Project Name: Guangxi Rural Poverty Alleviation Pilot Project

Financed by the World Bank

Loan No.: 8670-CN

Accounting Period: June 19, 2017 — December 31, 2018
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一、审计师意见

审计师意见

广西壮族自治区扶贫开发办公室：

我们审计了世界银行贷款广西贫困片区农村扶贫试点示范项目 2018 年 12 月 31 日的资金平衡表，以及截至该日同期间的项目进度表、贷款协定执行情况表和专用账户报表等特定目的财务报表及财务报表附注（第 3 页至第 18 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甲方的责任，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道德要求，计划和执行审计工作以对项目财务报表是否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，反映了世界银行贷款广西贫困片区农村扶贫试点示范项目 2018 年 12 月 31 日的财务状况，以及截至该日同期间的财务收支、项目执行和专用账户收支情况。

（四）其他事项

我们还审查了本期内报送给世界银行的第 GXRPO01 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、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 26 日

地址：中国广西南宁市民族大道 98 号
邮政编码：530022
电话：86-771-5800259
传真：86-771-5800259
I. Auditor’s Opinion

Auditor’s Opinion

To Poverty Alleviation and Development Office of Guangxi Zhuang Autonomous Region

We have audited the special purpose financial statements (from page 3 to page 18) of Guangxi Rural Poverty Alleviation Pilot 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 Loan Agreement and the Special Account Statement for the period then ended, and Notes to the Financial Statements.

The Responsibility of Project Entity and the Finance Department of Guangxi Zhuang Autonomous Region for the Financial Statements

The preparation of the Balance Sheet, the Summary of Sources and Uses of Funds by Project Component and the Statement of Implementation of Loan Agreement is the responsibility of your 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 Rural Poverty Alleviation Pilot 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 period then ended in accordance with Chinese accounting standards and system, and the requirements of the project loan agreement.

Other Matter

We also examined the withdrawal application No.GXRPO01 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 26, 2019
Address: No. 98, Minzu Avenue, Nanning, Guangxi, P.R. China
Postcode: 530022
Tel.: 86-771-5800259
Fax: 86-771-5800259

The English translation is for the convenience of report users; please take the Chinese audit report as the only official version.
## Financial Statements and Notes to the Financial Statements

### i. Balance Sheet

**BALANCE SHEET**

**2018年12月31日**

(As of December 31, 2018)

Project Name: Guangxi Rural Poverty Alleviation Pilot Project Financed by the World Bank

Prepared by: Poverty Alleviation and Development Office of Guangxi Zhuang Autonomous Region

<table>
<thead>
<tr>
<th></th>
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<td>项目支出合计</td>
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<td>1. 交付使用资产</td>
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<td>项目支出与项目资本公积</td>
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<tr>
<td>2. 转出投资</td>
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<td>项目支出与项目资本</td>
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<td>3. 转出投资</td>
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<td>项目支出与项目资本</td>
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<td>73,871,230.65</td>
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<td>4. 在建工程</td>
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<td>项目支出与项目资本</td>
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<td>73,871,230.65</td>
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<tr>
<td>一、生产单位投资借款</td>
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<td></td>
<td>项目支出与项目资本</td>
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<td>73,871,230.65</td>
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<tr>
<td>其中: 国外借款</td>
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<td>项目支出与项目资本</td>
<td>34</td>
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<td>项目支出与项目资本</td>
<td>8</td>
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<td>项目支出与项目资本</td>
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<td>73,871,230.65</td>
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<td>项目支出与项目资本</td>
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<td>项目支出与项目资本</td>
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<td>项目支出与项目资本</td>
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<td>项目支出与项目资本</td>
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<td>项目支出与项目资本</td>
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<td>项目支出与项目资本</td>
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<tr>
<td>项目支出与项目资本</td>
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<td>63,954,446.29</td>
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<td>项目支出与项目资本</td>
<td>39</td>
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<td></td>
</tr>
<tr>
<td>1. 现金及银行存款</td>
<td>13</td>
<td>63,954,446.29</td>
<td>63,954,446.29</td>
<td>项目支出与项目资本</td>
<td>40</td>
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<td></td>
</tr>
<tr>
<td>2. 现金</td>
<td>15</td>
<td></td>
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<td>项目支出与项目资本</td>
<td>41</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

(To be continued)
|  | 六、预付及应收款项合计  
| Total Prepaid and Receivable | 16 | - | 51,263,347.31 |
|  | 六、待拨付项目支出  
| Construction Expenditures to be Offset | 43 | - | - |
|  | 其中：应收款银行贷款利息  
| Including: World Bank Loan Interest Receivable | 17 | - | - |
|  | 其中：应付款银行贷款利息  
| Including: World Bank Loan Interest Payable | 44 | - | 13,389,580.78 |
|  | 应收银行贷款手续费可冲抵  
| World Bank Loan Commitment Fee Receivable | 18 | - | - |
|  | 应付银行贷款承诺费  
| World Bank Loan Commitment Fee Payable | 45 | - | - |
|  | 应收银行贷款资金占用费  
| World Bank Loan Service Fee Receivable | 19 | - | - |
|  | 应付银行贷款资金占用费  
| World Bank Loan Service Fee Payable | 46 | - | - |
|  | 七、有价证券  
| Marketable Securities | 20 | - | - |
|  | 八、固定资产合计  
| Total Fixed Assets | 21 | - | - |
|  | 固定资产累计折旧  
| Fixed Assets, Cost | 22 | - | - |
|  | 固定资产原值  
| Fixed Assets, Net | 23 | - | - |
|  | 固定资产原值  
| Less: Accumulated Depreciation | 24 | - | - |
|  | 固定资产原值  
| Fixed Assets, Net | 25 | - | - |
|  | 固定资产原值  
| Fixed Assets Pending Disposal | 26 | - | - |
|  | 固定资产原值  
| Fixed Assets Losses in Suspense | 27 | - | 234,997,282.35 |
|  | 总合计  
| Total Application of Fund | 51 | - | 234,997,282.35 |
## SUMMARY OF SOURCES AND USES OF FUNDS 
### BY PROJECT COMPONENT I

*(For the period ended December 31, 2018)*

**Project Name:** Guangxi Rural Poverty Alleviation Pilot Project Financed by the World Bank  
**Prepared by:** Poverty Alleviation and Development Office of Guangxi Zhuang Autonomous Region

<table>
<thead>
<tr>
<th>资金来源总计</th>
<th>本期内计划金额</th>
<th>本期内实际金额</th>
<th>本期内资金完成情况</th>
<th>累计完成金额</th>
<th>累计完成比</th>
</tr>
</thead>
<tbody>
<tr>
<td>累计完成比</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1.</td>
<td></td>
<td></td>
<td></td>
<td></td>
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</tr>
</tbody>
</table>
| 项目名称：世界银行贷款广西贫困片农村扶贫试点示范项目  
**Project Name:** Guangxi Rural Poverty Alleviation Pilot Project Financed by the World Bank  
**Prepared by:** Poverty Alleviation and Development Office of Guangxi Zhuang Autonomous Region |
| 货币单位：人民币元  
**Currency Unit:** RMB Yuan |

### 资金来源总计

<table>
<thead>
<tr>
<th>项目名称</th>
<th>本期内计划金额</th>
<th>本期内实际金额</th>
<th>本期内资金完成情况</th>
<th>累计完成金额</th>
<th>累计完成比</th>
</tr>
</thead>
<tbody>
<tr>
<td>世界银行贷款</td>
<td>236,442,500.00</td>
<td>221,591,362.05</td>
<td>86.41%</td>
<td>1,185,500,000.00</td>
<td>18.68%</td>
</tr>
<tr>
<td>对口资金</td>
<td>149,522,800.00</td>
<td>146,200,000.00</td>
<td>97.78%</td>
<td>536,500,000.00</td>
<td>27.33%</td>
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<tr>
<td>自筹资金</td>
<td>-</td>
<td>1,520,131.40</td>
<td>-</td>
<td>1,520,131.40</td>
<td>-</td>
</tr>
<tr>
<td>自筹资金合计</td>
<td>236,442,500.00</td>
<td>221,591,362.05</td>
<td>86.41%</td>
<td>1,185,500,000.00</td>
<td>18.68%</td>
</tr>
</tbody>
</table>

### 资金用途总计

<table>
<thead>
<tr>
<th>项目名称</th>
<th>本期内计划金额</th>
<th>本期内实际金额</th>
<th>本期内资金完成情况</th>
<th>累计完成金额</th>
<th>累计完成比</th>
</tr>
</thead>
<tbody>
<tr>
<td>项目管理、监测评估与学习</td>
<td>111,822,700.00</td>
<td>94,025,642.21</td>
<td>84.08%</td>
<td>497,865,000.00</td>
<td>23.05%</td>
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<tr>
<td>增加公共基础设施和服务</td>
<td>24,004,300.00</td>
<td>3,347,172.92</td>
<td>13.94%</td>
<td>3,347,172.92</td>
<td>4.95%</td>
</tr>
<tr>
<td>增加在贫困地区的投入</td>
<td>18,333,800.00</td>
<td>3,176,764.08</td>
<td>17.12%</td>
<td>3,176,764.08</td>
<td>4.51%</td>
</tr>
<tr>
<td>建设期利息和承诺费</td>
<td>11,627,000.00</td>
<td>3,445,861.76</td>
<td>29.64%</td>
<td>3,445,861.76</td>
<td>6.69%</td>
</tr>
<tr>
<td>前期费</td>
<td>1,625,000.00</td>
<td>1,707,300.00</td>
<td>105.66%</td>
<td>1,707,300.00</td>
<td>105.66%</td>
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<tr>
<td>增加</td>
<td>-</td>
<td>126,700.08</td>
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<td>126,700.08</td>
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</tbody>
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### 其它

<table>
<thead>
<tr>
<th>项目名称</th>
<th>本期内计划金额</th>
<th>本期内实际金额</th>
<th>本期内资金完成情况</th>
<th>累计完成金额</th>
<th>累计完成比</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
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<tr>
<td>2.</td>
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<tr>
<td>3.</td>
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<tr>
<td>4.</td>
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</tbody>
</table>
## SUMMARY OF SOURCES AND USES OF FUNDS BY PROJECT COMPONENT II

*For the period ended December 31, 2018*

### Project Name: Guangxi Rural Poverty Alleviation Pilot Project Financed by the World Bank

**Prepared by:** Poverty Alleviation and Development Office of Guangxi Zhuang Autonomous Region

<table>
<thead>
<tr>
<th>项目内容</th>
<th>项目支出</th>
<th>累计支出</th>
<th>固定资产</th>
<th>流动资产</th>
<th>无形资产</th>
<th>递延资产</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Project Component</strong></td>
<td><strong>Cumulative Amount</strong></td>
<td><strong>Fixed Asset</strong></td>
<td><strong>Current Asset</strong></td>
<td><strong>Intangible Asset</strong></td>
<td><strong>Deferred Asset</strong></td>
<td><strong>Work in Progress</strong></td>
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<tr>
<td>1. 提高面向贫困人口的价值链</td>
<td>13,925,647.70</td>
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<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
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<tr>
<td>2. 提高基础设施和服务</td>
<td>94,025,642.21</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>94,025,642.21</td>
<td>-</td>
</tr>
<tr>
<td>3. 提高对贫困人口的投入</td>
<td>3,347,172.92</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>3,347,172.92</td>
<td>-</td>
</tr>
<tr>
<td>4. 项目管理和监测评估与学习</td>
<td>3,176,764.08</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>3,176,764.08</td>
<td>-</td>
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<tr>
<td>5. 建设期利息和承诺费</td>
<td>3,445,861.76</td>
<td>-</td>
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<td>3,445,861.76</td>
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<tr>
<td>6. 前期费</td>
<td>1,707,300.00</td>
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<td>1,707,300.00</td>
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<td>7. 汇兑损益</td>
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<td>119,779,488.75</td>
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</tbody>
</table>

**货币单位：人民币元**

*Currency Unit: RMB Yuan*
### iii. Statement of Implementation of Loan Agreement

**STATEMENT OF IMPLEMENTATION OF LOAN AGREEMENT**

*(For the period ended December 31, 2018)*

项目名称：世界银行贷款广西贫困地区农村扶贫试点示范项目  
Project Name: Guangxi Rural Poverty Alleviation Pilot Project Financed by the World Bank  

编报单位：广西壮族自治区扶贫开发办公室  
Prepared by: Poverty Alleviation and Development Office of Guangxi Zhuang Autonomous Region  

<table>
<thead>
<tr>
<th></th>
<th>Category</th>
<th>Loan Amount</th>
<th>Current-period Withdrawals</th>
<th>Cumulative Withdrawals</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Cooperative Development Grants</td>
<td>29,000,000.00</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>2.</td>
<td>Enterprise Matching Grants</td>
<td>32,300,000.00</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>3.</td>
<td>Goods, Works, Non-Consulting Services, Consultants’ Services, Subsidies, Training and Incremental Operating Costs</td>
<td>30,450,000.00</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>4.</td>
<td>Front-end Fee</td>
<td>250,000.00</td>
<td>250,000.00</td>
<td>1,715,800.00</td>
<td>250,000.00</td>
</tr>
<tr>
<td>5.</td>
<td>Capitalized Interests and Commitment Fee</td>
<td>8,000,000.00</td>
<td>513,380.15</td>
<td>3,523,430.65</td>
<td>513,380.15</td>
</tr>
<tr>
<td>6.</td>
<td>Special Account</td>
<td>-</td>
<td>10,000,000.00</td>
<td>68,632,000.00</td>
<td>10,000,000.00</td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td>109,000,000.00</td>
<td>10,763,380.15</td>
<td>73,871,230.65</td>
<td>10,763,380.15</td>
</tr>
</tbody>
</table>

货币单位：美元/人民币元  
Currency Unit: USD/RMB Yuan
### SPECIAL ACCOUNT STATEMENT

**For the period ended December 31, 2018**

**Project Name:** Guangxi Rural Poverty Alleviation

**Pilot Project Financed by the World Bank**

**Loan No.:** 8670-CN

**Account No.:** 9550880206799600203

**Depository Bank:** Nanning Branch, China Guangfa Bank

**Currency:** USD

#### Part A - Account Activity for the Current Period

<table>
<thead>
<tr>
<th>Activity Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Beginning Balance</td>
<td>0.00</td>
</tr>
<tr>
<td>Total Amount Deposited this Period by World Bank</td>
<td>10,000,000.00</td>
</tr>
<tr>
<td>Total Interest Earned this Period if Deposited in Special Account</td>
<td>2,107.35</td>
</tr>
<tr>
<td>Total Amount Refunded this Period to Cover Ineligible Expenditures</td>
<td>-</td>
</tr>
<tr>
<td>Total Amount Withdrawn this Period</td>
<td>828,510.64</td>
</tr>
<tr>
<td>Total Service Charges this Period if not Included in Above Amount Withdrawn</td>
<td>5.00</td>
</tr>
<tr>
<td>Ending Balance</td>
<td>9,173,591.71</td>
</tr>
<tr>
<td>共同账户：专用账户调节</td>
<td>余额</td>
</tr>
<tr>
<td>------------------------</td>
<td>-------</td>
</tr>
<tr>
<td>Part B-Account Reconciliation</td>
<td>Amount</td>
</tr>
</tbody>
</table>

1. 项目首次存款总额
   Amount Advanced by World Bank
   
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余额
   Outstanding Amount Advanced to the Special Account at the End of this Period
   
4. 专用账户期末余额
   Ending Balance of Special Account
   
5. 期末专用账户已申请但尚未入账余额
   Amount Claimed but not yet Credited at the End of this Period
   
6. 期末专用账户已支付但尚未入账余额
   Amount Withdrawn but not yet Claimed at the End of this Period
   
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)
   
8. 利息收入（存入专用账户部分）
   Interest Earned (If Included in Special Account)
   
9. 本期期末专用账户首次存款余额
   Total Advance to the Special Account Accounted for at the End of this Period
   
<table>
<thead>
<tr>
<th>申请编号</th>
<th>金额</th>
</tr>
</thead>
<tbody>
<tr>
<td>Application No.</td>
<td>Amount</td>
</tr>
</tbody>
</table>

- 10,000,000.00
- 9,133,917.11
- 828,510.64
- 5.00
- 2,107.35
- 10,000,000.00
（五）财务报表附注

财务报表附注

1. 项目概况
世界银行贷款广西贫困地区农村扶贫试点示范项目贷款号为8670-CN，旨在通过在项目县示范价值链开发模型增加创收机会。该项目内容包括：提升面向贫困的价值链；提高公共基础设施和服务；提高对贫困地区的人口；项目管理、监测评估与学习等。项目协议于2017年2月27日签订，2017年6月19日生效，预计2023年6月30日关闭。项目计划总投资为人民币1,186,500,000.00元，其中世界银行贷款总额为100,000,000.00美元，折合人民币650,000,000.00元。

2. 财务报表编制范围
本财务报表的编制范围包括广西壮族自治区扶贫开发办公室、10个县项目办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》（财秘字〔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1美元=人民币6.8632元。

4. 报表科目说明
4.1 项目支出
截至 2018 年 12 月 31 日项目支出合计人民币 119,779,488.75 元，占
总投资计划的 10.10%。

4.2 货币资金
2018 年 12 月 31 日余额为人民币 63,954,446.29 元，其中专用账户存款折合人民币 62,960,194.62 元。

4.3 预付及应收账款
2018 年 12 月 31 日余额为人民币 51,263,326.29 元，主要是预付工程款、县局或县扶贫办代管的项目资金等。

4.4 项目拨款
2018 年 12 月 31 日余额为人民币 147,720,131.40 元，是已到位的配套资金，占计划的 27.53%。

4.5 项目借款
2018 年 12 月 31 日余额为人民币 73,871,230.65 元，全部为国际复兴开发银行贷款。

截至 2018 年 12 月 31 日，累计提取世界银行贷款资金 10,763,380.15 美元，占贷款总额的 10.76%。其中：建设期利息和承诺费 513,380.15 美元，占该类计划的 6.42%；项目先征费 250,000 美元，专用账户周转金 10,000,000.00 美元。

4.6 应付款
2018 年 12 月 31 日余额为人民币 13,389,580.78 元，主要是应付工程款、扣留的工程质保金等。

4.7 留成收入
2018 年 12 月 31 日余额人民币 16,339.52 元，其中：专用账户存款利息收入人民币 14,463.16 元；各项目款银行账户存款利息收入人民币 1,876.36 元。
5. 专用账户使用情况

本项目专用账户设在广发银行股份有限公司南宁分行营业部，账号为9550880206799600203，币种为美元。专用账户首次存款10,000,000.00美元。期初余额0.00美元，本期回补10,000,000.00美元，利息收入2,107.35美元，本期支付828,510.64美元，期末余额9,173,591.71美元。
1. Project overview
The Loan No. of Guangxi Rural Poverty Alleviation Pilot Project Financed by the World Bank is 8670-CN. The objective of the project is to increase income generation opportunity through demonstration of value chain development models in the project counties. The main contents of the project include improvement of pro-poor value chains, public infrastructure and services, enhancing investments in poor areas, project management, monitoring and evaluation, and learning, etc. The Project Agreement was signed on February 27, 2017 and came into effect on June 19, 2017. The account of the project will be closed before June 30, 2023. The total investment plan of the project was RMB1,186,500,000.00 yuan, among which the total amount of the World Bank loan was USD100,000,000.00, equivalent to RMB650,000,000.00 yuan.

2. Consolidation Scope of the Financial Statements
Consolidation scope of the financial statements covers the financial statements of Poverty Alleviation and Development Office of Guangxi Zhuang Autonomous Region and 10 project offices of county level, as well as the Special Account Statement of 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
As of December 31, 2018, the project expenditure was RMB119,779,488.75 yuan, accounting for 10.10% of the total investment plan.

4.2 Cash and Bank
The balance on December 31, 2018 was RMB63,954,446.29 yuan, including the deposit in the Special Account, that was converted to RMB62,960,194.62 yuan.

4.3 Prepaid and Receivable
The balance on December 31, 2018 was RMB51,263,347.31 yuan, which were mainly the advance payments and the project funds to be held in trust by Finance Bureaus or Poverty Alleviation and Development Offices of county level.

4.4 Project Appropriation Funds
The balance on December 31, 2018 was RMB147,720,131.40 yuan, which was the counterpart funds put in place, accounting for 27.53% of the plan.

4.5 Project Loan
The balance on December 31, 2018 was RMB73,871,230.65 yuan, all of which was the IBRD loan.

By the end of December 31, 2018, accumulated USD10,763,380.15 of the World Bank loan had been withdrawn, accounting for 10.76% of the total, among which the withdrawal for loan interest and commitment fee was
USD 513,380.15, accounting for 6.42% of the category plan; the withdrawal for front-end fee was USD 250,000.00, the withdrawal for working capital of Special Account was USD 10,000,000.00.

4.6 Payable
The balance on December 31, 2018 was RMB 13,389,580.78 yuan, mainly the payable civil works, the retention money and so on.

4.7 Retained Earnings
The balance on December 31, 2018 was RMB 16,339.52 yuan, among which the the interest earned of bank deposit of Special Account was RMB 14,463.16 yuan, the interest earned on bank deposit of county PMOs was RMB 1,876.36 yuan.

5. Special Account
The Special Account of this project is set in Business Department of Nanning Branch, China Guangfa Bank, with the account number of 9550880206799600203, and USD as currency unit. The initial deposit of the Special Account is USD 10,000,000.00. The opening balance of the current period was USD 0.00, the reimbursement of the current period was USD 10,000,000.00, the interest earned of the current period was USD 2,107.35, and the disbursement of the current period was USD 828,510.64. Thus, the ending balance was USD 9,173,591.71.