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审计署国外贷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〔2016〕18号

AUDIT REPORT〔2016〕NO.18

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: 2014年9月1日至2015年12月31日

Accounting Year: September 1, 2014 - December 31, 2015

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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 2015 年 12 月 31 日的资金平衡表及截至该日同期间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 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 2015 年 12 月 31 日的财务状况及截至该日同期间的财务收支、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 1 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。

审计署国外贷款项目审计服务中心

2016年6月28日



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I . Auditor's Opinion

Auditor's Opinion

To Ministry of Agriculture

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, 2015, the Statement of Implementation of Grant Agreement and the Special Account Statement for the period 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, 2015, its financial receipts and disbursements, the project implementation and the receipts and disbursements of the special account for the period 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.1 submitted to the World Bank during the period. In our opinion, this application complies 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 28, 2016



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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

2015年12月31日

As of December 31, 2015

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: 农业部对外经济合作中心

Prepared by: Foreign Economic Cooperation Center, Ministry of Agriculture

赠款号: TF017649

货币单位: 人民币元

Grant No.: TF017649

Currency Unit: RMB yuan

资金占用 Application of Fund			资金来源 Sources of Fund		
科目名称 Subject Name	期初余额 Beginning Balance	期末余额 Ending Balance	科目名称 Subject Name	期初余额 Beginning Balance	期末余额 Ending Balance
银行存款 Bank Deposit	0.00	6,242,252.68	拨入赠款 Grant Received	0.00	6,493,600.00
项目支出 Project Expenditure	0.00	44,365,819.82	应付账款 Payable	0.00	1,403,172.50
拨出赠款 Grant Appropriated	0.00	0.00	配套资金 Counterpart Fund	0.00	42,711,300.00
应收款项 Accounts Receivable	0.00	0.00	利息收入 Interest	0.00	0.00
资金占用合计 Total Application of Fund	0.00	50,608,072.50	资金来源合计 Total Sources of Fund	0.00	50,608,072.50

(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

2015年12月31日

For the period ended December 31, 2015

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: 农业部对外经济合作中心

Prepared by: Foreign Economic Cooperation Center, Ministry of Agriculture

赠款号: TF017649

货币单位: 美元/人民币元

Grant No.: TF017649

Currency Unit: USD/ RMB yuan

类别 Category	核定额 Grant Amount		本期发生数(额) Amount of Current Period 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
1. 项目第一部分的子 赠款和补贴 Sub-grants and Subsidies under Part I of the Project	1,936,000.00	12,571,609.60	0.00	0.00	0.00	0.00
2. 货物、非咨询服务、 咨询服务、增量运营 成本、培训和研讨会 Goods, non-consulting services, consulting services, Incremental Operating Costs, Training and Workshops	3,164,000.00	20,545,750.40	0.00	0.00	0.00	0.00
3. 专用账户首存款 Initial Deposit	0.00	0.00	1,000,000.00	6,493,600.00	1,000,000.00	6,493,600.00
合计 Total	5,100,000.00	33,117,360.00	1,000,000.00	6,493,600.00	1,000,000.00	6,493,600.00

(三) 专用账户收支表

iii. Special Account Statement

专用账户收支表

SPECIAL ACCOUNT STATEMENT

2015年12月31日

For the Period Ended December 31, 2015

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

Depository Bank: China CITIC Bank H.O. General Banking Department

账号: 7111011482600008861

货币种类: 美元

Account No.: 7111011482600008861

Currency: USD

项目 Item	金额 Amount
1. 期初余额 Beginning Balance	0.00
增加 add:	1,000,000.00
2. 本期回补额 The amount withdrawn in current period	1,000,000.00
3. 本期利息收入 Interest Earning	0.00
4. 本期不合格支出归还总额 Total amount refunded to cover ineligible expenditures	0.00
减少 Deduct:	38,706.93
5. 本期支付总额 Total amount withdrawal	38,706.93
6. 本期未包括在支付额中的服务费支出 Total service charges if not included in above withdrawal amount	0.00
7. 期末余额 Ending Balance	961,293.07

（四）财务报表附注

财务报表附注

一、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 510 万美元，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。

该项目从 2014 年 9 月起实施，项目执行期为 5 年半，项目关账日期为 2020 年 3 月 31 日。截至 2015 年 12 月 31 日，该项目累计拨入赠款 1,000,000.00 美元。

二、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数据及财政部预算评审中心管理的专用账户收支汇总而成。资金平衡表和赠款协定执行情况明细表综合反映项目使用气候智慧型主要粮食生产项目赠款的情况，专用账户报表反映气候智慧型主要粮食生产项目赠款周转金的使用情况。

三、会计核算制度

1. 气候智慧型主要粮食生产项目赠款财务管理的内控制度和管理原则是按照财政部赠款项目会计核算办法执行的，符合气候智慧型主要粮食生产项目赠款的财务指南和中国国内的有关规定要求。

2. 本项目按照权责发生制原则，采用借贷记账法记账。

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 2014 年 9 月 1 日至 2015 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 2015 年 12 月

31日公布的外汇牌价，即：1美元=人民币6.4936元。

四、主要报表科目说明

1、项目支出

该科目反映本项目支出数。截至2015年12月31日，项目支出累计发生额为44,365,819.82元，其中专用账户周转金垫付项目资金247,549.73元；农业部对外经济合作中心代垫的项目支出1,403,172.50元；2015年全年配套资金支出42,711,300.00元；汇兑损益3,797.59元。

2、银行存款

该科目反映专用账户银行存款余额。截至2015年12月31日，本项目收到项目周转金1,000,000.00美元，支付项目周转金38,706.93美元，专用账户期末余额为961,293.07美元，按照美元与人民币的汇率6.4936，折合人民币为6,242,252.68元。

3、拨入赠款

该科目反映项目回补金额。截至2015年12月31日，本项目仅收到周转金1,000,000.00美元，折合人民币6,493,600.00元。

4、应付款项

该科目反映应付未付款项。截至2015年12月31日，该科目累计发生1,403,172.50元，为农业部对外经济合作中心代垫款。

5、配套资金

该科目反应项目配套资金数。2015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42,711,300.00元，期末余额为42,711,300.00元。

五、赠款协定执行情况明细表

截至2015年12月31日，该项目累计收到赠款资金1,000,000.00美元，专用账户净额1,000,000.00美元，折合人民币6,493,600.00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 USD 5,100,000.00 by the Global Environment Fund 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. The Bank has disbursed USD 1,000,000.00 to the Special Account as of December 31, 2015.

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 .Accounting System

i) The internal control system and financial management principle of the project accounting system are in accordance with the Financial Accounting Regulations of Grant Project under MOF Management, and also meet the requirements of both the project Financial Guidelines and domestic regulations.

ii) The project operates according to accrual accounting, 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 September 1, 2014 to December 31, 2015.

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, 2015, i.e. USD 1 = RMB 6.4936 yuan.

IV .Notes to the items of Financial Statements

i) Project Expenditure

This subject reflects the disbursement of the project. As of December 31, 2015, the accumulative total disbursement reached RMB 44,365,819.82 yuan, of which RMB 247,549.73 yuan was from the Special Account and RMB 1,403,172.50 yuan was advanced by FECC; the Counterpart Fund of 2015 was RMB 42,711,300.00 yuan; exchange gain and loss was RMB 3,797.59 yuan.

ii) Bank Deposit

This item reflects bank balance in the Special Account. As of December 31, 2015, grant received USD 1,000,000.00 as revolving funds; total amount withdrawn was USD 38,706.93; ending balance in the Special Account was USD 961,293.07, equivalent to RMB 6,242,252.68 yuan, with an exchange rate, USD 1 = RMB 6.4936 yuan.

iii) Grant Received

This subject reflects the amount withdrawn. As of December 31, 2015, the Special Account received USD 1,000,000.00 as revolving funds, equivalent to RMB 6,493,600.00 yuan.

iv) Accounts Payable

This subject reflects the unpaid accounts that should be paid. As of December 31, 2015, the accounts payable have accumulated to RMB 1,403,172.50 yuan, which was advanced by FECC.

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 42,711,300.00 yuan. The ending balance of counterpart fund was RMB 42,711,300.00 yuan.

V .Statement of Implementation of Grant Agreement

As of December 31, 2015, the Special Account have received USD 1,000,000.00 as grant. The net amount in the Special Account was USD 1,000,000.00, equivalent to RMB 6,493,600.00 yuan.