
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〔2014〕18号

GX AUDIT REPORT〔2014〕NO.18

项目名称： 亚洲开发银行贷款梧州城市发展项目
Project Name: Guangxi Wuzhou Urban Development Project
Financed by the Asian Development Bank

贷款号： 2491-PRC
Loan No. : 2491-PRC

项目执行单位： 亚洲开发银行贷款梧州城市发展工作领导小组
办公室

Project Entity: Project Leading Group Office for Wuzhou Urban
Development Financed by the Asian
Development Bank

会计年度： 2013

Accounting Year: 2013

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一、 审计师意见

审计师意见

亚洲开发银行贷款梧州城市发展工作领导小组办公室：

我们审计了亚洲开发银行贷款梧州城市发展项目 2013 年 12 月 31 日的资金平衡表及截至该日同年度的项目进度表、贷款协定执行情况表和专用账户报表等特定目的财务报表及财务报表附注(第 6 页至第 22 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梧州城市发展项目 2013 年 12 月 31 日的财务状况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 WZ014 号和 WZ015 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

2014 年 6 月 27 日

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I. Auditor's Opinion

Auditor's Opinion

To Project Leading Group Office for Wuzhou Urban Development
Financed by the Asian Development Bank

We have audited the special purpose financial statements (from page 6 to page 22) of Guangxi Wuzhou Urban Development Project financed by the Asian Development Bank, which comprise the Balance Sheet as of December 31, 2013, the Summary of Sources and Uses of Funds by Project Component, the Statement of Implementation of Loan Agreement and the Special Account Statement for the year then ended, and Notes to the Financial Statements.

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 entity, 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 Wuzhou Urban Development Project financed by the Asian Development Bank as of December 31, 2013, 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 application No.WZ014 and No.WZ015 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 27, 2014

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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

2013年12月31日

(As of December 31, 2013)

项目名称: 亚洲开发银行贷款广西梧州城市发展项目

Project Name: Guangxi Wuzhou Urban Development Project Financed by ADB

编报单位: 亚行贷款梧州城市发展工作领导小组办公室

货币单位: 人民币元

Prepared by: Project Leading Group Office for Wuzhou Urban Development

Currency Unit: RMB Yuan

Financed by the Asian Development Bank

资金占用 Application of Fund	期初数 Beginning Balance	期末数 Ending Balance	资金来源 Source of Fund	期初数 Beginning Balance	期末数 Ending Balance
一、项目支出合计 Total Project Expenditures	688,767,411.75	1,100,613,438.96	一、项目拨款合计 Total Project Appropriation Funds	402,612,879.21	463,150,743.50
1. 交付使用资产 Fixed Assets Transferred	0.00	0.00	其中: 捐赠款 Including: Grants	0.00	0.00
2. 待核销项目支出 Construction Expenditures to be Disposed	0.00	0.00	二、项目资本与项目资本公积 Project Capital and Capital Surplus	0.00	0.00
3. 转出投资 Investments Transferred-out	0.00	0.00	其中: 捐赠款 Including: Grants	0.00	0.00
4. 在建工程 Construction in Progress	688,767,411.75	1,100,613,438.96	三、项目借款合计 Total Project Loan	857,292,359.09	935,423,598.77
二、应收生产单位投资借款 Investment Loan Receivable	0.00	0.00	1. 项目投资借款 Total Project Investment Loan	857,292,359.09	935,423,598.77
其中: 应收生产单位亚行贷款 Incl: ADB Investment Loan Receivable	0.00	0.00	(1) 国外借款 Foreign Loan	343,952,359.09	453,583,598.77
三、拨付所属投资借款 Appropriation of Investment Loan	0.00	0.00	其中: 亚洲开发银行 Including: ADB	343,952,359.09	453,583,598.77
其中: 拨付亚行贷款 Incl: Appropriation of ADB Investment Loan	0.00	0.00	国际复兴开发银行 IBRD	0.00	0.00
四、器材 Equipment	0.00	0.00	技术合作信贷 Technical Cooperation	0.00	0.00
其中: 待处理器材损失 Incl: Equipment Losses in Suspense	0.00	0.00	联合融资 Co-Financing	0.00	0.00
五、货币资金合计 Total Cash and Bank	143,847,859.61	119,246,292.78	(2) 国内借款 Domestic Loan	513,340,000.00	481,840,000.00
1. 银行存款 Cash in Bank	143,847,859.61	119,246,292.78	2. 其他借款 Other Loan	0.00	0.00
其中: 专用账户存款 Incl: Special Account	27,934,093.71	52,425,378.92	四、上级拨入投资借款 Appropriation of Investment Loan	0.00	0.00
2. 现金 Cash on Hand	0.00	0.00	其中: 拨入亚行贷款 Including: ADB Loan	0.00	0.00

后续 (To be continued)

六、预付及应收款合计 Total Prepaid and Receivable	514,561,896.74	286,259,076.65	五、企业债券资金 Bond Fund	0.00	0.00
其中：应收亚行贷款利息 Incl:ADB Loan Interest Receivable	0.00	0.00	六、待冲项目支出 Construction Expenditures to be Offset	0.00	0.00
应收亚行贷款承诺费 ADB Loan Commitment Fee Receivable	0.00	0.00	七、应付款合计 Total Payable	85,175,455.98	105,110,922.48
应收亚行贷款资金占用费 ADB Loan Service-Fee Receivable	0.00	0.00	其中：应付亚行贷款利息 including: ADB Loan Interest Payable	0.00	0.00
七、有价证券 Marketable Securities	0.00	0.00	应付亚行贷款承诺费 ADB loan Commitment Fee Payable	0.00	0.00
八、固定资产合计 Total Fixed Assets	0.00	0.00	应付亚行贷款资金占用费 ADB Loan Service Fee Payable	0.00	0.00
固定资产原价 Fixed Assets, Cost	0.00	0.00	八、未交款合计 Other Payables	0.00	0.00
减：累计折旧 Less: Accumulated Depreciation	0.00	0.00	九、上级拨入资金 Appropriation of Fund	0.00	0.00
固定资产净值 Fixed Assets, Net	0.00	0.00	十、留成收入 Retained Earnings	2,096,473.82	2,433,543.64
固定资产清理 Fixed Assets Pending Disposal	0.00	0.00			
待处理固定资产损失 Fixed Assets Losses in Suspense	0.00	0.00			
资金占用合计 Total Application of Funds	1,347,177,168.10	1,506,118,808.39	资金来源合计 Total Source of Funds	1,347,177,168.10	1,506,118,808.39

(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 2013 年 12 月 31 日

(For the period ended December 31, 2013)

项目名称: 亚洲开发银行贷款广西梧州城市发展项目

Project Name: Guangxi Wuzhou Urban Development Project Financed by ADB

编报单位: 亚行贷款梧州城市发展工作领导小组办公室

Prepared by: Project Leading Group Office for Wuzhou Urban Development Financed by ADB

货币单位: 人民币元

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	154,580,000.00	138,669,103.97	89.71%	1,696,420,000	1,398,574,342.27	82.44%
一、国际金融组织贷款 International Financing	126,080,000.00	109,631,239.68	86.95%	680,000,000	453,583,598.77	66.70%
1. 亚洲开发银行 ADB	126,080,000.00	109,631,239.68		680,000,000	453,583,598.77	
二、配套资金 Counterpart Financing	28,500,000.00	29,037,864.29	101.89%	1,016,420,000	944,990,743.50	92.97%
1. 无偿配套 Counterpart without compensation	28,500,000.00	29,037,864.29		466,420,000	463,150,743.50	
1) 省级 Provincial	0.00	0.00			0.00	
2) 市级 Municipal	60,000,000.00	60,537,864.29		466,420,000	452,046,943.50	
3) 自筹资金 Self-financing	0.00	0.00			11,103,800.00	
2. 有偿配套 Counterpart with compensation	-31,500,000.00	-31,500,000.00		550,000,000	481,840,000.00	
3. 其他借款 Other loan	0.00	0.00			0.00	
资金运用合计(按项目内容) Total Application of Funds (by Project Component)	113,993,900.00	411,846,027.21		1,696,420,000	1,100,613,438.96	64.88%
一、平民冲项目 Pingminchong component	6,907,900.00	303,470,652.71		406,040,000	452,806,840.15	111.52%
1. 平民冲人居环境整治工 程 Pingminchong dwelling environment improvement project		300,252,552.71			391,691,613.96	
2. 西环路枣冲小区 Xihuanlu Zaochong subdistrict		3,218,100.00			61,115,226.19	

后续 (To be continued)

二、红岭新区建设项目 Hongling new district construction component	107,086,000.00	106,055,461.55	99.25%	1,283,920,000	631,650,490.27	49.20%
1. 火车站站前大道工程 Avenue construction in front of railway station	5,887,100.00	4,628,090.12			60,084,282.75	
2. 火车站站前大道站前 广场电力管沟工程 Electrical pipeline construction in square and avenue in front of railway station	0.00	0.00			897,600.00	
3. 红岭新区路网工程 Hongling new district road network construction	101,198,900.00	101,427,371.43			570,668,607.52	
三、机构能力建设 Capacity development and institutional building	0.00	0.00		6,460,000	8,699,373.55	134.67%
四、利息和承诺费 Interest & Commitment Charges		2,319,912.95			7,456,734.99	
五、其他 Others						
差异 Difference		-273,176,923.24				
1. 应收款变化 Change in Receivables		-228,302,820.09				
2. 应付款变化 Change in Payables		-19,935,466.50				
3. 货币资金变化 Change in Cash and Bank		-24,601,566.83				
4. 其它 Other		-337,069.82				

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

本期截至 2013 年 12 月 31 日
 (For the period ended December 31, 2013)

项目名称: 亚洲开发银行贷款广西梧州城市发展项目

Project Name: Guangxi Wuzhou Urban Development Project Financed by ADB

编报单位: 亚行贷款梧州城市发展工作领导小组办公室

Prepared by: Project Leading Group Office for Wuzhou Urban Development Financed by ADB

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			
一、平民冲项目 Pingminchong component	452,806,840.15					452,806,840.15	-	-
二、红岭新区建设项目 Hongling new district construction component	631,650,490.27					631,650,490.27	-	-
三、机构能力建设 Capacity development and institutional building	8,699,373.55					8,699,373.55	-	-
四、利息和承诺费 Interest & Commitment Charges	7,456,734.99					7,456,734.99	-	-
合计 Total	1,100,613,438.96					1,100,613,438.96		

(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 2013 年 12 月 31 日

(For the period ended December 31, 2013)

项目名称: 亚洲开发银行贷款广西梧州城市发展项目

Project Name: Guangxi Wuzhou Urban Development Project Financed by ADB

编报单位: 亚行贷款梧州城市发展工作领导小组办公室

Prepared by: Project Leading Group Office for Wuzhou Urban Development Financed by ADB

货币单位: 美元/人民币元

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. 工程 Civil Works	87,600,000.00	11,346,051.31	69,175,740.23	62,225,676.58	379,383,727.54
2. 设备 Equipment	5,749,000.00	804,445.29	4,904,622.49	804,445.29	4,904,622.49
3. 能力发展和机构建设 Consulting Service & Training	2,400,000.00	250,418.84	1,526,778.63	1,384,038.60	8,438,344.94
4. 利息和承诺费 Interest & Commitment Charges	4,251,000.00	380,506.97	2,319,912.95	1,196,727.14	7,296,325.70
5. 周转金 Imprest Account	0.00	6,892,793.29	42,024,671.41	8,784,887.09	53,560,578.10
总计 Total	100,000,000.00	19,674,215.70	119,951,725.70	74,395,774.70	453,583,598.77

(四) 专用账户报表

iv. Special Account Statement

专用账户报表

SPECIAL ACCOUNT STATEMENT

本期截至 2013 年 12 月 31 日

(For the period ended December 31, 2012)

项目名称: 亚洲开发银行贷款广西梧州城市发展项目 开户行名称: 中国建设银行南宁桃源支行

Project Name: Guangxi Wuzhou Urban

Depository Bank: Taoyuan Bussiness Dept.,

Development Project Financed by ADB

Nanning Branch, China Construction Bank

贷款号: 2491-PRC

账 号:45014021900220101253

Loan No. 2491-PRC

Account No.:45014021900220101253

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

Currency: USD

Zhuang Autonomous Region

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	1,904,042.75
增加: Add:	
本期亚行回补总额 Total Amount Deposited this Period by ADB	19,293,668.73
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	2,693.13
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	13,195,825.31
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	40.00
期末余额 Ending Balance	8,004,579.30

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		10,000,000.00
减少： Deduct:		
2. 亚洲开发银行回收总额 Total Amount Recovered by ADB		1,215,112.91
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		8,784,887.09
4. 专用账户期末余额 Ending Balance of Special Account		8,004,579.30
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		211,053.07
申请书号 Application No.	金 额 Amount	
WZ015	211,053.07	211,053.07
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		583,856.64
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)		180.00
减少： Deduct:		
8. 利息收入（存入专用账户部分） Interest Earned (If Included in Special Account)		14,781.92
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		8,784,887.09

（五）财务报表附注

财务报表附注

1. 项目概况

亚洲开发银行贷款梧州城市发展项目贷款号为 2491-PRC，旨在通过该项目的实施，彻底消除平民冲地质灾害隐患，并建立一个滚动模式，逐步整治其他地质灾害点，提高城市地质灾害预防能力；通过红岭新区路网工程建设，拉开城市框架，拓宽城市发展空间，完善城市功能，改善居民生活环境及投资环境。主要项目内容包括平民冲综合整治、红岭新区路网建设及研制地质灾害预警预报系统。项目协议于 2009 年 4 月 29 日签订，2009 年 7 月 28 日生效，原计划 2014 年 12 月 31 日前关闭，经亚洲开发银行同意，延期至 2016 年 12 月 31 日前关闭。项目计划总投资为人民币 1,696,420,000 元，其中亚洲开发银行贷款总额为 100,000,000 美元，折合人民币 680,000,000 元。

2. 财务报表编制范围

本财务报表的编制范围包括梧州市东泰国有资产经营有限公司实施的平民冲综合整治、红岭新区路网建设及研制地质灾害预警预报系统三个子项目的各项收支及广西壮族自治区财政厅、梧州市财政局专用账户和周转金账户报表。

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 2013 年 12 月 31 日汇率，即 USD1=人民

币 6.0969 元。

4. 报表科目说明

4.1 项目支出

2013 年项目支出人民币 411,846,027.21 元，主要是东泰公司本年度将以前年度预付平民冲子项目的拆迁补偿款 279,111,343.57 元结转支出和各子项年度内实际支出 132,734,683.64 元（包括分摊到平民冲人居环境整治工程项目的汇兑损益-1,333,866.37 元和分摊到梧州市红岭新区路网工程项目的汇兑损益-7,683,637.41 元），累计支出人民币 1,100,613,438.96 元，占总投资计划的 64.88%。

4.2 货币资金

2013 年 12 月 31 日货币资金余额为人民币 119,246,292.78 元，比上年减少人民币 24,601,566.83 元，其中自治区财政厅专用账户存款折合人民币 48,803,119.53 元，梧州市财政局专用账户余额 3,622,259.39 元，东泰公司账户余额 66,820,913.86 元。

4.3 预付及应收款

2013 年 12 月 31 日余额为人民币 286,259,076.65 元，主要是预付征地、拆迁补偿、红岭路网管网建设等费用。其中：预付给土地储备中心征地补偿款 130,274,320 元；浙江新天地市政环境绿化公司红岭 36#、37# 道路绿化工程款 1,488,814 元；洪宇建设集团公司红岭 17#、19# 道路建设土建工程款 4,154,700 元；浙江万里建设工程公司红岭 3# 西段道路土建工程款 9,144,470.49 元。应收市财政局借款 137,500,000 元；国土资源储备中心暂借拆迁补偿款 3,000,000 元。

4.4 项目拨款

2013 年 12 月 31 日余额为人民币 463,150,743.50 元，是梧州市财政局安排配套资金 452,046,943.50 元和东泰公司自筹的 11,103,800 元。

项目计划配套资金总额人民币 1,016,420,000 元，截至 2013 年 12 月 31 日到位配套人民币 944,990,743.50 元，占计划的 92.97%，其中：市级计划配套资金总额人民币 466,420,000 元，累计到位人民币 463,150,743.50 元，占计划的 99.30%；国内商业银行计划贷款资金总

额人民币 550,000,000 元，累计到位人民币 481,840,000 元，占计划的 87.61%。

4.5 项目借款

2013 年 12 月 31 日余额为人民币 935,423,598.77 元，其中：亚洲开发银行贷款额为 74,395,774.70 美元，折合人民币 453,583,598.77 元；国内商业银行贷款 481,840,000 元。

截至 2013 年 12 月 31 日，累计提取亚洲开发银行贷款资金 74,395,774.70 美元，占贷款总额的 74.40%。其中：工程类累计提款 62,225,676.58 美元，占该类计划的 71.03%；设备类累计提款 804,445.29 美元，占该类计划的 13.99%；能力发展和机构建设类累计提款 1,384,038.60 美元，占该类计划的 57.67%；利息及承诺费累计提款 1,196,727.14 美元，占该类计划的 28.15%；周转金 8,784,887.09 美元。

4.6 应付款

2013 年 12 月 31 日余额为人民币 105,110,922.48 元，主要是应付梧州市城市建设投资公司（火车站站前大道项目）和东泰公司垫支工程款。其中：应付给城市建设投资公司火车站站前大道工程款 62,760,000 元；东泰公司房地产经营户代支枣冲小区工程款 3,875,200 元；东泰公司建行 373 户代支火车站站前大道工程款 20,597,286.16 元；东泰公司建行 498 户代支平民冲拆迁补偿款 17,500,000 元。

4.7 留成收入

2013 年 12 月 31 日余额人民币 2,433,543.64 元，主要是银行存款利息收入。

5. 专用账户使用情况

本项目专用账户设在中国建设银行南宁桃源支行，账号为 45014021900220101253，币种为美元。专用账户首次存款 10,000,000 美元，本期亚洲开发银行回收 1,215,112.91 元，首次存款净额为 8,784,887.09 美元。2013 年年初余额 1,904,042.75 美元，本年度回补 19,293,668.73 美元，利息收入 2,693.13 美元，本年度支付 13,195,865.31 美元，年末余额 8,004,579.30 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 Wuzhou Urban Development Project Financed by ADB is 2491-PRC. It aims to through implementing the project, thoroughly remove a hidden danger of geohazard in Pingminchong valley and establish a scroll mode to gradually renovate other geohazard sites, and improve municipal ability of geohazard prevention; through construction of road network in Hongling - a new urban area, expand urban framework and the development space, and perfect urban function and improve residents' living environment and investment environment. The main project activities include the Pingminchong valley geohazard resettlement and prevention, Hongling road network and related infrastructure and developing a geohazard forecasting and early warning system. The Project Agreement was signed on April 29, 2009 and entered into effect on July 28, 2009. The original plan that the account of the project will be closed before December 31, 2014 has been postponed to December 31, 2016 upon consent by the Asian Development Bank. The total investment plan of the project was RMB1,696,420,000 yuan, among which the total ADB loan amount was USD100,000,000, equivalent to RMB680,000,000 yuan.

2. Consolidation Scope of the Financial Statements

Consolidation scope of the financial statements covers the financial statements of the incomes and expenditures of three sub-projects of Pingminchong valley geohazard resettlement and prevention, Hongling road network and related infrastructure and developing a geohazard forecasting and early warning system implemented by Dongtai State Assets Operation Co., Ltd as well as the Special Account Statements of Finance Department of Guangxi Zhuang Autonomous Region and the Statement of Revolving Fund Account of Wuzhou Municipal Finance Bureau.

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, 2013 of the People's Bank of China, which is USD1= RMB6.0969 yuan.

4. Explanation of Subjects

4.1 Total project expenditures

The project expenditure in 2013 was RMB411,846,027.21 yuan, which mainly included, in this year, Dongtai State Assets Operation Co., Ltd had the compensation for demolition of RMB279,111,343.57 yuan that paid in advance for sub-project of Pingminchong valley geohazard resettlement and prevention in previous years carried-over spent and the actual expenditures of sub-projects of RMB132,734,683.64 yuan in this year (including the exchange gains and losses occurred in this year that apportioned to sub-project of Pingminchong valley geohazard resettlement and prevention of RMB-1,333,866.37 yuan and apportioned to sub-project of Hongling road network and related infrastructure of RMB-7,683,637.41 yuan), the cumulative expenditures were RMB1,100,613,438.96 yuan, which accounted for 64.88% of the total investment plan.

4.2 Cash and Bank

The balance on December 31, 2013 was RMB119,246,292.78 yuan, a decrease of RMB24,601,566.83 yuan compared with that of the last year, including the deposit in the special account set in Finance Department of Guangxi Zhuang Autonomous Region was converted to RMB48,803,119.53 yuan, the balance in the special account set in Wuzhou Municipal Finance Bureau was RMB3,622,259.39 yuan, the balance in the account of Dongtai State Assets Operation Co., Ltd was RMB66,820,913.86 yuan.

4.3 Prepaid and Receivable

The balance on December 31, 2013 was RMB286,259,076.65 yuan, mainly the prepayments for land acquisition, compensation for

demolition, Hongling road network construction, etc. Including prepaid Land Resource Reserve Center of RMB130,274,320 yuan for compensation for land acquisition, prepaid Xin Tian Di Municipal Environmental Landscaping Company, Zhejiang Province of RMB1,488,814 yuan for project fund of road greening for Road No. 36 and Road No.37 of sub-project of Hongling road network and related infrastructure; prepaid Hong Yu Construction Group Co., Ltd of RMB4,154,700 yuan for construction of road No. 17 and road No. 19 of sub-project of Hongling road network and related infrastructure; prepaid Wan Li Construction Engineering Company of RMB9,144,470.49yuan for construction of road No. 3 in west section of sub-project of Hongling road network and related infrastructure; receivable for fund of RMB137,500,000 yuan borrowed by municipal finance bureau; receivable for compensation for demolition of RMB3,000,000 yuan temporarily borrowed by Land Resource Reserve Center.

4.4 Project Appropriation Funds

The balance on December 31, 2013 was RMB463,150,743.50 yuan, including the counterpart fund of RMB452,046,943.50 yuan allocated by Finance Bureau of Wuzhou Municipality and RMB11,103,800 yuan raised by Dongtai State Assets Operation Co., Ltd.

The total planned counterpart funds of this project were RMB1,016,420,000 yuan, by the end of December 31, 2013, RMB944,990,743.50 yuan of the counterpart funds had been allocated, accounting for 92.97% of the plan, of which the planned counterpart funds at municipal level were RMB466,420,000 yuan, and RMB463,150,743.50 yuan had been accumulatively allocated, accounting for 99.30% of the plan; the total planned loans of domestic commercial banks were RMB550,000,000 yuan, and the actual cumulative allocated loans were RMB481,840,000 yuan, accounting for 87.61% of the plan.

4.5 Project Loan

The balance on December 31, 2013 was RMB935,423,598.77 yuan, including the ADB loan of USD74,395,774.70, equivalent to RMB453,583,598.77 yuan; loans of domestic commercial banks of RMB481,840,000 yuan.

By the end of December 31, 2013, accumulated USD74,395,774.70 of the ADB loan had been withdrawn, accounting for 74.40% of the total, among which the withdrawal for civil works was USD62,225,676.58, accounting for 71.03% of the category plan; the withdrawal for goods

was USD804,445.29, accounting for 13.99% of the category plan; the withdrawal for capacity development and institutional building was USD1,384,038.60, accounting for 57.67% of the category plan; the withdrawal for interest & commitment charges was USD1,196,727.14, accounting for 28.15% of the category plan; the imprest account was USD8,784,887.09.

4.6 Payable

The balance on December 31, 2013 was RMB105,110,922.48 yuan, which were mainly the payable civil works for Wuzhou Urban Construction & Investment Co., Ltd (which was in charge of the project of the road leading to railway station) and the advanced funds of Dongtai State Assets Operation Co., Ltd for projects, including project funds of RMB62,760,000 yuan payable to Wuzhou Urban Construction & Investment Co., Ltd for the project of the road leading to railway station; project funds of RMB3,875,200 yuan paid in advance by an operating account of real estate opened by Dongtai State Assets Operation Co., Ltd for Zaochong residential area; project funds of RMB20,597,286.16 yuan paid in advance by the Account No. 373 opened in China Construction Bank by Dongtai State Assets Operation Co., Ltd for the project of the road leading to railway station; compensation for demolition and resettlement of RMB17,500,000 yuan paid in advance by the Account No. 498 opened in China Construction Bank by Dongtai State Assets Operation Co., Ltd for sub-project of Pingminchong valley geohazard resettlement and prevention.

4.7 Retained Earnings

The balance on December 31, 2013 was RMB2,433,543.64 yuan, mainly interest earned of bank deposit.

5. Special Account

The Special Account of this project is set in Nanning Branch, China Construction Bank, with the account number of 45014021900220101253, and USD as currency unit. The initial Deposit of the Special Account is USD 10,000,000. This year an amount of RMB1,215,112.91 yuan has been recovered by ADB, the outstanding amount advanced to the Special Account was USD8,784,887.09. The beginning balance of 2013 was USD1,904,042.75 and the reimbursement in the year was USD19,293,668.73. This year the interest earned was USD2,693.13 and the disbursement was USD13,195,865.31. Thus, the ending balance was USD8,004,579.30.

6. Other Explanation for the Financial Statements

Caused by foreign exchange gains and losses for years, there are discrepancies between the difference of the beginning and ending balance of the ADB loan in the Balance Sheet, and between 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、项目绩效及上年度审计建议整改落实情况。我们发现存在如下问题：

（一）违反国家法规或贷款协定的问题

1. 未足额缴纳农民工工资保证金人民币 551.42 万元。

本项目的实施单位梧州市东泰国有资产经营有限公司与各施工方共签订《红岭 1#道路建设土建工程》、《红岭 2#道路建设土建工程》等 16 项建设施工合同，合同中标金额共计人民币 67,368.18 万元，按国家相关规定计算，应缴纳农民工工资保证金人民币 1,780.39 万元。截至 2013 年末，东泰公司和各施工企业仅交纳农民工工资保证金人民币 120 万元，欠缴人民币 1,660.39 万元。因红岭 1#道路等 9 项工程已办理竣工验收，至审计时止，在建的 7 个建设工程实际欠缴人民币 551.42 万元，其中：东泰公司欠缴人民币 305.51 万元、各施工企业欠缴人民币 245.91 万元。

上述做法不符合《广西壮族自治区劳动和社会保障厅建设厅关于进一步完善建筑行业农民工工资保证金制度的通知》（桂劳社发〔2009〕50 号）第一点“凡在我区参加建筑工程项目招投标的建筑业企业和申请建筑工程施工许可证都必须实行农民工工资保证金制度”和第四点“建设单位和建筑施工企业各按工程中标价的 2% 交存农民工工资保证金，单项工程的农民工工资保证金最高限额为 80 万元”的规定。建议你办督促相关业主严格执行国家相关法律法规的规定，尽快缴纳上述农民工工资保证金。

2. 个别工程的设计单位将项目设计转包给低资质企业实施。

梧州市红岭新区 C 区路网工程地质勘察、设计和红岭新区道路照明、绿化工程的设计由梧州市城乡建设规划设计院签约实施，其绿化工程设计资质为风景园林设计专项乙级。2012 年 6 月，梧州市城乡建设规划设计院将红岭新区 36 号路绿化工程的设计转包给梧州市园

林规划设计室，合同约定设计费为 21.21 万元。2013 年 10 月，梧州市城乡建设规划设计院委托东泰公司按合同金额的 80% 共人民币 16.97 万元支付梧州市园林规划设计室。经查，梧州市园林规划设计室的设计资质为市政风景园林丙级。

上述做法不符合《建设工程勘察设计管理条例》（中华人民共和国国务院令 293 号）第二十条“建设工程勘察、设计单位不得将所承揽的建设工程勘察、设计转包”的规定。建议你办加大对项目承包商的监管力度，杜绝非法分包、转包行为，并督促东泰公司加强非标准合同条款的审核工作，补充并完善项目供应商违约的处罚条款。

（二）项目管理方面存在的问题

1.梧州市财政局未及时拨付本项目国内商业银行贷款利息人民币 1649.69 万元。

截至 2013 年 12 月末，梧州市东泰国有资产经营有限公司累计支付亚行梧州城市发展项目国内商业银行贷款利息人民币 13,899.95 万元，其中 2013 年支付人民币 3,294.29 万元。在还息的资金中，梧州市财政局仅安排还息资金 1,644.61 万元，其余 1,649.68 万元，经梧州市财政局同意，由东泰公司从本项目国内商业银行贷款本金中偿还。

上述做法不符合《固定资产贷款管理暂行办法》（中国银行业监督管理委员会令 2009 年第 2 号）第七条“贷款人应与借款人约定明确、合法的贷款用途，并按照约定检查、监督贷款的使用情况，防止贷款被挪用”的规定。经审计指出后，梧州市财政局已转款归还该项资金。建议你办督促梧州市财政局严格执行国家相关法规及本项目《项目协议》的规定，及时足额提供配套资金。

2.梧州市财政局未及时回补资金人民币 354.97 万元。

2013 年 11 月 20 日，梧州市财政局收到自治区财政厅拨入本项目回补资金人民币 354.97 万元，但梧州市财政局直到 2014 年 1 月 8 日才将上述款项拨付东泰公司。

上述做法不符合《国际金融组织贷款项目提款报账管理办法》（财际〔2007〕58 号）第十二条“直接提款报账单位依照国际金融组织和国家有关规定进行审核，对合格的提款报账申请应当在 10 个工作日内办理支付或者转国际金融组织支付”的规定。建议你办督促梧州

市财政局今后在规定的时间内及时拨付项目回补资金。

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 Loan Agreement

1. Underpaid migrant workers' wage guarantee, the amount unpaid was RMB5,514,200 yuan.

The project is implemented by Dongtai State Assets Operation Co., Ltd (Dongtai Company), which has signed 16 construction contracts with contractors, such as "Civil work for construction of road No.1 of sub-project of Hongling road network and related infrastructure", "Civil work for construction of road No.2 of sub-project of Hongling road network and related infrastructure", total winning bids were RMB673,681,800 yuan. According to the related stipulations of the State, it necessary to pay migrant workers' wage guarantee of RMB17,803,900 yuan. By the end of 2013, Dongtai Company and the contractors have paid migrant workers' wage guarantee of RMB1,200,000 yuan only, the amount unpaid was RMB16,603,900 yuan, Because the infrastructure of Hongling road No.1 and other 9 construction components had been made completion acceptance, the actually debt of construction work in process was the amount of RMB5,514,200 yuan. including Dongtai State Assets Operation Co., Ltd unpaid RMB3,055,100 yuan, the contractors unpaid RMB2,459,100 yuan.

This practice did not comply with the first point of *Circular of Department of Labor and Social Security and Department of Construction of Guangxi Zhuang Autonomous Region on Further Improving the System of Migrant Workers' Wage Guarantee in Construction Industry*(Guilaoshefa [2009] No.50) , which states that all construction enterprises who participate in invitation and submission of tenders for construction projects and apply for construction licenses for construction projects in Guangxi must execute migrant workers' wage

guarantee system and the fourth point of that, which states that the construction unit and construction enterprise shall separately deposit migrant workers' wage guarantee according to 2% of bid-winning price, the maximum limit of migrant workers' wage guarantee for a single project is RMB800,000 yuan. We suggested that your office supervise and urge relevant entities strictly execute the stipulations of related laws and regulations of the State, to pay migrant workers' wage guarantee mentioned above as soon as possible.

2. Individual engineering design unit subcontracted the design to a lower qualification enterprise.

The design of the District C road network engineering geological investigation and the roadway illumination and greening in Wuzhou Hongling New District were implemented by Wuzhou Municipal Urban and Rural Construction Planning Designing Institute, which had a greening engineering designing qualification of landscape architecture design special grade B. In June, 2012, Wuzhou Municipal Urban and Rural Construction Planning Designing Institute subcontracted the design of greening project of Road 36, Hongling New District, to Wuzhou Park and Garden Planning and Designing Firm, which contracted RMB212,100 yuan as design charges. In October, 2013, Wuzhou Municipal Urban and Rural Construction Planning Designing Institute entrusted Dongtai Company to pay 80% of the contract amount that totaled RMB169,700 yuan to Wuzhou Park and Garden Planning and Designing Firm. The investigation found that Wuzhou Park and Garden Planning and Designing Firm had a design qualification of municipal landscape park and garden design grade C.

This practice did not comply with Article 20 of *Construction Survey and Design Management Regulations* (Order of the State Council of the People's Republic of China No. 293) which states that the surveying and designing units of construction engineering shall not subcontract its contracted projects. We suggested that your office increase the supervision level to project contractor and eradicate illegal subcontract behavior, moreover, supervise and urge Dongtai Company to strengthen the auditing of non-standard contract terms, supplement and improve breach penalty clause of project suppliers.

Issues on project management

1. Finance Bureau of Wuzhou Municipality did not timely appropriate the project's loan interests of domestic commercial banks of RMB16,496,900

yuan.

By the end of December 31, 2013, Wuzhou Dongtai Company had accumulatively disbursed loan interests of domestic commercial banks of Guangxi Wuzhou Urban Development Project Financed by ADB of RMB138,999,500 yuan, including disbursing RMB32,942,900 yuan in 2013, of which RMB16,446,100 yuan was arranged by Finance Bureau of Wuzhou Municipality to repay the interests only, the rest of RMB16,496,800 yuan, upon consent by Finance Bureau of Wuzhou Municipality, will be repaid by Wuzhou Dongtai State Assets Operation Co., Ltd with the principal of the loans of domestic commercial banks for the project.

This practice did not comply with Article 7 of *Interim Measures for the Administration of Fixed Asset Loans* (Order of China Banking Regulatory Commission No. 2, 2009), which states that there shall be express and lawful purpose of a loan between a loaner and a borrower, and the loaner shall inspect and supervise the use of the loan under relevant stipulations so as to prevent the misappropriation of the loan. After audit's pointing out, Finance Bureau of Wuzhou Municipality has transferred capital to return the fund. We suggested that your office supervise and urge Finance Bureau of Wuzhou Municipality to strictly execute the related laws and regulations of the State and the stipulations of *Project Agreement* of the project, to timely and sufficiently provide counterpart funds.

2. Finance Bureau of Wuzhou Municipality didn't timely appropriate reimbursement funds of RMB3,549,700 yuan.

Finance Bureau of Wuzhou Municipality has received the reimbursement fund of RMB3,549,700 yuan appropriated by Department of Finance of Guangxi Zhuang Autonomous Region on November 20, 2013, however, Finance Bureau of Wuzhou Municipality didn't appropriate the fund mentioned above to Dongtai State Assets Operation Co., Ltd until January 8, 2014.

The above practice did not comply with Article 12 of *Management Methods for Withdrawals and Reimbursements of the Projects Financed by International Financial Organizations* (Caiji [2007] No.58), which stipulates that the unit that directly make withdrawals and reimbursements shall examine in accordance with the related stipulations of international financial organizations and the State, if the applications for withdrawals and reimbursements are eligible, it necessary to handle disbursement within 10 workdays or transfer to International Financial

Organizations to disburse. We suggested your office supervise and urge Finance Bureau of Wuzhou Municipality to appropriate the reimbursement funds of the project in specific time from now on.

附件：

审计发现问题的整改情况

针对审计中发现的问题，亚洲开发银行贷款梧州城市发展工作领导小组办公室积极督促相关业主找原因、抓落实，整改情况如下：

一、关于“未足额缴纳农民工工资保证金人民币 551.42 万元”的问题，相关业主已足额补缴农民工工资保证金。

二、关于“个别工程的设计单位将项目设计转包给低资质企业实施”的问题，项目业主已针对相关合同与设计方补充了保证设计质量的约束条款。

三、关于“梧州市财政局未及时拨付本项目国内商业银行贷款利息人民币 1649.69 万元”的问题，梧州市财政局已另行安排资金拨付至本项目，补足了欠拨的配套资金。

四、关于“梧州市财政局未及时回补资金人民币 354.97 万元”的问题，项目办已专门发函至梧州市财政部门，要求梧州市财政部门今后及时拨付项目回补资金。