

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〕6号

HEBEI AUDIT REPORT〔2021〕NO.6

项目名称：世界银行贷款河北省农村新能源开发项目

Project Name: Hebei Rural Renewable Energy Development

Project Financed by the World Bank

贷款号：8476-CN

Loan No. : 8476-CN

项目执行单位：河北省利用世行贷款农村新能源开发项目办公室

Project Entity: Rural Renewable Energy Development Project

Management Office of Hebei Province Using the

World Bank Loan

会计年度：2020

Accounting Year: 2020

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一、 审计师意见

审计师意见

河北省利用世行贷款农村新能源开发项目办公室：

我们审计了世界银行贷款河北省农村新能源开发项目 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办的责任，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省农村新能源开发项目 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

我们审查了本期内由省财政厅报送给世界银行的第 HB009、HB010 号提款申请书及所附资料。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 Rural Renewable Energy Development Project Management Office of Hebei Province Using the World Bank Loan

We have audited the special purpose financial statements (from page 5 to page 19) of Hebei Rural Renewable Energy Development 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 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 Hebei Rural Renewable Energy Development 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 the 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 No.HB009 and No.HB010 and the attached documents submitted to the World Bank during the period. In our opinion, those 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: 世界银行贷款河北省农村新能源开发项目

Project Name: Hebei Rural Renewable Energy Development Project Financed by the World Bank

编报单位: 河北省利用世行贷款农村新能源开发项目办公室

货币单位: 人民币元

Prepared by: Rural Renewable Energy Development Project Management Office of Hebei Province Using the World Bank Loan

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	473,843,933.84	573,743,233.69	一、项目拨款合计 Total Project Appropriation Funds	28	198,504,369.77	248,482,649.46
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	-	-
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	303,452,972.73	353,084,736.37
4. 在建工程 Construction in Progress	5	473,843,933.84	573,743,233.69	1. 项目投资借款 Total Project Investment Loan	32	303,452,972.73	353,084,736.37
二、应收生产单位投资借款 Investment Loan Receivable	6	-	-	(1) 国外借款 Foreign Loan	33	303,452,972.73	353,084,736.37
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	303,452,972.73	353,084,736.37
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	44,753,214.87	47,839,406.69	2. 其他借款 Other Loan	39	-	-
1. 银行存款 Cash in Bank	13	44,752,840.57	47,839,032.39	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	33,483,704.60	45,748,520.61	其中:拨入世行贷款 Including: World Bank Loan	41	-	-
2. 现金 Cash on Hand	15	374.30	374.30	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	32,550,797.13	1,918,060.21	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	49,470,019.60	22,161,457.81
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	344,911.82	302,363.66	八、未交款合计 Other Payables	48	65,495.56	74,220.61
固定资产原价 Fixed Assets, Cost	22	467,916.80	467,916.80	九、上级拨入资金 Appropriation of Fund	49	-	-
减:累计折旧 Less: Accumulated Depreciation	23	123,004.98	165,553.14	十、留成收入 Retained Earnings	50	-	-
固定资产净值 Fixed Assets, Net	24	344,911.82	302,363.66			-	-
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	551,492,857.66	623,803,064.25	资金来源合计 Total Sources of Fund	51	551,492,857.66	623,803,064.25

(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: 世界银行贷款河北省农村新能源开发项目

Project Name: Hebei Rural Renewable Energy Development Project Financed by the World Bank

编报单位: 河北省利用世行贷款农村新能源开发项目办公室

货币单位: 人民币元

Prepared by: Rural Renewable Energy Development Project Management Office of Hebei Province Using the World Bank Loan

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	198,391,700.00	99,610,043.33	50.21%	811,780,400.00	601,567,385.83	74.10%
一.国际金融组织贷款 International Financing	129,259,100.00	49,631,763.64	38.40%	483,124,500.00	353,084,736.37	73.08%
1. IBRD	129,259,100.00	49,631,763.64	38.40%	483,124,500.00	353,084,736.37	73.08%
二.配套资金 Counterpart Financing	69,132,600.00	49,978,279.69	72.29%	328,655,900.00	248,482,649.46	75.61%
1. 政府配套 Government Counterpart Funds	7,655,000.00	1,130,000.00	14.76%	63,000,000.00	55,800,000.00	88.57%
2. 自筹资金 Project Entities Funds	61,477,600.00	48,848,279.69	79.46%	265,655,900.00	192,682,649.46	72.53%
资金运用合计 Total Application of Funds	198,391,700.00	99,899,299.85	50.35%	811,780,400.00	573,743,233.69	70.68%
(按项目内容 by Project Component)	-	-	-	-	-	-
1. 沼气工程的管理和可再生能源 的供应 Large-scale Biogas Facilities Management & Renewable Energy Supply in Rural Areas	186,111,700.00	92,448,882.33	49.67%	759,480,000.00	544,415,743.21	71.68%
2. 技术支持、项目管理和监测 Technical Support, Project Management & Monitoring	1,050,000.00	807,266.00	76.88%	14,380,000.00	5,057,994.04	35.17%
3. 先征费 Front-End Fees	-	-80,669.87	-	1,208,350.00	1,166,325.88	96.52%
4. 承诺费和利息 Commitment Fees & Interest	11,230,000.00	6,723,821.39	59.87%	36,712,050.00	23,103,170.56	62.93%
5. 利率上下限的溢价 Interest Rate Cap or Interest Rate Collar Premium	-	-	-	-	-	-
差异 Difference	-	-289,256.52	-	-	27,824,152.14	-
1. 应收款变化 Change in Receivables	-	-30,632,736.92	-	-	1,918,060.21	-
2. 应付款变化 Change in Payables	-	27,308,561.79	-	-	-22,161,457.81	-
3. 货币资金变化 Change in Cash and Bank	-	3,086,191.82	-	-	47,839,406.69	-
4. 其它 Other	-	-51,273.21	-	-	228,143.05	-

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: 世界银行贷款河北省农村新能源开发项目

Project Name: Hebei Rural Renewable Energy Development Project Financed by the World Bank

编报单位: 河北省利用世行贷款农村新能源开发项目办公室

货币单位: 人民币元

Prepared by: Rural Renewable Energy Development Project Management Office of
 Hebei Province Using the World Bank Loan

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			
1.沼气工程的管理和可再生能源的供应 Large-Scale Biogas Facilities Management & Renewable Energy Supply in Rural Areas	544,415,743.21	-	-	-	-	544,415,743.21	-	-
2.技术支持、项目管理和监测 Technical Support, Project Management & monitoring	5,057,994.04	-	-	-	-	5,057,994.04	-	-
3.先征费 Front-End Fees	1,166,325.88	-	-	-	-	1,166,325.88	-	-
4.承诺费和利息 Commitment Fees & Interest	23,103,170.56	-	-	-	-	23,103,170.56	-	-
5.利率上下限的溢价 Interest Rate Cap or Interest Rate Collar Premium	-	-	-	-	-	-	-	-
合计 Total	573,743,233.69	-	-	-	-	573,743,233.69	-	-

(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: 世界银行贷款河北省农村新能源开发项目

Project Name: Hebei Rural Renewable Energy Development Project Financed by the World Bank

编报单位: 河北省利用世行贷款农村新能源开发项目办公室

货币单位: 美元/人民币元

Prepared by: Rural Renewable Energy Development Project Management Office of Hebei Province Using the World Bank Loan

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. 本项目第一部分中的货物和工程 Goods and Works for Component I	63,964,000.00	9,255,174.38	60,389,087.31	42,834,163.97	279,488,636.49
2. 本项目第二部分中的货物、工程、非咨询服务、咨询服务和培训 Goods, works, non-consulting services, consulting services and training for Component II	2,240,000.00	167,059.05	1,090,043.60	559,748.57	3,652,303.44
3. 先征费 Front-End Fees	178,750.00	-	-	178,750.00	1,166,325.88
4. 承诺费和利息 Commitment Fees & Interest	5,117,250.00	1,192,880.21	7,783,424.08	3,540,770.06	23,103,170.56
5. 利率上下限的溢价 Interest Rate Cap or Interest Rate Collar Premium	-	-	-	-	-
6. 专用帐户 Special Account	-	-	-	7,000,000.00	45,674,300.00
合计 Total	71,500,000.00	10,615,113.64	69,262,554.99	54,113,432.60	353,084,736.37

(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: 世界银行贷款河北省农村新能
源开发项目

Project Name: Hebei Rural Renewable
Energy Development Project Financed by
the World Bank

贷款号: 8476-CN

Loan No. 8476-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: 交通银行河北省分行营业
部

Depository Bank: Bank of Communications
Shijiazhuang Branch Business Department

账号: 131707630142016000821

Account No. : 131707630142016000821

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	4,799,705.37
增加: Add:	
本期世行回补总额 Total Amount Deposited this Period by World Bank	9,422,233.43
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	2,016.55
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	7,212,550.37
本期未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	30.00
期末余额 Ending Balance	7,011,374.98

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		7,000,000.00
减少： Deduct:		-
2. 世界银行回收总额 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		7,000,000.00
4. 专用账户期末余额 Ending Balance of Special Account		7,011,374.98
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.	-	-
	-	-
	-	-
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)		11,524.98
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		7,000,000.00

（五）财务报表附注

财务报表附注

1.项目概况

河北省农村新能源开发项目贷款号为 8476-CN，旨在通过该项目的实施，示范可持续发展的大型沼气生产和利用，用于改善农村地区环境污染及为河北省农村地区提供清洁能源。本项目涉及 5 个县市，主要项目内容包括两部分，一是农村地区大型沼气工程的开发及持续管理，充分地利用农村地区秸秆、畜禽粪便等生产沼气从而解决当地农村居民炊事用能；二是技术支持、项目管理和监测，包括技术服务、培训和推广、监测和评价以及项目管理。项目协议于 2015 年 4 月 16 日签订，2015 年 6 月 29 日生效，预计 2021 年 12 月 31 日前关闭。项目计划总投资为人民币 8.12 亿元，其中世界银行贷款总额为 7150 万美元，折合人民币 4.83 亿元。

2. 财务报表编制范围

本财务报表的编制范围包括河北省项目办、5 个子项目单位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

2020年项目支出人民币99,899,299.85元,占本年投资计划的50.35%,累计支出人民币573,743,233.69元,占总投资计划的70.68%。

4.2 货币资金

2020年12月31日货币资金余额为人民币47,839,406.69元,其中专用账户存款折合人民币45,748,520.61元。

4.3 预付及应收款

2020年12月31日余额为人民币1,918,060.21元,主要是:各子项目单位环评、社评、设计费等费用。

4.4 项目拨款

2020年12月31日余额为人民币248,482,649.46元,其中:政府配套资金55,800,000.00元、企业自筹资金192,682,649.46元。

项目计划配套资金总额人民币328,655,900.00元,其中政府配套为63,000,000.00元,自筹资金为265,655,900.00元。截至2020年12月31日落实配套人民币248,482,649.46元,占计划的75.61%。其中:政府配套累计到位人民币55,800,000.00元,占计划的88.57%;企业自筹累计到位人民币192,682,649.46元,占计划的72.53%。

4.5 项目借款

2020年12月31日余额为人民币353,084,736.37元,其中:国际复兴开发银行贷款额为54,113,432.60美元,折合人民币353,084,736.37元。

截至2020年12月31日,累计提取世界银行贷款资金54,113,432.60美元,占贷款总额的75.68%。其中:本项目第一部分的货物和工程累计提款42,834,163.97美元,占该类计划的66.97%;本项目第二部分的咨询服务提款559,748.57美元,占该类计划的24.99%;先征费累计提款178,750.00美元,占该类计划的100%;承诺费和利息累计提款3,540,770.06美元,占该类计划的69.19%;专用账户周转金提款7,000,000.00美元。

4.6 应付款

2020年12月31日余额为人民币22,161,457.81元，主要是各子项目单位应付工程款。

4.7 未交款

2020年12月31日余额为人民币74,220.61元，是专用账户利息收入减去服务费的余额。

5. 专用账户使用情况

本项目专用账户设在交通银行河北省分行营业部，账号为131707630142016000821，币种为美元。专用账户首次存款7,000,000.00美元。2020年年初余额4,799,705.37美元，本年度回补9,422,233.43美元，利息收入2,016.15美元，本年度支付7,212,550.37美元，本年度未包括在支付额中的服务费支出30.00美元，年末余额7,011,374.98美元。

6. 其他需要说明的事项

世行贷款河北省农村新能源开发项目原计划总投资金额为人民币9.19亿元，其中安平子项目人民币1.89亿元；玉田子项目人民币1.60亿元；遵化子项目人民币1.82亿元；临漳子项目人民币0.67亿元；承德子项目人民币1.26亿元；乐亭子项目人民币1.95亿元。

至2016年12月31日，临漳、安平子项目完成初设批复，共增加投资金额人民币0.20亿元，其中安平子项目增加人民币0.13亿元，变更为人民币2.02亿元，临漳子项目增加人民币0.07亿元变更为人民币0.73亿元。

2017年1月1日至2017年12月31日，遵化、承德子项目完成初设批复，玉田子项目完成可研调整，共增加投资金额人民币0.19亿元，相应整个项目总投资金额变更为人民币9.58亿元，其中遵化子项目增加人民币0.14亿元，变更为人民币1.96亿元，玉田子项目增加人民币0.05亿元变更为人民币1.66亿元。

2018年2月，玉田子项目完成初设批复，减少投资人民币0.01亿元变更为人民币1.65亿元，相应整个项目总投资金额变更为人民币9.57亿

元。

各子项目初设批复变更金额均为自筹资金变更。

2019年，五个子项目均完成了中期调整批复，整个项目总投资金额变更为人民币 8.12 亿元。其中安平子项目人民币 1.94 亿元；玉田子项目人民币 1.49 亿元；遵化子项目人民币 2.32 亿元；临漳子项目人民币 0.66 亿元；承德子项目人民币 1.71 亿元。

v. Notes to the Financial Statements

Notes to the Financial Statements

1. Project Overview

Hebei Rural Renewable Energy Development Project (Loan No. 8476-CN) aims to demonstrate the sustainable development of biogas production and utilization to reduce environmental pollution and supply clean energy in rural areas of Hebei Province. This Project covers 5 counties and cities and mainly consists of two components. Component I: Large-scale biogas project development and continuity management in rural areas. It takes full advantage of crop residue and livestock manure in rural areas to produce biogas to meet the energy needs for cooking for local rural residents. Component II: Technical support, project management and monitoring, including technology services, training, promotion, monitoring, assessment and project management. Project Agreement was signed on April 16, 2015 and came into effect on June 29, 2015 and is expected to be closed prior to December 31, 2020. Project total investment is planned to be RMB 812 million yuan, including total World Bank loan USD 71.5 million, converting into RMB 483 million yuan.

2. Consolidation Scope of the Financial Statements

The scope of preparation of financial statements covers the financial statements prepared by Rural Renewable Development Project Management Office of Hebei Province Using the World Bank Loan and 5 subproject units, and Special Account Statement prepared by the Finance Department of Hebei Province.

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 Projects (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 USD 1=RMB 6.5249 yuan.

4. Explanation of Subjects

4.1 Project Expenditure

Project expenditure in 2020 was RMB 99,899,299.85 yuan, accounting for 50.35% of the annual investment plan; The cumulative expenditures were RMB 573,743,233.69 yuan, accounting for 70.68% of the plan.

4.2 Cash and Bank

The balance on December 31, 2020 was RMB 47,839,406.69 yuan, including RMB 45,748,520.61 yuan in special account.

4.3 Prepaid and Receivable

The balance on December 31, 2020 was RMB 1,918,060.21 yuan, mainly used for the expenses for environmental impact assessment, social impact assessment, design fees, etc.

4.4 Project Appropriation Funds

The balance on December 31, 2020 was RMB 248,482,649.46 yuan, including the government counterpart fund of RMB 55,800,000.00 yuan, enterprise self-raised fund of RMB 192,682,649.46 yuan.

The total planned counterpart funds of this project were RMB 328,655,900.00 yuan, including the government counterpart fund RMB 63,000,000.00 yuan and enterprise self-raised fund RMB 265,655,900.00 yuan. As of December 31, 2020, RMB 248,482,649.46 yuan had been funded, accounting for 75.61% of the plan, including the cumulative government fund RMB 55,800,000.00 yuan, accounting for 88.57% of the plan, and cumulative enterprise self-raised fund RMB 192,682,649.46 yuan, accounting for 72.53% of the plan.

4.5 Project Loan

The balance on December 31, 2020 was RMB 353,084,736.37 yuan, including International Bank for Reconstruction and Development (IBRD) loan of USD 54,113,432.60, converting to RMB 353,084,736.37 yuan.

As of December 31, 2020, the amount of withdrawn World Bank loan had accumulated to USD 54,113,432.60, accounting for 75.68% of total loan amount, including USD 42,834,163.97 for Goods and Works for Part 1 of the Project, accounting for 66.97% of the category plan; USD 559,748.57 for Consulting Services for Part 2 of the Project, accounting for 24.99% of the

category plan; USD 178,750.00 for Front-end Fee, accounting for 100% of the category plan; USD 3,540,770.06 for Commitment Fee and Interest, accounting for 69.19% of the category plan; USD 7,000,000.00 for working funds of Special Account.

4.6 Payable

The balance on December 31, 2020 was RMB 22,161,457.81 yuan, mainly the payable construction payment.

4.7 Other Payables

The balance on December 31, 2020 was RMB 74,220.61 yuan, mainly the balance of interest earned of Special Account minus service charges.

5. Special Account

The depository bank of Special Account of the project: Bank of Communications, Shijiazhuang Branch Business Department; Account No.: 131707630142016000821; Currency: USD. Amount Advanced by World Bank: USD 7,000,000.00. The beginning balance of 2020 was USD 4,799,705.37; Total Amount Deposited of this year was USD 9,422,233.43; Interest Earned was USD 2,016.15; Total Amount Withdrawn of this year was USD 7,212,550.37; Total Service Charges of this year if not included in Above Amount Withdrawn was USD 30.00. Thus, the Ending Balance of 2020 was USD 7,011,374.98.

6. Other Explanation for the Financial Statements

The total planned investment amount of Hebei Rural Renewable Development Project Financed by the World Bank is RMB 919 million yuan, including RMB 189 million yuan for Anping subproject, RMB 160 million yuan for Yutian subproject, RMB 182 million yuan for Zunhua subproject, RMB 67 million yuan for Linzhang subproject, RMB 126 million yuan for Chengde subproject, and RMB 195 million yuan for Laoting subproject.

As of December 31, 2016, the preliminary designs for Linzhang and Anping subprojects had been approved with a total increased investment amount of RMB 20 million yuan, in which Anping subproject increased by RMB 13 million yuan and changed to RMB 202 million yuan; Linzhang subproject increased by RMB 7 million yuan and changed to RMB 73 million yuan.

From January 1, 2017 to December 31, 2017, the preliminary designs for Zunhua and Chengde subprojects had been approved and the feasibility adjustment for Yutian subproject had been completed, with a total increased

investment amount of RMB 19 million yuan and correspondingly the total investment amount of the Project changed to RMB 958 million yuan, in which Zunhua subproject increased by RMB 14 million yuan and changed to RMB 196 million yuan; Yutian subproject increased by RMB 5 million yuan and changed to RMB 166 million yuan.

In February 2018, the preliminary designs for Yutian subproject had been approved, with an investment decrease of RMB 1 million yuan to totally RMB 165 million yuan. Correspondingly, the total investment amount of the Project changed to RMB 957 million yuan.

The amount changed for the preliminary design of each subproject was self-raised funds.

In 2019, all the five subprojects received the approval for interim adjustment, which led to the change of total project investment amount into RMB 812 million yuan, including the Anping subproject RMB 194 million yuan, Yutian subproject RMB 149 million yuan, Zunhua subproject RMB 232 million yuan, Linzhang subproject RMB 66 million yuan, and Chengde subproject RMB 171 million yuan.

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。我们发现存在如下问题：

审计发现，上一年度审计报告披露的问题中，临漳县未办理 31.4 亩土地使用权证的问题，本年度已取得土地指标。建议你办督促河北润泽致民农业科技股份有限公司积极协调，尽快取得剩余土地使用权证。

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. We found the following issues:

It was found in the audit that, on one of the audit findings in the previous year that Linzhang subproject failed to obtain Land Use Certificate for 31.4 mu land, the land index had been obtained this year. We suggested that the PMO urge Hebei Runze Zhimin Agricultural Science and Technology Co., Ltd. to obtain the Land Use Certificate for the residual land as soon as possible.