

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〔2015〕109号

GUANGDONG AUDIT REPORT〔2015〕NO.109

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项目名称： 世界银行贷款（赠款）广东农业面源污染治理项目

Project Name: Guangdong Agricultural Pollution Control Project  
Financed by the World Bank

贷款号： 8311-CN  
Loan No.: 8311-CN

赠款号： TF015418  
Grant No.: TF015418

项目执行单位： 广东省农业面源污染治理项目管理办公室

Project Entity: Guangdong Agricultural Pollution Control Project Office

会计年度： 2014

Accounting Year: 2014

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## 一、 审计师意见

### 审计师意见

广东省农业面源污染治理项目管理办公室：

我们审计了世界银行贷款（赠款）广东农业面源污染治理项目 2014 年 12 月 31 日的资金平衡表及截至该日同年度的项目进度表、贷款协定执行情况表、赠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 22 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、赠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（赠款）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（赠款）协定的要求编制，公允反映了世界银行贷款广东农业面源污染治理项目 2014 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

该项目 2014 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

2015 年 6 月 25 日

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## **I . Auditor’s Opinion**

### **Auditor’s Opinion**

To Guangdong Agricultural Pollution Control Project Office,

We have audited the special purpose financial statements (from page 6 to page 22) of Guangdong Agricultural Pollution Control Project Financed by the World Bank, which comprise the Balance Sheet as of December 31, 2014, the Summary of Sources and Uses of Funds by Project Component, the Statement of Implementation of Loan Agreement and Grant Agreement and the Special Account Statements for the year 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 is the responsibility of your entity, while the preparation of the Statement of Implementation of Loan Agreement and Grant Agreement and Special Account Statements is the responsibility of Guangdong Provincial Finance Department, which includes:

- i. Preparing and fairly presenting the accompanying financial statements in accordance with Chinese accounting standards and system, and the requirements of the project loan (grant) 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 necessary procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor’s ethical 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, the financial position of Guangdong Agricultural Pollution Control Project Financed by the World Bank as of December 31, 2014, its financial receipts and disbursements, the project implementation and the receipts and disbursements of special account for the year then ended in accordance with Chinese accounting standards and system, and the requirements of the project loan (grant) agreement.

### **Other Matter**

Since there was no application for withdrawal during the period, we have not expressed our opinion on it.

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, 2015

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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

2014年12月31日

(As of December 31, 2014)

项目名称: 世界银行贷款(赠款)广东农业面源污染治理项目

Project Name: Guangdong Agricultural Pollution Control Project Financed by the World Bank

编报单位: 广东省农业面源污染治理项目管理办公室

货币单位: 人民币元

Prepared by: Guangdong Agricultural Pollution Control Project Office

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	-	18,024,692.56	一、项目拨款合计 Total Project Appropriation Funds	28	-	46,498,600.00
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	-	1,529,750.00
4. 在建工程 Construction in Progress	5	-	18,024,692.56	1. 项目投资借款 Total Project Investment Loan	32	-	-
二、应收生产单位投资借款 Investment Loan Receivable	6	-	-	(1) 国外借款 Foreign Loan	33	-	1,529,750.00
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	-	1,529,750.00
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	-	-

(后续 To be continued)



五、货币资金合计 Total Cash and Bank	12	-	2,510,502.53	2. 其他借款 Other Loan	39	-	-
1. 银行存款 Cash in Bank	13	-	2,510,502.53	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	-	-	五、企业债券资金 Bond Fund	42	-	-
六、预付及应收款合计 Total Prepaid and Receivable	16	-	37,362,384.03	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	-	9,869,158.59
应收世行贷款承诺费 World Bank Loan Commitment Fee Receivable	18	-	-	其中:应付世行贷款利息 Including: World Bank Loan Interest Payable	45	-	-
应收世行贷款资金占 用费 World Bank Loan Service- Fee Receivable	19	-	-	应付世行贷款承诺 费 World Bank Loan Commitment Fee Payable	46	-	-
七、有价证券 Marketable Securities	20	-	-	应付世行贷款资金占用 费 World Bank Loan Service Fee Payable	47	-	-
八、固定资产合计 Total Fixed Assets	21	-	-	八、未交款合计 Other Payables	48	-	-
固定资产原价 Fixed Assets, Cost	22	-	-	九、上级拨入资金 Appropriation of Fund	49	-	-
减:累计折旧 Less: Accumulated Depreciation	23	-	-	十、留成收入 Retained Earnings	50	-	70.53
固定资产净值 Fixed Assets, Net	24	-	-			-	-
固定资产清理 Fixed Assets Pending Disposal	25	-	-			-	-
待处理固定资产损失 Fixed Assets Losses in Suspense	26	-	-			-	-
资金占用合计 Total Application of Fund	27	-	57,897,579.12	资金来源合计 Total Sources of Fund	51	-	57,897,579.12

(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

本期截至 2014 年 12 月 31 日

(For the period ended December 31, 2014)

项目名称: 世界银行贷款(赠款)广东农业面源污染治理项目

Project Name: Guangdong Agricultural Pollution Control Project Financed by the World Bank

编报单位: 广东省农业面源污染治理项目管理办公室

货币单位: 人民币元

Prepared by: Guangdong Agricultural Pollution Control Project Office

Currency Unit: RMB Yuan

	本期 Current Period			累计 Cumulative		
	本期计划额 Current Period Budget	本期发生额 Current Period Actual	本期完成比 Current Period % Completed	项目总计划额 Life of PAD	累计完成额 Cumulative Actual	累计完成比 Cumulative % Completed
资金来源合计 Total Sources of Funds	154,322,000.00	48,028,350.00	31.12%	1,323,104,900.00	48,028,350.00	3.63%
一、国际金融组织贷款 International Financing	58,991,900.00	1,529,750.00	2.59%	620,000,000.00	1,529,750.00	0.25%
1. 国际复兴开发银行 IBRD	58,991,900.00	1,529,750.00	2.59%	620,000,000.00	1,529,750.00	0.25%
二、全球环境基金赠款 GEF grant	7,242,500.00	-	-	31,620,000.00	-	-
三、配套资金 Counterpart Financing	88,087,600.00	46,498,600.00	52.79%	671,484,900.00	46,498,600.00	6.92%
资金运用合计(按项目内容) Total Application of Funds (by Project Component)	154,322,000.00	18,024,692.56	11.68%	1,323,104,900.00	18,024,692.56	1.36%
1. 环境友好型种植业示范项目 Environmentally Friendly Crop Production	30,213,600.00	9,406,034.04	31.13%	295,150,900.00	9,406,034.04	3.19%
2. 牲畜废弃物管理示范项目 Livestock Waste Management	79,759,300.00	215,347.87	0.27%	869,095,500.00	215,347.87	0.02%
3. 监测与评估、能力建设及知识 管理 Monitoring and Evaluation, Capacity Building and Knowledge Management	30,183,700.00	4,249,791.82	14.08%	103,850,000.00	4,249,791.82	4.09%
4. 项目管理 Project Management	12,615,400.00	2,616,638.87	20.74%	53,458,500.00	2,616,638.87	4.89%
5. 先征费及贷款利息 Front-End Fee and loan interest	1,550,000.00	1,536,879.96	99.15%	1,550,000.00	1,536,879.96	99.15%
6. 汇兑损益 exchange gains and losses	-	-	-	-	-	-
差异 Difference	-	30,003,657.44	-	-	30,003,657.44	-
1. 应收款变化 Change in Receivables	-	37,362,384.03	-	-	37,362,384.03	-
2. 应付款变化 Change in Payables	-	-9,869,158.59	-	-	-9,869,158.59	-
3. 货币资金变化 Change in Cash and Bank	-	2,510,502.53	-	-	2,510,502.53	-
4. 其它 Other	-	-70.53	-	-	-70.53	-

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

本期截至 2014 年 12 月 31 日  
 (For the period ended December 31, 2014)

项目名称: 世界银行贷款(赠款)广东农业面源污染治理项目

Project Name: Guangdong Agricultural Pollution Control Project Financed by the World Bank

编报单位: 广东省农业面源污染治理项目管理办公室

Prepared by: Guangdong Agricultural Pollution Control Project Office

货币单位: 人民币元

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.环境友好型种植业示范项目 Environmentally Friendly Crop Production	9,406,034.04	-	-	-	-	9,406,034.04	-	-
2.牲畜废弃物管理示范项目 Livestock Waste Management	215,347.87	-	-	-	-	215,347.87	-	-
3. 监测与评估、能力建设及知识管理 Monitoring and Evaluation, Capacity Building and Knowledge Management	4,249,791.82	-	-	-	-	4,249,791.82	-	-
4.项目管理 Project Management	2,616,638.87	-	-	-	-	2,616,638.87	-	-
5.先征费及贷款利息 Front-End Fee and loan interest	1,536,879.96	-	-	-	-	1,536,879.96	-	-
6.汇兑损益 exchange gains and losses	-	-	-	-	-	-	-	-
合计 Total	<b>18,024,692.56</b>	-	-	-	-	<b>18,024,692.56</b>	-	-

(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 12 月 31 日

(For the period ended December 31, 2014)

项目名称: 世界银行贷款 (赠款) 广东农业面源污染治理项目

Project Name: Guangdong Agricultural Pollution Control Project Financed by the World Bank

编报单位: 广东省财政厅

Prepared by: Guangdong Provincial Finance Department

货币单位: 美元/人民币元

Currency Unit: USD/RMB Yuan

类别 Category	核定贷款金额 Loan Amount 美元 USD	本年度提款数 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. 养殖场工程和货物 Goods and works under part 2(a) of the project	56,720,000.00	-	-	-	-
2. 种植业补贴 Sub-financings under parts 1 (a) (ii), 1 (b) (ii) and 2 (b) of the project	31,800,000.00	-	-	-	-
3. 公共支撑工程、咨询服务、培训考察及办公设备 Works, goods, non-consulting services, consultants' services, incremental operating costs, training and workshops under parts 1 (a) (i), 1(b) (i), 3 and 4 of the project	11,230,000.00	-	-	-	-
4. 先征费 Front-End Fee	250,000.00	250,000.00	1,529,750.00	250,000.00	1,529,750.00
5. 利率上限或利率上下限溢价 Interest rate cap or interest rate collar premium	-	-	-	-	-
总计 Total	100,000,000.00	250,000.00	1,529,750.00	250,000.00	1,529,750.00

(四) 赠款协定执行情况表

iv. Statement of Implementation of Grant Agreement

赠款协定执行情况表

STATEMENT OF IMPLEMENTATION OF GRANT AGREEMENT

本期截至 2014 年 12 月 31 日

(For the period ended December 31, 2014)

项目名称: 世界银行贷款 (赠款) 广东农业面源污染治理项目

Project Name: Guangdong Agricultural Pollution Control 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	核定赠款金额 Grant 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. 保护性耕作补助 Sub-financings under part 1 (c) of the project	700,000.00	-	-	-	-
2. 货物、非咨询服务、咨询服务、增量运作成本、培训和研讨会 Goods, non-consulting services, consultant' services, incremental operating costs, training and workshop under parts 1,3 and 4 of the project	4,400,000.00	-	-	-	-
总计 Total	5,100,000.00	-	-	-	-

## (五) 贷款专用账户报表

### v. Special Account Statement of Loan

## 贷款专用账户报表

## SPECIAL ACCOUNT STATEMENT OF LOAN

本期截至 2014 年 12 月 31 日

(For the period ended December 31, 2014)

项目名称: 世界银行贷款(赠款)广东农业面源  
污染治理项目

Project Name: Guangdong Agricultural Pollution  
Control Project Financed by the World Bank

贷款号: 8311-CN

Loan No. 8311-CN

编报单位: 广东省财政厅

Prepared by: Guangdong Provincial Finance  
Department

开户银行名称: 中国工商银行广州北京路支行

Depository Bank: Guangzhou Beijing Road

branch, Industrial and Commercial Bank of China

账号: 3602000929200467566

Account No. : 3602000929200467566

货币种类: 美元

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		-

## （六）财务报表附注

### 财务报表附注

#### 1. 项目概况

世界银行贷款广东农业面源污染治理项目的贷款号为 8311-CN, 全球环境基金赠款广东农业面源污染治理项目的赠款号为 TF015418, 旨在通过项目实施, 减少项目区种植业和牲畜养殖业对水体的污染排放。主要内容包括: 在项目区推进化肥减量控污示范工程、农药减量控害工程、保护性耕作等, 以及在全省选择 300 家规模化养殖场进行治理, 通过大中型沼气、污水净化、高床发酵生态养殖技术示范等工程, 实现畜禽粪便资源化利用和环境治理双重目标, 并开展相应的咨询、培训活动。项目协议于 2014 年 2 月签订、2014 年 5 月生效, 项目于 2019 年 12 月 31 日关账。项目计划总投资人民币 1,323,104,900.00 元, 其中世界银行贷款总额 100,000,000.00 美元, 折合人民币 620,000,000.00 元; 全球环境基金赠款总额 5,100,000.00 美元, 折合人民币 31,620,000.00 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业面源污染治理项目管理办公室(以下简称省项目办)、3 个市项目办、6 个县项目办的财务报表及广东省财政厅的有关财务报表。

#### 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 按照中国人民银行 2014 年 12 月 31 日汇率, 即 USD1=人民币 6.119 元。



#### 4. 报表科目说明

##### 4.1 项目支出

2014 年项目支出人民币 18,024,692.56 元，累计支出人民币 18,024,692.56 元，占计划总投资的 1.36%。累计完成投资情况如下：

(单位：人民币元)

子项名称	建安投资	设备投资	待摊投资	其他投资	合计
(1) 环境友好型 种植业示范项目	-	-	468,211.86	8,937,822.18	9,406,034.04
(2) 牲畜废弃物 管理示范项目	-	-	215,347.87	-	215,347.87
(3) 监测与评估、 能力建设及知识 管理	-	-	3,414,240.41	835,551.41	4,249,791.82
(4) 项目管理	-	409,990.00	2,206,648.87	-	2,616,638.87
(5) 先征费	-	-	1,529,750.00	-	1,529,750.00
(6) 建设期利息	-	-	7,129.96	-	7,129.96
合 计	-	409,990.00	7,841,328.97	9,773,373.59	18,024,692.56

##### 4.2 货币资金

2014 年 12 月 31 日货币资金余额为人民币 2,510,502.53 元，其中专用账户存款折合人民币 0.00 元。包括省项目办基本户余额人民币 200,070.53 元，3 个市、6 个县项目办余额合计人民币 2,310,432.00 元。

##### 4.3 预付及应收款

2014 年 12 月 31 日余额为人民币 37,362,384.03 元，主要是 2014 年财政配套资金应返还额度人民币 37,359,384.03 元。根据广东省财政厅《关于对预算单位年终结余资金额度采用权责发生制核算的通知》(粤财库〔2013〕39 号)，2014 年省项目办申请财政配套资金人民币 46,498,600.00 元，截至 2014 年 12 月 31 日，结余人民币 37,359,384.03 元。2015 年 1 月，省项目办申请将 2014 年财政配套结余资金结转使用，2015 年 2 月广

东省财政厅确认应返还额度为人民币 37,359,384.03 元。

#### 4.4 项目拨款

2014 年 12 月 31 日余额为人民币 46,498,600.00 元，均为省级配套资金。

#### 4.5 项目借款

2014 年 12 月 31 日余额为人民币 1,529,750.00 元，为国际复兴开发银行贷款额 250,000.00 美元（先征费），折合人民币 1,529,750.00 元。

截至 2014 年 12 月 31 日，累计提取世界银行贷款资金 250,000.00 美元，占贷款总额的 0.25%。

#### 4.6 应付款

2014 年 12 月 31 日余额为人民币 9,869,158.59 元，包括：应付 2014 年农资供应商广东天禾农资股份有限公司人民币 4,754,615.37 元、江门市植保有限公司人民币 2,956,673.81 元，统防统治服务供应商广东天禾农资江门配送有限公司台山分公司人民币 1,226,533.00 元，举办技术培训班费用人民币 731,336.41 元，应还广东省农业厅借款人民币 200,000.00 元。

#### 4.7 留成收入

2014 年 12 月 31 日余额人民币 70.53 元，为基本户银行存款利息收入。

#### 5. 专用账户使用情况

本项目贷款专用账户设在中国工商银行广州北京路支行，账号为 3602000929200467566，币种为美元，开设时间为 2014 年 12 月 30 日。本项目赠款专用账户尚未开设。

2014 年未发生提款报账业务。

#### 6. 其他需要说明的事项

根据广东省财政厅、广东省农业厅制定的《世界银行贷款广东农业面源污染治理项目省级配套资金管理办法》（粤财农〔2014〕32 号），省级配套资金预算指标挂省农业投资项目中心，并实行分账核算，由省农业投资项目中心代省项目办办理资金拨付手续，并编列部门决算。为了满足年

终决算报表的编制要求，省项目办除了按照世界银行贷款项目财务管理规定建立项目 MIS 系统账外，还按照事业单位会计制度建立了一套财政 NC 系统账务，以用于省级财政配套资金（包括零余额账户和基本户）的记账。凭证原件存放于财政 NC 系统账务中，MIS 系统账则以银行出账单和费用报销单复印件存档。

按照项目可行性研究报告，市、县项目管理费补贴总额为人民币 30,000,000.00 元，由省项目办列入每年的财政配套资金预算，并拨付给各项目市、县。由于市、县项目办不具备法人资格，无法开设项目账户，只能借用本级农业局或农业技术推广中心的账户，所以在货币资金管理和账务处理方面有其特殊性。

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

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

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

The Loan No. of Guangdong Agricultural Pollution Control Project Financed by the World Bank is 8311-CN. The Grant No. of Guangdong Agricultural Pollution Control Project Financed by the Global Environmental Facility is TF015418, it aims to reduce water pollutant releases from crop and livestock production in selected project areas. The content of the project includes: promoting crop production pollution control, pesticide residue control and conservation agriculture pilot sites etc. in selected project areas, implementing biogas and waste-water treatment and high-rise pig production in 300 selected scale livestock farms within the province which is to achieve the dual goal of recycling livestock waste and environmental protection, and carrying out relevant consulting and training programs. Project agreement was signed in February 2014 and became effective in May 2014, and the closing date is December 31, 2019. Estimated total investment for the project is RMB1,323,104,900.00 yuan, among which the World Bank loan is USD100,000,000.00, equivalent to RMB620,000,000.00 yuan; the total grant from GEF is USD5,100,000.00, equivalent to RMB31,620,000.00 yuan.

#### **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), 3 project offices of municipal city level and 6 project offices of county level, as well as relevant financial statements of 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, 2014 of the People's Bank of China, which is USD1=RMB6.119 yuan.

#### 4. Explanation of Subjects

##### 4.1 Project Expenditures

Total project expenditure in 2014 was RMB18,024,692.56 yuan, and the cumulative expenditures were RMB18,024,692.56 yuan, which accounted for 1.36% of the total investment plan. The cumulative investment was as follows:

(currency unit: RMB yuan)

Project component name	Construction investment	Equipment investment	Deferred investment	Other investment	Total
(1) Environmentally Friendly Crop Production	-	-	468,211.86	8,937,822.18	9,406,034.04
(2) Livestock Waste Management	-	-	215,347.87	-	215,347.87
(3) Monitoring and Evaluation, Capacity Building and Knowledge Management	-	-	3,414,240.41	835,551.41	4,249,791.82
(4) Project management	-	409,990.00	2,206,648.87	-	2,616,638.87
(5) Front-end fee	-	-	1,529,750.00	-	1,529,750.00
(6) Interest in construction period	-	-	7,129.96	-	7,129.96
Total	-	409,990.00	7,841,328.97	9,773,373.59	18,024,692.56

## 4.2 Cash and Bank

The balance on December 31, 2014 was RMB2,510,502.53 yuan, among which the fund in the Special Account was RMB0.00 yuan. The amount consists of the balance of RMB200,070.53 yuan in the basic account of the provincial project office, and the total balance of 3 Cities and 6 Counties of RMB2,310,432.00 yuan.

## 4.3 Prepaid and Receivable

The balance on December 31, 2014 was RMB37,362,384.03 yuan, which was the counterpart refund of province level. According to the *Notice on the adoption of accrual basis for the recording of the year-end balance in the budget units (Yuecaiku[2013]No. 39)*, the Provincial PMO applied for a counterpart fund amounted to RMB46,498,600.00 yuan. By December 31, 2014, the balance was RMB 37,359,384.03 yuan. In January 2015, the Provincial PMO submitted an application to use the remaining balance of the counterpart fund in 2014, in February 2015, the Finance Department of Guangdong Province confirmed a refund of RMB37,359,384.03 yuan.

## 4.4 Project Appropriation Funds

The balance on December 31, 2014 was RMB46,498,600.00 yuan, which is of provincial level.

## 4.5 Project Loan

The balance on December 31, 2014 was RMB1,529,750.00 yuan, including the IBRD loan USD250,000.00 of front-end-fee, equivalent to RMB1,529,750.00 yuan.

As of December 31, 2014, accumulated USD250,000.00 of the World Bank loan had been withdrawn, accounting for 0.25% of the total.

## 4.6 Payables

As of December 31, 2014, the balance was RMB9,869,158.59 yuan, which included : the payable of RMB4,754,615.37 yuan to one of the agricultural suppliers namely Guangdong Tianhe Agricultural Supplies Ltd., payable of RMB2,956,673.81 yuan to Jiangmen Zhibao Ltd. and payable of

RMB1,226,533.00 yuan to Guangdong Tianhe Agricultural Supplies Ltd., Taishan Branch, which is the supplier of the coordinated prevention and control service, the technique training expense totaled RMB731,336.41 yuan, and the payable to the Agricultural Department of Guangdong Province totaled RMB200,000.00 yuan.

#### 4.7 Retained Earnings

The balance on December 31, 2014 was RMB70.53 yuan, which was the interest income of the basic account.

### 5. Special Account

The Special Account of Loan is set in Guangzhou Beijing Road Sub-branch, Industrial and Commercial Bank of China, with the account number of 3602000929200467566, and USD as currency Unit. The bank account was opened on December 30, 2014. The Special Account of Grant has not been opened.

No withdrawal application was submitted during year 2014.

### 6. Other Explanation for the Financial Statements

According to the *Management Measures on the Provincial Counterpart Fund for the Guangdong Agricultural Pollution Control Project Financed by the World Bank (Yuecainong[2014]No.32)* enacted by the Finance Department and Agricultural Department of Guangdong province, the provincial counterpart budget is partly allocated to Guangdong Agricultural Investment Center, and being accounted separately, the allocation of fund are being operated by the Guangdong Agricultural Investment Center(GAIC) on behalf of the PMO, and the GAIC is also in charge of compiling the departmental final accounts. To meet the requirements of the compilation of the year-end final account, apart from the MIS financial accounts system which was set up according to the World Bank Loan Project Financial Management Regulations, the Provincial PMO also set up a NC financial system to record the provincial counterpart fund(the zero balance account as well as the basic account included). The source documents are being stored into the NC system while the MIS system saves the copies of the bank bills and reimbursement documents.

According to the feasibility study, the subsidy for the municipal and county

project management amounted to RMB30,000,000.00 yuan, which is included in the annual budget of the counterpart fund of the provincial project office and would be allocated to the project offices of municipal and county level. Since the municipal and county project offices are not eligible to be the legal person hence are unable to open project account, the accounts of the Agricultural bureau or Agricultural technique promotion centers of the same levels have to be used instead, which causes the cash management and accounts treatment to be done in a special way.



### 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（赠款）协定遵守情况、内部控制和项目管理情况、项目绩效情况。我们发现存在如下问题：

##### （一）违反国家法规或贷款（赠款）协定的问题

个别项目未按规定实施政府采购。

配套资金采购计划中的咨询类别采购包“土壤养分定点监测网点土壤样品抽样检测及资料调查费用”预算价为人民币 396,000.00 元，你办未按规定实施政府采购，于 2014 年 10 月至 12 月将此采购包分解成 6 项，分别与 6 个县项目办签订委托协议，开展子项所在地的土壤养分定点监测网点土壤样品抽样检测及资料调查。除实施地点不同外，上述协议规定的任务要求、内容、目标完全一致。

上述做法不符合《政府采购非招标采购方式管理办法》（中华人民共和国财政部令第 74 号）第三条“采购人、采购代理机构采购以下货物、工程和服务之一的，可以采用竞争性谈判、单一来源采购方式采购；采购货物的，还可以采用询价采购方式：……（二）依法制定的集中采购目录以外、采购限额标准以上，且未达到公开招标数额标准的货物、服务”及《关于印发〈广东省 2013 年政府集中采购目录及限额标准〉的通知》（粤财采购〔2013〕13 号）“三、分散采购限额标准。政府集中采购目录外，单次采购单项或批量金额 20 万（含 20 万元）以上的货物和服务的项目，单次采购 50 万元（含 50 万元）以上的工程项目应执行《中华人民共和国政府采购法》和《中华人民共和国招标投标法》等有关规定”的规定。建议你办按照有关规定开展土壤养分定点监测网点土壤样品检测及资料调查工作。你办已接受审计建议。

##### （二）项目管理方面存在的问题

###### 1. 未按规定类别和超限额进行补贴。

审计抽查 IC 卡补贴管理信息系统数据发现，由于该系统存在数据输入功能准确性验证的问题，导致给农户的补贴未能按规定类别和超限额进行了发放。如 2014 年有 5 个项目县对 28 户耕地超过 50 亩的农户按“散户”类别进行补贴，涉及人民币 191,076.23 元；又如 2014 年有 6 个项目县对农户的补贴超出《世界银行贷款广东农业面源污染治理项目社区参与实施手册》规定的上限，涉及人民币 107,394.68 元。不符合《世界银行贷款广东农业面源污染治理项目社区参与实施手册》中“2.2.1.项目农户的申请资格。项目农户是指单造单户种植面积小于 50 亩的散户。项目农户可自由申请参加化肥、农药及背负式电动喷雾器购置及统防统治服务补贴活动，并且按照相关要求可获得相应补贴”和《世界银行贷款广东农业面源污染治理项目社区参与实施手册》附表 2-4、《世界银行贷款广东农业面源污染治理项目财务管理手册》附表 5-4 关于补贴的相关规定。建议你办进一步完善 IC 卡补贴管理信息系统，确保系统的稳定性和准确性，严格按照项目有关规定实施。你办已接受审计建议。

## **2. 项目前期工作经费未纳入项目会计核算。**

恩平市农业局使用恩平市财政专项资金解决世界银行贷款广东农业面源污染治理项目的前期工作经费，支付了 2014 年 11 月恩平市项目办赴上海参加世界银行举办的货物与工程及非咨询服务采购管理培训班费用人民币 11,520.00 元，此支出未纳入项目会计核算。台山市农业局也存在类似情况。不符合《世界银行贷款广东农业面源污染治理项目财务管理手册》“3.1.会计核算原则”中的“十、……正确核算项目工程成本、管理费用和其他项目支出”的相关规定。建议你办督促各市、县项目办根据相关规定，理顺项目前期工作经费的管理，确保项目核算的完整性和正确性。你办已接受审计建议。

## **3. 《培训手册》部分条款不符合财政部相关规定。**

2014 年 5 月，你办印发的《培训手册》要求“广东农业面源污染治理项目所有的由各级项目办组织的培训活动，无论是使用世界银行贷款/赠款资金、国内配套资金或社会融资，均必须严格按照本手册的要求和程序执行”。该手册第 4.2 财务报账第 5 款“若由项目办自行承办或委托农业部门培训机构进行培训的，……考虑到实际情况，餐费可用广东省行政事业单位资金往来结算票据或简单结算单据作为凭证”，因此在 2014 年博

罗县项目办举办的培训，部分培训用餐地点为村委会或镇政府，博罗县项目办根据村委会或镇政府开具的收据作为入账依据，涉及人民币 25,530.00 元。不符合财政部《行政事业单位资金往来结算票据使用管理暂行办法》（财综〔2010〕1 号）第八条“下列行为，不得使用资金往来结算票据：（一）行政事业单位按照自愿有偿的原则提供下列服务，其收费属于经营服务性收费，应当依法使用税务发票，不得使用资金往来结算票据。……8、其他经营服务性收费行为”的规定。上述条款你办已在 2015 年修订为“可发放误餐费或提供工作餐（但必须提供合规发票），误餐费按人数发放，每人每天不超过 40 元。发放误餐补贴的，不再统一安排就餐”。建议你办今后严格按照国家相关法律法规制订管理制度。你办已接受审计建议。

#### **4. 部分会计科目核算不准确。**

你办在 2014 年 10 月购买保密柜、台式电脑、汽车等共计人民币 301,956.00 元；惠州市项目办在 2014 年 10 月购买家具人民币 17,800.00 元；恩平市项目办在 2014 年 12 月购买文件柜、音频设备共计人民币 6,430.00 元；惠阳县项目办在 2014 年 10 月购买办公设备、家具共计人民币 72,800.00 元；惠城区项目办在 2014 年 12 月购买办公设备人民币 20,340.00 元。上述支出合计人民币 419,326.00 元，均计入了“待摊投资”科目，未在“设备投资”科目核算。不符合《世界银行贷款项目会计核算办法》（财际字〔2000〕13 号）关于“设备投资科目核算项目单位发生的构成项目投资支出的各种设备的实际成本，包括交付安装的需要安装设备、不需要安装设备和为生产准备的不够固定资产标准的工具、器具的实际成本”的规定。建议你办和各单位严格按照《世界银行贷款项目会计核算办法》进行会计核算。你办已接受审计建议并做相应账务调整。

#### **5. 采购计划执行率较低。**

经世界银行批准的采购计划，应于 2014 年完成的土建、货物和咨询等采购合同共 58 个。截至 2014 年底，实际完成采购 24 个，完成率为 41.38%。建议你办制定切实可行的年度采购计划并付诸实施。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 (grant) agreement of the relevant entities, its internal control and project management, and the project performance. We found the following issues:

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

The government procurement in some projects was not done in accordance with relevant regulations.

In the procurement plan of counterpart funds, one of the consulting procurement is “soil sampling and investigation fees in the soil nutrient monitoring sites” with estimated contract price of RMB396,000.00 yuan. During the period from October to December 2014, your office divided the procurement into 6 parts and signed agreements with project offices of 6 counties commissioning them to carry out the sampling and investigation of soil in the soil monitoring sites, which is not in accordance with the relevant government procurement regulations. Except for the various sites of implementation, the requirements, contents and objectives stipulated in the agreements are exactly the same.

The above practice did not comply with the provision of Article 3 of the *Management Measures for Non-bidding Government Procurement* (the No. 74 Decree by the Ministry of Finance of People's Republic of China), which stipulates that the purchaser or the procurement agencies, when purchasing the following goods, civil works or services, could adopt competitive negotiation, a single source purchase for procurement; when purchasing goods, the request for quotation method could be used:...Secondly, the goods or services which are not in the list of centralized purchasing and the purchasing amount of which is above the upper limit of procurement but under the standardized amount for open bidding. It also did not comply with the Article 3 of the *Notice on Issuance of the List and Amount Standard for the government Centralized Purchasing of Guangdong Province of 2013* (Yuecaicaigou[2013]No.13), which stipulates that the amount standard on decentralized purchasing are as follows: the procurement of goods or services which are not in the centralized purchasing list and the single or total amount

of which is over RMB200,000.00 yuan (RMB200,000.00 yuan included), as well as civil works project which is over RMB500,000.00 yuan in a single purchase, should be implemented according to the *Government Procurement Law of the People's Republic of China* and the *Bidding and Tendering Law of the People's Republic of China*. We suggested that your office carry out the test and investigation of soil sampling in the soil nutrient monitoring station according to the relevant laws and regulations. Your office accepted the suggestion.

### **Issues on project management**

1. Subsidies were not granted according to the specified classification or amount limit.

Through sampling data from the IC Card System for Subsidy, we found that subsidies were not granted according to the specified classification or amount limit, due to lack of validation of veracity of data inputted. From example, in 2014, 28 peasant households in 5 counties whose farms were each over 50 mu (3.335hectares) were classified as small farmers and received the subsidy which totaled RMB191,076.23 yuan. And 6 counties subsidized over the amount limit specified in *Implementation Manual for Community Engagement for the Guangdong Agricultural Pollution Control Project Financed by the World Bank*, exceeding RMB107,394.68 yuan in total.

The above practice did not comply with the provision 2.2.1 Applicant Qualification in the *Implementation Manual for Community Engagement for the Guangdong Agricultural Pollution Control Project Financed by the World Bank*, which stipulates that a famer household in this project is defined as small farmer whose planting area is below 50 mu. Farmer household could apply freely to join the program of purchasing chemical fertilizer, pesticide or electronic sprayers carried on back, or providing professional pest control services, and receive corresponding subsidies according to relative requirements. The above practice also did not comply with the stipulation in Table 2-4 attached to *Implementation Manual for Community Engagement for the Guangdong Agricultural Pollution Control Project Financed by the World Bank* and Table 5-4 attached to *Financial Management Manual for the Guangdong Agricultural Pollution Control Project Financed by the World Bank*. We suggested that your office further improve the IC Card System for Subsidy to ensure its stability and veracity, and implement the project strictly according to relative regulations. Your office accepted the suggestion.

2. Expenditures of preliminary work were not recorded in accounting.

The Agricultural Bureau of Enping City used the special funds of the bureau of finance to cover the expenditures of the preliminary work done for the project, which was expenditure of RMB11,520.00 yuan for project office staff to attend the training class on procurement and management of goods, civil works and non-consulting service held by the World Bank in Shanghai in November 2014. The expenditure was not recorded in accounting. Same situation also existed in the Agricultural Bureau of Taishan City. The practice did not comply with Article 10 of Chapter 3.1. Accounting Principles in the *Financial Management Manual for the Guangdong Agricultural Pollution Control Project Financed by the World Bank*, which stipulates that construction cost, management fees and other project expenditures should be accounted correctly. We suggested that your office urge the relevant municipal and county project offices to properly manage expenditures of preliminary work according to relevant regulations to ensure the completeness and correctness of project accounting. Your office accepted the suggestion.

3. Some of the provisions in the *Training Manual* were not in accordance with the relevant regulations of Ministry of Finance.

The *Training Manual* issued by your office stipulates that all the training activities about the project organized by all levels of project offices, regardless of the funds nature of the activities, whether it being the loan/grant of the World Bank or the counterpart funds or the social finance, must be carried out in according to the requirements and procedures stipulated by the manual.

The 5<sup>th</sup> provision in Chapter 4.2 Financial Reimbursement of the manual stipulates that if the project office organize the training itself or delegate the function to the agricultural bureau training institute,... given the actual situation, the dining expense could be reimbursed using the administrative and public institution funds settlement bills or simplified settlement notes. As a result, in the trainings held by Boluo County project office in 2014, some of the dining were held at the village committee or the town government, and simplified receipts issued by the village committee or the town government were used as a voucher for reimbursement of RMB25,530.00 yuan. The provisions mentioned above of the *Training Manual* do not comply with the relevant provision of Article 8 of *the Interim Measure of Use and Management of Administrative and Public Institution Funds Settlement Bills* (Caizong[2010]No.1) issued by the Ministry of Finance, which stipulates that the settlement bills could not be used in the following situations: firstly, administrative and public institution should provide the following services voluntarily and get paid, the charge should be classified as operating and service charge and tax invoice should be issued rather than the funds

settlement bills...8. other operating and service charging activities. The provisions mentioned above of the *Training Manual* had been modified by your office in 2015 which stipulates that overtime meal allowance be paid or working meal could be offered (standard invoice must be provided), and overtime meal allowance is paid according to the number of persons with a maximum of RMB40.00 yuan per person per day. Once the allowance is paid, no working meal is offered. We suggested that your office establish management regulations strictly according to the requirement of the national laws and regulations. Your office accepted the suggestion.

#### 4. Some of the accounting subjects were not used correctly.

Your office purchased some safes, desktop computers and a vehicle in October 2014, with the total amount of RMB301,956.00 yuan. The Huizhou project office purchased furniture of RMB17,800.00 yuan in October 2014. The Enping project office purchased a file cabinet and audio equipment which cost RMB6,430.00 yuan in total in December 2014. The Huiyang project office purchased some office facilities and furniture which cost RMB72,800.00 yuan in total in October 2014. The Huicheng project office purchased office facilities of RMB20,340.00 yuan in December 2014. All the above-mentioned expenditures were recorded in the subject of “Deferred Investment”, instead of “Equipment Investment”. The practice did not comply with the relevant provision of *Accounting Methods for the World Bank Financed Project* (Caijizi[2000]No.13), which stipulates that the Equipment Investment subject is used to record the actual costs of all sorts of equipment which constitute the construction investment of the project, including the actual costs of the delivered equipment that requires further installation, the ready-to-use equipment and the production-use tools or appliances which do not reach the standard of fixed assets. We suggested that your office as well as other project offices conduct accounting strictly according to *Accounting Methods for the World Bank Financed Project*. Your office accepted suggestion and made relative adjustments in accounting.

#### 5. The procurement implementation rate was low.

In the procurement plan approved by the World Bank, 58 purchasing contracts concerning civil works, goods and consulting services should have been finished by 2014. By the end of 2014, however, only 24 purchasing contracts were completed, the completion rate was 41.38%. We suggested that your office work out a more pragmatic and feasible annual procurement plan and make efforts to fulfill it. Your office accepted the suggestion.

# 广东省农业面源污染治理项目管理办公室

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粤农世行办【2015】66号

## 关于世界银行贷款广东农业面源污染治理项目 2014 年审计意见的整改情况说明

省审计厅：

贵厅关于世界银行贷款广东农业面源污染治理项目 2014 年度财务收支和项目执行情况审计报告（粤审外报[2015]109 号）收悉。针对审计发现的问题和建议，厅党组高度重视，组织相关处室和单位共同研究整改。现将我办的整改情况作如下说明：

### 一、关于个别项目未按规定实施政府采购问题

我办将土壤养分定点监测网点土壤样品抽样检测及资料调查工作交由 6 个县项目办完成，主要基于以下理由：

第一，此项工作在项目设计时就是由县项目办负责的。建立土壤养分定点监测网点是环境友好型种植业示范项目公共支撑工程的内容之一。另外，还包括为 6 个项目县（市、区）购置测土配方施肥化验室土壤养分元素检测仪器，以综合提升其土壤测试条件和监测能力，更好地完成土壤样品抽样检测及资料调查工作。

第二，土壤样品抽样检测及资料调查工作是县级农业部门

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的日常性工作。农业部开展测土配方施肥工程十多年来，一直是要求县级农业部门负责本区域土壤样品的采集和分析工作。县级农业部门在此方面积累了丰富的实践经验。

第三，土壤样品抽样检测及资料调查工作内容较多，区域分散，且每个县（市、区）的土壤性质、监测基础、作物模式、抽样频次等都很不相同。如果作为整体进行采购，资金预算会大大增加，且实施效果也可能不会尽理想。

第四，土壤样品抽样检测及资料调查工作包括方案设计、布点、采样、检测、资料调查、提出建议、编写报告、发布等工作。县级农业部门具备检测条件的，可以独立完成全部工作。化验能力不足的，可委托省级土壤肥料检测站或其他机构负责样品检测工作。

整改措施：根据 2014 年审计意见，结合以上实际情况，我办于 2015 年 8 月，制定并下发了《世界银行贷款广东农业面源污染治理项目土壤样品抽样检测及资料调查经费补助办法》，从今年起，将土壤养分定点监测网点土壤样品抽样检测及资料调查费以补助经费的形式下达各县级农业部门。办法中明确要求各县级农业部门应合法、合规、合理使用资金，我办将依照规定对该项补助经费的使用和管理进行监督检查。（附件 1）

## 二、关于内部控制和项目管理问题

### 1. 未按规定类别和超限额进行补贴

第一类，非散户化整为零参与项目问题。在项目实施第一

年，由于数据核对规则不完善，造成少量种植面积超过 50 亩的农户以散户的名义参与了项目。

整改措施：一是要求村、镇、县三级针对农户在不同行政村和不同自然村租地种植的情况进行反复核对，将信息核对工作与考核激励挂钩；二是要求各县级项目办将当年参加项目的农户信息进行长期公示，发挥农户间的相互监督作用，鼓励村民举报；三是对有意违规的农户采取“第一次警告、第二次责令退出”的措施；四是加强 IC 卡系统的筛查和控制功能，通过 IC 卡系统进行经常性筛查。

第二类，超限补贴农药、化肥、喷雾器问题。产生此类问题的原因包括两点：一是项目实施手册中农药的补贴限额未根据补贴比例 35%作相应的调整；二是在项目实施第一年，IC 卡系统运行还不够稳定。

整改措施：（1）对项目实施手册中“农药补贴限额表”的补贴限额根据补贴比例 35%进行相应的调整。目前因实施手册中还有其他内容正在与世行沟通意见，之后将一并修改。（2）要求 IC 卡系统建设公司加强系统的稳定性，完善其运行程序。（3）系统在“超出农户补贴额信息”模块下增设了“超出农户补贴额信息监控”的功能，对农户超限额购买的情况进行监控和统计。对于出现的超限额购买的农户信息，由县项目办核实、确认后上报省项目办。

第三类，超限补贴统防统治问题。项目实施第一年，由于网络不稳定等因素，IC 卡系统在对刷卡记录多次提交的控制方

面存在漏洞，导致系统中产生了重复的刷卡数据。

整改措施：（1）我办已督促 IC 卡系统建设公司对此重复数据进行核实和清理，并要求服务商重新提交申请支付材料。（2）要求各县级项目办认真审核把关，确保补贴明细数据真实准确。

针对以上问题，省项目办在 4 月 27 日的世行第三次督查工作总结会上，作了明确的强调，要求 IC 卡建设公司、各县项目办、镇农办、村技术助理必须按照会议要求认真落实。（附件 2）

8 月 21 日，省项目办下发了《关于进一步加强世行项目环境友好型种植业子项目实施工作的通知》，要求各县级项目办尽快筛查不符合项目要求的农户，并将筛查结果上报我办。（附件 3）

由于 2014 年超限额补贴问题涉及到 6 个项目县的九百多户农户，如果要将其多享受的补贴追回，将耗费大量的人力物力。农户以不了解项目政策为由不予配合，追回的可能性较低。

## 2. 项目前期工作经费未纳入项目会计核算

此前期工作经费是由当地农业局向当地财政部门申请，由当地农业局记账并接受当地审计部门监督。我办考虑到其未包含在项目投资概算中，不属于项目资金筹措的几种方式，因此未将其纳入 2014 年的项目会计核算。

整改措施：根据 2014 年审计意见，我办在 6 月 4-5 日举办了财务管理培训，对 2014 年项目审计及整改情况、财务管理有关规定、配套资金管理方面进行了通报和讲解，其中包括督促各市县项目办真实、合理、完整地核算项目支出。（附件 4）



### 3. 《培训手册》部分条款不符合财政部相关规定

项目大部分农户培训在偏僻的乡村举行，培训地点附近很少有规范化的饭店。考虑到农民的交通安全问题，只能安排在村委会或简易饭店就餐。村委会或简易饭店无正规发票，只能开具简单结算单据。对此我办与世行财务专家进行过充分的讨论。世行专家同意以简单结算单据作为报账凭证。2014 年培训手册经过世行审查，并报省财政厅世行办备案。

整改措施：我办已按照审计意见，对 2015 年的培训手册进行了完善。相关条款修订为“可发放误餐补贴或提供工作餐（但必须提供合规发票），误餐补贴按实际到场人数发放，每人每天不超过 40 元。发放误餐补贴的，不再统一安排就餐。”（附件 5）

### 4. 部分会计科目核算不准确

根据《世界银行贷款项目会计核算办法》关于“待摊投资科目核算内容包括项目单位管理费，具体包括……零星固定资产购置费……”的规定，考虑到各级项目办购置的办公设备等金额不大，我办在 2014 年将购买的办公设备等计入了“待摊投资”，并按照固定资产管理办法对其进行登记和管理。

整改措施：我办已接受审计意见，在 4 月 24 日前对 2014 年的相关账务完成了调账处理。（附件 6）

### 5. 采购计划执行率较低

2014 年采购项目共 59 项，完成 27 项。世行项目经理认为，项目第一年有这样快的进度，在全球的世行项目中是很少见的。当然，由于缺乏世行项目采购经验，第一年的采购工作虽然总体进展顺利，但也走了一些弯路，致使部分计划项目未完成采

购。主要原因有以下两点：

(1) 世行项目采购程序复杂，特别是咨询服务，其采购方式多样、采购要求严格、采购时间跨度大。由于在项目实施的第一年经验不足，对世行项目采购程序掌握不精，将项目 5 年期间的监测和课题研究合同全部列入了 2014 年的采购计划。

(2) 根据世行意见和项目实际进展情况，监测合同和课题研究的任务大纲进行了多次的修改完善，采购计划也进行过多次的调整，影响了项目的整体采购进度。

整改措施：我办已将 2014 年采购计划中未完成的合同并入 2015 年采购计划，并对 2015 年的采购计划进行了调整和完善，于 2015 年 4 月 24 日获得世行不反对意见。针对咨询服务类合同采购过程复杂、采购周期长导致采购进度缓慢的问题，我办正在加强与采购招标代理机构和世行的沟通，遇到问题及时请示世行的意见，对各合同逐一跟进，目前各项采购工作都在有序进行。（附件 7）

- 附件 1:《世界银行贷款广东农业面源污染治理项目土壤样品抽样检测及资料调查经费补助办法》
- 附件 2:《在世界银行贷款广东农业面源污染治理项目第三次督查工作总结会上的讲话》
- 附件 3:《关于进一步加强世行项目环境友好型种植业子项目实施工作的通知》
- 附件 4:《关于举办 2015 年世行贷款广东农业面源污染治理项目财务管理培训的通知》及培训课件
- 附件 5:《关于印发 2015 年培训手册（修订）的通知》
- 附件 6: 2014 年调账凭证
- 附件 7: 2015 年采购计划

广东省农业面源污染治理项目管理办公室

2015 年 9 月 6 日

