

中华人民共和国河北省审计厅

Hebei Provincial Audit Office of the People's Republic of China

审计报告

Audit Report

冀审外报〔2021〕2号

HEBEI AUDIT REPORT〔2021〕NO.2

项目名称: 世界银行贷款河北清洁供热示范项目

Project Name: Hebei Clean Heating Project Financed by the World Bank

贷款号: 8566-CN

Loan No.: 8566-CN

项目执行单位: 河北省政府外债项目管理服务中心

Project Entity: Hebei Provincial Government Foreign Debt Project Management & Service Center

会计年度: 2020

Accounting Year: 2020

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一、 审计师意见

审计师意见

河北省政府外债项目管理服务中心：

我们审计了世界银行贷款河北清洁供热示范项目 2020 年 12 月 31 日的资金平衡表，以及截至该日同年度的项目进度表、贷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 5 页至第 19 页）。

（一）项目执行单位及河北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、项目进度表及贷款协定执行情况表是你中心的责任，编制专用账户报表是河北省财政厅的责任，这种责任包括：

1. 按照中国的会计准则、会计制度和本项目贷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、会计制度和本项目贷款协定的要求编制，公允反映了世界银行贷款河北清洁供热示范项目 2020 年 12 月 31 日的财务状况，以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 HB012 号至 HB015 号提款申请书以及所附资料。我们认为，这些资料均符合贷款协议的要求，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。

中华人民共和国河北省审计厅

2021 年 6 月 29 日

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I. Auditor’s Opinion

Auditor’s Opinion

To Hebei Provincial Government Foreign Debt Project Management & Service Center

We have audited the special purpose financial statements (from page 5 to page 19) of Hebei Clean Heating Project Financed by the World Bank, which comprise the Balance Sheet as of December 31, 2020, the Summary of Sources and Uses of Funds by Project Component, the Statement of Implementation of Loan Agreement and the Special Account Statement for the year then ended, and Notes to the Financial Statements.

Project Entity and Hebei 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 and the Statement of Implementation of Loan Agreement is the responsibility of your entity, while the preparation of the Special Account Statement is the responsibility of Hebei 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 loan 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 Hebei Clean Heating Project Financed by the World Bank as of December 31, 2020, 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 loan agreement.

Other Matter

We also examined the withdrawal application from No.HB012 to No.HB015 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.

Hebei Provincial Audit Office of the People's Republic of China

June 29, 2021

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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

2020年12月31日
(As of December 31, 2020)

项目名称: 世界银行贷款河北清洁供热示范项目

Project Name: Hebei Clean Heating Project Financed by the World Bank

编报单位: 河北省政府外债项目管理服务中心

Prepared by: Hebei Provincial Government Foreign Debt Project
Management & Service Center

货币单位: 人民币

Currency Unit: RMB Yuan

资金占用 Application of Fund	行次 Line No.	期初数 Beginning Balance	期末数 Ending Balance	资金来源 Sources of Fund	行次 Line No.	期初数 Beginning Balance	期末数 Ending Balance
一、项目支出合计 Total Project Expenditures	1	604,340,802.02	705,232,170.83	一、项目拨款合计 Total Project Appropriation Funds	28	179,964,792.28	258,939,457.03
1. 交付使用资产 Fixed Assets Transferred	2	-	-	二、项目资本与项目资本公积 Project Capital and Capital Surplus	29	40,000,000.00	40,000,000.00
2. 待核销项目支出 Construction Expenditures to be Disposed	3	-	-	其中:捐赠款 Including: Grants	30	-	-
3. 转出投资 Investments Transferred-out	4	-	-	三、项目借款合计 Total Project Loan	31	469,456,460.91	525,397,996.95
4. 在建工程 Construction in Progress	5	604,340,802.02	705,232,170.83	1. 项目投资借款 Total Project Investment Loan	32	469,456,460.91	525,397,996.95
二、应收生产单位投资借款 Investment Loan Receivable	6	-	-	(1) 国外借款 Foreign Loan	33	469,456,460.91	525,397,996.95
其中:应收生产单位世行贷款 Including: World Bank Investment Loan Receivable	7	-	-	其中:国际开发协会 Including: IDA	34	-	-
三、拨付所属投资借款 Appropriation of Investment Loan	8	-	-	国际复兴开发银行 IBRD	35	469,456,460.91	525,397,996.95
其中:拨付世行贷款 Including: Appropriation of World Bank Investment Loan	9	-	-	技术合作信贷 Technical Cooperation	36	-	-
四、器材 Equipment	10	-	-	联合融资 Co- Financing	37	-	-
其中:待处理器材损失 Including: Equipment Losses in Suspense	11	-	-	(2) 国内借款 Domestic Loan	38	-	-
五、货币资金合计 Total Cash and Bank	12	90,331,269.69	128,242,547.11	2. 其他借款 Other Loan	39	-	-
1. 银行存款 Cash in Bank	13	90,331,269.69	128,242,547.11	四、上级拨入投资借款 Appropriation of Investment Loan	40	-	-
其中:专用账户存款 Including: Special Account	14	51,439,202.13	66,001,004.45	其中:拨入世行贷款 Including: World Bank Loan	41	-	-
2. 现金 Cash on Hand	15	-	-	五、企业债券资金 Bond Fund	42	-	-

后续 (To be continued)

续 (continued)

六、预付及应收款合计 Total Prepaid and Receivable	16	64,548,847.98	45,445,387.04	六、待冲项目支出 Construction Expenditures to be Offset	43	-	-
其中:应收世行贷款利息 Including: World Bank Loan Interest Receivable	17	-	-	七、应付款合计 Total Payable	44	69,226,918.67	53,830,646.55
应收世行贷款承诺费 World Bank Loan Commitment Fee Receivable	18	-	-	其中:应付世行贷款利息 Including: World Bank Loan Interest Payable	45	-	-
应收世行贷款资金占用费 World Bank Loan Service- Fee Receivable	19	-	-	应付世行贷款承诺费 World Bank Loan Commitment Fee Payable	46	-	-
七、有价证券 Marketable Securities	20	-	-	应付世行贷款资金占用费 World Bank Loan Service Fee Payable	47	-	-
八、固定资产合计 Total Fixed Assets	21	-	-	八、未交款合计 Other Payables	48	572,747.83	752,004.45
固定资产原价 Fixed Assets, Cost	22	-	-	九、上级拨入资金 Appropriation of Fund	49	-	-
减:累计折旧 Less: Accumulated Depreciation	23	-	-	十、留成收入 Retained Earnings	50	-	-
固定资产净值 Fixed Assets, Net	24	-	-			-	-
固定资产清理 Fixed Assets Pending Disposal	25	-	-			-	-
待处理固定资产损失 Fixed Assets Losses in Suspense	26	-	-			-	-
资金占用合计 Total Application of Fund	27	759,220,919.69	878,920,104.98	资金来源合计 Total Sources of Fund	51	759,220,919.69	878,920,104.98

(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 2020 年 12 月 31 日

(For the period ended December 31, 2020)

项目名称: 世界银行贷款河北清洁供热示范项目

Project Name: Hebei Clean Heating Project Financed by the World Bank

编报单位: 河北省政府外债项目管理服务中心

货币单位: 人民币元

Prepared by: Hebei Provincial Government Foreign Debt Project
Management & Service Center

Currency Unit: RMB Yuan

	本期 Current Period			累计 Cumulative		
	本期计划额 Current Period 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	236,728,037.00	134,916,200.79	56.99%	1,059,799,400.00	824,337,453.98	77.78%
一、国际金融组织贷款 International Financing	172,578,037.00	55,941,536.04	32.42%	615,000,000.00	525,397,996.95	85.43%
1. 世界银行 World Bank	172,578,037.00	55,941,536.04	32.42%	615,000,000.00	525,397,996.95	85.43%
2. 亚洲开发银行 ADB	-	-	-	-	-	-
二、配套资金(按资金来源或性质) Counterpart Financing	64,150,000.00	78,974,664.75	123.11%	444,799,400.00	298,939,457.03	67.21%
1. 无偿配套 Grant Counterpart Fund	64,150,000.00	78,974,664.75	123.11%	444,799,400.00	298,939,457.03	67.21%
1) 财政拨款 Fiscal Appropriation	15,000,000.00	30,000,000.00	200.00%	89,000,000.00	86,460,569.85	97.15%
2) 所有者投入 Equity Injection	-	-	-	40,000,000.00	40,000,000.00	100.00%
3) 企业自筹 Enterprise Self-financing	49,150,000.00	48,974,664.75	99.64%	315,799,400.00	172,478,887.18	54.62%
2. 有偿配套 Non-grant Counterpart Fund	-	-	-	-	-	-
1) 国债 State Bond	-	-	-	-	-	-
2) 国内借款 Domestic Loan	-	-	-	-	-	-
3. 其它 Others	-	-	-	-	-	-
资金运用合计(按项目内容) Total Application of Funds	272,781,836.00	100,891,368.81	36.99%	1,059,799,400.00	705,232,170.83	66.54%
一、集中供热子项 District Heating Subproject	270,589,246.00	99,539,001.48	36.79%	1,044,423,175.00	697,158,948.33	66.75%
1. 承德集中供热和节能子项目 Chengde District Heating and Energy Efficiency Subproject	75,155,800.00	45,422,285.11	60.44%	220,185,000.00	143,542,668.88	65.19%

后续 (To be continued)

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2. 张家口集中供热子项目 Zhangjiakou District Heating Subproject	52,284,946.00	10,891,909.08	20.83%	315,047,575.00	231,713,998.35	73.55%
3. 平山集中供热和能效子项目 Pingshan District Heating and Energy Efficiency Subproject	71,452,500.00	31,004,914.26	43.39%	157,120,000.00	79,329,243.49	50.49%
4. 邢台工业余热集中供热子项目 Xingtai Industrial Waste Heat District Heating Subproject	71,696,000.00	12,219,893.03	17.04%	352,070,600.00	242,573,037.61	68.90%
二、机构能力建设和项目管理支持 District Heating Subproject	2,192,590.00	1,352,367.33	61.68%	15,376,225.00	8,073,222.50	52.50%
差异 Difference		34,024,831.98			119,105,283.15	
1. 应收款变化 Change in Receivables		-19,103,460.94			45,445,387.04	
2. 应付款变化 Change in Payables		15,396,272.12			-53,830,646.55	
3. 货币资金变化 Change in Cash and Bank		37,911,277.42			128,242,547.11	
4. 其它 Other		-179,256.62			-752,004.45	

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

本期截至 2020 年 12 月 31 日
 (For the period ended December 31, 2020)

项目名称: 世界银行贷款河北清洁供热示范项目

Project Name: Hebei Clean Heating Project Financed by the World Bank

编报单位: 河北省政府外债项目管理服务中心

货币单位: 人民币元

Prepared by: Hebei Provincial Government Foreign Debt Project Management & Service Center

Currency Unit: RMB Yuan

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	待核销项目支出 Construction Expenditures to be Disposed	转出投资 Investments Transferred-out
		固定资产 Fixed Asset	流动资产 Current Asset	无形资产 Intangible Asset	递延资产 Deferred Asset			
一、集中供热子项 District Heating Subproject	697,158,948.33	-	-	-	-	697,158,948.33	-	-
1.承德集中供热和节能子项目 Chengde District Heating and Energy Efficiency Subproject	143,542,668.88	-	-	-	-	143,542,668.88	-	-
2.张家口集中供热子项目 Zhangjiakou District Heating Subproject	231,713,998.35	-	-	-	-	231,713,998.35	-	-
3.平山集中供热和能效子项目 Pingshan District Heating and Energy Efficiency Subproject	79,329,243.49	-	-	-	-	79,329,243.49	-	-
4.邢台工业余热集中供热子项目 Xingtai Industrial Waste Heat District Heating Subproject	242,573,037.61	-	-	-	-	242,573,037.61	-	-
二、机构能力建设和项目管理支持 District Heating Subproject	8,073,222.50	-	-	-	-	8,073,222.50	-	-
合计 Total	705,232,170.83	-	-	-	-	705,232,170.83	-	-

(三) 贷款协定执行情况表

iii. Statement of Implementation of Loan Agreement

贷款协定执行情况表
STATEMENT OF IMPLEMENTATION OF LOAN AGREEMENT

本期截至 2020 年 12 月 31 日

(For the period ended December 31, 2020)

项目名称: 世界银行贷款河北清洁供热示范项目

Project Name: Hebei Clean Heating Project Financed by the World Bank

编报单位: 河北省政府外债项目管理服务中心

货币单位: 美元/人民币元

Prepared by: Hebei Provincial Government Foreign Debt Project Management & Service Center

Currency Unit: USD/RMB Yuan

类别 Category	核定贷款金额 Loan Amount 美元 USD	本年度提款数 Current-period Withdrawals		累计提款数 Cumulative Withdrawals	
		美元 USD	折合人民币 RMB	美元 USD	折合人民币 RMB
1. 货物、工程和非咨询服务 Goods, Works and Non-consulting Services	89,670,000.00	11,460,505.83	74,778,654.48	63,806,017.51	416,327,883.64
(a) 项目 1.1 部分-承德 Part 1.1 of Project	18,089,000.00	3,251,167.66	21,213,543.86	12,753,417.68	83,214,775.02
(b) 项目 1.2 部分-张家口 Part 1.2 of Project	29,889,000.00	2,332,396.77	15,218,655.68	22,203,919.92	144,878,357.08
(c) 项目 1.3 部分-平山 Part 1.3 of Project	11,810,000.00	2,375,182.96	15,497,831.30	5,942,314.01	38,773,004.68
(d) 项目 1.4 部分-邢台 Part 1.4 of Project	29,882,000.00	3,501,758.44	22,848,623.65	22,906,365.90	149,461,746.86
2. 咨询服务、培训、研讨会 Consulting Services, Training and Seminar	2,500,000.00	244,547.34	1,595,646.94	1,196,124.51	7,804,592.82

后续 (To be continued)

续 (continued)

3. 利息和承诺费 Interest and Commitment Fee	7,580,000.00	1,522,938.37	9,937,020.57	5,269,857.85	34,385,295.49
4. 利率上下限的溢价 Interest Rate Cap or Interest Rate Collar Premium	-	-	-	-	-
5. 先征费 Front-end Fee	250,000.00	-	-	250,000.00	1,631,225.00
6. 指定账户 Designated Account	-	-	-	10,000,000.00	65,249,000.00
合计 Total	100,000,000.00	13,227,991.54	86,311,321.99	80,521,999.87	525,397,996.95

(四) 专用账户报表

iv. Special Account Statement

专用账户报表

SPECIAL ACCOUNT STATEMENT

本期截至 2020 年 12 月 31 日

(For the period ended December 31, 2020)

项目名称: 世界银行贷款河北清洁供热示范项目

Project Name: Hebei Clean Heating Project

Financed by the World Bank

贷款号: 8566-CN

Loan No. 8566-CN

编报单位: 河北省财政厅

Prepared by: The Finance Department of Hebei Province

开户银行名称: 河北银行石家庄营业部

Depository Bank: Shijiazhuang Branch Business

Department, Bank of Hebei

账号: 01985149000600

Account No.: 01985149000600

货币种类: 美元

Currency: USD

A 部分: 本期专用账户收支情况 Part A-Account Activity for the Current Period	金额 Amount
期初余额 Beginning Balance	7,373,527.44
增加: Add:	-
本期世界银行回补总额 Total Amount Deposited by World Bank	11,705,053.17
本期利息收入总额 (存入专用账户部分) Total Interest Earned this Period if Deposited in Special Account	33,191.23
本期不合格支出归还总额 Total Amount Refunded this Period to Cover Ineligible Expenditures	-
减少: Deduct:	-
本期支付总额 Total Amount Withdrawn this Period	8,996,480.35
本期末包括在支付额中的服务费支出 Total Service Charges this Period if not Included in Above Amount Withdrawn	40.00
期末余额 Ending Balance	10,115,251.49

后续 (To be continued)

续 (continued)

B 部分: 专用账户调节 Part B-Account Reconciliation		金额 Amount
1. 世行首次存款总额 Amount Advanced by World Bank		10,000,000.00
减少: Deduct:		-
2. 世行回收总额 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		10,000,000.00
4. 专用账户期末余额 Ending Balance of Special Account		10,115,251.49
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 at the End of this Period		-
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)		150.00
减少: Deduct:		-
8. 利息收入 (存入专用账户部分) Interest Earned (If Included in Special Account)		115,401.49
9. 本期期末专用账户首次存款净额 Total Advance to the Special Account Accounted for at the End of this Period		10,000,000.00

（五）财务报表附注

财务报表附注

1.项目概况

世界银行贷款河北清洁供热示范项目（以下简称“本项目”）于2016年1月19日获得世行董事会批准，我国政府于2016年3月24日正式与世界银行签订该项目的《贷款协定》、《项目协议》，获得世行贷款1亿美元，贷款号为8566-CN。本项目发展目标是改善河北省选定城市项目区供热系统的效率和环境绩效，以减少温室气体和空气污染物排放，为我省项目市县的城市建筑和71万城市居民提供高效和更加可靠的供热设施服务，为其余地区推广清洁供热项目建设提供示范，促进河北省的社会经济可持续发展和环境友好社会的建设。根据河北省发展和改革委员会对于项目调整事项的批复，项目计划总投资由原来的人民币152,722万元（含邢台子项目使用自有资金建设的一期工程35,903万元），调整为人民币142,995万元（含邢台子项目使用自有资金建设的一期工程，一期工程投资调整为34,381万元）。由于张家口取消了生物质锅炉项目，投资减少人民币2,634.16万元，项目计划总投资再次调整为人民币140,361万元（含邢台子项目使用自有资金建设的一期工程34,381万元），其中世界银行贷款仍为1亿美元，项目预计2020年12月31日完工，2021年6月30日关账。

项目实施机构包括：

- 承德热力集团有限责任公司
- 张家口市东源热力有限责任公司
- 平山县城镇供热有限公司
- 邢台旭阳安能热力有限公司

2.财务报表编制范围

本财务报表的编制范围包括4个子项目的财务报表及省财政厅专用账户报表。

3. 主要会计政策

3.1 本项目财务报表按照财政部《世界银行贷款项目会计核算办法》（财际字〔2000〕13号）的要求编制。

3.2 会计核算年度采用公历年制，即公历每年 1 月 1 日至 12 月 31 日。

3.3 本项目会计核算以“权责发生制”作为记账原则，采用借贷复式记账法记账，以人民币为记账本位币。

3.4 按照中国人民银行 2020 年 12 月 31 日汇率，即 USD1=人民币 6.5249 元。

4. 报表科目说明

4.1 项目支出

本期项目支出人民币 100,891,368.81 元，累计项目支出人民币 705,232,170.83 元，其中在建工程 705,232,170.83 元。

4.2 货币资金

2020 年 12 月 31 日货币资金余额为人民币 128,242,547.11 元，其中专用账户存款余额折合人民币 66,001,004.45 元，其余为各子项目到位的配套资金。

4.3 预付及应收款

2020 年 12 月 31 日预付及应收款余额为人民币 45,445,387.04 元，主要为各子项目工程预付及应收款项。

4.4 项目拨款

截至 2020 年 12 月 31 日项目拨款余额为人民币 258,939,457.03 元，为中央、省、市、县及项目业主单位各级到位的配套资金，其中承德子项目 62,362,509.07 元，张家口子项目 46,473,874.15 元，平山子项目 76,574,613.80 元，邢台子项目 73,528,460.01 元。

4.5 项目资本和项目资本公积

截至 2020 年 12 月 31 日项目资本公积余额为人民币 40,000,000.00 元，原为张家口子项目国家开发银行注入投资款，2018 上半年全额转入张家口市东山开发投资有限公司名下。

4.6 项目借款

截至 2020 年 12 月 31 日项目借款余额为人民币 525,397,996.95 元，均为世行贷款。

4.7 应付款

2020 年 12 月 31 日余额为人民币 53,830,646.55 元，主要是各子项目应付工程款。

4.8 未交款

截至 2020 年 12 月 31 日余额为人民币 752,004.45 元。主要是未交的专用账户利息收入减去手续费的余额。

5. 专用账户使用情况

本项目世行贷款专用账户设在河北银行石家庄营业部，账户为 01985149000600，币种为美元。专用账户首次存款 10,000,000.00 美元。该账户 2020 年年初余额为 7,373,527.44 美元，本年度回补 11,705,053.17 美元，利息收入 33,191.23 美元。本年度支付 8,996,480.35 美元，本期手续费 40.00 美元，年末账户余额为 10,115,251.49 美元。

6. 其他需要说明的事项

项目资金平衡表中世界银行贷款期末数与期初数之差、项目进度表中相应本期发生额与贷款协定执行情况表人民币本期提款数不一致是由于历年汇兑损益造成的。

v. Notes to the Financial Statements

Notes to the Financial Statements

1. Project overview

Hebei Clean Heating Project (hereinafter referred to as “the Project”) was approved by the World Bank Board of Directors on January 19, 2016 with the loan amount of USD 100 million. The Loan Agreement was formally signed on March 24, 2016 between the Chinese Government and the World Bank. The loan number is 8566-CN. The Project Development Objective (PDO) is to improve the efficiency and environmental performance of the heating systems in the selected project areas of Hebei Province, so as to reduce the emission of greenhouse gas and air pollutants, and to provide more reliable and efficient heating services for 710,000 urban residents of the project cities and counties. The project will also provide demonstrations for adopting the clean heating in other regions and promote the sustainable development of social economy and the construction of environmentally friendly society in Hebei Province. According to the approval of the Project restructuring by Hebei Development and Reform Commission , the original total investment of RMB 1,527,220,000 yuan (including RMB 359,030,000 yuan of Xingtai subproject’s own funds for construction of its project phase I) reduced to RMB 1,429,950,000 yuan (including RMB 343,810,000 yuan for Xingtai project phase I). Zhangjiakou’s cancellation of biomass heating activity leads to a reduction of the total investment by RMB 26,341,600 yuan. The total investment of the project reduced again to RMB 1,403,610,000 yuan (including RMB 343,810,000 yuan of Xingtai subproject’s own funds for construction of its project phase I). Among the total investment, the World Bank loan is USD 100 million. The project is expected to be completed on December 31, 2020 and the loan will be closed on June 30, 2021.

The project implementing agencies involve:

Chengde Heating Group Co., Ltd

Zhangjiakou Dongyuan Heating Co., Ltd

Pingshan County Urban and Township Heating Co., Ltd

Xingtai Xuyang An’ neng Heating Co., Ltd

2. Consolidation Scope of the Financial Statements

Consolidation scope of the financial statements covers the designed account statement of Hebei Provincial Finance Department and the financial statements of the four subprojects.

3. Accounting Policies

3.1 The Financial Statements of the project were prepared according to the requirements of *Accounting Methods for the World Bank Financed Project (Caijizi[2000]No.13)* .

3.2 In accounting practice, the Gregorian calendar year is adopted as the fiscal year from January 1 to December 31.

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

3.4 The exchange rate adopted in the financial statements was the exchange rate on December 31, 2020 of the People's Bank of China, which is USD1= RMB 6.5249 yuan.

4. Explanation of Subjects

4.1 Total Project Expenditures

The project expenditure in 2020 was RMB 100,891,368.81 yuan, and the cumulative expenditures were RMB 705,232,170.83 yuan, among which the construction in Progress was RMB 705,232,170.83 yuan.

4.2 Cash and Bank

On December 31, 2020, the balance was RMB 128,242,547.11 yuan, including RMB 66,001,004.45 yuan in the Designated Account after conversion. The remaining was counterpart funds provided by each subproject.

4.3 Prepaid and Receivable

The balance on December 31, 2020 was RMB 45,445,387.04 yuan, mainly comprising of advanced payments for civil works expenses and receivables of the subprojects.

4.4 Project Appropriation Funds

The balance on December 31, 2020 was RMB 258,939,457.03 yuan, which was from central, provincial, municipal and county-level government and each PIUs. Among which, Chengde subproject RMB 62,362,509.07 yuan, Zhangjiakou subproject RMB 46,473,874.15 yuan, Pingshan subproject RMB 76,574,613.80 yuan and Xingtai subproject RMB 73,528,460.01 yuan.

4.5 Project Capital and Capital Surplus

The balance on December 31, 2020 was RMB 40,000,000.00 yuan, which was originally put by National Development Bank for Zhangjiakou

subproject investment. In the first half of 2018, all of the amount was transferred into Zhangjiakou Dongshan Development Investment Co., Ltd.

4.6 Project Loan

The balance on December 31, 2020 was RMB 525,397,996.95 yuan, which was from IBRD loan.

4.7 Payable

The balance on December 31, 2020 was RMB 53,830,646.55 yuan, mainly the civil works payable of each subproject.

4.8 Other Payable

The balance on December 31, 2020 was RMB 752,004.45 yuan, mainly by the DA earned interest deducting the service charge.

5. Special Account

The Special Account of the project is set in Shijiazhang Branch Business Department of Hebei Bank, with the account number of 01985149000600, and USD as the currency unit. The initial deposit to the Special Account was USD 10,000,000.00. The beginning balance of 2020 was USD 7,373,527.44 and the reimbursement in 2020 was USD 11,705,053.17. In 2020, the interest earned was USD 33,191.23, and the disbursement was USD 8,996,480.35, and the service charge was USD 40.00. Thus, the ending balance was USD 10,115,251.49.

6. Other Explanation for the Financial Statements

Due to the change of foreign exchange rate, there are discrepancies between the beginning and ending balance of the IBRD loan in the Balance Sheet, and inconsistency between the current year's loan received in the Summary of Sources and Uses of Funds by Project Component and the amount of current year's withdrawals (disclosed in RMB) in the Statement of Implementation of Loan Agreement.

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贷款协定遵守情况、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。我们认为，该项目有助于减少温室气体和空气污染物排放。我们未发现项目存在上述方面问题。

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 loan 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. In our opinion, the project will be good for reducing the emission of greenhouse gas and air pollutants. We have not found any weaknesses or problems on the above mentioned aspects.