

北京市审计局

Beijing Municipal Audit Office

审计报告

Audit Report

京审十五局报〔2020〕1号

BEIJING AUDIT REPORT〔2020〕NO.1

项目名称： 全球环境基金赠款可持续城市综合方式项目

Project Name: GEF China Sustainable Cities Integrated Approach
Pilot Project

赠款号： TF0A4213
Grant No. : TF0A4213

项目执行单位： 北京市住房和城乡建设委员会北京市项目管理
办公室

Project Entity: Beijing Project Management Office in Beijing
Housing and Urban-Rural Development
Commission

会计年度： 2019

Accounting Year: 2019

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一、 审计师意见

审计师意见

北京市住房和城乡建设委员会：

我们审计了全球环境基金（GEF）赠款可持续城市综合方式项目 2019 年 12 月 31 日的资金平衡表，以及截至该日同年度的赠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 13 页）。

（一）项目执行单位对财务报表的责任

编制上述财务报表中的资金平衡表、赠款协定执行情况表及专用账户报表是项目执行单位的责任，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 GEF 赠款可持续城市综合方式项目 2019 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北京市财政局报送给世界银行的第 1 至 2 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、审计发现的问题及建议。

中华人民共和国北京市审计局
2020年6月24日



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I. Auditor's Opinion

Auditor's Opinion

To Beijing Housing and Urban-Rural Development Commission

We have audited the special purpose financial statements (from page 5 to page 13) of Global Environment Facility (GEF) China Sustainable Cities Integrated Approach Pilot Project, which comprise the Balance Sheet as of December 31, 2019, the Statement of Implementation of Grant Agreement and the Special Account Statement for the year then ended, and Notes to the Financial Statements.

Responsibilities of the project implementing entity concerning the financial statements

It is the responsibility of the project implementing entity to prepare the above-mentioned fund balance sheet, statements of Grant Agreement implementation, and special account statement, including:

- i. Prepare the project financial statements in accordance with the requirements of China's accounting standards, accounting system and the Grant Agreement for fair reflection of facts;
- ii. Design, execute and maintain the necessary internal control so that the project financial statements are free from material misstatements due to fraud or errors.

Auditor's Responsibility

Our responsibility is to express our audit opinion on the financial statements based on our execution of audit work. We have performed our audit work in accordance with the provisions of China's national auditing standards and international auditing guidelines, which require us to comply with professional standards in auditing, and plan and execute the audit work to achieve reasonable assurance on whether the project's financial statements are free from material misstatements.

In order to obtain relevant evidence on the figures and information disclosed in the financial statements, we have implemented the audit procedures as needed. We applied professional judgment in selecting the audit procedures, including the assessment of the risk of material misstatement due to fraud or errors. During the risk assessment, in order to design appropriate audit procedures, we included the consideration of the internal control associated with the financial statements, but our purpose was not to express an opinion on the effectiveness of the internal control. The audit also includes evaluating the appropriateness

of the accounting policies and the rationality of the accounting estimates, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is appropriate and sufficient for us to give our audit opinion.

Audit opinion

In our opinion, the financial statements listed in the first paragraph are prepared in accordance with China's accounting standards, accounting system and the Grant Agreement in all major aspects, and these statements fairly reflect the GEF China Sustainable Cities Integrated Approach Pilot Project's financial situation as of December 31, 2019, as well as the status of financial income and expenditure, project execution and special account balance up to the same date and year.

Other matters

We have reviewed the Withdrawal Applications No. 1 and No. 2 and the attached materials furnished to the World Bank by the Beijing Municipal Finance Bureau in this period. We believe that these materials meet the requirements of the Grant Agreement and can be used as the basis for applying for withdrawals.

Following the auditor's opinion, there are two other items in this audit report: financial statements and notes to the Financial Statements; audit findings and recommendations.

Beijing Municipal Audit Office of the People's Republic of China
June 24, 2020

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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

2019年12月31日
(As of December 31, 2019)

项目名称: GEF 可持续城市综合方式项目

Project Name: The GEF China Sustainable Cities Integrated Approach Pilot Project

编报单位: 北京市住房和城乡建设委员会北京市项目管理办公室

Prepared by: Beijing Project Management Office in Beijing Housing and Urban-Rural Development Commission

货币单位: 人民币元

Currency Unit: RMB Yuan

资金占用 Application of Fund			资金来源 Sources of Fund		
科目名称 Items	期初余额 Beginning balance	期末余额 Ending balance	科目名称 Items	期初余额 Beginning balance	期末余额 Ending balance
银行存款 Cash in Bank	2,607,919.57	2,652,059.28	拨入赠款 Grant Received	2,608,016.00	3,479,296.11
拨出赠款 Appropriation of Grant	0.00	0.00	应付账款 Account Payable	-96.43	1,103.28
项目支出 Project Expenditure	0.00	828,340.11	配套资金 Counterpart Fund	0.00	0.00
应收款项 Account Receivable	0.00	0.00			
资金占用合计 Total Application of Fund	2,607,919.57	3,480,399.39	资金来源合计 Total Sources of Fund	2,607,919.57	3,480,399.39

(二) 赠款协定执行情况表

ii. Statement of Implementation of Grant Agreement

赠款协定执行情况表

STATEMENT OF IMPLEMENTATION OF GRANT AGREEMENT

本期截至 2019 年 12 月 31 日

(For the period ended December 31, 2019)

项目名称: GEF 可持续城市综合方式项目

Project Name: The GEF China Sustainable Cities Integrated Approach Pilot Project

编报单位: 北京市住房和城乡建设委员会北京市项目管理办公室

Prepared by: Beijing Project Management Office in Beijing Housing and Urban-Rural Development Commission

货币单位: 人民币元

Currency Unit: RMB Yuan

类别 Category	核定赠款金额 Grant 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
2. 商品、咨询服务、非咨询服务、培训和研讨班、增量运营成本 Goods, Consulting Services, Non-consulting services, training and workshops, incremental operation cost for Component 2: City TOD Support and TOD Application	3,800,000.00	118,738.01	828,340.11	118,738.01	828,340.11
专用账户 Special Account				380,000.00	2,650,956.00
总计 Total	3,800,000.00	118,738.01	828,340.11	498,738.01	3,479,296.11

(三) 专用账户报表

iii. Special Account Statement

专用账户报表

SPECIAL ACCOUNT STATEMENT

本期截至 2019 年 12 月 31 日

(For the period ended December 31, 2019)

项目名称: GEF 可持续城市综合方式项目
Project Name: GEF China Sustainable Cities
Integrated Approach Pilot Project
赠款号: TF0A4213
Grant No. TF0A4213
编报单位: 北京市住房和城乡建设委员会北京
市项目管理办公室
Prepared by: Beijing Project Management Office
in Beijing Housing and Urban-Rural
Development Commission

开户银行名称: 北京银行总行营业部
Depository Bank: The Business Department
of the Headquarters, Bank of Beijing
账号: 01090520501420111000755-00002
Account No. :
01090520501420111000755-00002
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	379,985.95
增加: Add:	
本期世行回补总额 Total Amount Deposited this Period by World Bank	118,738.01
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	177.20
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	118,738.01
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	5.00
期末余额 Ending Balance	380,158.15

(四) 财务报表附注

财务报表附注

1. 项目概况

可持续城市综合方式项目（赠款号：TF0A4213）是中国政府和世界银行及全球环境基金（GEF）合作开展的国际合作项目，赠款总额 3,272.75 万美元，分别由住房和城乡建设部、北京、天津、石家庄、宁波、南昌、贵阳、深圳负责组织实施。目标是协助试点城市利用以公共交通为导向的开发模式（TOD）原则指导城市制定和实施 TOD 战略，将土地利用与交通规划相结合。

本项目于 2017 年 9 月签订赠款协议。2018 年 3 月，财政部与北京市人民政府、北京市财政局签署《项目执行协议》。2018 年 6 月，北京市财政局与北京市住房和城乡建设委员会签署《转赠执行协议》，赠款总额 380 万美元。

2017 年 11 月，北京市住房和城乡建设委员会成立项目管理办公室（办公室设在北京市住房和城乡建设科技促进中心），负责以下子项目的实施：

（1）为各参与城市提供分析和技术支持用于 TOD 战略的发展和试点应用以及能力建设，包括：

a. 发展城市层面的 TOD 战略/政策、城市层面的 TOD 数据库和城市层面的 TOD 政策和技术指导方针；

b. 发展用于地区、交通走廊或站点层面的 TOD 战略应用的计划、工具、报告和研究选择；

c. 支持当地、国家和全球层面的合作，包括知识管理、培训、能力建设和点对点学习和全球协调。

（2）提供项目管理和实施支持活动，包括城市层面的监督和评估。

本项目的关账日为 2023 年 3 月 31 日。

2. 财务报表编制范围

本财务报表的编制范围为项目办编制的财务报表及专用账户报表。

3.主要会计政策

3.1 本项目财务报表按照财政部《财政部国际司管理的赠款项目会计核算暂行办法》（财际函〔2001〕195号）和《国际金融组织和外国政府贷款赠款项目财务管理办法》（财国合〔2017〕28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 根据财政部2019年项目决算汇率通知，本项目决算汇率为USD1=人民币6.9762元。

4.主要报表科目说明

4.1 银行存款

2019年12月31日银行存款余额为人民币2,652,059.28元，比上年增加人民币44,139.71元，其中专用账户存款折合人民币2,652,059.28元。

4.2 项目支出

2019年项目支出人民币828,340.11元，截至2019年累计支出人民币828,340.11元。支出内容为能力建设、项目管理。

4.3 拨入赠款

2019年12月31日余额为人民币3,479,296.11元，其中：本年全球环境基金（GEF）赠款为118,738.01美元，折合人民币828,340.11元。

截至2019年12月31日，累计提取世界银行赠款资金498,738.01美元，占赠款总额的13.12%。其中：商品、咨询服务、非咨询服务、培训和研讨班、增量运营成本类累计提款118,738.01美元，占该类计划的3.12%；专用账户累计提款380,000.00美元。

4.4 应付账款

2019年12月31日余额为人民币1,103.28元，为专用账户利息收入扣减银行手续费后余额。

5. 专用账户使用情况

本项目专用账户设在北京银行总行营业部，账号为01090520501420111000755-00002，币种为美元。专用账户首次存款380,000.00美元。2019年年初余额379,985.95美元，本期世界银行回补118,738.01美元，本年度利息收入177.20美元，本年度支付118,738.01美元，本期未包括在支付额中的服务费支出5美元，年末余额380,158.15美元。

iv. Notes to the Financial Statements

Notes to the Financial Statements

1. Project overview

The Sustainable Cities Integrated Approach Pilot Project (grant no.: TF0A4213) is an international cooperation project jointly carried out by the Chinese government and the World Bank and the Global Environment Facility (GEF). The total amount of grant is USD32.7275 million, which shall be respectively organized by the Ministry of Housing and Urban-Rural Development and the municipal governments of Beijing, Tianjin, Shijiazhuang, Ningbo, Nanchang, Guiyang and Shenzhen for the project implementation, and the goal is to assist the pilot cities to adopt the principles of public transport-oriented development (TOD) to guide the formulation and application of TOD strategy incorporating land use and transportation planning.

This project's Grant Agreement was signed in September 2017. In March 2018, the Ministry of Finance signed the "*Project Implementation Agreement*" with the Beijing Municipal People's Government and the Beijing Municipal Finance Bureau. In June 2018, the Beijing Municipal Finance Bureau and the Beijing Housing and Urban-Rural Development Commission signed the "*Transfer Execution Agreement*" for a total grant of USD3.8 million.

In November 2017, the Beijing Housing and Urban-Rural Development Commission established the Project Management Office (located at the Technology Promotion Center of Beijing Housing and Urban-Rural Development Commission), which shall be responsible for the implementation of the sub-projects, including:

(1) Providing analytical and technical support to each Participating City for the development and pilot application of, and capacity building for TOD strategies, including:

a. development of City TOD strategy/policies, City TOD databases, and City-policy and technical guidelines on TOD;

b. development of a selection plans, tools, reports or studies for district-,

corridor-, or station-level application of TOD strategies;

c. support for partnerships at the local, national and global level, including for knowledge management, training, capacity building, peer-to-peer learning and global coordination.

(2) Provision of Project management and implementation support activities, including monitoring and evaluation, at the city level.

The closing date of this project is March 31, 2023.

2. Scope of financial statements preparation

The scope of this financial statement preparation includes the financial statements and the special account statement prepared by the Project Management Office.

3. Accounting Policies

3.1 The financial statements of this project are prepared in accordance with the *“Interim Measures for the Accounting of Grant Projects Managed by the International Department of the Ministry of Finance” (CaiJi Han [2001] No. 195)* and the *“Financial Management Measures for Grant and Loan Projects of International Financial Organizations and Foreign Governments” (CaiGuoHe [2017] No. 28)*.

3.2 The fiscal year adopts the Gregorian calendar system, i.e., January 1 to December 31 in the Gregorian calendar.

3.3 The project’s accounting adopts the accrual basis as the principle, the debit-and-credit double-entry bookkeeping as the method, and RMB yuan as the standard currency.

3.4 According to the notice of the Ministry of Finance concerning final exchange rate of 2019 projects, the final exchange rate of this project is USD1=RMB6.9762 yuan.

4. Explanation of Subjects

4.1 Cash in Bank

The bank deposit balance on December 31, 2019 was RMB2,652,059.28yuan, an increase of RMB44,139.71yuan compared to the previous year, of which the amount of special account deposits was equivalent to RMB2,652,059.28yuan.

4.2 Project expenditure

The project expenditure in 2019 was RMB828,340.11yuan, and the cumulative expenditure as of 2019 was RMB828,340.11yuan. The expenditure contents include capacity building and project management.

4.3 Grant Received

The balance on December 31, 2019 was RMB3,479,296.11yuan, of which: the GEF grant for the year of 2019 was USD118,738.01, equivalent to RMB828,340.11yuan.

As of December 31, 2019, a total of USD498,738.01 had been withdrawn, accounting for 13.12% of the total fund of World Bank grant. In specific: a total of USD118,738.01 had been withdrawn for the payment of goods, consulting services, non-consulting services, training and seminars and incremental operating costs, accounting for 3.12% of the planned payment; a total of USD380,000.00 had been withdrawn from the special account.

4.4 Account Payable

The balance on December 31, 2019 was RMB1,103.28yuan after deducting bank fees from the special account interest revenue.

5. Use of special account

The special account for this project was set up with the Business Department of the Bank of Beijing Headquarters. The account number is 01090520501420111000755-00002, and the currency is US dollar. The first deposit in the special account was USD380,000. The balance at the beginning of 2019 was USD379,985.95, the replenishment made by the World Bank in this period was USD118,738.01, the current year's interest revenue was USD177.20, and the current year's total payment was USD118,738.01; the service fee expenditure not included in the payment was USD5, and the year-end balance was USD380,158.15.

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赠款协定遵守情况、内部控制和项目管理情况、项目绩效情况。我们发现存在如下问题：

2019年，项目执行单位推进项目较慢，年度目标未如期实现，部分资金也未按期支出。

截至2019年末，本项目城市层面 TOD 战略（GEBJ-1）子项目完成咨询服务合同谈判工作，未完成《2019年度工作计划》中对应的“1.完成第一个咨询合同的签署，并完成启动报告”工作目标，且该子项目支出为0元，资金未按2019年计划投资；廊道及站点层面 TOD 应用（GEBJ-2）子项目完成短名单评审及建议书征询文件（RFP）发送工作，未完成招标开标工作；片区层面 TOD 应用（GEBJ-3）子项目尚未向世行提交任务大纲初稿，以上两个子项目未完成《2019年度工作计划》中对应的12月底完成“招标文件发布和开标”的工作目标。

以上做法不符合《全球环境基金项目协议》（GEF 赠款编号：TF0A4213）附件1项目各个部分的执行 D.年度工作计划“项目实施单位应：（a）按照与世界银行约定的年度工作计划在每个财政年度内开展在其承担的项目各个部分项下的活动”的规定。建议你单位按照《全球环境基金项目协议》的相关要求加强项目管理，科学合理制定《年度工作计划》，并按计划推进项目实施。你单位已接受审计建议。

III. Audit Findings and Recommendations

Audit Findings and Recommendations

In addition to auditing the financial statements and issuing our audit opinion, during the audit, we also paid attention to the relevant units' compliance with the national regulations and the Grant Agreement, the situation of internal control and project management, the project performance during the project implementing process. Our findings include slow progress of the project and failure in achieving the 2019 target as scheduled, to be explained as follows:

In the year of 2019, the project implementing entity's implementation of the project was slow, the annual target was not achieved as scheduled, and parts of the fund were not paid on schedule.

By the end of 2019, the City TOD strategy (GEBJ-1) sub-project completed the selection of consultants and signing of contracts, but failed in signing the first consulting contract and completing the project inception report as specified in the "Annual Work Plan 2019", and the sub-project's 2019 expenditure was 0 yuan, i.e., investment was not made as scheduled in the plan; the corridor-level and station-level application of TOD strategy (GEBJ-2) sub-project completed the shortlist review and the submission of request for proposal (RFP) but didn't launch the bid opening, the district-level application of TOD strategy (GEBJ-3) sub-project didn't complete the preparation of the first draft of TOR and furnish to the World Bank, and both sub-projects didn't carry out IFB issuing and bid opening by end of December as scheduled in the "Annual Work Plan 2019".

The above practices are non-compliance with the requirement for the project implementing entity for implementing one component (D. Annual Work Plan) of Annex I of the "Global Environment Facility Project Agreement" (grant no.: TF0A4213), i.e., "the project implementing entity shall: (a) carry out activities under its Respective Part of the Project during each fiscal year in accordance with Annual Work Plans agreed with the World Bank". It is recommended that your unit strengthen project management in accordance with the relevant requirements of the "Global Environment Facility Project Agreement", scientifically and rationally formulate the "Annual Work Plan", and promote the project implementation as planned. You accepted the suggestion.

