



# Audited Project Financial Statements

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Project Number: 46049-002

Loan Number: 3262

Period Covered: 1 January 2020 to 31 December 2020

## People's Republic of China: Xinjiang Akesu Integrated Urban Development and Environment Improvement Project

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

For the Asian Development Bank

Date accepted by ADB: 26 July 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 Xinjiang Uygur Autonomous Region Government.

Asian Development Bank

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〔2021〕44号

XINJIANG AUDIT REPORT〔2021〕NO.44

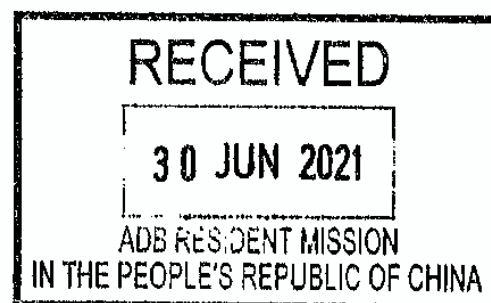
项目名称：亚洲开发银行贷款新疆阿克苏城市综合发展和环境改善项目

Project Name: Xinjiang Akesu Integrated Urban Development and  
Environment 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  
Infrastructure and Environment Improvement

会计年度: 2020  
Accounting Year: 2020



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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城市综合发展和环境改善项目 2020 年 12 月 31 日的资金平衡表,以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，公允反映了本项目 2020 年 12 月 31 日的财务状况，以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

我们审查了本期内报送给亚洲开发银行的第 AK013 至 AK016 号等提款申请书以及所附的资料。我们认为，这些资料均符合贷款协议的要求，可以作为申请提款的依据。

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



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## **I .Auditor's Opinion**

### **Auditor's Opinion**

To the ADB Project Management Office of Xinjiang 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 Environment Improvement Project Financed by the Asian Development Bank (ADB), which comprise 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 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.

### **Opinion**

In our opinion, the financial statements identified in the first paragraph present fairly, in all material respects, financial position of the project as of December 31, 2020, its financial receipts and disbursements, the project implementation and the receipts and disbursements of 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 number from AK013 to AK016 and the attached documents submitted to 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.

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

June 29, 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 Environment Improvement Project

Financed by ADB

货币单位: 人民币元

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

Currency Unit: RMB Yuan

Prepared by: The ADB Project Management Office of Xinjiang 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 Total Project Expenditures	1	699,187,082.34	927,481,232.02
1.交付使用资产 Fixed Assets Transferred	2		
2.在建工程 Construction in Progress	3	699,187,082.34	927,481,232.02
二、应收生产单位投资借款 Investment Loan Receivable	4		
三、拨付所属投资借款 Appropriation of Investment Loan	5		
四、器材 Equipment	6		
其中: 待处理器材损失 Including: Equipment Losses in Suspense	7		
五、货币资金合计 Total Cash and Bank	8	46,212,518.10	12,816,062.57
1.银行存款 Cash in Bank	9	46,212,518.10	12,816,062.57
其中: 专用账户存款 Including: Special Account	10	40,339,430.65	1,145,783.79
2.现金 Cash on Hand	11		
六、预付及应收款合计 Total Prepaid and Receivable	12	1,285,290.46	1,285,290.46
七、固定资产合计 Total Fixed Assets	13		
资金占用合计 Total Application of Fund	14	746,684,890.90	941,582,585.05





# 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 Environment Improvement Project

Financed by ADB

货币单位: 人民币元

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

Currency Unit: RMB Yuan

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

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	15	158,387,969.85	266,932,400.95
二、项目资本与项目资本公积 Project Capital and Capital Surplus	16		
三、项目借款合计 Total Project Loan	17	535,617,735.95	638,036,686.96
1. 项目投资借款 Total Project Loan	18	535,617,735.95	638,036,686.96
(1) 国外借款 Foreign Loan	19	535,617,735.95	638,036,686.96
其中: 国际开发协会 Including: IDA	20		
亚洲开发银行 Asian Development Bank	21	535,617,735.95	638,036,086.96
(2) 国内借款 Domestic Loan	22		
2. 其他借款 Other Loan	23		
上级拨入投资借款 Appropriation of Investment Loan	24		
其中: 拨入亚洲开发银行贷款 Including: Asian Development Bank Loan	25		
待冲项目支出 Construction Expenditures to be Offset	26		
六、应付款合计 Total Payable	27	52,503,926.28	36,434,637.69
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	175,258.82	178,859.45
资金来源合计 Total Application of Fund	31	746,684,890.90	941,582,585.05





## (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 Environment Improvement Project

Financed by ADB

货币单位: 人民币元

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

Currency Unit: RMB Yuan

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

	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	312,000,000.00	210,963,382.11	67.62%	1,543,570,000.00	904,969,087.91	58.63%
一、国际金融组织贷款 International Financing	152,000,000.00	102,418,951.01	67.38%	922,500,000.00	638,036,686.96	69.16%
1. 亚洲开发银行贷款 ADB	152,000,000.00	102,418,951.01	67.38%	922,500,000.00	638,036,686.96	69.16%
二、配套资金 Counterpart Financing	160,000,000.00	108,544,431.10	67.84%	621,070,000.00	266,932,400.95	42.98%
1. 无偿配套 Appropriation Funds	160,000,000.00	108,544,431.10	67.84%	621,070,000.00	266,932,400.95	42.98%
资金运用合计 Total Application of Funds	287,446,035.00	228,294,149.68	79.42%	1,543,570,000.00	927,481,232.02	60.09%
1. 土建 Civil Works	124,129,650.00	200,553,869.26	161.57%	619,243,500.00	558,818,168.30	90.24%
2. 设备和材料 Equipment and Materials	33,259,885.00	44,533,620.08	133.9%	274,044,000.00	270,963,396.79	98.88%
3. 机构能力建设和培训 Institutional Strengthening and Training	2,152,500.00	2,223,245.45	103.29%	10,762,500.00	7,098,172.69	65.95%
4. 利息和费用 Interest and Commitment Charge	3,690,000.00	10,415,210.24	282.26%	18,450,000.00	45,030,066.20	244.07%
5. 前期费用 Front-end Charge	124,214,000	-29,431,795.33	-23.69%	621,070,000.00	45,571,428.04	7.34%
差异 Difference		-17,330,767.57				
1. 应收款变化 Change in Receivables		0			1,285,290.46	
2. 应付款变化 Change in Payables		-16,069,288.59			36,434,637.69	
3. 货币资金变化 Change in Cash and Bank		-33,396,455.53				
4. 其它 Other		3,600.63			12,816,062.57	
					178,859.45	



# 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)

货币单位: 人民币元  
Currency Unit: RMB Yuan

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 Environment Improvement Project Financed by 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 Infrastructure and Environment Improvement

项目内容 Project Component	项目支出 Project Expenditure					在建工程 Work in Progress	待核销项目支出 Construction Expenditures to be disposed
	累计支出 Cumulative Amount	已交付资产 Assets Transferred					
		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. 土建 Civil Works	558,818,168.30					558,818,168.30	
2. 设备和材料 Equipment and Materials	270,963,396.79					270,963,396.79	
3. 机构能力建设和培训 Institutional Strengthening and Training	7,098,172.69					7,098,172.69	
4. 利息和费用 Interest and Commitment Fee	45,030,066.20					45,030,066.20	
项目前期费 Front-end Charge	45,571,428.04					45,571,428.04	
合计 Total	927,481,232.02					927,481,232.02	



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### (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 2020 年 12 月 31 日

(For the period ended December 31, 2020)

货币单位: 美元/人民币元

Currency Unit: USD/ RMB Yuan

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 Environment Improvement Project Financed by 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 Infrastructure and Environment Improvement

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	100,690,000.00	3,346,428.68	21,835,112.49	37,543,391.07	244,966,872.39
2. 货物 Goods	44,560,000.00	17,161,541.92	111,977,344.87	33,742,443.69	220,166,070.83
3. 机构能力建设和培训 Institutional Strengthening and Training	1,750,000.00	499,064.16	3,256,343.74	499,064.16	3,256,343.74
4. 利息和费用 Interest and Commitment Fee	3,000,000.00	0.00	0.00	3,000,000.00	19,574,700.00
5. 专用账户 Special Account	0.00	0.00	0.00	23,000,000.00	150,072,700.00
总计 Total	150,000,000.00	21,007,034.76	137,068,801.11	97,784,898.92	638,036,686.96



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## (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 Environment Improvement

Project Financed by ADB

贷款号: 3262-PRC

Loan No. 3262-PRC

编报单位: 新疆维吾尔自治区财政厅

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

Currency: USD

Account No.: 8113714014100031588

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		5,782,436.09
增加 Add:		
本期亚洲银行回补总额 Total Amount Deposited by ADB		21,007,034.76
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)		2,289.44
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 this Period		26,616,158.55
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		
期末余额 Ending Balance		175,601.74
B 部分: 专用账户调节 Part B-Account Reconciliation		
1. 亚洲银行首次存款总额 Amount Advanced by ADB		15,000,000.00
增加 Add:		8,000,000.00
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		23,000,000.00
4. 专用账户期末余额 Ending Balance of Special Account		175,601.74
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		8,099,097.08
申请书号 Application No. 金额 Amount		
AK009	397,800.00	
AK017	7701297.08	
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		14,752,713.01
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)		27,411.83
9. 本期期末专用账户首次存款净额 Total Advanced to Special Account accounted for at the End of this Period		23,000,000.00



## （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城市综合发展和环境改善项目建设内容主要包括道路工程、湿地改造、环卫工程，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。项目协议于2015年11月签订，2016年3月生效，预计2021年4月30日关闭，项目实施期5年。项目计划总投资为人民币154,357万元，其中：亚洲开发银行贷款总额为15,000万美元，折合人民币92,250万元，占总投资的60%；地方配套资金为人民币62,107.08万元，占总投资的40%。

#### 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。

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2020年12月31日汇率，即USD1=人民币6.5249元。





#### 4. 报表科目说明

##### 4.1 项目支出

截至 2020 年 12 月 31 日，项目支出为人民币 927,481,232.02 元，占总投资计划的 60.09%。

##### 4.2 货币资金

2020 年 12 月 31 日，货币资金余额为人民币 12,816,062.57 元。其中：专用账户存款余额为人民币 1,145,783.79 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 1,285,290.46 元。

##### 4.4 项目拨款

2020 年 12 月 31 日，项目拨款余额为人民币 266,932,400.95 元。

##### 4.5 项目借款

2020 年 12 月 31 日，国外借款余额为人民币 638,036,686.96 元，占总投资计划的 69.16%。

##### 4.6 应付款

2020 年 12 月 31 日，应付款余额为 36,434,637.69 元，主要是：应付工程款 3,490,362.36 元，其他应付款 32,944,275.33 元。

#### 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营业部，账号为：8113714014100031588，币种为美元。专用账户首次存款为 1,500 万美元，年初余额为 5,782,436.09 美元，本年度回补 21,007,034.76 美元，本期利息收入 2,289.44 美元，本年度支付 26,616,158.55 美元，年末余额 175,601.74 美元，专用账户首次存款净额为 2,300 万美元。





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

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

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

Xinjiang Akesu Integrated Urban Development and Environment Improvement Project financed by ADB 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 wetland land acquisition, demolition and resettlement works. The sanitary facilities include procurement of solid waste collection, sorting, cleaning and transportation equipment as well as road maintenance vehicles. The Project Agreement was signed on November, 2015 and came into effect in March, 2016. The account of the project will be closed on April 30, 2021. The project constructing period is 5 years. The total investment plan of the project is RMB1,543.57 million yuan, including ADB loan of USD150 million, 60% of the total investment plan and domestic counterpart fund of RMB621.07 million yuan, 40% of the total investment plan.

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

Consolidation scope of the financial statements covers the financial statements of the Aksu City ADB Loan Project Management Office, 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) issued by the Ministry of Finance.

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 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 31, 2020 of the People's Bank of China, which is USD1= RMB 6.5249 yuan.

#### **4.Explanations of Subjects**

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

The cumulative expenditure by December 31, 2020 was RMB927,481,232.02 yuan, 60.09% of the total investment plan.

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

On December 31, 2020, the balance of cash and bank was RMB12,816,062.57 yuan, including the ending balance of Special Account RMB1,145,783.79 yuan.

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

On December 31, 2020, the balance of prepaid and receivable was RMB1,285,290.46 yuan.

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

On December 31, 2020, the balance of project appropriation funds was RMB266,932,400.95 yuan.

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

On December 31, 2020, the balance of foreign loan was RMB638,036,686.96 yuan, 69.16% of the investment plan.

##### **4.6 Payable**

On December 31, 2020, the balance of payable was RMB36,434,637.69 yuan, mainly payable to civil works RMB3,490,362.36 yuan and other payables of RMB32,944,275.33 yuan.

#### **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 USD5,782,436.09, the amount reimbursed by ADB was USD21,007,034.76 and the interest earned was USD2,289.44, the disbursement this period was





USD26,616,158.55. The ending balance was USD175,601.74. Outstanding amount advanced to the Special Account was USD23,000,000.

