

Audited Project Financial Statements

Project Number: 45507-003

Loan Number: 3115

Period Covered: 18 November 2014 to 31 December 2015

PRC: Yunnan Chuxiong Urban Environment Improvement Project

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

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 Ningxia Irrigated Agriculture and Water Conservation Demonstration Project Management Office.

中华人民共和国云南省审计厅

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

审 计 报 告

Audit Report

云审外报〔2016〕81号

YUNNAN AUDIT REPORT 〔2016〕No.81

项目名称: 亚洲开发银行贷款云南楚雄州城市基础设施建设项目
Project Name: Yunnan Chuxiong Urban Environment Improvement Project
Financed by the Asian Development Bank

贷款号: 3115-PRC
Loan No.: 3115-PRC

项目执行单位: 楚雄州人民政府亚行贷款建设项目部
Project Entity: Chuxiong Prefecture Project Management Office of Yunnan
Chuxiong Urban Environment Improvement Project

会计年度: 2015
Accounting Year: 2015

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一、审计师意见

审计师意见

楚雄州人民政府亚行贷款建设项目部：

我们审计了亚行云南楚雄州城市基础设施建设项目 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 22 页）。

（一）项目执行单位及云南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、贷款协定执行情况表是你部的责任，编制专用账户报表是云南省财政厅的责任，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，公允反映了亚行云南楚雄州城市基础设施建设项目 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

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。



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I. Auditor's Opinion

Auditor's Opinion

To Chuxiong Prefecture Project Management Office of Yunnan Chuxiong Urban Environment Improvement Project:

We have audited the special purpose financial statements (from page 5 to page 22) of Yunnan Chuxiong Urban Environment Improvement 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 Yunnan Provincial Finance Department's Responsibility for the Financial Statements

The preparation of the Balance Sheet, the Summary of Sources 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 Yunnan 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 judgement, 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 the 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 Yunnan Chuxiong Urban Environment Improvement 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.

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.

Yunnan Provincial Audit Office of the People's Republic of China
21 June, 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: 亚洲开发银行贷款云南楚雄州城市基础设施建设项目

Project Name: Yunnan Chuxiong Urban Environment Improvement Project

Financed by the Asian Development Bank

编报单位: 楚雄州人民政府亚行贷款建设项目部

Prepared by: Chuxiong Prefecture Project Management Office of Yunnan

Chuxiong Urban Environment Improvement Project

货币单位: 人民币元

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	125,344,410.51	154,037,023.27	一、项目拨款合计 Total Project Appropriation Funds	28	79,618,500.00	94,004,786.00
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	-	51,948,800.00
4. 在建工程 Construction in Progress	5	125,344,410.51	154,037,023.27	1. 项目投资借款 Total Project Investment Loan	32	-	51,948,800.00
二、应收生产单位投资借款 Investment Loan Receivable	6	-	-	(1) 国外借款 Foreign Loan	33	-	51,948,800.00
其中:应收生产单位世行贷款 Including: World Bank Investment Loan Receivable	7	-	-	其中: 亚洲开发银行 Including: ADB	34	-	51,948,800.00
三、拨付所属投资借款 Appropriation of Investment Loan	8	-	-	国际复兴开发银 行 IBRD	35	-	-
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	19,248,937.51	79,238,687.45	2. 其他借款 Other Loan	39	-	-
1. 银行存款 Cash in Bank	13	19,248,937.51	79,204,757.72	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	-	51,949,232.93	其中:拨入亚行贷款 Including: ADB Loan	41	-	-
2. 现金 Cash on Hand	15	47,846.89	33,929.73	五、企业债券资金 Bond Fund	42	-	-

后续 (To be continued)

六、预付及应收账款合计 Total Prepaid and Receivable	16	3,181,686.80	8,384,018.89	六、待冲项目支出 Construction Expenditures to be Offset	43	-	-
其中:应收世行贷款利息 Including: World Bank Loan Interest Receivable	17	-	-	七、应付款合计 Total Payable	44	52,323,629.66	61,332,805.52
应收世行贷款承诺费 World Bank Loan Commitment Fee Receivable	18	-	-	其中:应付世行贷款利息 Including: World Bank Loan Interest Payable	45	-	-
应收世行贷款资金占用费 World Bank Loan Service- Fee Receivable	19	-	-	应付世行贷款承诺费 World Bank Loan Commitment Fee Payable	46	-	-
七、有价证券 Marketable Securities	20	-	-	应付世行贷款资金占用费 World Bank Loan Service Fee Payable	47	-	-
八、固定资产合计 Total Fixed Assets	21	31,970.00	31,970.00	八、未交款合计 Other Payables	48	-	-
固定资产原价 Fixed Assets, Cost	22	31,970.00	31,970.00	九、上级拨入资金 Appropriation of Fund	49	15,864,875.16	34,404,875.16
减:累计折旧 Less: Accumulated Depreciation	23	-	-	十、留存收入 Retained Earnings	50	-	432.93
固定资产净值 Fixed Assets, Net	24	31,970.00	31,970.00			-	-
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	147,807,004.82	241,691,699.61	资金来源合计 Total Sources of Fund	51	147,807,004.82	241,691,699.61

(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: 亚洲开发银行贷款云南楚雄州城市基础设施建设项目
Project Name: Yunnan Chuxiong Urban Environment Improvement Project
Financed by the Asian Development Bank
编报单位: 楚雄州人民政府亚行贷款建设项目部
Prepared by: Chuxiong Prefecture Project Management Office of Yunnan
Chuxiong Urban Environment Improvement Project

货币单位: 人民币元
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	475,030,600.00	84,875,086.00	17.87%	2,476,917,000.00	180,358,461.16	7.28%
一、国际金融组织贷款 International Financing	73,200,000.00	51,948,800.00	70.97%	915,000,000.00	51,948,800.00	5.68%
1. 亚行贷款 Asian Development Bank Loan	73,200,000.00	51,948,800.00	70.97%	915,000,000.00	51,948,800.00	5.68%
二、配套资金 Counterpart Financing	401,830,600.00	32,926,286.00	8.19%	1,561,917,000.00	128,409,661.16	8.22%
资金运用合计(按项目内容) Total Application of Funds (by Project Component)	475,030,600.00	28,692,612.76	6.04%	2,476,917,000.00	154,037,023.27	6.22%
1. 道路工程 Road Engineering	146,891,700.00	-	-	786,141,100.00	-	-
2. 城市环境卫生工程 Urban environmental sanitation engineering	9,162,100.00	-	-	47,745,000.00	-	-
3. 雨水管理池工程 Storm water management	6,485,700.00	-	-	31,693,000.00	-	-
4. 河道治理工程 River rehabilitation	26,395,900.00	-	-	138,281,100.00	-	-
5. 河道景观绿化工程 River landscape greening project	24,344,000.00	-	-	124,323,400.00	-	-
6. 城市防洪预警系统 Urban flood control and early warning system	1,364,300.00	-	-	7,252,700.00	-	-
7. 移民安置 Resettlement	170,910,700.00	8,935,806.17	5.23%	871,067,600.00	122,913,315.83	14.11%
8. 工程建设其它费用 Other cost of construction	25,986,900.00	19,457,586.59	74.87%	137,605,900.00	30,824,487.44	22.40%
9. 机构能力建设 Institutional Capacity Building	2,306,000.00	299,220.00	12.98%	12,200,000.00	299,220.00	2.45%
10. 建设期利息 Loan interest	17,806,900.00	-	-	91,651,800.00	-	-
11. 承诺费 Commitment fee	391,800.00	-	-	2,072,800.00	-	-
12. 不可预见费 Contingency	42,984,600.00	-	-	226,882,600.00	-	-
差异 Difference	-	56,182,473.24	-	-	26,321,437.89	-
1. 应收账款变化 Change in Receivables	-	5,202,332.09	-	-	8,384,018.89	-
2. 应付账款变化 Change in Payables	-	-9,009,175.86	-	-	-61,332,805.52	-
3. 货币资金变化 Change in Cash and Bank	-	59,989,749.94	-	-	79,238,687.45	-
4. 其它 Other	-	-432.93	-	-	31,537.07	-

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: 亚洲开发银行贷款云南楚雄州城市基础设施建设项目

Project Name: Yunnan Chuxiong Urban Environment Improvement Project Financed by the Asian Development Bank

编报单位: 楚雄州人民政府亚行贷款建设项目部

货币单位: 人民币元

Prepared by: Chuxiong Prefecture Project Management Office of Yunnan Chuxiong Urban Environment Improvement Project

Currency 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			
1.道路工程 Road Engineering	-	-	-	-	-	-	-	-
2.城市环境卫生工程 Urban environmental sanitation engineering	-	-	-	-	-	-	-	-
3.雨水管理池工程 Storm water Management	-	-	-	-	-	-	-	-
4.河道治理工程 River rehabilitation project	-	-	-	-	-	-	-	-
5.河道景观绿化工程 River landscape greening project	-	-	-	-	-	-	-	-
6.城市防洪预警系统 Urban flood control and early warning system	-	-	-	-	-	-	-	-
7.移民安置 Resettlement	122,913,315.83	-	-	-	-	122,913,315.83	-	-
8.工程建设其它费用 Other cost of construction	30,824,487.44	-	-	-	-	30,824,487.44	-	-
9.机构能力建设 Institutional Capacity Building	299,220.00	-	-	-	-	299,220.00	-	-
10.建设期利息 Loan interest	-	-	-	-	-	-	-	-
11.承诺费 Commitment fee	-	-	-	-	-	-	-	-
12.不可预见费 Contingency	-	-	-	-	-	-	-	-
合计 Total	154,037,023.27	-	-	-	-	154,037,023.27	-	-

(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: 亚洲开发银行贷款云南楚雄州城市基础设施建设项目

Project Name: Yunnan Chuxiong Urban Environment Improvement Project Financed by the Asian Development Bank

编报单位: 楚雄州人民政府亚行贷款建设项目部

货币单位: 人民币元

Prepared by: Chuxiong Prefecture Project Management Office of Yunnan Chuxiong Urban Environment Improvement 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
1. 工程 Civil Works	130,714,900.00	-	-	-	-
2. 货物 Goods	14,253,500.00	-	-	-	-
3. 能力建设及机构加强 Capacity building and institutional strengthening	2,000,000.00	-	-	-	-
4. 利息及承诺费 Interest and commitment fees	3,031,600.00	-	-	-	-
5. 专用账户 Special Account	-	8,000,000.00	51,948,800.00	8,000,000.00	51,948,800.00
总计 Total	150,000,000.00	8,000,000.00	51,948,800.00	8,000,000.00	51,948,800.00

(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: 亚洲开发银行贷款云南楚雄州城市基础设施建设项目

开户行: 中信银行昆明东风东路支行

Project Name: Yunnan Chuxiong Environment Improvement
Project Financed by the Asian Development Bank

Depository Bank: China CITIC Bank,
Kunming Branch

贷款号: 3115-PRC

账号: 8111914012200049593

Loan No. 3115-PRC

Account No.: 8111914012200049593

编报单位: 云南省财政厅

货币种类: 美元

Prepared by: Yunnan Provincial Finance Department

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 World 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	66.67
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	8,000,066.67

(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 World Bank		8,000,000.00
减少: Deduct:		-
2. 亚洲开发银行回收总额 Total Amount Recovered by World 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		8,000,000.00
4. 专用账户期末余额 Ending Balance of Special Account		8,000,066.67
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)		66.67
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

财务报表附注

1. 项目概况

1.1 亚行贷款云南楚雄州城市基础设施建设项目贷款号为3115-PRC，项目于2014年3月21日经亚行批准。2014年8月22日签署了1.5亿美元贷款的《贷款协定》和《项目协定》。贷款已于2014年11月20日正式生效。预计项目完工和贷款关账日期分别为2018年12月31日和2019年6月30日。

1.2 项目影响为实现楚雄市、禄丰县和武定县更具竞争力的、绿色的和包容性的城市发展，进而促进滇中城市群的发展。项目成果为楚雄市、禄丰县和武定县城市基础设施市政服务和环境的改善。具体产出如下：

楚雄市：①龙川江河道堤防、景观绿化，以及洪水预警系统；②约9.0km的城市道路，综合的交通控制和交通管理系统，以及给排水、雨水管网和截污设施等相关附属设施；③市政固废管理设备，包括垃圾压缩运输车、垃圾收集车以及道路清扫车等。

禄丰县：①东河及西河河道堤防工程，景观绿化，以及洪水预警系统；②约7.5km的城市道路及附属设施，包括容量为68135m³的雨水管理池；给排水、雨水管网和截污设施；③市政固废管理设备，包括垃圾压缩运输车、垃圾收集车以及道路清扫车等。

武定县：①乌龙河河道堤防工程，景观绿化，以及洪水预警系统；②约9.4km的城市道路及附属设施，包括容量为16884m³的雨水管理池；给排水、雨水管网和截污设施；③市政固废管理设备，包括垃圾压缩运输车、垃圾收集车以及道路清扫车等。

能力建设和机构强化。①项目管理能力建设和机构强化；②雨水管理、市政固废管理与规划、城市交通管理和道路安全方面的专家支持和建议；③关于道路安全、固体垃圾回收的公共意识提高活

动；④ 关于运行及维护、公共财务管理以及公共参与和提高公众意识活动的培训、讲座、研讨会及考察。

1.3 项目估算总投资为 24.7 亿元人民币，其中亚行贷款为 1.5 亿美元(按 6.1 折人民币 9.2 亿元)，国内配套 15.5 亿元人民币。

1.4 楚雄彝族自治州政府为本项目的执行机构，楚雄州人民政府亚行贷款项目办公室负责总体的项目实施和协调。楚雄市、禄丰县、武定县政府为项目的实施机构，负责各自子项目的实施。楚雄市开发投资有限公司、禄丰城市建设开发投资有限公司和武定城市建设开发投资有限公司为项目实施单位，负责各自子项目的日常实施工作。

1.5 2015 年 2 月 2 日，财政部和云南省财政厅签署了转贷协议。云南省政府、楚雄州政府和项目市县政府均签署了转贷协议。

2. 会计报表合并范围

本财务报表的编制范围包括楚雄州项目部、楚雄市、禄丰县、武定县四个项目单位的亚行项目财务报表及云南省财政厅专用账户报表。楚雄州项目部负责报表的合并工作。本报表为整个项目汇总财务报表。

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)及亚行贷款协定的要求编制。

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

至 2015 年 12 月 31 日，项目累计支出人民币 154,037,023.27 元（含楚雄州项目部累计支出 1,769,581.92 元），占总投资计划的 6%。其中土建项目累计支出 122,913,315.83 元，能力建设累计支出 299,220.00 元，其他支出 30,824,487.44 元。

4.2 货币资金

至 2015 年 12 月 31 日，货币资金余额为人民币 79,238,687.45 元，包括银行存款人民币 79,204,757.72 元（其中专用账户银行存款人民币 51,949,232.93 元：由提款 8,000,000.00 美元及存款息 66.67 美元按 2015 年 12 月 31 日汇率 6.4936 换算），现金 33,929.73 元。

4.3 预付及应收款

至 2015 年 12 月 31 日，余额为人民币 8,384,018.89 元，主要是预付工程款、预付监理费、预付咨询费及应收款项。

4.4 固定资产

至 2015 年 12 月 31 日，余额为人民币 31,970.00 元，是州项目部的办公设备。另外三县市的固定资产已列入项目单位管理费中。州项目部在 2011 年时会计账由楚雄州财政局财务人员代管，当时使用的是行政单位会计制度，2015 年 8 月移交到州项目部后按财政部《世界银行贷款项目会计核算办法》（财际字〔2000〕13 号）进行核算，此批办公设备拟在 2016 年已调入项目单位管理费中核算。

4.5 项目拨款

至 2015 年 12 月 31 日，项目拨款为人民币 94,004,786.00 元。

4.6 项目借款

至 2015 年 12 月 31 日，从亚行提到周转金借款 8,000,000.00 美元，按 2015 年 12 月 31 日中国人民银行汇率 6.4936 换算为人民币 51,948,800.00 元。

4.7 应付款

至 2015 年 12 月 31 日，余额为人民币 61,332,805.52 元，主要为项目单位按照合同收到的工程履约保证金 8,150,000.00 元，武定县应付未付土地款 52,323,629.66 元。

4.8 未交款

至 2015 年 12 月 31 日，余额人民币 0 元。

4.9 上级拨入资金

至 2015 年 12 月 31 日，上级拨入资金 34,404,875.16 元，包含楚雄州项目部项目经费 5,333,875.16 元，武定县生态治理资金 27,371,000.00 元，武定县项目经费 1,700,000.00 元。

4.10 留成收入

至 2015 年 12 月 31 日，余额人民币 432.93 元，是周转金账户利息收入 66.67 美元折算的人民币金额。

5. 配套资金到位情况

项目计划配套资金总额人民币 1,561,917,000.00 元，截至 2015 年 12 月 31 日到位配套资金人民币 128,409,661.16 元，占计划的 8%。全部为无偿配套资金。其中：中央级财政拨款人民币 27,371,000 元，省级财政拨款人民币 2,600,000 元，州级财政拨款人民币 6,933,875.16 元，县（市）级财政拨款人民币 91,504,786.00 元，自筹资金人民币 0 元。

6. 贷款协定执行情况

本项目拟利用亚行贷款 150,000,000 美元。截至 2015 年 12 月 31 日，周转金账户提取亚行借款 8,000,000 美元。

7. 专用账户使用情况

本项目专用账户由云南省财政厅负责管理。专用账户的开户行为中信银行昆明东风东路支行，账号为 8111914012200049593，币种为美元。专用账户首次存款 8,000,000 美元。2015 年专用账户期初金额为 0 美元，本年度回补 0 美元，利息收入为 66.67 美元，本年度支

付 0 美元，年末余额 8,000,066.67 美元。

8. 其他需要说明的事项

由于本项目在立项及准备阶段尚未成立专门的管理机构和实施单位，因此项目可研费、土地费等许多前期费用均由代管部门和单位进行了列支（如楚雄市发改局、禄丰县城市化建设领导小组、武定城投公司和禄丰城投公司），费用原始单据均已按规定在这些部门和单位进行了装订和保存。其中楚雄市 32 份单据 4,386,286.00 元，禄丰县 21 份单据 86,966.92 元，武定县 95 份单据 64,846,516.10 元，共计 69,319,769.02 元。随着项目的推进，管理单位逐渐落实到位，为使项目投资记录完整清晰，经请教有关专家及省外经验丰富的项目办，我们采用了复印原单位相关单据，并以此记入项目专用账套的方法。此类复印单据在专用账套中作了项目支出和拨入配套资金账务处理，明确不再进行二次支付，仅作会计记录使用。

(V) Notes to the Financial Statements

Notes to the Financial Statements

1. Project Overview

1.1 The Loan No. of Yunnan

Chuxiong Environment Improvement Project is 3115-PRC. The project was approved by ADB on 21 March 2014. The loan agreement and the project agreement were signed on 22 August 2014 and the total ADB loan amount was USD150 million. The loan took effective on 18 November 2014. The physical completion and the financial closing of the project are expected on 31 December 2018 and 30 June 2019, respectively.

1.2 The impact of the project will be more competitive, green, and inclusive city development in Chuxiong city, Lufeng county, and Wuding county that will support the development of the central Yunnan city cluster. The outcome will be the improvement of the urban infrastructure and the environment in cities of Chuxiong city, Lufeng county, and Wuding county. The project will have flood management, solid waste, and road network improvement components comprised of the following outputs:

Chuxiong City. The Chuxiong subproject includes (i) construction of embankments along Longchuan river with landscaping for 6.2 kilometer (km) and provide a flood early warning system; (ii) construction of 9.0 km urban roads and related infrastructure, including water supply, sewerage, and storm water pipelines, sewage interceptor facilities, and power and communication networks; and (iii) installation of an integrated traffic control and traffic management system and equipment for municipal solid waste management, including garbage compressing vehicles, garbage collection vehicles, and street sweeping vehicles.

Lufeng County. The Lufeng subproject consists of (i) construction of embankments along the East River and West River with landscaping for 12.2 km, and provide a flood early warning system; (ii) construction of 7.5 km urban roads and related infrastructure, including a storm water detention pond with capacity of 68,100 cubic meters; water supply, sewerage, and storm water pipelines; and sewage interceptor facilities and power and communication networks; and (iii) provision of equipment for municipal solid waste management, including garbage compressing vehicles, garbage collection vehicles, and street sweeping vehicles.

Wuding County. The Wuding subproject comprises (i) construction of embankments along the Wulong River with landscaping for 5.2 km, and provide a flood early warning system; (ii) building of 9.4 km of urban

roads, along with related infrastructure, a storm water detention pond with a capacity of 16,800 cubic meters, water supply, sewerage, and storm water pipelines, sewage interceptor facilities, and power and communication networks; and (iii) provision of equipment for municipal solid waste management, including garbage compressing vehicles, garbage collection vehicles, and street sweeping vehicles.

Capacity development and institutional strengthening. The project will (i) strengthen the capacity and institutions for the project's management; (ii) provide expert support and advice on storm water management, municipal solid waste planning and management, and the management of urban transport; and (iii) support public awareness activities on subjects including road safety and solid waste recycling, training, seminars, workshops, and study tours on operation and maintenance of project facilities, public financial management and environmental awareness raising activities.

1.3 The cost estimate of the Project is RMB 2.47 billion, including ADB loan \$150 million (equivalent to RMB 920 million at the exchange rate of 6.1) and domestic counterpart fund RMB 1.55 billion.

1.4 The Chuxiong Yi Autonomous Prefecture Government is the executing agency for the project, and its project management office is responsible for overall project implementation and coordination with three project city and county governments. The Chuxiong City government, Lufeng County, and Wuding County governments are the project implementing agencies, responsible implementation of subprojects in respective city and county. The Chuxiong Development and Investment Company Ltd., Lufeng Urban Construction and Investment Co., and Wuding Urban Construction and Investment Co., are the project implementing units, responsible day-to-day implementation of subjects in respective city and county.

1.5 On February 2nd, 2015, an on-lending agreement was signed between the Ministry of Finance and Yunnan Provincial Finance Department. And re-lending agreements were signed between Yunnan Provincial Government, Chuxiong Prefecture Government and project county/city governments.

2. Consolidation Scope of the Financial Statements

Consolidation scope of the financial statements covers the financial statements of Chuxiong Prefecture Project Management Office, project offices of Chuxiong City, Lufeng County and Wuding County, as well as the Special Account set in the Yunnan 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)* and the project loan agreement.

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

3.3 The accruals basis and 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=RMB 6.4936Yuan.

4. Explanation of Subjects

4.1 Total Project expenditures

As of December 31, 2015, the cumulative expenditures were RMB154,037,023.27 Yuan (including RMB1,769,581.92 Yuan by Chuxiong Prefecture Project Management Office), which accounted for 6% of the total investment plan. It includes civil works expenditure with RMB 122,913,315.83 Yuan, capacity building expenditure with RMB299,220.00 Yuan and other expenditure with RMB30,824,487.44 Yuan.

4.2 Cash and Bank

As of December 31, 2015, the balance was RMB 79,238,687.45, comprising bank deposit RMB 79,204,757.72 Yuan (including special account bank deposit RMB 51,949,232.93 Yuan, converted at the exchange rate of 6.4936 on December 31, 2015 from the withdrawn USD8.0 million and bank deposit interest USD 66.67), cash RMB 33,929.73 Yuan.

4.3 Prepaid and Receivable

As of December 31, 2015, the balance was RMB8,384,018.89 Yuan, mainly includes prepaid construction payment, construction supervision fee and consulting fee, and receivable.

4.4 Fixed Assets

As of December 31, 2015, the balance was RMB31, 970.00 Yuan (office equipment of Chuxiong Prefecture Project Management Office). The fixed assets of the three project city/counties were included into the project management fees of the project implementing units. In 2011, the bookkeeping of Chuxiong Prefecture Project Management Office was managed by the financial staff of Chuxiong Prefecture Finance Bureau where the accounting system of administrative units were applied, then the bookkeeping responsibility was transferred back to Chuxiong Prefecture Project Management Office in August 2015 when the World Bank Project Financial Accounting Method (issued by the Ministry of Finance in 2000) was adopted, the office equipment is expected to be transferred into project management fee for accounting in 2016.

4.5 Project Funds Appropriated

On December 31, 2015, the balance was RMB 94,004,786.00 Yuan.

4.6 Project Loan

The total ADB loan amount was USD150 million, as of December 31, 2015, USD8.0 million has been advanced to the Special Account by ADB, equivalent to RMB 51,948,800.00 Yuan (at the exchange rate of People's Bank of China on December 31, 2015).

4.7 Payable

The balance on December 31, 2015 was RMB61,332,805.52 Yuan, mainly performance securities (RMB 8,150,000.00 Yuan) received by the project implementing units according to the contracts, and the amount of payable but unpaid land funds of Wuding County was RMB52,323,629.66.

4.8 Other Payables

The balance on December 31, 2015 was RMB 0.00 Yuan.

4.9 Appropriation of Funds

As of December 31, 2015, RMB34,404,875.16 Yuan had been allocated, including Chuxiong Prefecture Project Management Office's project funds RMB5,333,875.16 Yuan, ecological rehabilitation fund for Wuding County RMB 27,371,000.00 Yuan, and project funds for Wuding County RMB 1,700,000.00 Yuan.

4.10 Retained Earnings

The balance on December 31, 2015 was RMB 432.93 Yuan (USD66.67), mainly interest earned in Special Account.

5. Counterpart Fund in Place

The total planned counterpart funds of the Project were RMB1,561,917,000.00 Yuan. As of December 31, 2015, the counterpart funds were in place RMB128,409,661.16 Yuan, accounting for 8% of the plan, all of which were free counterpart fund, including RMB 27,371,000.00 Yuan from central government; RMB2,600,000.00 Yuan from provincial government; RMB6,933,875.16 Yuan from prefecture government; RMB 91,504,786.00 Yuan from county/city governments. Self-raised fund was RMB 0.00 Yuan.

6. Loan Agreement Implementation Status

Total proposed ADB loan of the Project is USD 150.0 million, as of December 31, 2015, the Special account has received USD 8.0 million from ADB loan.

7. Special Account

The Special Account of the Project is managed by Yunnan Provincial Finance Department. The special account was opened in China CITIC Bank, Kunming Branch with the account number of 8111914012200049593 and USD as currency unit. The initial Deposit of the account is USD 8.0 million. The beginning balance of 2015 was USD 0.0 and the reimbursement in the year was USD 0.0. This year the interest earned was USD 66.67, the disbursement was USD 0.0. Thus, the ending balance was USD 8,000,066.67.

8. Other Explanation for the Financial Statements

As no designated management agencies or implementing units were established during project proposal and preparation stage, many preparation fees such as feasibility study fee and land fee were disbursed by the interim responsible government agencies or units (such as Chuxiong City Development and Reform Bureau, Lufeng County Urbanization Leading Group, Wuding Urban Construction and Investment Company and Lufeng Urban Construction and Investment Company), the original vouchers were kept properly by those agencies or units according to relevant requirements. In which, Chuxiong City had 32 vouchers for the expenditure of RMB 4,386,286.00 Yuan; Lufeng had 21 vouchers for RMB 86,966.92 Yuan; Wuding had 95 vouchers for RMB 64,846,516.10 Yuan; the total was RMB 69,319,769.02 Yuan. With the project advancing, designated management agencies had been established. In order to keep complete and clear project investment record, and after consulting with relevant experts and experienced PMOs in other provinces, we took the approach of copying relevant vouchers from the original units and including them into the project special accounting book. The voucher

copies were divided into project expenditure and counterpart fund allocated, only for the purpose of accounting record.