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中华人民共和国上海市审计局

Shanghai Municipal Audit Bureau of the People's Republic of China

审 计 报 告

Audit Report

沪审外报〔2017〕145号

SHANGHAI AUDIT REPORT〔2017〕NO.145

项目名称:	世界银行贷款和全球环境基金赠款上海绿色能源建设低碳城区项目
Project Name:	Green Energy for Low-Carbon City in Shanghai Project Financed by the World Bank & Granted by GEF
贷款编号:	82330-CN
Loan No.:	82330-CN
赠款号:	TF-14205-CN
Grant No.:	TF-14205-CN
项目执行单位:	上海市长宁区城市更新和低碳项目管理中心
Project Entity:	Shanghai Changning Urban Renewal and Low-Carbon Project Management Center
会计年度:	2016
Accounting Year:	2016

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一、审计师意见

审计师意见

上海市长宁区城市更新和低碳项目管理中心：

我们审计了世界银行贷款和全球环境基金赠款上海绿色能源建设低碳城区项目2016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、赠款执行情况表、专用账户收支表等特定目的财务报表及财务报表附注（第6页至第15页）。

（一）项目执行单位及上海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、赠款执行情况表是是你单位的责任，编制专用账户收支表是上海市财政局的责任，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，公允反映了世界银行贷款和全球环境基金赠款上海绿色能源建设低碳城区项目 2016 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

我们审查了本期内本项目赠款部分报送给世界银行的第 1-21 号和贷款部分上海浦东发展银行报送的第 1-4 号、上海银行报送的第 1、2 号提款申请书及所附资料。我们认为，这些资料均符合协议要求，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。

中华人民共和国上海市审计局

2017 年 6 月 28 日

地址：中国上海市世博村路 300 号
邮政编码：200125
电话：86-021-23111111
传真：86-021-63366323

I. Auditor's Opinion

Auditor's Opinion

Shanghai Changning Urban Renewal and Low-Carbon Project Management Center,

We have audited the special purpose financial statements (from page 6 to page 15) of Green Energy for Low-Carbon City in Shanghai Project financed by the World Bank and granted by GEF, which comprise the Balance Sheet as of December 31, 2016, the Summary of Sources and Uses of Funds, the Statement of Implementation of Grant Agreement, and the Statement of Designated Account for the year then ended, and Notes to the Financial Statements.

Project Entity's Responsibility and SFB's Responsibility for the Financial Statements

Your entity is responsible for the preparation of the Balance Sheet, the Summary of Sources and Uses of Funds, the Statement of Implementation of Grant Agreement, and SFB is responsible for the preparation of the Statement of Designated Account, which include:
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 Green Energy for Low-Carbon City in Shanghai Project financed by the World Bank and granted by GEF as of December 31, 2016, its financial receipts and disbursements, the project implementation and the Statement of Designated 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 examined the grant withdrawal application No.1-No.21 and the loan withdrawal application No.1-No.4 of SPD Bank and No.1-No.2 of Bank of Shanghai, with attached documents submitted to the World Bank during the period. In our opinion, those documents comply with the project agreement, and can serve as basis for 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.

Shanghai Municipal Audit Bureau of the People's Republic of China
June 28, 2017

Shanghai Municipal Audit Bureau of the People's Republic of China

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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

截至2016年12月31日（As of 12/31/2016)

项目名称：世界银行贷款和全球环境基金赠款上海绿色能源建设低碳城区项目

Project Name: Green Energy for Low-Carbon City in Shanghai Project Financed by the World Bank & Granted by GEF

货币单位 **Currency :** 人民币元 RMB Yuan

资金运用 **Application of Funds**	期初余额 **Beginning Balance**	期末余额 Ending Balance	资金来源 **Sources of Funds**	期初余额 **Beginning Balance**	期末余额 **Ending Balance**
项目支出 Project Expenditures	102,902,849.45	479,767,447.82	项目拨款 Project Appropriation Funds	68,835,478.22	82,595,374.86
货币资金 Cash and Bank	535,616.87	2,849,062.18	世行银行贷款 Bank Loan	23,158,883.29	387,294,576.76
应收款项 Receivables	0.00	0.00	赠款 Trust Funds	6,098,420.67	12,472,418.34
其他资产 Other Assets	0.00	0.00	其他应付款项 Other Payables	5,345,684.14	254,140.04
资金运用合计 Total Application of Funds	103,438,466.32	482,616,510.01	资金来源合计 Total Sources of Funds	103,438,466.32	482,616,510.01

（二）项目进度表
ii. Sources And Uses Of The Project Funds

项目进度表 Sources And Uses Of The Project Funds

项目名称： 世界银行贷款和全球环境基金赠款上海绿色能源建设低碳城区项目
Project Name:Green Energy for Low-Carbon City in Shanghai Project Financed by the World Bank & Granted by GEF
贷款号 Loan No.： 82330-CN
赠款号 TFNO.: TF-14205-CN
货币 Currency： 人民币元 RMB yuan [1]
报告期间 Reporting Period： 本期截至2016年12月31日 For the Period Ended Dec.31, 2016

	本期 Current Period			累计 Cumulative		
	本期计划额 Current Year Budget	本期发生额 Current Year Actual	本期完成比 Current % Completed	项目总计划 Life of PAD	累计完成额 Cumulative Actual	累计完成比 Cumulative%Completed
资金来源 Sources Of Funds:						
世界银行贷款IBRD:	364,135,693.47	364,135,693.47	100.00%	630,000,000.00	387,294,576.76	61.48%
浦发银行SPD	268,689,976.26	268,689,976.26	100.00%	315,000,000.00	278,347,125.00	88.36%
上海银行BOS	95,445,717.21	95,445,717.21	100.00%	315,000,000.00	108,947,451.76	34.59%
赠款 GEF Grant	6,373,997.67	6,373,997.67	100.00%	27,373,500.00	12,472,418.34	45.56%
配套资金 Counterpart Funds[2]	8,668,352.54	8,668,352.54	100.00%	955,426,500.00	82,849,514.90	8.67%
政府配套 Government	13,728,352.54	13,728,352.54	100.00%	35,626,500.00	55,107,551.48	154.68%
浦发银行SPD	(2,560,000.00)	(2,560,000.00)	100.00%	315,000,000.00	0.00	0.00%
上海银行BOS	(2,500,000.00)	(2,500,000.00)	100.00%	315,000,000.00	0.00	0.00%
其它配套 OTHER[3]	0.00	0.00	0.00%	289,800,000.00	27,741,963.42	9.57%
合计 Total	379,178,043.68	379,178,043.68	100.00%	1,612,800,000.00	482,616,510.01	29.92%
资金运用 Uses Of Funds:						
世界银行贷款IBRD:	359,075,693.47	359,075,693.47	100.00%	1,260,000,000.00	415,036,540.18	32.94%
浦发银行SPD	266,129,976.26	266,129,976.26	100.00%	630,000,000.00	282,459,499.75	44.83%
上海银行BOS	92,945,717.21	92,945,717.21	100.00%	630,000,000.00	132,577,040.43	21.04%
赠款 GEF Grant	17,788,904.90	17,788,904.90	100.00%	63,000,000.00	64,730,907.64	102.75%
合计 Total	376,864,598.37	376,864,598.37	100.00%	1,323,000,000.00	479,767,447.82	36.26%

注：1、其中项目计划按1美元：6.30元人民币协议汇率折算，实际发生额按2016年末汇率折算
The amount in Life of PAD is converted by the agreement exchange rate of 6.30.The actual amount is converted by the exchange rate at the end of 2016.
2、由项目办、银行垫资尚未提款报账金额发生时也暂时填列此处
Including the amount not being applied for withdrawawl yet,but already paid by the PMO or comercial banks.
3、指企业自有资金配套金额
Refer to the conterpart funds from enterprises.
4、资金来源与资金运用差异数为专用账户中的美元存款
The difference between the source and use of funds is the bank deposite in the designated account.

（三）赠款执行情况表

iii. Statement of Implementation of Grant Agreement

赠款执行情况表

Statement of Implementation of Grant Agreement

本期截至 2016 年 12 月 31 日

For the Period Ended Dec.31,2016

项目名称 Project Name： 世界银行贷款和全球环境基金赠款上海绿色能源建设低碳城区项目

Green Energy for Low-Carbon City in Shanghai Project Financed by the World Bank & Granted by GEF

类别	核定赠款金额	本年度提款额		累计提款额	
	Grant amount	Current period withdrawal		Cumulative withdrawals	
Category	USD	USD	RMB	USD	RMB
货物 Goods	0.00	0.00	0.00	0.00	0.00
咨询、培训及会议 Consulting services,training and workshop	2,745,000.00	429,347.85	2,978,386.03	1,268,262.70	8,797,938.35
子赠款 Sub-grant	1,500,000.00	91,164.10	632,405.36	91,164.10	632,405.36
增量运行费 Incremental operating cost	100,000.00	10,156.61	70,456.40	27,901.21	193,550.70
指定账户 Designated account	0.00	328,143.83	2,276,333.75	410,627.64	2,848,523.94
总计 Total	4,345,000.00	858,812.39	5,957,581.55	1,797,955.65	12,472,418.34

注：指定账户金额为专用账户中美金余额；增量运行费包括赠款手续费

The withdrawals of designated account refer to the balance of the USD deposits in the designated account.

The bank charges are included in the incremental operating cost.

（四）专用账户收支表（赠款）
iv. Statement of Disignated Account

专用账户收支表 Statement of Disignated Account

2016年12月31日 year 2016/month December/ date 31

项目名称：世界银行贷款和全球环境基金赠款上海绿色能源建设低碳城区项目

Project name :Green Energy for Low-Carbon City in Shanghai Project Financed by the World Bank & Granted by GEF

赠款号 Grant number： TF-14205-CN

开户银行名称/账号

Depository Bank and account No.:

31014505000220001726

中国建设银行上海分行第五支行

China Construction Bank Shanghai Branch

No.5 Subbranch

货币单位 Currency: 美元 USD

	金额 Amount
1.期初余额 Beginning Balance	82,483.81
加 Add： 2.本期回补额 Amount replenished	858,812.39
3.利息收入 Interest earned	77.59
4.不合格支出归还总额 Refund of ineligible expenditures	0.00
减 Deduct: 5.本期支付额 Expenditures paid	530,648.56
6.银行手续费 Bank Charge	20.00
7.期末余额 Ending balnce	410,705.23

（五）财务报表附注

财务报表附注

1. 项目概况

世界银行贷款和全球环境基金赠款上海绿色能源建设低碳城区项目为国际复兴开发银行贷款（IBRD）和全球环境基金（GEF）全融合项目。项目总投资为25600万美元（折合人民币161280万元），其中10000万美元为世界银行贷款（贷款号：82330-CN），434.5万美元为全球环境基金赠款（赠款号：TF-14205-CN），剩余15165.5万美元为两家转贷银行（上海浦东发展银行和上海银行）各按1：1配套贷款共计10000万美元、次级借款人（即使用贷款的企业）配套4600万美元以及区政府赠款项目配套565.5万美元（资金来源为长宁区发展和改革委员会低碳发展专项资金）。项目的核心区域为上海市长宁区，旨在通过项目的实施，支持上海市通过开展绿色能源建设，促进城市低碳发展。项目建设内容包括：通过发展绿色建筑、鼓励绿色交通、改善能源结构（低碳能源供应）、完善体制机制、制定激励政策、加大投入力度等措施，以降低碳排放量增长速度，为上海市的低碳发展提供良好的示范和指导。项目贷款协议与赠款协议于2013年6月14日正式签约，9月6日正式生效，计划关账日期为2018年12月31日。

2. 财务报表编制范围

本财务报表的编制范围为世界银行贷款和全球环境基金赠款上海绿色能源建设低碳城区项目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《世界银行贷款项目会计核算办法》（财际字〔2000〕13 号）和《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）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 按照中国人民银行 2016 年 12 月 31 日汇率，即 USD1=人民币 6.9370 元。

4. 报表科目说明

4.1 项目支出

2016 年项目支出人民币 376,864,598.37 元，累计支出人民币 479,767,447.82 元。其中赠款项目累计支出人民币 64,730,907.64 元，浦发银行贷款项目累计支出人民币 282,459,499.75 元，上海银行贷款项目累计支出人民币 132,577,040.43 元。

4.2 货币资金

2016 年 12 月 31 日货币资金余额为人民币 2,849,062.18 元，系市财政局赠款专用账户中美元存款余额 410,705.23 美元，折合人民币 2,849,062.18 元。

4.3 项目拨款

2016 年 12 月 31 日余额为人民币 82,595,374.86 元，其中赠款项目配套资金人民币 54,853,411.44 元，浦发银行贷款项目企业自有资金配套人民币 4,112,374.75 元，上海银行贷款项目企业自有资金配套人民币 23,629,588.67 元。

4.4 世界银行贷款

2016 年 12 月 31 日余额为人民币 387,294,576.76 元，其中世界银行先征费 250,000 美元，折合人民币 1,734,250.00 元，浦发银行世界银行贷款 40,000,000.00 美元，折合人民币 277,480,000.00 元；上海银行世界银行贷款美元 15,580,269.10，折合人民币 108,080,326.76 元。

4.5 赠款

2016 年 12 月 31 日余额为人民币 12,472,418.34 元，系市财政局已收到的全球环境基金赠款周转金和回补资金 1,797,955.65 美元，折合人民币 12,472,418.34 元。

4.6 其他应付款项

2016 年 12 月 31 日余额为人民币 254,140.04 元，系赠款项目中由项目办垫支的尚未获赠款回补的运营费用人民币 254,140.04 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上海分行第五支行，账号为 31014505000220001726，币种为美元。2016 年年初余额 82,483.81 美元，本年度回补 858,812.39 美元，本年度支付 530,668.56 美元，利息收入 77.59 美元，年末余额 410,705.23 美元。

6. 其他需要说明的事项

上海市长宁区城市更新和低碳项目管理中心（原名上海市长宁区低碳项目管理办公室，以下简称长宁区低碳办）由长宁区政府成立，负责牵头世界银行贷款和全球环境基金赠款上海绿色能源建设低碳城区项目的整体管理工作，主要负责赠款项目的日常管理、执行、监管和评估，并监管贷款项目。上海浦东发展银行和上海银行作为世界银行转贷商业银行，主要负责贷款项目的日常管理、执行、监管和评估。项目资金中的全球环境基金赠款部分的财务管理由长宁区低碳办负责，世界银行贷款部分的财务管理具体工作由转贷商业银行负责，长宁区低碳办负责对银行提供的财务报表进行汇总及上报。

v. Notes to the Financial Statements

Notes to the Financial Statements

1. Project overview

Green Energy for Low-Carbon City in Shanghai financed by the World Bank and granted by GEF is a project with combined World Bank finance, including both World Bank loan in the amount of USD 100 million (loan No. 82330-CN) and GEF grant in the amount of USD 4.345 million (grant No. TF-14205-CN). The total investment of the project is USD 256 million (equal to RMB 1612.8 million yuan) , among which the counterpart funds are USD 151.655 million, including counterpart loan in the amount of USD 100 million from Bank of Shanghai and SPD Bank, counterpart funds from borrower in the amount of USD 46 million, and counterpart funds from government in the amount of USD 5.655 million (Source of the funds was Low-Carbon Project Special Funds of Changning Districts Development and Reform Commission). It aims to support Shanghai Municipality's low-carbon city development by promoting green-energy schemes, with a focus on Changning Districts. The main project contents include developing green-energy building, encouraging green mobility, restructuring energy, improving system and mechanism, making motivation policy, enhancing investment, in order to achieve carbon intensity reduction targets. Overall, the project will provide replication potential of low-carbon development for Shanghai and its prefectures. The Agreements were signed on June 14, 2013 and came into effect on September 6, 2013. The account of the project will be closed on December 31, 2018.

2. Consolidation Scope of the Financial Statements

Consolidation scope of the financial statements covers the financial statements and the statement of Designated Account of Green Energy for Low-Carbon City in Shanghai Project.

3. Accounting Policies

3.1 The Financial Statements of the project were prepared according to the requirements of ***Accounting Methods for the World Bank Financed Project (Caijizi[2000]No.13)*** and ***Temporary Accounting Methods for the Grant Project Administrated by the Foreign Affair Department of Ministry of Finance (Caijihan[2001] No.195)***.

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, 2016 of the People's Bank of China, which is USD 1= RMB 6.9370 yuan.

4. Explanation of Subjects

4.1 Total Project expenditures
The project expenditure in 2016 was RMB 376,864,598.37 yuan, and the cumulative expenditures were RMB 479,767,447.82 yuan. Among which the investment of the project with GEF grant was RMB 64,730,907.64 yuan, the investment through SPD Bank was RMB 282,459,499.75 yuan, the investment through Bank of Shanghai was RMB 132,577,040.43 yuan,

4.2 Cash and Bank
On December 31, 2016, the balance was RMB 2,849,062.18 yuan, which was the deposit in the Designated Account, equal to USD 410,705.23.

4.3 Project Appropriation Funds
The balance on December 31, 2016 was RMB 82,595,374.86 yuan, including counterpart funds from government RMB 54,853,411.44 yuan, counterpart funds from SPD Bank RMB 4,112,374.75 yuan, counterpart funds from Bank of Shanghai RMB 23,629,588.67 yuan,

4.4 Bank Loan
The balance on December 31, 2016 was RMB 387,294,576.76 yuan, including front-end fee of the World Bank loan USD 250,000, equal to RMB 1,734,250.00 yuan, and the World Bank loan to SPD bank USD 40,000,000.00, equal to RMB 277,480,000.00 yuan and to Bank of Shanghai USD 15,580,269.10, equal to RMB 108,080,326.76 yuan.

4.5 Trust Funds
The balance on December 31, 2016 was RMB 12,472,418.34 yuan, equal to USD 1,797,955.65, which was the total withdrawal from the World Bank by

SFB.

4.6 Other Payables

The balance on December 31, 2016 was RMB254,140.04 yuan, which was the operating cost of PMO RMB 254,140.04 yuan which has not been withdrawn from the World Bank.

5. Designated Account

The Special Account of this project is set in No.5 Sub-branch, Shanghai Branch, China Construction Bank with the account number of 31014505000220001726, and USD as currency Unit. The beginning balance of 2016 was USD 82,483.81 and the reimbursement in the year was USD 858,812.39. This year the disbursement was USD 530,668.56, and the interest income was USD 77.59. Thus, the ending balance was USD 410,705.23.

6. Other Explanation for the Financial Statements

Shanghai Changning Urban Renewal and Low-Carbon Project Management Center (former name: Changning Low-Carbon Projects Management Office, hereinafter referred to as PMO) was founded by the government of Changning District, playing a leading role in management of the Green Energy for Low-Carbon City in Shanghai Project. PMO is responsible for the routine management, execution, supervision, appraisal of the project granted by GEF, and also the supervision of the project financed by the World Bank. SPD Bank and Bank of Shanghai are the re-lending banks of the project, responsible for the routine management, execution, supervision, and appraisal of the project financed by the World Bank. The financial management of the GEF project is the duty of PMO, and that of the World Bank project is the duty of re-lending banks. PMO should combine all the financial statements and report them to the World Bank.