

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〕23号

NINGBO AUDIT REPORT〔2020〕NO.23

项目名称：世界银行贷款宁波城镇生活废弃物收集循环利用示范项目

Project Name: Ningbo Municipal Solid Waste Minimization and Recycling
Project Financed by the World Bank

贷款号：8250-CN

Loan No.: 8250-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城镇生活废弃物收集循环利用示范项目 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 20 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，公允反映了宁波城镇生活废弃物收集循环利用示范项目 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 NB23 号至 NB28 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 6 月 23 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 20) of Ningbo Municipal Solid Waste Minimization and Recycling 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 Municipal Solid Waste Minimization and Recycling 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.NB23 to No.NB28 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

June 23, 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: 世界银行贷款宁波城镇生活废弃物收集循环利用示范项目

Project Name: Ningbo Municipal Solid Waste Minimization and Recycling 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

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	1,245,077,532.99	1,488,659,725.26	一、项目拨款合计 Total Project Appropriation Funds	28	922,606,598.12	1,027,989,780.47
1. 交付使用资产 Fixed Assets Transferred	2	19,613,788.30	50,525,938.66	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、国外赠款 Foreign Grant	31	480,424.00	3,906,672.00
4. 在建工程 Construction in Progress	5	1,225,463,744.69	1,438,133,786.60	四、项目借款合计 Total Project Loan	32	435,166,572.16	621,126,691.06
二、应收生产单位投资借款 Investment Loan Receivable	6	-	-	1. 项目投资借款 Total Project Investment Loan	33	435,166,572.16	621,126,691.06
其中:应收生产单位世行贷款 Including: World Bank Investment Loan Receivable	7	-	-	(1) 国外借款 Foreign Loan	34	415,166,572.16	526,126,691.06
三、拨付所属投资借款 Appropriation of Investment Loan	8	-	-	其中:国际开发协会 Including: IDA	35	-	-
其中:拨付世行贷款 Including: Appropriation of World Bank Investment Loan	9	-	-	国际复兴开发银行 IBRD	36	415,166,572.16	526,126,691.06
四、器材 Equipment	10	-	-	技术合作信贷 Technical Cooperation	37	-	-
其中:待处理器材损失 Including: Equipment Losses in Suspense	11	-	-	联合融资 Co- Financing	38	-	-
五、货币资金合计 Total Cash and Bank	12	216,938,006.83	232,127,130.71	(2) 国内借款 Domestic Loan	39	20,000,000.00	95,000,000.00
1. 银行存款 Cash in Bank	13	216,937,447.84	232,126,571.72	2. 其他借款 Other Loan	40	-	-
其中:专用账户存款 Including: Special Account	14	10,785,642.61	15,100,616.32	五、上级拨入投资借款 Appropriation of Investment Loan	41	-	-

后续 (To be continued)

2. 现金 Cash on Hand	15	558.99	558.99	其中:拨入世行贷款 Including: World Bank Loan	42	-	-
六、预付及应收款合计 Total Prepaid and Receivable	16	24,917,038.69	22,741,138.94	六、企业债券资金 Bond Fund	43	-	-
其中:应收世行贷款利息 Including: World Bank Loan Interest Receivable	17	-	-	七、待冲项目支出 Construction Expenditures to be Offset	44	-	-
应收世行贷款承诺费 World Bank Loan Commitment Fee Receivable	18	-	-	八、应付款合计 Total Payable	45	128,673,933.69	90,498,114.02
应收世行贷款资金占用费 World Bank Loan Service- Fee Receivable	19	-	-	其中:应付世行贷款利息 Including: World Bank Loan Interest Payable	46	-	-
七、有价证券 Marketable Securities	20	-	-	应付世行贷款承诺费 World Bank Loan Commitment Fee Payable	47	-	-
八、固定资产合计 Total Fixed Assets	21	-	-	应付世行贷款资金占 用费 World Bank Loan Service Fee Payable	48	-	-
固定资产原价 Fixed Assets, Cost	22	-	-	九、未交款合计 Other Payables	49	5,050.54	6,737.36
减:累计折旧 Less: Accumulated Depreciation	23	-	-	十、上级拨入资金 Appropriation of Fund	50	-	-
固定资产净值 Fixed Assets, Net	24	-	-	十一、留成收入 Retained Earnings	51	-	-
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	1,486,932,578.51	1,743,527,994.91	资金来源合计 Total Sources of Fund	52	1,486,932,578.51	1,743,527,994.91

(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: 世界银行贷款宁波城镇生活废弃物收集循环利用示范项目

Project Name: Ningbo Municipal Solid Waste Minimization and Recycling 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

	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	377,328,400.00	294,769,549.25	78.12%	1,526,000,000.00	1,653,023,143.53	108.32%
一、国际金融组织贷款 International Financing	119,162,500.00	110,960,118.90	93.12%	496,000,000.00	526,126,691.06	106.07%
1. 国际复兴开发银行 IBRD	119,162,500.00	110,960,118.90	93.12%	496,000,000.00	526,126,691.06	106.07%
二、配套资金 Counterpart Financing	258,165,900.00	183,809,430.35	71.20%	1,030,000,000.00	1,126,896,452.47	109.41%
1. 项目拨款 Project Appropriation Funds	86,552,300.00	86,733,815.61	100.21%	910,000,000.00	924,093,262.52	101.55%
2. 企业自筹 Enterprise self-raised	171,613,600.00	97,075,614.74	56.57%	120,000,000.00	202,803,189.95	169.00%
资金运用合计(按项目内容) Total Application of Funds (by Project Component)	377,328,400.00	243,582,192.27	64.55%	1,526,000,000.00	1,488,659,725.26	97.55%
1. 生活废弃物分类、收集、分拣和运输 Municipal Solid Waste Separation, Collection, Sorting and Transportation	205,166,300.00	122,054,188.09	59.49%	1,019,500,000.00	907,145,128.97	88.98%
2. 厨余垃圾处理 Kitchen Waste Treatment	98,639,300.00	56,000,935.81	56.77%	321,660,000.00	397,449,332.95	123.56%
3. 项目实施支持 Project Implementation Support	60,836,000.00	61,637,732.63	101.32%	170,240,000.00	149,484,905.48	87.81%
4. 能力建设和项目管理支持 Capacity Building and Project Management Support	12,686,800.00	3,889,335.74	30.66%	14,600,000.00	34,580,357.86	236.85%
差异 Difference		51,187,356.98			164,363,418.27	
1. 应收款变化 Change in Receivables		-2,175,899.75			22,741,138.94	
2. 应付款变化 Change in Payables		38,175,819.67			-90,498,114.02	
3. 货币资金变化 Change in Cash and Bank		15,189,123.88			232,127,130.71	
4. 其它 Other		-1,686.82			-6,737.36	

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: 世界银行贷款宁波城镇生活废弃物收集循环利用示范项目

Project Name: Ningbo Municipal Solid Waste Minimization and Recycling 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.生活废弃物分类、收集、分拣和运输 Municipal Solid Waste Separation, Collection, Sorting and Transportation	907,145,128.97	45,409,313.66	5,116,625.00			856,619,190.31		-
2.厨余垃圾处理 Kitchen Waste Treatment	397,449,332.95					397,449,332.95		-
3.项目实施支持 Project Implementation Support	149,484,905.48					149,484,905.48		-
4.能力建设和项目管理支持 Capacity Building and Project Management Support	34,580,357.86					34,580,357.86		-
								-
								-
								-
合计 Total	1,488,659,725.26	45,409,313.66	5,116,625.00			1,438,133,786.60	-	-

(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

2019 年度 (For the year of 2019)

项目名称: 世界银行贷款宁波城镇生活废弃物收集循环利用示范项目

Project Name: Ningbo Municipal Solid Waste Minimization and Recycling 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: 美元/人民币元

Prepared by: Ningbo Municipal Government Investment Project Evaluation Center

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
一、工程 Works	42,040,000.00	4,731,086.62	33,005,006.48	40,727,515.54	284,123,293.91
二、货物和非咨询服务 Goods and Non-consulting Services	15,380,000.00	3,599,781.86	25,112,798.21	10,861,061.20	75,768,935.14
三、咨询服务包括培训和研讨会 Consulting Services, including Training and Workshops	3,920,000.00	687,981.79	4,799,498.56	2,366,600.51	16,509,878.48
四、基于产出的奖励 Output-based Incentive	3,310,000.00	2,478,514.67	17,290,614.04	2,478,514.67	17,290,614.04
五、供货和安装 Supply and Installation	15,150,000.00	3,428,319.22	23,916,640.55	11,283,683.02	78,717,229.49
六、先征费 Front-end Fee	200,000.00			200,000.00	1,395,240.00
七、专用账户首次存款 Special Account Initial Deposit				7,500,000.00	52,321,500.00
总计 Total	80,000,000.00	14,925,684.16	104,124,557.84	75,417,374.94	526,126,691.06

财务报表说明是本表的组成部分 (The notes are integral parts of the financial statements)

美元与人民币兑换率为: 1 美元=6.9762 元人民币 (Exchange Rate: US \$ 1=RMB6.9762 yuan)

(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 December 31, 2019)

项目名称: 世界银行贷款宁波城镇生活废弃物收集循环利用示范项目

Project Name: Ningbo Municipal Solid Waste Minimization and Recycling Project Financed by the World Bank

贷款号: 8250- CN

Loan No: 8250- CN

编报单位: 宁波市财政局

Prepared by: Ningbo Municipal Financial Bureau

开户银行名称: 中国光大银行宁波分行

Depository Bank: China Everbright Bank Ningbo Branch

账号: 76801488000009243

Account No.: 76801488000009243

货币种类: 美元

Currency Unit: 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	1,571,518.04
增加: Add:	
本期世行回补总额 Total Amount Deposited this Period by World Bank	14,925,684.16
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	
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	14,332,611.69
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	
期末余额 Ending Balance	2,164,590.51

(后续 To be continue)

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		7,500,000.00
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 12/31/2019		7,500,000.00
4. 专用账户期末余额 Ending Balance of Special Account at 12/31/2019		2,164,590.51
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 on 12/31/2019		
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		5,335,409.49
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)		-
减少： Deduct:		-
8. 利息收入（存入专用账户部分） Interest Earned (If Included in Special Account)		-
9. 本期期末专用账户首次存款净额 Total Advance to the Special Account Accounted for at 12/31/2019		7,500,000.00

财务报表说明是本表的组成部分（The notes are integral parts of the financial statements）

（五）财务报表附注

财务报表附注

1. 项目概况

世行贷款宁波市城镇生活废弃物收集循环利用示范项目贷款号为8250-CN，项目发展目标是通过进行垃圾源头分类和循环利用，帮助宁波市在所选定的区内增加生活废弃物回收利用的数量和比例。该项目由生活废弃物分类、收集、分拣和运输，厨余垃圾处理，项目实施支持，能力建设和项目管理支持四个子项组成。

项目协定于2013年7月4日签订，2013年9月3日生效，预期贷款关账日期为2019年3月31日。2019年3月15日，经世行同意，项目关账日延至2020年3月31日。项目计划总投资为人民币15.26亿元，其中世界银行贷款总额为8,000万美元。

2. 财务报表编制范围

本财务报表由宁波市生活垃圾分类指导中心(简称市分类中心)有关宁波市生活垃圾分类项目财务报表、宁波首创厨余垃圾处理有限公司(简称首创厨余处理公司)有关厨余垃圾处理项目财务报表及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《世行贷款宁波城镇生活废弃物收集循环利用示范项目财务管理暂行办法》。

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1美元=人民币6.9762

元。

4. 报表科目说明

4.1 项目支出

2019 年项目支出人民币 243,582,192.27 元，累计支出人民币 1,488,659,725.26 元，占总投资计划的 97.55%。

4.2 货币资金

2019 年年末货币资金余额 232,127,130.71 元，其中世行专用账户存款额 2,164,590.51 美元，折合人民币 15,100,616.32 元。

4.3 预付及应收款

2019 年年末预付及应收款余额 22,741,138.94 元，其中市分类中心 3,212,603.56 元，首创厨余处理公司 19,528,535.38 元。

4.4 项目拨款

2019 年年末项目拨款余额 1,027,989,780.47 元。其中（1）市级配套资金即宁波市财政局拨至市分类中心，用于生活废弃物分类、收集、分拣和运输项目 260,000,000.00 元；（2）区级配套资金即海曙区财政局拨至海曙区子项目办 94,257,859.56 元；原江东区财政局拨至原江东区子项目办 222,699,644.58 元；江北区财政局拨至江北区子项目办 116,700,000.00 元；鄞州区财政局拨至鄞州区子项目办 97,493,162.19 元；镇海区财政局拨至镇海区子项目办 82,629,477.25 元；北仑区财政局拨至北仑区子项目办 17,904,866.21 元；东钱湖财政局拨至东钱湖子项目办 24,543,252.73 元；高新区财政局拨至高新区子项目办 7,865,000.00 元；（3）首创厨余处理公司自筹资金用于厨余垃圾处理项目 103,896,517.95 元。

4.5 国外赠款

2019 年年末国外赠款余额 560,000.00 美元，折合人民币 3,906,672.00 元，全部为全球环境基金赠款中国城市建筑节能和可再生能源项目关于宁波市厨余垃圾处理项目。

4.6 项目借款

2019 年年末项目借款余额人民币 621,126,691.06 元，其中国际复兴开发银行贷款额 75,417,374.94 美元，折合人民币 526,126,691.06 元，国内借款人民币 95,000,000.00 元，为首创厨余处理公司来源于中信银行股份有限公司宁波分行人民币流动资金贷款额 30,000,000.00 元，中国清洁发展机制基金管理中心贷款额 65,000,000.00 元。

截至 2019 年 12 月 31 日，累计提取世界银行贷款资金 75,417,374.94 美元，占贷款总额的 94.27%。其中：工程累计提款 40,727,515.54 美元，占该类计划的 96.88%。货物和非咨询服务累计提款 10,861,061.20 美元，占该类计划的 70.62%。咨询服务包括培训和研讨会累计提款 2,366,600.51 美元，占该类计划的 60.37%。基于产出的奖励累计提款 2,478,514.67 美元，占该类计划的 74.88%。供货和安装累计提款 11,283,683.02 美元，占该类计划的 74.48%。先征费累计提款 200,000.00 美元，占该类计划的 100.00%。

4.7 应付款

2019 年年末应付款余额 90,498,114.02 元，其中市分类中心 34,349,744.62 元，首创厨余处理公司 56,148,369.40 元。

5. 专用账户使用情况

本项目专用账户设在中国光大银行宁波分行，账号为 76801488000009243，币种为美元。专用账户首次存款 750 万美元。2019 年期初 1,571,518.04 美元，2019 年世界银行回补 14,925,684.16 美元，支付 14,332,611.69 美元，年末余额 2,164,590.51 美元。

6. 其他需要说明的情况

6.1 根据《关于同意市发展和改革委员会所属事业单位调整方案的函》(甬机改〔2019〕120 号)，宁波市世界银行贷款项目管理办公室从 2019 年 4 月起更名为宁波市政府投资项目评审中心。

6.2 根据《关于明确市综合行政执法局所属事业单位调整方案的函》(甬机改〔2019〕124 号)，宁波市生活垃圾分类管理中心从 2019 年 3 月起更名为

宁波市生活垃圾分类指导中心。

v. Notes to the Financial Statements

Notes to the Financial Statements

1. Project overview

The Loan No. of Ningbo Municipal Solid Waste Minimization and Recycling Project is 8250-CN. The project development objective is to assist selected districts in Ningbo Municipality to increase the volume and proportion of municipal solid waste recycled with processes for waste separation at source and recycling. The project is composed of four components: Municipal Solid Waste Separation, Collection, Sorting and Transportation, Kitchen Waste Treatment, Project Implementation Support, Capacity Building and Project Management Support.

The Project Agreement was signed on July 4, 2013 and came into effect on September 3, 2013. The account of the project will be closed as at March 31, 2019. On March 15, 2019, the World Bank agree to extend the closing date to March 31, 2020. The total investment of the project was RMB 1,526,000,000.00 yuan, including World Bank loan of USD 80,000,000.00.

2. Consolidation Scope of the Financial Statements

These financial statements encompass the consolidated financial statements of Ningbo Domestic Solid Waste Separation Guidance Center(SWSGC) for Ningbo Municipal Solid Waste Separation Project financial statement、Ningbo Capital Kitchen Waste Treatment Company Limited for Kitchen Waste Treatment Project financial statement 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 Municipal Solid Waste Minimization and Recycling Project Financed by the World Bank.

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 is USD 1= RMB 6.9762 yuan.

4. Explanation of Subjects

4.1 Total Project expenditures

The project expenditure in 2019 was RMB243,582,192.27 yuan, and the cumulative expenditures were RMB1,488,659,725.26 yuan, which accounted for 97.55% of the total investment plan.

4.2 Cash and Bank

By the end of 2019, the balance for cash and bank was RMB 232,127,130.71 yuan, including USD 2,164,590.51 in the Special Account of World Bank, which was equivalent to RMB 15,100,616.32 yuan.

4.3 Prepaid and Receivable

By the end of 2019, the balance of prepaid and receivable was RMB 22,741,138.94 yuan, including RMB 3,212,603.56 yuan for SWSGC and RMB 19,528,535.38 yuan for Ningbo Capital Kitchen Waste Treatment Company Limited.

4.4 Project Appropriation Funds

By the end of 2019, the balance of project appropriation funds was RMB 1,027,989,780.47 yuan. Among those funds, RMB 260,000,000.00 yuan was the municipal-level counterpart funds allocated to SWSGC by Ningbo Municipal Finance Bureau for Municipal Solid Waste Separation, Collection, Sorting and Transportation Project. RMB 94,257,859.56 yuan was the district-level counterpart funds allocated to Haishu Sub-SWSGC by Haishu District Finance Bureau; RMB 222,699,644.58 yuan was the district-level counterpart funds allocated to original Jiangdong Sub-SWSGC by original Jiangdong District Finance Bureau; RMB 116,700,000.00 yuan was the district-level counterpart funds allocated to Jiangbei Sub-SWSGC by Jiangbei District Finance Bureau; RMB 97,493,162.19 yuan was the district-level counterpart funds allocated to Yinzhou Sub-SWSGC by Yinzhou District Finance Bureau; RMB 82,629,477.25 yuan was the district-level counterpart funds allocated to Zhenhai Sub-SWSGC by Zhenhai District Finance Bureau; RMB 17,904,866.21 yuan was the district-level counterpart funds allocated to Beilun Sub-SWSGC by Beilun District Finance Bureau; RMB 24,543,252.73 yuan was the district-level counterpart funds allocated to Dongqian Lake Tourism Resort Sub-SWSGC by Dongqian Lake Tourism Resort Finance Bureau; RMB

7,865,000.00 yuan was the district-level counterpart funds allocated to the National Hi-tech Zone Sub-SWSGC by the National Hi-tech Zone District Finance Bureau. RMB 103,896,517.95 yuan was self-raised by Ningbo Capital Kitchen Waste Treatment Company Limited for Kitchen Waste Treatment Project.

4.5 Foreign Grant

By the end of 2019, the balance of foreign grant was USD 560,000.00 equivalent to RMB 3,906,672.00 yuan, all of which were GEF Grant Ningbo Low-carbon City Building Energy Efficiency and Renewable Energy Project related to the Kitchen Waste Treatment Project in Ningbo.

4.6 Project Loan

By the end of 2019, the balance of project loan was RMB 621,126,691.06 yuan, including USD 75,417,374.94 from IBRD, equivalent to RMB 526,126,691.06 yuan; and domestic loan RMB 95,000,000.00 yuan borrowed by Ningbo Capital Kitchen Waste Treatment Company Limited. The loan amount of RMB working capital is RMB 30,000,000.00 yuan from China CITIC Bank Corporation Limited Ningbo Branch and RMB 65,000,000.00 yuan from China Clean Development Mechanism Fund Management Center.

As of December 31, 2019, accumulated USD 75,417,374.94 of loan had been withdrawn from the World Bank, accounting for 94.27% of the total loan. In the loan, construction project took USD 40,727,515.54 accumulatively, accounting for 96.88% of the category plan; goods and non-consulting service took USD 10,861,061.20 accumulatively, accounting for 70.62% of the category plan; consulting services, including training and workshops took USD 2,366,600.51 accumulatively, accounting for 60.37% of the category plan; output-based Incentive Payments took USD 2,478,514.67 accumulatively, accounting for 74.88% of the category plan; supply and installation took USD 11,283,683.02 accumulatively, accounting for 74.48% of the category plan; front-end fee took USD 200,000.00 accumulatively, accounting for 100.00% of the category plan.

4.7 Payable

By the end of 2019, the balance of payable was RMB 90,498,114.02 yuan, including RMB 34,349,744.62 yuan for SWSGC and RMB 56,148,369.40 yuan for Ningbo Capital Kitchen Waste Treatment Company Limited.

5. Special Account

The Special Account of this project was set up in China Everbright Bank Ningbo Branch with account number of 76801488000009243 (Currency Unit: USD). The

initial deposit of the Special Account was USD 7,500,000.00. The beginning balance of 2019 was USD 1,571,518.04, the amount deposited in this year by World Bank was USD 14,925,684.16 and the disbursement of this year was USD 14,332,611.69. Hence, the ending balance of 2019 was USD 2,164,590.51.

6. Other Explanation for the Financial Statements

6.1 According to The Letter of Consent to the Adjustment Plan of the Institutions Affiliated to Ningbo Development and Reform Commission (Yongjigai [2019] NO. 120), World Bank Loan Project Management Office of Ningbo has been renamed as Ningbo Municipal Government Investment Project Evaluation Center since April 2019.

6.2 According to The Letter of Consent to the Adjustment Plan of the Institutions Affiliated to Municipal Comprehensive Administrative Law Enforcement Bureau(Yongjigai [2019] NO. 124), Ningbo Municipal Solid Waste Separation Project Management Center has been renamed as Ningbo Domestic Solid Waste Separation Guidance Center since March 2019.

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。截至2019年底，宁波市中心城区可回收物回收体系“搭把手”建设成效明显，共设置了2007个分类回收服务网点，覆盖1122个小区，2019年回收各类可回收物5.62万吨，但我们也发现存在如下问题：

（一）内部控制方面存在的问题

1. 部分区子项目办未制定激励款项管理细则，未充分发挥资金使用效益。

审计发现，除北仑区子项目办和高新区子项目办制定了激励款项管理细则外，其他子项目办均未制定相应的管理细则。海曙区子项目办等部分子项目办将激励款项以拨代支全部下拨至街道和社区。截至2019年末，街道和社区结余资金共计8,437,716.22元，占累计下拨资金18,007,791.88元的46.86%，未能充分发挥资金效益。上述做法与《关于印发〈世行贷款宁波城镇生活废弃物收集循环利用示范项目财务管理暂行办法〉的通知》（甬财政发〔2013〕1182号）第十五条第二款“经审核无误的激励款项将托管在各区子项目办并按社区分账核算。其中社区奖励款项按照50%提取现金，50%凭相关支付证明报销使用的原则，由各社区自主安排，专项用于社区垃圾分类工作的推进，具体使用管理细则由各区自定”的规定不符。建议你单位督促各子项目办制定激励款项管理细则并按规定使用激励款项，提高资金使用效益。

2. 宁波首创厨余垃圾处理有限公司未按规定进行会计核算。

截至2019年12月31日，宁波首创厨余垃圾处理有限公司试运行收入合计615.35万元、支出合计2068.89万元以及收到的宁波市工业投资（技术改造）区级竣工项目补助资金535.50万元均未按规定计入世行项目账套，而在公司

账套核算。审计后，宁波首创厨余垃圾处理有限公司已采纳审计建议，并对相关账表进行了调整。

（二）项目管理方面存在的问题

厨余垃圾袋的开袋扫码工作不够规范。审计发现，自 2018 年 7 月至 2019 年 5 月，东钱湖子项目办未聘请人员执行厨余垃圾袋开袋扫码工作，在宁波市生活垃圾分类管理平台的数据中，开袋扫码数据存在部分照片“重复拍摄”“二次分拣拍摄”“错误评价”等问题，对宁波市生活垃圾分类管理平台数据的真实性和利用平台数据进行评价的有效性造成一定影响。建议你单位督促市分类中心进一步规范开袋扫码工作。审计建议已被采纳。

（三）项目绩效方面存在的问题

1. 可回收物分选中心未能正常运行，可回收物分选设备处于闲置状态。审计发现，由于新型可回收物回收体系“搭把手”的建成运行，“搭把手”回收的可回收物不需要进一步分选，可回收物分选中心存在可回收物来源少，设备运行效果不佳，分类质量不理想，运营经济效益差等问题，可回收物分选中心从 2019 年 5 月开始试运行，一个月后被停用，价值 653.96 万元的分选设备处于闲置状态。建议你单位督促相关部门采取有效措施，避免设备长期闲置。

2. 居民小区垃圾分类源头质量有待提高，垃圾分类管理和宣传工作有待进一步加强。审计发现，宁波市生活垃圾分类处理与循环利用工作领导小组办公室在 2019 年 10 月的工作考核中发现东钱湖和高新区的居民小区厨余垃圾源头分类质量较差；在 2019 年 12 月的工作考核中发现北仑区某小区保洁员分类垃圾清运不规范，存在“混收”现象；镇海区、江北区、北仑区的厨余垃圾专用运输车辆内混有大量非厨余垃圾。建议你单位督促市分类中心加强垃圾分类全过程管理，促进全民参与垃圾分类，进一步提高垃圾分类效果。

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 made 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. By the end of 2019, great achievements in running of recyclables recycling system called Da Ba Shou were seen in the central urban areas of Ningbo with 2,007 waste sorting and recycling service network stations set up, covering 1,122 residential quarters. And 56,200 tons of various recyclables were collected in 2019. However, we also found the following issues:

Issues on internal control

1. Some district Sub-SWSGCs failed to make full use of incentive funds since no management rules were developed for funds.

No management rules were developed for incentive funds by other Sub-SWSGCs except Beilun Sub-SWSGC and National Hi-tech Zone Sub-SWSGC. Some Sub-SWSGCs such as Haishu Sub-SWSGC took advantage of appropriation instead of disbursement and allocated all incentive funds to the subdistricts and communities. By the end of 2019, subdistricts and communities had RMB 8,437,716.22 yuan remained in total, accounting for 46.86% of total RMB 18,007,791.88 yuan funds allocated accumulatively. It demonstrated that incentive funds were not fully used. The above practice was against Article 15(2) of The Notice of Publish Financial Management Interim Procedures of Ningbo Municipal Solid Waste Minimization and Recycling Project (YCZF [2013] NO.1182) mentioned that the approved incentive funds would be hosted in each district Sub-SWSGCs and managed separately according to each community. In principle, 50% of community incentive funds could be withdrawn in cash and the other 50% of community incentive funds could be used for expense reimbursements with relevant payment vouchers. The arrangements were made by communities themselves aiming to boost the development of waste separation in communities, and specific management rules for the use of funds was determined by each district. We suggested you urge Sub-SWSGCs to establish management rules for incentive funds and make full use of incentive funds according to provisions in order to enhance economic performance.

2. Ningbo Capital Kitchen Waste Treatment Company Limited failed to conduct financial accounting in accordance with regulations.

As of December 31, 2019, Ningbo Capital Kitchen Waste Treatment Company Limited generated revenues of RMB 6,153,500.00 yuan and incurred expenditures of RMB 20,688,900.00 yuan in total from trial operation, combined with Ningbo industrial investment (technical reform) district - level subsidy funds received for completed project of RMB 5,355,000.00 yuan. Those financial records were all recognized in the accounting books of the Company rather than in the accounting books of the World Bank project as required. After the audit, Ningbo Capital Kitchen Waste Treatment Company Limited took the audit recommendations and made adjustment to the relevant financial accounts and statements.

Issues on project management

The workflow to check the bag and scan code for kitchen waste bags was not up to specification. From July 2018 to May 2019, Dongqian Lake Tourism Resort Sub-SWSGC did not hire staffs to perform the work regarding kitchen waste bags checking and code scanning. According to the data on the Ningbo Solid Waste Separation Management Platform, some pictures got issues such as reduplicated shooting, secondary sorting shooting, misevaluation and so on. It led to a negative impact on the data authentication and affected the effectiveness of evaluation based on data from the Ningbo Solid Waste Separation Management Platform. We suggested you urge SWSGC to further regulate the workflow of bag checking and code scanning for kitchen waste bags. Your office accepted the suggestion.

Issues on project performance

1. Recyclables sorting center failed to function properly and recyclables sorting equipment was idle at times. Owing to the completion and running of a new-type recyclables recycling system called Da Ba Shou, there was no need to do further sorting for recyclables collected by this new system. Combined with other reasons such as insufficient recyclables, poor equipment operation performance, undesired quality of waste separation and poor economic performance, the recyclables sorting center stopped running one month later right after its trial operation started from May 2019, and sorting equipment worth RMB 6,539,600.00 yuan was idle. We suggested you urge relevant departments to take effective measures to reduce the idle time of equipment.

2. The effectiveness of waste separation at source in residential quarters need to be improved. Waste separation management and propaganda remained to be strengthened. Ningbo Municipal Solid Waste Minimization and Recycling Project Management Office found that the effectiveness of kitchen waste separation in residential quarters in Dongqian Lake Tourism Resort and National Hi-tech Zone District was at a relatively low level during the performance review in October 2019 and found that waste was mixed collected by cleaners improperly in a residential quarter in Beilun District; a large amount of non-kitchen waste were mixed collected and delivered by kitchen waste collection vehicles in Zhenhai District, Jiangbei District and Beilun District during the performance review in December 2019. We suggested you urge SWSGC to strengthen the whole process of waste separation management, to invite all the people to participate in waste separation and to further enhance the effectiveness of waste separation.

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、针对部分区子项目办未制定激励款项管理细则的问题，被审计单位督促相关区子项目办制定区级激励款项管理细则。截至公告日，各子项目办均已制订并发布激励款项管理细则。

二、针对宁波首创厨余垃圾处理有限公司未按规定进行会计核算的问题，在审计实施期间，宁波首创厨余垃圾处理有限公司已调整相关账表。

三、针对厨余垃圾袋的开袋扫码工作不够规范的问题，被审计单位督促市分类中心进一步规范开袋扫码工作。市分类中心正在逐步推广“我分类我晒图”居民自主扫码模式，由居民自行对分类投放后的厨余垃圾袋进行扫码拍照工作，下一步还将研发照片 AI 识别功能，从源头规范扫码拍照行为。

四、针对可回收物分选中心未能正常运行，可回收物分选设备处于闲置状态的问题，市分类中心经与相关单位研究讨论，计划在后续项目中重新发挥分选设备的作用。

五、针对居民小区垃圾分类源头质量有待提高，垃圾分类管理和宣传工作有待进一步加强的问题，市分类中心对居住小区内分类质量差的厨余垃圾桶张贴“红色告知单”，按照其他垃圾收运，同时该小区列入不合格小区名单。截至 2020 年 7 月底，实现城镇范围居住小区检查全覆盖，并对源头分类质量不合格的小区进行攻坚提升，中心城区范围内厨余垃圾源头分类质量合格小区数量达到 871 个，占比约 50%，与 2020 年初相比，厨余垃圾源头分类质量合格小区占比提升约 20%，送到宁波首创厨余垃圾处理有限公司处置的厨余垃圾有机物含量提升明显。