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中华人民共和国贵州省审计厅

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

审计报告

Audit Report

黔审外报〔2016〕28号

QIAN AUDIT REPORT〔2016〕NO. 28

项目名称: 世界银行贷款贵州农村发展项目

Project Name: Guizhou Rural Development Project Financed by the World Bank

贷款编号: 8434-CN

Loan No.: 8434-CN

项目执行单位: 贵州省扶贫开发办公室外资项目管理中心

Project Entity: Foreign-Funded Project Management Center of Guizhou Provincial Poverty Alleviation and Development Office

会计年度: 2015

Accounting Year: 2015

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一、审计师意见

审计师意见

贵州省扶贫开发办公室外资项目管理中心:

我们审计了世界银行贷款贵州农村发展项目 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 22 页）。

（一）项目执行单位及贵州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、项目进度表是你单位的责任,编制贷款协定执行情况表、专用账户报表是贵州省财政厅的责任,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,公允反映了世界银行贷款贵州农村发展项目 2015 年 12 月 31 日的财务状况及截至该日同年的财务收支、项目执行和专用账户收支情况。

（四）其他事项

我们还审查了本期内报送给世界银行的第 GUIZHOU-01 号提款申请书及所附资料。我们认为,这些资料均符合贷款协议的要求,可以作为申请提款的依据。

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



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I. Auditor's Opinion

Auditor's Opinion

To Foreign-Funded Project Management Center of Guizhou Provincial Poverty Alleviation and Development Office.

We have audited the special purpose financial statements (from page 5 to page 22) of Guizhou Rural Development Project financed by World 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 Guizhou 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 Statement of the Special Account Statement is the responsibility of Guizhou 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 amount 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.

Auditing Opinion

In our opinion, the financial statements identified in the first paragraph present fairly, in all material respects, financial position of Guizhou Rural Development Project Loan by World Bank as of 31 December 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

We also examined the withdrawal application of GUIZHOU-01 and attached documents submitted to World Bank during this 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.

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

June 30, 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：世界银行贷款贵州农村发展项目

Project Name: Guizhou Rural Development Project Financed by the World Bank

编报单位：贵州省扶贫开发办公室外资项目管理中心

Prepared by: Foreign-Funded Project Management Center of Guizhou Provincial Poverty Alleviation and Development Office

货币单位：人民币元 Currency Unit: RMBYuan

资 金 占 用 Application of Fund	行次 Line	期初数 Beginning Balance	期末数 Ending Balance	资 金 来 源 Sources of Fund	行次 Line	期初数 Beginning Balance	期末数 Ending Balance
一、项目支出合计 Total Project Expenditures	1	0.00	2,241,339.65	一、项目拨款合计 Total Project	28	0	40,000,000.00
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	29		
2. 待核销项目支出 Construction Expenditures to be	3			其中：捐赠款 Including: Grants	30		
3. 在建工程 Construction in Progress	4	0	617,939.65	联营拨款 31			
4. 其他支出 Other Expenditures	5	0	1,623,400.00	三、项目借款合计 Total Project Loan	32	0	34,091,400.00
二、应收生产单位投资借款 Investment Loan Receivable	6	-	-	1. 项目投资借款 Total Project	33	0	34,091,400.00
其中：应收生产单位世行贷款 Including: World Bank Investment	7	-	-	(1) 国外借款 Foreign Loan	34	0	34,091,400.00
三、拨付所属投资借款 Appropriation of Investment Loan	8	-	-	其中：国际开发协会 Including: IDA	35		
其中：拨付世行贷款 Including :Appropriation of World	9	-	-	国际复兴开发银行 IBRD	36	0	34,091,400.00
四、器材 Equipment	10			技术合作信贷 Technical	37		
其中：待处理器材损失 Including: Equipment Losses in	11	-	-	联合融资 Co- Financing	38		
五、货币资金合计 Total Cash and Bank	12	0	69,976,743.42	(2) 国内借款 Domestic Loan	39		
1. 银行存款 Cash in Bank	13	0	69,950,798.92	2. 其他借款 Other Loan	40	-	-
其中：专用账户存款 Including: Special Account	14	0	32,468,746.76	四、上级拨入投资借款 Appropriation of	41	-	-

资 金 占 用 Application of Fund	行次 Line	期初数 Beginning Balance	期末数 Ending Balance	资 金 来 源 Sources of Fund	行次 Line	期初数 Beginning Balance	期末数 Ending Balance
2. 现金 Cash on Hand	15	0	25,944.50	其中:拨入世行贷款 Including: World Bank Loan	42	-	-
六、预付及应收款合计 Total Prepaid and Receivable	16	0	1,979,819.48	五、企业债券资金 Bond Fund	43	-	-
其中:应收世行贷款利息 Including: World Bank Loan Interest Receivable	17	-	-	六、待冲项目支出 Construction Expenditures to be Offset	44	-	-
应收世行贷款承诺费 World Bank Loan Commitment Fee Receivable	18	-	-	七、应付款合计 Total Payable	45	0	104,938.78
应收世行贷款资金占用费 World Bank Loan Service- Fee Receivable	19	-	-	其中:应付世行贷款利息 Including: World Bank Loan Interest Payable	46	-	-
七、有价证券 Marketable Securities	20	-	-	应付世行贷款承诺费 World Bank Loan Commitment Fee Payable	47	-	-
八、固定资产合计 Total Fixed Assets	21	-	-	应付世行贷款资金占用费 World Bank Loan Service Fee Payable	48	-	-
固定资产原价 Fixed Assets, Cost	22	-	-	八、未交款合计 Other Payables	49	-	-
减:累计折旧 Less: Accumulated Depreciation	23	-	-	九、上级拨入资金 Appropriation of Fund	50	-	-
固定资产净值 Fixed Assets, Net	24	-	-	十、留成收入 Retained Earnings	51	0	1,563.77
固定资产清理 Fixed Assets Pending Disposal	25	-	-				
待处理固定资产损失 Fixed Assets Losses in Suspense	26	-	-				
资金占用合计 Total Application of Fund	27	0.00	74,197,902.55	资金来源合计 Total Sources of Fund	52	0.00	74,197,902.55

(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: 世界银行贷款贵州农村发展项目

Project Name: Guizhou Rural Development Project Financed by the World Bank

编报单位: 贵州省扶贫开发办公室外资项目管理中心

Prepared by: Foreign-Funded Project Management Center of Guizhou Provincial Poverty Alleviation and Development Office

货币单位: 人民币元 Currency Unit: RMBYuan

	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	170,189,400.00	74,091,400.00	43.53%	857,127,500.00	74,091,400.00	8.64%
一、世行贷款 World Bank Loan	130,195,000.00	34,091,400.00	26.18%	609,998,500.00	34,091,400.00	5.59%
1. 国际开发银行 International Development Bank						
2. 国际复兴开发银行 IBRD	130,195,000.00	34,091,400.00	26.18%	609,998,500.00	34,091,400.00	5.59%
3. 捐赠 Grant						
4. 联合融资 Joint Financing						
二、配套资金 Counterpart Financing	39,994,400.00	40,000,000.00	100.01%	247,129,000.99	40,000,000.00	16.19%
1 财政扶贫资金 Financial Poverty Alleviation Fund	39,994,400.00	40,000,000.00	100.01%	247,129,000.99	40,000,000.00	16.19%
2、以工代赈资金 Work relief fund						
3、地方政府配套资金 Local government counterpart funds						
4、自筹资金 Self-raised fund						
其中: 劳务折资 Of which: Labor calculated as fund						
资金运用合计(按项目内容) Total Application of Funds (by Project Component)	170,189,400.00	2,241,339.65	1.32%	857,127,500.00	2,241,339.65	0.26%
1. 农业支柱产品价值链的现代化 Modernization of Agricultural Key Commodity Value Chains	72,204,000.00	147,800.00	0.19%	388,733,700.00	147,800.00	0.04%

	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
2.公共基础设施和服务 Public Infrastructure and Services	60,415,200.00			317,727,300.00		
3.培训和能力建设 Training and Capacity Building	16,964,000.00			55,709,500.00		
4.项目管理、监测和评估 Project Management, Monitoring Evaluation	6,776,200.00	470,139.65	6.94%	32,617,000.00	470,139.65	1.44%
5.建设期利息 Interest in the construction period	3,900,000.00			18,000,000.00		
6.预备费 unexpected expenses	8,430,000.00			42,840,000.00		
7 先征费（贷款总额的 0.25%） front-end fee (0.25% of loan amount)	1,500,000.00	1,623,400.00	108.23%	1,500,000.00	1,623,400.00	108.23%
差异 Difference		71,850,060.35			71,850,060.35	
1. 应收款变化 Change in Receivables		1,979,819.48			1,979,819.48	
2. 应付款变化 Change in Payables		106,502.55			106,502.55	
3. 货币资金变化 Change in Cash and Bank		69,976,743.42			69,976,743.42	
4. 其它 Other						

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: 世界银行贷款贵州农村发展项目
Project Name: Guizhou Rural Development Project Financed by the World Bank
编报单位: 贵州省扶贫开发办公室外资项目管理中心
Prepared by: Foreign-Funded Project Management Center of Guizhou Provincial Poverty Alleviation and Development Office

货币单位: 人民币元 Currency Unit: RMB Yuan

项目内容 Project Component	项目支出 Project Expenditure							待核销项目支出 Expenditures to be Disposed	转出投资 Investments Transferred-out
	累计支出 Cumulative Amount	已交付资产 Assets Transferred				在建工程 Work in Progress			
		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. 农业支柱产品价值链的现代化 Modernization of Agricultural Key Commodity Value Chains	147,800.00						147,800.00		
2. 公共基础设施和服务 Public Infrastructure and Services									-
3. 培训和能力建设 Training and Capacity Building									-
4. 项目管理、监测和评估 Project Management, Monitoring and Evaluation	470,139.65						470,139.65		
5. 建设期利息 Interest in the construction period									-
6. 预备费 Unexpected expenses									-
7. 先征费 (贷款总额的 0.25%) Front-end fee (0.25% of loan amount)	1,623,400.00						1,623,400.00		-

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 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			
合计 Total	2,241,339.65	-	-	-	-	2,241,339.65	-	-

(三) 贷款协定执行情况表

iii. Statement of Implementation of Loan Agreement

贷款协定执行情况表

STATEMENT OF IMPLEMENTATION OF LOAN AGREEMENT

本期截至 2015 年 12 月 31 日

(For the period ended December 31, 2015)

项目名称: 世界银行贷款贵州农村发展项目

Project Name: Guizhou Rural Development Project Financed by the World Bank

编报单位: 贵州省扶贫开发办公室外资项目管理中心

Prepared by: Foreign-Funded Project Management Center of Guizhou Provincial Poverty Alleviation and Development Office

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

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) 项目 1 (a)、(c)、(d)、(e) 部分, 项目 2 部分 (除项目第 2 (a) (1) 下的工程外), 项目 3 部分和项目 4 部分的货物、工程、非咨询服务、咨询服务、培训和增量的运营费 Cargo, engineering, non-consultant service, consultant service, training and incremental operating cost under columns of (a), (c), (d) and (e) of project 1, project 2 (except engineering under columns of (a) and (i) of project 2 and under project 3 and project 4.	33,950,300.00				
(2) 项目 1 部分(b)的合作社发展基金 Cooperative development fund under column (b) of project 1	43,129,800.00				
(3) 项目 2 (a) (1) 部分的工程 Engineering under item (i) of column (a) of project 2	22,669,900.00				
(4) 杂费 Front-end fee	250,000.00	250,000.00	1,623,400.00	250,000.00	1,623,400.00
预付款 Advance payment	0.00	5,000,000.00	32,468,000.00	5,000,000.00	32,468,000.00

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
总计: Total	100,000,000.00	5,250,000.00	34,091,400.00	5,250,000.00	34,091,400.00

(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: 世界银行贷款贵州农村发展项目
Project Name: Guizhou Rural Development
Project Financed by the World Bank
贷款号: 8434-CN
Loan No. 8434-CN
编报单位: 贵州省财政厅
Prepared by: The Finance Department of Guizhou
Province

开户银行名称: 中国银行云岩支行
Depository Bank: Yunyan Branch of
Bank of China
账号: 132038300801
Account No.: 132038300801
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	0.00
增加: Add:	
本期世行网补总额 Total Amount Deposited this Period by World Bank	5,000,000.00
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	125.00
本期不合格支出归还总额 Total Amount Refunded this Period to Cover Ineligible Expenditures	0
减少: Deduct:	
本期支付总额 Total Amount Withdrawn this Period	0.00
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	10.00
期末余额 Ending Balance	5,000,115.00

(后续 To be continued)

B 部分：专用账户调节 Part B-Account Reconciliation		金 额 Amount
1. 世行首次存款总额 Amount Advanced by World Bank		0.00
减少： Deduct:		
2. 世界银行回收总额 Total Amount Recovered by World Bank		0.00
3. 本期期末专用账户首次存款净额 Outstanding Amount Advanced to the Special Account at the End of this Period		5,000,000.00
4. 专用账户期末余额 Ending Balance of Special Account		5,000,115.00
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 或 6 栏中） Cumulative Service Charges (If not included in Item 5 or 6)		10.00
减少： Deduct:		-
8. 利息收入（存入专用账户部分） Interest Earned (If included in Special Account)		125.00
9. 本期期末专用账户首次存款净额 Total Advance to the Special Account Accounted for at the End of this Period		5,000,000.00

（五）财务报表附注

财务报表附注

1. 项目概况

本项目贷款号为 8434-CN，旨在通过在我省贫困片区开展主要农产品价值链现代化建设，加强公共基础设施和服务，提高农户能力建设等活动，尝试以公平的社会可接受和环境可持续的方式，增加农民收入，促进农村经济发展，主要项目建设内容包括：主要农产品价值链现代化、公共基础设施和服务、培训和能力建设、项目管理、监测和评价四个内容，2014 年 11 月 4 日签定了“世界银行贷款贵州农村发展项目”《贷款协定》和《项目协定》，于 2015 年 3 月 9 日生效。本项目计划总投资人民币 857,127,500.00 元，其中：农业支柱产品价值链的现代化 388,733,700.00 元，公共基础设施和服务 317,727,300.00 元，培训和能力建设 55,709,500.00 元，项目管理、监测和评估 32,617,000.00 元，建设期利息 18,000,000.00 元，预备费 42,840,000.00 元，先征费 1,500,000.00 元。项目建设资金来源：世界银行贷款 100,000,000.00 美元（折合人民币 610,000,000.00 元），配套资金人民币 247,127,500.00 元。贵州省扶贫办和贵州省财政厅为项目实施管理单位，贵州省扶贫办外资项目管理中心为省级项目办，具体组织项目实施。本项目在省项目办、铜仁市、毕节市、遵义市等 11 个子项目县实施，由省、市、县三级项目办进行管理。

2. 财务报表编制范围

本财务报表由 16 个项目管理及执行单位（省项目办、省财政厅、铜仁市、毕节市、遵义市、正安县、务川县、道真县、思南县、石阡县、德江县、沿河县、印江县、纳雍县、赫章县、威宁县项目办）的财务报表以及省财政厅世界银行贷款贵州省农村发展项目专用账户报表合并而成，合并报表反映了该项目全部项目支出、世行贷款资金和贵州省配套资金等相关的重要财务信息。

3. 主要会计政策

3.1 本项目财务报表根据财政部颁布的《世界银行贷款项目会计核算办法》（财际[2000]13号）和本项目《财务管理和会计核算手册》中“专款专用、专账核算、专人管理”的要求，进行财务管理和会计核算。

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，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2,241,339.65元，累计支出人民币2,241,339.65元，占年度投资计划的1.32%，占总投资计划额的0.26%。项目累计支出中：在建工程为人民币617,939.65元、其他支出为人民币1,623,400.00元。

在建工程人民币617,939.65元中，包括省项目办支出人民币140,561.19元、遵义市3个项目县及市本级支出人民币187,760.00元、铜仁市5个项目县及市本级支出人民币233,491.96元、毕节市汇总3个项目县及市本级支出人民币56,126.50元。

其他支出人民币1,623,400.00元为省财政厅支付世行先征费（贷款总额的0.25%）250,000.00美元，按年底1美元=6.4936汇率，折合人民币1,623,400.00元。

其中子项目支出情况：

农业支柱产品价值链的现代化支出人民币147,800.00元；

项目管理、监测和评估支出人民币470,139.65元；

先征费支出人民币1,623,400.00元

4.2 货币资金

2015年12月31日货币资金余额为人民币69,976,743.42元，其中专

用账户存款余额 5,000,115.00 美元,折合人民币 32,468,746.76 元。

其中: 现金人民币 25,944.50 元、银行存款人民币 69,950,798.92 元。

现金人民币 25,944.50 元, 包括省项目办人民币 19,599.00 元、毕节市威宁县人民币 6,345.50 元。

银行存款人民币 69,950,798.92 元, 包括省项目办人民币 4,173,549.83 元、省财政厅人民币 32,468,746.76 元、遵义市 3 个项目县及市本级人民币 9,704,090.00 元、铜仁市汇总 5 个项目县及市本级 15,901,508.04 元、毕节市汇总 3 个项目县及市本级人民币 7,702,904.29 元。

4.3 预付及应收款

2015 年 12 月 31 日余额为人民币 1,979,819.48 元, 主要包括: 省项目办人民币 10,482.00 元、遵义市 3 个项目县及市本级人民币 38,150.00 元、铜仁市 5 个项目县及市本级人民币 75,000.00 元、毕节市汇总 3 个项目县及市本级人民币 1,856,187.48 元 (其中: 威宁人民币 1,643,687.48 元)。该款项主要是用配套资金垫付应由世行贷款支付的项目支出。

4.4 项目拨款

2015 年 12 月 31 日余额为人民币 40,000,000.00 元, 包括: 省级人民币 440,000.00 元、市级人民币 280,000.00 元、县级人民币 35,380,000.00 元、建设期利息人民币 3,900,000.00 元。

4.5 项目借款

2015 年 12 月 31 日余额为人民币 34,091,400.00 元, 其中国际复兴开发银行贷款额为 5,250,000.00 美元 (含先征费 250,000 美元), 折合人民币 34,091,400.00 元。

4.6 应付款

2015 年 12 月 31 日余额为人民币 104,938.78 元, 包括省级存款利息人民币 4,938.78 元和正安县应付工程款人民币 100,000.00 元。

4.7 留成收入

2015 年 12 月 31 日余额为人民币 1,563.77 元，是县级项目办银行存款利息收入。

5. 专用账户使用情况

本项目专用账户设在中国银行贵阳云岩支行，账号为 132038300801，币种为美元。2015 年年初余额为 0，本年度首次存款 5,000,000.00 美元，利息收入 125.00 美元，本年度服务费支出 10.00 美元，年末余额 5,000,115.00 美元。

省财政厅提到中行贵阳云岩支行的美元数到 2015 年 12 月 31 日未结汇，没有汇兑损益。

v. Notes to the Financial Statements

Notes to the Financial Statements

1. Project overview

The Loan Number of the project is 8434-CN aimed in to carry out the Modernization of Agricultural Key Commodity value chains, strengthen the Public Infrastructure and Services, improve the farmers Capacity Building, try to fair of socially and environmentally sustainable way to increase farmers income and promote rural economic development among poor area, the main projects includes four content: Modernization of Agricultural Key Commodity value chains, Public Infrastructure and Services, Training and Capacity Building, Project Management, Monitoring and Evaluation , The project agreement and the loan agreement of Guizhou Rural Development Project loaned by World Bank were officially signed on November 4, 2014 and it will take effect on March 9, 2015. The total investment plan of the project was RMB857,127,500.00 yuan,of which,it includes Modernization of Agricultural Key Commodity Value Chains of RMB388,733,700.00 yuan,Public Infrastructure and Services of RMB317,727,300.00 yuan, Training and Capacity Building of RMB55,709,500.00 yuan, Project Management, Monitoring and Evaluation of RMB32,617,000.00yuan, interest in the construction period of RMB18,000,000.00 yuan,Reserve funds of RMB42,840,000.00 yuan and front-end fee of RMB1,500,000.00 yuan.

The project construction financing sources: World Bank loan of USD100,000,000.00 (RMB610,000,000.00 yuan equivalent), counterpart funds of RMB247,127,500.00 yuan and the project will be implemented by the provincial Project Management Office (PMO) in 11 sub-project counties differently belonging to Tongren city, Bijie city and Zunyi city and will be managed by three levels of the provincial PMO, city PMO and county PMO.

2. Consolidation Scope of the Financial Statement

Financial statements preparation scope includes financial statements of the project implementation organizations (provincial PMO, provincial financial department,Tongren city PMO. Bijie city PMO, Zunyi city PMO, Zhengan

county PMO, Wuchuan county PMO, Daozhen county PMO, Sinan county PMO, Shiqian county PMO, Dejiang county PMO, Yanhe county PMO, Yinjiang county PMO, Nayong county PMO, Hezhang county PMO and Weining county PMO) and the special account of Guizhou Rural Development Project loaned by World Bank from Guizhou Financial Department. Consolidated financial report reflects all important financial information about the expenditure for projects; World Bank loans and counterpart funds of Guizhou province.

3. Accounting Policies

3.1 The financial statement of the Project were prepared according to the requirements of Accounting Methods for the World bank Financed project and the Project Financial Management and Accounting Manual and the financial management and accounting carried out In accordance with the regulations which stipulate that "earmarking a fund for its specified purpose only, special account calculation and special personnel management" .

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

3.3 Accounting for the project is complying with accrual basis as Accounting principles and use lending double entry bookkeeping to keep accounts. RMBis used as the recording currency of bookkeeping and the minimum unit is RMBcent.

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 yuan.

4. Explanation of Subjects

4.1 Total Project Expenditure

The project expenditure In 2015 was RMB2,241,339.65 yuan, and the accumulative expenditures were RMB2,241,339.65 yuan, 1.32% of this year's plan and 0.26% of the total investment plan. The expenditure of construction in progress was RMB617,939.65 yuan and other expenditure was RMB1,623,400.00 yuan in the accumulative expenditures.

The expenditure of construction in progress of RMB617,939.65 yuan included RMB140,561.19 yuan which was expended by provincial PMO,

RMB187,760.00 yuan which was expended by 3 project counties of Zunyi city and the Zunyi city itself, RMB233,491.96 yuan which was expended by 5 project counties of Tongren city and Tongren city itself and RMB56,126.50 yuan which was expended by 3 project counties of Bijie city and Bijie city itself.

“Other expenditure was RMB1,623,400.00 yuan, included front-end fee (0.25% of the total loan) of USD250,000.00, based on the exchange rate at the year end of USD1= 6.4936 yuan, converted into RMB1,623,400.00 yuan.

Of which the sub-project expenditure included:

Expenditure of Modernization of Agricultural Key Commodity Value Chains was RMB147,800.00 yuan;

Expenditure of Project Management, Monitoring and Evaluation was RMB470,139.65 yuan,

Expenditure of front-end fee was RMB1,623,400.00 yuan.

4.2 Cash and bank

On December 31,2015, the balance was RMB69,976,743.42 yuan, of which the deposit of special account was USD5,000,115.00 (RMB32,468,746.76 yuan equivalent).

It included: Cash RMB25,944.50 yuan and bank deposit RMB69,950,798.92 yuan.

Cash includes:RMB19,599.00 yuan in the provincial PMO and RMB6,345.50 yuan in Weining county of Bijie city.

Bank deposit included:RMB4,173,549.83 yuan of the provincial PMO, RMB3,246,874.76 yuan of the provincial financial department, RMB9,704,090.00 yuan of 3 project counties of Zunyi city and Zunyi city itself, RMB15,901,508.04 yuan of 5 project counties of Tongren city and Tongren city itself and RMB7,702,904.29 yuan of 3 project counties of Bijie city and Bijie city itself.

4.3 Prepaid and Receivable

On December 31,2015, the remaining sum was RMB1,979,819.48 yuan, it mainly included RMB10,482.00 yuan of the provincial PMO, RMB38,150.00 yuan of 3 project counties of Zunyi city and Zunyi city itself, RMB75,000.00 yuan of 5 project counties of Tongren city and Tongren city itself and RMB1,856,187.48 yuan of 3 project counties of Bijie city and Bijie city itself (of which it included RMB1,643,687.48 yuan of Weining county).These monetary from counterpart fund was mainly used for advanced payment of the project expenditure which should be paid by World Bank loan.

4.4 Project Appropriation Funds

The balance on December 31, 2015, was RMB 40,000,000.00 yuan, which included the provincial level RMB440,000.00 yuan, municipal RMB35,380,000.00 yuan, the county level RMB 280,000.00 yuan, and construction of interest RMB3,900,000.00 yuan.

4.5 Project Loans

On December 31, 2015, the project loan was RMB34,091,400.00 yuan. Among them, IBRD loan was USD5,250,000.00 (including front-end fee of USD250,000.00), converted into RMB34,091,400.00 yuan.

4.6 Payable Account

On December 31, 2015, the remaining sum was RMB104,938.78 yuan, including provincial level deposit interest RMB4,938.78 yuan and the payable engineering sum of Zhengan county of RMB100,000.00 yuan.

4.7 Retained Earnings

On December 31, 2015, the remaining sum was RMB1,563.77 yuan, mainly for interest earned of bank deposit from counties' level PMO.

5. Special Account

The special account was set in Yunyan Branch of Bank of China. The account number was 132038300801 and USD as currency Unit. The remaining sum was zero at the beginning of 2015. First deposit for special account was USD5,000,000.00. The interest revenue for this year was USD125.00, deducted USD10 for remittance fee. On December 31, 2015, the remaining sum at the end of this year was USD5,000,115.00.

Provincial financial Department referred that the balance of account had no settlement on December 31, 2015, there was no exchange gains and losses.