

# Audited Project Financial Statements

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Project Number: 46049-002  
Loan/Grant Number: Loan 3262  
Period covered: 1 January 2017 to 31 December 2017

## PRC: Xinjiang Akesu Integrated Urban Development and Environment Improvement Project

Prepared by Xinjiang Project Management Office

For the Asian Development Bank  
Date received by ADB: 26 June 2018

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中华人民共和国新疆维吾尔自治区审计厅  
Xinjiang Uygur Autonomous Region Audit Office of  
the People's Republic of China

# 审计报告

## Audit Report

新审外报〔2018〕20号

XINJIANG AUDIT REPORT〔2018〕NO. 20

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项目名称： 亚洲开发银行贷款新疆阿克苏城市综合发展和环境  
改善项目

Project Name: Xinjiang Akesu Integrated Urban Development and  
Environmental Improvement Project Financed by the  
Asian Development Bank

贷款号： 3262-PRC  
Loan No. : 3262-PRC

项目执行单位： 新疆基础设施建设和环境改善亚行项目管理办公室  
Project Entity: The ADB Project Management Office of Xinjiang  
Municipal infrastructure and Environment  
Improvement

会计年度： 2017  
Accounting Year: 2017

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## 一、 审计师意见

### 审计师意见

新疆基础设施建设和环境改善亚行项目管理办公室：

我们审计了亚洲开发银行贷款新疆阿克苏市城市综合发展项目 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 页至第 15 页)。

#### (一) 项目执行单位及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办的责任，编制专用账户报表是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做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新疆阿克苏市城市综合发展项目 2017 年 12 月 31 日的财务状况及截至该日 2017 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

我们审查了本期内报送给亚洲开发银行的第 5 至 8 号提款申请书以及所附资料。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。

中华人民共和国新疆维吾尔自治区审计厅

二〇一八年五月三十日

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## **I .Auditor’s Opinion**

### **Auditor’s Opinion**

To the ADB Project Management Office of Xinjiang Municipal infrastructure and Environment Improvement

We have audited the special purpose financial statements (from page 6 to page 15) of Xinjiang Akesu Integrated Urban Development and Environmental Improvement 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.

#### **Project Entity and Autonomous Regional 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 Autonomous Regional Finance Department, which includes:

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

#### **Auditor’s Responsibility**

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

An audit involves performing procedures to obtain audit evidence about the

amounts and disclosures in the financial statements. The procedures selected depend on the auditor's 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.

### **Auditor's Opinion**

In our opinion, the financial statements identified in the first paragraph present fairly, in all material respects, financial position of Xinjiang Akesu Integrated Urban Development and Environmental Improvement Project Financed by the Asian Development Bank as of December 31,2017, its financial receipts and disbursements, the project implementation and the receipts and disbursements of Special account for the period 2017 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 No.05 to No.08 and the attached documents submitted to the ADB during the period. In our opinion, the withdrawal application and the attached documents complies 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.

Xinjiang Uygur Autonomous Region Audit Office of the People's Republic of China

May 30, 2018

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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

2017年12月31日

(As of December 31, 2017)

项目名称：亚洲开发银行贷款新疆阿克苏市城市综合发展项目

货币单位：人民币元

Project Name: Xinjiang Akesu Integrated Urban Development and

Currency Unit: RMB Yuan

Environmental Improvement Project Financed by the ADB

编报单位：新疆基础设施建设和环境改善亚行项目管理办公室

Prepared by: The ADB Project Management Office of Xinjiang Municipal Infrastructure and Environment Improvement

| 资金占用  | 行次       | 期初数               | 期末数            |
|---|----------|-------------------|----------------|
| Application of Fund                                   | Line No. | Beginning Balance | Ending Balance |
| 一、项目支出合计<br>Total Project Expenditures                | 1        | 283,603,413.58    | 428,737,634.87 |
| 1.交付使用资产<br>Fixed Assets Transferred                  | 2        |                   |                |
| 2.在建工程 Construction in Progress                       | 3        | 283,603,413.58    | 428,737,634.87 |
| 二、应收生产单位投资借款<br>Investment Loan Receivable            | 4        |                   |                |
| 三、拨付所属投资借款<br>Appropriation of Investment Loan        | 5        |                   |                |
| 四、器材 Equipment  | 6        |                   |                |
| 其中：待处理器材损失<br>Including: Equipment Losses in Suspense | 7        |                   |                |
| 五、货币资金合计 Total Cash and Bank                          | 8        | 80,835,171.24     | 75,728,252.48  |

|   |    |                |                |
|---|----|----------------|----------------|
| 1.银行存款 Cash in Bank                     | 9  | 80,835,171.24  | 75,728,252.48  |
| 其中：专用账户存款 Including:Special Account     | 10 | 76,340,171.76  | 72,673,225.32  |
| 2.现金 Cash on Hand                       | 11 |                |                |
| 六、预付及应收款合计 Total Prepaid and Receivable | 12 | 5,062,922.23   | 2,007,734.46   |
| 七、固定资产合计 Total Fixed Assets             | 13 |                |                |
| 资金占用合计 Total Application of Fund        | 14 | 369,501,507.05 | 506,473,621.81 |

## 资 金 平 衡 表 BALANCE SHEET

2017 年 12 月 31 日

(As of December 31, 2017)

项目名称：亚洲开发银行贷款新疆阿克苏市城市综合发展项目

货币单位：人民币元

Project Name: Xinjiang Akesu Integrated Urban Development and  
Environmental Improvement Project Financed by the ADB

Currency Unit: RMB Yuan

编报单位：新疆基础设施建设和环境改善亚行项目管理办公室

Prepared by: The ADB Project Management Office of Xinjiang Municipal Infrastructure and Environment Improvement

| 资金来源<br>Sources of Fund                              | 行次<br>Line No. | 期初数<br>Beginning Balance | 期末数<br>Ending Balance |
|--|----------------|--------------------------|-----------------------|
| 一、项目拨款合计<br>Total Project Appropriation Funds        | 15             | 101,981,051.78           | 145,357,039.38        |
| 二、项目资本与项目资本公积<br>Project Capital and Capital Surplus | 16             |                          |                       |
| 三、项目借款合计 Total Project Loan                          | 17             | 212,470,599.10           | 330,175,982.69        |
| 1.项目投资借款 Total Project Loan                          | 18             | 212,470,599.10           | 330,175,982.69        |
| (1)国外借款 Foreign Loan                                 | 19             | 212,470,599.10           | 330,175,982.69        |

|   |    |                |                |
|---|----|----------------|----------------|
| 其中：国际开发协会<br>Including: IDA                             | 20 |                |                |
| 亚洲开发银行<br>Asian Development Bank                        | 21 | 212,470,599.10 | 330,175,982.69 |
| (2)国内借款 Domestic Loan                                   | 22 |                |                |
| 2.其他借款 Other Loan                                       | 23 |                |                |
| 上级拨入投资借款<br>Appropriation of Investment Loan            | 24 |                |                |
| 其中：拨入亚洲开发银行贷款<br>Including: Asian Development Bank Loan | 25 |                |                |
| 待冲项目支出<br>Construction Expenditures to be Offset        | 26 |                |                |
| 六、应付款合计 Total Payable                                   | 27 | 55,049,856.17  | 30,940,599.74  |
| 七、未交款合计 Other Payables                                  | 28 |                |                |
| 八、上级拨入资金 Appropriation of Fund                          | 29 |                |                |
| 九、留成收入 Retained Earnings                                | 30 |                |                |
| 资金来源合计 Total Application of Fund                        | 31 | 369,501,507.05 | 506,473,621.81 |

## (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: 亚洲开发银行贷款新疆阿克苏市城市综合发展项目

货币单位: 人民币元

Project Name: Xinjiang Akesu Integrated Urban Development and Environmental Improvement Project Financed by the ADB

Currency Unit: RMB Yuan

编报单位: 新疆基础设施建设和环境改善亚行项目管理办公室

Prepared by: The ADB Project Management Office of Xinjiang Municipal Infrastructure and Environment Improvement

|   | 本期 Current Period                 |                                   |   | 累计 Cumulative         |                            |  |
|---|-----------------------------------|-----------------------------------|---|-----------------------|----------------------------|--|
|   | 本期计划额<br>Current Period<br>Budget | 本期发生额<br>Current Period<br>Actual | 本期完成<br>比<br>Current<br>Period %<br>Completed | 项目总计划额<br>Life of PAD | 累计完成额<br>Cumulative Actual | 累计完成<br>比<br>Cumulativ<br>e %<br>Completed |
| 资金来源合计<br>Total Sources of Funds                        | 312,000,000.00                    | 161,081,371.19                    | 51.63%  | 1,543,570,000.00      | 475,533,022.07             | 30.81%                                     |
| 一、国际金融组织贷款<br>International Financing                   | 152,000,000.00                    | 117,705,383.59                    | 77.44%  | 922,500,000.00        | 330,175,982.69             | 35.79%                                     |
| 1.ADB   | 152,000,000.00                    | 117,705,383.59                    | 77.44%  | 922,500,000.00        | 330,175,982.69             | 35.79%                                     |
| 二、配套资金<br>Counterpart Financing                         | 160,000,000.00                    | 43,375,987.60                     | 27.11%  | 621,070,000.00        | 145,357,039.38             | 23.40%                                     |
| 1.无偿配套 Appropriation Funds                              | 160,000,000.00                    | 43,375,987.60                     | 27.11%  | 621,070,000.00        | 145,357,039.38             | 23.40%                                     |
| 资金运用合计<br>Total Application of Funds                    | 287,446,035.00                    | 145,134,221.29                    | 50.49%  | 1,543,570,000.00      | 428,737,634.87             | 46.48%                                     |
| 1.土建 Civil Works  | 124,129,650.00                    | 106,123,153.47                    | 85.49%  | 619,243,500.00        | 304,145,120.44             | 49.12%                                     |
| 2.设备和材料<br>Equipment and Materials                      | 33,259,885.00                     | 33,777,214.05                     | 101.56%                                       | 274,044,000.00        | 65,708,123.76              | 23.98%                                     |
| 3.机构能力建设和培训<br>Institutional Strengthening and Training | 2,152,500.00                      |                                   |   | 10,762,500.00         |                            |  |
| 4.利息和费用<br>Interest and Commitment Charge               | 3,690,000.00                      | 5,355,466.00                      | 145.13%                                       | 18,450,000.00         | 7,137,487.17               | 38.69%                                     |
| 5.前期费用<br>Interest and Commitment Charge                | 124,214,000.00                    | -121,612.23                       | -0.10%  | 621,070,000.00        | 51,746,903.50              | 8.33%                                      |
| 差异 Difference   |                                   | 15,947,149.90                     |   |                       | 46,795,387.20              |  |
| 1.应收款变化 Change in Receivables                           |                                   | -3,055,187.77                     |   |                       | 2,007,734.46               |  |
| 2.应付款变化 Change in Payables                              |                                   | 24,109,256.43                     |   |                       | -30,940,599.74             |  |
| 3.货币资金变化 Change in Cash and<br>Bank                     |                                   | -5,106,918.76                     |   |                       | 75,728,252.48              |  |

|            |  |  |  |  |  |  |
|------------|--|--|--|--|--|--|
| 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 2017 年 12 月 31 日

(For the period ended December 31, 2017)

项目名称: 亚洲开发银行贷款新疆阿克苏市城市综合发展项目

货币单位: 人民币元

Project Name: Xinjiang Akesu Integrated Urban Development and Environmental Improvement Project Financed by the ADB

Currency Unit: RMB Yuan

编报单位: 新疆基础设施建设和环境改善亚行项目管理办公室

Prepared by: The ADB Project Management Office of Xinjiang Municipal Infrastructure and Environment Improvement

| 项目内容<br>Project Component        | 项目支出 Project Expenditure     |                             |                          |                             |                           |                          |   |
|----------------------------------|------------------------------|-----------------------------|--------------------------|-----------------------------|---------------------------|--------------------------|---|
|                                  | 累计支出<br>Cumulative<br>Amount | 已交付资产<br>Assets Transferred |                          |                             |                           | 在建工程 Work in<br>Progress | 待核销项目支出<br>Construction<br>Expenditures to be<br>disposed |
|                                  |                              | 固定资产<br>Fixed Asset         | 流动资产<br>Current<br>Asset | 无形资产<br>Intangible<br>Asset | 递延资产<br>Deferred<br>Asset |                          |   |
| 1. 土建 Civil Works                | 304,145,120.44               |                             |                          |                             |                           | 304,145,120.44           |   |
| 2. 设备和材料 Equipment and Materials | 65,708,123.76                |                             |                          |                             |                           | 65,708,123.76            |   |

|   |                |  |  |  |  |                |  |
|---|----------------|--|--|--|--|----------------|--|
| 3.机构能力建设和培训<br>Institutional Strengthening and Training |                |  |  |  |  |                |  |
| 4.利息和费用<br>Interest and Commitment Charge               | 7,137,487.17   |  |  |  |  | 7,137,487.17   |  |
| 5、项目前期费<br>Interest and Commitment Charge               | 51,746,903.50  |  |  |  |  | 51,746,903.50  |  |
| 合计 Total  | 428,737,634.87 |  |  |  |  | 428,737,634.87 |  |

### (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：亚洲开发银行贷款新疆阿克苏市城市综合发展项目

货币单位：人民币元

Project Name: Xinjiang Akesu Integrated Urban Development and Environmental Improvement Project Financed by the ADB

Currency Unit: RMB Yuan

编报单位：新疆基础设施建设和环境改善亚行项目管理办公室

Prepared by: The ADB Project Management Office of Xinjiang Municipal Infrastructure and Environment Improvement

| 类别<br>Category                                      | 核定贷款金额         | 本年度提款数                     |                | 累计提款数                  |                |
|---|----------------|----------------------------|----------------|------------------------|----------------|
|   | Loan Amount    | Current-period Withdrawals |                | Cumulative Withdrawals |                |
|   | 美元<br>USD      | 美元<br>USD                  | 折合人民币<br>RMB   | 美元<br>USD              | 折合人民币<br>RMB   |
| 1.工程 Civil Works                                    | 100,690,000.00 | 12,802,746.22              | 83,655,704.35  | 29,250,733.97          | 191,130,145.84 |
| 2.货物 Goods  | 44,560,000.00  | 6,162,289.75               | 40,265,633.68  | 9,081,233.84           | 59,338,598.22  |
| 3.机构能力建设和培训Institutional Strengthening and Training | 1,750,000.00   |                            |                |                        |                |
| 利息和费用Institutional and commitment                   | 3,000,000.00   | 819,605.46                 | 5,355,466.00   | 1,076,491.89           | 7,034,013.31   |
| 5.专用账户 Special Account                              | -              | 117,195.63                 | 765,799.69     | 11,121,977.49          | 72,673,225.32  |
| 总计Total   | 150,000,000.00 | 19,901,837.06              | 130,042,603.72 | 50,530,437.19          | 330,175,982.69 |



## (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: 亚洲开发银行贷款新疆阿克苏市城市综合发展项目

Project Name: Xinjiang Akesu Integrated Urban Development and Environmental Improvement

Project Financed by the ADB

编报单位: 新疆维吾尔自治区财政厅

贷款号: 3262-PRC

Loan No. 3262-PRC

Prepared by: The Finance Department of Xinjiang Uygur Autonomous Region

开户银行名称: 中信银行乌鲁木齐分行

Depository Bank: CHINA CITIC BANK URUMQI BRANCH

账号: 8113714014100031588

货币种类: 美元

Account No.: 8113714014100031588

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   | 11,006,073.26 |
| 增加 Add:  | 19,088,133.35 |
| 本期亚洲银行回补总额 Total Amount Deposited by ADB   | 19,082,231.60 |
| 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)         | 5,901.75      |
| 本期不合格支出归还总额 Total Amount Refunded to Cover Ineligible Expenditures                             |               |
| 减少 Deduct:   | 18,965,035.97 |
| 本期支付总额 Total Amount Withdrawn this Period  | 18,965,035.97 |
| 本期末包括在支付额中的服务费支出 Total Service Charges if not Included in Above Amount Withdrawn               |               |
| 期末余额 Ending Balance  | 11,129,170.64 |
| <b>B 部分: 专用账户调节 Part B-Account Reconciliation</b>  |               |
| 1. 亚洲银行首次存款总额 Amount Advanced by ADB   | 15,000,000.00 |
| 增加 Add: 周转金 revolving  |               |
| 减少 Deduct:   |               |
| 2. 亚洲银行回收总额 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                           | 15,000,000.00 |
| 4. 专用账户期末余额 Ending Balance of Special Account  | 11,129,170.64 |
| 增加 Add:  |               |
| 5. 截至本期末未已申请报账但尚未回补金额<br>Amount Claimed but not yet Credited at the End of this Period         |               |
| 申请书号 Application No.   |               |
| 金额 Amount  |               |
| 6. 截至本期末未已支付但尚未申请报账金额 Amount Withdrawn but not yet Claimed                                     | 3,114,784.34  |
| 7. 服务费累计支出(如未含在 5 和 6 栏中) Cumulative Service Charges(if not Included in Item 5 or 6)           |               |
| 减少 Deduct:   |               |
| 8. 利息收入(存入专用账户部分) Interest Earned (if Included in Special Account)                             | 7,193.15      |
| 9. 本期期末专用账户首次存款净额<br>Total Advanced to Special Account accounted for at the End of this Period | 15,000,000.00 |

## (五) 财务报表附注

### 财务报表附注

#### 1. 项目概况

亚洲开发银行贷款新疆阿克苏市城市综合发展项目工程概算总投资为 154,357 万元, 其中申请亚洲开发银行贷款总额 15,000 万美元, 折合人民币 92,250 万元(汇率为 1:6.15), 占总投资的 60%, 地方配套 62,107 万元, 占总投资的 40%。项目包括道路工程、湿地改造、环境卫生设施工程, 其中道路工程为主干路路面工程、人行天桥土建安装工程及供热管线敷设(包括附属配套设施); 湿地改造为湿地征地、拆迁和安置工程; 环境卫生工程为城市购置固体垃圾收集、分类、清运设备以及道路养护机械设备等。

#### 2. 财务报表编制范围

本财务报表的编制范围包括阿克苏市亚行贷款项目管理办公室的财务报表及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, 本期包括 2017 年度。

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 31 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 年项目累计支出人民币 428,737,634.87 元，占总投资计划的 46.48%。

##### 4.2 货币资金

2017 年 12 月 31 日余额为人民币 75,728,252.48 元。其中专用账户存款余额人民币 72,673,225.32 元。

##### 4.3 预付及应收款

2017 年 12 月 31 日余额为人民币 2,007,734.46 元。

##### 4.4 项目拨款

2017 年 12 月 31 日余额为人民币 145,357,039.38 元。

##### 4.5 项目借款

2017 年 12 月 31 日余额为人民币 330,175,982.69 元，折合 50,530,437.19 美元。

##### 4.6 应付款

2017 年 12 月 31 日余额为人民币 30,940,599.74 元，主要是应付工程款和其他应付款。

#### 5.专用账户使用情况

本项目专用账户设在中信银行乌鲁木齐分行，账号为 8113714014100031588，币种为美元。专用账户首次存款为 15,000,000 美元，年初余额为 11,006,073.26 美元，本年度回补 19,082,231.60 美元，利息收入 5,901.75 美元，本年度支付 18,965,035.97 美元，年末余额 11,129,170.64 美元。

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

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

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

The total investment of Xinjiang Akesu Integrated Urban Development and Environmental Improvement Project Financed by the Asian Development Bank is RMB1543.57 million yuan, including ADB loan of USD150 million or RMB922.50 million yuan (60%) at the exchange rate 6.15 during the project preparation and domestic counterpart of RMB621.07 million yuan(40%). The Project consists of road engineering, wetland improvement and sanitary facilities. The road engineering includes road construction, overcrossing bridge, heat pipelines (associated engineering), etc. The wetland improvement includes rehabilitation of degraded wetland, establishment of wetland forest shelter belts, protection infrastructure. The sanitary facilities include street cleaning and waste collection and transportation equipment and vehicles as well as maintenance machineries.

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

Consolidation scope of the financial statements covers the financial statements of the Akesu Project Management Office of ADB loan (therefore abbr.APMO), as well as the Special Account set in the Autonomous Regional Finance Department.

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

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

3.2 In accounting practice, the Gregorian calendar year is adopted as the fiscal year from January 1 to December 31. Financial Statements for the current accounting period are from January 1, 2017 to December 31, 2017.

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 31, 2017 of the People's Bank of China, which is USD1= RMB 6.5342 yuan.

#### **4. Notes for the Main Accounts**

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

The project cumulative expenditure in 2017 was RMB428,737,634.87 yuan, 46.48% of the total project budget.

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

On December 31, 2017, the balance was RMB 75,728,252.48 yuan, and the ending balance of Special Account is RMB72,673,225.32 yuan.

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

On December 31, 2017, the balance was RMB2,007,734.46yuan.

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

On December 31, 2017, the balance was RMB145,357,039.38yuan.

##### **4.5 Foreign Loan**

The balance on December 31, 2017 was RMB330,175,982.69 yuan, converted to USD50,530,437.19.

##### **4.6 Payable**

The balance on December 31, 2017 was RMB30,940,599.74 yuan, mainly payable civil works and other payables.

#### **5. Special Account**

The Special Account of this project is set in Urumqi Branch, China Citic Bank, with the account number of 8113714014100031588, and USD as currency unit. The initial Deposit of Special Account is USD15, 000,000. The beginning balance was USD11,006,073.26, the amount deposited by ADB was USD19,082,231.60, and the interest earned was USD5,901.75, the withdrawal this period was USD18,965,035.97. The ending balance was USD11,129,170.64.

### 三、审计发现的问题及建议

#### 审计发现的问题及建议

除对财务报表进行审计并发表审计意见外，审计中我们还关注了项目执行过程中相关单位国家法规和项目贷款协定遵守情况、内部控制和项目管理情况、项目绩效及上年度审计建议整改落实情况。该项目道路工程自实施以来，加速改善了阿克苏市的交通状况，有效发挥了贷款资金的使用效益。本次审计我们未发现问题。

#### 上一年度审计发现问题整改情况

审计发现，上一年度审计报告中披露的 6 个问题均得到整改。

### **III. Audit Findings and Recommendations**

#### **Audit Findings and Recommendations**

In addition to performing the audit and expressing an opinion on the financial statements, we also make observations with respect to compliance with applicable provisions of state laws and regulations and the loan agreement of the relevant entities, its internal financial control and project management, project performance and the follow-up of previous recommendations during the project implementing process. Since the implementation of the road projects, it has accelerated the traffic conditions in Aksu City and effectively utilized the benefits of the loan funds. We have not found problem in this audit.

#### **The Followed-up of previous audit recommendations**

The audit found that 6 issues disclosed in the audit report of the previous year have been rectified.