

中华人民共和国广东省审计厅  
Guangdong Provincial Audit Office  
of the People's Republic of China

# 审计报告

## Audit Report

粤审外报〔2014〕165号

GUANGDONG AUDIT REPORT〔2014〕NO. 165

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项目名称: 世界银行贷款广东珠江三角洲城市环境项目二期  
(佛山部分)

Project Name: Guangdong Pearl River Delta Urban Environment Project  
II (FoShan) Financed by the World Bank

贷款号: 4856 - CHA  
Loan No.: 4856 - CHA

项目执行单位: 佛山市珠江综合整治项目世界银行贷款办公室  
Project Entity: Foshan Pearl River Integrated Improvement Project  
Management Office of World Bank Loan

会计期间: 2013年1月1日至2014年4月30日  
Accounting Period: January 1, 2013-April 30, 2014

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## 一、 审计师意见

### 审计师意见

佛山市珠江综合整治项目世界银行贷款办公室：

我们审计了世界银行贷款广东珠江三角洲城市环境项目二期(佛山部分) 2014年4月30日的资金平衡表及截至该日同期间的项目进度表、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25页)。

#### (一) 项目执行单位及广东省财政厅对财务报表的责任

编制上述财务报表中的资金平衡表、项目进度表和财务报表附注是你办的责任,编制贷款协定执行情况表和专用账户报表是广东省财政厅的责任,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广东珠江三角洲城市环境项目二期（佛山部分）2014年4月30日的财务状况及截至该日同期间的财务收支、项目执行和专用账户收支情况。

### （四）其他事项

我们审查了本期内由广东省财政厅报送给世界银行的第PRD2-017至PRD2-020号提款申请书及所附资料。我们认为，上述资料均符合贷款协定的要求，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。

中华人民共和国广东省审计厅

2014年10月28日

地址：中国广州市天河区黄埔大道西361号

邮政编码：510630

电话：86-20-87078158

传真：86-20-87078201

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

### **Auditor's Opinion**

To Foshan Pearl River Integrated Improvement Project Management Office of World Bank Loan

We have audited the special purpose financial statements (from page 6 to page 25) of Guangdong Pearl River Delta Urban Environment Project II (FoShan) Financed by the World Bank, which comprise the Balance Sheet as of April 30, 2014, 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 period then ended, and Notes to the Financial Statements.

#### **Project Entity and Guangdong Provincial Finance Department's Responsibility for the Financial Statements**

The preparation of the Balance Sheet, the Summary of Sources and Uses of Funds by Project Component and Notes to the Financial Statements is the responsibility of your office, while the preparation of the Statement of Implementation of Loan Agreement and the Special Account Statement is the responsibility of Guangdong Provincial Finance Department, 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 entities' 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 Guangdong Pearl River Delta Urban Environment Project II (FoShan) Financed by the World Bank as of April 30, 2014, its financial receipts and disbursements, the project implementation and the receipts and disbursements of the special account for the period 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 application from No.PRD2-017 to No.PRD2-020, and the attached documents submitted to the World Bank during the period. In our opinion, those documents comply with the project loan agreement and can serve as basis for loan 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.

Guangdong Provincial Audit Office of the People's Republic of China

October 28, 2014

Address: No. 361, West Huangpu Avenue, Tianhe District, Guangzhou City,  
Guangdong Province, P.R China

Postcode: 510630

Tel: 86-20-87078158

Fax: 86-20-87078201

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

2014年4月30日

(As of April 30, 2014)

项目名称: 世界银行贷款广东珠江三角洲城市环境项目二期(佛山部分)

Project Name: Guangdong Pearl River Delta Urban Environment Project II (FoShan) Financed by the World Bank

编报单位: 佛山市珠江综合整治项目世界银行贷款办公室

货币单位: 人民币元

Prepared by: Foshan Pearl River Integrated Improvement Project Management Office of World Bank Loan Currency Unit: RMB Yuan

资金占用 Application of Fund	期初数 Beginning Balance	期末数 Ending Balance
一、项目支出合计 Total Project Expenditures	563,578,472.54	669,145,537.94
1.交付使用资产 Fixed Assets Transferred	-	70,384,202.34
2.待核销项目支出 Project Expenditures to be Offset	-	-
3.转出投资 Investments Transferred-out	-	-
4.在建工程 Construction in Progress	563,578,472.54	598,761,335.60
二、应收生产单位投资借款 Investment Loan Receivable	-	-
其中: 应收生产单位世界银行贷款 Including: World Bank Investment Loan Receivable	-	-
三、拨付所属投资借款 Appropriation of Investment Loan	-	-
其中: 拨付世界银行贷款 Including: Appropriation of World Bank Investment Loan	-	-
四、器材 Equipment	-	-
其中: 待处理器材损失 Including: Equipment Losses in Suspense	-	-
五、货币资金合计 Total Cash and Bank	184,973,623.23	198,049,976.05
1.银行存款 Cash in Bank	184,973,623.23	198,049,976.05
其中: 专用账户存款 Including: Special Account	27,851,964.60	99,608.54
2.现金 Cash on Hand	-	-
六、预付款及应收款合计 Total Prepaid and Receivable	9,220,233.06	5,373,194.78
其中: 应收世界银行贷款利息 Including: World Bank Loan Interest Receivable	-	-
应收世界银行贷款承诺费 World Bank Loan Commitment Fee Receivable	-	-
应收世界银行贷款占用费 World Bank Loan Service Fee Receivable	-	-
七、有价证券 Marketable Securities	-	-
八、固定资产合计 Total Fixed Assets	-	-
固定资产原价 Fixed Assets ,Cost	-	-
减: 累计折旧 Less: Accumulated Depreciation	-	-
固定资产净值 Fixed Assets ,Net	-	-
固定资产清理 Fixed Assets Pending Disposal	-	-
待处理固定资产损失 Fixed Assets Losses in Suspense	-	-
资金占用合计 Total Application of Fund	757,772,328.83	872,568,708.77

(后续 to be continued)



# 资金平衡表 (续前)

## BALANCE SHEET (continued)

2014年4月30日

(As of April 30, 2014)

项目名称: 世界银行贷款广东珠江三角洲城市环境项目二期 (佛山部分)

Project Name: Guangdong Pearl River Delta Urban Environment Project II (FoShan) Financed by the World Bank

编报单位: 佛山市珠江综合整治项目世界银行贷款办公室

货币单位: 人民币元

Prepared by: Foshan Pearl River Integrated Improvement Project Management Office of World Bank Loan Currency Unit: RMB Yuan

资金来源 Sources of Fund	期初数 Beginning Balance	期末数 Ending Balance
一、项目拨款合计 Total Project Appropriation Funds	506,643,281.06	559,876,760.09
二、项目资本与项目资本公积 Project Capital and Capital Surplus	-	-
其中: 捐赠款 Including: Grants	-	-
三、项目借款合计 Total Project Loan	184,436,290.88	259,768,339.07
1.项目投资借款 Total Project Investment Loan	184,436,290.88	259,768,339.07
(1) 国外借款 Foreign Loan	184,436,290.88	259,768,339.07
其中: 国际开发协会 Including: IDA	-	-
国际复兴开发银行 IBRD	184,436,290.88	259,768,339.07
技术合作信贷 Technical Cooperation	-	-
联合融资 Co-Financing	-	-
(2) 国内借款 Domestic Loan	-	-
2.其他借款 Other Loan	-	-
四、上级拨入投资借款 Appropriation of Investment Loan	-	-
其中: 拨入世界银行贷款 Including: World Bank Loan	-	-
五、企业债券资金 Bond Fund	-	-
六、待冲项目支出 Construction Expenditure to be Offset	-	-
七、应付款合计 Total Payables	66,692,756.89	52,923,609.61
其中: 应付世界银行贷款利息 Including: World Bank Loan Interest Payable	-	-
应付世界银行贷款承诺费 World Bank Loan Commitment Fee Payable	-	-
应付世界银行贷款资金占用费 World Bank Loan Service Fee Payable	-	-
八、未交款合计 Other Payables	-	-
九、上级拨入资金 Appropriation of Fund	-	-
十、留成收入 Retained Earnings	-	-
十一、固定资金 Total Fixed funds	-	-
资金来源合计 Total Sources of Fund	757,772,328.83	872,568,708.77

(二) 项目进度表

ii. Summary of Sources and Uses of Funds by Project Component

项目进度表

SUMMARY OF SOURCES AND USES OF FUNDS BY PROJECT COMPONENT

本期截至 2014 年 4 月 30 日

(For the period ended April 30, 2014)

项目名称: 世界银行贷款广东珠江三角洲城市环境项目二期(佛山部分)

Project Name: Guangdong Pearl River Delta Urban Environment Project II (FoShan) Financed by the World Bank

编报单位: 佛山市珠江综合整治项目世界银行贷款办公室

货币单位: 人民币元

Prepared by: Foshan Pearl River Integrated Improvement Project Management Office of World Bank Loan

Currency Unit: RMB Yuan

	本年发生额 (Current Period)			累计(Cumulative)			PAD plan
	世界银行贷款 (IBRD)	配套资金 (Counterpart fund)	合计 (Total)	世界银行贷款 (IBRD)	配套资金 (Counterpart fund)	合计 (Total)	项目总计划额 (Life of project)
资金来源合计 (Total Sources of Funds)	75,332,048.19	53,233,479.03	128,565,527.22	259,768,339.07	559,876,760.09	819,645,099.16	1,059,736,600.00
一、IBRD 世界银行资金	75,332,048.19	-	75,332,048.19	259,768,339.07	-	259,768,339.07	576,000,000.00
二、配套资金 (Counterpart Financing)	-	53,233,479.03	53,233,479.03	-	559,876,760.09	559,876,760.09	483,736,600.00
资金运用合计 (Total Application of Funds)	-	-	105,567,065.40	-	-	669,145,537.94	1,059,736,600.00
一、佛山市镇安污水处理厂三期工程 (Zhen'an WWT System PhaseIII)	-	-	8,179,580.71	-	-	214,181,951.47	270,674,300.00
二、佛山市汾江河北岸综合整治工程 (Fenjiang River North Bank Rehabilitation)	-	-	30,556,570.20	-	-	239,793,973.30	455,777,800.00
三、佛山水道环境疏浚及底泥处置工程 (Fenjiang River Waterway Dredging and Sediment Disposal)	-	-	29,309,388.24	-	-	159,636,667.58	221,434,500.00
四、佛山市污泥处理处置中心工程 (Nanzhuang Sludge Disposal Centre)	-	-	36,705,229.43	-	-	46,395,496.26	100,900,000.00
五、机构加强(Organization Enhancement)	-	-	830,890.73	-	-	9,241,023.41	10,950,000.00
六、佛山市财政专户(FoShan Special Account)	-	-	-1,003.38	-	-	-3,965.54	-
七、专用账户(Special Account)	-	-	-13,590.53	-	-	-99,608.54	-

(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 2014 年 4 月 30 日

(For the period ended April 30, 2014)

项目名称: 世界银行贷款广东珠江三角洲城市环境项目二期 (佛山部分)

Project Name: Guangdong Pearl River Delta Urban Environment Project II (FoShan) Financed by the World Bank

编报单位: 广东省财政厅

货币单位: 美元/人民币元

Prepared by: Guangdong Provincial Finance Department

Currency Unit: USD/ RMB Yuan

类别 Category	核定贷款金额 (Loan Amount)	本年度支出 (Current Period Expenditures)		累计支出数 (Cumulative Expenditures)	
	美元(USD)	美元(USD)	折合人民币(RMB)	美元(USD)	折合人民币(RMB)
一、A.2 项下的货物与土建(Goods and civil works under Part A.2 of the Project)	12,440,000.00	6,416,163.98	39,510,737.79	6,416,163.98	39,510,737.79
二、其他项下的货物(Goods under other Foshan's Respective Part of the Project)	4,332,000.00	1,120,643.92	6,900,925.26	3,794,181.29	23,364,568.38
三、非 A.1 项下的其他土建(Civil works under other Foshan's Respective Part of the Project but excluding Part A.1 of the Project)	43,882,000.00	19,134,858.27	117,832,457.23	28,783,306.25	177,247,599.95
四、A.1 项下的土建(Civil works under Part A.1 of the Project)	7,127,000.00	2,534,429.08	15,607,014.27	4,659,474.93	28,693,046.62
五、咨询服务与培训(Consultant services and training)	4,219,000.00	2,103,275.73	12,951,971.95	3,267,004.53	20,118,213.83
六、专用账户(Special account)	-	-15,266,127.52	-94,008,813.27	-	-
总计 (Total)	72,000,000.00	16,043,243.46	98,794,293.23	46,920,130.98	288,934,166.57

#### (四) 专用账户报表

#### iv. Special Account Statement

### 专用账户报表

## SPECIAL ACCOUNT STATEMENT

本期截至 2014 年 4 月 30 日

(For the period ended April 30, 2014)

项目名称: 世界银行贷款广东珠江三角洲城市环境项目二期 (佛山部分)

Project Name: Guangdong Pearl River Delta Urban Environment Project II (FoShan) Financed by the World Bank

编报单位: 广东省财政厅

Prepared by: Guangdong Provincial Finance Department

贷款号(Loan No.): 4856—CHA

开户银行名称(账号): 农行广州市淘金支行(44033014040001507)

Depository Bank(Account No.): Guangzhou Taojin branch, Agricultural Bank of China (44033014040001507)

货币种类(Currency): 美元(USD)

#### 第一部分: PART I

项 目 Items	金 额 Amount
1. 截至本期末世界银行对专用账户累计预付款 Cumulative advances to end of current reporting period	46,920,130.98
2. 截至上期末专用账户累计支付额 Cumulative expenditures to end of last reporting period	26,459,427.24
3. 世界银行对专用账户预付款余额 (第1行减第2行) Outstanding Advance to be accounted (line 1 minus line 2)	20,460,703.74

#### 第二部分: PART II

项 目 Items	金 额 Amount
4. 本期初专用账户余额 Opening SA balance at beginning of reporting period (as of 1/1/2012)	4,431,145.43
5. 加/减: 累计调整 (如有) Add/subtract: Cumulative adjustments (if any)	-13,685.15
6. 本期从世界银行收到的贷款 Advances from World Bank during reporting period	16,043,243.46
7. 第5、6行合计 Add lines 5 and 6	16,029,558.31
8. 累计收到贷款额 (第4行加第7行) Outstanding advances to be accounted for (add line 4 and line 7)	20,460,703.74
9. 本期末专用账户余额 Closing SA balance at end of current reporting period (as of 12/31/2012)	16,175.47
10. 加/减: 累计调整 (如有) Add/subtract: Cumulative adjustments (if any)	-16,175.47
11. 本期支付费用 Expenditures for current reporting period	20,460,703.74
12. 第10、11行合计 Add line 10 and line 11	20,444,528.27
13. 第9、12行合计 Add line 9 and line 12	20,460,703.74
14. 差异 (如有) (第8行减13行) Difference (if any) (line 8 minus line 13)	-

## （五）财务报表附注

### 财务报表附注

#### 1. 项目概况

世界银行贷款广东珠江三角洲城市环境项目二期（佛山部分）（以下简称珠环二期佛山项目）贷款号 4856-CHA，旨在通过该项目的实施，改善污水收集和处理设施，促进城市可经营性项目投资；以及制定工业污染控制计划，减少对珠江河道系统的污染。项目主要内容包括：（1）支持提升佛山市污水处理能力的镇安污水处理厂三期扩建工程子项（以下简称镇安三期子项）；（2）支持对汾江河北岸污水截流、堤岸防洪加固，及美观工程的汾江河北岸岸线整治工程子项（以下简称汾江河北岸整治子项）；（3）支持改善佛山水道水质的佛山水道环境疏浚及底泥处置工程子项（以下简称底泥疏浚子项）；（4）支持处理禅城区污水处理厂所产生的污泥的南庄污泥处理厂项目建设（以下简称污泥处理子项）；（5）支持项目管理服务，包括合同管理及安全保障政策实施的监管，为人员培训、能力加强和实地考察等项目提供技术援助的机构加强和能力建设子项（以下简称机构加强子项）。《贷款协定》和《项目协定》于 2007 年 5 月签订，2007 年 8 月生效，项目关账日为 2012 年 12 月 31 日。项目计划总投资为人民币 1,059,736,600.00 元，其中世界银行贷款总额为 72,000,000.00 美元。经世界银行批准，项目关账期延期至 2013 年 12 月 31 日，项目完工报告已于 2014 年 6 月提交世界银行。

截至 2014 年 4 月 30 日，项目已完成投资人民币 669,145,537.94 元，主要如下：

#### 1.1 镇安三期子项

本子项包括镇安污水处理厂三期扩建工程（厂区部分）以及厂外管网工程，总投资概算为人民币 270,674,300.00 元，截至 2014 年 4 月 30 日已完成投资人民币 214,181,951.47 元。

（1）佛山市镇安污水处理厂三期扩建工程（厂区部分）于 2010 年 4 月完成通水调试工作，于 2011 年 1 月完工验收，由于一期原征用公共地块没有国土证，后规划设计变更三期部分用地调整到原一期征用公共地块

上，经完善后该工程于 2013 年 10 月完成竣工验收，于 2014 年 1 月完成环保验收。

(2) 高新片区污水管道工程截至 2012 年底，完成 6.70 公里污水管道施工，约占可实施管道总长的 100%，于 2013 年 10 月完成竣工验收。其中奇槎至高新泵站 13W-14#至 13W-50#长 1.1 公里的管道，因政府部门对该片区规划进行修编，为避免重复建设，于 2012 年经世界银行同意取消该段管道的实施。

(3) 南海桂城段管道工程包括于 2011 年 1 月竣工验收的季华路以北截污管道工程、于 2011 年 2 月竣工验收季华路顶管工程、可投入使用但尚未交工验收的桂海路污水压力管道工程和季华路以南截污工程，4 项工程总完成公里数约为 11 公里。

(4) 高新泵站和污水压力管土建工程于 2013 年 8 月竣工验收。石肯泵站土建工程于 2011 年 11 月交工验收，因使用过程中进水管存在质量缺陷，需要修复，尚未竣工验收。

## 1.2 汾江河北岸整治子项

本子项包括佛山市汾江河北岸综合整治工程及先期立项的两个非世界银行贷款项目(汾江河北岸佛山大桥西侧整治工程和汾江河佛山大道至汾江桥北岸整治工程)，总投资概算为人民币 455,777,800.00 元，截至 2014 年 4 月 30 日已完成投资人民币 239,793,973.30 元。

(1) 汾江河北岸佛山大桥西侧整治工程已完工，于 2010 年 8 月通过单位工程验收，于 2013 年 5 月完成工程结算。

(2) 汾江河佛山大道至汾江桥北岸整治工程由于被征拆迁企业情况较为复杂，征拆迁工作尚未结束。

(3) 汾江河北岸综合整治工程进展情况如下：第 1 标段于 2013 年 11 月完成单位工程验收工作，并于 2014 年 4 月完成财政部门结算审查工作；第 2 标段于已完成合同工程量的 64.93%，主要完成了岸线整治部分，目前正全力推进敦厚污水提升泵房和文昌路压力管线(顶管)的施工；第 3 标段因规划调整，工程延期，目前工程已完成合同工程量的 86.74%，现正进行收尾工程；第 4 标段于 2013 年 12 月完成单位工程验收工作，并于 2014 年 4 月完成财政部门结算审查工作。

### 1.3 底泥疏浚子项

本子项主要工程内容包括清淤及底泥处置、完善城市地理信息系统数据库、建设 4 个水质自动在线监测站。总投资概算为人民币 221,434,500.00 元，截至 2014 年 4 月 30 日已完成投资人民币 159,636,667.58 元。

(1) FSWC/W1.1 底泥疏浚合同于 2011 年 8 月底完工，疏浚总里程约 28 公里，共清除河底淤泥 69.96 万立方米，运输脱水后干泥 36.26 万立方米，并于 2013 年 4 月通过佛山市财政局的结算审核。

(2) FSWC/W1.2 底泥填埋场合同于 2011 年 12 月底完成填埋场封场工作，完成填埋总量为 36.26 万立方米，并于 2013 年 4 月通过佛山市财政局的结算审核。

(3) FSGIS/C1.1 佛山市地理信息系统的设计和软件采购开发的咨询服务合同于 2013 年 3 月完工。

(4) FSGIS/W1.2 地理信息系统测绘、转换的质量控制、检查和验收合同于 2013 年 3 月完工。

(5) FSGIS/W1.1 佛山市基础地理信息系统测绘合同于 2013 年 3 月完工。

(6) FSGIS/G1.1 佛山市地理信息系统硬件采购合同招标文件于 2012 年 2 月挂网招标。从项目启动至 2012 年 10 月，硬件采购子包的工作内容已全部完成，采购的所有硬件设备均已到货安装。

(7) FSWQ/G1.1 水质监测站设备采购合同和 FSWQ/W1.1 水质监测站土建工程合同与 FS-C 佛山水道环境管理信息系统合同合并为佛山市汾江河河流管理信息系统项目，该项目分为 5 个标段（5 个合同），新的采购计划已获世界银行审批，目前正在实施阶段。

### 1.4 污泥处理子项

总投资概算为人民币 100,900,000.00 元，截至 2014 年 4 月 30 日已完成投资人民币 46,395,496.26 元。

(1) G1.1 佛山市南庄污泥处理厂“交钥匙”工程的镇安、沙岗和南庄污泥处理车间于 2013 年 12 月完工验收，城北污泥处理车间由于尚未取得室外部分施工的建筑工程施工许可证，室外部分尚未完工。

(2) G1.2A 南庄污泥处理厂工程污泥运输车辆采购合同于 2013 年经世界银行同意取消实施。

(3) G1.2B 南庄污泥厂污泥检测设备采购及安装合同于 2013 年 8 月完成验收。

### 1.5 机构加强子项

总投资概算为人民币 10,950,000.00 元，截至 2014 年 4 月 30 日已完成投资人民币 9,241,023.41 元。

(1) FS-A 佛山项目管理、设计审查与环境监测咨询服务合同，咨询单位索格利咨询公司从 2008 年 12 月进场提供咨询服务，2012 年 2 月合同期满并终止后，余下咨询工作由独立咨询专家完成。

(2) FS-B 人员培训合同完成了 PRCUD 论坛、法国、香港、新加坡和美国以及华中科技大学培训等国内相关培训工作。

(3) FS-D 佛山市 GDP 增长的环境代价和绿色经济规划合同根据世界银行建议取消。

## 2. 财务报表编制范围

本财务报表由佛山市珠江综合整治项目世界银行贷款办公室、佛山市财政局、佛山市水利建设管理中心、佛山市水业集团有限公司等单位编制的有关财务报表和广东省财政厅编制的贷款协定执行情况表、专用账户报表合并而成，反映了世界银行贷款广东珠江三角洲城市环境项目二期（佛山部分）2014 年 4 月 30 日的财务状况，以及截至该日止同期间的项目建设情况和项目资金收支情况。

## 3. 主要会计政策

3.1 本项目会计核算遵循《国有建设单位会计制度》、《基本建设财务管理规定》、《世界银行贷款项目会计核算办法》、《世界银行贷款广东省珠三角城市环境项目二期（佛山、江门）财务管理手册》、《佛山市世界银行贷款广东省珠江流域综合整治二期项目和全球环境基金赠款项目财务操作规程》。

3.2 会计核算期间采用公历制，从公历 2013 年 1 月 1 日起至 2014 年 4 月 30 日止。



3.3 以权责发生制为记账原则，采用借贷复式记账法，以人民币为记账本位币。

3.4 国外借款、外币存款等与外币有关的账户，除专用账户外，日常核算按发生业务当日汇率折算，同时登记原币和人民币账，期末余额按照中国人民银行公布的外汇牌价（中间价）调整账面记录并核算汇兑损益。2014年4月30日美元与人民币的汇率为 USD1=人民币 6.1580 元。

#### 4. 报表科目说明

##### 4.1 项目支出

截至 2014 年 4 月底，累计完成项目投资人民币 669,145,537.94 元。具体情况如下：

（单位：人民币元）

子项名称	建安投资	设备投资	待摊投资	交付使用资产	合计
(1) 镇安三期子项	79,515,000.69	-	64,282,748.44	70,384,202.34	214,181,951.47
(2) 汾江河北岸整治子项	98,535,635.09	72,000.00	141,186,338.21	-	239,793,973.30
(3) 底泥疏浚子项	126,195,232.94	-	33,441,434.64	-	159,636,667.58
(4) 污泥处理子项	8,963,954.38	30,192,924.84	7,238,617.04	-	46,395,496.26
(5) 机构加强子项	-	-	9,241,023.41	-	9,241,023.41
(6) 佛山市财政局专户利息收入	-	-	-3,965.54	-	-3,965.54
(7) 省财政厅专用账户利息收入	-	-	-99,608.54	-	-99,608.54
合 计	313,209,823.10	30,264,924.84	255,286,587.66	70,384,202.34	669,145,537.94

##### 4.2 货币资金

截至 2014 年 4 月底，银行存款余额合计人民币 198,049,976.05 元，包括：（1）镇安三期子项人民币 11,449,811.06 元；（2）汾江河北岸整治子项人民币 132,226,035.99 元；（3）底泥疏浚子项人民币 29,684,100.17 元；（4）污泥处理子项人民币 24,586,454.75 元；（5）佛山市财政局专用账户人民币 3,965.54 元；（6）广东省财政厅专用账户人民币 99,608.54 元。

#### 4.3 预付及应收款

截至 2014 年 4 月底，预付及应收款合计人民币 5,373,194.78 元，包括：（1）镇安三期子项人民币 3,539,801.48 元；（2）汾江河北岸整治子项人民币 966,386.44 元，均为其他应收款；（3）底泥疏浚子项人民币 319,439.19 元，为应收世界银行减免利息和承诺费；（4）污泥处理子项人民币 547,567.67 元，主要为应收世界银行贷款承诺费人民币 535,782.52 元。

#### 4.4 项目拨款

截至 2014 年 4 月底，项目拨款合计人民币 559,876,760.09 元，包括：（1）镇安三期子项人民币 171,133,209.76 元；（2）汾江河北岸整治子项人民币 286,316,042.93 元；（3）底泥疏浚子项人民币 75,018,319.29 元；（4）污泥处理子项人民币 27,409,188.11 元。

#### 4.5 项目借款

截至 2014 年 4 月底，项目累计向国际复兴开发银行提款 46,920,130.98 美元，折合人民币 288,934,166.57 元；累计还本 4,736,250.00 美元；项目借款余额为 42,183,880.98 美元，折合人民币 259,768,339.07 元。

各子项累计提款和还本情况如下：（1）镇安三期子项累计提款 7,333,012.30 美元，累计还本 694,636.00 美元；（2）汾江河北岸整治子项累计提款 14,208,085.49 美元，累计还本 1,713,609.00 美元；（3）底泥疏浚子项累计提款 16,772,468.54 美元，累计还本 1,436,540.04 美元；（4）污泥处理子项累计提款 6,416,163.98 美元，累计还本 703,860.00 美元；（5）机构加强子项累计提款 2,190,400.67 美元，累计还本 187,604.96 美元。

#### 4.6 应付款

截至 2014 年 4 月底，应付款合计人民币 52,923,609.61 元，包括：（1）镇安三期子项人民币 17,159,232.99 元；（2）汾江河北岸整治子项人民币 9,729,366.59 元；（3）底泥疏浚子项人民币 17,091,047.37 元；（4）污泥处理子项人民币 8,943,962.66 元。

#### 5. 专用账户使用情况

本项目专用账户设在中国农业银行广州市淘金支行，账号为44033014040001507，币种为美元。本期初余额 4,431,145.43 美元，本期回补 15,500,000.00 美元，世界银行直接支付 543,243.46 美元，利息收入 2,490.32 美元，本期支付 20,460,703.74 美元，期末余额 16,175.47 美元。

#### 6. 其他需要说明的事项

本期间以预付款方式向世界银行提款 15,500,000.00 美元，世界银行直接支付 543,243.46 美元，期末根据世界银行对账单对各类别的提款数进行了调整，并填列《贷款协定执行情况表》。

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

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

#### **1. Project Overview**

The Loan No. of Guangdong Pearl River Delta Urban Environment Project II (FoShan) Financed by the World Bank (PRD 2 FoShan Project for short) is 4856-CHA. It aims to improve infrastructures for waste water collecting and treatment, promote investment in municipal profit-oriented projects, and figure out controlling plan for industry pollution in order to reduce pollution to Pearl River. Main project contents are as follows: (1) Zhen'an Phase III Waste Water Treatment Plant Component (Zhen'an Phase III WWTP Component for short), to improve waste water treatment capability of Foshan City; (2) Fenjiang River North Bank Rehabilitation Component, to intercept waste water, enhance flood protection and river embankment, and beautify riverside of Fenjiang River North Bank; (3) Foshan Water Course Dredging and Sediment Disposal Component (Dredging and Sediment Disposal Component for short), to improve water quality of Foshan Water Course; (4) Nanzhuang Sludge Treatment Component, to treat sludge from waste water treatment plants in Chancheng District; (5) Institutional Strengthening and Training Component, to provide project management services including contract management, supervision on safeguard implementation, and technical assistance such as training and study tours. Loan Agreement and Project Agreement were signed in May 2007, and came into effect in August 2007, with the agreed closing date of December 31, 2012. The estimated total investment of the project was RMB1,059,736,600.00 yuan, among which the total World Bank loan amount was USD72,000,000.00. The closing date was later extended to December 31, 2013 with the World Bank's approval. The Project Completion Report was submitted to the World Bank in June 2014. By April 30, 2014, the accumulated investment was RMB669,145,537.94 yuan, with main progress as follows:

##### **1.1 Zhen'an Phase III WWTP Component**

This component includes expansion of Zhen'an Phase III waste water treatment plant and sewer network construction, with the total estimated investment of RMB270,674,300.00 yuan. By April 30, 2014, the accumulated investment was RMB214,181,951.47 yuan.

(1) The project of Zhen'an Phase III waste water treatment plant expansion finished water-dredging test in April 2010 and finished completion acceptance

in January 2011. Since the public land expropriated for Phase I didn't have land use certificate, part of land for Phase III was adjusted for Phase I according to planning design modification. After the adjustment, the project finished the final acceptance of construction in October 2013 and finished the completion acceptance of environmental protection in January 2014.

(2) Sewer construction project in High-tech Zone of Chancheng District completed 6.70 km of sewage pipe by the end of 2012, accounting for 100% of the total length feasible. The project finished the final acceptance of construction in October 2013. The construction of the 13W-14# to 13W-50# pipeline from Qicha to Gaoxin pumping station with a length of 1.1 km was cancelled with the approval of the World Bank, because the local government was adjusting its development plan for the district and might result in duplicate construction.

(3) Sewer construction project in Guicheng of Nanhai District includes: North Jihua Road sewage interception pipeline sub-project which finished the final acceptance of construction in January 2011, Jihua Road pipe-jacking sub-project which finished the final acceptance of construction in February 2011, Guihai Road sewage pressure pipe sub-project and South Jihua Road sewage interception pipeline sub-project both of which were available for use but not finished preliminary acceptance yet. The 4 sub-projects completed about 11 km of pipes in total.

(4) Gaoxin pumping station and sewage pressure pipe construction project finished the final acceptance of construction in August 2013. Shikeng pumping station finished preliminary acceptance in November 2011, but not finished final acceptance of construction due to quality defects of inflow pipelines which needed repairment.

## 1.2 Fenjiang River North Bank Rehabilitation Component

This component includes: the comprehensive rehabilitation project of Foshan Fenjiang River's North Bank and two non Bank financed (NBF) projects (namely the rehabilitation project of Fenjiang River's North Bank and Foshan Bridge's west side, together with the rehabilitation project from Fenjiang River and Foshan Road to Fenjiang Bridge's North Bank) which were approved to be initiated previously. The total estimated investment of RMB455,777,800.00 yuan. By April 30, 2014, accumulated investment was RMB239,793,973.30 yuan.

(1) The rehabilitation project of Fenjiang River's North Bank and Foshan Bridge's west side was completed, with the acceptance of unit project finished in August 2010 and settlement finished in May 2013.

(2) The rehabilitation project from Fenjiang River and Foshan Road to

Fenjiang Bridge's North Bank was still carrying out removing and relocating work due to complicated situations of relative enterprises.

(3) The progress of the comprehensive rehabilitation project of Foshan Fenjiang River's North Bank was as follows: Section 1 finished the acceptance of unit project in November 2013, and got settlement examined and approved by financial department in April 2014; Section 2 had finished 64.93% of the contracted work, with riverside rehabilitation finished and Dunhou pumping station and Wenchang Road sewage pressure pipe in progress; Section 3 had finished 86.74% of the contracted work with some delay due to programming adjustment, and was about to wind up; Section 4 finished the acceptance of unit project in December 2013, and got settlement examined and approved by financial department in April 2014.

### 1.3 Dredging and Sediment Disposal Component

The main contents of this component were sediment dredging, treatment and disposal; developing a geographic information system; building 4 automatic water quality monitoring stations, with the total estimated investment of RMB221,434,500.00 yuan. By April 30, 2014, the accumulated investment was RMB159,636,667.58 yuan.

(1) Sediment dredging contract (contract No.: FSWC/W1.1) was finished in August, 2011. In total, about 28 km of river was dredged, cleaning up 699,600 m<sup>3</sup> of wet sediment and resulting in 362,600 m<sup>3</sup> of dry mud after dewatering. The project got settlement examined and approved by financial department in April 2013.

(2) Sludge landfill contract (contract No.: FSWC/W1.2) was finished at the end of December 2011, and had treated an amount of 362,600 m<sup>3</sup>. The project got settlement examined and approved by financial department in April 2013.

(3) Foshan GIS system design and software procurement contract (contract No.: FSGIS/C1.1) was completed in March 2013.

(4) The contract of quality control, check and acceptance of Foshan GIS surveying and mapping, data conversion (contract No.: FSGIS/W1.2) was completed in March 2013.

(5) The contract of survey and mapping for Foshan GIS (contract No.: FSGIS/W1.1) was completed in March 2013.

(6) Tender documents of Foshan GIS hardware procurement contract (contract No.: FSGIS/G1.1) were put online for bidding on February, 2012. From the starting of the project to October 2012, work of hardware procurement package had been completed, and all the hardware equipments procured had arrived and been installed.

(7) Procurement contract of water quality monitoring equipment (contract No.:

FSWQ/G1.1) and civil works contract for water quality monitoring stations (contract No.: FSWQ/W1.1) had been combined into the Development of MIS of Fenjiang River contract (contract No.: FS-C/3). It consists of 5 sections (5 contracts) which were under implementation with the revised procurement plan approved by the World Bank.

#### 1.4 Nanzhuang Sludge Treatment Component

The total estimated investment was RMB100,900,000.00 yuan. By April 30, 2014, the accumulated investment was RMB46,395,496.26 yuan.

(1) Zhen'an, Shagang and Nanzhuang plants of Nanzhuang sludge treatment plant turn-key project (contract No.:G1.1) finished completion acceptance in December 2013. Outdoor civil work of Chengbei plant had not been completed since the working permit had not been obtained.

(2) Procurement of Production Vehicles for Nanzhuang Sludge Treatment Plant (contract No.:G1.2A) was cancelled with the approval of the World Bank in 2013.

(3) Procurement and installation of Sludge Analysis Equipment for Nanzhuang Sludge Treatment Plant (contract No.:G1.2B) finished acceptance in August 2013.

#### 1.5 Institutional Strengthening and Training Component

The total estimated investment was RMB10,950,000.00 yuan. By April 30, 2014, accumulated investment was RMB9,241,023.41 yuan.

(1) About Contract of consulting service for project management, Design review & Environment monitoring in Foshan (contract No.: FS-A), the contractor Sogreah Consultants started providing services since December 2008. The contract expired in February 2012, and the remaining services were provided by independent experts.

(2) Personnel training contract (contract No.: FS-B) completed the PRCUD forum, and overseas trainings in France, Hongkong, Singapore and the United States as well as domestic trainings such as training in Huazhong University of Science and Technology.

(3) The consulting contract of environmental cost for GDP growth and green economic planning in Foshan was cancelled according to the World Bank's suggestion.

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

Consolidation scope of the financial statements covers the financial statements prepared by Foshan Pearl River Integrated Improvement Project Management

Office of World Bank Loan, Foshan Municipal Finance Bureau, Foshan Water Conservancy Construction Management Center, Foshan Water Group Co., Ltd. as well as the Statement of Implementation of Loan Agreement and the Special Account Statement prepared by Guangdong Provincial Finance Department. The statements are to reflect the financial status of the project as of April 30, 2014, as well as the implementation progress and the fund receipts and disbursements of the project for the period then ended.

### **3. Accounting Policies**

3.1 The accounting of the project is in accordance to Accounting System for the State-owned Construction Units, Basic Construction-related Financial Management Rules, Accounting Methods for Projects Financed by the World Bank, Financial Management Manual for Second Guangdong Pearl River Delta Urban Environment Project (Foshan and Jiangmen) Financed by the World Bank, Financial Operation Regulations for Pearl River Rehabilitation Phase II Projects in Foshan Financed by the World Bank and Granted by the Global Environment Fund.

3.2 In accounting practice, the Gregorian calendar year is adopted as the fiscal period from January 1, 2013 to April 30, 2014.

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 For the accounts related with foreign loan and foreign currency deposit etc., except the Special Account, daily accounting is converted based on the exchange rate occurred in the day when related business is undertaken. In the meanwhile, the original currency and the RMB accounts are recorded, and the balance at end of certain period is adjusted on its booking record and accounting of exchange gain or loss as the foreign exchange rate (medial rate) declared by the People's Bank of China. At April 30, 2014, the exchange rate was USD1=RMB6.1580 yuan.

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

#### **4.1 Project expenditures**

By the end of April 2014, cumulative project expenditures were RMB669,145,537.94 yuan. Details are as follows:



(Unit: RMB yuan)

Sub-item Name	Construction Investment	Equipment Investment	Deferred Investment	Fixed Assets Transferred	Total
(1)Zhen'an Phase III	79,515,000.69	-	64,282,748.44	70,384,202.34	214,181,951.47
(2) Fenjiang River North Bank Rehabilitation	98,535,635.09	72,000.00	141,186,338.21	-	239,793,973.30
(3)Dredging and Sediment Disposal	126,195,232.94	-	33,441,434.64	-	159,636,667.58
(4)Sludge Treatment	8,963,954.38	30,192,924.84	7,238,617.04	-	46,395,496.26
(5)Organization Enhancement	-	-	9,241,023.41	-	9,241,023.41
(6) FoShan Special Account	-	-	-3,965.54	-	-3,965.54
(7)Special Account Interest Income	-	-	-99,608.54	-	-99,608.54
Total	313,209,823.10	30,264,924.84	255,286,587.66	70,384,202.34	669,145,537.94

#### 4.2 Cash and Bank

By the end of April 2014, the balance was RMB198,049,976.05 yuan, including: (1) RMB11,449,811.06 yuan for Zhen'an Phase III WWTP Component; (2) RMB132,226,035.99 yuan for Fenjiang River North Bank Rehabilitation Component; (3) RMB29,684,100.17 yuan for Dredging and Sediment Disposal Component; (4) RMB24,586,454.75 yuan for Nanzhuang Sludge Treatment Component; (5)RMB3,965.54 yuan of special account in Foshan Municipal Finance Bureau; (6) RMB99,608.54 yuan of special account in Guangdong Provincial Finance Department.

#### 4.3 Prepaid and Receivable

At the end of April 2014, the prepaid and receivable was RMB5,373,194.78 yuan, including: (1) RMB3,539,801.48 yuan for Zhen'an Phase III WWTP Component; (2) RMB966,386.44 yuan for Fenjiang River's North Bank Rehabilitation Component; (3) RMB319,439.19 yuan for Dredging and Sediment Disposal Component, which was reduction of loan interest and commitment fee; (4) RMB547,567.67 yuan for Nanzhuang Sludge Treatment Component, which was mainly the commitment fee of RMB535,782.52 yuan.

#### 4.4 Project Appropriation Funds

By the end of April 2014, the accumulative project appropriation funds were RMB559,876,760.09 yuan, including: (1) RMB171,133,209.76 yuan for Zhen'an Phase III WWTP Component; (2) RMB286,316,042.93 yuan for

Fenjiang River North Bank Rehabilitation Component;(3) RMB75,018,319.29 yuan for Dredging and Sediment Disposal Component;(4) RMB27,409,188.11 yuan for Nanzhuang Sludge Treatment Component.

#### 4.5 Project Loan

By the end of April 2014, the accumulative loan from IBRD was USD46,920,130.98, equivalent to RMB288,934,166.57 yuan. Accumulative principal paid back was USD4,736,250.00, and the remain loan balance was USD42,183,880.98, equivalent to RMB259,768,339.07 yuan.

Accumulative loan withdrawn and principal paid back for the components were as follows: (1) Zhen'an Phase III WWTP Component had withdrawn loan of USD7,333,012.30 and paid back principal USD694,636.00; (2) Fenjiang River North Bank Rehabilitation Component had withdrawn loan of USD14,208,085.49 and paid back principal USD1,713,609.00; (3) Dredging and Sediment Disposal Component had withdrawn loan of USD16,772,468.54 and paid back principal USD1,436,540.04; (4) Nanzhuang Sludge Treatment Component had withdrawn loan of USD6,416,163.98 and paid back principal USD703,860.00; (5) Institutional Strengthening and Training Component had withdrawn loan of USD2,190,400.67 and paid back principal USD187,604.96.

#### 4.6 Payable

At the end of April 2014, the payable was RMB52,923,609.61 yuan, including:(1) RMB17,159,232.99 yuan for Zhen'an Phase III WWTP Component;(2) RMB9,729,366.59 yuan for Fenjiang River North Bank Rehabilitation Component;(3) RMB17,091,047.37 yuan for Dredging and Sediment Disposal Component;(4) RMB8,943,962.66 yuan for Nanzhuang Sludge Treatment Component .

### 5. Special Account

The Special Account of this project is set in Guangzhou Taojin branch of Agricultural Bank of China, with the account number of 44033014040001507, and USD as currency Unit. The beginning balance of the period was USD4,431,145.43 and the reimbursement during the period was USD15,500,000.00 with another direct payment of USD543,243.46. In this period interest earned was USD2,490.32 and the disbursement was USD20,460,703.74. Thus, the ending balance was USD16,175.47.

### 6. Other Explanation for the Financial Statements

During the period, USD15,500,000.00 was withdrawn from the World Bank as prepayment and USD543,243.46 was paid by the World Bank directly. At the

end of the period, adjustments were made according to the World Bank's various categories of withdrawals, and "Statement of Implementation of Loan Agreement" was filled accordingly.

### 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。我们发现存在如下问题:

##### (一) 违反国家法规或项目贷款协定的问题

**1. 污泥处理子项账面确认的工程量与监理月报确认的工程量不一致,二者相差人民币 8,853,277.01 元。**

截至 2013 年 12 月 31 日,污泥处理子项佛山市南庄污水处理厂“交钥匙”工程根据工程支付证书累计确认工程量人民币 35,711,680.24 元,并据此扣除相应保留金后向世界银行提款报账。而项目监理单位的监理月报显示累计完成工程量为人民币 26,858,403.23 元,二者相差人民币 8,853,277.01 元。

上述做法不符合《中华人民共和国会计法》(中华人民共和国主席令 第 24 号)第三章第二十五条“公司、企业必须根据实际发生的经济业务事项,按照国家统一的会计制度的规定确认、计量和记录资产、负债、所有者权益、收入、费用、成本和利润”的规定。建议你办责成该工程的建设单位、施工单位、监理单位重新核实该工程的实际工作量,如实向世界银行反映,并将核实情况书面报告广东省世界银行贷款业务办公室。同时建议佛山市财政部门对该工程的竣工财务决算进行严格审核。

##### **2. 污泥处理子项承包单位未经招标人同意擅自分包。**

污泥处理子项佛山市南庄污水处理厂“交钥匙”工程中的土建工程承包单位天津市林海建设工程集团有限公司,在合同没有约定且没有取得招标人佛山市水业集团有限公司同意的情况下,于 2013 年擅自与广东省电白建筑工程总公司签订金额为人民币 4,302,056.94 元的分包合同。

上述做法不符合《中华人民共和国招标投标法》(中华人民共和国主

席令第 21 号) 第四章第四十八条“中标人按照合同约定或者经招标人同意, 可以将中标项目的部分非主体、非关键性工作分包给他人完成”的规定。建议你办督促本工程建设单位禅城区国土城建和水务局、代建单位佛山市水业集团有限公司加强工程监督和对承包单位的管理, 确保项目质量; 并向建设主管部门反映天津市林海建设工程集团有限公司的违规行为。你办已接受审计建议。

### **3. 超标准支付培训费人民币 408,389.30 元。**

2013 年 12 月, 你办与华中科技大学签订咨询服务合同, 由该校承担举办两期河湖水网水环境综合整治技术与管理培训班, 每期 7 天, 共 65 人参加, 使用世界银行贷款支付华中科技大学培训费人民币 830,655.80 元。按佛山市财政局印发的《市级党政机关和事业单位会议费管理办法》(佛财行〔2009〕10 号) 规定的培训支出综合定额每人每天人民币 450 元和实际发生的交通差旅费支出人民币 217,516.50 元计算, 该培训班费用额度应在人民币 422,266.50 元内。因此, 该培训班超标准支出人民币 408,389.30 元。

上述做法不符合《国际金融组织贷款赠款项目财务管理暂行办法》(财际〔2011〕10 号) 第二十六条“会议和差旅费用原则上应根据项目单位隶属级次, 参照《中央国家机关和事业单位差旅费管理办法》(财行〔2006〕313 号)、《中央国家机关会议费管理办法》(国管财〔2006〕426 号) 或项目所在省市政府的相关办法执行”和佛山市财政局印发的《市级党政机关和事业单位会议费管理办法》(佛财行〔2009〕10 号) 第十一条“市级党政机关、事业单位举办的各类培训班, 按照不高于二类会议的标准核定培训支出。培训支出的范围包括: 住宿费、伙食费、教材费、课酬、考察费等”的规定。建议你办严格执行国家相关管理规定, 并将此情况向世界银行报告。

## **(二) 项目管理方面存在的问题**

**1. 污泥处理子项城北污泥处理车间工程进度缓慢, 部分设备管理不善。**

污泥处理子项佛山市南庄污泥处理厂“交钥匙”工程合同于 2013 年 1 月签订, 并规定“土建、供货、安装期不得多于 6 个月”。但其中的城

北污泥处理车间工程自 2013 年 7 月开始进场施工,直至 2014 年 7 月仍未取得室外部分施工的建筑工程施工许可证,室外土建工程不能开展,部分到货设备不能安装。现场抽查发现部分设备摆放在户外,个别设备已出现锈迹。

建议你办密切关注城北污泥处理车间工程进度,督促污泥处理子项代建单位佛山市水业集团有限公司加强设备管理,避免不必要的资产损失浪费。你办已接受审计建议。

## **2. 镇安三期子项的污水处理厂扩建工程(厂区部分)未按规定办理竣工财务决算和财政审核手续,提前确认和冲转交付使用资产。**

2014 年 1 月 18 日,佛山大诚会计师事务所有限公司出具镇安三期污水处理厂扩建工程(厂区部分)竣工财务决算报告,而镇安三期子项污水处理厂扩建工程(厂区部分)的建设单位佛山市水业集团有限公司则于 2013 年 12 月 31 日将基建账的建筑安装工程投资、设备投资、待摊投资等科目金额合计人民币 70,384,202.34 元转至交付使用资产科目,并于 2014 年 1 月 1 日核销该笔交付使用资产转至运营账无形资产科目。但佛山市水业集团有限公司并未按规定办理竣工决算以及向财政部门申请竣工财务决算审核等手续。

上述做法不符合《世界银行贷款项目会计核算办法》(财际字〔2000〕13 号)会计科目说明中“工程竣工后,必须按照有关规定编制竣工决算,办妥竣工验收和资产交接手续,才能作为交付使用资产入账”和《转发财政部关于印发<基本建设财务管理规定>的通知》(粤财建〔2002〕137 号)第二点第(二)条“市、县级基本建设项目竣工财务决算由项目主管部门审核后报市、县财政部门审批”的规定。建议你办督促佛山市水业集团有限公司及时办理竣工财务决算和财政审核等相关手续,严格按照《世界银行贷款项目会计核算办法》进行会计核算,调整相关账务。你办已接受审计建议。

## **3. 工程承包商湖南水总水利水电建设集团有限公司的部分工程款支出依据不充分。**

审计抽查发现,汾江河北岸整治子项的工程承包商湖南水总水利水电建设集团有限公司于 2013 年与员工黄某(汾江河项目安全员)多次进行

第 2 标段零星工程和零星装饰工程结算，完成工程量合计人民币 777,037.22 元，当年共支付人民币 597,037.22 元。其中零星工程结算人民币 447,037.22 元的支出依据仅为 6 张手写工程量清单，清单仅列出砌砖数量、批荡平方数、每天使用杂工人数等，没有合规的原始凭证；于 2013 年已支付人民币 150,000.00 元的零星装饰工程也未有工程量的证明材料。

建议你办督促汾江河北岸整治子项的建设单位佛山市水利建设管理中心核实上述工程开支的真实性；督促湖南水总水利水电建设集团有限公司加强财务管理，完善工程开支票据。你办已接受审计建议。

### （三）项目绩效方面存在的问题

#### 1. 项目投资完成率与世界银行贷款利用率低。

截至 2013 年 12 月 31 日，珠环二期佛山项目完成投资人民币 669,145,537.94 元，占计划投资额人民币 1,059,736,600.00 元的 63.14%；项目实际使用贷款 46,920,130.98 美元，占计划使用贷款额度 72,000,000.00 美元的 65.17%，世界银行贷款额度没有得到充分利用。项目投资完成率与世界银行贷款利用率低的原因主要有三方面：一是招标采取低价中标原则，大部分土建合同实际签订金额比预算金额低；二是项目建设内容有调整或取消；三是部分合同实施进度慢，未能在关账期内全部报账提款。

#### 2. 大部分使用世界银行贷款的合同不能按时完成。

截至 2013 年 12 月 31 日，珠环二期佛山项目中有使用世界银行贷款的土建、货物、咨询合同共 26 个，其中 20 个不能按时完成。例如，9 个土建类合同全部不能在合同要求的时间内完工，其中汾江河北岸综合整治工程第 3 标段，合同约定是 2011 年 9 月完成，但直至现场审计日仍未完成，超过合同约定时间 34 个月。

### （四）上一年度审计发现问题未整改情况

广东省审计厅 2011 年对珠环二期佛山项目出具的审计报告（粤审外报〔2011〕77 号）指出，佛山市汾江河北岸佛山大桥西侧整治建设工程于 2010 年 8 月竣工验收，没有及时编制竣工财务决算；其后 2012 和 2013 年出具的审计报告均指出上述问题未整改。直至 2014 年 5 月，佛山市水利建设管理中心聘请的咨询公司出具了竣工财务决算审核报告，但尚未向

财政部门申请办理竣工财务决算审核。

经审计指出后，佛山市水利建设管理中心将竣工财务决算报告报送禅城区国土城建和水务局，于 2014 年 7 月得到禅城区国土城建和水务局的复函。

建议你办切实制定和落实整改措施，督促佛山市水利建设管理中心尽快完成已竣工项目的竣工财务决算工作，加强项目工程投资和资金管理。你办已接受审计建议。



### **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. We found the following issues:

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

1. The construction quantity of Nanzhuang Sludge Treatment Component recognized in accounting was different from the quantity confirmed in monthly supervision report, with a difference of RMB8,853,277.01 yuan.

By December 31, 2013, Nanzhuang sludge treatment plant turn-key project had recognized construction quantity of RMB35,711,680.24 yuan according to payment certificates, and applied for the World Bank's loan after deducting retention money. Meanwhile, the quantity confirmed in the monthly supervision report prepared by the supervision company was RMB26,858,403.23 yuan. Therefore, there's a difference of RMB8,853,277.01 yuan between these 2 figures.

The above practice was not in compliance with the Article 25 of Chapter 3 of *Accounting Law of the People's Republic of China* (PRC President Decree No.24) which stipulates that "companies and enterprises must recognize, measure and record asset, liability, owner's equity, income, expense, cost and profit according to the actual business transactions and in compliance with the requirements of the country's accounting system". We suggested that your office urge the development unit, construction unit and supervision unit to verify the actual work quantity completed again, truthfully reflect the affair to the World Bank, and submit a written report on the verified result to Guangdong Provincial Office for World Bank Project. We also suggested that the finance department of Foshan City carry out strict review on the project's final settlement of account after the completion of the project.

2. The contractor of Nanzhuang Sludge Treatment Component subcontracted parts of the project without the consent of the tenderee.

The civil work contractor of Nanzhuang sludge treatment plant turn-key project, Tianjin Linhai Construction Group Co., Ltd., signed a sub-contract with Guangdong Dianbai Construction Corporation with the contract amount of RMB4,302,056.94 yuan in 2013, without the agreement in the previous contract or the consent of tenderee Foshan Water Group Co., Ltd..

The above practice was not in compliance with Article 48 of Chapter 4 of *Law of the People's Republic of China on Tenders and Bids* (PRC President Decree No.21) which stipulates that “the winning bidder may, as contracted or upon consent of the tenderee, subcontract parts of the winning project excluding the main structure or critical work to other organizations to complete”. We suggested that your office urge the development unit Urban Construction and Water Conservancy Bureau of Foshan Chancheng District and construction unit Foshan Water Group Co., Ltd. to strengthen supervision and management on contractors, in order to ensure the project quality. We also suggested that your office report the illegal behavior of Tianjin Linhai Construction Group Co., Ltd. to the department in charge of construction. Your office accepted the suggestion.

3. Training expenditures exceeded standard by RMB408,389.30 yuan.

In December 2013, your office signed a consulting contract with Huazhong University of Science and Technology which was contracted to hold 2 phases of training courses on Technology and Management of Water Environment Comprehensive Remediation. Each phase lasted for 7 days with 65 trainees in total. World Bank loan of RMB830,655.80 yuan was withdrawn to pay Huazhong University of Science and Technology for the training fees. Since the limitation of training expenditure is RMB450 yuan per person per day according to *the Conference Fees Management Regulations for Municipal Party and Government Organs and Institutions* (Fo Cai Xing [2009] No.10) issued by Foshan Finance Bureau, and the traffic expenditures actually occurred were RMB217,516.50 yuan, the total training expenditures should had been controlled within RMB422,266.50 yuan. Therefore, the training expenditures exceeded standard by RMB408,389.30 yuan.

The above practice was not in compliance with Article 26 of *Interim Financial Management Measures for Projects Financed by or Granted from International Financial Organizations* (Cai Ji [2011] No.10) which stipulates

that “conference fees and travel expenditures should refer to *Travel Expenditures Management Regulations for Central Government Organs and Institutions* (Cai Xing [2006] No.313), *Conference Fees Management Regulations for Central Government Organs* (Guo Guan Cai [2006] No.426) or provincial or municipal government’s regulations where the project is implemented, according to the level of the expending unit”. It was neither in compliance with Article 11 of *the Conference Fees Management Regulations for Municipal Party and Government Organs and Institutions* (Fo Cai Xing [2009] No.10) issued by Foshan Finance Bureau which stipulates that “Training expenditures for municipal party and government organs and institutions should be controlled under the limitation for Class 2 conference. The scope of training expenditures includes accommodation, meals, teaching materials, teachers’ reward, on-the-spot investigation expenses etc.” We suggested that your office strictly implement relative management regulations of the state, and report the issue to the World Bank.

### **Issues on project management**

1. Progress of Chengbei sludge treatment plant of the Nanzhuang Sludge Treatment Component was slow, and parts of the equipment was not well managed.

Contract of Nanzhuang sludge treatment plant turn-key project was signed in January 2013, with provision of “civil work, supply and installation of equipment should be finished in no more than 6 months”. However, Chengbei plant, one of the four plants, hadn’t obtained the working permit for outdoor construction works till July 2014, although the indoor construction had started since July 2013. Since the outdoor construction could not begin, parts of equipment arrived were not able to be installed. In our spot check, we found parts of equipment were put outdoor and a few of them got rusty.

We suggested that your office pay close attention to the progress of Chengbei plant, urge the construction unit Foshan Water Group Co., Ltd. to strengthen equipment management in order to avoid unnecessary lost or waste of assets. Your office accepted the suggestion.

2. The project of Zhen’an Phase III waste water treatment plant expansion of Zhen’an Phase III WWTP Component recognized and transferred Fixed Assets Transferred in advance, without final settlement of account prepared and examined by finance department.

Foshan Dacheng Accounting Firm issued the report of final settlement of account for the project of Zhen'an Phase III waste water treatment plant expansion on January 18, 2014. However, Foshan Water Group Co., Ltd., the construction unit of the project, transferred RMB70,384,202.34 yuan of construction investment, equipment investment and deferred investment to fixed assets transferred of the construction account on December 31, 2013, and then transferred the amount to intangible assets of the company's operational account. Before the recognition and transfer of fixed assets transferred, Foshan Water Group Co., Ltd. hadn't finished procedures of preparing final settlement of account and getting examination opinion from finance department as required.

The above practice was not in compliance with explanation of subjects of *Accounting Methods for Projects Financed by the World Bank* (Cai Ji Zi [2000] No. 13) which stipulates that "After the completion of construction, preparation of final settlement of account, acceptance of completion and assets delivering procedures must be finished before the recognition of fixed assets transferred", as well as Article 2 of *Notice of Passing on the Finance Management Regulations for Capital Construction* (Yue Cai Jian [2002] No.137) which stipulates that "final settlement of account of capital construction projects of municipal or county level should be first examined by superior management unit and then submit to finance department for examination and approval". We suggested that your office urge Foshan Water Group Co., Ltd. finish preparation of final settlement of account, submit for examination and approval by finance department and adjust correspondent accounts and financial statements with strict compliance with *Accounting Methods for Projects Financed by the World Bank*. Your office accepted the suggestion.

3. Supporting materials for some civil work payments of Contractor Hunan Water & Electric Power Construction Group Co.,Ltd. were not sufficient.

In our spot check, we found that Hunan Water & Electric Power Construction Group Co.,Ltd., the contractor of Fenjiang River North Bank Rehabilitation Component, paid civil work payments to Mr. Huang who was the safety supervisor of the project for several times in 2013. The payments were settlements for odd project and odd decoration project of Section 2. In the total workload of RMB777,037.22 yuan, RMB597,037.22 yuan was paid during the year. Thereinto, supporting materials for payments for odd project of

RMB447,037.22 yuan were only a list of quantities of 6 pages which only listed the amount of bricks used, square meters of wall brushed and number of workers used every day, without any verifiable original vouchers. For the odd decoration project, RMB150,000.00 yuan was paid in 2013, without any verifiable materials of work quantities.

We suggested that your office urge the construction unit of Fenjiang River North Bank Rehabilitation Component, Foshan Water Conservancy Construction Management Center, to verify the authenticity of the civil work payments for projects mentioned above, as well as urge Hunan Water & Electric Power Construction Group Co.,Ltd. to strengthen finance management and improve supporting requirement for expenditures. Your office accepted the suggestion.

### **Issues on project performance**

1. Investment completion rate and loan utilization rate were low.

By December 31, 2013, the total investment of PRD 2 FoShan Project was RMB669,145,537.94 yuan, accounting for 63.14% of the planned investment amount of RMB1,059,736,600.00 yuan; loan amount actually utilized was USD46,920,130.98, accounting for 65.17% of the planned loan amount of USD72,000,000.00. Therefore, the World Bank loan was not fully utilized. There are mainly 3 reasons for the low investment completion rate and loan utilization rate. Firstly, since lowest price principle was adopted for bidding, most civil work contracts were signed at a lower price than the budget price. Secondly, some contents of the project were adjusted or cancelled. Thirdly, progress of some contracts was slow, thus impossible to apply for all the loan available before the closing date.

2. Most of the contracts using World Bank loan could not be completed on time.

By December 31, 2013, civil work, goods and consulting contracts using World Bank loan totaled 26, 20 of which could not be completed on time. For example, none of the 9 civil work contracts was completed on time as required in contracts. Section 3 of the comprehensive rehabilitation project of Foshan Fenjiang River's North Bank was contracted to be completed in September 2011, but was still in progress when this audit was conducted, thus exceeding the contracted time by 34 months.

## **The Followed-up of previous recommendations**

In the audit report for PRD 2 FoShan Project (Yue Shen Wai Bao [2011] No.77) issued in 2011, Guangdong Provincial Audit Office pointed out that the rehabilitation project of Fenjiang River's North Bank and Foshan Bridge's west side finished acceptance of completion in August 2010, but hadn't prepared the final settlement of account timely. In the later audit reports issued in 2012 and 2013, this problem was also pointed out for no follow-up action. Till May 2014, Foshan Water Conservancy Construction Management Center hired a consulting firm to issue a report on final settlement of account for the project. However, the report had not been submitted for the examination and approval by finance department.

After we pointed out the problem, Foshan Water Conservancy Construction Management Center submitted the report to the supervising management department Urban Construction and Water Conservancy Bureau of Foshan Chancheng District, and got its reply in July 2014.

We suggested that your office draw up follow-up measures and put them into action, urge Foshan Water Conservancy Construction Management Center to speed up the final settlement work for completed project and improve management in construction investment and fund management. Your office accepted the suggestion.

依申请公开

# 佛山市珠江综合整治项目世行贷款办公室文件

佛世行办〔2015〕1号

签发人：杨永泰

**佛山市珠江综合整治项目世行贷款办公室关于  
对《广东省审计厅关于发送世界银行贷款  
广东珠江三角洲城市环境项目二期（佛山  
部分）2013年1月1日至2014年4月  
30日财务收支和项目执行情况  
审计报告的函》所提问题  
整改情况的报告**

广东省审计厅：

贵厅《广东省审计厅关于发送世界银行贷款广东珠江三角洲

城市环境项目二期（佛山部分）2013年1月1日至2014年4月30日财务收支和项目执行情况审计报告的函》（粤审外函〔2014〕568号）收悉。我市各级政府和相关项目单位高度重视贵厅对我市提出的审计意见，市分管领导十分关注相关问题的整改情况。各项目单位认真对照《审计报告》所提问题，按照要求积极制定措施认真整改，现将有关整改情况报告如下：

### 一、《审计报告》中提出“违反国家法规或项目贷款协定的问题”的整改情况

（一）污泥处理子项账面确认的工程量与监理月报确认的工程量不一致，二者相差人民币 8,853,277.01 元。

1. 市水业集团连同该合同的建设单位、施工单位和监理单位共同重新核实工程量，经核实的实际完成工作量为 35,771,680.24 元。

2. 市水业集团已将实际情况以书面形式通过我办向世界银行提交。世界银行项目经理曹星先生与市水业集团代表面谈并审查相关资料。世界银行确认本合同截至 2013 年 12 月 31 日完成的工程量为 35,771,680.24 元，应支付金额为 33,723,197.88 元，应支付金额与实际提款金额一致。世行已向省财政厅表示对本项目的提款报账问题再无疑问，并说明提款金额存在差异的主要原因为监理月报没有记录货物到货的设备款（详见附件 1）。

（二）污泥处理子项承包单位未经招标人同意擅自分包。



1. 市水业集团已勒令承包单位立即停止违规分包合同，并召集了施工单位和监理单位召开了专题会议，要求对进出场人员进行身份核查，加强对现场管理的监管力度。同时，水业集团召集相关管理人员进行专题讨论，提高工程监管意识，杜绝违规分包行为再次出现。

2. 市水业集团已经将天津市林海建设工程集团有限公司的违规行为向建设主管部门佛山市禅城区国土城建和水务局反映，建设主管部门根据《工程质量管理条例》第六十二条，对天津市林海建设工程集团有限公司进行了行政处罚。水业集团计划在建设主管部门进行处罚后对天津市林海建设工程集团有限公司的分包行为作进一步处理。

### **(三) 超标准支付培训费人民币 408,389.30 元。**

2013年12月，经佛山市政府及市财政局对培训项目的方案及费用明细进行研究并审核同意后，以及根据世行北京代表处的不反对意见，我办与华中科技大学签订了《河湖水网水环境综合整治技术与培训管理培训班》的咨询服务合同，计划举办两期业务培训班，每期七天共76人，合同预算为人民币99.8万元。两期培训班最终共有65人报名参加，经核算，培训班总费用为人民币830,655.80元。该合同为单一来源采购合同（SSS），由华中科技大学按照合同的约定提供培训内容相关的整体服务。我办严格按照合同的约定进行费用支付，并根据华中科技大学提供的正规

票据进行提款报账。我办在培训项目的立项、报批、筹备、实施及提款报账等过程中，严格按照相关程序进行。

贵厅派出审计组对我办项目进行审计，并在审计报告中认为我办超标准举办培训班。对此，我办高度重视，认真反省并吸取教训，积极落实整改方案并报送世行（详见附件2）。整改情况如下：

1. 加强人员建设。组织我办相关项目工作人员及财务人员认真学习《国际金融组织贷款赠款项目财务管理暂行办法》（财际〔2011〕10号）、《中央国家机关和事业单位差旅费管理办法》（财行〔2006〕313号）、《中央国家机关会议费管理办法》（国管财〔2006〕426号）、《省直党政机关和事业单位会议费管理办法》（粤财行〔2007〕230号）、《关于印发市级党政机关和事业单位会议费管理办法》（佛财行〔2009〕10号）等文件精神，提高相关人员的思想素质和业务水平。

2. 加强财务管理。严格按照世行及国内的相关规定，进一步加强财务工作的精细化管理，健全完善项目立项、预算审核及费用支付等各个环节的内部管理，从“源头”上防止不合规范的项目开支，确保今后其他同类项目的顺利实施。

3. 加强沟通协调。在日常工作中，加强与财政、审计等部门的沟通联系，强化项目的财务审核把关和监督管理，加深对各项财务管理文件的认识并落实到位。

## 二、《审计报告》中提出“项目管理方面存在的问题”的整改情况

(一) 污泥处理子项城北污泥处理车间工程进度缓慢，部分设备管理不善。

1. 市水业集团已完成规划报建、质量受监等工作，待缴纳农民工工资保证金后，可核发施工许可证。

2. 市水业集团已勒令承包人对发现生锈的设备进行处理，对已到货的设备进行检查，确保设备保护工作符合要求。同时，勒令施工单位和监理单位加强设备管理，制定设备定期检查制度，配合水业集团的不定期抽查，以确保设备在投入使用前外观和性能的完好。

(二) 镇安三期子项的污水处理厂扩建工程（厂区部分）未按规定办理竣工财务决算和财政审核手续，提前确认和冲转交付使用资产。

1. 市水业集团已于8月份按照审计意见将2014年1月记字1#凭证冲销交付使用资产及其相关科目的账务处理全部予以还原。

2. 作为企业投资建设的项目，财政部门并未要求市水业集团提交决算报告进行审核，且该项目涉及到市、区两级财政单位，主审财政单位至今尚未明确。市水业集团将继续加紧与市、区两级财政部门联系，待明确了具体的审核部门后，市水业集团将按

审核部门要求提交相关资料积极配合其审核工作。

(三)工程承包商湖南水总水利水电建设集团有限公司的部份工程款支出依据不充分。

### 1. 调查结果

由于工地离施工单位距离较远，为方便零星材料的采购，湖南水总安排该公司工作人员黄宗石借取备用金，以应付零星工程的支付，黄宗石应当在支付完毕取得合法支付凭证后向公司报账，冲抵借用的备用金，公司会计人员应根据合法的支付凭证记入该工程建设成本。但该公司会计人员不遵守财务制度，仅以借支备用金的单据记入了工程建设成本，确实存在记账依据不充分的问题（详见附件3）。

### 2. 整改措施

(1) 要求项目经手人员收集相关的合法的原始凭证要求会计人员调整账目，不能把借支备用金当作工程支出依据，而应当凭合法的原始凭证记入工程支出。承包商湖南水总水利水电建设集团有限公司于2014年9月30日前提供2013年2月至2013年12月的零星工程材料送货单及支付凭证，会计人员已将支付凭证计入工程建设成本。

(2) 要求施工单位加强财务管理工作和会计核算规范化管理，进一步加强财务人员的教育。在收到整改通知后，承包商湖南水总水利水电建设集团有限公司针对审计问题召开专项整改

落实会议，并制定了财务管理制度。

(3) 要求湖南水总加强公司内部管理并对相关责任人作责任追究。承包商湖南水总水利水电建设集团有限公司对黄宗石和账务人员进行批评教育，并在公司其他项目进行通报。

### 三、《审计报告》中提出“项目绩效方面存在的问题”的整改情况

#### (一) 项目投资完成率与世界银行贷款利用率偏低。

如审计报告里提出的，我办已向省审计厅说明了世行贷款利用率偏低的 3 个主要原因。此外，我市世行项目立项时计划利用世行贷款 4500 万美元，后来由于江门贷款项目调整，我市贷款额度调整为 7200 万美元。世行贷款总额增加，但我市世行贷款项目并无重大调整或增加。

#### (二) 大部分使用世界银行贷款的合同不能按时完成。

大部分世行贷款项目基本都能在世行关账期前完成。个别项目如汾江河北岸综合整治工程 FSFJ/W1.3 标段工程于 2013 年前工程已基本完工，但由于部分场地条件无法满足施工要求，必须调整设计方案，需时较长。设计方案调整后，2014 年 5 月 20 日各方协商同意并签订用地协议。截至 2014 年底，该合同已完成单位工程验收及相关结算工作。

### 四、《审计报告》中提出“上一年度审计发现问题未整改情况”的整改情况

《审计报告》提出后，我办已敦促佛山市水利建设管理中心尽快完成竣工项目的财务决算工作，并加强项目工程投资和资金管理。截至2014年9月，佛山市汾江河北岸佛山大桥西侧整治工程已完成竣工验收财务决算工作（详见附件4）。

- 附件: 1. 市水业集团关于省审计厅对世行贷款项目审计报告的整改情况报告（佛水经函〔2015〕4号）
2. 《审计报告》整改情况（报世行）
3. 佛山市水利建设管理中心关于对汾江河综合整治工程FSFJ/W1.2标段审计报告问题的整改落实情况的报告
4. 佛山市汾江河北岸佛山大桥西侧整治工程竣工验收鉴定书

佛山市珠江综合整治项目世行贷款办公室

2015年2月5日

（联系人：林垦，联系电话：83129109，传真：83129708）

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佛山市珠江综合整治项目世行贷款办公室

2015年2月5日印发

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