

中华人民共和国宁波市审计局

Ningbo Municipal Audit Office of the People's Republic of China

# 审 计 报 告

## Audit Report

甬审外报〔2020〕21号

NINGBO AUDIT REPORT〔2020〕NO.21

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项目名称： 世界银行贷款宁波可持续城镇化项目

Project Name: Ningbo Sustainable Urbanization Project Financed by the  
World Bank

贷款号： 8622-CN

Loan No.: 8622-CN

项目执行单位： 宁波市政府投资项目评审中心

Project Entity: Ningbo Municipal Government Investment Project Evaluation  
Center

会计年度： 2019

Accounting Year: 2019

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## 一、审计师意见

### 审计师意见

宁波市政府投资项目评审中心：

我们审计了世界银行贷款宁波可持续城镇化项目 2019 年 12 月 31 日的资金平衡表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 6 页至第 18 页）。

#### （一）项目执行单位及宁波市财政局对财务报表的责任

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单位的责任，编制专用账户报表是宁波市财政局的责任，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，公允反映了宁波可持续城镇化项目 2019 年 12 月 31 日的财务状况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由宁波市财政局报送给世界银行的第 NB12 号至第 NB17 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。

宁波市审计局  
2020 年 5 月 28 日

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## **I. Auditor's Opinion**

### **Auditor's Opinion**

To Ningbo Municipal Government Investment Project Evaluation Center

We have audited the special purpose financial statements (from page 6 to page 18) of Ningbo Sustainable Urbanization Project financed by the World Bank, which comprise the Balance Sheet as of December 31, 2019, 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 Ningbo Municipal Finance Bureau'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 of the financial statements is the responsibility of your entity, while the preparation of the Special Account Statement is the responsibility of Ningbo Municipal Finance Bureau, 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 Ningbo Sustainable Urbanization Project financed by the World Bank as of December 31, 2019, 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 applications from No.NB12 to No.NB17 and the attached documents submitted to the World Bank during the period. In our opinion those documents comply with requirements of the project loan agreement and can serve as basis for loan withdrawals.

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.

Ningbo Municipal Audit Office of the People's Republic of China

May 28, 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: 世界银行贷款宁波可持续城镇化项目

Project Name: Ningbo Sustainable Urbanization Project Financed by the World Bank

编报单位: 宁波市政府投资项目评审中心

Prepared by: Ningbo Municipal Government Investment Project Evaluation Center

货币单位: 人民币元

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	167,148,097.49	380,427,251.11	一、项目拨款合计 Total Project Appropriation Funds	28	103,365,102.52	172,136,881.05
1. 交付使用资产 Fixed Assets Transferred	2	14,737,760.00	63,460,610.00	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	97,915,227.79	249,420,409.13
4. 在建工程 Construction in Progress	5	152,410,337.49	316,966,641.11	1. 项目投资借款 Total Project Investment Loan	32	97,915,227.79	249,420,409.13
二、应收生产单位投资借款 Investment Loan Receivable	6	-		(1) 国外借款 Foreign Loan	33	97,915,227.79	249,420,409.13
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	97,915,227.79	249,420,409.13
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	20,345,350.91	41,492,746.48	2. 其他借款 Other Loan	39	-	-
1. 银行存款 Cash in Bank	13	20,345,350.91	41,492,746.48	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	7,436,942.93	36,835,881.23	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)



六、预付及应收款合计 Total Prepaid and Receivable	16	20,769,867.64	12,521,009.51	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	6,982,985.73	12,883,716.92
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		
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	208,263,316.04	434,441,007.10	资金来源合计 Total Sources of Fund	51	208,263,316.04	434,441,007.10

## (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 2019 年 12 月 31 日

(For the period ended December 31, 2019)

项目名称: 世界银行贷款宁波可持续城镇化项目

Project Name: Ningbo Sustainable Urbanization Project Financed by the World Bank

编报单位: 宁波市政府投资项目评审中心

Prepared by: Ningbo Municipal Government Investment Project Evaluation Center

货币单位: 人民币元

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	350,169,928.10	220,276,959.87	62.91	2,034,463,500.00	421,557,290.18	20.72
一、 国际金融组织贷款 International Financing	205,719,800.00	151,505,181.34	73.65	960,000,000.00	249,420,409.13	25.98
1. 国际复兴开发银行 IBRD	205,719,800.00	151,505,181.34	73.65	960,000,000.00	249,420,409.13	25.98
二、 配套资金 Counterpart Financing	144,450,128.10	68,771,778.53	47.61	1,074,463,500.00	172,136,881.05	16.02
1. 项目拨款 Project Appropriation Funds	144,450,128.10	68,771,778.53	47.61	410,000,000.00	172,136,881.05	41.98
2. 国内借款 Domestic Loan				664,463,500.00		
资金运用合计 (按项目内容) Total Application of Funds (by Project Component)	350,169,928.10	213,279,153.62	60.91	2,034,463,500.00	380,427,251.11	18.70
1. 城市更新 Urban Regeneration	48,211,576.28	19,276,740.14	39.98	694,594,900.00	44,481,403.57	6.40
2. 城市交通 Urban Transport	293,820,000.00	188,094,023.43	64.02	845,543,700.00	320,776,233.52	37.94
3. 洪涝风险管理 Flood Risk Management	4,450,151.82	2,619,592.39	58.87	462,484,900.00	8,275,419.05	1.79
4. 技术援助和能力建设 Technical Assistance and Capacity Building	3,688,200.00	3,288,797.66	89.17	31,840,000.00	6,894,194.97	21.65
差异 Difference		6,997,806.25			41,130,039.07	
1. 应收款变化 Change in Receivables		-8,248,858.13			12,521,009.51	
2. 应付款变化 Change in Payables		-5,900,731.19			-12,883,716.92	
3. 货币资金变化 Change in Cash and Bank		21,147,395.57			41,492,746.48	
4. 其它 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 2019 年 12 月 31 日

(For the period ended December 31, 2019 )

项目名称: 世界银行贷款宁波可持续城镇化项目

Project Name: Ningbo Sustainable Urbanization Project Financed by the World Bank

编报单位: 宁波市政府投资项目评审中心

货币单位: 人民币元

Prepared by: Ningbo Municipal Government Investment Project Evaluation 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			
1.城市更新 Urban Regeneration	44,481,403.57				-	44,481,403.57	-	--
2.城市交通 Urban Transport	320,776,233.52	63,460,610.00	-	-	-	257,315,623.52	-	-
3.洪涝风险管理 Flood Risk Management	8,275,419.05		-	-	-	8,275,419.05	-	-
4.技术援助和能力建设 Technical Assistance and Capacity Building	6,894,194.97		-	-	-	6,894,194.97	-	-
合计 Total	380,427,251.11	63,460,610.00	-	-	-	316,966,641.11	-	-

(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 2019 年 12 月 31 日

(For the period ended December 31, 2019)

项目名称: 世界银行贷款宁波可持续城镇化项目

Project Name: Ningbo Sustainable Urbanization Project Financed by the World Bank

编报单位: 宁波市政府投资项目评审中心

Prepared by: Ningbo Municipal Government Investment Project Evaluation Center

货币单位: 美元/人民币元

Currency Unit: USD/RMB Yuan

类别 Category	核定贷款金额 Loan Amount 美元 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
一、工程 Works	124,068,000.00	10,141,693.38	70,750,481.36	15,246,361.28	106,361,665.56
二、货物、非咨询服务、咨询服务、培训和研讨会 Goods, non-consulting services, consultants' services, and Training and Workshops	25,557,000.00	11,344,652.20	79,142,562.68	13,631,686.10	95,097,368.57
三、先征费 Front-end Fee	375,000.00	0.00	0.00	375,000.00	2,616,075.00
四、专用帐户首次存款 Special Account Initial Deposit	0.00	0.00	0.00	6,500,000.00	45,345,300.00
合计 Total	150,000,000.00	21,486,345.58	149,893,044.04	35,753,047.38	249,420,409.13

#### (四) 专用账户报表

#### iv. 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 Dec 31, 2019)

项目名称: 世界银行贷款宁波可持续城镇化项目

首次存款额: 6,500,000.00

Project Name: Ningbo Sustainable Urbanization Project  
Financed by the World Bank

Advance to Special Account: 6,500,000.00

开户银行名称: 中国建设银行宁波市分行

贷款号: 8622- CN

Depository Bank: China Construction Bank  
Ningbo Branch

Loan No.8622-CN

账号: 33114101700220500050

编报单位: 宁波市财政局

Account No. : 33114101700220500050

Prepared by: Ningbo Municipal Financial Bureau

货币种类: 美元

A 部分: 本期专用账户收支情况

Currency: USD

#### Part A-Account Activity for the Current Period

项目 ITEM	金额 Amount
期初余额 Beginning Balance	1,083,597.00
增加: Add:	
本期世行回补总额 Total Amount Deposited by World Bank	21,486,345.58
本期利息收入总额 (存入专用账户部分) Total Interest Earned	-
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	17,289,721.08
其中: 工程 Including Works	5,730,309.18
货物、非咨询服务、咨询服务、培训和研讨会 Goods, non-consulting services, consultants' services, and Training and Workshops	11,559,411.90
先征费 Front-end Fee	-
利息支出 Interest Disbursement	-
世界银行回收 Total Amount Recovered by World Bank	-
期末余额 Ending Balance	5,280,221.50

(后续 To be 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		6,500,000.00
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		6,500,000.00
4. 专用账户期末余额 Ending Balance of Special Account		5,280,221.50
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		0.00
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		1,219,778.50
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)		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)		0.00
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		6,500,000.00

## （五）财务报表附注

### 财务报表附注

#### 1. 项目概况

宁波市利用世行贷款可持续城镇化项目贷款号为 8622-CN，项目发展目标是通过在宁波市象山县、宁海县、奉化区实施项目以提升城市公共空间的使用水平，改善城市交通和减小洪涝风险。该项目由城市更新、城市交通、洪涝风险管理及技术援助和能力建设项目四个子项组成。

项目协定于 2016 年 9 月 18 日签订，2016 年 12 月 28 日生效，预期贷款关账日期为 2021 年 11 月 30 日。项目计划总投资为人民币 20.34 亿元，其中世界银行贷款总额为 15,000 万美元。

#### 2. 财务报表编制范围

本财务报表由象山县世行贷款项目建设管理办公室(以下简称象山子项目办)、宁海县世行贷款项目建设管理办公室(以下简称宁海子项目办)、宁波市奉化区世行贷款项目建设管理办公室(以下简称奉化子项目办)分别编制的世行贷款宁波可持续城镇化项目财务报表和宁波市财政局专用账户报表合并而成。

#### 3. 主要会计政策

3.1 本项目会计核算执行《世行贷款宁波可持续城镇化项目财务管理暂行办法》(甬财政发〔2017〕180 号)。

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 2019 年 12 月 31 日汇率，即 USD1=人民币 6.9762

元。

#### 4. 报表科目说明

##### 4.1 项目支出

2019 年年末项目支出余额 380,427,251.11 元，累计完成项目总计划的 18.70%。其中城市更新 44,481,403.57 元，累计完成项目总计划的 6.40%；城市交通 320,776,233.52 元，累计完成项目总计划的 37.94%；洪涝风险管理 8,275,419.05 元，累计完成项目总计划的 1.79%；技术援助和能力建设 6,894,194.97 元，累计完成项目总计划的 21.65%。

##### 4.2 货币资金

2019 年年末货币资金余额 41,492,746.48 元，其中世行专用账户存款额 5,280,221.50 美元，折合人民币 36,835,881.23 元。

##### 4.3 预付及应收款

2019 年年末预付及应收款余额 12,521,009.51 元。

##### 4.4 项目拨款

2019 年年末项目拨款余额 172,136,881.05 元。其中象山子项目办 98,572,730.91 元、宁海子项目办 50,233,861.25 元、奉化子项目办 23,330,288.89 元。

##### 4.5 项目借款

2019 年年末项目借款余额 35,753,047.38 美元，折合人民币 249,420,409.13 元，全部为国际复兴开发银行贷款额。

截至 2019 年年末，累计提取世界银行贷款资金 35,753,047.38 美元，占贷款总额的 23.84%。其中：工程累计提款 15,246,361.28 美元，占该类计划的 12.29%；货物、非咨询服务、咨询服务、培训和研讨会累计提款 13,631,686.10 美元，占该类计划的 53.34%；先征费累计提款 375,000.00 美元，占该类计划的 100.00%。



#### 4.6 应付款

2019 年年末应付款余额 12,883,716.92 元。

#### 5. 专用账户使用情况

本项目专用账户设在中国建设银行宁波市分行，账号为 33114101700220500050，币种为美元。专用账户首次存款 650 万美元。2019 年年初余额 1,083,597.00 美元，本期回补 21,486,345.58 美元，本期支付 17,289,721.08 美元，期末余额 5,280,221.50 美元。

## **v. Notes to the Financial Statements**

### **Notes to the Financial Statements**

#### **1. Project overview**

The Loan No. of Ningbo Sustainable Urbanization Project is 8622-CN. The objective of the project is to improve the use of urban public space, improve urban mobility and reduce flood risk by implementing the project in Xiangshan County, Ninghai county and Fenghua District of Ningbo City. The project is composed of four components: Urban Regeneration, Urban Transport, Flood Risk Management, Technical Assistance and Capacity Building.

The Project Agreement was signed on September 18, 2016 and came into effect on December 28, 2016. The account of the project will be closed on November 30, 2021. The total investment of the project was RMB2,034,000,000.00 yuan, including World Bank Loan of USD 150,000,000.00.

#### **2. Consolidation Scope of the Financial Statements**

These financial statements encompass the consolidated financial statements of Xiangshan Project Implementation Unit (XPIU), Ninghai Project Implementation Unit (NPIU) and Fenghua Project Implementation Unit (FPIU) for Ningbo Sustainable Urbanization Project (NSUP) as well as the Special Account Statement set in the Ningbo Municipal Finance Bureau.

#### **3. Accounting Policies**

3.1 The Financial Statements of the project were prepared according to the requirements of Interim Measures for Financial Management of Ningbo Sustainable Urbanization Project Financed by the World Bank. (Yongcaizhengfa [2017] No.180)

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, 2019 of the People's Bank of China, which was USD 1= RMB 6.9762yuan.

#### **4. Explanation of Subjects**

##### **4.1 Project Expenditures**

By the end of 2019, the balance for project expenditures was RMB 380,427,251.11 yuan, accounting for 18.70% of total investment plan. Among those, Urban Regeneration component took RMB 44,481,403.57 yuan, accounting for 6.40% of the component's investment plan; Urban Transport component took RMB 320,776,233.52 yuan, accounting for 37.94% of the component's investment plan; Flood Risk Management component took RMB 8,275,419.05 yuan, accounting for 1.79% of the component's investment plan; Technical Assistance and Capacity Building component took RMB 6,894,194.97 yuan, accounting for 21.65% of the component's investment plan.

##### **4.2 Cash and Bank**

By the end of 2019, the balance for cash and bank was RMB 41,492,746.48 yuan, including USD 5,280,221.50 in the Special Account of the World Bank, equivalent to RMB 36,835,881.23 yuan.

##### **4.3 Prepaid and Receivable**

By the end of 2019, the balance for prepaid and receivable was RMB 12,521,009.51 yuan.

##### **4.4 Project Appropriation Funds**

By the end of 2019, the balance for project appropriation funds was RMB 172,136,881.05 yuan. Among those, XPIU took RMB 98,572,730.91 yuan, NPIU took RMB 50,233,861.25 yuan, and FPIU took RMB 23,330,288.89 yuan.

##### **4.5 Project Loan**

By the end of 2019, the balance for project loan withdrawn from the International Bank for Reconstruction and Development was USD 35,753,047.38, equivalent to RMB 249,420,409.13 yuan.

By the end of 2019, accumulated USD 35,753,047.38 of the World Bank loan had been withdrawn, accounting for 23.84% of the total loan, among which the withdrawal for Works was USD 15,246,361.28, accounting for 12.29% of the category plan; the withdrawal for Goods, non-consulting services, consultants' services, and Training and Workshops was USD 13,631,686.10 , accounting for

53.34 % of the category plan; the withdrawal for the front-end fee was USD 375,000.00, accounting for 100% of the category plan.

#### 4.6 Payable

By the end of 2019, the balance of payable was RMB 12,883,716.92 yuan.

### **5. Special Account**

The Special Account of this project is set in Ningbo Branch of China Construction Bank with the account number of 33114101700220500050 and USD as currency Unit. The initial Deposit of the Special Account was USD 6,500,000.00. The beginning balance of year 2019 was USD 1,083,597.00 and the amount deposited in the period was USD 21,486,345.58. The disbursement of the period was USD 17,289,721.08, the ending balance was USD 5,280,221.50.

### 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。宁波市政府投资项目评审中心和各子项目办通过深入研究、精心准备，确定了以防洪风险管理子项为主的后续项目，加快了项目实施和提款报账速度，为按时完成项目提供了有力的保障。但我们也发现存在如下问题：

##### （一）违反国家法规或贷款协定的问题

中标单位未及时开具履约保函造成合同签订日期超过法律规定期限。奉化区溪口镇武岭西路延伸段武岭坊区块综合改造提升工程中标通知书发出日期为2019年11月25日，中标单位浙江跃龙园林建设有限公司直至2020年1月13日才开具履约保函。同日，奉化子项目办与其签订合同，合同签订日期与中标通知书发出日期间隔49天，与《中华人民共和国招标投标法》第四十六条“招标人和中标人应当自中标通知书发出之日起三十日内，按照招标文件和中标人的投标文件订立书面合同”的规定不符。

建议你单位在后续项目实施过程中，督促各子项目办及相关单位及时办理相关业务，遵守各项法律规定。

##### （二）项目绩效方面存在的问题

项目完工后因配套工程进度滞后未能及时投入使用。宁海县桥头胡公交首末站工程于2019年7月15日通过竣工验收。审计发现，因进出公交场站的配套道路进展缓慢，至审计日尚未完工，该公交站未能投入使用，处于闲置状态。

建议你单位督促宁海子项目办进一步完善项目管理，加强与配套工程实施单位的沟通，促进配套工程早日完工，提高项目效益。

### （三）项目采购检查的情况

按照世行要求，我们对 3 个合同开展了采购检查，合同金额合计 1,099,578.56 美元，分别占应检查合同数和应检查合同金额的 100%和 100%（详见附表 2）。此次检查为项目生效后的首次检查，应检查后审合同数的统计期间是 2019 年 1 月 1 日至 2019 年 12 月 31 日。检查中我们关注了采购过程、合同管理和治理情况，发现存在如下问题（详见附表 1）：

奉化子项目办的 NBTA3（奉化智慧交通研究及试点建设）合同于 2019 年 3 月 6 日签订。依据合同约定，合同签订 8 个月内重庆交通大学与宁波市城建设计研究院有限公司联合体应当提交溪口可持续交通试点项目概念设计报告。审计发现，截至 2019 年 12 月 31 日，重庆交通大学与宁波市城建设计研究院有限公司联合体尚未提交溪口可持续交通试点项目概念设计报告，与合同约定不符。

建议你单位督促各子项目办进一步加强项目管理，确保合同按期执行，避免项目进度受到影响。

### **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. Through in-depth research and careful preparation, Ningbo Municipal Government Investment Project Evaluation Center and each PIUs have identified the follow-up projects with flood control risk management as the main sub-project, accelerated the implementation of the project and the withdrawal and reimbursement, and provided a strong guarantee for the completion of the project on time. We also found the following issues:

#### **Non-compliance with state laws and regulations or the applicable provisions of the loan agreement**

The winning bidder fails to issue the performance bond in time, which causes the signing date of the contract to exceed the time limit stipulated by law. The issue date of the bid-winning notice of the Upgrading of Wuling Community (FCP2) was November 25, 2019, but the bid-winning company, Zhejiang YueLong garden construction co., ltd. did not issue the performance guarantee until January 13, 2020. On the same day, the FPIU signed the contract with this company. There was a gap of 49 days between the date of signing the contract and the date of sending the bid-winning notice. The above violated Article 46 of the law of the People's Republic of China on tendering and bidding "the tenderer and the winning bidder shall, within 30 days from the date of issuance of bid-winning notice, conclude a written contract in accordance with the tender documents and the bid documents of the winning bidder. ..."

We suggested your office urge each PIU and relevant units to timely handle relevant business with laws and regulations in the follow-up project implementation process.

#### **Issues on project management**

The project was not put into use in time due to the lagging schedule of supporting projects. The project of Qiaotouhu Terminal (NCP5) in Ninghai county was completed and accepted on July 15, 2019. Through audit we found that due to the progress of the supporting roads of the bus station was very slow, the bus station had not been put into use and was idle until the date of the audit.

We suggested that your office urge NPIU to improve project management further, strengthen communication with the implementing units of supporting projects, promote the early completion of supporting projects and improve project management.

### **Issues on project procurement post review**

As required by the World Bank, we conducted post review of 3 contracts, with a total value of USD 1,099,578.56, which respectively accounted for 100% and 100% of total number and value of post review contracts that should be conducted. This is the first post review since project effectiveness, and the post review contracts duration is from January 1, 2019 to December 31, 2019 (Please find the details in Annex II). We make observations with respect to procurement processes, contract administration and governance. We found the following issues (please find the details in Annex I):

The contract for NBTA3 (Fenghua Intelligent Transport Study) of FPIU was signed on March 6, 2019. According to the contract, The combination of Chongqing Jiaotong University and Ningbo Urban Construction Design Institute co., LTD should submit the conceptual design report of xikou sustainable transportation pilot project within 8 months after the contract was signed. Through audit we found that as of December 31, 2019, The combination of Chongqing Jiaotong University and Ningbo Urban Construction Design Institute co., LTD had not submitted the conceptual design report of xikou sustainable transportation pilot project, which was inconsistent with the contract.

We suggested that your office urge each PIU to strengthen project management further to ensure the contract is implemented on schedule and avoid the project schedule being affected.



## 附表 1: 采购检查情况表

### Annex I : Procurement Post Review Sheet

#### 1. 合同管理的检查结果 Findings on the Review of Contract Administration

奉化子项目办的 NBTA3 (奉化智慧交通研究及试点建设) 合同于 2019 年 3 月 6 日签订。依据合同约定, 合同签订 8 个月内重庆交通大学与宁波市城建设计研究院有限公司联合体应当提交溪口可持续交通试点项目概念设计报告。审计发现, 截至 2019 年 12 月 31 日, 重庆交通大学与宁波市城建设计研究院有限公司联合体尚未提交溪口可持续交通试点项目概念设计报告, 与合同约定不符。

The contract for NBTA3 (Fenghua Intelligent Transport Study) of FPIU was signed on March 6, 2019. According to the contract, The combination of Chongqing Jiaotong University and Ningbo Urban Construction Design Institute co., LTD should submit the conceptual design report of xikou sustainable transportation pilot project within 8 months after the contract was signed. By audit we found that as of December 31, 2019, The combination of Chongqing Jiaotong University and Ningbo Urban Construction Design Institute co., LTD had not submitted the conceptual design report of xikou sustainable transportation pilot project, which was inconsistent with the contract.

#### 2. 采购过程和合同管理检查工作表 (咨询顾问合同) Worksheet for Post Review of

#### Procurement Processes and Contract Administration of Consultants Contracts

检查日期 Date of Review: 2020/03/18	检查者名称 Name of Reviewer: 周开山 Kaishan Zhou
合同编号和日期 Contract No. and Date: NBTA3 2019/03/06	合同金额 (美元) Contract Amount(USD): USD 242252.23
承包商名称和地址 Contractor's Name and Address: 重庆交通大学与宁波市城建设计研究院有限公司联合体/重庆市南岸区学府大道 66 号 The combination of Chongqing Jiaotong University and Ningbo Urban Construction Design Institute co., LTD/ 66 Xuefu Avenue, Nan'an District, Chongqing	

采购方式 **PROC. Method:** ( ) 基于质量和成本综合考虑的选择 QCBS ( ) 仅基于质量考虑的选择 QBS ( ) 固定预算 Fixed

Budget ( ) 最低费用 Least Cost (√) 基于咨询顾问资历的选择 CQS

( ) 单一来源 Single Source ( ) 其他, 请说明 Others, specify: \_\_\_\_\_

类别 **Category:** (√) 公司 Firm ( ) 个人 Individual

方面 Aspects	意见和结果 Comments and Findings
采购文件记录 (存档) Procurement Documentation(Filing)	未发现问题 No problem found
采购计划中的参考内容 Reference in Procurement Plan	未发现问题 No problem found
公告 Advertising	未发现问题 No problem found
对提出建议的要求 Request for proposal	未发现问题 No problem found
用于核实数量和名字等的候选名单 Shortlist verity number, names etc	未发现问题 No problem found
允许提交建议的时间 Time allowed for submission of proposals	未发现问题 No problem found
评估标准 Evaluation criteria	未发现问题 No problem found
技术评估 Technical evaluation	未发现问题 No problem found
评估报告, 以及 (如果有的话) 意见 (确认建议的存在) Evaluation report, and comments, if any (Verify existence of proposals)	未发现问题 No problem found
财务开标 Financial bid opening	未发现问题 No problem found
合并质量和费用评估 Combined quality and cost evaluation	未发现问题 No problem found
合同授予公示 Publication of contract award	未发现问题 No problem found
签字的合同 Signed contract document	未发现问题 No problem found
预付款担保等 Advance payment guarantee etc.	未发现问题 No problem found
投诉或相关问题 Complaints or related matters	未发现问题 No problem found
合同规定完成日期 Contractual completion date	2020/01/05
实际完成日期 Actual completion date	尚未完成 unfinished
成果/报告 Outputs/Reports	未发现问题 No problem found
付款的及时性 Timeliness of payments	未发现问题 No problem found
可能存在的欺诈或腐败迹象 Indication of possible fraud or corruption	未发现问题 No problem found
其他问题 Other matters	-
单一来源的理由 (如果适用的话) Single source justification (if applicable)	-

附表 2: 已检查合同清单  
Annex II: List of Contracts Reviewed

货币单位: 人民币元/美元  
Currency Unit: RMB Yuan/USD

序号 NO.	采购类别 Procurement category	采购方式 Procurement method	合同 编号 Contract number	合同日期 Contract signed date	合同简介 Contract description	合同执行情况简介(简要说明合同阶段、支付进度) Contract implementation description	承包商/供货商/ 咨询顾问名称 Name of contractor/supplier/consultant	合同金额 Contract amount (CNY and USD Equivalent)
1	货物 (Goods)	直采 (DC)	XGP1-1	2019/1/31	交通管理工程: 交通信号控制系统/ Traffic Management Project: Traffic Signal Control System	设备已经全部交货但尚未完成安装调试。因执行延期已签订补充协议, 已支付合同总金额的78%。 / All the equipment has been delivered but not installed yet. The supplementary agreement has been signed for project delay, 78% of the total contract value has been paid.	南京莱斯信息技术股份有限公司 / Nanjing LES Information Technology Co., Ltd	CNY4021880 / USD576514.43
2	咨询服务 (CS)	基于咨询顾问资历的选择 (CQS)	NBTA 3	2019/3/6	综合交通规划, 整体交通战略、设施布局, 重点研究对外交通衔接, 满足城市发展需求 / Comprehensive transport planning, overall transport strategy, facilities layout, focus on the study of external transport connection, to meet the needs of urban development	已交付溪口可持续交通系统规划方案研究报告, 尚未交付溪口可持续交通试点项目概念设计报告。已支付合同总金额的20%。 / The study report on xikou sustainable transportation system planning scheme was finished. The conceptual design report of xikou sustainable transportation pilot project has not been delivered yet. 20% of the total contract value has been paid.	重庆交通大学与宁波市城建设计研究院有限公司联合体 / The combination of Chongqing Jiaotong University and Ningbo Urban Construction Design Institute co., LTD	CNY1690000 / USD242252.23

序号 NO.	采购类别 Procurement category	采购方式 Procurement method	合同编号 Contract number	合同日期 Contract signed date	合同简介 Contract description	合同执行情况简介(简要说明合同阶段、支付进度) Contract implementation description	承包商/供货商/咨询顾问名称 Name of contractor/supplier/consultant	合同金额 Contract amount (CNY and USD Equivalent)
3	咨询服务 (CS)	基于咨询顾问资历的选择 (CQS)	NBTA 5	2019/2/22	综合交通规划, 整体交通战略、设施布局, 重点研究对外交通衔接, 满足城市发展和公共交通出行发展的需求 /Comprehensive transport planning, overall transport strategy, facilities layout, focusing on the study of external transport connection, to meet the needs of urban development and the development of public transport travel	已按照合同进度要求交付终期成果报告草稿。已支付合同总金额的60%。 / The draft final results report has been delivered in accordance with the contract schedule. 60% of the total contract value has been paid.	上海城市交通设计院有限公司与上海市工程设计研究总院(集团)有限公司联合体/ The combination of Shanghai Urban Transportation Design Institute co., LTD and Shanghai Municipal Engineering Design Institute (Group) Co., Ltd	CNY1959000 / USD280811.9
合同金额合计								CNY7670880/ USD1099578.56

## 附件

### 审计发现问题的整改情况

针对审计报告指出的问题，被审计单位采取措施，积极进行整改，截至公告日，具体整改情况如下：

一、针对奉化子项目办因中标单位未及时开具履约保函造成合同签订日期超过法律规定期限的问题，被审计单位要求子项目办在后续项目实施过程中，遵守各项法律规定，及时办理相关业务。

二、针对宁海县桥头胡公交首末站工程完工后因配套工程进度滞后未能及时投入使用的问题，被审计单位督促宁海子项目办加强统筹协调，桥头胡公交首末站已于 2020 年 7 月 18 日正式投入运行。

三、针对奉化子项目办的 NBTA3（奉化智慧交通研究及试点建设）合同执行进度滞后的问题，被审计单位督促奉化子项目办加强与重庆交通大学与宁波市城建设计研究院有限公司联合体的对接，2020 年 6 月，重庆交通大学与宁波市城建设计研究院有限公司联合体已提交溪口可持续交通试点项目概念设计报告。