

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〕94号

GUANGDONG AUDIT REPORT〔2014〕NO. 94

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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: 2013  
Accounting Year: 2013

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## 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 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、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 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

我们审查了本期内报送给世界银行的第 GFD002 号提款申请书及所附资料。我们认为，这些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 25 日

地址：中国广东省广州市天河区黄埔大道西 361 号

邮政编码：510630

电话：86-20-87078160

传真：86-20-87078201

## **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, 2013, 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, 2013, 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**

We also examined the withdrawal application No.GFD002 and the attached documents submitted to the World Bank 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 25, 2014

Address: No. 361, West Huangpu Avenue, Tianhe District, Guangzhou,

Guangdong Province, China  
Postcode: 510630  
Tel.: 86-20-87078160  
Fax: 86-20-87078201

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(一)  
BALANCE SHEET I

2013年12月31日

(As of December 31, 2013)

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	2,937,506.65	4,124,989.08
1 咨询服务、培训、运营管理 Consulting Service、Training、Communications and Incremental Operating Costs	2,937,506.65	3,746,676.43
2. 子项一 绿色货车技术示范补贴 PartA: Green Truck Technology Demonstration	-	378,312.65
3. 子项二 绿色货运组织技术示范补贴 PartB: Green Truck Technology Demonstration	-	-
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	2,094,461.60	3,909,600.30
1. 银行存款 Cash in Bank	2,094,461.60	3,909,600.30
其中: 专用账户存款 Including: Special Account	1,911,459.02	3,256,870.45
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	5,031,968.25	8,034,589.38

后续(To be continued)



# 资金平衡表(二)

## BALANCE SHEET II

2013年12月31日

(As of December 31, 2013)

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	5,030,327.78	8,031,285.96
其中: 全球环境基金赠款 Including: GEF Grants	5,030,327.78	8,031,285.96
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	1,640.47	3,303.42
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	-	-
<b>资金来源合计 Total Sources of Fund</b>	<b>5,031,968.25</b>	<b>8,034,589.38</b>

(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 2013 年 12 月 31 日

(For the Period Ended December 31, 2013)

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	-	3,000,958.18	-	26,848,500.00	8,031,285.96	29.91%
一、全球环境基金赠款 GEF Grant	-	3,000,958.18	-	26,848,500.00	8,031,285.96	29.91%
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)	-	1,187,482.43	-	26,848,500.00	4,124,989.08	15.36%
1、咨询服务、培训、运营管理 Consulting Service、Training、Communications and Incremental Operating Costs	-	809,169.79	-	7,415,300.00	3,746,676.43	50.53%
2、子项一 绿色货车技术示范补贴 PartA: Green Truck Technology Demonstration	-	378,312.65	-	13,296,400.00	378,312.65	2.85%
3、子项二 绿色货运组织技术示范补贴 PartB: Green Freight Logistics Demonstration	-	-	-	5,753,250.00	-	-
4、未分配额 Unallocated	-	-	-	383,550.00	-	-
差异 Difference		1,813,475.75			3,906,296.88	
1、应收款变化 Change in Receivables		-			-	
2、应付款变化 Change in Payables		-1,662.95			-3,303.42	
3、货币资金变化 Change in Cash and Bank		1,815,138.70			3,909,600.30	
4、其它 Other		-			-	

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

本期截至 2013 年 12 月 31 日

( For the Period Ended December 31, 2013 )

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	3,746,676.43	-	-	-	-	-	3,746,676.43
2、子项一 绿色货车技术示范补贴 PartA: Green Truck Technology Demonstration	378,312.65	-	-	-	-	-	378,312.65
3、子项二绿色货运组织技术示范补贴 PartB: Green Freight Logistics Demonstration	-	-	-	-	-	-	-
4、未分配额 Unallocated	-	-	-	-	-	-	-
<b>合 计 Total</b>	4,124,989.08	-	-	-	-	-	4,124,989.08

(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 2013 年 12 月 31 日

(For the Period Ended December 31, 2013)

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	1,280,000.00	517,273.69	3,153,765.96	517,273.69	3,153,765.96
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	780,000.00	-	-	-	-
4. 未分配额 Unallocated	60,000.00	-	-	-	-
5. 专用账户 Special Account	-	-	-	800,000.00	4,877,520.00
总计 Total	4,200,000.00	517,273.69	3,153,765.96	1,317,273.69	8,031,285.96

(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: 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: CITIC INDUSTRIAL BANK GUANGZHOU BRANCH

账号: 7443021482600004437

Account No. 7443021482600004437

货币种类和单位:美元

Currency Unit:USD

<b>A 部分: 本期专用账户收支情况</b> <b>Part A: Account Activity for the Period</b>	<b>金额</b> <b>Amount</b>
期初余额 Beginning balance	304,106.12
增加 Add	
1. 本期世界银行回补总额 Total amount deposited by World Bank	517,273.69
2. 利息收入 Total interest earned	253.40
减少 Deduct	
1. 本期支付总额 Total amount withdrawn	287,448.55
(1) 咨询服务、培训、运营管理 Consulting Service、Training、Communications and Incremental Operating Costs	287,448.55
(2) 子项一 绿色货车技术示范补贴 PartA: Green Truck Technology Demonstration	-
(3) 子项二 绿色货运组织技术示范补贴 PartB: Green Freight Logistics Demonstration	-
(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	534,184.66

(后续 To be continued)



## （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为 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，计划于 2014 年底完成，关账日期为 2015 年 3 月 15 日。

项目 2013 年发生的费用主要用于完成以下工作：

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 委托商务与技术代理（广东工业大学）组织绿色货车技术、甩挂运输和物流交易信息平台三项示范的示范企业遴选及项目的检测监测工作。目前绿色货车首期技术示范已基本完成，甩挂运输和物流交易信息平台示范企业遴选工作已完成。

1.3 于 2013 年 6 月组织召开了第四次项目协调小组工作会议。

1.4 支付绿色货车首期技术示范第一期补贴。

#### 2.财务报表编报范围

本财务报表由广东省交通运输厅绿色货运项目办公室、广东省财政厅的有关财务报表合并而成，反映了全球环境基金赠款广东省绿色货运示范项目 2013 年的资金来源、使用及相关工作的完成情况。

### 3.主要会计政策

3.1 会计期间。从公历 2013 年 1 月 1 日起至 2013 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。2013 年末汇率美元与人民币的汇率为 1: 6.0969。

3.4 财务报表格式。根据世行对本项目的要求，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

2013 年项目支出人民币 1,187,482.43 元，累计支出人民币 4,124,989.08 元，占总投资计划的 15.36%。其中，咨询服务、培训、运营管理支出人民币 3,746,676.43 元，子项一绿色货车技术示范补贴支出人民币 378,312.65 元。

#### 4.2 银行存款

2013 年 12 月 31 日银行存款余额为人民币 3,909,600.30 元，比上年增加人民币 1,815,138.70 元，其中专用账户存款折合人民币 3,256,870.45 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，包括专用账户首次提款。2013年12月31日余额为人民币8,031,285.96元，其中：全球环境基金赠款额为1,317,273.69美元，折合人民币8,031,285.96元。

截至2013年12月31日，累计提取全球环境基金赠款资金1,317,273.69美元，占贷款总额的31.36%。其中：咨询服务、培训、运营管理类累计提款517,273.69美元，占该类计划的40.41%。

### 4.4 应付款

2013年12月31日余额为人民币3,303.42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2,941.88元，广东省交通运输厅账户存款利息收入折合人民币361.54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，账号为7443021482600004437，币种为美元。专用账户首次存款800,000.00美元。2013年年初余额304,106.12美元，本年度回补517,273.69美元，利息收入253.40美元，本年度支付287,448.55美元，年末余额534,184.66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将严格根据采购、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2013年10月调整后的开支额度折合人民币填列。

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

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

#### **1. Project Overview**

The Grant No. of Guangdong Green Freight Demonstration Project is TF099076-CN. It's 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 of 2011 and scheduled to be completed at the end of 2014. The closing date is March 15, 2015.

The expenditure of the project incurred in 2013 was mainly applied to the following activities:

1.1 Performance of the policy research for the Green Freight, which has come to the conclusion.

1.2 Delegate to the Commercial and Technical Agency (Guangdong University of Technology) the work of the selection of the demonstration companies for Green Freight Vehicles technique, Drop and Pull Transport and Logistics Information Platform and the project testing and monitoring. The first phase demonstration of the Green Freight Vehicle has been done so far. The selection of the demonstration companies for Drop and Pull Transport and Logistics Information Platform has come to an end as well.

1.3 The fourth session meeting for the project coordination team held in June 2013.

1.4 Phase One subsidy to Green Freight Vehicle technique demonstration.

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

This Financial Statements are composed of relevant financial statements of Green Freight Demonstration Project Management Office of Department of Transportation of Guangdong Province and Guangdong Provincial Finance Department, reflecting the Project's sources and application of fund as well as the performance of related work completed in 2013.

### **3. Accounting Policies**

3.1 Accounting Period is from January 1, 2013 to December 31, 2013.

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 2013 was 1: 6.0969.

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 2013 was RMB 1,187,482.43 yuan, and the cumulative expenditures were RMB 4,124,989.08 yuan, which accounted for 15.36% of the total investment plan, including RMB 3,746,676.43 yuan used in Consulting Service、 Training、 Communications and Incremental Operating Costs and RMB 378,312.65 yuan used in Part A: Green Truck Technology Demonstration.

## 4.2 Cash in Bank

On December 31, 2013, the balance was RMB 3,909,600.30 yuan with a decrease of RMB 1,815,138.70 yuan compared with that of the last year. And the funds in the Special Account were converted to RMB 3,256,870.45 yuan.

## 4.3 Project Capital and Capital Surplus

This account records the accumulated amount received from the World Bank, including the specified account withdrawals for the first time. The balance on December 31, 2013 was RMB 8,031,285.96 yuan, including the GEF grant of USD 1,317,273.69, equivalent to RMB 8,031,285.96 yuan.

By the end of December 31, 2013, accumulated USD 1,317,273.69 of the GEF grant had been withdrawn, accounting for 31.36% of the total, among which the withdrawal for Consulting Service、 Training、 Communications and Incremental Operating Costs was USD 517,273.69, accounting for 40.41% of the category plan.

## 4.4 Payables

The balance on December 31, 2013 was RMB 3,303.42 yuan. All payables were deposit interests, including RMB 2,941.88 yuan of the special account of Guangdong Provincial Finance Department and RMB 361.54 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, CITIC Industrial 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 2013 was USD 304,106.12, total amount deposited by World Bank for this year amounted to USD 517,273.69 .This year the interest earned was USD 253.40 and the disbursement was USD 287,448.55. Thus, the ending balance was USD 534,184.66.

## 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 Oct 2013.

### 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以下问题:

##### 项目进展缓慢。

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》),截至2013年12月31日该项目应完成的内容包括“完成绿色货车技术首期示范运行一年,完成第一次评估总结与奖励,开展绿色货车技术后期示范;开展甩挂运输示范;完成绿色货运政策研究;开展物流交易信息平台示范系统升级改造,并召开第二次‘一站式’展示会”4项内容。截至2013年12月31日,上述4项工作均未按计划完成。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,并根据项目实施的情况及时向世界银行办理项目延期关账手续。你办已接受审计建议。

### 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 grant 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:

**Slow progress.**

According to *Proposal of GEF Grant Guangdong Green Freight Demonstration project*(*Guangdong Green Freight demonstration project plan*),the contents included in this project that were supposed to be completed by the end of 2013 are: the completion of the one-year demonstration Green Freight vehicle technique, the first assessment, summary and award for this project, launching the subsequent demonstration for the Green Freight Vehicle technique; launching the demonstration of drop and pull transport; the completion of the policy research for the Green Freight; Launching the system update of the Logistics trading information platform demonstration program, and the second one-stop exhibition. However, by the end of 2013, none of these works sticks to the plan. We suggested your office should speed up the project, coordinate and solve the problem during the implementation on a timely basis to ensure the successful completion of the whole project, and make the necessary application for the delay of the account closing to the World Bank according to the practical situation of this project. Your office has accepted the suggestion.

附件

# 广东省交通运输厅

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粤交综运函〔2014〕86号

## 关于广东省绿色货运示范项目 审计报告提出问题整改情况的函

省审计厅：

贵厅《2013年广东省绿色货运示范项目审计报告》（粤审外报〔2014〕94号）收悉。对于报告提出项目进展缓慢的问题及建议，我办已安排专人负责，认真查找问题原因，并积极落实整改，整改完成情况如下：

一、我办根据贵厅提出的问题，对项目工作进行了梳理，调整了工作思路，加快了项目实施进度。目前，绿色货车技术首期示范已完成，二期示范已全面展开；甩挂运输及物流交易信息平台两项示范已完成设备采购，现正进行系统升级改造；绿色货运政策研究已结题。同时，我办将联合项目相关企业举办绿色货运专题展示会。

二、为确保项目能按要求完成，我办根据项目实施情况，及时向省财政厅世行办提交了项目延期关账申请。目前，项目延期关账申请正在审批过程中。

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省交通运输厅绿色货运项目审计整改责任人：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）

