Audit Report

AUDIT REPORT [2017] NO. 34

项目名称： 全球环境基金赠款可再生能源规模化发展二期项目
Project Name: Renewable Energy Scale-up Program Phase II Granted by GEF

赠款号: TF015769
Grant No.: TF015769

项目执行单位: 国家能源局新能源和可再生能源司
Project Entity: National Energy Administration (NEA) New Energy and Renewable Energy Division

会计年度: 2016
Accounting Year: 2016
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 ............................................5

II. Financial Statements and Notes to the Financial Statements ............5

（一）资金平衡表 ..........................................................5

i. Balance Sheet ............................................................5

（二）赠款项目执行情况明细表 .........................................6

ii. Statement of Implementation of Grant Agreement ......................6

（三）专用账户收支表 ....................................................7

iii. Special Account Statement ..............................................7

（四）财务报表附注 .....................................................8

iv. Notes to the Financial Statements .......................................10

三、审计发现的问题及建议 ...............................................13

III. Audit Findings and Recommendations ...................................16
一、审计师意见

审计师意见

国家能源局新能源和可再生能源司:

我们审计了环球能源基金的款可再生能源规模化发展二期项目2016年12月31日的资金平衡表及截至该日同年度的款项项目执行情况明细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5页至第12页）。

（一）项目执行单位及财政部国际财金合作司对财务报表的责任

编制上述财务报表中的资金平衡表和款项目执行情况明细表是你单位的责任，编制专用账户收支表是财政部国际财金合作司的责任，这种责任包括:

1. 按照中国的会计准则、会计制度和本项目款项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，公正反映了全球环境基金赠款可再生能源规模化发展二期项目 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 3、4 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。

审计署国外贷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：86-10-50992767
I. Auditor’s Opinion

Auditor’s Opinion

To National Energy Administration (NEA) New Energy and Renewable Energy Division:

We have audited the special purpose financial statements (from Page 5 to Page 12) of Renewable Energy Scale-up Program Phase II Granted by GEF, 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 International Financial and Economic Cooperation Department of Ministry of Finance’s Responsibility for the Financial Statements

The preparation of the Balance Sheet and 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 the International Financial and Economic Cooperation Department of 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 Centers for Renewable Energy Scale-up Program Phase II Granted by GEF 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 of No.3 and No.4 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.

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.: 86-10-50992767

The English translation is for the convenience of report users; Please take the Chinese audit report as the only official version.
### BALANCE SHEET

**As of December 31, 2016**

<table>
<thead>
<tr>
<th>Application of Fund</th>
<th>Sources of Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Subject Name</strong></td>
<td><strong>Beginning Balance</strong></td>
</tr>
<tr>
<td><strong>Cash in Bank</strong></td>
<td>14,270,984.72</td>
</tr>
<tr>
<td><strong>Apropiation of Grant</strong></td>
<td>3.00</td>
</tr>
<tr>
<td><strong>Project Expenditure</strong></td>
<td>9,417,413.61</td>
</tr>
<tr>
<td><strong>Other Receivable</strong></td>
<td>33,013.79</td>
</tr>
<tr>
<td><strong>Total Application of Fund</strong></td>
<td>23,721,412.12</td>
</tr>
</tbody>
</table>

Notes:
- Project Name: Renewable Energy Scale-up Program Phase II
- Grant No.: T015769
- Currency Unit: RMB Yuan
- Prepared by: Renewable Energy Scale-up Program Management Office
## STATEMENT OF IMPLEMENTATION OF GRANT AGREEMENT

**截至 2016 年 2 月 31 日**

(For the period ended December 31, 2016)

<table>
<thead>
<tr>
<th>Category</th>
<th>Grant Amount (USD)</th>
<th>Amount of Current Withdrawals</th>
<th>Accumulated Amount of Withdrawals</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Grant Currency</td>
<td>RMB</td>
<td>Grant Currency</td>
</tr>
<tr>
<td>1. 政策研究 Policy Support</td>
<td>5,004,000.00</td>
<td>30,595,000.00</td>
<td>1,359,141.99</td>
</tr>
<tr>
<td>2. 可再生能源并网与技术设计Grid Integration/Access and Technical Design</td>
<td>5,004,000.00</td>
<td>30,595,000.00</td>
<td>1,062,359.90</td>
</tr>
<tr>
<td>3. 技术进步 Technology Improvement</td>
<td>7,288,000.00</td>
<td>44,546,320.00</td>
<td>710,791.82</td>
</tr>
<tr>
<td>4. 可再生能源试点示范 Pilot Demonstration</td>
<td>5,000,000.00</td>
<td>30,595,000.00</td>
<td>437,083.43</td>
</tr>
<tr>
<td>5. 能力建设、贷款项目支持及项目管理Capacity Building, Investment Support and Project Management</td>
<td>5,000,000.00</td>
<td>30,595,000.00</td>
<td>539,339.41</td>
</tr>
<tr>
<td>6. 专用账户金额 Special Account</td>
<td>27,280,000.00</td>
<td>166,326,320.00</td>
<td>4,148,715.55</td>
</tr>
<tr>
<td>合计 Total</td>
<td>27,280,000.00</td>
<td>166,326,320.00</td>
<td>4,148,715.55</td>
</tr>
</tbody>
</table>

赠款号: TF015769
Grant No.: TF015769

货币单位: 美元/人民币元
Currency Unit: USD/RM3 yuan
三. 专用账户收支表

### 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>2,197,700.00</td>
</tr>
<tr>
<td>2. 本期回补额 (Add: Amount Deposited this Period by World Bank)</td>
<td>4,148,716.55</td>
</tr>
<tr>
<td>3. 利息收入 (Interest Earned this Period)</td>
<td>692.64</td>
</tr>
<tr>
<td>4. 不合格支出归还总额 (Total Amount Refunded this Period to Cover Ineligible Expenditure)</td>
<td>0.00</td>
</tr>
<tr>
<td>5. 本期支付额 (Seduct: Amount Withdrawn this Period)</td>
<td>3,846,436.55</td>
</tr>
<tr>
<td>6. 银行手续费用 (Bank Service Charges this Period)</td>
<td>20.00</td>
</tr>
<tr>
<td>7. 利息支出 (Interest Expense this Period)</td>
<td>652.64</td>
</tr>
<tr>
<td>8. 期末余额 (Ending Balance)</td>
<td>2,590,000.00</td>
</tr>
</tbody>
</table>

赠款号: T015769  
Grant No.: T015769  
账号: 1101413010022000162  
Account No.: 1101413010022000162  
货币种类: 美元  
Currency: JSD
（四）财务报表附注

财务报表附注

1. 项目基本情况
全球环境基金赠款可再生能源规模化发展（CRESPII）二期项目协议自2013年11月27日签订，预计于2019年6月30日结束，核定赠款总额为2,728万美元，赠款号TF015769。资金主要用于帮助中国通过提高可再生能源利用效率、降低成本和促进并网消纳等措施，加快可再生能源规模化发展，促进中国政府节能减排目标的实现。

本项目的项目承担单位为国家能源局新能源和可再生能源司（以下简称新能源司），具体由新能源司下设中国可再生能源规模化发展项目办公室（以下简称“项目办”）负责日常管理和组织协调工作。项目办负责编制财务报表中的资金平衡表、赠款项目执行情况明细表。

在员工工资和运行费管理方面，采用由国家发展和改革委员会能源研究所下属北京市计科能源新技术开发公司（以下简称计科公司）先行垫支，再通过财政部国际财金合作司（以下简称财政部国合司）专用账户回补方式进行管理。

本项目的专用账户由财政部国合司管理，并负责编制专用账户收支表。

2. 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）会计核算的年度采用公历制（即1月1日至12月31日），本期会计报表期间为2016年1月1日至2016年12月31日。
（4）报表中项目支出采用业务发生时的即时汇率，拨入赠款本期发生额和银行存款科目期末汇率采用2016年12月31日汇率，即：1美元=人民币6.9370元。

3. 会计报表主要科目说明
（1）银行存款
2016年12月31日专用账户余额2,500,000.00美元，折合人民币
17,342,500.00 元。

（2）项目支出

本期项目支出 25,410,001.67 元，其中：项目第一部分（政策研究）支出 8,794,252.16 元；项目第二部分（可再生能源并网与技术设计）支出 6,065,023.18 元；项目第三部分（技术进步）支出 4,763,364.95 元；项目第四部分（可再生能源试点示范）支出 3,199,027.23 元；项目第五部分（能力建设、贷款项目支持及项目管理费用）支出 2,588,334.15 元，包含：人员工资 1,454,450.05 元；项目合同拨款 314,506.45 元；项目办运行费 347,134.90 元；项目办房租和物业费 472,381.49 元；调整银行手续费-138.74 元（-20 美元）。

（3）拨入捐赠

截至 2016 年 12 月 31 日，拨入捐赠余额为 7,779,205.66 美元，折合人民币 51,418,090.79 元。

（4）应付账款

截至 2016 年 12 月 31 日，应付账款余额为 413,063.50 元，其中合计公司垫支的运行费 177,813.50 元、人员工资费用 231,400.00 元、国内咨询专家差旅费 3,850.00 元。

（5）汇兑损益

截至 2016 年 12 月 31 日，汇兑损益余额为 338,760.99 元，为将美元折算成记账本位币时产生的差异。

4. 专用账户

本项目专用账户设在中国建设银行北京市分行，账号为 1101 4130 1002 2000 0162，币种为美元。2016 年期初余额为 2,197,700.00 美元，本年度回补 4,148,716.55 美元，利息收入 692.64 美元，本年度支出 3,846,465.55 美元（含 20 美元银行手续费），利息支出 652.64 美元，期末余额 2,500,000.00 美元。

5. 其他说明

赠款项目执行情况明细表中反映的资金类别及核定期按照全球环境基金赠款可再生能源规模化发展二期项目评估文件确定的类别及核定期填列。
iv. Notes to the Financial Statements

Notes to the Financial Statements

1. General background
The project agreement of Renewable Energy Scale-up Program Phase II (CRESP II) Granted by GEF was signed on November 27, 2013 and is expected to be completed by June 30, 2019, with approved grants amounting to USD27,280,000.00, and the grant number is 1F015769. The Grant will be mainly used to help China through increasing efficient use of renewable energy, reducing costs and promoting grid integration and other measures to accelerate the large-scale deployment of renewable energy and contribute to the China’s emission reduction targets.

The CRESP II program is in charged and managed by the National Energy Administration (NEA) New Energy and Renewable Energy Division (hereinafter: New Energy Division), specifically by a Project Management Office (PMO) that was set up by the New Energy Division and is responsible for the daily management and organization and coordination. PMO is responsible for the preparation of financial statements including Balance Sheet and the Statement of Implementation of Grant Agreement. For wages and operating costs management, the grant is prepaid by Beijing Jike Energy New Technology Development Company (hereinafter: Jike Company), the subsidiary of National Development and Reform Commission Energy Research Institute, and then reimbursed from the special account set up at the International Financial and Economic Cooperation Department of Finance of Ministry (hereinafter: International Cooperation Department of MOF).

The Special Account of the CRESP II program is managed by the International Cooperation Department of MOF, which is responsible for the preparation of the Special Account Statement.

2. Accounting Principles
2.1 The program will follow the accounting procedures regulated in the “Interim measures on accounting management for grant projects managed by International Department of Ministry of Finance”.

2.2 The accrual basis and the debit/credit double entry bookkeeping method are adopted. RMB is used as the recording currency of bookkeeping.
2.3 The accounting period will be following the Gregorian calendar year (January 1 to December 31). The period of current financial statements is from January 1, 2016 to December 31, 2016.

2.4 The expenditure of the project in this financial statement adopts the current exchange rate when the business happened, the amount of current receipt of the grant and the ending balance of the bank deposit account use the exchange rate of 31 December 2016, namely USD1=RMB6.9370 yuan.

3. Accounting items in the financial statements

3.1 Cash in bank
The special account balance on December 31, 2016 was USD 2,500,000.00, equivalent to RMB17,342,500.00 yuan.

3.2 Project expenditures
The program expenditure for current period is RMB25,410,001.67 yuan. The first part of the program (policy research) accounted for RMB8,794,252.16 yuan; the second part (renewable energy grid integration and technology design) accounted for RMB6,065,023.18 yuan; the third part (technical advancement) accounted for RMB4,763,364.95 yuan; the fourth part (renewable energy pilot demonstration) accounted for RMB3,199,027.23 yuan; the fifth part (capability construction, loan program support and program management) accounted for RMB2,588,334.15 yuan, including wages RMB1,454,450.05 yuan, program contract fund RMB314,506.45 yuan, program operation expenditure RMB347,134.90 yuan, program office rent and property fee RMB472,381.49 yuan, and adjusting bank charges for RMB-138.74 yuan (USD-20.00).

3.3 Grant Received
As of December 31, 2016, the balance of grant received is USD 7,779,205.66, equivalent to RMB51,418,090.79 yuan.

3.4 Accounts payable
As of December 31, 2016, accounts payable balance was RMB 413,063.50 yuan, which included Jike Company advance payment for operating cost RMB 177,813.50 yuan and wages RMB 231,400.00 yuan, and the travel expenses for domestic consultants RMB 3,850.00 yuan.

3.5 Exchange gain and loss
As of December 31, 2016, the balance of exchange gain/loss was
RMB338,760.99 yuan, which was the difference caused by converting USD into RMB.

4. The special account
The Special Account of this project is set in Beijing Branch of the China Construction Bank, with the account number of 11014130100220000162, and USD as currency unit. The balance at the beginning of the period in 2016 was USD2,197,700.00, the replenishment in this period was USD 4,148,716.55, the interest earned was USD692.64, and the disbursement in this period was USD 3,846,456.55 (including bank service charge USD20), the interest expense USD652.64. The ending balance was USD 2,500,000.00.

5. Others
The Statement of Implementation of Grant Agreement is filled according to the category and approved value regulated in GEF China Renewable Energy Scale-up Program Phase II Assessment Document.