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审计署国外贷援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 (2016) 12 号

AUDIT REPORT (2016) NO. 12

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

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: 2015

Accounting Year: 2015

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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 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、赠款协定执行情况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 18 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、项目进度表、赠款协定执行情况表是你单位的责任，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 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

我们还审查了本期内报送给世界银行的第 4 号和第 5 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。



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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 18) of City Cluster Eco-Transport Project Granted by GEF, which comprise the Balance Sheet as of December 31, 2015, 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, 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 grant agreement.

Other Matter

We also examined the withdrawal applications from No.4 to No.5 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.



Audit Service Center of China National Audit Office for
Foreign Loan and Assistance Projects
June 27, 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 12/31/2015)

项目名称: GEF 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

赠款编号: TF099421
Grant No: TF099421
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
一、项目支出合计 Total Project Expenditures	1	136,633,843.58	196,388,400.80
1、交付使用资产 Fixed Assets Transferred	2		
2、待核销项目支出 Construction Expenditures to be Disposed	3		
3、转出投资 Investments Transferred-out	4		
4、在建工程 Construction in Progress	5	136,633,843.58	196,388,400.80
二、应收生产单位投资借款 Investment Loan Receivable	6		
三、拨付所属投资借款 Appropriation of Investment Loan	7		
其中: 拨付世行贷款 Including: Appropriation of World Bank Investment Loan	8		
四、器材 Equipment	9		
其中: 待处理器材损失 Including: Equipment Losses in Suspense	10		
五、货币资金合计 Total Cash and bank	11	1,460,196.42	1,532,661.55
1、银行存款 Cash in Bank	12		
其中: 专用账户存款 Including: Special Account	13	1,460,196.42	1,532,661.55
2、现金 Cash on Hand	14		
六、预付及应收款合计 Total Prepaid and Receivable	15		
七、有价证券 Marketable Securities	16		
八、固定资产合计 Total Fixed Assets	17		
固定资产原价 Fixed Assets Cost	18		
减: 累计折旧 Less: Accumulated Depreciation	19		
固定资产净值 Fixed Assets Net	20		
固定资产清理 Fixed Assets Pending Disposal	21		
待处理固定资产损失 Fixed Assets Losses in Suspense	22		
资金占用合计 Total Application of Fund	23	138,094,040.00	197,921,062.35

资金平衡表

BALANCE SHEET

2015年12月31日(as of 12/31/2015)

(续)
(Continued)

赠款编号: TF099421
Grant No: TF099421
货币单位: 人民币元
Currency Unit: RMB yuan

项目名称: GEF 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

资金来源 Sources of Fund	行次 Line No.	期初数 Beginning Balance	期末数 Ending Balance
一、项目拨款合计 Total Project Appropriation Funds	24	40,000,000.00	94,010,000.00
二、项目资本与项目资本公积 Project Capital and Capital Surplus	25	90,000,000.00	90,000,000.00
其中: 捐赠款 Including: Grants	26		
三、项目赠款合计 Total Project Grants	27	7,144,938.05	12,234,995.01
1、项目投资借款 Total Project Investment Loan	28		
(1) 国外借款 Foreign Loan	29		
(2) 国内借款 Domestic Loan	30		
2、其他借款 Other Loan	31		
四、上级拨入投资借款 Appropriation of Investment Loan	32		
其中: 拨入世行贷款 Including: World Bank Loan	33		
五、企业债券资金 Bond Fund	34		
六、待冲项目支出 Construction Expenditures to be Offset	35		
七、应付款合计 Total Payable	36	949,101.95	1,676,067.34
八、未交款合计 Other Payable	37		
九、上级拨入资金 Appropriation of Fund	38		
十、留成收入 Retained Earnings	39		
资金来源合计 Total Sources of Fund	40	138,094,040.00	197,921,062.35

(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: GEF 中国城市群生态综合交通发展项目

赠款编号: TF099421

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

Grant No: TF099421

编报单位: 交通运输部综合规划司

单位: 人民币元

Prepared by: Comprehensive Planning Department, Ministry of Transport

Currency Unit: RMB yuan

	本期		本期完成比 Current Period % completed	累计		
	本年计划额 Current year Budget	本期发生额 Current Period Actual		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 Funds		59,100,056.96		221,169,280.00	196,244,995.01	88.73%
一、国际金融组织贷款 International Financing		5,090,056.96		31,169,280.00	12,234,995.01	39.25%
1. 世界银行 IBRD		5,090,056.96		31,169,280.00	12,234,995.01	39.25%
二、配套资金 Counterpart Financing		54,010,000.00		190,000,000.00	184,010,000.00	96.85%
1. 中央配套 Ministry of Transport		54,010,000.00		100,000,000.00	94,010,000.00	94.01%
2. 湖南龙骧交通发展集团 Hunan Longxiang Transport Development Group.		0.00		20,000,000.00	20,000,000.00	100.00%
3. 长沙综合交通枢纽建设投资总公司 Changsha Integrated Transport Hub		0.00		70,000,000.00	70,000,000.00	100.00%
资金运用合计 Total Application of Funds (按项目内容 by Project Component)		59,754,557.22		221,169,280.00	196,388,400.80	88.80%
1. GEF 赠款: 货物 Granted by GEF Goods		494,117.85		6,558,536.00	4,406,540.19	67.19%
2. GEF 赠款: 咨询服务 Granted by GEF Consulting Service		5,250,439.37		24,610,744.00	7,971,860.61	32.39%

3. 长沙市黎托综合枢纽客运站 Lituo Integrated Transport Hub Passenger Station			10,000,000.00		70,000,000.00	70,000,000.00	100.00%
4. 长沙大河西综合枢纽客运站 Dahexi Integrated Transport Hub Passenger Station			44,010,000.00		120,000,000.00	114,010,000.00	95.01%
差异 Difference			-654,500.26			-143,405.79	
1. 应收款变化 Change in Receivables							
2. 应付款变化 Change in Payables			-726,965.39			-1,676,067.34	
3. 货币资金变化 Change in Cash and Bank			72,465.13			1,532,661.55	
4. 其它 Other(汇兑)							

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)

赠款编号: TF099421

Grant No: TF099421

单位: 人民币元

Currency Unit: RMB yuan

项目名称: GEF 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

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		
		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 Construction Expenditures to be disposed	转出投资 Investments Transferred-out
货物 Goods	4,406,540.19	0.00	0.00	0.00	0.00	4,406,540.19	0.00	0.00
咨询服务 Consultants' Services	7,971,860.61	0.00	0.00	0.00	0.00	7,971,860.61	0.00	0.00
长株潭综合枢纽 Integrated passenger transport hubs in CZT city clusters	184,010,000.00	0.00	0.00	0.00	0.00	184,010,000.00	0.00	0.00
合计 Total	196,388,400.80	0.00	0.00	0.00	0.00	196,388,400.80	0.00	0.00

(三) 赠款协定执行情况表

iii. Statement of Implementation of Grant Agreement

赠款协定执行情况表

STATEMENT OF IMPLEMENTATION OF GRANT AGREEMENT

本期截至 2015 年 12 月 31 日 (For the period ended December 31, 2015)

项目名称: GEF 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

赠款编号: TF099421
 Grant No: TF099421
 单位: 人民币元/美元
 Currency Unit: RMB yuan/USD

类别 Category	核定贷款金额 Load Amount 美元 USD	本期提款数 Current-period Withdrawals		累计提款数 Cumulative Withdrawals	
		美元 USD	折合人民币 RMB	美元 USD	折合人民币 RMB
1、货物、培训及研讨会 Goods, Training and Workshops	1,010,000.00	166,166.89	1,079,021.32	677,346.42	4,398,416.71
2、咨询服务 Consultants' Services	3,790,000.00	555,849.73	3,609,465.80	806,815.68	5,239,138.30
专用账户 Special Account	0.00	0.00	0.00	400,000.00	2,597,440.00
总计 Total	4,800,000.00	722,016.62	4,688,487.12	1,884,162.10	12,234,995.01

(四) 专用账户收支表

iv. Special Account Statement

专用账户收支表

SPECIAL ACCOUNT STATEMENT

本期截至 2015 年 12 月 31 日

(For the period ended December 31, 2015)

项目名称: 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	238,633.18
增加: Add:	
本期世行回补总额 Total Amount Deposited this Period by World Bank	722,016.62
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	337.28
本期不合格支出归还总额 Total Amount Refunded this Period to Cover Ineligible Expenditures	0.00
减少: Deduct:	
本期支付总额 Total Amount Withdrawn this Period	724,464.96
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	30.00
本期专用账户利息收入转出数 Total Interest withdrawn this period of Special Account	465.64
期末余额 Ending Balance	236,026.48
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	0.00
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	236,026.48
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
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	163,973.52
减少: Deduct:	
7. 利息收入 (存入专用账户部分) Interest Earned (If Included in Special Account)	0.00
8. 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

（五）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核算与监管。配套资金由湖南省长沙综合交通枢纽建设投资有限公司、湖南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”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 根据世界银行的要求,本项目自 2015 年起按照《世界银行贷款项目会计核算办法》(财际字[2000]13 号)进行会计核算,在原报表的基础上增加“项目进度表”。

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 本项目的会计期间为 2015 年 1 月 1 日至 2015 年 12 月 31 日。

3、财务报表主要科目说明

3.1 “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及项目配套资金支出。2015 年项目支出人民币 59,754,557.22 元,主要包括:合同包、专家咨询费、日常费用及长株潭”枢纽建设支出等。截至 2015 年 12 月 31 日,本科目余额人民币 196,388,400.80 元,其中赠款支出人民币 12,378,400.80 元,使用配套资金支出人民币 184,010,000.00 元;

3.2 “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 2015 年 12 月 31 日专用账户余额为 236,026.48 美元。按照 2015 年 12 月 31 日汇率,即 1 美元=人民币 6.4936 元,期末余额折合人民币 1,532,661.55 元。

3.3 “项目拨款”科目主要反映中央配套资金的到位情况。截至 2015 年 12 月 31 日,科目余额人民币 94,010,000.00 元,全部支付使用。

3.4 “项目资本与项目资本公积”科目主要反映地方配套资金的到位情况。截止 2015 年 12 月 31 日,科目余额人民币 90,000,000.00 元,全部支付使用。

3.5 “项目赠款”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 722,016.62 美元。截至 2015 年 12 月 31 日累计收到赠款资金 1,884,162.10 美元，折合人民币 12,234,995.01 元。

3.6 “应付款合计”科目主要反映实际发生的应付款项及汇兑损益。截至 2015 年 12 月 31 日，本科目余额为人民币 1,676,067.34 元，其中：应付咨询费及尚未提款报账的日常管理费用人民币支出 2,129,106.82 元；汇兑损益人民币-453,039.48 元。

4、专用账户收支情况

该项目专用账户期初余额 238,633.18 美元，2015 年度从世界银行提款 722,016.62 美元，本期利息收入 337.28 美元，本期使用赠款 724,464.96 美元，服务费支出 30 美元，转出利息收入 465.64 美元，截至 2015 年 12 月 31 日，专用账户期末余额 236,026.48 美元。

5、项目执行进度情况

5.1 GEF 赠款提款及使用情况。2015 年项目从世行提取赠款 722,016.62 美元，累计提款 1,884,162.10 美元，占赠款总额（480 万美元）39.25%。本年赠款支付人民币 5,744,557.22 元（其中：货物类，支付人民币 494,117.85 元；咨询服务类，支付人民币 5,250,439.37 元），累计支付人民币 12,378,400.80 元（其中：货物类，支付人民币 4,406,540.19 元，累计完成比例 67.19%；咨询服务类，支付人民币 7,971,860.61 元，累计完成比例 32.39%）。

5.2 配套资金完成情况，截至 2015 年 12 月 31 日中央及地方配套资金累计完成人民币 184,010,000.00 元，完成项目配套资金计划比例 96.85%。

v. Notes to the Financial Statements

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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, 2012. 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 (MOF) signed the project on lending agreement with Ministry of Transport (MOT) 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. MOT is the execution 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 funds 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 Based on the requirement of the World Bank, this project follows “the World Bank Loaned Project Accounting Method” (*caijizi* No. [2000]13) for accounting and adds “summary of sources and uses of funds by project component” to the original financial report since 2015.

2.2 This project is based on the accrual basis accounting principle and use debit and credit double entry bookkeeping.

2.3 The accounting period of this project is from January 1, 2015 to December 31, 2015.

3. Explanation of Subjects

3.1 The account of “Total Project Expenditures” was mainly recorded the actual expenditure of the project and the counterpart funds made by execution agencies during the implementation of grants project. In the period of 2015, the total project expenditure was RMB 59,754,557.22 yuan, which was mainly used for contract packages, expert consulting fees, daily expenses and “Chang-Zhu-Tan” hub construction expenditures. As of December 31, 2015, the ending balance of this subject was RMB 196,388,400.80 yuan, including the grants spending RMB 12,378,400.80 yuan and counterpart funds spending RMB 184,010,000.00 yuan;

3.2 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, 2015 was USD 236,026.48. According to the exchange rate on December 31, 2015, which is USD 1 = RMB 6.4936 yuan, the special account ending balance was converted to RMB 1,532,661.55 yuan.

3.3 The account of “Project Appropriation Funds” was mainly recorded the implementation situation of the counterpart funds provided by the Central Government. As of December 31, 2015, the ending balance of this subject was RMB 94,010,000.00 yuan, with all paid being used.

3.4 The account of "Project capital and capital surplus" was mainly recorded the implementation situation of the local counterpart funds. As of December 31, 2015, the ending balance of this subject was RMB 90,000,000.00 yuan, with all paid being used.

3.5 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 722,016.62. The cumulative reimbursed grant fund from the World Bank as of December 31, 2015 was USD 1,884,162.10, equivalent to RMB 12,234,995.01 yuan.

3.6 The account "Total Payable" was mainly recorded the actual account payable and currency exchange loss and gain. As of December 31, 2015, the ending balance of this subject was RMB 1,676,067.34 yuan, which includes payable consulting fee, daily management fee paid, expenses that not reimbursed and cashed RMB 2,129,106.82 yuan, and the exchange gains and losses RMB -453,039.48yuan.

4. Implementation of the Special Account

The initial balance of the project special account was USD 238,633.18. In the period of 2015, total withdrawal from the World Bank was USD 722,016.62; the interest income was USD 337.28; the accumulated grant used in the project was USD 724,464.96; service fee was USD 30; and accrued interest USD 465.64 was transferred. As of December 31, 2015, the ending balance of special account was USD 236,026.48.

5. Project Implementation Progress

5.1 The implementation situation of GEF grant withdraw and usage. In the period 2015, total withdraw from the World Bank was USD 722,016.62 and the accumulative withdraw was USD 1,884,162.10, accounting for 39.25% of total grants USD 4.8 Million. The expenditure of grants was RMB 5,744,557.22 yuan in this year (including goods RMB 494,117.85 yuan, consulting fee RMB 5,250,439.37 yuan). The accumulative expenditure was RMB 12,378,400.80 yuan (including goods RMB 4,406,540.19 yuan, accounting for 67.19% of the category plan; consulting fee RMB 7,971,860.61 yuan, accounting for 32.39% of the category plan).

5.2 The implementation situation of the Counterpart funds. As of December 31, 2015, the accumulative counterpart funds from the Central Government and the local were RMB 184,010,000.00 yuan, accounting for 96.85% of the project counterpart funds plan.