

Audited Project Financial Statements

Project Number: 48024-002

Loan Number: 3459

Period covered: 1 January 2020 to 31 December 2020

People's Republic of China: Chongqing Integrated Logistics Demonstration Project

Prepared by Chongqing Development and Reform Commission

For the Asian Development Bank

Date received by ADB: 21 July 2021

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中华人民共和国重庆市审计局

Chongqing Municipal Audit Bureau of the People's Republic of China

审 计 报 告

Audit Report

渝审报〔2021〕24号

CHONGQING AUDIT REPORT〔2021〕NO.24

项目名称：亚洲开发银行贷款重庆现代物流示范项目

Project Name: Chongqing Integrated Logistics Demonstration Project
Financed by the Asian Development Bank

贷款号：3459-PRC

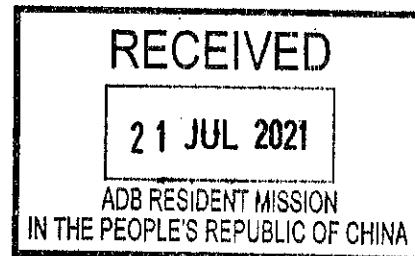
Loan No. : 3459-PRC

项目执行单位：重庆市发展和改革委员会

Project Entity: Chongqing Development and Reform Commission

会计年度：2020

Accounting Year: 2020



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一、 审计师意见

审计师意见

重庆市发展和改革委员会：

我们审计了你委执行的亚洲开发银行贷款重庆现代物流示范项目 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 20 页）。

（一）项目执行单位及重庆市财政局对财务报表的责任

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委的责任，编制专用账户报表是重庆市财政局的责任，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重庆现代物流示范项目 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

我们还审查了本期内报送给亚洲开发银行的第 00005 至 00006 号提款申请书及所附资料。我们认为，除第 00006 号提款申请书及所附资料依据不充分外，其他资料均符合贷款协定的要求，可以作为申请提款的依据。

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



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I. Auditor's Opinion

Auditor's Opinion

To Chongqing Development and Reform Commission:

We have audited the special purpose financial statements (from page 6 to page 20) of Chongqing Integrated Logistics Demonstration Project Financed by the Asian Development Bank, 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 2020, and Notes to the Financial Statements.

Project Entity and Chongqing Finance Bureau'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 commission, while the preparation of the Special Account Statement is the responsibility of Chongqing Finance Bureau, which includes:

- i. Preparing and fairly presenting the accompanying financial statements in accordance with Chinese accounting standards and system, and the requirements of the project loan agreement;
- ii.. Designing, implementing and maintaining necessary internal control to ensure that the financial statements are free from material misstatement, 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, which includes 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, the financial position of Chongqing Intergrated Logistics Demonstration Project Financed by the Asian Development Bank as of December 31, 2020, its financial receipts and disbursements, the project implementation and the receipts and disbursements of the Special Account for the year then ended in accordance with Chinese accounting standards and system, and the requirements of the project loan agreement.

Other Matter

We also examined the withdrawal applications from No.00005 to No.00006 and the attached documents submitted to the ADB during the period. In our opinion, except for the withdrawal application No.00006 and the attached documents lacking sufficient supporting evidence, the others 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.

Chongqing Municipal Audit Bureau of the People's Republic of China

June 30, 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：亚洲开发银行贷款重庆现代物流示范项目

货币单位：人民币元

Project Name: Chongqing Integrated Logistics Demonstration Project Financed
by the Asian Development Bank

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 Expenditure	1	1,003,991,929.54	1,172,082,971.51
1、交付使用资产 Fixed Assets Transferred	2	660,711,662.58	669,236,601.96
2、待核销项目支出 Construction Expenditures to be Disposed	3	-	-
3、转出投资 Investment Transferred-out	4	-	-
4、在建工程 Construction in Progress	5	343,280,266.96	502,846,369.55
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	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	-	-
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	88,771,933.24	62,876,633.21
1、银行存款 Cash in Bank	13	88,771,933.24	62,876,633.21
其中：专用账户存款 Including: Special Account	14	33,070,869.06	43,140,363.63
2、现金 Cash on Hand	15	-	-
六、预付及应收款合计 Total Prepaid and Receivable	16	37,012,687.00	21,266,731.84
其中：应收亚行贷款利息 Including: ADB Loan Interest Receivable	17	-	-
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	-	-
固定资产原价 Fixed Assets, Cost	22	-	-
减：累计折旧 Less: Accumulated Depreciation	23	-	-
固定资产净值： Fixed Assets, Net	24	-	-
固定资产清理 Fixed Assets Pending Disposal	25	-	-
固定资产损失待处理 Fixed Assets Losses in suspense	26	-	-
资金占用合计： Total Application of Fund	27	1,129,776,549.78	1,256,226,336.56

资金平衡表（续）

BALANCE SHEET (Continued)

2020 年 12 月 31 日

(As of December 31, 2020)

项目名称：亚洲开发银行贷款重庆现代物流示范项目

货币单位：人民币元

Project Name: Chongqing Integrated Logistics Demonstration Project Financed
by the Asian Development Bank

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	723,390,490.41	739,633,904.49
二、项目资本与项目资本公积 Project Capital and Capital Surplus	29	-	-
其中：捐赠款 Grant Fund	30	-	-
三、项目借款合计 Total Project Loan	31	394,612,443.97	501,673,747.67
1、项目投资借款 Total Project Investment Loan	32	348,612,803.97	412,674,107.67
（1） 国外借款 Foreign Loan	33	130,662,803.97	194,724,107.67
其中：国际开发协会 IDA	34	-	-
国际复兴开发银行 IBRD	35	-	-
亚洲开发银行 ADB	36	130,662,803.97	194,724,107.67
联合融资 Co-Financing	37	-	-
（2） 国内借款 Domestic Loan	38	217,950,000.00	217,950,000.00
2、其它借款 Other Loan	39	45,999,640.00	88,999,640.00
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	11,750,816.32	26,928,591.31
其中：应付亚行贷款利息 Including: ADB Loan Interest Payable	45	-	-
应付亚行贷款承诺费 ADB Loan Commitment Fee Payable	46	-	-
应付亚行贷款资金占用费 ADB Loan Service Fee Payable	47	-	-
八、未交款合计 Other Payables	48	-	-12,044,533.11
九、上级拨入资金 Appropriation of Fund	49	-	-
十、留成收入 Retained Earnings	50	22,799.08	34,626.20
资金来源合计：Total Sources of Fund	51	1,129,776,549.78	1,256,226,336.56

(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: 亚洲开发银行贷款重庆现代物流示范项目

Project Name: Chongqing Integrated Logistics Demonstration Project Financed by the Asian Development Bank

货币单位: 人民币元

Currency Unit: RMB Yuan

	本期			累计		
	Current Period			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	207,364,211.36	123,304,717.78	59.46%	2,872,328,500.00	1,241,307,652.16	43.22%
一、国际金融组织贷款 International Financing	93,914,211.36	64,061,303.70	68.21%	954,000,000.00	194,724,107.67	20.41%
1. 亚洲开发银行 ADB	93,914,211.36	64,061,303.70	68.21%	954,000,000.00	194,724,107.67	20.41%
二、配套资金 (按资金来源或性质) Counterpart Fund	113,450,000.00	59,243,414.08	52.22%	1,918,328,500.00	1,046,583,544.49	54.56%
1. 无偿配套 Counterpart Fund Without Compensation	23,450,000.00	16,243,414.08	69.27%	1,295,183,202.26	739,633,904.49	57.11%
2. 有偿配套 Non-grant Counterpart Fund With Compensation	90,000,000.00	43,000,000.00	47.78%	623,145,297.74	306,949,640.00	49.26%
3. 其它 Other	-	-	-	-	-	-
资金运用合计 (按项目内容) Total Application of Funds (by Project Component)	207,364,211.36	168,091,041.97	81.06%	2,872,328,500.00	1,172,082,971.51	40.81%
1、重庆交运物流基地 Chongqing Transportation Logistics Park	192,668,983.04	155,267,623.85	80.59%	1,691,601,800.00	588,639,321.86	34.80%
2、南彭物流园 Nanpeng Logistics Park	11,932,150.81	10,105,560.50	84.69%	763,272,380.00	572,014,328.69	74.94%
3、长江内陆水陆运输甩挂 Yangtze River Inland Waterway Roll-on/ Roll-off	170,000.00	157,259.33	92.51%	116,294,400.00	510,024.42	0.44%
4、智慧物流信息系统 Logistics Information System	1,530,000.00	1,506,642.05	98.47%	287,803,920.00	7,788,768.73	2.71%
5. 能力建设 Capacity Building	1,063,077.51	1,053,956.24	99.14%	13,356,000.00	3,130,527.81	23.44%
差异 Difference		-44,786,324.19			39,224,680.65	
1. 应收款变化 Change in Receivables	-	-15,745,955.16	-	-	21,266,731.84	-
2. 应付款变化 Change in Payables		-15,177,774.99			-26,928,591.31	
3. 货币资金变化 Change in Cash and Bank		-25,895,300.03			62,876,633.21	
4. 其它 Other		12,032,705.99			12,009,906.91	

项目进度表（二）
SUMMARY OF SOURCES AND USES OF FUNDS
BY PROJECT COMPONENT II

本期截至 2020 年 12 月 31 日

(For the period ended December 31, 2020)

项目名称：亚洲开发银行贷款重庆现代物流示范项目

货币单位：人民币元

Project Name: Chongqing Integrated Logistics Demonstration Project Financed by the Asian Development Bank

Currency Unit: RMB Yuan

Project Name: Chongqing Integrated Logistics Demonstration Project, Financed by the Public Investment								
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、重庆交运物流基地 Chongqing Transportation Logistics Park	588,639,321.86	-	-	117,230,927.00	-	471,408,394.86	-	-
2、南彭物流园 Nanpeng Logistics Park	572,014,328.69	418,768,442.55	-	130,930,221.60	2,307,010.81	20,008,653.73	-	-
3、长江内陆水路甩挂运输 Yangtze River Inland Waterway Roll-on/ Roll-off	510,024.42	-	-	-	-	510,024.42	-	-
4、物流信息系统 Logistics Information System	7,788,768.73	-	-	-	-	7,788,768.73	-	-
5.能力建设 Capacity Building	3,130,527.81	-	-	-	-	3,130,527.81	-	-
合计 Total	1,172,082,971.51	418,768,442.55	-	248,161,148.60	2,307,010.81	502,846,369.55	-	-

(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)

项目名称: 亚洲开发银行贷款重庆现代物流示范项目

货币单位: 美元/人民币元

Project Name: Chongqing Integrated Logistics Demonstration Project Financed
by the Asian Development Bank

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. 土建 Civil Works	110,100,000.00	10,369,273.39	67,658,471.94	18,171,847.14	118,569,485.40
1A 重庆交运物流基地 Chongqing Transportation Logistics Park	110,100,000.00	10,369,273.39	67,658,471.94	18,171,847.14	118,569,485.40
1B 南彭物流园 Nanpeng Logistics Park	-	-	-	-	-
2. 设备 Equipment	29,000,000.00	-	-	-	-
2A 重庆交运物流基地 Chongqing Transportation Logistics Park	13,100,000.00	-	-	-	-
2B 长江水陆运输甩挂项目 Yangtze River Inland Waterway Roll-on/ Roll-off	10,600,000.00	-	-	-	-
2C 智慧信息系统 Logistics Information System	5,300,000.00	-	-	-	-
3. 咨询服务 Consulting Services	2,100,000.00	165,622.43	1,080,669.79	335,199.76	2,187,144.91
4. 利息和承诺费 Interest and Commitment Fee	8,800,000.00	578,540.51	3,774,918.97	1,336,185.59	8,718,477.36
5. 专用账户 Special Account	-	-	-	10,000,000.00	65,249,000.00
总计 Total	150,000,000.00	11,113,436.33	72,514,060.70	29,843,232.49	194,724,107.67

(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: 亚洲开发银行贷款重庆现代物流示范项目
综合发展项目

Project Name: Chongqing Integrated Logistics Demonstration Project
Financed by the Asian Development Bank

贷款号: 3459-PRC

Loan No.: 3459-PRC

编报单位: 重庆市财政局

Prepared by: Chongqing Finance Bureau

开户银行名称: 中国光大银行重庆分行

Depository Bank.: Chongqing Branch,
China Everbright Bank

账号: 39411488000042661

Account No.: 39411488000042661

货币种类: 美元

Currency: USD

A 部分: 本期专用账户收支情况 Part A-Account Activity for the Current Period	金额 Amount
期初余额 Beginning Balance	4,740,527.66
增加 Add:	-
本期亚行回补总额 Total Amount Deposited this Period by ADB	10,534,895.82
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	2,038.66
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	8,665,810.83
本期未包括在支付额中的服务费支出 Total Service Charges this Period if not Included in Above Amount Withdrawn	-
本期利息转出 Interest Withdrawn this Period	-
期末余额 Ending Balance	6,611,651.31

专用账户报表（续）

SPECIAL ACCOUNT STATEMENT (Continued)

本期截至 2020 年 12 月 31 日

(For the period ended December 31, 2020)

项目名称：亚行贷款重庆现代物流示范项目综合发展项目

开户银行名称：中国光大银行重庆分行

Project Name: Chongqing Integrated Logistics Demonstration Project
Financed by the Asian Development Bank

Depository Bank: Chongqing Branch, China
Everbright Bank

贷款号：3459-PRC

账号：39411488000042661

Loan No.: 3459-PRC

Account No.: 39411488000042661

编报单位：重庆市财政局

货币种类：美元

Prepared by: Chongqing Finance Bureau

Currency: USD

B 部分：专用账户调节 Part B - Account Reconciliation		金额 Amount
1. 亚行首次存款总额 Amount Advanced by ADB		10,000,000.00
减少 Deduct:		-
2. 亚行回收总额 Total Amount Recovered by ADB		-
3. 本期期末专用账户首次存款净额 Outstanding Amount Advanced to the Special Account at the End of this Period		10,000,000.00
4. 专用账户期末余额 Ending Balance of Special Account		6,611,651.31
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		3,393,655.47
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)		5,306.78
9. 本期期末专用账户首次存款净额 Total Advance to the Special Account Accounted for at the End of this Period		10,000,000.00

（五）财务报表附注

财务报表附注

1.项目概况

亚洲开发银行贷款重庆现代物流示范项目（以下简称“本项目”）贷款协定号为 3459-PRC，项目旨在建立一个有效和综合的多式联运物流体系。本项目贷款协定于 2017 年 6 月 5 日签订，2017 年 8 月 15 日生效；贷款金额为 1.5 亿美元，折合人民币 9.54 亿元；贷款期 26 年（含宽限期 5 年），计划实施期为 6 年，关账日期为 2023 年 3 月 31 日。项目计划总投资原为人民币 29.15 亿元，2019 年调整为人民币 28.72 亿元，调整原因为市发展改革委（渝发改外〔2019〕1421 号）批复将长江水陆甩挂运输项目子项目总投资由原来的人民币 1.60 亿元调减为人民币 1.17 亿元，其中亚洲开发银行贷款金额不变，重庆交运集团自筹资金相应调减为人民币 19.18 亿元人民币。

本项目包括重庆交运物流基地子项目、重庆公运南彭物流园 CD 区子项目、长江内陆水陆运输甩挂子项目、重庆智慧物流信息系统子项目和能力建设子项目。项目业主为重庆交运集团及其下属的 4 个公司，分别为重庆交运物流有限公司（以下简称交运物流公司）、重庆公路运输（集团）有限公司（以下简称公运公司）、重庆轮船（集团）有限公司（以下简称轮船公司）和重庆智慧物流产业发展有限公司（以下简称智慧物流公司）。

2.财务报表的汇总范围

本项目的财务报表汇总范围包括交运物流公司项目财务报表、公运公司项目财务报表、轮船公司项目财务报表、智慧物流公司项目财务报表和重庆市财政局专用账户报表。

3.主要会计政策

3.1 根据财政部《关于统一亚洲开发银行贷款项目会计核算办法的通知》（财国际〔2005〕6 号）规定，本项目财务报表按照财政部《关于印发〈世界银行贷款项目会计核算办法〉的通知》（财际字〔2000〕13 号）和重庆市财政局《亚洲开发银行贷款重庆现代物流示范项目财务管理手

册》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 元计算汇兑损益。

4.报表科目说明

4.1 项目支出

2020 年度项目支出人民币 168,091,041.97 元,项目累计支出人民币 1,172,082,971.51 元,占总投资计划的 40.81%,其中:交运物流基地子项目本年度支出人民币 155,267,623.85 元,累计支出人民币 588,639,321.86 元,占其投资计划的 34.80%;南彭物流园区子项目本年度支出人民币 10,105,560.50 元,累计支出人民币 572,014,328.69 元,占其投资计划的 74.94%;长江内陆水陆运输甩挂子项目本年度支出人民币 157,259.33 元,累计支出人民币 510,024.42 元,占其投资计划的 0.44%;智慧物流信息系统子项目本年度支出人民币 1,506,642.05 元,累计支出人民币 7,788,768.73 元,占其投资计划的 2.71%;能力建设子项目本年度支出人民币 1,053,956.24 元,累计支出人民币 3,130,527.81 元。

4.2 货币资金

2020 年末余额为人民币 62,876,633.21 元,其中专用账户存款余额折合人民币 43,140,363.63 元,其余为各子项目到位的自筹资金。

4.3 预付及应收款

2020 年末余额为人民币 21,266,731.84 元,主要为:交运物流公司付园区管理单位税收履约保证金 8,000,000.00 元,付农民工工资保证金 2,000,000.00 元;公运公司付农民工工资保障金 1,842,691.00 元,预付工

程款 9,113,456.99 元。

4.4 项目拨款

2020 年末余额为人民币 739,633,904.49 元，是各子项目到位的自筹资金。其中：交运物流基地子项目自筹资金为人民币 380,010,166.96 元；南彭物流园区子项目自筹资金为人民币 352,053,693.88 元；智慧物流信息系统子项目自筹资金为人民币 7,570,043.65 元。

4.5 项目借款

2020 年末余额为人民币 501,673,747.67 元，其中：亚洲开发银行贷款为人民币 194,724,107.67 元；国内银行借款为人民币 217,950,000.00 元，其他借款为人民币 88,999,640.00 元。

截至 2020 年末，累计提取亚洲开发银行贷款 29,843,232.49 美元，占贷款总额的 19.90%，其中：土建类别累计提款 18,171,847.14 美元，占该类计划的 16.50%；能力建设类别累计提款 335,199.76 美元，占该类计划的 15.96%；利息和承诺费累计发生 1,336,185.59 美元，占该类计划的 15.18%；专用账户周转金 10,000,000.00 美元。

4.6 应付款

2020 年末余额为人民币 26,928,591.31 元，其中：交运物流基地子项目交运物流公司应付工程款 24,899,674.41 元，公运公司应付设备投资质保金 106,890.40 元；南彭物流园区子项目收到履约保证金 1,560,744.04 元，应付往来款 340,323.93 元；集团专户利息 20,958.53 元。

4.7 未交款

2020 年末余额为人民币 -12,044,533.11 元，为交运物流公司未抵扣的增值税进项税额。

4.8 留成收入

2020 年末余额为人民币 34,626.20 元。主要是专用账户的利息收入。

5.专用账户使用情况

本项目专用账户由重庆市财政局负责开设和管理，2017 年在中国光大银行重庆分行开设了专用账户，账号为 39411488000042661，币种为美元。2018 年通过专用账户首次向亚行提款 7,500,000.00 美元。2019 年将专用账户的额度提高到 10,000,000.00 美元。2020 年期初余额为 4,740,527.66 美元，本年度回补 10,534,895.82 美元，本年度支付 8,665,810.83 美元，利息收入 2,038.66 美元，年末账户余额为 6,611,651.31 美元。

6.其它需要说明的事项

项目资金平衡表中亚洲开发银行贷款期末数与期初数之差，以及项目进度表中本期发生额与贷款协定执行情况表中本期提款数折合人民币金额不一致，是汇兑损益造成的。

V. Notes to the Financial Statements

Notes to the Financial Statements

1. Project Overview

The loan No. of Chongqing Integrated Logistics Demonstration Project Financed by the Asian Development Bank (“the project” for short hereafter) is 3459-PRC. The objective of the project is to demonstrate an efficient and integrated multimodal logistics system. The loan agreement was signed on June 5, 2017. The loan amount is USD 150 million, equivalent to RMB 954 million yuan. The repayment period is 26 years (a 5-year grace period within). The project is going to be implemented for 6 years and the account of the project will be closed on March 31, 2023. The former planned investment of the project was RMB 2.915 billion yuan, and the amount was adjusted to RMB 2.872 billion yuan in 2019. According to *Chongqing Development and Reform Commission's Reply* (Yufagaiwai (2019) No.1421), the total investment of the sub-project of Yangtze River Inland Waterway Roll-on/Roll-off Transport was adjusted from RMB 160 million yuan to RMB 117 million yuan. Among the total investment, the Asian Development Bank loan was USD 150 million, and the self-financing of Chongqing Transportation Holding (Group) Co., Ltd. was RMB 1.918 billion yuan.

The project comprises 4 outputs: Chongqing Transportation Logistics Park, Nanpeng Logistics Park CD Area, Yangtze River Inland Waterway Roll-on/Roll-off Transport, Logistics Information System and Capacity Building. The project owners are Chongqing Transportation Group and its 4 subordinate companies, namely Chongqing Transportation Logistics Co., Ltd. (hereinafter Transportation Logistics Company for short), Chongqing Highway Transportation (Group) Co., Ltd. (hereinafter Highway Transportation Company for short), Chongqing Shipping (Group) Co., Ltd. (hereinafter Shipping Company for short), and Chongqing Zhihui Logistics Development Co., Ltd. (hereinafter Zhihui Logistics Company for short).

2. Consolidation Scope of the Financial Statements

Consolidation scope of the financial statements covers the financial statements of all the project owners and the Special Account statements prepared by Chongqing Finance Bureau.

3. Accounting Policies

3.1 According to the requirement of *Accounting Methods for Projects Financed by the Asian Development Bank* (Caiguoji (2005) No.6) , the financial statements of the project were prepared according to the requirements of *Accounting Methods for Projects Financed by the World Bank* (Caijizi (2000) No.13) and *Financial Management Manual for Chongqing Integrated Logistics Demonstration Project Financed by the Asian Development Bank*.

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

4. Explanation of Subjects

4.1 Total Project Expenditure

In 2020, the project expenditure was RMB 168,091,041.97 yuan. Hereinto, the expenditure of Chongqing transportation logistics park was RMB 155,267,623.85 yuan, the expenditure of Nanpeng logistics park was RMB 10,105,560.50 yuan, the expenditure of Yangtze River inland waterway roll-on/roll-off transport was RMB 157,259.33 yuan, the expenditure of logistic information system was RMB 1,506,642.05 yuan, the expenditure of Capacity Building was RMB 1,053,956.24 yuan.

The cumulative project expenditure was RMB 1,172,082,971.51 yuan, accounting for 40.81% of the total plan. Among it, the expenditure of Chongqing transportation logistics park was RMB 588,639,321.86 yuan, accounting for 34.80% of the total plan; the expenditure of Nanpeng logistics park was RMB 572,014,328.69 yuan, accounting for 74.94% of the plan; the expenditure of Yangtze River inland waterway roll-on/roll-off transport was RMB 510,024.42, accounting for 0.44% of the plan; the expenditure of logistic information system was RMB 7,788,768.73 yuan, accounting for 2.71% of the plan; the expenditure of Capacity Building was RMB 3,130,527.81 yuan.

4.2 Cash and Bank

The ending balance was RMB 62,876,633.21 yuan. Hereinto, the deposit

balance in the Special Account was RMB 43,140,363.63 yuan, and the rest was the self-financing of the sub-projects.

4.3 Prepaid and Receivable

The ending balance was RMB 21,266,731.84 yuan, mainly including RMB 8,000,000.00 yuan of the performance bond paid to the park management organization by Transportation Logistics Company, RMB 2,000,000.00 yuan of the security deposit for the wages of migrant workers; RMB 1,842,691.00 yuan of the security deposit for the wages of migrant workers paid by Highway Transportation Company, and RMB 9,113,456.99 yuan of prepaid project fund.

4.4 Project Appropriation Funds

The ending balance was RMB 739,633,904.49 yuan, which was the self-financing of the sub-projects. Hereinto, the amount of Chongqing transportation logistics park was RMB 380,010,166.96 yuan, the amount of Nanpeng logistics park was RMB 352,053,693.88 yuan, and the amount of logistic information system was RMB 7,570,043.65 yuan.

4.5 Project Loan

The ending balance was RMB 501,673,747.67 yuan. Hereinto, the ADB loan was RMB 194,724,107.67 yuan; domestic bank borrowing was RMB 217,950,000.00 yuan; other borrowing was RMB 88,999,640.00 yuan.

By the end of December 31, 2020, the cumulative withdrawal of the ADB loan was USD 29,843,232.49, equivalent to RMB 194,724,107.67 yuan, accounting for 19.90% of the total loan. Hereinto, the withdrawal amount of Civil Works was USD 18,171,847.14, accounting for 16.5% of the category plan; the withdrawal amount of Capacity Building was USD 335,199.76, accounting for 15.96% of the category plan; the withdrawal amount of interest & commitment fee was USD 1,336,185.59, accounting for 15.18% of the category plan; the working fund in the Special Account was USD 10,000,000.00.

4.6 Payable

The ending balance was RMB 26,928,591.31 yuan, mainly payable project fund of RMB 24,899,674.41 yuan of Chongqing transportation logistics park, payable warranty bond of RMB 106,890.4 yuan of Highway Transportation Company, performance bond of RMB 1,560,744.04 yuan received by Nanpeng logistics park, other payable of RMB 340,323.93 yuan, and the

interest of the group company's account of RMB 20,958.53 yuan.

4.7 Unpaid expense

The ending balance was RMB -12,044,533.11 yuan, which was the undeducted input value-added tax of Transportation Logistics Company.

4.8 Retained Earnings

The ending balance was RMB 34,626.20 yuan, mainly the interest of the Special Account.

5. Special Account

The Special Account is in the charge of Chongqing Finance Bureau. The account was set in Chongqing Branch, China Everbright Bank in 2017, and the account number is 39411488000042661, USD as currency unit. In 2018, The first withdrawal of the Special Account from ADB was USD 7,500,000.00. In 2019, the quota of the working fund was increased to 10,000,000.00. In 2020, the beginning balance was USD 4,740,527.66, the reimbursement was USD 10,534,895.82, the disbursement was USD 8,665,810.83, and the interest was USD 2,038.66. Thus, the ending balance was USD 6,611,651.31.

6. Other Matter

6.1 There was inconsistency among the following 3 elements : difference between the “ending balance” and the “beginning balance” of “the Asian Development Bank loan” in the Balance Sheet , the corresponding amount occurred in the current period in the Summary of Sources and Uses of Funds by Project Component, and the “current-period withdrawals” in RMB in the Statement of Implementation of Loan Agreement. This was due to exchange gains and losses.