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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〕48号

AUDIT REPORT〔2016〕NO. 48

项目名称:	世界银行贷款哈尔滨至佳木斯铁路项目
Project Name:	Harbin-Jiamusi Railway Project Financed by the World Bank
贷款编号:	83470—CN
Loan No.:	83470—CN
项目执行单位:	中国铁路总公司
Project Entity:	China Railway Corporation
会计年度:	2015
Accounting Year:	2015

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一、审计师意见

审计师意见

中国铁路总公司:

我们审计了你公司执行的世界银行贷款哈尔滨至佳木斯铁路项目(简称哈佳铁路项目)2015年12月31日的资金平衡表及截至该日止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项目特定目的财务报表(第5页至第24页)。

(一)项目执行单位对财务报表的责任

编制上述财务报表是你单位的责任,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，公允反映了哈佳铁路项目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

我们审查了本期内由你单位报送给世界银行的第001至002号提款申请书及所附资料。我们认为，所有资料均符合贷款协议的要求，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。

审计署国外贷援款项目审计服务中心

2016年6月30日

地址：中国北京市丰台区金中都南街17号
邮政编码：100073
电话：86-10-50992710

I. Auditor's Opinion

Auditor's Opinion

To China Railway Corporation

We have audited the special purpose financial statements (from page 5 to page 24) of the Harbin-Jiamusi Railway 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's Responsibility for the Financial Statements

Your entity is responsible for the preparation of these financial statements, which include:
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 the Harbin-Jiamusi Railway 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 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

Since no withdrawal application was submitted to the Word Bank during the period, we have not expressed our opinion on it.

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 30, 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说明

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：世界银行贷款哈佳铁路项目
Project Name: Harbin-Jiamusi Railway Project Financed by the World Bank
编报单位：中国铁路总公司
Prepared by: China Railway Corporation

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	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	4,274,101,265.44	14,135,955,626.32	一、项目拨款合计 Total Project Appropriation Funds	28	-	-
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	3,591,440,000.00	12,344,790,170.00
2.待核销项目支出 Construction Expenditures to be Disposed	3	511,220.00	-	其中:捐赠款 Including: Grants	30	-	-
3.转出投资 Investment Transferred -out	4	-	-	三、项目借款合计 Total Project Loan	31	653,042,940.94	1,515,444,010.40
4.在建工程 Construction in Progress	5	4,273,590,045.44	14,135,955,626.32	1.项目投资借款 Total Project Investment Loan	32	653,042,940.94	1,515,444,010.40
二、应收生产单位投资借款 Investment Loan Receivable	6	-	-	(1) 国外借款 Foreign Loan	33	4,589,250.00	111,358,574.90
其中:应收生产单位世行贷款 Including: World Bank Group Investment Loan Receivable	7	-	-	其中:国际开发协会 Including: IDA	34	-	-
三、拨付所属投资借款 Appropriation of Investment Loan	8	-	-	国际复兴开发银行 IBRD	35	4,589,250.00	111,358,574.90

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
其中:拨付世行贷款 Including :Appropriation of World Bank Investment Loan	9	-	-	技术合作信贷 Technical Cooperation	36	-	-
四、器材 Equipment	10	-	-	联合融资 Co- Financing	37	-	-
其中:待处理器材损失 Including: Equipment Losses in Suspense	11	-	-	(2)国内借款 Domestic Loan	38	648,453,690.94	1,404,085,435.50
五、货币资金合计 Total Cash and Bank	12	100,980,498.38	517,473,443.37	2.其他借款 Other Loan	39	-	-
1.银行存款 Cash in Bank	13	100,979,191.61	517,473,443.37	四、上级拨入投资借款 Appropriation of Investment Loan	40	-	-
其中:专用账户存款 Including: Special Account	14	-	46,758,288.89	其中:拨入世行贷款 Including: Appropriation of World Bank Loan	41	-	-
2.现金 Cash on Hand	15	1,306.77	-	五、企业债券资金 Bond Fund	42	-	-
六、预付及应收款合计 Total Prepaid and Receivable	16	20,624,697.50	95,079,114.20	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 Group Loan Interest Receivable	17	-	-	七、应付款合计 Total Payables	44	157,646,347.54	894,803,135.88
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	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	6,464,071.21	6,628,004.47	八、未交款合计 Other Payable	48	41,244.05	98,872.08
固定资产原价 Fixed Assets, Cost	22	7,186,603.00	8,198,881.00	九、上级拨入资金 Appropriation of Fund	49	-	-
减:累计折旧 Less: Accumulated Depreciation	23	722,531.79	1,570,876.53	十、留成收入 Retained Earnings	50	-	-

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
固定资产净值 Fixed Assets, Net Value	24	6,464,071.21	6,628,004.47			-	-
固定资产清理 Disposal of Fixed Assets	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	4,402,170,532.53	14,755,136,188.36	资金来源合计 Total Sources of Fund	51	4,402,170,532.53	14,755,136,188.36

(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(1)

本年截至 2015 年 12 月 31 日

（For the period ended December31, 2015）

项目名称：世界银行贷款哈佳铁路项目

Project Name: Harbin-Jiamusi Railway Project Financed by the World Bank

编报单位：中国铁路总公司

Prepared by: China Railway Corporation

货币单位：人民币元

Currency Unit: RMB Yuan

	本期 Current Period			累计 Cumulative		
	本期计划额 Current Period 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 Sources of Fund	838,769,324.90	9,615,751,239.46	1146.41%	36,046,283,400.00	13,860,234,180.40	38.45%
一、国际金融组织贷款 International Financing	106,769,324.90	106,769,324.90	100.00%	1,948,080,000.00	111,358,574.90	5.72%
1.国际开发协会 IDA	-	-	-	-	-	-
2.国际复兴开发银行 IBRD	106,769,324.90	106,769,324.90	100.00%	1,948,080,000.00	111,358,574.90	5.72%
3.技术合作信贷 Technical Cooperation	-	-	-	-	-	-
4.联合融资 Co-financing	-	-	-	-	-	-
二、配套资金 Counterpart Funds	8,432,000,000.00	9,508,981,914.56	112.77%	34,098,203,400.00	13,748,875,605.50	40.32%
1.有偿配套资金 Repayable Fund	732,000,000.00	755,631,744.56	103.23%	16,075,061,700.00	1,404,085,435.50	8.73%
(1) 国内借款 Domestic Loan	732,000,000.00	755,631,744.56	103.23%	16,075,061,700.00	1,404,085,435.50	8.73%
(2) 企业债券资金 Bond Fund		-	-	-	-	-
2.无偿配套资金 Free Fund	7,700,000,000.00	8,753,350,170.00	113.68%	18,023,141,700.00	12,344,790,170.00	68.49%
(1) 国家拨款 State Appropriation	7,700,000,000.00	8,753,350,170.00	113.68%	18,023,141,700.00	12,344,790,170.00	68.49%
(2)联营拨款 Joint-operation Appropriation Fund	-	-	-	-	-	-
(3)单位自筹 Self-investment Fund	-	-	-	-	-	-

	本期 Current Period			累计 Cumulative		
	本期计划额 Current Period 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
3.其他 Others	-	-	-	-	-	-
资金运用合计（按项目内容） Total Application of Funds (by Project Component)	8,432,000,000.00	9,861,854,360.88	116.96%	36,046,283,400.00	14,135,955,626.32	39.22%
一、哈佳铁路项目 Harbin-Jiamusi Railway Project	8,432,000,000.00	9,861,854,360.88	116.96%	36,046,283,400.00	14,135,955,626.32	39.22%
1.拆迁及征地费用 Clearance & Requisition Cost	1,069,487,000.00	2,504,210,063.00	234.15%	6,135,000,100.00	5,149,663,148.00	83.94%
2.路基 Roadbeds	2,329,000,000.00	2,328,884,503.00	100.00%	4,464,229,000.00	2,520,435,386.00	56.46%
3.桥涵 Bridges & Culverts	4,114,000,000.00	4,113,818,112.60	100.00%	8,998,913,800.00	4,777,630,974.60	53.09%
4.隧道及明洞 Tunnels & Open Cut Tunnels	287,260,000.00	287,263,608.00	100.00%	545,997,400.00	314,348,102.00	57.57%
5.轨道 Tracks	71,204,550.00	71,204,550.00	100.00%	2,671,907,300.00	71,204,550.00	2.66%
6.通信及信号 Communications & Signals	16,204,000.00	16,203,735.00	100.00%	1,519,937,600.00	16,203,735.00	1.07%
7.电力及电力牵引供电 Electric Power & Electric Traction Power Supply	5,623,000.00	5,623,312.00	100.01%	1,545,053,400.00	5,623,312.00	0.36%
8.房屋 Buildings	63,977,000.00	63,977,025.00	100.00%	806,067,100.00	63,977,025.00	7.94%
9.其他运营生产设备及建筑物 Other Equipment & Buildings for Operation & Production	55,514,000.00	55,514,464.00	100.00%	1,226,758,600.00	55,514,464.00	4.53%
10.大型临时设施及过渡工程 Large-scale Interim Facilities & Transient Projects	90,830,000.00	90,833,090.00	100.00%	385,142,300.00	329,436,713.00	85.54%
11.其他费用 Other Expenses	270,000,000.00	265,409,584.81	98.30%	1,515,386,400.00	772,734,753.74	50.99%
12..基本预备费 Basic Reserve Funds	-	-	-	1,490,719,700.00	-	-
13.工程造价涨价预备费 Reserve Funds for Rises in Project Cost	-	-	-	-	-	-
14..建设期利息 Interest During Construction Period	58,900,000.00	58,912,313.47	100.02%	2,200,000,000.00	59,183,462.98	2.69%
15.机车购置费 Purchase Cost of Locmotives & Vehicles	-	-	-	2,500,000,000.00	-	-
16.铺底流动资金 Liquidity	-	-	-	41,170,700.00	-	-
二、其他货物与服务 Other Goods & Services	-	-	-	-	-	-

	本期 Current Period			累计 Cumulative		
	本期计划额 Current Period 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
1.其他货物采购 Ot her Goods Purchased	-	-	-	-	-	-
2.其他服务项目 Ot her Services Project	-	-	-	-	-	-
3.汇兑损益 Gain or Loss	-	-	-	-	-	-
差异 Difference	-	-246,103,121.42	-	-	-275,721,445.92	-
1. 应收款变化 Change in Receivable	-	74,454,416.70	-	-	95,079,114.20	-
2. 应付款变化 Change in Payables	-	-737,156,788.34	-	-	-894,803,135.88	-
3. 货币资金变化 Change in Cash and Bank	-	416,492,944.99	-	-	517,473,443.37	-
4. 其它 Other	-	106,305.23	-	-	6,529,132.39	-

项 目 进 度 表（二）

SUMMARY OF SOURCES AND USES OF FUNDS BY PROJECT COMPONENT(2)

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

项目名称：世界银行贷款哈佳铁路项目

Project Name: Harbin-Jiamusi Railway Project Financed by the World Bank

编报单位：中国铁路总公司　　货币单位：人民币元

Prepared by: China Railway Corporation　　currency Unit: RMB yuan

项目内容 Project Component	项目支出 Project Expenditure							
	累计支出 Cumulative Amount	已交付资产 Assets Transferred				在建工程 Construction 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 Assets	流动资产 Current Assets	无形资产 Intangible Assets	递延资产 Deferred Assets			
一、哈佳铁路项目 Harbin-Jiamusi Railway project	14,135,955,626.32	-	-	-	-	14,135,955,626.32	-	-
1.拆迁及征地费用 Clearance & Requisition Cost	5,149,663,148.00	-	-	-	-	5,149,663,148.00	-	-
2.路基 Roadbeds	2,520,435,386.00	-	-	-	-	2,520,435,386.00	-	-
3.桥涵 Bridges & Culverts	4,777,630,974.60	-	-	-	-	4,777,630,974.60	-	-
4.隧道及明洞 Tunnels & Open Cut Tunnels	314,348,102.00	-	-	-	-	314,348,102.00	-	-
5.轨道 Tracks	71,204,550.00	-	-	-	-	71,204,550.00	-	-
6.通信及信号 Communications & Signals	16,203,735.00	-	-	-	-	16,203,735.00	-	-
7.电力及电力牵引供电 Electric Power & Electric Traction Power Supply	5,623,312.00	-	-	-	-	5,623,312.00	-	-
8.房屋 Buildings	63,977,025.00	-	-	-	-	63,977,025.00	-	-

项目内容 Project Component	项目支出 Project Expenditure							
	累计支出 Cumulative Amount	已交付资产 Assets Transferred				在建工程 Construction 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 Assets	流动资产 Current Assets	无形资产 Intangible Assets	递延资产 Deferred Assets			
9.其他运营生产设备及建筑物 Other Equipment & Buildings for Operation & Production	55,514,464.00	-	-	-	-	55,514,464.00	-	-
10.大型临时设施及过渡工程 Large-scale Interim Facilities & Transient Projects	329,436,713.00	-	-	-	-	329,436,713.00	-	-
11.其他费用 Other Expenses	772,734,753.74	-	-	-	-	772,734,753.74	-	-
12..基本预备费 Basic Reserve Funds	-	-	-	-	-		-	-
13.工程造价涨价预备费 Reserve Funds for Rises in Project Cost	-	-	-	-	-		-	-
14..建设期利息 Interest During Construction Period	59,183,462.98	-	-	-	-	59,183,462.98	-	-
15.铺底流动资金 Liquidity	-	-	-	-	-		-	-
二、其他设备与服务 Other Equipments & Services	-	-	-	-	-		-	-
1.其他设备采购 Ot her Equipments Purchased	-	-	-	-	-		-	-
2.其他服务项目 Other Services Project	-	-	-	-	-		-	-
3.汇兑损益 Gain or Loss	-	-	-	-	-		-	-
合计 Total	14,135,955,626.32	-	-	-	-	14,135,955,626.32	-	-

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

项目名称：世界银行贷款哈佳铁路项目

Project Name: Harbin-Jiamusi Railway Project Financed by the World Bank

编报单位：中国铁路总公司

Prepared by: China Railway Corporation

货币单位: 美元/人民币元

currency Unit: USD / RMB yuan

类 别 Category	核定贷款金额 Loan Amount	本期提款 Current-period Withdrawals		累计提款 Cumulative Withdrawals	
	美元 USD	美元 USD	折合人民币 RMB	美元 USD	折合人民币 RMB
1.货物 Goods	29 9,250,000.00	6,398,973.59	41,552,374.90	6,398,973.59	41,552,374.90
2.咨询服务和培训 Consulting Services and Training	-	-	-	-	-
3.先征费 Front-end Fee	75 0,000.00	-	-	75 0,000.00	4,870,200.00
4. 待分配部分 Unallocated	-	-	-	-	-
5. 专用账户 Special Account	-	10,000,000.00	64,936,000.00	10,000,000.00	64,936,000.00
总计 Total	30 0,000,000.00	16,398,973.59	106,488,374.90	17,148,973.59	111,358,574.90

美元与人民币兑换率为: 1美元=6.4936元人民币(Exchange Rate: USD = RMB 6.4936yuan)

（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：世界银行贷款哈佳铁路项目
Project Name: Harbin-Jiamusi Railway Project Financed by the World Bank

开户银行名称：中国光大银行北京西城支行
Depository Bank: China Everbright Bank Beijing Xicheng Branch

贷款号：83470—CN
Loan No.:83470—CN

账号：75071488000006970
Account No.: 75071488000006970

编报单位：中国铁路总公司
Prepared by: China Railway Corporation

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
1. 期初余额 Beginning Balance	0
增加： Add:	-
2. 本期世行回补总额 Total Amount Deposited by the World Bank for the Current Period	10,000,000.00
3. 本期利息收入总额（存入专用账户部分） Total Interest Earned (Deposit in the Special Account) for the Current Period	648.89
4. 本期不合格支出归还总额 Total Amount Refunded to Cover Ineligible Expenditure for the Current Period	-
减少： Deduct:	-
5. 本期支付总额 Total Amount Withdrawn for the Current Period	2,799,976.09
6、本期存款利息转出出总额（转出专用账户部分） Total Deposit Interest Transferred out (from the Special Account) for the Current Period	-
7、本期退回世行总额 Total Amount Returned to the World Bank for the Current Period	-
8、本期未包括在支付额中的服务费支出 Total Service Charges if not included in the above Amount Withdrawn for the Current Period	-
7. 期末余额 Ending Balance	7,200,672.80

B 部分：专用账户调节 Part B: Account Reconciliation for the Special Account			金 额 Amount
1. 世行首次存款总额 Amount Advanced by the World Bank			10,000,000.00
减少： Deduct:			-
2. 世行回收总额 Total Amount Recovered by the 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 the End of the Current Period			10,000,000.00
4. 专用账户期末余额 Ending Balance of the Special Account at the End of the Current Period			7,200,672.80
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 as of the End of the Current Period			-
申请书号 Application No.	金额（报账货币） Amount	折合美元 Amount to US$	-
-	-	-	-
-	-	-	-
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 as of the End of the Current Period			2,799,976.09
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 the Special Account)			648.89
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 the Current Period			10,000,000.00

(五) 财务报表附注

财务报表附注

1.项目概况

哈佳铁路项目位于黑龙江省的中东部，线路全长343公里。该项目建设单位为哈佳铁路客运专线有限责任公司（简称哈佳客专公司）。2014年1月9日，国家发展和改革委员会批复该项目可行性研究报告，批复项目投资估算总额347.14亿元，项目资本金173.6亿元（占总投资50%），资本金以外利用国内外银行贷款，其中世界银行贷款3亿美元。2014年4月26日，中国铁路总公司批复该项目初步设计，批复项目总投资360.46亿元。

2014年5月18日，中国政府与世界银行签订了哈佳铁路项目贷款协定（贷款号：83470－CN），由世界银行向哈佳铁路项目提供3亿美元贷款。2014年8月29日，中国铁路总公司批复哈佳铁路项目工程开工建设。截至2015年12月31日，哈佳铁路项目累计完成投资141.36亿元。

2.主要会计政策

2.1 主要会计制度及编表范围

本项目是根据《国有建设单位会计制度》和《世界银行贷款项目会计核算办法》进行会计核算的（《世界银行贷款项目会计核算办法》是《国有建设单位会计制度》的实施细则）。项目财务报表包括项目资金平衡表、项目进度表、贷款协定执行情况表、专用账户报表。

项目财务报表是由中国铁路总公司将哈佳客专公司上报的项目财务报表及本级项目财务报表汇总后编制。

2.2 会计年度

以公历每年1月1日至12月31日作为一个会计年度。

2.3 记账基础和计价原则

以权责发生制为记账基础，以历史成本为计价原则。

2.4 记账本位币

以人民币为记账本位币。

2.5 外汇折算

年度内发生的外币经济业务，按年初汇率折合人民币记账。年度终了，货币性项目中的外币余额按期末市场汇价(中间价)进行调整，由此产生的折合人民币差额，项目初验合格前予以资本化，记入工程成本，初验合格后予以费用化，计入当期损益。

2015 年年末美元兑人民币汇率为 6.4936。

2.6 交付使用资产科目核算方法

本科目核算项目单位已经完成购置、建造过程，并已交付给生产、使用单位的各项资产以及用项目资金购建的在建设期间自用的固定资产。

2.7 在建工程科目核算方法

本科目包括建安工程投资、待摊投资、设备投资等科目。

建安工程投资用于核算项目单位发生的构成项目建设投资支出的建筑工程和安装工程的实际成本。

待摊投资核算建设单位发生的构成基本建设实际支出的、按照规定应当分摊计入交付使用资产成本的各项费用支出。

设备投资核算项目单位发生的构成项目建设投资支出的各种设备的实际成本，包括交付安装的需要安装设备、不需要安装设备和为生产准备的不够固定资产标准的工具、器具的实际成本。

3.报表科目说明

3.1 待核销项目支出

2015 年末“待核销项目支出”余额为 0.00 元。

3.2 在建工程

2015 年末 “在建工程” 余额为 14,135,955,626.32 元，为项目截至

2015 年末在建工程完成投资数。其中：建筑安装工程投资为8,154,374,261.60 元，设备投资 4,396,022.00 元，待摊投资5,973,234,122.72 元，计入长期待摊费用科目的资本金印花税3,951,220.00 元。

3.3 货币资金

2015 年末货币资金余额为 517,473,443.37 元，全部为银行存款。

3.4 预付及应收款

2015 年末“预付及应收款合计”余额为 95,079,114.20 元。为 2015 年末“预付账款”余额 95,031,661.60 元、“其他应收款”余额 47,452.60 元的合计数。（应付账款、预付账款、其他应付款、其他应收款之间互相有调整）

3.5 固定资产

2015 年末“固定资产合计”余额 6,628,004.47 元，为办公用固定资产的净值。

3.6 项目资本与项目资本公积

2015 年末“项目资本与项目资本公积”余额 12,344,790,170.00 元，为截至 2015 年末项目资本金实际到位数。具体包括：哈尔滨铁路局 1,000,000,000.00 元（其中中央预算资金 500,000,000.00 元，铁路债券资本金 500,000,000.00 元）；黑龙江省投资总公司投入项目资本金 1,322,440,000.00 元，征地拆迁入股 5,020,350,170.00 元；中国铁路发展基金公司投入 5,002,000,000.00 元（其中铁路建设基金 598,000,000.00 元，铁路债券资本金 1,000,000,000.00 元，中国铁路发展基金公司投入资本金 3,404,000,000.00 元）

3.7 项目投资借款—国内借款

2015 年末“项目投资借款—国内借款”余额为 1,404,085,435.50 元，均为中国农业银行贷款。

3.8 应付款

2015 年末“应付款合计”余额为 894,803,135.88 元。

3.9 未交款

2015 年末“未交款合计”余额为 98,872.08 元，为应交未交的个人所得税款。

4.世行贷款资金执行情况

截至 2015 年 12 月 31 日，哈佳铁路项目提款 17,148,973.59 美元。

5.专用账户使用情况

5.1 开设专用账户名称及账号

本项目在中国光大银行西城支行开立专用账户，账户名称及账号为：中国铁路总公司，75071488000006970。

5.2 本年度提款报账概况

2015 年项目提款 16,398,973.59 美元，其中直接支付提款 6,398,973.59 美元。

5.3 专用账户支付情况

2015 年，周转金专用账户支付 2,799,976.09 美元；截止 2015 年 12 月 31 日，周转金账户余额为 7,200,672.80 美元，其中存款利息为 648.89 美元；截至本期期末已支付但尚未申请报账金额 2,799,976.09 美元。

v. Notes to the Financial Statements

Notes to the Financial Statements

1.Project Overview

Hajia Railway Project locates in the middle east of Heilongjiang province. Total length of the railway reaches 343km. The construction unit of this project is Hajia Railway Passenger Dedicated Line Co.,Ltd.(hereinafter refers to as Hajia Company). On January 9th, 2014, the National Development and Reform Committee approved the Feasibility Study Report of the project. The approved estimate investment totaled RMB 34.714 billion Yuan, including RMB 17.36 billion project capital (accounting for 50% of the total investment). Funds other than the project capital are to be settled by bank loans outside and within the country, which include 0.3 billion world bank loan. On April 26th, 2014, the preliminary design was approved by China Railway Corporation. The approved total investment is RMB 36.046 billion Yuan.

On May 18th, 2014, the Chinese government and the World Bank signed the Loan Agreement of Hajia Railway Project (Loan No.83470-CN). The Bank is to provide USD 0.3 billion loan for the construction of Hajia Railway Project. The construction of this project commenced on Aug.29th 2014 after being approved by CRC. Up to December 31st, 2015, the investment of Hajia Railway Project totaled 14.316 billion.

2. Major Accounting Principles

2.1 Preparation of Financial Statement and Principal Accounting Policies

The project financial statements include the project balance sheet, the project progress report, implementation of the Loan agreement and special account statement. All those accounting statements are consolidated according to the Accounting System for the Stated-owned Construction Units and Accounting Methods of the Project financed by the World Bank (The Accounting Methods of the Project financed by the World Bank is the enforcement regulation for implementation of the Accounting System for the Stated-owned Construction Units).

The project financial statements are consolidated by China Railway

Corporation after summarizing the financial statements submitted by Hajia Railway Passenger Dedicated Line Co., Ltd. and its own financial statements.

2.2 Accounting Year

The financial year begins on 1 January and ends on 31 December of the Gregorian calendar.

2.3 Accounting basis and measurement principle

Accrual-basis is adopted as accounting basis and historical cost is adopted as measurement principle.

2.4 Functional currency

RMB is adopted as functional currency.

2.5 Foreign Currency Transaction

Foreign currency transaction occurring during this year shall be converted into the amount in the functional currency at the exchange rate of the beginning of the year. At the end of the year, monetary items shall be modified at the intermediate exchange rate at the end of the year. The balance arising from this reason shall be capitalized into engineer cost if it arises before the preliminary acceptance of the project has been qualified, or recorded into the profits and losses at the current period after the first acceptance of the project has been qualified.

At the end of 2015, the U.S. dollar against the RMB exchange rate is 6.4936.

2.6 Application assets accounting subject

This subject records the project entity's assets, the purchase and construction process of which have been completed, and delivered to production and use entities. Also it records the self-use fixed-assets which are purchased and constructed using the project fund.

2.7 Accounting Method to the "Construction in Progress" Item

This item includes Construction and Installation investment, equipment investment, Prepaid Investment, etc.

Construction and Installation investment records the actual cost produced by the project company for the construction and Installation, which makes up project construction investment disbursement.

Prepaid investment records all the cost by the construction unit, which makes up the actual infrastructure cost and shall be apportioned into assets put into use in accordance with the provisions.

Equipment Investment records the actual cost by the project entity for all the equipment, which makes up project construction investment disbursement, including the actual cost for the equipment which needs installation, the equipment which has no need for installation, and tools prepared for the production but not qualified for the fixed assets.

3. Explanations for Items under Financial Statements

3.1 Expenditure to be written off

The balance of the expenditure to be written off by the end of 2015 was RMB 0 yuan.

3.2 Construction in progress

The book balance of the construction in progress by the end of 2015 was RMB 14,135,955,626.32 yuan, which was the completed investment amount of the construction in progress by the end of 2015, including construction and installation investment RMB 8,154,374,261.60 yuan, equipment investment RMB 4,296,022.00 yuan, prepaid investment RMB 5,973,234,122.72 yuan. The stamp duty on capital recorded in long-term unamortized investment reached RMB 3,951,220.00 yuan.

3.3 Monetary capital

The balance of total monetary capital by the end of 2015 was RMB 517,473,443.37 yuan, which was bank deposit.

3.4 Advance payment and account receivable.

By the end of 2015, the balance of total advanced payment and account

receivable was RMB 95,079,114.20 yuan, which was the aggregate of the balance of advanced payment and account RMB 95,031,661.60 yuan and the balance of other account receivable RMB 47,452.60 yuan. (There were adjustments among account payable, advanced payment, other account payable and other account receivable).

3.5 Fixed assets

The balance of total fix assets by the end of 2015 was RMB 6,628,004.47 yuan, which was the net value of the office fixed assets.

3.6 Project capital and project capital surplus

The balance of project capital and project capital surplus by the end of 2015 was RMB 12,344,790,170.00 yuan, which was the actually paid investment by the end of 2015. This included RMB 1,000,000,000.00 yuan for Harbin Railway Bureau (central budget of RMB 500,000,000.00 yuan plus railroad bonds capital of RMB 500,000,000.00 yuan); RMB 1,322,440,000.00 yuan as capital fund and land acquisition and clearance of RMB 5,020,350,170.00 yuan as equity investment invested by Heilongjiang Development & Investment Corporation; RMB 5,002,000,000.00 yuan invested by China Railway Development Fund Corporation (fund for the construction of railway infrastructure of RMB 598,000,000.00 yuan, railroad bonds capital fund of RMB 1,000,000,000.00 yuan, and RMB 3,404,000,000.00 yuan invested by China Railway Development Fund Corporation as capital fund).

3.7 Project investment loan - domestic borrowing

The balance of project investment loan (domestic loan) was RMB 1,404,085,435.50 yuan by the end of 2015, all of which were loans form Agriculture Bank of China.

3.8 Account payable

The balance of total account payable by the end of 2015 was RMB 894,803,135.88 yuan.

3.9 Unpaid expenses

The balance of total unpaid expenses by the end of 2015 was RMB 98,872.08 yuan, which was the unpaid individual income tax payable.

4.The disbursement of World Bank Loan

As of December 31, 2015, the withdrawal of Hajia Railway Project was 17,148,973.59 US dollar.

5.Special account and its service condition

5.1The Special Account of this project is opened in China Everbright Bank Beijing Xicheng Branch. The details are as follows:

Account Name: CHINA RAILWAY CORPORATION

Account No.: 75071488000006970

5.2 Overview of Withdrawals in This Year

USD16,398,973.59 was withdrawn in 2015, of which the amount of direct payment was USD 6,398,973.59.

5.3 Payment of Special Account

In 2015, 2799976.09 US dollar has been disbursed from the special account of revolving fund. As of December 31, 2015, the balance of the revolving fund account was USD 7200672.80, including interest on deposit of USD 648.89. At the end of this period, USD 2,799,976.09 has been disbursed but not yet applied for reimbursement.