

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〕76号

GUANGDONG AUDIT REPORT〔2014〕NO. 76

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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

会计年度：2013

Accounting Year: 2013

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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 2013 年 12 月 31 日的资金平衡表及截至该日同年度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 16 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的 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 13032 号至 13041 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

2014 年 6 月 17 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 16) 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 December 31, 2013, the Statement of Implementation of Grant Agreement and the Special Account Statement for the year then ended, and Notes to the Financial Statements.

#### **Project Entity and 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 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 grant agreement.

### **Other Matter**

We also examined the withdrawal application from No. 13032 to 13041 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 17, 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	296,278.80	615,689.72	拨入赠款 Grant Received	6,123,807.33	9,691,705.16
拨出赠款 Appropriation of Grant	-	-	应付账款 Payable	1,081.74	117,321.00
项目支出 Project Expenditure	5,828,610.27	9,208,161.72	配套资金 Counterpart Fund	-	14,825.28
应收款项 Receivable	-	-			
资金占用合计 Total Application of Fund	6,124,889.07	9,823,851.44	资金来源合计 Total Sources of Fund	6,124,889.07	9,823,851.44

(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 2013 年 12 月 31 日

(For the period ended December 31,2013)

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

赠款号: 0109-PRC

Grant No.: 0109-PRC

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	7,675,997.10	474,195.00	2,891,119.50	906,648.00	5,527,742.19
办公设备(Office Equipment & Operation Expenses)	140,365.02	855,791.49	57,584.32	351,085.84	140,365.02	855,791.49
考察、调研、培训、研讨(Study Tour, Surveys, Training and Workshops)	600,634.98	3,662,011.41	56,476.97	344,334.44	441,822.01	2,693,744.61
未分配费用(Unallocated))	-	-	-26,731.78	-162,980.99	-	-
专户账户金额(Special Account)	-	-	53,812.16	328,087.36	100,776.93	614,426.87
合计 Total	2,000,000.00	12,193,800.00	615,336.67	3,751,646.15	1,589,611.96	9,691,705.16

(三) 专用账户收支表

iii. Special Account Statement

专用账户收支表  
SPECIAL ACCOUNT STATEMENT

2013年12月31日

(As of December 31, 2013)

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	47,136.87
加: 2. 本期回补额 Add: Amount Deposited this Period by World Bank	615,336.67
3. 利息收入 Interest Earned this Period	35.03
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	561,524.51
6. 银行手续费 Bank Service Charges this Period	-
7. 期末余额 Ending Balance	100,984.06

## （四）财务报表附注

### 财务报表附注

#### 1. 项目概况

2009年5月亚行与中国政府签订《赠款协议》，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，赠款号为0109-PRC。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，由项目执行中心具体实施赠款项目。

根据能力建设的需求，经项目协调小组同意及亚行认可，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主要负责；机制包由广东省发展和改革委员会主要负责；技术包由项目执行中心主要负责。三个包的经费预算分别为：财务包514,000.00美元，其中279,000.00美元用于咨询服务；机制包507,000.00美元，其中252,000.00美元用于咨询服务；技术包979,000.00美元，其中728,000.00美元用于咨询服务。赠款项目实施以来，为提高广东省亚行贷款能效电厂项目管理机构的能力建设发挥了积极作用。

#### 2. 编报范围

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赠款项目2013年12月31日的财务状况，以及截至该日止同年度的项目建设情况和项目资金收支情况。

#### 3. 主要会计政策

3.1 会计年度。从公历2013年1月1日起至2013年12月31日止。

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。日常核算以美元为记账本位币，年末折算成人民币编制会计报表。2013 年末美元与人民币的汇率为 1:6.0969。

## 4. 报表主要科目说明

### 4.1 资金平衡表

#### 4.1.1 银行存款

2013 年末银行存款余额 100,984.06 美元，折合人民币 615,689.72 元，全部为省财政厅项目专用账户存款。

#### 4.1.2 项目支出

2013 年末项目支出余额 1,510,302.24 美元，折合人民币 9,208,161.72 元，为累计发生的赠款支出，包括咨询费支出 906,648.00 美元，折合人民币 5,527,742.19 元；办公设备支出 142,796.63 美元，折合人民币 870,616.77 元，其中项目执行中心以配套资金支付的设备采购税款 2,431.61 美元，折合人民币 14,825.28 元；考察、调研、培训、研讨支出 460,857.61 美元，折合人民币 2,809,802.76 元，其中已由项目执行中心垫付而未从亚行回补的会议、培训费 19,035.60 美元，折合人民币 116,058.15 元。

#### 4.1.3 拨入赠款

2013 年末累计拨入赠款余额 1,589,611.96 美元，折合人民币 9,691,705.16 元。包括：（1）咨询服务类别提款 906,648.00 美元，折合人

民币 5,527,742.19 元; (2) 办公设备类别提款 140,365.02 美元, 折合人民币 855,791.49 元; (3) 考察、调研、培训、研讨类别提款 441,822.01 美元, 折合人民币 2,693,744.61 元; (4) 项目专用账户存款 100,776.93 美元, 折合人民币 614,426.87 元。

#### 4.1.4 应付账款

2013 年末应付账款余额 19,242.73 美元, 折合人民币 117,321.00 元, 其中省世行办专用账户利息收入 207.13 美元, 折合人民币 1,262.85 元; 项目执行中心已垫付而尚未从亚行回补的会议费和培训费 19,035.60 美元, 折合人民币 116,058.15 元。

#### 4.1.5 配套资金

2013 年末配套资金余额 2,431.61 美元, 折合人民币 14,825.28 元, 是由项目执行中心以其他资金支付的《赠款协议》中支付范围外的采购税款。

## 4.2 赠款项目执行情况明细表

### 4.2.1 赠款类别核定额的调整

根据赠款项目实施的具体情况, 经项目协调小组同意, 本年度项目执行中心正式向亚行提出赠款类别调整的申请, 并于同年 12 月获得亚行批复, 同意将 155,000.00 美元未分配费用中的 52,365.02 美元调整至办公设备类别, 102,634.98 美元调整至研讨、考察、培训类别, 调整后 2,000,000 美元赠款额度分类如下: 咨询服务 1,259,000.00 美元, 办公设备 140,365.02 美元, 研讨、考察、培训 600,634.98 美元, 未分配费用 0.00 美元。据此, 本年度对赠款类别的核定额进行了调整。

### 4.2.2 本期发生额的调整

本期设备采购实际支出为 33,284.15 美元, 调减以前年度已支付但亚

行不予回补的税款 2,431.61 美元，调增以前年度已在未分配费用类列支的设备支出 26,731.78 美元，调整后办公设备本期发生额为 57,584.32 美元。

#### 4.3 专用账户收支表

本项目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。2013 年年初余额 47,136.87 美元，本年度回补 615,336.67 美元，本年度利息收入 35.03 美元，本年度支付 561,524.51 美元，年末余额 100,984.06 美元。

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

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

#### **1. Project Profile**

In May 2009, Asian Development Bank (ADB for short) signed Grant Agreement (Grant No. 0109-PRC) with China Government, provided USD2,000,000.00 grant for strengthen capacity building of 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 (GDFD for short) signed Sub-Grant Agreement with Guangdong Asian Development Bank Loan Efficiency Power Plant-Project Management Office (EPP-PMO for short) in September 2010, authorizing EPP-PMO to implement the Grant Project.

Based on the need of capacity building, and agreed by Guangdong EPP Steering Committee and ADB, the Grant was divided into three contract packages with financial package in the charge of GDFD, mechanical package in the charge of Guangdong Reform and Development Commission, and technical package in the charge of EPP-PMO. The allocation of each package is as follows: USD514,000.00 for financial package, among which USD279,000.00 was for consulting services; USD507,000.00 for mechanical package, among which USD252,000.00 was for consulting services, and USD979,000.00 for technical package, among which USD728,000.00 was for consulting services. The Grant project has played an important role in enhancing capacity building for energy efficiency implementation for Executing Agency and Implementation Agency of the EPP Program.

#### **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 December 31, 2013, as well as capacity building and funds received and disbursed for the year then ended.

### **3. Accounting Policies**

3.1 Accounting period: from January 1, 2013 to December 31, 2013.

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 (USD for short) was used as the recording currency in the bookkeeping.

3.3 Accounting for Foreign Currency: USD was used in daily bookkeeping, and it was converted to RMB while compiling financial statements. The exchange rate on 31 December 2013 of the People's Bank of China was USD 1 = RMB6.0969 yuan.

### **4. Explanation of Subjects**

#### 4.1 Balance Sheet

##### 4.1.1 Cash in Bank

The balance of Cash in Bank was USD 100,984.06, equivalent to RMB615,689.72 yuan, as of 31 December 2013, which was deposited in the special account of GDFD.

##### 4.1.2 Project Expenditure

The Project expenditure by end of 2013 reached USD1,510,302.24, equivalent to RMB9,208,161.73 yuan. They were grant expenses that had been disbursed, including consultant services expenses of USD906,648.00, equivalent to RMB 5,527,742.20 yuan; office equipment expenses of USD142,796.63 equivalent to RMB 870,616.77 yuan, among which USD2,431.61 (RMB14,825.28 yuan in equivalence) was value added taxes paid by EPP-PMO from the counterpart fund; as well as study tour, survey, training and workshop expenses of USD460,857.61 (RMB2,809,802.76yuan in equivalence), among which USD19,035.60 (RMB116,058.15 yuan in equivalence) was paid first by PMO and will be claimed for reimbursement from the Grant in the next year.

##### 4.1.3 Grant Received

Accumulated Grant Received by December 31,2013 was USD1,589,611.96 ,equivalent to RMB9,691,705.16 yuan, including (i) consultant services USD906,648.00,equivalent to RMB5,527,742.19 yuan; (ii) office equipments USD140,365.02,equivalent to RMB855,791.49 yuan; (iii) study tour, survey, training and workshop USD441,822.01 ,equivalent to RMB2,693,744.61 yuan, and (iv) deposit on Special Account USD100,776.93 ,equivalent to RMB614,426.87 yuan.

#### 4.1.4 Payable

The balance of Payable on December 31, 2013 was USD 19,242.73 ,equivalent to RMB117,321.00 yuan, among which USD207.13 (RMB1,262.85 yuan in equivalence) was the interest earned by the Special Account of GDFD, and USD19,035.60 (RMB116,058.15 yuan in equivalence) was the workshop and training cost which has been paid by yet has not reimbursed to the PMO.

#### 4.1.5 Counterpart Fund

By end of 2013, counterpart fund balance was USD2,431.61 (RMB14,825.28 yuan in equivalence). The cost was paid by EPP-PMO from counterpart fund to the cost of taxes on office equipment which is excluded from payment by ADB stated in Grant Agreement.

### **4.2 Statement of Implementation of Grant Agreement**

#### 4.2.1 Category Adjustment and Verification

Based on the practical implementation of the Grant, and agreed by the EPP Steering Committee, EPP-PMO applied to ADB to reallocate the category amount this year, and get approval from ADB in December of the same year. The category reallocation is as follows: of the unallocated USD155,000.00, USD52,365.02 will be reallocated to office equipment; USD102,634.98 will be reallocated to study tour, survey, training and workshop. After the reallocation, amount of each category is as follows: USD1,259,000.00 for Consulting Services; USD140,365.02 for Office Equipment; USD600,634.98 for Study Tour, Survey, Training and Workshop, and USD0.00 for Unallocated. Thus, according to the approval, the Grant category amount was reallocated and verified.

#### 4.2.2 Amount Adjustment of Current Period

The actual expenses for equipment this year was USD33,284.15. Deducing the VAT cost of USD2,431.61 which was paid last year but not allowed for reimbursement, and adding USD26,731.78 which was spent for office equipment from the Unallocated last year, the cost for equipment of this period was USD57,584.32.

#### 4.3 Special Account Statement

The depository bank of the Special Account was set in Tianhe Subbranch, Guangdong Branch, Agricultural Bank of China with the Account Number of 44056014040001376 and USD as currency Unit. The balance at the beginning of 2013 was USD47,136.87. The amount replenished by ADB this year was USD615,336.67, the interest earned in this year was USD35.03, amount withdrawn this year was USD561,524.51, and the ending balance at the end of 2013 was USD100,984.06.

### 三、审计发现的问题及建议

#### 审计发现的问题及建议

除对财务报表进行审计并发表审计意见外,审计中我们还关注了项目执行过程中相关单位国家法规和项目赠款协定遵守情况、内部控制和项目管理情况、项目绩效及上年度审计建议整改落实情况。我们未发现存在问题。

### **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 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. We found no problems.