

# Audited Project Financial Statements

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Project Number: 46062-002  
Loan/Grant Number: 3202  
Period covered: 15 May to 31 December 2015

## PRC: Gansu Baiyin Integrated Urban Development Project

Prepared by Gansu Baiyin Project Management Office

For the Asian Development Bank  
Date received by ADB: 31 August 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 Gansu Baiyin Project Management Office.

Revised/Received 31 Aug 2016

中华人民共和国甘肃省审计厅

Gansu Provincial Audit Office of the People's Republic of China

# 审计报告

## Audit Report

甘审外报〔2016〕8号

GANSU AUDIT REPORT〔2016〕NO.8

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项目名称: 亚洲开发银行贷款甘肃白银城市综合发展项目

Project Name: Gansu Baiyin Integrated Urban Development  
Project Financed by the Asian Development  
Bank

贷款号: 3202-PRC

Loan No.: 3202-PRC

项目执行单位: 白银市亚行项目办公室

Project Entity: Baiyin Asian Development Bank Project  
Management Office

会计年度: 2015

Accounting Year: 2015

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## 一、 审计师意见

### 审计师意见

白银市亚行项目办公室：

我们审计了亚洲开发银行贷款甘肃白银城市综合发展项目 2015 年 12 月 31 日的资金平衡表及截至该日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特定目的财务报表及财务报表附注(第 5 页至第 25 页)。

#### (一) 项目执行单位及甘肃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甘肃省财政厅的责任，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，公允反映了亚洲开发银行贷款甘肃白银城市综合发展项目 2015 年 12 月 31 日的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。

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。

中华人民共和国甘肃省审计厅  
2016年6月27日



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## **I. Auditor's Opinion**

### **Auditor's Opinion**

To Baiyin Asian Development Bank Project Management Office

We have audited the special purpose financial statements (from page 5 to page 25) of Gansu Baiyin Integrated 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.

### **Project Entity and Gansu 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 Gansu 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 Gansu Baiyin Integrated Urban Development Project Financed 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.

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.

Gansu Provincial Audit Office 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: 亚洲开发银行贷款甘肃白银城市综合发展项目

Project Name: Gansu Baiyin Integrated Urban Development Project Financed by the Asian Development Bank

编报单位: 白银市亚行项目办公室

货币单位: 人民币元

Prepared by: Baiyin ADB Project Office

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	-	26,161,549.36	一、项目拨款合计 Total Project Appropriation Funds	28	-	49,856,535.00
1. 交付使用资产 Fixed Assets Transferred	2	-	-	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	-	129,481,816.31
4. 在建工程 Construction in Progress	5	-	26,161,549.36	1. 项目投资借款 Total Project Investment Loan	32	-	129,481,816.31
二、应收生产单位投资借款 Investment Loan Receivable	6	-	-	(1) 国外借款 Foreign Loan	33	-	52,481,816.31
其中:应收生产单位亚行贷款 Including: Asian Development Bank Investment Loan Receivable	7	-	-	其中:亚洲开发银行 Including: ADB	34	-	52,481,816.31
三、拨付所属投资借款 Appropriation of Investment Loan	8	-	-		35	-	-
其中:拨付亚行贷款 Including: Appropriation of Asian Development Bank Investment Loan	9	-	-		36	-	-
四、器材 Equipment	10	-	-		37	-	-
其中:待处理器材损失 Including: Equipment Losses in Suspense	11	-	-	(2) 国内借款 Domestic Loan	38	-	77,000,000.00
五、货币资金合计 Total Cash and Bank	12	-	142,627,164.70	2. 其他借款 Other Loan	39	-	-
1. 银行存款 Cash in Bank	13	-	142,627,164.70	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	-	51,948,800.00	其中:拨入亚行贷款 Including: Asian Development Bank 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	-	12,212,576.17	六、待冲项目支出 Construction Expenditures to be Offset	43	-	-
其中:应收亚行贷款利息 Including: Asian Development Bank Loan Interest Receivable	17	-	-	七、应付款合计 Total Payable	44	-	1,496,180.95
应收亚行贷款承诺费 Asian Development Bank Loan Commitment Fee Receivable	18	-	-	其中:应付亚行贷款利息 Including: Asian Development Bank Loan Interest Payable	45	-	-
应收亚行贷款资金占用费 Asian Development Bank Loan Service- Fee Receivable	19	-	-	应付亚行贷款承诺 费 Asian Development Bank Loan Commitment Fee Payable	46	-	-
七、有价证券 Marketable Securities	20	-	-	应付亚行贷款资金占用 费 Asian Development Bank 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	-	166,757.97
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	-	181,001,290.23	资金来源合计 Total Sources of Fund	51	-	181,001,290.23

(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: 亚洲开发银行贷款甘肃白银城市综合发展项目

Project Name: Gansu Baiyin Integrated Urban Development Project Financed by the Asian Development Bank

编报单位: 白银市亚行项目办公室

货币单位: 人民币元

Prepared by: Baiyin ADB Project Office

Currency Unit: RMB Yuan

项目内容 Project Component	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	108,000,000.00	179,338,351.31	166.05%	1,136,385,788.80	179,338,351.31	15.78%
一、国际金融组织贷款 International Financing	-	52,481,816.31	-	630,000,000.00	52,481,816.31	8.33%
1. 亚洲开发银行 ADB	-	52,481,816.31	-	630,000,000.00	52,481,816.31	8.33%
1.1 刘川工业园区基础设施建设 Liuchuan Industrial Park Infrastructure Development Component	-	489,841.99	-	578,957,677.20	489,841.99	0.08%
1.2 白银区智能公交系统子项目 Baiyin District Intelligent Public Transportation System Installation	-	7,462.25	-	8,582,263.20	7,462.25	0.09%
1.3 白银区智能交通管理系统子 项目 Baiyin District Intelligent Traffic Management System Installation	-	21,853.69	-	25,911,370.80	21,853.69	0.08%
1.4 职业技术教育与培训子项目 Technical and Vocational Education and Training Component	-	13,858.38	-	16,548,688.80	13,858.38	0.08%
1.5 专用账户 Special Account	-	51,948,800.00	-	-	51,948,800.00	-
二、配套资金 Counterpart Financing	108,000,000.00	126,856,535.00	117.46%	506,385,788.80	126,856,535.00	25.05%
1. 单位自筹 Raise Funds from Subproject	-	3,600,000.00	-	472,136.80	3,600,000.00	762.49%
2. 银行贷款 Bank Loan	60,000,000.00	77,000,000.00	128.33%	200,000,000.00	77,000,000.00	38.50%
3. 中央投资	48,000,000.00	46,100,000.00	96.04%	96,000,000.00	46,100,000.00	48.02%
4. 市财政自筹 Self-financed Funds from Baiyin Finance Bureau	-	-	-	53,341,429.20	-	-
5. 县财政自筹 Self-financed Funds from Pingchuan District Financial Bureau	-	156,535.00	-	156,572,222.80	156,535.00	0.10%
6. 其他 Other	-	-	-	-	-	-

后续 (To be continued)

资金运用合计 (按项目内容) Total Application of Funds (by Project Component)	108,000,000.00	26,161,549.36	24.22%	1,136,385,788.80	26,161,549.36	2.30%
一、土建工程(Civil Works)	26,700,000.00	20,445,216.87	76.57%	706,317,960.00	20,445,216.87	2.89%
1. 刘川工业园区基础设施建设 Liuchuan Industrial Park Infrastructure Development Component	26,700,000.00	20,445,216.87	76.57%	706,065,960.00	20,445,216.87	2.90%
1.1 污水项目(Wastewater Project)	26,700,000.00	20,445,216.87	76.57%	117,210,860.00	20,445,216.87	17.44%
1.1.1 WW-C01 合同包 Contract C01	6,700,000.00	2,990,281.60	44.63%	8,064,900.00	2,990,281.60	37.08%
1.1.2 WW-C02 合同包 Contract C02	-	-	-	50,211,000.00	-	-
1.1.3 WW-C03 合同包 Contract C03	-	-	-	27,720,000.00	-	-
1.1.4 WW-C04 合同包 Contract C04	8,000,000.00	5,771,372.67	72.14%	12,320,300.00	5,771,372.67	46.84%
1.1.5 WW-C05 合同包 Contract C05	12,000,000.00	11,683,562.60	97.36%	18,894,660.00	11,683,562.60	61.84%
1.2 供水项目 (Water Supply Project)	-	-	-	373,779,000.00	-	-
1.2.1 WS-C01 合同包 Contract C01	-	-	-	22,680,000.00	-	-
1.2.2 WS-C02 合同包 Contract C02	-	-	-	61,110,000.00	-	-
1.2.3 WS-C03 合同包 Contract C03	-	-	-	17,703,000.00	-	-
1.2.4 WS-C04 合同包 Contract C04	-	-	-	10,395,000.00	-	-
1.2.5 WS-C05 合同包 Contract C05	-	-	-	120,708,000.00	-	-
1.2.6 WS-C06 合同包 Contract C06	-	-	-	78,624,000.00	-	-
1.2.7 WS-C07 合同包 Contract C07	-	-	-	22,995,000.00	-	-
1.2.8 WS-C08 合同包 Contract C08	-	-	-	39,564,000.00	-	-
1.3 道路项目 (Road Project)	-	-	-	215,076,100.00	-	-
1.3.1 RD-C01 合同包 Contract C01	-	-	-	128,766,100.00	-	-
1.3.2 RD-C02 合同包 Contract C02	-	-	-	86,310,000.00	-	-
2. 职业技术教育与培训子项目 Technical and Vocational Education and Training Component	-	-	-	252,000.00	-	-
2.1 TV-C01 合同包 Contract C01	-	-	-	252,000.00	-	-
二、货物(Goods)	20,000,000.00	-	-	170,767,565.80	-	-
2.1 刘川工业园区基础设施建设 Liuchuan Industrial Park Infrastructure Development Component	20,000,000.00	-	-	131,985,000.00	-	-
2.1.1 WW-E01 合同包 Contract E01	20,000,000.00	-	-	64,764,000.00	-	-
2.1.2 WS-E02 合同包 Contract E02	-	-	-	67,221,000.00	-	-
2.2 白银市智能公交系统子项目 Baiyin Intelligent Public Transportation System Installment	-	-	-	7,386,565.80	-	-
2.2.1 IT-E02	-	-	-	7,386,565.80	-	-
2.3 白银市智能交通管理系统子 项目 Baiyin Intelligent Traffic Management System	-	-	-	24,277,000.00	-	-
2.3.1 IT-E02 合同包 Contract E02	-	-	-	24,277,000.00	-	-

后续 (To be continued)

2.4 职业技术教育与培训子项目 Technical and Vocational Education and Training Component	-	-	-	7,119,000.00	-	-
2.4.1 TV-E01	-	-	-	252,000.00	-	-
2.4.2 TV-E02	-	-	-	819,000.00	-	-
2.4.3 TV-E03	-	-	-	4,284,000.00	-	-
2.4.4 TV-E04	-	-	-	567,000.00	-	-
2.4.5 TV-E05	-	-	-	567,000.00	-	-
2.4.6 TV-E06	-	-	-	378,000.00	-	-
2.4.7 TV-E07	-	-	-	252,000.00	-	-
三、职业技术教育与培训的强化 Strengthen vocational and technical education and training	-	-	-	-	-	-
3.1 职业技术教育与培训 Technical and Vocational Education and Training Component	-	-	-	-	-	-
四、能力建设与机构加强 Capacity Development and Institutional Strengthening	-	-	-	8,483,175.50	-	-
4.1 刘川工业园区基础设施建设 Liuchuan Industrial Park Infrastructure Development Component	-	-	-	4,106,389.40	-	-
4.2 白银市智能公交系统子项目 Baiyin Intelligent Public Transportation System Installment	-	-	-	122,333.40	-	-
4.3 白银市智能交通管理系统子项目 Baiyin Intelligent Traffic Management System	-	-	-	358,262.10	-	-
4.4 职业技术教育与培训子项目 Technical and Vocational Education and Training	-	-	-	227,190.60	-	-
4.5 环境管理系统咨询服务 Environmental Management Systems Consulting Services	-	-	-	2,709,000.00	-	-
4.6 征地拆迁移民安置外部监测 Land acquisition and resettlement external monitoring	-	-	-	960,000.00	-	-
五、待摊投资 Unallocated Expenses	61,300,000.00	5,716,332.49	9.33%	159,157,500.20	5,716,332.49	3.59%
5.1 建设单位管理费 Administration Fee of Implementation Agencies	600,000.00	-	-	4,366,100.00	-	-
5.2 土地征用及拆迁补偿费 Land Acquisition and Resettlement Fee	50,000,000.00	296,717.80	0.59%	60,988,500.00	296,717.80	0.49%
5.3 勘探设计费 Survey and Design Fee	8,600,000.00	4,331,431.00	50.37%	17,883,600.00	4,331,431.00	24.22%
5.4 工程监理费 Project Supervision Fee	700,000.00	300,000.00	42.86%	8,784,000.00	300,000.00	3.42%
5.5 环境监测费 Environmental Monitoring Fee	400,000.00	254,600.00	63.65%	796,900.00	254,600.00	31.95%
5.6 咨询设计费 Consulting Service Fee	500,000.00	-	-	3,195,600.00	-	-
5.7 建设期利息 Interest Incurred During Construction	500,000.00	530,489.15	106.10%	35,509,300.00	530,489.15	1.49%
5.8 汇兑损益 exchange gains or losses	-	3,094.54	-	25,903,300.00	3,094.54	0.01%
5.9 其他 Other	-	-	-	1,730,200.20	-	-
六、未分配金额 Unallocated amounts	-	-	-	91,659,587.30	-	-
差异 Discrepancy	-	153,176,801.95	-	-	153,176,801.95	-
1、应收款变化 Change in Receivables	-	12,212,576.17	-	-	12,212,576.17	-
2、应付款变化 Change in Payables	-	1,496,180.95	-	-	1,496,180.95	-
3、货币资金变化 Change in Cash and Bank	-	142,627,164.70	-	-	142,627,164.70	-
4、其他 Others	-	166,757.97	-	-	166,757.97	-

# 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: 亚洲开发银行贷款甘肃白银城市综合发展项目  
Project Name: Gansu Baiyin Integrated Urban Development Project Financed by the Asian Development Bank  
编报单位: 白银市亚行项目办公室  
Prepared by: Baiyin ADB Project Office

货币单位: 人民币元  
Currency Unit: RMB Yuan

项目内容 Project Component	累计支出 Cumulative Amount	项目支出 Project Expenditure						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
		已交付资产 Assets Transferred			递延资产 Deferred Asset					
		固定资产 Fixed Asset	流动资产 Current Asset	无形资产 Intangible Asset	递延资产 Deferred Asset	递延资产 Deferred Asset	递延资产 Deferred Asset			
一、上建工程(Civil Works)	20,445,216.87	-	-	-	-	-	20,445,216.87	-	-	
1. 刘川工业园区基础设施建设 Liuchuan Industrial Park Infrastructure Development Component	20,445,216.87	-	-	-	-	-	20,445,216.87	-	-	
1.1 污水项目(Waste water Project)	20,445,216.87	-	-	-	-	-	20,445,216.87	-	-	
1.1.1 WW-C01 合同包 Contract C01	2,990,281.60	-	-	-	-	-	2,990,281.60	-	-	
1.1.2 WW-C02 合同包 Contract C02	-	-	-	-	-	-	-	-	-	
1.1.3 WW-C03 合同包 Contract C03	-	-	-	-	-	-	-	-	-	
1.1.4 WW-C04 合同包 Contract C04	5,771,372.67	-	-	-	-	-	5,771,372.67	-	-	
1.1.5 WW-C05 合同包 Contract C05	11,683,562.60	-	-	-	-	-	11,683,562.60	-	-	

后续 (To be continued)

1.2	供水项目(Water Supply Project)	-	-	-	-	-	-	-	-	-	-
1.2.1	WS-C01 合同包 Contract C01	-	-	-	-	-	-	-	-	-	-
1.2.2	WS-C02 合同包 Contract C02	-	-	-	-	-	-	-	-	-	-
1.2.3	WS-C03 合同包 Contract C03	-	-	-	-	-	-	-	-	-	-
1.2.4	WS-C04 合同包 Contract C04	-	-	-	-	-	-	-	-	-	-
1.2.5	WS-C05 合同包 Contract C05	-	-	-	-	-	-	-	-	-	-
1.2.6	WS-C06 合同包 Contract C06	-	-	-	-	-	-	-	-	-	-
1.2.7	WS-C07 合同包 Contract C07	-	-	-	-	-	-	-	-	-	-
1.2.8	WS-C08 合同包 Contract C08	-	-	-	-	-	-	-	-	-	-
1.3	道路项目(Road Project)	-	-	-	-	-	-	-	-	-	-
1.3.1	RD-C01 合同包 Contract C01	-	-	-	-	-	-	-	-	-	-
1.3.2	RD-C02 合同包 Contract C02	-	-	-	-	-	-	-	-	-	-
2	职业技术教育与培训项目 Technical and Vocational Education and Training Component	-	-	-	-	-	-	-	-	-	-
2.1	TV-C01 合同包 Contract C01	-	-	-	-	-	-	-	-	-	-
二、货物(Goods)											
2.1	刘川工业园区基础设施建设 Liuchuan Industrial Park Infrastructure Development Component	-	-	-	-	-	-	-	-	-	-
2.1.1	WW-E01 合同包 Contract E01	-	-	-	-	-	-	-	-	-	-
2.1.2	WS-E02 合同包 Contract E02	-	-	-	-	-	-	-	-	-	-
2.2	白银市智能公交系统子项目 Baiyin Intelligent Public Transportation System Instalment	-	-	-	-	-	-	-	-	-	-

后续 (To be continued)

2.2.1 IT-E02	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.3 白银市智能交通管理系统子项目 Baiyin Intelligent Traffic Management System	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.3.1 IT-E02 合同包 Contract E02	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.4 职业技术教育与培训子项目 Technical and Vocational Education and Training Component	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.4.1 TV-E01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.4.2 TV-E02	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.4.3 TV-E03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.4.4 TV-E04	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.4.5 TV-E05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.4.6 TV-E06	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.4.7 TV-E07	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
三、职业技术教育与培训的强化 Strengthen vocational and technical education and training	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3.1 职业技术教育与培训 Technical and Vocational Education and Training Component	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
四、能力建设与机构加强 Capacity Development and Institutional Strengthening	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4.1 刘川工业园区基础设施建设 Liuchuan Industrial Park Infrastructure Development Component	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4.2 白银市智能公交系统子项目 Baiyin Intelligent Public Transportation System Installment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4.3 白银市智能交通管理系统子项目 Baiyin Intelligent Traffic Management System	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4.4 职业技术教育与培训子项目 Technical and Vocational Education and Training Component	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4.5 环境管理系统咨询服务 Environmental Management Systems Consulting Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

后续 (To be continued)

五、特殊投资 Unallocated Expenses	5,716,332.49	-	-	-	-	-	-	-	5,716,332.49	-	-
5.1 建设单位管理费 Administration Fee of Implementation Agencies		-	-	-	-	-	-	-		-	-
5.2 土地征用及拆迁补偿费 Land Acquisition and Resettlement Fee		-	-	-	-	-	-	-		-	-
5.3 勘探设计费 Survey and Design Fee	296,717.80	-	-	-	-	-	-	-	296,717.80	-	-
5.4 工程监理费 Project Supervision Fee	4,331,431.00	-	-	-	-	-	-	-	4,331,431.00	-	-
5.5 环境监测费 Environmental Monitoring Fee	300,000.00	-	-	-	-	-	-	-	300,000.00	-	-
5.6 咨询设计费 Consulting Service Fee	254,600.00	-	-	-	-	-	-	-	254,600.00	-	-
5.7 建设期利息 Interest Incurred During Construction	530,489.15	-	-	-	-	-	-	-	530,489.15	-	-
5.8 汇兑损益 exchange gains or losses	3,094.54	-	-	-	-	-	-	-	3,094.54	-	-
5.9 其他 Other		-	-	-	-	-	-	-		-	-
六、未分配金额 Unallocated amounts		-	-	-	-	-	-	-		-	-
合计 Total	26,161,549.36	-	-	-	-	-	-	-	26,161,549.36	-	-



(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: 亚洲开发银行贷款甘肃白银城市综合发展项目

Project Name: Gansu Baiyin Integrated Urban Development Project Financed by the Asian Development Bank

编报单位: 白银市亚行项目办公室

货币单位: 美元/人民币元

Currency Unit: USD/RMB Yuan

Prepared by: Baiyin ADB Project Office

类 Category	核定贷款金额 Loan Amount 美元 USD	本年度提款数 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	66,044,000.00	-	-	-	-
1.1 刘川工业园区基础设施建设项目 Liuchuan Industrial Park Infrastructure Development Component	66,044,000.00	-	-	-	-
二、 货物 Goods	26,150,000.00	-	-	-	-
2.1 刘川工业园区基础设施建设项目 Liuchuan Industrial Park Infrastructure Development Component	20,943,000.00	-	-	-	-
2.2 白银区智能公交系统子项目 Baiyin District Intelligent Public Transportation System Installation	1,294,000.00	-	-	-	-
2.3 白银区智能交通管理系统子项目 Baiyin District Intelligent Traffic Management System Installation	3,913,000.00	-	-	-	-

后续 (To be continued)

三、职业技术教育 Vocational and Technical Education	2,500,000.00	-	-	-	-	-	-
3.1 职业教育培训 Vocational education and training	2,500,000.00	-	-	-	-	-	-
四、能力建设与机构加强 Capacity Development and Institutional Strengthening	1,817,000.00	-	-	-	-	-	-
4.1 启动阶段咨询服务 Project Start-up Consulting Service	44,800.00	-	-	-	-	-	-
4.2 项目管理咨询服务 Project Management Consulting Service	1,142,200.00	-	-	-	-	-	-
4.3 培训和研讨会 Training and Seminars	200,000.00	-	-	-	-	-	-
4.4 环境管理系统 Environmental Management System	430,000.00	-	-	-	-	-	-
五、融资费用 ADB Financing	3,489,000.00	82,083.33	533,016.31	82,083.33	533,016.31	82,083.33	533,016.31
六、专用帐户 Special Account	-	8,000,000.00	51,948,800.00	8,000,000.00	51,948,800.00	8,000,000.00	51,948,800.00
总计 Total	100,000,000.00	8,082,083.33	52,481,816.31	8,082,083.33	52,481,816.31	8,082,083.33	52,481,816.31

(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: 亚洲开发银行贷款甘肃白银城市  
市综合发展项目

Project Name: ADB Financed Gansu Baiyin  
Integrated Urban Development Project

贷款号: 3202-PRC

Loan No. 3202-PRC

编报单位: 甘肃省财政厅

Prepared by: The Finance Department of  
GANSU Province

开户银行名称: 浦发银行兰州分行

Depository Bank: Shanghai Pudong

Development Bank Lanzhou Branch

账号: 48011457700000016

Account No. : 48011457700000016

货币种类: 美元

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	-
增加: Add:	-
本期亚行回补总额 Total Amount Deposited this Period by Asian Development Bank	8,000,000.00
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	-
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	-
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	8,000,000.00

(后续 To be continued)

B 部分：专用账户调节 Part B-Account Reconciliation		金 额 Amount
1. 亚行首次存款总额 Amount Advanced by Asian Development Bank		8,000,000.00
减少： Deduct:		-
2. 亚洲开发银行回收总额 Total Amount Recovered by Asian 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		-
4. 专用账户期末余额 Ending Balance of Special Account		8,000,000.00
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		-
申请书号 Application No.	金 额 Amount	-
		-
		-
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		-
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)		-
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		8,000,000.00

## （五）财务报表附注

### 财务报表附注

#### 1.项目概况

亚洲开发银行贷款甘肃省白银城市综合发展项目贷款号为3202-PRC，旨在通过该项目的实施，促进白银市包容和环境可持续发展，加快白银市产业转型和经济多元化。项目有四个产出：**产出 1：刘川工业园基础设施建设**——（1）新建日处理能力为6万立方米的供水设施一处，14.4公里输水管线，14.0公里配水管网以及其它相关供水设施；（2）新建日处理能力为35000立方米的污水处理设施一处，包括污泥处置设施和其它辅助系统，37公里污水收集管网和相关设施；（3）新建道路6.0公里（包括节能路灯等相关设施），桥梁一座，穿越京藏高速的箱型涵洞一座。**产出 2：职业技术教育与培训的强化**——为靖远县职业中等专业学校和靖远县就业培训中心开发长期课程和短期课程，建设劳动力市场信息系统，为以能力为本的技能培训课程发展进行教师培训和研讨会。**产出 3：安装智能交通系统**——（1）一个智能交通指挥中心，信号控制设备，电子警察/视频监控和违规记录/交通诱导设备，以及操作软件；（2）一个智能公交调度中心，公共交通车载设备，场站设备，操作软件。**产出 4：环境管理加强和能力建设**——（1）为刘川工业园区开发一个获得ISO14001标准认证的环境管理系统（EMS），并在2025年获得国家生态产业园认证；（2）通过提供以下方面的专家支持和建议强化项目管理、运营的能力和制度建设：（a）项目管理，包括合同管理、财务管理、安全保障和社会监测，以及关于亚行规定的能力建设活动；（b）设计实施职业技术教育和培训子项目。项目将支持道路安全等方面的公共意识活动，并开展培训、讲座、研讨会、考察等，内容涵盖公共财务管理、工业园发展战略和环境管理等。项目协议于2015年2月27日签订，2015年5月25日生效，预计2020年6月30日前关闭。项目计划总投资为人民币1,136,385,788.00元，其中亚洲开发银行贷款总额为100,000,000.00美元，折合人民币630,000,000.00元。

## 2. 财务报表编制范围

本财务报表的编制范围包括 4 个子项目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 年项目支出人民币 26,161,549.36 元，占总投资计划的 2.30%。其中建安工程投资人民币 20,445,216.87 元，全部为刘川工业园污水处理厂的建设支出，待摊投资人民币 5,716,332.49 元。

### 4.2 货币资金

2015 年 12 月 31 日货币资金余额为人民币 142,627,164.70 元，其中专用账户存款折合人民币 51,948,800.00 元。

### 4.3 预付及应收款

2015 年 12 月 31 日预付及应收款余额为人民币 12,212,576.17 元，主要是刘川工业园预付工程款人民币 1,276,176.17 元（其中：甘肃机械化建设工程有限公司人民币 555,066.42 元，中冶京诚工程技术有限公司人民币 721,109.75 元），应收靖远县人力资源和社会保障局靖远县农民工保证金

人民币 936,400.00 元, 应收靖远县刘川镇人民政府亚行项目污水处理厂征地拆迁款人民币 10,000,000.00 元。

#### 4.4 项目拨款

2015 年 12 月 31 日项目拨款余额为人民币 49,856,535.00 元, 主要是单位自筹资金人民币 3,600,000.00 元, 国家专项资金人民币 46,100,000.00 元及县级财政拨款人民币 156,535.00 元。

#### 4.5 项目借款

2015 年 12 月 31 日项目借款余额为人民币 129,481,816.31 元, 其中: 亚洲开发银行贷款额为 8,082,083.33 美元, 折合人民币 52,481,816.31 元, 刘川工业园区 2015 年新增债券置换资金人民币 40,000,000.00 元; 国开行专项基金借款人民币 37,000,000.00 元。截至 2015 年 12 月 31 日, 累计提取亚洲开发银行贷款资金 8,082,083.33 美元, 占贷款总额的 8.08%。该提款为亚行注入专用账户的资金及截至 2015 年底贷款产生的融资费用。

#### 4.6 应付款

2015 年 12 月 31 日应付款余额为人民币 1,496,180.95 元, 全部为刘川工业园应付账款, 其中: 应付甘肃机械化建设工程有限公司工程款人民币 998,267.51 元, 应付白银刘川工业集中区宏源开发有限公司借款人民币 350,100.00 元; 应付甘肃机械化建设工程有限公司保留金人民币 676,964.03 元, 应付中冶京诚工程技术有限公司保留金人民币 1,168,356.27 元, 应付二十一冶建设有限公司保留金人民币 299,028.16 元。

#### 4.7 留成收入

2015 年 12 月 31 日留成收入余额为人民币 166,757.97 元, 全部为刘川工业园亚行账户利息收入。

### 5. 专用账户使用情况

本项目专用账户设在浦发银行兰州分行, 账号为 48011457700000016, 币种为美元。专用账户首次存款 8,000,000.00 美元。

2015年12月注入周转资金8,000,000.00美元，本年度无支出，年末余额8,000,000.00美元。



## v. Notes to the Financial Statements

### Notes to the Financial Statements

#### 1. Project overview

The Loan No. of Gansu Baiyin Integrated Urban Development Project Financed by the Asian Development Bank Project is 3202-PRC. Through the implementation of the project, aims to promote sustainable development and inclusive environment in Baiyin City, accelerate Baiyin industrial restructuring and economic diversification. Project has four outputs: Output 1 is Liuchuan Industrial Park Infrastructure Construction. (i) New build 1 water supply facilities daily processing capacity of 60,000 m<sup>3</sup>, 14.4 km water-1pipeline, 14.0 kilometers water distribution network and other related water supply facilities. (ii) New build daily processing capacity of 35,000 m<sup>3</sup> sewage treatment facilities in one place, including sludge disposal facilities and other auxiliary systems, 37 km of sewage collection pipe network and related facilities. (iii) New build 6.0 km roads (including energy saving lamps, and other related facilities), one bridge, one box culvert through the Beijing-Tibet Expressway. Output 2 is strengthen vocational and technical education and training. Development of Jingyuan County Vocational Secondary School and Jingyuan County Vocational Training Center long courses and short courses, construction labor market information systems for competence-based skills training curriculum development and teacher training seminars. Output 3 is intelligent transport systems installation. (i) An intelligent traffic control centers, control systems, electronic police / video monitoring and recording violations / traffic guidance equipment, and operating software. (ii) An intelligent bus dispatch center, public transport vehicle equipment, station equipment, operating software. Output 4 is Strengthen environmental management and capacity-building. (i) Obtained ISO14001 environmental management standard certification system (EMS) for Liuchuan Industrial Park Infrastructure, and the national eco-industrial park certification in 2025. (ii) By providing expert support and advice to strengthen project management and operations capacity and institution building. (a) Project management, including contract management, financial management, monitoring and social security, as well as capacity-building activities on ADB provisions. (b) Design and implementation of technical and vocational education and training sub-projects. The project will support public awareness activities and other aspects of road safety, and training, lectures,

seminars, study tours, covering public financial management, industrial park development strategies and environmental management.

The Project Agreement was signed on Feb. 27, 2015 and came into effect on May 25, 2015. The account of the project will be closed before June 30, 2020. The total investment plan of the project was RMB 1,136,385,788.00, among which the total Asian Development Bank loan amount is USD 100,000,000.00, equivalent to RMB 630,000,000.00.

## **2. Consolidation Scope of the Financial Statements**

The scope of the preparation of financial statements include the financial statements of four sub-projects, 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=RMB6.4936.

## **4. Explanation of Subjects**

### **4.1 Total Project expenditures**

The total project expenditure in 2015 was RMB 26,161,549.36, which accounted for 2.30% of the total investment plan. And among them, the

expenditure for construction and installation was RMB 20,445,216.87, which was used for Liuchuan Industrial Park Sewage Treatment Plant construction, and the unallocated investment was RMB 5,716,332.49 .

#### 4.2 Cash and Bank

On December 31, 2015, the balance was RMB 142,627,164.70, and the funds in the Special Account were converted to RMB 51,948,800.00.

#### 4.3 Prepaid and Receivable

Its balance on December 31, 2015 was RMB 12,212,576.17, mainly the prepayment to Liuchuan Industrial Park RMB 1,276,176.17. (in which: Gansu Mechanized Construction Engineering Co., Ltd RMB 555,066.42 Yuan, MCC Jingcheng Engineering Technology Co., Ltd RMB 721,109.75 Receivable Jingyuan County Human Resources and Social Security Bureau Jingyuan County Farmers migrant workers margin RMB 936,400.00 Yuan. Receivable Jingyuan County Liuchuan Town Peoples' Government ADB project sewage treatment plant land acquisition and resettlement funds RMB 10,000,000.00.

#### 4.4 Project Appropriation Funds

The balance on December 31, 2015 was RMB 49,856,535.00, mainly self-raised funds RMB 3,600,000.00, State special funds RMB 46,100,000.00, and county level funds RMB 156,535.00.

#### 4.5 Project Loan

The balance on December 31, 2015 was RMB 129,481,816.31, including the ADB loan USD 8,082,083.33, equivalent to RMB52,481,816.31. Liuchuan Industrial Park Infrastructure new increase bond replacement funds RMB 40,000,000.00 in 2015. CDB special fund loans RMB 37,000,000.00. As of Dec. 31, 2015, the total withdrawal amount for ADB loan proceeds was USD8,082,083.33 accounted for 8.08% of ADB loan proceeds. The total withdrawal was composed of special account amount and the financing charges amount occurred as of 2015.

#### 4.6 Payable

The balance on December 31, 2015 was RMB 1,496,180.95, mainly payable

for Liuchuan Industrial Park Infrastructure. In which payable Gansu Mechanized Construction Engineering Co., Ltd engineering fund RMB -998,267.51; payable Baiyin Liuchuan Industrial Zone Hongyuan Development Co., Ltd loan RMB 350,100.00; payable Gansu Mechanized Construction Engineering Co., Ltd retention money RMB 676,964.03; payable MCC Jingcheng Engineering Technology Co., Ltd retention money RMB 1,168,356.27; payable the 21<sup>st</sup> Metallurgical Construction Co., Ltd retention money RMB 299,028.16.

#### 4.7 Retained Earnings

The balance on December 31, 2015 was RMB 166,757.97, mainly interest earned of bank deposit.

#### 5. Special Account

The Special Account of this project is set in Lanzhou Branch, Shanghai Pudong Development Bank, with the account number of 48011457700000016, and USD as currency Unit. The initial Deposit of the Special Account is USD 8,000,000.00. Injected working capital USD 8,000,000.00 in Dec. 2015, no expenditure this year, the ending balance was USD 8,000,000.00.