

中华人民共和国河北省审计厅

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

审计报告

Audit Report

冀审外报〔2021〕5号

HEBEI AUDIT REPORT〔2021〕NO.5

项目名称: 德国政府贷款河北衡水湖国家级自然保护区湿地保护与恢复项目

Project Name: Hebei Hengshui Lake National Nature Reserve's Project on the Implementation of Wetland Protection and Restoration Funded by German Government

贷款号: BMZ 201166677
Loan No.: BMZ 201166677

项目执行单位: 河北衡水湖国家级自然保护区管理委员会
Project Entity: Hebei Hengshui Lake National Nature Reserve Administration Committee

会计年度: 2020
Accounting Year: 2020

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一、 审计师意见

审计师意见

河北衡水湖国家级自然保护区管理委员会：

我们审计了德国政府贷款河北衡水湖国家级自然保护区湿地保护与恢复项目 2020 年 12 月 31 日的资产负债表，以及截至该日同年度的项目实施进度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 22 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产负债表、项目实施进度表及专用账户报表是你委的责任，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，公允反映了德国政府贷款河北衡水湖国家级自然保护区湿地保护与恢复项目 2020 年 12 月 31 日的财务状况，以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

我们审查了本期内报送给德国复兴信贷银行的第 20-22 号和第 24-29 号提款申请书及所附资料。我们认为，这些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。

中华人民共和国河北省审计厅

2021 年 6 月 29 日

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I. Auditor's Opinion

Auditor's Opinion

To Hebei Hengshui Lake National Nature Reserve Administration
Committee

We have audited the special purpose financial statements (from page 5 to page 22) of Hebei Hengshui Lake National Nature Reserve's Project on the Implementation of Wetland Protection and Restoration Funded by German Government Loan, which comprise the Balance Sheet as of December 31, 2020, the Project Progress Report and the Special Account Statement for the year then ended, and Notes to the Financial Statements.

Project Entity for the Financial Statements

The preparation of the Balance Sheet, the Project Progress Report and the Special Account Statement is the responsibility of your entity, 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 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.

Qualified Opinion

In our opinion, the financial statements identified in the first paragraph present fairly, in all material respects, financial position of Hebei Hengshui Lake National Nature Reserve's Project on the Implementation of Wetland Protection and Restoration Funded by German Government Loan as of December 31, 2020, its financial receipts and disbursements, the project implementation and the receipts and disbursements of the special account for the year then ended with Chinese accounting standards and system, and the requirements of the project loan agreement.

Other Matter

We also examined the withdrawal application from No.20 to No.22, from No.24 to No.29 and the attached documents submitted to the German Revival Credit Bank during the period. In our opinion, those comply with the project loan agreement and can serve as basis for loan 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.

Hebei Provincial Audit Office of the People's Republic of China
June 29, 2021

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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) 资产负债表

i. Balance Sheet

资产负债表 BALANCE SHEET

2020年12月31日

(As of December 31, 2020)

项目名称：德国政府贷款河北衡水湖国家级自然保护区湿地保护与恢复项目

Project Name: Hebei Hengshui Lake National Nature Reserve's Project On the Implementation of Wetland Protection and Restoration Funded by German Government Loan

编报单位：河北衡水湖国家级自然保护区管理委员会

货币单位：人民币元

Prepared by: Hebei Hengshui Lake National Nature Reserve Administration Committee

Currency Unit: RMB Yuan

资产 Asset Accounts	序号 Sequence	期初数 Beginning Balance	期末数 Ending Balance	负债 Liability Accounts	序号 Sequence	期初数 Beginning Balance	期末数 Ending Balance
资产合计 Total Assets	1	3,213,707.90	19,884,843.45	流动负债合计 Total Current Liabilities	25	6,042.00	6,042.00
现金 Cash	2	-	-	应付账款 Accounts Payable	26	6,042.00	6,042.00
银行存款 Bank Deposits	3	1,674,078.90	1,170,106.17	预收账款 Accounts Received in Advance	27	-	-
应收账款 Accounts Receivable	4	-	-	其他应付款 Other Payables	28	-	-
预付账款 Pre-paid Accounts	5	-	-				
其他应收款 Other Receivable	6	-	-	净资产 -Net Assets	29	1,539,629.00	18,714,737.28
无形资产 Intangible Assets	7	45,100.00	45,100.00	资产基金 Assets Foundation	30	1,539,629.00	18,714,737.28
固定资产 Fixed Assets	8	1,494,529.00	2,009,929.00	无形资产 Intangible Assets	31	45,100.00	45,100.00
在建工程 Construction in Progress	9	-	16,659,708.28	固定资产 Fixed-Assets	32	1,494,529.00	2,009,929.00
支出合计 Total Cost	10	21,539,096.91	45,130,297.73	在建工程 Construction in Progress	33	-	16,659,708.28
项目支出 Project Cost	11	21,539,096.91	45,130,297.73	收入合计 Total Revenues	34	23,207,133.81	46,294,361.90

后续 (To be continued)

续 (continued)

续 (continued)

资产 Asset Accounts	序号 Sequence	期初数 Beginning Balance	期末数 Ending Balance	负债 Liability Accounts	序号 Sequence	期初数 Beginning Balance	期末数 Ending Balance
规划 Planning	12	1,882,178.00	2,688,987.61	项目拨入专款 Funds Received by the Project	35	23,194,155.69	46,278,182.67
水体管理与生态修复 (盐河故道) Water Management & Ecological Restoration (Yan River's Old Channel and Lake Shore)	13	60,658.00	3,004,046.38	德方赠款 German Grant	36	1,026,105.28	1,053,610.76
湿地生态系统修复与管 理 Wetland Ecosystem Restoration and Management	14	366,100.00	513,900.00	德方贷款 German Loan	37	14,462,238.56	36,076,620.06
可持续发展教育 Education for Sustainable Development (ESD)	15	5,941,648.42	20,049,422.79	直接支付 Direct Payment	38	10,730,579.90	28,160,050.81
监测与专项研究 Monitoring & Special Studies	16	2,486,342.14	4,684,556.42	提款报账 Withdrawals	39	3,731,658.66	7,916,569.25
社区支持的湿地保持与 管理 Community-Supported Wetland Conservation and Management	17	27,000.00	38,000.00	中方配套 Counterpart Fund	40	7,705,811.85	9,147,951.85
能力建设与宣传 Capacity Building and Publicity Activities	18	1,202,464.69	1,602,701.19	其他收入 Other Revenues	41	12,978.12	16,179.23
项目管理 Project Management	19	2,099,588.53	3,051,967.10				
咨询服务 Consulting Services	20	6,142,786.16	6,264,010.19				
不可预见费 Contingencies	21	304,225.69	2,179,095.29				
赠款 Grant	22	1,026,105.28	1,053,610.76				
其他支出 Other Cost	23	--	-				
合计 Total	24	24,752,804.81	65,015,141.18	合计 Total	42	24,752,804.81	65,015,141.18

(二) 项目实施进度表

ii. Project Progress Report

项目实施进度表

Project Progress Report

本期截至 2020 年 12 月 31 日

(For the period ended December 31, 2020)

项目名称: 德国政府贷款河北衡水湖国家级自然保护区湿地保护与恢复项目

Project Name: Hebei Hengshui Lake National Nature Reserve's Project On the Implementation of Wetland Protection and Restoration Funded by German Government Loan

编报单位: 河北衡水湖国家级自然保护区管理委员会

货币单位: 人民币元

Prepared by: Hebei Hengshui Lake National Nature Reserve Administration Committee Currency Unit: RMB Yuan

序号 No.	项目工程内容 (Project Component)	概算金额 (Estimated Amount)	项目支出 (Project Cost)						
			上期累计支出 Total of Last Report	本年度支出 Total Within Current Fiscal Period	累计支出 Accumulated Investment	已完工工程 Assets Transferred		在建工程 Construction in Progress	
						完成投资 额 Amount	占总投 资% The total investment %	完成投资额 Amount	占总投 资% The total investment %
1	规划 Planning	8,152,600.00	1,882,178.00	806,809.61	2,688,987.61	-	-	2,688,987.61	32.98%
2	水体管理与生态 修复(盐河故道) Water Management & Ecological Restoration (Yan River's Old Channel and Lake Shore)	12,571,800.00	60,658.00	2,943,388.38	3,004,046.38	-	-	3,004,046.38	23.90%
3	湿地生态系统修 复与管理 Wetland Ecosystem Restoration and Management	2,180,500.00	366,100.00	147,800.00	513,900.00	-	-	513,900.00	23.57%
4	可持续发展教育 (估算) Education for Sustainable Development (ESD)	48,927,517.00	5,941,648.42	14,107,774.37	20,049,422.79	-	-	20,049,422.79	40.98%
5	监测与专项研究 Monitoring & Special Studies	7,747,036.00	2,486,342.14	2,198,214.28	4,684,556.42	-	-	4,684,556.42	60.47%
6	社区支持的湿地 保持与管理 Community -supported Wetland Conservation and Management	1,750,000.00	27,000.00	11,000.00	38,000.00	-	-	38,000.00	2.17%

后续 (To be continued)

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序号 No	项目工程内容 (Project Component)	概算金额 (Estimated Amount)	项目支出 (Project Cost)						
			上期累计 支出 Total of Last Report	本年度支出 Total Within Current Fiscal Period	累计支出 Accumulated Investment	已完工工程 Assets Transferred		在建工程 Construction in Progress	
						完成投资 额 Amount	占 总 投 资 % The total investmen %	完成投资额 Amount	占总投资 % The total investmen %
(1)	(2)	(3)=(1)+(2)	(4)	(5)=(4)/(3)	(6)=(3)-(4)	(7)			
7	能力建设与宣传 Capacity Building and Publicity Activities	4,403,500.00	1,202,464.69	400,236.50	1,602,701.19	-	-	1,602,701.19	36.40%
8	项目管理 Project Management	5,346,900.00	2,099,588.53	952,378.57	3,051,967.10	-	-	3,051,967.10	57.08%
9	基本成本 I(1-8) Basic Costs I	91,079,853.00	14,065,979.78	21,567,601.71	35,633,581.49	-	-	35,633,581.49	39.12%
10	咨询服务 Consulting Services	5,939,893.00	6,142,786.16	121,224.03	6,264,010.19	-	-	6,264,010.19	105.46%
11	用于共同资助 咨询服务及国际 培训的赠款 Grant for co-financing consulting service and international training	1,538,569.00	1,026,105.28	27,505.48	1,053,610.76	-	-	1,053,610.76	68.48%
12	不可预见费 Contingencies	6,079,185.00	304,225.69	1,874,869.60	2,179,095.29	-	-	2,179,095.29	35.85%
13	项目总投资 (9-12) Total Project Cost	104,637,500.00	21,539,096.91	23,591,200.82	45,130,297.73	-	-	45,130,297.73	43.13%

(三) 专用账户报表

iii. Special Account Statement

专用账户报表 SPECIAL ACCOUNT STATEMENT

本期截至 2020 年 12 月 31 日

(For the period ended December 31,2020)

项目名称: 德国政府贷款河北衡水湖国家级自然保护区湿地保护与恢复项目

Project Name: Hebei Hengshui Lake National Nature Reserve's Project On the Implementation of Wetland Protection and Restoration Funded by German

Government Loan

编报单位: 河北衡水湖国家级自然保护区管理委员会

Project Entity: Hebei Hengshui Lake National Nature Reserve Administration Committee

货币单位:人民币元

Currency Unit: RMB Yuan

项目年度 Project Period	2016	2017	2018	2019	2020	2021	合计 Total
期初余额 Beginning Balance		-	100,207.85	4,839,464.45	1,674,078.90		-
加: 本期专用账户收入情况 Add: Received Amount		1,151,349.66	5,839,583.76	4,470,823.67	5,377,747.49		16,839,504.58
+本期德方资金总额 Total of GFC		-	734,224.75	3,008,742.37	3,932,406.38		7,675,373.50
+本期中方配套资金总额 Total of CPC		905,096.00	5,099,055.39	1,455,996.46	1,442,140.00		8,902,287.85
+本期利息收入总额 Interest Income		589.66	6,303.62	6,084.84	3,201.11		16,179.23
+其他收入 Other Revenues		245,664.00	-	-	-		245,664.00
减: 本期专用账户支付总额 Deduct: Total of Payment		1,051,141.81	1,100,327.16	7,636,209.22	5,881,720.22		15,669,398.41
-本期支付工程款总额 Total Payment of Construction		663,672.74	1,101,281.36	7,636,209.22	5,881,720.22		15,282,883.54
-本期其他支付金额 Other Payment		386,514.87	-	-	-		386,514.87
-其他应收款 Other Receivable		954.20	-954.20	-	-		-
期末余额 Ending Balance		100,207.85	4,839,464.45	1,674,078.90	1,170,106.17		1,170,106.17

注: 本表依据项目专用账户银行对账单填列

Note: This table shall be filled according to the bank statement

（四）财务报表附注

财务报表附注

1.项目概况

德国政府贷款河北衡水湖国家级自然保护区湿地保护与恢复项目贷款协议号为 BMZ201166677,旨在将改善湿地生物多样性和栖息地和衡水湖水管理,建立衡水湖综合监测系统,为衡水湖湿地生态系统保护寻求社区支持,达到衡水湖生态系统保护的可持续发展。本项目总投资人民币 10,463.75 万元(含外汇 1,220.514 万欧元),利用德国政府贷款 1,200 万欧元(折合人民币 9,000 万元),项目赠款 20.51 万欧元(折合人民币 153.83 万元)。本项目采用的人民币汇率按 1 欧元=7.5 元人民币计算(经省发改委批复的初设汇率)。本项目配套资金人民币 1,309.92 万元,全部由河北衡水湖国家级自然保护区管理委员会自筹解决。

本项目建设内容主要包括水管理与水体的生态修复、湿地生态系统修复与管理、可持续发展教育、监测与专项研究、能力建设与宣传五个部分。将开展创新性的湿地生态系统和水体管理、建立先进的综合监测系统、开展环境教育、对社区共管建立激励机制。项目于 2016 年 5 月正式启动,截至 2020 年 12 月 31 日,项目共发出 4,495,528.98 欧元的贷款提款,131,291.06 欧元的赠款提款,中方配套资金人民币 9,147,951.85 元。

2.财务报表编制范围

河北衡水湖国家级自然保护区管理委员会编制了本项目截至 2020 年 12 月 31 日的财务报表。

3.主要会计政策

3.1 编制基础

本项目参照世亚行贷款项目报表附注并根据贷款方要求,按照《贷款协议》及附件和《行政单位会计制度》的要求编制。

3.2 会计年度

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 记账基础和计价原则

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 外币业务

按照中国外汇交易中心授权公布人民币汇率中间价公告，2020 年 12 月 31 日汇率，1 欧元=8.0250 元人民币。

4. 报表科目说明

4.1 项目支出

2020 年项目支出人民币 23,591,200.82 元。

截至 2020 年 12 月 31 日项目累计支出人民币 45,130,297.73 元，占总投资计划的 43.13%。

4.1.1 规划累计支出人民币 2,688,987.61 元，为初步设计概算中湿地生态系统修复与管理-青头潜鸭保护专项费用人民币 5,274.00 元，项目建设其他费用-勘察设计费人民币 1,839,573.61 元、工程监理费人民币 218,620.00 元、环境影响评价人民币 505,520.00 元和生物多样性影响评价人民币 120,000.00 元。

4.1.2 水体管理与生态修复累计支出人民币 3,004,046.38 元，为初步设计概算中水体管理与生态修复-小湖隔堤东西段北侧生态修复人民币 884,876.44 元、王口闸修缮人民币 158,290.00 元和盐河故道橡胶坝人民币 1,960,879.94 元。

4.1.3 湿地生态系统修复与管理累计支出人民币 513,900.00 元，为初步设计概算中湿地生态系统修复与管理-标记和巡护人民币 366,100.00 元和湿地植物收割人民币 147,800.00 元。

4.1.4 可持续发展教育累计支出人民币 20,049,422.79 元，为初步设计概算中可持续发展教育-衡水湖可持续发展教育子项目人民币 6,257,936.50 元、湖中体验岛人民币 7,171,637.87 元和游客信息中心人民币 6,619,848.42 元。

4.1.5 监测与专项研究累计支出人民币 4,684,556.42 元，为初步设计概算中监测与专项研究-研究与监测人民币 2,574,221.42 元、GIS 地理信息系统人民币 553,400.00 元、设备人民币 1,556,935.00 元。

4.1.6 社区支持的湿地保持与管理累计支出人民币 38,000.00 元，为初步设计概算中项目建设其他费用-建设单位管理费。

4.1.7 能力建设与宣传累计支出人民币 1,602,701.19 元，为初步设计概算中能力建设与宣传-能力建设人民币 697,310.00 元和宣传人民币 905,391.19 元。

4.1.8 项目管理累计支出人民币 3,051,967.10 元，为初步设计概算中项目建设其他费用-建设单位管理费人民币 1,248,583.46 元和招标代理手续费人民币 382,856.60 元，建设期贷款承诺费和利息人民币 1,420,527.04 元。

4.1.9 咨询费用累计支出人民币 6,264,010.19 元，为初步设计概算中项目建设其他费用-德国 DFS 公司咨询费。

4.1.10 不可预见费累计支出人民币 2,179,095.29 元，为初步设计概算中基本预备费。

4.1.11 赠款累计支出人民币 1,053,610.76 元，为初步设计概算中项目建设其他费用-德国 DFS 公司咨询费。

4.2 银行存款

2020 年 12 月 31 日，银行存款余额为人民币 1,170,106.17 元。

4.3 应付账款

2020 年 12 月 31 日，应付账款余额为人民币 6,042.00 元，为区域培训教师江浩思第五次投入实报实销部分。

4.4 德方贷款

项目计划德国贷款资金 12,000,000.00 欧元，折合人民币 90,000,000.00 元（汇率 1:7.5）（经省发改委批复的初设汇率）。

截至 2020 年 12 月 31 日德方贷款总额 4,495,528.98 欧元，占贷款总计划的 37.46%，折合人民币 36,076,620.06 元。

4.4.1 直接支付提款报账金额 3,509,040.60 欧元，折合人民币 28,160,050.81 元。

4.4.2 垫付后提款报账金额 986,453.38 欧元，折合人民币 7,916,288.37 元。

4.4.3 垫付后提款报账因退汇产生银行手续费 35.00 欧元，折合人民币 280.88 元。（均含汇兑损益）

4.5 德方赠款

项目计划德国赠款资金 205,100.00 欧元，折合人民币 1,538,300.00 元（汇率 1:7.5）（经省发改委批复的初设汇率）。

截至 2020 年 12 月 31 日德方赠款总额 131,291.06 欧元，占赠款总计划的 64.01%，折合人民币 1,053,610.76 元。

4.6 中方配套资金

项目计划配套资金总额为人民币 13,099,200.00 元，截至 2020 年 12 月 31 日，累计到位配套资金人民币 9,147,951.85 元，占配套资金总计划额的 69.84%。

4.7 其他收入

2020 年 12 月 31 日其他收入余额为人民币 16,179.23 元，全部为银行账户利息收入。

5. 专用账户使用情况

该项目于 2017 年 1 月在中国工商银行股份有限公司衡水路北支行开设银行账户，币种为人民币，银行账户为：0407030039300068171。

2020 年度专用账户期初余额为人民币 1,674,078.90 元。

2020 年度专用账户收入总额人民币 5,377,747.49 元。其中德方回补报账资金人民币 3,932,406.38 元，中方配套资金人民币 1,442,140.00 元，利息收入人民币 3,201.11 元。

2020 年度专用账户支出总额人民币 5,881,720.22 元，包括技术服务费、翻译服务费、设计费、监理费、贷款承诺费利息、会议费、培训费、

学习考察费、宣传费、设备购置费、办公运行费等。

2020 年度专用账户期末余额为人民币 1,170,106.17 元。

6.其他需要说明的事项

6.1 银行专用账户产生的利息计入财政补助收入-其他收入-利息收入科目。

6.2 汇率变动产生的汇兑损益，贷款的汇兑损益计入财政补助收入-拨入贷款科目中的申报贷款-汇兑损益科目和直接支付-汇兑损益科目，赠款的汇兑损益计入财政补助收入-拨入赠款-汇兑损益科目。

6.3 河北省发展和改革委员会对项目初步设计的批复（冀发改投资[2019]66号），项目总投资为人民币 10,463.75 万元，主要建设内容包括水体管理与生态修复，湿地生态系统修复与管理、可持续发展教育、监测与专项研究、能力建设与宣传等五个方面。贷款协议规定的项目建设内容包括规划、水体管理与生态修复，湿地生态系统修复与管理、可持续发展教育、监测与专项研究、社区支持的湿地保持与管理、能力建设与宣传、项目管理等八个方面。项目支出明细科目按照八项内容进行明细核算。

规划概算金额共计人民币 8,152,600.00 元，由初步设计概算中湿地生态系统修复与管理-青头潜鸭保护人民币 675,000.00 元和项目建设其他费用第 2 至 7 项人民币 7,477,600.00 元构成。

水体管理与生态修复概算金额共计人民币 12,571,800.00 元，由初步设计概算中水体管理与生态修复人民币 12,571,800.00 元构成。

湿地生态系统修复与管理概算金额共计人民币 2,180,500.00 元，由初步设计概算中湿地生态系统修复与管理-湿地植物收割人民币 750,000.00 元和标记与巡护人民币 1,430,500.00 元构成。

可持续发展教育概算金额共计人民币 48,927,517.00 元，由初步设计概算中可持续发展教育人民币 48,927,500.00 元和基本预备费中的人民币 17.00 元构成。

监测与专项研究概算金额共计人民币 7,747,036.00 元，由初步设计概算中监测与专项研究人民币 7,747,000.00 元和基本预备费中的人民币

36.00 元构成。

社区支持的湿地保持与管理概算金额共计人民币 1,750,000.00 元，由初步设计概算中项目建设其他费用-建设单位管理费中的人民币 176,900.00 元和基本预备费中的人民币 1,573,100.00 元构成。

能力建设与宣传概算金额共计人民币 4,403,500.00 元，由初步设计概算中能力建设与宣传人民币 4,403,500.00 元构成。

项目管理概算金额共计人民币 5,346,900.00 元，由初步设计概算中项目建设其他费用-建设单位管理费中的人民币 1,259,500.00 元、招标代理服务费用人民币 680,000.00 元、建设期贷款承诺费和利息 3,407,400.00 元构成。

咨询服务概算金额共计人民币 5,939,893.00 元，由初步设计概算中项目建设其他费用-德国 DFS 公司咨询费中的人民币 5,939,893.00 元构成。

用于共同资助咨询服务及国际培训的赠款概算金额共计人民币 1,538,569.00 元，由初步设计概算中项目建设其他费用-德国 DFS 公司咨询费中的人民币 1,538,569.00 元构成。

不可预见费概算金额共计人民币 6,079,185.00 元，由初步设计概算中项目建设其他费用-德国 DFS 公司咨询费中的人民币 153,838.00 元和基本预备费中的人民币 5,925,347.00 元构成。

iv. Notes to the Financial Statement

Notes to Financial Statement

1. Project Overview

Hebei Hengshui lake national nature reserve, using the German government loan implementation of wetland conservation and restoration project loan agreement number for BMZ201166677, aims to improve the wetland biodiversity and habitat and Hengshui lake management, establish a comprehensive monitoring system of Hengshui lake, seek community support for the Hengshui lake wetland ecosystem protection, to achieve the sustainable development of Hengshui lake ecosystem protection. The total investment of this project is RMB 104.6375 million yuan (including foreign exchange of Euro 12.20514 million), the loan of Euro 12 million (equivalent to RMB 90 million yuan) from the German government, and the project grant of Euro 205,100 (equivalent to RMB 1.5383 million yuan). The RMB exchange rate adopted in this project is calculated as 1 Euro =7.5 RMB (the initial exchange rate approved by the provincial development and reform commission). The supporting funds of this project are RMB 13,099,200 yuan, all of which are self-raised by Hebei Hengshui lake national nature reserve management committee.

The construction content of this project mainly includes five parts: water management and ecological restoration of water body, wetland ecosystem restoration and management, education of sustainable development, monitoring and special research, capacity building and publicity. Innovative wetland ecosystem and water management, advanced integrated monitoring systems, environmental education, and incentives for community co-management will be implemented. The project was officially launched in May 2016. As of December 31, 2020, a total of Euro 4,495,528.98 has been withdrawn, Euro 131,291.06 has been Grant and the supporting fund of the Chinese side is RMB 9,147,951.85 yuan.

2. Consolidation Scope of the Financial Statements

Hebei Hengshui lake national nature reserve management committee compiled the project as of December 31, 2020 in the financial statements.

3. Accounting Policies

3.1 The Foundation of Financial Statements Preparation

The financial statements of the project were prepared with reference to the World Bank and ADB loan project and according to the notes to the request, and *Accounting System of Administrative Agencies* currently on-going.

3.2 Accounting Year

In accounting practice, the Gregorian calendar year is adopted as the fiscal year from January 1 to December 31.

3.3 Accounting Basis and Measurement Principle

The accrual basis and the debit/credit double entry bookkeeping method are adopted. RMB is used as the recording currency of bookkeeping.

3.4 Foreign Currency Transaction

According to the central parity of RMB exchange rate announced by China Foreign Exchange Trading Center, the exchange rate on December 31, 2020 was one Euro = RMB 8.0250 yuan .

4. Explanation of Subjects

4.1 Total Project Expenditures

The project expenditure for 2020 was RMB 23,591,200.82 yuan.

As of December 31, 2020, the accumulated project expenditures were RMB 45,130,297.73 yuan , accounting for 43.13% of the total investment plan.

4.1.1 The cumulative planned expenditures were RMB 2,688,987.61 yuan, including RMB 5,274.00 yuan for the special activity of baer's pochard conservation in wetland eco-system restoration and management, RMB 1,839,573.61 yuan of survey/design and other costs for the project construction, RMB 218,620.00 yuan for engineering supervisors, RMB 505,520.00 yuan for environment impact assessment and RMB 120,000.00 yuan for biodiversity impact assessment in the preliminary design estimates.

4.1.2 The accumulated expenditures of water body management and ecological restoration were RMB 3,004,046.38 yuan, including RMB 884,876.44 yuan for the water management and ecological restoration (ecological restoration at the northern side of the east-west section of Jizhou Lake Causeway), RMB 158,290.00 yuan of repairing Wangkou Sluice and

RMB 1,960,879.94 yuan for rubber dam construction over the Yanhe River in the preliminary design estimates.

4.1.3 The accumulative expenditures of wetland eco-system restoration and management were RMB 513,900.00 yuan, including RMB 366,100.00 yuan for wetland ecosystem restoration and management demarcation and patrolling and RMB 147,800.00 yuan for wetland aquatic plant harvesting in the preliminary design estimates.

4.1.4 The cumulative expenditures of sustainable development education were RMB 20,049,422.79 yuan, including RMB 6,257,936.50 yuan for the sub-project of sustainable development education in Hengshui lake, RMB 7,171,637.87 yuan for nature experience island and RMB 6,619,848.42 yuan for the tourist information center in the preliminary design estimates.

4.1.5 The accumulated expenditures of monitoring and special research were RMB 4,684,556.42 yuan, which including RMB 2,574,221.42 yuan for monitoring and special studies, RMB 553,400.00 yuan for GIS system and RMB 1,556,935.00 yuan for the equipment in the preliminary design estimates.

4.1.6 The accumulative expenditures of RMB 38,000.00 yuan were the other costs of project construction for construction unit management fee in the preliminary design estimates.

4.1.7 The accumulated expenditures for capacity building and publicity were RMB 1,602,701.19 yuan, including RMB 697,310.00 yuan for capacity building and publicity, RMB 905,391.19 yuan for publicity in the preliminary design estimates.

4.1.8 The accumulated expenditures of project management were RMB 3,051,967.10 yuan, including RMB 1,248,583.46 yuan for the other costs of project construction for construction unit management fee, RMB 382,856.60 yuan for bidding agency fee, and RMB 1,420,527.04 yuan for loan commitment fee and interest during the construction period in the preliminary design estimates.

4.1.9 The accumulated consulting expenses were RMB 6,264,010.19 yuan, which was the other construction expense --consulting fee of German DFS company in the preliminary design estimates.

4.1.10 The accumulated expenditures of unforeseeable fee were RMB 2,179,095.29 yuan , which was the basic reserve fee in the preliminary design

estimates.

4.1.11 The accumulative expenditures of the grant were RMB 1,053,610.76 yuan, which was the other costs of project construction (consulting service by German DFS Company) in the preliminary design estimates.

4.2 Bank Deposits

The balance on December 31, 2020 was RMB 1,170,106.17 yuan.

4.3 Accounts Payable

The balance on December 31, 2020 was RMB 6,042.00 yuan, which was refunding of the fifth payment for the regional trainer Mr. John Howes.

4.4 German Loan

The German loan fund of the project plan was Euro 12,000,000.00, equivalent to RMB 90,000,000.00 yuan (exchange rate 1:7.5) (the initial exchange rate approved by the provincial development and reform commission).

As of December 31, 2020, the total amount of German loans was Euro 4,495,528.98, 37.46% of the total, equivalent to RMB 36,076,620.06 yuan.

4.4.1 Directly pay Euro 3,509,040.60, equivalent to RMB 28,160,050.81 yuan.

4.4.2 The amount of withdrawal reimbursement was Euro 986,453.38 , equivalent to RMB 7,916,288.37 yuan.

4.4.3 Bank fees of Euro 35.00, equivalent to RMB 280.88 yuan, due to the refund of foreign exchange(all excluding exchange gains and losses).

4.5 Grant of German Financial Contribution

The GFC grant for the project was Euro 205,100.00 equivalent to RMB 1,538,300.00 yuan (exchange rate 1:7.5) (the initial exchange rate approved by the Provincial Development and Reform Commission).

As of December 31, 2020, the accumulative disbursement of GFC grants were Euro 131,291.06, accounting for 64.01% of the plan, equivalent to RMB 1,053,610.76 yuan.

4.6 Chinese Supporting Funds

The total amount of supporting funds for the project were RMB 13,099,200.00 yuan. As of December 31, 2020, the accumulative supporting funds were

RMB 9,147,951.85 yuan, accounting for 69.84% of the plan.

4.7 Other Income

The balance on December 31, 2020 was RMB 16,179.23 yuan. which was the interest income of the project bank account.

5. Special Account

The project opened a bank account in Hengshui Lubei branch of industrial and commercial bank of China in January 2017 with the currency of RMB and the account number 0407030039300068171.

The beginning balance of 2020 was RMB 1,674,078.90 yuan.

The total income in 2020 was RMB 5,377,747.49 yuan, including the German party's reimbursement fund RMB 3,932,406.38 yuan, the Chinese party's supporting fund RMB 1,442,140.00 yuan, and the interest income RMB 3,201.11 yuan.

The total expenditure in 2020 was RMB 5,881,720.22 yuan, including technical service fee, translation service fee, design, supervision, loan commission fee & interest, meeting, training, study tours, information publicity, equipment procurement, office operation etc.

The ending balance was RMB 1,170,106.17 yuan.

6. Other Explanation for the Financial Statements

6.1 The interest in the special account is recorded in the interest income item under financial subsidy income (other incomes).

6.2 The exchange gain/loss (EGL) of the loan is recorded in EGL item under EGL direct payment under loan projects under financial subsidy income, while the EGL of the grant is recorded in EGL item under grant under financial subsidy income.

6.3 According to the project preliminary design approval of Hebei province development and reform commission(*Jifagaitouzi[2019]66*), the total investment of RMB 104.6375 million yuan, the main construction contents include water management and ecological restoration, wetland ecosystem restoration and management, sustainable development education, monitoring and special research, capacity building and publicity and so on five aspects. The project construction content stipulated in the loan agreement includes eight aspects, including planning, water body management and ecological

restoration, wetland ecosystem restoration and management, sustainable development education, monitoring and special research, community-supported wetland maintenance and management, capacity building and publicity, and project management. The detailed items of project expenditure shall be calculated in detail according to eight items.

The estimated amount of planning is RMB 8,152,600.00 yuan, including RMB 675,000.00 yuan for the special activity of baer's pochard conservation in wetland eco-system restoration and management, RMB 7,477,600.00 yuan for items 2 to 7 of the project construction in the preliminary design estimates.

The estimated amount of water body management and ecological restoration is RMB 12,571,800.00 yuan, including RMB 12,571,800.00 yuan for the water body management and ecological restoration in the preliminary design estimates.

The estimated amount of wetland ecosystem restoration and management is RMB 2,180,500.00 yuan, including RMB 750,000.00 yuan for wetland plant harvesting and RMB 1,430,500.00 yuan for marking and patrol protection in the preliminary design estimates.

The estimated amount of sustainable development education is RMB 48,927,517.00 yuan, including RMB 48,927,500.00 yuan for sustainable development education and RMB 17.00 yuan of basic reserve fund in the preliminary design estimates.

The estimated amount of monitoring and special research is RMB 7,747,036.00 yuan, including RMB 7,747,000.00 yuan for monitoring and special research, RMB 36.00 yuan of basic reserve fund in the preliminary design estimates.

The estimated amount of community-supported wetland maintenance and management is RMB 1,750,000.00 yuan, including RMB 176,900.00 yuan for the other costs of project construction for construction unit management fee, RMB 1,573,100.00 yuan of the basic reserve fund in the preliminary design estimates.

The estimated amount of capacity building and publicity is RMB 4,403,500.00 yuan, which is capacity building and publicity in the preliminary design estimates.

The estimated amount of project management is RMB 5,346,900.00 yuan, including RMB 1,259,500.00 yuan for the other costs of project construction

for construction unit management fee, RMB 680,000.00 yuan for the bidding agent service fee and RMB 3,407,400.00 yuan for the loan commitment fee and interest during the construction period in the preliminary design estimates.

The estimated amount of the consulting service is 5,939,893.00 yuan, which is the consulting fee of DFS for other construction costs of the project in the preliminary design estimates.

The estimated amount of the grant for co-financing consulting services and international training is RMB 1,538,569.00 yuan, which is the other costs for the project construction --the consulting fee of DFS of Germany in the preliminary design estimates.

The estimated amount of the unforeseeable cost is RMB 6,079,185.00 yuan, including RMB 153,838.00 yuan for the other construction costs --the consulting fee of German DFS company and RMB 5,925,347.00 yuan for the basic reserve fee in the preliminary design estimate .

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,内部控制和项目管理情况、项目绩效及上年度审计建议整改落实情况。我们未发现该项目在上述方面存在问题。

III. Audit Findings and Recommendations

Audit Findings and Recommendations

In addition to performing the audit and expressing an opinion on the financial statements, we also make observation with respect to compliance with applicable provisions of state laws and regulations and the loan agreement of the relevant entities, its internal financial control and project management, project performance and the follow-up of previous recommendations during the project implementing process. We have not found any weaknesses or problems on the above mentioned aspects.