

Audited Project Financial Statements

Project Number: 45022-002

Loan Number: 3216

Period covered: 1 January 2016 to 31 December 2016

People's Republic of China: Jiangxi Ji'an Sustainable Urban Transport Project

Prepared by Ji'an Urban Construction and Investment Development Company

For the Asian Development Bank

Date received by ADB: 29 June 2017

The audited project financial statements are documents owned by the borrower. The views expressed herein do not necessarily represent those of ADB's Board of Directors, Management, or staff. These documents are made publicly available in accordance with ADB's Public Communications Policy 2011 and as agreed between ADB and the Yichang Municipal Urban Construction Investment and Development Co., Ltd.

中华人民共和国江西省审计厅

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

审计报告 Audit Report

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项目名称：亚洲开发银行贷款江西省吉安城市交通项目

Project Name: Jiangxi Ji'an Sustainable Urban Transport Project

Financed by the Asian Development Bank

贷款号： 3216-PRC

Loan No.: 3216-PRC

项目执行单位：吉安市城市建设投资开发公司

Project Entity: Ji'an Urban Instruction & Investment Development
Company

会计年度： 2016

Accounting Year: 2016

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TRANSPORT DIVISION

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一、审计师意见

审计师意见

吉安市城市建设投资开发公司：

我们审计了亚洲开发银行贷款江西省吉安城市交通项目 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、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 12 页）。

（一）项目执行单位及江西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公司的责任，编制专用账户报表是江西省财政厅的责任，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，公允反映了亚洲开发银行贷款江西吉安城市交通项目 2016 年 12 月 31 日的财务状况及截至该日同年度的财务收支、项目执行和专用账户收支情况。

（四）其他事项

由于 2016 年度该项目尚未开设专用账户，且未向世界银行提款报账，我们对此不发表意见。

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。

中华人民共和国江西省审计厅
2017 年 5 月 28 日



地址：中国江西省南昌市叠山路 209 号

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I. Auditor's Opinion

Auditor's Opinion

ToJi'an Urban Instruction & Investment Development Company

We have audited the special purpose financial statements (from Page 5 to Page 12) of Jiangxi Ji'an Sustainable Urban Transport Project Financed by the Asian Development 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 and the Special Account Statement for the year then ended, and Notes to the Financial Statements.

Project Entity and Jiangxi Provincial 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 Jiangxi 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 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 Jiangxi Ji'an Sustainable Urban Transport Project Financed by the Asian Development 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.

Other Matter

The Project has not established a Special Account and has not applied for withdrawal and reimbursement from the World Bank in the year of 2016. Therefore, we do not provide an opinion on this matter.

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.

Jiangxi Provincial Audit Office of the People's Republic of China
May 28, 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: 亚洲开发银行贷款江西省吉安城市交通项目

Project Name: Jiangxi Ji'an Sustainable Urban Transport Project financed
by the Asian Development Bank and granted by GEF

编报单位: 吉安市城市建设投资开发公司 货币单位: 人民币元

Entity Name: Ji'an Urban Construction & Investment Development Company

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	39,790,171.80	115,187,817.62	一、项目拨款合计 Total Project Appropriation Funds	1	45,758,178.42	154,750,000.00
1.交付使用资产 Fixed Assets Transferred	2	0	0	二、项目借(赠)款合计 Total Project Loan (Grant)	2	0	500,000,000.00
2.待核销项目支出 Construction Expenditures to be Disposed	3	0	0	1.项目投资借款 Total Project Investment Loan	3	0	0
3.转出投资 Investments Transferred-out	4	0	0	(1)国外借款 Foreign Loan	4	0	0
4.在建工程 Construction in Process	5	39,790,171.80	115,187,817.62	亚洲开发银行贷款 Asian Development Bank Loan	5	0	0
二、应收生产单位投资借款 Investment Loan Receivable	6	0	0	(2)国内借款 Domestic Loan	6	0	500,000,000.00
三、器材 Equipment	7	0	0	2.其他借款 Other Loan	7	0	0
四、货币资金合计 Total Cash and Bank	8	47934.49	369,054,235.11	3. GEF赠款 GEF Grant	8	0	0
1.银行存款 Cash in Bank	9	45,962.79	369,054,168.41	三、待冲项目支出 Construction Expenditures to be Offset	9	0	0
其中:专用账户存款 Including: Special Account	10	45,962.79	369,054,168.41	四、应付款合计 Total Payables	10	0	50,080,856.70
2.现金 Cash on Hand	11	1,971.70	66.70	其中:应付亚行贷款利息 Including: Asian Development Bank Loan Interest Payable	11	0	0
五、预付及应收款合计 Total Prepaid and Receivable	12	5,905,190.00	220,579,685.92	应付亚行贷款承诺费 Including: Asian Development Bank Loan Commitment Fee Payable	12	0	0
其中:应收亚行贷款利息 Including: Asian Development Bank Loan Interest Receivable	13	0	0	五、留成收入 Retained Earnings	13	0	0
应收亚行贷款承诺费 Including: Asian Development Bank Loan Commitment Fee Receivable	14	0	0		14		
六、固定资产合计 Total Fixed Assets	15	14,882.13	9,118.05		15		
资金占用合计 Total Application of Fund	16	45,758,178.42	704,830,856.70	资金来源合计 Total Sources of Fund	16	45,758,178.42	704,830,856.70

(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 2016 年 12 月 31 日

(For the period ended December 31, 2015)

项目名称: 亚洲开发银行贷款江西省吉安城市交通项目

Project Name: Jiangxi Ji'an Sustainable Urban Transport Project financed
by the Asian Development Bank and granted by GEF

编报单位: 吉安市城市建设投资开发公司 货币单位: 人民币元

Entity Name: Ji'an Urban Construction & Investment Development Company

Currency Unit: RMB Yuan

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	本期完成比 % completed	项目总计划额 Life of PAD	累计完成额 Cumulative Actual	累计完成比 % completed
资金来源合计 Total sources of Funds		659,072,678.28		1,765,297,537	704,830,856.70	3.99%
一、亚洲开发银行贷款 Asian Development Bank Loan		0.00		832,446,937	0.00	0.00
二、配套资金 Counterpart Fund		659,072,678.28		932,850,600	704,830,856.70	75.56%
1. 有偿配套资金 Recoverable Counterpart Fund		500,000,000.00		0.00	500,000,000.00	0.00
2. 无偿配套资金 Non-recoverable Counterpart Fund		159,072,678.28		932,850,600	204,830,856.70	21.96%
三、GEF 赠款 GEF Grant		0.00		0.00	0.00	0.00
资金运用合计 Total Application of funds		75,397,645.82		1,765,297,537	115,187,817.62	6.53%
1. 城市道路和交通管理项目 The Urban Roads and Traffic Management		62,801,683.63		1,101,961,825	87,660,698.20	7.95%
2. 快速公交 (BRT)		7,110,220.75		426,387,985	16,687,783.88	3.91%
3. 吉安火车站广场交通改善项目 The Railway Station Improvement		454,040.79		27,992,160	1,084,373.14	3.87%
4. 玉带河治理子项目 The Yudai River Rehabilitation		4,436,075.93		192,127,648	8,783,516.87	4.57%
5. 机构能力建设子项目 Institutional Capacity Development		595,624.72		16,827,919	971,445.53	5.77%
差异 Difference		583,675,032.46			589,643,039.08	
1. 应收账款变化 Change in Accounts Receivable		-5,905,190.00			0.00	
2. 应付账款变化 Change in Accounts Payable		0.00			0.00	
3. 货币资金 Change in Cash and Bank		369,006,300.62			369,054,235.11	
4. 其它 Other		220,573,921.84			220,588,803.97	

项目进度表(二)

SUMMARY OF SOURCES AND USES OF FUNDS BY PROJECT COMPONENT II

本期截至 2016 年 12 月 31 日

(For the period ended December 31, 2015)

项目名称: 亚洲开发银行贷款江西省吉安城市交通项目

Project Name: Jiangxi Ji'an Sustainable Urban Transport Project financed
by the Asian Development Bank and granted by GEF

编报单位: 吉安市城市建设投资开发公司 货币单位: 人民币元

Entity Name: Ji'an Urban Construction & Investment Development Company

Currency Unit: RMB Yuan

项目工程内容 Project Component Description	项目支出 Project Expenditure							
	累计 Grand Total	已交付资产 Asset 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. 城市道路和交通管理项目 The Urban Roads and Traffic Management	87,660,698.20	0.00	0.00	0.00	0.00	87,660,698.20	0.00	0.00
2. 快速公交 (BRT)	16,687,783.88	0.00	0.00	0.00	0.00	16,687,783.88	0.00	0.00
3. 吉安火车站广场交通改善项目 The Railway Station Improvement	1,084,373.14	0.00	0.00	0.00	0.00	1,084,373.14	0.00	0.00
4. 玉带河治理子项目 The Yudai River Rehabilitation	8,783,516.87	0.00	0.00	0.00	0.00	8,783,516.87	0.00	0.00
5. 机构能力建设子项目 Institutional Capacity Development	971,445.53	0.00	0.00	0.00	0.00	971,445.53	0.00	0.00
合计 Total	115,187,817.62	0.00	0.00	0.00	0.00	115,187,817.62	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 LOAN AGREEMENT

本期截至 2016 年 12 月 31 日

(For the period ended December 31, 2016)

项目名称: 亚洲开发银行贷款江西省吉安城市交通项目

Project Name: Jiangxi Ji'an Sustainable Urban Transport Project financed
by the Asian Development Bank and granted by GEF

编报单位: 吉安市城市建设投资开发公司 货币单位: 人民币元

Entity Name: Ji'an Urban Construction & Investment Development Company

Currency Unit: 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	94,100,000	0.00	0.00	0.00	0.00
1a 公共交通 Public Transport	12,200,000	0.00	0.00	0.00	0.00
1b 玉带河治理 River Rehabilitation	12,600,000	0.00	0.00	0.00	0.00
1c 城市道路和交通管理 Urban Roads and Traffic Management	69,300,000	0.00	0.00	0.00	0.00
2.货物 Goods	24,600,000	0.00	0.00	0.00	0.00
3.机构加强和能力建设 Institutional strengthening and capacity building	1,300,000	0.00	0.00	0.00	0.00
总计 Total	120,000,000	0.00	0.00	0.00	0.00

（四）财务报表附注

财务报表附注

1. 项目情况

亚洲开发银行贷款、GEF 赠款江西省吉安城市交通项目贷款号为 3216—PRC，旨在通过该项目的实施，使项目区加快改善城市基础设施建设。该项目涉及吉安市城市建设投资开发公司项目实施机构，主要项目活动包括（1）公共交通改善—包括建设一条 6.9 公里的快速公交（BRT）系统；（2）玉带河河流和河道治理；（3）交通管理和城市交通改善；（4）机构能力建设。项目贷款协议于 2015 年 4 月 22 日签订，2015 年 9 月 8 日生效，预计 2020 年 6 月 30 日前关闭。项目计划总投资为折合人民币 16.7 亿元，其中亚洲开发银行贷款 1.2 亿美元。

2. 财务报表编制范围

本财务报表的编制范围为 2016 年度。

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。

4. 报表科目说明

4.1 项目支出合计

2016 年项目支出人民币 75,397,645.82 元，累计支出人民币 115,187,817.62 元，占总投资计划的 6.53%

4.2 货币资金合计

2016 年 12 月 31 日货币资金余额为人民币 369,054,235.11 元，比上年增加 369,006,300.62 元。

4.3 预付及应收款合计

2016 年 12 月 31 日余额为人民币 220,579,685.92 元，主要是征地拆迁费用。

iv. Notes to the Financial Statements

Notes to the Financial Statements

1. Project Overview

The Loan No. of Jiangxi Ji'an Sustainable Urban Transport Project financed by the Asian Development Bank and granted by GEF is 3216-PRC. The project aims to accelerate and improve the construction of urban infrastructure. The project is carried out by Ji'an Urban Construction & Investment Development Company. Its major activities include (1) public transport improvement—including the construction of a 6.9km BRT corridor; (2) the Yudai River rehabilitation; (3) traffic management and urban roads development; (4) institutional capacity development. The Project Agreement was signed on April 22, 2015 and came into effect on September 8, 2015. The account of the project is expected to be closed before June 30, 2020. The total planned investment of the project was equivalent to RMB 1.67 billion yuan, among which the ADB Loan is USD120 million.

2. Consolidation Scope of the Financial Statements

Consolidation scope of the financial statements covers the year of 2016.

3. Major 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.

4. Explanation of Subjects

4.1 Total Project Expenditures

The project expenditure in 2016 was RMB 75,397,645.82 yuan, and the cumulative expenditures were RMB 115,187,817.62 yuan, which accounted for 6.53% of the total investment plan.

4.2 Total Cash and Bank

As of December 31, 2016, the balance was RMB 369,054,235.11 yuan, an increase of RMB 369,006,300.62yuan compared to last year.

4.3 Total Prepaid and Receivable

Its balance on December 31, 2016 was RMB 220,579,685.9 yuan, mainly used to prepay the land expropriation, house removal and resident migration.

三、审计发现的问题及建议

审计发现的问题及建议

除对财务报表进行审计并发表审计意见外,审计中我们还关注了项目执行过程中相关单位国家法规和项目贷款协定遵守情况、内部控制、项目管理和绩效情况。我们发现存在如下问题:

(一) 违反贷款协定或国家法规的问题

1.未严格执行亚行招标评标程序。

(1) 未提供评委独立发表意见。

吉安市城投公司采取聘请个人咨询顾问方式采购国际道路安全专家等 6 项咨询服务,评标过程仅要求评委在制作好的候选人评分表中签字,未要求每个评委提交独立打分表,且未提供评委独立发表意见的记录。建议吉安市城投公司完善相关程序,保证评选过程的透明、公正。你公司已接受审计建议。

(2) 未提交中标人中文成果存档。

吉安市城投公司采购国际道路安全专家等 6 项咨询服务(合同总额 278595 美元),均未要求中标人提交中文成果、未签订中文合同。合同执行过程未将中标人提交的英文成果和相关合同主要条款翻译成中文存档使用。为便于合同管理,保证内部控制的有效执行,建议及时将相关咨询服务成果的主要内容翻译成中文为管理层决策服务,并在今后采购中对合同等重要文件形成中英文文本。你公司已接受审计建议。

(3) 未形成专家评标报告。

2016 年,吉安市城投公司采购国际道路安全专家、环境外部监测专家、社会性别专家等 3 项咨询服务的评标过程未作书面记录、未形成评标报告,不利于对评标过程的事后监督。建议加强招投标过程的管理,确保评标过程依法依规、有据可查。你公司已接受审计建议。

2.未办理项目建设用地报批 1904.05 亩。

根据吉安城投公司提供的资料显示，亚行项目征地 2991 亩，其中 1904.05 亩尚未办理建设用地报批手续。以上行为违反了《中华人民共和国土地管理法》第四十四条“建设占用用地，涉及农用地转为建设用地的，应当办理农转用审批手续，省、自治区、直辖市人民政府批准的道路、管线工程...涉及农用地转为建设用地的，由国务院批准”；第四十五条“征收下列土地的，由国务院批准：（一）基本农田（二）基本农田以外的耕地超过 35 公顷的等相关规定”之规定。建议吉安市城市建设投资开发公司予以整改，严格用地报批程序。你公司已接受审计建议。

（二）项目绩效方面存在的问题

截止 2017 年 4 月，吉安市城投公司仅完成城市道路子项目君华大道的施工招标，项目进度与《项目管理手册》约定的进度明显滞后。建议你公司应加快项目进度，同时尽快与亚洲开发银行沟通更新项目管理手册有关采购节点的安排，避免合同执行纠纷。你公司已接受审计建议。

（三）上一年度审计发现问题整改情况

审计发现，上一年度审计报告中披露的 9 个问题中，项目资本金未一次认缴、未按规定履行招标程序、项目不符合邀请招标条件采用邀请招标方式进行招标、票据报账不规范、存在大额现金支付现象、多计在建工程、耕地占补平衡工作进度滞后等问题进行了整改纠正，但项目进度未及时跟进的问题未得到有效整改，本年度仍然存在。建议你办应切实制定和落实整改措施，完善制度，加强管理，促进项目顺利实施。你办已接受审计建议。