groundwater pumping (scale: m³/year)
- Land reclamation, land development, and/or land-clearing (scale: hectares)
- Logging (scale: hectares)

Question 9:

Please mark related environmental and social impacts, and describe their outlines.

- Air pollution
- Water pollution
- Soil pollution
- Waste
- Noise and vibrations
- Ground subsidence
- Offensive odors
- Geographical features
- Bottom sediment
- Biota and ecosystems
- Water usage
- Accidents
- Global warming

- Involuntary resettlement
- Local economies, such as employment, livelihood, etc.
- Land use and utilization of local resources
- Social institutions such as social infrastructure and local decision-making institutions
- Existing social infrastructures and services
- Poor, indigenous, or ethnic people
- Misdistribution of benefits and damages
- Local conflicts of interest
- Gender
- Children's rights
- Cultural heritage
- Infectious diseases such as HIV/AIDS
- Other ()

Outline of related impact:

()

Question 10:

In the case of a loan project such as a two-step loan or a sector loan, can sub-projects be specified at the present time?

- Yes No

Question 11:

Regarding information disclosure and meetings with stakeholders, if JICA's environmental and social considerations are required, does the proponent agree to information disclosure and meetings with stakeholders through these guidelines?

- Yes No

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 1st, 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: 24th 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*



[Signature]

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

Ho Chi Minh City, July 30th, 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&M Company (PUC) under Management Authority for Urban Railways (MAUR) & The Ho Chi Minh City Urban Railway Company No.1 (HURC No.1)

| Narrative Summary | Objectively Verifiable Indicators | Means of Verification | Important Assumption |
|--|--|---|---|
| Overall Goal 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. |
| Project Purpose 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; |
| Output | | | |
| 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&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&M company) and taking 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).</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&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&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 | | | | |
|---|---|--|--|---|-----------------------------|------------|--|
| 0 Review and analyze | 1. Dispatch of Japanese Experts | 1. Assignment of Counterpart | 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 | | Personnel for Preparation Unit and The O&M Company | | | | | |
| 1. The regulator's organization and its function & powers are developed | Fields of Experts | <ul style="list-style-type: none"> At least 19 persons | | | | | |
| 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 | | | | | | |
| 2. Systems necessary for opening of operating urban railway are established | <table border="1" data-bbox="943 344 1265 367"> <tr> <td>(2) O&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&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 | | | | | | |
| 3. Staff ability necessary for management of operating and maintaining urban railway is strengthened | <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 | | | | | | |
| 4. Software necessary for management of operating and maintaining urban railway is established | <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); | 2. Counterpart training in Japan At least 19 persons | 2. Provision of facilities for the Project implementation : | | | | | |
| 4-3 To develop work flow / manuals of clarifying the actual operating procedures for the workers based on the internal regulations. | 3. Equipment Items needed for Project implementation. | <ul style="list-style-type: none"> - Project office - Working equipment | | | | | |
| 4-4 Annual plan of Each department is made. | 4. Expense | 3. Expense | | | | | |
| 5. Hardware necessary for management of operating and maintaining urban railway is established. | <ul style="list-style-type: none"> - Cost for employment of local consultants - Other expenses: <ul style="list-style-type: none"> For research, travelling, training - TC assistants: <ul style="list-style-type: none"> Japanese interpreter: 2 persons English interpreter: 1 person | <ul style="list-style-type: none"> - Local cost for personnel - Cost for office rent and equipment. - Other expenses: <ul style="list-style-type: none"> For research, travelling, training, other activities | | | | | |
| 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) | | | | | | | |
| 6. Coordination necessary for management of operating and maintaining urban railway is completed | | | | | | | |
| 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. | | | | | | | |
| 7 Information sharing with the projects in Hanoi City | | | | | | | |
| 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 |
| 0. Review and analyze | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 0-1 Review and analyze the present situation and surroundings. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. Systems necessary for opening of operating urban railway are established | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1-1 To finalize training system for direct operation staffs of Line 1, get official agreement of VNRA and implement training activities | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1-2 To get "safety certificate" for urban railway transportation service prior to commercial transportation service | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1-3 To get decision of HCMC PC for fare level and subsidy policy | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2. Staff ability necessary for management of operating and maintaining urban railway is strengthened | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2-1 To carry out "on the job training" at Japanese railway operators for the frame of headquarter (first and key staffs) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2-2 To obtain 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 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3. Software necessary for management of operating and maintaining urban railway is established | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3-1 To establish, test and operate accounting system, asset management system, etc | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3-2 To review, update internal regulations composed in Previous TC and supplement others internal regulations (if any); | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3-3 To develop work flow / manuals of clarifying the actual operating procedures for the workers based on the internal | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4. Hardware necessary for management of operating and maintaining urban railway is established. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4-1 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) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4-2 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) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5. Coordination necessary for management of operating and maintaining urban railway is completed | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 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. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Joint Coordination Committee JCC) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Holding of JCC | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Note: Taking notes for necessary business activities

| Items | Year | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | PU STAFF | | | | | JICA experts | | Remarks |
|---|--|---|---|---|---|---|---|---|---|----|----|---------------------|---|---|---|---|---|---|---|---|---|----|----|----|--------|---|---|---|---|---|---|---|---|----|----|----|--------|---|---|---|---|---|---|---|---|----|----|----|----------|----|----|----|----|--------------|--|---------|
| | Year 1 | | | | | | | | | | | | Year 2 | | | | | | | | | | | | Year 3 | | | | | | | | | | | | Year 4 | | | | | | | | | | | | G1 | G2 | G3 | G4 | G5 | | | |
| | 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 | | | | | | | | |
| 1. Systems necessary for opening of operating urban railway are established | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3.3.2 | Cooperate with PMU1, GC and contractors to confirm workflows/ manuals prepared by GC or contractors. | | | | | | | | | | | | List of workflows/ manuals prepared by GC or contractors. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3.3.3 | Define workflows/ manuals prepared by company | | | | | | | | | | | | List of workflows/ manuals prepared by company | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3.3.4 | Develop workflows/ manuals | | | | | | | | | | | | Workflows/ manuals are prepared | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4. Hardware necessary for management of operating and maintaining urban railway is established. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4-1 | 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) THÀNH, ĐỨC | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Activities | | | | | | | | | | | | Result of expecting | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4.1.1 | To check the civil infrastructure on the role of end user | | | | | | | | | | | | civil infrastructure checking list | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4.1.2 | To take over the civil infrastructure on the role of end user | | | | | | | | | | | | civil infrastructure is transferred to company | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4.1.3 | To check the E&M upper structure on the role of end user | | | | | | | | | | | | E&M upper structure checking list | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4.1.4 | To take over the E&M upper structure on the role of end user | | | | | | | | | | | | E&M upper structure is transferred to company | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4.1.5 | Review and finalize the list of necessary hardware for operating and maintaining | | | | | | | | | | | | List of necessary hardware | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4.2 | 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) QUÂN, HAI | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Activities | | | | | | | | | | | | Result of expecting | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4.2.1 | Study the data flow of IT system (especially AFC and ERP system) | | | | | | | | | | | | To understand clearly the working process of IT system | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4.2.2 | Study the internal controls, internal and external communication | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4.2.3 | Gather all functions of IT system (Finance & Accounting, Procurement, HR, Revenue) | | | | | | | | | | | | Retrieve the necessary functions of whole IT system | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4.2.4 | Cooperate with GC to retrieve requirements for CP4 | | | | | | | | | | | | Gain the basic requirements for CP4's term of reference | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4.2.5 | Coordinate and supervise CP4 contractor in building the office IT system | | | | | | | | | | | | Office IT system is established and operated | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5. Coordination necessary for management of operating and maintaining urban railway is completed | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Activities | | | | | | | | | | | | Result of expecting | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5.1 | 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 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5.1.1 | Information sharing and consultation with line 1 project | | | | | | | | | | | | The progress of line 1 is updated | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5.1.2 | Information sharing and consultation with line 2 project | | | | | | | | | | | | The progress of line 2 is updated | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5.1.3 | Information sharing and consultation with line 5 project | | | | | | | | | | | | The progress of line 5 is updated | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Form 1

※ RefNo. 01-May 2015

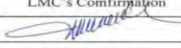


CONSULTING/TRAINING ITEM SHEET

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"> - Help PU Team of MAUR can control all accounting activities easily when Metro 01 is opening. - Reduce accounting working-load. - Do accounting by professional way. - Support for many accounting reports and save time. <p>*: JICA- The Japan International Cooperation Agency is an independent governmental agency that coordinates official development assistance (ODA) for the government of Japan.</p> |
| Consulting/ Training Items | <p>First day on 14th May 2015</p> <p>Training in software general; List of accounting items; beginning balance.</p> <p>Software general</p> <p>Optional parameters</p> <p>Opening period; financial year</p> <p>User and access right maintenance</p> <p>List of accounting items</p> <ul style="list-style-type: none"> - Accounting items list: chart of account- create new; edit; delete... - Customer list: supplier; customer; employee;... - Materials list - Accounting book list |

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| | <p>Beginning balance.</p> <ul style="list-style-type: none"> - Accounting balance - Payable balance - Inventory balance <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"> - On the first day, Ms Hải, Ms Hương and Ms Thu have satisfied on FAST accounting software. - All questions are answered by Mr Điệp. - Fast software has many options and meet all our requirements in first training day. |

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

Form 1


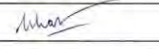

※ RefNo. 02-May 2015

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"> - Help PU Team of MAUR can control all accounting activities easily when Metro 01 is opening. - Reduce accounting working-load. - Do accounting by professional way. - Support for many accounting reports and save time. <p>*: JICA- The Japan International Cooperation Agency is an independent governmental agency that coordinates official development assistance (ODA) for the government of Japan.</p> |
| Consulting/ Training Items | <p>Second day on 19th May 2015</p> <p>Training in Sales and account receivable; Purchase and payable; Inventory accounting</p> <p>Sales and account receivable</p> <ul style="list-style-type: none"> - Sales; Sales order; - Goods sales; Service sales: create, edit, delete... - Goods sold reports; goods sold details - Receivable details reports <p>Purchase and payable</p> <ul style="list-style-type: none"> - Purchase; Purchase order - Purchase voucher; Importing purchasing voucher |

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

| 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-May 2015

CONSULTING/TRAINING ITEM SHEET

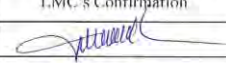
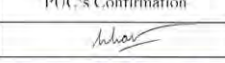
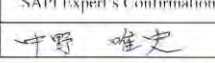
Date: 05/22/2015

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"> - Help PU Team of MAUR can control all accounting activities easily when Metro 01 is opening. - Reduce accounting working-load. - Do accounting by professional way. - Support for many accounting reports and save time. <p>*: JICA- The Japan International Cooperation Agency is an independent governmental agency that coordinates official development assistance (ODA) for the government of Japan.</p> |
| Consulting/ Training Items | <p>Third day on 22nd May 2015</p> <p>Training program in Fixed asset; Appliance/ Tools/ Equipment; Prepaid expenses; Cash payment- Cash receive; Bank payment- Bank receive.</p> <p>Fixed asset</p> <ul style="list-style-type: none"> - In put information data of fixed asset; - Input changing information for fixed asset; - Moving fixed asset in internal. - Depreciation calculating; accumulated depreciation. - Adjustment for depreciation in period. - Report for increasing fixed asset - Report for going in to liquidation |

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

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

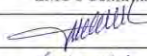
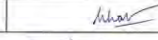

CONSULTING/TRAINING ITEM SHEET

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"> - Help PU Team of MAUR can control all accounting activities easily when Metro 01 is opening. - Reduce accounting working-load. - Do accounting by professional way. - Support for many accounting reports and save time. <p>*: JICA- The Japan International Cooperation Agency is an independent governmental agency that coordinates official development assistance (ODA) for the government of Japan.</p> |
| Consulting/ Training Items | <p>Fourth day on 29th May 2015</p> <p>Training program in Project report; General Ledger; Expenses report, Tax report.</p> <p>Project report</p> <ul style="list-style-type: none"> - Project cost estimate - Stock transfer for the project - COGS posting entries - Calculate project interest - Calculate average cost by project - Project general report - AR/ AP report by project |

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

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

Form 1

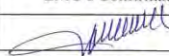

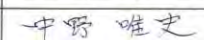
※ Ref No. 01-June 2015

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) Purposes of training are:</p> <ul style="list-style-type: none"> - Help PU Team of MAUR can control all accounting activities easily when Metro 01 is opening. - Reduce accounting working-load. - Do accounting by professional way. - Support for many accounting reports and save time. <p>*: JICA- The Japan International Cooperation Agency 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 01st June 2015 Do practice with Ms. Nguyen Thi Hoang Hai.</p> <ul style="list-style-type: none"> - Make client information - Cash payment <p>Use data from O&M to record to Fast software. Use many different options in Cash payment:</p> <ul style="list-style-type: none"> + Pay directly by invoices + Pay by exactly client + Pay and record to expenses <ul style="list-style-type: none"> - Cash receive + Receive directly by invoices |

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

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

Form 1

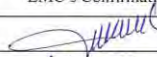
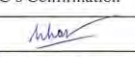
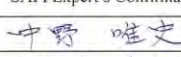
※ Ref No. 02-June 2015

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"> - Help PU Team of MAUR can control all accounting activities easily when Metro 01 is opening. - Reduce accounting working-load. - Do accounting by professional way. - Support for many accounting reports and save time. <p>*: JICA- The Japan International Cooperation Agency is an independent governmental agency that coordinates official development assistance (ODA) for the government of Japan.</p> |
| Consulting/ Training Items | <p>2nd day in June 2015 Date 04th June 2015</p> <p>Do practice with Ms. Nguyen Thi Hoang Hai.</p> <ul style="list-style-type: none"> - Make more requirement clients information - Cash payment in 01 month (15 transactions) <ul style="list-style-type: none"> + Pay directly by invoices + Pay by exactly client + Record to expenses - Cash receive <ul style="list-style-type: none"> + Receive from many customers - Export cash book and check. - Record buying goods <ul style="list-style-type: none"> +Buy good from suppliers |

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| | <ul style="list-style-type: none"> - Record selling goods +Record selling goods |
| Remarks | |
| Result | <ul style="list-style-type: none"> - Second day of AGS's staff and Ms. Nguyen Thi Hoang Hai (O&M Co.,Ltd), all skills in Cash functions and Inventory were practiced fluently. - 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. - So that on third day, we will continue to practice with bank receive and bank payment. |

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

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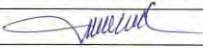
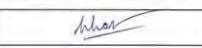
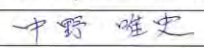
※ Ref No. 03-June 2015

CONSULTING/TRAINING ITEM SHEET

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

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| 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"> - Help PU Team of MAUR can control all accounting activities easily when Metro 01 is opening. - Reduce accounting working-load. - Do accounting by professional way. - Support for many accounting reports and save time. <p>*: JICA- The Japan International Cooperation Agency is an independent governmental agency that coordinates official development assistance (ODA) for the government of Japan.</p> |
| Consulting/ Training Items | <p>3rd day in June 2015 Date 08th June 2015 Do practice with Ms. Nguyen Thi Hoang Hai.</p> <ul style="list-style-type: none"> - Record buying service + Service list + Buying service by invoice directly + Selling service to clients directly - Record selling service + Service list + Selling service by invoice directly + Selling service to clients directly - Bank receive from selling service + Receive from many customers |

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

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

Form I

※ RefNo. 04-June 2015

CONSULTING/TRAINING ITEM SHEET

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

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|------------------------------------|--|
| 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"> - Help PU Team of MAUR can control all accounting activities easily when Metro 01 is opening. - Reduce accounting working-load. - Do accounting by professional way. - Support for many accounting reports and save time. <p>*. JICA- The Japan International Cooperation Agency is an independent governmental agency that coordinates official development assistance (ODA) for the government of Japan.</p> |
| Consulting/ Training Items | <p>4th day in June 2015 Date 11st June 2015 Do practice with Ms. Nguyen Thi Hoang Hai.</p> <ul style="list-style-type: none"> - Review cash book - Review receive money directly by invoices - Review selling invoice - Review buying invoice - Review for bank receive from selling service - Export bank statement and review beginning balance; increase; decrease and ending balance. - Collect all payroll information to calculate in next training day. |
| Remarks | |

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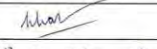
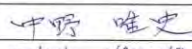
※ Ref No. 05-June 2015

CONSULTING/TRAINING ITEM SHEET

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

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|------------------------------------|--|
| 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"> - Help PU Team of MAUR can control all accounting activities easily when Metro 01 is opening. - Reduce accounting working-load. - Do accounting by professional way. - Support for many accounting reports and save time. <p>*: JICA- The Japan International Cooperation Agency is an independent governmental agency that coordinates official development assistance (ODA) for the government of Japan.</p> |
| Consulting/ Training Items | <p>5th day in June 2015 Date 15th June 2015 Do practice with Ms. Nguyen Thi Hoang Hai.</p> <ul style="list-style-type: none"> - Bank payment <ul style="list-style-type: none"> + Pay for invoice from purchase + Pay for expenses directly (Bank transfer expenses; Electricity;...) +Pay for salary +Pay for Tax - Record payroll <ul style="list-style-type: none"> + Salary expenses + Deduct on salary (Social and health insurance; Unemployment insurance; PIT; Union fee) |

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

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

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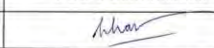
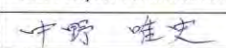
※ Ref No. 06-June 2015

CONSULTING/TRAINING ITEM SHEET

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

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|------------------------------------|--|
| 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"> - Help PU Team of MAUR can control all accounting activities easily when Metro 01 is opening. - Reduce accounting working-load. - Do accounting by professional way. - Support for many accounting reports and save time. <p>*: JICA- The Japan International Cooperation Agency is an independent governmental agency that coordinates official development assistance (ODA) for the government of Japan.</p> |
| Consulting/ Training Items | <p>6th day in June 2015 Date 18th June 2015 Do practice with Ms. Nguyen Thi Hoang Hai.</p> <ul style="list-style-type: none"> - Union fee expenses +For previous year +For the present year - Tax record † Revise for VA1 record if they are not allowed in present month. + VAT report (input and output) - Input beginning balance of appliance + Make details of appliance - Make trial balance |

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

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

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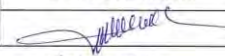
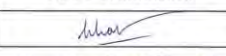
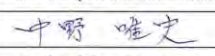
※ Ref No. 07-June 2015

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"> - Help PU Team of MAUR can control all accounting activities easily when Metro 01 is opening. - Reduce accounting working-load. - Do accounting by professional way. - Support for many accounting reports and save time. <p>*: JICA- The Japan International Cooperation Agency is an independent governmental agency that coordinates official development assistance (ODA) for the government of Japan.</p> |
| Consulting/ Training Items | <p>7th day in June 2015 Date 23rd June 2015 Do practice with Ms. Nguyen Thi Hoang Hai.</p> <ul style="list-style-type: none"> - Make details for Trial Balance <ul style="list-style-type: none"> +Check beginning balance +Check increase and decrease +Check ending balance - Break details <ul style="list-style-type: none"> + VAT + PIT +CIT +Cash in bank (VND and USD) +Receivable and payable |

| | |
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| | +All expense (Selling expense; General and administrative expenses;...) - Calculate prepaid expenses |
| Remarks | |
| Result | <ul style="list-style-type: none"> - 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 |
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| Lý Thị Bé Thu | Nguyễn Thị Hoàng Hải | Tadashi NAKANO |

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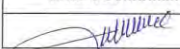
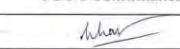
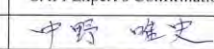
※ Ref No. 08-June 2015

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"> - Help PU Team of MAUR can control all accounting activities easily when Metro 01 is opening. - Reduce accounting working-load. - Do accounting by professional way. - Support for many accounting reports and save time. <p>*: JICA- The Japan International Cooperation Agency is an independent governmental agency that coordinates official development assistance (ODA) for the government of Japan.</p> |
| Consulting/ Training Items | <p>8th day in June 2015 Date 29th June 2015 Do practice with Ms. Nguyen Thi Hoang Hai.</p> <ul style="list-style-type: none"> - Making Trial balance and Financial statement +Trial balance Export Trial balance from software. Compare and check all accounts. +Financial statement Export Balance sheet Export Income statement. Make details in account that not clearly (ex: payable; receivable; tax; deposit; cash and bank) |

| | |
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| Remarks | |
| Result | <ul style="list-style-type: none"> - Eighth day of AGS's staff and Ms. Nguyen Thi Hoang Hai (O&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. - Plan for first day of next month: Continue to record accounting in May 2015. |

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

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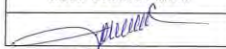
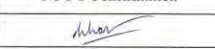
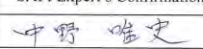
※ Ref No. 01-July 2015

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"> - Help PU Team of MAUR can control all accounting activities easily when Metro 01 is opening. - Reduce accounting working-load. - Do accounting by professional way. - Support for many accounting reports and save time. <p>*: JICA- The Japan International Cooperation Agency 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 2nd July 2015 Do practice with Ms. Nguyen Thi Hoang Hai.</p> <ul style="list-style-type: none"> - Beginning record for accounting in May 2015 +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 |

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

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

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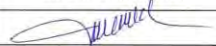
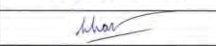

※ Ref No. 02-July 2015

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"> - Help PU Team of MAUR can control all accounting activities easily when Metro 01 is opening. - Reduce accounting working-load. - Do accounting by professional way. - Support for many accounting reports and save time. <p>*: JICA- The Japan International Cooperation Agency 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 6th July 2015 Do practice with Ms. Nguyen Thi Hoang Hai.</p> <ul style="list-style-type: none"> - Beginning record for accounting in May 2015 +Other payable Record other payable from customer base on purchasing goods invoice Record other payable from customer base on purchasing service invoice With purchasing good, we also record in inventory. +Other receivable Receivable from selling goods. |

| | |
|---------|---|
| | 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. |

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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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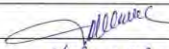
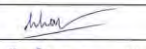
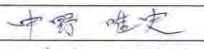
※ Ref No. 03-July 2015

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"> - Help PU Team of MAUR can control all accounting activities easily when Metro 01 is opening. - Reduce accounting working-load. - Do accounting by professional way. - Support for many accounting reports and save time. <p>*: JICA- The Japan International Cooperation Agency 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 9th July 2015 Do practice with Ms. Nguyen Thi Hoang Hai.</p> <ul style="list-style-type: none"> - 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;... - Record appliance and appliance depreciation +Record appliance: Fill out all details of fixed asset on part for |

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| | 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

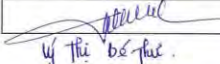
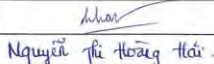
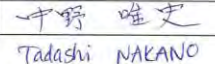
※ Ref No. 04-July 2015

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"> - Help PU Team of MAUR can control all accounting activities easily when Metro 01 is opening. - Reduce accounting working-load. - Do accounting by professional way. - Support for many accounting reports and save time. <p>*: JICA- The Japan International Cooperation Agency 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 13th July 2015 Do practice with Ms. Nguyen Thi Hoang Hai.</p> <ul style="list-style-type: none"> - Record salary expenses + Salary expenses Record salary expenses for employee include all allowances as gasoline; meal; business fee; overtime. Give direction for payroll details - 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 |

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

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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

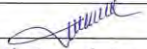
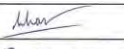
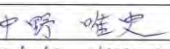
※ Ref No. 05-July 2015

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;</p> <p>Purposes of training are:</p> <ul style="list-style-type: none"> - Help PU Team of MAUR can control all accounting activities easily when Metro 01 is opening. - Reduce accounting working-load. - Do accounting by professional way. - Support for many accounting reports and save time. <p>*: JICA- The Japan International Cooperation Agency 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 17th July 2015 Do practice with Ms. Nguyen Thi Hoang Hai.</p> <ul style="list-style-type: none"> - Record salary expenses of the company + Salary expenses <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> |

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| | 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. |

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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. 06-July 2015


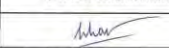
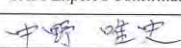
CONSULTING/TRAINING ITEM SHEET

Date: 07/20/2015

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

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|------------------------------------|--|
| 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"> - Help PU Team of MAUR can control all accounting activities easily when Metro 01 is opening. - Reduce accounting working-load. - Do accounting by professional way. - Support for many accounting reports and save time. <p>*: JICA- The Japan International Cooperation Agency 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 20th July 2015 Do practice with Ms. Nguyen Thi Hoang Hai.</p> <ul style="list-style-type: none"> - Record payable for supplier + Record purchase invoice Depend on purchase is goods or service, we record as different part. 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 |

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| | 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

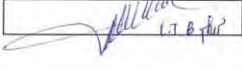
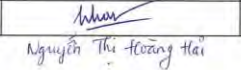
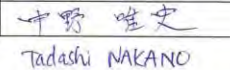
CONSULTING/TRAINING ITEM SHEET

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"> - Help PU Team of MAUR can control all accounting activities easily when Metro 01 is opening. - Reduce accounting working-load. - Do accounting by professional way. - Support for many accounting reports and save time. <p>*: JICA- The Japan International Cooperation Agency 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 22th July 2015</p> <p>Do practice with Ms. Nguyen Thi Hoang Hai</p> <ul style="list-style-type: none"> - Record receivable from customers + Record selling invoice <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"> + VAT output <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> |

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

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

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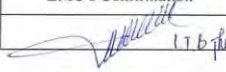
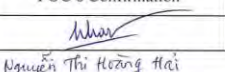
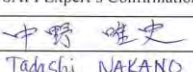
※ Ref No. 06-July 2015

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"> - Help PU Team of MAUR can control all accounting activities easily when Metro 01 is opening. - Reduce accounting working-load. - Do accounting by professional way. - Support for many accounting reports and save time. <p>*. JICA- The Japan International Cooperation Agency 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 27th July 2015 Do practice with Ms. Nguyen Thi Hoang Hai.</p> <ul style="list-style-type: none"> - Cost of goods sold Calculate cost of goods sold by software Record to expenses (COGS) - Record income Record gain or loss - Prepaid expenses Calculate and record prepaid expenses - Reduce payable Reduce or change payable (if any) - Calculate and record personal income tax (PIT), Company income |

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

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

Form 1


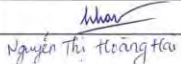
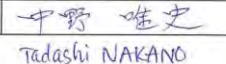
※ Ref No. 09-July 2015

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"> - Help PU Team of MAUR can control all accounting activities easily when Metro 01 is opening. - Reduce accounting working-load. - Do accounting by professional way. - Support for many accounting reports and save time. <p>*: JICA- The Japan International Cooperation Agency 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 30th July 2015 Do practice with Ms. Nguyen Thi Hoang Hai.</p> <ul style="list-style-type: none"> - Make financial statement Make Trial balance Make Balance sheet and details of Balance sheet Make income statement Make Cash flow Details cost of goods sold Make details of prepaid expense Details of receivable and payable |
| Remarks | |

| | |
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| Result | - Plan for first day in August: Record for new month; set up all accounting chart for new month |
|--------|---|

| LMC's Confirmation | PUC's Confirmation | SAPI Expert's Confirmation |
|--|---|---|
|  L. B. Thu |  Nguyễn Thị Hoàng Hải |  Tadashi NAKANO |

Form 1

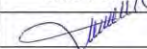
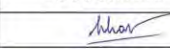
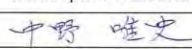
※ Ref No. 01-August 2015

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"> - Help PU Team of MAUR can control all accounting activities easily when Metro 01 is opening. - Reduce accounting working-load - Do accounting by professional way. - Support for many accounting reports and save time. <p>*: JICA- The Japan International Cooperation Agency 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 03rd August 2015 Do practice with Ms. Nguyen Thi Hoang Hai.</p> <ul style="list-style-type: none"> - Revised all accounting chart + Record purchase invoice <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

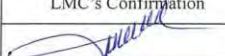
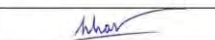
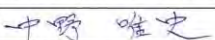
※ Ref.No. 02-August 2015

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"> - Help PU Team of MAUR can control all accounting activities easily when Metro 01 is opening. - Reduce accounting working-load. - Do accounting by professional way. - Support for many accounting reports and save time. <p>*: JICA- The Japan International Cooperation Agency 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 06th August 2015 Do practice with Ms. Nguyen Thi Hoang Hai.</p> <ul style="list-style-type: none"> - Import all customer information as: <ul style="list-style-type: none"> Name of company Address and Tax code Record information for appliance - Record payable <ul style="list-style-type: none"> Record expense that have not paid for suppliers. Record prepaid expenses - Make trial for import transaction <ul style="list-style-type: none"> Record import goods Record tax (VAT; import tax) |

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

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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

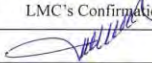


※ Ref No. 03-August 2015

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"> - Help PU Team of MAUR can control all accounting activities easily when Metro 01 is opening. - Reduce accounting working-load. - Do accounting by professional way. - Support for many accounting reports and save time. <p>*: JICA- The Japan International Cooperation Agency 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 03rd August 2015 Do practice with Ms. Nguyen Thi Hoang Hai.</p> <ul style="list-style-type: none"> - Record import transaction Record value of import (usually by USD) Used right exchange rate. Control payable Return VAT tax after pay VAT - Record sales transaction Record income, receivable and Tax payable Verify customer, tax rate and invoice date |

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

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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

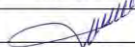
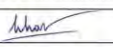
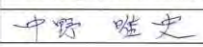
※ Ref No. 04-August 2015

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"> - Help PU Team of MAUR can control all accounting activities easily when Metro 01 is opening. - Reduce accounting working-load. - Do accounting by professional way. - Support for many accounting reports and save time. <p>*: JICA- The Japan International Cooperation Agency is an independent governmental agency that coordinates official development assistance (ODA) for the government of Japan.</p> |
| Consulting/ Training Items | <p>04th day in August 2015 Date 20th August 2015 Do practice with Ms. Nguyễn Thị Hoàng Hải.</p> <ul style="list-style-type: none"> - Check prepaid expenses +Prepaid expense If this month has prepaid expense, make allocation for every month Record expense for that prepaid - Depreciation Make depreciation if any - Revert between in and out VAT Revert between VAT that return and VAT payable to recognize VAT payable or VAT returnable |

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

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

Ly Thi Be Thu

Nguyễn Thị Hoàng Hải

Tadashi NAKANO

Form 1

26

※ RefNo. 05-August 2015

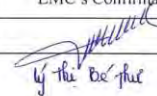
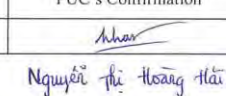
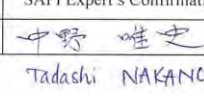
CONSULTING/TRAINING ITEM SHEET

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"> - Help PU Team of MAUR can control all accounting activities easily when Metro 01 is opening. - Reduce accounting working-load. - Do accounting by professional way. - Support for many accounting reports and save time. <p>*: JICA- The Japan International Cooperation Agency 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 24th August 2015 Do practice with Ms. Nguyen Thi Hoang Hai.</p> <ul style="list-style-type: none"> + Record purchase invoice - Purchase goods for sales - Purchase tools, appliances - Purchase service (accounting service...) - Purchase stationary, water, electricity,... + Record sales invoice - Record sales depend on goods (goods code) - Record VAT and other tax (if any) |

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

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

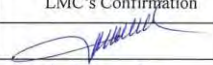

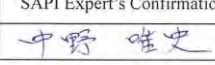
Form I

※ 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"> - Help PU Team of MAUR can control all accounting activities easily when Metro 01 is opening. - Reduce accounting working-load. - Do accounting by professional way. - Support for many accounting reports and save time. <p>*: JICA- The Japan International Cooperation Agency 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 27th August 2015 Do practice with Ms. Nguyen Thi Hoang Hai.</p> <ul style="list-style-type: none"> - Make cash book + Record cash book + Record expenses paid by cash. + Record salary paid by cash + Paid in advance by cash |
| Remarks | |
| Result | - Plan for first day in Sept: Record bank payment by VND and USD |

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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. 01-September 2015

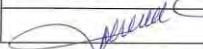

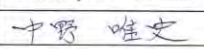
CONSULTING/TRAINING ITEM SHEET

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"> - Help PU Team of MAUR can control all accounting activities easily when Metro 01 is opening. - Reduce accounting working-load. - Do accounting by professional way. - Support for many accounting reports and save time. <p>*: JICA- The Japan International Cooperation Agency 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 01st September 2015 Do practice with Ms. Nguyen Thi Hoang Hai.</p> <ul style="list-style-type: none"> - Record bank payment <ul style="list-style-type: none"> + Record expenses paid by bank. + Record salary paid by bank + Paid in advance by bank + Exchange USD to VND by bank + Withdrawal money +Receivable from clients +Check bank ending balance - Record and check prepaid for supplier <ul style="list-style-type: none"> + Record all transactions that prepaid for suppliers |

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

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

Form 1

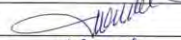


※ Ref No. 02-September 2015

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; Purposes of training are:</p> <ul style="list-style-type: none"> - Help PU Team of MAUR can control all accounting activities easily when Metro 01 is opening. - Reduce accounting working-load. - Do accounting by professional way. - Support for many accounting reports and save time. <p>*: JICA- The Japan International Cooperation Agency 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 03rd September 2015 Do practice with Ms. Nguyen Thi Hoang Hai.</p> <ul style="list-style-type: none"> - Record receivable <ul style="list-style-type: none"> + Record customer information + Record code of goods + Record selling invoices + Record VAT payable. +Checking receivable for every clients - Check gain/ loss in month <ul style="list-style-type: none"> +Export total of expenses and income, check gain or loss and record to software +Record CIT if gain |

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

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

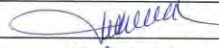
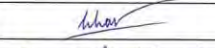
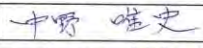
CONSULTING/TRAINING ITEM SHEET

Date: 09/07/2015

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

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| 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"> - Help PU Team of MAUR can control all accounting activities easily when Metro 01 is opening. - Reduce accounting working-load. - Do accounting by professional way. - Support for many accounting reports and save time. <p>#: JICA- The Japan International Cooperation Agency 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 07th September 2015 Do practice with Ms. Nguyen Thi Hoang Hai.</p> <ul style="list-style-type: none"> - Trial Balance: Compare value in Trial balance to real value of all account <ul style="list-style-type: none"> +Cash + Bank statement +Other receivable +VAT +Payable for employee +Social; Health and Unemployment insurance +Income +Cost of goods sold |

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

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

Form 1


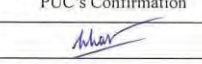
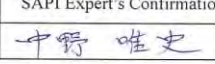
※ Ref No. 04-September 2015

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"> - Help PU Team of MAUR can control all accounting activities easily when Metro 01 is opening. - Reduce accounting working-load. - Do accounting by professional way. - Support for many accounting reports and save time. <p>*: JICA- The Japan International Cooperation Agency 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 10th September 2015 Do practice with Ms. Nguyen Thi Hoang Hai.</p> <ul style="list-style-type: none"> - 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 - Income statement +Separate for all kind of expenses |

| | |
|---------|---|
| | + 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 |

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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. 05-September 2015

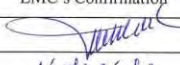

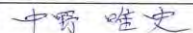
CONSULTING/TRAINING ITEM SHEET

Date: 09/14/2015

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

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|------------------------------------|--|
| 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"> - Help PU Team of MAUR can control all accounting activities easily when Metro 01 is opening. - Reduce accounting working-load. - Do accounting by professional way. - Support for many accounting reports and save time. <p>*: JICA- The Japan International Cooperation Agency 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 14th September 2015</p> <p>Do practice with Ms. Nguyen Thi Hoang Hai.</p> <ul style="list-style-type: none"> - Beginning to record accounting in <u>Oct 2014</u> - Record cash book +Pay for administration expenses +Pay for purchase invoice directly +Pay in advance for supplier +Pay in advance for employee's business - Record bank statement +Withdrawal +Exchange money from USD to VND +Pay for salary |

| | |
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| | +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

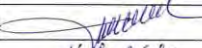
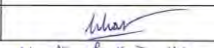
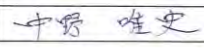
※ Ref No. 06-September 2015

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"> - Help PU Team of MAUR can control all accounting activities easily when Metro 01 is opening. - Reduce accounting working-load. - Do accounting by professional way. - Support for many accounting reports and save time. <p>*: JICA- The Japan International Cooperation Agency 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 17th September 2015 Do practice with Ms. Nguyen Thi Hoang Hai.</p> <ul style="list-style-type: none"> - Record export goods <ul style="list-style-type: none"> +Record invoice information (number, date, serial) +Record goods code +Record buyer information +Record number of goods +Record VAT +Record value of selling invoice - Record import goods <ul style="list-style-type: none"> +Record code of buying goods +Record invoice information (number, date, serial) |

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

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| 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

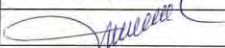
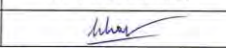
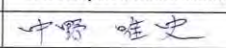
CONSULTING/TRAINING ITEM SHEET

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"> - Help PU Team of MAUR can control all accounting activities easily when Metro 01 is opening. - Reduce accounting working-load. - Do accounting by professional way. - Support for many accounting reports and save time. <p>*: JICA- The Japan International Cooperation Agency 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 21st September 2015 Do practice with Ms. Nguyen Thi Hoang Hai.</p> <ul style="list-style-type: none"> - Record Payable <ul style="list-style-type: none"> +Record code of buying goods +Record invoice information (number, date, serial) +Record import tax (if any) - Record Receivable <ul style="list-style-type: none"> +Record receivable from selling goods +Check total receivable for every customers +Follow all receivable |
| Remarks | On September 21 st 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 th 2015 (4 hours). |
| Result | <ul style="list-style-type: none"> - Plan for eighth day in Sept: + Record prepaid expenses +VAT; PIT checking +Checking for all transactions |
| | - |

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

Form 1

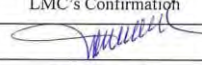
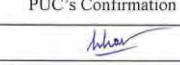
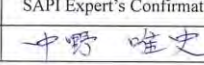
※ Ref No. 08-September 2015

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"> - Help PU Team of MAUR can control all accounting activities easily when Metro 01 is opening. - Reduce accounting working-load. - Do accounting by professional way. - Support for many accounting reports and save time. <p>*: JICA- The Japan International Cooperation Agency 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 24th September 2015 Do practice with Ms. Nguyen Thi Hoang Hai.</p> <ul style="list-style-type: none"> - Record prepaid expenses +Record information of toll/ appliance +Record invoice information (number, date, serial) of purchasing +Record import tax (if any) +Record to prepaid expenses - VAT; PIT checking +Check VAT deductible with invoices +Check VAT payable with invoices - Checking for all transactions <p>Record Cash; Bank</p> |

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| | +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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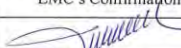
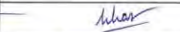

※ Ref No. 0-September 2015

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"> - Help PU Team of MAUR can control all accounting activities easily when Metro 01 is opening. - Reduce accounting working-load. - Do accounting by professional way. - Support for many accounting reports and save time. <p>*: JICA- The Japan International Cooperation Agency is an independent governmental agency that coordinates official development assistance (ODA) for the government of Japan.</p> |
| Consulting/ Training Items | <p>Date 25th September 2015</p> <p>Do practice with Ms. Nguyen Thi Hoang Hai.</p> <ul style="list-style-type: none"> - Make Financial statement in October 2014 +Make Trial Balance +Make Balance Sheet +Make details for Balance sheet +Make Profit and Loss +Make Cash flow +Make Sales details +Make details for COGS and Selling price +List on Non- deductible +Make details of Expenses +Make details for Prepaid |

| | |
|---------|---|
| | +Make details of Payable +Make Summary matter |
| Remarks | |
| Result | <ul style="list-style-type: none"> - Plan for ninth day in Sept: + Beginning to record accounting in <u>Nov 2014</u> +Record cash book +Record bank statement +Record import goods +Record export goods |
| | - |

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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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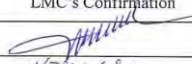
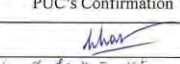
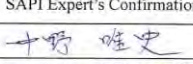
※ Ref.No. 9-September 2015

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"> - Help PU Team of MAUR can control all accounting activities easily when Metro 01 is opening. - Reduce accounting working-load. - Do accounting by professional way. - Support for many accounting reports and save time. <p>*: JICA- The Japan International Cooperation Agency is an independent governmental agency that coordinates official development assistance (ODA) for the government of Japan.</p> |
| Consulting/ Training Items | <p>Date 28th September 2015 Do practice with Ms. Nguyen Thi Hoang Hai.</p> <ul style="list-style-type: none"> - Beginning to record accounting in <u>Nov 2014</u> - Record cash book <ul style="list-style-type: none"> +Pay general administration expenses +Pay in advance for employee +Pay for purchasing goods +Receive money from Bank - Record bank statement <ul style="list-style-type: none"> +Withdrawal money +Pay salary for employee +Pay for supplier +Pay in advance |

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| | <ul style="list-style-type: none"> +Pay Tax +Pay Social and Health insurance - Record import goods <ul style="list-style-type: none"> +Record all items of goods +Record payable information +Record Tax payable - Record export goods <ul style="list-style-type: none"> +Record all variety of exporting goods +Record VAT +Record selling invoices |
| Remarks | |
| Result | <ul style="list-style-type: none"> - Plan for first day in October: +Record salary expenses +Record Payable +Record Receivable +Record prepaid expenses |
| | - |

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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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Form 1

※ Ref No. 1-October 2015

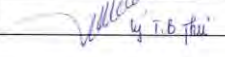
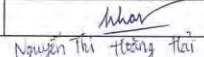
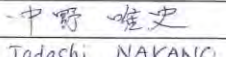
CONSULTING/TRAINING ITEM SHEET

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"> - Help PU Team of MAUR can control all accounting activities easily when Metro 01 is opening. - Reduce accounting working-load. - Do accounting by professional way. - Support for many accounting reports and save time. <p>*: JICA- The Japan International Cooperation Agency is an independent governmental agency that coordinates official development assistance (ODA) for the government of Japan.</p> |
| Consulting/ Training Items | <p>Date 05th October 2015</p> <p>Do practice with Ms. Nguyen Thi Hoang Hai.</p> <ul style="list-style-type: none"> - Record salary expenses +Record gross salary +Record deduction (from employee salary) for social and health insurance +Record deduction for personal income tax +Record for union fee (if any) +Record social and health insurance (company expenses) +Check net salary for employee - Record Payable +Record good purchasing +Record material purchasing |

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| | <ul style="list-style-type: none"> +Record service purchasing +Check payable in month and previous month - Record Receivable +Record selling good +Check receivable in month and previous month - Record prepaid expenses +Record purchasing appliance, service. +Divide for month that bear expenses |
| Remarks | |
| Result | <p>Plan for second day in October:</p> <ul style="list-style-type: none"> - VAT; PIT checking - Checking for all transactions - Make Financial Statement in November 2014 |
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| LMC's Confirmation | PUC's Confirmation | SAPI Expert's Confirmation |
|  L. B. Thu |  Nguyen Thi Hoang Hai |  Tadashi NAKANO |

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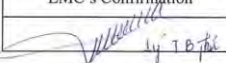
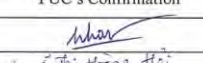
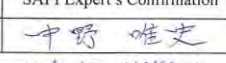
※ Ref No. 2-October 2015

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"> - Help PU Team of MAUR can control all accounting activities easily when Metro 01 is opening. - Reduce accounting working-load. - Do accounting by professional way. - Support for many accounting reports and save time. <p>*: JICA- The Japan International Cooperation Agency is an independent governmental agency that coordinates official development assistance (ODA) for the government of Japan.</p> |
| Consulting/ Training Items | <p>Date 08th October 2015</p> <p>Do practice with Ms. Nguyen Thi Hoang Hai.</p> <ul style="list-style-type: none"> - VAT; PIT checking +Check VAT in-put +Check VAT out-put +Check VAT payable or VAT deductible - Checking for all transactions +Check cash book; bank statement +Check payable; receivable +Check import; export goods +Check VAT, PIT, CIT +Check total expenses +Check total income |

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| | <ul style="list-style-type: none"> - Make Financial Statement in November 2014 +Trial balance +Balance sheet +Details of balance sheet +Income statement +Cash flow |
| Remarks | |
| Result | <p>Plan for third day in October:</p> <ul style="list-style-type: none"> - Beginning to record accounting in <u>December 2014</u> - Record cash book - Record bank statement - Record import goods - Record export goods |
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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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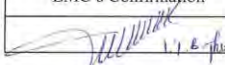
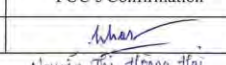
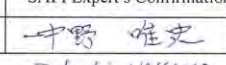
※ Ref No. 3-October 2015

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"> - Help PU Team of MAUR can control all accounting activities easily when Metro 01 is opening. - Reduce accounting working-load. - Do accounting by professional way. - Support for many accounting reports and save time. <p>*: JICA- The Japan International Cooperation Agency is an independent governmental agency that coordinates official development assistance (ODA) for the government of Japan</p> |
| Consulting/ Training Items | <p>Date 12nd October 2015 Do practice with Ms. Nguyen Thi Hoang Hai.</p> <ul style="list-style-type: none"> - Beginning to record accounting in <u>December 2014</u> - Record cash book +Record expenses paid by cash +Record take money in advance +Paid tax by cash +Paid salary by cash +Prepaid by cash +Receive money from bank - Record bank statement +Pay salary +Pay expenses, service |

| | |
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| | <ul style="list-style-type: none"> +Pay for import goods +Pay for Tax (CIT, VAT, PIT) +Withdrawal money +Pay money in advance +Exchange USD +Receive money for selling +Receive interest from bank - Record import goods +Record goods code; customer code +Record goods value; Tax value (if any) +Check storage - Record export goods +Record customer goods; +Record selling goods value; Tax (if any) +Check storage |
| Remarks | |
| Result | <p>Plan for fourth day in October:</p> <ul style="list-style-type: none"> - Record salary expenses - Record Payable - Record Receivable - Record prepaid expenses |
| | - |

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

Form 1

※ Ref No. 4-October 2015


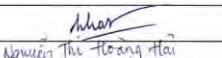
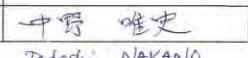
CONSULTING/TRAINING ITEM SHEET

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"> - Help PU Team of MAUR can control all accounting activities easily when Metro 01 is opening. - Reduce accounting working-load. - Do accounting by professional way. - Support for many accounting reports and save time. <p>*: JICA- The Japan International Cooperation Agency is an independent governmental agency that coordinates official development assistance (ODA) for the government of Japan.</p> |
| Consulting/ Training Items | <p>Date 15th October 2015</p> <p>Do practice with Ms. Nguyen Thi Hoang Hai.</p> <ul style="list-style-type: none"> - Record salary expenses <ul style="list-style-type: none"> +Record total gross salary +Record Social and Health insurance +Record Union fee (if any) +Record PIT +Record company expenses (Social and Health insurance) - Record Payable <ul style="list-style-type: none"> +Payable from goods purchasing +Payable from service purchasing +Payable from selling or general expenses +Check all payable present month and previous month |

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| | <ul style="list-style-type: none"> - Record Receivable <ul style="list-style-type: none"> +Receivable from selling goods +Check all receivable present month and previous month - Record prepaid expenses <ul style="list-style-type: none"> +Record pay in advance +Divide for the months that bear expenses |
| Remarks | |
| Result | <p>Plan for fifth day in October:</p> <ul style="list-style-type: none"> - VAT; PIT checking - Checking for all transactions - Make Financial Statement in December 2014 - |
| | - |

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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"> - Help PU Team of MAUR can control all accounting activities easily when Metro 01 is opening. - Reduce accounting working-load. - Do accounting by professional way. - Support for many accounting reports and save time. <p>*: JICA- The Japan International Cooperation Agency is an independent governmental agency that coordinates official development assistance (ODA) for the government of Japan</p> |
| Consulting/ Training Items | <p>Date 19th October 2015</p> <p>Do practice with Ms. Nguyen Thi Hoang Hai.</p> <ul style="list-style-type: none"> - VAT; PIT checking +Check VAT out put +Check VAT input +Check gross salary of all employees +Check gross salary of employees who was deduct PIT +Check total PIT - Checking for all transactions +Check cash book; bank statement +Check receivable; payable; +Check COGS; Income; Prepaid expenses; - Make Financial Statement in December 2014 |

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| | +Balance sheet +Income statement +Cash flow |
| Remarks | |
| Result | Plan for sixth day in October: - Make PIT Finalization - Make CIT Finalization - Make Tax report (Reporting of using invoices; VAT report; PIT report; CIT report by export from software) - Summary all skills; knowledge from training course - Explain for all questions after course (if any) |
| | - |

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| LMC's Confirmation | PUC's Confirmation | SAPI Expert's Confirmation |
| | | |
| L. B. Phai | Nguyễn Thị Hoàng Hải | Tadashi NAKANO |

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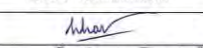
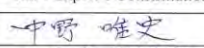
※ Ref No. 6-October 2015

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"> - Help PU Team of MAUR can control all accounting activities easily when Metro 01 is opening. - Reduce accounting working-load. - Do accounting by professional way. - Support for many accounting reports and save time. <p>*- JICA- The Japan International Cooperation Agency is an independent governmental agency that coordinates official development assistance (ODA) for the government of Japan.</p> |
| Consulting/ Training Items | <p>Date 22nd October 2015</p> <p>Do practice with Ms. Nguyen Thi Hoang Hai.</p> <ul style="list-style-type: none"> - Make PIT Finalization - Make CIT Finalization - Make Tax report (Reporting of using invoices; VAT report; PIT report; CIT report by export from software) - Summary all skills; knowledge from training course - Explain for all questions after course (if any) |
| Remarks | |
| Result | <ul style="list-style-type: none"> - After training course, Ms. Nguyễn Thị Hoàng Hải can: +Record almost transaction in accounting (Cash book, Bank |

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.

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

Form I

※ Ref No. 01/2015

CONSULTING ITEM SHEET

Date: 27 January 2015



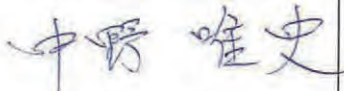
Members: - Ms. Anh Hong Ngan (Lawyer)

- 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">- 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.- Based on these comments and under the applicable laws, PUC is going to revise and improve the Proposal for the Government's approval. |
| Consulting Items | <ul style="list-style-type: none">- 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&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).- 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 |

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| | 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 |
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|  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 |

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| | | | | 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 LLC¹ 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> | |

¹ LLC: limited liability company

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| | | [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). | |

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| | 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) | <p>There are two cases of change in enterprise registration:</p> <p>(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.</p> <p>(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.</p> | |
| 1.5 | National Business Registration Portal (http://dangkykinhdoanh.gov.vn) | 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. |

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| | | 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 | |

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| | | 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). |
| 2 | <i>Two-or-more-members LLC</i> | | | |
| 2.1 | Capital contribution | <ul style="list-style-type: none"> - Capital contribution shall be made in full and on time as undertaken. - In case of change in the type of assets contributed, <u>unanimous</u> approval by remaining members shall be obtained. - 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]. - The decrease in charter capital due to one member's failure to fully make capital contribution is not allowed. - The unpaid amount shall be considered as a debt owned by that | <ul style="list-style-type: none"> - Capital contribution shall be made in full within <u>90 days</u> from the issuance date of the enterprise registration certificate. - In case of change in the type of assets contributed, approval by the <u>majority</u> of remaining members shall be obtained. - In case of failure to fully contribute capital as undertaken, the unpaid capital shall be settled upon the decision by the Members' Council. - 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. - Not mentioned. This | |

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| | | <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> | |

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| | | | sentenced in jail or is rovoked 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 | |

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| | | | 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] | |
| 3 | <i>One-member LLC</i> | | | |
| 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 | |

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| | | | <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> | |

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| | | 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] | |
| 4. | <i>State-owned company</i> | | | |
| | | N/A | The Law 2014 includes regulations on State-owned companies from Article 88 to Article 109. | |
| 5 | <i>Shareholding company</i> | | | |
| 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 | |

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| | | | <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> | |

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| | | 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. | |

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| | | | 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; |

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| | | | 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 | |

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| | 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> | |

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| | | 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 | |

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| | | | 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. | |

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| | | - N/A [Article 111] | - 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. [Article 152] | |
| 5.18 | Meeting of the Board of Management | - The meeting of the Board of Management shall be conducted where there are $\frac{3}{4}$ or more of the total members attending. The meeting convened for a second time is not mentioned. [Article 112.8] - Members not directly attending a meeting shall have the right to vote by sending a written vote. [Article 112.8] | - The meeting of the Board of Management shall be conducted where there are $\frac{3}{4}$ 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 $\frac{1}{2}$ of the total members attending. [Article 153.8] - 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] | |
| 5.19 | Meeting minutes of the Board of Management | - The meeting shall be recorded in the minute book of the company. - Minutes must be prepared in Vietnamese and may also be in a foreign language with | - The meeting shall be recorded in paper and/or recorded in digital or other electronic devices. - Minutes must be prepared in Vietnamese and may also be in a foreign language with | |

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| | | 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 | |

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| | | <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> | |

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| | | 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> | |
| 6 | <i>Private Company</i> | | | |
| | | 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> | |
| 7 | <i>A Group of Companies</i> | | | |
| | | N/A | <p>- A company shall be considered as a parent company when falling</p> | |

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| | | | <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] | |
| 8 | M&A, Re-structure, liquidation and dissolution | | | |
| 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]: | |

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| | | | <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 1st 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 |
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| | Ministries | Comments | | |
| 01 | Ministry of Labour, War Invalids and Social Affairs | <ul style="list-style-type: none"> - 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. - 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). - 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 04th, 2013 and Circular No. 18/2013/TT-BLDTBXH, Circular No. 19/2013-TT-BLDTBXH of MOLISA dated September 09th, 2013 as basis | <ul style="list-style-type: none"> - N/A - As supplemented in Part D.III (for each period of time). - N/A | <ul style="list-style-type: none"> - 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. - In the legal grounds (Part A), these four legal instruments are already mentioned. |

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| | | <p>for planning the annual estimates of operation expenses.</p> <ul style="list-style-type: none"> - MOLISA suggests revising and supplementing the drafted charter of the Company as follows: <ul style="list-style-type: none"> • 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 14th, 2013. • 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. • 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 | | <ul style="list-style-type: none"> - Waiting for the revised Charter for comparison and evaluation. |
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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"> - 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). - 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. - 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 | <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> |

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| | | VND 100 billion as stipulated. | | |
| 03 | Ministry of Planning and Investment | <ul style="list-style-type: none"> - 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. - 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. - The explanation on using human resource available at existing transport companies governed by HCMC-PC should be supplemented to the Proposal. - For avoidance of duplicate job, the plan for human resource training should be supplemented with the reference to the "Proposal on | <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. |

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| | | 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 th , 2014. | | |
| 04 | Ministry of Transportation | <ul style="list-style-type: none"> - 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. - The Proposal should be updated based on the new regulations under the Law on Enterprises No. 68/2014/QH13. | - N/A | - Waiting for the revised Charter for comparison and evaluation. |
| 05 | Ministry of Home Affairs | <ul style="list-style-type: none"> - 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. - 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. | - 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. | | |