

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〕100号

GUANGDONG AUDIT REPORT〔2014〕NO. 100

项目名称： 世界银行贷款广东省农村经济综合开发示范镇建设项目
Project Name: Integrated Economic Development of Small Towns
(Guangdong) Project Financed by the World Bank

贷款号： 8161-CN
Loan No.: 8161-CN

项目执行单位： 广东省农村经济综合开发示范镇建设项目办公室
Project Entity: Provincial Project Management Office of Integrated
Economic Development of Small Towns (Guangdong)
Project

会计期间： 2012年11月7日至2013年12月31日
Accounting Period: November 7, 2012-December 31, 2013

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一、 审计师意见

审计师意见

广东省农村经济综合开发示范镇建设项目办公室：

我们审计了世界银行贷款广东省农村经济综合开发示范镇建设项目 2013 年 12 月 31 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 18 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、项目进度表是你办的责任，编制贷款协定执行情况表、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省农村经济综合开发示范镇建设项目 2013 年 12 月 31 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

由于该项目 2012 至 2013 年度没有向世界银行提款报账，我们不对提款报账发表意见。

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 6 月 25 日

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I. Auditor's Opinion

Auditor's Opinion

To Provincial Project Management Office of Integrated Economic Development of Small Towns (Guangdong) Project

We have audited the special purpose financial statements (from page 6 to page 18) of Integrated Economic Development of Small Towns (Guangdong) Project Financed by the World Bank, which comprise the Balance Sheet as of December 31, 2013, 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 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 Integrated Economic Development of Small Towns (Guangdong) Project Financed by the World Bank as of December 31, 2013, 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

Since the project didn't submit withdrawal application to the World Bank during the period, we don't express our opinion on 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

June 25, 2014

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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

2013年12月31日

(As of December 31, 2013)

项目名称: 世界银行贷款广东省农村经济综合开发示范镇建设项目

Project Name: Integrated Economic Development of Small Towns (Guangdong) Project Financed by the World Bank

编报单位: 广东省农村经济综合开发示范镇建设项目办公室

货币单位: 人民币元

Prepared by: Provincial Project Management Office of Integrated Economic Development of Small Towns (Guangdong) Project

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	-	1,450,112.42	一、项目拨款合计 Total Project Appropriation Funds	28	-	9,000,000.00
1. 交付使用资产 Fixed Assets Transferred	2	-	-	二、项目资本与项目资本公积 Project Capital and Capital Surplus	29	-	-
2. 待核销项目支出 Construction Expenditures to be Disposed	3	-	-	其中:捐赠款 Including: Grants	30	-	-
3. 转出投资 Investments Transferred-out	4	-	-	三、项目借款合计 Total Project Loan	31	-	762,112.50
4. 在建工程 Construction in Progress	5	-	1,450,112.42	1. 项目投资借款 Total Project Investment Loan	32	-	762,112.50
二、应收生产单位投资借款 Investment Loan Receivable	6	-	-	(1) 国外借款 Foreign Loan	33	-	762,112.50
其中:应收生产单位世行贷款 Including: World Bank Investment Loan Receivable	7	-	-	其中:国际开发协会 Including: IDA	34	-	-
三、拨付所属投资借款 Appropriation of Investment Loan	8	-	-	国际复兴开发银行 IBRD	35	-	762,112.50
其中:拨付世行贷款 Including: Appropriation of World Bank Investment Loan	9	-	-	技术合作信贷 Technical Cooperation	36	-	-
四、器材 Equipment	10	-	-	联合融资 Co-Financing	37	-	-
其中:待处理器材损失 Including: Equipment Losses in Suspense	11	-	-	(2) 国内借款 Domestic Loan	38	-	-
五、货币资金合计 Total Cash and Bank	12	-	3,309,695.88	2. 其他借款 Other Loan	39	-	-
1. 银行存款 Cash in Bank	13	-	3,294,396.89	四、上级拨入投资借款 Appropriation of Investment Loan	40	-	-
其中:专用账户存款 Including: Special Account	14	-	-	其中:拨入世行贷款 Including: World Bank Loan	41	-	-
2. 现金 Cash on Hand	15	-	15,298.99	五、企业债券资金 Bond Fund	42	-	-

后续 (To be continued)

六、预付及应收款合计 Total Prepaid and Receivable	16	-	5,000,000.00	六、待冲项目支出 Construction Expenditures to be Offset	43	-	-
其中:应收世行贷款利息 Including: World Bank Loan Interest Receivable	17	-	-	七、应付款合计 Total Payable	44	-	-
应收世行贷款承诺费 World Bank Loan Commitment Fee Receivable	18	-	-	其中:应付世行贷款利息 Including: World Bank Loan Interest Payable	45	-	-
应收世行贷款资金占用费 World Bank Loan Service- Fee Receivable	19	-	-	应付世行贷款承诺 费 World Bank Loan Commitment Fee Payable	46	-	-
七、有价证券 Marketable Securities	20	-	-	应付世行贷款资金占用 费 World Bank Loan Service Fee Payable	47	-	-
八、固定资产合计 Total Fixed Assets	21	-	2,304.20	八、未交款合计 Other Payables	48	-	-
固定资产原价 Fixed Assets, Cost	22	-	2,460.00	九、上级拨入资金 Appropriation of Fund	49	-	-
减:累计折旧 Less: Accumulated Depreciation	23	-	155.80	十、留成收入 Retained Earnings	50	-	-
固定资产净值 Fixed Assets, Net	24	-	2,304.20			-	-
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	-	9,762,112.50	资金来源合计 Total Sources of Fund	51	-	9,762,112.50

(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 2013 年 12 月 31 日

(For the period ended December 31, 2013)

项目名称: 世界银行贷款广东省农村经济综合开发示范镇建设项目

Project Name: Integrated Economic Development of Small Towns (Guangdong) Project Financed by the World Bank

编报单位: 广东省农村经济综合开发示范镇建设项目办公室

货币单位: 人民币元

Prepared by: Provincial Project Management Office of Integrated Economic Development of Small Towns (Guangdong) Project Currency Unit: RMB Yuan

项目内容 Project Component	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	-	9,762,112.50	-	675,034,500.00	9,762,112.50	1.45%
一、国际金融组织贷款 International Financing	-	762,112.50	-	319,000,000.00	762,112.50	0.24%
1. 国际复兴开发银行 IBRD	-	762,112.50	-	319,000,000.00	762,112.50	0.24%
二、配套资金 Counterpart Financing	-	9,000,000.00	-	356,034,500.00	9,000,000.00	2.53%
资金运用合计(按项目内容) Total Application of Funds (by Project Component)	-	1,450,112.42	-	675,034,500.00	1,450,112.42	0.21%
1. 基础设施发展 Infrastructure development	-	649,154.82	-	509,987,900.00	649,154.82	0.13%
2. 机构能力建设 Institution strengthening	-	-	-	49,769,000.00	-	-
3. 项目管理与监测评价 Project management and monitoring assessment	-	38,102.21	-	21,400,000.00	38,102.21	0.18%
4. 预备费 Reserve	-	-	-	28,810,400.00	-	-
5. 贷款利息及先征费 Loan Interests and front-end-fee	-	762,855.39	-	19,010,000.00	762,855.39	4.01%
6. 汇兑损益 Exchange gain or loss	-	-	-	-	-	-
7. 其他 Others	-	-	-	46,057,200.00	-	-
差异 Difference	-	8,312,000.08	-	-	8,312,000.08	-
1. 应收款变化 Change in Receivables	-	5,000,000.00	-	-	5,000,000.00	-
2. 应付款变化 Change in Payables	-	-	-	-	-	-
3. 货币资金变化 Change in Cash and Bank	-	3,309,695.88	-	-	3,309,695.88	-
4. 其它 Other	-	2,304.20	-	-	2,304.20	-

项目进度表(二)
SUMMARY OF SOURCES AND USES OF FUNDS
BY PROJECT COMPONENT II

本期截至 2013 年 12 月 31 日

(For the period ended December 31, 2013)

项目名称: 世界银行贷款广东省农村经济综合开发示范镇建设项目

Project Name: Integrated Economic Development of Small Towns (Guangdong) Project Financed by the World Bank

编报单位: 广东省农村经济综合开发示范镇建设项目办公室

货币单位: 人民币元

Prepared by: Provincial Project Management Office of Integrated Economic Development
of Small Towns (Guangdong) Project

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. 基础设施发展 Infrastructure development	649,154.82	-	-	-	-	649,154.82	-	-
2. 机构能力建设 Institution strengthening	-	-	-	-	-	-	-	-
3. 项目管理与监测评价 Project management and monitoring assessment	38,102.21	-	-	-	-	38,102.21	-	-
4. 预备费 Reserve	-	-	-	-	-	-	-	-
5. 贷款利息及先征费 Loan Interests and front-end-fee	762,855.39	-	-	-	-	762,855.39	-	-
6. 汇兑损益 Exchange gain or loss	-	-	-	-	-	-	-	-
7. 其他 Others	-	-	-	-	-	-	-	-
合计 Total	1,450,112.42	-	-	-	-	1,450,112.42	-	-

(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 2013 年 12 月 31 日

(For the period ended December 31, 2013)

项目名称: 世界银行贷款广东省农村经济综合开发示范镇建设项目

Project Name: Integrated Economic Development of Small Towns (Guangdong) Project 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 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
		1. 工程 Civil Works	45,736,000.00	-	-
2. 货物 Goods	2,271,000.00	-	-	-	-
3. 咨询服务和培训 Consulting service and training	1,868,000.00	-	-	-	-
4. 待分配部分 Unallocated part	-	-	-	-	-
5. 先征费 Front-end-fee	125,000.00	125,000.00	762,112.50	125,000.00	762,112.50
总计 Total	50,000,000.00	125,000.00	762,112.50	125,000.00	762,112.50

(四) 专用账户报表

iv. Special Account Statement

专用账户报表

SPECIAL ACCOUNT STATEMENT

本期截至 2013 年 12 月 31 日

(For the period ended December 31, 2013)

项目名称: 世界银行贷款广东省农村经济综合
开发示范镇建设项目

开户银行名称: 中信银行广州越秀支行

Project Name: Integrated Economic
Development of Small Towns (Guangdong)
Project Financed by the World Bank

Depository Bank: Guangzhou Yuexiu
subbranch, China CITIC Bank

贷款号: 8161-CN

账号: 7443501482600000797

Loan No. 8161-CN

Account No. : 7443501482600000797

编报单位: 广东省财政厅

货币种类: 美元

Prepared by: Guangdong Provincial Finance
Department

Currency: 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	-
增加: Add:	-
本期世行回补总额 Total Amount Deposited this Period by World Bank	-
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	-
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	-

(后续 To be continued)

B 部分：专用账户调节 Part B-Account Reconciliation		金 额 Amount
1. 世行首次存款总额 Amount Advanced by World Bank		-
减少： Deduct:		-
2. 世界银行回收总额 Total Amount Recovered by World Bank		-
3. 本期期末专用账户首次存款净额 Outstanding Amount Advanced to the Special Account at the End of this Period		-
4. 专用账户期末余额 Ending Balance of Special Account		-
增加： Add:		-
5. 截至本期期末已申请报账但尚未回补金额 Amount Claimed but not yet Credited at the End of this Period		-
申请书号 Application No.	金 额 Amount	-
	-	-
6. 截至本期期末已支付但尚未申请报账金额 Amount Withdrawn but not yet Claimed at the End of this Period		-
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 the End of this Period		-

（五）财务报表附注

财务报表附注

1. 项目概况

世界银行贷款广东省农村经济综合开发示范镇建设项目贷款号为8161-CN，旨在通过该项目的实施，促进示范镇经济社会与环境建设，实现示范镇包容性增长与可持续发展；通过示范镇的辐射带动作用，探索建立小城镇合作发展平台，为全国小城镇健康发展提供良好经验。本项目涉及7个镇，项目主要内容包括：（1）支持中山市古镇镇灯饰、花卉苗木产业发展的相关基础设施及机构能力建设；（2）支持汕头市澄海区东里镇五金制品产业发展的相关基础设施及机构能力建设；（3）支持肇庆市德庆县悦城镇新型建材、旅游产业发展的相关基础设施及机构能力建设；（4）支持阳江市阳东县东城镇五金刀具产业发展的相关基础设施及机构能力建设；（5）支持韶关市乳源县乳城镇旅游、金属制造产业发展的相关基础设施及机构能力建设；（6）支持梅州市兴宁市福兴镇旅游产业发展的相关基础设施及机构能力建设；（7）支持云浮市罗定市附城镇电子产业发展的相关基础设施及机构能力建设。《贷款协定》和《项目协定》于2012年8月7日签订，2012年11月7日生效，项目关账日为2017年12月31日。项目计划总投资为人民币675,034,500.00元，其中世界银行贷款总额为50,000,000.00美元，折合人民币319,000,000.00元。

自项目正式签约生效起，项目按照与世行签署的《贷款协定》、《项目协定》等法律文本的要求陆续开工实施。截至2013年12月底，中山市古镇镇项目完成了工程初步设计的招标工作，韶关市乳源县乳城镇项目完成了工程初步设计的编制工作并已上报，其他镇项目均未完成初步设计的招标工作。项目共发生支出人民币1,450,112.42元，其中初步设计、招标代理、培训、业务管理等费用人民币687,257.03元，先征费及贷款利息人民币762,855.39元。

2. 财务报表编制范围

本财务报表的编制范围包括广东省农村经济综合开发示范镇建设项

目办公室（以下简称省项目办）、7 个镇项目办的财务报表及广东省财政厅的贷款协定执行情况表和专用账户报表。

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）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 外币期末余额按照中国人民银行 2013 年 12 月 31 日汇率折算，即 1 美元=人民币 6.0969 元。项目进度表（一）中项目总计划额中的国际复兴开发银行贷款金额按汇率 1 美元=人民币 6.38 元折算。

4. 报表科目说明

4.1 项目支出

2012 至 2013 年度项目支出人民币 1,450,112.42 元，累计支出人民币 1,450,112.42 元，主要为初步设计招标代理和先征费等支出，占总投资计划的 0.21%。

4.2 货币资金

2013 年 12 月 31 日货币资金余额为人民币 3,309,695.88 元，比上年增加人民币 3,309,695.88 元，其中专用账户存款折合人民币 0.00 元。

4.3 预付及应收款

2013 年 12 月 31 日余额为人民币 5,000,000.00 元，主要是省级配套资金拨付到对应县（市）财政局后，有 5 个县（市）财政局尚未将资金拨入各镇项目办账户，分别是：肇庆市德庆县悦城镇、阳江市阳东县东城镇、云浮市罗定市附城镇、汕头市澄海区东里镇、梅州市兴宁市福兴镇。5 个

镇金额分别为人民币 1,000,000.00 元，共人民币 5,000,000.00 元。

4.4 固定资产

2013 年 12 月 31 日固定资产原值余额为人民币 2,460.00 元，累计折旧余额人民币 155.80 元，固定资产净值余额为人民币 2,304.20 元，是韶关市乳源县乳城镇于 2013 年 8 月购置、用于项目管理的电脑，于 2013 年 9 月开始计提折旧。

4.5 项目拨款

2013 年 12 月 31 日余额为人民币 9,000,000.00 元，是省、市、县各级到位的配套资金。

项目计划配套资金总额人民币 356,034,500.00 元，截至 2013 年 12 月 31 日到位配套资金人民币 9,000,000.00 元，占计划的 2.53%。

4.6 项目借款

2013 年 12 月 31 日余额为人民币 762,112.50 元，其中：国际复兴开发银行贷款额为 125,000.00 美元，折合人民币 762,112.50 元。

截至 2013 年 12 月 31 日，累计提取世界银行贷款资金 125,000.00 美元，占贷款总额的 0.24%，全部为先征费。

5. 专用账户使用情况

本项目专用账户设在中信银行广州越秀支行，账号为 7443501482600000797，币种为美元。截至 2013 年 12 月 31 日，专用账户余额为 0.00 美元，尚未有首次存款。

v. Notes to the Financial Statements

Notes to the Financial Statements

1. Project Overview

The Loan No. of Integrated Economic Development of Small Towns (Guangdong) Project is 8161-CN. Through the implementation of the project, it aims to promote economic, social and environmental construction in order to achieve inclusive growth and sustainable development of selected towns. With the radiating effect of selected towns, it will also help establishing cooperation and development platform for small towns, and providing good experience for other small towns of the nation. The project involves 7 towns, the main project contents are as follows: (1) supporting associated infrastructure construction and institutional capacity building for lighting industry as well as flower and plant industry of Guzhen Town, Zhongshan City; (2) supporting associated infrastructure construction and institutional capacity building for hardware products industry of Dongli Town, Chenghai District, Shantou City; (3) supporting associated infrastructure construction and institutional capacity building for new building materials industry and tourism industry of Yuecheng Town, Deqing County, Zhaoqing City; (4) supporting associated infrastructure construction and institutional capacity building for hardware cutting tools industry of Dongcheng Town, Yangdong County, Yangjiang City; (5) supporting associated infrastructure construction and institutional capacity building for tourism industry and metal manufacturing industry of Rucheng Town, Ruyuan County, Shaoguan City; (6) supporting associated infrastructure construction and institutional capacity building for tourism industry of Fuxing Town, Xingning City, Meizhou City; (7) supporting associated infrastructure construction and institutional capacity building for electronic industry of Fucheng Town, Luoding City, Yunfu City. Loan Agreement and Project Agreement were signed on August 7, 2012, and came into effect on November 7, 2012. The account of the project will be closed before December 31, 2017. The estimated total investment of the project was RMB675,034,500.00 yuan, among which the total World Bank loan amount was USD50,000,000.00, equivalent to RMB319,000,000.00 yuan.

Since the agreement was formally signed and came into effect, the project has started to implement in accordance with the requirements of legal documents such as Loan Agreement and Project Agreement. By the end of 2013, Guzhen Town Sub-project had finished bidding of preliminary design, and Rucheng

Town had finished the compiling of preliminary design and submitted for approval, while other towns had not finished bidding procedures of preliminary design. Accumulated expenditures was RMB1,450,112.42 yuan, including RMB687,257.03 yuan of preliminary design fees, bidding agent fees, training and management expenditures, and RMB762,855.39 yuan of loan interests and front-end-fee.

2. Consolidation Scope of the Financial Statements

Consolidation scope of the financial statements covers the financial statements of the Provincial Project Management Office (Provincial PMO for short) and 7 project offices of town level (Township PMO for short), as well as Statement of Implementation of Loan Agreement and the Special Account set in the Guangdong Provincial Finance Department.

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) .

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, 2013 of the People's Bank of China, which is USD1=RMB6.0969 yuan. The exchange rate adopted for the planned amount of IBRD loan in Summary of Sources and Uses of Funds by Project Component was USD1= RMB6.38 yuan.

4. Explanation of Subjects

4.1 Project Expenditures

Total project expenditures in 2012 and 2013 were RMB1,450,112.42 yuan, and the cumulative expenditures were RMB1,450,112.42 yuan, which accounted for 0.21% of the total investment plan. The expenditures were mainly bidding agent fees of preliminary design and front-end fee.

4.2 Cash and Bank

The balance on December 31, 2013 was RMB3,309,695.88 yuan with an

increase of RMB3,309,695.88 yuan compared with that of the last year. And the fund in the Special Account was converted to RMB0.00 yuan.

4.3 Prepaid and Receivable

The balance on December 31, 2013 was RMB5,000,000.00 yuan, which was counterpart funds of province level received by finance departments of city or county level and not yet appropriated to accounts of 5 Township PMOs. The 5 towns were Yuecheng Town, Dongcheng Town, Fucheng Town, Dongli Town and Fuxing Town. Each town was allocated provincial counterpart fund of RMB1,000,000.00 yuan, with the total amount of RMB5,000,000.00 yuan.

4.4 Fixed Assets

On December 31, 2013, the cost of assets was RMB2,460.00 yuan, the accumulated depreciation was RMB155.80 yuan, and net fixed assets was RMB2,304.20 yuan. The asset was a computer bought by Rucheng Town in August 2013 for project management and it started depreciation in September 2013.

4.5 Project Appropriation Funds

The balance on December 31, 2013 was RMB9,000,000.00 yuan, which were counterpart funds of all levels including the province, the city and the county. The total planned counterpart funds of the project were RMB356,034,500.00 yuan. By the end of 2013, RMB9,000,000.00 yuan of the counterpart funds had been allocated, which accounted for 2.53% of the plan.

4.6 Project Loan

The balance on December 31, 2013 was RMB762,112.50 yuan, including the IBRD loan USD125,000.00, equivalent to RMB762,112.50 yuan.

By the end of December 31, 2013, accumulated USD125,000.00 of the World Bank loan had been withdrawn, accounting for 0.24% of the total, which was the front-end-fee.

5. Special Account

The Special Account of this project is set in Guangzhou Yuexiu Subbranch, China CITIC Bank, with the account number of 7443501482600000797, and USD as currency Unit. By the end of December 31, 2013, the initial Deposit had not been allocated, with the ending balance of USD0.00.

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对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。我们发现在项目管理方面存在如下问题:

(一) 项目进展缓慢。

根据项目可行性研究报告的采购计划,各个项目镇大部分的工程和货物采购计划在 2012 年底或 2013 年底前完成招投标并签订合同,一半的咨询服务采购计划在 2012 年底前签订合同。但是,截至 2013 年底,除中山市古镇镇项目的工程初步设计招标工作和韶关市乳源县乳城镇项目的工程初步设计编制工作得到完成外,其他工作均没有按计划完成,只有省财政下拨和地方的少量配套资金收支发生。

建议你办加快项目实施进度,及时协调和解决项目实施过程中出现的问题,保证项目的顺利实施。你办已接受审计建议。

(二) 制度建设不完善,管理执行不到位。

截至 2013 年底,大部分镇项目办尚未建立相应的财务管理制度,也未建立包括不相容职务分离控制、授权审批控制、重大事项及大额资金支付等业务决策和审批流程等内容的内部控制制度。

上述做法不符合《项目实施计划》中附件 3《项目财务管理手册》第一章第二(一)点“各级项目办为本地区项目实施管理机构,应……履行如下职责: 1. 根据项目协定和转贷协议和我国相关财经法规,制定项目财务管理制度,建立健全并认真执行财务管理和会计核算制度”和第四点“根据财政部制定的《内部会计控制规范》、《会计基础工作规范》和世行财务管理及审计指南有关规定……项目单位财务科应建立以下内部控制制度”的规定。

你办在贷款协定签订前已制定了详细的《项目财务管理手册》、《采购管理手册》等制度，但没有得到有效的执行。现场审计发现，大部分镇项目办对上述相关管理手册并不了解，因而造成项目执行中出现偏差等情况。如梅州市兴宁市福兴镇在签定了贷款协定、转贷协议之后，却因采购招标程序不符合世行相关规定而退出。

建议你办加大管理力度，督促各相关镇项目办完善制度建设，确保管理制度的有效执行。你办已接受审计建议。

（三）前期研究的有效性不足。

国家自 2007 年底启动该贷款项目的前期工作，经过调研、评估和筛选并通过可行性研究，最终确定韶关乳源乳城镇等 7 个镇项目。但在签定了贷款协定、项目协定和转贷协议之后进入实施阶段时，汕头市澄海区东里镇、梅州市兴宁市福兴镇 2 个镇申请退出，退出镇的数量约占三分之一。可见，前期对项目单位实施能力、项目建设可行性的评估有所欠缺。

建议你办就汕头市澄海区东里镇、梅州市兴宁市福兴镇 2 个镇申请退出及项目需调整的情况尽快与世界银行进行沟通，按要求办理相关项目变更手续。你办已接受审计建议。

（四）财务管理工作相对薄弱。

1. 省项目办财务工作滞后。

截至 2014 年审计进点日，你办仍未能提供项目财务报表和报表附注，而是由广东省世界银行贷款业务办公室协助编制提供。经审计指出后，你办已作整改。

2. 大部分镇项目办没有及时开设会计账套。

截至 2013 年底，各镇项目办均发生了先征费及贷款利息支出、配套资金收支等经济业务，除韶关市乳源县乳城镇项目办及时开设了会计账套进行会计核算外，其余镇项目办都没有设置会计账套。中山市古镇镇项目办在现场审计指出后补充开设了会计账套并进行会计核算。

你办应加强财务管理，严格执行《世界银行贷款项目会计核算办法》和《项目财务管理手册》等制度。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. We found the following issues on project management:

Project progress was slow.

According to the procurement plan in the project feasibility study report, the bidding and contract signing of most civil works and goods procurement were planned to be finished by the end of 2012 or the end of 2013, and the contract signing of half of the consultant services were planned to be finished by the end of 2012. However, by the end of 2013, all the work was behind schedule except the accomplishment of bidding of preliminary design of Guzhen Town and the compiling of preliminary design of Rucheng Town, with only a few receipts and disbursements of counterpart funds occurred.

We suggested that your office speed up project progress, coordinate and solve problems emerged on a timely basis, to guarantee the smooth implementation of the project. Your office accepted the suggestion.

System building was imperfect and regulations drawn up were not executed.

By the end of 2013, most of the Township PMOs had not established relevant financial management system and internal control system such as separation control for incompatible duties, authorization and approval control, decision-making and approval process for significant events and payments of large amount etc..

The above practice did not comply with Point 1, Article 2, Chapter 1 of *Project Financial Management Manual* which was attachment 3 of *Project Implementation Plan* (PIP), which stipulates that project management offices of all levels are the project implementation management organizations of its district, and should ... fulfill the following duties: 1. establish project financial management system according to the requirements of Project Agreement, On-lending Agreement and relative financial regulation of our country; establish, improve and conscientiously execute financial management and accounting systems. It also did not comply with Article 4 of the same manual, which stipulates that project office should establish the following internal control regulations according to the requirements of *Internal Accounting Control Criterion* and *Basic Criterion for Accounting Work* established by the Ministry of Finance, as well as Financial Management of the World Bank and *Audit Guidelines*.

Your office had drawn up detailed regulations such as *Project Financial Management Manual* and *Procurement Management Manual*, but they were not effectively executed. We found that most Township PMOs knew little about the above regulations which also caused incompliance during the implementation of the project. For example, Fuxing Town had to quit after the signing of Loan Agreement and On-lending Agreement, because its bidding procedure was not in compliance with the World Bank's requirement.

We suggested that your office enhance management, urge all Township PMOs to improve regulation establishment, and ensure effective execution of the regulations. Your office accepted the suggestion.

Previous studies were lack of availability.

The nation started preliminary studies from the end of 2007. After a series of researching, evaluating, selecting and feasibility study report approving, the 7

towns mentioned were finally selected. However, after signing Loan Agreement, Project Agreement, On-lending Agreement and starting to implement the project, Dongli Town and Fuxing Town applied to quit, which accounted for nearly one third of the number of towns. Therefore, previous evaluation on the implementation ability of project entities and project feasibility was lack of availability.

We suggested that your office communicate with the World Bank as soon as possible about the quitting of Dongli Town and Fuxing Town and relative adjustment of the project, and go through adjusting procedures according to relative requirements. Your office accepted the suggestion.

Financial management was relatively weak.

1. The Provincial PMO's financial work was not done in time.

By the day we started auditing, your office could not provide financial statements and notes to the financial statements which were instead prepared and provided by Guangdong Provincial Office for World Bank Project. After we pointed out the problem, your office had followed up.

2. Most of Township PMOs did not set up accounting books timely.

By the end of 2013, all Township PMOs had business transactions such as paying front-end fee and loan interest, receiving and spending of counterpart funds etc.. However, all Township PMOs had not set up accounting books except Rucheng Town. Guzhen Town set up accounting books and made up accounting for years of 2012 and 2013 after we pointed out the problem.

We suggested that your office strengthen financial management, strictly carry out systems such as *Accounting Methods for the World Bank Financed Project* and *Project Financial Management Manual*. Your office accepted the suggestion.

附件

广东省发展和改革委员会

粤项目办函〔2014〕3号

关于报送世行贷款农村经济综合开发 示范镇建设项目审计整改报告的函

省审计厅：

《广东省审计厅关于发送世界银行贷款广东省农村经济综合开发示范镇项目 2012 至 2013 年度财务收支和项目执行情况审计报告的函》（粤审外函〔2014〕339 号）收悉。针对审计报告所列问题及建议，我办高度重视，积极整改，认真落实。现将有关情况报告如下：

一、关于项目进度缓慢问题

整改情况：省项目办积极加强项目组织管理，进一步简化审批程序，着力加快项目实施进度。截至 2014 年 8 月 31 日，韶关市乳源县乳城镇项目和中山市古镇镇项目已完成初步设计批复，施工图、预算、工程量清单（初稿）编制工作已基本完成，预计 10 月中旬完成招标工作并进入施工；阳江市阳东县东城镇项目初步设计编制工作已完成，正在抓紧组织报批工作；肇庆市德庆县悦城镇项目勘察设计招标工作已完成，目前处于现场勘察和初步设计编制阶段。

二、关于制度建设不完善，管理执行不到位问题

整改情况：截至 2014 年 8 月 31 日，五个示范镇项目办均已建立相应的财务管理制度，其中包括不相容职务分离控制、审批流程等内容的内部控制制度。

同时，我办积极加大对各示范镇项目办工作人员的业务指导和管理协调力度，督促各示范镇项目办完善制度建设，确保管理制度得到有效执行。

三、关于前期研究的有效性不足问题

整改情况：我办已就汕头市澄海区东里镇、梅州市兴宁市福兴镇 2 个项目退出情况与世界银行进行了沟通，世行已原则上同意我办意见。随后，经我办严格把关、筛选，改由具备示范镇项目实施基础的韶关市乳源县乳城镇、河源市东源县仙塘镇递补。我办将对新增两镇项目建设的必要性、可行性及可操作性进行严格评审，力争项目实施方案做实、做细。

四、关于财务管理工作相对薄弱问题

（一）有关省项目办财务工作滞后问题。

整改情况：审计前，我办的财务报表和报表附注是由广东省世界银行贷款业务办公室协助编制，经审计指出后，我办已作整改，并由我办出具审计期间报表。

（二）有关及时开设会计账套问题。

整改结果：我办已加强财务管理，严格执行《世界银行贷款项目会计核算办法》和《项目财务管理手册》等制度。

通过对各示范镇项目办工作人员指导，截至 2014 年 8 月 31 日，各镇均已开设了会计账套，并就先征费、贷款利息支出、配套资金收支等经济业务进行了会计核算。

专此报告。



广东省世行贷款农村经济综合开发
示范镇项目管理办公室

2014 年 8 月 27 日