

# Xinjiang ADB-Funded Projects 新疆利用亚行贷款项目

## -ADB Loan Disbursement Seminar 亚行贷款支付研讨会

Urumqi , Xinjiang  
乌鲁木齐 , 新疆  
September , 2009



# TABLE OF CONTENTS

## 研讨会内容

### ■ Part I

ADB Loan Disbursement Policies  
亚行贷款支付政策

### ■ Part II

ADB Loan Disbursement Guidelines  
亚行贷款支付指南

### ■ Part III

ADB Loan Disbursement Procedures  
亚行贷款支付程序

# TABLE OF CONTENTS

## 研讨会内容

### ■ Part IV

Loan and Grant Financial Information Services (LFIS) and Reports

贷款及赠款财务信息系统和报表

### ■ Part V

Common Causes of Delays in Disbursement Processing 拖延支付的常见原因

### ■ Part VI

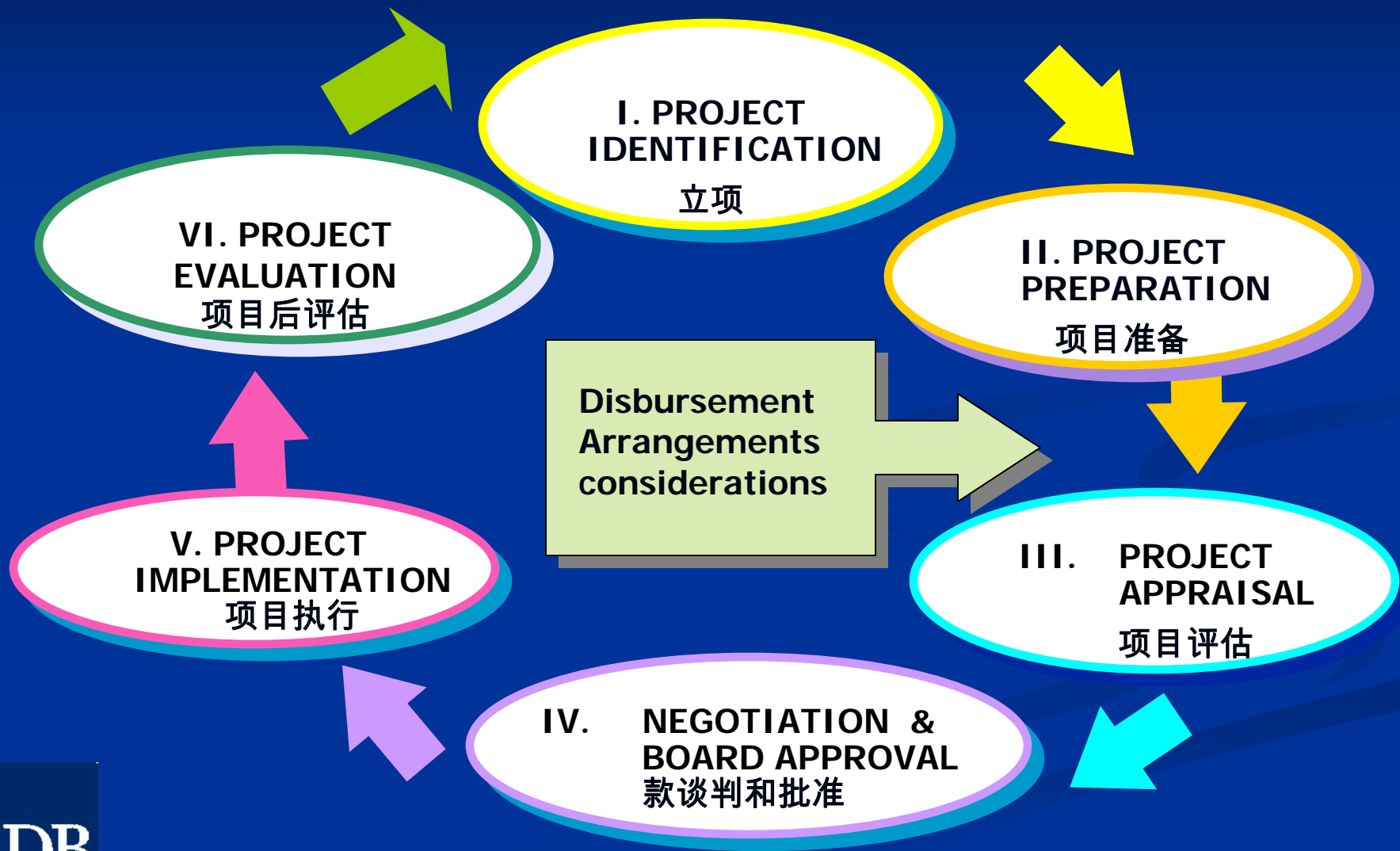
Disbursement Delegation 支付授权

# Part I

## ADB Loan Disbursement Policies

## 亚行贷款支付政策

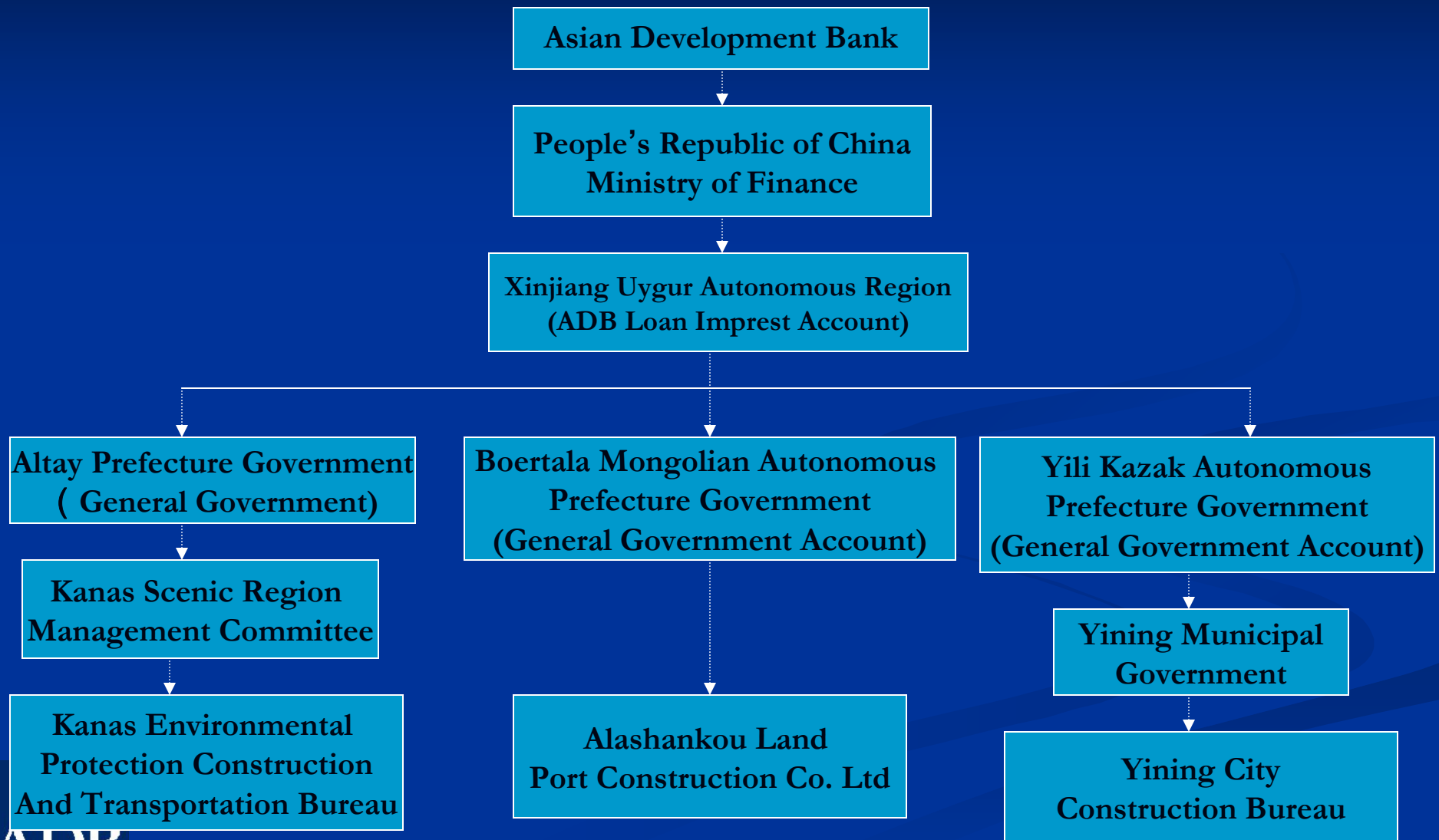
# ADB Project Cycle 亚行项目周期



# Conditions of Withdrawals from Loan Account 支付条件

- Bank account shall have been established at a bank acceptable to ADB  
银行账户应该在亚行认可的银行开设
- Relevant Relending/On-Lending Agreement and Subsidiary Loan Agreement should have become effective  
相关的再次贷款/转贷协议和补充贷款协议应该生效

# Onlending Arrangement and Indicative Fund Flow



# Disbursement Policies

## 支付政策

1. Only for the **purposes** of the loan  
只用于贷款目的
2. Economy and Efficiency  
经济性与效率性相结合
3. To meet expenditures actually **incurred**  
用于实际发生的开支
4. Procurement & Production in **member countries**  
在成员国进行采购和生产



# Only for the Purpose of the Loan 只用于贷款目的

- Proceeds of ADB loan used only for the purposes for which it was approved, and with due attention to considerations of economy and efficiency.

来自亚行贷款的资金只能用于批准的目的  
而且应该给予贷款使用的经济性和效率性应  
有的关注

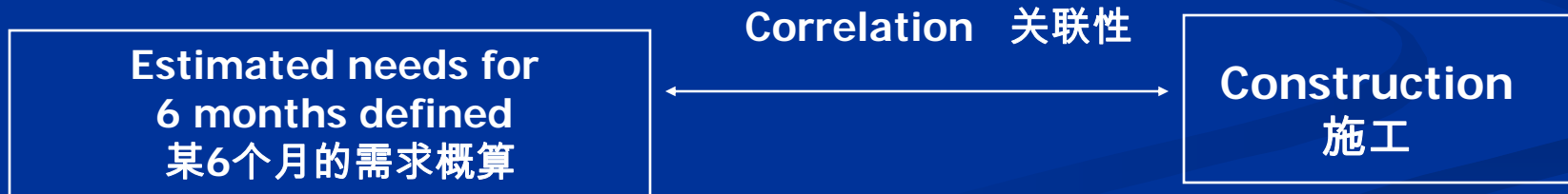
# Meet expenditures as they are incurred 用于实际发生的开支



Obligation to pay construction cost: Incurred 支付实际发生的施工费用的义务



Obligation to pay mobilization advance: Incurred 支付实际发生的启动预付款的义务



Loan Withdrawal 贷款提款  
**ADB** Obligation to pay: Incurred 支付实际发生费用的义务

# Expenditure Incurred

## 实际发生的开支

### Article 14-X第14-X条

Borrower permitted to draw loan funds only to meet project expenditures as they are actually incurred.只允许借款人提取贷款资金，平衡实际发生的费用

The word “as incurred” does not mean that the expenditure must be incurred before loan withdrawal. It may be incurred before, at the time or after loan withdrawal, as long as there is a correlation between expenditure and loan withdrawal.

“实际发生”并不意味着开支必须在提款之前发生。开支可以在提取贷款之前、提款的同时或之后发生，但开支与提取贷款行为之间必须存在关联性

For instance, in the case of an imprest account, advance is made specifically to finance expenditures to be made in the next six months.

比如，在周转金账户中，一般先进行垫付，为以后6个月中发生的开支提供资金

# Meet Expenditures as They Are Incurred

## 支付实际发生的费用

In civil works, expenditure may be incurred when a mobilization advance is given to the contractor as per contract or upon partial or full completion of the project.

在土建工程中，根据合同或在工程部分或全部完成时向承包商提供启动预付款时就可能发生开支

In supply of goods, expenditure is incurred when an advance payment is payable at a specified time after contract signing or upon shipment of goods.

供应商品时，在签署完合同或货物装运完毕时的某个具体时间点应支付预付款时就发生了开支



# “Member Countries” “成员国”

## Article 14-IX 第14-IX条

**Proceeds of ADB loan used only for procurement in member countries. In addition, goods and services should be produced in member countries.**

**亚行贷款资金只能用于在成员国进行的采购活动。此外，商品和服务都应该在成员国生产或提供**

# “Member Countries” “成员国”

1. Place of Contract 合同签署地
2. Performance of Contract 合同的履行
3. Currency of Payment 支付货币
4. Nationality of Supplier 供应商国籍



# “Member Countries” “成员国”

-GOODS AND SERVICES SUPPLIED FROM AND PRODUCED  
IN MEMBER COUNTRIES

由成员国供应或生产的商品和服务



- Mined, grown or produced in a member country  
在成员国开采、种植或生产
- Substantial transformation from raw materials and component parts to finished goods takes place in a member country  
从原材料和组成零件向成品的实质性转变发生在

成员国

# “Member Countries” “成员国”

## - Procurement in member countries 成员国的采购

- Proceeds of ADB loans may only be used for procurement in member countries.

亚行在采购领域的贷款只提供给成员国

- Goods and services should be produced in member countries (at least 50% value added)

成员国负责生产货物和提供服务产品

(至少使其增值50%)



# Retroactive Financing

## 追溯融资

- Expenditures incurred and paid for by the Borrower before a loan agreement becomes effective

在贷款协定生效之前, 借款人发生并支付的开支

# Retroactive Financing

## 追溯融资

- Not earlier than 12 months before signing the Loan Agreement in connection with items to be retroactively financed

在贷款协定生效之前, 借款人发生并支付的开支可追溯至贷款协定签署日前12个月

- Maximum amount up to 20% of the loan amount  
最高限额为总额的20%

# Retroactive Financing

## 追溯融资

- Expenditures incurred and paid for by the Borrower before a loan agreement becomes effective  
在贷款协定生效之前，借款人发生并支付的开支
- Reimbursement procedure only 只能用归垫程序
- Must be approved by ADB  
必须得到亚行的批准
- Normally included in Loan Agreement  
一般包括在贷款协定中

# Allocation of Loan proceeds

## 贷款资金的分配

- Items to be financed by ADB loan are grouped into loan categories.  
亚行资助的项目分别归入不同的贷款类别
- The loan agreement between ADB and the Borrower presents the amount allocated to each category of project expenditures.  
亚行与借款人之间的贷款协定规定了分配给每一类别的金额
- Reallocation among certain categories is allowed.  
类别之间可进行资金再分配

# Reallocation Loan Proceeds 贷款资金的重新分配

- No disbursements are made directly from the “unallocated” category of the loan agreement.

不能直接从贷款协定中“待分配资金”类别提取款项

# Reallocation Loan Proceeds

## 贷款资金的重新分配

- Reallocate funds from the “unallocated” or other categories to another allowable category for purposes of the project.

因项目需要，可将“待分配资金”或其他类别的资金重新分配给其他符合项目用途的类别

- Reallocate after project progress review mission  
项目检查团在检查项目进度后会重新分配  
贷款资金

# Loan Cancellation

## 贷款注销

- The borrower may, by notice to ADB, cancel any amount of the loan which has not been withdrawn.

借款人可采取书面通知亚行的形式取消贷款未提取的部分

# Loan Cancellation

## 贷款注销

- ADB may also, by notice to the borrower cancel any unwithdrawn amount of the loan when:

经通知借款人，亚行可以注销贷款未拨付余额

- The borrower's right to make withdrawals has been suspended for a continuous 30 days.

借款人的提款权被中止达连续30天之久

- ADB determines, at any time and after consultation with the borrower, that any amount of the loan will not be required for purposes of the project.

在任何时间并与借款人协商，亚行认为该贷款不需要继续利用亚行资金



# Loan Cancellation

## 贷款注销

- Upon giving such notice, ADB cancels any unwithdrawn amount of the loan

经通知借款人，亚行可以注销贷款未拨付的余额

- ADB determines that the corrupt or fraudulent during the loan procurement, and without the borrower having taken action to remedy the situation;

亚行认为在项目采购过程中存在腐败或欺诈行为，而借款人未采取任何弥补措施

- ADB determines that the procurement is inconsistent with the procedure set out in the loan Agreement;

亚行认为采购与贷款协议中规定的程序不相符合

- an amount of the loan remains unwithdrawn from the loan account by loan closing date.

# Capitalization of Loan Charges

## 贷款费用的本金化

- The borrower is not required to pay for loan charges during the implementation period of the project before the loan account is closed for disbursement;

借款人无需支付在项目实施期间内发生的贷款费用

- Loan charges can be capitalized only on interest payment date.

费用本金化在付息日发生

# Capitalization of Loan Charges

## 贷款费用的本金化

- The loan charges are financed by loan proceeds and treated as disbursement;

贷款费用将从贷款资金中列支

- A budget for capitalization in the loan agreement (normally, in Schedule 3)

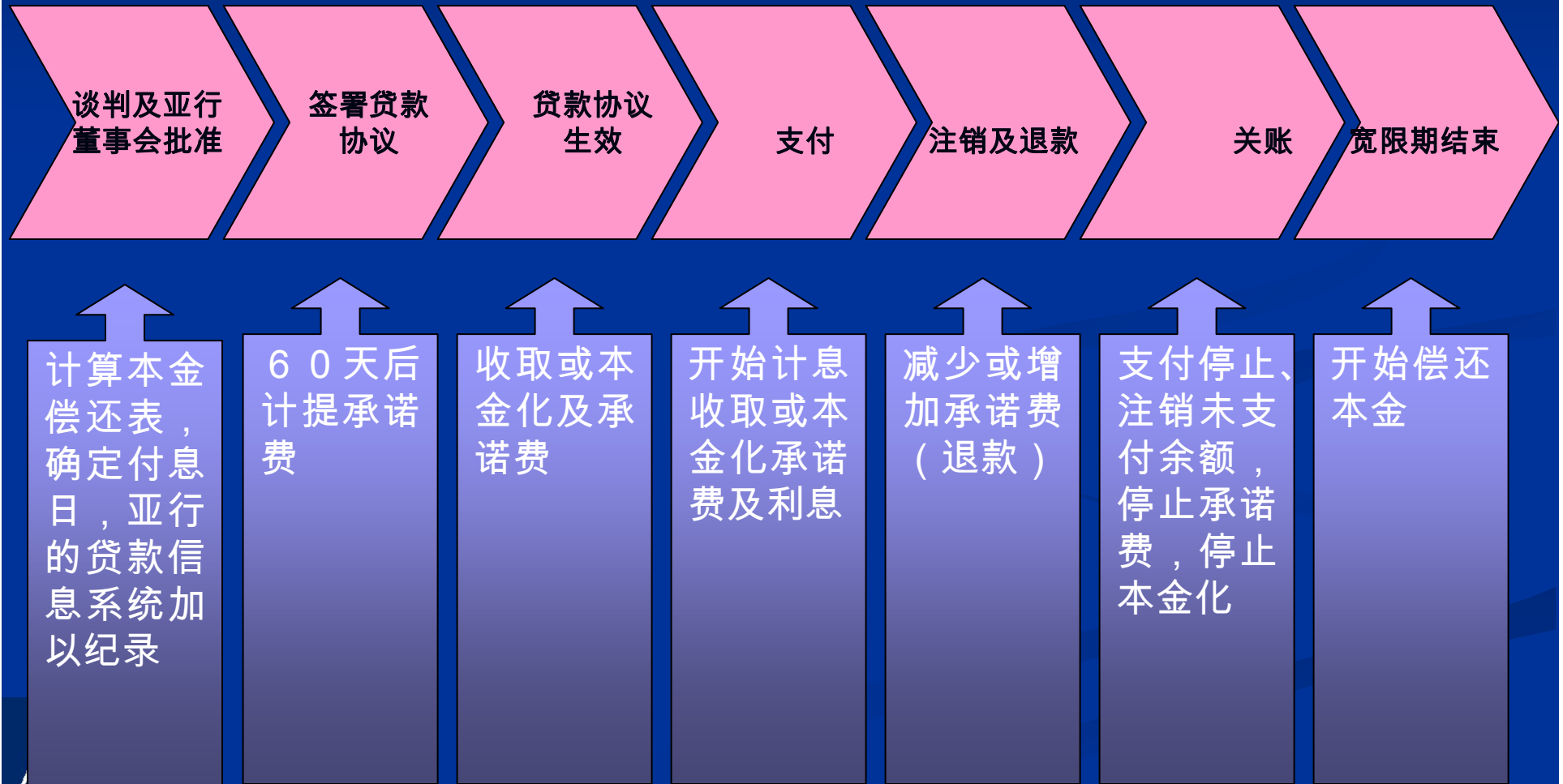
贷款本金化需有预算，一般在贷款协定附表3中列出

# Capitalization of Loan Charges

## 贷款费用的本金化

- Loan charges can be capitalized including, 可以本金化的贷款费用包括
  - Commitment charge 承诺费
  - Interest (net of rebate and waiver) 利息 ( 抵扣退息和利差减免 )
  - Premium on interest rate cap and collar 利率上限与利率区间的贴息

# 在贷款各阶段发生的贷款费用



# Loan Milestone Dates

## 贷款重要事项发生日期

- Approval Date – Determining the loan amortization schedule.

批准日期 – 决定贷款的还本计划表

- Signing Date – Commitment charges will start to accrue on the 60<sup>th</sup> day after the loan signing date.

签署日期 – 贷款签字后第60天即开始计收  
承诺费

# Loan Milestone Dates

## 贷款重要事项发生日期

- Effective Date – When all conditions of effectiveness of  
生效日期 have been fulfilled  
当借款人满足了贷款协定生效所需  
的所有条件
  - Date determined by ADB  
日期由亚行确定
  - Starting date of disbursements  
支付起始日
- Project Completion Date – Physically completed.  
项目完成日期 在实物上被认为已经完成  
( 30. 6. 2013 )

# Loan Milestone Dates

## 贷款重要事项发生日期

### ■ Loan Closing Date 贷款关账日期

- Terminating the borrower to make withdrawals from the loan account.

终止借款人从贷款账户提款权利

- Expenditures incurred after the loan closing date is not financed under the loan.

贷款关闭日期后, 所发生的任何费用将不能从贷款中融资

### ■ Upon closing, undisbursed amount (if any) to be cancelled and commitment charge ceased

账户一旦关闭, 所有未支付的贷款 (若有的话) 都将被取消, 所有承诺费将停收



# Refunds

## 返款

- If funds withdrawn from the loan account are determined ineligible for ADB financing the Borrower must arrange for refund.

如果从贷款账户中提款的金额不符合亚行融资条件，借款人必须安排款项的返还

- All refunds must be paid to ADB's accounts at its depository banks indicating loan number, nature of refund, currency and amount of refund.

所有返款都必须付至亚行在其开户行的账户上，  
应附贷款号、返款性质、币种和返款总额

# Refunds 返款

- ADB applies current value of the refund. In some cases it might convert the currency refunded into one of the currencies of outstanding amount. Any exchange rate difference is absorbed by the Borrower.

对于返款，亚行计其现值。有时，亚行可能将返款币种折成未偿余额的币种。汇率风险将由贷款人的账户消化吸收

# Retention Money and Bank Guarantee

## 质量保证金和银行担保

- Where payment of retention money are due more than 3 months after loan closing date, ADB may disburse the retention money to the contractor or supplier against unconditional bank guarantee.

当质量保证金的付款日期超过贷款关闭日期3个月以上，只要承包商或供货商提供一份无条件的银行担保函，亚行就可以支付该笔保证金

# Part II

## ADB Loan Disbursement Guidelines

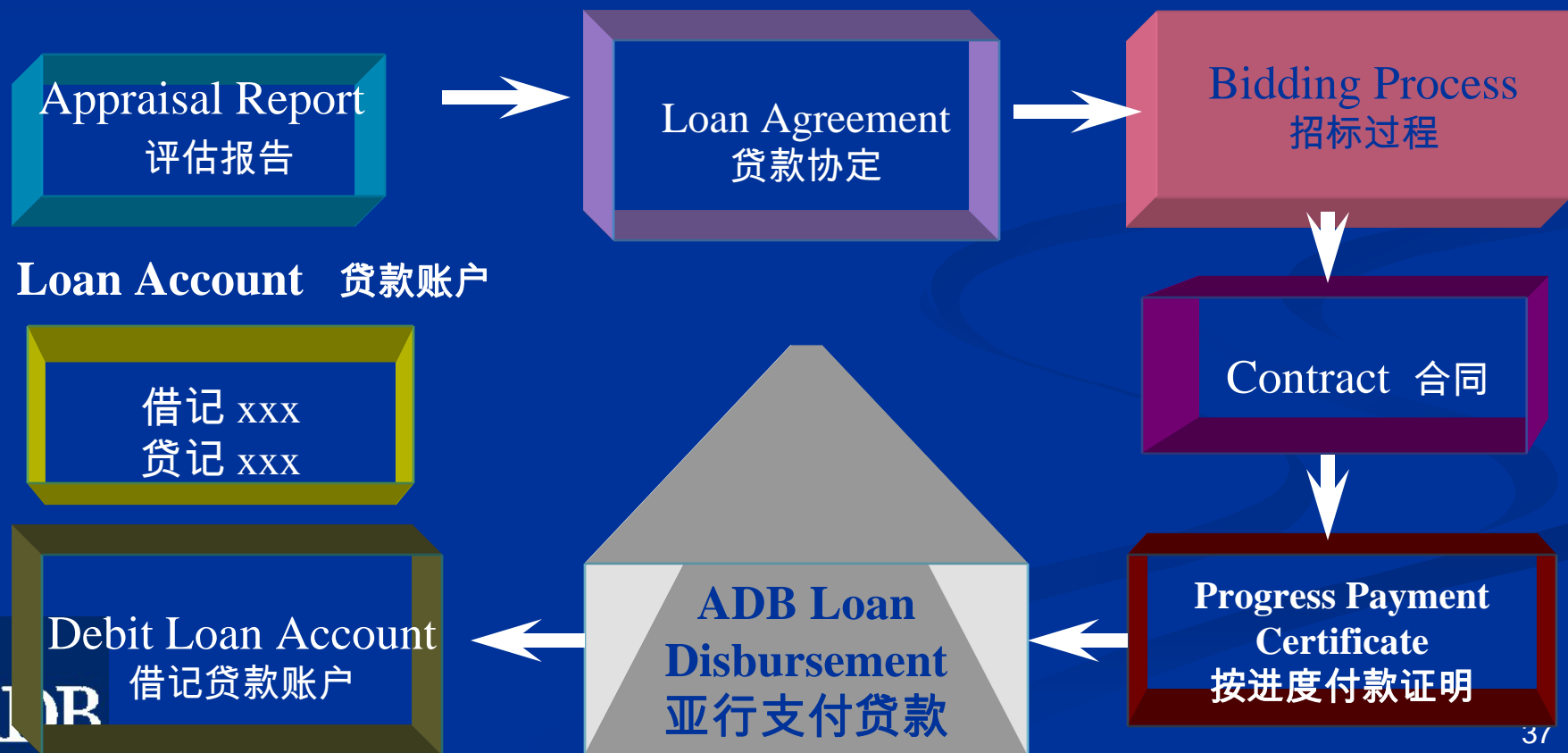
## 亚行贷款支付指南

# Loan Disbursement Process

## 贷款支付过程

After signing the Loan Agreement, the EA completes the bidding process with an award of contract. The contract specifies the schedule of currency and terms of payment.

在签署贷款协定之后，执行机构需要完成招标过程，授予相关的合同。合同应该具体说明币种及支付条件



# Control Process in Procurement and Disbursement

## 采购与支付中的控制程序

Note that a Procurement Contract Summary Sheet (PCSS) is completed after signing the contract

注意：在签署合同之后应该完成《采购合同汇总表PCSS》的编制工作

### Bidding Process

#### 招标过程

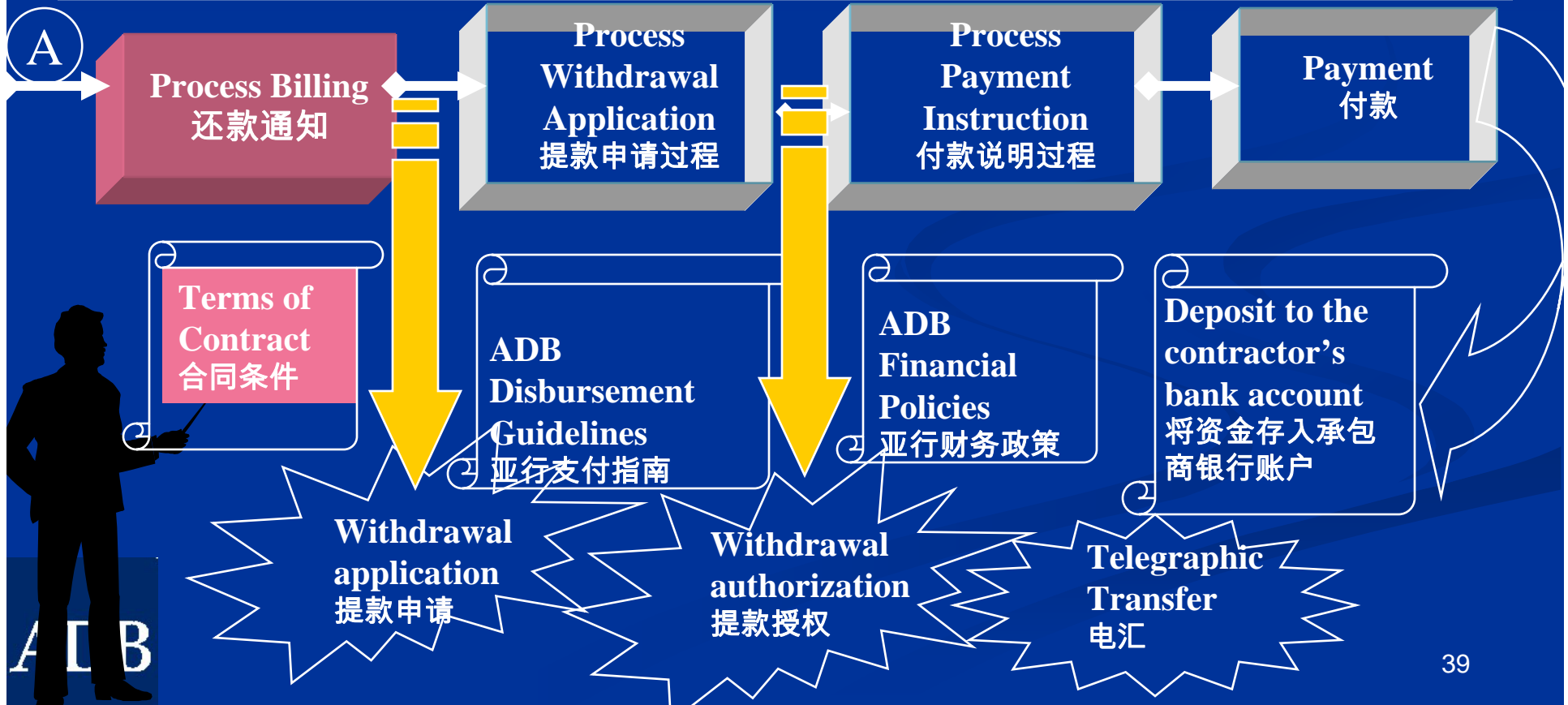


# Control Process in Procurement and Disbursement 采购与支付中的控制程序

During the processing of billings, the EA's Project Accountant should check compliance with the terms of the contract.

处理还款通知时，执行机构的项目会计应该核对账单，看它们是否符合合同条件

Records of project expenditure and Books of Accounts should be maintained.  
应该保存项目开支记录和账簿



# Basis for Disbursement 支付依据

- Loan Agreement and other related agreements

贷款协定和其他相关协议

- Contract 合同

- Supporting documents 凭证





# Eligible Expenditures 符合条件的开支

- Goods and services to be financed by ADB loan summarized in loan agreement schedule 3 (except for DFI and sector loan)

在贷款协定附件3中概述的由亚行资助的商品和服务（开发金融机构和部门贷款除外）

# Eligible Expenditures

## 符合条件的开支

- Produced in member countries; and  
在成员国生产；以及
- According to ADB guidelines and procurement  
(eg. Bidding, bid evaluation, contract award)

符合亚行指南和采购程序（如：招标、标书评估、合同的授予等等）

# Schedule 3 of Loan Agreement

## 贷款协定附件3 ( Xinjiang )

ALLOCATION AND WITHDRAWAL OF LOAN PROCEEDS 贷款的分配 (Xinjiang Municipal Infrastructure and Environmental Improvement Project) 新疆市政基础设施与环境改善项目				
CATEGORY 类别			ADB FINANCING 亚行资金	
Number 编号	Item 细目	Amount Allocated 金额 \$		Percentage and Basis for Withdrawal from the Loan Account 从贷款帐户上的提款比例及依据
		Category 种类	Subcategory 子种类	
<b>1</b>	<b>Civil Works</b>	<b>60,820,000</b>		
1A	Yining Roads		25,940,000	81 percent of total expenditure
1B	Yining Environmental Sanitation		440,000	59 percent of total expenditure
1C	Alashankou Roads		13,630,000	71 percent of total expenditure
1D	Alashankou Water Supply		2,190,000	65 percent of total expenditure
1E	Alashankou Wastewater		4,430,000	71 percent of total expenditure
1F	Alashankou Heating		400,000	72 percent of total expenditure
1G	Alashankou Environmental Sanitation&Solid Waste Treatment		1,540,000	64 percent of total expenditure
1H	Alashankou Ecological Protective Forests		2,220,000	63 percent of total expenditure
1I	Kanas Roads		6,290,000	77 percent of total expenditure
1J	Kanas Water Supply		150,000	79 percent of total expenditure
1K	Kanas Wastewater		140,000	76 percent of total expenditure
1L	Kanas Environmental Sanitation&Solid Waste Treatment		900,000	72 percent of total expenditure
1M	Kanas Vegetation Recovery		2,550,000	76 percent of total expenditure
<b>2</b>	<b>Equipment and Materials</b>	<b>24,570,000</b>		
2A	Yining Roads		11,280,000	100 percent of total expenditure
2B	Yining Environmental Sanitation		830,000	100 percent of total expenditure

# Schedule 3 of Loan Agreement

## 贷款协定附件3 ( Xinjiang )

ALLOCATION AND WITHDRAWAL OF LOAN PROCEEDS 贷款的分配 (Xinjiang Municipal Infrastructure and Environmental Improvement Project) 新疆市政基础设施与环境改善项目				
CATEGORY 类别			ADB FINANCING 亚行资金	
Number 编号	Item 细目	Amount Allocated 金额 \$		Percentage and Basis for Withdrawal from the Loan Account 从贷款帐户上的提款比例及依据
		Category 种类	Subcategory 子种类	
2C	Alashankou Roads		10,000	100 percent of total expenditure
2D	Alashankou Water Supply		2,890,000	100 percent of total expenditure
2E	Alashankou Wastewater		1,710,000	100 percent of total expenditure
2F	Alashankou Heating		3,180,000	100 percent of total expenditure
2G	Alashankou Environmental Sanitation&Solid Waste Treatment		1,160,000	100 percent of total expenditure
2H	Alashankou Ecological Protective Forests		2,990,000	100 percent of total expenditure
2I	Kanas Roads		10,000	100 percent of total expenditure
2J	Kanas Water Supply		40,000	100 percent of total expenditure
2K	Kanas Wastewater		70,000	100 percent of total expenditure
2L	Kanas Environmental Sanitation&Solid Waste Treatment		390,000	100 percent of total expenditure
2M	Kanas Vegetation Recovery		10,000	100 percent of total expenditure
3	Institutional Strengthening & Training	1,500,000		100 percent of total expenditure
4	Interest and Commitment Charge	18,110,000		100 percent of total expenditure
<b>Total</b>		<b>105,000,000</b>		

# Summary Cost Estimates

## SUMMARY COST ESTIMATES AND FINANCING PLAN

Table A5.1 Summary Cost Estimates

Item	CNY million			\$ million			Percentage of Total Project Cost
	Foreign Exchange Costs	Local Currency Costs	Total Cost	Foreign Exchange Costs	Local Currency Costs	Total Cost	
<b>A. Base Costs <sup>a</sup></b>							
<b>I. Construction</b>							
Civil Works	379.4	358.8	738.2	50.9	48.2	99.1	52
Materials	133.4	33.3	166.7	17.9	4.5	22.4	12
Equipment	49.4	12.4	61.8	6.6	1.7	8.3	4
Land Acquisition and Resettlement	0.0	86.5	86.5	0.0	11.6	11.6	6
Environmental Protection	0.6	0.6	1.2	0.1	0.1	0.2	0
Survey, Research, Design and Consulting Services	0.0	39.6	39.6	0.0	5.3	5.3	3
Bidding Documents and Expenses	0.0	2.4	2.4	0.0	0.3	0.3	0
Subtotal (I)	562.8	533.6	1,096.4	75.5	71.7	147.2	77
<b>II. Institutional Strengthening</b>							
Consulting Services	6.7	0.0	6.7	0.9	0.0	0.9	0
Training	4.5	0.0	4.5	0.6	0.0	0.6	0
Subtotal (II)	11.2	0.0	11.2	1.5	0.0	1.5	1
<b>III. Recurring Costs</b>							
IA Management	0.0	30.2	30.2	0.0	4.0	4.0	2
Subtotal (III)	0.0	30.2	30.2	0.0	4.0	4.0	2
Total Base Cost (I + II + III)	574.0	563.8	1,137.8	77.0	75.7	152.7	80
<b>B. Contingencies</b>							
Physical Contingency <sup>b</sup>	56.3	56.4	112.7	7.6	7.6	15.2	8
Price Contingency <sup>c</sup>	13.9	22.8	36.7	1.9	3.0	4.9	3
Contingencies Total	70.2	79.2	149.4	9.5	10.6	20.1	11
<b>C. Financing Charges during Implementation <sup>d</sup></b>							
Interest during Implementation—ADB Loan	128.5	0.0	128.5	17.2	0.0	17.2	9
Commitment Charges—ADB Loan	6.4	0.0	6.4	0.9	0.0	0.9	0
Total Financing Charges during Implementation	134.9	0.0	134.9	18.1	0.0	18.1	9
<b>Total Project Cost (A+B+C)</b>	<b>779.1</b>	<b>643.0</b>	<b>1,422.1</b>	<b>104.6</b>	<b>86.3</b>	<b>190.9</b>	<b>100</b>

ADB = Asian Development Bank, IA = implementing agency.

<sup>a</sup> In mid-2007 prices.

<sup>b</sup> Physical contingency is estimated at 10% of base costs.

<sup>c</sup> Price contingency is estimated at 1.2% foreign inflation rate and 3.0% local currency inflation rate from 2007 onwards.

<sup>d</sup> Interest during construction computed at the 5-year forward London interbank offered rate as of 18 July 2007, plus a spread of 0.2%.

Exchange rate used: CNY7.45 = \$1.

Source: Asian Development Bank estimates.

# New Policy on Cost Sharing and Eligibility of Expenditures

## 关于成本分担和符合条件开支的新政策

### New policy on cost sharing

#### 关于成本分担的新政策



- The distinction between foreign and local currency costs in a project's investment plan would be discontinued.

不再区分在项目投资计划中关于外币成本和本国货币成本

- The financing plan would show level of ADB and partner financing for a given project.

对一特定项目，融资计划会列明亚行及合作人的融资被额度

## New Policy on Cost Sharing and Eligibility of Expenditures 关于成本分担和符合条件开支的新政策

### New policy on expenditure eligibility 关于符合条件开支的新政策



- ADB would be allowed to finance the following:  
亚行将会对下列项目进行资金支持
  - Land acquisition and payments for rights of way  
土地购置和对通行权的支付
  - Taxes and duties associated with project expenditures  
与项目支出相关的税款



# New Policy on Cost Sharing and Eligibility of Expenditures 关于成本分担和符合条件开支的新政策

## New policy on expenditure eligibility 关于符合条件开支的新政策



- ADB would be allowed to finance the following:  
亚行将会对下列项目进行资金支持

(i) local transport and insurance; (ii) late payment charges; (iii) recurrent costs; (iv) interest during construction on non-ADB loans; (v) bank charges; (vi) retroactive financing of up to 20%; (vii) secondhand goods; (viii) leased assets; (ix) food expenditures; (x) resettlement expenses.

1. 当地运输和保险; 2. 滞纳金; 3. 经常性开支; 4. 非亚行贷款的费用本金化; 5. 银行费用; 6. 最多20%的追溯融资; 7. 二手货; 8. 租赁资产; 9. 食物支出; 10. 安置费用。



# Disbursement Flowchart

## 支付流程

- A. Send disbursement letter 发出支付函
- B. Open loan account in Bank's books - credit loan proceeds  
在银行账簿中开立贷款账户 — 贷记贷款资金
- C. Receive specimen signature of authorized persons  
收取授权人员的签名样本
- D. Receive written application for withdrawal  
收取书面提款申请

# Disbursement Flowchart

## 支付流程

E. Check eligible expenditures and bank financing  
核对符合条件的开支和银行的出资情况

F. Arrange payment      安排付款

G. Send Semi-Monthly Listing of Loan Disbursements  
发出《贷款支付半月报表》

H. Close loan account and cancel undisbursed loan  
amount

关闭贷款账户，并取消未支付的贷款金额

# Disbursement Letter 支付函

After the Loan Agreement is signed, CTLA sends  
A Disbursement Letter :

贷款协定签字后，财务局送交支付函

1. Enclose Loan Disbursement Handbook  
提供贷款支付手册
2. Set minimum withdrawal amount  
规定最低提款额
3. Request for authorized signatories and  
authenticated specimen signatures  
要求提供授权签字样本

# Disbursement Letter 支付函

After the Loan Agreement is signed, CTLA sends a Disbursement Letter :  
贷款协定签字后，财务局送交支付函

4. Set out terms and conditions relating to operation of imprest account (where applicable)  
规定开设周转金账户的条件和要求
5. Set out terms and conditions concerning use of Statement of Expenditures (SOE) Procedure  
规定使用费用清单程序的条件和要求
6. Set out terms and conditions of retroactive financing (where applicable)  
规定归垫的条件和要求

# Open Loan Account 在银行账簿中开立贷款账户

- When loan is effective, a loan amount is not paid to the Borrower. Instead loan account is opened in ADB's books in the name of the Borrower and amount is credited to that account.

当贷款生效时，贷款资金不立即支付给借款单位，而是亚行在会计系统中先开设该项目的账户，并贷记相应贷款金额



# Withdrawal of Loan Proceeds 如何提取贷款资金

EA Request ADB to pay from Loan Account  
执行机构要求亚行从贷款账户付款

- |                    |   |
|--------------------|---|
| Beneficiary<br>受益人 | <b>1. Contractor - Civil work</b><br>承包商：土建工程                       |
|                    | <b>2. Consultant - Training others</b><br>咨询专家：培训其他人                |
|                    | <b>3. Suppliers – Equipment</b><br>供应商：设备                           |
|                    | <b>4. Borrower - EA - Incremental expenditures</b><br>借款人-执行机构：增量开支 |

## Preparation and Submission of: 下述文件的编制和提交

- |  |   |
|--|---|
| 1. Withdrawal Application --<br>提款申请   | Loan Agreement and Contract<br>贷款协定和合同                          |
| 2. Summary sheets --<br>汇总表  | Category类别<br>Bank's Financing percentage<br>亚行的融资比例            |
| 3. Supporting Documents: 凭证<br>Evidence of Obligation to pay<br>关于付款义务的证据<br>Evidence of payment<br>付款证据 | 1. Contract合同<br>2. Invoice发票<br>1. Receipt 收据<br>2. Voucher 凭证 |

# Application for Withdrawal 提款申请

- Use the withdrawal application form appropriate to the procedure selected  
使用适合所选程序的提款申请
- Use the summary sheet appropriate to the procedure selected  
使用适合所选程序的汇总表
- Provide serial number to the applications to facilitate reference and control  
提供申请序号，以便进行参考和控制



# Application for Withdrawal 提款申请

- Must give adequate payment instructions  
必须提供充分的付款说明
- Must be accompanied by supporting evidence  
必须附带辅助证据
- Supporting evidence - if not English, needs English translation of essential information  
辅助证据如果不是用英文提供，则需将主要信息译成英文

# The Withdrawal Application Consists of: 提款申请包括以下内容

- The application itself (A Written request in letter form)

申请书（以信函形式出具的书面请求）

App. 3 - DRP/RMP 申请格式3-DRP/RMP

App. 5 – CL 申请格式5-CL

App. 19 – IFP 申请格式 19-IFP

- Summary sheet for each category claimed  
为每一类别提款要求编制的汇总表

- Supporting documents, if require 必要的凭证

# Withdrawal Application

## 提款申请

- The Withdrawal Application to be submitted to ADB must be the signed original copy.  
提交给亚行的提款申请必须是署名原件
- Supporting documents may be submitted in photocopies.  
凭证可以提交复印件
- Alterations on the application forms should be initialed by the authorized representative(s) of the Borrower  
申请表格中的任何修改应该由借款人的授权代表签名（首字母）核证

# Authorized Signatory 经过授权的签名

- Each Withdrawal Application should be signed by duly authorized representative(s) of the Borrower.

每份提款申请都应该由得到借款人正当授权代表的签名

# Authorized Signatory 经过授权的签名

- Authenticated specimen signature of the authorized representative(s) must also be submitted.

同时还必须提交授权代表业经证明的签名样本

- The evidence must reach ADB before presentation of first withdrawal application.  
这些证据应该在提交第一份提款申请之前送达亚行

# Payment Instructions

## 付款说明

### Requirements: 要求:

- The Borrower should designate a bank operating in the country of the requested currency of payment.  
借款人应该指定一家在提款币种所在国营业的银行
- ADB makes payments by depositing funds in the specified account maintained with the designated bank.  
亚行通过向在指定银行开设的具体账户存放资金的方式进行付款

# Payment Instructions

## 付款说明

- Thus, if the currency of the withdrawal (for example, US\$) is the same as the currency of the supplier's country (USA), a bank in the country of the currency withdrawn (USA) should be indicated.

因此,如果提款货币(如美元)与供应商所在国(如美国)的货币一致,则应指明提款货币国家(如美国)的某家银行

# Payment Instructions

## 付款说明

- However, if the currency of withdrawal (for example, US\$) is to be paid to a non-US supplier (for example, China), a bank in the supplier's country (China) should also be indicated.

但是，如果提款货币（如美元）将支付给非美国的供应商（如中国），则还应该指明供应商所在国（中国）的银行



# Payment Instructions

## 付款说明

- To avoid delayed payments by ADB, the complete and correct address of the designated and correspondent banks, including the name of the branch office, if necessary, should be indicated in the withdrawal application.

为了避免亚行拖延付款, 提款申请上应写明指定银行和代理行的完整且正确的地址, 在必要时应包括分行的名称

# Numbering System

## 编号系统

- For ease in the identification of and reference to any single item in the withdrawal application, the Bank's numbering system should be adopted.

为了便于识别和参考提款申请中的每个栏目，应该采用亚行的编号系统

# Numbering System 编号系统

- The following should have consecutive numbering:  
以下内容应该连续编号
  - Withdrawal application form  
提款申请表格
  - Summary sheet 汇总表

# Numbering System

## 编号系统

- All withdrawal application, irrespective of the type of procedure or the currency involved, should be consecutively numbered in a continuous series beginning with 00001.

无论采用哪种支付程序或涉及何种货币, 所有提款申请书都应该从00001开始连续编号

# PCSS Number

## PCSS 号码

- The procurement contract summary sheet (PCSS) number is assigned by ADB for identifying a particular contract approved by the borrower and submitted to ADB under a particular loan.

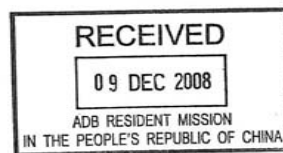
采购合同汇总表编号（PCSS）是在某一贷款下借款人批准某一合同并向亚洲开发银行提交时，亚洲开发银行为区别该贷款项下的不同合同而设定的号码

# PCSS Number

## PCSS 号码

- The PCSS includes the PCSS号码包括
  - ADB contract number; 亚洲开发银行合同号码
  - Date of contract approval; 合同批准日期
  - Mode of procurement; 采购方式
  - Name of contractor or supplier; 承包商或供货商名称
  - Terms of payment and currency of contract; and 合同支付条款和币种 ; 以及
  - Percentage of ADB financing. 亚洲开发银行融资比例

# Withdrawal Application Sample



log No 82578

Asian Development Bank  
WITHDRAWAL APPLICATION  
(Form ADB-DRP/RMP)

Date: 5. Dec, 2008  
ADB Loan No.: 2051-PRC  
Application No.: 00033  
Type of Disbursement:  Direct Payment  
 Reimbursement

To: Asian Development Bank  
P.O. Box 789  
980 Manila, Philippines  
Attention: Controller's Department - Disbursement Operations Division (CTDO)

Sir/Madam:

1. In connection with the Loan Agreement dated December 21, 2001 between the Asian Development Bank (Bank) and the Ministry of Finance, P.R. China, please pay from the Loan Account:

RMB 70,403,753.39  
(Currency/name) (Amount to be paid in figures)

The said amount is required for payment or reimbursement of eligible expenditures in the said currency as described in the attached Summary Sheet(s).

2. The undersigned certifies and agrees as follows:

- these expenditures were/are/will be made for the purposes specified in the Loan Agreement and the undersigned has not previously withdrawn from the Loan Account nor obtained or will obtain any other loan, credit, or grant for the purpose of fully or partially meeting these expenditures.
- the goods or services have been procured in accordance with the Loan Agreement and the cost and terms of the purchase thereof are reasonable and in accordance with the relevant contract(s).
- the goods or services were or will be produced in and supplied by a member country of the Bank as specified in the attached Summary Sheet(s).
- for expenditures claimed on the basis of a Statement of Expenditures (SOE), all authenticating documents have been retained in the location shown on the individual SOE Summary Sheets and will be made available for review by auditors and Bank representatives upon request.
- as of the date of this application, there is no existing default under the Loan Agreement, the Project Agreement or the Guarantee Agreement, if any.
- if any funds withdrawn pursuant to this application are returned, the current value of such funds will be applied as credit to the Loan Account or, if the amount is small, applied to the next loan service payment due.

3. PAYMENT INSTRUCTIONS

a. Payee's Name and Address

- Payee's Name: China Railway Materials Import & Export Co., Ltd.
- Payee's Address: 1-10F, No. 28, Xinquesun West St., Xuanwu District Beijing, P.R. China

b. Name and Address of Payee's Bank and Account Number

- Bank Name: Bank of China Head Office
- Bank Address: No. 1, Jinsimeng Nei Dajie Beijing, P.R. China
- Payee's Account No: 01253008094001
- SWIFT Code: BKCHCN33


c. Correspondent Bank (if Payee's Bank is not located in the Country whose currency is claimed, enter the name and address of their bank's correspondent in the country whose currency is to be paid.)

- Bank Name: Bank of China, New York Branch
- Bank Address:
- Payee's Account No: 7061-1001612-000
- SWIFT Code: BKCHUS33

d. Special Payment Instructions and Other References

4. This application consists of (1) page(s) including (1) page(s) of Summary Sheet(s):

Ministry of Finance, P.R. China  
Name of Borrower

By:   
Signature(s) of Authorized Representative  
Cao yushan, Assistant Director  
PrintName & Title of Authorized Representative(s)



# Summary Sheet Sample

## SUMMARY SHEET FOR DIRECT PAYMENT/REIMBURSEMENT/REPLENISHMENT/LIQUIDATION

Asian Development Bank



Mark appropriate box:

Direct Payment (ADB-DRP-SS)  
(ADB-Direct Payment Procedure-Summary Sheet)

Reimbursement (ADB-RMP-SS)  
(ADB-Reimbursement Procedure-Summary Sheet)

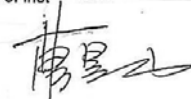
Replenishment/Liquidation (ADB-IFP-SS)  
(ADB-Imprest Fund Procedure-Summary Sheet)

Summary Sheet No.:		Dec.5 .2008		ADB Loan No.: 2051-PRC		Supporting Documents Attached (please mark with an X)						
No. & Title of Category/Sub-category:		No.3 Materials		Application No.: 00033								
Item No.	No. & Date of Contract/PO	PCSS No.	Description of Goods and Services	Name and Address of Supplier	Date of Payment (Due)	Amount Paid/ Payable	Nature of Payment Made <sup>a</sup>	Contract/ PO <sup>b</sup>	Invoice/ Claim	Receipt	Bill of Lading	Certificate <sup>c</sup>
1	06CN01GTF71WS 0007	0037	Steel Bearings	China Railway Materials Import & Export Co., Ltd		1,817,200.00	2		X			
2	07CN01GTF11WS 0035	0044	80% of The Total Value	China Railway Materials Import & Export Co., Ltd		18,586,553.39	2					
Total Amount Paid/Payable						20,403,753.39						
% of ADB Financing						100%						
Amount Requested for Withdrawal <sup>d</sup>						20,403,753.39						

**Notes:**

- a Indicate against each item, whether the payment is a down payment, or an installment payment (if so, the number of installment)
- b In case this was sent earlier, indicate the reference of the earlier letter in the footnote using (\*).
- c In case of civil works contract, a duly signed progress or interim certificate should be submitted.
- d Ensure that amount agrees with the sum indicated in the application.

Borrower: \_\_\_\_\_

By:   
(Authorized Representative's Signature, Name and Position)



# Part III

## ADB Loan Disbursement Procedures

## 亚行贷款支付程序

# Overview of Four Types of Disbursement Procedures 四种支付程序概述



ADB  
亚行

Direct Payment  
直接支付

Commitment 承诺函

Reimbursement 归垫

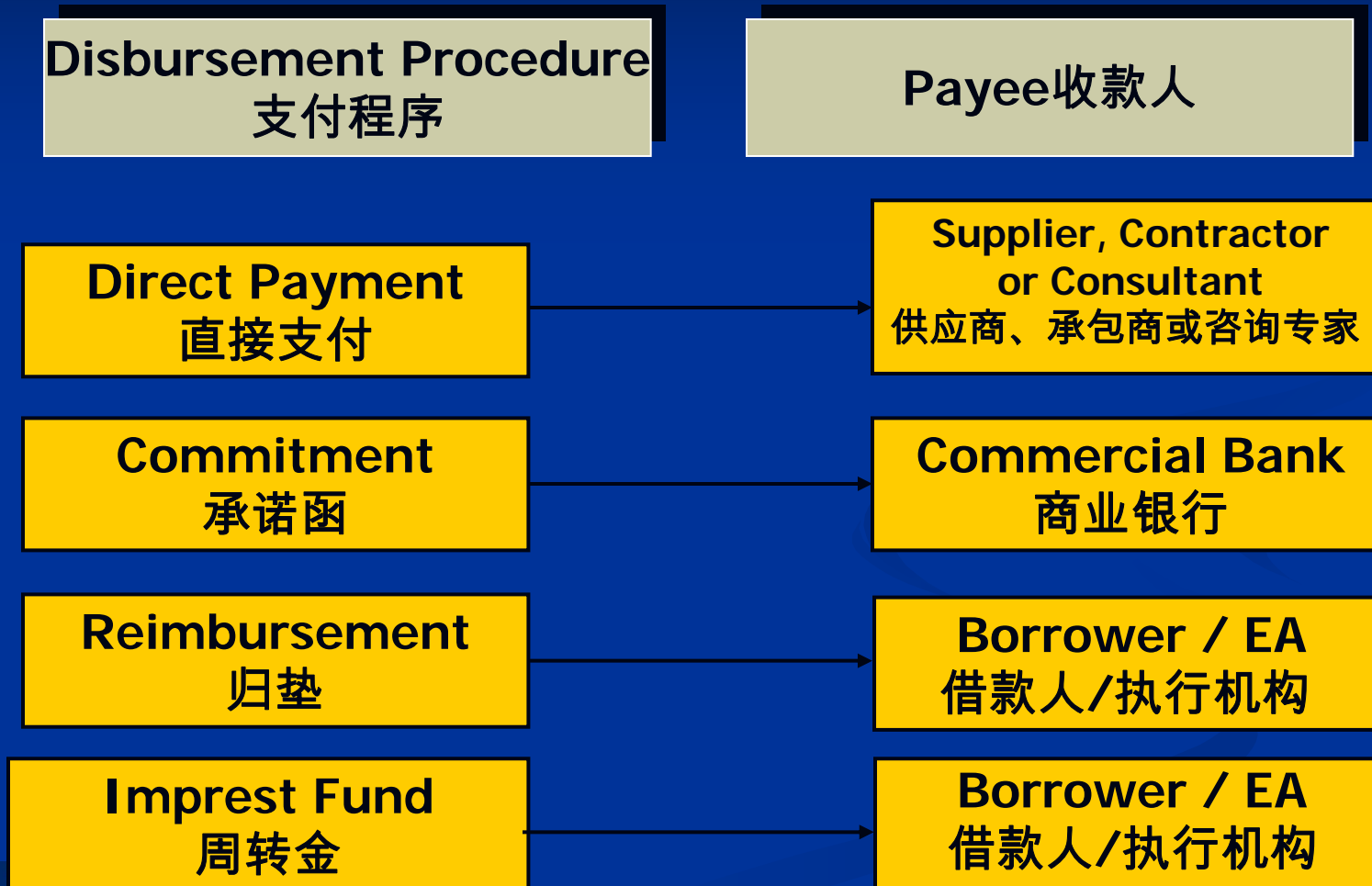
Imprest Fund 周转金



Borrowers  
借款人

# Overview of Four Types of Disbursement Procedures

## 四种支付程序概述

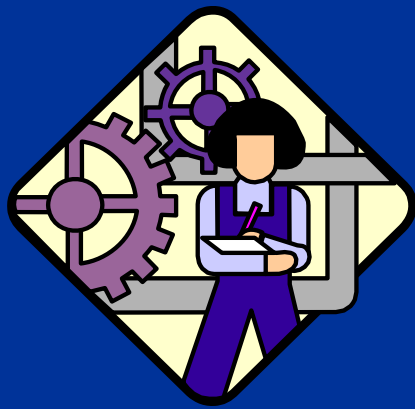


# Direct Payment Procedure

## 直接支付程序

## Direct Payment 直接支付

The Borrower may request the Bank to pay the supplier / contractor directly from the loan funds. 借款人可以要求亚行直接从贷款资金中支付供应商/承包商



Contractor  
承包商

Direct Payment is generally suitable for  
支付一般适用于

- ✓ Large civil works progress payments  
✓ 大型土建工程进度付款
- ✓ Consultant's fees 支付咨询咨询专家的费用
- ✓ Small amounts of imports 支付小额进口设备

# Direct Payment Process

## 直接支付程序

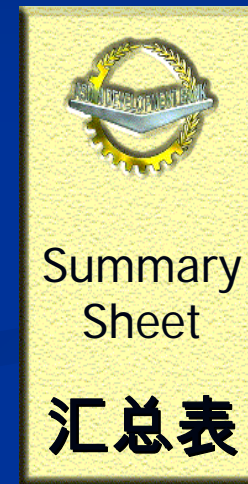
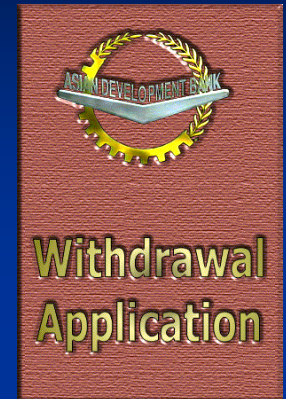
- This is the first type of Disbursement Procedure.  
这是第一种支付程序
- The borrower may request ADB to pay the supplier/contractor directly from the loan funds.  
借款人可以要求亚行直接从贷款资金支付供应商/承包商
- ADB's payment is on behalf of the borrower and is treated as a withdrawal by the Borrower from the Loan Account.  
亚行是代表借款人付款，因此，这种付款被视作借款人从贷款账户提款



# Direct Payment Process

## 直接支付程序

- Basic Requirement 基本要求
- To be Submitted:  
需要提交以下材料:
  - Signed Withdrawal Application use form ADB - DRP/RMP  
署名提款申请书使用亚行-DRP/RMP表格
  - Summary sheets use form ADB - DRP – SS  
汇总表，可使用亚行-DRP-SS表格
  - Supporting Documents 凭证





# Direct Payment Process 直接支付程序

- Supporting Documents 凭证
- In all cases, the contract or confirmed Purchase Order (PO), indicating the amount and date due, must be submitted to ADB.

在所有情形下，都必须向亚行提供合同或已经过确认的采购定单，并注明金额和付款日期



Contract

采购定单  
或合同



ADB亚行



# Direct Payment Process

## 直接支付程序

- Other supporting documents required 必须的其他凭证:

For Payment of Goods 对货物付款必须的材料:

- The supplier's invoice specifying the goods, their quantities, and prices and,

供应商的发票，具体说明货物的类别、数量和价格；以及

- The bill of lading or similar documents if the shipment has already been made.

如果货物已装运，则提供提单或类似单据



# Direct Payment Process

## 直接支付程序

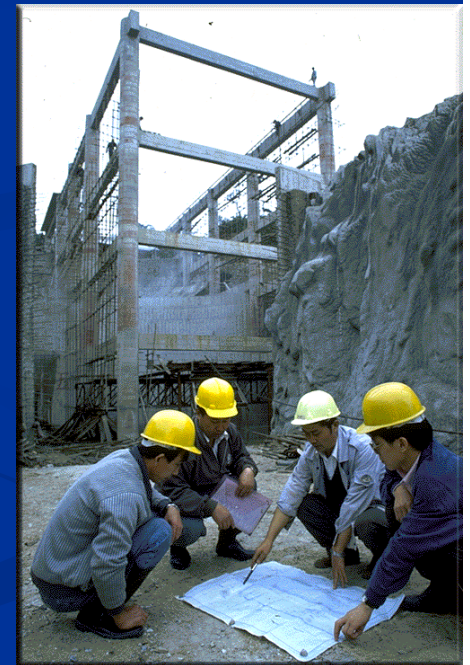
- Other supporting documents required

必须的其他凭证:

For Payment of Services

付款需要的文件:

- Consultant's claim or invoice  
咨询专家的付款要求或发票



# Direct Payment Process

## 直接支付程序

- Other supporting documents required

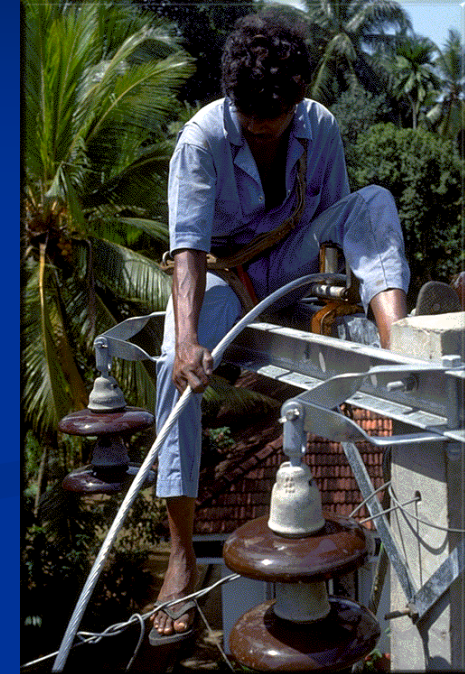
必须的其他凭证:

For Payment of Civil Works

对土建工程付款需要的文件:

- The claim or invoice of the contractor stating the work performed and the amount due.

承包商说明工程已完成和所欠工程款金额的付款要求或发票



承包商的付款要求

# Direct Payment Process

## 直接支付程序

- Other supporting documents 必须的其他凭证:  
For Payment of Civil Work 土建工程:
  - A certificate signed by the 'Project Consultants' or 'Chief Engineering Officer' assigned to the project of the Borrower stating that the work performed is satisfactory and the payment claimed is due in accordance with the terms of the contract.

由参与项目的“项目咨询专家”或“首席工程师”签署的证明书，说明已完成的工程符合要求，根据合同条件所要求支付的款项已经到期

# Direct Payment Process

## 直接支付程序



# Commitment Procedure

## 承诺函程序



## Commitment 承诺函

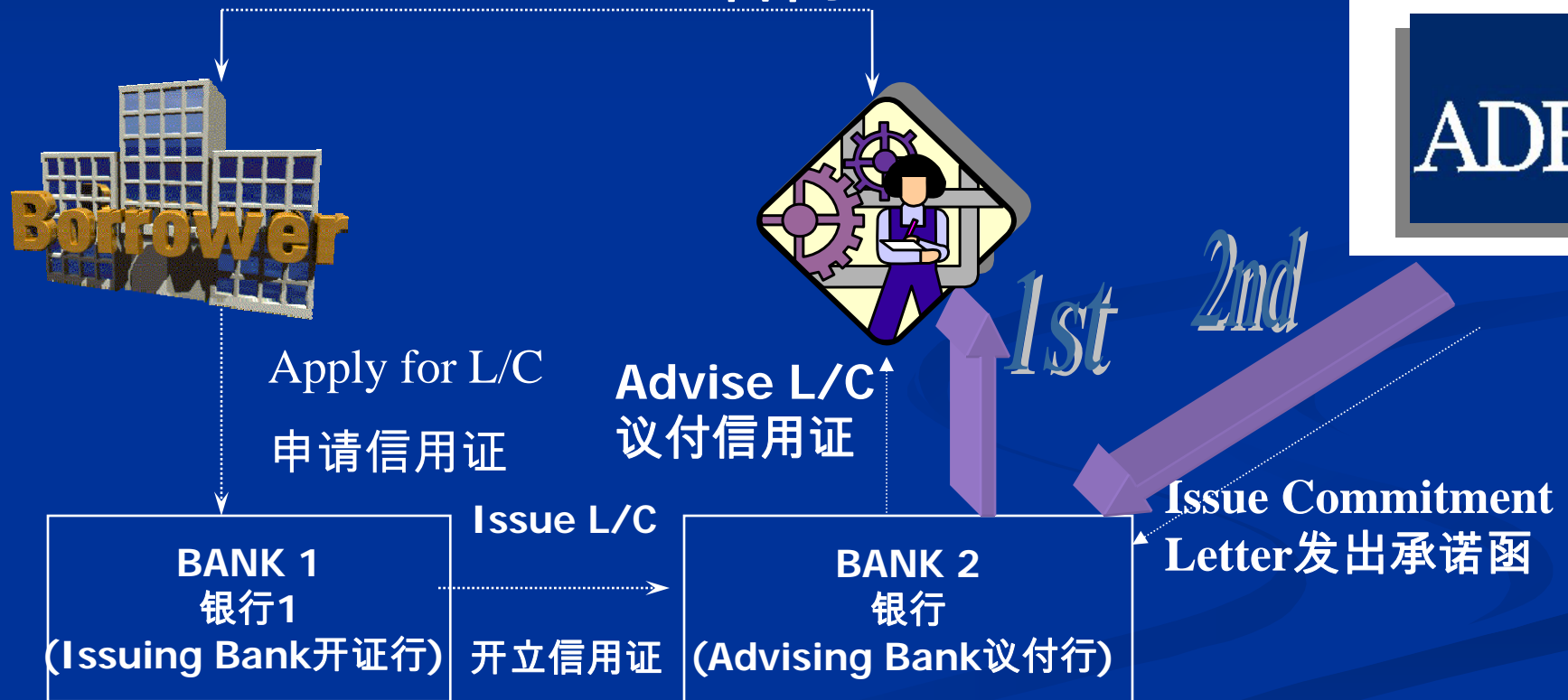
This procedure is used extensively for financing the importation of goods.

该程序广泛用于为进口货物提供资金

## Contract 合同



ADB



# Nature of Commitment Procedure

## 承诺函程序的性质

- In this procedure, ADB at the request of the Borrower, provides an irrevocable undertaking to reimburse a commercial bank for payments made or to be made to a supplier against a Letter of Credit (L/C).

在本程序中，亚行应借款人的请求，提供不可撤销的承诺，偿还商业银行根据信用证已经或即将向供应商支付的款项

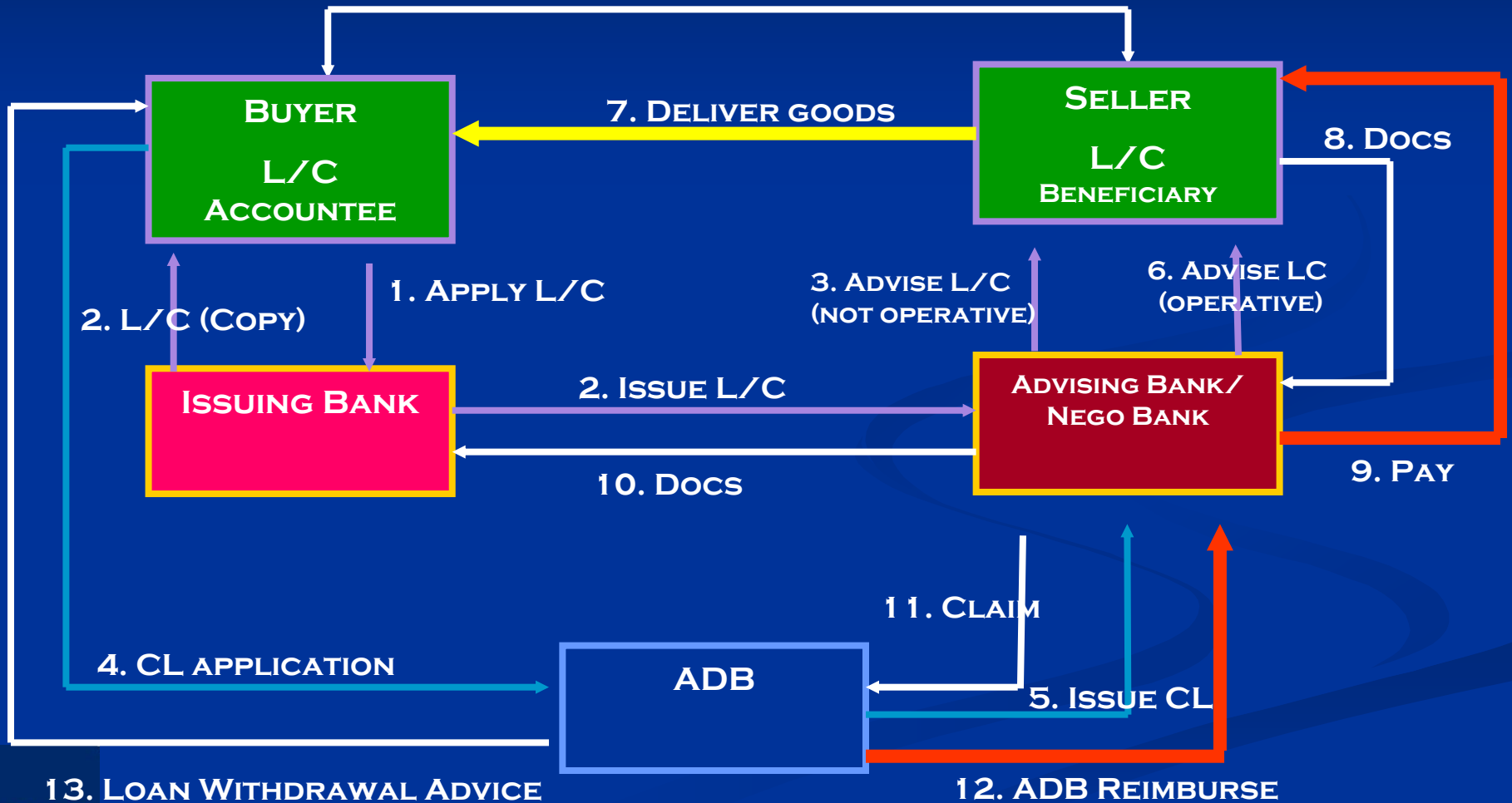
- This procedure is extensively used for financing import of goods.

本程序被广泛使用于为货物的进口提供资金



# Flowchart for C/L 承诺函流程图

CONTRACT



# Commitment Procedure

## 承诺函程序

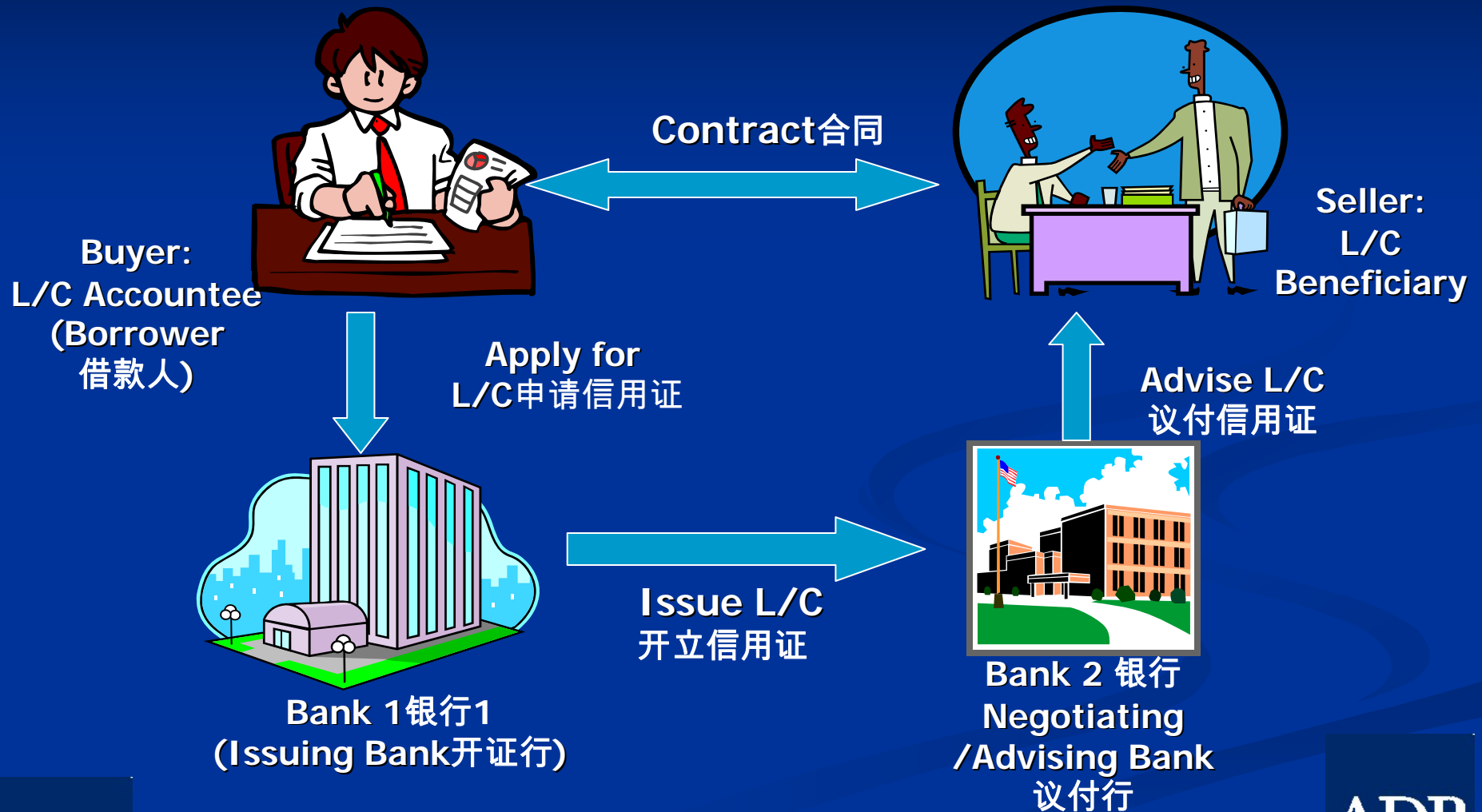
- ADB's payment assurance under this procedure is limited to the amount available in the loan account.  
在这种程序中，亚行的付款保证只限于贷款账户中现有的金额
- Not affected by suspension or cancellation  
不受暂停或取消贷款的影响
- The L/C issued by the Borrower's bank becomes operative only if and when ADB issues its Commitment Letter to the commercial bank in the supplier's country.  
只有当亚行将承诺函发至供应商所在国家的商业银行时，借款人银行开立的信用证才有效

# Requirements for C/L

## 承诺函的要求

- A signed Withdrawal Application - Appendix 5  
署名提款申请一份--见附录5
  - Separate application for each currency  
不同的提款币种填制不同的申请书
- A Summary Sheet - Appendix 9  
汇总表一份--见附录9
- Supporting documents 凭证
  - Two signed copies of the L/C  
两份经签字的信用证副本

# Commitment Procedure 承诺函



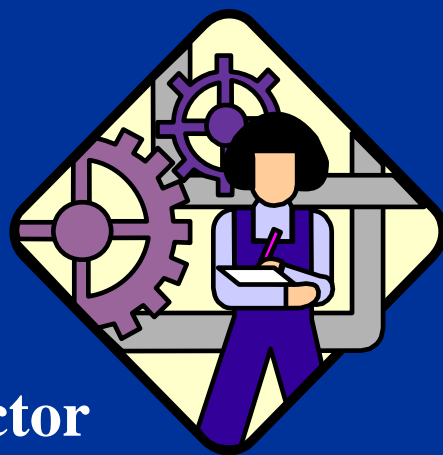
# Reimbursement Procedures

## 归垫程序

## Reimbursement 归垫

When the supplier of goods or services has already been paid by the borrower from its own funds.

借款人已从自有资金中支付货物或服务



Contractor  
承包商

1<sup>st</sup>

2<sup>nd</sup>



亚行



# Reimbursement Procedures

## 归垫程序

- Eligible expenditures incurred and paid for from Borrower's own resources.

实际发生的、通过借款人自己的资金来源支付的符合条件的开支

- ADB pays to the Borrower's account.

亚行付款至借款人账户

- Full documentation.

完整的凭证

# Requirements for Reimbursement

## 归垫程序的要求

- A signed Withdrawal Application. - Appendix 5  
署名提款申请书—见附录5
- Summary Sheet - Appendix 8  
汇总表-见附录8
- Supporting documents 凭证



# Supporting Documents – Reimbursement 归垫程序的凭证

- Contract or Purchase Order 合同或订货单
- Invoice 发票
  - Goods: Invoice, Bill of Lading  
货物：发票，提单
  - Services: Claim  
服务：付款要求
  - Civil Work: Claim, Certificate  
土建工程：付款要求，工程进度证明
- Evidence of receipt of payment 付款收讫证据
  - Payee, Amount, Date of payment, Nature of payment  
收款人, 金额, 付款日期, 付款性质

# Interim Payment Certificate

## 中期支付证书

项目名称 \_\_\_\_\_  
 承包商 \_\_\_\_\_  
 监理 \_\_\_\_\_

合同号 \_\_\_\_\_  
 支付期号 \_\_\_\_\_  
 计量截止日期 \_\_\_\_\_

项目	到上期末完成金额	本期完成额	到本期末完成金额
100 总则			
200 路基			
300 路面			
400 桥梁与涵洞			
500 隧道工程			
600 安全设施及预埋管线			
700 绿化及环境			
<b>小计</b>			
预付款			
扣回预付款			
保留金			
返还保留金			
<b>支付金额</b>			

承包单位负责人:

总监理工程师:

业主负责人:

# Simplified Supporting Documents

## 简化的归垫文件

- Where full documentation would be impractical, burdensome, voluminous or costly, ADB may accept simplified documentation following special types of reimbursement procedures.

如果提供全部文件繁琐累赘，成本太高，因此缺乏可行性，那么，亚行可能会遵循特殊归垫程序，接受简化的文件

# Simplified Supporting Documents

## 简化的归垫文件

- Statement of Expenditures – SOE  
费用清单 ( SOE )
- Force Account Works  
自营工程

# Statement of Expenditures

## 费用清单

- No submission of supporting documents  
无须提交任何凭证
- Certification from Borrower 借款人出具的证明
  - Expenditures incurred and paid for  
费用实际发生，而且已支付
  - Records well maintained  
记录得到良好保存
  - Records are available for examination by ADB  
记录可随时准备供亚行审核
  - Review missions and independent auditors  
有检查团和独立审计师进行监督

# Types of SOE Sheet

## 费用清单种类

- For Contract items - Appendix 22; 23  
对于合同项目—见附录22，23；
- For non-contract items - Appendix 24, mostly for operating expenses  
对于非合同项目—见附录24，主要属于经营费用
- For other items - Appendix 25- Free format  
对于其他项目—见附录25，自由格式

# Conditions for Use of SOE

## 使用费用清单的条件

- Impracticability of full documentation  
提供全部凭证不切实际
- Admin. & Accounting capability  
具有管理和会计处理能力
- Audit arrangements 审计安排
- Prior ADB approval 事先得到亚行批准
- Limitations 限制性 ( 该项目RRP )
  - project loans : \$200,000- per contract/payment.  
该项目贷款：每份合同/每次支付20万美元

# Conditions for Use of SOE

## 使用费用清单的条件

### a. Impracticability of full documentation 提供全部凭证不切实际

- The SOE procedure should be used where it is unduly burdensome to require full documentation.  
如果提供全部凭证异常繁琐则应使用费用清单
- This may apply to operating costs of the Executing Agency or expenditures related to small civil works contracts

这种费用清单适用于执行机构的经营成本或与分散于各地的小型土建工程合同有关的开支



# Conditions for Use of SOE

## 使用费用清单的条件

### b. Borrower/Executing Agency's capability 借款人/执行机构的能力

- The SOE procedure may be used only when ADB is satisfied that the Borrower has sound and adequate accounting system, internal control, audit procedures and properly maintained SOE records readily available for examination.

只有当亚行相信借款人拥有健全充分的会计制度、内部控制和审计程序，并恰当保存费用清单的记录、可供随时检查时，才可以使用费用清单程序

# Audit Arrangement

## 审计安排

### Audit 审计

- SOE records shall be audited as part of the regular audit of the project accounts by independent and qualified auditors acceptable to ADB.

亚行认可的合格的独立审计师对项目账目进行常规审计时，应将费用清单的记录作为审计的一部分内容

# Review by ADB Missions

## 使用费用清单的条件

- ADB reserves the right to conduct spot or random checks of expenditures covered by SOE through disbursement missions or review missions.

亚行保留通过支付团或检查团对费用清单所涵盖的支出进行现场或随机检查的权力

## Applicable to Reimbursement / Imprest Fund 适用于归垫/周转金

- The SOE procedure may also be used in connection with the liquidation or replenishment of the Imprest Account.

费用清单程序也可以使用于周转金账户的  
结算或补充

# Suspension of SOE 暂停费用清单程序

- Claimed ineligible items  
就不符合条件的项目提出付款要求
- No audited report  
没有审计报告
- Irregularities  
违反规定

# Unsupported/Ineligible expenditures

## 没有凭证支持的/不符合条件的开支

- Where any payment made under the SOE procedure is subsequently found by ADB  
如果亚行发现通过费用清单程序支付的款项
  - insufficiently supported  
没有得到充分的支持
  - or ineligible for ADB financing  
或者不符合亚行融资条件

# Unsupported/Ineligible expenditures

## 没有凭证支持的/不符合条件的开支

- ADB may 则亚行可以
  - offset the amount of the unjustified or ineligible payment against subsequent withdrawals for reimbursement  
在以后的提款金额中冲抵这些得不到证明的或不符合条件的付款
  - or request the Borrower to refund the same amount to the loan account.  
或者要求借款人将所涉及金额退还贷款账户

# Force Account Works Procedure

## 自营工程程序

- The Force Account Works procedure is used to reimburse the Borrower for expenditures incurred carrying out certain approved civil works required for the project, when using the Borrower's own work force, equipment and other civil work resources.

自营工程程序用于为借款人归垫其在使用自己的工程队伍、设备和其他土建工程资源来建设项目所要求的、经过批准的土建工程时发生的开支



# Force Account Works

## 自营工程

- Reimbursement procedure  
归垫程序
- Borrower uses its own work force, equipment and other resources  
借款人使用自己的工程队伍、设备和其他资源
- Competitive bidding unsuitable for size, nature and location  
鉴于工程的规模、性质和地理位置，进行竞争性招标不合适
- Constructions proven satisfactorily at reasonable costs  
施工效果令人满意，成本合理

# Disbursement Requirements

## 支付要求

- Part I certificate : Physical – Appendix 26 LDH  
第一部分：工程进度证明 附录26
- Part II certificate: Financial – Appendix 26 LDH  
第二部分：财务证明 附录26
- A report on the progress of civil works being undertaken – Appendix 27 LDH  
工程进度报表 附录27

# Disbursement Requirements

## 支付要求

### Part 1 Certificate

#### 第一部分: 工程进度证明

- This indicates cumulative percentage of completion of physical progress of work.  
此证明需表明累计完成的实际工程进度
- It is certified and signed by (1) the Chief Engineer or (2) authorized representative of the Borrower or project consultant.  
此证明由 ( 1 ) 总工程师和 ( 2 ) 借款人的授权代表或项目咨询专家署名

# Disbursement Requirements 支付要求

## Part 2 Certificate

### 第二部分：财务证明

- It indicates the cumulative amount in US\$ that can be withdrawn and the current amount of claim based on the percentage of work completed as shown in Part 1.

此证明表明累计可提取的美元数目，以及目前根据工程进度证明所述已完工工程内容而提出的付款要求

# Disbursement Requirements

## 支付要求

### Part 2 Certificate

#### 第二部分：财务证明

- The authorized representative of the Borrower certifies amount (percentage is multiplied by category allocation in the loan agreement).  
由借款人的授权代表对金额进行证明（百分比乘以贷款协定中的分类贷款分配额）

# Imprest Fund Procedure

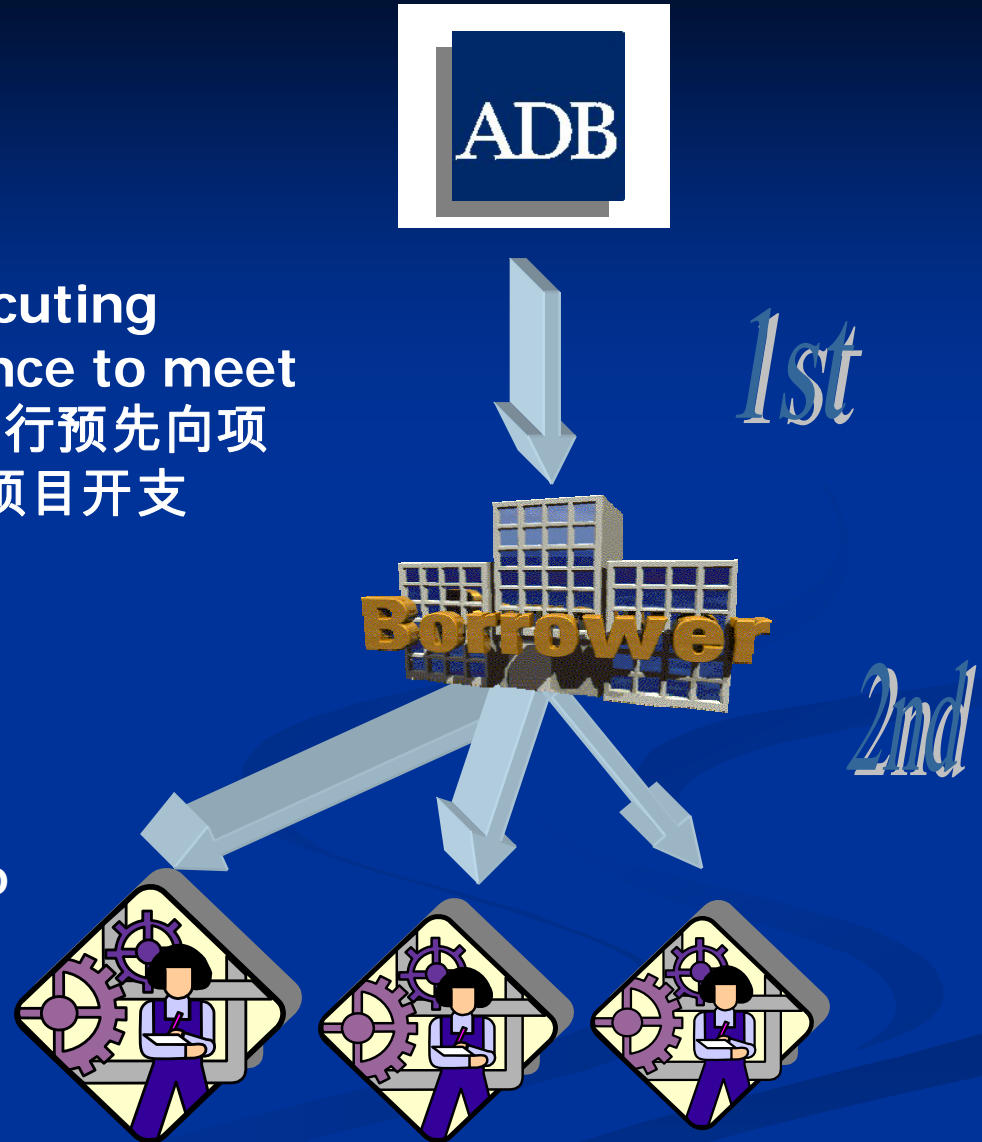
## 周转金程序

## Imprest Fund 周转金

The Bank provides the executing agency with funds in advance to meet project expenditures. 亚行预先向项目执行机构提供资金，以用于项目开支

Appropriate for 适用于:

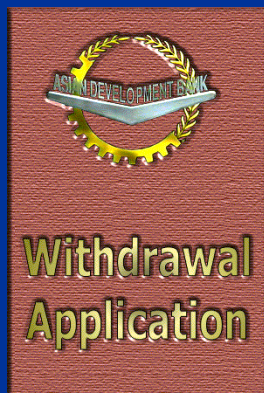
- Small and numerous expenditures  
额小量大的费用
- Training and fellowship programs  
培训和进修计划



# Imprest Fund Procedure 周转金程序

- In this process ADB makes advance disbursement from the loan account for deposit to an Imprest Account (the Account) to be used exclusively for ADB's share of eligible expenditures.

在这种程序中，亚行从贷款账户中预先支出款项，存入周转金账户（以下简称账户），专门用于支付应由亚行承担的符合条件的开支

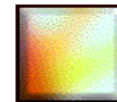




# Imprest Fund Procedure 周转金程序

## OBJECTIVES 目标

- To help the Borrower reduce the cash flow difficulties in pre-financing project expenditures to facilitate project implementation.  
减轻借款人预付项目资金的困难，以促进项目的实施
- To provide the Borrower more control over payments.  
为借款人提供更多的付款控制
- To reduce the number of Withdrawal Applications and related costs.  
减少提款申请的数量，并降低相关费用



# Condition for Use of the Procedure 使用此程序的条件

## 1. Need for the Procedure 使用此程序的需要

- The Borrower should justify the use of the procedure, indicating the cash flow requirement for effective project implementation.

借款人应该为使用此程序提供充分的理由，说明有效执行项目所需的现金流要求



# Condition for Use of the Procedure

## 使用此程序的条件

### 2. Borrower's Capability 借款人的能力

- The Borrower must have sufficient administrative and accounting capabilities to establish adequate internal control, accounting and auditing procedures to ensure efficient use of the Account and its operation.

借款人必须有充分的管理和会计处理能力来建立充分的内部控制、会计和审计程序以保证有效使用周转金账户及账户的良好运作

- The Borrower must also have the capability to arrange for periodic and annual independent audits of the Account by auditors acceptable to ADB.

借款人必须有能力安排亚行认可的审计师对周转金账户进行定期审计和年度审计

# Establishment of the Account 周转金账户的开立

- The Borrower is required to open a separate bank account for the exclusive use of the project where advances shall be deposited.

要求借款人开设单独的银行账户，专供项目使用，用以存入预付款

- The Imprest Account should be opened in the name of the Borrower.

周转金账户应该以借款人名义开设



# Establishment of the Account 周转金账户的开立 (RRP)

- Loan:

six Imprest Account will be established

本项目开设6个周转金账户

- one for each participating province  
每个省开设一个周转金账户

- MTF and GEF grant:

a separate imprest account will be set up for respective funds by MOF

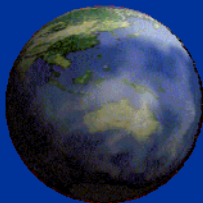
MTF和GEF赠款由财政部分别开设单独的周转金账户

- the commercial bank acceptable to ADB

# Location of the Account 开户银行

- The Account may be opened at the Central bank of the Borrower's country or in a commercial bank designated by the Borrower.

此账户可以在借款人所在国的中央银行或  
借款人指定的商业银行开立



Commercial Bank 商业银行

Borrower 借款人





# Location of the Account

## 开户银行

- The chosen institution should be capable of  
所选的银行应该能够
  - Executing foreign exchange and local currency transactions  
从事外汇和本币业务
  - Opening letters of credit and handling large volume of transactions  
开立信用证，并处理大量交易
  - Issuing detailed monthly bank statements promptly  
及时按月出具详细的银行对账单

# Comfort Letter 安慰信

- If the Imprest Account is maintained in a commercial bank, a comfort letter is required to protect the interest of both the Borrower and ADB.

如果周转金账户在商业银行开设，则必须有安慰信来保护借款人和亚行的利益





# Comfort Letter 安慰信

- The comfort letter confirms that the commercial bank shall not assert any claim to set off, seize or attach amounts on deposit to the Account to satisfy amounts due to the commercial bank by the Borrower.

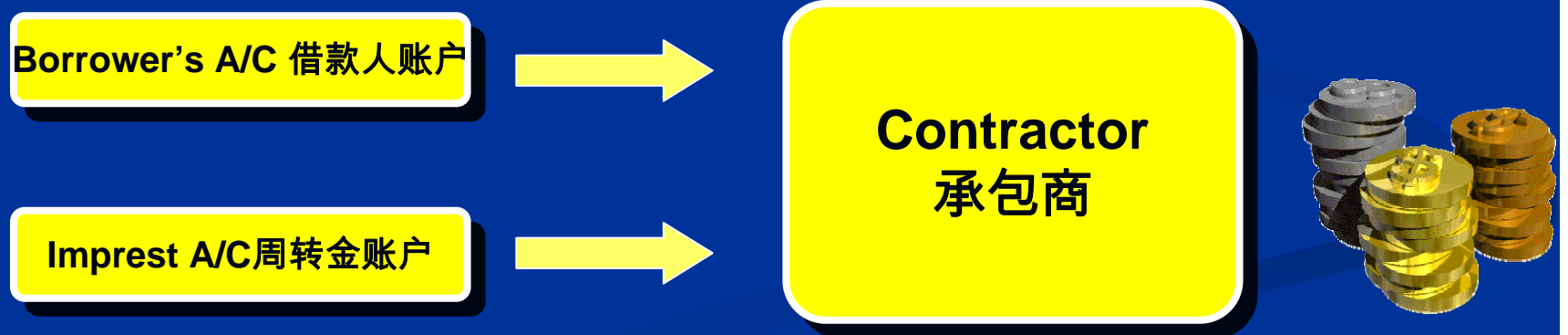
安慰信需要确认，商业银行不能为了收回借款人欠银行的账款而抵消、没收或查封存入周转金账户的金额



# Utilization of the Account 对周转金账户的使用

- The Borrower shall utilize the Account to pay contractors, suppliers and others for ADB's share of eligible project expenditures incurred in local and foreign currency.

借款人应该利用周转金账户向承包商、供应商和其他人支付以本币或外币发生的、应由亚行承担的符合条件的项目费用



# Ceiling Advances

## 预付款上限

- For project loans, total advances at any time should not exceed estimated expenditures for the next 6 months or ten percent of the loan amount, whichever is lower.

对于项目贷款，任何时候的预付总额都不应该超过今后6个月的开支预算或贷款总额的10%（以两者中较低者为准）

# Initial Advance 第一笔预付款

- The Borrower may request ADB for an initial advance based on approved contracts and planned expenditures for the first 6 months of the project.

借款人可以要求亚行根据已批准的和项目开始6个月的计划开支提供第一笔预付款

# Initial Advance 第一笔预付款

- The initial advance and subsequent advances shall not exceed the authorized ceiling of advances.

第一笔预付款和以后的预付款都不得超过经过授权的预付款上限



ADB

ADB亚行



# Application for Initial Advances

## 申请第一笔预付款

- A signed Withdrawal Application for Imprest Account  
一份申请预付款的提款申请
- Statement of ADB's share of estimated project expenditures  
(Use form ADB-IFP-EES)  
一份预计应由亚行承担的项目开支表  
(使用亚行表 ADB IFP-EES)

# Replenishment 回补

- As eligible expenditures are incurred and paid from the Account, the Borrower requests replenishment of the Account by submitting:  
如果发生了符合条件的费用，并从周转金账户得到支付，那么，借款人可以通过提交以下文件要求亚行为周转金账户补充资金：
  - Withdrawal Application (see appendix 7, 8)  
提款申请书 ( 见附录7, 8 )
  - Summary Sheet  
汇总表
  - Supporting documents for the expenditures claimed (as required under the Reimbursement procedure)  
要求支付的开支的凭证 ( 与归垫程序中的要求相同 )
  - Bank statement  
银行对账单
  - Reconciliation statement (see appendix 30)  
银行余额调节表 ( 见附录30 )

# Imprest Fund Reconciliation

## 周转金银行余额调节表

1.	PRESENT OUTSTANDING AMOUNT ADVANCED TO THE IMPREST ACCOUNT NOT YET RECOVERED	(=) \$300,000
2.	Amount in Imprest Account as of <u>31 Jan 2001</u> per bank statement (copy attached)	\$90,000
3.	Add: Amount of eligible expenditures documented/claimed in attached application (No. _____)	(+) \$105,000
4.	Add: Amount claimed in previous applications not yet credited at date of bank statement	(+) \$100,000
5.	Add: Total expenditures withdrawn from Imprest Account but not yet claimed for replenishment (Indicate details.)	(+) \$ 5,000
6.	TOTAL ADVANCE ACCOUNTED FOR	(=) <u>\$300,000</u>



# Gradual Reduction

## 逐步减少预付款

- Advances should be gradually reduced within one year before the loan closing date or when the undisbursed balance of the loan is equal to twice the amount of advance, whichever comes first.

在贷款关账日期前一年内或者当未支付的贷款余额相当于预付款的两倍时（以先出现者为准），应该逐步减少预付款



# Final Liquidation of the Account

## 账户的最后结算

- This is to ensure that sufficient time is provided to the Borrower for obtaining supporting documentation for clearing the outstanding advances before the loan account is closed.

这是为了保证向借款人提供充分的时间，使后者能够获取相关凭证，在贷款账户关闭之前清理未偿还预付款



Borrower  
借款人

# Audit Arrangement

## 审计安排

- The Imprest Account shall be audited as part of the regular audit of the project accounts by independent and qualified auditors acceptable to ADB.

亚行认可的合格的独立审计师在对项目账目进行常规审计时应该把周转金账户作为一项审计内容

Auditor  
审计师



**"Borrower"**  
**Imprest Account**  
借款人的周转金账户

# Review by ADB Staff 由亚行人员开展的审查

- ADB reserves the right to conduct random checks of expenditures covered by the Imprest Fund through project review missions.

亚行保留通过项目检查团对使用周转金支付的开支进行随机检查的权力

ADB  
亚行



**Imprest Account**  
周转金账户



# Suspension of Replenishment

## 暂停对账户回补资金

- During the period of suspension, no additional fund may be advanced to the Account.

在暂停阶段，不得进一步向账户垫付资金

- Withdrawal Applications submitted for these expenditures will be applied to liquidate the balance of advances.

为这些开支提交的提款申请将用于结算预付款余额

# Part IV

## Loan and Grant Financial Information System (LFIS) and Reports 贷款及赠款财务信息系统和报表

# Loan Financial Information System

## 贷款财务信息系统

- These regular reports and other information are also available online at the LFIS website (<http://lfis.adb.org>)

在线提供常规报告和财务信息

- For access to the LFIS website, requests may be sent by e-mail to [lfis@adb.org](mailto:lfis@adb.org).

进入LFIS,需向[lfis@adb.org](mailto:lfis@adb.org)寄交申请

# Loan Financial Information System

## 贷款财务信息系统

- The borrower and EA provide ADB with current names, mailing, and e-mail addresses of contact persons who should receive the reports.

借款人和项目单位向亚行提供收件人姓名, 邮政地址, e-mail地址

- An updated list of contact persons is to be sent to ADB immediately when there are changes in contact persons or addresses.

如收件人或地址有变动, 请及时通知亚行更新信息



# Disbursement Reports 支付报告

- ALR 967 - Semi-Monthly Statement  
ALR967 – 贷款拨付半月报表
- Statements of Withdrawal Vouchers  
提款凭证表
- Capitalization of interest  
费用本金化



## Loan and Grant Financial Information Services

LOAN DATA

GRANT DATA

**REPORTS**

REFERENCE

DOWNLOADS

### Welcome to Loan and Grant Financial Information Services!

The **Loan and Grant Financial Information Services** provide online information on loans and grants basic data, summaries, status of withdrawal applications, contract ledgers, disbursement data and reports to internal and authorized external users.

#### Loan Summary

All values are in Thousands of USD Equivalent

All active public sector loans as of 24 Jan 2008

[Advance Loan Options >>](#)

	Net Loan Amount	Contracts Awarded	Disbursements	Undisbursed Loan Balance
<b>Total</b>	<b>39,726,084</b>	<b>19,929,307</b>	<b>14,989,193</b>	<b>24,736,891</b>

Borrowing Country	Net Amount	Contracts Awarded	Disbursements	Undisbursed Loan Balance
Afghani., Is Rep. of	768,785	494,953	386,867	381,918
Armenia, Republic of	68,658	0	0	68,658
Azerbaijan, Rep. of	307,602	52,584	19,476	288,126
Bangladesh	3,089,029	1,204,435	833,101	2,255,928
Bhutan	77,585	24,896	14,576	63,009
Cambodia	470,330	264,695	200,141	270,189
China, People's Rep. of	8,649,964	4,851,410	3,460,778	5,189,186

#### Where is My Withdrawal Application?

Track the status of your withdrawal application/(s) by selecting the loan/grant no. from the list boxes

Select a Loan No. ▾

Select a Grant No. ▾

#### What's New?

Check out new features of this site!

#### Share your Project Picture

Share photographs of your project so others may see its progress completion

#### LFIS/GFIS Materials

- ADB to Change Currency Rules to Benefit Concessional Borrowers
- Local Currency Loan Product
- Cost Sharing and Eligibility of Expenditures for ADB Financing
- Loan Disbursement Handbook

[more >>](#)

#### Reminders

- Please indicate the PCSS No. in the Summary Sheets to facilitate processing of your Withdrawal Application.

(including loans closed during the year) by Source of Fund and by project division of the Bank, for the country of the Borrower.

subloan commitments, and disbursements for each loan, by Country and by Source of Fund. The amounts shown are Cumulative for the month, for the Year, and Total-to-Date. The report is updated every month.

**➔ Contract Awards Information on Goods, Related Services and Civil Works (ALR984)**

The Contract Awards Information on goods and Related Services, Civil Works presents a summary of all contracts and a listing of contracts above US\$100,000 by borrowing country entered into ADB's books. The report is updated every month.

**BILLING REPORTS**

- ➔ LAR801 - Billing Statement - ADF Loan
- ➔ LAR801A - Summary Statements of Amounts
- ➔ LOR000 - Consolidated Billing Statements - OCR Loans
- ➔ LOR511 - Billing Statement - OCR Loans (ERPS)
- ➔ LOR801 - Billing Statement - OCR LOAN (Non-ERPS)

**EXECUTING AGENCY REPORTS**

Choose a Country

Select an Agency

**➔ List of Contracts by EA (ALR558)**

Lists the contracts awarded and utilized for the particular Executing Agency and for all loans under the Executing Agency. The report is updated every month.

**➔ Semi-Monthly Listing of Loan Disbursements (ALR967)**

This report provides information on loan disbursement transactions during the semi-month period, for every loan under the particular Executing Agency. The report is updated semi-monthly.

**➔ Statement of Withdrawal Vouchers (ALR929)**

This report provides information on confirmed disbursement transactions for the given period. The report is updated every month.

## Semi-monthly Listing of Loan Disbursements (ALR967) 贷款支付半月报(ALR967)

- This chronological listing details disbursements made under given loan and is given to borrowers/EAs every 15 days for 1 to 14 and 15 to end of the month.

将该项目下的每笔支付按时间顺序列出,并于每15天(每月1至14日,15至月底)提供给借款人/项目单位

- The listing is only available if there are disbursements during the reporting period.

当报告期间内发生支付时,才提供此支付清单

## Semi-monthly Listing of Loan Disbursements (ALR967) 贷款支付半月报(ALR967)

### Information on Loan Disbursements 贷款支付信息

- Part A includes disbursement(s) made during the previous period(s) and recorded in the loan account the period.

A部分包括前期发生的以及前期发生的记入本期账户的支付

- Part B includes disbursement(s) made during this period and recorded in the loan account in the same period.

B部分包括本期发生的并记入本期账户的支付

## Semi-monthly Listing of Loan Disbursements (ALR967) 贷款支付半月报(ALR967)

### Information on Loan Disbursements 贷款支付信息

- Part C includes disbursement(s) made during this period but not recorded in the loan account  
C部分包括本期发生的但未记入本期账户的支付
- Part D includes liquidation of imprest advances (details of advance cleared during the period.)  
D部分包括周转金账户的结算

# Statement of Withdrawal Vouchers(ALR929) 支付凭证报表

- The report lists disbursement details sorted by withdrawal application and by authorization number.

该报表列出了按提款申请书和授权号分类的拨付  
细节

**China, People's Rep. of**  
**ALR967 - Semi-Monthly Listing of Loan Disbursements**

View Past Report as of:

download this report:  
[Click here using the right button of your mouse.](#)  
 Internet Explorer users, click Save Target As...  
 Netscape browser users, click Save Link As...

To **PRINT** this report:  
 1. Set printer orientation to LANDSCAPE.  
 2. [Click here to print the report.](#)

Search Loan No.

1 2 3 4 5 6 7 8

Report-ID: ALR967 SEMI-MONTHLY LISTING OF LOAN DISBURSEMENTS  
 Date : 07June 2007 Period : 15May2007 to 31May2007  
 Loan No. : 1919-PRC : SONGHUA RIVER FLOOD MANAGEMENT SECTOR PROJECT

STATUS OF CATEGORY BALANCES AND IMPREST ADVANCES IN US\$ AS OF 31May2007

DESCRIPTION	ALLOCATION	CONTRACTS AWARDED	DISBURSED	UNCONTRACTED	BALANCE FOR DISBURSEMENT	ADVANCES	LIQUIDATED
CIVIL WORKS	46,264,000	37,998,048	6,515,900	8,265,952	39,748,100	4,808,342	4,808,
CIVIL WORKS-POVERTY SUBPROJECTS	52,648,000	31,576,044	5,859,771	21,071,956	46,788,229	4,424,585	4,424,
EQUIPMENT	10,919,000	4,451,407	2,613,786	6,467,593	8,305,214	883,734	883,
VEHICLES	2,506,000	1,090,643	1,051,752	1,415,357	1,454,248	913,349	913,
OVERSEAS TRAINING	609,000			609,000	609,000		
DOMESTIC TRAINING	245,000	629	629	244,371	244,371	629	
INTERNATIONAL CONSULTANTS	4,142,000	4,362,776	3,122,557	220,776-	1,019,443	1,518,366	1,518,
MONITORING AND EVALUATION	394,000	8,943	8,943	385,057	385,057	8,943	8,
INCREMENTAL PCO OPERATING COSTS	464,000	315,957	315,957	148,043	148,043	315,957	315,
F E F	1,500,000		1,500,000	1,500,000			
INTEREST AND COMMITMENT CHARGE	14,577,000		4,799,823	14,577,000	9,777,177		
UNALLOCATED	15,732,000			15,732,000	15,732,000		
I/A-HEILONGJIANG PROVINCE			8,616,210		8,616,210-	8,616,210	
I/A-INNER MON AUTONOMOUS REG			2,800,000		2,800,000-	2,800,000	
I/A-JILIN PROVINCE			3,900,000		3,900,000-	3,900,000	
I/A-SONGLIAO WTR RSRCS COMM			1,085,200		1,085,200-	1,085,200	
<b>TOTAL IN US\$</b>	<b>150,000,000</b>	<b>79,804,446</b>	<b>42,190,527</b>	<b>70,195,554</b>	<b>107,809,473</b>	<b>29,275,316</b>	<b>12,873,</b>
LOCAL COST FINANCING	CEILING: US\$	16,000,000	UTILIZATION US\$	1,831,293	RATE	11.44 %	



View Past Report as of:

Select Date

**ALR922 - Statement of Disbursements**

To **download** this report:

1. [Click here using the right button of your mouse.](#)
2. Internet Explorer users, click Save Target As...  
Netscape browser users, click Save Link As...

To **PRINT** this report:

1. Set printer orientation to LANDSCAPE.
2. [Click here to print the report.](#)

Search Loan No.

Pages... 1 2 3

RUNDATE : 19.01.08  
REPORT-ID: ALR922  
AMOUNTS IN THOUSANDS U.S. DOLLARS

ASIAN DEVELOPMENT BANK  
WEEKLY STATEMENT OF DISBURSEMENTS  
FOR THE WEEK ENDING 18JAN08  
ORDINARY CAPITAL RESOURCES

COUNTRY: CHINA, PEOPLE'S REP. OF

DISBURSEMENTS

LOAN NUMBER	TITLE	DISBURSEMENTS		TOTAL TO DATE (A)	NET LOAN AMOUNT (B)	A/B %	EFF. MONTH	CLOSING MONTH
		THIS WEEK	YEAR TO DATE					
ACTIVE LOANS (INCL. LOANS CLOSED THIS YEAR)								
Transport Division, EARD								
1851-PRC	GUANGXI ROADS DEVT			132,456	150,000	88.30	JAN 03	JAN 08
1967-PRC	SHANXI RD DEV II		1,290	114,219	124,000	92.11	APR 04	JAN 08
2116-PRC	DALI-LIJIANG RLWAY			39,279	180,000	21.82	NOV 05	JUN 10
2182-PRC	ZHENGZHOU-XI'AN RLWY		6,000	12,422	400,000	3.11	AUG 06	JUN 12
2247-PRC	HRND PROJECT			63,545	200,000	31.77	MAY 07	SEP 11
2274-PRC	TAIYUAN ZHONGWEI RLW			24,724	300,000	8.24	AUG 07	DEC 12
2295-PRC	STHRN GANSU RDS DEV				300,000	0.00		JUN 12
2339-PRC	ESTRN SICHUAN RDS DV				200,000	0.00		DEC 12
2345-PRC	WSTRN GUANGXI RD DVT				300,000	0.00		APR 13
2390-PRC	RAILWAY SFTY E. PRJ				100,000	0.00		JUN 13
2393-PRC	XRRIP				150,000	0.00		DEC 12
	DIVISION TOTAL:		7,290	386,645	2,404,000	16.08		
Energy Division, EARD								
1890-PRC	ACID RAIN ENV IMPR			107,836	117,000	92.17	JUL 02	JUN 08
1922-PRC	HEBEI ZHANGHEWAN PMP	305	341	107,910	144,000	74.94	JAN 04	DEC 09
2146-PRC	COALMINE METHANE DEV			61,977	117,400	52.79	OCT 05	JUN 09
2260-PRC	IMAR ENVRNMT IMPRVMT				120,000	0.00	SEP 07	DEC 11
2296-PRC	MFF-BERLONGSHAN HYDRO			15,927	22,000	72.40	MAR 07	JUN 10
	DIVISION TOTAL:	305	341	302,650	500,400	60.48		

# Part V

## Causes of Delays in Loan Disbursements 贷款支付拖延的常见原因

# Common Causes for Delay in Loan Disbursement

## 贷款支付拖延的常见原因

- Lack of authorization for signatories  
署名未经授权
- Incomplete/incorrect payment instructions  
付款说明不完整/不正确
- Incomplete supporting documents  
凭证不完整
- Delay procurement 采购滞后
- Inconsistencies in terms of payments  
不符合付款条件
- Inconsistencies in currencies of payments  
不符合付款币种要求

# A. Lack of Authorization for Signatories

## 署名未经授权

- No evidence is presented of the authority of the person who will sign the withdrawal application

没有证据表明将在提款申请上署名的人员已得到恰当授权



## B. Incomplete/Incorrect Payment Instructions

### 付款说明不完整/不正确

- Withdrawal applications and other supporting documents may indicate incomplete or incorrect payment instruction, i.e. 提款申请和其他凭证所包括的付款说明可能不完整或不正确比如



- name of beneficiary 受益人姓名
- account number 账号
- Bank's name 银行名称



# C. Incomplete Supporting Documents

## 凭证不完整

- Withdrawal applications may lack important supporting documents, i.e.

提款申请可能缺乏重要的凭证，比如

- Invoices 发票
- Receipts 收据
- etc..等等

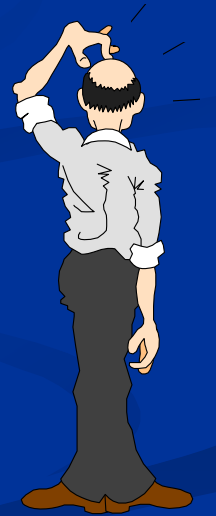


# D. Delay Procurement

## 采购滞后

- This is the most common cause for delay in withdrawal.  
这是提款被拖延的最常见原因
- Remember that it is agreed upon with the ADB that the proceeds of any loan financed by the Bank shall be used only for procurement in member countries.

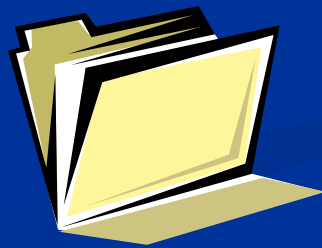
记住：借款人已经和亚行达成协议，由亚行发放的所有贷款资金都只能用于在成员国的采购活动



## E. Inconsistencies in Terms of Payments 不符合付款条件

A common cause of delay is when inconsistencies exist between the contracts and letters of credit

拖延的一个常见原因是合同与信用证之间存在不一致





# Part VI

## Delegation of the Loan Disbursement Processing Function to Resident Missions (RMs)

亚行驻中国代表处 职能授权的介绍  
财务局/财务处

# Objectives

## 目的

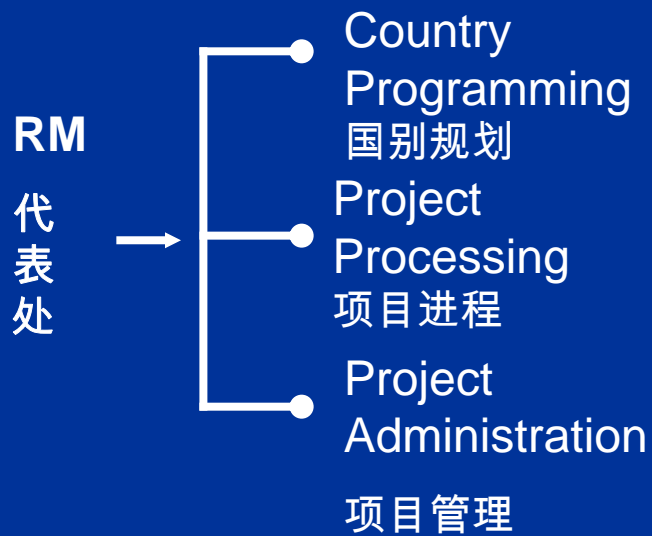
- The objective of the ADB's policy for decentralization to provide framework for the ADB's RMs to more effectively support

权力下放议程的目标之一是为亚行驻各国代表处提供框架以便于其更有效地服务于

- ✓ The implementation of ADB's strategic agenda  
亚行战略议程的实施
- ✓ Strengthen in-country activity and knowledge  
加强该国国内的行动和知识
- ✓ Ensure greater responsiveness to the client  
更好地回应客户

# Delegated Functions 授予的职责

*Standard functions* 标准职责:



*Specific functions* 特殊职责:



# Scope of Delegated Functions

## 授予的职责权限

	RM 代表处	CTL 财务局
Public sector loans 公营部门贷款	X	
Private sector loans/equity 私营部门贷款/股权投资		X
Co-financed loans 联合融资		X
Technical Assistance 技术援助		X

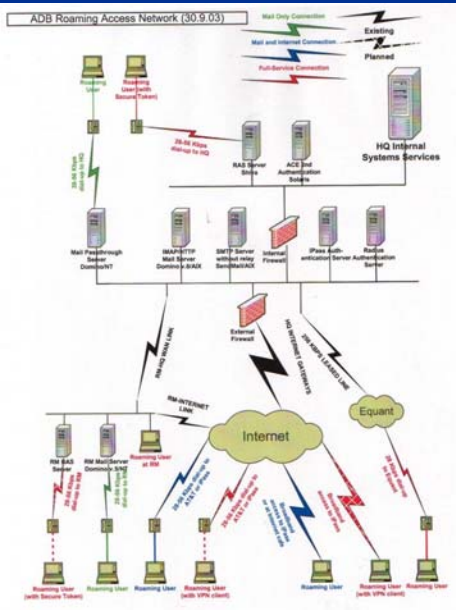
# Scope of Delegated Functions

## 授予的职责权限

	RM代表处	CTL财务局
<b>Direct Payment 直接支付</b>	X	
<b>Imprest Fund 周转金账户</b>	X	
<b>Reimbursement 归垫</b>	X	
<b>Commitment Letter 承诺函</b>		X

# Steps of Payment Processing

## 付款处理过程



Steps步骤	RM 代表处	CTLA 财务处	TD 资金局
Receipt of W/A 收到提款申请书	X		
Processing of W/A 审查提款申请书	X		
Approval/release of payment 批准/要求支付		X	
Payment付款			X

# Disbursement Handbook Website Link 下载贷款支付手册的网址

- English Version 英文版

[http://www.adb.org/Documents/Handbooks/Loan\\_Disbursement/](http://www.adb.org/Documents/Handbooks/Loan_Disbursement/)

- Chinese Version 中文版

<http://www.adb.org/Documents/Translations/Chinese>

**Thank you**