

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〕4号

HEBEI AUDIT REPORT〔2021〕NO.4

项目名称： 全球环境基金赠款可持续城市综合方式项目

Project Name: Sustainable Cities Integrated Approach Pilot Project
Granted by the Global Environment Facility

赠款号： TF0A4213

Grant No. : TF0A4213

项目执行单位： GEF 石家庄市项目管理办公室

Project Entity: GEF Shijiazhuang City Project Management Office

会计年度： 2020

Accounting Year: 2020

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一、 审计师意见

审计师意见

GEF 石家庄市项目管理办公室：

我们审计了全球环境基金赠款可持续城市综合方式项目 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报表及财务报表附注(第 5 页至第 13 页)。

(一) 项目执行单位对财务报表的责任

编制上述财务报表中的资金平衡表、赠款协定执行情况明细表是你办的责任，编制专用账户报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可持续城市综合方式项目 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、赠款协定执行情况和专用账户收支情况。

（四） 其他事项

我们审查了本期内由省财政厅报送给世界银行的第 HB002、HB003 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 GEF Shijiazhuang City Project Management Office

We have audited the special purpose financial statements (from Page 5 to Page 13) of Sustainable Cities Integrated Approach Pilot Project Granted by the Global Environment Facility, 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 of 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 Sustainable Cities Integrated Approach Pilot Project Granted by the Global Environment Facility 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.HB002 and No.HB003 and the attached documents submitted to the World Bank during the period. In our opinion, those document 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：全球环境基金赠款可持续城市综合方式项目

Project Name: Sustainable Cities Integrated Approach Pilot Project Granted by the Global Environment Facility

编报单位：GEF 石家庄市项目管理办公室

Prepared by: GEF Shijiazhuang City Project Management Office

赠款号：TF0A4213

Grant No.: TF0A4213

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	
	USD	RMB	USD	RMB		USD	RMB	USD	RMB
	银行存款 Cash in Bank	500,269.22	3,489,978.13	500,444.90		3,265,352.93	拨入赠款 Grant Received	500,000.00	3,488,100.00
拨出赠款 Appropriation of Grant	-	-	-	-	应付账款 Account Payable	9,311.79	64,960.90	7,831.34	51,098.68
项目支出 Project Expenditure	9,042.57	63,082.77	396,969.73	2,590,187.76	配套资金 Counterpart Fund	-	-	-	-
应收款项 Account Receivable	-	-	-	-					
资金占用合计 Total Application of Fund	509,311.79	3,553,060.90	897,414.63	5,855,540.69	资金来源合计 Total Sources of Fund	509,311.79	3,553,060.90	897,414.63	5,855,540.69

(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: 全球环境基金赠款可持续城市综合方式项目

Project Name: Sustainable Cities Integrated Approach Pilot Project Granted by the Global Environment Facility

编报单位: GEF 石家庄市项目管理办公室

Prepared by: GEF Shijiazhuang City Project Management Office

赠款号: TF0A4213

Grant No.: TF0A4213

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	4,750,000.00	33,136,950.00	366,391.13	2,390,665.49	366,391.13
增量成本 Operating Costs	250,000.00	1,744,050.00	23,192.16	151,326.52	23,192.16	151,326.52
专用账户金额 Initial Deposit of Special Account	-	-	-	-	500,000.00	3,262,450.00
合计 Total	5,000,000.00	34,881,000.00	389,583.29	2,541,992.01	889,583.29	5,804,442.01

(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: 全球环境基金赠款可持续
城市综合方式项目

开户银行名称: 中国银行石家庄市
永安支行

Project Name: Sustainable Cities Integrated
Approach Pilot Project Granted by
the Global Environment Facility

Depository Bank: Bank of China
Shijiazhuang Yongan subbranch .

赠款号: TF0A4213

账号: 101901194927

Grant No.: TF0A4213

Account No: 101901194927

编报单位: 河北省财政厅

货币种类: 美元

Prepared by: Hebei Provincial Finance
Department

Currency: USD

本期专用账户收支情况 Account Activity for the Current Period	金额 Amount
1. 期初余额 Beginning Balance	500,269.22
加: 2. 本期回补额 Add: Amount Deposited this Period by GEF	389,583.29
3. 利息收入 Interest Earned this Period	195.68
4. 不合格支出归还总额 Total Amount Refunded this Period to Cover Ineligible Expenditure	-
减: 5. 本期支付额 Deduct: Amount Withdrawn this Period	389,583.29
6. 银行手续费 Band Service Charges this Period	20.00
7. 期末余额 Ending Balance	500,444.90

（四）财务报表附注

财务报表附注

1.项目概况

2017年9月18日，中国政府与全球环境基金执行机构国际复兴开发银行签署了全球环境基金中国可持续城市综合方式项目赠款协议。项目的目标是使参与的城市将公共交通导向的发展原则吸纳到它们的政策和未来的城市和公共交通规划中去。项目执行期间为2017年11月30日至2022年12月31日，关账日期为2023年3月31日，项目实施机构为GEF石家庄市项目管理办公室。

石家庄市收到全球环境基金赠予的总额为500万美元的资金作为技术援助和增量运营成本，用于支持“全球环境基金石家庄市可持续城市综合方式项目”的完成，支付赠款项目实施中合格的咨询服务、培训以及运营成本。具体用于：（1）城市层面以公交为导向的城市发展（TOD）战略的制定与实施以及项目管理支持；（2）石家庄城市轨道交通4号线沿线用地调整规划研究；（3）正定新区TOD战略应用研究；（4）项目能力建设活动；（5）项目管理支持。

2.财务报表编制范围

本财务报表的编制范围包括GEF石家庄市项目管理办公室的财务报表及河北省财政厅专用账户报表。

3.主要会计政策

3.1 编制基础

本项目参照《财政部国际司管理的赠款项目会计核算暂行办法》、《赠款协议》和现行的《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。外币业务按实际报账时的即期汇率折算成记账本位币金额。

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，即1美元=人民币6.5249元。

4. 报表科目说明

4.1 银行存款

2020年12月31日银行存款余额500,444.90美元，折合人民币3,265,352.93元。

4.2 项目支出

2020年项目支出人民币2,527,104.99元。其中：增量成本144,000.00元；咨询费人民币2,460,150.00元；银行手续费人民币135.98元，调整汇兑损益人民币-77,180.99元。

4.3 拨入赠款

2020年12月31日余额为889,583.29美元，折合人民币5,804,442.01元。

4.4 应付账款

2020年12月31日余额为人民币51,098.68元，其中：聘用人员工资人民币48,000.00元；专用账户存款利息人民币3,098.68元。

5. 赠款协定执行情况

截至2020年12月31日，项目已累计提款889,583.29美元，折合人民币5,804,442.01元，占项目赠款总额的17.79%。

6. 专用账户收支情况

本项目专用账户设在中国银行石家庄市永安支行，账号：101901194927，币种为美元。专用账户首次存款 500,000.00 美元。2020 年初余额 500,269.22 美元，本年度回补 389,583.29 美元，利息收入 195.68 美元，支付 389,583.29 美元，银行手续费支出 20.00 美元，年末余额 500,444.90 美元。

iv. Notes to the Financial Statement

Notes to the Financial Statements

1. Project Overview

On September 18, 2017, the Chinese government and the Global Environment Facility Executive Agency International Bank for Reconstruction and Development signed a grant agreement for Sustainable Cities Integrated Approach Pilot Project Granted by the Global Environment Facility. The goal of the project is to enable participating cities to incorporate public transport-oriented development principles into their policies and future urban and public transport planning. The project implementation period is from November 30, 2017 to December 31, 2022, and the closing date is March 31, 2023. The project implementation agency is the GEF Shijiazhuang Project Management Office.

Shijiazhuang City received a total of USD 5 million in grants from the Global Environment Facility as technical assistance and incremental operating costs to support the completion of the "Global Environment Facility Shijiazhuang City Sustainable City Integrated Approach Project" to pay for the implementation of the grant project Qualified consulting services, training and operating costs. It is specifically used for (1) the development and implementation of the TOD strategy at the city level and the project management support (2) the research on the land adjustment planning along the No. 4 line of Shijiazhuang urban rail transit (3) the application of TOD strategy in Zhengding New District Research (4) Project capacity building activities (5) Project management support.

2. Consolidation Scope of the Financial Statements

Consolidation scope of the financial statements covers the financial statements of the GEF Shijiazhuang project management office, as well as the Special Account set in the Hebei Provincial Finance Department.

3. Accounting Policies

3.1 The Foundation of Financial Statements Preparation

The project is prepared in accordance with the requirements of the measures for accounting of grant projects managed by the International Department of the Ministry of finance, the grant agreement and the current accounting system of administrative units.

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. Foreign currency is converted into the amount of bookkeeping base currency at the spot exchange rate at the time of an actual reimbursement.

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 USD1= RMB 6.5249 yuan .

4.Explanation of Subjects

4.1 Cash in Bank

The end balance of deposit on December 31, 2020 was USD 500,444.90, equivalent to RMB 3,265,352.93 yuan.

4.2 Project Expenditure

The project expenditure in 2020 was RMB 2,527,104.99 yuan, including operating costs RMB 144,000.00 yuan, Consultation fee RMB 2,460,150.00 yuan, bank charges RMB 135.98 yuan, adjusted exchange gains and losses RMB -77,180.99 yuan.

4.3 Grant Received

As of December 31, 2020, the balance of grant received was USD 889,583.29, equivalent to RMB 5,804,442.01 yuan.

4.4 Accounts Payable

The balance on December 31, 2020 was RMB 51,098.68 yuan, including wage of employed personnel RMB 48,000.00 yuan, the interest on the special account RMB 3,098.68 yuan.

5. Implementation of Grant Agreements

As of December 31, 2020, the cumulative project expenditure was USD

889,583.29, equivalent to RMB 5,804,442.01 yuan, accounting for 17.79% of the total grant.

6. The Special Account

The special account for this project is located in Bank of China shijiazhuang yongan sub-branch. Account number: 101901194927, and USD as Currency Unit. The initial Deposit of the Special Account is USD 500,000.00. The beginning balance of 2020 was USD 500,269.22 and the reimbursement in the year was USD 389,583.29. This year the interest earned was USD 195.68, the disbursement was USD 389,583.29, the service charge was USD 20.00. Thus, the ending balance was USD 500,444.90.

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,该项目对石家庄市区内交通拥堵现状以及解决各类由拥堵所产生的污染问题具有重要意义。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 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. In our opinion, the project is of great significance to the current situation of traffic congestion in Shijiazhuang and to solve various pollution problems caused by congestion. We have not found any weaknesses or problems on the above mentioned aspects.