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中华人民共和国云南省审计厅

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

# 审计报告 Audit Report

云审外报〔2016〕89号

YUNNAN AUDIT REPORT〔2016〕No.89

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项目名称：世界银行贷款云南红河州滇南中心城市交通基础设施建设项目

Project Name: Yunnan Honghe Prefecture Diannan Center Urban Transport

Project Financed by the World Bank

贷款号： 8369-CN

Loan No. : 8369-CN

项目执行单位：红河州利用国际金融组织贷款项目办公室

Project Entity: Honghe Prefecture Project Management Office

会计年度： 2015

Accounting Year: 2015

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## 一、 审计师意见

### 审计师意见

红河州利用国际金融组织贷款项目办公室：

我们审计了世界银行贷款云南红河州滇南中心城市交通项目 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财务报表及财务报表附注（第 5 页至第 24 页）。

#### （一）项目执行单位及云南省财政厅对财务报表的责任

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

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

#### （二）审计责任

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

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

性和作出会计估计的合理性，以及评价财务报表的总体列报。

我们相信，我们获取的审计证据是适当的、充分的，为发表审计意见提供了基础。

### （三）审计意见

我们认为，第一段所列财务报表在所有重大方面按照中国的会计准则、会计制度和本项目贷款协定的要求编制，公允反映了世界银行贷款云南红河州滇南中心城市交通项目 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。

### （四）其他事项

由于本期内项目没有提款报账，我们不对提款报账发表意见。

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。



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## **I. Auditor's Opinion**

### **Auditor's Opinion**

To: Honghe Prefecture Project Management Office:

We have audited the special purpose financial statements (from page 5 to page 24) of Yunnan Honghe Prefecture Diannan Center Urban Transport Project 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 and Yunnan Provincial Finance Department's Responsibility for the Financial Statements**

The preparation of the Balance Sheet, the Summary of Sources 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 Yunnan Provincial Finance Department, which includes:

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

### **Auditor's Responsibility**

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of

material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the 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 the 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**

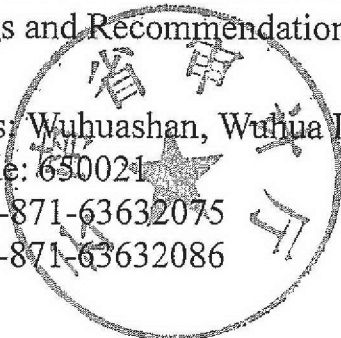
In our opinion, the financial statements identified in the first paragraph present fairly, in all material respects, financial position of Yunnan Honghe Prefecture Diannan Center Urban Transport Project Financed by the World Bank as of December 31, 2015, its financial receipts and disbursements, the project implementation and the receipts and disbursements of special account for the year then ended in accordance with Chinese accounting standards and system, and the requirements of the project loan agreement.

### **Other Matter**

Due to no loan withdrawal made in the year, we do not express an opinion on this.

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.

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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: 世界银行贷款红河州滇南中心城市交通基础设施建设项目

PROJECT NAME: Yunnan Honghe Prefecture Diannan Center Urban financed by the World Bank

编报单位: 红河州利用国际金融组织贷款建设项目办公室 Prepared by: Honghe Prefecture Project Management Office

单位: 人民币元  
 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	10,099,777.97	94,696,355.46	一、项目拨款合计 Total Project Appropriation Funds	28	7,723,500.00	83,978,127.49
1、交付使用资产 Fixed Assets Transferred	2			二、项目资本与项目资本公积 Project Capital and Capital Surplus	29		
2、待核销项目支出 Construction Expenditures to be Disposed	3			其中: 捐赠款 Including: Grants	30		
3、转出投资 Investments Transferred out	4			三、项目借款合计 Total Project Investment Loan	31	2,297,111.46	2,459,672.30
4、在建工程 Construction in Progress	5	10,099,777.97	94,696,355.46	1、项目投资借款 Total Project Investment Loan	32	2,297,111.46	2,459,672.30
二、应收生产单位投资借款 Investment Loan Receivable	6			(1) 国外借款 Foreign Loan	33	2,297,111.46	2,459,672.30
其中: 应收生产单位世行贷款 Including: World Bank Investment Loan Receivable 后续 (to be continued)	7			其中: 国际复兴开发银行借款 Including: IBRD	34	2,297,111.46	2,459,672.30

三、拨付所属投资借款 Appropriation of investment Loan	8			技术合作信贷 Cooperation	35		
其中：拨付世行贷款 Including: Appropriation of Work Bank Investment Loan	9			(2) 国内借款 Domestic loan	36		
四、器材 Equipment	10			其中：商业银行 Including: Commercial Bank	37		
其中：待处理器材损失 Including: Losses of Equipment in Suspense	11			国债借款 Treasury Bonds	38		
五、货币资金合计 Total Cash and Bank	12	70,833.49	1,952,443.71	2、其他借款 Other Loan	39		
1、银行存款 Cash in Bank	13	70,833.49	1,951,307.21	四、上级拨入投资借款 Appropriation of Investment Loan	40		
其中：专用帐户存款 Including: Special Account	14	0.00	0.00	其中：拨入世行贷款 Including: World Bank Loan	41		
2、现金 Cash on Hand	15	0.00	1,136.50	五、企业债券资金 Bond Funds	42		
六、预付及应收款合计 Total Prepaid and Receivable	16	0.00	7,000.00	六、待冲项目支出 Construction Expenditures to be Offset	43		
其中：应收世行贷款利息 Including: World Bank Loan Interest Receivable	17			七、应付款合计 Total Payable	44	150,000.00	10,205,219.00
应收世行贷款承诺费 World Bank Loan Commitment Fee Receivable	18			其中：应付世行贷款利息 Including: World Bank Loan Interest Payable	45		
应收世行贷款资金占用费 World Bank Loan Service-fee Receivable	19			应付世行贷款承诺费 World Bank Loan Commitment Fee Payable	46		
七、有价证券 Marketable Securities 后续 (to be continued)	20			应付世行贷款资金占用费 World Bank Loan Service Fee Payable	47		

八、固定资产合计 Total Fixed Assets	21	0.00	0.00	0.00	八、未交款合计 Other Payables	48	
固定资产原价 Fixed Assets, cost	22				九、上级拨入资金 Appropriation of Funds	49	
减: 累计折旧 Less: Accumulated Depreciation	23				十、留存收入 Retained Earnings	50	12,780.38
固定资产净值 Fixed Assets, Net	24	0.00	0.00	0.00			
固定资产清理 Fixed Assets Pending Disposal	25						
待处理固定资产损失 Fixed Assets Losses in Suspense	26						
资金占用合计 Total Application of Fund	27	10,170,611.46	10,170,611.46	96,655,799.17	资金来源合计 Total Sources of Fund	51	10,170,611.46 96,655,799.17



(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: 世界银行贷款红河州滇南中心城市交通基础设施建设项目

PROJECT NAME: Yunnan Honghe Prefecture Diannan Center Urban Transport Project financed by the World Bank

编报单位: 红河州利用国际金融组织贷款建设项目办公室

单位: 人民币元  
Unit: RMB Yuan

Prepared by: Honghe Prefecture Project Management Office

项目内容 Project Component	本期 Current Period			累计 Cumulative		
	本年计划额 Current year Budget	本期发生额 Current Period Actual	本期完成百分 比 Current Period Completed%	项目总计划额 Life of PAD	累计完成额 Cumulative Actual	累计完成百分 比 Cumulative Completed%
一、资金来源合计 Total Sources of Funds	1,106,167,400.00	76,417,188.33	6.91%	2,126,541,600.00	86,437,799.79	4.06%
(一) 国际金融组织贷款 International Financing	462,758,500.00	162,560.84	0.04%	915,000,000.00	2,459,672.30	0.27%
1. 国际复兴开发银行 IBRD	462,758,500.00	162,560.84	0.04%	915,000,000.00	2,459,672.30	0.27%
(二) 配套资金 Counterpart Financing	643,408,900.00	76,254,627.49	11.85%	1,211,541,600.00	83,978,127.49	6.93%
1. 商业银行/Commercial Banks	0.00	0.00		0.00	0.00	
2. 国债借款/Treasury Bonds	0.00	0.00		0.00	0.00	
3. 财政配套/Counterpart Funds from	643,408,900.00	76,254,627.49	11.85%	1,211,541,600.00	83,978,127.49	6.93%

Finance Bureau 后续 (to be continued)									
4. 其他配套 (借款) / Other Counterpart Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
二、资金运用合计 Total Appropriation of Funds (按项目内容 by Project Component)	1,106,167,400.00	84,596,577.49	7.65%	2,126,541,600.00	94,696,355.46	4.45%			
1. 路网改造和提升/Road Network Re-functioning and Improvement	291,906,500.00	0.00	0.00%	427,930,900.00	0.00	0.00%			
(1) 红河大道 (蒙) / Honghe Avenue (Mengzi)	0.00	0.00		74,619,900.00	0.00	0.00%			
(2) 锦华路 (蒙) / Jinhua Road (Mengzi)	7,030,500.00	0.00	0.00%	36,369,100.00	0.00	0.00%			
(3) 昭忠路 (蒙) / Zhaozhong Road (Mengzi)	0.00	0.00		16,315,900.00	0.00	0.00%			
(4) 学府路 (蒙) / Xuefu Road Bypass (Mengzi)	92,395,700.00	0.00	0.00%	104,750,000.00	0.00	0.00%			
(5) 环城南路 (建) / South Bypass (Jianshui)	192,480,300.00	0.00	0.00%	195,876,000.00	0.00	0.00%			
2. 一体化走廊管理/Integrated Corridor Management	260,459,900.00	0.00	0.00%	354,955,100.00	0.00	0.00%			
(1) 天马路 (蒙) / Tianma Road (Mengzi)	54,445,400.00	0.00	0.00%	43,291,600.00	0.00	0.00%			
(2) 银河路 (蒙) / Yinhe Road (Mengzi)	35,970,400.00	0.00	0.00%	33,126,000.00	0.00	0.00%			
(3) 北京路 (蒙) / Beijing Road (Mengzi)	27,625,900.00	0.00	0.00%	57,162,300.00	0.00	0.00%			
(4) 建水大道 (建) / Jianshui Avenue (Jianshui)	17,797,900.00	0.00	0.00%	19,313,300.00	0.00	0.00%			
(5) 迎晖路 (建) / Yinghui Road (Jianshui)	28,900,100.00	0.00	0.00%	30,159,600.00	0.00	0.00%			
(6) 朝阳北路 (建) / North Chaoyang Road (Jianshui)	34,403,400.00	0.00	0.00%	34,739,400.00	0.00	0.00%			

后续 (to be continued)									
(7) 智能交通管理系统/TTS	61,316,800.00	0.00	0.00%	137,162,900.00	0.00	0.00%			
3. 公共交通优先/Public Transport Priority	68,606,500.00	0.00	0.00%	213,166,100.00	0.00	0.00%			
(1) 公共基础设施/Public Transport Infrastructure	47,283,300.00	0.00	0.00%	141,771,900.00	0.00	0.00%			
(2) 公交车站/Bus Bays/Stops	0.00	0.00		37,152,000.00	0.00	0.00%			
(3) 公交车运行智能系统/TTS for Bus Operation	21,323,200.00	0.00	0.00%	34,242,200.00	0.00	0.00%			
4. 提升学校交通安全/School Transport Safety Improvement	1,600,000.00	0.00	0.00%	37,430,900.00	0.00	0.00%			
(1) 交通安全文明示范/Model School Transport Zone	0.00	0.00		17,671,300.00	0.00	0.00%			
(2) 接送学生示范/Home to School Transportation Demonstration	0.00	0.00		8,539,600.00	0.00	0.00%			
(3) 公共宣传、培训和人才招聘/Public Campaigns, Trainings and TA	1,600,000.00	0.00	0.00%	11,220,000.00	0.00	0.00%			
5. 移民安置/Resettlement	439,328,900.00	68,622,427.49	15.62%	708,441,500.00	68,622,427.49	9.69%			
(1) 直接补偿/Direct Compensation	315,676,100.00	68,622,427.49	21.74%	498,239,600.00	68,622,427.49	13.77%			
(2) 工作经费/Overhead	58,182,700.00	0.00	0.00%	77,488,700.00	0.00	0.00%			
(3) 有关税费/Taxes and Duties	65,470,100.00	0.00	0.00%	132,713,200.00	0.00	0.00%			
6. 机构建设/Institutional Strengthening	8,013,000.00	0.00	0.00%	18,300,000.00	0.00	0.00%			
(1) 城区交通关联研究/Urban Transport related Studies	3,340,000.00	0.00	0.00%	7,950,000.00	0.00	0.00%			

(2) 技术培训和参观学习/Technical Trainings and Study Tours 后续 (to be continued)	2,320,000.00	0.00	0.00%	5,925,000.00	0.00	0.00%
(3) 项目管理和技术支持/Project Management and Technical Support	960,000.00	0.00	0.00%	1,440,000.00	0.00	0.00%
(4) 公共沟通和宣传/Public Communication and Campaigns	1,393,000.00	0.00	0.00%	2,985,000.00	0.00	0.00%
7. 项目管理/Project Management	34,110,700.00	15,811,589.16	46.35%	137,932,100.00	23,614,255.67	17.12%
(1) 勘测设计/Survey and Design	17,874,800.00	10,391,600.00	58.14%	51,513,100.00	12,551,600.00	24.37%
(2) 建设监理/Construction Supervision	1,454,900.00	0.00	0.00%	20,634,700.00	0.00	0.00%
(3) 监测评价/Monitoring and Evaluation	5,316,800.00	3,273,522.00	61.57%	13,800,800.00	7,196,537.00	52.15%
(4) 开办费/Startup Expense	0.00	0.00		0.00	0.00	
(5) 经常费/Daily Expense	0.00	0.00		0.00	0.00	
(6) 办公设备/Office Equipment	188,000.00	146,830.00	78.10%	1,500,800.00	146,830.00	9.78%
(7) 其他项目管理费用/Other Project Management Expense	9,276,200.00	1,999,637.16	21.56%	50,482,700.00	3,719,288.67	7.37%
8. 其它/Others	2,141,900.00	162,560.84	7.59%	228,385,000.00	2,459,672.30	1.08%
(1) 预备费/Contingency cost	0.00	0.00		208,418,600.00	0.00	0.00%
(2) 贷款利息/Interest during Implementation	1,631,900.00	21,933.63	1.34%	17,678,900.00	24,572.30	0.14%
(3) 先征费/Front-end Fee	510,000.00	140,627.21	27.57%	2,287,500.00	2,435,100.00	106.45%

差异							
Difference 后续 (to be continued)	0.00	-8,179,389.16		0.00		-8,258,555.67	
1、应收款变化 Change in Receivables	0.00	7,000.00		0.00		7,000.00	
2、应付款变化 Change in Payables	0.00	-10,055,219.00		0.00		-10,205,219.00	
3、货币资金变化 Change in Cash and Bank	0.00	1,881,610.22		0.00		1,952,443.71	
4、其他 Other	0.00	-12,780.38		0.00		-12,780.38	



**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: 世界银行贷款红河州滇南中心城市交通基础设施建设项目  
 PROJECT NAME: Yunnan Honghe Prefecture Diannan Center Urban Transport Project financed by the World Bank  
 编报单位: 红河州利用国际金融组织贷款建设项目办公室  
 Unit: RMB Yuan

Prepared by: Honghe Prefecture Project Management Office

项目内容 Project Component	累计支出 Cumulative Amount	已交付资产 Assets Transferred				项目支出 Project Expenditure			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	在建工程 Work in Progress	待核销 项目支出 Constuction Expenditures to be disposed		
1. 路网改造和提升/Road Network Re-Functioning and Improvement	0.00					0.00			
2. 一体化走廊管理/Integrated Corridor Management	0.00					0.00			
3. 公共交通优先/Public Transport Priority	0.00					0.00			
4. 提升学校交通安全/School Transport Safety Improvement	0.00					0.00			

后续 (to be continued)									
5. 移民安置 /Resettlement	68,622,427.49					68,622,427.49			
6. 机构建设 /Institutional Strengthening	0.00					0.00			
7. 项目管理/Project Management	23,614,255.67					23,614,255.67			
8. 其它/Others	2,459,672.30					2,459,672.30			
合 计/Total	94,696,355.46	0.00	0.00	0.00	0.00	94,696,355.46	0.00	0.00	

(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 AGREEMENT

本期截至 2015 年 12 月 31 日 (For the Period Ended December 31, 2015)

项目名称: 世行贷款红河州滇南中心城市交通基础设施建设项目

PROJECT NAME: Yunnan Honghe Prefecture Diannan Center Urban Transport Project financed by the World Bank

编报单位: 红河州利用国际金融组织贷款建设项目办公室

单位: 人民币元

Currency Unit: RMB Yuan

Prepared by: Honghe Prefecture Project Management Office

类别 Category	核定贷款金额 Loan Amount  美元 USD	本期提款额 Current-period Withdrawals		累计提款额 Cumulative Withdrawals	
		美元 USD	折合人民币 RMB	美元 USD	折合人民币 RMB
(1) 项目 A 部分工程/Works under Part A of the Project	75,994,000.00		0.00		0.00
(2) 项目 A 部分的货物、咨询服务、非咨询服务、培训研讨和增量业务费/Goods, consultants' services, non-consulting services, Training and Workshops and Incremental Operation Costs under Part A of the Project	21,916,000.00		0.00		0.00
(3) 项目 B 部分工程/Works under Part B of the Project	39,235,000.00		0.00		0.00
(4) 项目 B 部分的货物、咨询服务、非咨询服务、培训研讨和增量业务费/Goods, consultants' services, non-consulting services, Training and Workshops and Incremental Operation Costs under Part B of the Project	9,720,000.00		0.00		0.00
(5) 关帐日快到最后一次支付日及以前累积的贷款利息/Interest on the Loan accrued on or before the last Payment Date immediately preceding the Closing Date	2,760,000.00	3,377.73	21,933.63	3,784.08	24,572.30
(6) 先征费/Front-end Fee	375,000.00		0.00	375,000.00	2,435,100.00
(7) 利率上下限的额外保费(预备费)/Interest Rate Cap or Interest Rate Collar premium	0.00		0.00		0.00
总计 Total	150,000,000.00	3,377.73	21,933.63	378,784.08	2,459,672.30

(四) 专用账户报表  
iv. Special Account Statement

专用账户报表

SPECIAL ACCOUNT STATEMENT

本期截至 2015 年 12 月 31 日 (For the Period Ended December 31, 2015)

项目名称: 世行贷款红河州滇南中心城市交通基础设施建设项目  
PROJECT NAME: Yunnan Honghe Prefecture Diannan Center Urban Transport  
Project financed by the World Bank  
世界银行贷款号: 8369-CN  
World Bank Loan/Credit No.: 8369-CN  
编报单位: 云南省财政厅  
Prepared by: Yunnan Provincial Finance Department

开户行名称/账号: 招商银行  
昆明分行营业部 Depository  
Bank/Account Kunming  
branch, China merchants  
No.: /87190219333609 货币  
总类: 美元  
Currency: USD

A 部分: 本期专用账户收支情况 Part A -Account Activity for the Period	金额 Amount
期初余额 Beginning Balance (month/day/year)	
增加 Add:	-
本期世界银行回补总额 Total amount deposited by World Bank	
本期利息收入总额 (存入专用账户部分) Total interest earned current period if deposited in Special Account	
本期不合格支出归还总额 Total amount refunded to cover ineligible expenditures	
减少 Deduct:	--
本期支付总额 Total amount withdrawn	
本期末包括在支付额中的服务费支出 Total service charges if not included in above amount withdrawn	
期末余额 Ending balance (month/day/year)	
B 部分: 专用账户调节 Part B-Account Reconciliation	-
1. 世界银行首次存款总额 Amount advanced by World Bank	
减少 Deduct:	--
2. 世界银行回收总额 Total amount recovered by World Bank	
3. 本期期末专用账户首次存款净额 Outstanding amount advanced to the Special Account (at month/day/year)	
4. 专用账户期末余额 Ending balance of Special Account (at month/day/year)	
增加 Add:	-
5. 截至本期期末已申请报账但尚未申请回补金额 Amount claimed but not yet credited at month/day/year	
申请书号                      金额(报账货币)                      折合美元 Application No.                      Amount                      USD equivalent	-
6. 截至本期期末已支付但尚未申请报账金额 Amount withdrawn but not yet claimed	
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.)	
减少 Deduct:	--
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净额 Total advance to Special Account (at month/day/year)	



## （五）财务报表附注

### 财务报表附注

#### 1. 项目概况

世行贷款红河州滇南中心城市交通基础设施建设项目贷款号为8369-CN，该项目旨在改善蒙自、建水两地城区居民日常出行的安全性和有效性。项目计划总投资人民币2,126,541,600元，其中：世界银行贷款150,000,000美元、折合人民币915,000,000元。项目协议于2014年7月23日签订，2014年10月21日生效，2020年6月30日前关闭。项目由蒙自、建水两个子项目构成，其中：（1）蒙自子项目主要包括5个子项目建设：M1路网功能调整和改造；M2综合城市道路走廊管理；M3公交优先子项目；M4改善通学安全；M5机构加强子项目。该子项目计划总投资人民币1,504,992,700元，其中世界银行贷款总额为100,000,000美元，折合人民币610,000,000元。（2）建水子项目主要包括4个子项目建设：J1综合交通改善；J2公交优先；J3南环线建设；J4机构能力建设。项目计划总投资为人民币621,548,900元，其中世界银行贷款总额为50,000,000美元，折合人民币305,000,000元。

2015年末，项目累计到位配套资金人民币83,978,127.49元，占计划配套资金总额人民币1,211,541,600元的6.93%，累计完成项目投资94,696,355.46元，占计划投资总额2,126,541,600元的4.45%。

#### 2. 财务报表编制范围

本财务报表的编制范围包括红河州、蒙自市、建水县三个项目办的世行项目财务报表及云南省财政厅专用账户报表。红河州项目办负责报表的合并工作。

#### 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）、项目贷款协定及世行《世界贷款云南省红河州滇南中心城市交通基础设施项目财务管理手册》（红财外〔2013〕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2015年12月31日汇率,即USD1=人民币6.4936元。

#### 4. 报表科目说明

##### 4.1 项目支出

截至2015年底,项目支出94,696,355.46元(含先征费2,459,672.30元,未分摊到两个子项目中),占总投资计划2,126,541,600元的4.45%。其中:建水子项目2015年项目支出人民币31,369,331.10元,累计支出人民币33,469,599.10元,占其投资计划的5.38%。蒙自子项目2015年项目支出人民币53,064,685.55元,累计项目支出累计为58,767,084.06元,占其投资计划的3.9%。

##### 4.2 货币资金

2015年12月31日,货币资金余额为人民币1,952,443.71元,其中银行存款1,951,307.21元,现金1,136.50元。

##### 4.3 预付及应收款

2015年12月31日,应收款余额为人民币7,000元,主要是工程建设信息咨询服务费7,000元。

##### 4.4 项目拨款

本科目主要核算项目配套资金,项目计划配套资金总额人民币1,211,541,600元,截至2015年12月31日,到位配套资金人民币83,978,127.49元,占总计划的6.93%。

##### 4.5 项目借款

本项目2015年虽未发生提款报账,但根据项目贷款协定,项目先征费按贷款总额的0.25%计提,并直接从贷款总额中扣减,本科目反映的是截止2015年12月31日项目发生的先征费及利息支出2,459,672.30元,其中:先征费2,435,100元,利息24,572.30元。

#### 4.6 应付款

截至 2015 年 12 月 31 日，余额为人民币 10,205,219 元。

其中，应付建水子项目：

- (1) 城市综合交通规划费 190,000 元；
- (2) 公共交通专项规划费 160,000 元；
- (3) 滇南中心城市交通项目设计费 6,651,600 元；
- (4) 勘测设计费 360,000 元；
- (5) 移民外部监测费 400,000 元；
- (6) 外部环境监测 679,832 元；
- (7) 公共交通政策研究费 282,895 元；
- (8) 施工期及营运期环境监测 428,000 元。

应付蒙自子项目：

- (1) 云南南方地勘工程总公司——地压覆矿产资源评估费及地质灾害危险性评估费 300,000 元；
- (2) 云南省环境科学研究院——水土保持方案编制费 420,000 元；
- (3) 云南省交通规划设计院——公共交通政策研究费 282,892 元；
- (4) 蒙自市房屋征收管理中心暂借款 50,000 元；

#### 4.7 留成收入

截至 2015 年 12 月 31 日，留成收入余额人民币 12,780.38 元，全部是银行存款利息收入。其中：建水子项目 2015 年 12 月 31 日余额人民币 10,060.88 元，蒙自子项目 2015 年 12 月 31 日余额人民币 2,719.50 元。

#### 5. 专用账户使用情况

本项目专用账户由云南省财政厅负责管理。专用账户于 2016 年 2 月开立，故 2015 年 12 月 31 日无数据。专用账户的开户行是招商银行昆明分行营业部；账号：87190219333609；币种为美元。

#### 6. 贷款协定执行情况

本项目拟利用世行贷款 150,000,000 美元。截至 2015 年 12 月 31 日，项目未发生提款报账，但根据项目贷款协定，项目先征费 375,000 美

元已直接从贷款总额中扣减，所以贷款协定执行情况表反映了先征费和利息的发生情况。

## **(V) Notes to the Financial Statements**

### **Notes to the Financial Statements**

#### **1. Project Overview**

Yunnan Honghe Prefecture Diannan Center Urban Transport Project financed by WB (the Project, Ln. 8369-CN) aims to improve the safety and efficacy of everyday travel for people who live in Mengzi and Jianshui downtown. The total investment is CNY 2,126,541,600.00, of which USD 150,000,000.00 is financed by World Bank loan (CNY 915,000,000.00 equivalent). The project agreement was signed on July 23, 2014, and became effectiveness on October 21, 2014. The financial closing of the project are expected on June 30, 2020. The Project comprises two subprojects, Mengzi Subproject and Jianshui Subproject, that is: (1) Mengzi subproject comprises five subprojects: M1: Road Network Re-Functioning and Improvement; M2: Integrated Corridor Management; M3: Public Transport Priority; M4: School Transport Safety Improvement; and M5: Institutional Strengthening. Estimated total investment of the subproject is CNY 1,504,992,700.00, of which USD 100,000,000.00 is financed by World Bank loan, equivalent to CNY 610,000,000.00. (2) Jianshui Subproject comprises four subprojects: J1: Core Urban Area Integrated Transport Improvement; J2: Public Transport Priority; J3: Construction of South Bypass; and J4: Institutional Strengthening. Estimated total investment of the subproject is CNY 621,548,900.00, of which USD 50,000,000.00 is financed by World Bank loan, equivalent to CNY 305,000,000.00.

The counterpart funds in place of the Project by the end of 2015 are CNY 83,978,127.49, accounting for 6.93% of the total plan of CNY 1,211,541,600.00. A total value of CNY 94,696,355.46 for the Project was completed, accounting for 4.45% of the total planned investment of CNY 2,126,541,600.00.

#### **2. Consolidation Scope of the Financial Statements**

Consolidation scope of the financial statements covers the financial statements of Honghe PMO, Mengzi PEO, Jianshui PEO, as well as the Special Account set in the Yunnan Provincial Finance Department. Honghe Prefecture PMO is responsible for statements consolidation.

#### **3. Accounting policies**



3.1 The financial statements of the Project are prepared in accordance with the requirements of *Accounting Methods for the World Bank Financed Project (Caijizi[2000]No.13)* of the Ministry of Finance, Loan Agreement of the Project, and *Financial Management Manual for Yunnan Honghe Prefecture Diannan Center Urban Transport Project financed by World Bank (No.13, 2013, Office of Foreign Loans, Finance Bureau of Honghe Prefecture)* by World Bank.

3.2 In accounting practice, the Gregorian calendar year is adopted as the fiscal year from January 1 to December 31.

3.3 The accruals basis and debit/credit double-entry bookkeeping method are adopted. RMB Yuan is used as the recording currency of bookkeeping.

3.4 The exchange rate adopted in the financial statements was the exchange rate on December 31, 2015 of the People's Bank of China, which is USD1=RMB 6.4936 Yuan.

#### **4. Explanation of Subjects**

##### **4.1 Project expenditures**

Project expenditures by the end of 2015 is CNY 94,696,355.46 (including front-end fee of CNY 2,459,672.30, which is not apportioned between the two subprojects), accounting for 4.45% of total planned investment of CNY2,126,541,600.00. Wherein: expenditure of Jianshui Subproject in 2015 is CNY 31,369,331.10. Accumulated total expenditure of the subproject is CNY 33,469,599.10, accounting for 5.38% of the total investment plan. Expenditure of Mengzi Subproject in 2015 is CNY 53,064,685.55. Accumulated total expenditure of the subproject is CNY 58,767,084.06, accounting for 3.9% of the total investment plan.

##### **4.2 Cash and bank**

The balance as of December 31, 2015 is CNY 1,952,443.71, including bank deposits of CNY 1,951,307.21 and CNY 1,136.50 in cash.

##### **4.3 Prepaid and receivables**

Receivable balance as of December 31, 2015 is CNY 7,000.00, mostly is CNY 7,000.00 of consulting service fee of construction information.

##### **4.4 Project appropriation funds**

This accounting item mainly accounts counterpart funds. The total planned counterpart funds of the Project were CNY 1,211,541,600.00. As



of December 31, 2015, CNY 83,978,127.49 of counterpart funds is in place, accounting for 6.93% of the total plan.

#### 4.5 Project loans

No withdrawals occurred for the Project during 2015. However, according to the loan agreement, front-end fee (0.25% of the loan) is deducted directly from the loan. This item reflects expenditures of front-end fee and interests occurred as of December 31, 2015, which is CNY 2,459,672.30, among which, CNY 2,435,100.00 is front-end fee and CNY 24,572.30 is interests.

#### 4.6 Payables

The balance as of December 31, 2015 is CNY 10,205,219.00.

Mostly are payables of Jianshui Subproject

1. The city's comprehensive transportation planning costs being CNY 190,000.00;
2. Special public transport planning costs being CNY 160,000.00;
3. Design fees of the Project being CNY 6,651,600.00;
4. Survey and design costs being CNY 360,000.00;
5. External resettlement monitoring costs being CNY 400,000.00;
6. External environmental monitoring costs being CNY 679,832.00;
7. Public transport policy research expenses being CNY 282,895.00;
8. Environmental monitoring during construction and operation periods costs being CNY 428,000.00.

Payables of Mengzi Subproject

1. Yunnan Southern Geological Prospecting Engineering Corporation - assessment fee of underground mineral resource and geological hazard being CNY 300,000.00;
2. Yunnan Institute of Environmental Science - soil and water conservation programming costs being CNY 420,000.00;
3. Yunnan Transportation Planning and Design Institute - public transport policy research expenses being CNY 282,892.00;

4. Temporary borrowings from House Expropriation Management Center of Mengzi City being CNY 50,000.00;

#### 4.7 Retained earnings

As of December 31, 2015, retained earnings balance is CNY 12,780.38, all is interest income from bank deposits. Wherein: balance of Jianshui Subproject being CNY 10,060.88 as of December 31, 2015, while balance of Mengzi subprojects being CNY 2,719.50 as of December 31, 2015.

#### **5. Special account**

The Special Account of the Project is managed by Yunnan Provincial Finance Department. The Account was opened in February 2016, as a result, no data is available as of December 31, 2015. The account is opened in Kunming Branch of China Merchants Bank with account number of 87190219333609 and USD as currency unit.

#### **6. Implementation of the Loan Agreement**

A total of \$150,000,000.00 is financed by World Bank loan for the Project. No withdrawal occurred as of December 31, 2015. However, according to the loan agreement, \$375,000 of front-end fee is deducted directly from the loan. As a result, front-end fee and interest occurred are reflected in the table "Statement of Implementation of Agreement".