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〔2019〕7号

HEBEI AUDIT REPORT〔2019〕NO.7

项目名称： 世界银行贷款河北省农村新能源开发项目

Project Name: Hebei Rural Renewable Energy Development

 Project Financed by the World Bank

贷 款 号： 8476-CN

Loan No. : 8476-CN

项目执行单位： 河北省利用世行贷款农村新能源开发项目办公室

Project Entity: Rural Renewable Energy Development Project Management Office of Hebei Province Using the World Bank Loan

会计年度： 2018

Accounting Year: 2018

**目 录**

**Contents**

[一、审计师意见 1](#_Toc308609206)

[I. Auditor’s Opinion 3](#_Toc308609207)

[二、财务报表及财务报表附注 6](#_Toc308609208)

[Ⅱ. Financial Statements and Notes to the Financial Statements 6](#_Toc308609209)

 [（一）资金平衡表 6](#_Toc308609210)

 [i. Balance Sheet 6](#_Toc308609211)

 [（二）项目进度表 8](#_Toc308609212)

 [ii. Summary of Sources and Uses of Funds by Project Component](#_Toc308609213) 8

 [（三）贷款协定执行情况表 10](#_Toc308609214)

 [iii. Statement of Implementation of Loan Agreement 1](#_Toc308609215)0

 [（四）专用账户报表 11](#_Toc308609216)

 [iv. Special Account Statement](#_Toc308609217) 11

 [（五）财务报表附注 1](#_Toc308609218)3

 [v. Notes to the Financial Statements 1](#_Toc308609219)6

[三、审计发现的问题及建议 20](#_Toc308609220)

[III. Audit Findings and Recommendations](#_Toc308609221) 27

一、审计师意见

**审计师意见**

河北省利用世行贷款农村新能源开发项目办公室：

我们审计了世界银行贷款河北省农村新能源开发项目2018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6页至第19页)。

**（一）项目执行单位及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，公允反映了世界银行贷款河北省农村新能源开发项目 2018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省财政厅报送给世界银行的第HB003、HB004、HB005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

 2019年6月27日

地址：中国河北省石家庄市友谊南大街195号

邮政编码：050051

电话：86-311-88606172

传真：86-311-88606120

#### I. Auditor’s Opinion

Auditor’s Opinion

To Rural Renewable Energy Development Project Management Office of Hebei Province Using the World Bank Loan:

We have audited the special purpose financial statements (from page 6 to page 19) of Hebei Rural Renewable Energy Development Project Financed by the World Bank, which comprise the Balance Sheet as of December 31, 2018, 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 Hebei 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 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 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.

**Opinion**

In our opinion, the financial statements identified in the first paragraph present fairly, in all material respects, financial position of He Bei Rural Renewable Energy Development Project Financed by the World Bankas of December 31, 2018, 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**

We also examined the withdrawal application from No.HB003 to No.HB005 and the attached documents submitted to the World 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 27, 2019

Address: No.195 South Youyi Street，Shijiazhuang City，Hebei Province, P.R. China

Postcode: 050051

Tel.: 86-311-88606172

Fax: 86-311-88606120

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

2018年12月31日

(As of December 31, 2018)

项目名称： 世界银行贷款河北省农村新能源开发项目

Project Name: Hebei Rural Renewable Energy Development Project Financed by the World Bank

编报单位： 河北省利用世行贷款农村新能源开发项目办公室 货币单位：人民币元

Prepared by: Rural Renewable Energy Development Project Management Office of

 Hebei Province Using the World Bank Loan 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 | 96,153,270.89 | 321,991,294.13 | 一、项目拨款合计 Total Project Appropriation Funds  | 28 | 97,648,205.70  | 159,457,243.16  |
|  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 | - | - |
|  2. 待核销项目支出 Construction Expenditures to be Disposed  | 3 | - | - |  其中:捐赠款 Including: Grants  | 30 | - | - |
|  3. 转出投资 Investments Transferred-out  | 4 | - | - | 三、项目借款合计 Total Project Loan  | 31 | 60,493,928.09  | 170,200,388.09  |
|  4. 在建工程 Construction in Progress  | 5 | 96,153,270.89 | 321,991,294.13 |  1. 项目投资借款 Total Project Investment Loan  | 32 | 60,493,928.09 | 170,200,388.09  |
| 二、应收生产单位投资借款 Investment Loan Receivable | 6 | - | - |  (1) 国外借款 Foreign Loan | 33 | 60,493,928.09 | 170,200,388.09  |
|  其中:应收生产单位世行贷款 Including: World Bank 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 | 60,493,928.09 | 170,200,388.09  |
|  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 | - | - |
| 五、货币资金合计 Total Cash and Bank  | 12 | 59,051,671.73 | 22,122,994.34 |  2. 其他借款 Other Loan | 39 | - | - |
|  1. 银行存款 Cash in Bank  | 13 | 59,051,297.43 | 22,122,620.04 | 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 | 37,469,542.08 | 6,835,287.57 |  其中:拨入世行贷款 Including: World Bank Loan  | 41 | - | - |
|  2. 现金 Cash on Hand  | 15 | 374.30 | 374.30 | 五、企业债券资金 Bond Fund  | 42 | - | - |

后续（To be continued）

续(continued)

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 六、预付及应收款合计 Total Prepaid and Receivable  | 16 | 15,147,184.28 | 64,678,269.25 | 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 Loan Interest Receivable | 17 | - | - | 七、应付款合计 Total Payable  | 44 | 12,601,805.34 | 79,473,065.30 |
|  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 | 423,427.50  | 387,655.03 | 八、未交款合计 Other Payables | 48 | - | 49,516.20 |
|  固定资产原价 Fixed Assets, Cost  | 22 | 457,916.80  | 467,916.80 | 九、上级拨入资金 Appropriation of Fund  | 49 | - | - |
|  减:累计折旧 Less: Accumulated Depreciation  | 23 | 34,489.30 - | 80,261.77 | 十、留成收入 Retained Earnings  | 50 | 31,615.27 | - |
|  固定资产净值 Fixed Assets, Net  | 24 | 423,427.50  | 387,655.03 |  | 　 | - | - |
|  固定资产清理 Fixed Assets Pending Disposal  | 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 | 170,775,554.40 | 409,180,212.75 | 资金来源合计 Total Sources of Fund  | 51 | 170,775,554.40  | 409,180,212.75 |

（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2018年12月31日

(For the period ended December 31, 2018）

项目名称： 世界银行贷款河北省农村新能源开发项目

Project Name: Hebei Rural Renewable Energy Development Project Financed by the World Bank

编报单位： 河北省利用世行贷款农村新能源开发项目办公室 货币单位：人民币元

Prepared by: Rural Renewable Energy Development Project Management Office of

 Hebei Province Using the World Bank Loan 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 Funds | 421,461,900.00 | 171,515,497.46 | 40.70% | 957,179,600.00 | 329,657,631.25 | 34.44% |
| 一.国际金融组织贷款 International Financing  | 240,433,700.00 | 109,706,460.00 | 45.63% | 436,150,000.00 | 170,200,388.09 | 39.02% |
| 1. IBRD | 240,433,700.00 | 109,706,460.00 | 45.63% | 436,150,000.00 | 170,200,388.09 | 39.02% |
| 二.配套资金Counterpart Financing | 181,028,200.00 | 61,809,037.46 | 34.14% | 521,029,600.00 | 159,457,243.16 | 30.60% |
| 1. 政府配套Government Counterpart Funds | 43,400,000.00 | 6,500,000.00 | 14.98% | 228,050,000.00 | 46,010,000.00 | 20.18% |
| 2. 自筹资金Project Entities Funds | 137,628,200.00 | 55,309,037.46 | 40.19% | 292,979,600.00 | 113,447,243.16 | 38.72% |
| 资金运用合计 Total Application of Funds  | 421,461,900.00 | 225,838,023.24 | 53.58% | 957,179,600.00 | 321,991,294.13 | 33.64% |
| (按项目内容 by Project Component) |  |  |  |  |  |  |
| 1.沼气工程的管理和可再生能源的供应Large-scale Biogas Facilities Management & Renewable Energy Supply in Rural Areas | 409,871,400.00 | 221,142,681.85 | 53.95% | 889,433,000.00 | 309,641,790.28 | 34.81% |
| 2.技术支持、项目管理和监测Technical Support, Project Management & Monitoring | 4,250,500.00 | 865,734.08 | 20.37% | 35,441,000.00 | 3,390,898.40 | 9.57% |
| 3.先征费Front-End Fees |  | 58,808.75 | 　 | 1,090,375.00 | 1,226,797.00 | 112.51% |
| 4.承诺费和利息Commitment Fees & Interest | 7,340,000.00 | 3,770,798.56 | 51.37% | 31,215,225.00 | 7,731,808.45 | 24.77% |
| 5.利率上下限的溢价Interest Rate Cap or Interest Rate Collar Premium | - | - |  | - | - | - |
| 差异 Difference  | - | -54,322,525.78 |  | - | 7,666,337.12 | - |
| 1. 应收款变化 Change in Receivables  | - | 49,531,084.97 | - | - | 64,678,269.25 | - |
| 2. 应付款变化 Change in Payables  | - | -66,871,259.96 | - | - | -79,473,065.30 | - |
| 3. 货币资金变化 Change in Cash and Bank  | - | -36,928,677.39 | - | - | 22,122,994.34 | - |
| 4. 其它 Other |  | -53,673.40 |  |  | 338,138.83 |  |

项 目 进 度 表（二）

SUMMARY OF SOURCES AND USES OF FUNDS

BY PROJECT COMPONENT Ⅱ

本期截至2018年12月31日

(For the period ended December 31, 2018）

项目名称：世界银行贷款河北省农村新能源开发项目

Project Name: Hebei Rural Renewable Energy Development Project Financed by the World Bank

编报单位：河北省利用世行贷款农村新能源开发项目办公室 货币单位：人民币元

 Prepared by: Rural Renewable Energy Development Project Management Office of

 Hebei Province Using the World Bank Loan 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 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.沼气工程的管理和可再生能源的供应Large-Scale Biogas Facilities Management & Renewable Energy Supply in Rural Areas | 309,641,790.28 | - | - | - | - | 309,641,790.28 | - | - |
| 2.技术支持、项目管理和监测Technical Support, Project Management & monitoring | 3,390,898.40 | - | - | - | - | 3,390,898.40 | - | - |
| 3.先征费Front-End Fees | 1,226,797.00 | - | - | - | - | 1,226,797.00 | - | - |
| 4.承诺费和利息Commitment Fees & Interest | 7,731,808.45 | - | - | - | - | 7,731,808.45 | - | - |
| 5.利率上下限的溢价Interest Rate Cap or Interest Rate Collar Premium | 　 | - | - | - | - | 　 | - | - |
| 合计Total | 321,991,294.13 | - | - | - | - | 321,991,294.13 | - | - |

（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2018年12月31日

(For the period ended December 31, 2018）

项目名称：世界银行贷款河北省农村新能源开发项目

Project Name: Hebei Rural Renewable Energy Development Project Financed by the World Bank

编报单位：河北省利用世行贷款农村新能源开发项目办公室 货币单位：美元/人民币元

 Prepared by: Rural Renewable Energy Development Project Management Office of

 Hebei Province Using the World Bank Loan Currency Unit: USD/ RMB Yuan

| 类 别Category | 核定贷款金额Loan Amount美元USD | 本年度提款数Current-period Withdrawals | 累计提款数Cumulative Withdrawals |
| --- | --- | --- | --- |
| 美元USD | 折合人民币RMB | 美元USD | 折合人民币RMB |
| 1.本项目第一部分中的货物和工程Goods and Works for Component Ⅰ | 63,964,000.00 | 14,941,415.23 | 102,545,921.01 | 16,155,085.71 | 110,875,584.24 |
| 2.本项目第二部分中的货物、工程、非咨询服务、咨询服务和培训Goods, works, non-consulting services, consulting services and training for Component Ⅱ | 2,240,000.00 | 79,158.67 | 543,281.78 | 338,588.18 | 2,323,798.40 |
| 3.先征费Front-End Fees | 178,750.00 | -  | - | 178,750.00 | 1,226,797.00 |
| 4. 承诺费和利息Commitment Fees & Interest | 5,117,250.00 | 520,363.66 | 3,571,359.87 | 1,126,560.27 | 7,731,808.45 |
| 5.利率上下限的溢价Interest Rate Cap or Interest Rate Collar Premium | - | -  | -  | -  | -  |
| 6.专用帐户Special Account | - | -  | - | 7,000,000.00 | 48,042,400.00 |
| 合计Total | 71,500,000.00 | 15,540,937.56 | 106,660,562.66 | 24,798,984.16 | 170,200,388.09 |

（四）专用账户报表

iv. Special Account Statement

专 用 账 户 报 表

SPECIAL ACCOUNT STATEMENT

本期截至2018年12月31日

(For the period ended December 31, 2018）

项目名称：世界银行贷款河北省农村新能源开发项目

Project Name: Hebei Rural Renewable Energy Development Project Financed by the World Bank

贷款号：8476-CN

Loan No. :8476-CN

编报单位：河北省财政厅

Prepared by: The Finance Department of Hebei Province

开户银行名称：交通银行河北省分行营业部

Depository Bank:Bank of Communications Shijiazhuang Branch Business Department

账号：131707630142016000821

Account No. : 131707630142016000821

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 |
| 期初余额Beginning Balance | 5,734,373.31 |
| 增加：Add: | 　 |
| 本期世行回补总额Total Amount Deposited this Period by World Bank | 　 15,020,573.90  |
| 本期利息收入总额（存入专用账户部分）Total Interest Earned this Period if Deposited in Special Account | 2,421.31 |
| 本期不合格支出归还总额Total Amount Refunded this Period to Cover Ineligible Expenditures  | -　 |
| 减少：Deduct: |  |
| 本期支付总额Total Amount Withdrawn this Period | 　19,761,390.49 |
| 本期未包括在支付额中的服务费支出Total Service Charges this Period if not Included in Above Amount Withdrawn | 　 45.00  |
| 期末余额Ending Balance  | 　995,933.03 |

后续（To be continued）

续(continued)

|  |  |
| --- | --- |
| B部分：专用账户调节Part B-Account Reconciliation | 金 额Amount |
| 1. 世行首次存款总额 Amount Advanced by World Bank | 7,000,000.00  |
| 减少：Deduct: | - |
| 2. 世界银行回收总额Total Amount Recovered by 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 this Period | 7,000,000.00  |
| 4. 专用账户期末余额Ending Balance of Special Account  | 995,933.03 |
| 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 at the End of this Period |  |
| 申请书号Application No. | - | - |
|  | - | - |
|  | - | - |
| 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 at the End of this Period | 6,011,281.71 |
| 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) | 75.00  |
| 减少：Deduct: | - |
| 8. 利息收入（存入专用账户部分）Interest Earned (If Included in Special Account) | 7,289.74 |
| 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 this Period | 7,000,000.00 |

（五）财务报表附注

财务报表附注

1.项目概况

河北省农村新能源开发项目贷款号为8476-CN，旨在通过该项目的实施，示范可持续发展的大型沼气生产和利用，用于改善农村地区环境污染及为河北省农村地区提供清洁能源。本项目涉及5个县市，主要项目内容包括两部分，一是农村地区大型沼气工程的开发及持续管理，充分地利用农村地区秸秆、畜禽粪便等生产沼气从而解决当地农村居民炊事用能；二是技术支持、项目管理和监测，包括技术服务、培训和推广、监测和评价以及项目管理。项目协议于2015年4月16日签订，2015年6月29日生效，预计2020年12月31日前关闭。项目计划总投资为人民币9.57亿元，其中世界银行贷款总额为7,150.00万美元，折合人民币4.36亿元。

2. 财务报表编制范围

本财务报表的编制范围包括河北省项目办、5个子项目单位的财务报表及省财政厅专用账户报表。

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。

3.4按照中国人民银行2018年12月28日汇率，即USD1=人民币6.8632元。

4.报表科目说明

4.1项目支出

2018年项目支出人民币225,838,023.24元，累计支出人民币321,991,294.13元，占总投资计划的33.64%。

4.2货币资金

 2018年12月31日货币资金余额为人民币22,122,994.34元，其中专用账户存款折合人民币6,835,287.57元。

4.3预付及应收款

2018年12月31日余额为人民币64,678,269.25元，主要是：土建、设备预付款及各单位环评、社评等费用。

4.4项目拨款

2018年12月31日余额为人民币159,457,243.16元，其中：政府配套资金人民币46,010,000.00元、企业自筹资金人民币113,447,243.16元。

项目计划配套资金总额人民币521,029,600.00元，其中政府配套人民币228,050,000.00元，自筹资金人民币292,979,600.00元。截至2018年12月31日落实配套人民币159,457,243.16元，占计划的30.60%。其中：政府累计到位人民币46,010,000.00元，占计划的20.18%；企业自筹累计到位人民币113,447,243.16元，占计划的38.72%。

4.5项目借款

2018年12月31日余额为人民币170,200,388.09元，其中：国际复兴开发银行贷款额为24,798,984.16美元，折合人民币170,200,388.09元。

截至2018年12月31日，累计提取世界银行贷款资金24,798,984.16美元，占贷款总额的34.68%。其中：本项目第一部分的货物和工程累计提款16,155,085.71美元，占该类计划的 25.26%；本项目第二部分的咨询服务提款338,588.18美元，占该类计划的15.12%；先征费累计提款178,750.00美元，占该类计划的100%;承诺费和利息累计提款1,126,560.27美元，占该类计划的22.01%；专用账户周转金提款7,000,000.00美元。

4.6应付款

2018年12月31日余额为人民币79,473,065.30元，主要是应付工程款。

4.7未交款

2018年12月31日余额为人民币49,516.20元，是专用账户利息收入减去服务费的余额。

5.专用账户使用情况

本项目专用账户设在交通银行河北省分行营业部，账号为 131707630142016000821，币种为美元。专用账户首次存款 7,000,000.00美元。2018年年初余额5,734,373.31美元，本年度回补15,020,573.90美元，利息收入2,421.31美元，本年度支付19,761,390.49美元,本年度未包括在支付额中的服务费支出45.00美元，年末余额995,933.03美元。

6.其他需要说明的事项

世行贷款河北省农村新能源开发项目原计划总投资金额为9.19亿元，其中安平子项目1.89亿元；玉田子项目1.60亿元；遵化子项目1.82亿元；临漳子项目0.67亿元；承德子项目1.26亿元；乐亭子项目1.95亿元。

至2016年12月31日，临漳、安平子项目完成初设批复，共增加投资金额0.20亿元，其中安平子项目增加0.13亿元，变更为2.02亿元，临漳子项目增加0.07亿元变更为0.73亿元。

2017年1月1日至2017年12月31日，遵化、承德子项目完成初设批复，玉田子项目完成可研调整，共增加投资金额0.19亿元，相应整个项目总投资金额变更为9.58亿元，其中遵化子项目增加0.14亿元，变更为1.96亿元，玉田子项目增加0.05亿元变更为1.66亿元，承德子项目未增加。

2018年2月，玉田子项目完成初设批复，减少投资0.01亿元变更为1.65亿元，相应整个项目总投资金额变更为9.57亿元。

各子项目初设批复变更金额均为自筹资金变更。

(V) Notes to the Financial Statements

Notes to the Financial Statements

**1. Project Overview**

Hebei Rural Renewable Energy Development Project (Loan No. 8476-CN) aims to demonstrate the sustainable development of biogas production and utilization to reduce environmental pollution and supply clean energy in rural areas of Hebei Province. This Project covers 5 counties and cities and mainly consists of two components. Component I: Large-scale biogas project development and continuity management in rural areas. It takes full advantage of crop residue and livestock manure in rural areas to produce biogas to meet the energy needs for cooking for local rural residents. Component II: Technical support, project management and monitoring, including technology services, training, promotion, monitoring, assessment and project management. Project Agreement was signed on April 16, 2015 and came into effect on June 29, 2015 and is expected to be closed prior to December 31, 2020. Project total investment is planned to be RMB 957 million yuan, including total Word Bank loan USD 71.5 million, converting into RMB 436 million yuan.

**2. Consolidation Scope of the Financial Statements**

The scope of preparation of financial statements covers the financial statements prepared by Rural Renewable Development Project Management Office of Hebei Province Using the World Bank Loan and 5 subproject units, and Special Account Statement prepared by the Finance Department of Hebei Province.

**3. Accounting Policies**

3.1 The Financial Statements of the project were prepared according to the requirements of *Accounting Methods for the World Bank Financed Projects（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.

3.4 The exchange rate adopted in the financial statements was the exchange rate on December 28, 2018 of the People’s Bank of China, which is USD 1= RMB 6.8632 yuan.

**4. Explanation of Subjects**

4.1 Project Expenditure

Project expenditure in 2018 was RMB 225,838,023.24 yuan, and the cumulative expenditures were RMB 321,991,294.13 yuan, which accounted for 33.64% of the total investment plan.

4.2 Cash and Bank

The balance of cash and bank on December 31, 2018 was RMB 22,122,994.34 yuan, including RMB 6,835,287.57 yuan in special account.

4.3 Prepaid and Receivable

The balance on December 31, 2018 was RMB 64,678,269.25 yuan, mainly used for advance payment for civil work, equipments and the expenses for environmental impact assessment, social impact assessment, etc.

4.4 Project Appropriation Funds

The balance on December 31, 2018 was RMB 159,457,243.16 yuan, including the government counterpart fund of RMB 46,010,000.00 yuan, enterprise self-raised fund of RMB 113,447,243.16 yuan.

The total planned counterpart funds of this project were RMB 521,029,600.00 yuan, including the government counterpart fund RMB 228,050,000.00 yuan and enterprise self-raised fund RMB 292,979,600.00 yuan. Up to December 31, 2018, RMB 159,457,243.16 yuan has been funded, accounting for 30.60% of the plan, including the cumulative government fund RMB 46,010,000.00 yuan, accounting for 20.18% of the plan, and cumulative enterprise self-raised fund RMB 113,447,243.16 yuan, accounting for 38.72% of the plan.

4.5 Project Loan

The balance on December 31, 2018 was RMB 170,200,388.09 yuan, including International Bank for Reconstruction and Development (IBRD) loan of USD 24,798,984.16, converting to RMB 170,200,388.09 yuan.

Up to December 31, 2018, the amount of withdrawn World Bank loan had accumulated to USD 24,798,984.16, accounting for 34.68% of total loan amount, including USD 16,155,085.71 for Goods and Works for Part 1 of the Project, accounting for 25.26% of total loan amount of this category; USD 338,588.18 for Consulting Services for Part 2 of the Project, accounting for 15.12% of total loan amount of this category; USD 178,750.00 for Front-end Fee, accounting for 100% of total loan amount of this category; USD 1,126,560.27 for Commitment Fee and Interest, accounting for 22.01% of total loan amount of this category; USD 7,000,000.00 for working funds of Special Account.

4.6 Payable

The balance on December 31, 2018 was RMB 79,473,065.30 yuan, mainly the payable construction payment.

4.7 Other Payables

The balance on December 31, 2018 was RMB 49,516.20 yuan, mainly the balance of interest earned of Special Account minus service charges.

**5. Special Account**

The depository bank of Special Account of the project: Bank of Communications, Shijiazhuang Branch Business Department; Account No.: 131707630142016000821; Currency: USD. Amount Advanced by World Bank: USD 7,000,000.00. Beginning Balance of year 2018: USD 5,734,373.31; Total Amount Deposited of this year: USD 15,020,573.90; Total Interest Earned: USD 2,421.31; Total Amount Withdrawn of this year: USD 19,761,390.49; Total Service Charges of this year if not included in Above Amount Withdrawn: USD 45.00; Ending Balance of this year: USD 995,933.03.

**6. Other Explanation for the Financial Statements**

The total planned investment amount of Hebei Rural Renewable Development Project Financed by the World Bank is RMB 919 million yuan, including RMB 189 million yuan for Anping subproject, RMB 160 million yuan for Yutian subproject, RMB 182 million yuan for Zunhua subproject, RMB 67 million yuan for Linzhang subproject, RMB 126 million yuan for Chengde subproject, and RMB 195 million yuan for Laoting subproject.

Up to December 31, 2016, the preliminary designs for Linzhang and Anping subprojects had been approved with a total increased investment amount of RMB 20 million yuan, in which Anping subproject increased by RMB 13 million yuan and changed to RMB 202 million yuan; Linzhang subproject increased by RMB 7 million yuan and changed to RMB 73 million yuan.

From January 1, 2017 to December 31, 2017, the preliminary designs for Zunhua and Chengde subprojects had been approved and the feasibility adjustment for Yutian subproject had been completed, with a total increased investment amount of RMB 19 million yuan and correspondingly the total investment amount of the Project changed to RMB 958 million yuan, in which Zunhua subproject increased by RMB 14 million yuan and changed to RMB 196 million yuan; Yutian subproject increased by RMB 5 million yuan and changed to RMB 166 million yuan; Chengde subproject had no increase.

In February 2018, the preliminary designs for Yutian subproject had been approved， with an investment decrease of RMB 1 million yuan to totally RMB 165 million yuan. Correspondingly, the total investment amount of the Project changed to RMB 957 million yuan.

The amount changed for the preliminary design of each subproject was self-raised funds.

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。我们认为，该项目将对河北省发展清洁能源，治理环境污染产生积极影响。但我们发现存在如下问题：

**（一）违反国家法规或贷款协定的问题**

**1.2018年度配套资金未到位人民币125,957,562.54元，从项目起始日至2018年12月31日累计配套资金未到位人民币288,687,356.84元。**

2018年度计划到位配套资金人民币181,028,200.00元，实际到位配套资金人民币61,809,037.46元，未到位配套资金人民币125,957,562.54元（财政配套资金不到位36,900,000.00元，自筹资金不到位89,057,562.54元）。详情见下表:

货币单位：人民币元

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | 安平县 | 临漳县 | 承德县 | 遵化市 | 玉田县 | 合计 |
| 计划到位配套资金 | 财政 | 2,000,000.00 | 1,400,000.00 | 10,000,000.00 | 17,000,000.00 | 13,000,000.00 | 43,400,000.00 |
| 自筹 | 44,621,600.00 | 15,021,100.00 | 19,724,900.00 | 26,637,900.00 | 31,622,700.00 | 137,628,200.00 |
| 小计 | 46,621,600.00 | 16,421,100.00 | 29,724,900.00 | 43,637,900.00 | 44,622,700.00 | 181,028,200.00 |
| 实际到位配套资金 | 财政 | 0.00 | 0.00 | 0.00 | 0.00 | 6,500,000.00 | 6,500,000.00 |
| 自筹 | 51,360,000.00 | 428,062.01 | 871,067.78 | 1,684,207.67 | 965,700.00 | 55,309,037.46 |
| 小计 | 51,360,000.00 | 428,062.01 | 871,067.78 | 1,684,207.67 | 7,465,700.00 | 61,809,037.46 |
| 未到位配套资金 | 财政 | 2,000,000.00 | 1,400,000.00 | 10,000,000.00 | 17,000,000.00 | 6,500,000.00 | 36,900,000.00 |
| 自筹 | 0.00 | 14,593,037.99 | 18,853,832.22 | 24,953,692.33 | 30,657,000.00 | 89,057,562.54 |
| 小计 | 2,000,000.00 | 15,993,037.99 | 28,853,832.22 | 41,953,692.33 | 37,157,000.00 | 125,957,562.54 |

从项目起始日至2018年12月31日累计计划到位配套资金人民币448,144,600.00元，累计实际到位配套资金人民币159,457,243.16元，累计未到位配套资金人民币288,687,356.84元(财政配套资金累计不到位147,040,000.00元，自筹资金累计不到位141,647,356.84元)。详情见下表:

 货币单位：人民币元

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | 安平县 | 临漳县 | 承德县 | 遵化市 | 玉田县 | 合计 |
| 累计计划到位配套资金 | 财政 | 48,000,000.00 | 16,800,000.00 | 31,250,000.00 | 48,000,000.0 | 49,000,000.00 | 193,050,000.00 |
| 自筹 | 60,455,000.00 | 25,550,300.00 | 33,497,600.00 | 58,859,000.00 | 76,732,700.00 | 255,094,600.00 |
| 小计 | 108,455,000.00 | 42,350,300.00 | 64,747,600.00 | 106,859,000.00 | 125,732,700.00 | 448,144,600.00 |
| 累计实际到位配套资金 | 财政 | 17,000,000.00 | 6,000,000.00 | 9,300,000.00 | 7,210,000.00 | 6,500,000.00 | 46,010,000.00 |
| 自筹 | 59,549,465.50 | 7,007,328.96 | 12,060,972.25 | 33,034,873.37 | 1,794,603.08 | 113,447,243.16 |
| 小计 | 76,549,465.50 | 13,007,328.96 | 21,360,972.25 | 40,244,873.37 | 8,294,603.08 | 159,457,243.16 |
| 累计未到位配套资金 | 财政 | 31,000,000.00 | 10,800,000.00 | 21,950,000.00 | 40,790,000.00 | 42,500,000.00 | 147,040,000.00 |
| 自筹 | 905,534.50 | 18,542,971.04 | 21,436,627.75 | 25,824,126.63 | 74,938,096.92 | 141,647,356.84 |
| 小计 | 31,905,534.50 | 29,342,971.04 | 43,386,627.75 | 66,614,126.63 | 117,438,096.92 | 288,687,356.84 |

上述做法违反了财政部《国际金融组织和外国政府贷款赠款项目财务管理办法》（财国合〔2017〕28号）第七条“项目实施单位履行下列职责（四）：按照贷款方或赠款方及国内相关规定和承诺筹措落实贷款赠款项目配套资金”的规定。

根据《审计署办公厅关于国际金融组织贷款项目审计处理指导原则的通知》（审计办外资发〔1999〕51号）第五条“对配套资金不落实、不能按时到位的，应责成有关部门制定详细的资金到位计划，限期到位”的规定，建议你办督促各子项目单位，尽快将配套资金安排到位。你办已接受审计建议。

**2.安平县沼气净化系统设备采购未按规定进行公开招标，涉及金额人民币1,270,000.00元。**

安平县河北裕丰京安养殖有限公司2018年12月26日23号凭证显示，其购买了杭州能源环境工程有限公司的沼气净化系统（脱硫塔），金额人民币1,270,000.00元，该项设备购置实际发生于2017年，未按规定进行公开招标。

上述做法违反了《工程建设项目招标范围和规模标准规定》（国家发展计划委〔2000〕3号令）第七条“本规定第二条至第六条规定范围内的各类工程建设项目，包括项目的勘察、设计、施工、监理以及与工程建设有关的重要设备、材料等的采购，达到下列标准之一的，必须进行招标：(二)重要设备、材料等货物的采购，单项合同估算价在100万元人民币以上的”的规定。建议你办督促子项目单位规范采购管理。你办已接受审计建议。

**（二）项目管理方面存在的问题**

**1.临漳县站外沼气管网施工项目增项内容工程造价超出原合同20%。**

2016年9月，石家庄合力合利能源开发有限公司中标临漳县站外沼气管网施工项目，中标金额人民币5,133,329.73元。该管网施工项目资金来源为财政资金，是政府采购项目。施工过程中，该管网施工项目增加工程造价人民币1,026,607.22元，占原合同金额的20%。

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 序号 | 单位名称 | 合同名称 | 合同金额（人民币） | 合同条款 | 情况描述 |
| 1 | 河北润泽致民农业科技股份有限公司 | 建设工程设计合同 | 580,000.00 | 合同生效三日内，支付10%作为定金；初步设计审批后，支付设计费30%；提交施工图设计时，支付60%。 | 设计单位已完成合同约定内容，业主单位累计支付200,000.00元 |
| 2 | 河北美客多食品集团股份有限公司 | 管网工程施工合同 | 17,050,110.87 | 合同签订后5日内支付预付款5,115,033.26元 | 实际未支付预付款 |
| 3 | 承德县绿能有机肥有限公司 | 建设工程监理合同 | 800,000.00 | 监理进场后10天内支付20% | 监理于2018年7月入场，业主单位共计支付100,000.00元 |
| 4 | 玉田义和园生态农业有限公司 | 土建工程施工合同 | 34,685,785.19 | 预付款比例不得低于合同总价的10%，也不得高于合同总价的30%，预付时间应在合同签订后的一个月内或不迟于约定的开工日期前7天 | 业主单位共计支付预付款575,700.00元 |

建议你办督促子项目单位加强项目管理，确保项目组织实施合法合规。你办已接受审计建议。

**2.未按合同约定付款，存在履约风险。**

临漳县河北润泽致民农业科技股份有限公司、唐山遵化市河北美客多食品集团股份有限公司、承德县绿能有机肥有限公司、玉田义和园生态农业有限公司在履行建设工程设计、管网工程施工、建设工程监理、土建工程施工等合同过程中，未按照合同约定进行价款结算和支付预付款，存在履约风险。详情见下表：

建议你办督促子项目单位严格按协议约定支付款项，防范履约风险。你办已接受审计建议。

**3.合同管理不规范。**

（1）承德县绿能有机肥有限公司超比例支付预付款。

2017年11月30日，承德县绿能有机肥有限公司与嘉诚环保工程有限公司签订了沼气输送管网建设工程合同，合同金额人民币10,003,483.02元，约定合同签订7日内支付合同额30%的预付款人民币3,001,044.91元。截至2018年12月31日，承德县绿能有机肥有限公司共计支付预付款人民币4,180,000.00元，占合同总金额的42%。

建议你办督促子项目单位加强项目管理，按照合同约定进行价款结算。你办已接受审计建议。

（2）承德县绿能有机肥有限公司供气及主管网施工项目未收取履约保证金，金额人民币1,000,348.30元。

承德县绿能有机肥有限公司关于北孤山村等村庄生物能源供气及主管网施工项目的招标文件中，要求中标单位以现金或银行电汇的形式提供履约担保，金额为中标价的10%。

2017年11月30日，承德县绿能有机肥有限公司与中标单位嘉诚环保工程有限公司签订管网工程合同，金额人民币10,003,483.02元，合同中未约定履约保证金事项。截至2018年底，承德县绿能有机肥有限公司未收取嘉诚环保工程有限公司履约保证金。

建议你办督促子项目单位加强项目管理，合理签订合同协议，切实维护自身合法权益。你办已接受审计建议。

（3）临漳县河北润泽致民农业科技股份有限公司沼气灶具和燃气表设备采购合同签订不科学。

2018年7月23日，河北润泽致民农业科技股份有限公司与石家庄合力合利能源开发有限公司签订沼气灶具和IC卡膜式燃气表设备采购合同，合同金额人民币596,000.00元，约定质量保证期一年，卖方应对质量保证期内产品出现的质量问题承担全部责任，在合同中未约定质保金。

建议你办督促子项目单位加强合同管理，规范合同签订。你办已接受审计建议。

**4.临漳县河北润泽致民农业科技股份有限公司项目进度未在账面反映。**

截至2018年12月31日，临漳县利用世行贷款建设秸秆沼气联户供气及沼肥综合利用项目的自筹资金部分土建工程及站外管网工程两个项目已完工，沼气灶具和IC卡膜式燃气表设备采购项目设备已到位，实施单位均未开具发票，河北润泽致民农业科技股份有限公司累计支付款项人民币6,100,000.00元，均在预付款科目挂账，项目进度未在账面反映。详情见下表：

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 序号 | 项目名称 | 合同金额（人民币） | 调整金额（人民币） | 调整后金额（人民币） | 备注 |
| 1 | 土建工程项目（自筹资金部分） | 9,571,181.75 | 0.00 | 9,571,181.75 | 截至2018年底尚未付款 |
| 2 | 站外管网工程项目 | 5,133,329.73 | 1,026,607.22 | 6,159,936.95 | 截至2018年底已付款5,674,300.00元，预付款挂账。 |
| 3 | 沼气灶具和IC卡膜式燃气表设备采购项目 | 596,000.00 | -170,300.00 | 425,700.00 | 截至2018年底已付款425,700.00元，预付款挂账。 |

建议你办加强规范引导管理，要求子项目单位按规范程序进行财务核算和管理。你办已接受审计建议。

**（三）项目绩效方面存在的问题**

2018年度，承德县绿能有机肥有限公司、玉田义和园生态农业有限公司、遵化市河北美客多食品集团股份有限公司在实施世界银行贷款河北省农村新能源开发项目过程中，工程进度缓慢，三个子项目单位实际投资金额占计划投资金额的比例分别为25.46%、25.24%、51.23%。建议你办督促子项目单位合理安排投资计划，严格按年度计划推进项目实施，保证项目工程进度。你办已接受审计建议。

 **（四）项目采购检查的情况**

按照世行要求，我们对6个合同开展了采购检查，合同金额合计人民币120,181,185.02元，分别占应检查合同数和应检查合同金额的100%和100%（详见附表）。此次检查为项目生效后的第二次检查，应检查后审合同数的统计期间是2018年1月1日至2018年12月31日，检查中我们关注了采购过程、合同管理和治理情况。

**附表：已检查合同清单**

 货币单位：人民币元

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **序号** | **采购类别** | **采购方式** | **合同编号** | **合同日期** | **合同简介** | **合同执行情况简介（简要说明合同阶段、支付进度）** | **承包商/供货商/咨询顾问名称** | **合同金额** |
|
| 1 | 土建 | 国内竞争性招标 | SH-HBTJ001-1 | 2017/11/3 | 安平县农村沼气资源开发利用项目土建工程 | 合同执行进度99.64%，支付进度77.66% | 北京中环嘉诚环境工程有限公司 | 49,807,673.17 |
|
| 2 | 设备 | 国内竞争性招标 | SH-HBSB001-3 | 2018/9/23 | 安平县农村沼气资源开发利用项目CNG加气站设备采购及安装 | 合同执行进度0%，支付进度10% | 河北和歌山建设有限公司 | 4,483,430.00 |
|
| 3 | 土建 | 国内竞争性招标 | SH-HBTJ002-1 | 2017/12/31 | 承德县秸秆沼气联户供气及沼肥综合利用项目土建工程 | 合同执行进度53.31%，支付进度42.77% | 北京中环嘉诚环境工程有限公司 | 28,785,582.27 |
|
| 4 | 设备 | 国内竞争性招标 | SH-HBSB002-1 | 2018/8/8 | 承德县秸秆沼气联户供气及沼肥综合利用项目设备采购及安装 | 合同执行进度0%，支付进度0% | 北京中环嘉诚环境工程有限公司 | 17,570,262.75 |
|
| 5 | 设备 | 询价采购 | SH-HBSB003-2 | 2018/8/20 | 临漳县秸秆沼气联户供气及沼肥综合利用项目沼肥生产附属及沼液加工设备采购及安装 | 合同执行进度100%，支付进度95% | 北京中环嘉诚环境工程有限公司 | 1,057,244.13 |
|
| 6 | 土建 | 国内竞争性招标 | SH-HBTJ004-1 | 2018/2/24 | 唐山遵化市建设大型畜禽粪便及秸秆沼气工程项目土建工程 | 合同执行进度87.82%，支付进度84.64% | 北京盈和瑞环境科技股份有限公司 | 18,476,992.70 |
|
|

附注：合同日截止到2018年12月31日

 **（五）上一年度审计发现问题未整改情况**

审计发现，上一年度审计报告披露的问题中，子项目单位配套资金不到位的问题未得到整改，本年度仍然存在。此外，临漳县未取得49亩土地使用权证的问题，本年度有17.6亩土地已取得土地指标，目前正在办理土地使用权证。建议你办切实制定改进措施，加强管理，促进项目顺利实施，同时督促河北润泽致民农业科技股份有限公司积极协调，尽快取得剩余土地使用权证。

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. It was believed that the project would have a positive impact on the development of clean energy and control of environmental pollution in Hebei Province. However we found the following issues:

**Non-compliance with State Laws and Regulations or the Applicable Provisions of the Loan Agreement**

1. The counterpart financing unfunded of 2018 was RMB 125,957,562.54 yuan. From the starting date of the project to December 31, 2018, the counterpart financing unfunded cumulated to RMB 288,687,356.84 yuan.

The counterpart financing funded in 2018 was planned to be RMB 181,028,200.00 yuan, and the counterpart financing funded was actually RMB 61,809,037.46 yuan. The counterpart financing unfunded was RMB 125,957,562.54 yuan (the financial counterpart financing unfunded was RMB 36,900,000.00 yuan and the self-raised financing unfunded RMB 89,057,562.54 yuan). The details are included in the following table.

 Currency Unit: RMB Yuan

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|   | AnpingCounty | Linzhang County | Chengde County | ZunhuaCity | YutianCounty | Total |
| Planned Counterpart Financing Funded | Financial | 2,000,000.00 | 1,400,000.00 | 10,000,000.00 | 17,000,000.00 | 13,000,000.00 | 43,400,000.00 |
| Self-raised | 44,621,600.00 | 15,021,100.00 | 19,724,900.00 | 26,637,900.00 | 31,622,700.00 | 137,628,200.00 |
| Sub-total | 46,621,600.00 | 16,421,100.00 | 29,724,900.00 | 43,637,900.00 | 44,622,700.00 | 181,028,200.00 |
| Actual Counterpart Financing Funded | Financial | 0.00 | 0.00 | 0.00 | 0.00 | 6,500,000.00 | 6,500,000.00 |
| Self-raised | 51,360,000.00 | 428,062.01 | 871,067.78 | 1,684,207.67 | 965,700.00 | 55,309,037.46 |
| Sub-total | 51,360,000.00 | 428,062.01 | 871,067.78 | 1,684,207.67 | 7,465,700.00 | 61,809,037.46 |
| Counterpart Financing Unfunded | Financial | 2,000,000.00 | 1,400,000.00 | 10,000,000.00 | 17,000,000.00 | 6,500,000.00 | 36,900,000.00 |
| Self-raised | 0.00 | 14,593,037.99 | 18,853,832.22 | 24,953,692.33 | 30,657,000.00 | 89,057,562.54 |
| Sub-total | 2,000,000.00 | 15,993,037.99 | 28,853,832.22 | 41,953,692.33 | 37,157,000.00 | 125,957,562.54 |

From the starting date of the project to December 31, 2018, the planned counterpart financing funded cumulated to RMB 448,144,600.00 yuan, and the actual counterpart financing funded cumulated to RMB 159,457,243.16 yuan. The counterpart financing unfunded cumulated to RMB 288,687,356.84 yuan (the financial was RMB 147,040,000.00 yuan and the self-raised RMB 141,647,356.84 yuan). The details are included in the following table.

Currency Unit: RMB Yuan

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|   | AnpingCounty | Linzhang County | Chengde County | ZunhuaCity | YutianCounty | Total |
| Cumulated Planned Counterpart Financing Funded | Financial | 48,000,000.00 | 16,800,000.00 | 31,250,000.00 | 48,000,000.0 | 49,000,000.00 | 193,050,000.00 |
| Self-raised | 60,455,000.00 | 25,550,300.00 | 33,497,600.00 | 58,859,000.00 | 76,732,700.00 | 255,094,600.00 |
| Sub-total | 108,455,000.00 | 42,350,300.00 | 64,747,600.00 | 106,859,000.00 | 125,732,700.00 | 448,144,600.00 |
| Cumulated Actual Counterpart Financing Funded | Financial | 17,000,000.00 | 6,000,000.00 | 9,300,000.00 | 7,210,000.00 | 6,500,000.00 | 46,010,000.00 |
| Self-raised | 59,549,465.50 | 7,007,328.96 | 12,060,972.25 | 33,034,873.37 | 1,794,603.08 | 113,447,243.16 |
| Sub-total | 76,549,465.50 | 13,007,328.96 | 21,360,972.25 | 40,244,873.37 | 8,294,603.08 | 159,457,243.16 |
| Cumulated Counterpart Financing Unfunded | Financial | 31,000,000.00 | 10,800,000.00 | 21,950,000.00 | 40,790,000.00 | 42,500,000.00 | 147,040,000.00 |
| Self-raised | 905,534.50 | 18,542,971.04 | 21,436,627.75 | 25,824,126.63 | 74,938,096.92 | 141,647,356.84 |
| Sub-total | 31,905,534.50 | 29,342,971.04 | 43,386,627.75 | 66,614,126.63 | 117,438,096.92 | 288,687,356.84 |

The above practice was against Article 7 of *Financial Management measures for International Financial Organizations and Foreign Governments Loans and Grants Projects* *(Caiguohe〔2017〕No. 28)* which stipulated that the project implementing units shall fulfill the following responsibilities: (IV) raising and making available counterpart fund for loaned and grant projects according to the relevant regulations and commitments of lenders or grantors and Chinese regulations.

According to Article 5 of *Notice of CNAO General Office on Governing Principles in Dealing with Audit Process of International Financial Organization Loan Project (Shenbanwaizifa〔1999〕No. 51)*, which stipulated that the concerned departments shall be instructed to develop a detailed plan and establish a deadline for distributing the counterpart funds on time. We suggested that the Project Management Office (PMO) urge the subproject units to raise counterpart funds as soon as possible. Your office accepted the suggestion.

2. Anping Biogas Purifying System Procurement Project did not invite bidding as required, involving an amount of RMB 1,270,000.00 yuan.

It was indicated in the certificate No.23 of Hebei Yufeng Jing’an Breeding Co., Ltd. on December 26, 2018 that the company purchased the biogas purifying system (desulfurizer) from Hangzhou Energy and Environmental Engineering Co., Ltd. at the price of RMB 1,270,000.00 yuan. While the actual procurement was in 2017, the public bidding invitation was not conducted as required.

The above practice violated Article 7 of *Provisions on the Scope and Threshold of Construction Projects for Bid Invitation (NDRC〔2000〕 No.3 Decree)*，which stipulated that the construction projects within the scope specified in Article 2 to Article 6, including the survey, design, implementation, supervision and the procurement of important equipment and materials relating to the construction, must invite bidding if they meet any of the following standards: (II) The procurement contract for important equipment or materials with the individual contract amount above RMB 1,000,000.00 yuan. We suggested that the PMO urge the subproject unit to standardize purchasing management. Your office accepted the suggestion.

**Issues on Project Management**

1. The additional works in Linzhang Off-Station Biogas Pipeline Network Construction Project cost 20% higher than the original contract amount.

In September 2016, Shijiazhuang Heli Heli Energy Development Co., Ltd. won the bidding of Linzhang Off-Station Biogas Pipeline Network Construction Project with the bid price totaling RMB 5,133,329.73 yuan. It was a governmental procurement project financed by the financial fund. During the construction, additional works were carried out at the cost of RMB 1,026,607.22 yuan, which was equivalent to 20% of the original contract amount.

We suggested that the PMO urge the subproject unit to strengthen project management, to ensure that the project is organized and implemented in a legal and rational manner. Your office accepted the suggestion.

2. Potential performance risks maybe caused by failure to pay as agreed in the contracts.

Hebei Runze Zhimin Agricultural Science and Technology Co., Ltd. of Linzhang County, Hebei Meikeduo Food Group Co., Ltd. of Tangshan Zunhua City, Chengde Green Energy Organic Fertilizer Co., Ltd. and Yutian Yiheyuan Ecological Agriculture Co., Ltd. failed to make price settlement or advance payment as agreed in the implementation of construction engineering design, pipe network engineering construction, construction supervision, and civil engineering construction contracts, which resulted in performance risks. The details are included in the following table.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| No. | Unit Name | Contract Name | Contract Amount (RMB) | Contract Term | Description |
| 1 | Hebei Runze Zhimin Agricultural Science and Technology Co., Ltd. | Construction Engineering Design Contract | 580,000.00 | 10% deposit shall be paid within three days after the contract takes effect; 30% of the design fee shall be paid after the preliminary design is approved; the rest 60% shall be paid after the construction drawing design is submitted. | The design unit had completed the contract, and the owner paid RMB 200,000.00 yuan. |
| 2 | Hebei Meikeduo Food Group Co., Ltd. | Pipe Network Engineering Construction Contract | 17,050,110.87 | The advance of RMB 5,115,033.26 yuan shall be paid within 5 days after signing the contract. | The advance was not paid. |
| 3 | Chengde Green Energy Organic Fertilizer Co., Ltd. | Construction Supervision Contract | 800,000.00 | 20% of the contract amount shall be paid within 10 days after the supervisor enters the site | The supervisor entered the site in July 2018, and the owner paid RMB 100,000.00 yuan. |
| 4 | Yutian Yiheyuan Ecological Agriculture Co., Ltd. | Civil Engineering Construction Contract | 34,685,785.19 | The advance shall be no lower than 10% or no higher than 30% of the total contract amount, and the advance payment shall be made within one month after the signing of the contract or not later than 7 days before the agreed commencement date. | The owner paid the advance of RMB 575,700.00 yuan in total. |

We suggested that the PMO urge the subproject units to make payments in strict accordance with the contracts so as to prevent the performance risks. Your office accepted the suggestion. Your office accepted the suggestion.

3. Non-standard contract management.

(1) Chengde Green Energy Organic Fertilizer Co., Ltd. paid advance in excess proportion.

On November 30, 2017, Chengde Green Energy Organic Fertilizer Co., Ltd. signed a biogas pipe network construction engineering contract with Jiacheng Environmental Protection Engineering Co., Ltd. at the price of RMB 10,003,483.02 yuan. It’s agreed that an advance of RMB 3,001,044.91 yuan, i.e. 30% of the contract amount, was paid within 7 days after the contract was signed. Till December 31, 2018, Chengde Green Energy Organic Fertilizer Co., Ltd. had paid the advance of RMB 4,180,000.00 yuan, accounting for 42% of the contract amount.

We suggested that the PMO urge the subproject unit to strengthen project management and make settlement based on the agreement of contract. Your office accepted the suggestion.

(2) Chengde Green Energy Organic Fertilizer Co., Ltd. did not receive the performance bond, which was at the price of RMB 1,000,348.30 yuan, in its gas supply and network construction projects.

In the bid inviting documents of Chengde Green Energy Organic Fertilizer Co., Ltd. on the bio-energy gas supply and network construction projects for Beigushan Village and other villages, it’s required that the winning unit provide the performance bond at the price of 10% of the bidding price in the form of cash or T/T.

On November 30, 2017, Chengde Green Energy Organic Fertilizer Co., Ltd. signed a pipe network engineering contract with the bid winner Jiacheng Environmental Protection Engineering Co., Ltd. at the price of RMB 10,003,483.02 yuan but without any agreement on the performance bond. Till the end of 2018, Chengde Green Energy Organic Fertilizer Co., Ltd. did not receive the performance bond from Jiacheng Environmental Protection Engineering Co., Ltd.

We suggested that the PMO urge the subproject unit to strengthen project management, sign the contract in a reasonable way and safeguard its legal interests effectively. Your office accepted the suggestion.

(3) The procurement contract of biogas cooker and gas meter equipment of Hebei Runze Zhimin Agricultural Science and Technology Co., Ltd. of Linzhang County was not scientific.

On July 23, 2018, Hebei Runze Zhimin Agricultural Science and Technology Co., Ltd. signed a procurement contract of biogas cooker and IC card diaphragm gas meter equipment with Shijiazhuang Heli Heli Energy Development Co., Ltd. at the price of RMB 596,000.00 yuan and with an agreed warranty period of one year, in which the seller should take full responsibilities for the product quality problems during the quality guarantee period, but there was no provision on the quality guarantee deposit.

We suggested that the PMO urge the subproject unit to strengthen contract management and standardize the signing of contract. Your office accepted the suggestion.

4. The account of Linzhang subproject contracted by Hebei Runze Zhimin Agricultural Science and Technology Co., Ltd. failed to reflect the project progress.

With regards to Linzhang County Building Straw Biogas Joint Supply and Biogas Slurry Utilization Project Financed by the World Bank, two parts of the civil works and off-station pipeline network financed by self-raised funds had been finished as of December 31, 2018, and the purchased biogas cooker and IC card diaphragm gas meter equipment procurement project was ready to work. However, without invoices, the total payment of RMB 6,100,000.00 yuan was recorded as an advance payment in the account, which failed to reflect the actual project progress. The details are included in the following table.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| No. | Project Name | Contract Amount (RMB) | Adjustment(RMB) | Adjusted Contract Amount(RMB) | Remarks |
| 1 | Civil Works (with self-raised fund) | 9,571,181.75 | 0.00 | 9,571,181.75 | Remained unpaid by the end of 2018 |
| 2 | Off-station Pipeline Network Project | 5,133,329.73 | 1,026,607.22 | 6,159,936.95 | The paid RMB 5,674,300.00 yuan as of the end of 2018 was recorded as an advance payment in the account. |
| 3 | Biogas Cooker and IC Card Diaphragm Gas Meter Equipment Procurement Project | 596,000.00 | -170,300.00 | 425,700.00 | The paid RMB 425,700.00 yuan as of the end of 2018 was recorded as an advance payment in the account. |

We suggested that the PMO strengthen the standard guidance and management and ask sub-project units to conduct financial accounting and management according to the standard procedures. Your office accepted the suggestion. Your office accepted the suggestion.

**Issues on Project Performance**

In 2018, Chengde Green Energy Organic Fertilizer Co., Ltd., Yutian Yiheyuan Ecological Agriculture Co., Ltd., and Hebei Meikeduo Food Group Co., Ltd. of Zunhua had slow progress in implementing Hebei Rural Renewable Energy Development Project Financed by the World Bank. The actual investment amount of the three subproject units accounted for 25.46%, 25.24% and 51.23% of the planned investment amount respectively. We suggested that the PMO urge the subproject units to arrange investment plans reasonably, implement the project in strict accordance with the annual plan, and ensure the project progress. Your office accepted the suggestion. Your office accepted the suggestion.

**Issues on Project Procurement Situation**

As required by World Bank, we had reviewed 6 contracts regarding their procurement, with a total contract amount of RMB 120,181,185.02 yuan, accounting for 100% of the number of contracts supposed to be reviewed and 100% of the contract amount supposed to be reviewed (see Annex). This was the second review after the project implementation and the statistical period for number of contracts supposed to be reviewed (after being signed and executed) was from January 1, 2018 to December 31, 2018. During the review, we focused on such matters as procurement process, contract management and governance.

**Annex : List of Contracts Reviewed**

Currency Unit: RMB Yuan

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **NO.** | **Procurement Category** | **Procurement Method** | **Contract Number** | **Contract Signed Date** | **Contract Description** | **Contract Implementation Description** | **Name of Contractor/ Supplier/ Consultant** | **Contract Amount (CNY and USD Equivalent)** |
|
| 1 | Civil Works | NCB | SH-HBTJ001-1 | 2017/11/3 | Civil Works of Anping County Biogas Resource Development and Utilization In Rural Area | Contract Implementation: 99.64%;Payment: 77.66% | Beijing Zhonghuan Jiacheng Environmental Engineering Co., Ltd. | 49,807,673.17 |
|
| 2 | Equipment | NCB | SH-HBSB001-3 | 2018/9/23 | CNG Filling Station Equipment Procurement and Installation of Anping County Biogas Resource Development and Utilization In Rural Area | Contract Implementation: 0%; Payment: 10% | Hebei Hegeshan Construction Co., Ltd. | 4,483,430.00 |
|
| 3 | Civil Works | NCB | SH-HBTJ002-1 | 2017/12/31 | Civil Works of Chengde County Building Straw Biogas Joint Supply and Biogas Slurry Utilization Project | Contract Implementation: 53.31%; Payment: 42.77% | Beijing Zhonghuan Jiacheng Environmental Engineering Co., Ltd. | 28,785,582.27 |
|
| 4 | Equipment | NCB | SH-HBSB002-1 | 2018/8/8 | Equipment Procurement and Installation of Chengde County Building Straw Biogas Joint Supply and Biogas Slurry Utilization Project | Contract Implementation: 0%; Payment: 0% | Beijing Zhonghuan Jiacheng Environmental Engineering Co., Ltd. | 17,570,262.75 |
|
| 5 | Equipment | Shopping | SH-HBSB003-2 | 2018/8/20 | Digestate Fertilizer Production Auxiliary Equipment and Liquid Digestate Processing Equipment Procurement and Installation of Linzhang County Building Straw Biogas Joint Supply and Biogas Slurry Utilization Project | Contract Implementation: 100%; Payment: 95% | Beijing Zhonghuan Jiacheng Environmental Engineering Co., Ltd. | 1,057,244.13 |
|
| 6 | Civil Works | NCB | SH-HBTJ004-1 | 2018/2/24 | Civil Works of Tangshan Zunhua City Large Livestock Manure and Straw Biogas Project | Contract Implementation: 87.82%; Payment: 84.64% | Beijing Yingherui Environmental Technology Co., Ltd. | 18,476,992.70 |
|
|

Note: contract date ended December 31, 2018.

**The Followed-up of Previous Recommendations**

Through reviewing the problems disclosed in the auditing report of last year, the problem of insufficient supporting funds for sub-project companies was not rectified and still existed in this year. In addition, as for Linzhang County’s failure to obtain Land Use Certificate for 49 mu land, the land index had been obtained for 17.6 mu, with the application of Land Use Certificate in progress. We suggested that the PMO work out improvement actions, strengthen management and promote the project implementation, and also urge Hebei Runze Zhimin Agricultural Science and Technology Co., Ltd. to obtain the Land Use Certificate for the residual land as soon as possible. Your office accepted the suggestion.