

# Audited Project Financial Statements

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Project Number: 45022-002

Loan Number: 3216

Period covered: 1 January 2017 to 31 December 2017

## People's Republic of China: Jiangxi Ji'an Sustainable Urban Transport Project

Prepared by Ji'an Urban Construction and Investment Development Company

For the Asian Development Bank

Date received by ADB: 29 June 2018

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 the Yichang Municipal Urban Construction Investment and Development Co., Ltd.



中华人民共和国江西省审计厅

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

# 审 计 报 告

## Audit Report

赣审外报〔2018〕7号

GAN AUDIT REPORT〔2018〕NO.7

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项目名称: 亚洲开发银行贷款江西省吉安城市交通项目

Project Name: Jiangxi Ji' an Sustainable Urban Transport Project  
Financed by the Asian Development Bank

贷款号: 3216-PRC  
Loan No.: 3216-PRC

项目执行单位: 吉安市城市建设投资开发公司

Project Entity: Ji' an Urban Instruction & Investment Development  
Company

会计年度: 2017

Accounting Year: 2017



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## 一、审计师意见

### 审计师意见

吉安市城市建设投资开发公司：

我们审计了亚洲开发银行贷款江西省吉安城市交通项目 2017 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 15 第页）。

#### （一）项目执行单位及江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公司的责任，编制专用账户报表是江西省财政厅的责任，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，公允反映了亚洲开发银行贷款江西吉安城市交通项目 2017 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

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。

中华人民共和国江西省审计厅  
2018 年 6 月 26 日



地址：中国江西省南昌市叠山路 209 号  
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## **1. Auditor's Opinion**

### **Auditor's Opinion**

To Ji'an Urban Construction & Investment Development Company,

We have audited the special purpose financial statements (from page 6 to page 15) of Jiangxi Ji'an Sustainable Urban Transport Project financed by the Asian Development Bank, which comprise the Balance Sheet as of December 31, 2017, 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.

#### **(1) Project Entity and Jiangxi 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 (Grant) Agreement is the responsibility of your entity, while the preparation of the Special Account Statement is the responsibility of Jiangxi 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 (grant) 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.

#### **(2) 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.

### **(3) Opinion**

In our opinion, the financial statements identified in the first paragraph present fairly, in all material respects, financial position of Jiangxi Ji'an Sustainable Urban Transport Project financed by the ADB as of December 31, 2017, 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.

### **(4) Other Matter(s)**

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.

Jiangxi Provincial Audit Office of People's Republic of China  
June 26, 2018

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## 二、财务报表及财务报表附注

### II. Financial Statements and Notes to the Financial Statements

#### (一) 资金平衡表

##### i. Balance Sheet

### 资 金 平 衡 表 BALANCE SHEET

2017 年 12 月 31 日

(As of December 31, 2017)

项目名称: 亚洲开发银行贷款江西省吉安城市交通项目

Project Name: Jiangxi Ji'an Sustainable Urban Transport Project financed  
by the Asian Development Bank and granted by GEF

编报单位: 吉安市城市建设投资开发公司

Prepared by: Ji'an Urban Construction & Investment Development Company

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	115,187,817.62	379,111,888.65	一、项目拨款合计 Total Project Appropriation Funds	1	154,750,000.00	409,750,000.00
1.交付使用资产 Fixed Assets Transferred	2	0	0	二、项目借(赠)款合计 Total Project Loan (Grant)	2	500,000,000.00	434,612,987.05
2.待核销项目支出 Construction Expenditures to be Disposed	3	0	0	1.项目投资借款 Total Project Investment Loan	3	0	0
3.转出投资 Investments Transferred-out	4	0	0	(1)国外借款 Foreign Loan	4	0	34,612,987.05
4.在建工程 Construction in Process	5	115,187,817.62	379,111,888.65	亚洲开发银行贷款 Asian Development Bank Loan	5	0	34,612,987.05
二、应收生产单位投资借款 Investment Loan Receivable	6	0	0	(2)国内借款 Domestic Loan	6	500,000,000.00	400,000,000.00
三、器材 Equipment	7	0	0	2.其他借款 Other Loan	7	0	0
四、货币资金合计 Total Cash and Bank	8	369,054,235.11	182,207,463.52	3. GEF赠款 GEF Grant	8	0	0
1.银行存款 Cash in Bank	9	369,054,168.41	170,026,938.86	三、待冲项目支出 Construction Expenditures to be Offset	9	0	0
其中: 专用账户存款 Including: Special Account	10		12,180,457.96	四、应付款合计 Total Payables	10	50,080,856.70	236,241,961.08
2.现金 Cash on Hand	11	66.70	66.70	其中: 应付亚行贷款利息 Including: Asian Development Bank Loan Interest Payable	11	0	0
五、预付及应收款合计 Total Prepaid and Receivable	12	220,579,685.92	519,615,512.93	应付亚行贷款承诺费 Including: Asian Development Bank Loan Commitment Fee Payable	12	0	0
其中: 应收亚行贷款利息 Including: Asian Development Bank Loan Interest Receivable	13	0	0	五、留成收入 Retained Earnings	13	0	335,141.34
应收亚行贷款承诺费 Including: Asian Development Bank Loan Commitment Fee Receivable	14	0	0		14		
六、固定资产合计 Total Fixed Assets	15	9,118.05	5,224.37		15		
资金占用合计 Total Application of Fund	16	704,830,856.70	1,080,940,089.47	资金来源合计 Total Sources of Fund	16	704,830,856.70	1,080,940,089.47



## (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 2017 年 12 月 31 日

(For the period ended December 31, 2017)

项目名称: 亚洲开发银行贷款江西省吉安城市交通项目

Project Name: Jiangxi Ji'an Sustainable Urban Transport Project financed  
by the Asian Development Bank and granted by GEF

编报单位: 吉安市城市建设投资开发公司

货币单位: 人民币元

Currency Unit: RMB Yuan

Prepared by: Ji'an Urban Construction & Investment Development Company

	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	590,000,000.00	134,782,381.54	22.84	3,236,310,000.00	2,448,038,891.83	75.64
一、国际金融组织贷款 International Financing	190,000,000.00	44,782,381.54	23.57	630,000,000.00	454,431,109.48	72.13
1. 国际复兴开发银行 IBRD	190,000,000.00	44,782,381.54	23.57	630,000,000.00	454,431,109.48	72.13
二、配套资金 Counterpart Financing	400,000,000.00	90,000,000.00	22.50	2,606,310,000.00	1,993,607,782.35	76.49
资金运用合计 (按项目内容) Total Application of Funds (by Project Component)	839,548,400.00	158,722,832.08	18.91	3,236,310,000.00	2,347,070,682.17	72.52
1. 主体枢纽工程 Wuxikou Flood Control Scheme	76,019,200.00	49,947,131.28	65.70	723,618,000.00	614,204,971.20	84.88
2. 洪水管理系统工程 Flood Management System	20,000,000.00	14,278,183.46	71.39	59,220,000.00	64,780,689.47	109.39
3. 移民安置 Resettlement	738,462,200.00	103,252,721.51	13.98	2,423,043,000.00	1,622,546,409.72	66.96
4. 项目管理和实施支持 Project Management and Implementation Support	5,067,000.00	1,193,847.51	23.56	15,057,000.00	5,102,017.47	33.88
5. 贷款利息及先征费 Loan Interest and Front-end Fee				15,372,000.00	1,633,550.00	10.63
6. 汇兑损益 Exchange Gain and Loss		-24,822,901.68			9,000,482.71	
7. 其他 Others		14,873,850.00			29,802,561.60	
差异 Difference		-23,940,450.54			100,968,209.66	
1. 应收款变化 Change in Receivables		-42,164,204.06			23,090,178.06	
2. 应付款变化 Change in Payables		25,606,265.93			-57,602,267.55	
3. 货币资金变化 Change in Cash and Bank		-7,366,487.73			135,573,841.13	
4. 其它 Other		-16,024.68			-93,541.98	

# 项目进度表 (二)

## SUMMARY OF SOURCES AND USES OF FUNDS

### BY PROJECT COMPONENT II

本期截至 2017 年 12 月 31 日  
(For the period ended December 31, 2017)

项目名称: 亚洲开发银行贷款江西省吉安城市交通项目  
Project Name: Jiangxi J'ian Sustainable Urban Transport Project financed  
by the Asian Development Bank and granted by GEF  
编报单位: 吉安城市建设投资公司  
Prepared by: J'ian Urban Construction & Investment Development Company  
RMB Yuan

货币单位: 人民币元  
Currency Unit:

项目内容 Project Component	项目支出 Project Expenditure						待核销项目支出 Construction 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.城市道路和交通管理项目 The Urban Roads and Traffic Management	347,954,560.86					347,954,560.86		
2.快速公交（BRT）	19,109,418.53					19,109,418.53		
3.吉安火车站广场交通改善项目 The Railway Station Improvement	1,215,752.72					1,215,752.72		
4.玉带河治理子项目 The Yudai River Rehabilitation	9,749,688.03					9,749,688.03		
5.机构能力建设子项目 Institutional Capacity Development	1,082,468.51					1,082,468.51		
合计 Total	379,111,888.65					379,111,888.65		



(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 2017 年 12 月 31 日  
(For the period ended December 31, 2017)

项目名称: 亚洲开发银行贷款江西省吉安城市交通项目  
Project Name: Jiangxi's Sustainable Urban Transport Project financed  
by the Asian Development Bank and granted by GEF  
编报单位: 江西省浯溪口水利枢纽工程项目办  
Prepared by: Jiangxi Wuxikou Integrated Flood Management Project Office

货币单位: 美元/人民币元  
Currency Unit: USD/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					
1a 公共交通 Public Transport	94,100,000	3,433,605.37	22,435,864.21	3,433,605.37	22,435,864.21
1b 玉带河治理 River Rehabilitation	12,200,000	295,247.77	1,929,207.98	295,247.77	1,929,207.98
1c 城市道路和交通管理 Urban Roads and Traffic Management	12,600,000	0.00	0.00	0.00	0.00
2. 货物 Goods	69,300,000	3,138,357.60	20,506,656.23	3,138,357.60	20,506,656.23
3. 机构加强和能力建设 Institutional strengthening and capacity building	24,600,000	0.00	0.00	0.00	0.00
4. 专用账户 Special Account	1,300,000	0.00	0.00	0.00	0.00
总计 Total	120,000,000	5,297,203.49	34,612,987.05	5,297,203.49	34,612,987.05

此表适用汇率: 1:6.5342

(四) 专用账户报表

iv. Special Account Statement

专用账户报表

SPECIAL ACCOUNT STATEMENT

本期截至 2017 年 12 月 31 日

(For the period ended December 31, 2017)

项目名称: 亚洲开发银行贷款江西省吉安城市交通项目

Project Name: Jiangxi Ji'an Sustainable Urban Transport Project financed  
by the Asian Development Bank and granted by GEF

贷款号: 3216-PRC

Loan No. 3216-PRC

编报单位: 江西省财政厅

Prepared by: The Finance Department of Jiangxi Province

开户银行名称: 江西银行南昌迎宾大道支行

Depository Bank: Jiangxi Bank Nanchang Yingbindadao Branch

账号: 791909542720015

Account No.: 791909542720015

货币种类: 美元

Currency: USD

A 部分: 本期专用帐户收支情况 Part A: Account Activity for the Period	金额 Amount
期初余额 Beginning Balance	0
增加 Add:	
本期亚洲银行回补总额 Total Amount Deposited this Period by Asian Development Bank	5,297,203.49
本期利息收入总额 (存入专用帐户部分) Total Interest earned this period if deposited in Special Account	510.41
本期不合格支出归还总额 Total amount refunded to cover ineligible expenditures	
减少 Deduct	
本期支付总额 Total amount withdrawn	3,433,605.37
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	0
期末余额 Ending balance	1,864,108.53
B 部分: 专用帐户调节 Part B: Account Reconciliation	



1. 亚洲银行首次存款总额 Amount Advanced by Asian Development Bank		3,000,000.00
减少 Deduct		
2. 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		3,000,000.00
4. 专用账户期末余额 Ending Balance of Special Account		1,864,108.53
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		1,136,401.88
7. 服务费累计支出 (如未含 5 和 6 栏中) Cumulative Service Charges (If not included in item 5. or 6.)		0
减少: Deduct:		
8. 利息收入 (存入专用账户部分) Interest Earned (If included in Special Account)		510.41
9. 本期期末专用账户首次存款净额 Total Advance to Special Account Accounted for at the End of this Period		3,000,000.00

## （五）财务报表附注

### 财务报表附注

#### 1. 项目概况

亚洲开发银行贷款、GEF 赠款江西省吉安城市交通项目贷款号为 3216—PRC，旨在通过该项目的实施，使项目区加快改善城市基础设施建设。该项目涉及吉安市城市建设投资开发公司项目实施机构，主要项目活动包括（1）公共交通改善—包括建设一条 6.9 公里的快速公交（BRT）系统；（2）玉带河河流和河道治理；（3）交通管理和城市交通改善；（4）机构能力建设。项目贷款协议于 2015 年 4 月 22 日签订，2015 年 9 月 8 日生效，预计 2020 年 6 月 30 日前关闭。项目计划总投资为折合人民币 17.7 亿元，其中亚洲开发银行贷款 1.2 亿美元。

#### 2. 财务报表编制范围

本财务报表的编制范围为吉安城市交通项目利用亚行贷款工作领导小组管理办公室对吉安城市交通项目资金筹集和建设投入的会计核算。

#### 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 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 2017 年 12 月 29 日汇率，即 USD1=人民币 6.5342 元。

#### 4. 报表科目说明

##### 4.1 项目支出

2017 年项目支出人民币 263,924,071.03 元，累计支出人民币 379,111,888.65 元。

##### 4.2 货币资金



2017年12月31日货币资金余额为人民币182,207,463.52元,其中财政厅亚行专用账户余额为美元1,863,598.12元(按2017年12月29日汇率计人民币12,177,1222.84元)。

#### 4.3 预付及应收款

2017年12月31日余额为人民币519,615,512.93元,主要是预付君华大道、阳明西路工程土建施工、BRT快速公交咨询服务费、以及管线迁改的费用。

#### 4.4 项目拨款

2017年12月31日余额为人民币409,750,000.00元,为项目配套资金。

#### 4.5 项目借款

2017年12月31日余额为人民币434,612,987.05元,为银行贷款,其中亚行银行贷款余额为人民币34,612,987.05元,国内银行贷款余额人民币为400,000,000.00元。

#### 4.6 其他应付款

2017年12月31日余额为人民币236,241,961.08元,主要是吉安市城市建设投资开发公司代付项目前期费、代归还华夏银行贷款以及吉安市高铁站前新区项目推进指挥部代付阳明西路工程房屋拆迁款等。

## **v. Notes to the Financial Statements**

### **Notes to the Financial Statements**

#### **1. Project Overview**

The Loan No. of Jiangxi Ji'an Sustainable Urban Transport Project financed by the Asian Development Bank and granted by GEF is 3216-PRC. The project aims to accelerate and improve the construction of urban infrastructure. The project is carried out by Ji'an Urban Construction & Investment Development Company. The major project activities include (1) the improvement of public transportation, which includes the construction of a 6.9km BRT system; (2) Yudai River Treatment; (3) transportation management and urban transport improvement; and (4) the building of institutional capacity. The Project Agreement was signed on April 22, 2015 and came into effect on September 8, 2015. The account of the project is expected to be closed before June 30, 2020. The total planned investment of the project was equivalent to RMB 1.77 billion yuan, among which the ADB Loan is USD120, 000,000.

#### **2. Consolidation Scope of the Financial Statements**

The scope of the financial statements covers the financing and the construction investment accounting of Ji'an Sustainable Urban Transport Project prepared by Project Management Office of Ji'an Sustainable Urban Transport Project.

#### **3. Accounting Policies**

3.1 The Financial Statements of the project were prepared according to the requirements of *Accounting Methods for the World Bank Financed Project* (Caijizi[2000]No.13).

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

3.3 The accrual basis and the debit/credit double entry bookkeeping method are adopted. RMB is used as the recording currency of bookkeeping.

3.4 The exchange rate adopted in the financial statements was the exchange rate on December 29, 2017 of the People's Bank of China, which is USD1=



RMB 6.5342 yuan.

#### **4. Explanation of Subjects**

##### **4.1 Total Project Expenditures**

The project expenditure in 2017 was RMB 263,924,071.03 yuan, and the cumulative expenditures were RMB 379,111,888.65 yuan.

##### **4.2 Total Cash and Bank**

As of December 31, 2017, the balance was RMB 182,207,463.52 yuan, among which, the balance of special account of Jiangxi Provincial Finance Department is USD 1,863,598.12 (equivalent to RMB 12,177,1222.84 on exchange rate of December 29, 2017).

##### **4.3 Total Prepaid and Receivable**

Its balance on December 31, 2017 was RMB 519,615,512.93 yuan, mainly used to prepay the expense of civil engineering works of Junhua Avenue and West Yangming Road Project, BRT Consultation Service and Pipe Relocation.

##### **4.4 Total Project Appropriation Funds**

The balance on December 31, 2017 was RMB 409,750,000.00 yuan, which was the counterpart funds.

##### **4.5 Total Project Loan (Grant)**

The balance of bank loans on December 31, 2017 was RMB 434,612,987.05 yuan, among which the balance of ADB loan RMB 34,612,987.05 yuan and the balance of domestic bank loan RMB 400,000,000.00 yuan.

##### **4.6 Payables**

The balance on December 31, 2017 was RMB 236,241,961.08 yuan, mainly the project front fee paid by Ji'an Urban Construction & Investment Development Company; repayment of Huaxia Bank loan and house demolition fee in West Yangming Road Project paid by Command Department of New Area Project of Ji'An High-Speed Railway Station.