



广西壮族自治区审计厅

# 审计结果公告

2021 年第 30 号  
(总第 323 号)

广西壮族自治区审计厅办公室

中华人民共和国广西壮族自治区审计厅

Audit Office of Guangxi Zhuang Autonomous

Region of the People's Republic of China

# 审计报告

## Audit Report

桂审外报〔2021〕38号

GX AUDIT REPORT〔2021〕NO.38

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项目名称： 亚洲开发银行贷款广西区域合作发展促进项目  
(第二批次)

Project Name: Guangxi Regional Cooperation and Integration Promotion  
Investment Project (Project 2) Financed by the Asian  
Development Bank

贷款号： 3652-PRC

Loan No. : 3652-PRC

项目执行单位：广西壮族自治区利用国外贷款项目工作领导小组办公室

Project Entity: Leading Group Office for Projects Utilized Foreign  
Capital of Guangxi Zhuang Autonomous Region

会计年度： 2020

Accounting Year: 2020

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## 一、 审计师意见

### 审计师意见

广西壮族自治区利用国外贷款项目工作领导小组办公室：

我们审计了亚洲开发银行贷款广西区域合作发展促进项目（第二批次）2020年12月31日的资金平衡表及截至该日同期间的项目进度表、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）项目执行单位及广西壮族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广西壮族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广西区域合作发展促进项目（第二批次）2020年12月31日的财务状况及截至该日同期间的财务收支、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 DE001 至第 DE003 号提款申请书及所附资料。我们认为，这些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。

中华人民共和国广西壮族自治区审计厅

2021年6月25日

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

### **Auditor's Opinion**

To Leading Group Office for Projects Utilized Foreign Capital of Guangxi Zhuang Autonomous Region

We have audited the special purpose financial statements (from page 6 to page 20) of Guangxi Regional Cooperation and Integration Promotion Investment Project (Project 2) financed by the Asian Development Bank, which comprise the Balance Sheet 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 period then ended, and Notes to the Financial Statements.

### **The Responsibility of Project Entity and the Finance Department of Guangxi Zhuang Autonomous Region 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 office, while the preparation of the Special Account Statement is the responsibility of the Finance Department of Guangxi Zhuang Autonomous Region, 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 entity's 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 Guangxi Regional Cooperation and Integration Promotion Investment Project (Project 2) 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 period 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.DE001 to No.DE003 and the attached documents submitted to the Asian Development Bank during the period. In our opinion, those documents 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.

Audit Office of Guangxi Zhuang Autonomous Region  
of the People's Republic of China  
June 25, 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: 亚洲开发银行贷款广西区域合作发展促进项目(第二批次)

Project Name: Guangxi Regional Cooperation and Integration Promotion Investment Project (Project 2) Financed by ADB

编报单位: 广西壮族自治区利用国外贷款项目工作领导小组办公室

货币单位: 人民币元

Prepared by: Leading Group Office for Projects Utilized Foreign Capital of GZAR

Currency Unit: RMB Yuan

| 资金占用<br>Application of Fund                              | 期初数<br>Beginning Balance | 期末数<br>Ending Balance | 资金来源<br>Source of Fund                               | 期初数<br>Beginning Balance | 期末数<br>Ending Balance |
|--|--------------------------|-----------------------|--|--------------------------|-----------------------|
| 一、项目支出合计<br>Total Project Expenditures                   | 272,694,816.25           | 676,630,313.09        | 一、项目拨款合计<br>Total Project Appropriation Funds        | 57,089,712.60            | 96,015,455.83         |
| 1. 交付使用资产<br>Fixed Assets Transferred                    | 45,309,933.70            | 45,309,933.70         | 其中: 捐赠款<br>Including: Grants                         | 0.00                     | 0.00                  |
| 2. 待核销项目支出<br>Construction Expenditures to be Disposed   | 0.00                     | 0.00                  | 二、项目资本与项目资本公积<br>Project Capital and Capital Surplus | 100,471,766.93           | 99,676,892.47         |
| 3. 转出投资<br>Investments Transferred-out                   | 0.00                     | 0.00                  | 其中: 捐赠款<br>Including: Grants                         | 0.00                     | 0.00                  |
| 4. 在建工程<br>Construction in Progress                      | 227,384,882.55           | 631,320,379.39        | 三、项目借款合计<br>Total Project Loan                       | 167,860,439.35           | 497,852,303.68        |
| 二、应收生产单位投资借款<br>Investment Loan Receivable               | 0.00                     | 0.00                  | 1. 项目投资借款<br>Total Project Investment Loan           | 167,860,439.35           | 497,852,303.68        |
| 其中: 应收生产单位亚行贷款<br>Incl: ADB Investment Loan Receivable   | 0.00                     | 0.00                  | (1) 国外借款<br>Foreign Loan                             | 65,137,623.38            | 141,003,115.82        |
| 三、拨付所属投资借款<br>Appropriation of Investment Loan           | 0.00                     | 0.00                  | 其中: 国际开发协会<br>Including: IDA                         | 0.00                     | 0.00                  |
| 其中: 拨付亚行贷款<br>Incl: Appropriation of ADB Investment Loan | 0.00                     | 0.00                  | 亚洲开发银行<br>ADB  | 65,137,623.38            | 141,003,115.82        |
| 四、器材<br>Equipment  | 0.00                     | 0.00                  | 技术合作信贷<br>Technical Cooperation                      | 0.00                     | 0.00                  |
| 其中: 待处理器材损失<br>Incl: Equipment Losses in Suspense        | 0.00                     | 0.00                  | 联合融资<br>Co-Financing                                 | 0.00                     | 0.00                  |
| 五、货币资金合计<br>Total Cash and Bank                          | 63,545,274.53            | 58,440,797.20         | (2) 国内借款<br>Domestic Loan                            | 102,722,815.97           | 356,849,187.86        |
| 1. 银行存款<br>Cash in Bank                                  | 63,545,274.53            | 58,440,797.20         | 2. 其他借款<br>Other Loan                                | 0.00                     | 0.00                  |
| 其中: 专用账户存款<br>Incl: Special Account                      | 60,110,128.09            | 32,226,753.25         | 四、上级拨入投资借款<br>Appropriation of Investment Loan       | 0.00                     | 0.00                  |
| 2. 现金<br>Cash on Hand                                    | 0.00                     | 0.00                  | 其中: 拨入亚行贷款<br>Including: ADB Loan                    | 0.00                     | 0.00                  |

后续 (To be continued)

|  |                |                |  |                |                |
|--|----------------|----------------|--|----------------|----------------|
| 六、预付及应收款合计<br>Total Prepaid and Receivable         | 0.00           | 23,208,047.52  | 五、企业债券资金<br>Bond Fund                                  | 0.00           | 0.00           |
| 其中：应收亚行贷款利息<br>Incl:ADB Loan Interest Receivable   | 0.00           | 0.00           | 六、待冲项目支出<br>Construction Expenditures to be Offset     | 0.00           | 0.00           |
| 应收亚行贷款承诺费<br>ADB Loan Commitment Fee<br>Receivable | 0.00           | 0.00           | 七、应付款合计<br>Total Payable                               | 10,814,429.66  | 64,713,263.10  |
| 应收亚行贷款资金占用费<br>ADB Loan Service-Fee<br>Receivable  | 0.00           | 0.00           | 其中：应付亚行贷款利息<br>Including: ADB Loan Interest<br>Payable | 0.00           | 0.00           |
| 七、有价证券<br>Marketable Securities                    | 0.00           | 0.00           | 应付亚行贷款承诺费<br>ADB loan Commitment<br>Fee Payable        | 0.00           | 0.00           |
| 八、固定资产合计<br>Total Fixed Assets                     | 0.00           | 0.00           | 应付亚行贷款资金占用费<br>ADB Loan Service Fee<br>Payable         | 0.00           | 0.00           |
| 固定资产原价<br>Fixed Assets, Cost                       | 0.00           | 0.00           | 八、未交款合计<br>Other Payables                              | 0.00           | 0.00           |
| 减：累计折旧<br>Less: Accumulated Depreciation           | 0.00           | 0.00           | 九、上级拨入资金<br>Appropriation of Fund                      | 0.00           | 0.00           |
| 固定资产净值<br>Fixed Assets, Net                        | 0.00           | 0.00           | 十、留成收入<br>Retained Earnings                            | 3,742.24       | 21,242.73      |
| 固定资产清理<br>Fixed Assets Pending Disposal            | 0.00           | 0.00           |  |                |                |
| 待处理固定资产损失<br>Fixed Assets Losses in Suspense       | 0.00           | 0.00           |  |                |                |
| 资金占用合计<br>Total Application of Funds               | 336,240,090.78 | 758,279,157.81 | 资金来源合计<br>Total Source of Funds                        | 336,240,090.78 | 758,279,157.81 |

(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 2020 年 12 月 31 日

(For the period ended December 31, 2020)

项目名称: 亚洲开发银行贷款广西区域合作发展促进项目(第二批次)

Project Name: Guangxi Regional Cooperation and Integration Promotion Investment Project (Project 2) Financed by ADB

编报单位: 广西壮族自治区利用国外贷款项目工作领导小组办公室

货币单位: 人民币元

Prepared by: Leading Group Office for Projects Utilized Foreign Capital of GZAR Currency Unit: RMB Yuan

|  | 本期<br>Current Period              |                                   |   | 累计<br>Cumulative      |                               |                                    |
|--|-----------------------------------|-----------------------------------|---|-----------------------|-------------------------------|------------------------------------|
|  | 本期计划额<br>Current Period<br>Budget | 本期发生额<br>Current Period<br>Actual | 本期完成比<br>Current<br>Period %<br>Completed | 项目总计划额<br>Life of PAD | 累计完成额<br>Cumulative<br>Actual | 累计完成比<br>Cumulative<br>% Completed |
| 资金来源合计<br>Total Sources of Funds   | 861,856,202.65                    | 368,122,733.10                    | 42.71%                                    | 3,270,721,200.00      | 693,544,651.98                | 21.20%                             |
| 一、国际金融组织贷款<br>International Financing  | 327,259,200.00                    | 75,865,492.44                     | 23.18%                                    | 1,256,332,792.00      | 141,003,115.82                | 11.22%                             |
| 亚洲开发银行<br>ADB  | 327,259,200.00                    | 75,865,492.44                     | 23.18%                                    | 1,256,332,792.00      | 141,003,115.82                | 11.22%                             |
| 二、配套资金<br>Counterpart Financing  | 534,597,002.65                    | 292,257,240.66                    | 54.67%                                    | 2,014,388,408.00      | 552,541,536.16                | 27.43%                             |
| 1. 无偿配套<br>Counterpart without<br>compensation   | 144,294,359.00                    | 38,130,868.77                     | 26.43%                                    | 948,442,300.00        | 195,692,348.30                | 20.63%                             |
| 1) 自治区级<br>Provincial  | 45,600,000.00                     | 17,576,447.71                     | 38.54%                                    | 0.00                  | 27,576,447.71                 | -                                  |
| 2) 市级<br>Municipal   | 18,835,325.00                     | 1,600,000.00                      | 8.49%                                     | 108,010,250.00        | 30,600,000.00                 | 28.33%                             |
| 3) 县级<br>County-Level  | 13,719,394.00                     | 9,254,005.60                      | 67.45%                                    | 479,509,900.00        | 27,343,718.20                 | 5.70%                              |
| 4) 自筹资金<br>Self-financing  | 66,139,640.00                     | 9,700,415.46                      | 14.67%                                    | 360,922,150.00        | 110,172,182.39                | 30.53%                             |
| 2. 有偿配套<br>Counterpart with<br>Compensation  | 390,302,643.65                    | 254,126,371.89                    | 65.11%                                    | 1,065,946,108.00      | 356,849,187.86                | 33.48%                             |
| 资金运用合计(按项目内容)<br>Total Application of Funds<br>(by Project Component)  | 861,856,202.65                    | 403,935,496.84                    | 46.87%                                    | 3,270,721,200.00      | 676,630,313.09                | 20.69%                             |
| 一、土建工程<br>Works  | 861,856,202.65                    | 403,935,305.70                    | 46.87%                                    | 3,246,991,200.00      | 676,630,052.09                | 20.84%                             |
| 1. 崇左中越边境经济合作区<br>示范项目(一期)<br>Chongzuo Sino-Viet Nam<br>Border Economic Cooperation<br>Zone Demonstration Project<br>(Phase I) | 120,596,000.00                    | 112,517,666.80                    | 93.30%                                    | 589,883,900.00        | 140,022,130.26                | 23.74%                             |
| 2. 东兴长湖路东段工程建设<br>项目<br>Dongxing Changhu Road East<br>Section Construction Project   | 102,128,694.00                    | 6,766,467.73                      | 6.63%                                     | 687,256,100.00        | 22,840,555.52                 | 3.32%                              |

后续 (To be continued)

|  |                |                |         |                |                |        |
|--|----------------|----------------|---------|----------------|----------------|--------|
| 3. 凭祥中越跨境经济合作区<br>互联互通一期项目<br>Road Connectivity in Pingxiang<br>(Guangxi) –Lang Son (Viet<br>Nam) Cross-Border Project | 25,022,435.00  | 15,872,061.40  | 63.43%  | 126,965,400.00 | 28,665,863.85  | 22.58% |
| 4. 钦州跨境贸易电子商务产业<br>园项目<br>Qinzhou Bonded Port Cross<br>Border Trade E-Commerce<br>Industrial Park Project              | 21,800,000.00  | 2,250,263.74   | 10.32%  | 218,000,000.00 | 74,554,816.66  | 34.20% |
| 5. 钦州国际冷链物流示范项目<br>Qinzhou International Cold-Chain<br>Logistics Demonstration Project                                 | 17,564,750.00  | 40,274,454.09  | 229.29% | 175,647,500.00 | 63,957,586.08  | 36.41% |
| 6. 中国-东盟中小企业协同创新<br>发展项目<br>China-ASEAN SME Synergy<br>Innovative Development Project                                  | 190,841,680.00 | 107,488,305.39 | 56.32%  | 699,816,700.00 | 193,959,611.29 | 27.72% |
| 7. 中国-东盟教育医疗合作项目<br>China-ASEAN Educational<br>Medicare Cooperation Project  | 383,902,643.65 | 118,766,086.55 | 30.94%  | 749,421,600.00 | 152,629,488.43 | 20.37% |
| 二、项目管理和能力建设<br>Project Management and<br>Capacity Development  | 0.00           | 191.14         | -       | 23,730,000.00  | 261.00         | 0.01%  |
| 差异<br>Difference   | -              | -35,812,763.74 | -       | -              | 16,914,338.90  | -      |
| 1. 应收款变化<br>Change in Receivables  | -              | 23,208,047.52  | -       | -              | 23,208,047.52  | -      |
| 2. 应付款变化<br>Change in Payables   | -              | -53,898,833.44 | -       | -              | -64,713,263.10 | -      |
| 3. 货币资金变化<br>Change in Cash and Bank   | -              | -5,104,477.33  | -       | -              | 58,440,797.20  | -      |
| 4. 其它<br>Other   | -              | -17,500.49     | -       | -              | -21,242.73     | -      |

**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: 亚洲开发银行贷款广西区域合作发展促进项目(第二批次)

Project Name: Guangxi Regional Cooperation and Integration Promotion Investment Project (Project 2) Financed by ADB

编报单位: 广西壮族自治区利用国外贷款项目工作领导小组办公室

货币单位: 人民币元

Prepared by: Leading Group Office for Projects Utilized Foreign Capital of GZAR

Currency Unit: RMB Yuan

| 项目内容<br>Project Component  | 项目支出<br>Project Expenditure |                             |                       |                          |                        |                          |   |                                     |
|--|-----------------------------|-----------------------------|-----------------------|--------------------------|------------------------|--------------------------|---|-------------------------------------|
|  | 累计支出<br>Cumulative Amount   | 已交付资产<br>Assets Transferred |                       |                          |                        | 在建工程<br>Work in Progress | 待核销项目支出<br>Construction Expenditures to be Disposed | 转出投资<br>Investments Transferred-out |
|  |                             | 固定资产<br>Fixed Asset         | 流动资产<br>Current Asset | 无形资产<br>Intangible Asset | 递延资产<br>Deferred Asset |                          |   |                                     |
| 一、崇左中越边境经济合作区示范项目(一期)<br>Chongzuo Sino-Viet Nam Border Economic Cooperation Zone Demonstration Project (Phase I) | 140,022,130.26              | 0.00                        | 0.00                  | 0.00                     | 0.00                   | 140,022,130.26           | 0.00  | 0.00                                |
| 二、东兴长湖路东段工程建设项目<br>Dongxing Changhu Road East Section Construction Project                                       | 22,840,555.52               | 0.00                        | 0.00                  | 0.00                     | 0.00                   | 22,840,555.52            | 0.00  | 0.00                                |
| 三、凭祥中越跨境经济合作区互联互通一期项目<br>Road Connectivity in Pingxiang (Guangxi)-Lang Son (Viet Nam) Cross-Border Project       | 28,665,863.85               | 0.00                        | 0.00                  | 0.00                     | 0.00                   | 28,665,863.85            | 0.00  | 0.00                                |
| 四、钦州跨境贸易电子商务产业园项目<br>Qinzhou Bonded Port Cross Border Trade E-Commerce Industrial Park Project                   | 74,554,816.66               | 0.00                        | 0.00                  | 0.00                     | 0.00                   | 74,554,816.66            | 0.00  | 0.00                                |
| 五、钦州国际冷链物流示范项目<br>Qinzhou International Cold-Chain Logistics Demonstration Project                               | 63,957,586.08               | 0.00                        | 0.00                  | 0.00                     | 0.00                   | 63,957,586.08            | 0.00  | 0.00                                |
| 六、中国-东盟中小企业协同创新发展项目<br>China-ASEAN SME Synergy Innovative Development Project                                    | 193,959,611.29              | 45,309,933.70               | 0.00                  | 0.00                     | 0.00                   | 148,649,677.59           | 0.00  | 0.00                                |
| 七、中国-东盟教育医疗合作项目<br>China-ASEAN Educational Medicare Cooperation Project  | 152,629,488.43              | 0.00                        | 0.00                  | 0.00                     | 0.00                   | 152,629,488.43           | 0.00  | 0.00                                |
| 八、项目管理和能力建设<br>Project Management and Capacity Development   | 261.00                      | 0.00                        | 0.00                  | 0.00                     | 0.00                   | 260.99                   | 0.00  | 0.00                                |
| 总计<br>Total  | 676,630,313.09              | 45,309,933.70               | 0.00                  | 0.00                     | 0.00                   | 631,320,379.39           | 0.00  | 0.00                                |

(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: 亚洲开发银行贷款广西区域合作发展促进项目(第二批次)

Project Name: Guangxi Regional Cooperation and Integration Promotion Investment Project (Project 2) Financed by ADB

编报单位: 广西壮族自治区利用国外贷款项目工作领导小组办公室

货币单位: 美元/人民币元

Prepared by: Leading Group Office for Projects Utilized Foreign Capital of GZAR

Currency Unit: USD/ RMB Yuan

| 类别<br>Category                                       | 核定贷款金额<br>Loan Amount<br>美元<br>USD | 本年度提款数<br>Current-period Withdrawals |               | 累计提款数<br>Cumulative Withdrawals |                |
|--|------------------------------------|--------------------------------------|---------------|---------------------------------|----------------|
|  |                                    | 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<br>Civil Works                                 | 146,532,873.00                     | 11,837,993.23                        | 77,241,722.03 | 11,837,993.23                   | 77,241,722.03  |
| 1A 工程子项目1-3<br>Civil Works for Subprojects 1-3       | 77,310,597.00                      | 5,428,191.38                         | 35,418,405.94 | 5,428,191.38                    | 35,418,405.94  |
| 1B 工程子项目4-6<br>Civil Works for Subprojects 4-6       | 45,679,179.00                      | 6,409,801.85                         | 41,823,316.09 | 6,409,801.85                    | 41,823,316.09  |
| 1C 工程子项目7<br>Civil Works for Subprojects 7           | 23,543,097.00                      | 0.00                                 | 0.00          | 0.00                            | 0.00           |
| 2. 利息和承诺费<br>Interest and Commitment Charges         | 12,320,354.00                      | 434,889.89                           | 2,837,613.04  | 772,010.87                      | 5,037,293.73   |
| 3. 项目管理和能力建设<br>Project Management and Capacity Devt | 3,052,000.00                       | 0.00                                 | 0.00          | 0.00                            | 0.00           |
| 4. 未分配<br>Unallocated                                | 18,094,773.00                      | 0.00                                 | 0.00          | 0.00                            | 0.00           |
| 5. 周转金账户<br>Advance Account                          | 0.00                               | 0.01                                 | 0.07          | 9,000,000.01                    | 58,724,100.07  |
| 总计<br>Total  | 180,000,000.00                     | 12,272,883.13                        | 80,079,335.13 | 21,610,004.11                   | 141,003,115.82 |

(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: 亚洲开发银行贷款广西区域合作发展<br>促进项目 (第二批次)   | 开户行名称: 交通银行广西壮族自治区<br>分行   |
| Project Name: Guangxi Regional Cooperation and<br>Integration Promotion Investment Project<br>(Project 2) Financed by ADB | Depository Bank: Guangxi Zhuang<br>Autonomous region Branch,<br>Bank of Communications |
| 贷款号: 3652-PRC   | 账号: 451060200142302000302  |
| Loan No. 3652-PRC   | Account No.: 451060200142302000302   |
| 编报单位: 广西壮族自治区财政厅  | 货币种类: 美元   |
| Prepared by: The Finance Department of Guangxi<br>Zhuang Autonomous Region  | Currency: USD  |

| A 部分: 本期专用账户收支情况<br>Part A-Account Activity for the Current Period                              | 金 额<br>Amount |
|---|---------------|
| 期初余额<br>Beginning Balance   | 8,616,457.11  |
| 增加:<br>Add:   | -             |
| 本期亚行回补总额<br>Total Amount Deposited this Period by ADB   | 11,837,993.24 |
| 本期利息收入总额 (存入专用账户部分)<br>Total Interest Earned this Period if Deposited in Special Account        | 2,719.21      |
| 本期不合格支出归还总额<br>Total Amount Refunded this Period to Cover Ineligible Expenditures               | 0.00          |
| 减少:<br>Deduct:  | -             |
| 本期支付总额<br>Total Amount Withdrawn this Period  | 15,518,097.85 |
| 本期未包括在支付额中的服务费支出<br>Total Service Charges this Period if not Included in Above Amount Withdrawn | 30.00         |
| 期末余额<br>Ending Balance  | 4,939,041.71  |

后续 (To be continued)

| B 部分：专用账户调节<br>Part B-Account Reconciliation  |               | 金 额<br>Amount |
|---|---------------|---------------|
| 1. 亚洲开发银行首次存款总额<br>Amount Advanced by ADB   |               | 9,000,000.00  |
| 减少：<br>Deduct:  |               | -             |
| 2. 亚洲开发银行回收总额<br>Total Amount Recovered by ADB  |               | 0.00          |
| 3. 本期期末专用账户首次存款净额<br>Outstanding Amount Advanced to the Special Account at the End of this Period |               | 9,000,000.00  |
| 4. 专用账户期末余额<br>Ending Balance of Special Account  |               | 4,939,041.71  |
| 增加：<br>Add:   |               | -             |
| 5. 截至本期期末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            |               | 0.00          |
| 申请书号<br>Application No.   | 金 额<br>Amount | -             |
| 6. 截至本期期末已支付但尚未申请报账金额<br>Amount Withdrawn but not yet Claimed at the End of this Period           |               | 4,064,173.93  |
| 7. 服务费累计支出（如未含在 5 和 6 栏中）<br>Cumulative Service Charges (If not Included in Item 5 or 6)          |               | 40.00         |
| 减少：<br>Deduct:  |               | -             |
| 8. 利息收入（存入专用账户部分）<br>Interest Earned (If Included in Special Account)                             |               | 3,255.64      |
| 9. 本期期末专用账户首次存款净额<br>Total Advance to the Special Account Accounted for at the End of this Period |               | 9,000,000.00  |



## （五）财务报表附注

### 财务报表附注

#### 1. 项目概况

亚洲开发银行贷款广西区域合作发展促进项目（第二批次）贷款号为3652-PRC，旨在推动连接中国与越南的边境地区，抓住区域合作一体化的机遇，改善跨境经济合作区内关键的基础设施条件，发展跨境电商平台，改善通关服务，支持广西与越南跨境劳务合作，进而促进中越边境地区的边民贸易发展。主要项目内容包括崇左中越边境经济合作区示范项目（一期）、东兴长湖路东段工程建设项目、凭祥中越跨境经济合作区互联互通一期项目、钦州跨境贸易电子商务产业园项目、钦州国际冷链物流示范项目、中国-东盟中小企业协同创新发展项目、中国-东盟教育医疗合作项目以及项目管理和能力建设等8个子项目。贷款协定和项目协议于2018年8月1日签订，2018年11月14日生效，预计2023年11月30日前关闭。项目计划总投资为人民币32.71亿元，其中亚洲开发银行贷款总额为1.8亿美元，折合人民币12.56亿元。

#### 2. 财务报表编制范围

本财务报表的编制范围包括8个子项目的财务报表和广西壮族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

2020年12月31日余额为人民币676,630,313.09元，占总投资计划的20.69%，其中：交付使用资产人民币45,309,933.70元，为中国-东盟中小企业协同创新发展项目中已投入使用的留学生公寓楼；在建工程人民币631,320,379.39元，主要为各子项目前期费用和工程建设支出。

##### 4.2 货币资金

2020年12月31日余额为人民币58,440,797.20元，其中：自治区财政厅专用账户存款折合人民币32,226,753.25元。

##### 4.3 预付及应收款

2020年12月31日余额为人民币23,208,047.52元，其中：其他应收款人民币752,070.24元、预付工程款人民币22,455,977.28元。

##### 4.4 项目拨款、项目资本与项目资本公积

2020年12月31日余额合计人民币195,692,348.30元，为国内财政部门拨入和企业自筹的配套资金。

项目计划配套资金总额人民币2,014,388,408.00元，截至2020年12月31日到位配套人民币552,541,536.16元，占计划的27.43%，其中：自治区级无计划配套资金，实际到位人民币27,576,447.71元；市级计划配

套资金总额人民币 108,010,250.00 元，累计到位人民币 30,600,000.00 元，占计划的 28.33%；县级计划配套资金总额人民币 479,509,900.00 元，累计到位人民币 27,343,718.20 元，占计划的 5.70%；自筹资金计划配套总额人民币 360,922,150.00 元，累计到位人民币 110,172,182.39 元，占计划的 30.53%；国内有偿配套资金计划配套总额人民币 1,065,946,108.00 元，累计到位人民币 356,849,187.86 元，占计划的 33.48%。

#### 4.5 项目借款

2020 年 12 月 31 日余额为人民币 497,852,303.68 元，其中：亚洲开发银行贷款 21,610,004.11 美元，折合人民币 141,003,115.82 元；国内借款 356,849,187.86 元。

截至 2020 年 12 月 31 日，累计提取亚洲开发银行贷款资金 21,610,004.11 美元，占贷款总额的 12.01%。其中：工程类累计提款 11,837,993.23 美元，占该类计划的 8.08%；利息及承诺费累计提款 772,010.87 美元，占该类计划的 6.27%；周转金 9,000,000.01 美元。项目管理和能力建设类及未分配尚未提款。

#### 4.6 应付款

2020 年 12 月 31 日余额为人民币 64,713,263.10 元，为应付各相关单位的前期费用及工程款。

#### 4.7 留成收入

2020 年 12 月 31 日余额为人民币 21,242.73 元，为专用账户存款利息收入。

#### 5. 专用账户使用情况

本项目专用账户设在交通银行广西壮族自治区分行，账号为 451060200142302000302，币种为美元。专用账户首次存款 9,000,000.00 美元。本期期初余额 8,616,457.11 美元，本期回补 11,837,993.24 美元，本期利息收入 2,719.21 美元，本期支付 15,518,097.85 美元，本期服务费支出 30.00 美元，年末余额 4,939,041.71 美元。

## 6.其他需要说明的事项

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、项目进度表中相应本期发生额与贷款协定执行情况表人民币本期提款数不一致是由于历年汇兑损益造成的。

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

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

#### **1. Project overview**

The Loan No. of Guangxi Regional Cooperation and Integration Promotion Investment Project (Project 2) financed by the Asian Development Bank is 3652-PRC. It aims to through implementing the project to improve the connection between the border areas of China and Vietnam and pivotal infrastructures of the cross-border economic cooperation zone, develop the cross-border e-commerce platform, improve clearance service of the areas, and support the cross-border labor service cooperation between Guangxi and Vietnam, in order to promote the development of the border trade in the border areas of China and Vietnam. The main contents include 8 sub-projects, i.e., Chongzuo Sino–Viet Nam Border Economic Cooperation Zone Demonstration Project (Phase I), Dongxing Changhu Road East Section Construction Project, Road Connectivity in Pingxiang (Guangxi) –Lang Son (Viet Nam) Cross-Border Project, Qinzhou Bonded Port Cross Border Trade E-Commerce Industrial Park Project, Qinzhou International Cold-Chain Logistics Demonstration Project, China–ASEAN SME Synergy Innovative Development Project, China–ASEAN Educational Medicare Cooperation Project, Project Management and Capacity Development. The Loan Agreement and Project Agreement were signed on August 1, 2018 and came into effect on November 14, 2018. The account of the project will be closed before November 30, 2023. The total investment plan of the project was RMB3,271,000,000.00 yuan, among which the total ADB loan amount was USD180,000,000.00, equivalent to RMB1,256,000,000.00 yuan.

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

Consolidation scope of the financial statements covers the financial statements of 8 sub-projects and the Special Account set in the Finance Department of Guangxi Zhuang Autonomous Region.

### **3. Accounting Policies**

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

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

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

3.4 The exchange rate adopted in the financial statements was the exchange rate on December 31, 2020 of the People's Bank of China, which is USD1=RMB6.5249 yuan.

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

#### **4.1 Total Project expenditures**

The balance on December 31, 2020 was RMB676,630,313.09 yuan, accounting for 20.69% of the total investment plan, including delivered assets of RMB45,309,933.70 yuan, which was the apartment building for overseas students that has been put into use under the China-ASEAN Small and Medium-Sized Enterprises Synergy Innovation Development Project, and construction in process of RMB631,320,379.39 yuan, mainly for the preliminary costs and construction expenditures of sub-projects.

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

The balance on December 31, 2020 was RMB58,440,797.20 yuan, and the deposit in the Special Account of the Finance Department of Guangxi Zhuang Autonomous Region was converted to RMB32,226,753.25 yuan.

### 4.3 Prepaid and Receivable

The balance on December 31, 2020 was RMB23,208,047.52 yuan, including other receivable of RMB752,070.24 yuan, advances on construction of RMB22,455,977.28 yuan.

### 4.4 Project Appropriation Funds, Project Capital and Capital Surplus

The balance on December 31, 2020 was RMB195,692,348.30 yuan, which were the domestic counterpart funds appropriated by finance departments and self-raised by enterprises.

The total planned counterpart funds of this project were RMB2,014,388,408.00 yuan. By the end of 2020, the counterpart funds of RMB552,541,536.16 yuan had been allocated, accounting for 27.43% of the plan. Though there was no plan of counterpart funds at the provincial level, counterpart funds of RMB27,576,447.71 yuan at provincial level had been actually allocated; the total planned counterpart funds at municipal level were RMB108,010,250.00 yuan and the actual cumulative allocated funds were RMB30,600,000.00 yuan, accounting for 28.33% of the plan; the total planned counterpart funds at county level were RMB479,509,900.00 yuan and the actual cumulative allocated funds were RMB27,343,718.20 yuan, accounting for 5.70% of the plan; the total planned self-raising funds were RMB360,922,150.00 yuan and the actual cumulative allocated funds were RMB110,172,182.39 yuan, accounting for 30.53% of the plan; the total planned domestic counterpart funds with compensation were RMB1,065,946,108.00 yuan and the actual cumulative allocated funds were RMB356,849,187.86 yuan, accounting for 33.48% of the plan.

### 4.5 Project Loan

The balance on December 31, 2020 was RMB497,852,303.68 yuan, including the ADB loan of USD21,610,004.11, equivalent to RMB141,003,115.82 yuan, and domestic loans of RMB356,849,187.86 yuan.

By the end of December 31, 2020, accumulated USD21,610,004.11 of the

ADB loan had been withdrawn, accounting for 12.01% of the total, among which the withdrawal for civil works was USD11,837,993.23, accounting for 8.08% of the category plan; the withdrawal for interest & commitment charges was USD772,010.87, accounting for 6.27% of the category plan; the withdrawal for advance account was USD9,000,000.01. Categories of project management and capacity development and unallocated hadn't been withdrawn yet.

#### 4.6 Payable

The balance on December 31, 2020 was RMB64,713,263.10 yuan, which was payable preliminary costs and the construction payable to relevant units.

#### 4.7 Retained Earnings

The balance on December 31, 2020 was RMB21,242.73 yuan, which was the interest earned of bank deposit of the Special Account.

### **5. Special Account**

The Special Account of this project is set in Guangxi Zhuang Autonomous Region Branch, Bank of Communications with the account number of 451060200142302000302, and USD as currency unit. The initial deposit of the Special Account is USD9,000,000.00. The opening balance of the current period was USD8,616,457.11. During the current period, the reimbursement was USD11,837,993.24, the interest earned was USD2,719.21, the disbursement was USD15,518,097.85 and the service charge was USD30.00. Thus, the ending balance was USD4,939,041.71.

### **6. Other Explanation for the Financial Statements**

Due to the change of foreign exchange rate, there are discrepancies between the difference of the beginning and ending balance of the ADB loan in the



Balance Sheet, the current year's loan received in the Summary of Sources and Uses of Funds by Project Component and the amount of current year's withdrawals (disclosed in RMB) in the Statement of Implementation of Loan Agreement.

### 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及项目绩效情况。我们发现存在如下问题：

##### （一）项目管理方面存在的问题

###### 1. 部分子项目会计核算不准确，涉及金额人民币 636.24 万元。

审计发现，因部分项目实施单位项目财务管理不规范，有 3 个子项目支出核算不准确，涉及金额合计人民币 636.24 万元。其中：中国-东盟教育医疗合作子项目错记工程进度款人民币 394.44 万元；钦州跨境贸易电子商务产业园子项目漏记土地契税、印花税等支出人民币 186.42 万元；东兴长湖路东段工程建设子项目漏记亚洲开发银行贷款利息及承诺费人民币 55.38 万元。

上述做法不符合《中华人民共和国会计法》第十七条“各单位应当定期将会计账簿记录与实物、款项及有关资料相互核对，保证会计账簿记录与实物及款项的实有数额相符”的规定。审计指出后，相关项目实施单位已调整项目账务及报表。建议你办督促相关项目实施单位加强财务管理，今后严格执行国家财经法律法规规定，规范会计核算行为。你办已接受审计建议。

###### 2. 部分子项目提款报账缓慢。

中国-东盟教育医疗合作子项目和东兴长湖路东段工程建设子项目 2020 年计划向亚洲开发银行分别提款报账 2318.85 万美元、1470 万美元。截至 2020 年底，上述 2 个子项目实际未提款报账。主要原因是：东盟教育医疗合作子项目施工方未能足额开具预付款保函，导致项目实施单位右江民族医学院提供的报账材料不符合亚行要求；东兴长湖路东段工程建设子项目受前期项目规划调整影响，尚未完成招标工作。建议你办督

促相关项目实施单位加强与相关部门协调，尽快办理规划调整手续，同时加强项目管理，确保项目顺利实施。你办已接受审计建议。

## （二）上一年度发现问题未整改情况

审计发现，上年度审计报告披露的项目财务管理制度尚未建立、部分子项目支出核算不准确、个别项目业主未及时支付项目前期工作合同款、部分子项目未完成年度工作计划等 4 个问题中，部分子项目未完成年度工作计划未能完全整改。主要原因是钦州跨境贸易电子商务产业园子项目原设计方案无法满足市场需求，项目实施单位广西自贸区钦州港片区开发投资集团有限责任公司组织对项目策划及可研进行调整，调整后的可研报告尚未获得相关部门审批。建议你办督促相关项目实施单位加强与相关部门联系，尽快办结审批手续，确保项目尽早开工建设。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 during the project implementing process. We found the following issues:

##### **Issues on project management**

1. The accounting of some sub-projects was inaccurate, involving an amount of RMB 6,362,400 yuan.

Through audit we found that due to the irregularities in the financial management of some project implementation units, the project expenditure accounting of three sub-projects was inaccurate, involving a total amount of RMB6,362,400 yuan. Among them: the progress payment of the China–ASEAN Educational Medicare Cooperation Project miscalculated project progress of RMB3,944,400 yuan; Qinzhou Bonded Port Cross Border Trade E-Commerce Industrial Park Project omitted to record land deed tax, stamp duty and other expenditures of RMB1,864,200 yuan; Dongxing Changhu Road East Section Construction Project omitted to record ADB loan interest and commitment fee of RMB553,800 yuan.

This practice did not comply with Article 17 of *Accounting Law of the People's Republic of China*, which states that every unit shall regularly check the accounting records with physical assets, cash holdings and relevant information and ensure that accounting records conform to the actual amount of the physical assets and cash holdings. After the audit pointed out, the relevant project implementation units have adjusted the project accounts and statements. We suggested your office supervise and urge the relevant project implementation unit to strengthen financial management, from now on, strictly implement state financial laws and regulations and standardize accounting behavior. Your office accepted the suggestion.

## 2. Withdrawals and reimbursements for part of sub-projects made slow progress.

China–ASEAN Educational Medicare Cooperation Project and Dongxing Changhu Road East Section Construction Project were scheduled to withdraw USD23,188,500 and USD14,700,000 from the Asian Development Bank in 2020 respectively. By the end of 2020, the above two sub-projects have not actually withdrawn. The main reasons are as follows: the construction party of China–ASEAN Educational Medicare Cooperation Project failed to issue the letter of guarantee for advance payment in full amount, which resulted in that the reimbursement materials provided by Youjiang Medical College for Nationalities, the project implementation unit, did not meet the requirements of ADB; Dongxing Changhu Road East Section Construction Project has not completed the bidding due to the adjustment of the preliminary project planning. We suggested that your office supervise and urge relevant project implementation units to strengthen coordination with relevant departments, go through the procedure of planning adjustment as soon as possible, meanwhile, strengthen project management to ensure the smooth implementation of the project. Your office accepted the suggestion.

### **The followed-up of previous recommendations**

Through audit we found four issues disclosed in the audit report of previous year, i.e. the financial management system of the project has not been set up, the expenditures of part of the sub-projects had an inaccurate accounting, individual project entities failed to pay the contract of project preliminary work and part of the sub-projects couldn't finish the annual work plan, and that, part of the sub-projects couldn't finish the annual work plan was still not followed up, of which the main reason was that the original design scheme of Qinzhou Bonded Port Cross Border Trade E-Commerce Industrial Park Project couldn't meet the market's demand, therefore Guangxi Free Trade Zone Qinzhou Port Development and Investment Group Co., Ltd, the project implementation unit, organized personnel to adjust the project planning and feasibility study, and the adjusted project planning and feasibility study has not been approved by relevant departments. We suggested that your office supervise and urge the relevant project implementation units to strengthen contacts with relevant departments to complete the examination and approval procedures early, and ensure that the project starts to construct as quickly as possible. Your office accepted the suggestion.

附件

## 审计发现问题的整改情况

针对审计发现的问题和提出的建议，广西壮族自治区利用国外贷款项目工作领导小组办公室与项目实施单位沟通协调，采取了积极的整改措施，整改情况如下：

一、关于“部分子项目会计核算不准确，涉及金额人民币 636.24 万元”问题，审计指出后，相关项目实施单位已调整项目账务及报表。该问题已整改完毕。

二、关于“部分子项目提款报账缓慢”问题，中国-东盟教育医疗合作子项目实施单位已收集整理相关进度款提款报账材料，按流程报送提款申请，完成提款报账。东兴长湖路东段工程建设子项目已完成招标工作，进入现场施工建设阶段，目前已提款报账 1,709 万元。该问题已整改完毕。

三、关于“上一年度发现问题未整改情况”，钦州跨境贸易电子商务产业园子项目实施单位广西自贸区钦州港片区开发投资集团有限责任公司对项目进行了重新梳理，并加快项目方案调整，目前已完成土建工程招标工作，计划于 2021 年 9 月底开工建设。该问题已整改完毕。

（公开方式：主动公开）

主办单位：广西壮族自治区审计厅

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