

Audited Project Financial Statements

Project Number: 44013-013
Loan/Grant Number: 2885
Period covered: 01 January to 31 December 2016

PRC: Shanxi Efficiency and Environmental Improvement Project

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

For the Asian Development Bank
Date received by ADB: 30 June 2017

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中华人民共和国山西省审计厅

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

审 计 报 告

Audit Report

晋审外资报〔2017〕52号

SHANXI AUDIT REPORT〔2017〕NO. 52

项目名称： 亚行贷款山西能效和环境改善项目

Project Name: Shanxi Energy Efficiency and Environment
Improvement Project Financed by ADB

贷款号： 2885-PRC
Loan No.: 2885-PRC

项目执行单位： 亚行贷款山西能效和环境改善项目办公室

Project Entity: Project Management Office of Shanxi Energy
Efficiency and Environment Improvement Project
Financed by ADB

会计年度： 2016

Accounting Year: 2016

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一、 审计师意见

审计师意见

亚行贷款山西能效和环境改善项目办公室：

我们审计了你办执行的亚洲开发银行贷款山西能效和环境改善项目 2016 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 6 页至第 18 页)。

(一) 项目执行单位及山西省财政厅对财务报表的责任

编制上述财务报表中的资金平衡表、项目进度表及贷款协定执行情况表是你办的责任，编制专用账户报表是山西省财政厅的责任，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，公允反映了该项目 2016 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由山西省财政厅报送给亚洲开发银行的 SX0022 至 SX0023 号提款申请书及所附资料。我们认为，除本报告“审计发现的问题及建议”部分第 1 个问题所涉及的资料外，其余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。

中华人民共和国山西省审计厅
2017 年 6 月 29 日

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I. Auditor's Opinion

Auditor's Opinion

To : Project Management Office for the Shanxi Energy Efficiency and Environment Improvement Project

We have audited the special purpose financial statements (from page 6 to page 18) of the Shanxi Energy Efficiency and Environment Improvement Project financed by the Asian Development Bank, which comprise the Balance Sheet as of December 31 , 2016, 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 Shanxi Provincial Finance Department's Responsibility for the Financial Statements

The preparation of the Balance Sheet, the Summary of Sources and Uses of Funds by Project Component and the Statement of Implementation of Loan Agreement is the responsibility of your entity, while the preparation of the Special Account Statement is the responsibility of Shanxi Provincial Finance Department, which includes:

- 1.Preparing and fair presenting the accompanying financial statements in accordance with Chinese accounting standards and system, and the requirements of the project loan agreement;
- 2.Designing, implementing and maintaining necessary internal control to ensure that the financial statements are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Government Auditing Standards of the People's Republic of China and International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entities' preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements identified in the first paragraph present fairly, in all material respects, financial position of the Shanxi Energy Efficiency and Environment Improvement Project financed by the Asian Development Bank as of December 31, 2016, its financial receipts and disbursements, the project implementation and the receipts and disbursements of imprest 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 SX0022 to SX0023 and the attached documents submitted to the Asian Development Bank during the period. In our opinion, except for those stated in No. A under the Auditor Findings and Recommendations Section, all of them 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.



Shanxi Provincial Audit Office of the People's Republic of China
June 29, 2017

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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

本期截至2016年12月31日

(As of 12/31/2016)

项目名称：亚洲开发银行贷款山西能效和环境改善项目

Project Name: Shanxi Energy Efficiency and Environment Improvement Project Financed with ADB Loan

编报单位：亚洲开发银行贷款山西能效和环境改善项目办公室

Prepared by: Project Management Office for the Shanxi Energy

Efficiency and Environment Improvement Project

Financed with ADB Loan

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 |
|--|----------------|--------------------------|-----------------------|
| 一、项目支出合计 Total Project Expenditures | 1 | 717,508,749.77 | 685,854,863.84 |
| 1.交付使用资产 Fixed Assets Transferred | 2 | 154,650,087.54 | 154,650,087.54 |
| 2.待核销项目支出 Construction Expenditures to be Disposed | 3 | | |
| 3.转出投资 Investments Transferred-out | 4 | | |
| 4.在建工程 Construction in Progress | 5 | 562,858,662.23 | 531,204,776.30 |
| 二、应收生产单位投资借款 Investment Loan Receivable | 6 | | |
| 其中：应收生产单位亚行贷款 Including: ADB Investment Loan Receivable | 7 | | |
| 三、拨付所属投资借款 Appropriation of Investment Loan | 8 | | |
| 其中：拨付亚行贷款 Including: Appropriation of ADB Investment Loan | 9 | | |
| 四、器材 Equipment | 10 | 37,853,239.51 | 103,777,270.38 |
| 其中：待处理器材损失 Including: Equipment Losses in Suspense | 11 | | |
| 五、货币资金合计 Total Cash and Bank | 12 | 22,378,135.18 | 13,156,710.27 |
| 1.银行存款 Cash in Bank | 13 | 22,283,580.85 | 13,156,654.30 |
| 其中：专用账户存款 Including: Special Account | 14 | | |
| 2.现金 Cash on Hand | 15 | 94,554.33 | 55.97 |
| 六、预付及应收款合计 Total Prepaid and Receivable | 16 | 55,008,704.61 | 45,447,373.16 |
| 其中：应收亚行贷款利息 Including: ADB Loan Interest Receivable | 17 | | |
| 应收亚行贷款承诺费 ADB Loan Commitment Fee Receivable | 18 | | |
| 应收亚行贷款资金占用费 ADB Loan Service-Fee Receivable | 19 | | |
| 七、有价证券 Marketable Securities | 20 | | |
| 八、固定资产合计 Total Fixed Assets | 21 | 59,860.96 | 165,691,784.15 |
| 固定资产原价 Fixed Assets, Cost | 22 | 74,830.00 | 165,728,079.71 |
| 减：累计折旧 Less: Accumulated Depreciation | 23 | 14,969.04 | 36,295.56 |
| 固定资产净值 Fixed Assets, Net | 24 | 59,860.96 | 165,691,784.15 |
| 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 | 832,808,690.03 | 1,013,928,001.80 |

资金平衡表 (续)
BALANCE SHEET(Continued)

本期截至2016年12月31日
(As of 12/31/2016)

项目名称: 亚洲开发银行贷款山西能效和环境改善项目

Project Name: Shanxi Energy Efficiency and Environment Improvement Project Financed with ADB Loan

编报单位: 亚洲开发银行贷款山西能效和环境改善项目办公室

Prepared by: Project Management Office for the Shanxi Energy
Efficiency and Environment Improvement Project
Financed with ADB Loan

货币单位: 人民币元
Currency Unit: RMB Yuan

| 资金来源 Sources of Fund | 行次 Line No. | 期初数 Beginning Balance | 期末数 Ending Balance |
|---|----------------|--------------------------|-----------------------|
| 一、项目拨款合计 Total Project Appropriation Funds | 28 | 289,486,374.95 | 330,716,857.71 |
| 二、项目资本与项目资本公积 Project Capital and Capital Surplus | 29 | 8,000,000.00 | 8,000,000.00 |
| 其中: 捐赠款 Including: Grants | 30 | | |
| 三、项目借款合计 Total Project Loan | 31 | 486,338,614.81 | 602,618,842.27 |
| 1.项目投资借款 Total Project Investment Loan | 32 | 486,338,614.81 | 602,618,842.27 |
| (1) 国外借款 Foreign Loan | 33 | 486,338,614.81 | 602,618,842.27 |
| 其中: 亚洲开发银行贷款 ADB Loan | 34 | 486,338,614.81 | 602,618,842.27 |
| 国际复兴开发银行 IBRD | 35 | | |
| 技术合作信贷 Technical Cooperation | 36 | | |
| 联合融资 Co-Financing | 37 | | |
| (2) 国内借款: Domestic Loan | 38 | | |
| 2.其他借款 Other Loan | 39 | | |
| 四、上级拨入投资借款 Appropriation of Investment Loan | 40 | | |
| 其中: 拨入亚行贷款 Including: ADB loan | 41 | | |
| 五、企业债券资金 Bond Fund | 42 | | |
| 六、待冲项目支出 Construction Expenditures to be Offset | 43 | | |
| 七、应付款合计 Total Payable | 44 | 48,781,952.93 | 72,341,563.69 |
| 其中: 应收亚行贷款利息 Including: ADB Loan Interest Receivable | 45 | | |
| 应收亚行贷款承诺费 ADB Loan Commitment Fee Receivable | 46 | | |
| 应收亚行贷款资金占用费 ADB Loan Service Fee Receivable | 47 | | |
| 八、未交款合计 Other Payables | 48 | | |
| 九、上级拨入资金 Appropriation of Fund | 49 | | |
| 十、留成收入 Retained Earnings | 50 | 201,747.34 | 250,738.13 |
| 资金来源合计 Total Sources of Fund | 51 | 832,808,690.03 | 1,013,928,001.80 |

(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

本期截至2016年12月31日 (For the Period Ended 12/31/2016)

项目名称: 亚洲开发银行贷款山西省能效和环境改善项目

PROJECT NAME: Shanxi Energy Efficiency and Environment Improvement Project Financed with ADB Loan

编报单位: 亚洲开发银行贷款山西能效和环境改善项目办公室

Prepared by: Project Management Office for the Shanxi Energy Efficiency and Environment Improvement

表2-1

Statement II -1

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 | | |
|---|---------------------------------|--------------------------------|--|---------------------|----------------------------|------------------------------------|
| | 本年计划额 Current year Budget | 本期发生额 Current Period Actual | 本期完成比 Current Period % Completed | 项目总计 Life of PAD | 累计完成额 Cumulative Actual | 累计完成比 Cumulative % Completed |
| 资金来源合计 Total Financing | 163,871,273.55 | 157,510,710.22 | 96.12% | 1,064,302,700.00 | 933,335,699.98 | 87.69% |
| 一、亚行贷款 ADB Loan | 116,280,227.46 | 116,280,227.46 | 100.00% | 638,909,469.00 | 602,618,842.27 | 94.32% |
| 二、配套资金 Counterpart Fund | 47,591,046.09 | 41,230,482.76 | 86.63% | 425,643,231.00 | 330,716,857.71 | 77.70% |
| 资金运用合计 Total Application of Funds | | 133,978,037.26 | | 1,064,300,700.00 | 851,546,647.99 | 80.01% |
| 1.晋中集中供热子项目 Jinzhong Heat Supply Subproject | | 29,656,472.42 | | 477,405,100.00 | 368,499,331.72 | 77.19% |
| 2.黎城集中供热子项目 Licheng Heat Supply Subproject | | 29,449,381.03 | | 176,500,000.00 | 188,533,345.14 | 106.82% |
| 3.沁县集中供热子项目 Qinxian Heat Supply Subproject | | 65,785,006.07 | | 243,450,000.00 | 196,083,599.84 | 80.54% |
| 4.中阳集中供热子项目 Zhongyang Heat Supply Subproject | | 7,564,238.09 | | 45,252,000.00 | 34,660,303.80 | 76.59% |
| 5.柳林县煤层气综合利用子项目 Liulin CBM/CMM Comprehensive Utilization Subproject | | 1,522,939.65 | | 121,693,600.00 | 63,770,067.49 | 52.40% |
| 差异 Difference | | 23,532,672.96 | | | 81,789,051.99 | |
| 1.应收款项变化 Change in Receivable | | -9,561,331.45 | | | 45,447,373.16 | |
| 2.应付款项变化 Change in Payable | | -23,559,610.76 | | | -72,341,563.69 | |
| 3.货币资金变化 Change in Cash and Bank | | -9,221,424.91 | | | 13,156,710.27 | |
| 4.其他 Other | | 65,875,040.08 | | | 95,526,532.25 | |

项目进度表(二)

SUMMARY OF SOURCES AND USES OF FUNDS BY PROJECT COMPONENT

本期截至2016年12月31日 (For the Period Ended 12/31/2016)

项目名称: 亚洲开发银行贷款山西能效和环境改善项目

表2-2

Project Name: Shanxi Energy Efficiency and Environment Improvement Project Financed with ADB Loan

Statement II-2

编报单位: 亚洲开发银行贷款山西能效和环境改善项目办公室

货币单位: 人民币元

Prepared by: Project Management Office for the Shanxi Energy Efficiency and Environment Improvement Project Financed with ADB Loan

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. 晋中集中供热子项目 Jinzhong Heat Supply Subproject | 368,499,331.72 | 154,650,087.54 | | | | 213,849,244.18 | | |
| 2. 黎城集中供热子项目 Licheng Heat Supply Subproject | 188,533,345.14 | | | | | 188,533,345.14 | | |
| 3. 沁县集中供热子项目 Qinxian Heat Supply Subproject | 196,083,599.84 | 165,691,784.15 | | 1,017,883.00 | | 29,373,932.69 | | |
| 4. 中阳集中供热子项目 Zhongyang Heat Supply Subproject | 34,660,303.80 | | | | | 34,660,303.80 | | |
| 5. 柳林县煤层气综合利用子项目 Liulin CBM/CMM Comprehensive Utilization Subproject | 63,770,067.49 | | | | | 63,770,067.49 | | |
| 合计 Total | 851,546,647.99 | 320,341,871.69 | - | 1,017,883.00 | - | 530,186,893.30 | | |

(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

SSTATEMENT OF IMPLEMENTATION OF CREDIT AGREEMENT

本期截至2016年12月31日 (For the Period Ended 12/31/2016)

项目名称: 亚洲开发银行贷款山西能效和环境改善项目

Project Name: Shanxi Energy Efficiency and Environment Improvement Project Financed with ADB Loan

编报单位: 亚洲开发银行贷款山西能效和环境改善项目办公室

Prepared by: Project Management Office for the Shanxi Energy Efficiency and Environment Improvement

表3

Statement III

货币单位: 人民币元

Currency Unit: RMB Yuan

| 类别 Category | 核定贷款金额 Loan Amount | 本期提款数 Current-period Withdrawals | | 累计提款数 Cumulative Withdrawals | |
|---|-----------------------|-------------------------------------|---------------|---------------------------------|----------------|
| | 美元 USD | 美元 USD | 折合人民币 RMB | 美元 USD | 折合人民币 RMB |
| 1. 土建 Civil Works | 9,710,000.00 | 1,434,126.37 | 9,948,534.62 | 6,777,005.87 | 47,012,089.72 |
| 1.1 晋中集中供热子项目 Jinzhong Heat Supply Subproject | 1,850,000.00 | - | - | - | - |
| 1.2 黎城集中供热子项目 Licheng Heat Supply Subproject | 2,300,000.00 | 125,909.84 | 873,436.56 | 2,062,814.97 | 14,309,747.45 |
| 1.3 沁县集中供热子项目 Qinxian Heat Supply Subproject | 4,530,000.00 | 693,418.82 | 4,810,246.35 | 3,996,936.49 | 27,726,748.43 |
| 1.4 中阳集中供热子项目 Zhongyang Heat Supply Subproject | 1,030,000.00 | 614,797.71 | 4,264,851.71 | 717,254.41 | 4,975,593.84 |
| 2. 货物 | 85,190,000.00 | 9,752,193.63 | 67,650,967.21 | 78,688,894.05 | 545,864,858.05 |
| 2.1 晋中集中供热子项目 Jinzhong Heat Supply Subproject | 39,120,000.00 | 4,682,929.13 | 32,485,479.37 | 38,931,600.00 | 270,068,509.20 |
| 2.2 黎城集中供热子项目 Licheng Heat Supply Subproject | 15,100,000.00 | - | - | 13,413,257.73 | 93,047,768.87 |
| 2.3 沁县集中供热子项目 Qinxian Heat Supply Subproject | 17,090,000.00 | 2,034,688.62 | 14,114,634.96 | 13,961,836.32 | 96,853,258.55 |
| 2.4 中阳集中供热子项目 Zhongyang Heat Supply Subproject | 3,260,000.00 | 1,308,000.00 | 9,073,596.00 | 2,943,000.00 | 20,415,591.00 |
| 2.5 柳林县煤层气综合利用子项目 Liulin CBM/CMM Comprehensive Utilization Subproject | 10,620,000.00 | 1,726,575.88 | 11,977,256.88 | 9,439,200.00 | 65,479,730.43 |
| 3. 咨询服务 Consulting Services | 2,000,000.00 | | | | |
| 3.1 晋中集中供热子项目 Jinzhong Heat Supply Subproject | 900,000.00 | | | | |
| 3.2 黎城集中供热子项目 Licheng Heat Supply Subproject | 330,000.00 | | | | |
| 3.3 沁县集中供热子项目 Qinxian Heat Supply Subproject | 460,000.00 | | | | |
| 3.4 中阳集中供热子项目 Zhongyang Heat Supply Subproject | 80,000.00 | | | | |
| 3.5 柳林县煤层气综合利用子项目 Liulin CBM/CMM Comprehensive Utilization Subproject | 230,000.00 | | | | |
| 4. 利息和承诺费 Interest and Commitment Charges | 3,174,490.00 | 788,850.00 | 5,472,252.38 | 1,404,338.26 | 9,741,894.50 |
| 总计 Totals | 100,074,490.00 | 11,975,170.00 | 83,071,754.21 | 86,870,238.18 | 602,618,842.27 |

(四) 专用账户报表

iv.Special Account Statement

专用账户报表 SPECIAL ACCOUNT STATEMENT

本期截至2016年12月31日

(For the period Ended 12/31/2016)

项目名称: 亚洲开发银行贷款山西能效和环境改善项目

Project Name: Shanxi Energy Efficiency and Environment Improvement Project Financed with ADB Loan

开户银行名称/账号: 中信银行太原分行/7261211483100000167

表4

Depository Bank/Account No.:CITC Bank, Taiyuan Branch /7261211483100000167

Statement IV

亚洲开发银行贷款号: 2885-PRC

货币种类: 美元

ADB Loan/Credit No: 2885-PRC

Currency:USD

| A部分: 本期专用账户收支情况 Part A-Account Activity for the Period | 金额 Amount |
|--|---------------|
| 期初余额Beginning Balance(month/day/year) | 5,015,107.87 |
| 增加Add: | |
| 本期亚洲开发银行回补总额 Total amount deposited by ADB | 14,143,454.58 |
| 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 | 1,979.22 |
| 本期不合格支出归还总额 Total amount Refunded to cover ineligible expenditures | 0.00 |
| 减少Deduct: | |
| 本期支付总额Total amount withdrawn | 11,186,320.00 |
| 本期未包括在支付额中的服务费支出 Total service charges if not included in above amount withdrawn | 16.00 |
| 期末余额 Ending Balance(month/day/year) | 7,974,205.67 |
| B部分: 专用账户调节 PartB- Account Reconciliation | |
| 1.亚洲开发银行首次存款总额 Amount advanced by ADB | 10,000,000.00 |
| 减少Deduct: | |
| 2.亚洲开发银行回收总额Total amount recovered by ADB | 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 month/day/year | 10,000,000.00 |
| 4.专用账户期末余额 Ending balance of Special Account at month/day/year | 7,974,205.67 |
| 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 month/day/year | |
| 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 | 2,034,688.62 |
| 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.) | 80.00 |
| 减少Deduct: | |
| 8.利息收入 (存入专用账户部分) Interest earned (if included in Special Account) | 8,974.29 |
| 9、本期期末专用账户首次存款净额 Total advanced to Special Account accounted for at mounth/year | 10,000,000.00 |

（五）财务报表附注

财务报表附注

1.项目概况

亚行贷款山西能效和环境改善项目总投资 106,455.07 万元，其中：利用亚行贷款 10,000.00 万美元，折合人民币 63,890.95 万元，占总投资的 60%；国内配套资金 42,564.12 万元，占总投资的 40%。具体包括五个子项目：晋中市榆次区主城区集中供热（二期）管网工程子项目、沁县县城集中供热子项目、黎城县县城集中供热子项目、中阳县城区集中供热三期子项目和柳林县煤层气综合利用工程子项目。项目建设期四年（2013 年～2017 年），本项目贷款签订日为 2013 年 3 月 27 日，贷款生效日为 2013 年 4 月 24 日，关账日为 2017 年 12 月 31 日。

2. 财务报表编制范围

截至 2016 年 12 月 31 日亚行贷款山西能效和环境改善项目汇总财务决算报表编制范围包括亚行贷款山西能效和环境改善项目办公室（以下简称省项目办）、黎城县万通供热有限公司、晋中市瑞阳热电联产供热有限责任公司、柳林县煤气化公司、沁县华阳供热有限公司、中阳县供热供气管理中心出具的截至 2016 年 12 月 31 日财务报表及山西省财政厅出具的专用账户报表。

3. 主要会计政策

3.1 按照中国政府与亚洲开发银行签署的《贷款协定》、《项目协定》，山西省财政厅印发的《亚洲开发银行贷款山西能效和环境改善项目财务管理办法》和《亚洲开发银行贷款山西能效和环境改善项目会计核算办法》进行会计核算。

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

截至 2016 年 12 月 31 日余额为人民币 685,854,863.84 元，项目支出包括建安投资、设备投资、待摊投资、其他投资（不含沁县华阳供热有限公司购置、已结转至运营使用的固定资产的支出，在资金平衡表固定资产列示）。截至 2016 年 12 月 31 日项目实际累计支出人民币 851,546,647.99 元(含沁县华阳供热有限公司已结转至固定资产的支出)，占总投资计划的 80.01%。

4.2 货币资金

截至 2016 年 12 月 31 日货币资金为人民币 13,156,710.27 元。

4.3 器材

截至 2016 年 12 月 31 日余额为人民币 103,777,270.38 元，主要为项目尚未使用的设备及材料款。

4.4 预付及应收款

截至 2016 年 12 月 31 日余额为 45,447,373.16 元，主要为工程及设备的预付款。

4.5 固定资产

截至 2016 年 12 月 31 日余额为 165,691,784.15 元，为沁县华阳供热有限公司购置、已结转至运营使用的固定资产的支出净值。

4.6 项目拨款

截至 2016 年 12 月 31 日余额为 330,716,857.71 元，为政府配套资金及企业自筹资金。

项目计划配套资金总额人民币 425,643,231 元，截至 2016 年 12 月 31 日到位配套人民币 330,716,857.71 元，占计划的 77.70%。

项目进度表中的配套资金不包含项目资本金，项目资本金在差异的其它列示。

4.7 项目借款

2016年12月31日余额为人民币602,618,842.27元，为该项目已使用的亚洲开发银行贷款。

截至2016年12月31日，累计提取亚洲开发银行贷款资金86,870,238.18美元，占贷款总额的86%。其中：土建类累计提款6,777,005.87美元，占该类计划的70%；货物类累计提款78,688,894.05美元，占该类计划的92%。

4.8 应付款

2016年12月31日余额为人民币72,341,563.69元，主要是项目应付未付的工程及设备款。

4.9 留成收入

截至2016年12月31日余额为人民币250,738.13元，主要是银行存款利息收入及其他收入。

5. 专用账户使用情况

本项目指定账户设在中信银行太原分行，账号为7261211483100000167，币种为美元。专用账户首次存款10,000,000.00美元。2016年该账户亚行回补总额14,143,454.58美元，利息收入1,979.22美元，本期支出总额11,186,320.00美元，服务费支出16.00美元，年末余额7,974,205.67美元。

v. Notes to the Financial Statements

Notes to the Financial Statements

1. Summary of the Project

The total investment of the Shanxi Energy Efficiency and Environment Improvement Project amounts to 1,064.5507 million RMB Yuan, among which 100 million US Dollars (equivalent to 638,929.1 million RMB Yuan) are financed by ADB loan, accounting for 60% of the total investment, and the rest 40%, 425,621.6 million RMB Yuan are financed by domestic counterpart fund. There are altogether five subprojects under this Project, namely the Jinzhong Heat Supply Subproject, the Qin County Heat Supply Subproject, the Licheng County Heat Supply Subproject, the Zhongyang Country Heat Supply Project and the Liulin County CBM/CMM Comprehensive Utilization Subproject. The total implementation time of the project is four years (2013 – 2017). The Loan Agreement and the Project Agreement of the project were signed on March 27, 2013, and the effective date of these two legal documents is April 24, 2013. The loan account of the project is to be closed on December 31, 2017.

2. Consolidation Scope of the Financial Statement

Consolidation scope of the financial statements covers the financial statements prepared for and submitted by the Project Management Office of Shanxi Energy Efficiency and Environment Improvement Project Financed by ADB, the Licheng Wanlong Heat Supply Corporation Ltd, the Jinzhong Ruiyang Heat Supply Corporation Ltd, the Qin County Huayang Heat Supply Corporation Ltd, the Zhongyang Heat and Gas Supply Management Center and the Liulin County Gas Supply Corporation, as well as the special account opened and held by the Shanxi Provincial Finance Bureau, all of which are for the period from the effective date of the Loan Agreement up to December 31, 2016.

3. Accounting Policies

3.1 The Loan Agreement and Project Agreement signed between the Government of P.R.C and ADB, the Regulations on Financial Management and Accounting for Shanxi Energy Efficiency and Environment Improvement

Project Financed with ADB Loan and the Accounting Policies for the Shanxi Energy Efficiency and Environment Improvement Project Financed with ADB Loan, both of which were issued by the Shanxi Provincial Finance Bureau.

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.

4. Explanations on Expenditure Categories

4.1 Total Project Expenditures

As 31 December 2016, the balances amounted to CNY685,854,863.84, including expenses on civil works, equipment, construction expenditures disposed and other expenses (excluding expenditures of the fixed assets that purchased, carried forward to operate by Qin County Huayang Heat Supply Co. Ltd, as shown in fixed asset row of the Balance Sheet). By December 31, 2016, the total expenditures of the project amounts to CNY851,546,647.99 (including the expenditures on the fixed assets carried forward to operate by Qin County Huayang Heat Supply Co. Ltd), which accounts for 80.01% of the total investment plan.

4.2 Cash and Bank

On December 31, 2016, the balance was CNY 13,156,710.27.

4.3 Equipment

On December 31, 2016, the balance amounted to CNY103,777,270.38 mainly the expenditures on the unused equipment and materials

4.4 Prepaid and Receivable

Its balance on December 31, 2016 was CNY 45,447,373.16, mainly for advance payment for civil works and equipment.

4.5 Fixed Assets

On December 31, 2016, the balance of the fixed assets valued CNY165,691,784.15, that are the net value of the fixed assets purchased, carried forward to operate by Qin County Huayang Heat Supply Co. Ltd purchased,

4.6 Project Appropriation Funds

Up to December 31, 2016, total of CNY330,716,857.71 of the counterpart funds from local governments and project enterprises had been allocated, against the total planned counterpart funds of CNY 425,621,600.00, accounting for 77.7% of the total planned amount.

Local counterpart funds in Summary of Sources and Uses of Funds by Project Component do not include the project capital. The difference of the project capital is shown in the Balance Sheet

4.7 Project Loan

As 31 December 2016, the outstanding ADB loan amount was CNY 602,618,842.27. At end of December 2016, accumulative disbursement of the ADB loan proceeds amounted to USD 86,870,238.18, accounting for 86% of the total ADB loan amount, including USD 6,777,005.87 for civil works which accounted for 55% of the loan amount allocated for this category and USD 78,688,894.05 for goods which accounted for 92% of the loan amount allocated for this category.

4.8 Payable Balance

The payable balance on December 31, 2016 was CNY 72,341,563.69, which is to be paid mainly for civil works and goods.

4.9 Retained Earnings

The balance of the retained earnings as December 31, 2016 was CNY 250,738.13 which mainly earned from the interest generated from the project funds deposited in the bank.

5. Service condition of the special account

The Imprest Account of this project is set up in the CITIC Bank Taiyuan Branch, with the account number of 7261211483100000167, and USD as currency Unit. The initial Deposit of the Imprest Account is 10,000,000.00 USD. The total amount of US\$ 14,143,454.58 was replenished from the ADB loan account for the Imprest Account in 2015, while the total amount of US\$ 11,186,320.00 was disbursed from the Imprest Account in this period, plus the interest incomes of US\$ 1,979.22 and minus service charges of US\$ 16.00, the balance of this bank account at the end of 2016 was US\$ 7,974,205.67.