

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〔2015〕96号

GUANGDONG AUDIT REPORT〔2015〕NO.96

项目名称：亚洲开发银行赠款广东省亚行贷款节能减排促进（能效电厂试点）项目能效实施能力建设项目

Project Name: Capacity Building for Energy Efficiency Implementation
[Guangdong Energy Efficiency and Environment
Improvement Investment Program] Granted by Asian
Development Bank

赠款号：0109-PRC

Grant No.: 0109-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 Asian Development Bank Loan Efficiency
Power Plant- Project Management Office

会计期间：2014年1月1日至2015年4月30日

Accounting Period: Jan 1, 2014-April 30, 2015

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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赠款广东省亚行贷款节能减排促进(能效电厂试点)项目能效实施能力建设项目 2015 年 4 月 30 日的资金平衡表及截至该日同期间的赠款协定执行情况表和专用账户收支报表等特定目的财务报表及财务报表附注(第 6 页至第 14 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是你中心的责任,编制赠款项目执行情况表及专用账户收支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，公允反映了亚洲开发银行赠款广东省亚行贷款节能减排促进（能效电厂试点）项目能效实施能力建设项目建设项目 2015 年 4 月 30 日的财务状况及截至该日同期间的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 14001 号至 14003 号、15001 至 15003 号提款申请书及所附资料。我们认为，上述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。

中华人民共和国广东省审计厅
2015 年 6 月 11 日

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I . Auditor’s Opinion

Auditor’s Opinion

To Guangdong Asian Development Bank Loan Efficiency Power Plant-Project Management Office

We have audited the special purpose financial statements (from page 6 to page 14) of Capacity Building for Energy Efficiency Implementation [Guangdong Energy Efficiency and Environment Improvement Investment Program] Granted by Asian Development Bank, which comprise the Balance Sheet as of April 30, 2015, the Statement of Implementation of Grant Agreement and the Special Account Statement for the period 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 is the responsibility of your office, while the preparation of the Statement of Implementation of Grant 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 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 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 Capacity Building for Energy Efficiency Implementation [Guangdong Energy Efficiency and Environment Improvement Investment Program] Granted by ADB as of April 30, 2015, its financial receipts and disbursements, the project implementation and the receipts and disbursements of the special account for the period 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 from No. 14001 to 14003, 15001 to 15003 and the attached documents submitted to the ADB during the period. In our opinion, those documents comply with the project grant agreement and can serve as basis for grant withdrawal.

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

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

June 11, 2015

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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

2015年4月30日 (As of April 30, 2015)

项目名称: 亚洲开发银行赠款广东省亚行贷款节能减排促进(能效电厂试点)项目能效实施能力建设项目

赠款号: 0109-PRC

Project Name: Capacity Building for Energy Efficiency Implementation [Guangdong Energy Efficiency and Environment Improvement Investment Program] Granted by ADB

Grant No.: 0109-PRC

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 EPP Project Management Office

Currency Unit: RMB yuan

资金占用 Application of Fund			资金来源 Sources of Fund		
科目名称 Subject Name	期初余额 Beginning Balance	期末余额 Ending Balance	科目名称 Subject Name	期初余额 Beginning Balance	期末余额 Ending Balance
银行存款 Cash in Bank	615,689.72	1,588.40	拨入赠款 Grant Received	9,691,705.16	11,664,325.66
拨出赠款 Appropriation of Grant	-	-	应付账款 Payable	117,321.00	1,588.40
项目支出 Project Expenditure	9,208,161.72	11,679,191.80	配套资金 Counterpart Fund	14,825.28	14,866.14
应收款项 Receivable	-	-	-	-	-
资金占用合计 Total Application of Fund	9,823,851.44	11,680,780.20	资金来源合计 Total Sources of Fund	9,823,851.44	11,680,780.20

(二) 赠款项目执行情况明细表

ii. Statement of Implementation of Grant Agreement

赠款项目执行情况明细表

STATEMENT OF IMPLEMENTATION OF GRANT AGREEMENT

本期截至 2015 年 4 月 30 日

(For the period ended April 30, 2015)

项目名称: 亚洲开发银行赠款广东省亚行贷款节能减排促进(能效电厂试点)项目能效实施能力建设项目
Project Name: Capacity Building for Energy Efficiency Implementation [Guangdong Energy Efficiency and Environment Improvement Investment Program] Granted by ADB

编报单位: 广东省财政厅

Prepared by: Guangdong Provincial Finance Department

赠款号: 0109-PRC

Grant No.: 0109-PRC

货币单位: 美元/人民币元

Currency Unit: USD/RMB yuan

类别 Category	核定额 Grant Amount		本期发生数(额) Amount of Current Withdrawals		累计发生数(额) Accumulated Amount of Withdrawals	
	协议货币(美元) Grant Currency(USD)	人民币 RMB	协议货币(美元) Grant Currency(USD)	人民币 RMB	协议货币(美元) Grant Currency(USD)	人民币 RMB
咨询服务 (Consulting Service)	1,259,000.00	7,697,148.30	352,290.00	2,153,795.37	1,258,938.00	7,696,769.25
办公设备 (Office Equipment & Operation Expenses)	140,365.02	858,149.62	-	-	140,365.02	858,149.62
考察、调研、培训、研讨 (Study Tour, Surveys, Training and Workshops)	600,634.98	3,672,102.08	66,774.55	408,239.57	508,596.56	3,109,406.79
未分配费用 (Unallocated)	-	-	-	-	-	-
专户账户金额 (Special Account)	-	-	-100,776.93	-616,119.92	-	-
合计 Total	2,000,000.00	12,227,400.00	318,287.62	1,945,915.02	1,907,899.58	11,664,325.66

(三) 专用账户收支表

iii. Special Account Statement

专用账户收支表

SPECIAL ACCOUNT STATEMENT

2015年4月30日

(As of April 30, 2015)

项目名称: 亚洲开发银行赠款广东省亚行贷款节能
减排促进(能效电厂试点)项目能效实
施能力建设项目

Project Name: Capacity Building for Energy
Efficiency Implementation [Guangdong
Energy Efficiency and Environment
Improvement Investment Program]
Granted by ADB

编报单位: 广东省财政厅

Prepared by: Guangdong Provincial Finance Department

开户银行名称: 中国农业银行广东省
分行天河支行

Depository Bank: The Agricultural Bank of
China Guangdong branch Tianhe subbranch

账号: 44056014040001376

Account No: 44056014040001376

货币种类: 美元

Currency: USD

赠款号: 0109-PRC

Grant No.: 0109-PRC

项 目 Items	金 额 Amount
1.期初余额 Beginning Balance	100,984.06
加: 2.本期回补额 Add: Amount Deposited this Period by ADB	-
3.利息收入 Interest Earned this Period	52.68
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	100,776.93
6.银行手续费 Bank Service Charges this Period	-
7.期末余额 Ending Balance	259.81

（四）财务报表附注

财务报表附注

1. 项目概况

2009年5月亚洲开发银行与中国政府签订《赠款协议》，赠款号为0109-PRC，旨在为广东省亚行贷款节能减排促进（能效电厂试点）项目提供2,000,000.00美元的赠款，以加强能力建设，其中1,200,000.00美元来源于气候变化基金、800,000.00美元来源于清洁能源基金。2010年9月广东省财政厅（以下简称省财政厅）与广东省亚行贷款能效电厂项目执行中心（以下简称项目执行中心）签订了转赠协议。

根据能力建设的需求，经项目协调小组同意及亚洲开发银行认可，赠款分财务、机制及技术三个合同包进行管理，财务包由广东省世界银行贷款业务办公室负责，预算514,000.00美元，其中279,000.00美元用于咨询服务；机制包由广东省发展和改革委员会负责，预算507,000.00美元，其中252,000.00美元用于咨询服务；技术包由项目执行中心负责，预算979,000.00美元，其中728,000.00美元用于咨询服务。项目于2014年12月31日关账，最后清算期延至2015年4月30日。截至2015年4月30日，实际使用赠款1,907,899.58美元，其中咨询服务费1,258,938.00美元。

2. 财务报表编制范围

本会计报表由项目执行中心、省财政厅有关会计报表合并而成，反映了广东省亚行贷款节能减排促进（能效电厂试点）项目能效实施能力建设项目2015年4月30日的财务状况，以及截至该日止同期间的项目执行情况和专用账户收支情况。

3. 主要会计政策

3.1 会计核算期间采用公历年制，即公历2014年1月1日至2014年12月31日。经亚洲开发银行同意，本会计期间为2014年1月1日至2015年4月30日。

3.2 会计原则和记账方法。本项目会计核算遵循中国会计准则及《财政部国际司管理的赠款项目会计核算暂行办法》，以权责发生制为核算基础，采用借贷复式记账法，以美元为记账本位币。

3.3 外币核算。以美元为记账本位币，期末折算成人民币编制会计报表。2015年4月30日美元与人民币的汇率为1:6.1137。

4. 报表主要科目说明

4.1 银行存款

2015年4月30日银行存款余额259.81美元，折合人民币1,588.40元，全部为专用账户存款利息。

4.2 项目支出

2015年4月30日项目支出余额1,910,331.19美元，折合人民币11,679,191.80元，为累计发生的赠款支出，包括咨询费支出1,258,938.00美元，折合人民币7,696,769.25元；办公设备支出142,796.63美元，折合人民币873,015.76元；考察、调研、培训、研讨支出508,596.56美元，折合人民币3,109,406.79元。

4.3 拨入赠款

2015年4月30日累计拨入赠款余额1,907,899.58美元，折合人民币11,664,325.66元。包括：（1）咨询服务类别提款1,258,938.00美元，折合人民币7,696,769.25元；（2）办公设备类别提款140,365.02美元，折合人民币858,149.62元；（3）考察、调研、培训、研讨类别提款508,596.56美元，折合人民币3,109,406.79元。

4.4 应付账款

2015年4月30日应付账款余额259.81美元，折合人民币1,588.40元，全部是专用账户利息收入。

4.5 配套资金

2015年4月30日配套资金余额2,431.61美元，折合人民币14,866.13元，是项目执行中心支付《赠款协议》范围外的采购税款。

5. 专用账户使用情况

专用账户设在中国农业银行广东省分行天河支行，账号为44056014040001376，币种为美元。2014年年初余额100,984.06美元，本期间利息收入52.68美元，本期间支付100,776.93美元，期末余额259.81美元。

vi. Notes to the Financial Statements

Notes to the Financial Statements

1. Project Overview

In May 2009, Asian Development Bank (hereinafter referred to as "ADB") signed Grant Agreement (Grant No. 0109-PRC) with Chinese Government, agreed to provide USD2,000,000.00 grant for the capacity building strengthening for Capacity Building for Energy Efficiency Implementation [Guangdong Energy Efficiency and Environment Improvement Investment Program], of which USD1,200,000.00 was from the Climate Chang Fund and USD800,000.00 from the Clean Energy Fund. Guangdong Provincial Finance Department (hereinafter referred to as "GDFD") signed Sub-Grant Agreement with Guangdong Asian Development Bank Loan Efficiency Power Plant-Project Management Office (hereinafter referred to as "EPP-PMO") in September 2010.

Based on the need of capacity building, and agreed by Guangdong EPP Steering Committee and ADB, the grant was divided into financial package, mechanical package and technical package. Financial package was in the charge of GDFD with a budget of USD514,000.00, among which USD279,000.00 was for consulting services; mechanical package was in the charge of Guangdong Reform and Development Commission with a budget of USD507,000.00, among which USD252,000.00 was for consulting services and technical package was in the charge of EPP-PMO with a budget of USD979,000.00, among which USD728,000.00 was for consulting services. The account of the project was closed on December 31, 2014, with a grace period ended on April 30, 2015. By that day, the used grant amounted to USD1,907,899.58, among which the consulting services fee was USD1,258,938.00.

2. Consolidation Scope of the Financial Statements

The financial statements consist of those financial statements compiled by EPP-PMO and GDFD. The financial statements reflected the financial position of Capacity Building for Energy Efficiency Implementation [Guangdong Energy Efficiency and Environment Improvement Investment Program] as of April 30, 2015, as well as capacity building and funds received and disbursed for the period then ended.

3. Accounting Policies

3.1 In accounting practice, the Gregorian calendar year is adopted as the fiscal year from January 1, 2014 to December 31, 2014. Agreed by the ADB, the fiscal period was changed to January 1, 2014 to April 30, 2015.

3.2 Accounting Principles and Bookkeeping Methods: the financial statements were prepared in accordance with *Accounting Standards of China* and *Interim Accounting Methods for Grant Projects Managed by International Department of Ministry of Finance*. The project adopted accruals accounting basis and debit-credit double-entry bookkeeping method. US dollar (hereinafter referred to as "USD") was used as the recording currency of bookkeeping.

3.3 Accounting for Foreign Currency: USD was used as the recording currency bookkeeping, and it was converted to RMB while compiling financial statements. The exchange rate on April 30, 2015 of the People's Bank of China was USD 1 = RMB6.1137 yuan.

4. Explanation of Subjects

4.1 Cash in Bank

The balance of Cash in Bank was USD 100,984.06, equivalent to RMB615,689.72 yuan, as of April 30, 2015, which was the interest of the Special Account.

4.2 Project Expenditure

The Project expenditure on April 30, 2015 reached USD1,910,331.19, equivalent to RMB11,679,191.80 yuan. They were grant expenses that had been disbursed, including consultant services expenses of USD1,258,938.00, equivalent to RMB 7,696,769.25 yuan; office equipment expenses of USD142,796.63, equivalent to RMB 873,015.76 yuan; study tour, survey, training and workshop expenses of USD508,596.56, equivalent to RMB 3,109,406.79 yuan.

4.3 Grant Received

Accumulated Grant Received by April 30, 2015 was USD1,907,899.58, equivalent to RMB11,664,325.66 yuan, including (i) consultant services USD1,258,938.00, equivalent to RMB7,696,769.25 yuan; (ii) office equipments

USD140,365.02, equivalent to RMB858,149.62 yuan; (iii) study tour, survey, training and workshop USD508,596.56 , equivalent to RMB3,109,406.79 yuan.

4.4 Payable

The balance of Payable on April 30, 2015 was USD259.81, equivalent to RMB1,588.40 yuan, which was the interest income of the Special Account.

4.5 Counterpart Fund

The balance of Counterpart Fund on April 30, 2015 was USD2,431.61 , equivalent to RMB14,866.13 yuan. The payment was made by EPP-PMO out of the counterpart fund to cover the tax cost on office equipment which is excluded from payment by ADB stated in Grant Agreement.

5. Special Account

The Special Account of this project was set in Tianhe Subbranch, Guangdong Branch, Agricultural Bank of China with the Account Number of 44056014040001376 and USD as currency Unit. The beginning balance of 2014 was USD100,984.06. This period the interest earned during the period was USD52.68 and the disbursement was USD100,776.93. Thus, the ending balance was USD259.81.

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及项目绩效情况。我们未发现存在问题。

III. Audit Findings and Recommendations

Audit Findings and Recommendations

In addition to performing the audit and expressing an opinion on the financial statements, we also make observations with respect to compliance with applicable provisions of state laws and regulations and the grant agreement of the relevant entities, its internal financial control and project management, project performance. We found no problems.