

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〕95号

GUANGDONG AUDIT REPORT〔2015〕NO.95

项目名称：全球环境基金赠款广东省绿色货运示范项目

Project Name: GEF Grant Guangdong Green Freight Demonstration
Project

赠款号：TF099076-CN

Grant No.: TF099076-CN

项目执行单位：广东省交通运输厅绿色货运项目办公室

Project Entity: Green Freight Demonstration Project Management Office
of Department of Transportation of Guangdong Province

会计年度：2014

Accounting Year: 2014

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	8
ii. Summary of Sources and Uses of Funds by Project Component	8
(三) 赠款协定执行情况表	10
iii. Statement of Implementation of Grant Agreement	10
(四) 专用账户报表	11
iv. Special Account Statement	11
(五) 财务报表附注	13
v. Notes to the Financial Statements	16
三、 审计发现的问题及建议	20
III. Audit Findings and Recommendations	21

一、 审计师意见

审计师意见

广东省交通运输厅绿色货运项目办公室：

我们审计了全球环境基金赠款广东省绿色货运示范项目 2014 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、赠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、项目进度表是你办的责任，编制赠款协定执行情况表及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、会计制度和本项目赠款协定的要求编制项目财务报表，并使其实现公允反映；
2. 设计、执行和维护必要的内部控制，以使项目财务报表不存在由于舞弊或错误而导致的重大错报。

（二）审计责任

我们的责任是在执行审计工作的基础上对财务报表发表审计意见。我们按照中国国家审计准则和国际审计准则的规定执行了审计工作，上述准则要求我们遵守审计职业要求，计划和执行审计工作以对项目财务报表是否不存在重大错报获取合理保证。

为获取有关财务报表金额和披露信息的有关证据，我们实施了必要的审计程序。我们运用职业判断选择审计程序，这些程序包括对由于舞弊或错误导致的财务报表重大错报风险的评估。在进行风险评估时，为了设计恰当的审计程序，我们考虑了与财务报表相关的内部控制，但目的并非对内部控制的有效性发表意见。审计工作还包括评价所选用会计政策的恰当

性和作出会计估计的合理性，以及评价财务报表的总体列报。

我们相信，我们获取的审计证据是适当的、充分的，为发表审计意见提供了基础。

（三）审计意见

我们认为，第一段所列财务报表在所有重大方面按照中国的会计准则、会计制度和本项目赠款协定的要求编制，公允反映了全球环境基金赠款广东省绿色货运示范项目 2014 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

该项目 2014 年度没有向世界银行提款报账，我们不对提款报账发表意见。

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 Green Freight Demonstration Project Management Office of Department of Transportation of Guangdong Province

We have audited the special purpose financial statements (from page 6 to page 19) of GEF Grant Guangdong Green Freight Demonstration Project, which comprise the Balance Sheet as of December 31, 2014, the Summary of Sources and Uses of Funds by Project Component, 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, the Summary of Sources and Uses of Funds by Project Component is the responsibility of your entity, while the preparation of the Statement of Implementation of Grant Agreement and Special Account Statements 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 GEF Grant Guangdong Green Freight Demonstration Project as of December 31, 2014, its financial receipts and disbursements, the project implementation and the receipts and disbursements of 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

Since the project didn't submit withdrawal application to the World Bank during the year, we don't express our opinion on 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 , 2015

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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

. Financial Statements and Notes to the Financial Statements

(一) 资金平衡表

Balance Sheet

资金平衡表(一) BALANCE SHEET I

2014年12月31日

(As of December 31, 2014)

项目名称: 全球环境基金赠款广东省绿色货运示范项目

货币单位: 人民币元

Project Name: GEF Grant Guangdong Green Freight Demonstration Project

编报单位: 广东省交通运输厅绿色货运项目办公室

Currency Unit: RMB Yuan

Prepared by: Green Freight Demonstration Project Management Office

of Department of Transportation of Guangdong Province

资金占用 Application of Fund	期初数 Beginning Balance	期末数 Ending Balance
一、项目支出合计 Total Project Expenditures	4,124,989.08	7,303,076.53
1 咨询服务、培训、运营管理 Consulting Service、Training、Communications and Incremental Operating Costs	3,746,676.43	5,178,835.08
2. 子项一 绿色货车技术示范补贴 PartA: Green Truck Technology Demonstration	378,312.65	1,022,821.45
3. 子项二 绿色货运组织技术示范补贴 PartB: Green Truck Technology Demonstration	-	1,101,420.00
4. 未分配额 Unallocated	-	-
二、拨出配套资金 Counterpart Funds Allocated	-	-
三、器材 Equipment	-	-
其中: 待处理器材损失 Including: Equipment Losses In Suspense	-	-
四、货币资金合计 Total Cash and Bank	3,909,600.30	761,898.93
1. 银行存款 Cash in Bank	3,909,600.30	761,898.93
其中: 专用账户存款 Including: Special Account	3,256,870.45	444,834.72
2. 现金 Cash on Hand	-	-
五、预付及应收款合计 Total Prepaid and Receivable	-	-
六、有价证券 Marketable Securities	-	-
七、固定资产合计 Total Fixed Assets	-	-
固定资产原价 Fixed Assets, Cost	-	-
减: 累计折旧 Less: Accumulated Depreciation	-	-
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	-	-
资金占用合计 Total Application of Fund	8,034,589.38	8,064,975.46

后续(To be continued)

资金平衡表(二) BALANCE SHEET II

2014年12月31日

(As of December 31, 2014)

项目名称: 全球环境基金赠款广东省绿色货运示范项目

货币单位: 人民币元

Project Name: GEF Grant Guangdong Green Freight Demonstration Project

编报单位: 广东省交通运输厅绿色货运项目办公室

Currency Unit: RMB Yuan

Prepared by: Green Freight Demonstration Project Management Office

of Department of Transportation of Guangdong Province

资金来源 Sources of Fund	期初数 Beginning Balance	期末数 Ending Balance
一、项目拨款合计 Total Project Appropriation Funds	-	-
二、项目资本与项目资本公积 Project Capital and Capital Surplus	8,031,285.96	8,060,397.71
其中: 全球环境基金赠款 Including: GEF Grants	8,031,285.96	8,060,397.71
三、项目借款合计 Total Project Loan	-	-
1. 项目投资借款 Total Project Investment Loan	-	-
(1) 国外借款 Foreign Loan	-	-
其中: 国际开发协会 Including: IDA	-	-
国际复兴开发银行 IBRD	-	-
技术合作信贷 Technical Cooperation	-	-
联合融资 Co-Financing	-	-
(2) 国内借款 Domestic Loan	-	-
2. 其他借款 Other Loan	-	-
四、上级拨入投资借款 Appropriation of Investment Loan	-	-
五、企业债券资金 Bond Fund	-	-
六、待冲项目支出 Construction Expenditures to be Offset	-	-
七、应付款合计 Total Payables	3,303.42	4,577.75
八、未交款合计 Other Payables	-	-
九、上级拨入资金 Appropriation of Fund	-	-
十、留成收入 Retained Earnings	-	-
资金来源合计 Total Sources of Fund	8,034,589.38	8,064,975.46

(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

本期截至 2014 年 12 月 31 日

(For the Period Ended December 31, 2014)

项目名称: 全球环境基金赠款广东省绿色货运示范项目

货币单位: 人民币元

Project Name: GEF Grant Guangdong Green Freight Demonstration Project

编报单位: 广东省交通运输厅绿色货运项目办公室

Currency Unit: RMB Yuan

Prepared by: Green Freight Demonstration Project Management Office of Department of Transportation of Guangdong Province

项目内容 Project Component	本期 Current Period			累计 Cumulative		
	本期计划额 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	-	29,111.75	-	25,699,800.00	8,060,397.71	31.36%
一、全球环境基金赠款 GEF Grant	-	29,111.75	-	25,699,800.00	8,060,397.71	31.36%
二、无偿配套资金 Gratis Counterpart Financing	-	-	-	-	-	-
资金运用合计 Total Application of Funds (按项目内容) (by Project Component)	-	3,178,087.45	-	25,699,800.00	7,303,076.53	28.42%
1、咨询服务、培训、运营管理 Consulting Service、Training、Communications and Incremental Operating Costs	-	1,432,158.65	-	7,465,180.00	5,178,835.08	69.37%
2、子项一 绿色货车技术示范补贴 PartA: Green Truck Technology Demonstration	-	644,508.80	-	12,727,520.00	1,022,821.45	8.04%
3、子项二 绿色货运组织技术示范补贴 PartB: Green Freight Logistics Demonstration	-	1,101,420.00	-	5,507,100.00	1,101,420.00	20.00%
4、未分配额 Unallocated	-	-	-	-	-	-
差异 Difference		-3,148,975.70			757,321.18	
1、应收款变化 Change in Receivables		-			-	
2、应付款变化 Change in Payables		-1,274.33			-4,577.75	
3、货币资金变化 Change in Cash and Bank		-3,147,701.37			761,898.93	
4、其它 Other		-			-	

项目进度表(二) SUMMARY OF SOURCES AND USES OF FUNDS BY PROJECT COMPONENT

本期截至 2014 年 12 月 31 日
(For the Period Ended December 31, 2014)

项目名称: 全球环境基金赠款广东省绿色货运示范项目

货币单位: 人民币元

Project Name: GEF Grant Guangdong Green Freight Demonstration Project

编报单位: 广东省交通运输厅绿色货运项目办公室

Currency Unit: RMB Yuan

Prepared by: Green Freight Demonstration Project Management Office of Department of Transportation of Guangdong Province

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	其他 Other Expenditure
		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、咨询服务、培训、运营管理 Consulting Service、 Training、Communications and Incremental Operating Costs	5,178,835.08	-	-	-	-	-	5,178,835.08
2、子项一 绿色货车技术示范补贴 PartA: Green Truck Technology Demonstration	1,022,821.45	-	-	-	-	-	1,022,821.45
3、子项二绿色货运组织技术示范补贴 PartB: Green Freight Logistics Demonstration	1,101,420.00	-	-	-	-	-	1,101,420.00
4、未分配额 Unallocated	-	-	-	-	-	-	-
合 计 Total	7,303,076.53	-	-	-	-	-	7,303,076.53

(三) 赠款协定执行情况表

iii. Statement of Implementation of Grant Agreement

赠款协定执行情况表

STATEMENT OF IMPLEMENTATION OF GRANT AGREEMENT

本期截至 2014 年 12 月 31 日

(For the Period Ended December 31, 2014)

项目名称: 全球环境基金赠款广东省绿色货运示范项目

Project Name: GEF Grant Guangdong Green Freight Demonstration Project

编报单位: 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	核定赠款金额 Grant 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
1. 咨询服务、培训、运营管理 Consulting Service、 Training、Communications and Incremental Operating Costs	1,220,000.00	-	-	517,273.69	3,165,197.71
2.子项一 绿色货车技术示范补贴 PartA: Green Truck Technology Demonstration	2,080,000.00	-	-	-	-
3.子项二 绿色货运组织技术示范补贴 PartB: Green Freight Logistics Demonstration	900,000.00	-	-	-	-
4.未分配额 Unallocated	-	-	-	-	-
5.专用账户 Special Account	-	-	-	800,000.00	4,895,200.00
总计 Total	4,200,000.00	-	-	1,317,273.69	8,060,397.71

(四) 专用账户报表

iv. Special Account Statement

专用账户报表
SPECIAL ACCOUNT STATEMENT

本期截至 2014 年 12 月 31 日

(For the Period Ended December 31, 2014)

项目名称: 全球环境基金赠款广东省绿色货运示范项目

Project Name: GEF Grant Guangdong Green Freight Demonstration Project

赠款号:TF099076-CN

Grant No: TF099076-CN

编报单位: 广东省财政厅

Prepared by: Guangdong Provincial Finance Department

开户行: 中信银行广州分行

Depository Bank: CHINA CITIC BANK GUANGZHOU BRANCH

账号: 7443021482600004437

Account No. 7443021482600004437

货币种类和单位:美元

Currency Unit:USD

A 部分: 本期专用账户收支情况 Part A: Account Activity for the Period	金额 Amount
期初余额 Beginning balance	534,184.66
增加 Add	
1.本期世界银行回补总额 Total amount deposited by World Bank	-
2.利息收入 Total interest earned	162.57
减少 Deduct	
1.本期支付总额 Total amount withdrawn	461,649.94
(1) 咨询服务、培训、运营管理 Consulting Service、Training、Communications and Incremental Operating Costs	176,544.94
(2) 子项一 绿色货车技术示范补贴 PartA: Green Truck Technology Demonstration	105,105.00
(3) 子项二 绿色货运组织技术示范补贴 PartB: Green Freight Logistics Demonstration	180,000.00
(4) 未分配额 Unallocated	-
2.利息支出 Total interest paid	-
3.世界银行回收总额 Total amount recovered by World Bank	-
期末余额 Ending balance	72,697.29

(后续 To be continued)

B 部分：专用账户调节 Part B: Account Reconciliation	金额 Amount
1、世界银行首次存款总额 Amount advanced by World bank	800,000.00
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	800,000.00
4、专用账户期末余额 Ending balance of Special Account at the End of this Period	72,697.29
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.	金额 Amount
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	727,947.80
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.)	-
减少 Deduct:	
8、利息收入（存入专用账户部分） Interest earned (if included in Special Account)	645.09
9、本期期末专用账户首次存款净额 Total advance to Special Account accounted at the End of this Period	800,000.00

（五）财务报表附注

财务报表附注

1. 项目概况

广东省绿色货运示范项目（赠款号：TF099076-CN）是世界银行管理的全球环境基金赠款，在全球道路货运行业实施的首个节能减排示范项目，旨在利用国内外道路货运车辆节能减排的先进技术，及通过信息化手段和改进运输组织模式，降低车辆空驶率，提升整个道路货运行业节能降耗水平，力争用3至4年时间实现减排二氧化碳13万吨的目标。项目于2011年4月通过世界银行审批，原计划于2015年3月完成，经世界银行同意，项目关账日延期至2015年12月31日。

2014年主要完成以下工作：

- 1.1 开展绿色货运政策研究，目前政策研究课题已结题。
- 1.2 举办广东省绿色货运示范项目成果展示会。
- 1.3 开发绿色货运培训教材。目前教材开发工作已完成。
- 1.4 开展项目宣传推广工作。
- 1.5 支付绿色货车技术首期示范奖励和第二期补贴。
- 1.6 开展绿色货运示范项目甩挂运输示范和物流交易信息平台示范。
- 1.7 委托商务与技术代理（广东工业大学）组织绿色货车技术首期示范第一年运行数据的检测监测工作。商务与技术代理已提交第一年的年度检测监测评估报告，绿色货车首期技术示范已完成。
- 1.8 委托招标代理机构组织项目咨询服务的采购工作，目前已完成商务与技术代理服务合同、绿色货运信息平台开发合同、绿色货运政策研究合同等的招标工作。

2. 财务报表编报范围

本财务报表的编制范围包括广东省交通运输厅绿色货运项目办公室的财务报表及广东省财政厅的有关财务报表。

3. 主要会计政策

- 3.1 会计期间。从公历2014年1月1日起至2014年12月31日

止。

3.2 会计原则、记账方法和财务报表格式。本项目日常会计核算遵循中国会计准则、《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。

3.3 记账本位币。本项目广东省财政厅专用账户以美元记账。广东省交通运输厅账户以人民币记账，与外币有关的账户，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。2014 年末美元与人民币的汇率为 1: 6.1190。

3.4 财务报表格式。根据世界银行对本项目的要求，财务报表采用财政部《世界银行贷款项目会计核算办法》(财际字〔2000〕13号)规定的格式。

4. 报表主要科目说明

4.1 项目支出

2014 年项目支出人民币 3,178,087.45 元，累计支出人民币 7,303,076.53 元，占总投资计划的 28.42%。其中，咨询服务、培训、运营管理支出人民币 5,178,835.08 元，子项一绿色货车技术示范补贴支出人民币 1,022,821.45 元，子项二绿色货运组织技术示范补贴支出人民币 1,101,420.00 元。

4.2 银行存款

2014 年 12 月 31 日银行存款余额为人民币 761,898.93 元，比上年减少 3,147,701.37 元。其中专用账户存款折合人民币 444,834.72 元。

4.3 项目资本与项目资本公积

本科目反映项目累计收到世界银行拨入金额，包括指定账户首次提款。2014 年 12 月 31 日余额为人民币 8,060,397.71 元，其中：全球环境基金赠款额为 1,317,273.69 美元，折合人民币 8,060,397.71 元。

截至 2014 年 12 月 31 日，累计提取全球环境基金赠款 1,317,273.69 美元，占赠款总额的 31.36%。

4.4 应付款

2014年12月31日余额为人民币4,577.75元，全部为银行存款利息收入，其中：专用账户存款利息收入折合人民币3,947.31元，广东省交通运输厅账户存款利息收入折合人民币630.44元。

5. 专用账户使用情况

本项目专用账户设在中信银行广州分行，币种为美元，账号为7443021482600004437。专用账户首次存款800,000.00美元。2014年期初余额534,184.66美元，本年度利息收入162.57美元，本年度支付461,649.94美元，年末余额72,697.29美元。

6. 其他需要说明的事项

广东省绿色货运示范项目的资金支付严格根据采购、咨询合同约定的时间和条件支付，存在不确定性。因此，项目进度表（一）中的本年计划额、本期完成比没有填列。项目总计划额按2014年12月调整后的开支额度折合人民币填列。

项目进度表（一）中的全球环境基金赠款本期发生额是由于汇率调整造成的。

v. Notes to the Financial Statements

Notes to the Financial Statements

1. Project Overview

Guangdong Green Freight Demonstration Project(The Grant No. is TF099076-CN) is the first demonstration project on energy efficiency and emission reduction in the global road freight sector, with the support of Global Environmental Facility (GEF) Grant fund and implemented by the World Bank. It aims at lowering the deadhead rate of trucks and improving the energy efficiency standard of the road freight sector by utilizing the domestic and international advanced energy efficient technology and improving the information method and logistics mode, so that the emission of carbon dioxide could be reduced by 130,000 tons within 3 to 4 years. The Project was approved by the World Bank in April 2011 and was planned to be completed by March 2015. With the World Bank's approval, the closing date was extended to December 31, 2015.

In 2014, the project were mainly applied to the following activities:

1.1 Conducting the policy research for the Green Freight which has come to the conclusion.

1.2 Organizing an exhibition on achievements of Guangdong Green Freight Demonstration Project.

1.3 Developing Green Freight training materials which has been completed.

1.4 Launching propaganda for the project.

1.5 Providing the first phase reward and the second phase subsidy to Green Freight Vehicle technique.

1.6 Performing demonstration of the Green Freight Drop and Pull Transport and Logistics Information Platform.

1.7 Authorizing a commercial and technical agency (Guangdong University of Technology) to carry out the testing and monitoring of the first year operation data for Green Freight Vehicle technique first phase demonstration. The commercial and technical agency has submitted the testing and monitoring report of the first year. The first phase demonstration of the Green Freight Vehicle has completed.

1.8 Authorizing a bidding agent to carry out the procurement of the project consulting services, four of which have been completed, namely the Commercial and Technical Agent Service, the Development of Green Freight Information Platform, Policy Research for Green Freight.

2. Consolidation Scope of the Financial Statements

Consolidation scope of the financial statements covers the financial statements of Green Freight Demonstration Project Management Office of Department of Transportation of Guangdong Province, as well as relevant financial statements of the Guangdong Provincial Finance Department.

3. Accounting Policies

3.1 Accounting Period is from January 1, 2014 to December 31, 2014.

3.2 Accounting Principle, Accounting Method and the format of financial statement. The accounting of the Project follows China Accounting Standard and the Accounting Interim Procedures for Grant Projects Managed by the International Department of the Ministry of Finance, adopting the double-entry bookkeeping procedure, on the accrual basis.

3.3 Recording Currency. The recording currency of the special account set by Guangdong Provincial Finance Department is USD. The recording currency of the account set by the Department of Transportation of Guangdong Province is RMB. For the account related to foreign currency, the balance at the end of the year is adjusted and the exchange profit and loss is accounted according to the foreign exchange rate issued by the People's Bank of China. The exchange rate of USD against RMB at the end of 2014 was 1: 6.1190.

3.4 Financial statements format. According to the World Bank's requirement, the financial statement should adopt the format stipulated by the Ministry of Finance in the *Accounting Method for the World Bank Loan Projects (Cai Ji Zi [2000] No. 13)*.

4. Explanation of Subjects

4.1 Project Expenditures

The project expenditure in 2014 was RMB3,178,087.45 yuan, and the cumulative expenditures were RMB7,303,076.53 yuan, which accounted for 28.42% of the total investment plan. Among the expenditures, RMB5,178,835.08 was used in Consulting Service, Training, Communications and Incremental Operating Costs, RMB1,022,821.45 was used in Part A : Green Truck Technology Demonstration,

RMB1,101,420.00 used in Part B : Green Freight Logistics Demonstration.

4.2 Cash in Bank

On December 31, 2014, the balance was RMB 761,898.93 yuan with a decrease of RMB 3,174,701.37 yuan compared with that of the last year. And the funds in the Special Account were converted to RMB 444,834.72 yuan.

4.3 Project Capital and Capital Surplus

This account records the accumulated amount received from the World Bank, including the advance amount of the specified account. The balance on December 31, 2014 was RMB 8,060,397.71 yuan, including the GEF grant USD 1,317,273.69, equivalent to RMB 8,060,397.71 yuan.

By December 31, 2014, accumulated USD 1,317,273.69 of the GEF grant had been withdrawn, accounting for 31.36% of the total.

4.4 Payables

The balance on December 31, 2014 was RMB 4,577.75 Yuan. All payables were deposit interests, including RMB 3,947.31 yuan of the special account of Guangdong Provincial Finance Department and RMB 630.44 yuan of the account of Department of Transportation of Guangdong Province.

5. Special Account

The Special Account of this project is set in Guangzhou Branch, China CITIC Bank, with the account number of 7443021482600004437, and USD as currency unit. The initial Deposit of the Special Account is USD 800,000.00. The beginning balance of 2014 was USD 534,184.66 .This year the interest earned was USD 162.57 and the disbursement was USD 461,649.94. Thus, the ending balance was USD 72,697.29.

6. Other Explanation for the Financial Statements

The Project payment will strictly follow the time and conditions stipulated in the procurement consulting contracts, which allows uncertainty and therefore there is no annual plan for the project expenditure. Therefore, Current year budget, percentage of Current period completed in the statement of Summary of Sources and Uses of Funds by

Project Component has no corresponding numbers. The total budget of this project will be filled in by RMB yuan unit according to the adjustment after October 2014.

The current period actual in the statement of Summary of Sources and Uses of Funds by Project Component due to exchange rate adjustment.

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。我们发现项目管理存在以下问题：

个别子项目进度未能按预期推进。根据《全球环境基金赠款广东省绿色货运示范项目建议书》（《广东省绿色货运示范项目方案》），本项目2014年底应完成绿色货车技术示范第二次评估总结与奖励、物流交易信息平台 and 甩挂运输第一次评估。但截至2014年底，绿色货车技术后期示范已运行半年，而第二次评估总结与奖励尚未开展，物流交易信息平台 and 甩挂运输示范也未开展第一次评估，未能按照方案要求达成预期目标。建议你办加快项目实施进度，及时协调和解决项目实施过程中出现的问题，确保项目的顺利实施。你办已接受审计建议。

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

Implementation Progress was behind schedule. According to *Proposal of GEF Grant Guangdong Green Freight Demonstration Project (Guangdong Green Freight Demonstration Project Scheme)*, the contents included in this project that were supposed to be completed by the end of 2014 are: the second summary of assessment and award of the Green Freight vehicle technique demonstration, the first assessment of the Logistics Information Platform and Drop and Pull Transport Demonstration. However, by the end of 2014, the second summary of assessment and award had not been executed, and the first assessment of the Logistics Information Platform and Drop and Pull Transport Demonstration had not been carried out, although the Green Freight vehicle technique demonstration of later stage had been in operation for half a year. Therefore, the expected objectives of the Scheme had not been achieved. We suggested your office speed up the progress, coordinate and solve the problem during the implementation on a timely basis to ensure the successful completion of the whole project. Your office accepted the suggestion.

广东省交通运输厅

粤交综运函〔2015〕75号

关于广东省绿色货运示范项目 审计有关问题整改情况的函

省审计厅：

你厅《关于发送全球环境基金赠款广东省绿色货运示范项目 2014 年度财务收支和项目执行情况审计报告的函》（粤审外函〔2015〕308 号）收悉。经认真研究，对于审计报告提出的问题及建议，我厅已安排专人负责，积极落实整改。

一、召开专题研究会，全面梳理和查找示范项目进度延后的原因，采取有力措施，加快项目实施进度。

二、由于调整并增加了“绿色货运示范项目中国‘一带一路’战略下广东绿色货运可持续发展研究”和“绿色货运智慧物流云运力平台示范”内容，经世界银行同意，项目完工时间延至 2015 年 12 月 31 日。

三、目前绿色货车技术二期示范评估总结和甩挂运输示范、物流交易信息平台示范第一次评估已完成。

四、绿色货车技术二期示范奖励预计于 2015 年 11 月前完成支付，其它示范项目于 2015 年底可全部完工。

省交通运输厅绿色货运项目办公室审计整改责任人：翁兴根，联系人：刘佩珺，联系电话：020-83730143。

此函。

广东省交通运输厅绿色货运项目办公室（代章）

2015年9月6日