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审计署国外贷款项目审计服务中心

Audit Service Center of China National Audit Office for Foreign
Loan and Assistance Projects

审计报告

Audit Report

审外中报(2015)9号

AUDIT REPORT (2015) NO. 9

项目名称: 全球环境基金赠款中国城市群生态综合交通发展项目
Project Name: CMC Cluster Eco-Transport Project Granted by GEF

赠款号: HF099421
Grant No.: HF099421

项目执行单位: 交通运输部综合规划司
Project Entity: Comprehensive Planning Department, Ministry of Transport

会计年度: 2014
Accounting Year: 2014

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Yi Geng

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一、 审计师意见

审计师意见

交通运输部综合规划司：

我们审计了全球环境基金赠款中国城市群生态综合交通发展项目 2014 年 12 月 31 日的资金平衡表及截至该日同年度的赠款协定执行情况明细表和专用账户收支表等特定目的财务报表及财务报表附注（第 6 页至第 15 页）。

（一）项目执行单位及财政部国际财金合作司对财务报表的责任

编制上述财务报表中的资金平衡表、赠款协定执行情况明细表是你单位的责任，编制专用账户收支表是财政部国际财金合作司的责任，这种责任包括：

1. 按照中国的会计准则、会计制度和本项目赠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、会计制度和本项目赠款协定的要求编制，公允反映了全球环境基金赠款中国城市群生态综合交通发展项目2014年12月31日的财务状况及截至该日同年度的财务收支、项目执行和专用账户收支情况。

（四）其他事项

我们还审查了本期内报送给世界银行的第3号提款申请书及所附资料。我们认为，这些资料均符合赠款协议的要求，可以作为申请提款的依据。

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


审计署国外贷款项目审计服务中心
2015年6月26日

地址：中国北京市中关村南大街4号

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I . Auditor's Opinion

Auditor's Opinion

To Comprehensive Planning Department, Ministry of Transport

We have audited the special purpose financial statements (from Page 6 to Page 15) of City Cluster Eco-Transport Project Granted by GEF, which comprise the Balance Sheet as of December 31, 2014, the Statement of Implementation of Grant Agreement and the Special Account Statement for the year then ended, and Notes to the Financial Statements.

Project Entity and International Financial and Economic Cooperation Department of Ministry of Finance's Responsibility for the Financial Statements

The preparation of the Balance Sheet and the Statement of Implementation of Grant Agreement is the responsibility of your entity, while the preparation of the Special Account Statement is the responsibility of International Financial and Economic Cooperation Department of Ministry of Finance (referred as "MOF"), 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 grant agreement;
- ii. Designing, implementing and maintaining necessary internal control to ensure that the financial statements are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

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

due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements identified in the first paragraph present fairly, in all material respects, financial position of City Cluster Eco-Transport Project Granted by GEF as of December 31, 2014, 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 grant agreement.

Other Matter

We also examined the withdrawal application of No.3 and the attached documents submitted to the World Bank during the period. In our opinion, those documents comply with the project grant agreement and can serve as basis for grant withdrawal.

The audit report consists of the Auditor's Opinion and two more parts hereinafter: Financial Statements and Notes to the Financial Statements, Audit Findings and Recommendations.

(No contents in this page)

Audit Service Center of China National Audit Office for
Foreign Loan and Assistance Projects
June 26, 2015

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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

2014年12月31日
(As of December 31, 2014)

项目名称: 全球环境基金赠款中国城市群生态综合交通发展项目
Project Name: City Cluster Eco-Transport Project Granted by GEF
编报单位: 交通运输部综合规划司

赠款号: TF099421
Grant No.: TF099421
货币单位: 人民币元
Currency Unit: RMB yuan

Prepared by: Comprehensive Planning Department, Ministry of Transport

科目名称 Subject Name	资金占用 Application of Fund		资金来源 Sources of Fund	
	期初余额 Beginning Balance	期末余额 Ending Balance	期初余额 Beginning Balance	期末余额 Ending Balance
银行存款 Cash in Bank	2,438,668.55	1,460,196.42	4,860,913.47	7,144,938.05
现金 Cash on Hand			408,343.22	949,101.95
拨出赠款 Appropriation of Grant				969.00
项目支出 Project Expenditure	132,830,588.14	136,633,843.58	130,000,000.00	130,000,000.00
应收款项 Receivable				
资金占用合计 Total Application of Fund	135,269,256.69	138,094,040.00	135,269,256.69	138,094,040.00
			资金来源合计 Total Sources of Fund	

(二) 赠款协定执行情况明细表

ii. Statement of Implementation of Grant Agreement

赠款协定执行情况明细表

STATEMENT OF IMPLEMENTATION OF GRANT AGREEMENT

截至 2014 年 12 月 31 日

(For the period ended December 31, 2014)

项目名称: 全球环境基金赠款中国城市群生态综合交通发展项目

Project Name: City Cluster Eco-Transport Project Granted by GEF

编报单位: 交通运输部综合规划司

Prepared by: Comprehensive Planning Department, Ministry of Transport

赠款号: TF099421

Grant No: TF099421

货币单位: 美元/人民币元

Currency Unit: USD/RMB yuan

类别 Category	核定额 Grant Amount 协议货币 Grant Currency (USD)	本期发生数 (额) Amount of Current Withdrawals		累计发生数 (额) Accumulated Amount of Withdrawals	
		协议货币 Grant Currency (USD)	人民币 RMB	协议货币 Grant Currency (USD)	人民币 RMB
货物、增加的运营管理费、交流、培训和研讨会 Goods, Incremental Operating Costs, Communications, Training and Workshops	1,010,000.00	257,438.08	1,575,263.61	511,179.53	3,127,907.54
咨询服务 Consulting Service	3,790,000.00	114,886.41	702,989.94	250,965.95	1,535,660.65
专用账户金额 Special Account				400,000.00	2,447,600.00
待核定 Unallocated					
合计 Total	4,800,000.00	372,324.49	2,278,253.55	1,162,145.48	7,111,168.19

期末美元与人民币兑换率为: 1美元=人民币6.1190元 (Ending Exchange Rate: USD 1 = RMB 6.1190 yuan)

(三) 专用账户收支表

iii. Special Account Statement

专用账户收支表

SPECIAL ACCOUNT STATEMENT

本期截至 2014 年 12 月 31 日

(For the period ended December 31, 2014)

项目名称: 全球环境基金赠款中国城市群
生态综合交通发展项目

Project Name: City Cluster Eco-Transport Project
Granted by GEF

赠款号: TF099421

Grant No.: TF099421

编报单位: 财政部国际财金合作司

Prepared by: International Financial and Economic
Cooperation Department of MOF

开户银行名称: 中国农业银行总行营业部

Depository Bank: Head Office Banking Department,
the Agricultural Bank of China

账号: 81600014040002797

Account No.: 81600014040002797

货币种类: 美元

Currency: USD

A 部分: 本期专用账户收支情况 Part A-Account Activity for the Current Period	金 额 Amount
期初余额 Beginning Balance	399,985.00
增加: Add:	
本期世行回补总额 Total Amount Deposited this Period by World Bank	372,324.49
本期利息收入总额 (存入专用账户部分) Total Interest Earned this Period if Deposited in Special Account	188.36
本期不合格支出归还总额 Total Amount Refunded this Period to Cover Ineligible Expenditures	-
减少: Deduct:	
本期支付总额 Total Amount Withdrawn this Period	533,849.67
本期未包括在支付额中的服务费支出 Total Service Charges this Period if not Included in Above Amount Withdrawn	15.00
本期专用账户利息收入转出数 Total Interest withdrawn this period of Special Account	0.00
期末余额 Ending Balance	238,633.18

(后续 To be continued)

B 部分：专用账户调节 Part B-Account Reconciliation		金 额 Amount
1. 世行首次存款总额 Amount Advanced by World Bank		400,000.00
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 Advance, d to the Special Account at the End of this Period		400,000.00
4. 专用账户期末余额 Ending Balance of Special Account		238,633.18
增加： Add:		
5. 截至本期期末已申请报账但尚未回补金额 Amount Claimed but not yet Credited at the End of this Period		0.00
申请书号 Application No.	金 额 Amount	
6. 截至本期期末已支付但尚未申请报账金额 Amount Withdrawn but not yet Claimed at the End of this Period		161,525.18
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)		30.00
减少： Deduct:		
8. 利息收入（存入专用账户部分） Interest Earned (If Included in Special Account)		188.36
9. 本期期末专用账户首次存款净额 Total Advance to the Special Account Accounted for at the End of this Period		400,000.00

(四) 财务报表附注

财务报表附注

1. 项目基本情况

全球环境基金（以下简称“GEF”）中国城市群生态综合交通发展项目的目标是通过制定中国城市群生态综合交通发展战略规划及政策框架，并在湖南长沙、株洲、湘潭城市群示范推广多模式交通一体化等措施，提高交通运输效率、节约能源、减少温室气体排放。

项目赠款协议于2012年5月18日签署，同年6月2日生效，计划至2015年6月30日结束。因世界银行与交通运输部讨论并同意对全球环境基金“中国城市群生态综合交通发展”和“缓解大城市拥堵 减少碳排放”两个项目的部分内容进行整合，该项目延期至2016年6月30日结束。项目共获赠款480万美元，2012年8月7日财政部与交通运输部签订了项目转赠协议，财政部国际财金合作司管理项目专用账户并编制专用账户收支表。交通运输部为项目执行机构，综合规划司代表交通部执行该项目，项目下设项目管理办公室（以下简称“项目办”）对480万美元赠款资金使用情况进行核算与监管。配套资金由湖南省长沙市综合交通枢纽建设投资有限公司、湖南省龙骧交通发展集团有限责任公司分别进行核算，定期向项目办报送相关报表并对其所报数据的真实性负责。项目办负责汇总编制相关报表。

本项目计划配套资金2,932万美元，其中2,727万美元用于“长株潭”交通枢纽建设（包括长沙市黎托综合枢纽客运站和长沙大河西综合枢纽客运站，其中：中央财政拨款1,310万美元、湖南龙骧交通发展集团自筹284万美元、长沙综合交通枢纽建设投资公司自筹1,133万美元），国内课题研究、实物及人力等配套205万美元。

GEF赠款480万美元，整合后的四个子项目如下：

(1) 中国城市群生态综合交通发展战略规划及政策研究（127万美元）；

(2) 长株潭、成渝、京津冀城市群生态综合交通发展规划及政策研究（191.6万美元）；

(3) 能力建设（131.7万美元）；

(4) 项目管理 (29.7 万美元)。

2. 会计核算原则

2.1 本项目按照《国际金融组织贷款赠款项目财务管理暂行办法》及《财政部国际司管理的赠款项目会计核算暂行办法》进行会计核算。

2.2 本项目会计核算按照权责发生制原则，采用借贷复式记账法记账。

2.3 本期报表会计期间为 2014 年 1 月 1 日至 2014 年 12 月 31 日。

3. 财务报表主要科目说明

3.1 银行存款

科目主要核算银行存款资金的增减变化情况。截至 2014 年 12 月 31 日专用账户余额为 238,633.18 美元。按照 2014 年 12 月 31 日汇率，即 1 美元=人民币 6.1190 元，期末余额折合人民币 1,460,196.42 元。

3.2 “项目支出”科目主要核算项目执行机构实施赠款项目实际发生的支出、汇兑损益及项目配套资金支出。2014 年项目支出人民币 3,803,255.44 元,主要包括: 合同包 CP3 和 CP4、专家咨询费、研讨会及培训、国际培训及调研、差旅费、日常费用等。截至 2014 年 12 月 31 日,本科目余额人民币 136,633,843.58 元,其中使用配套资金支出人民币 130,000,000.00 元。

3.3“拨入赠款”科目核算专用账户收到的首次存款额及从世界银行回补的赠款资金(不含利息收入),本年从世界银行回补赠款 372,324.49 美元。截止 2014 年 12 月 31 日累计收到赠款资金 1,162,145.48 美元,占赠款总额的 24.21%,折合人民币 7,144,938.05 元。该人民币折算金额与赠款协定执行情况明细表中赠款资金折算人民币金额存在差异,原因是折算即期汇率与期末汇率存在差异。

3.4 “应付账款”科目主要反映实际发生的应付款项。截至 2014 年 12 月 31 日,本科目余额为人民币 949,101.95 元。主要为垫付的项目支

出人民币 948,132.95 元及专用账户存款利息净额人民币 969.00 元。

3.5 “配套资金”科目主要反映项目配套资金到位情况。截止 2014 年 12 月 31 日,项目配套资金已到位人民币 13,000 万元,全部支付使用,其中:中央配套资金累计支付人民币 4,000 万元,地方配套资金已累计支付人民币 9,000 万元。

4. 专用账户收支情况

截至 2014 年 12 月 31 日,该项目累计收到赠款 1,162,145.48 美元(其中本期回补 372,324.49 美元);累计使用赠款 923,670.66 美元(其中本期支付 533,849.67 美元);利息收入净额 158.36 美元(抵扣银行手续费支出 30 美元),专用账户期末余额 238,633.18 美元。

iv. Notes to the Financial Statements

Notes to the Financial Statements

1. General information

The objectives of the City Cluster Eco-Transport Project Granted by Global Environment Facility (GEF) are enhancing transport efficiency, energy saving and CO2 emission reduction through formulate China City Cluster Integrated Transport Development Strategic Planning and Policy Framework, promoting and demonstrating multi-modal integrated passenger transport hubs in Changsha, Zhuzhou and Xiangtan city clusters in Hunan Province.

The grant agreement was signed on May 18, 2012, and came into effect in the same year on June 2. The planned closing date of the project was June 30, 2015, which was postponed to June 30, 2016, because of partial integration of the City Cluster Eco-Transport Project Granted by GEF and the Large-City Congestion and Carbon Reduction Project Granted by GEF approved by World Bank and the ministry of transport. The project grant is USD 4,800,000. Ministry of Finance signed the project on-lending agreement with Ministry of Transport on August 7, 2012. International Financial and Economic Cooperation Department of MOF is responsible for managing the special account and preparing the Special Account Statement. Ministry of Transport (MOT) is the Executing Agency for the project, and the Comprehensive Planning Department is in charge of the project implementation on behalf of MOT. The Project Management Office (PMO) is established for the accounting and monitoring the use of the grant funds.

The counterpart fund is accounted by Changsha Integrated Transport Hub Construction and Investment Company and Hunan Longxiang Transport Development Group respectively and the two companies submit the financial report and documents to the PMO regularly and are responsible for the authenticity of their reported data. PMO is responsible for collecting all the related sheets and data and work out the combined financial report.

The planned counterpart funds of the project is USD 29,320,000, of which USD 27,270,000 is used for the construction of integrated passenger transport hubs, including Lituo Integrated Transport Hub Passenger Station and Dahexi Integrated Transport Hub Passenger Station both in Changsha both in Hunan Changsha, Zhuzhou and Xiangtan (CZT) city clusters. The financial appropriation from central government is USD 13,100,000. The self-raised fund from Hunan Longxiang Transport Development Group is

USD 2,840,000. The self-raised fund from Changsha Integrated Transport Hub Construction and Investment Company is USD 11,330,000. And USD 2,050,000 is allocated for national research projects, goods and personnel support etc.

The project is supported through a grant from the GEF totaling USD 4,800,000, including four components.

(1) China City Cluster Eco-Transport Development Strategic Planning and Policy Research(USD 1,270,000).

(2) City Cluster Eco-Transport Development Strategic Planning and Policy Research in CZT, Chengdu-Chongqing and Beijing-Tianjin-Hebei (USD 1,916,000).

(3) Capacity Building (USD 1,317,000).

(4) Project Management (USD 297,000).

2. Accounting Policies

2.1 The Financial Statements of the project were prepared according to the requirements of *Financial Management Provisional Methods for Loans and Grants from the International Financing Organization* and *Accounting Provisional Methods for the Grant Project managed by the International Division of the Ministry of Finance*.

2.2 The accrual basis and the debit/credit double entry bookkeeping method are adopted.

2.3 In accounting practice, the accounting period is from January 1, 2014 to December 31, 2014.

3. Explanations of Subjects

3.1 Cash in Bank

The account of cash in bank was mainly recorded the change of cash in bank. The ending balance of the special account on December 31, 2014 was USD238, 633.18. The exchange rate adopted in the financial statements was the exchange rate on December 31, 2014, which is USD 1= RMB 6.1190 yuan. And the ending balance was converted to RMB 1,460,196.42 yuan.

3.2 Total Project Expenditures

The account of project expenditure was mainly recorded the actual expenditure, the exchange gains or losses and the counterpart fund occurred in the project. The project expenditure in the period was RMB 3,803,255.44yuan, which was mainly used for the Contract Package CP3

and CP4, experts consulting fee, workshops and training, international training and investigation, traveling expense, running cost, etc.-. The ending balance was RMB 136,633,843.58 yuan on December 31, 2014, including cumulative payment of counterpart fund RMB 130,000,000 yuan.

3.3 Grant Received

The account of grant received was mainly recorded the initial deposit and the reimbursed grant fund from the World Bank (the interest income is not included). The reimbursed grant fund from the World Bank in this year was USD 372,324.49. The cumulative reimbursed grants from the World Bank as of December 31, 2014 are USD 1,162,145.48, which accounts for 24.21% of the total grant agreement amount, equivalent to RMB 7,144,938.05 yuan, which is different from that showed in the Statement of Implementation of Grant Agreement. This is due to the difference between spot exchange rate and closing exchange rate.

3.4 Account Payable

The account of account payable was the actual accounts payable. The ending balance on December 31, 2014 was RMB 949,101.95 yuan, which was mainly used for the project expenditures paid in advance RMB 948,132.95 yuan and net interest earnings from the special account RMB 969.00 yuan.

3.5 Counterpart Funds

The account of counterpart funds was counterpart fund implementation situation. As of December 31, 2014, RMB 130,000,000 yuan of counterpart funds has been put in place and all used in the project, including central counterpart funds RMB 40,000,000 yuan and local authorities counterpart funds RMB 90,000,000 yuan .

4. Implementation of the Special Account

At the end of 2014, total withdrawal amount was USD 1,162,145.48 (including the reimbursed grant fund from the World Bank in this year USD 372,324.49). The accumulative grant used in the project was USD 923,670.66 (including grant used in the project in this year USD 533,849.67). The net interest earnings (deducting service charges USD 30) were USD 158.36 and the ending balance was USD 238,633.18.