

Audited Project Financial Statements

Project Number: 43029-013
Loan/Grant Number: 3042
Period covered: 1 January 2020 to 31 December 2020

People's Republic of China: Inner Mongolia Road Development Project

Prepared by Audit Office of Inner Mongolia Autonomous Region of the People's Republic of China

For the Asian Development Bank
Date received by ADB: 16 June 2021

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 Access to Information Policy and as agreed between ADB and the Inner Mongolia Autonomous Region Department of Transport.

中华人民共和国内蒙古自治区审计厅
Audit Office of Inner Mongolia Autonomous Region
of the People's Republic of China

审 计 报 告
Audit Report

内审涉外〔2021〕001号

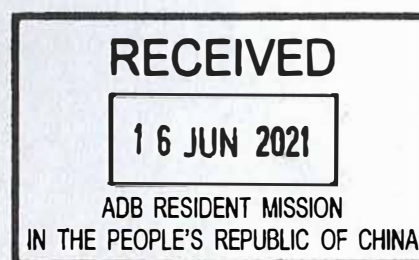
AUDIT REPORT〔2021〕No.001

项 目 名 称: 亚洲开发银行贷款内蒙古公路发展项目
Project Name : Inner Mongolia Road Development Project
Financed by ADB

贷 款 号: 3042—PRC
Loan No.: 3042—PRC

项目执行单位: 呼伦贝尔市交通运输局
Project Entity: Hulun Buir Municipal Office of Transport

会 计 年 度: 2020
Accounting Year: 2020



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一、审计师意见

审计师意见

呼伦贝尔市交通运输局：

我们审计了亚洲开发银行贷款内蒙古公路发展项目 2020 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）项目执行单位及内蒙古自治区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局的责任，编制专用账户报表是内蒙古自治区财政厅的责任，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内蒙古公路发展项目 2020 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

我们还审查了本期内报送给亚洲开发银行的第 42 至 43 号提款申请书及所附资料。我们认为，这些资料均符合项目贷款协定的要求，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。

中国人民共和国内蒙古自治区审计厅

2021 年 5 月 31 日



地 址：中国内蒙古自治区呼和浩特市大学东街 116 号

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I . Auditor's Opinion

Auditor's Opinion

To Hulun Buir Municipal Office of Transport:

We have audited the special purpose financial statements (from page 5 to page 17) of Inner Mongolia Highway Development Project Financed by ADB, which comprises the Balance Sheet as of December 31, 2020, the Summary of Sources and Uses of Funds by Project Component, the Statement of Implementation of Loan Agreement, the Special Account Statement for the year then ended, and Notes to the Financial Statements.

Responsibilities of the Project Entity and the Finance Department of Inner Mongolia Autonomous Region for the Financial Statements

The preparation of the Balance Sheet, the Summary Sources and Uses of Funds by the 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 the Finance Department of Inner Mongolia Autonomous Region, which includes:

- i. Preparing and fairly 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 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 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, the financial position of Inner Mongolia Highway Development Project Financed by ADB as of December 31, 2020, 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 from No.42 to No.43 and the attached documents submitted to ADB during the period. In our opinion, the withdrawal application and the attached 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, and Audit Findings and Recommendations.

Audit Office of Inner Mongolia
Autonomous Region, China
May 31, 2021



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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

2020 年 12 月 31 日

(As of December 31, 2020)

项目名称: 亚洲开发银行贷款内蒙古公路发展项目

Project Name: Inner Mongolia Road Development Project Financed by ADB

编报单位: 呼伦贝尔市交通运输局

Prepared by: Hulun Buir Municipal Office of Transport

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 | 2,397,117,599.93 | 2,329,045,080.15 | 一、项目拨款合计 Total Project Appropriation Funds | 29 | 795,495,331.68 | 802,687,104.77 |
| 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 | 30 | — | — |
| 2. 待核销项目支出 Construction Expenditures to be Disposed | 3 | — | — | 其中:捐赠款 Including: Grants | 31 | — | — |
| 3. 转出投资 Investments Transferred-out | 4 | — | — | 三、项目借款合计 Total Project Loan | 32 | 1,786,197,978.33 | 1,695,003,765.02 |
| 4. 在建工程 Construction in Progress | 5 | 2,397,117,599.93 | 2,329,045,080.15 | 1. 项目投资借款 Total Project Investment Loan | 33 | 1,786,197,978.33 | 1,695,003,765.02 |
| 二、汇兑损益 Exchange Gain or Loss | 6 | — | — | (1) 国外借款 Foreign Loan | 34 | 1,393,567,978.33 | 1,302,373,765.02 |
| 三、应收生产单位投资借款 Investment Loan Receivable | 7 | — | — | 其中:亚洲开发银行 Including: ADB | 35 | 1,393,567,978.33 | 1,302,373,765.02 |
| 其中:应收生产单位亚行贷款 Including: ADB Investment Loan Receivable | 8 | — | — | 亚洲开发银行 Including: ADB | 36 | — | — |
| 四、拨付所属投资借款 Appropriation of Investment Loan | 9 | — | — | 技术合作信贷 Technical Cooperation | 37 | — | — |

| 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 |
|--|---------------|--------------------------|-----------------------|---|---------------|--------------------------|-----------------------|
| 其中:拨付亚行贷款 Including :Appropriation of ADB Investment Loan | 10 | - | - | 联合融资 Co- Financing | 38 | - | - |
| 五、器材 Equipment | 11 | - | - | 应付亚行贷款承诺费 ADB Loan Commitment Fee Payable | 39 | - | - |
| 其中:待处理器材损失 Including: Equipment Losses in Suspense | 12 | - | - | (2)国内借款 Domestic Loan | 40 | 392,630,000.00 | 392,630,000.00 |
| 六、货币资金合计 Total Cash and Bank | 13 | 358,912,679.48 | 296,296,781.90 | 2. 其他借款 Other Loan | 41 | - | - |
| 1. 银行存款 Cash in Bank | 14 | 358,869,562.64 | 296,286,902.43 | 四、上级拨入投资借款 Appropriation of Investment Loan | 42 | - | - |
| 其中:专用账户存款 Including: Special Account | 15 | 38,031,679.62 | 0.00 | 其中:拨入亚行贷款 Including: ADB Loan | 43 | - | - |
| 2. 现金 Cash on Hand | 16 | 43,116.84 | 9,879.47 | 五、企业债券资金 Bond Fund | 44 | - | - |
| 七、预付及应收款合计 Total Prepaid and Receivable | 17 | 45,305,082.10 | 2,095,666.32 | 六、待冲项目支出 Construction Expenditures to be Offset | 45 | - | - |
| 其中:应收亚行贷款利息 Including: ADB Loan Interest Receivable | 18 | - | - | 七、应付款合计 Total Payable | 46 | 219,642,051.50 | 129,746,658.58 |
| 应收亚行贷款承诺费 ADB Loan Commitment Fee Receivable | 19 | - | - | 其中:应付亚行贷款利息 Including: ADB Loan Interest Payable | 47 | - | - |
| 应收亚行贷款资金占用费 ADB Loan Service- Fee Receivable | 20 | - | - | 应付亚行贷款承诺 费 ADB Loan Commitment Fee Payable | 48 | - | - |
| 八、有价证券 Marketable Securities | 21 | - | - | 应付亚行贷款资金占用费 ADB Loan Service Fee payable | 49 | - | - |
| 九、固定资产合计 Total Fixed Assets | 22 | - | - | 八、未交款合计 Other Payables | 50 | - | - |
| 固定资产原价 Fixed Assets, Cost | 23 | - | - | 九、上级拨入资金 Appropriation of Fund | 51 | - | - |
| 减:累计折旧 Less: Accumulated Depreciation | 24 | - | - | 十、留成收入 Retained Earnings | 52 | - | - |
| 固定资产净值 Fixed Assets, Net | 25 | - | - | 十一、汇兑损益 Exchange Gain or Loss | 53 | - | - |
| 固定资产清理 Fixed Assets Pending Disposal | 26 | - | - | | 54 | - | - |
| 待处理固定资产损失 Fixed Assets Losses in suspense | 27 | - | - | | 55 | - | - |
| 资金占用合计 Total Application of Fund | 28 | 2,801,335,361.51 | 2,627,437,528.37 | 资金来源合计 Total Sources of Fund | 56 | 2,801,335,361.51 | 2,627,437,528.37 |

财务报表附注是本表的组成部分 (The notes are integral parts of the financial statements)

(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 2020 年 12 月 31 日

(For the period ended December 31, 2020)

项目名称: 亚洲开发银行贷款内蒙古公路发展项目

Project Name: Inner Mongolia Road Development Project Financed by ADB

编报单位: 呼伦贝尔市交通运输局

Prepared by: Hulun Buir Municipal Office of Transport

货币单位: 人民币元

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 | - | -84,002,440.22 | - | 2,933,061,491.00 | 2,497,690,869.79 | 85.16% |
| 一、国际金融机构贷款 International Financing | - | -91,194,213.31 | - | 1,272,000,000.00 | 1,302,373,765.02 | 102.39% |
| 1. 亚洲开发银行贷款 ADB Loan | - | -91,194,213.31 | - | 1,272,000,000.00 | 1,302,373,765.02 | 102.39% |
| 二、配套资金 Counterpart Financing | - | 7,191,773.09 | - | 1,661,061,491.00 | 1,195,317,104.77 | 71.96% |
| 1. 中央财政拨款 Central Financial Allocation | - | - | - | 617,190,000.00 | 665,773,764.40 | 107.87% |
| 2. 地方财政拨款 Local Financial Allocation | - | 7,191,773.09 | - | 543,871,491.00 | 136,913,340.37 | 25.17% |
| 3. 国内借款 Domestic Loan | - | - | - | 500,000,000.00 | 392,630,000.00 | 78.53% |
| 资金运用合计 (按项目内容) Total Application of Funds (by Project Component) | - | -68,072,519.78 | - | 3,206,077,582.00 | 2,329,045,080.15 | 72.64% |
| 1、工程 Works | - | -66,929,045.88 | - | 3,160,285,582.00 | 2,294,271,894.25 | 72.60% |
| 1A. 高速道路升级及道路安全改善 Highway Upgrading and Road Safety Improvements | - | -49,164,095.20 | - | 1,939,842,111.00 | 1,471,759,504.92 | 75.87% |

| 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 |
| 1B.农村道路升级 Upgrading of Rural Roads | - | -17,523,723.94 | - | 580,821,471.00 | 398,618,901.79 | 68.63% |
| 1C 跨境交通改善及贸易促进 Cross Border Transport Improvement and Trade Facilitation | - | 750,957.31 | - | 619,270,000.00 | 406,208,898.20 | 65.59% |
| 1D 跨境交通促进项目 Cross Border Transport Facilitation Program | - | -605,202.55 | - | 12,720,000.00 | 12,089,605.89 | 95.04% |
| 1E.支持以社区为基础的可持续旅游及环境保护 Support Community-Based Sustainable Tourism and Environmental Conservation | - | -386,981.50 | - | 7,632,000.00 | 5,594,983.45 | 73.31% |
| 2、设备 Equipment | - | -1,143,473.90 | - | 36,252,000.00 | 32,903,856.79 | 90.76% |
| 2A、高速公路设备 Highway Equipment | - | -821,897.00 | - | 31,164,000.00 | 28,254,494.80 | 90.66% |
| 2B、环保设备 Environmental Equipment | - | -321,576.90 | - | 5,088,000.00 | 4,649,361.99 | 91.38% |
| 3、咨询服务与培训 Consulting Services and Training | - | -129,293.59 | - | 9,540,000.00 | 1,869,329.11 | 19.59% |
| 3A、咨询服务 Consulting Services | - | -129,293.59 | - | 6,360,000.00 | 1,869,329.11 | 29.39% |
| 3B、海外培训 Overseas training | - | | - | 3,180,000.00 | | - |
| 差异 Difference | - | -15,929,920.44 | - | - | 168,645,789.64 | - |
| 1. 应收款变化 Change in Receivables | - | -43,209,415.78 | - | - | 2,095,666.32 | - |
| 2. 应付款变化 Change in Payables | - | 89,895,392.92 | - | - | -129,746,658.58 | - |
| 3. 货币资金变化 Change in Cash and Bank | - | -62,615,897.58 | - | - | 296,296,781.90 | - |
| 4. 其它 Other | - | 0.00 | - | - | 0.00 | - |

财务报表附注是本表的组成部分 (The notes are integral parts of the financial statements)

项目进度表（二）

Summary of Sources and Uses of Funds by Project Component II

本期截至 2020 年 12 月 31 日
(For the period ended December 31, 2020)

项目名称: 亚洲开发银行贷款内蒙古公路发展项目

Project Name: Inner Mongolia Road Development Project Financed by ADB

编报单位: 呼伦贝尔市交通运输局

Prepared by: Hulun Buir Municipal Office of Transport

货币单位: 人民币元

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、工程 Works | 2,294,271,894.25 | - | - | - | - | 2,294,271,894.25 | - | - |
| 1A. 高速道路升级及道路安全改善 Highway Upgrading and Road Safety Improvements | 1,471,759,504.92 | - | - | - | - | 1,471,759,504.92 | - | - |
| 1B. 农村道路升级 Upgrading of Rural Roads | 398,618,901.79 | - | - | - | - | 398,618,901.79 | - | - |
| 1C 跨境交通改善及贸易促进 I Cross Border Transport Improvement and Trade Facilitation | 406,208,898.20 | - | - | - | - | 406,208,898.20 | - | - |
| 1D 跨境交通促进项目 Cross Border Transport Facilitation Program | 12,089,605.89 | - | - | - | - | 12,089,605.89 | - | - |
| 1E. 支持以社区为基础的可持续旅游及环境保护 Support Community-Based Sustainable Tourism and Environmental Conservation | 5,594,983.45 | - | - | - | - | 5,594,983.45 | - | - |
| 2、设备 Equipment | 32,903,856.79 | - | - | - | - | 32,903,856.79 | - | - |
| 2A、高速公路设备 Highway Equipment | 28,254,494.80 | - | - | - | - | 28,254,494.80 | - | - |
| 2B、环保设备 Environmental Equipment | 4,649,361.99 | - | - | - | - | 4,649,361.99 | - | - |
| 3、咨询服务与培训 Consulting Services and Training | 1,869,329.11 | - | - | - | - | 1,869,329.11 | - | - |
| 3A、咨询服务 Consulting Services | 1,869,329.11 | - | - | - | - | 1,869,329.11 | - | - |
| 3B、海外培训 Overseas training | - | - | - | - | - | - | - | - |

财务报表附注是本表的组成部分 (The notes are integral parts of the financial statements)

贷款协定执行情况表

Statement of Implementation of Loan Agreement

本期截至 2020 年 12 月 31 日
(For the period ended December 31, 2020)

项目名称: 亚洲开发银行贷款内蒙古公路发展项目

Project Name: Inner Mongolia Road Development Project Financed by ADB

编报单位: 呼伦贝尔市交通运输局

Prepared by: Hulun Buir Municipal Office of Transport

货币单位: 人民币元

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 USB | 折合人民币 CNY | 美元 USB | 折合人民币 CNY |
| 1、工程 Works | 192,800,000.00 | - | - | 194,271,265.33 | 1,267,600,579.12 |
| 1A. 高速道路升级及道路安全改善 Highway Upgrading and Road Safety Improvements | 130,318,978.00 | - | - | 121,594,534.37 | 793,392,177.31 |
| 1B. 农村道路升级 Upgrading of Rural Roads | 37,707,362.00 | - | - | 44,358,370.75 | 289,433,933.28 |
| 1C. 跨境交通改善及贸易促进 I Cross Border Transport Improvement and Trade Facilitation | 21,673,660.00 | - | - | 25,905,228.61 | 169,029,026.16 |
| 1D. 跨境交通促进项目 Cross Border Transport Facilitation Program | 2,000,000.00 | - | - | 1,555,649.73 | 10,150,458.92 |
| 1E. 支持以社区为基础的可持续旅游及环境保护 Support Community-Based Sustainable Tourism and Environmental Conservation | 1,100,000.00 | - | - | 857,481.87 | 5,594,983.45 |
| 2、设备 Equipment | 5,700,000.00 | - | - | 5,042,813.96 | 32,903,856.79 |
| 2A. 高速公路设备 Highway Equipment | 4,900,000.00 | - | - | 4,330,257.14 | 28,254,494.80 |
| 2B. 环保设备 Environmental Equipment | 800,000.00 | - | - | 712,556.82 | 4,649,361.99 |
| 3、咨询服务与培训 Consulting Services and Training | 1,500,000.00 | - | - | 286,491.61 | 1,869,329.11 |
| 3A. 咨询服务 Consulting Services | 1,000,000.00 | - | - | 286,491.61 | 1,869,329.11 |
| 3B. 海外培训 Overseas training | 500,000.00 | - | - | - | - |
| 4. 专用账户 Special Account | - | - | - | - | - |
| 5. 利息和承诺费 Interest and Commitment Fee | - | - | - | - | - |
| 合计 | 200,000,000.00 | - | - | 199,600,570.90 | 1,302,373,765.02 |

财务报表附注是本表的组成部分 (The notes are integral parts of the financial statements)

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

专用账户报表
Special Account Statement

本期截至 2020 年 12 月 31 日
(For the period ended December 31, 2020)

项目名称: 亚行贷款内蒙古公路发展项目 项目开户银行名称: 招商银行呼和浩特分行如意支行
Project Name: ADB financed Inner Mongolia Depository Bank: Ruyi Sub-branch, Hohhot Branch, China Merchants Bank
Road Development Project
贷款号: 3042-PRC 账 号: 471900053332601
Loan No.: 3042-PRC Account No.: 471900053332601
编报单位: 内蒙古自治区财政厅 货 币 种 类: 美元
Prepared by: The Financial Department of Inner Mongolia Autonomous Region 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 | 5,470,732.01 |
| 增加: Add: | |
| 本期亚行回补总额 Total Amount Deposited this Period by ADB | |
| 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 | 850.05 |
| 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 | 5,451,633.14 |
| 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 | 19,948.92 |
| 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 ADB | 20,000,000.00 |
| 减少: Deduct: | |
| 2. 亚洲开发银行回收总额 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 | 20,000,000.00 |
| 4. 专用账户期末余额 Ending Balance of Special Account | 19,948.92 |
| 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 | 19,840,246.03 |
| 申请书号 Application No. | |
| 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 | 159,753.97 |
| 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) | 3,332.08 |
| 减少: Deduct: | |
| 8. 利息收入 (存入专用账户部分) Interest Earned (If Included in Special Account) | 23,281.00 |
| 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 | 20,000,000.00 |

财务报表附注是本表的组成部分 (The notes are integral parts of the financial statements)

(五) 财务报表附注

财务报表附注

1. 项目概况

亚行贷款内蒙古公路发展项目（贷款号 3024-PRC）贷款协定于 2013 年 12 月 17 日签订，2014 年 4 月 1 日生效，计划总投资 2,933,061,491.00 元，其中利用亚洲开发银行贷款 200,000,000.00 美元，约合人民币 1,272,000,000.00 元，国内配套资金 1,661,061,491.00 元（包括：中央财政拨款 617,190,000.00 元、国内贷款 500,000,000.00 元，地方配套资金 543,871,491.00 元）。项目于 2021 年 1 月 8 日正式关账。

项目建设内容包括主线省道 203 线满洲里至阿拉坦额莫勒一级公路、路网公路项目（2 条口岸公路和 4 条农村公路）、支持达赉湖自然保护区能力建设和边贸客运站建设、公路设备采购、咨询服务等。项目目标是开发一个能够支持环境保护和可持续旅游的安全有效的道路交通运输网。亚行贷款内蒙古公路发展项目旨在打通省道 203 线，完善内蒙古东部地区路网建设，畅通呼伦贝尔市路网结构；便利农牧民出行，增强抵御自然灾害的能力，加快与蒙古国的贸易发展，为提升区域合作提供便利条件；增强达赉湖自然保护区的环境监测能力，保护达赉湖及周边湿地的生态；完善项目区域的客运基础设施建设，促进当地经济社会发展，特别是旅游业的发展。

2. 财务报表编制范围

本财务报表的编制范围包括资金平衡表、项目进度表、贷款协定执行情况表及内蒙古自治区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“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。

4. 报表科目说明

4.1 项目支出

2020 年项目支出人民币-68,072,519.78 元（主要是汇兑损益变化核减额），累计支出人民币 2,329,045,080.15 元，完成概算投资的 72.64%。根据财政部《关于 2019 年度国际金融组织贷款赠款项目适用汇率的通知》按 1 美元等于 6.9762 汇率计算，上年累计亚行贷款折合人民币 1,393,567,978.33 元。根据财政部《关于 2020 年度国际金融组织和外国政府贷款赠款项目财务报告适用汇率的通知》按 1 美元等于 6.5249 汇率计算，形成本年汇兑损益-91,194,213.31 元）。

4.2 货币资金

2020 年 12 月 31 日货币资金余额为人民币 296,296,781.90 元，比上年减少人民币 62,615,897.58 元。

4.3 预付及应收款

2020 年 12 月 31 日预付及应收款余额为人民币 2,095,666.32 元，比上年减少人民币 43,209,415.78 元。主要包括满西线项目土地征拆迁补偿预付款 593,096.62 元，其他项目待结算资金 1,502,569.70 元。

4.4 项目拨款

2020 年 12 月 31 日项目计划中央财政专项资金计划配套资金总额人民币 617,190,000.00 元，实际到位中央财政专项资金 665,773,764.40，占总计划的 107.87%，地方财政拨款计划 543,871,491.00 元，实际到位 136,913,340.37 元，占总计划的 25.17%。

4.5 项目借款

2020 年 12 月 31 日基建借款人民币 1,695,003,765.02 元，占总计划的 1,772,000,000.00 元的 95.65%。贷款中包括亚洲开发银行贷款额为人民币 1,302,373,765.02 元，占总计划的 102.39%。国内借款人民币 392,630,000.00 元，占总计划的 78.53%。

4.6 应付款

2020 年 12 月 31 日应付款余额为人民币 129,746,658.58 元, 比上年减少 89,895,392.92 元。主要是应付工程款余额 27,164,840.79 元; 应付工程质量保证金 83,684,777.60 元; 其他应付款 18,897,040.19 元。

5. 专用账户使用情况

该项目财政专用账户首次存款 20,000,000.00 美元, 截止 2021 年 1 月 8 日正式关账。财政专户共向亚行贷款机构申请拨付 199,760,324.87 美元, 完成支付 199,600,570.90 美元, 剩余资金 159,753.97 美元于 2020 年 12 月 23 日退回亚行贷款机构。账户余额 19,948.92 美元为历年银行存款利息收入与手续费支出之间的差额, 不计入亚行贷款记录。

v . Notes to the Financial Statements

Notes to the Financial Statements

1. Project Overview

The Loan Agreement of Inner Mongolia Highway Development Project (Loan 3042-PRC), signed on December 17, 2013, became effective on April 1, 2014. Total investment of the project is RMB2,933,061,491.00 yuan of which USD200.00 million (RMB1,272,000,000.00 yuan equivalent) is ADB loan and RMB1,661,061,491.00 yuan is Domestic Counterpart Fund (including RMB617,190,000.00 yuan of Central Government Financial Allocation, RMB 500,000,000.00 yuan of Domestic Loan and RMB543,871,491.00 yuan of local Counterpart Funds). The project account was officially closed on January 8, 2021.

The Project consists of the Class I provincial highway of S203 from Manzhouli to Alatanemole, local road network (2 cross-border roads and 4 rural roads), capacity building of Dalai Lake National Nature Reserve and the construction of bus stations, procurement of equipment and consultation services etc. The goal of the project is to develop a safe and efficient road transport network that supports environmental conservation and sustainable tourism. ADB loan project aims to get through provincial highway S203, improve the road network construction in the East area of Inner Mongolia, smooth the Hulunbuir road network structure; provide convenience for the travel of herdsmen, strengthen the capability to resist natural disasters, accelerate the trade development with Mongolia, provide conditions to enhance regional cooperation; strengthen the environmental monitoring capability of Dalai Lake National Nature Reserve, protect Dalai Lake and the ecology of surrounding wetland; improve bus infrastructure construction in project area, promote the local economic and social development, especially the development of the tourism.

2. Consolidation Scope of the Financial Statements

Consolidation scope of the financial statements covers the Balance Sheet, the Summary of Sources and Uses of Funds by Project Component, the Statement of Implementation of Loan Agreement, and Special Account Statement of DOF in Autonomous Region.

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* issued by the Ministry of Finance (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 yuan is used as the recording currency of bookkeeping.

4. Illustration of Statement Items

4.1 Project Expenditure

The project expenditure in 2020 was RMB-68,072,519.78 yuan (a deduction resulted from foreign exchange gain or loss). The accumulated expenditure reached RMB2,329,045,080.15 yuan which is 72.64% of the originally estimated investment. Per *“Notice on Exchange Rates for Grants and Loans from International Financial Institutes in 2019”* of the Ministry of Finance, the adopted final exchange rate was RMB6.9762 yuan (USD1.0000=RMB6.9762 yuan) for 2019. The ADB loan was equivalent to RMB1,393,567,978.33 yuan in the previous year (i.e.. in 2019). While per *“Notice on Exchange Rates for Grants and Loans from International Financial Institutes in 2020”*, the adopted exchanged rate was RMB6.5249 yuan As a result, a foreign exchange gain or loss of RMB -91,194,213.31 yuan occurred in 2020.

4.2 Monetary Capital

As of December 31, 2020, the balance of monetary capital was RMB296,296,781.90 yuan, which is RMB62,615,897.58 yuan less than that of the previous year.

4.3 Advance Payment and Receivables

As of December 31, 2020, the balance of Advance Payment and Receivables was RMB2,095,666.32 yuan (which was RMB43,209,415.78 yuan less than that of the previous year), including RMB593,096.62 yuan of advance payment for land acquisition and resettlement of Manxi Road (S203) and RMB1,502,569.70 yuan for other expenditures.

4.4 Project Appropriation Funds

As of December 31, 2020, the central government financial allocation totaled to RMB665,773,764.40 yuan, which is 107.87% of the planned RMB617,190,000.00 yuan. Local counterpart fund was RMB136,913,340.37 yuan, accounting for 25.17% of the planned RMB543,871,491.00 yuan.

4.5 Project Loan

As of December 31, 2020, total loan for civil works was RMB1,695,003,765.02 yuan, which was 95.65% of the planned RMB1,772,000,000.00 yuan. The total loan included RMB1,302,373,765.02 yuan from ADB (which was 102.39% of planned amount) and RMB392,630,000.00 yuan from domestic banks (78.53% of planned amount).

4.6 Account Payable

As of December 31, 2020, the balance of account payable was RMB129,746,658.58 yuan, which has decreased by RMB89,895,392.92 yuan from that of previous year. These include a balance of RMB27,164,840.79 yuan for payable of construction expenditure, RMB83,684,777.60 yuan of quality collateral, and RMB18,897,040.19 yuan for other payable costs.

5. Service Conditions of the Specified Account

The first deposit of the Special Account was USD 20,000,000.00. The account was officially closed on January 8, 2021. The account accumulatively applied for ADB's disbursement of USD199,760,324.87 and actually received USD199,600,570.90. The balance of USD159,753.97 was returned to ADB on December 23, 2020. The remaining USD19,948.92 in the account, interest income and difference of fee charges, is not counted as ADB loan.