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28 JUN 2019
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Dong Yi

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〔2019〕17号

GX AUDIT REPORT〔2019〕NO. 17

项目名称: 世界银行贷款桂林市环境综合治理项目
Project Name: Guilin Integrated Environment Management Project Financed by the World Bank

贷 款 号: 8458-CN
Loan No.: 8458-CN

项目执行单位: 桂林市世行贷款环境综合治理工程项目领导小组办公室
Project Entity: Project Management Office of the Leading Groups of Guilin Integrated Environment Management Project Financed by the World Bank

会计年度: 2018
Accounting Year: 2018

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一、审计师意见

审计师意见

桂林市世行贷款环境综合治理工程项目领导小组办公室：

我们审计了世界银行贷款桂林市环境综合治理项目2018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19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，公允反映了世界银行贷款桂林市环境综合治理项目 2018 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世界银行的第 GXGL05 至第 GXGL07 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议的要求，可以作为申请提款的依据。

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

中华人民共和国广西壮族自治区审计厅

2019 年 6 月 19 日

地址：中国广西南宁市民族大道 98 号
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I. Auditor's Opinion

Auditor's Opinion

To Project Management Office of the Leading Groups of Guilin Integrated Environment Management Project Financed by the World Bank

We have audited the special purpose financial statements (from page 6 to page 19) of Guilin Integrated Environment Management Project Financed by the World Bank, which comprise the Balance Sheet as of December 31, 2018, the Summary of Sources and Uses of Funds by Project Component, the Statement of Implementation of Financing 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 Financing 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 entities' preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.
We believe that the audit evidence we have obtained is appropriate and sufficient to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements identified in the first paragraph present fairly, in all material respects, financial position of Guilin Integrated Environment Management Project Financed by the World Bank as of December 31, 2018, 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.GXGL05 to No. GXGL07 and the attached documents submitted to the World 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 19, 2019

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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

2018 年 12 月 31 日

(As of December 31, 2018)

项目名称：世界银行贷款桂林市环境综合治理项目

Project Name: Guilin Integrated Environment Management Project Financed by the World Bank

编报单位：桂林市世行贷款环境综合治理工程项目领导小组办公室　　货币单位：人民币元

Prepared by: PMO of the Leading Groups of Guilin Integrated Environment Management Project Financed by the World Bank　　Currency Unit: RMB Yuan

资 金 占 用 Application of Fund	行次 Line No.	期初数 Beginning Balance	期末数 Ending Balance	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	149,585,716.56	246,050,025.30	一、项目拨款合计 Total Project Appropriation Funds	28	55,444,078.11	68,874,037.10
1. 交付使用资产 Fixed Assets Transferred	2	-	-	二、项目资本与项目资本公积 Project Capital and Capital Surplus	29	-	-
2. 待核销项目支出 Construction Expenditures to be Disposed	3	-	-	其中:捐赠款 Including: Grants	30	-	-
3. 转出投资 Investments Transferred-out	4	-	-	三、项目借款合计 Total Project Loan	31	116,737,688.28	180,892,829.67
4. 在建工程 Construction in Progress	5	149,585,716.56	246,050,025.30	1. 项目投资借款 Total Project Investment Loan	32	116,737,688.28	180,892,829.67
二、应收生产单位投资借款 Investment Loan Receivable	6	-	-	(1) 国外借款 Foreign Loan	33	93,363,296.28	155,892,829.67
其中:应收生产单位世行贷款 Including: World Bank Investment Loan Receivable	7	-	-	其中:国际开发协会 Including: IDA	34	-	-
三、拨付所属投资借款 Appropriation of Investment Loan	8	-	-	国际复兴开发银行 IBRD	35	93,363,296.28	155,892,829.67
其中:拨付世行贷款 Including :Appropriation of World Bank Investment Loan	9	-	-	技术合作信贷 Technical Cooperation	36	-	-
四、器材 Equipment	10	-	-	联合融资 Co- Financing	37	-	-
其中:待处理器材损失 Including: Equipment Losses in Suspense	11	-	-	(2) 国内借款 Domestic Loan	38	23,374,392.00	25,000,000.00
五、货币资金合计 Total Cash and Bank	12	35,712,032.94	16,359,686.00	2. 其他借款 Other Loan	39	-	-
1. 银行存款 Cash in Bank	13	35,712,032.94	16,359,686.00	四、上级拨入投资借款 Appropriation of Investment Loan	40	-	-
其中:专用账户存款 Including: Special Account	14	32,698,484.02	14,283,353.69	其中:拨入世行贷款 Including: World Bank Loan	41	-	-
2. 现金 Cash on Hand	15	-	-	五、企业债券资金 Bond Fund	42	-	-

后续（To be continued）

六、预付及应收款合计 Total Prepaid and Receivable	16	992,786.00	3,694,980.50	六、待冲项目支出 Construction Expenditures to be Offset	43	-	-
其中:应收世行贷款利息 Including: World Bank Loan Interest Receivable	17	-	-	七、应付款合计 Total Payable	44	14,080,971.45	16,296,390.93
应收世行贷款承诺费 World Bank Loan Commitment Fee Receivable	18	-	-	其中:应付世行贷款利息 Including: World Bank Loan Interest Payable	45	-	-
应收世行贷款资金占用费 World Bank Loan Service-Fee Receivable	19	-	-	应付世行贷款承诺费 World Bank Loan Commitment Fee Payable	46	-	-
七、有价证券 Marketable Securities	20	-	-	应付世行贷款资金占用费 World Bank Loan Service Fee Payable	47	-	-
八、固定资产合计 Total Fixed Assets	21	-	-	八、未交款合计 Other Payables	48	-	-
固定资产原价 Fixed Assets, Cost	22	-	-	九、上级拨入资金 Appropriation of Fund	49	-	-
减:累计折旧 Less: Accumulated Depreciation	23	-	-	十、留成收入 Retained Earnings	50	27,797.66	41,434.10
固定资产净值 Fixed Assets, Net	24	-	-			-	-
固定资产清理 Fixed Assets Pending Disposal	25	-	-			-	-
待处理固定资产损失 Fixed Assets Losses in Suspense	26	-	-			-	-
资金占用合计 Total Application of Fund	27	186,290,535.50	266,104,691.80	资金来源合计 Total Sources of Fund	51	186,290,535.50	266,104,691.80

（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 2018 年 12 月 31 日

(For the period ended December 31, 2018)

项目名称：世界银行贷款桂林市环境综合治理项目

Project Name: Guilin Integrated Environment Management Project Financed by the World Bank

编报单位：桂林市世行贷款环境综合治理工程项目领导小组办公室　　货币单位：人民币元

Prepared by: PMO of the Leading Groups of Guilin Integrated Environment Management Project Financed by the World Bank　　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	97,518,959.43	77,585,100.38	79.56%	959,090,000.00	249,766,866.77	26.04%
一、 国际金融组织贷款 International Financing	87,118,959.43	62,529,533.39	71.77%	616,950,000.00	155,892,829.67	25.27%
1. 国际复兴开发银行 IBRD	87,118,959.43	62,529,533.39	71.77%	616,950,000.00	155,892,829.67	25.27%
二、配套资金 Counterpart Financing	10,400,000.00	15,055,566.99	144.77%	342,140,000.00	93,874,037.10	27.44%
资金运用合计（按项目内容） Total Application of Funds (by Project Component)	97,518,959.43	96,464,308.74	98.92%	959,090,000.00	246,050,025.30	25.65%
1.桂林市供水管网工程 Guilin water supply pipelines	57,159,543.93	55,884,075.47	97.77%	253,690,000.00	156,280,896.38	61.60%
2.市区污水处理厂及排水泵站改造、城市排水管网改造工程 Transformation of Guilin Sewerage & WWTP, pumping stations and urban drainage pipe network	25,441,600.00	19,205,281.85	75.49%	555,030,000.00	65,989,569.21	11.89%
3.污泥处理工程 Sludge management	8,000,000.00	16,939,352.17	211.74%	128,140,000.00	18,015,066.31	14.06%
4.桂林市水环境监测与污染源管理信息系统 Guilin water quality monitoring and pollution management	4,517,880.00	3,915,065.57	86.66%	7,830,000.00	4,302,189.53	54.94%
5.能力建设和项目实施支持 Capacity building and project implementation support	2,399,935.50	520,533.68	21.69%	14,400,000.00	1,462,303.87	10.15%
差异 Difference	-	-18,879,208.36	-	-	3,716,841.47	-
1. 应收款变化 Change in Receivables	-	2,702,194.50	-	-	3,694,980.50	-
2. 应付款变化 Change in Payables	-	-2,215,419.48	-	-	-16,296,390.93	-
3. 货币资金变化 Change in Cash and Bank	-	-19,352,346.94	-	-	16,359,686.00	-
4. 其它 Other	-	-13,636.44	-	-	-41,434.10	-

项 目 进 度 表（二）
SUMMARY OF SOURCES AND USES OF FUNDS BY PROJECT COMPONENT II

本期截至 2018 年 12 月 31 日

(For the period ended December 31, 2018)

项目名称：世界银行贷款桂林市环境综合治理项目

Project Name: Guilin Integrated Environment Management Project Financed by the World Bank

编报单位：桂林市世行贷款环境综合治理工程项目领导小组办公室　　货币单位：人民币元

Prepared by: PMO of the Leading Groups of Guilin Integrated Environment Management Project Financed by the World Bank　　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. 桂林市供水管网工程 Guilin water supply pipelines	156,280,896.38	-	-	-	-	156,280,896.38	-	-
2. 市区污水处理厂及排水泵站改造、城市排水管网改造工程 Transformation of Guilin Sewerage & WWTP, pumping stations and urban drainage pipe network	65,989,569.21	-	-	-	-	65,989,569.21	-	-
2.1 污水处理厂改造 Transformation of Guilin Sewerage & WWTP	58,213,283.29	-	-	-	-	58,213,283.29	-	-
2.2 排水泵站改造 Transformation of pumping stations	665,083.49	-	-	-	-	665,083.49	-	-
2.3 城市排水管网改造 Transformation of urban drainage pipe network	6,674,125.57	-	-	-	-	6,674,125.57	-	-
2.4 八里街排水管网改造 Transformation of Bali street drainage pipe network	100,770.51	-	-	-	-	100,770.51	-	-
2.5 临桂老城区排水管网改造 Transformation of Lingui drainage pipe network	336,306.35	-	-	-	-	336,306.35	-	-
3. 污泥处理工程 Sludge management	18,015,066.31	-	-	-	-	18,015,066.31	-	-
4. 桂林市水环境监测与污染源管理信息系统 Guilin water quality monitoring and pollution management	4,302,189.53	-	-	-	-	4,302,189.53	-	-
5. 能力建设和项目实施支持 Capacity building and project implementation support	1,462,303.87	-	-	-	-	1,462,303.87	-	-
合计 Total	246,050,025.30	-	-	-	-	246,050,025.30	-	-

（三）贷款协定执行情况表

iii. Statement of Implementation of Financing Agreement

贷 款 协 定 执 行 情 况 表

STATEMENT OF IMPLEMENTATION OF FINANCING AGREEMENT

本期截至 2018 年 12 月 31 日

(For the period ended December 31, 2018)

项目名称：世界银行贷款桂林市环境综合治理项目

Project Name: Guilin Integrated Environment Management Project Financed by the World Bank

编报单位：桂林市世行贷款环境综合治理工程项目领导小组办公室

Prepared by: PMO of the Leading Groups of Guilin Integrated Environment Management Projec Financed by the World Bank

货币单位：美元/人民币元

tCurrency 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. 供水子项工程、货物及咨询服务 CWs,GDs,CS for Pt.1	23,500,000.00	5,861,716.03	40,230,129.46	10,499,975.23	72,063,430.00
2. 污水污泥子项工程及货物 CWs,GDs,CS for Pt.2 &3	74,000,000.00	2,446,306.25	16,789,489.06	6,717,117.06	46,100,917.81
3. 环保子项货物及咨询服务 GDs,CS for Pt.4	800,000.00	0.00	0.00	52,445.74	359,945.60
4. 能力建设子项咨询服务、非咨询服务、货物、培训、研讨及IOC CS,nCS,GD,TRN,IOC Pt.5	1,450,000.00	117,879.36	809,029.62	194,768.66	1,336,736.26
5. 先征费 Front End Fee	250,000.00	-	-	250,000.00	1,715,800.00
6. 专用账户 Special Account	-	-	-	5,000,000.00	34,316,000.00
总计 Total	100,000,000.00	8,425,901.64	57,828,648.14	22,714,306.69	155,892,829.67

（四）专用账户报表

iv. Special Account Statement

专 用 账 户 报 表

SPECIAL ACCOUNT STATEMENT

本期截至 2018 年 12 月 31 日

(For the period ended December 31, 2018)

项目名称：世界银行贷款桂林市环境综合治理项目
Project Name: Guilin Integrated Environment Management Project Financed by the World Bank

开户银行名称：兴业银行股份有限公司南宁分行
Depository Bank: Nanning Branch of Industrial Bank Co., Ltd

贷款号：8458-CN
Loan No. 8458-CN

账号：552011400100022199
Account No. : 552011400100022199

编报单位：广西壮族自治区财政厅
Prepared by: The Finance Department of Guangxi Zhuang Autonomous Region

货币种类：美元
Currency: USD

A 部分：本期专用账户收支情况 Part A-Account Activity for the Current Period	金 额 Amount
期初余额 Beginning Balance	5,004,206.18
增加： Add:	
本期世行回补总额 Total Amount Deposited this Period by World Bank	8,425,901.64
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	1,782.96
本期不合格支出归还总额 Total Amount Refunded this Period to Cover Ineligible Expenditures	-
减少： Deduct:	
本期支付总额 Total Amount Withdrawn this Period	11,350,704.05
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	36.00
期末余额 Ending Balance	2,081,150.73

（后续To be continued）

B 部分：专用账户调节 Part B-Account Reconciliation		金 额 Amount
1. 世行首次存款总额 Amount Advanced by World Bank		5,000,000.00
减少： Deduct:		
2. 世界银行回收总额 Total Amount Recovered by World Bank		-
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		5,000,000.00
4. 专用账户期末余额 Ending Balance of Special Account		2,081,150.73
增加： Add:		
5. 截至本期期末已申请报账但尚未回补金额 Amount Claimed but not yet Credited at the End of this Period		-
申请书号 Application No.	金额 Amount	-
6. 截至本期期末已支付但尚未申请报账金额 Amount Withdrawn but not yet Claimed at the End of this Period		2,924,802.41
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)		84.00
减少： Deduct:		
8. 利息收入（存入专用账户部分） Interest Earned (If Included in Special Account)		6,037.14
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		5,000,000.00

（五）财务报表附注

财务报表附注

1.项目概况

世界银行贷款桂林市环境综合治理项目贷款号为 8458-CN，旨在通过该项目的实施，提高桂林市供水和污水处理服务水平。该项目内容包括桂林市供水管网工程、市区污水处理厂和排水泵站改造及城市排水管网改造工程、污泥处理工程、桂林市水环境监测与污染源管理信息系统、能力建设和项目实施支持等。项目协议于 2015 年 4 月 1 日签订，2015 年 6 月 29 日生效，预计 2020 年 12 月 31 日前关闭。项目计划总投资为人民币 959,090,000 元，其中世界银行贷款总额为 100,000,000 美元，折合人民币 616,950,000 元。

2.财务报表编制范围

本财务报表的编制范围包括桂林市项目办、桂林市自来水公司、桂林市排水有限公司、桂林市环境自动监控管理办公室的财务报表及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 2018 年 12 月 28 日汇率，即 USD1=人民币 6.8632 元。

4.报表科目说明

4.1 项目支出

2018 年项目支出人民币 96,464,308.74 元，累计支出人民币 246,050,025.30 元，占总投资计划的 25.65%。

4.2 货币资金

2018 年 12 月 31 日货币资金余额为人民币 16,359,686.00 元，比上年减少人民币 19,352,346.94 元，其中专用账户存款折合人民币 14,283,353.69 元。

4.3 预付及应收款

2018 年 12 月 31 日余额为人民币 3,694,980.50 元，主要是预付工程款、垫付农民工工资保证金等。

4.4 项目拨款

2018 年 12 月 31 日余额为人民币 68,874,037.10 元，其中：政府配套资金为人民币 1,600,000.00 元；企业自筹资金为人民币 67,274,037.10 元。

4.5 项目借款

2018 年 12 月 31 日余额为人民币 180,892,829.67 元，其中：国际复兴开发银行贷款额为 22,714,306.69 美元，折合人民币 155,892,829.67 元；国内借款为人民币 25,000,000.00 元。

截至 2018 年 12 月 31 日，累计提取世界银行贷款资金 22,714,306.69 美元，占贷款总额的 22.71%。其中：供水子项工程、货物及咨询服务类累计提款 10,499,975.23 美元，占该类计划的 44.68%；污水污泥子项工程及货物类累计提款 6,717,117.06 美元，占该类计划的 9.08%；环保子项货物及咨询服务类累计提款 52,445.74 美元，占该类计划的 6.56%；能力建设子项咨询服务、非咨询服务、货物、培训、研讨及 IOC 类累计提款 194,768.66 美元，占该类计划的 13.43%；先征费 250,000.00 美元；周转金 5,000,000.00 美元。

4.6 应付款

2018 年 12 月 31 日余额为人民币 16,296,390.93 元，主要是应付未付财政垫付的承诺费、利息和设备款等款项。

4.7 留成收入

2018 年 12 月 31 日余额人民币 41,434.10 元，主要是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兴业银行股份有限公司南宁分行，账号为552011400100022199，币种为美元。专用账户首次存款 5,000,000.00 美元。2018 年年初余额 5,004,206.18 美元，本年度回补 8,425,901.64 美元，利息收入 1,782.96 美元，本年度支付 11,350,704.05 美元，截至本期期末已支付但尚未申请报账金额为 2,924,802.41 美元，年末余额 2,081,150.73 美元。

6.其他需要说明的事项

项目资金平衡表中国际复兴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 Guilin Integrated Environment Management Project Financed by the World Bank is 8458-CN. It aims to improve water supply and sanitation services in Guilin City through the implementation of the project,. The contents of this project include the engineering of Guilin water supply network of pipelines; Wastewater Treatment Plants in urban area; transformation of Guilin sewerage, waste water treatment plants in urban area, pumping stations and urban drainage pipe network; sludge management; information system of Guilin water quality monitoring and pollution management; capacity building and project implementation support. The Project Agreement was signed on April 1, 2015 and came into effect on June 29, 2015. The account of the project will be closed before December 31, 2020. The total investment plan of the project was RMB959,090,000 yuan, among which the total World Bank loan amount was USD100,000,000, equivalent to RMB616,950,000 yuan.

2. Consolidation Scope of the Financial Statements

Consolidation scope of the financial statements covers the financial statements of Project Management Office of Guilin, Guilin Water Supply Company, Guilin Sewage Company, Guilin Environmental Automatic Monitoring Management Office as well as 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 28, 2018 of the People's Bank of China, which is USD1= RMB6.8632 yuan.

4. Explanation of Subjects

4.1 Total Project expenditures

The project expenditure in 2018 was RMB96,464,308.74 yuan, and the cumulative expenditures were RMB246,050,025.30 yuan, which accounted for 25.65% of the total investment plan.

4.2 Cash and Bank

On December 31, 2018, the balance was RMB16,359,686.00 yuan, RMB19,352,346.94 yuan less than last year. And the funds in the Special Account were converted to RMB14,283,353.69 yuan.

4.3 Prepaid and Receivable

On December 31, 2018, the balance was RMB3,694,980.50 yuan, mainly the prepaid project payment in engineering, migrant workers' wage guarantee, and so on.

4.4 Project Appropriation Funds

On December 31, 2018, the balance was RMB68,874,037.10 yuan, of which the counterpart funds appropriated by government was RMB1,600,000.00 yuan; funds self-raised by enterprises was RMB67,274,037.10 yuan.

4.5 Project Loan

On December 31, 2018, the balance was RMB180,892,829.67 yuan, including the IBRD loan of USD22,714,306.69, equivalent to RMB155,892,829.67 yuan; domestic loans of RMB25,000,000.00 yuan.

By the end of December 31, 2018, accumulated USD22,714,306.69 of the

World Bank loan had been withdrawn, accounting for 22.71% of the total, of which the category of water supply sub-project, goods and consulting services cumulated withdrawals were USD10,499,975.23, accounting for 44.68% of the category plan; the category of waste water, sludge management sub-project and goods cumulated withdrawals were USD6,717,117.06, accounting for 9.08% of the category plan; category of Guilin water quality monitoring sub-project, goods and consulting services cumulated withdrawals were USD52,445.74, accounting for 6.56% of the category plan; the category of capacity building sub-project, consulting service, non-consulting services, goods, training, workshop and IOC cumulated withdrawals were USD194,768.66, accounting for 13.43% of the category plan; front end fee of USD250,000.00; working capital of USD5,000,000.00.

4.6 Payable

On December 31, 2018, the balance was RMB16,296,390.93 yuan, mainly due to unpaid financial advances in commitment fees, interest and equipment payments.

4.7 Retained Earnings

On December 31, 2018, the balance was RMB41,434.10 yuan, mainly interest earned of the Special Account deposit.

5. Special Account

The Special Account of this project is set in Nanning Branch of Industrial Bank Co., Ltd., with the account number of 552011400100022199, and USD as currency unit. The initial deposit of the Special Account is USD5,000,000.00. The beginning balance of 2018 was USD5,004,206.18 and the reimbursement in the year was USD8,425,901.64. This year the interest earned was USD1,782.96 and the disbursement was USD11,350,704.05. Amount withdrawn but not yet claimed at the end of this period was USD2,924,802.41. Thus, the ending balance was USD2,081,150.73.

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 IBRD 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.