

Audited Project Financial Statements

Project Number: 46078-002

Loan Number: 3054

Period covered: January to December 2015

PRC: Anhui Huainan Urban Water Systems Integrated Rehabilitation Project

Prepared by Anhui Provincial Audit Office of the People's Republic of China

For the Asian Development Bank

Date received by ADB: 1 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 Anhui Huainan Municipal Government.

中华人民共和国安徽省审计厅

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

审 计 报 告

Audit Report

皖审外报[2016] 63 号

ANHUI AUDIT REPORT [2016] NO.63

项目名称: 亚洲开发银行贷款淮南城市水系统综合治理项目

Project Name: Anhui Huainan Urban Water Systems Integrated
Rehabilitation Project Financed by Asian Development
Bank

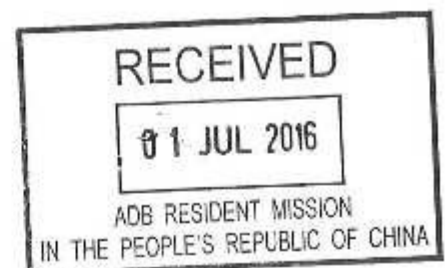
贷款号: 3054-PRC
Loan No.: 3054-PRC

项目执行单位: 淮南市城市水系统综合治理工程利用亚行贷款项目执
行办公室

Project Entity: Huainan ADB Project Management Office of Anhui
Huainan Urban Water Systems Integrated
Rehabilitation Project

会计年度: 2015

Accounting: 2015



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一、审计师意见

审计师意见

淮南市城市水系统综合治理工程利用亚行贷款项目执行办公室：

我们审计了亚洲开发银行贷款淮南城市水系统综合治理项目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17页)。

(一) 项目执行单位及安徽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单位的责任，编制专用账户报表是安徽省财政厅的责任，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淮南城市水系统综合治理项目 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。

（四）其他事项

我们审查了本期内由财政厅报送给亚洲开发银行的提款申请书 HN002、HN003 号及所附资料。我们认为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。

中华人民共和国安徽省审计厅
2016 年 6 月 28 日

地址：中国安徽省合肥市屯溪路 272 号

邮政编码：230001

电话：86-551-64678265

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I. Auditor's Opinion

Auditor's Opinion

To Huainan ADB Project Management Office of Anhui Huainan Urban Water Systems Integrated Rehabilitation Project:

We have audited the special purpose financial statements (from page 5 to page 17) of Anhui Huainan Urban Water Systems Integrated Rehabilitation Project Financed by 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 Anhui 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 unit, while the preparation of the Special Account Statement is the responsibility of Anhui 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 entity's 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.

Auditor's Opinion

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

Other Matter

We also examined the withdrawal applications No.HN002、HN003 and the attached documents submitted to the ADB during the period. In our opinion, those 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.

Anhui Provincial Audit Office of the People's Republic of China
June 28 ,2016

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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: 亚洲开发银行贷款淮南城市水系统综合治理项目

Project Name: Anhui Huainan Urban Water Systems Integrated Rehabilitation Project Financed by Asian Development Bank

编报单位: 淮南市城市水系统综合治理工程利用亚行贷款项目执行办公室

货币单位: 人民币元

Prepared by: Huainan ADB Project Management Office of Anhui Huainan
Urban Water Systems Integrated Rehabilitation Project

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	5,923,917.54	35,459,791.71	一、项目拨款合计 Total Project Appropriation Funds	28	5,099,799.98	61,061,078.98
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	7,037,552.09	95,464,078.43
4. 在建工程 Construction in Process	5	5,923,917.54	35,459,791.71	1. 项目投资借款 Total Project Investment Loan	32	7,037,552.09	95,464,078.43
二、应收生产单位投资借款 Investment Loan Receivable	6	-	-	(1) 国外借款 Foreign Loan	33	7,037,552.09	95,464,078.43
其中: 应收生产单位世 行贷款 Including: World Bank Investment Loan receivable	7	-	-	其中: 世界银行 Including: WB	34		
三、拨付所属投资借款 Appropriation of Investment Loan	8	-	-	亚洲开发银行 ADB	35	7,037,552.09	95,464,078.43
其中: 拨付世行贷款 Including: Appropriation of World Bank 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	6,139,775.37	102,544,689.86	2. 其他借款 Other Loan	39	-	-
1. 银行存款 Cash in Bank	13	6,118,926.57	102,538,078.16	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	6,118,926.57	78,464,163.83	其中: 拨入世行贷款 Including: WB Loan	41	-	-
2. 现金 Cash on Hand	15	20,848.80	6,611.70	五、企业债券资金 Bond Fund	42	-	-

后续 (To be continued)

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
六、预付及应收款合计 Total Prepaid and Receivable	16	84,551.57	21,214,809.35	六、待冲项目支出 Construction Expenditure to be Offset	43	-	-
其中：应收世行贷款利息 Including WB Loan Interest Receivable	17	-	-	七、应付款合计 Total Payables	44	10,965.84	2,703,183.68
应收世行贷款承诺费 WB Loan Commitment Fee Receivable	18	-	-	其中：应付世行贷款利息 Including WB Loan Interest Payable	45	-	-
应收世行贷款资金占用费 WB Loan Service Fee Receivable	19	-	-	应付世行贷款承诺费 WB Loan Commitment Fee Payable	46	-	-
七、有价证券 Marketable Securities	20	-	-	应付世行贷款资金占用费 WB 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	-73.43	10,949.83
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	12,148,244.48	159,239,290.92	资金来源合计 Total Sources of Fund	51	12,148,244.48	159,239,290.92

(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: 亚洲开发银行贷款淮南城市水系统综合治理项目

Project Name: Anhui Huainan Urban Water Systems Integrated Rehabilitation Project Financed by Asian Development Bank

编报单位: 淮南市城市水系统综合治理工程利用亚行贷款项目执行办公室

货币单位: 人民币元

Prepared by: Huainan ADB Project Management Office of Anhui Huainan

Urban Water Systems Integrated Rehabilitation Project

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	177,285,693.35	144,387,805.34	81.44%	1,899,661,100.00	156,525,157.41	8.24%
一、国际金融组织贷款 International Financing	87,995,693.35	88,426,526.34	100.49%	930,000,000.00	95,464,078.43	10.26%
1. 亚洲开发银行 ADB	87,995,693.35	88,426,526.34	100.49%	930,000,000.00	95,464,078.43	10.26%
二、配套资金 Counterpart Financing	89,290,000.00	55,961,279.00	62.67%	969,661,100.00	61,061,078.98	6.30%
资金运用合计 (按项目内容) Total Application of Funds (by Project Component)	113,050,000.00	29,535,874.17	26.13%	1,899,661,000.00	35,459,791.71	1.87%
1. 污水收集的改善 Improvement of sewage collection	28,000,000.00	16,455,212.26	58.77%	334,324,600.00	16,455,212.26	4.92%
2. 城市水环境和洪水管理的改善 Improvement of urban water environment and flood management	76,050,000.00	10,297,738.89	13.54%	870,329,300.00	10,297,738.89	1.18%
3. 城市湖泊环境的改善 Improvement of urban lake environment				118,858,400.00		
4. 项目管理及能力建设 Project management and capacity building	5,000,000.00	242,260.59	4.85%	129,667,200.00	4,926,178.13	3.80%
5. 基本预备费 Basic reserve fund				71,132,900.00		
6. 征地拆迁费 Land acquisition and relocation costs				280,522,400.00		
7. 水土保持及环境保护投资 Water and soil conservation and environmental protection investment				58,689,300.00	1,240,000.00	2.11%
8. 实施期财务费用 Implementation of financial costs	4,000,000.00	2,540,662.43	63.52%	36,136,900.00	2,540,662.43	7.03%
差异 Difference		114,851,931.17			121,065,365.70	
1. 应收款变化 Change in Receivables		21,150,257.78			21,234,809.35	
2. 应付款变化 Change in Payables		-2,692,217.84			-2,703,183.68	
3. 货币资金变化 Change in Cash and Bank		96,404,914.49			102,544,689.86	
4. 其它 Other		-11,023.26			-10,949.83	

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: 亚洲开发银行贷款淮南城市水系统综合治理项目

Project Name: Anhui Huainan Urban Water Systems Integrated Rehabilitation Project Financed by Asian Development Bank

编报单位: 淮南市城市水系统综合治理工程利用亚行贷款项目执行办公室

货币单位: 人民币元

Prepared by: Huainan ADB Project Management Office of Anhui Huainan Urban Water Systems Integrated Rehabilitation Project

Currency Unit: RMB Yuan

项目内容 Project Component	项目支出 Project Expenditure						待核销项目支出 Constructions Expenditures to be Disposed	转出投资 Investments Transferred out
	累计支出 Cumulative Amount	已交资产 Assets Transferred			递延资产 Deferred Asset			
		流动资产 Current Asset	无形资产 Intangible Asset	固定资产 Fixed Asset				
1. 污水收集的改善 Improvement of sewage collection	16,455,212.26					16,455,212.26		
2. 城市水环境和排水管理的改善 Improvement of urban water environment and flood management	10,297,738.89					10,297,738.89		
3. 城市湖泊环境的改善 Improvement of urban lake environment								
4. 项目管理及能力建设 Project management and capacity building	4,926,178.13					4,926,178.13		
5. 基本预备费 Basic reserve fund								
6. 征地拆迁费 Land acquisition and relocation costs								
7. 水土保持及环境保护投资 Water and soil conservation and environmental protection investment	1,240,000.00					1,240,000.00		
8. 实施期财务费用 Implementation of financial costs	2,540,662.43					2,540,662.43		
合计 Total	35,459,791.71					35,459,791.71		

(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: 亚洲开发银行贷款淮南城市水系统综合治理项目

Project Name: Anhui Huainan Urban Water Systems Integrated Rehabilitation Project Financed by Asian Development Bank

编报单位: 淮南市城市水系统综合治理工程利用亚行贷款项目执行办公室

货币单位: 人民币元

Prepared by: Huainan ADB Project Management Office of Anhui Huainan

Urban Water Systems Integrated Rehabilitation Project

Currency Unit: RMB Yuan

类 别 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、工程 works	119,203,000.00	2,020,615.05	13,121,065.89	2,020,615.05	13,121,065.89
1 改善污水收集系统 Improvement of Wastewater Collection	36,078,000.00	1,478,582.29	9,601,321.96	1,478,582.29	9,601,321.96
2 改善城市水环境和防洪管理 Improvement of Urban Water Channels and Flood Management	75,913,000.00	542,032.76	3,519,743.93	542,032.76	3,519,743.93
3 改善城市湖泊环境 Improvement of Urban Lakes	7,212,000.00				
二、设备 Equipment	21,936,000.00	193,158.62	1,254,294.82	193,158.62	1,254,294.82
1 改善污水收集系统 Improvement of Wastewater Collection	1,792,000.00				
2 改善城市水环境和防洪管理 Improvement of Urban Water Channels and Flood Management	19,804,000.00	193,158.62	1,254,294.82	193,158.62	1,254,294.82
3 改善城市湖泊环境 Improvement of Urban Lakes	234,000.00				
4 项目管理 Project Management	100,000.00				
三、咨询 Consultants	1,540,000.00	14,605.35	94,841.30	14,605.35	94,841.30
1 可持续城市水系和湖泊管理 Sustainable Urban Water and Lake Management	500,000.00				
2 项目管理支持 Project Management Support	900,000.00				
3 外部移民监测与评估 External Resettlement Monitoring and Evaluation	140,000.00	14,605.35	94,841.30	14,605.35	94,841.30
四、培训、考察、会议及研讨会 Training, Study Tours, Conferences, and Workshops	600,000.00				
五、利息及承诺费 Interest and Commitment Charge	6,727,000.00	391,256.38	2,540,662.43	391,256.38	2,540,662.43
六、周转金 Imprest Fund		10,931,506.24	70,984,828.91	12,081,620.98	78,453,214.00
合计 Total	150,000,000.00	13,551,141.64	87,995,693.35	14,701,256.38	95,464,078.43

(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: 亚洲开发银行贷款淮南城市水系统综合
合治理项目

Project Name: Anhui Huainan Urban Water Systems
Integrated Rehabilitation Project Financed by Asian
Development Bank

贷款号: 3054-PRC

Loan No.: 3054-PRC

编报单位: 安徽省财政厅

Prepared by: Anhui Provincial Finance Department

开户银行名称: 兴业银行合肥分行

Depository Bank: Industrial Bank

CO.LTD.Hefei Branch

账号: 49901140010001378002

Account No.: 49901140010001378002

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	999,988.00
增加: Add:	
本期亚行回补总额 Total Amount Deposited this Period by ADB	13,309,976.00
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	1,722.25
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	2,228,379.02
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	36.00
期末余额 Ending Balance	12,083,307.23

(后续To be continued)

B 部分：专用账户盈亏 Part B-Account Reconciliation		金 额 Amount
1 银行首次存款总额 Amount Advanced by ADB		1,000,000.00
减少： Deduct		-
2 银行银行回收总额 Total Amount Recovered by ADB		-
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		14,310,000.00
4 专用账户期末余额 Ending Balance of Special Account		12,083,307.23
增加： Add:		-
5 截至本期期末已申请报账但尚未可补金额 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		2,228,379.02
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)		36.00
减少： Deduct		
8 利息收入（存入专用账户部分） Interest Earned (If Included in Special Account)		1722.25
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		14,310,000.00

（五）财务报表附注

财务报表附注

1.项目概况

亚洲开发银行贷款淮南城市水系综合治理项目，贷款编号 3054-PRC。本项目的影晌为淮南市城市水环境、公共卫生、防洪能力及城市居民生活质量的改善，项目将产生的成果是淮南市地表水资源管理的改善。该项目涉及淮南市田家庵区、谢家集区、大通区、八公山区。淮南市城市水系综合治理工程包括四个子项目：（1）污水收集和输送系统的改善；（2）城市水环境和洪水管理；（3）城市湖泊环境的改善；（4）能力建设。工程概算总投资 1899661100.00 元，其中拟申请亚行贷款为 150,000,000.00 美元（折合人民币 930000000.00 元），国内配套资金 969661100.00 元人民币。贷款于 2013 年 10 月 25 日由亚行董事会审批通过，《贷款协定》与《项目协议》于 2013 年 12 月 17 日签署，项目完工日期为 2019 年 9 月 30 日，贷款关账日为 2020 年 3 月 31 日。

2.财务报表编报范围

本财务报表的编制范围为淮南城市水系统综合治理项目的财务报表及安徽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 1 美元=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 29,535,874.17 元，累计支出人民币 35,459,791.71 元，占总投资计划的 1.87%。

4.2 货币资金

2015 年 12 月 31 日货币资金余额为人民币 102,544,689.86 元，比上年增加人民币 96,404,914.49 元，其中专用账户存款折合人民币 78,464,163.83 元。

4.3 预付及应收款

2015 年 12 月 31 日余额为人民币 21,234,809.35 元，主要是子项目的工程预付款、预付设计费等。

4.4 项目拨款

2015 年 12 月 31 日余额为人民币 61,061,078.98 元，是中央、省、市各级到位的配套资金。

项目计划配套资金总额人民币 969,661,100.00 元，截至 2015 年 12 月 31 日到位配套人民币 61,061,078.98 元，占计划的 6.30%。

4.5 项目借款

2015 年 12 月 31 日余额为人民币 95,464,078.43 元，其中：亚洲开发银行贷款额为 14,701,256.38 美元，折合人民币 95,464,078.43 元。截至 2015 年 12 月 31 日，累计提取亚洲开发银行贷款资金 14,701,256.38 美元，占贷款总额的 10.26%。

4.6 应付款

2015 年 12 月 31 日余额为人民币 2,703,183.68 元，主要是应付子项目的履约保证金等。

4.7 留成收入

2015 年 12 月 31 日余额为人民币 10,949.83 元，主要是银行存款利息收入。

5. 专用账户使用情况

本项目专用账户设在兴业银行合肥分行，账号为49901140010001378002，币种为美元。专用账户首次存款 1,000,000.00 美元。2015 年年初余额 999,988.00 美元，本年度回补 13,309,976.00 美元，利息收入 1,722.25 美元，本年度支付 2,228,379.02 美元，期末余额 12,083,307.23 美元。

Notes to the Financial Statement

1. Project overview

The Loan No. of ADB-financed Anhui Huainan Urban Water Systems Integrated Rehabilitation Project is 3054-PRC. The project aims to improve urban water environment, public health, flood management capacity and quality of life for urban residents in Huainan Municipality. The outcome of the project will be the improvement of surface water resources management in Huainan Municipality. The project involves four districts, including Tian jia'an district, Xiejiaji district, Datong district and Bagongshan district. The project will have the following four components: 1) improvement of wastewater collection and transferring; 2) improvement of urban water environment and flood management; 3) improvement of urban lake environment; and 4) capacity development. The project is estimated to cost RMB1,899,661,100.00 yuan, out of which, ADB loan will be USD150,000,000.00 (i.e. RMB930,000,000.00 yuan) and domestic counterpart funds will be RMB969,661,100.00 yuan. The loan was approved by ADB Board on 25 October 2013. The loan and project agreements were signed on 17 December 2013. The project completion date is September 30, 2019. The loan closing date is 31 March 2020.

2. Consolidation Scope of the Financial Statements

Consolidation scope of the financial statements covers the financial statements of Anhui Huainan Urban Water Systems Integrated Rehabilitation Project of Huainan ADB Project Management Office of Anhui Huainan Urban Water Systems Integrated Rehabilitation Project, and the Special Account statement set in the Anhui 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

The project expenditure in 2015 was RMB29,535,874.17yuan, and the cumulative expenditures were RMB35,459,791.71 yuan, which accounted for 1.87% of the total investment plan.

4.2. Cash and Bank

On December 31, 2015, the balance was RMB 102,544,689.86 yuan with a increase of RMB96,404,914.49 yuan compared with that of the last year. And the funds in the Special Account were converted to RMB 78,464,163.83 yuan.

4.3. Prepaid and Receivable

The balance on December 31, 2015 was RMB21,234,809.35 yuan, which was mainly the prepayment and the design fee in advance for subprojects.

4.4. Project Appropriation Funds

The balance on December 31, 2015 was RMB 61,061,078.98 yuan, which was the counterpart funds allocated by all levels including the central government the province and the city.

The total planned counterpart funds of this project were RMB 969,661,100.00 yuan. By the end of 2015, RMB 61,061,078.98 yuan of the counterpart funds had been allocated, which accounted for 6.30% of the plan.

4.5. Project loans

The balance on December 31, 2015 was RMB 95,464,078.43 yuan. The amount financed by ADB was USD 14,701,256.38, equivalent to RMB 95,464,078.43 yuan. By the end of December 31, 2015, accumulated USD 14,701,256.38 of ADB loan had been withdrawn, accounted for 10.26% of the total.

4.6. Payable

The balance on Decembere, 31, 2015 was RMB 2,703,183.68 yuan, mainly deal with component performance bond.

4.7 Retained Earnings

The balance on December 31, 2015 was RMB10,949.83 yuan, mainly interest earned of bank deposit.

5.Special Account

The special account of the Project is set in Industrial Bank CO.LTD.Hefei Branch, with the account number of 49901140010001378002, and USD as currency Unit. The initial Deposit of the Special Account is USD1,000,000.00 . The beginning balance of 2015 was USD 999,988.00 and the reimbursement in the year was USD 13,309,976.00. This year the interest earned Was USD 1,722.25 and the disbursement was USD 2,228,379.02. Thus the ending balance was USD 12,083,307.23.