

中华人民共和国安徽省审计厅

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

审 计 报 告

Audit Report

皖审外报[2013]号 24

ANHUI REPORT [2013] NO.24

项目名称: 世界银行贷款沙颍河安徽段航道整治工程项目
Project Name: Anhui Shaying River Channel Improvement Project
Financed by the World Bank

贷款号: 8036-CN
Loan No.: 8036-CN

项目执行单位: 安徽省交通运输厅
Project Entity: Anhui Provincial Transport Department

会计年度: 2012
Accounting Year: 2012

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一、审计师意见

审计师意见

安徽省交通运输厅：

我们审计了世界银行贷款沙颍河安徽段航道整治工程项目 2012 年 12 月 31 日的资金平衡表及截至该日同年度的项目进度表、贷款协定执行情况表和专用账户报表等特定目的财务报表及财务报表附注(第 5 页至第 17 页)。

(一) 项目执行单位及安徽省财政厅对财务报表的责任

编制上述财务报表中的资金平衡表、项目进度表及贷款协定执行情况表是你单位的责任，编制专用账户报表是安徽省财政厅的责任，这种责任包括：

1. 按照中国的会计准则、会计制度和本项目贷款协定的要求编制项目财务报表，并使其实现公允反映；
2. 设计、执行和维护必要的内部控制，以使项目财务报表不存在由于舞弊或错误而导致的重大错报。

(二) 审计责任

我们的责任是在执行审计工作的基础上对财务报表发表审计意见。我们按照中国国家审计准则和国际审计准则的规定执行了审计工作，上述准则要求我们遵守审计职业要求，计划和执行审计工作以对项目财务报表是否不存在重大错报获取合理保证。

为获取有关财务报表金额和披露信息的有关证据，我们实施了必要的审计程序。我们运用职业判断选择审计程序，这些程序包括对由于舞弊或错误导致的财务报表重大错报风险的评估。在进行风险评估时，为了设计恰当的审计程序，我们考虑了与财务报表相关的内部控制，但目的并非对内部控制的有效性发表意见。审计工作还包括评价所选用会计政策的恰当性和作出会计估计的合理性，以及评价财务报表的总体列报。

我们相信，我们获取的审计证据是适当的、充分的，为发表审计意见提供了基础。

（三）审计意见

我们认为，第一段所列财务报表在所有重大方面按照中国的会计准则、会计制度和本项目贷款协定的要求编制，公允反映了世界银行贷款沙颍河安徽段航道整治工程项目 2012 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 1 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。

中华人民共和国安徽省审计厅
2013 年 6 月 28 日

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I. Auditor's Opinion

Auditor's Opinion

To Anhui Provincial Department of Transport:

We have audited the special purpose financial statements (from page 5 to page 17) of Anhui Shaying River Channel Improvement Project financed by the World Bank, which comprise the Balance Sheet as of December 31, 2012, 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.

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

The preparation of the Balance Sheet, the Summary of Sources and Uses of Funds by Project Component and the Statement of Implementation of Loan Agreement is the responsibility of your unit, while the preparation of the Special Account Statement is the responsibility of Anhui Provincial Finance Department, which includes:

- i. Preparing and fair presenting the accompanying financial 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 Anhui Shaying River Channel Improvement Project financed by the World Bank as of December 31, 2012, 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.1 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.

Anhui Provincial Audit Office of the People's Republic of China
June 28, 2013

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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

2012年12月31日
(As of December 31, 2012)

项目名称: 世界银行贷款沙颍河安徽段航道整治工程项目

Project Name: Anhui Shaying River Channel Improvement Project financed by the World Bank

编报单位: 安徽省交通运输厅

Prepared by: Anhui Provincial Transport Department

货币单位: 人民币元

Currency Unit: RMB Yuan

| 资金占用 Application of Fund | 行次 Line No. | 期初数 Beginning Balance | 期末数 Ending Balance | 资金来源 Sources of Fund | 行次 Line No. | 期初数 Beginning Balance | 期末数 Ending Balance |
|--|----------------|--------------------------|-----------------------|--|----------------|--------------------------|-----------------------|
| 一、项目支出合计 Total Project Expenditures | 1 | 4,523,131.53 | 105,195,276.81 | 一、项目拨款合计 Total Project Appropriation Funds | 28 | 163,000,000.00 | 289,900,000.00 |
| 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 | - | 20,448,069.87 |
| 4. 在建工程 Construction in Progress | 5 | 4,523,131.53 | 105,195,276.81 | 1. 项目投资借款 Total Project Investment Loan | 32 | - | 20,448,069.87 |
| 二、应收生产单位投资借款 Investment Loan Receivable | 6 | - | - | (1) 国外借款 Foreign Loan | 33 | - | 20,448,069.87 |
| 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 | - | 20,448,069.87 |
| 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 | - | - |
| 五、货币资金合计 Total Cash and Bank | 12 | 158,131,822.70 | 179,895,789.79 | 2. 其他借款 Other Loan | 39 | - | - |
| 1. 银行存款 Cash in Bank | 13 | 158,125,388.05 | 179,895,789.79 | 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 | - | 2,790,926.62 | 其中: 拨入世行贷款 Including: World Bank Loan | 41 | - | - |
| 2. 现金 Cash on Hand | 15 | 6,434.65 | - | 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 | 18,676.86 | 27,782,416.15 | 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 | 41,497.36 | 2,998,393.28 |
| 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 | 367,866.27 | 472,980.40 | 八、未交款合计 Other Payables | 48 | - | - |
| 固定资产原价 Fixed Assets, Cost | 22 | 587,185.00 | 782,590.00 | 九、上级拨入资金 Appropriation of Fund | 49 | - | - |
| 减:累计折旧 Less: Accumulated Depreciation | 23 | 219,318.73 | 309,609.60 | 十、留成收入 Retained Earnings | 50 | - | - |
| 固定资产净值 Fixed Assets, Net | 24 | 367,866.27 | 472,980.40 | | | - | - |
| 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 | 163,041,497.36 | 313,346,463.15 | 资金来源合计 Total Sources of Fund | 51 | 163,041,497.36 | 313,346,463.15 |

(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 2012 年 12 月 31 日
(For the period ended December 31, 2012)

项目名称: 世界银行贷款沙颍河安徽段航道整治工程项目

Project Name: Anhui Shaying River Channel Improvement Project financed by the World Bank

编报单位: 安徽省交通运输厅

货币单位: 人民币元

Prepared by: Anhui Provincial Transport Department

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 Cumulativ e % Completed |
| 资金来源合计 Total Sources of Funds | 116,900,000.00 | 147,348,069.87 | 124.68% | 2,126,500,000.00 | 310,348,069.87 | 14.52% |
| 一、国际金融组织贷款 International Financing | 20,000,000.00 | 20,448,069.87 | 102.24% | 680,030,000.00 | 20,448,069.87 | 3.01% |
| 1. 国际复兴开发银行 IBRD | 20,000,000.00 | 20,448,069.87 | 102.24% | 680,030,000.00 | 20,448,069.87 | 3.01% |
| 二、配套资金 Counterpart Financing | 96,900,000.00 | 126,900,000.00 | 130.96% | 1,446,470,000.00 | 289,900,000.00 | 20.04% |
| 资金运用合计(按项目内容) Total Application of Funds (by Project Component) | 296,900,000.00 | 100,672,145.28 | 33.91% | 2,126,500,000.00 | 105,195,276.81 | 4.95% |
| 1. A: 航道基础设施与设备 Navigation infrastructure and facilities | 224,900,000.00 | 98,486,550.19 | 43.79% | 1,538,174,351.00 | 100,319,681.72 | 6.52% |
| 2. B: 现有基础设施的改造与迁移 Reconstruction and relocation of existing infrastructure and facilities | 67,000,000.00 | | | 522,630,000.00 | 2,690,000.00 | 0.51% |
| 3. C: 航运管理系统建设 Installation of waterway transportatior management system | 5,000,000.00 | 3,000.00 | 0.06% | 49,830,000.00 | 3,000.00 | 0.01% |
| 4. D: 技术支持 Technical assistance | | 591,025.22 | | 4,933,422.00 | 591,025.22 | 11.98% |
| 5. 建设期利息 Loan interest | | 20,194.87 | | 9,360,852.00 | 20,194.87 | 0.22% |
| 6. 先征费 front-end fees | | 1,571,375.00 | | 1,571,375.00 | 1,571,375.00 | 100.00% |
| 差异 Difference | | 46,675,924.59 | | | 205,152,793.06 | |
| 1. 应收款变化 Change in Receivables | | 27,763,739.29 | | | 27,782,416.15 | |
| 2. 应付款变化 Change in Payables | | -2,956,895.92 | | | -2,998,393.28 | |
| 3. 货币资金变化 Change in Cash and Bank | | 21,763,967.09 | | | 179,895,789.79 | |
| 4. 其它 Other | | 105,114.13 | | | 472,980.40 | |

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

本期截至 2012 年 12 月 31 日
 (For the period ended December 31, 2012)

项目名称: 世界银行贷款沙颍河安徽段航道整治工程项目
 Project Name: Anhui Shaying River Channel Improvement Project financed by the World Bank
 编报单位: 安徽省交通运输厅
 Prepared by: Anhui Provincial Transport Department

货币单位: 人民币元
 Currency Unit: RMB Yuan

| 项目内容 Project Component | 项目支出 Project Expenditure | | | | | | | |
|---|-----------------------------|-----------------------------|-----------------------|--------------------------|------------------------|--------------------------|---|-------------------------------------|
| | 累计支出 Cumulative Amount | 已交付资产 Assets Transferred | | | | 在建工程 Work in Progress | 待核销项目支出 Construction Expenditures to be Disposed | 转出投资 Investments Transferred-out |
| | | 固定资产 Fixed Asset | 流动资产 Current Asset | 无形资产 Intangible Asset | 递延资产 Deferred Asset | | | |
| 1、航道基础设施与设备 Navigation infrastructure and facilities | 100,319,681.72 | | | | | 100,319,681.72 | | |
| 2、现有基础设施的改造与迁移 Reconstruction and relocation of existing infrastructure and facilities | 2,690,000.00 | | | | | 2,690,000.00 | | |
| 3、航运管理系统建设 Installation of waterway transportation management system | 3,000.00 | | | | | 3,000.00 | | |
| 4、部分课题研究和培训 Partial technical studies and training | 591,025.22 | | | | | 591,025.22 | | |
| 5、建设期利息 Loan interest | 20,194.87 | | | | | 20,194.87 | | |
| 6、先征费 Front-end fees | 1,571,375.00 | | | | | 1,571,375.00 | | |
| 合计 Total | 105,195,276.81 | | | | | 105,195,276.81 | | |

(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 2012 年 12 月 31 日

(For the period ended December 31, 2012)

项目名称: 世界银行贷款沙颍河安徽段航道整治工程项目

Project Name: Anhui Shaying River Channel Improvement Project financed by the World Bank

编报单位: 安徽省交通运输厅

Prepared by: Anhui Provincial Transport Department

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 |
| | | | | | |
| 一、航道基础设施与设备(A) Navigation infrastructure and facilities | 66,230,000.00 | | | | |
| 1、土建工程 Civil works | 62,240,000.00 | | | | |
| 2、设备和货物 Equipment & goods | 3,990,000.00 | | | | |
| 二、现有基础设施的改造和迁移 (B) Reconstruction and relocation of existing infrastructure and facilities | 27,440,000.00 | | | | |
| 三、航运管理系统建设(C) Installation of waterway transportation management system | 3,820,000.00 | | | | |
| 四、课题研究和培训 (D) Technical studies and training | 780,000.00 | | | | |
| 五、建设期利息 Loan interest | 1,480,000.00 | 3,212.93 | 20,194.87 | 3,212.93 | 20,194.87 |
| 六、先征费 Front-end fees | 250,000.00 | | | 250,000.00 | 1,571,375.00 |
| 七、专用账户 Special Account | - | 3,000,000.00 | 18,856,500.00 | 3,000,000.00 | 18,856,500.00 |
| 总计Total | 100,000,000.00 | 3,003,212.93 | 18,876,694.87 | 3,253,212.93 | 20,448,069.87 |

(四) 专用账户报表

iv. Special Account Statement

专用账户报表
SPECIAL ACCOUNT STATEMENT

本期截至 2012 年 12 月 31 日

(For the period ended December 31, 2012)

项目名称: 世界银行贷款沙颍河安徽段航道
整治工程项目

Project Name: Anhui Shaying River Channel
Improvement Project financed by the World
Bank

贷款号: 8306-CN

Loan No.: 8306-CN

编报单位: 安徽省财政厅

Prepared by: Anhui Provincial Finance
Department

开户银行名称: 招商银行合肥四牌楼支行
Depository Bank: Sipailou Branch in Hefei,
China Merchants Bank

账号: 551902251432812

Account No.: 551902251432812

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 | - |
| 增加: Add: | |
| 本期世行回补总额 Total Amount Deposited this Period by World Bank | 2,999,990.00 |
| 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 | 165.53 |
| 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 | 2,556,129.34 |
| 本期未包括在支付额中的服务费支出 Total Service Charges this Period if not Included in Above Amount Withdrawn | 0 |
| 期末余额 Ending Balance | 444,026.19 |

(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 | | 3,000,000.00 |
| 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 | | 3,000,000.00 |
| 4. 专用账户期末余额 Ending Balance of Special Account | | 444,026.19 |
| 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 | | 2,556,129.34 |
| 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) | | 10.00 |
| 减少： Deduct: | | |
| 8. 利息收入（存入专用账户部分） Interest Earned (If Included in Special Account) | | 165.53 |
| 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 | | 3,000,000.00 |

（五）财务报表附注

财务报表附注

1.项目概况

世行贷款沙颍河安徽段航道治理工程贷款号为 8036—CN，该项目主要是整治疏浚沙颍河豫皖交界处长胜沟至沙颍河淮河交汇处的沫河口之间长 205.6 公里航道，改造沿线碍航桥梁、跨河管线，配建锚地、服务区、通信和监控系统以及航标等助航设施，使沙颍河安徽段航道等级提高至国家 IV 级航道标准。2011 年 6 月 3 日，世界银行与我国政府签订贷款协定和项目协议，2011 年 8 月 26 日生效。预计专用账户的关账日为 2016 年 12 月 31 日。项目计划总投资为人民币 2,126,500,000.00 元，其中世界银行贷款总额 100,000,000.00 美元。

2.财务报表编报范围

本财务报表的编制范围为 2012 年沙颍河安徽段航道治理项目财务报表及安徽省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 2012 年 12 月 31 日汇率，即 1 美元=人民币

6.2855 元。

4.报表科目说明

4.1 项目支出

2012 年项目支出人民币 100,672,145.28 元，累计支出人民币 105,195,276.81 元，占总投资计划的 5.44%。

4.2 货币资金

2012 年 12 月 31 日货币资金余额为人民币 179,895,789.79 元，比上年增加人民币 21,763,967.09 元，其中专用账户存款折合人民币 2,790,926.62 元。

4.3 预付及应收款

2012 年 12 月 31 日余额为人民币 27,782,416.15 元，主要为预付的施工合同 HD04、HD05、HD06、HD07 和监理合同 J3 标段动员预付款。

4.4 项目拨款

2012 年 12 月 31 日余额为人民币 289,900,000.00 元，其中中央资金 239,900,000.00 元；省级资金 50,000,000.00 元。

项目计划配套资金总额人民币 1,446,470,000.00 元，截至 2012 年 12 月 31 日到位配套人民币 289,900,000.00 元，占计划的 20.04%，其中：中央计划配套 1,063,250,000.00 元，累计到位 239,900,000.00 元，占计划的 22.56%；省级计划配套资金总额人民币 383,220,000.00 元，累计到位人民币 50,000,000.00 元，占计划的 13.05%。

4.5 项目借款

2012 年 12 月 31 日余额为人民币 20,448,069.87 元，其中：国际复兴开发银行贷款额为 3,253,212.93 美元，折合人民币 20,448,069.87 元，包含

世行扣除的先征费 250,000.00 美元和计入本金的建设期利息 3,212.93 美元。

截至 2012 年 12 月 31 日，累计提取世界银行贷款资金 3,253,212.93 美元，占贷款总额的 3.25%。

4.6 应付款

2012 年 12 月 31 日，余额为人民币 2,998,393.28 元，主要是应付工程款计量保留金金额 2,497,301.10 元、税金 445,544.56 元、以及专用账户和省交通厅外资办美元账户的结息 249.74 美元(省财政厅结息 155.53 美元，省厅外资办结息 94.21 美元)，折合人民币 1,569.74 元。

5. 专用账户使用情况

本项目专用账户设在招商银行合肥四牌楼支行，账号为 551902251432812，币种为美元。本年度申请专用账户额度 3,000,000.00 美元，实际收到款项为 2,999,990.00 美元，本年度支付 2,556,129.34 美元，年末余额 444,026.19 美元。

V. Notes to the Financial Statement

Notes to the Financial Statement

1. Project overview

The Loan No. of Anhui Shaying River Channel Improvement Project by the World Bank is 8036-CN. The project will upgrade the channel of 205.6km long between Changshenggou on Henan-Anhui border and Mohekou at the confluence of the Shaying River with Huai River, carry out reconstruction of the bridges with insufficient clearance along the alignment and pipelines across the river, construction of anchorage areas and service areas, layout of communications and monitoring systems as well as navigation aids, aiming at raising the channel classes to the national standard class IV. The Loan Agreement and Project Agreement have been signed by the World Bank and Chinese Government on June 3, 2011, which came to force on August 26, 2011. The closing date for the special account is expected on December 31, 2016. The proposed overall investment is RMB 2,126,500,000.00 yuan, of which USD 100,000,000.00 from the World Bank's Loan.

2. Consolidation Scope of the Financial Statements

Consolidation scope of the financial statements is Financial Statement of Anhui Shaying River Channel Improvement Project and Special account statement of Anhui Provincial Finance Department for the Year 2012.

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, 2012 of the People's Bank of China, which is USD1=RMB6.2855 yuan.

4. Explanation of Subjects

4.1. Total Project expenditures

The project expenditure in 2012 was RMB 100,672,145.28 yuan, and the cumulative expenditures were RMB 105,195,276.81 yuan, which accounted for 5.44% of the total investment plan.

4.2. Cash and Bank

On December 31, 2012, the balance was RMB 179,895,789.79 yuan with a increase of RMB 21,763,967.09 yuan compared with that of the last year. And the funds in the Special Account were converted to RMB 2,790,926.62 yuan.

4.3. Prepaid and Receivable

Its balance on December 31, 2012 was RMB 27,782,416.15 yuan, which have been mainly used for mobilization advances to Contracts No.HD04, HD05, HD06&HD07 and Supervision Contract J3.

4.4. Project Appropriation Funds

The balance on December 31, 2012 was RMB 289,900,000.00 yuan, which was divided into RMB 239,900,000.00 yuan of Central Government Subsidies and RMB 50,000,000.00 yuan of Provincial-level fund.

The total planned counterpart funds of this project were RMB 1,446,470,000.00 yuan. By the end of 2012, RMB 289,900,000.00 yuan of the counterpart funds had been allocated, which accounted for 20.04% of the plan. The total planned counterpart funds for the central level were RMB 1,063,250,000.00 yuan and the actual cumulative allocated funds were RMB 239,900,000.00 yuan, 22.56% of the plan; The total planned counterpart funds for the province level were RMB 383,220,000.00 yuan and the actual cumulative allocated funds were RMB 50,000,000.00 yuan, 13.05% of the plan.

4.5. Project loans

The balance on December 31, 2012 was RMB 20,448,069.87 yuan. The amount financed by IBRD was USD 3,253,212.93, equivalent to RMB 20,448,069.87 yuan, including USD 250,000.00 of front-end fee deducted by the World Bank and USD 3,212.93 of interests in construction period

calculated into the capital.

By the end of December 31, 2012, accumulated USD 3,253,212.93 of the World Bank loan had been withdrawn, accounted for 3.25% of the total.

4.6. Payable

The balance on Decembere, 31, 2012 was RMB 2,998,393.28 yuan, which were composed by RMB 2,497,301.10 yuan of retention money for payable construction fund, RMB 445,544.56 yuan of taxes, as well as interest settlement of USD 249.74 (converted into RMB 1569.74 Yuan) split into two parts of special account setup by Anhui Provincial Finance Department (USD 155.53) and USD foreign account in Project Management Office of Anhui Provincial Department of Transport (USD 94.21).

5. Special Account

The special account of the Project is set in Sipailou Branch in Hefei, China Merchants Bank, with the account number of 551902251432812, and USD as currency Unit. The application of amount for the special account was USD 3,000,000.00 in this year, which have received USD 2,999,990.00 actually and paid USD 2,556,129.34, remaining USD 444,026.19 at the end of this year.

