项目名称：全球环境基金赠款中国气候智慧型主要粮食作物生产项目
Project Name: Climate Smart Staple Crop Production Project Granted by the Global Environment Facility

赠款号： TF017649
Grant No.: TF017649

项目执行单位：农业部
Project Entity: Ministry of Agriculture of the People’s Republic of China

会计年度：2016
Accounting Year: 2016
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一、审计师意见

审计师意见

农业部：

我们审计了全球环境基金赠款中国气候智慧型主要粮食作物生产项目 2016 年 12 月 31 日的会计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表等特定目的财务报表及财务报表附注(第 6 页至第 13 页)。

（一）项目执行单位及财政部预算评审中心对财务报表的责任

编制上述财务报表中的会计平衡表、赠款协定执行情况表是你单位的责任，编制专用账户收支表是财政部预算评审中心的责任，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道德，计划和执行审计工作以对项目财务报表是否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中国气候智慧型主要粮食作物生产项目 2016 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

我们还审查了本期内报送给世界银行的第 2、3 号提款申请书。我们认为，此提款申请书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。

审计署国外贷援款项目审计服务中心
2017 年 6 月 30 日

地址：中国北京市丰台区金中都南街 17 号
邮政编码：100073
电话：86-10-50992785
I. Auditor’s Opinion

Auditor’s Opinion

To Ministry of Agriculture of the People’s Republic of China

We have audited the special purpose financial statements (from page 6 to page 13) of Climate Smart Staple Crop Production Project Granted by the Global Environment Facility, which comprise the Balance Sheet as of December 31, 2016, 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 Budget Appraisal and Evaluation Center, Ministry of Finance’s Responsibility for the Financial Statements

The preparation of the Balance Sheet, the Statement of Implementation of Grant Agreement is the responsibility of your entity, while the preparation of the Special Account Statement is the responsibility of Budget Appraisal and Evaluation Center, Ministry of Finance, 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 entity’s 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 Climate Smart Staple Crop Production Project Granted by the Global Environment Facility as of December 31, 2016, 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 applications No.2 and No.3 and the attached documents submitted to the World 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.

Audit Service Center of China National Audit Office for Foreign Loan and Assistance Projects  
June 30, 2017

Address: No. 17 Jinzhongdu South Street, Fengtai District, Beijing, P.R. China  
Postcode: 100073  
Tel.: 86-10-50992785

The English translation is for the convenience of report users; Please take the Chinese audit report as the only official version.
### 资金平衡表

**BALANCE SHEET**

2016年 12月31日  
As of December 31, 2016

项目名称：全球环境基金赠款中国气候智慧型主要粮食作物生产项目  
Project Name: Climate Smart Staple Crop Production Project Granted by the Global Environment Facility

编报单位：农业部  
Prepared by: Ministry of Agriculture of the People's Republic of China

货币单位：人民币元  
Currency Unit: RMB

<table>
<thead>
<tr>
<th>科目名称 Subject Name</th>
<th>期初余额 Beginning Balance</th>
<th>期末余额 Ending Balance</th>
<th>科目名称 Subject Name</th>
<th>期初余额 Beginning Balance</th>
<th>期末余额 Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>银行存款 Bank Deposit</td>
<td>6,242,252.68</td>
<td>5,339,991.12</td>
<td>接入款 Grant Received</td>
<td>6,493,600.00</td>
<td>11,647,590.66</td>
</tr>
<tr>
<td>项目支出 Project Expenditure</td>
<td>44,365,819.82</td>
<td>86,053,232.54</td>
<td>应付账款 Payable</td>
<td>1,403,172.50</td>
<td>0.00</td>
</tr>
<tr>
<td>拨出赠款 Grant Expenditure</td>
<td>0.00</td>
<td>0.00</td>
<td>配套资金 Counterpart Fund</td>
<td>42,711,300.00</td>
<td>79,745,633.00</td>
</tr>
<tr>
<td>应收款项 Accounts Receivable</td>
<td>0.00</td>
<td>0.00</td>
<td>利息收入 Interest</td>
<td>0.00</td>
<td>0.00</td>
</tr>
</tbody>
</table>

| 资金占用合计 Total Application of Fund | 50,608,072.50 | 91,393,223.66 |
| 资金来源合计 Total Sources of Fund | 50,608,072.50 | 91,393,223.66 |


---

二、财务报表及财务附表附注

II. Financial Statements and Notes to the Financial Statements

（一）资金平衡表

i. Balance Sheet
**ii. Statement of Implementation of Grant Agreement**

**STATEMENT OF IMPLEMENTATION OF GRANT AGREEMENT**

本期截至 2016 年 12 月 31 日
For the period ended December 31, 2016

项目名称: 全球环境基金赠款中国气候智慧型主要粮食作物生产项目
Project Name: Climate Smart Staple Crop Production Project Granted by the Global Environment Facility

准备单位: 农业部
Prepared by: Ministry of Agriculture of the People's Republic of China

赠款号: TF017649
Grant No.: TF017649

<table>
<thead>
<tr>
<th>类别</th>
<th>核定额 Grant Amount</th>
<th>本期发生额 (项) Amount of Current Withdrawals</th>
<th>累计发生额 (项) Accumulated Amount of Withdrawals</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>按协议货币 Grant Currency (USD)</td>
<td>按人民币 RMB</td>
<td>按协议货币 Grant Currency (USD)</td>
</tr>
<tr>
<td>1. 项目第一部分的子 赠款和补贴 Sub-grants and Subsidies under Part I of the Project</td>
<td>1,936,000.00 13,430,032.00</td>
<td>0.00 0.00</td>
<td>0.00 0.00</td>
</tr>
<tr>
<td>2. 货物、非咨询服务、咨询服务、新增运营成本、培训和研讨会 Goods, non-consulting services, consulting services, Incremental Operating Costs, Training and Workshops</td>
<td>3,164,000.00 21,948,668.00</td>
<td>679,053.00 4,710,590.66</td>
<td>679,053.00 4,710,590.66</td>
</tr>
<tr>
<td>3. 专用账户余额 Balance of Special Account</td>
<td></td>
<td></td>
<td>0.00 1,000,000.00</td>
</tr>
<tr>
<td>合计 Total</td>
<td>5,100,000.00 35,378,700.00</td>
<td>679,053.00 4,710,590.66</td>
<td>1,679,053.00 11,647,590.66</td>
</tr>
</tbody>
</table>

货币单位: 美元/人民币元
Currency Unit: USD/ RMB yuan
iii. Special Account Statement

**SPECIAL ACCOUNT STATEMENT**

For the Period Ended December 31, 2016

<table>
<thead>
<tr>
<th>项目 Item</th>
<th>金额 AMOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. 期初余额 Beginning Balance</td>
<td>961,293.07</td>
</tr>
<tr>
<td>2. 本期回补额 The amount withdrawn in current period</td>
<td>679,053.00</td>
</tr>
<tr>
<td>3. 本期利息收入 Interest Earning</td>
<td>0.00</td>
</tr>
<tr>
<td>4. 本期不合格支出归还总额 Total amount refunded to cover ineligible expenditures</td>
<td>0.00</td>
</tr>
<tr>
<td>减少 Deduct:</td>
<td>870,562.14</td>
</tr>
<tr>
<td>5. 本期支付总额 Total amount withdrawn</td>
<td>870,562.14</td>
</tr>
<tr>
<td>6. 本期未包括在支付额中的服务费支出 Total service charges if above amount withdrawn</td>
<td>0.00</td>
</tr>
<tr>
<td>7. 期末余额 Ending Balance</td>
<td>769,783.93</td>
</tr>
</tbody>
</table>

项目名称：全球环境基金赠款中国气候智慧型主要粮食作物生产项目
Project Name: Climate Smart Staple Crop Production Project Granted by the Global Environment Facility
赠款编号：TF017649
Grant No.: TF017649
编报单位：财政部预算评审中心
Prepared by: Budget Appraisal and Evaluation Center, Ministry of Finance, P.R.C
开户银行名称：中信银行总行营业部
Depositary Bank: China CITIC Bank H.O. General Banking, Beijing, China
账号：71101011482600008861
货币种类：美元
（四）财务报表附注

财务报表附注

1. 项目情况

气候智慧型主要粮食生产项目旨在完善中国农业生产减排增碳配套政策，提高化肥、农药、灌溉水等投入品的利用效率和农机作业效率。该项目主要针对中国水稻、小麦、玉米三大粮食作物的生产系统，选择有代表性的两个粮食主产区--安徽和河南建立示范区，为世界作物生产应对气候变化提供成功经验和典范。

气候智慧型主要粮食生产项目由全球环境基金（GEF）资助，世界银行（WB）和农业部（MOA）共同实施。该项目由农业部科技教育司代表农业部领导和管理项目实施；项目资金专户设在财政部预算评审中心，由其统一管理；资金管理单位委托给农业部对外经济合作中心。

该项目自2014年9月起实施，项目执行期为5年半，项目关账日为2020年3月31日。项目期资金共计510万美元。截至2016年12月31日，该项目累计投入500万美元，项目余款3,420,947.00美元。

2. 报表编制范围

项目财务报表由农业部对外经济合作中心依据中央项目办和县项目办提供的相关材料及财政部预算评审中心管理的专用账户收支汇总而成。资金平衡表和项目资金使用情况表综合反映项目使用气候智慧型主要粮食生产项目资金的情况，专用账户报表反映气候智慧型主要粮食生产项目资金周转的使用情况。

3. 会计核算原则

（1）本项目按照《财政部国际司管理的赠款项目会计核算暂行办法》进行会计核算。

（2）本项目会计核算按照权责发生制原则，采取借贷复式记账法记账，以人民币为记账本位币。

（3）会计年度采用公历制，即公历1月1日至12月31日。本期财务报表的会计期间为2016年1月1日至2016年12月31日。

（4）项目记账本位币为人民币。美元与人民币的汇率为2016年12月31日公布的外汇牌价，即：1美元=人民币6.9370元。
（5）本期财务报表中期初余额使用的美元与人民币汇率为 1 美元=人民币 6.4936 元。

4．主要报表科目说明
（1）项目支出
该项目反映本项目支出数。截至 2016 年 12 月 31 日，项目支出累计发生额为人民币 86,053,232.54 元，其中已向财政部提款并已回款的支出为人民币 6,060,746.57 元；2016 年全年配套资金支出人民币 37,034,333.00 元；汇兑损益人民币 246,852.97 元。

（2）银行存款
该项目反映专用账户银行存款余额。截至 2016 年 12 月 31 日，本项目累计收到项目赠款 1,679,053.00 美元，累计支付项目赠款 909,269.07 美元，专用账户期末余额为 769,783.93 美元，按照美元与人民币的汇率 6.9370，折合人民币为 5,339,991.12 元。该账户产生的利息不在本项目下核算。

（3）拨入资金
该项目反映项目回补金余额。截至 2016 年 12 月 31 日，本项目累计收到赠款 1,679,053.00 美元，折合人民币 11,647,590.66 元。

（4）应付款项
该项目反映应付未付款项。截至 2016 年 12 月 31 日，本项目中由农业部对外经济合作中心垫付的项目款已全部还入农业部对外经济合作中心账户，该项目期末余额为 0 元。

（5）配套资金
该项目反映项目配套资金数。2016 年度，中央项目办、省项目办及地方项目办总计发生配套资金人民币 37,034,333.00 元，期末余额为人民币 79,745,633.00 元。

5．借款协定执行情况表
截至 2016 年 12 月 31 日，该项目累计收到赠款资金 1,679,053.00 美元，专用账户余额 769,783.93 美元，折合人民币 5,339,991.12 元。
iv. Notes to the Financial Statements

Notes to the Financial Statements

I. Project Introduction

Two major representative grain production areas in Henan and Anhui Provinces have been selected covering three major food grain production system of wheat, corn, and rice. The project aims to demonstrate GHG emission reductions in crop production, by improving efficiency of agricultural inputs (e.g. fertilizer, pesticides, irrigation water and agriculture machinery), and promoting smart climate crop production systems, and provide experience and set an example for crop production response to climate change.

The project is funded by the Global Environment Fund (GEF) through World Bank and implemented by the Ministry of Agriculture (MOA), Government of China. Specifically, the project is implemented and led by Science, Technology and Education Department, MOA; the Special Account was set up at Budget Appraisal and Evaluation Center, MOF for unified management; fund management unit is Foreign Economic Cooperation Center, MOA (FECC).

The five-and-a-half-year project was launched in September, 2014. The project accounts will be closed on March 31, 2020. GEF provides a grant of USD 1.42 million to the project. The Bank has disbursed USD 1,679,053.00 to the Special Account as of December 31, 2016. The remaining items of the project is USD 3,420,947.00.

II. Scope of the Financial Statements

FECC prepared the Financial Statements based on relevant data obtained from central PMO and PMUs, as well as the receipts and disbursements of the Special Account managed by Budget Appraisal and Evaluation Center, MOF. The Balance Sheet and the Statement of Implementation of Grant Agreement reflect the use of the grants comprehensively. And the Special Account Statement reflects the use of the revolving funds of the grant.
III. Principal Accounting Policies

i) The program will follow the accounting procedures regulated in the “International Department of Ministry of Finance interim measures on accounting management for grant funds”.

ii) The project operates according to accrual accounting basis, and the double-entry accounting is used.

iii) The fiscal year begins from January 1 to December 31 of the Gregorian calendar year. The accounting period of the current Financial Statements is from January 1, 2016 to December 31, 2016.

iv) The recording currency of the project is RMB. The exchange rate of the dollar and RMB is in accordance with the foreign exchange quotation on December 31, 2016, i.e. USD 1 = RMB 6.9370 yuan.

v) The exchange rate of USD1 = RMB 6.4936 yuan was adopted to the beginning balance.

IV. Notes to the items of Financial Statements

i) Project Expenditure

This subject reflects the expenditure of the project. As of December 31, 2016, the accumulative total expenditure reached RMB 86,053,232.54 yuan, of which RMB 6,060,746.57 yuan has been withdrawn and received from Ministry of Finance of the People’s Republic of China; the Counterpart Fund of 2016 was RMB 37,034,333.00 yuan; exchange gain and loss was RMB 246,852.97 yuan.

ii) Bank Deposit

This item reflects bank balance in the Special Account. As of December 31, 2016, grant received was USD 1,679,053.00 as revolving funds; total amount withdrawn was USD 909,269.07; ending balance in the Special Account was USD 769,783.93, equivalent to RMB 5,339,991.12 yuan, with an exchange rate, USD 1 = RMB 6.9370 yuan. The interest incurred by this account is not accounted under this project.
iii) Grant Received

This subject reflects the amount withdrawn. As of December 31, 2016, the Special Account received USD 1,679,053.00 as revolving funds, equivalent to RMB 11,647,590.66 yuan.

iv) Accounts Payable

This subject reflects the unpaid accounts that should be paid. As of December 31, 2016, the fund which was advanced by FECC has been returned to FECC. The ending balance of Accounts Payable was RMB 0 yuan.

v) Counterpart Fund

This subject reflects the amount of counterpart fund. The total amount of counterpart fund from Central PMO and local PMUs was RMB 37,034,333.00 yuan. The ending balance of counterpart fund was RMB 79,745.633.00 yuan.

V. Statement of Implementation of Grant Agreement

As of December 31, 2016, the Special Account has received USD 1,679,053.00 as grant. The net amount in the Special Account was USD 769,783.93, equivalent to RMB 5,339,991.12 yuan.