P128919

Dong Yi

中华人民共和国河南省审计厅

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

审 计 报 告

Audit Report

豫审外报〔2016〕71号

HENAN AUDIT REPORT〔2016〕NO.71

项目名称: 世界银行贷款郑州市轨道交通3号线一期工程项目

Project Name: Zhengzhou Urban Rail Project Financed by the World Bank

贷 款 号: 8457-CN

Loan No.: 8457-CN

项目执行单位: 郑州市轨道交通有限公司

Project Entity: Zhengzhou Rail Transit Co., Ltd.

会计年度: 2015

Accounting Year: 2015

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一、审计师意见

审计师意见

郑州市轨道交通有限公司:

我们审计了世界银行贷款郑州市轨道交通3号线一期工程项目2015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的财务报表及财务报表附注（第8页至第18页)。

（一）项目执行单位对财务报表的责任

编制上述财务报表中的资金平衡表、项目进度表及贷款协定执行情况表是你公司的责任，这种责任包括:

1. 按照中国的会计准则、会计制度和本项目贷款协定的要求编制项目财务报表，并使其实现公允反映。

2. 设计、执行和维护必要的内部控制，以使项目财务报表不存在由于舞弊或错误而导致的重大错报。

（二）审计责任

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

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

我们相信，我们获取的审计证据是适当的、充分的，为发表审计意见提供了基础。

（三）审计意见

我们认为，第一段所列财务报表在所有重大方面按照中国的会计准则、会计制度和本项目贷款协定的要求编制，公允反映了世界银行贷款郑州市轨道交通3号线一期工程项目2015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。

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

中华人民共和国河南省审计厅
2016年6月24日

地址：中国河南省郑州市纬二路27号
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I. Auditor's Opinion

Auditor's Opinion

To Zhengzhou Rail Transit Co., LTD,

We have audited the special purpose Financial Statements (from page 8 to page 18) of Zhengzhou Rail Transit Line 3 Project (Phase I) Financed by the World Bank, which comprise the Balance Sheet as of December 31, 2015, 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 Responsibility for the Financial Statements

Your entity is responsible for 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, which include:
i. Preparing and fair presenting the accompanying financial statements in accordance with Chinese accounting standards and system, and the requirements of the project loan agreement;
ii. Designing, implementing and maintaining necessary internal control to ensure that the financial statements are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Government Auditing Standards of the People's Republic of China and International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entities' preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is appropriate and sufficient to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements identified in the first paragraph present fairly, in all material respects, financial position of Zhengzhou Rail Transit Line 3 Project (Phase I) financed by the World Bank as of December 31, 2015, 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.

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.

Henan Provincial Audit Office of the People's Republic of China
June24, 2016
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The English translation is for the convenience of report users; please take the Chinese audit report as the only official version.

二、财务报表及财务报表附注

II. Financial Statements and Notes to the Financial Statements

（一）资金平衡表

i. Balance Sheet

资 金 平 衡 表
BALANCE SHEET

2015 年 12 月 31 日
(As of December 31, 2015)

项目名称：世行贷款郑州市轨道交通 3 号线一期工程项目
Project Name: Zhengzhou Urban Rail Project Financed by the World Bank
编报单位：郑州市轨道交通有限公司
Prepared by: Zhengzhou Rail Transit Co., LTD

货币单位：人民币元
Currency Unit: RMB Yuan

资 金 占 用 Application of Fund	行次 Line No.	期初数 Beginning Balance	期末数 Ending Balance	资 金 来 源 Sources of Fund	行次 Line No.	期初数 Beginning Balance	期末数 Ending Balance
一、项目支出合计 Total Project Expenditures	1	74,067,708.04	136,550,949.28	一、项目拨款合计 Total Project Appropriation Funds	28	70,394,405.67	137,700,197.43
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	0.00	0.00
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	0.00	0.00
3. 转出投资 Investments Transferred-out	4	0.00	0.00	三、项目借款合计 Total Project Loan	31	0.00	0.00
4. 在建工程 Construction in Progress	5	69,884,948.26	128,832,194.53	1. 项目投资借款 Total Project Investment Loan	32	0.00	0.00
5.应交增值税 Value Added Tax Payable;		4,182,759.78	7,718,754.75				
二、应收生产单位投资借款 Investment Loan Receivable	6	0.00	0.00	(1) 国外借款 Foreign Loan	33	0.00	0.00
其中:应收生产单位世行贷款 Including: World Bank Investment Loan Receivable	7	0.00	0.00	其中:国际开发协会 Including: IDA	34	0.00	0.00
三、拨付所属投资借款 Appropriation of Investment Loan	8	0.00	0.00	国际复兴开发银行 IBRD	35	0.00	0.00
其中:拨付世行贷款 Including :Appropriation of World Bank Investment Loan	9	0.00	0.00	技术合作信贷 Technical Cooperation	36	0.00	0.00
四、器材 Equipment	10	0.00	0.00	联合融资 Co- Financing	37	0.00	0.00

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
其中:待处理器材损失 Including: Equipment Losses in Suspense	11	0.00	0.00	(2) 国内借款 Domestic Loan	38	0.00	0.00
五、货币资金合计 Total Cash and Bank	12	0.00	0.00	2. 其他借款 Other Loan	39	0.00	0.00
1. 银行存款 Cash in Bank	13	0.00	0.00	四、上级拨入投资借款 Appropriation of Investment Loan	40	0.00	0.00
其中:专用账户存款 Including: Special Account	14	0.00	0.00	其中:拨入世行贷款 Including: World Bank Loan	41	0.00	0.00
2. 现金 Cash on Hand	15	0.00	0.00	五、企业债券资金 Bond Fund	42	0.00	0.00
六、预付及应收款合计 Total Prepaid and Receivable	16	0.00	18,000,000.00	六、待冲项目支出 Construction Expenditures to be Offset	43	0.00	0.00
其中:应收世行贷款利息 Including: World Bank Loan Interest Receivable	17	0.00	0.00	七、应付款合计 Total Payable	44	3,673,302.37	16,850,751.85
应收世行贷款承诺费 World Bank Loan Commitment Fee Receivable	18	0.00	0.00	其中:应付世行贷款利息 Including: World Bank Loan Interest Payable	45	0.00	0.00
应收世行贷款资金占用费 World Bank Loan Service- Fee Receivable	19	0.00	0.00	应付世行贷款承诺费 World Bank Loan Commitment Fee Payable	46	0.00	0.00
七、有价证券 Marketable Securities	20	0.00	0.00	应付世行贷款资金占用费 World Bank Loan Service Fee Payable	47	0.00	0.00
八、固定资产合计 Total Fixed Assets	21	0.00	0.00	八、未交款合计 Other Payables	48	0.00	0.00
固定资产原价 Fixed Assets, Cost	22	0.00	0.00	九、上级拨入资金 Appropriation of Fund	49	0.00	0.00
减:累计折旧 Less: Accumulated Depreciation	23	0.00	0.00	十、留成收入 Retained Earnings	50	0.00	0.00
固定资产净值 Fixed Assets, Net	24	0.00	0.00				
固定资产清理 Fixed Assets Pending Disposal	25	0.00	0.00				
待处理固定资产损失 Fixed Assets Losses in Suspense	26	0.00	0.00				
资金占用合计 Total Application of Fund	27	**74,067,708.04**	**154,550,949.28**	资金来源合计 Total Sources of Fund	51	**74,067,708.04**	**154,550,949.28**

（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:2015 年 12 月 31 日

(For the period ended December 31, 2015)

项目名称：世行贷款郑州市轨道交通 3 号线一期工程项目
Project Name: Zhengzhou Urban Rail Project Financed by the World Bank
编报单位：郑州市轨道交通有限公司
Prepared by: Zhengzhou Rail Transit Co., LTD

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	321,000,000.00	67,305,791.76	20.97%	20,608,279,500.00	137,700,197.43	0.67%
一、国际金融组织贷款 International Financing				1,500,000,000,.00		
二、配套资金 Counterpart Financing	321,000,000.00	67,305,791.76	20.97%	19,108,279,500.00	137,700,197.43	0.72%
1.省级 province						
2.市县级 prefecture\county	134,820,000.00	67,305,791.76	49.92%	8,655,477,390.00	137,700,197.43	1.59%
3.自筹资金 self-Raised Funds	186,180,000.00			10,452,802,110.00		
资金运用合计（按项目内容） Total Application of Funds (by Project Component)	321,000,000.00	62,483,241.24	19.47%	20,608,279,500.00	136,500,949.28	0.66%
1.工程建设 engineering construction	208,830,000.00			10,330,041,300.00		

	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
2.设备投资 equipment investment				2,198,414,800.00		
3.设计、培训与咨询 design, training and consultaion	79,830,000.00	58,481,550.57	73.26%	547,578,800.00	128,194,214.43	23.41%
4.管理与机构能力建设 management and institutional capability building		13,997.60		250,569,100.00	186,282.00	0.07%
5 征地拆迁、质量监测及其他投资 land requisition and resettlement, quality monitoring and other investment	32,340,000.00	451,698.10	1.40%	7,281,675,500.00	451,698.10	0.01%
6、应交增值税		3,535,994.97			7,718,754.75	
差异 Difference		4,822,550.52			1,149,248.15	
1. 应收款变化 Change in Receivables		18,000,000.00			18,000,000.00	
2. 应付款变化 Change in Payables		13,177,449.48			16,850,751.85	
3. 货币资金变化 Change in Cash and Bank		-			-	
4. 其他 Other	0.00	-	0.00	0.00	0.00	0.00

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

本期截至 2015 年 12 月 31 日

(For the period ended December 31, 2015)

项目名称：世行贷款郑州市市轨道交通 3 号线一期工程项目

Project Name: Zhengzhou Urban Rail Project Financed by the World Bank

编报单位：郑州市轨道交通有限公司

Prepared by: Zhengzhou Rail Transit Co., LTD

货币单位：人民币元

Currency Unit: RMB Yuan

项目内容 Project Component	项目支出 Project Expenditure							
	累计支出 Cumulative Amount	已交付资产 Assets Transferred				在建工程 Work in Progress	待核销项目支出 Construction Expenditures to be Disposed	转出投资 Investments Transferred-out
		固定资产 Fixed Asset	流动资产 Current Asset	无形资产 Intangible Asset	递延资产 Deferred Asset			
1.工程建设 engineering construction								
2.设备投资 equipment investment								
3.设计、培训与咨询 design, training and consultation	128,194,214.43					128,194,214.43		
4.管理与机构能力建设 management and institutional capability building	186,282.00					186,282.00		
5.征地拆迁、质量监测及其他投资 land requisition and resettlement, quality monitoring and other investment	451,698.10					451,698.10		
6、应交增值税	7,718,754.75					7,718,754.75		
合计 Total	136,550,949.28					136,550,949.28		

（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 2015 年 12 月 31 日

(For the period ended December 31, 2015）

项目名称：世行贷款郑州市轨道交通 3 号线一期工程项目

Project Name: Zhengzhou Urban Rail Project Financed by the World Bank

编报单位：郑州市轨道交通有限公司

Prepared by: Zhengzhou Rail Transit Co., LTD

货币单位：美元/人民币元

Currency Unit: USD/RMB Yuan

类 别 Category	核定贷款金额 Loan Amount	本年度提款数 Current-period Withdrawals		累计提款数 Cumulative Withdrawals	
	美元 USD	美元 USD	折合人民币 RMB	美元 USD	折合人民币 RMB
1. 工程 Civil Works	0.00	0.00	0.00	0.00	0.00
2. 货物 Goods	0.00	0.00	0.00	0.00	0.00
3. 培训 Training	0.00	0.00	0.00	0.00	0.00
4. 咨询服务 Consulting Service	0.00	0.00	0.00	0.00	0.00
5. 待分配部分 Unallocated	0.00	0.00	0.00	0.00	0.00
6. 先征费 Front-end Fee	0.00	0.00	0.00	0.00	0.00
7. 专用账户 Special Account	0.00	0.00	0.00	0.00	0.00
总计 Total	0.00	0.00	0.00	0.00	0.00

（四）财务报表附注

财务报表附注

1. 项目概况。

郑州城市轨道交通项目贷款号为 8457-CN。郑州城市轨道交通建设旨在通过该项目的实施，有效改善郑州城市基础设施条件、增强郑州市引领带动作用，对于根本缓解城市交通压力，进一步改善老城、疏散人口带动和促进新城繁荣发展有重要的意义。郑州城市轨道交通 3 号线一期工程为新柳路站至航海东路站（含）段，线路长约 25.2 公里，设车站 21 座。项目协议于 2015 年 2 月 13 日签订，2015 年 5 月 13 日生效，预计 2021 年 6 月 30 日前关闭。项目计划总投资为人民币 206.08 亿元，其中世界银行贷款总额为 2.5 亿美元。本项目贷款将用于 3 号线一期工程土建工程 01-04 标段建设，预计投资金额为人民币 18.9 亿元。

2. 财务报表编制范围。

本财务报表的编制范围为郑州市轨道交通有限公司关于轨道 3 号线一期资金筹集和建设投入的会计核算。

3. 主要会计政策。

3.1 本项目财务报表按照财政部《世界银行贷款项目会计核算办法》（财际字〔2000〕13 号）的要求编制。

3.2 会计核算年度采用公历年制，即公历 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 2015 年 12 月 31 日汇率，即 USD1=人民币 6.4914 元。

4. 报表科目说明。

4.1 项目支出。

2015 年项目支出人民币 62,483,241.24 元，占年投资计划的 19.47%; 项目累计支出 136,550,949.28 元，占项目总投资额的 0.66%。

4.2 预付及应收款。

2015 年 12 月 31 日余额为人民币 18,000,000.00 元，主要是预付 3 号线一期沿线征地拆迁费用。

4.3 项目拨款。

2015 年 12 月 31 日余额为人民币 137,700,197.43 元，为郑州市财政拨入的项目配套资金。

4.4 应付款。

2015 年 12 月 31 日余额为人民币 16,850,751.85 元，主要是应付 3 号线一期勘察设计质保金。

v. **Notes to the Financial Statements**

Notes to the Financial Statements

1. Project Overview

The loan No. of the Zhengzhou Urban Rail Project is 8457-CN. The construction of Zhengzhou Urban Rail Transit aims to effectively improve the condition of Zhengzhou's infrastructure and enhance the leading role of Zhengzhou. It is of great importance to fundamentally relieve the urban traffic pressure, further improve the condition of the old town, decentralize population and promote the prosperity and development of the new town. The main components of the Project include Phase I of the construction of Metro Line 3, starting from Xinliulu Road Station to Hanghaidong Road Station.The total length of the main line is 25.2 kilometers, with a total of 21 stations. The project agreement was signed on Feb. 13, 2015 and entered into effect on May 13, 2015. The account of the project was expected to be closed on June 30, 2021. The total investment plan of the project was RMB20.608 billion yuan, of which the World Bank loan amount was USD250 million. The World Bank loan will be used for the civil works of Bidding Section 1 to 4 of Metro Line 3. The investment was expected to reach RMB 1.89 billion yuan.

2. Consolidation Scope of the Financial Statements

The scope of the financial statements covers the financing and the construction investment accounting of Metro Line 3 prepared by the Metro Project Office of Zhengzhou Rail Transit Co., LTD.

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 According to the People's Bank of China December 31, 2015 exchange rate, that is USD1 = 6. 4914yuan.

4. Explanation of Subjects

4.1 Total Project expenditures
The project expenditure in 2015 was RMB62,483,241.24yuan, and the cumulative expenditures were RMB136,550,949.28 yuan.

4.2 Prepaid and receivable
Its balance on December 31, 2015 was RMB18,000,000 yuan, mainly the prepayment to the work of land requisition and resettlement along the Line 3.

4.3 Project Appropriation Funds
The balance on December 31, 2015 was RMB 137,700,197.43 yuan, which were the counterpart funds allocated by Zhengzhou Municipal Government.

4.4 Payables
The balance on December 31, 2015 was RMB 16,850,751.85 yuan, mainly the retention money of survey and design.