

Audited Project Financial Statements

Project Number: 52026-001

Loan Number: 3888

Period Covered: 1 January to 31 December 2021

People's Republic of China: Anhui Huangshan Xin'an River Ecological Protection and Green Development Project

Prepared by the Project Management Office of Huangshan Municipal Government

For the Asian Development Bank

Date accepted by ADB: 16 August 2022

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 executing agency.

中华人民共和国安徽省审计厅

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

审计报告

Audit Report

皖审涉外报〔2022〕27号

ANHUI AUDIT REPORT〔2022〕NO.27

项目名称：亚洲开发银行和德国复兴信贷银行联合贷款安徽黄山新安江流域生态保护和绿色发展项目

Project Name: Anhui Huangshan Xin'an River Ecological Protection and Green Development by Asian Development Bank and KfW

贷款协议号：3888-PRC 29830

Loan NO.：3888-PRC 29830

项目执行单位：黄山市亚行贷款项目办公室

Project Entity: Project Management Office of Huangshan

会计年度：2021

Accounting Year：2021

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一、审计师意见

审计师意见

黄山市亚行贷款项目办公室：

我们审计了亚洲开发银行和德国复兴信贷银行联合贷款安徽黄山新安江流域生态保护和绿色发展项目 2021 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 5 页至第 18 页）。

（一）项目执行单位及安徽省财政厅对财务报表的责任

编制上述财务报表中的资金平衡表、项目进度表及贷款协定执行情况表是你办的责任，编制专用账户报表是安徽省财政厅的责任，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和德国复兴信贷银行联合贷款安徽黄山新安江流域生态保护和绿色发展项目 2021 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

我们审查了本期内由省财政厅报送给亚洲开发银行和德国复兴信贷银行的提款申请书及所附资料。我们认为，除 HSQ003、XN002、003、004 提款申请书中部分所附资料依据不合规外，其他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、审计发现的问题及建议。

中华人民共和国安徽省审计厅
2022 年 6 月 30 日

地址：中国安徽省合肥市屯溪路 272 号邮政编码：230001

电话：0551-64687735,传真：0551-64678386

I. Auditor's Opinion

Auditor's Opinion

To Project Management Office of Huangshan

We have audited the special purpose financial statement (from page 5 to page 18) of Anhui Huangshan Xin'an River Ecological Protection and Green Development by Asian Development Bank and KfW, which is the Statement of Sources and Utilization of Funds as of December 31, 2021, and Notes to the Financial Statement.

Project Entity's and Anhui Provincial Finance Department's Responsibility for the Financial Statement

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 Anhui Provincial Finance Department, which includes:

- i. Preparing and fair presenting the accompanying financial statement 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 statement is 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 statement identified in the first paragraph present fairly, in all material respects, Anhui Huangshan Xin'an River Ecological Protection and Green Development by Asian Development Bank and KfW as of December 31, 2021 in accordance with Chinese accounting standards and system, and the requirements of the project loan agreement.

Other Matter

We also examined the withdrawal applications and the attached documents submitted to the Asian Development Bank and KfW. In our opinion, except for the withdrawal application No. HSQ003, No. XN002, No. 003 and No. 004 and the attached documents lacking 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.

Anhui Provincial Audit Office of the People's Republic of China
Jun.30,2022

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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

2021 年 12 月 31 日

(As of December 31, 2021)

项目名称：安徽黄山新安江流域生态保护与绿色发展项目

Project Name: Anhui Huangshan Xin'an River Ecological Protection and Green Development Project

编报单位：黄山市亚行贷款项目办公室

货币单位：人民币元

Prepared by: Huangshan PMO

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	4,008,165.05	207,887,446.87	一、项目拨款合计 Total Project Appropriation Funds	28	8,429,104.50	49,667,821.02
1. 交付使用资产 Fixed Assets Transferred	2	0.00	0.00	二、项目资本与项目资本公积 Project Capital and Capital Surplus	29	0.00	0.00
2. 待核销项目支出 Construction Expenditures to be Disposed	3	0.00	0.00	其中:捐赠款 Including: Grants	30	0.00	0.00
3. 转出投资 Investments Transferred-out	4	0.00	0.00	三、项目借款合计 Total Project Loan	31	0.00	268,575,603.92
4. 在建工程 Construction in Progress	5	4,008,165.05	207,887,446.87	1. 项目投资借款 Total Project Investment Loan	32	0.00	268,575,603.92
二、应收生产单位投资借款 Investment Loan Receivable	6	0.00	0.00	(1) 国外借款 Foreign Loan	33	0.00	268,575,603.92
其中:应收生产单位亚行和德国贷款 Including: ADB & KfW Investment Loan Receivable	7	0.00	0.00	其中:亚洲开发银行 ADB	34	0.00	186,532,068.34
三、拨付所属投资借款 Appropriation of Investment Loan	8	0.00	0.00	德国复兴银行 KfW	35	0.00	82,043,535.57
其中:拨付亚行和德国贷款 Including :Appropriation of ADB & KfW Investment Loan	9	0.00	0.00	技术合作信贷 Technical Cooperation	36	0.00	0.00
四、器材 Equipment	10	0.00	0.00	联合融资 Co- Financing	37	0.00	0.00
其中:待处理器材损失 Including: Equipment Losses in Suspense	11	0.00	0.00	(2) 国内借款 Domestic Loan	38	0.00	0.00
五、货币资金合计 Total Cash and Bank	12	18,708,451.45	140,693,055.01	2. 其他借款 Other Loan	39	0.00	0.00
1. 银行存款 Cash in Bank	13	18,708,451.45	140,693,055.01	四、上级拨入投资借款 Appropriation of Investment Loan	40	0.00	0.00
其中:专用账户存款 Including: Special Account	14	0.00	95,469,920.12	其中:拨入亚行和德国贷款 Including: ADB Loan	41	0.00	0.00
2. 现金 Cash on Hand	15	0.00	0.00	五、企业债券资金 Bond Fund	42	0.00	0.00

六、预付及应收款合计 Total Prepaid and Receivable	16	0.00	2,743,423.89	六、待冲项目支出 Construction Expenditures to be Offset	43	0.00	0.00
其中:应收亚行和德国贷款利息 Including: ADB & KfW Loan Interest Receivable	17	0.00	0.00	七、应付款合计 Total Payable	44	14,287,512.00	33,069,059.61
应收亚行和德国贷款承诺费 ADB & KfW Loan Commitment Fee Receivable	18	0.00	0.00	其中:应付亚行和德国贷款利息 Including: ADB & KfW Loan Interest Payable	45	0.00	0.00
应收亚行和德国贷款资金占用费 ADB & KfW Loan Service- Fee Receivable	19	0.00	0.00	应付亚行和德国贷款承诺费 ADB & KfW Loan Commitment Fee Payable	46	0.00	0.00
七、有价证券 Marketable Securities	20	0.00	0.00	应付亚行和德国贷款资金占用费 ADB & KfW Loan Service Fee Payable	47	0.00	0.00
八、固定资产合计 Total Fixed Assets	21	0.00	0.00	八、未交款合计 Other Payables	48	0.00	0.00
固定资产原价 Fixed Assets, Cost	22	0.00	0.00	九、上级拨入资金 Appropriation of Fund	49	0.00	0.00
减:累计折旧 Less: Accumulated Depreciation	23	0.00	0.00	十、留成收入 Retained Earnings	50	0.00	11,441.22
固定资产净值 Fixed Assets, Net	24	0.00	0.00				
固定资产清理 Fixed Assets Pending Disposal	25	0.00	0.00				
待处理固定资产损失 Fixed Assets Losses in Suspense	26	0.00	0.00				
资金占用合计 Total Application of Fund	27	22,716,616.50	351,323,925.77	资金来源合计 Total Sources of Fund	51	22,716,616.50	351,323,925.77

(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 2021 年 12 月 31 日

(For the period ended December 31, 2021)

项目名称: 安徽黄山新安江流域生态保护与绿色发展项目

Project Name: Anhui Huangshan Xin'an River Ecological Protection and Green Development Project

编报单位: 黄山市亚行贷款项目办公室

货币单位: 人民币元

Prepared by: Huangshan PMO

Currency Unit: RMB Yuan

	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	310,400,000.00	309,814,320.44	99.81%	1,455,434,881.15	318,243,424.94	21.87%
一、国际金融组织贷款 International Financing	250,854,910.00	268,575,603.92	107.06%	1,072,749,973.00	268,575,603.92	25.04%
1. 亚洲发展银行 ADB	161,379,000.00	186,532,068.34	115.59%	689,870,009.00	186,532,068.34	27.04%
2. 德国复兴信贷银行 KfW	89,475,910.00	82,043,535.57	91.69%	382,879,964.00	82,043,535.57	21.43%
二、配套资金 Counterpart Financing	59,545,090.00	41,238,716.52	69.26%	382,684,908.15	49,667,821.02	12.98%
1. 市政府资金 Counterpart Financing from Municipal Government	43,458,490.00	31,865,990.88	73.33%	284,276,008.15	36,295,094.38	12.77%
2. 县级政府资金 Counterpart Financing from County Government	16,086,600.00	9,372,725.64	58.26%	98,408,900.00	13,372,726.64	13.59%
3. 国有企业资金 State-owned Enterprises Funds	0.00	0.00	0.00%	0.00	0.00	0.00%
4. 其他 Others	0.00	0.00	0.00%	0.00	0.00	0.00%
资金运用合计 (按项目内容) Total Application of Funds (by Project Component)	310,390,000.00	203,879,281.82	65.68%	1,455,434,881.15	207,887,446.87	14.28%
1. 城市点源污染治理 Upgrading of the urban point source pollution management facilities.	106,463,400.00	84,110,834.10	79.00%	538,038,198.00	84,110,834.10	15.63%
2. 加强农村点源和非点源污 染控制设施和系统 Enhancing rural point and non-point source pollution control facilities and systems	87,000,000.00	57,322,772.83	65.89%	471,995,535.57	57,322,772.83	12.14%
3. 试行绿色融资机制 Piloting of green financing mechanisms	80,000,000.00	44,550,000.00	55.69%	257,667,509.58	44,550,000.00	17.29%
4. 加强生态系统和项目管理的 能力 Strengthening capacity for ecological system and project management	26,289,000.00	10,158,618.60	38.64%	111,747,800.00	10,158,618.60	9.09%
5. 其它 Other Expenditures	10,637,600.00	7,737,056.29	72.73%	75,985,838.00	11,745,221.34	15.46%
差异 Difference		105,935,038.62			110,355,978.07	

	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
1. 应收款变化 Change in Receivables		2,743,423.89			2,743,423.89	
2. 应付款变化 Change in Payables		-18,781,547.61			-33,069,059.61	
3. 货币资金变化 Change in Cash and Bank		121,984,603.56			140,693,055.01	
4. 其它 Other		-11,441.22			-11,441.22	

项目进度表 (二)

SUMMARY OF SOURCES AND USES OF FUNDS BY PROJECT COMPONENT II

本期截至 2021 年 12 月 31 日

(For the period ended December 31, 2021)

项目名称: 安徽黄山新安江流域生态保护与绿色发展项目

Project Name: Anhui Huangshan Xin'an River Ecological Protection and Green Development Project

编报单位: 黄山市亚行贷款项目办公室

Prepared by: Huangshan PMO

货币单位: 人民币元

Currency Unit: RMB Yuan

项目内容 Project Component	项目支出 Project Expenditure							
	累计支出 Cumulative Amount	已交付资产 Assets Transferred				在建工程 Work in Progress	待核销项目支出 Construction Expenditures to be Disposed	转出投资 Investments Transferred-out
		固定资产 Fixed Asset	流动资产 Current Asset	无形资产 Intangible Asset	递延资产 Deferred Asset			
1. 城市点源污染治理 Upgrading of the urban point source pollution management facilities.	84,110,834.10					84,110,834.10		
2. 加强农村点源和非点源污染控制设施和系统 Enhancing rural point and non-point source pollution control facilities and systems	57,322,772.83					57,322,772.83		
3. 试行绿色融资机制 Piloting of green financing mechanisms	44,550,000.00					44,550,000.00		
4. 加强生态系统和项目管理的能力 Strengthening capacity for ecological system and project management	10,158,618.60					10,158,618.60		
5. 其它 Other Expenditures	11,745,221.34					11,745,221.34		
合计 Total	207,887,446.87					207,887,446.87		

(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 (亚洲开发银行)

STATEMENT OF IMPLEMENTATION OF LOAN AGREEMENT (ADB)

本期截至 2021 年 12 月 31 日

(For the period ended December 31, 2021)

项目名称: 安徽黄山新安江流域生态保护与绿色发展项目

Project Name: Anhui Huangshan Xin'an River Ecological Protection and Green Development Project

编报单位: 黄山市亚行贷款项目办公室

货币单位: 人民币元

Prepared by: Huangshan PMO

Currency Unit: RMB Yuan

类 别 Category	核定贷款金额 Loan Amount 欧元 EUR	本年度提款数 Current-period Withdrawals		累计提款数 Cumulative Withdrawals	
		欧元 EUR	折合人民币 RMB	欧元 EUR	折合人民币 RMB
1. 土建、货物和咨询服务 Works, Goods, Services	73,580,000.00	5,136,540.07	37,084,278.34	5,136,540.07	37,084,278.34
2. 绿色补偿资金 (现金补贴) Green Incentive Fund (Cash Grant)	3,450,000.00	0.00	0.00	0.00	0.00
3. 绿色发展基金 (股权投资) Green Investment Fund (Equity Contribution)	13,060,000.00	0.00	0.00	0.00	0.00
4. 专用账户 Special Account		20,700,000.00	149,447,790.00	20,700,000.00	149,447,790.00
合计 Total	90,090,000.00	25,836,540.07	186,532,068.34	25,836,540.07	186,532,068.34

贷款协定执行情况表 (德国复兴信贷银行)

STATEMENT OF IMPLEMENTATION OF LOAN AGREEMENT (KfW)

本期截至 2021 年 12 月 31 日

(For the period ended December 31, 2021)

项目名称: 安徽黄山新安江流域生态保护与绿色发展项目

Project Name: Anhui Huangshan Xin'an River Ecological Protection and Green Development Project

编报单位: 黄山市亚行贷款项目办公室

货币单位: 人民币元

Prepared by: Huangshan PMO

Currency Unit: RMB Yuan

类 别 Category	核定贷款金额 Loan Amount 欧元 EUR	本年度提款数 Current-period Withdrawals		累计提款数 Cumulative Withdrawals	
		欧元 EUR	折合人民币 RMB	欧元 EUR	折合人民币 RMB
1. 土建、货物和咨询服务 Works, Goods, Services	41,745,000.00	0.00	0.00	0.00	0.00
2. 绿色补偿资金 (现金补贴) Green Incentive Fund (Cash Grant)	1,725,000.00	0.00	0.00	0.00	0.00
3. 绿色发展基金 (股权投资) Green Investment Fund (Equity Contribution)	6,530,000.00	0.00	0.00	0.00	0.00
4. 专用账户 Special Account		11,363,842.76	82,043,535.57	11,363,842.76	82,043,535.57
合计 Total	50,000,000.00	11,363,842.76	82,043,535.57	11,363,842.76	82,043,535.57

(四) 专用账户报表
iv. Special Account Statement
专用账户报表 (亚洲开发银行)
SPECIAL ACCOUNT STATEMENT (ADB)

本期截至 2021 年 12 月 31 日

(For the period ended December 31, 2021)

项目名称: 安徽黄山新安江流域生态保护与
绿色发展项目

Project Name: Anhui Huangshan Xin'an River
Ecological Protection and Green Development

Project 贷款号: 3888-PRC

Loan No. 3888-PRC

编报单位: 安徽省财政厅

Prepared by: The Finance Department of Anhui

Province

开户银行名称: 中国银行安徽省分行营业部

Depository Bank: Bank of China Anhui
Branch Business Department

账号: 181261461905-1

Account No. : 181261461905-1

货币种类: 欧元

Currency: EUR

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	0.00
增加: Add:	
本期亚行回补总额 Total amount deposited by ADB	25,836,540.07
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	6.60
本期不合格支出归还总额 Total Amount Refunded this Period to Cover Ineligible Expenditures	0.00
减少: Deduct:	
本期支付总额 Total Amount Withdrawn this Period	15,588,246.10
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	0.00
期末余额 Ending Balance	10,248,300.57

(后续To be continued)

B 部分：专用账户调节 Part B-Account Reconciliation		金 额 Amount
1. 亚洲开发银行首次存款总额 Amount advanced by ADB		20,700,000.00
减少： Deduct:		
2. 亚洲开发银行回收总额 Total amount recovered by ADB		
3. 本期期末指定帐户首次存款净额 Outstanding amount advanced to the Special Account		20,700,000.00
4. 专用账户期末余额 Ending Balance of Special Account		10,248,300.57
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帐金额 Amount withdrawn but not yet claimed		10,451,706.03
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:		0.00
8. 利息收入（存入专用账户部分） Interest Earned (If Included in Special Account)		6.60
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		20,700,000.00

专用账户报表 (德国复兴信贷银行)

SPECIAL ACCOUNT STATEMENT (KfW)

本期截至 2021 年 12 月 31 日

(For the period ended December 31, 2021)

项目名称: 安徽黄山新安江流域生态保护与
绿色发展项目

Project Name: Anhui Huangshan Xin'an River
Ecological Protection and Green Development

Project 贷款号: 29830

Loan No. 29830

编报单位: 安徽省财政厅

Prepared by: The Finance Department of Anhui

Province

开户银行名称: 中国银行安徽省分行营业部

Depository Bank: Bank of China Anhui

Branch Business Department

账号: 181261461905-2

Account No.: 181261461905-2

货币种类: 欧元

Currency: EUR

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	0.00
增加: Add:	
本期德国复兴银行回补总额 Total amount deposited by KfW	11,363,842.76
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	3.80
本期不合格支出归还总额 Total Amount Refunded this Period to Cover Ineligible Expenditures	0.00
减少: Deduct:	
本期支付总额 Total Amount Withdrawn this Period	8,388,567.05
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	50.00
期末余额 Ending Balance	2,975,229.51

(后续To be continued)

B 部分：专用账户调节 Part B-Account Reconciliation		金 额 Amount
1. 德国复兴银行首次存款总额 Amount advanced by KfW		11,363,842.76
减少： Deduct:		
2. 德国复兴银行回收总额 Total amount recovered by KfW		
3. 本期期末专用账户首次存款净额 Outstanding amount advanced to the Special Account		11,363,842.76
4. 专用账户期末余额 Ending Balance of Special Account		2,975,229.51
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		0.00
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		8,388,567.05
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)		50.00
减少： Deduct:		
8. 利息收入（存入专用账户部分） Interest Earned (If Included in Special Account)		3.80
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		11,363,842.76

(五) 财务报表附注

财务报表附注

1.项目概况

亚洲开发银行和德国复兴信贷银行联合贷款安徽黄山新安江流域生态保护与绿色发展项目,贷款号分别为 3888-PRC、29830。2020 年 6 月完成亚行《贷款协定》和《项目协议》签订, 2020 年 11 月完成德国复兴信贷银行《贷款协定》签订。亚行、德国复兴信贷银行贷款分别于 2020 年 9 月、2021 年 2 月生效。项目总投资约 14.55 亿元人民币, 其中利用亚行贷款 9009 万欧元、德国复兴信贷银行贷款 5000 万欧元。项目建设内容包括城区点源污染治理、农村点源及非点源污染治理、绿色金融试点、能力提升共四大类。

2. 财务报表编制范围

本财务报表的编制范围包括安徽省财政厅政府债务管理处、黄山市亚行办及市直项目单位(市林业局、市水利局、市数据资源局、市新保中心)、黄山信保投资控股集团有限公司、市辖三区四县亚行办的财务报表。

3. 主要会计政策

3.1 本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, 即每年 1 月 1 日至 12 月 31 日。

3.3 本会计核算以“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 根据财政部《关于 2021 年度国际金融组织贷款赠款项目财务报告适用汇率的通知》, 本财务报表按照 1 欧元=7.2197 元人民币的汇率编制。

4.报表科目说明

4.1 项目支出

截至 2021 年 12 月 31 日,项目累计支出人民币 207,887,446.87 元。

4.2 货币资金

2021 年 12 月 31 日货币资金余额为人民币 140,693,055.01 元,全部为银行存款,其中专用账户存款余额为人民币 95,469,920.12 元。

4.3 项目拨款

截至 2021 年 12 月 31 日,累计到位配套资金人民币 49,667,821.02 元,其中市政府配套资金人民币 36,295,094.38 元,县政府配套资金人民币 13,372,726.64 元。

4.4 项目借款

截至 2021 年 12 月 31 日,本项目累计向亚行、德促提取至专用账户的贷款资金为 37,200,382.83 欧元,按照 1 欧元=7.2197 元人民币的年终决算汇率折合人民币 268,575,603.92 元;累计提款报账亚行、德促贷款资金 23,976,813.15 欧元,按照 1 欧元=7.2197 元人民币的年终决算汇率折合人民币 173,105,397.9 元。

4.5 应付款

截至 2021 年 12 月 31 日,项目应付款合计人民币 33,069,059.61 元。

5.指定账户使用情况

本项目专用账户设在中国银行安徽省分行营业部,下设 2 个子账户,亚行贷款资金子账户账号为 181261461905-1,德促贷款资金子账户账号为 181261461905-2,币种为欧元。亚行贷款资金子账户期初余额 0 欧元,截至 2021 年 12 月 31 日,专用账户累计收到亚行贷款资金 25,836,540.07 欧元,累计支付项目提款亚行贷款资金 15,588,246.1 欧元,累计存款利息 6.6 欧元,专用账户亚行贷款资金余额 10,248,300.57 欧元;德促贷款资金子账户期初余额 0 欧元,截至 2021 年 12 月 31 日,专用账户累计收到德促贷款资金 11,363,842.76 欧元,累计支付项目提款德促贷款资金 8,388,567.05 欧元,累计支出服务费 50 欧元,累计存款利息 3.8 欧元,专用账户德促贷款资金余额 2,975,229.51 欧元。

6.其他需要说明的事项

无。

Notes to Financial Statements

1. Project Brief

The loan No. of Anhui Huangshan Xin'an River Ecological Protection and Green Development by Asian Development Bank and KfW are 3888-PRC and 29830. Its Loan Agreement and Project Agreement were signed with ADB in June 2020, and the Loan Agreement was signed with KfW in November 2020. The loans from ADB and KfW took effect in September 2020 and February 2021 respectively. The total project investment was about RMB1.455 billion yuan, including a loan of EUR90.09 million from ADB and EUR50 million from KfW. The project construction is divided into four categories: Urban point source pollution control, rural point source and nonpoint source pollution control, green financial system piloting and capacity improvement.

2. Scope of the Financial Statements

The Financial Statement covers the financial statements developed by the Government Debt Management Office of Anhui Provincial Department of Finance, ADB Office in Huangshan City and project entities under the Government of Huangshan City (Huangshan Municipal Forestry Bureau, Huangshan Municipal Water Resources Bureau, Huangshan Municipal Data Resources Bureau, Huangshan Municipal Ecological Construction and Conservation Center for Xin'an River Basin), Huangshan Sinosure Investment Holding Group Co., Ltd. and ADB Offices of three districts and four counties under the municipality.

3. Significant Accounting Policies

3.1 The Financial Statement is prepared according to the requirements of the *Accounting Methods for World Bank Loaned Project* (CJZ [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.

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

3.4 According to the *Notice of the Ministry of Finance on the Applicable Exchange rate for Financial Reports of Lending and Grant Projects of*

International Financial Organizations in 2021, the Financial Statement is prepared at the exchange rate of EUR1 = RMB7.2197 yuan.

4. Explanation of Subjects

4.1 Project expenditures

As of December 31, 2021, the cumulative project expenditures were RMB207,887,446.87 yuan.

4.2 Monetary funds

As of December 31, 2021, the monetary fund balance was RMB140,693,055.01 yuan, all of which are bank deposits, including the special account balance of RMB95,469,920.12 yuan.

4.3 Project appropriation funds

As of December 31, 2021, the cumulative appropriation funds were RMB49,667,821.02 yuan, including municipal government-supported funds of RMB36,295,094.38 yuan and county government-supported funds of RMB13,372,726.64 yuan.

4.4 Project loans

As of December 31, 2021, the accumulative loan funds of the Project withdrawn from the special account of ADB and KFW were EUR37,200,382.83, which was converted to RMB268,575,603.92 yuan according to the final year-end accounting exchange rate of EUR1 = RMB7.2197 yuan. The accumulative loan funds withdrawn from ADB and KFW were EUR23,976,813.15, which was converted to RMB173,105,397.9 yuan according to the final year-end accounting exchange rate of EUR1 = RMB7.2197 yuan.

4.5 Payables

As of December 31, 2021, the total project payables amount to RMB33,069,059.61 yuan.

5. Use of Designated Account

The special account for the Project was set up in the Business Department of Anhui Branch of the Bank of China, with 2 sub-accounts. The

sub-account No. of ADB-loaned fund is 181261461905-1, and sub-account No. of KFW-loaned fund is 181261461905-2, with the currency being Euro. The beginning balance of ADB-loaned fund sub-account is EUR0. As of December 31, 2021, the accumulative loan funds of special amount received from ADB were EUR25,836,540.07, the accumulative loan funds withdrawn from ADB for project payment were EUR15,588,246.1, with an accumulative deposit interest of EUR6.6, and the ADB-loaned fund balance in the special account was EUR10,248,300.57. The beginning balance of KFW-loaned fund sub-account is EUR0. As of December 31, 2021, the accumulative loan funds of special amount received from KFW were EUR11,363,842.76, the accumulative loan funds withdrawn from KFW for project payment were EUR8,388,567.05, with an accumulative service fee expenditure of EUR50 and an accumulative deposit interest of EUR3.8, and the KFW-loaned fund balance in the special account was EUR2,975,229.51.

6. Other matters that need to be explained

None.

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遵守国家法规和项目贷款协定情况、内部控制和项目管理情况、项目绩效情况。我们发现存在如下问题：

（一）违反国家法规或贷款协定方面

1.违规支付工程款、监理费 43.42 万元人民币。

一是提前报领工程进度款 13.87 万元人民币。黄山区子项目围墙拆除工程申报提款 161 米，实际完成 45 米，工程量与实际工程进度不符等，提前申报工程款。二是虚报冒领工程进度款 18.29 万元人民币，黄山区城区雨污水完善提升工程中部分申报的完工工程量与竣工图不符，虚报工程量。三是超合同约定支付工程监理费 11.26 万元人民币。黄山区新华乡生态村庄建设工程、曹村河综合治理工程，工程款支付进度分别为 16.06%、18.20%，而同期监理费支付进度分别为 30%、29.82%，不符合合同“工程进度完成达 40%，累计支付 30%监理费用”的规定。

上述行为不符合财政部《国际金融组织贷款项目提款报账管理办法》（财际〔2007〕58 号）第五条“间接提款报账单位应当对所提交的原始报账单据的真实性、合法性负责”的规定。审计建议你办应对不实的提款报账予以扣回，并加大审查力度，杜绝该类问题发生。你办已接受审计建议。

2.施工与设计图不符，多提款报账金额 213.89 万元人民币。

部分工程变更未按要求重新出具施工设计图，未重新组价，仍按原设计进行提款报账。一是休宁县子项目 C1 包工程接收井部分实际施工时，经业主单位同意将接收井工程施工工艺由沉井法变更为逆做法施工，截至 2021 年 12 月，接收井完工 38 座，以原设计工艺价格提款报账，多提款报账 8.48 万元人民币。二是休宁县子项目松萝路段雨水口原设计为预制混凝土装配式雨水口，实际施工为砖砌雨水口；混凝土模块检查井未按设计要求配置架立筋；齐云大道段未按设

计图铺设垫层，回填材料与图纸不符等未按图施工问题，多提款报账 205.41 万元人民币。

上述行为不符合住房和城乡建设部《建设工程工程量清单计价规范》(GB50500-2013)“8.2.1 工程量必须以承包人完成合同工程应予计量的工程量确定”的规定。审计建议你办应督促各项目执行单位据实调整工程结算价款，追回多支付多工程款项，并对未按图纸施工的工程进行复查，确保建设工程质量，今后健全完善制度，落实工程价款结算审核管理主体责任，举一反三，加强工程结算价款全面审核把关。你办已接受审计建议。

(二) 项目管理方面

1.施工许可证办理滞后。

徽州区子项目一期工程在施工图未取得审查合格证前就进行施工招标，该项目及休宁县子项目 C2 包、黟县子项目均存在先开工后办理施工许可证问题，上述工程施工许可证分别办理滞后 6 个月、3 个月、4 个月。

上述行为不符合《中华人民共和国建筑法》第七条“建筑工程开工前，建设单位应当按照国家有关规定向工程所在地县级以上人民政府建设行政主管部门申请领取施工许可证.....”及《亚行贷款黄山新安江流域生态保护和绿色发展项目管理办法（试行）》第 8 条第（4）款“.....要求进行图审.....”及第 14 条、第 15 条“发出开工令前应满足.....施工许可证等开工手续办理完毕.....”的规定。审计建议你办应督促各子项目执行单位及时补办施工许可证，并加强管理杜绝该类问题。你办已接受审计建议。

2.工程变更程序不规范。

屯溪区子项目一包合同金额 719.22 万元人民币，工程变更 277.15 万元人民币，占合同金额 38.5%，其中变更减少 68.66 万元人民币，增加 208.49 万元人民币。项目已于 2021 年 10 月竣工验收，直至 2021 年 12 月上述工程变更才取得亚行不反对意见。此外屯溪区子项目一包工程建设、监理单位对变更单未盖章，手续不全，涉及工程变更金额 102.75 万元人民币。

上述行为不符合《亚行贷款黄山新安江流域生态保护和绿色发展

项目管理办法》(试行)第十七条“前审合同。经咨询管理公司审核后,报亚行办提交亚行审查,直至取得亚行不反对意见”及《黄山市政府投资工程实施阶段全过程造价管理实施办法》第十六条“严格实行工程变更签证制度,.....计量、计价文件应由建设、设计、监理、施工及工程造价咨询企业等单位授权的具备资格人员签署,并由各方项目负责人审核签认.....,变更签证文件签署各方至少为2人”的规定。审计建议你办今后应督促各项目执行单位严格履行工程变更手续。你办已接受审计建议。

3.监理履职不到位。

一是徽州区子项目城区雨污管网整治工程,在徽州区项目办开展的5次现场检查时,施工监理单位项目总监均不在现场;二是休宁县子项目(C2—C7包)现场首席监理工程师与合同约定不符;三是黟县子项目未按合同约定配齐监理人员。

上述行为不符合《工程建设监理合同》中“咨询顾问应保证技术建议书中提名的人员能够参与完成各种工作任务,只有在得到项目业主的书面批准后才能调整变动相关人员”及“编写每日报告.....做好监理日记和有关的监理记录.....”的规定。审计建议你办应加强对监理单位履职的监督,对违约单位按合同追责。你办已接受审计建议。

(三) 项目绩效方面

1.污水处理终端试运营效果未达设计标准。

屯溪区子项目三包设计要求奕棋镇生活污水处理工程排污执行标准为GB18918-2002《城镇污水处理厂污染物排放标准》中一级A标准。经审计,外南塘村、潜山村、中泽村污水处理工程试运营期间出水水质中总磷、氨氮数据超标,未达到一级A出水标准。

上述行为不符合《中华人民共和国水污染防治法》第十条“排放水污染物,不得超过国家或者地方规定的水污染物排放标准和重点水污染物排放总量控制指标”的规定。审计建议你办督促建设单位对相关污水处理工程进行完善,确保排放水质达标。你办已接受审计建议。

2.设计缺陷影响项目使用。

休宁县城城区怀玉板块、松萝路、齐云大道项目,施工图未按规划

方案要求预留污水接收井，存在项目建成后污水无法排放接入的问题。为实现厂区污水排放接入，后期必须重新破管和新建污水接收井，既增加了投资，又影响项目使用效果。

上述行为不符合《国际金融组织和外国政府贷款赠款管理办法》（2016 年财政部第 85 号令）第十二条“.....按照贷款、赠款法律文件和国内相关规定，落实项目配套资金.....监测项目绩效等”的规定。审计建议你办督促建设单位对该项目施工图及工程进行完善，并加大后续项目对施工图的审查，确保后续项目能达到方案预期。你办已接受审计建议。

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. We found the following issues:

Non-compliance with state laws and regulations or the applicable provisions of the loan agreement

1. The project payment and supervision fees of RMB434,200 yuan were paid beyond the provisions.

First, the project progress payment of RMB138,700 yuan was claimed in advance. The project payment for 161m enclosure wall removal works of Huangshan Subproject was declared and withdrawn, but actually, only 45m enclosure wall was removed, indicating inconsistency between declared quantities of works and actual quantities of works, but the project payment was claimed in advance. Second, the project progress payment of RMB182,900 yuan was falsely claimed. The declared quantities of some completed works in the Urban Rainwater and Wastewater Pipe Improvement and Upgrading Project in Huangshan District were inconsistent with those in the as-built drawing, indicating false reporting of the quantities of works. Third, the project supervision fees of RMB112,600 yuan were paid beyond the contract. For the Ecological Village Construction Project in Xinhua Village, Huangshan District and the Comprehensive Control Project of the Caocun River, the payment progress was 16.06% and 18.20% respectively for the project payment, and 30% and 29.82% respectively for the supervision fees in the same period, which did not comply with the provisions that 30% of supervision fees shall be paid cumulatively when 40% of the project has been completed.

The above practice did not comply with Article 5 of the *Administrative Measures for Withdrawal and Reimbursement for Loan Projects of the International Financial Organization* (CJ [2007] No. 58) issued by the Ministry of Finance, stating that "Indirect withdrawal and reimbursement entities shall be liable to the authenticity and legality of the original

reimbursement documents submitted". According to the audit, we suggested your office deduct false withdrawal and reimbursement, and strengthen review to prevent occurring such a problem. Your office had accepted our audit opinions.

2. The construction was inconsistent with the design drawing, with an extra amount of RMB2.1389 million yuan withdrawn and reimbursed.

The construction design drawings were not issued for some engineering changes as required, price summing of all items in BOQ was not carried out, and withdrawal and reimbursement were still carried out according to the original design. First, in the actual construction process of receiving well in Package C1 of Xiuning Subproject, the construction process of receiving well was changed from the open caisson method to the inverse method with the Owner's consent. By December 2021, 38 receiving wells had been completed, and the original design process price has been withdrawn and reimbursed, with an extra amount of RMB84,800 yuan withdrawn and reimbursed at the price of original design process. Second, the gully for Songluo Road Section of Xiuning Subproject was originally designed to be a precast concrete prefabricated gully, but it was actually a bricked one. No erection bars were provided for the concrete module manhole as per the design requirements. No cushions were laid for Qiyun Avenue as per the design drawings, with an extra amount of RMB2.0541 million yuan withdrawn and reimbursed due to non-compliance with the drawing, e.g. inconsistency between the backfill and that in the drawing.

The above practice did not comply with the *Code of Valuation with Bill Quantity of Construction Works* (GB50500-2013) issued by the Ministry of Housing and Urban-Rural Development, stating that "8.2.1 The quantities must be determined in accordance with the quantities to be measured for the Contract Works completed by the Contractor." According to the audit, we suggested your office urge each project implementation entity to adjust the project settlement price according to the actual conditions, recover the overpaid project payment, and review the works not constructed according to the drawings, so as to ensure the construction project quality, improve the system in the future, implement the responsibilities of the project price settlement audit management subject, draw inferences about other cases from one instance and strengthen the comprehensive audit of the project settlement price. Your office had accepted our audit opinions.

Issues on project management

1. There was a delay in obtaining the construction permit.

Construction tendering of Huizhou Subproject Phase II was carried out before obtaining the review certificate of construction drawing. This project, Package C2 of Xiuning Subproject and Yixian Subproject were commenced before obtaining the construction permits. There were delays of 6 months, 3 months and 4 months respectively in obtaining construction permits for the above projects.

The above practice did not comply with the following provisions. As specified in Article 7 of the *Construction Law of the People's Republic of China*, the Owner shall, in accordance with the relevant national provisions, apply to the competent administrative authorities of construction of the people's government at or above the county level in the place where the project is located for a construction permit... As specified in Sub-clause (4) of Article 8 of the *Measures for ADB-loaned Ecological Conservation and Green Development Project Management in the Xin'an River Basin in Huangshan (Trial)*, ...drawing review shall be carried out as per ...requirements. As specified in Articles 14 and 15, ...shall be met and such commencement procedures as construction permit shall be obtained... before the issue of Commencement Order. According to the audit, we suggested your office urge each subproject implementation entity to re-apply the construction permit timely and strengthen management to put an end to such problems. Your office had accepted our audit opinions.

2. Engineering change procedures were not standardized.

The contract amount of Package 1 of Tunxi Subproject was RMB7.1922 million yuan, and the engineering change amount was RMB2.7715 million yuan, accounting for 38.5% of the contract amount, with an amount of RMB686,600 yuan reduced in change, and an amount of RMB2.0849 million yuan increased. The project was subject to completion acceptance in October 2021, and the above engineering changes were only agreed on by ADB until December 2021. In addition, the Owner and the Supervisor of Package 1 of Tunxi Subproject did not seal the change notice with incomplete procedures, with an engineering change amount of RMB1.0275 million yuan.

The above practice did not comply with Article 17 of the *Measures for ADB-loaned Ecological Conservation and Green Development Project Management in the Xin'an River Basin in Huangshan (Trial)*, stating that "Contract Review. Upon review by the consultation management

company, the engineering changes shall be submitted by ADB Office to ADB for review until ADB no objection is raised from ADB, as well as Article 16 of the *Implementation Measures for Whole-process Cost Management in the Implementation Stage of Huangshan Municipal Government-invested Project*, stating that "The engineering change certification shall be implemented strictly, ... metering and pricing documents shall be signed by qualified personnel authorized by construction, design, supervision, construction and project cost consultation enterprises, and reviewed, signed and confirmed by project leaders of all parties ... change certification documents shall be signed by at least 2 persons of all parties." We suggested your office urge each subproject implementation entity to perform engineering change procedures strictly. Your office had accepted our audit opinions.

3. The Supervisor failed to properly perform its duties properly.

First, the Construction Supervisor's Project Director of Urban Rainwater and Waster Pipe Network Renovation Works of Huizhou Subproject was not on site when the Huizhou PMO conducted the 5th site inspection. Second, the Chief Supervision Engineer of Xiuning Subproject (Packages C2-C7) was inconsistent with the person as agreed in the contract. Third, the Supervisor's personnel of Yixian Subproject were not provided completely as agreed in the contract.

The above practice did not comply with the *Supervision Contract for Project Construction*, stating that "The Consultant shall ensure that the personnel nominated in the Technical Proposal are able to complete various tasks, and only change relevant personnel with the written approval of the Project Owner." and "Daily reports shall be prepared...supervision logs and relevant supervision records shall be kept..." According to the audit, we suggested that your office strengthen the supervision over the fulfillment of duties by the Supervisor and investigate the responsibilities of the default party in strict accordance with the contract. Your office had accepted our audit opinions.

Issues on project performance

1. The trial operation effect of wastewater treatment terminal did not reach the design standards.

As required by the design of Package 3 of Tunxi Subproject, the wastewater discharge in domestic wastewater treatment project in Yiqi Town shall be in accordance with Class 1 A in the *Discharge Standard of*

Pollutants for Municipal Wastewater Treatment Plant (GB18918-2002). According to the audit, total phosphorus and ammonia nitrogen in the effluent water quality during the trial operation of wastewater treatment project in Wainantang Village, Qianshan Village and Zhongze Village were above acceptable levels and failed to reach the Class 1 A.

The above practice did not comply with Article 10 of Law of the People's Republic of China on the Prevention and Control of Water Pollution, stating that "Any water pollutant discharge shall not go beyond the standards for water pollutant discharge and the control index for total amount of major pollutants discharge as specified by national or local governments." According to the audit, we suggested that your office urge the Owner to improve the relevant wastewater treatment projects, so as to ensure that wastewater discharge up to the standards. Your office had accepted our audit opinions.

2. Design defects affected project operation.

No wastewater receiving well was reserved in the construction drawings of Huaiyu Block, Songluo Road and Qiyun Avenue Projects in Xiuning County as required by the planning scheme, so that wastewater could not be discharged and connected upon the project completion. In order to discharge and connect wastewater in the plant area, pipes must be broken again and new wastewater receiving well must be built in the later stage, increasing the investment and affecting the project utilization effect.

The above practice did not comply with Article 12 of the *Measures for the Administration of Loans and Grants of International Financial Organizations and Foreign Governments* (Order of the Ministry of Finance No. 85 in 2016), stating that "Appropriate project supporting funds...and monitor the project performance in accordance with legal loan and grant documents and domestic regulations." According to the audit, we suggested that your office urge the Owner to improve the construction drawing and works, and strengthen review of the construction drawing of follow-up projects, so as to ensure that the follow-up projects can meet the expected requirements. Your office had accepted our audit opinions.