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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〔2019〕8号

AUDIT REPORT〔2019〕NO. 8

项目名称：全球环境基金赠款中国污染场地管理项目

Project Name: China Contaminated Site Management Project Granted by GEF

赠 款 号：TF0A0193

Grant No. : TF0A0193

项目执行单位：生态环境部对外合作与交流中心

Project Entity: International Economic Cooperation Center

会计年度：2018

Accounting Year: 2018

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一、审计师意见

审计师意见

生态环境部对外合作与交流中心：

我们审计了全球环境基金赠款中国污染场地管理项目2018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、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15页）。

（一）项目执行单位对财务报表的责任

编制上述财务报表是你单位的责任，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，公允反映了全球环境基金赠款中国污染场地管理项目2018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

我们还审查了本期内报送给世界银行的第5、6、7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。

审计署国外贷援款项目审计服务中心

2019年6月25日

地址：中国北京市海淀区中关村南大街4号
邮政编码：100086
电话：86-10-62150750

I. Auditor's Opinion

Auditor's Opinion

To International Economic Cooperation Center

We have audited the special purpose financial statements (from Page 5 to Page 15) of the China Contaminated Site Management Project Granted by GEF which comprise the Balance Sheet as of December 31, 2018, the Summary of Sources and Uses of Funds by Project Component , 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's Responsibility for the Financial Statements

The preparation of the Financial Statements is the responsibility of your entity, 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

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 the China Contaminated Site Management Project Granted by GEF as of December 31, 2018, 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. 5, 6, 7 submitted to the World Bank during the period. In our opinion, this withdrawal 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 25, 2019

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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

2018 年 12 月 31 日
(As of December 31, 2018)

项目名称：全球环境基金赠款中国污染场地管理项目　　赠款号：TF0A0193
Project Name: China Contaminated Site Management Project Granted by GEF　　Grant No.: TF0A0193
编报单位：生态环境部对外合作与交流中心　　货币单位：人民币元
Entity Name: International Environmental Cooperation Center　　Currency Unit: RMB Yuan

资金占用 Application of Fund	期初数 Beginning Balance	期末数 Ending Balance	资金来源 Sources of Fund	期初数 Beginning Balance	期末数 Ending Balance
一、项目支出合计 Total Project Expenditures	8,904,985.58	51,118,863.74	一、拨入配套资金合计 Co-funding Received	7,601,394.28	29,446,992.28
1.交付使用资产 Fixed Assets Transferred	0.00	0.00	二、拨入赠款合计 Total Grant	18,591,869.17	33,226,046.42
2.待核销项目支出 Construction Expenditures to be Disposed	0.00	0.00	三、应付款合计 Total Payable	-4,616,121.36	-570,626.97
3.转出投资 Investments Transferred-out	0.00	0.00	四、未交款合计 Other Payable	0.00	0.00
4.在建工程 Construction in Progress	8,904,985.58	51,118,863.74	五、其他拨款 Other Fund	0.00	0.00
二、器材 Equipment	0.00	0.00	六、留成收入 Retained Earnings	0.00	0.00
其中：待处理器材损失 Including: Equipment Losses in Suspense	0.00	0.00			
三、货币资金合计 Total Cash and Bank	12,672,156.51	10,983,547.99			
1.银行存款 Cash in Bank	12,672,156.51	10,983,547.99			
其中：专用账户存款 Including: Special Account	12,672,156.51	10,983,547.99			
2.现金 Cash on Hand	0.00	0.00			
四、预付及应收款合计 Total Prepaid and Receivable	0.00	0.00			
资金占用合计 Total Application of Fund	**21,577,142.09**	**62,102,411.73**	**资金来源合计 Total Sources of Fund**	**21,577,142.09**	**62,102,411.73**

（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 2018 年 12 月 31 日

(For the Period Ended December 31,2018)

项目名称：全球环境基金赠款中国污染场地管理项目
Project Name: China Contaminated Site Management Project Granted by GEF
编报单位：生态环境部对外合作与交流中心
Entity Name: International Environmental Cooperation Center

赠款号：TF0A0193
Grant No.: TF0A0193
货币单位：人民币元
Currency Unit: RMB Yuan

	本期 Current Period			累计 Cumulative		
	本年计划额 Current year 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 Fund		**36,479,775.26**		**468,750,000.00**	**62,673,038.70**	**13.37%**
一、全球环境基金赠款 GEF Grant		14,634,177.26		93,750,000.00	33,226,046.42	35.44%
1.世界银行 IBRD		14,634,177.26		93,750,000.00	33,226,046.42	35.44%
二、配套资金 Counterpart Fund		21,845,598.00		375,000,000.00	29,446,992.28	7.85%
资金运用合计 Total Application of Funds		**42,213,878.16**		**468,750,000.00**	**51,118,863.74**	**10.91%**
1.场地污染防控能力建设 Capacity Development for Prevention and Control of Site Contamination		11,677,756.10		138,350,000.00	18,466,079.17	13.35%
2.POPs 和其他有害化学品污染场地清理示范 Cleanup Demonstrations of Sites Contaminated with POPs and Other Hazardous Chemicals		29,687,617.32		310,656,250.00	30,650,111.32	9.87%
3.项目管理 Project Management		848,504.74		19,743,750.00	2,002,673.25	10.14%
差异 Difference		**-5,734,102.90**			**11,554,174.96**	
1.应收款变化 Change in Receivables		0.00			0.00	
2.应付款变化 Change in Payables		-4,045,494.39			570,626.97	
3.货币资金变化 Change in Cash and Bank		-1,688,608.51			10,983,547.99	
4.其他 Other		0.00			0.00	

项目进度表（二）

SUMMARY OF SOURCES AND USES OF FUNDS BY PROJECT COMPONENT II

本期截至 2018 年 12 月 31 日

（For the Period Ended December 31,2018）

项目名称：全球环境基金赠款中国污染场地管理项目
Project Name: China Contaminated Site Management Project Granted by GEF
编报单位：生态环境部对外合作与交流中心
Entity Name: International Environmental Cooperation Center

赠款号：TF0A0193
Grant No.: TF0A0193
货币单位：人民币元
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.场地污染防控能力建设 Capacity Development for Prevention and Control of Site Contamination	18,466,079.17	0.00	0.00	0.00	0.00	18,466,079.17	0.00	0.00
2.POPs 和其他有害化学品污染场地清理示范 Cleanup Demonstrations of Sites Contaminated with POPs and Other Hazardous Chemicals	30,650,111.32	0.00	0.00	0.00	0.00	30,650,111.32	0.00	0.00
3.项目管理 Project Management	2,002,673.25	0.00	0.00	0.00	0.00	2,002,673.25	0.00	0.00
合计 Total	**51,118,863.74**	**0.00**	**0.00**	**0.00**	**0.00**	**51,118,863.74**	**0.00**	**0.00**

（三）赠款协定执行情况表

iii. Statement of Implementation of Grant Agreement

赠款协定执行情况表

STATEMENT OF IMPLEMENTATION OFGRANT AGREEMENT

本期截至 2018 年 12 月 31 日

(For the Period Ended December 31, 2018)

项目名称：全球环境基金赠款中国污染场地管理项目
Project Name: China Contaminated Site Management Project Granted by GEF
编报单位：生态环境部对外合作与交流中心
Entity Name: International Environmental Cooperation Center

赠款号：TF0A0193
Grant No.: TF0A0193
货币单位：人民币元
Currency Unit: RMB Yuan

类别 Category	核定赠款金额 (美元) Loan Amount (USD)	本期提款数 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、非咨询类服务、咨询服务、培训和研讨会、增量运营费用 Goods, non-consulting services, consultants' services, Training; workshops and Incremental Operating Costs	15,000,000.00	1,995,871.90	13,698,068.02	2,841,188.72	19,499,646.42
2.专用账户 Special Account	0.00	0.00	0.00	2,000,000.00	13,726,400.00
总计 Total	**15,000,000.00**	**1,995,871.90**	**13,698,068.02**	**4,841,188.72**	**33,226,046.42**

（四）专用账户报表

iv. Special Account Statement

专用账户报表

SPECIAL ACCOUNT STATEMENT

本期截至 2018 年 12 月 31 日

(For the period ended December 31, 2018)

项目名称：全球环境基金赠款中国污染场地管理项目

Project Name: China Contaminated Site Management Project Granted by GEF

开户银行名称：中国民生银行北京金融街支行

Depository Bank: China Minsheng Banking Cooperation, Beijing Finance Street Branch

赠款号： TF0A0193

Grant No.: TF0A0193

账 号： 697933122

Account No: 697933122

编报单位：生态环境部对外合作与交流中心

Entity Name: International Environmental Cooperation Center

货币单位： 美元

Currency unit: USD

项目 Items	金额 Amount
A 部分：本期专用账户收支情况 Part A-Account Activity for the period	
期初余额（2018/1/1）Beginning balance (Jan.1,2018)	1,939,358.53
增加 Add:	
本期世界银行回补总额 Total amount deposited by World Bank	1,995,871.90
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	765.24
减少 Deduct:	
本期支付总额 Total amount withdrawn	2,335,641.90
本期利息支出总额 Total interest transferred out of the Special Account	0.00
本期退回世行总额 Total amount recovered by World Bank	0.00
期末余额(2018/12/31) Ending balance (Dec.31, 2018)	1,600,353.77
B 部分：专用账户调节 Part B-Account Reconciliation	
1.世界银行首次存款总额 Amount advanced by World Bank	2,000,000.00
减少 Deduct:	
2.世界银行回收总额 Total amount recovered by World Bank	0.00
3.本期期末专用账户首次存款净额 Outstanding amount advanced to the Special Account at Dec.31, 2018	2,000,000.00
4.专用账户期末余额（2018/12/31） End balance of Special Account (Dec.31, 2018)	1,600,353.77
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 Dec,31,2018,	0.00
6.截至本期期末已支付但尚未申请报账金额 Amount withdrawn but yet claimed	401,523.10
7. 服务费累计支出（如未含在 5 和 6 栏中） Accumulative service charges (if not included in item 5.or 6.)	0.00
减少 Deduct:	
8.利息收入（存入专用账户部分） Interest earned (if included in Special Account)	1,876.87
9.本期期末专用账户首次存款净额 Total advance to Special Account accounted (Dec.31, 2018)	2,000,000.00

（五）财务报表附注

财务报表附注

1. 项目基本情况

项目全称为全球环境基金赠款中国污染场地管理项目，项目赠款协议于2015年6月24日由国际复兴开发银行（简称世界银行）与中华人民共和国财政部（简称财政部）共同签署。财政部与原环境保护部签署转赠协议，由生态环境部对外合作与交流中心负责赠款的使用、管理和监督。生态环境部对外合作与交流中心于2015年9月11日，分别与原辽宁省环境保护厅（以下简称辽宁项目办）、原重庆市环境保护局（以下简称重庆项目办）签署了示范项目执行协议。项目计划资金总额7500万美元，其中：赠款资金1500万美元（生态环境部对外合作与交流中心745万美元；辽宁项目办475万美元，重庆项目办280万美元）；配套资金6000万美元（实物配套2108万美元，现金配套3892万美元）。该项目目标为提高中国污染场地管理能力，并对受持久性有机污染物（POPs）和其他危险化学物质污染的场地进行环境无害化识别和清理示范。项目主要内容包括：（1）场地污染防控能力建设；（2）POPs和其他有害化学品污染场地清理示范；以及（3）项目管理。项目计划于2021年12月31日结束。

2. 会计核算原则

2.1 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。

2.2 本项目采用借贷记账法进行核算。记账本位币为人民币。

2.3 会计年度采用公历年制，即从公历每年1月1日起至12月31日止。本期报表会计核算期间为2018年1月1日至12月31日。

2.4 本项目财务报表采用的汇率说明：除项目进度表（一）中"项目总计划额"采用世行项目评估文件中的汇率即1美元=人民币6.25元折算，其余报表折算采用期初汇率为2017年12月31日汇率，即1美元=人民币6.5342元，期末汇率为2018年12月28日汇率，即1

美元=人民币 6.8632 元。

3. 报表编制范围

本期财务报表编制范围包括：辽宁项目办、重庆项目办及生态环境部对外合作与交流中心的项目财务报表。生态环境部对外合作与交流中心负责对本级、辽宁项目办、重庆项目办的报表数据进行汇总，各报表单位对本单位提供报表的真实性、完整性负责。

4. 专用账户情况说明

本项目专用账户设在生态环境部对外合作与交流中心，开户行为中国民生银行金融街支行，美元账号为 697933122。专用账户于 2016 年 7 月 13 日开立，2016 年存入专用账户首存款（即周转金）为 2 000 000.00 美元。本期期初余额为 1 939 358.53 美元，本期世行拨款总额为 1 995 871.90 美元，本期产生净利息为 765.24 美元，本期支付总额为 2 335 641.90 美元，专用账户本期期末余额为 1 600 353.77 美元。

5. 报表科目说明

5.1 项目支出

截至 2018 年 12 月 31 日，该项目累计支出人民币 51 118 863.74 元，占项目总计划额的 10.91%。其中：场地污染防控能力建设支出人民币 18 466 079.17 元；POPs 和其他有害化学品污染场地清理示范支出人民币 30 650 111.32 元；项目管理支出人民币 2 002 673.25 元。

5.2 货币资金

截至 2018 年 12 月 31 日，该项目货币资金为人民币 10 983 547.99 元，全部为银行存款，其中专用账户存款余额 1 600 353.77 美元，折合人民币 10 983 547.99 元。

5.3 拨入配套资金

截至 2018 年 12 月 31 日，配套资金累计到位人民币 29 446 992.28 元。其中：生态环境部对外合作与交流中心配套资金人民币 2 069 991.28 元；重庆项目办配套资金人民币 5 520 684.00 元；辽宁项目办配套资金人民币 21 856 317.00 元。

5.4 拨入赠款

截至 2018 年 12 月 31 日，该项目累计收到赠款 4 841 188.72 美元，折合人民币 33 226 046.42 元。

5.5 应付款

应付款期末余额为人民币-570 626.97 元，其中包括：生态环境部对外合作与交流中心垫付未回补资金人民币 394 067.80 元，辽宁项目办垫付未回补资金人民币 0.00 元，重庆项目办由配套资金支持的预付合同款-453 000.00 元，专用账户存款利息收入人民币 12 881.33 元，以及汇兑收益 524 576.10 元。

6. 其他情况说明

6.1 根据项目赠款协议规定，本项目协议签订日（2015 年 6 月 24 日）前至 2015 年 1 月 1 日（含）的合格费用可追溯赠款支付。

6.2 项目进度表（一）全球环境基金赠款本期发生额人民币 14 634 177.26 元，赠款协定执行情况表中本期提款数人民币 13 698 068.02 元，差异人民币 936 109.24 元为汇率变动产生的差异。

6.3 本报表中的配套资金仅反映该项目现金配套部分。

v. **Notes to the Financial Statement**

Notes to the Financial Statements

1. Project Overview

The Grant Agreement (therefore abbr. GA) of China Contaminated Site Management Project granted by the Global Environment Facility (GEF) was signed by the International Bank for Reconstruction and Development （therefore abbr. WB ） with the Ministry of Finance, People's Republic of China (therefore abbr. MOF) on June 24, 2015. An implementation agreement was signed between MOF and the former Ministry of Environmental Protection to designate International Environmental Cooperation Center (therefore abbr. IECO) to be responsible for the use, management and supervision of the grant. Project implementation agreement has been signed between IECO and former Environmental Protection Bureau of Chongqing Municipality (therefore abbr. Chongqing PMO) and former Department of Environmental Protection of Liaoning Province (therefore abbr. Liaoning PMO) on September 11, 2015. The total cost of the project is USD 75 000 000.00 with a grant of USD 15 000 000.00 from GEF (the amount of the grant allocated to IECO, Liaoning PMO and Chongqing PMO is USD 7 450 000.00, USD 4 750 000.00 and USD 2 800 000.00) and the counterpart fund of USD 60 000 000.00 （the amount of counterpart fund allocated to material counterpart fund and cash counterpart fund is USD 21 080 000.00 and USD 38 920 000.00 respectively). The objectives of the project are to: (1) Capacity development for prevention and control of site contamination; (2) Cleanup demonstrations of contaminated site contaminated with POPs and other hazardous chemicals; and (3) Project management with an aim to improve the capacity for managing site contamination, and demonstrate environmentally sound identification and cleanup of sites contaminated with persistent organic pollutants (POPs) and other hazardous chemicals. The agreed closing date of the project is December 31, 2021.

2. Accounting Policies

2.1 The financial statements was prepared in accordance with the *Accounting Principle of the World Bank Loan Project (CaiJiZi [2000]13) from the MOF.*

2.2 The debit/credit double entry bookkeeping system is applied for bookkeeping purpose. Currency unit for accounting is RMB.

2.3 Accounting period is the Gregorian calendar, which is from January 1

to December 31. Financial Statement for the current accounting period is from January 1, 2018 to December 31, 2018.

2.4 The exchange rate provided in the Project Appraisal Document (PAD) (USD 1=RMB 6.25 yuan) is used as the available exchange rate in the Summary of Sources and Uses of Funds I when calculating the life of PAD of the project (the total project cost), the exchange rate as of December 31, 2017 which is USD 1=RMB 6.5342 yuan is used as beginning exchange rate and the exchange rate as of December 28, 2018 which is USD 1=RMB 6.8632 yuan is used as closing exchange rate in other financial statements if mentioned.

3. Consolidation Scope of the Financial Statements

Consolidation scope of the financial statement covers the financial statements of Liaoning PMO, Chongqing PMO and FECO. IECO is responsible for preparing its own financial statements and consolidating the financial statements of IECO with two local project implementation PMOs. Each entity has the responsibility for the authenticity and integrity of its own financial statements.

4. Notes to the Special Account

The Special Account was set up in Beijing Finance Street Branch, Minsheng Bank of China by IECO on July 13, 2016. The account number is 697933122 and currency unit is USD. The amount advanced (namely turn-over fund) is USD 2 000 000.00 is deposited into the account in 2016.The opening balance of the Special Account is USD 1 939 358.53, the amount deposited by WB for this period is USD 1 995 871.90, the interest income earned for current period is USD 765.24, the amount withdrawn for this period is USD 2 335 641.90 and the ending balance is USD 1 600 353.77 as of December 31, 2018.

5. Notes to the Financial Statement Accounts

5.1 Project Expenditure

As of December 31, 2018 the accumulated project expenditure is RMB 51 118 863.74 yuan, which accounted for 10.91% of the total project cost, among which the payouts for capacity development for prevention and control of site contamination is RMB 18 466 079.17 yuan; cleanup demonstrations of contaminated site contaminated with POPs and other hazardous chemicals is RMB30 650 111.32 yuan and project management is RMB2 002 673.25 yuan.

5.2 Cash and Bank

As of December 31, 2018 the Total Cash and Bank of project is RMB

10 983 547.99 yuan, all of which is in Special Account with an ending balance of USD 1 600 353.77, approximately RMB10 983 547.99 yuan.

5.3 Counterpart fund
The cumulative counterpart fund received is RMB 29 446 992.28 yuan as of December 31, 2018. Counterpart fund of IECO is RMB 2 069 991.28 yuan. Counterpart fund of Chongqing PMO is RMB 5 520 684.00 yuan, and counterpart fund of Liaoning PMO is RMB 21 856 317.00 yuan.

5.4 Grant
As of December 31, 2018 the accumulated grant received is USD 4 841 188.72, approximately RMB 33 226 046.42 yuan.

5.5 Payable
The ending balance of Payable is RMB-570 626.97 yuan. The prepaid cost incurred by IECO is RMB 394 067.80 yuan; prepaid cost incurred by Liaoning PMO is RMB 0.00 yuan; the prepaid contract cost of Chongqing PMO supported by the counterpart fund is RMB-453 000.00 yuan; the interest income of the Special Account is RMB 12 881.33 yuan and the exchange gain is RMB 524 576.10 yuan.

6. Others Explanation for the Financial Statements
6.1 Eligible Expenditures on or after January 1, 2015 and prior to the date of the GA (June 24, 2015) can be retrospectively recognized as grant expenditure according to the GA.

6.2 Total source of fund for current period in the Summary of Sources and Uses of Funds by Project Component I is RMB14 634 177.26 yuan and current-period withdraws in the Statement of Implementation of Grant Agreement is RMB13 698 068.02yuan; the difference between the two is due to the exchange gain or loss which is RMB 936 109.24 yuan.

6.3 The counterpart fund in this report only reflects the cash counterpart fund.