

30 JUN 2019

P133326

Fang

中华人民共和国贵州省审计厅

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

审计报告

Audit Report

黔审外报〔2019〕72号

QIAN AUDIT REPORT〔2019〕NO.72

项目名称： 世界银行贷款贵州贫困片区产业扶贫试点示范项目
Project Name: Pilot Project of Poverty Alleviation through Industrial
Development in Poverty-stricken Areas in Guizhou
Financed by the World Bank

贷款编号： 8509-CN

Loan No.: 8509-CN

项目执行单位： 贵州省扶贫开发办公室外资项目管理中心
Project Entity: Foreign-funded Project Management Center of Guizhou
Provincial Poverty Alleviation and Development Office

会计年度： 2018

Accounting Year: 2018

目 录

Contents

一、 审计师意见.....	1
I. Auditor's Opinion.....	3
二、 财务报表及财务报表附注.....	6
II. Financial Statements and Notes to the Financial Statements.....	6
(一) 资金平衡表.....	6
i. Balance Sheet.....	6
(二) 项目进度表.....	8
ii. Summary of Sources and Uses of Funds by Project Component.....	8
(三) 贷款协定执行情况表.....	11
iii. Statement of Implementation of Loan Agreement.....	11
(四) 专用账户报表.....	12
iv. Special Account Statement.....	12
(五) 财务报表附注.....	14
v. Notes to the Financial Statements.....	18
三、 审计发现的问题及建议.....	22
III. Audit Findings and Recommendations.....	25

一、 审计师意见

审计师意见

贵州省扶贫开发办公室外资项目管理中心：

我们审计了世界银行贷款贵州贫困片区产业扶贫试点示范项目 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 18 页）。

（一）项目执行单位及贵州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、项目进度表以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贵州省财政厅的责任，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）审计师意见

我们认为，上述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贵州贫困片区产业扶贫试点示范项目 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由省财政厅报送给世界银行的第 GUIZHOU-04 至 GUIZHOU-08 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、审计发现的问题及建议。



地址：贵阳市市北路 78 号
邮政编码：550004
电话：86-0851 -86614379
传真：86-0851 -86614396

I. Auditor's Opinion

Auditor's Opinion

To Foreign-funded Project Management Center of Guizhou Provincial Poverty Alleviation and Development Office:

We have audited the special purpose financial statements (from page 6 to page 18) of Pilot Project of Poverty Alleviation through Industrial Development in Poverty-stricken Areas in Guizhou Financed by the World Bank, which comprise the Balance Sheet as of 31 December 2018, 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's and Guizhou Provincial Finance Department's Responsibility for the Financial Statements

The preparation of the Balance Sheet, the Statement of Implementation of Loan Agreement and the Summary of Sources and Uses of Funds by Project Component is the responsibility of your entity, while the preparation of the Special Account Statement is the responsibility of Guizhou 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 domestic 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

amount 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.

Auditing Opinion

In our opinion, the financial statements identified in the first paragraph present fairly, in all material respects, financial position of Pilot Project of Poverty Alleviation through Industrial Development in Poverty-stricken Areas in Guizhou Financed by the World Bank as of 31 December 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 from GUIZHOU-04 to GUIZHOU-08 and the attached documents submitted to the World Bank during the period. In our opinion, those materials comply with the project loan agreement and can be served 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.



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

Address: No. 78, Shibe Road, Guiyang City
Postal code: 550004
Tel:86-0851-86614379
Fax:86-0851-86614396

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: 世行贷款贫困片区产业扶贫试点示范项目

Project Name: Pilot Project of Poverty Alleviation through Industrial Development in Poverty-stricken Areas Financed by the World Bank

编报单位: 贵州省扶贫开发办公室外资项目管理中心

货币单位: 人民币元

Prepared by: Foreign-funded Project Management Center of Guizhou Provincial Poverty Alleviation and Development Office

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	19,297,617.69	142,022,531.39	一、项目拨款合计 Total Project Appropriation Funds	28	29,710,000.00	71,987,941.50
1. 交付使用资产 Fixed Assets Transferred	2	0.00	0.00	二、项目资本与项目资本公积 Project Capital and Capital Surplus	29		
2. 待核销项目支出 Construction Expenditures to be Disposed	3	0.00	0.00	其中: 捐赠款 Including: Grants	30		
3. 在建工程 Construction in Progress	4	19,297,617.69	142,022,531.39	联管拨款 Consortium appropriation	31		
4. 其他支出 Other Expenditures	5	0.00	0.00	三、项目借款合计 Total Project Loan	32	28,743,766.50	55,148,056.27
二、应收生产单位投资借款 Investment Loan Receivable	6	-	-	1. 项目投资借款 Total Project Investment Loan	33	28,743,766.50	55,148,056.27
其中: 应收生产单位世行贷款 Including: World Bank Investment Loan Receivable	7	-	-	(1) 国外借款 Foreign Loan	34	28,743,766.50	55,148,056.27
三、拨付所属投资借款 Appropriation of Investment Loan	8	-	-	其中: 国际开发协会 Including: IDA	35		
其中: 拨付世行贷款 Including: Appropriation of World Bank Investment Loan	9	-	-	国际复兴开发银行 IBRD	36	28,743,766.50	55,148,056.27
四、器材 Equipment	10			技术合作信贷 Technical Cooperation	37		
其中: 待处理器材损失 Including: Equipment Losses in Suspense	11	-	-	联合融资 Co-Financing	38		
五、货币资金合计 Total Cash and Bank	12	48,408,277.66	47,188,480.21	(2) 国内借款 Domestic Loan	39		
1. 银行存款 Cash in Bank	13	48,406,356.66	47,188,208.21	2. 其他借款 Other Loan	40		
其中: 专用账户存款 Including: Special Account	14	23,502,640.35	13,718,065.81	四、上级拨入投资借款 Appropriation of Investment Loan	41		
2. 现金 Cash on Hand	15	1,881.00	272.00	其中: 拨入世行贷款 Including: World Bank Loan	42		

六、 预付及应收账款合计 Total Prepaid and Receivable	16	416,615.00	209,815.00	五、 企业债券资金 Bond Fund	43	-	-
其中: 应收世行贷款利息 Including: World Bank Loan Interest Receivable	17	-	-	六、 待冲项目支出 Construction Expenditures to be Offset	44	-	-
应收世行贷款承诺费 World Bank Loan Commitment Fee Receivable	18	-	-	七、 应付款合计 Total Payable	45	9,640,775.19	62,178,215.95
应收世行贷款资金占用费 World Bank Loan Service- Fee Receivable	19	-	-	其中: 应付世行贷款利息 Including: World Bank Loan Interest Payable	46	-	-
七、 有价证券 Marketable Securities	20	-	-	应付世行贷款承诺费 World Bank Loan Commitment Fee Payable	47	-	-
八、 固定资产合计 Total Fixed Assets	21	-	-	应付世行贷款资金占 用费 World Bank Loan Service Fee Payable	48	-	-
固定资产原价 Fixed Assets, Cost	22	-	-	八、 其他款合计 Other Payables	49	-	-
减: 累计折旧 Less: Accumulated Depreciation	23	-	-	九、 上级拨入资金 Appropriation of Fund	50	-	-
固定资产净值 Fixed Assets, Net	24	-	-	十、 留存收入 Retained Earnings	51	27,968.66	106,612.33
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	68,122,510.35	189,420,826.60	资金来源合计 Total Sources of Fund	52	68,122,510.35	189,420,826.50

(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: 贫困片区产业扶贫试点示范项目

Project Name: Pilot Project of Poverty Alleviation through Industrial Development in Poverty-stricken Areas

编报单位: 贵州省扶贫开发办公室外资项目管理中心

Prepared by: Foreign-funded Project Management Center of Guizhou Provincial Poverty Alleviation and Development Office

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 Total Sources of Funds	176,039,500.00	68,682,231.27	39%	480,000,000.00	127,135,997.77	26%
一、世行贷款 World bank loan	106,932,100.00	26,404,289.77	25%	244,293,250.00	55,148,056.27	23%
二、配套资金 II. Counterpart financing Counterpart Financing	69,107,800.00	42,277,941.50	61%	235,706,750.00	71,987,941.50	31%
1 财政扶贫资金 Financial poverty alleviation funds	69,107,800.00	42,127,941.50	61%	235,706,750.00	71,837,941.50	30%
2. 以工代赈资金 Work relief funds						
3. 地方政府配套资金 Counterpart financing from local governments						
4. 自筹资金 Self-raised financing		150,000.00			150,000.00	
其中: 劳务折资 including: funds converted from labor services						
资金运用合计(按项目内容) Total application of funds (by Project Component)	176,039,900.00	122,724,913.70	70%	480,000,000.00	142,022,531.39	30%
1.综合产业链发展 Development of comprehensive industrial chain	70,824,100.00	42,731,027.64	60%	250,580,900.00	49,743,398.25	20%
2.公共基础设施和服务 Public infrastructure and services	101,288,800.00	73,757,395.26	73%	166,538,100.00	82,485,649.36	50%
3 产业扶贫机制研究与推广 Research and promotion of industrial poverty alleviation mechanism				2,000,000.00		

	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
4 项目管理与监测评价 Project management, monitoring and evaluation	3,927,000.00	3,461,190.63	88%	24,100,000.00	5,930,674.74	25%
5 不可预见费 Unpredictable expenses				28,481,000.00		
6. 先征费 Front-end fee				600,000.00		
7. 承诺费 Commitment fees				1,700,000.00	305,429.69	17.97%
8. 建设期利息 Interest during the construction period		595,454.40		6,000,000.00	1,377,333.61	23%
9. 汇兑损益 Exchange gains and losses		2,179,845.77			2,179,845.77	
差异 Difference		-54,042,682.43			-14,886,533.62	
1. 应收款变化 Changes in receivables Change in Receivables		-206,800.00			209,815.00	
2. 应付款变化 Change in Payables		-52,537,440.76			-62,178,215.95	
3. 货币资金变化 Changes in monetary fund Change in Cash and Bank		-1,219,797.45			47,188,480.21	
4. 其它 Other		-78,644.22			-106,612.88	

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: 贫困片区产业扶贫试点示范项目
Project Name: Pilot Project of Poverty Alleviation through Industrial Development in Poverty-stricken Areas
编报单位: 贵州省扶贫开发办公室外资项目管理中心
Prepared by: Foreign-funded Project Management Center of Guizhou Provincial Poverty Alleviation and Development Office

货币单位: 人民币元
Currency Unit: RMB Yuan

项目内容 Project Component	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 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 综合产业促发展 Comprehensive industrial chain development	49,743,598.25					49,743,598.25		
2 公共基础设施和服务 Public infrastructure and services	82,485,649.36					82,485,649.36		
3 产业扶贫机制研究与推广 Research and promotion of industrial poverty alleviation mechanism								
4 项目管理与监测评价 Project management, monitoring and evaluation	5,930,674.71					5,930,674.71		
5 不可预见费 Unpredictable expenses								
6 手续费 Front-end fees								
7 承诺费 Commitment Charges	305,429.69					305,429.69		
8 建设期利息 Loan interest	1,377,333.61					1,377,333.61		
9 汇兑损益 Exchange gains and losses	2,179,845.77					2,179,845.77		
合计 Total	142,022,531.39	-	-	-	-	142,022,531.39	-	-

(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 2018 年 12 月 31 日

(For the period ended December 31, 2018)

项目名称: 贫困片区产业扶贫试点示范项目

Project Name: Pilot Project of Poverty Alleviation through Industrial Development in Poverty-stricken Areas

编报单位: 贵州省扶贫开发办公室外资项目管理中心

Prepared by: Foreign-funded Project Management Center of Guizhou Provincial Poverty Alleviation and Development Office

货币单位: 美元/人民币元

Currency Unit: USD/RMB Yuan

类别	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
项目 1.2 部分下的赠款 Grants under project 1.2	17,300,000.00	2,047,067.78	14,049,435.59	2,105,830.16	14,452,733.55
项目 2.1 部分下的工程款 Project funds under project 2.1	12,570,000.00	601,053.01	4,125,147.02	841,263.19	5,773,757.53
货物、工程、非咨询服务、咨询服务和增量运行成本 Cost of goods, engineering, non-consulting services, consulting services, training, and incremental operating costs	9,830,000.00	988,233.65	6,782,445.19	988,233.65	6,782,445.19
前置费 Front-end fee	100,000.00		0.00	100,000.00	686,320.00
预付款 Advance payment		0.00	0.00	4,000,000.00	27,452,800.00
总计 Total	40,000,000.00	3,636,354.44	24,957,027.79	8,035,327.00	55,148,056.27

折合汇率: 1美元=6.8632人民币(Exchange rate: USD 1 = RMB 6.8632)

(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: 贫困片区产业扶贫试点示范项目
Project Name: Pilot Project of Poverty Alleviation
through Industrial Development in Poverty-stricken
Areas

贷款号: 8509-CN

Loan No: 8509-CN

编报单位: 贵州省财政厅

Prepared by: The Finance Department of Province

开户银行名称: 工行贵阳东山支行

Depository Bank: ICBC Guiyang Dongshan
Branch

账号: 240200632914044543

Account No.: 240200632914044543

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	全 额 Amount
1. 期初余额 Beginning Balance	3,424,443.46
增加: Add:	
2. 本期世行回补总额 Total Amount Deposited this Period by World Bank	3,636,354.44
3. 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	847.41
4. 本期不合格支出归还总额 Total Amount Refunded this Period to Cover Ineligible Expenditures	
减少: Deduct:	
5. 本期支付总额 Total Amount Withdrawn this Period	5,062,819.64
6. 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
7. 期末余额 Ending Balance	1,998,785.67

(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		4,000,000.00
减少: Deduct:		
2. 世界银行回收总额 Total Amount Recovered by World Bank		0.00
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		4,000,000.00
4. 专用账户期末余额 Ending Balance of Special Account		1,998,785.67
增加: Add:		
5. 截至本期期末已申请报账但尚未回补金额 Amount Claimed but not yet Credited at the End of this Period		0
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		2,002,869.50
7. 服务费累计支出 (如未包含在 5 和 6 栏中) Cumulative Service Charges (If not Included in Item 5 or 6)		64
减少: Deduct:		
8. 利息收入 (存入专用账户部分) Interest Earned (If Included in Special Account)		1,719.17
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		4,000,000.00

（五）财务报表附注

财务报表附注

1. 项目概况

项目以贵州省扶贫办和省财政厅为项目实施管理单位，省扶贫办外资项目管理中心为省级项目办具体组织项目实施。

本项目贷款号为 8509-CN，于 2015 年 9 月 10 日签定了“贫困片区产业扶贫试点示范项目”《贷款协定》和《项目协定》。本项目计划总投资人民币 480,000,000.00 元，其中：综合产业链发展分项目 250,580,900.00 元，公共基础设施与服务支持 166,538,100.00 元，产业扶贫机制研究与推广项目 2,000,000.00 元，项目管理与监测评价 24,100,000.00 元，预备费 28,481,000.00 元，先征费 600,000.00 元，承诺费 1,700,000.00 元，建设期利息 6,000,000.00 元。项目建设资金来源：世界银行贷款 40,000,000.00 美元（折合人民币 244,293,300.00 元），配套资金人民币 235,706,700.00 元。本项目在省扶贫项目办和毕节市、遵义市的 5 个子项目县实施，由省、市、县三级项目办进行管理，具体包括：桐梓县 70,621,000.00 元、习水县 103,122,500.00 元、赤水市 84,972,000.00 元、大方县 103,030,500.00 元、织金县 103,178,000.00 元、毕节市级 2,166,000.00 元、遵义市级 2,206,000.00 元、省级 10,704,000.00 元。

2. 财务报表编制范围

本财务报表由 9 个项目管理及执行单位（省项目办、省财政厅、毕节市、遵义市、桐梓县、习水县、赤水市、大方县、织金县项目办）的财务报表以及省财政厅贫困片区产业扶贫试点示范项目专用账户报表合并而成，合并报表反映了该项目全部项目支出、世行贷款资金和贵州省配套资金等相关的重要财务信息。

3. 主要会计政策

3.1 本项目财务报表根据财政部颁布的《世界银行贷款项目会计核算办法》和本项目《财务管理和会计核算手册》按照“专款专用、专账核算、

专人管理”的要求，进行财务管理和会计核算。

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 日为一个会计年度。

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，遵循“有借必有贷，借贷必相等”的记账规则；以人民币为记账本位币，“元”以下填至“分”。

3.4 报表按照中国人民银行 2018 年 12 月 31 日汇率，即 USD1=人民币 6.8632 元进行调整。

4. 报表科目说明

4.1 项目支出

2018 年 12 月 31 日项目支出期末数为人民币 142,022,531.39 元，累计支出占累计下达计划的 72.54%、占总计划额的 29.59%。项目累计支出中：在建工程支出 142,022,531.39 元。

财务报表反映“在建工程”累计支出 142,022,531.39 元，其中：桐梓县 29,677,215.66 元、习水县 36,978,546.00 元、赤水市 28,971,246.68 元、大方县 36,291,414.28 元、织金县 4,020,873.00 元、毕节市级 25,339.00 元、遵义市级 339,748.00 元、省级 5,718,148.77 元。

其中子项目累计支出情况：综合产业链发展支出 49,743,598.25 元；公共基础设施与服务支持支出 82,485,649.36 元；项目管理与监测评价支出 5,930,674.71 元；承诺费支出 305,429.69 元；建设期利息支出 1,377,333.61 元。

4.2 货币资金

2018 年 12 月 31 日货币资金期末数为人民币 47,188,480.21 元，其中：专用账户存款余额 1,998,785.67 美元（折合人民币 13,718,065.81 元）。

其中：现金 272.00 元（省扶贫办 272.00 元）、银行存款 47,188,208.21 元（桐梓县 3,625,225.11 元、习水县 4,942,909.01 元、赤水市 3,437,067.27

元、大方县 18,021,356.82 元、织金县 11,140,675.00 元、毕节市级 244,661.00 元、遵义市级 0.00 元、省级 5,776,314.00 元)。

4.3 预付及应收款

2018 年 12 月 31 日期末数为人民币 209,815.00 元，主要包括：省项目办 99,115.00 元、大方县 110,700.00 元。

4.4 项目拨款

2018 年 12 月 31 日项目拨款期末数为人民币 71,987,941.5 元、年初数为 29,710,000.00 元，本年项目拨款资金为人民币 42,277,941.50 元。

4.5 项目借款

2018 年 12 月 31 日项目借款期末数为人民币 55,148,056.27 元、期初数为人民币 28,743,766.50 元，其中：国际复兴开发银行累计贷款额为 8,035,327.00 美元，折合人民币 55,148,056.27 元。

4.6 应付款

2018 年 12 月 31 日期末数为人民币 62,178,215.95 元，包括：省本级 813,928.92 元、遵义市 69,748.00 元、赤水市 10,203,384.00 元、习水县 7,167,292.50 元、桐梓县 25,102,403.32 元、大方县 18,701,571.21 元、织金县 119,888.00 元。

4.7 留成收入

2018 年 12 月 31 日期末数为人民币 106,612.88 元，包括：省本级 8,022.30 元、赤水市 29,471.97 元、习水县 42,112.03 元、大方县 27,006.58 元。

5. 专用账户使用情况

本项目专用账户设在工行贵阳东山支行，账号：240200632914044543，币种为美元。2018 年初专用账户期初余额 3,424,443.46 美元，2018 年提款 3,636,354.44 美元，2018 年贵州省财政厅共计拨付世行贷款 5,062,819.64

美元；2018年12月31日期末余额1,998,785.67美元。

6.项目采购

截至2018年12月31日，世行贷款贫困片区产业扶贫试点示范项目累计签订采购合同236份，合同金额16,308.25万元。涉及项目单位分别是：赤水市累计完成采购合同金额2,965.86万元，签订采购合同22份；习水县累计完成采购合同金额3,302.90万元，签订采购合同48份；桐梓县累计完成采购合同金额3,851.53万元，签订采购合同35份；大方县累计完成采购合同金额4,168.90万元，签订采购合同89份；织金县累计完成采购合同金额1,929.03万元，签订采购合同38份；省扶贫项目办累计完成采购合同金额90.03万元，签订采购合同4份。

v. Notes to the Financial Statements

Notes to Financial Statements

1. Project overview

The project is managed by Foreign-funded Project Management Center of Guizhou Provincial Poverty Alleviation and Development Office and Provincial Finance Department. The project is implemented by Foreign-Funded Project Management Center of Guizhou Provincial Poverty Alleviation and Development Office.

The loan number of this project is 8509-CN. On September 10 2015, *Loan Agreement* and *Project Agreement* of Pilot Project of Poverty Alleviation through Industrial Development in Poverty-stricken Areas were signed. The total investment of this project is RMB480,000,000.00 yuan, including: comprehensive industrial chain development sub-project RMB250,580,900.00 yuan; public infrastructure and service support RMB166,538,100.00 yuan; poverty alleviation through industrial development mechanism research and promotion project RMB2,000,000.00 yuan; project management and monitoring and evaluation RMB24,100,000.00 yuan; reserve fund RMB28,481,000.00 yuan; front-end fee RMB600,000.00 yuan; commitment fee RMB 1,700,000.00 yuan; interests during construction period RMB 6,000,000.00 yuan. Sources of project construction funds include World Bank Loan of USD40,000,000.00 (equivalent to RMB244,293,300.00 yuan), the counterpart financing of RMB235,706,700.00 yuan. This project is implemented in the provincial poverty alleviation project office and 5 sub-project counties of Bijie and Zunyi. The project is managed by provincial, municipal and county level project offices, including: Tongzi RMB70,621,000.00 yuan, Xishui RMB103,122,500.00 yuan, Chishui RMB84,972,000.00 yuan, Dafang RMB103,030,500.00 yuan, Zhijin RMB103,178,000.00 yuan, Bijie RMB2,166,000.00 yuan at municipal level, Zunyi RMB 2,206,000.00 yuan at municipal level, RMB10,704,000.00 yuan at provincial level.

2. Preparation scope of financial statement

This financial statement is composed of the financial statements of 9 project management and implementation units (Provincial Project Office, Provincial Finance Department, Bijie, Zunyi, Tongzi, Xishui, Chishui, Dafang, Zhijin Project Offices) and the special account statement for the Pilot Project of Poverty Alleviation for Industry in Poverty-stricken Areas of the Provincial

Finance Department. The consolidated statement reflected relevant important financial information including the total project expenditure, World Bank loan and counterpart financing of Guizhou Province.

3. Main accounting policies

3.1 The financial statements of this project carried out financial management and accounting according to the *Accounting Measures for World Bank Loan Projects* promulgated by the Ministry of Finance and the *Financial Management and Accounting Manual* of the Project in accordance with the requirements of "special funds for special use, checking the special accounts and specially-assigned person management".

3.2 The accounting year is based on the Gregorian calendar, which is from January 1 to December 31 of each year.

3.3 This project takes accrual basis as its accounting principle, adopts double-entry method of debit and credit, follows the accounting rules of "debit must be credited; debit and credit must be equal". RMB is taken as the accounting base currency, and "cent" should be filled below "Yuan".

3.4 The statement was adjusted according to the exchange rate of the People's Bank of China on December 31 2018, which was USD1 = RMB 6.8632.

4. Description of statement subjects

4.1 Project expenditure

By December 31 2018, project expenditure closing balance amounted to RMB142,022,531.39 yuan, accumulated expenditure accounting for 72.54% of the planned accumulative expenditure and 29.59% of the total planned expenditure. Among the total expenditure of the project: the expenditure of construction in progress was RMB 142,022,531.39 yuan.

The financial statements reflected the cumulative expenditure of RMB142,022,531.39 yuan on construction in progress, including RMB 29,677,215.66 yuan in Tongzi, RMB36,978,546.00 yuan in Xishui, RMB 28,971,246.68 yuan in Chishui, RMB36,291,414.28 yuan in Dafang, RMB4,020,873.00 yuan in Zhijin, RMB25,339.00 yuan for Bijie at municipal level, RMB339,748.00 yuan for Zunyi at municipal level, and RMB5,718,148.77 yuan at provincial level.

Among them, the total expenditure of sub-projects was RMB49,743,598.25 yuan for comprehensive industrial chain development, RMB82,485,649.36

yuan for public infrastructure and service support, RMB5,930,674.71 yuan for project management and monitoring and evaluation, RMB305,429.69 yuan for commitment fees and RMB1,377,333.61 yuan for interest during construction period.

4.2 Monetary funds

On December 31 2018, the closing balance of money funds was RMB 47,188,480.21, of which the balance of special account deposits was USD1,998,785.67 (equivalent to RMB13,718,065.81 yuan).

Among which: cash RMB272.00 yuan(RMB272.00 yuan for provincial Poverty Alleviation Office), bank deposits RMB47,188,208.21 yuan (RMB3,625,225.11 yuan for Tongzi, RMB4,942,909.01 yuan for Xishui, RMB3,437,067.27 yuan for Chishui, RMB18,021,356.82 yuan for Dafang, RMB11,140,675.00 yuan for Zhijin, RMB244,661.00 yuan for Bijie at municipal level, RMB0.00 yuan for Zunyi at municipal level, and RMB5,776,314.00 yuan at provincial level).

4.3 Prepayments and receivables

By December 31 2018, the closing balance was RMB209,815.00 yuan, mainly including RMB99,115.00 yuan for the provincial project office and RMB110,700.00 yuan for Dafang.

4.4 Project Appropriation Funds

On December 31, 2018, the closing balance of the project funds was RMB71,987,941.5 yuan, and the beginning balance was RMB29,710,000.00 yuan. The allocation fund of the project in this year was RMB42,277,941.50 yuan.

4.5 Project Loan

As of December 31 2018, the closing balance of the project loan was RMB55,148,056.27 yuan and the beginning balance was RMB28,743,766.50 yuan. Among them, the cumulative loan amount of IBRD was USD8,035,327.00, equivalent to RMB55,148,056.27 yuan.

4.6 Payables

The closing balance on December 31 2018 was RMB62,178,215.95 yuan, including: RMB813,928.92 yuan for provincial level, RMB69,748.00 yuan for Zunyi, RMB10,203,384.00 yuan for Chishui, RMB7,167,292.50 yuan for Xishui, RMB25,102,403.32 yuan for Tongzi, RMB18,701,571.21 yuan for

Dafang, and RMB119,888.00 yuan for Zhijin.

4.7 Retention Income

The closing balance on December 31 2018 was RMB106,612.88 yuan, including RMB8,022.30 yuan at the provincial level, RMB29,471.97 yuan in Chishui, RMB42,112.03 yuan in Xishui and RMB27,006.58 yuan in Dafang.

5. Usage of special account

The special account for this project is set in Dongshan Branch of Guiyang Bank, with the account number of 240200632914044543 and the currency of USD. The beginning balance of the special account at the beginning of 2018 was USD3,424,443.46, the withdrawal in 2018 was USD3,636,354.44, and the total amount of World Bank loan was USD5,062,819.64 by Guizhou Provincial Finance Bureau in 2018. The closing balance at the end of 31 December 2018 was USD1,998,785.67.

6. Project Procurement

As of December 31 2018, 236 procurement contracts with a total value of RMB16,308.25 million yuan had been signed for the Pilot Project of Poverty Alleviation through Industrial Development in Poverty-stricken Areas Financed by the World Bank. The project units involved are as follows: Chishui has completed a total of RMB29,658,600 yuan of procurement contracts and signed 22 procurement contracts; Xishui has completed a total of RMB33,029,000 yuan of procurement contracts and signed 48 procurement contracts; Tongzi has completed a total of RMB38,515,300 yuan of procurement contracts and signed 35 procurement contracts; Dafang has completed a total of RMB41,689,000 yuan of procurement contracts with 89 signed procurement contracts; Zhijin completed a total of RMB19,290,300 yuan of procurement contracts with 38 signed procurement contracts; Provincial Poverty Alleviation Project Office has completed a total of RMB900,300 yuan of procurement contracts and signed 4 procurement contracts.