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审计署国外贷援款项目审计服务中心

Audit Service Center of China National Audit Office for

Foreign Loan and Assistance Projects

审计报告

Audit Report

审外中报〔2017〕17号

AUDIT REPORT〔2017〕NO.17

项目名称： 世界银行市场伙伴准备基金赠款项目

Project Name: Partnership for Market Readiness Multi-Donor Trust
Fund Project Granted by the World Bank

赠款号： TF017222

Grant No.: TF017222

项目执行单位： 国家发展和改革委员会应对气候变化司

Project Entity: Department of Climate Change of National Development
and Reform Commission

会计年度： 2016

Accounting Year: 2016

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一、 审计师意见

审计师意见

国家发展和改革委员会应对气候变化司：

我们审计了世界银行市场伙伴准备基金赠款项目 2016 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 6 页至第 12 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资金平衡表、赠款协定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，公允反映了世界银行市场伙伴准备基金赠款项目 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 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。

审计署国外贷援款项目审计服务中心

2017 年 6 月 29 日

地址：中国北京市丰台区金中都南街 17 号

邮政编码：100073

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I . Auditor’s Opinion

Auditor’s Opinion

To Department of Climate Change of National Development and Reform Commission

We have audited the special purpose financial statements (from Page 6 to Page 12) of Partnership for Market Readiness Multi-Donor Trust Fund project granted by the World Bank, 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 the Budget Appraisal and Evaluation Center of the 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 the Budget Appraisal and Evaluation Center of the Ministry of Finance, which include:

- 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 Partnership for Market Readiness Multi-Donor Trust Fund Project Granted by the World Bank 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 application No.3 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 29, 2017



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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

2016年12月31日
(As of December 31, 2016)

项目名称: 世界银行市场伙伴准备基金赠款项目

Project Name: Partnership for Market Readiness Multi-Donor Trust Fund project granted by the World Bank

编报单位: 国家发展和改革委员会应对气候变化司

Prepared by: Department of Climate Change of National Development and Reform Commission

赠款号: TF017222

Grant No.: TF017222

货币单位: 人民币元

Currency Unit: RMB yuan

科目名称 Subject Name	资金占用 Application of Fund		资金来源 Sources of Fund	
	期初余额 Beginning Balance	期末余额 Ending Balance	期初余额 Beginning Balance	期末余额 Ending Balance
银行存款 Cash in Bank	4,512,544.14	235,734.04	11,143,452.41	17,315,672.82
拨出赠款 Appropriation of Grant	0.00	0.00	743.26	3,736.54
项目支出 Project Expenditure	6,631,651.53	17,083,675.32	0.00	0.00
应收款项 Receivable	0.00	0.00		
资金占用合计 Total Application of Fund	11,144,195.67	17,319,409.36	11,144,195.67	17,319,409.36

(二) 赠款协定执行情况明细表

ii. Statement of Implementation of Grant Agreement

赠款协定执行情况明细表

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: 世界银行市场伙伴准备基金赠款项目

Project Name: Partnership for Market Readiness Multi-Donor Trust Fund project granted by the World Bank

编报单位: 国家发展和改革委员会应对气候变化司

Prepared by: Department of Climate Change of National Development and Reform Commission

赠款号: TF017222

Grant No.: TF017222

货币单位: 美元/人民币元

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 Grant Currency (USD)	人民币 RMB	协议货币 Grant Currency (USD)	人民币 RMB	协议货币 Grant Currency (USD)	人民币 RMB
一、货物咨询服务培训和会议 Goods, Consultants' services, training and workshops	6,940,000.00	48,142,780.00	780,065.78	5,411,316.32	1,496,132.74	10,378,672.82
二、运营费用 Incremental Operating Costs	1,060,000.00	7,353,220.00	0.00	0.00	0.00	0.00
三、专用账户金额 Special Account	0.00	0.00	0.00	0.00	1,000,000.00	6,937,000.00
合计 Total	8,000,000.00	55,496,000.00	780,065.78	5,411,316.32	2,496,132.74	17,315,672.82

(三) 专用账户收支表

iii. Special Account Statement

专用账户收支表

SPECIAL ACCOUNT STATEMENT

本期截至 2016 年 12 月 31 日

(For the period ended December 31, 2016)

项目名称: 世界银行市场伙伴准备基金赠款项目

Project Name: Partnership for Market Readiness Multi-Donor Trust Fund project

granted by the World Bank

开户银行名称: 中国光大银行北京礼士路支行

Depository Bank: China Everbright Bank Beijing LiShiLu

Sub-Branch

赠款号: TF017222

账号: 75011488000002281

Grant No.: TF017222

Account No.: 75011488000002281

编报单位: 财政部预算评审中心

货币种类: 美元

Prepared by: the Budget Appraisal and Evaluation Center of Ministry of Finance

Currency Unit: USD

项目 Item	金额 Amount
1. 期初余额 Beginning Balance	694,921.79
加: 2. 本期回补额 Add: Amount Deposited this Period by World Bank	780,065.78
3. 利息收入 Interest Earned this Period	424.18
4. 不合格支出归还总额 Total Amount Refunded this Period to Cover Ineligible Expenditure	0.00
减: 5. 本期支付额 Deduct: Amount Withdrawn this Period	1,441,429.62
6. 银行手续费 Bank Service Charges this Period	0.00
7. 期末余额 Ending Balance	33,982.13

（四）财务报表附注

财务报表附注

1. 项目基本情况

世界银行市场伙伴准备基金赠款项目赠款号为 TF017222，该项目目标是支持中国建立碳排放权交易体系，主要内容包括：1) 碳排放权交易体系的覆盖范围、总量设定、配额分配方法和补充机制研究；2) 碳排放权交易体系管理办法、机制和监督体系研究；3) 碳排放权交易体系监测、报告与核查体系研究；4) 碳排放权交易注册登记各级系统功能扩展与完善；5) 中央企业、电力企业、各省区参与碳排放交易关键问题研究等。

财政部于 2014 年 12 月 23 日与世界银行签订该项目赠款协定，于 2015 年 4 月 15 日与国家发展和改革委员会签订转赠协议。核定赠款额度为 8,000,000.00 美元，其中货物、咨询服务、培训和会议 6,940,000.00 美元、运营费用 1,060,000.00 美元。本项目专用账户设在财政部预算评审中心，预计于 2018 年 6 月 30 日关账。

2. 会计核算原则

2.1 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。

2.2 会计核算的年度采用公历制(即 1 月 1 日至 12 月 31 日)。本期会计报表从 2016 年 1 月 1 日至 2016 年 12 月 31 日。

2.3 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。

2.4 人民币金额均按照中国人民银行 2016 年 12 月 31 日的汇率 1 美元=人民币 6.9370 元折算。

3. 项目执行情况

截止 2016 年 12 月 31 日，该项目累计从世界银行提取赠款 2,496,132.74 美元，折合人民币 17,315,672.82 元，占项目赠款总额的 31.20%；项目累计支出 2,462,689.25 美元，折合人民币 17,083,675.32 元，占赠款总额的 30.78%。

4. 会计报表主要科目说明

4.1 银行存款

“银行存款”科目，核算收到的世界银行赠款、利息及相关项目支出，2016年12月31日专用账户余额为33,982.13美元，折合人民币235,734.04元。

4.2 项目支出

“项目支出”科目，主要用于支付货物、咨询服务、培训会议和运营费用，期末余额为2,462,689.25美元，折合人民币17,083,675.32元。

4.3 拨入赠款

“拨入赠款”科目，核算项目收到的世界银行赠款，期末余额为2,496,132.74美元，折合人民币17,315,672.82元。

4.4 应付账款

“应付账款”科目，期末余额为538.64美元，折合人民币3,736.54元，为收到的赠款账户利息收入净额。

5. 专用账户使用情况

本项目专用账户设在财政部预算评审中心，开户银行为中国光大银行北京礼士路支行，账号为：75011488000002281，币种为美元。专用账户首存款为1,000,000.00美元，本期期初余额为694,921.79美元，本期回补780,065.78美元，利息收入424.18美元，本期支付1,441,429.62美元，期末余额33,982.13美元。

iv. Notes to the Financial Statements

Notes to the Financial Statements

1. Basic Information

The Grant No. of Partnership for Market Readiness Multi-Donor Trust Fund Project Granted by the World Bank is TF017222. The project aims to support establishing carbon emission trading scheme in China, and the main components includes: 1) Research on the coverage, cap, allocation and supplementary mechanism of carbon emission trading scheme; 2) Research on management methodology, mechanism, and oversight system of carbon emission scheme; 3) Research on monitoring, report and verification system of carbon emission scheme; 4) Development of function extension and improvement of carbon emission trading scheme registry (national, provincial and etc.) ; 5) Research on state owned key enterprises, power sectors and related provinces participating into carbon emission key problems.

On December 23, 2014, the Ministry of Finance signed the project grant agreement with the World Bank. On April 15, 2015, the Ministry of Finance signed a transfer grant agreement with the National Development and Reform Commission. The Fund Granted by the World Bank is USD 8,000,000.00, in which goods, consultants' services, training and workshops are USD 6,940,000.00, incremental operating costs is USD 1,060,000.00. The project special account is set up in the Budget Appraisal and Evaluation Center of Ministry of Finance, and is expected to be closed on June 30, 2018.

2. Accounting Principles

2.1 The project shall be accounted in accordance with the *Accounting Provisional Methods for the Grant Project managed by the International Department of Ministry of Finance*.

2.2 In the accounting practice, the Gregorian calendar year is adopted as the accounting year, i.e. from January 1 to December 31. The accounting period was from January 1, 2016 to December 31, 2016.

2.3 The accrual basis and the debit/credit double entry bookkeeping method are adopted. RMB is used as the recording currency of bookkeeping.

2.4 The RMB amount was converted by the People's Bank of China exchange rate on December 31, 2016 of USD 1 = RMB 6.9370 yuan.

3. Implementation of the Program

As of December 31, 2016, the total amount of USD 2,496,132.74 (equivalent to RMB 17,315,672.82 yuan) had been withdrawn from the World Bank, which was about 31.20% of the total grant amount. The total disbursement amount was USD 2,462,689.25 (equivalent to RMB 17,083,675.32 yuan), which accounted for 30.78% of the total grant amount.

4. Description of the Main Subjects of Financial Statement

4.1 Cash in Bank

The Cash in Bank included the grants received from the World Bank, interest and the related project expenditure. The ending balance of special account was USD 33,982.13, which was converted into RMB 235,734.04 yuan on December 31, 2016.

4.2 Project Expenditure

The Project Expenditure mainly included goods, consultants' services, training and workshops, and incremental operating costs. The project expenditure was USD 2,462,689.25, which was converted into RMB 17,083,675.32 yuan on December 31, 2016.

4.3 Grant Received

The Grant Received included the project's received grant from the World Bank. The Grant Received was USD 2,496,132.74, which was converted into RMB 17,315,672.82 yuan on December 31, 2016.

4.4 Payable

The ending balance of payable was USD 538.64, which was converted into RMB 3,736.54 yuan on December 31, 2016. The amount was the net interest earned in special account.

5. Special Account

The Special Account of this project is set in the Budget Appraisal and Evaluation Center of Ministry of Finance. The Depository Bank is China Everbright Bank Beijing LiShiLu Sub-Branch, with the account number of 75011488000002281, and USD as currency unit. The Initial Deposit of the Special Account was USD 1,000,000.00, the beginning balance of 2016 was USD 694,921.79, the reimbursement in this period was USD 780,065.78, the interest earned in this period was USD 424.18, and the disbursement in this period was USD 1,441,429.62, the ending balance was USD 33,982.13.