

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〕7号

HEBEI AUDIT REPORT〔2021〕NO.7

项目名称: 全球环境基金赠款中国能效市场机制项目

Project Name: Developing Market-Based Energy Efficiency Program
in China Project Granted by GEF

赠款号: TF0A4256

Grant No.: TF0A4256

项目执行单位: 河北省节能监察监测中心

Project Entity: Hebei Energy Conservation Supervision
and Monitoring Center

会计年度: 2020

Accounting Year: 2020

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一、 审计师意见

审计师意见

河北省节能监察监测中心:

我们审计了全球环境基金赠款中国能效市场机制项目 2020 年 12 月 31 日的资金平衡表, 以及截至该日同年度的赠款协定执行情况明细表和专用账户收支表等特定目的财务报表及财务报表附注(第 6 页至 12 页)。

(一) 项目执行单位及河北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和赠款协定执行情况明细表是你中心的责任, 编制专用账户收支表是河北省财政厅的责任, 这种责任包括:

1. 按照中国的会计准则、会计制度和本项目赠款协定的要求编制项目财务报表, 并使其实现公允反映;
2. 设计、执行和维护必要的内部控制, 以使项目财务报表不存在由于舞弊或错误而导致的重大错报。

(二) 审计责任

我们的责任是在执行审计工作的基础上对财务报表发表审计意见。我们按照中国国家审计准则和国际审计准则的规定执行了审计工作, 上述准则要求我们遵守审计职业要求, 计划和执行审计工作以对项目财务报表是否不存在重大错报获取合理保证。

为获取有关财务报表金额和披露信息的有关证据, 我们实施了必要的审计程序。我们运用职业判断选择审计程序, 这些程序包括对由于舞弊或错误导致的财务报表重大错报风险的评估。在进行风险评估时, 为了设计恰当的审计程序, 我们考虑了与财务报表相关的内部控制, 但目的并非对内部控制的有效性发表意见。审计工作还包括评价所选用会计政策的恰当性和作出会计估计的合理性, 以及评价财务报表的总体列报。

我们相信，我们获取的审计证据是适当的、充分的，为发表审计意见提供了基础。

（三）审计意见

我们认为，第一段所列财务报表在所有重大方面按照中国的会计准则、会计制度和本项目赠款协定的要求编制，公允反映了全球环境基金赠款中国能效市场机制项目 2020 年 12 月 31 日的财务状况及截至该日同年度的财务收支、项目执行和专用账户收支情况。

（四）其他事项

我们还审查了本期内报送给世界银行的第 HB003、HB004 号提款申请书及所附资料。我们认为，这些资料均符合赠款协议的要求，可以作为申请提款的依据。

本审计师意见之后，共同构成审计报告的还有两项内容：财务报表及财务报表附注、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 Energy Conservation Supervision and Monitoring Center

We have audited the special purpose financial statements (from Page 6 to Page 12) of Developing Market-Based Energy Efficiency Program in China Project Granted by GEF, which comprise the Balance Sheet as of December 31, 2020, the Statement of Implementation of Grant Agreement and the Special Account Statement for the year then ended, and Notes to the Financial Statements.

Project Entity and Hebei Provincial Finance Department’s Responsibility for the Financial Statements

The preparation of the Balance Sheet and the Statement of Implementation of Grant Agreement is the responsibility of your entity, while the preparation of the Special Account Statement is the responsibility of the Hebei 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 grant agreement;
- ii. Designing, implementing and maintaining necessary internal control to ensure that the financial statements are free from material misstatement, whether due to fraud or error.

Auditor’s Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Government Auditing Standards of the People’s Republic of China and International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity’s preparation and fair presentation of the financial

statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is appropriate and sufficient to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements identified in the first paragraph present fairly, in all material respects, financial position of Developing Market-Based Energy Efficiency Program in China Project Granted by GEF 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 in accordance with Chinese accounting standards and system, and the requirements of the project grant agreement.

Other Matter

We also examined the withdrawal application No.HB003 and No.HB004 and the attached documents submitted to the World Bank during the period. In our opinion, those documents comply with the project grant agreement and can serve as basis for grant withdrawal.

The audit report consists of the Auditor's Opinion and two more parts hereinafter: Financial Statements and Notes to the Financial Statements, Audit Findings and Recommendations.

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) 资金平衡表

i. Balance Sheet

资金平衡表
BALANCE SHEET

2020年12月31日
(As of December 31, 2020)

项目名称: 全球环境基金赠款中国能效市场机制项目

Project Name: Developing Market-Based Energy Efficiency Program in China Project Granted by GEF

编报单位: 河北省节能监察监测中心

Prepared by: Hebei Energy Conservation Supervision and Monitoring Center

赠款号: TF0A4256

Grant No.: TF0A4256

货币单位: 美元/人民币元

Currency Unit: USD/RMB Yuan

| 资金占用 Application of Fund | | | | | 资金来源 Sources of Fund | | | | |
|-------------------------------------|---------------------------|--------------|------------------------|--------------|---------------------------------|---------------------------|--------------|------------------------|--------------|
| 科目名称 Items | 期初余额 Beginning balance | | 期末余额 Ending balance | | 科目名称 Items | 期初余额 Beginning balance | | 期末余额 Ending balance | |
| | 美元 USD | 人民币 RMB | 美元 USD | 人民币 RMB | | 美元 USD | 人民币 RMB | 美元 USD | 人民币 RMB |
| 银行存款 Cash in Bank | 248,504.52 | 1,733,617.23 | 367,443.86 | 2,397,534.44 | 拨入赠款 Grant Received | 605,289.88 | 4,222,623.26 | 1,276,725.59 | 8,330,506.80 |
| 拨出赠款 Appropriation of Grant | - | - | - | - | 应付账款 Account Payable | 254,381.34 | 1,774,615.13 | 27,790.76 | 181,331.93 |
| 项目支出 Project Expenditure | 611,166.70 | 4,263,621.16 | 937,072.49 | 6,114,304.29 | 配套资金 Counterpart Fund | - | - | - | - |
| 应收款项 Account Receivable | - | - | - | - | | | | | |
| 资金占用合计 Total Application of Fund | 859,671.22 | 5,997,238.39 | 1,304,516.35 | 8,511,838.73 | 资金来源合计 Total Sources of Fund | 859,671.22 | 5,997,238.39 | 1,304,516.35 | 8,511,838.73 |

(二) 赠款协定执行情况明细表

ii. Statement of Implementation of Grant Agreement

赠款协定执行情况明细表
Statement of Implementation of Grant Agreement

本期截至 2020 年 12 月 31 日

(For the period ended December 31, 2020)

项目名称: 全球环境基金赠款中国能效市场机制项目

Project Name: Developing Market-Based Energy Efficiency Program in China Project Granted by GEF

编报单位: 河北省节能监察监测中心

Prepared by: Hebei Energy Conservation Supervision and Monitoring Center

赠款号: TFOA4256

Grant No.: TFOA4256

货币单位: 美元/人民币元

Currency Unit: USD/ RMB Yuan

| 类别 Category | 核定额 Approved Amount | | 本期提款额 Current Period Withdrawals | | 累计提款额 Cumulative Withdrawals | |
|--|------------------------------|---------------|-------------------------------------|--------------|---------------------------------|--------------|
| | 协议货币 Grant Currency (USD) | 人民币 RMB | 协议货币 Grant Currency (USD) | 人民币 RMB | 协议货币 Grant Currency (USD) | 人民币 RMB |
| 货物、非咨询服务、咨询、培训 Goods, NCS, CS, Trai | 4,300,000.00 | 28,057,070.00 | 671,435.71 | 4,381,050.86 | 776,725.59 | 5,068,056.80 |
| 增量成本 Operating Costs | 200,000.00 | 1,304,980.00 | - | - | - | - |
| 专用账户金额 Initial Deposit of Special Account | - | - | - | - | 500,000.00 | 3,262,450.00 |
| 合计 Total | 4,500,000.00 | 29,362,050.00 | 671,435.71 | 4,381,050.86 | 1,276,725.59 | 8,330,506.80 |

(三) 专用账户收支表

iii. Special Account Statement

专用账户收支表 Special Account Statement

本期截至 2020 年 12 月 31 日

(For the period ended December 31, 2020)

项目名称: 全球环境基金赠款中国能效市场机制项目

Project Name: Developing Market-Based Energy Efficiency Program in China Project Granted by GEF

开户行: 河北银行股份有限公司石家庄分行

Depository Bank: Shijiazhuang Branch, Bank of Hebei

编制单位: 河北省财政厅

Entity Name: Hebei Provincial Finance Department

赠款号: TF0A4256

Grant No.: TF0A4256

账号: 01985148000672

Account No.: 01985148000672

货币单位: 美元

Currency Unit: USD

| 项 目 Item | 金 额 Amount |
|-------------------------------------|---------------|
| 期初余额 Begining Balance | 248,504.52 |
| 加 Plus: | 680,615.03 |
| 1.世界银行补充 Deposited by World Bank | 671,435.71 |
| 2.利息收入 Interest Earning | 9,179.32 |
| 减 Less: | 561,675.69 |
| 1.本年支付 Current Year Withdraw | 561,675.69 |
| (1)货物、咨询、培训 Goods, CS, Trai | 561,655.69 |
| (2)增量成本 Operating Costs | - |
| (3)银行手续费 Bank Service Charges | 20.00 |
| 2.利息支出 Service Charges | - |
| 3.世界银行回收 Recovered by World Bank | - |
| 期末余额 End Balance | 367,443.86 |

（四）财务报表附注

财务报表附注

1. 项目基本情况

全球环境基金中国能效市场机制项目赠款号为 TF0A4256，项目的目标是支持受赠方开发和实施专注于提升结果测量和核查体系以及建设基于市场化发展机制的节能与环保保护方案。项目协议于 2017 年 6 月 9 日签署，项目的结束日期为 2022 年 4 月 30 日，项目实施机构为河北省节能监察监测中心。

河北省收到全球环境基金赠予的总额为 450 万美元的资金作为技术援助和增量运营成本，用于支持“河北省利用世行结果导向型贷款（5 亿美元）大气污染防治项目”的完成，支付贷款项目实施中合格的货物、咨询服务、培训以及运营成本。具体用于：（1）为河北省大气污染防治项目的执行提供分析和技术支持。（2）为河北省大气污染防治项目的结果核证提供技术支持。（3）为河北省建立减排和控制政策、执行和结果监控方面的能力；为环境监控软件和宣传活动提供支持。

2. 会计核算原则

2.1 本项目按照《财政部国际司管理的赠款项目会计核算暂行办法》（财际函〔2001〕195 号）进行会计核算。

2.2 本项目的会计事项均按“权责发生制”的原则处理。采用借贷复式记账法记账，记账本位币为人民币。

2.3 本项目的会计核算年度采用公历年制（即 1 月 1 日至 12 月 31 日），本期会计报表核算期间为 2020 年 1 月 1 日至 2020 年 12 月 31 日。

2.4 本项目财务报表采用的汇率说明：报表折算采用 2020 年 12 月 31 日汇率，即 1 美元=人民币 6.5249 元。

3. 财务报表科目说明

3.1 银行存款

2020年12月31日专用账户余额367,443.86美元，折合人民币2,397,534.44元。

3.2 项目支出

2020年项目支出人民币1,850,683.13元，累计支出人民币6,114,304.29元。

3.3 拨入赠款

截至2020年12月31日，累计收到赠款资金1,276,725.59美元，折合人民币8,330,506.80元。

3.4 应付款项

2020年12月31日余额为人民币181,331.93元。

4. 赠款协定执行情况

截至2020年12月31日，累计提款1,276,725.59美元，占项目赠款总额的28.37%。其中：货物、非咨询服务、咨询、培训类累计提款776,725.59美元，占该类计划的18.06%。

5. 专用账户收支情况

本项目专用账户设在河北银行股份有限公司石家庄分行，账号：01985148000672，币种为美元。2020年期初余额248,504.52美元，本年度回补671,435.71美元，利息收入总额9,179.32美元，支付561,655.69美元，银行手续费支出20.00美元，年末余额367,443.86美元。

iv. Notes to the Financial Statements

Notes to the Financial Statements

1. General Background

The project agreement of Developing Market-Based Energy Efficiency Program in China Project Granted by GEF was signed on June 9, 2017. The objective of the project is to support development and implementation of the Recipient's priority energy efficiency and environment programs, with a focus on improving the results measurement and verification system and developing market-based mechanisms. The end date of project is April 30, 2022. The project implementing entity is Hebei Energy Conservation Supervision and Monitoring Center.

Hebei Province received a total of USD 4.5 million grant from the Global Environment Facility (GEF) as technical assistance and incremental operating costs to support the completion of the Hebei Air Pollution Prevention and Control Project by Using Results-oriented Loan (USD 500 million) from World Bank and to pay for qualified goods, consulting services, training and operating costs in the implementation of the loan project, specifically for: (1) Providing analytical and technical support for the implementation of the Hebei Air Pollution Prevention and Control Program; (2) Providing technical support for the verification of the results of the Hebei Air Pollution Prevention and Control Program; (3) Building the capacity of Hebei in, inter alia, emission reduction and control policies and environmental monitoring software and dissemination activities.

2. Accounting Principles

2.1 The program will follow *the accounting procedures regulated by the Interim measures on accounting management for grant projects managed by International Department of Ministry of Finance* (Caijihan [2001] No.195) .

2.2 The accrual basis and the debit/credit double entry bookkeeping methods are adopted. RMB is used as the recording currency of bookkeeping. Foreign currency is converted into the amount of bookkeeping base currency at the spot exchange rate at the time of an actual reimbursement.

2.3 The accounting period will be following the Gregorian calendar year(January 1 to December 31). The period of current financial statements is from January 1, 2020 to December 31, 2020.

2.4 The Ending Balance in this financial statement adopts the exchange rate

on December 31, 2020 which is USD 1= RMB 6.5249 yuan.

3. Explanation of Subjects

3.1 Cash in Bank

The balance of Special Account on December 31, 2020 was USD 367,443.86, equivalent to RMB 2,397,534.44 yuan.

3.2 Project Expenditure

The project expenditure in 2020 was RMB 1,850,683.13 yuan, and the cumulative expenditures were RMB 6,114,304.29 yuan.

3.3 Grant Received

As of December 31, 2020, the cumulative grant received was USD 1,276,725.59, equivalent to RMB 8,330,506.80 yuan.

3.4 Accounts Payable

The balance on December 31, 2020 was RMB 181,331.93 yuan.

4. Implementation of Grant Agreement

As of December 31, 2020, accumulated USD 1,276,725.59 of the grant had been withdrawn, accounting for 28.37% of the total, among which the withdrawal for Goods/NCS/CS/Trai was USD 776,725.59, accounting for 18.06% of the category plan.

5. The Special Account

The Special Account of this project is set in Shijiazhuang Branch, Bank of Hebei, with the account number of 01985148000672, and USD as currency unit. The beginning balance of 2020 was USD 248,504.52 and the reimbursement in the year was USD 671,435.71. This year the interest earned was USD 9,179.32, the disbursement was USD 561,655.69, and the Bank Service Charges was USD 20.00. Thus, the ending balance was USD 367,443.86.

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赠款协定遵守情况、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。我们认为,该项目有助于提升河北实施大气污染防治项目的能力。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 observations with respect to compliance with applicable provisions of state laws and regulations and the grant agreement of the relevant entities, its internal financial control, project management, project performance and the follow-up of previous recommendations during the project implementing process. In our opinion, the project will enhance Hebei's ability to implement air pollution prevention project. We have not found any weaknesses or problems on the above mentioned aspects.