

中华人民共和国广东省审计厅  
Guangdong Provincial Audit Office  
of the People's Republic of China

# 审计报告

## Audit Report

粤审外报〔2014〕99号

GUANGDONG AUDIT REPORT〔2014〕NO. 99

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项目名称：亚洲开发银行贷款广东节能减排促进项目第三批子项目  
Project Name: Guangdong Energy Efficiency and Environment  
Improvement Investment Program –Project 3  
Financed by the Asian Development Bank

贷款号： 2773 – PRC  
Loan No.: 2773 – PRC

项目执行单位：广东省亚行贷款能效电厂项目执行中心  
Project Entity: Guangdong ADB Loan Efficiency Power Plant Project  
Management Office

会计年度：2013  
Accounting Year: 2013

# 目 录

## Contents

一、 审计师意见 .....	1
I. Auditor's Opinion .....	3
二、 财务报表及财务报表附注 .....	6
II . Financial Statements and Notes to the Financial Statements .....	6
(一) 资金平衡表 .....	6
i. Balance Sheet .....	6
(二) 项目进度表 .....	7
ii. Summary of Sources and Uses of Funds by Project Component ....	7
(三) 贷款协定执行情况表 .....	8
iii. Statement of Implementation of Loan Agreement .....	8
(四) 专用账户报表 .....	9
iv. Special Account Statement .....	9
(五) 贷款发放回收情况表 .....	10
v. Implementation Statement of Loan Issuance and Recovery .....	10
(六) 财务报表附注 .....	11
vi. Notes to the Financial Statements .....	16
三、 审计发现的问题及建议 .....	21
III. Audit Findings and Recommendations .....	22

## 一、 审计师意见

### 审计师意见

广东省亚行贷款能效电厂项目执行中心：

我们审计了亚洲开发银行贷款广东节能减排促进项目第三批子项目 2013 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、专用账户报表和贷款发放回收情况表等特定目的财务报表及财务报表附注（第 6 页至第 20 页）。

#### （一）项目执行单位及广东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，项目进度表和贷款发放回收情况表是你中心的责任，编制贷款协定执行情况表和专用账户报表是广东省财政厅的责任，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，公允反映了亚洲开发银行贷款广东节能减排促进项目第三批子项目 2013 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广东省财政厅报送给亚洲开发银行的第 13006 至 13008 号提款申请书及所附资料。我们认为，上述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。

中华人民共和国广东省审计厅

2014 年 6 月 25 日

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## **I. Auditor's Opinion**

### **Auditor's Opinion**

To Guangdong Asian Development Bank Loan Efficiency Power Plant Project Management Office (EPP-PMO)

We have audited the special purpose financial statements (from page 6 to page 20) of Guangdong Energy Efficiency and Environment Improvement Investment Program-Project 3 financed by the Asian Development Bank (ADB), which comprise the Balance Sheet as of December 31, 2013, the Summary of Sources and Uses of Funds by Project Component, the Statement of Implementation of Loan Agreement, the Implementation Statement of Loan Issuance and Recovery and the Special Account Statement for the year then ended, and Notes to the Financial Statements.

### **Project Entity and Guangdong Provincial Finance Department's Responsibility for the Financial Statements**

The preparation of the Balance Sheet and the Summary of Sources and Uses of Funds by Project Component and the preparation of the Implementation Statement of Loan Issuance and Recovery is the responsibility of your office, while the preparation of the Statement of Implementation of Loan Agreement and the Special Account Statement is the responsibility of Guangdong 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 entities' preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

### **Opinion**

In our opinion, the financial statements identified in the first paragraph present fairly, in all material respects, financial position of Guangdong Energy Efficiency and Environment Improvement Investment Program-Project 3 financed by the Asian Development Bank as of December 31, 2013, 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.13006 to No.13008, and the attached documents submitted to the Asian Development Bank during the period. In our opinion, those documents 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.

Guangdong Provincial Audit Office of the People's Republic of China  
June 25, 2014

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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

2013年12月31日

(As of December 31, 2013)

项目名称: 亚洲开发银行贷款广东节能减排促进项目第三批子项目

Project Name: Guangdong Energy Efficiency and Environment Improvement Investment Program –Project 3 financed by ADB

编报单位: 广东省亚行贷款能效电厂项目执行中心

货币单位: 人民币元

Prepared by: Guangdong ADB Loan Efficiency Power Plant Project Management Office

Currency Unit: RMB Yuan

资金占用 Application of Fund	期初余额 Beginning Balance	期末余额 Ending Balance	资金来源 Sources of Fund	期初余额 Beginning Balance	期末余额 Ending Balance
一、项目支出合计 Total Project Expenditures	-	-	一、项目拨款合计 Total Project Appropriation Funds	-	-
1.交付使用资产 Fixed Assets Transferred	-	-	二、项目资本与项目资本公积 Project Capital and Capital Surplus	-	-
2.待核销项目支出 Project Expenditures to be Offset	-	-	其中: 捐赠款 Including: Grants	-	-
3.转出投资 Investments Transferred-out	-	-	三、项目借款合计 Total Project Loan	203,524,490.00	261,800,886.00
4.在建工程 Construction in Progress	-	-	1.项目投资借款 Total Project Investment Loan	203,524,490.00	261,800,886.00
二、应收生产单位投资借款 Investment Loan Receivable	-	-	(1) 亚行借款 ADB Loan	203,524,490.00	261,800,886.00
其中: 应收生产单位亚行贷款 Including: ADB Investment Loan Receivable	-	-	其中: 技术合作信贷 Including: Technical Cooperation	-	-
三、拨付所属投资借款 Appropriation of Investment Loan	-	-	联合融资 Co-Financing	-	-
其中: 拨付亚行贷款 Including: Appropriation of ADB Investment Loan	-	-			
四、器材 Equipment	-	-			
其中: 待处理器材损失 Including: Equipment Losses in Suspense	-	-	(2) 国内借款 Domestic Loan	-	-
五、货币资金合计 Total Cash and Bank	2,103,595.10	48,131,519.68	2.其他借款 Other Loan	-	-
1.银行存款 Cash in Bank	2,103,595.10	48,131,519.68	四、上级拨入投资借款 Appropriation of Investment Loan	-	-
其中: 专用账户存款 Including: Special Account	2,475.48	3,798.67	其中: 拨入亚行贷款 Including: ADB Loan	-	-
2.现金 Cash on Hand			五、企业债券资金 Bond Fund	-	-
六、预付款及应收款合计 Total Prepaid and Receivable	211,963,912.40	250,250,000.00	六、待冲销项目支出 Construction Expenditure to be Offset	-	-
其中: 应收子项目执行单位亚行贷款 Including: ADB Loan Receivable	211,963,912.40	250,250,000.00	七、应付款合计 Total Payables	8,200,000.00	16,200,000.00
应收亚行贷款利息 ADB Loan Interest Receivable	-	-	其中: 应付亚行贷款利息 Including: ADB Loan Interest Payable	-	-
应收亚行贷款承诺费 ADB Loan Commitment Fee Receivable	-	-	应付亚行贷款承诺费 ADB Loan Commitment Fee Payable	-	-
应收亚行贷款占用费 ADB Loan Service Fee Receivable	-	-	应付亚行贷款资金占用费 ADB Loan Service Fee Payable	-	-
七、有价证券 Marketable Securities	-	-	其他应付款 Other Payable	8,200,000.00	16,200,000.00
八、固定资产合计 Total Fixed Assets	-	-	八、未交款合计 Other Payables	-	-
固定资产原价 Fixed Assets ,Cost	-	-	九、上级拨入资金 Appropriation of Fund	-	-
减: 累计折旧 Less: Accumulated Depreciation	-	-	十、留成收入 Retained Earnings	2,343,017.50	20,380,633.68
固定资产净值 Fixed Assets ,Net	-	-			
固定资产清理 Fixed Assets Pending Disposal	-	-			
待处理固定资产损失 Fixed Assets Losses in Suspense	-	-	十一、固定资金 Total Fixed funds	-	-
资金占用合计 Total Application of Fund	214,067,507.50	298,381,519.68	资金来源合计 Total Sources of Fund	214,067,507.50	298,381,519.68



(二) 项目进度表

ii. Summary of Sources and Uses of Funds by Project Component

项目进度表

SUMMARY OF SOURCES AND USES OF FUNDS BY PROJECT COMPONENT

本期截至 2013 年 12 月 31 日

(For the period ended December 31, 2013)

项目名称: 亚洲开发银行贷款广东节能减排促进项目第三批子项目

Project Name: Guangdong Energy Efficiency and Environment Improvement Investment Program –Project 3 financed by ADB

编报单位: 广东省亚行贷款能效电厂项目执行中心

货币单位:人民币元

Prepared by: Guangdong ADB Loan Efficiency Power Plant Project Management Office

Currency Unit: RMB Yuan

	本期 Current Period			累计 Cumulative		
	本年计划额 Current year 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	-	58,276,396.00	-	-	261,800,886.00	-
一、国际金融组织贷款 International Financing	-	58,276,396.00	-	-	261,800,886.00	-
亚洲开发银行贷款 ADB Loan	-	58,276,396.00	-	-	261,800,886.00	-
二、配套资金 Counterpart Financing	-	-	-	-	-	-
1.有偿配套 Other Loan	-	-	-	-	-	-
2.无偿配套 Appropriation Funds	-	-	-	-	-	-
资金运用合计 Total Application of Funds	-	-	-	-	-	-
1.在建工程 Construction in Progress	-	-	-	-	-	-
2.器材 Equipment	-	-	-	-	-	-
差异 Difference	-	58,276,396.00	-	-	261,800,886.00	-
1.应收款变化 Change in Receivables	-	38,286,087.60	-	-	250,250,000.00	-
2.应付款变化 Change in Payables	-	-8,000,000.00	-	-	-16,200,000.00	-
3.货币资金变化 Change in Cash and Bank	-	46,027,924.58	-	-	48,131,519.68	-
4.其他 Other	-	-18,037,616.18	-	-	-20,380,633.68	-

(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 2013 年 12 月 31 日  
(For the period ended December 31, 2013)

项目名称: 亚洲开发银行贷款广东节能减排促进项目第三批子项目

Name of Project: Guangdong Energy Efficiency and Environment Improvement Investment Program –Project 3 financed by ADB

编制单位: 广东省财政厅

货币单位: 美元/人民币元

Prepared by: Guangdong Provincial Finance Department

Currency Unit: USD/RMB Yuan

类别 Category	核定贷款金额 Loan Amount	本期提款数 Current-period Withdrawals		累计提款数 Cumulative Withdrawals	
	美元 USD	美元 USD	折合人民币 RMB	美元 USD	折合人民币 RMB
提取贷款 Loan Withdrawn	42,940,000.00	10,560,000.00	64,383,264.00	42,940,000.00	261,800,886.00
总计 Total	42,940,000.00	10,560,000.00	64,383,264.00	42,940,000.00	261,800,886.00

(四) 专用账户报表

iv. Special Account Statement

专用账户报表  
SPECIAL ACCOUNT STATEMENT

本期截至 2013 年 12 月 31 日

(For the period ended December 31, 2013)

项目名称: 亚洲开发银行贷款广东节能减排促进项目第三批子项目

Name of Project: Guangdong Energy Efficiency and Environment Improvement Investment Program-Project 3 financed by ADB

贷款号: 2773-PRC

Loan No.: 2773-PRC

开户行: 中信银行北京路支行

Depository Bank: Beijing Road Subbranch, CITIC Bank

账号: 7443401482600000466

Account No.: 7443401482600000466

编报单位: 广东省财政厅

Prepared by: Guangdong Provincial Finance Department

货币单位: 美元

Currency Unit: USD

项 目 Items	金 额 Amount
1.期初余额(Beginning Balance)	393.84
增加(ADD):	
2.本期亚洲开发银行提款总额(Total Amount Withdrawn by ADB)	10,560,000.00
3.利息收入(Total Interest Earned)	229.21
减少(DEDUCT):	
4.本期拨入粤财信托总额(Total Amount Withdrawn)	10,560,000.00
5.利息支出 ( Interest Expense )	-
6.亚洲开发银行回收总额(Total Amount Recovered by ADB)	-
7、 期末余额(Ending Balance)	623.05

(五) 贷款发放回收情况表

v. Implementation Statement of Loan Issuance and Recovery

贷款发放回收情况表

IMPLEMENTATION STATEMENT OF LOAN ISSUANCE AND RECOVERY

本期截至 2013 年 12 月 31 日

(For the period ended December 31, 2013)

项目名称: 亚洲开发银行贷款广东节能减排促进项目第三批子项目

Name of Project: Guangdong Energy Efficiency and Environment Improvement Investment Program-Project 3 financed by ADB

编制单位: 广东省亚行贷款能效电厂项目执行中心

货币单位: 人民币元

Prepared by: Guangdong ADB Loan Efficiency Power Plant Project Management Office

Currency Unit: RMB Yuan

序号 No.	子项目借款人 Sub-borrowers	贷款额度 Loan Amount	项目内容 Project Content	贷款发放和回收情况 Loan Issuance and Recovery				贷款发放 比例 Loan Ratio
				期初余额 Beginning Balance	本期发放额 Current-Period Issuance	本期回收额 Current-Period Recovery	期末余额 Ending Balance	
1	广东日昭新技术应用有限公司 Guangdong Ri Zhao New Technology Application Co.,Ltd.	30,000,000.00	绝缘薄壁铜管母线 Energy-efficient composite copper-tube generatrix	30,000,000.00	-	7,500,000.00	22,500,000.00	100%
2	广东韶钢松山股份有限公司 SGIS Songshan Co., Ltd.	64,000,000.00	低压饱和蒸汽回收利用技术改造 Recovery of waste low pressure saturated steam	46,177,600.00	17,822,400.00	-	64,000,000.00	100%
3	博创机械股份有限公司 Borch Machinery Co., Ltd.	37,000,000.00	高速节能全自动塑料成型机技术推广 Promotion of energy-efficient automatic plastic injection molding machine	37,000,000.00	-	9,250,000.00	27,750,000.00	100%
4	广东诚亚节能科技有限公司 Guangdong Cheria Energy Technology Co., Ltd.	100,000,000.00	工业节能技改项目, 电力综合节能技改项目等 Energy efficiency retrofitting in industrial, construction and power generation & power transmission etc	48,786,312.40	51,213,687.60	25,000,000.00	75,000,000.00	100%
5	广州智光节能有限公司 Guangzhou Zhiguang Energy Efficient Co., Ltd.	50,000,000.00	智能高压大功率变频调速系统 Promote variable speed devices(VSD)	50,000,000.00	-	-	50,000,000.00	100%
6	广东昭信照明科技有限公司 Guangdong Real Faith Lighting Technology Co.,Ltd..	11,000,000.00	推广高效 LED 路灯应用 LED Lamp	-	11,000,000.00	-	11,000,000.00	100%
总计 Total		292,000,000.00		211,963,912.40	80,036,087.60	41,750,000.00	250,250,000.00	-

## （六）财务报表附注

### 财务报表附注

#### 1. 项目基本情况

##### 1.1 项目总体情况

截至 2013 年 12 月 31 日，亚洲开发银行贷款广东节能减排促进项目第三批子项目从亚洲开发银行提取贷款 42,940,000.00 美元，折合人民币 261,800,886.00 元，累计向子项目执行单位发放贷款人民币 292,000,000.00 元，实现留成收入人民币 20,380,633.68 元。

广东粤财信托有限公司于 2012 年 3 月 28 日与第三批五家子项目单位（分别是：广东诚亚节能科技有限公司、广东韶钢松山股份有限公司、广州智光节能有限公司、广东日昭新技术应用有限公司、博创机械股份有限公司）签署《借款合同》，并陆续签署相应的担保合同和保证合同，办理担保登记手续。广东韶钢松山股份有限公司为终端用户，贷款期限 5 年；广东诚亚节能科技有限公司、广州智光节能有限公司、广东日昭新技术应用有限公司、博创机械股份有限公司为中间用户。其中，广州智光节能有限公司的贷款期限为 5 年，其余 3 家的贷款期限均为 3 年。

2013 年 10 月 21 日，广东粤财信托有限公司与广东昭信照明科技有限公司签署《借款合同》，将广东韶钢松山股份有限公司申请调减的贷款额度人民币 11,000,000.00 元调整安排给广东昭信照明科技有限公司使用，贷款期限为 3 年。

##### 1.2 专用账户基本情况

广东省财政厅为本项目贷款号：2773-PRC 开立了广东亚行贷款节能减排促进项目专用账户。截至 2013 年 12 月 31 日，累计从亚洲开发银行提款 42,940,000.00 美元，折合人民币 261,800,886.00 元，已生效贷款全部提取完毕。

##### 1.3 信托账户基本情况

截至 2013 年 12 月 31 日，广东粤财信托有限公司共收到广东省财政厅交付的信托资金人民币 268,953,130.00 元，累计向子项目单位发放贷款人民币 292,000,000.00 元。

#### **1.4 贷款资金拨付、利息和承诺费计收情况**

2013年,广东粤财信托有限公司向3家子项目单位累计发放3笔贷款,共计发放贷款人民币80,036,087.60元(详见贷款发放与回收情况表)。

2013年,应收利息和承诺费人民币13,467,508.21元,实收利息和承诺费人民币13,467,508.21元。

## **2. 财务报表编报范围**

本项目报表由广东省财政厅财务报表、广东粤财信托有限公司信托项目报表合并而成,反映了亚洲开发银行贷款广东节能减排促进项目第三批子项目2013年12月31日的财务状况,以及截至该日止同年度的项目资金收支情况。

## **3. 主要会计政策**

**3.1 会计准则和会计制度:**广东省财政厅执行《国际金融组织贷款转贷会计制度》;广东粤财信托有限公司执行《信托业务会计核算办法》。项目资金平衡表、项目进度表、贷款协定执行情况表、专用账户报表的编制参照《世界银行贷款项目会计核算办法》执行。

**3.2 会计年度:**本项目会计年度自公历2013年1月1日起至2013年12月31日止。

**3.3 记账基础和计价原则:**本项目以权责发生制为记账基础,以历史成本为计价原则。

**3.4 记账本位币:**本项目广东省财政厅专用账户以美元记账。信托项目专账以人民币记账,国外借款等与外币有关科目的年末余额按照中国人民银行公布的外汇牌价调整并核算汇兑损益。

**3.5 汇率:**2013年底美元统一按2013年末汇率1:6.0969折合人民币。

## **4. 报表科目说明**

**4.1 货币资金:**截至2013年底,货币资金人民币48,131,519.68元。其中:信托账户银行存款人民币48,127,721.01元,广东省财政厅专用账

户存款 623.05 美元，折合人民币 3,798.67 元。

**4.2 应收子项目执行单位亚行贷款：**截至 2013 年底，应收子项目执行单位亚洲开发银行贷款合计人民币 250,250,000.00 元。

序号	子项目借款人	贷款余额（货币单位： 人民币元）
1	广东诚亚节能科技有限公司	75,000,000.00
2	广东韶钢松山股份有限公司	64,000,000.00
3	广州智光节能有限公司	50,000,000.00
4	广东日昭新技术应用有限公司	22,500,000.00
5	博创机械股份有限公司	27,750,000.00
6	广东昭信照明科技有限公司	11,000,000.00
合计		<b>250,250,000.00</b>

**4.3 项目借款：**项目借款核算从亚洲开发银行提取的贷款总额。截至 2013 年底，从亚洲开发银行提款 42,940,000.00 美元，折合人民币 261,800,886.00 元。

**4.4 其他应付款：**主要为应付亚洲开发银行项目循环资金。亚洲开发银行贷款广东节能减排促进项目利用亚洲开发银行贷款 1 亿美元，分三批实施，每一批亚洲开发银行贷款期限为 15 年，各子项目贷款期限为 3-5 年，每一批贷款项目完成后所回收的本金即构成循环资金，广东粤财信托有限公司开立循环资金专户管理亚洲开发银行贷款项目循环资金。亚洲开发银行贷款第一批及第二批子项目所回收的本金已转为循环资金。第三批子项目在运作过程中由于以下两点原因，从循环资金中累计借入人民币 16,200,000.00 元，拟在第三批子项目账户产生盈余后，再从第三批子项目账户划回至循环资金账户。

(1) 第三批子项目，亚洲开发银行从 2012 年 2 月开始计征承诺费，承诺费率为 0.15%。中国国内完成有关审批流程后，2012 年 3 月底，广东粤财信托有限公司与第三批子项目单位签署贷款合同。第三批子项目单位从贷款合同生效之日起计收承诺费，承诺费率为 0.15%，计收承诺费的日期为每季末 20 日。截至 2012 年 6 月 20 日，累计收取的承诺费为人民币

66,725.00 元，不足以支付亚洲开发银行贷款第三批子项目第一期承诺费人民币 158,019.20 元。为顺利保证向亚洲开发银行足额支付第三批子项目的承诺费，从循环资金账户借入人民币 100,000.00 元至亚洲开发银行贷款第三批子项目账户。

(2) 由于美元对人民币持续贬值，广东省财政厅提取回来的美元结汇后划入广东粤财信托有限公司的信托账户的信托资金少于子项目单位已提交合格资料的可用贷款资金（即存在资金缺口）。截至 2013 年 12 月底，广东省财政厅划入信托账户资金为人民币 268,953,130.00 元，子项目单位累计提款资金为人民币 292,000,000.00 元，资金缺口为人民币 23,046,870.00 元。为了提高资金的使用效率，该部分缺口除通过信托资金产生的收益进行补充外，从亚洲开发银行贷款项目循环资金账户累计借入资金人民币 16,100,000.00 元划至第三批，向第三批子项目单位发放。

**4.5 留成收入：**包括信托项目未分配利润、广东省财政厅专用账户产生的利息收入及汇兑损益。截至 2013 年底，留成收入为人民币 20,380,633.68 元。

信托项目未分配利润为人民币 13,224,591.01 元。信托项目 2013 年全年实现营业收入人民币 14,034,903.20 元，包括因发放贷款而收取的利息和承诺费人民币 13,467,508.21 元以及银行存款产生的利息人民币 567,394.99 元；营业成本为人民币 609.20 元；按广东省财政厅的指令由信托账户划付广东省财政厅的利息和承诺费共人民币 810,921.39 元，用以向亚洲开发银行支付利息和承诺费。

广东省财政厅专用账户资金产生利息 623.05 美元，折合人民币 3,798.67 元。

汇兑损益人民币 7,152,244.00 元。广东省财政厅根据子项目单位申请用款的实际情况，向亚洲开发银行提款至广东省财政厅专用账户，结汇后拨付到广东粤财信托有限公司信托账户。截至 2013 年底，广东省财政厅累计向亚洲开发银行提款 42,940,000.00 美元，折合人民币 261,800,886.00 元，广东粤财信托有限公司收到的结汇资金共人民币 268,953,130.00 元，两者之间的差额人民币 7,152,244.00 元在合并报表时列为汇兑收益。

## 5. 其他需要说明的事项



### **5.1 关于配套资金**

由于广东省财政厅安排该项目的资金主要用于项目风险准备和项目执行中心、信托机构的相关费用，其与传统配套资金的差别在于：逐年计提，不随项目建设而使用，主要是在发生代偿风险时使用，因此，不列入年度报表反映。

子项目借款人申请使用亚行贷款，需要提供的是已签署的销售合同或节能服务合同，并按合同金额的规定比例提取贷款，因此，子项目单位配套资金部分在报表中没有单独体现。

### **5.2 关于项目进度表中本年计划额、本期完成比、项目总计划额、累计完成比的说明**

由于各子项目借款人按销售合同金额的一定比例申请使用贷款，各子项目借款人能够提取贷款使用的前提是必须提供已签署的销售合同，子项目借款人能够提取使用贷款的时间和金额取决于市场等多种因素，各子项目借款人无法提前制定计划。因此，项目进度表中的本年计划额、本期完成比、项目总计划额、累计完成比没有填列。

### **5.3 关于编报单位**

亚洲开发银行贷款广东节能减排促进项目第三批子项目采取资金管理与项目实施管理相对分离的管理模式，广东粤财信托有限公司受广东省财政厅委托对项目进行财务管理，并负责项目财务报表的编制，项目财务报表经广东省财政厅同意后以广东省亚行贷款能效电厂项目执行中心名义对外报送。

## **vi. Notes to the Financial Statements**

### **Notes to the Financial Statements**

#### **1. General Information of the Program**

##### **1.1 Project Overview**

By December 31, 2013, Guangdong Energy Efficiency and Environment Improvement Investment Program-Project 3 (EPP Project 3 or the program for short) accumulated withdrawn funds from Asian Development Bank (ADB) had reached USD42,940,000.00, equivalent to RMB261,800,886.00 yuan. The program had onlent loans of RMB292,000,000.00 yuan, and retained earnings of RMB20,380,633.68 yuan.

On March 28, 2012, Guangdong Finance Trust Co., Ltd. (GFTC) signed Sub-loan Agreements with 5 sub-borrowers (Guangdong Cheria Energy Technology Co., Ltd., SGIS Songshan Co., Ltd., Guangzhou Zhiguang Energy Efficient CO., Ltd., Guangdong Ri Zhao New Technology Application Co.,Ltd., and Borch Machinery Co., Ltd.) of the third tranche, later signed the relevant guarantee contracts and completed the guarantee registration procedures. SGIS Songshan Co., Ltd. was end user with a loan period of 5 years. Guangdong Cheria Energy Technology Co., Ltd., Guangzhou Zhiguang Energy Efficient CO., Ltd., Guangdong Ri Zhao New Technology Application Co.,Ltd., and Borch Machinery Co., Ltd. are all middle users. Therein, Guangzhou Zhiguang Energy Efficient CO., Ltd. was middle user with a loan period of 5 years, and the other three with loan period of 3 years.

On October 21, 2013, GFTC signed Sub-loan Agreement with Guangdong Real Faith Lighting Technology Co.,Ltd. which was given a loan of RMB11,000,000.00 yuan with the loan period of 3 years. The amount mentioned above was reallocated from SGIS Songshan Co.,Ltd according to its loan-reducing application.

##### **1.2 The Basic Information of the Special Account**

In order to manage the fund flow Loan No. 2773-PRC, Guangdong Provincial Finance Department (GDFD for short) had set up a special account for the program. Till December 31, 2013, accumulated withdrawn funds from ADB had reached USD42,940,000.00 ,equivalent to RMB261,800,886.00 yuan, and till then all effective funds had been fully withdrawn.

##### **1.3 The Basic Information of the Trust Account**

By December 31, 2013, GFTC had received funds of RMB268,953,130.00 yuan in total from GDFD and onlent subloan amount of RMB292,000,000.00 yuan to the sub-borrowers.

#### **1.4 Sub-loan Onlending & Interests, Commitment Fees Received**

In 2013, GFTC onlent 3 loans of RMB80,036,087.60 yuan to 3 sub-borrowers (details in Statement of Implementation of Loan Issuance and Recovery).

Accrued interests and commitment fees in 2013 were RMB13,467,508.21 yuan. Both of them had been fully received.

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

Consolidation scope of the financial statements covers Special Account Statement by GDFD and the Trust Statements by GFTC. The statements are to reflect the financial status of EPP Project 3 as of December 31, 2013 and its expenses and receipts for the year then ended.

### **3. Accounting Policies**

#### **3.1 Accounting Standard & System**

GDFD implements "*Onlending Accounting System of International Financial Organization Loans*"; GFTC implements "*Trust Business Accounting Method*". Balance Sheet, Summary of Sources and Uses of Funds by Project Component, Statement of Implement of Loan Agreement and Special Account Statement of the project are prepared according to "*World Bank Loan Project Accounting Methods*".

**3.2 Fiscal Year:** From January 1, 2013 to December 31, 2013.

**3.3 Accounting Principle and Valuation Basis:** The accrual basis is adopted for bookkeeping, and the historical cost principle is used for valuation.

**3.4 Recording Currency:** US Dollar is used for bookkeeping of the special account of GDFD; Renminbi (RMB for short) is used for bookkeeping of the trust account of GFTC. The year ending balance of foreign currency account is adjusted and exchanged according to exchange rate quotation by People's Bank of China.

**3.5 Exchange Rate:** The exchange rate adopted in the financial statements was the exchange rate on December 31, 2013, which was USD1=RMB6.0969 yuan.

#### 4. Explanation of Subjects

**4.1 Cash and Bank:** By the end of 2013, the total Cash and bank was RMB 48,131,519.68 yuan, therein, RMB 48,127,721.01 yuan in the Trust Account and USD 623.05 ,equivalent to RMB3,798.67 yuan in the special account.

**4.2 ADB Loan Receivable:** By the end of 2013, ADB Loan Receivable was RMB 250,250,000.00 yuan.

No.	Sub-borrowers	ADB Loan Receivable
1	Guangdong Cheria Energy Technology Co., Ltd.	75,000,000.00
2	SGIS Songshan Co., Ltd.	64,000,000.00
3	Guangzhou Zhiguang Energy Efficient CO., Ltd.	50,000,000.00
4	Guangdong Ri Zhao New Technology Application Co.,Ltd.	22,500,000.00
5	Borch Machinery Co., Ltd.	27,750,000.00
6	Guang dong Real Faith Lighting Technology Co.,Ltd.	11,000,000.00
<b>Total</b>		<b>250,250,000.00</b>

**4.3 Project Loan:** The loans from ADB. By the end of 2013, the total Project Loan was USD 42,940,000.00, equivalent to RMB 261,800,886.00 yuan.

**4.4 Other Payable:** Mainly recycling funds payable to ADB. Guangdong Energy Efficiency and Environment Improvement Investment Program utilizes a hundred million USD ADB loan, and carries out in three tranches. The loan period of the first tranche is 15 years as a whole, with subloan period of 3 to 5 years for respective sub-projects. All principal recovered of each tranche will be put into recycling use. Special account was set up by GFTC for the recycling funds. All subloans of the first and second tranches recovered had been transformed into recycling funds. RMB16,200,000.00 yuan was borrowed from recycling funds and put into the operation of the third tranche, expecting to be transferred back to the recycling account after the third tranche account gets surplus. There are 2 reasons for this borrowing of recycling funds.

(1) Commitment fees of the third tranche were levied by ADB since February 2012 with commitment rate of 0.15%. After the domestic approving

procedures, GFTC signed Sub-loan Agreements with sub-borrowers of the third tranche in March 2012. Commitment fees for sub-borrowers were levied since the effectiveness of Sub-loan Agreements, with commitment rate of 0.15%. Commitment fees were levied on 20<sup>th</sup> of the last month of each quarter. By June 20, 2012, accumulated commitment fees received were RMB66,725.00 yuan, which were not sufficient to pay for ADB, as commitment fees counted by ADB were RMB158,019.20 yuan. To insure fully payment for ADB, RMB100,000.00 yuan was transferred from the account of recycling funds to the account of the third tranche.

(2) Since US dollar continue to be depreciated against RMB, GDFD withdrew funds from ADB account in US dollars and disbursed in RMB to the trust account of GFTC, the amount of which would be less than the amount of withdrawal application for respective sub-project ( Funding gap exist). By the end of December 2013, GDFD had disbursed RMB268,953,130.00 yuan to the trust account, and sub-borrowers accumulated withdrew RMB292,000,000.00 yuan, with funding gap of RMB23,046,870.00 yuan. To improve the efficiency of fund use, trust incomes were used to fill the funding gap, also RMB16,100,000.00 yuan has been transferred from the account of recycling funds to the account of the third tranche, for the withdrawal of sub-borrowers.

**4.5 Retained Earnings:** Including the retained earnings of the trust program, the interest earned of the special account and the exchange gains or losses. By the end of 2013, the retained earnings were RMB20,380,633.68 yuan.

The retained earnings of the trust program were RMB13,224,591.01 yuan. In 2013, the gross income of the trust program was RMB14,034,903.20 yuan, including the loan interests and commitment fees RMB13,467,508.21 yuan, and interest on deposit RMB567,394.99 yuan. Operation cost was RMB609.20 yuan. The loan interests and commitment fees defrayed by GDFD from the Trust Account was RMB810,921.39 yuan, which was planned to pay ADB as interests and commitment fees.

The interest on deposit of the Special Account was USD623.05, equivalent to RMB3,798.67 yuan.

The exchange gains was RMB7,152,244.00 yuan. GDFD withdrew from ADB account in US dollars and disbursed in RMB to the Trust Account according to exact amounts of withdrawal applications. By the end of 2013, GDFD had withdrawn USD42,940,000.00 from ADB, equivalent to RMB261,800,886.00 yuan. GFTC received RMB268,953,130.00 yuan after exchange settlement. The difference of RMB 7,152,244.00 yuan was recorded as exchange gains.

## **5. Other Explanation for the Financial Statements**

### **5.1 The counterpart Funds**

The counterpart funds from GDFD for EPP Project 3 are mainly used for risky preparation and management expenses of EPP-PMO and GFTC. Different from traditional ones, the counterpart funds of EPP Project 3 were provisioned annually, and not used according to the progress of construction. Therefore, they are not reflected in the financial statements.

Sub-borrowers need to provide sales or services contracts when applying for withdrawal and certain percentage of the contract amount as required would be disbursed. Therefore, counterpart funds from sub-borrowers were not reflected separately in the financial statements.

### **5.2 Explanation of the Summary of Sources and Uses of Funds by Project Component**

Since a certain percentage was adopted for the use of loans for sales contracts, sub-borrowers must provide signed sales or services contracts before loan withdrawal application. While the time and amount of withdrawals depend on various factors such as the market, so it is impossible for sub-borrowers to make withdrawal plans. Therefore, items like “Current year Budget”, “Current period % completed”, “Life of PAD”, and “Cumulative % Completed” in the Summary of Sources and Uses of Funds by Project Component were not filled in.

### **5.3 The Compiling Unit**

Guangdong Energy Efficiency and Environment Improvement Investment Program –Project 3 Financed by the Asian Development Bank adopts the management model of separate loan proceeds management and implementation management. GFTC is entrusted by GDFD to conduct financial management, and is responsible for compiling financial statements, which with approval of GDFD will be submitted in the name of EPP-PMO.

### 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。我们发现项目管理方面存在如下问题：

##### 回收贷款资金未能及时循环利用。

截至 2013 年 12 月 31 日，已收回子项目执行单位贷款本金人民币 41,750,000.00 元。由于仍未选定子项目，上述回收资金暂存于信托账户未得到及时利用。建议你中心按规定及时与项目协调小组沟通，尽快选定子项目、加快审批工作发放借款，提高回收资金的使用效率。你中心已接受审计建议。

### **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, project management and project performance and the follow-up of previous recommendations during the project implementing process. We found the following issue on project management:

**Recovered loan has not been reused on a timely basis.**

By December 31, 2013, the principal of the loan recovered from the project entity amounted to RMB41,750,000.00 yuan, which was temporarily deposited into the Trust Account since no new sub-project had been selected. In order to increase the using efficiency of the funds recovered, we suggested that your office communicate with the project coordination team on a timely basis as required, select sub-projects as soon as possible, and speed up the approval and onlending procedures. Your office accepted the suggestion.



附件

# 广东省亚行贷款能效电厂项目执行中心

粤能效办〔2014〕012号

## 关于亚行贷款广东节能减排促进项目第三批子项目 2013年度审计意见整改情况的报告

省审计厅：

就贵厅2014年6月25日出具的2013年度广东省亚行贷款节能减排促进（能效电厂试点）项目第三批子项目审计报告（粤审外报〔2014〕99号）所提出的问题及建议，我中心高度重视，及时进行了全面总结和认真整改。现将相关整改情况报告如下：

### 一、回收贷款资金未能及时循环利用的问题

审计报告指出：截至2013年12月31日，已收回子项目执行单位贷款本金人民币41,750,000.00元，由于未选定子项目而暂存于信托账户未得到及时利用。

根据审计意见，项目管理机构进一步加强推进循环资金项目的力度，加快子项目的筛选和贷款的审批发放工作。2014年5月21日的项目协调小组会议讨论同意将6个新申报的子项目纳入循环资金备选项目，共安排资金人民币1.9亿元，至2014年8月31日止，其中的两个子项目已申请提款共4000万元，其余4个子项目的1个已完成审批并准备签订合同，3个准备编写技术及财务评估报告。因此，前述2013年12月31日尚未使用的

回收资金已充分利用，目前仍不断有新的项目提出申报，2014年已经回收和将要回收的贷款本金将陆续作出安排。

特此报告！



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抄送：省经济和信息化委、省发展改革委、省财政厅、省国资委，  
广东粤财信托有限公司。