

Audited Project Financial Statements

Project Number: 46048
Loan Number: 3211
Period covered: January–December 2015

People's Republic of China: Jilin Urban Development Project

Prepared by Jilin Provincial Government

For the Asian Development Bank
Date received by ADB: 22 July 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 the Jilin Provincial Government.

中华人民共和国吉林省审计厅
Jilin Provincial Audit Office of the People's Republic of China

审计报告

Audit Report

吉审外报〔2016〕176号

JILIN AUDIT REPORT〔2016〕NO.176

项目名称： 亚洲开发银行贷款吉林省城市发展项目
Project Name: Jilin Urban Development Project Financed by the Asian
Development Bank

贷款编号： 3211-PRC
Loan No.: 3211-PRC

项目执行单位：吉林省亚洲开发银行贷款城市发展项目领导小组办公室
Project Entity: Management Office under Leading Group for ADB-Financed
Jilin Urban Development Project

会计年度： 2015
Accounting Year: 2015

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	22
III. Audit Findings and Recommendations	26

一、 审计师意见

审计师意见

吉林省亚洲开发银行贷款城市发展项目领导小组办公室：

我们审计了你办执行的亚洲开发银行贷款吉林省城市发展项目 2015 年 12 月 31 日的资金平衡表及截至该日止同年度的项目进度表、贷款协定执行情况表和专用账户报表等项目特定目的财务报表及财务报表附注（第 6 页至第 21 页）。

（一）吉林省亚洲开发银行贷款城市发展项目领导小组及吉林省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吉林省财政厅的责任，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，公允反映了你办亚洲开发银行贷款吉林省城市发展项目 2015 年 12 月 31 日财务状况及截至该日同年度的财务收支、项目执行和专用账户收支情况。

（四） 其他事项

由于本期内项目没有提款报账，我们不对提款报账发表意见。

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。

中华人民共和国吉林省审计厅
二〇一六年六月十七日

地址：中国吉林省长春市亚泰大街 6399 号
邮政编码： 130022
电话： 0431—85265070
传真： 0431—85265765

I. Auditor's Opinion

Auditor's Opinion

To: Management Office under Leading Group for ADB-Financed Jilin Urban Development Project

We have audited the special purpose financial statements (from page 6 to page 21) of Jilin Urban Development Project Financed 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.

Leading Group for ADB-Financed Jilin Urban Development Project and Jilin Provincial Finance Department's Responsibility 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 Jilin Provincial Finance Department, 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.

Opinion

In our opinion, the financial statements identified in the first paragraph present fairly, in all material respects, financial position of Jilin Urban Development Project Financed by the Asian Development Bank as of December 31st, 2015, its financial receipts and disbursements, the project implementation and the receipts and disbursements of the 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

Due to no loan withdrawal made in the year, we do not express an opinion on this.

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.

Jilin Provincial Audit Office of the People's Republic of China
June 17, 2016

Address: No. 6399, Yatai Street,
Changchun, Jilin, P.R.China
Postcode: 130022
Te l: 0431-85265070
Fax: 0431-85265765

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

项目资金平衡表

PROJECT BALANCE SHEET

2015年12月31日 (as of Dec. 31, 2015)

项目单位名称: 吉林省亚洲开发银行贷款城市发展项目领导小组办公室

表 1

Entity Name: Management Office under Leading Group for ADB-Financed Jilin Urban Development Project

Statement 1

项目名称: 吉林省城市发展项目

单位: 人民币元

Project Name: Jilin Urban Development Project

Currency Unit: RMB Yuan

资金占用	期初数	期末数	资金来源	期初数	期末数
Application of fund	Beginning Balance	Ending Balance	Application of fund	Beginning Balance	Ending Balance
一、项目支出合计 Total Project Expenditures		15,163,361.41	一、项目拨款合计 Total Project Appropriation Funds		8,990,000.00
1、交付使用资产 Fixed Assets Transferred			二、项目资本与项目资本公积 Project Capital and Capital Surplus		
2、待核销项目支出 Construction Expenditures to be Disposed		15,163,361.41	其中: 捐赠款 Including: Grants		
3、转出投资 Investments Transferred-out			三、项目借款合计 Total Project Loan		30,095,272.50
4、在建工程 Construction in Progress			1、项目投资借款 Total Project Loan		30,095,272.50
二、应收生产单位投资借款 Investment Loan Receivable			(1) 国外借款 Foreign Loan		677,769.50
其中: 应收生产单位亚行贷款 Including: Asian Development Bank Investment Loan Receivable			(2) 国内借款 Domestic Loan		29,417,503.00
三、拨付所属投资借款 Appropriation of Investment Loan			2、其他借款 Other Loan		
其中: 拨付亚行贷款 Including: Appropriation of Asian Development Bank Investment			四、上级拨入投资借款 Including: ADB Loan		12,987,200.00

Loan					
四、器材 Equipment			其中：拨入亚行贷款 Including: ADB Loan		12,987,200.00
其中：待处理器材损失 Including: Equipment Losses in Suspense			五、企业债券资金 Bond Fund		
五、货币资金合计 Total Cash and Bank		36,843,183.24	六、待冲项目支出 Construction Expenditures to be Offset		
1、银行存款 Cash in Bank		36,834,082.74	七、应付款合计 Total Payable		
其中：专用帐户存款 Including: Special Account		12,987,272.15	八、未交款合计 Other payables		
2、现金 Cash on Hand		9,100.50	九、上级拨入资金 Appropriation of Fund		
六、预付及应收款合计 Total prepaid and Receivable		66,000.00	十、留成收入 Retained Earnings		72.15
七、固定资金合计 Total Fixed Assets					
固定资金原价 Fixed Assets, Cost					
减：累计折旧 Less: Accumulated Depreciation					
固定资金净值 Fixed Assets, Net					
资金占有合计 Total Application of Fund		52,072,544.65	资金来源合计 Total Application of Fund		52,072,544.65

(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

本期截止 2015 年 12 月 31 日 (For the Period Ended December 31, 2015)

项目单位名称: 吉林省亚洲开发银行贷款城市发展项目领导小组

表 2-1

Entity Name: Management Office under Leading Group for ADB-Financed Jilin Urban Development Project

Statement 2-1

项目名称: 吉林省城市发展项目

单位: 人民币元

Project Name: Jilin Urban Development Project

Unit: RMB Yuan

	本期 Current Period			累计 Cumulative		
	本年计划额 Current year Budget	本期发生额 Current period Actual	本期完成比 % Completed	项目总计划额 Life of PAD	累计完成额 Cumulative Actual	累计完成比 % Completed
资金来源合计 Total Financing	52,072,472.50	52,072,472.50	100.00%	2,284,207,800.00	52,072,472.50	2.28%
一. 国际金融组织贷款 International Financing	13,664,969.50	13,664,969.50	100.00%	974,040,000.00	13,664,969.50	1.40%
1. 亚洲开发银行 ADB	13,664,969.50	13,664,969.50	100.00%	974,040,000.00	13,664,969.50	1.40%
二、配套资金 Counterpart Fund	38,407,503.00	38,407,503.00	100.00%	1,310,167,800.00	38,407,503.00	2.93%
1. 无偿配套 Counterpart Funds without Compensation	8,990,000.00	8,990,000.00	100.00%	293,463,000.00	8,990,000.00	3.06%
(1) 中央 Center						
(2) 省 Province						
(3) 市 City	8,990,000.00	8,990,000.00	100.00%	293,463,000.00	8,990,000.00	3.06%
(4) 县 County						
(5) 其他 Others						
2. 有偿配套 Counterpart Funds with Compensation	29,417,503.00	29,417,503.00	100.00%	23,210,000.00	29,417,503.00	126.74%

(1) 国内借款 Domestic Loan	29,417,503.00	29,417,503.00	100.00%	23,210,000.00	29,417,503.00	126.74%
(2) 其他借款 Other Loan						
(3) 企业债券资金 Bond Fund						
资金运用合计 Total Application of Funds	15,163,361.41	15,163,361.41	100.00%	2,284,207,800.00	15,163,361.41	0.66%
1.白城市城市发展项目 Baicheng Urban Development Component	7,059,913.68	7,059,913.68	100.00%	1,642,854,800.00	7,059,913.68	0.43%
2.白山市城区供水项目 Baishan Urban Water Supply Component	3,442,322.84	3,442,322.84	100.00%	431,683,000.00	3,442,322.84	0.80%
3.白山市垃圾综合处理工程项目 Baishan Integrated Solid Waste Management System	4,661,124.89	4,661,124.89	100.00%	209,670,000.00	4,661,124.89	2.22%
差异 Difference		36,909,111.09			36,909,111.09	
1、应收款项变化 Change in Accounts Receivable		66,000.00			66,000.00	
2、应付款项变化 Change in Accounts Payable		0.00			0.00	
3、货币资金变化 Change in Cash and Bank		36,843,183.24			36,843,183.24	
4、其它 Other		-72.15			-72.15	

项目进度表（二）

SUMMARY OF SOURCES AND USES OF FUNDS BY PROJECT COMPONENT

本期截止 2015 年 12 月 31 日 (For the Period Ended December 31, 2015)

项目单位名称：吉林省亚洲开发银行贷款城市发展项目领导小组

Entity Name: Management Office under Leading Group for ADB-Financed Jilin Urban Development Project

项目名称：吉林省城市发展项目

Project Name: Jilin Urban Development Project

表 2-2

Statement 2-2

单位：人民币元

Unit: RMB Yuan

项目内容 Project Component	项目支出 (Project Expenditure)							
	累计支出 Cumulative Amount	已交付资产 (Assets Transferred)				在建工程 Work in Progress	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			
工程								
土建								
建筑安装工程								
待摊投资	15,163,361.41						15,163,361.41	
货物								
合计 Total	15,163,361.41						15,163,361.41	

(三) 贷款协定执行情况

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)

项目单位名称: 吉林省亚洲开发银行贷款城市发展项目领导小组

表 3

Entity Name: Management Office under Leading Group for ADB-Financed Jilin Urban Development Project

Statement 3

项目名称: 吉林省城市发展项目

单位: 美元/人民币元

Project Name: Jilin Urban Development Project

Currency Unit: USD/RMB Yuan

类别 Category	核定信贷金额	本年度提款数		累计提款数	
	Loan Amount	Current-Period Withdrawals		Cumulative Withdrawals	
	美元 USD	美元 USD	折合人民币 RMB	美元 USD	折合人民币 RMB
1. 土建 Civil Works	75,660,000.00				
1A 白城市市政服务 Baicheng municipal services	65,260,000.00				
1B 白山市供水 Baishan water supply	7,420,000.00				
1C 白山市城市固废 Baishan municipal solid waste	2,980,000.00				
2. 设备, 材料及车辆 Equipment, Materials and Vehicles	63,750,000.00				
2A 白城市市政服务 Baicheng municipal services	27,670,000.00				
2B 白山市供水 Baishan water supply	25,110,000.00				
2C 白山市城市固废 Baishan municipal solid waste	10,970,000.00				
3. 项目管理咨询服务和考察培训	3,000,000.00				

Project Management Consulting Services and Training					
4. 利息与承诺费 Interest and Commitment Charge	7,590,000.00	104,375.00	677,769.50	104,375.00	677,769.50
5. 专用帐户 Special Account		2,000,000.00	12,987,200.00	2,000,000.00	12,987,200.00
总计 Total	150,000,000.00	2,104,375.00	13,664,969.50	2,104,375.00	13,664,969.50

(四) 专用账户报表
iv. Special Account Statement

专 用 帐 户 报 表

SPECIAL ACCOUNT STATEMENT

本期截至 2015 年 12 月 31 日

(For the Period Ended month/day/year)

项目名称: 吉林省城市发展项目

项目单位: 吉林省债务管理服务中心

亚州开发银行贷款号: Loan 3211-PRC

账

开户银行: 建设银行长春西安大路支行

号: 22050145010009840007

A 部分: 本期专用帐户收支情况 Part A - Account Activity for the Period	金额 Amount
1、期初余额 Beginning balance (month/day/year)	0.00
2、增加 Add:	
(1) 本期亚行回补总额 Total amount deposited by Asian Development Bank	2,000,000.00
(2) 本期利息收入总额(存人专用帐户部 分) Total interest earned this period if deposited in Special Account	11.11
(3) 本期不合格支出归还总额 Total amount refunded to cover ineligible expenditures	
3、减少 Deduct:	
(1) 本期支付总额 Total amount withdrawn	
(2) 本期未包括在支付额中的服务费支 出 Total service charges if not included in above amount withdrawn	10
期末余额 Ending balance (month/day/year)	2,000,001.11
B 部分: 专用帐户调节 Part B - Account Reconciliation	
1 亚行首次存款总额 Amount advanced by Asian Development Bank	2,000,000.00
2 亚行回收总额 Total amount recovered by Asian Development Bank	
3 本期期末专用帐户首次存款净额 Outstanding amount advanced to the Special Account at	2,000,000.00

（五）财务报表附注

财务报表附注

1. 项目概况

吉林省城市发展项目贷款号为 3211-PRC，旨在改善白城市和白山市经济增长、资源节约和生活质量。本项目的预期成果将改善白城市和白山市市政服务。吉林省城市发展项目涉及 2 个市，主要项目内容包括白城市建设 9 条道路及配套基础设施、两个城市建设厨余垃圾分拣中心及堆肥设施、白山市建造 1 座净水厂、白山市建造新的垃圾填埋场，开展相应的咨询、培训活动。项目协议于 2015 年 2 月 27 日签订，2015 年 5 月 8 日生效，预计 2019 年 6 月 30 日前关闭。项目计划总投资为人民币 2,284,207,800 元，其中亚洲开发银行贷款总额为 1.5 亿美元，折合人民币 974,040,000 元。

2. 财务报表编制范围

本财务报表的编制范围包括吉林省项目办、2 个市项目办的财务报表及省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

2015 年 12 月 31 日项目支出人民币 15,163,361.41 元，累计支出人民币 15,163,361.41 元，占总投资计划的 0.66%。

4.2 货币资金

2015 年 12 月 31 日货币资金人民币 36,843,183.24 元，其中专用账户存款折合人民币 12,987,272.15 元。

4.3 预付及应收款

2015 年 12 月 31 日预付及应收款人民币 66,000.00 元。

4.4 项目拨款

2015 年 12 月 31 日项目拨款人民币 8,890,000.00 元，是市级到位的配套资金。

项目计划配套资金总额人民币 1,310,167,800.00 元，截至 2015 年 12 月 31 日到位配套人民币 38,407,503.00 元，占计划的 2.93%。

4.5 项目借款

2015 年 12 月 31 日项目借款人民币 30,095,272.50 元，其中：亚洲开发银行贷款额为 2,104,375.00 美元，折合人民币 13,664,969.50 元。

截至 2015 年 12 月 31 日，累计提取亚洲开发银行贷款资金人民币 13,664,969.50 元，占贷款总额的 1.40%。

4.6 应付款

2015 年 12 月 31 日应付款人民币 0.00 元。

4.7 留成收入

2015 年 12 月 31 日余额人民币 72.15 元，主要是吉林省债务管理服务中心银行存款产生的利息。

5. 专用账户使用情况

本项目专用账户设在建设银行长春西安大路支行，账号为 22050145010009840007，币种为美元。专用账户首次存款 2,000,000.00 美元。2015 年年初余额 0 美元，利息收入 11.11 美元，本年度支付 10 美元，年末余额 2,000,001.11 美元。

V. Notes to the Financial Statements

Notes to the Financial Statements

1. Project overview

The Loan No. of Jilin Urban Development Project is 3211-PRC. It aims to improve economic growth, resource efficiency, and quality of life in Baicheng and Baishan cities. The expected outcome of the Project shall be improved delivery and efficiency of municipal services in Baicheng and Baishan cities. The main project activities include constructing 9 roads and associated infrastructure in Baicheng city, two kitchen waste sorting and composting facilities in both Baicheng and Baishan cities, one WTP in Baishan, new municipal solid waste sanitary landfill in Baishan city, and developing activities such as consulting and training. The Project Agreement was signed on February 27, 2015 and came into effect on May 8, 2015. The account of the project will be closed before June 30, 2019. The total investment plan of the project was RMB 2,284,207,800.00 yuan, among which the total Asian Development Bank loan amount was USD150, 000,000.00, equivalent to RMB974, 040,000.00 yuan.

2. Consolidation Scope of the Financial Statements

Consolidation scope of the financial statements covers the financial statements of the project office of Jilin province and 2 project offices of city level, as well as the Special Account set in the Provincial Finance Department.

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

On December 31, 2015, the project expenditure was RMB15,163,361.41 yuan, and the cumulative expenditures were RMB15,163,361.41 yuan, which accounted for 0.66% of the total investment plan.

4.2 Cash and Bank

On December 31, 2015, the cash and bank was RMB36, 843,183.24 yuan. And the funds in the Special Account were converted to RMB12,987,272.15 yuan.

4.3 Prepaid and Receivable

On December 31, 2015, the prepaid and receivable was RMB66, 000.00 yuan.

4.4 Project Appropriation Funds

On December 31, 2015, the project appropriation funds were RMB8,890,000.00 yuan, which were the counterpart funds allocated by the city.

The total planned counterpart funds of this project were RMB1,310,167,800.00 yuan. By December 31, 2015, RMB38,407,503.00 yuan of the counterpart funds had been allocated,

which accounted for 2.93% of the plan.

4.5 Project Loan

On December 31, 2015, the project loan was RMB30,095,272.50 yuan, including the ADB loan USD2,104,375.00, equivalent to RMB13,664,969.50 yuan.

By December 31, 2015, accumulated RMB13,664,969.50 yuan of the ADB loan had been withdrawn, accounting for 1.40% of the total.

4.6 Payable

On December 31, 2015, the payable was RMB 0.00 yuan.

4.7 Retained Earnings

The balance on December 31, 2015 was RMB72.15 yuan, mainly interests from the bank deposit of Jilin Provincial Debt Administration and Service Center.

5. Special Account

The Special Account of this project is set in Changchun Xi'an Road Sub-branch, China Construction Bank, with the account number of 22050145010009840007, and USD as currency Unit. The initial Deposit of the Special Account is USD2,000,000.00. The beginning balance of 2015 was USD 0.00. This year the interest earned was USD11.11 and the disbursement was USD 10.00. Thus, the ending balance was USD2,000,001.11.