

Audited Project Financial Statements

Project Number: 46047-002
Loan Number: 3095
Period covered: 15 August 2014 to 31 December 2015

People's Republic of China: Guangxi Nanning Vocational Education Development Project

Prepared by the Nanning Municipal Government

For the Asian Development Bank
Date received by ADB: 30 June 2016

The audited project financial statements are documents owned by the borrower. The views expressed herein do not necessarily represent those of ADB's Board of Directors, Management, or staff. These documents are made publicly available in accordance with ADB's Public Communications Policy 2011 and as agreed between ADB and Nanning Municipal Government.

中华人民共和国广西壮族自治区审计厅
Audit Office of Guangxi Zhuang Autonomous Region
of the People's Republic of China

审计报告

Audit Report

桂审外报〔2016〕17号

GX AUDIT REPORT〔2016〕NO.17

项目名称：亚洲开发银行贷款广西南宁职业教育发展项目

Project Name: Guangxi Nanning Vocational Education Development Project
by the Asian Development Bank

贷款号：3095 - PRC

Loan No. : 3095 - PRC

项目执行单位：利用亚洲开发银行贷款南宁职业教育发展项目工作办公室

Project Entity: Office of Nanning Vocational Education Project Financed by the
Asian Development Bank

会计年度：2014年8月15日至2015年12月31日

Accounting Year: August 15,2014-December 31,2015

ASIAN DEVELOPMENT BANK
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URBAN AND SOCIAL SECTORS
EAST ASIA DEPARTMENT

目 录

Contents

| | |
|--|----|
| 一、 审计师意见..... | 1 |
| I. Auditor's Opinion | 3 |
| 二、 财务报表及财务报表附注 | 6 |
| II. Financial Statements and Notes to the Financial Statements | 6 |
| (一) 资金平衡表..... | 6 |
| i. Balance Sheet..... | 6 |
| (二) 项目进度表..... | 8 |
| ii. Summary of Sources and Uses of Funds by Project Component..... | 8 |
| (三) 贷款协定执行情况表 | 11 |
| iii. Statement of Implementation of Loan Agreement | 11 |
| (四) 专用账户报表 | 13 |
| iv. Special Account Statement..... | 13 |
| (五) 财务报表附注 | 15 |
| v. Notes to the Financial Statements..... | 18 |
| 三、 审计发现的问题及建议 | 21 |
| III. Audit Findings and Recommendations..... | 25 |

一、 审计师意见

审计师意见

利用亚洲开发银行贷款南宁职业教育发展项目工作办公室：

我们审计了亚洲开发银行贷款广西南宁职业教育发展项目 2015 年 12 月 31 日的资金平衡表及截至该日同期间的项目进度表、贷款协定执行情况表和专用账户报表等特定目的财务报表及财务报表附注（第 6 页至第 20 页）。

（一）项目执行单位及广西壮族自治区财政厅对财务报表的责任

编制上述财务报表中的资金平衡表、项目进度表及贷款协定执行情况表是你办的责任，编制专用账户报表是广西壮族自治区财政厅的责任，这种责任包括：

1. 按照中国的会计准则、会计制度和本项目贷款协定的要求编制项目财务报表，并使其实现公允反映；
2. 设计、执行和维护必要的内部控制，以使项目财务报表不存在由于舞弊或错误而导致的重大错报。

（二） 审计责任

我们的责任是在执行审计工作的基础上对财务报表发表审计意见。我们按照中国国家审计准则和国际审计准则的规定执行了审计工作，上述准则要求我们遵守审计职业要求，计划和执行审计工作以对项目财务报表是否不存在重大错报获取合理保证。

为获取有关财务报表金额和披露信息的有关证据，我们实施了必要的审计程序。我们运用职业判断选择审计程序，这些程序包括对由于舞弊或错误导致的财务报表重大错报风险的评估。在进行风险评估时，为了设计恰当的审计程序，我们考虑了与财务报表相关的内部控制，但目的并非对内部控制的有效性发表意见。审计工作还包括评价所选用会计政策的恰当性和作出会计估计的合理性，以及评价财务报表的总体列报。

我们相信，我们获取的审计证据是适当的、充分的，为发表审计意见提供了基础。

（三）审计意见

我们认为，第一段所列财务报表在所有重大方面按照中国的会计准则、会计制度和本项目贷款协定的要求编制，公允反映了亚洲开发银行贷款广西南宁职业教育发展项目 2015 年 12 月 31 日的财务状况及截至该日同期间的财务收支、项目执行和专用账户收支情况。

（四）其他事项

我们还审查了本期内报送给亚洲开发银行的第 NN001 至 NN003 号提款申请书及所附资料。我们认为，这些资料均符合贷款协议的要求，可以作为申请提款的依据。

本审计师意见之后，共同构成审计报告的还有两项内容：财务报表及财务报表附注和审计发现的问题及建议。

中华人民共和国广西壮族自治区审计厅
2016年6月27日



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I. Auditor's Opinion

Auditor's Opinion

To Office of Nanning Vocation Education Project Financed by the Asian Development Bank

We have audited the special purpose financial statements (from 6 page to 20 page) of Guangxi Nanning Vocational Education Development Project by the Asian Development Bank, which comprise the Balance Sheet as of December 31, 2015, the Summary of Sources and Uses of Funds by Project Component, the Statement of Implementation of Loan Agreement and the Special Account Statement for the year then ended, and Notes to the Financial Statements.

Responsibility of Project Entities and Finance Department of Guangxi Zhuang Autonomous Region for the Financial Statements

The preparation of the Balance Sheet, the Summary of Sources and Uses of Funds by Project Component and the Statement of Implementation of Loan Agreement is the responsibility of your entity, while the preparation of the Special Account Statement is the responsibility of Finance Department of Guangxi Zhuang Autonomous Region, which includes:

- i. Preparing and fair presenting the accompanying financial statements in accordance with Chinese accounting standards and system, and the requirements of the project loan agreement;
- ii. Designing, implementing and maintaining necessary internal control to ensure that the financial statements are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Government Auditing Standards of the People's Republic of China and International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of

the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entities' preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is appropriate and sufficient to provide a basis for our audit opinion.

Audit Opinion

In our opinion, the financial statements identified in the first paragraph present fairly, in all material respects, financial position of Guangxi Nanning Vocational Education Development Project by the Asian Development Bank as of December 31, 2015, its financial receipts and disbursements, the project implementation and the receipts and disbursements of special account for the year then ended in accordance with Chinese accounting standards and system, and the requirements of the project loan agreement.

Other Matter

We also examined the withdrawal application from NN001 to NN003 and the attached documents submitted to the Asian Development Bank during the period. In our opinion, the attached documents comply with the project loan agreement and can serve as basis for loan withdrawal.

The audit report consists of the Auditor's Opinion and two more parts hereinafter: Financial Statements and Notes to the Financial Statements, Audit Findings and Recommendations.

Audit Office of Guangxi Zhuang Autonomous Region of
the People's Republic of China
June 27, 2016



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The English translation is for the convenience of report users; Please
take the Chinese audit report as the only official version.

二、财务报表及财务报表附注

II. Financial Statements and Notes to the Financial Statements

(一) 资金平衡表

i. Balance Sheet

资金平衡表
BALANCE SHEET

2015年12月31日

(As of December 31, 2015)

项目名称: 亚洲开发银行贷款广西南宁职业教育发展项目

Project Name: Guangxi Nanning Vocational Education Development Project Financed by ADB

编报单位: 利用亚洲开发银行贷款南宁职业教育发展项目工作办公室

货币单位: 人民币元

Prepared by: Office of Nanning Vocational Education Development Project Financed by ADB

Currency Unit: RMB Yuan

| 资金占用 Application of Fund | 行次 Line No. | 期初数 Beginning Balance | 期末数 Ending Balance | 资金来源 Sources of Fund | 行次 Line No. | 期初数 Beginning Balance | 期末数 Ending Balance |
|---|----------------|--------------------------|-----------------------|--|----------------|--------------------------|-----------------------|
| 一、项目支出合计 Total Project Expenditures | 1 | 0.00 | 71,789,356.65 | 一、项目拨款合计 Total Project Appropriation Funds | 28 | 0.00 | 55,887,844.95 |
| 1. 交付使用资产 Fixed Assets Transferred | 2 | 0.00 | 523,300.00 | 二、项目资本与项目资本公积 Project Capital and Capital Surplus | 29 | - | - |
| 2. 待核销项目支出 Construction Expenditures to be Disposed | 3 | - | - | 其中: 捐赠款 Including: Grants | 30 | - | - |
| 3. 转出投资 Investments Transferred-out | 4 | - | - | 三、项目借款合计 Total Project Loan | 31 | 0.00 | 62,025,841.21 |
| 4. 在建工程 Construction in Progress | 5 | 0.00 | 71,266,056.65 | 1. 项目投资借款 Total Project Investment Loan | 32 | 0.00 | 62,025,841.21 |
| 二、应收生产单位投资借款 Investment Loan Receivable | 6 | - | - | (1) 国外借款 Foreign Loan | 33 | - | - |
| 其中: 应收生产单位亚行贷款 Including: ADB Investment Loan Receivable | 7 | - | - | 其中: 国际开发协会 Including: IDA | 34 | - | - |
| 三、拨付所属投资借款 Appropriation of Investment Loan | 8 | - | - | 亚行贷款 ADB Loan | 35 | 0.00 | 62,025,841.21 |
| 其中: 拨付亚行贷款 Including: Appropriation of ADB Investment Loan | 9 | - | - | 技术合作信贷 Technical Cooperation | 36 | - | - |
| 四、器材 Equipment | 10 | - | - | 联合融资 Co-Financing | 37 | - | - |
| 其中: 待处理器材损失 Including: Equipment Losses in Suspense | 11 | - | - | (2) 国内借款 Domestic Loan | 38 | - | - |
| 五、货币资金合计 Total Cash and Bank | 12 | 0.00 | 33,521,174.71 | 2. 其他借款 Other Loan | 39 | - | - |
| 1. 银行存款 Cash in Bank | 13 | 0.00 | 33,521,174.71 | 四、上级拨入投资借款 Appropriation of Investment Loan | 40 | - | - |
| 其中: 专用账户存款 Including: Special Account | 14 | 0.00 | 30,455,250.82 | 其中: 拨入亚行贷款 Including: ADB Loan | 41 | - | - |
| 2. 现金 Cash on Hand | 15 | - | - | 五、企业债券资金 Bond Fund | 42 | - | - |

后续 (To be continued)

| | | | | | | | |
|---|----|------|----------------|--|----|------|----------------|
| 六、预付及应收款合计 Total Prepaid and Receivable | 16 | 0.00 | 22,896,619.25 | 六、待冲项目支出 Construction Expenditures to be Offset | 43 | | |
| 其中:应收亚行贷款利息 Including: ADB Loan Interest Receivable | 17 | - | - | 七、应付款合计 Total Payable | 44 | 0.00 | 10,281,120.38 |
| 应收亚行贷款承诺费 ADB Loan Commitment Fee Receivable | 18 | - | - | 其中:应付亚行贷款利息 Including: ADB Loan Interest Payable | 45 | - | - |
| 应收亚行贷款资金占用费 ADB Loan Service- Fee Receivable | 19 | - | - | 应付亚行贷款承诺费 ADB Loan Commitment Fee Payable | 46 | - | - |
| 七、有价证券 Marketable Securities | 20 | - | - | 应付亚行贷款资金占用费 ADB Loan Service Fee Payable | 47 | - | - |
| 八、固定资产合计 Total Fixed Assets | 21 | - | - | 八、未交款合计 Other Payables | 48 | - | - |
| 固定资产原价 Fixed Assets, Cost | 22 | - | - | 九、上级拨入资金 Appropriation of Fund | 49 | - | - |
| 减:累计折旧 Less: Accumulated Depreciation | 23 | - | - | 十、留成收入 Retained Earnings | 50 | 0.00 | 12,344.07 |
| 固定资产净值 Fixed Assets, Net | 24 | - | - | | | - | - |
| 固定资产清理 Fixed Assets Pending Disposal | 25 | - | - | | | - | - |
| 待处理固定资产损失 Fixed Assets Losses in Suspense | 26 | - | - | | | - | - |
| 资金占用合计 Total Application of Fund | 27 | 0.00 | 128,207,150.61 | 资金来源合计 Total Sources of Fund | 51 | 0.00 | 128,207,150.61 |

(二) 项目进度表

ii. Summary of Sources and Uses of Funds by Project Component

项目进度表(一)

SUMMARY OF SOURCES AND USES OF FUNDS

BY PROJECT COMPONENT I

本期截至 2015 年 12 月 31 日

(For the period ended December 31, 2015)

项目名称: 亚洲开发银行贷款广西南宁职业教育发展项目

Project Name: Guangxi Nanning Vocational Education Development Project Financed by ADB

编报单位: 利用亚洲开发银行贷款南宁职业教育发展项目工作办公室

货币单位: 人民币元

Prepared by: Office of Nanning Vocational Education Development Project Financed by ADB Currency Unit: RMB Yuan

| | 本期 Current Period | | | 累计 Cumulative | | |
|---|-----------------------------------|-----------------------------------|---|-----------------------|----------------------------|------------------------------------|
| | 本期计划额 Current Period Budget | 本期发生额 Current Period Actual | 本期完 成比 Current Period % Completed | 项目总计划额 Life of PAD | 累计完成额 Cumulative Actual | 累计完成比 Cumulative % Completed |
| 资金来源合计 Total Sources of Funds | 367,250,000.00 | 117,913,686.16 | 32.11% | 603,085,600.00 | 117,913,686.16 | 19.55% |
| 一、国际金融组织 贷款 International Financing | 201,600,000.00 | 62,025,841.21 | 30.77% | 305,000,000.00 | 62,025,841.21 | 20.34% |
| 1. 亚洲开发银行 ADB | 201,600,000.00 | 62,025,841.21 | 30.77% | 305,000,000.00 | 62,025,841.21 | 20.34% |
| 二、配套资金 Counterpart Financing | 165,650,000.00 | 55,887,844.95 | 33.74% | 298,085,600.00 | 55,887,844.95 | 18.75% |
| 1. 地(市)级配套 Municipal Level Counterpart Financing | 107,650,000.00 | 55,887,844.95 | 51.92% | 298,085,600.00 | 55,887,844.95 | 18.75% |
| 2. 国内借款 (Domestic Loan) | 58,000,000.00 | - | - | - | - | - |
| 资金运用合计(按 项目内容 Total application of funds (by project component) | 367,250,000.00 | 71,789,356.65 | 19.55% | 603,085,600.00 | 71,789,356.65 | 11.90% |
| 一: 校区土建和设 备 Works and Equipment on Campus | 349,194,000.00 | 71,730,433.60 | 20.54% | 585,029,600.00 | 71,730,433.60 | 12.26% |
| 1. 卫校相思湖校 区二期 Phase II of Xiangsihu campus of NHS | - | 61,085,191.05 | - | - | 61,085,191.05 | - |

后续 (To be continued)

| | | | | | | |
|--|---------------|----------------|-------|---------------|----------------|-------|
| 2. 四职校邕宁校区 Yongning campus of No.4 NVTS | - | 10,645,242.55 | - | - | 10,645,242.55 | - |
| 二：能力建设 Capacity Building | 18,056,000.00 | 58,923.05 | 0.33% | 18,056,000.00 | 58,923.05 | 0.33% |
| 1. 卫校相思湖校区二期 Phase II of Xiangsihu campus of NHS | - | 32,693.13 | - | - | 32,693.13 | - |
| 2. 四职校邕宁校区 Yongning campus of No.4 NVTS | - | 26,229.92 | - | - | 26,229.92 | - |
| 差异 Difference | - | 46,124,329.51 | - | - | 46,124,329.51 | - |
| 1. 应收款变化 Change in Receivables | - | 22,896,619.25 | - | - | 22,896,619.25 | - |
| 2. 应付款变化 Change in Payables | - | -10,281,120.38 | - | - | -10,281,120.38 | - |
| 3. 货币资金变化 Change in Cash and Bank | - | 33,521,174.71 | - | - | 33,521,174.71 | - |
| 4 其它 Other | - | -12,344.07 | - | - | -12,344.07 | - |

项目进度表(二)
SUMMARY OF SOURCES AND USES OF FUNDS
BY PROJECT COMPONENT II

本期截至 2015 年 12 月 31 日
 (For the period ended December 31, 2015)

项目名称: 亚洲开发银行贷款广西南宁职业教育发展项目
 Project Name: Guangxi Nanning Vocational Education Development Project Financed by ADB
 编报单位: 利用亚洲开发银行贷款南宁职业教育发展项目工作办公室
 Prepared by: Office of Nanning Vocational Education Development Project Financed by ADB

货币单位: 人民币元
 Currency Unit: RMB Yuan

| 项目内容 Project Component | 累计支出 Cumulative Amount | 已交付资产 Assets Transferred | | | | 项目支出 Project Expenditure | | | 待核销项目支出 Construction Expenditures to be Disposed | 转出投资 Investments Transferred-out |
|--|---------------------------|-----------------------------|-----------------------|--------------------------|------------------------|-----------------------------|---|---------------|---|-------------------------------------|
| | | 固定资产 Fixed Asset | 流动资产 Current Asset | 无形资产 Intangible Asset | 递延资产 Deferred Asset | 在建工程 Work in Progress | | | | |
| 一: 校区土建和设备 works and Equipment on Campus | 71,730,433.60 | 523,300.00 | - | - | - | - | - | 71,207,133.60 | - | - |
| 1、卫校相思湖校区二期 Phase II of Xiangsihu campus of NHS | 61,085,191.05 | 523,300.00 | - | - | - | - | - | 60,561,891.05 | - | - |
| 2、四职校邕宁校区 Yongning campus of No.4 NVTS | 10,645,242.55 | - | - | - | - | - | - | 10,645,242.55 | - | - |
| 二: 能力建设 Capacity Building | 58,923.05 | - | - | - | - | - | - | 58,923.05 | - | - |
| 1、卫校相思湖校区二期 Phase II of Xiangsihu campus of NHS | 32,693.13 | - | - | - | - | - | - | 32,693.13 | - | - |
| 2、四职校邕宁校区 Yongning campus of No.4 NVTS | 26,229.92 | - | - | - | - | - | - | 26,229.92 | - | - |
| 合计 Total | 71,789,356.65 | 523,300.00 | - | - | - | - | - | 71,266,056.65 | - | - |

(三) 贷款协定执行情况表

iii. Statement of Implementation of Loan Agreement

贷款协定执行情况表

STATEMENT OF IMPLEMENTATION OF LOAN AGREEMENT

本期截至 2015 年 12 月 31 日

(For the period ended December 31, 2015)

项目名称: 亚洲开发银行贷款广西南宁职业教育发展项目

Project Name: Guangxi Nanning Vocational Education Development Project Financed by ADB

编报单位: 利用亚洲开发银行贷款南宁职业教育发展项目工作办公室

Prepared by: Office of Nanning Vocational Education Development Project Financed by ADB

货币单位: 美元/人民币元
Currency Unit: USD/RMB Yuan

| 类别 Category | 核定信贷金额 美元 Loan Amount USD | 本期提款数 Current period Withdrawals | | 累计提款数 Cumulative Withdrawals | |
|---|------------------------------|-------------------------------------|---------------|---------------------------------|---------------|
| | | 美元 USD | 折合人民币 RMB | 美元 USD | 折合人民币 RMB |
| 一、土建工程 Civil Works | 41,740,051.00 | 4,467,851.95 | 29,012,443.42 | 4,467,851.95 | 29,012,443.42 |
| 1. 卫校相思湖校区二期 Phase II of Xiangsihu campus of NHS | - | 3,744,455.85 | 24,314,998.51 | 3,744,455.85 | 24,314,998.51 |
| 2. 四职校邕宁校区 Yongning campus of No.4 NVTs | - | 723,396.10 | 4,697,444.91 | 723,396.10 | 4,697,444.91 |
| 二、设备和材料 Equipment and Materials | 4,870,113.00 | 83,990.05 | 545,397.79 | 83,990.05 | 545,397.79 |
| 1. 卫校相思湖校区二期 Phase II of Xiangsihu campus of NHS | - | 83,990.05 | 545,397.79 | 83,990.05 | 545,397.79 |
| 2. 四职校邕宁校区 Yongning campus of No.4 NVTs | - | - | - | - | - |
| 三、培训基地 Training Bases | 429,836.00 | - | - | - | - |

后续 (To be continued)

| | | | | | | | |
|---|---------------|--------------|---------------|--------------|--------------|---------------|---------------|
| 1. 卫校相思湖校区二期 Phase II of Xiangsihu campus of NHS | - | - | - | - | - | - | - |
| 2. 四职校邕宁校区 Yongning campus of No.4 NVTS | - | - | - | - | - | - | - |
| 四、职业技术教育能力 TVEI Capacity Strengthening | 1,453,900.00 | - | - | - | - | - | - |
| 1. 卫校相思湖校区二期 Phase II of Xiangsihu campus of NHS | - | - | - | - | - | - | - |
| 2. 四职校邕宁校区 Yongning campus of No.4 NVTS | - | - | - | - | - | - | - |
| 五、咨询服务和培训 Consulting Services | 1,506,100.00 | - | - | - | - | - | - |
| 1. 卫校相思湖校区二期 Phase II of Xiangsihu campus of NHS | - | - | - | - | - | - | - |
| 2. 四职校邕宁校区 Yongning campus of No.4 NVTS | - | - | - | - | - | - | - |
| 六、利息和承诺费 Interest and Commitment Fee | - | - | - | - | - | - | - |
| 1. 卫校相思湖校区二期 Phase II of Xiangsihu campus of NHS | - | - | - | - | - | - | - |
| 2. 四职校邕宁校区 Yongning campus of No.4 NVTS | - | - | - | - | - | - | - |
| 七、专用帐户 Special Account | 50,000,000.00 | 5,000,000.00 | 32,468,000.00 | 5,000,000.00 | 5,000,000.00 | 32,468,000.00 | 32,468,000.00 |
| 总计 Total | | 9,551,842.00 | 62,025,841.21 | 9,551,842.00 | 9,551,842.00 | 62,025,841.21 | 62,025,841.21 |

(四) 专用账户报表

iv. Special Account Statement

专用账户报表

SPECIAL ACCOUNT STATEMENT

本期截至 2015 年 12 月 31 日

(For the period ended December 31, 2015)

项目名称: 亚洲开发银行贷款广西南宁职业教育发展项目 开户银行名称: 上海浦东发展银行南宁分行营业部

Name of Project: Guangxi Nanning Vocational Education Development Project Financed By ADB
Depository Bank: Shanghai Pudong Development Bank Co., Ltd., Nanning Branch
贷款号: 3095-PRC
账号: 63011454900000031
Loan No: 3095-PRC
Account No.: 63011454900000031
编报单位: 广西壮族自治区财政厅
货币种类: 美元
Prepared by: The Finance Department of Guangxi Zhuang Autonomous Region
Currency: USD

| A 部分: 本期专用账户收支情况 Part A-Account Activity for the Current Period | 金 额 Amount |
|---|---------------|
| 期初余额 Beginning Balance | 0.00 |
| 增加: Add: | - |
| 本期亚洲开发银行回补总额 Total Amount Deposited this Period by Asia Development Bank | 9,551,842.00 |
| 本期利息收入总额 (存入专用账户部分) Total Interest Earned this Period if Deposited in Special Account | 1,900.96 |
| 本期不合格支出归还总额 Total Amount Refunded this Period to Cover Ineligible Expenditures | - |
| 减少: Deduct: | - |
| 本期支付总额 Total Amount Withdrawn this Period | 4,863,701.87 |
| 本期未包括在支付额中的服务费支出 Total Service Charges this Period if not Included in Above Amount Withdrawn | - |
| 期末余额 Ending Balance | 4,690,041.09 |

(后续 To be continued)

| B 部分：专用账户调节 Part B-Account Reconciliation | 金 额 Amount |
|---|---------------|
| 1. 亚洲开发开发银行首次存款总额 Amount Advanced by Asia Development Bank | 5,000,000.00 |
| 减少： Deduct: | - |
| 2. 亚洲开发开发银行回收总额 Total Amount Recovered by Asia Development Bank | |
| 3. 本期期末专用账户首次存款净额 Outstanding Amount Advanced to the Special Account at the End of this Period | 5,000,000.00 |
| 4. 专用账户期末余额 Ending Balance of Special Account | 4,690,041.09 |
| 增加： Add: | - |
| 5. 截至本期期末已申请报账但尚未回补金额 Amount Claimed but not yet Credited at the End of this Period | |
| 6. 截至本期期末已支付但尚未申请报账金额 Amount Withdrawn but not yet Claimed at the End of this Period | 311,859.87 |
| 7. 服务费累计支出（如未含在 5 和 6 栏中） Cumulative Service Charges (If not Included in Item 5 or 6) | |
| 减少： Deduct: | - |
| 8. 利息收入（存入专用账户部分） Interest Earned (If Included in Special Account) | 1,900.96 |
| 9. 本期期末专用账户首次存款净额 Total Advance to the Special Account Accounted for at the End of this Period | 5,000,000.00 |

（五）财务报表附注

财务报表附注

1.项目概况

亚洲开发银行贷款广西南宁职业教育发展项目，贷款号为 3095 - PRC，旨在提高项目学校的管理水平、教学水平、基础设施能力，项目主要建设内容包括能力建设、土建工程（新校区建设）和设备购置三大类。项目于 2014 年 5 月 30 日签订，2014 年 8 月 15 日生效，预计 2019 年 9 月 30 日前关闭。项目计划总投资为人民币 603,085,600.00 元，其中亚洲开发银行贷款总额为 50,000,000.00 美元，折合人民币 305,000,000.00 元。

2.财务报表编制范围

本财务报表的编制范围，包括南宁市第四职业技术学校邕宁校区建设项目和南宁市卫生学校相思湖校区二期工程项目的财务报表，以及广西壮族自治区财政厅专用账户报表。

3.主要会计政策

3.1 本项目财务报表按照财政部《世界银行贷款项目会计核算办法》（财际字〔2000〕13号）的要求编制。

3.2 会计核算年度采用公历年制，即公历每年 1 月 1 日至 12 月 31 日。

3.3 本项目会计核算以“权责发生制”作为记账原则，采用借贷复式记账法记账，以人民币为记账本位币。

3.4 按照中国人民银行 2015 年 12 月 31 日汇率，即 USD1=人民币 6.4936 元。

4.报表科目说明

4.1 项目支出

截至 2015 年 12 月 31 日项目支出人民币 71,789,356.65 元，累计支出

人民币 71,789,356.65 元，占总投资计划的 11.90%。

4.2 货币资金

截至 2015 年 12 月 31 日货币资金余额为人民币 33,521,174.71 元，其中专用账户存款折合人民币 30,455,250.82 元。

4.3 预付及应收款

截至 2015 年 12 月 31 日余额为人民币 22,896,619.25 元。

4.4 项目拨款

截至 2015 年 12 月 31 日余额为人民币 55,887,844.95 元，是已经到位的配套资金，占计划的 18.75%（计划总额人民币 298,085,600.00 元）。

4.5 项目借款

截至 2015 年 12 月 31 日余额为人民币 62,025,841.21 元，其中：亚洲开发银行贷款额折合人民币 62,025,841.21 元。

截至 2015 年 12 月 31 日，累计提取亚洲开发银行贷款资金 9,551,842.00 美元，占贷款总额的 19.10%。其中：工程类累计提款 4,467,851.95 美元，占该类计划的 10.70%；设备和材料类累计提款 83,990.05 美元，占该类计划的 1.72%。

4.6 应付款

截至 2015 年 12 月 31 日余额为人民币 10,281,120.38 元。

4.7 留成收入

截至 2015 年 12 月 31 日余额人民币 12,344.07 元，主要是专用账户银行存款利息收入。

5. 专用账户使用情况

本项目专用账户开设在上海浦东发展银行南宁分行营业部，账号

63011454900000031, 币种为美元。专用账户首次存款 5,000,000.00 美元, 2014 年 8 月 15 日期初余额 0.00 美元, 本期回补 9,551,842.00 美元, 利息收入 1,900.96 美元, 本期支付 4,863,701.87 美元, 期末余额 4,690,041.09 美元。

v. Notes to the Financial Statements

Notes to the Financial Statements

1. Project overview

The Loan No. of Guangxi Nanning Vocational Education Development Project Financed by the Asian Development Bank is 3095 – PRC. It aims to improve the management level, teaching level and infrastructure capacity of the schools. The main project activities include capacity building, civil works (construction of new campus) and equipment procurement. The Project Agreement was signed on May 30, 2014 and came into effect on August 15, 2014. The account of the project will be closed before September 30, 2019. The total investment plan of the project was RMB603,085,600.00 yuan, among which the total amount of Asian Development Bank loan was USD50,000,000.00, equivalent to RMB305,000,000.00 yuan.

2. Consolidation Scope of the Financial Statements

Consolidation scope of the financial statements covers the financial statements of construction project of Yongning campus of Nanning No.4 Vocational Technical School (NVTS) and phase II project of Xiangsihu campus of Nanning Health School (NHS) as well as the Special Account set in the Finance Department of Guangxi Zhuang Autonomous Region.

3. Accounting Policies

3.1 The Financial Statements of the project were prepared according to the requirements of *Accounting Methods for the World Bank Financed Project (Caijizi[2000]No.13)*.

3.2 In accounting practice, the Gregorian calendar year is adopted as the fiscal year from January 1 to December 31.

3.3 The accrual basis and the debit/credit double entry bookkeeping method are adopted. RMB is used as the recording currency of bookkeeping.

3.4 The exchange rate adopted in the financial statements was the exchange rate on December 31, 2015 of the People's Bank of China, which is USD1=RMB6.4936yuan.

4. Explanation of Subjects

4.1 Total Project expenditures

The project expenditure in 2015 was RMB71,789,356.65yuan, and the cumulative expenditures were RMB71,789,356.65 yuan, accounting for 11.90% of the total investment plan.

4.2 Cash and Bank

On December 31, 2015, the balance was RMB33,521,174.71 yuan. And the funds in the Special Account were converted to RMB30,455,250.82 yuan.

4.3 Prepaid and Receivable

Its balance on December 31, 2015 was RMB22,896,619.25yuan.

4.4 Project Appropriation Funds

The balance on December 31, 2015 was RMB55,887,844.95 yuan, which was the counterpart funds allocated by all levels, accounting for 18.75% of the plan (total plan was RMB298,085,600.00 yuan).

4.5 Project Loan

The balance on December 31, 2015 was RMB62,025,841.21 yuan, including the ADB loan converted to RMB62,025,841.21 yuan.

By the end of December 31, 2015, accumulated USD9,551,842.00 of the ADB loan had been withdrawn, accounting for 19.10% of the total, among which the withdrawal for civil works was USD4,467,851.95, accounting for 10.70% of the category plan; the withdrawal for goods was USD83,990.05, accounting for 1.72% of the category plan.

4.6 Payable

The balance on December 31, 2015 was RMB10,281,120.38 yuan.

4.7 Other Payables

Its the balance on December 31, 2015 was RMB12,344.07 yuan, mainly the interest earned of the bank deposit of Special Account.

5. Special Account

The Special Account of this project is set in Shanghai Pudong Development Bank Co, Ltd, Nanning Branch with the account number of 63011454900000031, and USD as currency unit. The initial deposit of the Special Account is USD5,000,000.00. The beginning balance on August 15,2014 was USD0.00 and the reimbursement in this period was USD 9,551,842.00. The interest earned in this period was USD1,900.96 and the disbursement was USD4,863,701.87. Thus, the ending balance was USD4,690,041.09.