

中华人民共和国新疆维吾尔自治区审计厅
Xinjiang Uygur Autonomous Region Audit Office of the
People's Republic of China

审计报告

Audit Report

新审外报〔2017〕29号
XINJIANG AUDIT REPORT〔2017〕NO.29

项目名称：世界银行贷款乌鲁木齐城市交通改善项目(二期)

Project Name: Urumqi Urban Transport Project II Financed by the World
Bank

贷款编号： 8568-CN

Loan No.: 8568-CN

项目执行单位：乌鲁木齐市综合交通项目研究中心

Project Entity: Urumqi Urban Comprehensive Transport Project Research
Center

会计期间： 2015年1月1日至2016年12月31日

Accounting Period: January 1,2015-December 31,2016

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一、 审计师意见

审计师意见

乌鲁木齐市综合交通项目研究中心：

我们审计了世界银行贷款乌鲁木齐城市交通改善项目（二期）2016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等特定目的财务报表及财务报表附注（第6页至第16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、贷款协定执行情况表是你办的责任，编制专用账户报表是新疆维吾尔自治区财政厅的责任，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乌鲁木齐城市交通改善项目(二期)2016年12月31日的财务状况及截至该日同年度的财务收支、项目执行情况。

（四）其他事项

由于你单位2016年度没有向世界银行报送提款申请书及所附资料，我们不对这些资料发表意见。

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。

中华人民共和国新疆维吾尔自治区审计厅
二〇一七年六月二十九日



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I. Auditor's Opinion

Auditor's Opinion

To Urumqi Urban Comprehensive Transport Project Research Center:

We have audited the special purpose financial statements (from page 6 to page 16) of Urumqi Urban Transport Project II Financed by the World Bank, which comprise the Balance Sheet as of December 31,2016, the Summary of Sources and Uses of Funds by Project Component, the Statement of Implementation of Loan Agreement for the year then ended, and Notes to the Financial Statement.

1.1 Project Entity and Autonomous Region Finance Department's Responsibility for the Financial Statements

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 is the responsibility of your entity, while the preparation of the Special Account Statement is the responsibility of Autonomous Regional 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.

1.2 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

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.

1.3 Auditor's Opinion

In our opinion, the financial statements identified in the first paragraph present fairly, in all material respects, financial position of Urumqi Urban Transport Project II Financed by the World Bank as of December 31,2016, 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.

1.4 Other Matter

Due to your office did not submit the withdrawal applications and related documents to the World Bank during 2016,we have not expressed our opinion on them.

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 Office of Xinjiang Uygur Autonomous Region, the People's Republic of China

June 29,2017



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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

2016年12月31日
(As of December 31, 2016)

项目名称：世界银行贷款乌鲁木齐城市交通改善项目（二期）

Project Name: Urumqi Urban Transport Project II Financed by the World Bank

编报单位：乌鲁木齐市综合交通项目研究中心

货币单位：人民币元

Prepared by: Urumqi urban comprehensive transport project research center

Currency Unit: RMB Yuan

资金占用	行次	期初数	期末数	资金来源	行次	期初数	期末数
Application of Fund	Line No.	Beginning Balance	Ending Balance	Sources of Fund	Line No.	Beginning Balance	Ending Balance
一、项目支出合计	1	-	616,780,401.09	一、项目拨款合计	24		
Total Project Expenditures				Total Project Appropriation Funds			
1. 交付使用资产	2	-	140,604,500.00	二、项目资本与项目资本公积	25	-	1,000,000,000.00
To use assets				Project Capital and Capital Surplus			
2. 在建工程	3	-	476,175,901.09	三、项目借款合计	26	-	203,771,730.98
Construction in Progress				Total Project Loan			
二、应收生产单位投资借款	5			1. 项目投资借款	28	-	203,771,730.98
Investment Loan Receivable				Total Project Loan			
其中：应收生产单位世行贷款	6			(1) 世界银行贷款	29	-	3,771,730.98
Including: World Bank Investment Loan Receivable				The world bank loan			
三、拨付所属投资借款	7			其中：国际开发协会	30		
Appropriation of Investment Loan				Including: IDA			
其中：拨付世行贷款	8			国际复兴开发银行 IBRD	31		
Including: Appropriation of World Bank Investment Loan							
四、器材 Equipment	9	-	-	技术合作信贷 Technical Cooperation	32		
其中：待处理器材损失	10	-	-	联合融资 Co-Financing	33		
Including Equipment Losses in Suspense							
五、货币资金合计	11	-	557,411,573.07	(2) 国内借款	34	-	200,000,000.00
Total Cash and Bank				Domestic Loan			
1. 银行存款 Cash in Bank	12	-	557,411,573.07	2. 其他借款 Other Loan	35		

其中：专用帐户存款 Including: Special Account	13			四、上级拨入投资借款 Appropriation of Investment Loan	36		
2. 库存现金 Cash on Hand	14			其中：拨入世行贷款 Including: World Bank Loan	37		
六、预付及应收款合计 Total Prepaid and Receivable	15	-	30,705,342.83	五、企业债券资金 Bond Fund	38		
七、有价证券 Marketable Securities	16			六、待冲项目支出 Construction Expenditures to be Offset	39		
八、固定资产合计 Total Fixed Assets	17			七、应付款合计 Total Payable	40	-	1,125,586.01
固定资产原价 Fixed Assets, Cost	18			八、未交款合计 Other Payable	41		
减：累计折旧 Less: Accumulated Depreciation	19			九、上级拨入资金 Appropriation of Fund	42		
固定资产净值 Fixed Assets, Net	20			十、留成收入 Retained Earnings	43		
固定资产清理 Disposal of Fixed Assets	21				44		
待处理固定资产损失 Fixed Assets Losses in Suspense	22				45		
资金占用合计 Total Application of Fund	23	-	1,204,897,316.99	资金来源合计 Total Sources of Fund	46	-	1,204,897,316.99

(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

本期截至 2016 年 12 月 31 日
(For the period ended December 31, 2016)

项目名称: 世界银行贷款乌鲁木齐城市交通改善项目(二期)

Project Name: Urumqi Urban Transport Project II Financed by the World Bank

编报单位: 乌鲁木齐市综合交通项目研究中心

货币单位: 人民币元

Prepared by: Urumqi urban comprehensive transport project research center

Currency Unit: RMB Yuan

	本期			累计		
	Current Period			Cumulative		
	本年计划额 Current year 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 Financing	1,760,039,200.00	1,203,771,730.98	93.28%	3,025,230,000.00	1,203,771,730.98	39.79%
一. 世行贷款 World Bank Loan	560,039,200.00	3,771,730.98	0.67%	869,000,000.00	3,771,730.98	0.43%
二. 配套资金 Counterpart Fund	1,200,000,000.00	1,200,000,000.00	100%	2,156,230,000.00	1,200,000,000.00	55.65%
1. 地市级财政资金 District Counterpart Fund	1,200,000,000.00	1,200,000,000.00	100%	2,156,230,000.00	1,200,000,000.00	55.65%
资金运用合计 Total Application of Funds	1,760,039,200.00	616,780,401.09	35.04%	3,025,230,000.00	616,780,401.09	20.39%
1. 子项目(一)城市一体化公交走廊 Sub-project 1: The construction of urban integration bus corridor	1,452,717,000.00	435,005,635.69	29.94%	1,631,989,640.00	435,005,635.69	26.65%
2. 子项目(二)交通综合信息管理平台项目 Sub-project 2: Transportation comprehensive information management platform	8,310,000.00	1,925,080.00	23.17%	379,066,200.00	1,925,080.00	0.51%
3. 子项目(三)公共交通配套基础设施建设项目 Sub-project 3: Public transport infrastructure	283,200,200.00	134,249,294.49	47.40%	901,176,000.00	134,249,294.49	14.90%
4. 子项目(四)机构能力建设 Sub-project 4: Institutional capacity	3,072,000.00	2,116,057.26	68.88%	43,600,000.00	2,116,057.26	4.85%
5. 项目前期及工程其他费用 Pro-construction and others costs	12,740,000.00	8,959,701.86	70.33%	69,398,160.00	8,959,701.86	12.91%
6. 贷款利息及先征费 interest and front-end fees		34,524,631.79			34,524,631.79	
7. 汇兑损益 exchange gains or losses						
8. 预备费 reserve						
差异 Difference		586,991,329.89			586,991,329.89	
1. 应收账款变化 Change in receivable		30,705,342.83			30,705,342.83	
2. 应付账款变化 Change in Payable		(1,125,586.01)			(1,125,586.01)	
3. 货币资金变化 Change in Cash and Bank		557,411,573.07			557,411,573.07	
4. 其它 Other		0.00			0.00	

项目进度表 (二) SUMMARY OF SOURCES AND USES OF FUNDS BY PROJECT COMPONENT

本期截至 2016 年 12 月 31 日

(For the period ended December 31, 2016)

项目名称: 世界银行贷款乌鲁木齐城市交通改善项目 (二期)

Project Name: Urumqi Urban Transport Project II Financed by the World Bank

编报单位: 乌鲁木齐市综合交通项目研究中心

Prepared by: Urumqi urban comprehensive transport project research center

货币单位: 人民币元

Currency Unit: RMB Yuan

(三) 贷款协定执行情况表

项目内容 Project Component	累计支出 Cumulative Amount	项目支出 Project Expenditure				在建工程 Work in Progress	待核销项目支出 Constructions to be disposed
		已交付资产 Assets Transferred		递延资产 Deferred Asset			
		流动资产 Current Asset	无形资产 Intangible Asset				
固定资产 Fixed Asset							
子项目 (一) 城市一体化公交走廊 Sub-project 1: The construction of urban integration bus corridor	435,005,635.69	140,604,500.00				294,401,135.69	
2子项目 (二) 交通综合信息管理平台项目 Sub-project 2: Transportation comprehensive information management platform	1,925,080.00					1,925,080.00	
3子项目 (三) 公共交通配套基础设施建设项目 Sub-project 3: Public transport infrastructure	134,249,294.49					134,249,294.49	
子项目 (四) 机构能力建设 Sub-project 4: Institutional capacity	2,116,057.26					2,116,057.26	
项目前期及工程其他费用 Pro-construction and others costs	8,959,701.86					8,959,701.86	
贷款利息及先征费 interest and front-end fees	34,524,631.79					34,524,631.79	
合计 Total	616,780,401.09	140,604,500.00				476,175,901.09	

贷款协定执行情况表

STATEMENT OF IMPLEMENTATION OF LOAN AGREEMENT

本期截至 2016 年 12 月 31 日
(For the period ended December 31, 2016)

项目名称: 世界银行贷款乌鲁木齐城市交通改善项目 (二期)

PROJECT NAME : CHINA : Urumqi Urban Transport Project II Financed by the World Bank

编报单位: 乌鲁木齐市综合交通项目研究中心

Prepared by: Urumqi urban comprehensive transport project research center

单位: 人民币元 人民币元 美元 人民币元 人民币元 人民币元
Currency Unit : CNY

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	折合人民币 RMB	美元 USD	折合人民币 RMB
1. 土建工程、货物、非咨询类、咨询顾问、培训与研讨会、附加运营成本 CW/GD/nonCS/TRN/WS/IOC fPt.A,D	138,790,000.00	-	-	-	-
2. 承诺费 Commitment Charge	860,000.00	193,712.12	1,343,780.98	193,712.12	1,343,780.98
3. 先征费 Front End Fee	350,000.00	350,000.00	2,427,950.00	350,000.00	2,427,950.00
合计 Total	140,000,000.00	543,712.12	3,771,730.98	543,712.12	3,771,730.98

(四) 专用账户报表

专用账户报表

Special-purpose accounts balance sheet

本期截至 2016 年 12 月 31 日
(For the period ended December 31, 2016)

贷款人名称: 中华人民共和国
Name of borrower: People's Republic of China

Prepared by: Finance Department of Xinjiang
Uyghur Autonomous Region

项目名称: 世界银行贷款乌鲁木齐城市交通改善项目(二期)
Project name: Urumqi Urban Transport Project II Financed by the WB

开户银行名称: 兴业银行股份有限公司乌鲁木齐分行

世界银行贷款号: 8568-CN
World Bank loan/credit No: 8568-CN
编报单位: 新疆维吾尔自治区财政厅

(Industrial Bank CO.,LTD Urumqi Branch 账号 Account number: 512011400100032782
货币种类: 美元 Currency: USD

A 部分: 本期专用账户收支情况	金额
期初余额 Beginning Balance	0
Add (增加):	
Total amount deposited by World Bank 本期世界银行回补总额	
Total interest earned this period if deposited in Special Account 本期利息收入总额 (存入专用账户部分)	
Total amount refunded to cover ineligible expenditures 本期不合格支出归还总额	
Deduct (减少):	
Total amount withdrawn 本期支付总额	
Total service charges if not included in above amount withdrawn 本期未包括在支付额中的服务费支出	
Ending balance(month/day/year) 期末余额	
PART B-ACCOUNT RECONCILIATION B 部分: 专用账户调节	
1.Amount advanced by World Bank 世界银行首次存款总额	
Deduct (减少)	
2.Total amount recovered by World Bank 世界银行回收总额	
3.Present outstanding amount advanced to the Special Account at month/day/year 本期期末专用账户预存款净额	
4.Ending balance of Special Account at month/day/year 专用账户期末余额	0
Add (增加)	
5.Amount claimed and not yet credited at month/day/year 截至本期期末已申请报账但尚未回补金额	
6.Amount withdrawn and not yet claimed 截至本期期末已支付但尚未申请报账金额	
7.Service charges for the period (if not included in item 5. or 6.) 本期服务费 (如未含在 5 和 6 栏中)	
Deduct (减少)	
8.Interest earnings for the period (if included in Special Account) 本期利息收入总额 (存入专用账户部分)	
9.Total advance to Special Account accounted for at month/day/year 本期专用账户预存款	0

（五）财务报表附注

财务报表附注

1. 项目概况

世界银行贷款乌鲁木齐城市交通改善项目（二期）项目包括城市一体化公交走廊、交通综合信息管理平台、公共交通配套基础设施和机构能力建设。主要新建 BRT 线路 51.84 千米、公交换乘枢纽 2 处、公交首末站 2 处、公交停保场 2 处等。工程概算总投资为人民币 3,025,230,000.00 元，其中世界银行贷款总额为 140,000,000.00 美元，折合人民币 869,000,000.00 元。

2. 财务报表编制范围

本财务报表的编制范围包括乌鲁木齐市综合交通项目研究中心（以下简称乌交研中心）的财务报表及自治区财政厅专用账户报表。

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 按中国人民银行 2016 年 12 月 31 日汇率，USD1=人民币 6.9370 元。

4. 报表科目说明

4.1 项目支出

2016 年项目累计支出人民币 616,780,401.09 元，占总投资计划的 20.39%。其中：建筑安装工程投资为人民币 267,889,540.77 元；设备投资为人民币 2,799,009.25 元；待摊投资为人民币 205,487,351.07 元，主要为拆迁

补偿款；交付使用资产为 BRT 车辆资产金额为人民币 140,604,500.00 元。

4.2 货币资金

2016 年 12 月 31 日，货币资金余额为人民币 557,411,573.07 元。其中专用账户存款余额折合人民币 0 元。

4.3 预付及应收款

2016 年 12 月 31 日，预付及应收款余额为人民币 30,705,342.83 元。主要是预付工程款人民币 3,482,822.55 元，其他应收款人民币 27,222,520.28 元。

4.4 项目资本金和国内借款

2016 年 12 月 31 日，项目资本金为人民币 1,000,000,000.00 元；国内借款为人民币 200,000,000.00 元。

4.5 国外借款

2016 年 12 月 31 日，国外借款余额为人民币 3,771,730.98 元，其中：世界银行贷款额为 543,712.12 美元，折合人民币 3,771,730.98 元。

4.6 应付款

2016 年 12 月 31 日，应付款余额为人民币 1,125,586.01 元，其中：应付工程款人民币 180,518.33 元，其他应付款人民币 945,067.68 元。

4.7 留成收入

2016 年 12 月 31 日，留成收入余额为人民币 0 元。

5. 专用账户使用情况

本项目专用账户设在兴业银行股份有限公司乌鲁木齐分行，账号为 512011400100032782，币种为美元。截至 2016 年 12 月 31 日，专用账户未使用，余额为 0。

(V) Notes to the financial statements

Notes to the financial statements

1. Project overview

The Urumqi Urban Transport Project II Financed by the World Bank includes the construction of urban integration bus corridor, transportation comprehensive information management platform, public transport infrastructure and institutional capacity. It mainly constructs the new BRT route of 51.84 km, and 2 bus transfer hubs, 2 origin and terminal bus stations and 2 bus parking lots, etc. The estimated total investment of project was RMB 3,025,230,000.00 yuan, and among them the total amount of World Bank loan was USD140,000,000.00 which was equivalent to RMB 869,000,000.00 yuan.

2. Compiling range of financial statement

The compiling range of the financial statement includes the financial statements of Urumqi Urban Comprehensive Transport Project Research Center (the following briefly called as Urumqi Transportation Research Center) and special account statements of Finance Department of autonomous region.

3. Main accounting policies

3.1 The financial statements of the project was compiled according to the requirements of *Accounting Methods of World Bank Loan Projects* (CJZ [2000] No. 13).

3.2 The accounting year adopts the Gregorian calendar, which starts from January 1st to December 31st of Gregorian calendar.

3.3 The accounting of this project adheres to the accounting principle of "accrual basis" and it adopts the debit and credit double entry accounting and the

recording currency was RMB.

3.4 According to the exchange rate of People's Bank of China on Dec. 31st, 2016, USD1 was equivalent to RMB6. 9370 yuan .

4. The account instruction of statements

4.1 Project expenditure

The total expenditure was RMB 616,780,401.09 yuan in 2016, which accounted for 20.69% of the total investment plan. Among them, the building installation project investment was RMB267,889,540.77 yuan; the equipment investment was RMB2,799,009.25 yuan; the amortized investment was RMB 205,487,351.07 yuan which mainly was the compensation for demolition; the delivery and operation asset was the BRT vehicle asset whose amount was RMB 140,604,500.00 yuan.

4.2 Bank and cash

On December 31, 2016, the balance of bank and cash was RMB 557,411,573.07 yuan . The remaining sum of special account deposit was RMB 0 yuan.

4.3 Prepaid and receivable

On December 31, 2016, the balance of prepaid and receivable was RMB30,705,342.83 yuan. It was mainly composed of advance project payment of RMB3,482,822.55 yuan and other account receivable of RMB27,222,520.28 yuan.

4.4 Project capital and domestic loan

On December 31, 2016, the project capital was RMB 1,000,000,000.00 yuan, the domestic loan was RMB 200,000,000.00 yuan.

4.5 The World Bank loan

On December 31, 2016, the balance of the World Bank loan was RMB 3,771,730.98 yuan. Among them, the remaining sum of World Bank loan was

USD543,712.12 which was equivalent to RMB 3,771,730.98 yuan.

4.6 Account payable

On December 31,2016,the balance of account payable was RMB 1,125,586.01 yuan. Among them, the payable project sum was RMB 180,518.33 yuan and other payable account was RMB 945,067.68 yuan.

4.7 Retained income

On December 31,2016,the balance of retained income was RMB 0 yuan.

5. The usage conditions of special account

The special account of the project was set in the Urumqi branch of Industrial Bank Co., Ltd., and the account number was 512011400100032782 and the currency was US dollar. The special account has not been used by Dec. 31st, 2016, and the remaining sum was RMB 0 yuan.