

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〕78号

GUANGDONG AUDIT REPORT〔2014〕NO. 78

项目名称： 世界银行贷款职业教育发展（广东）项目
Project Name: Guangdong Technical and Vocational Education and
Training Project Financed by the World Bank

贷款号： 7720 - CN
Loan No. : 7720 - CN

项目执行单位： 广东省人力资源和社会保障厅世界银行贷款项目办公室
Project Entity: The World Bank Loan Project Management Office of
Department of Human Resources and Social Security of
Guangdong Province

会计年度： 2013
Accounting Year: 2013

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一、 审计师意见

审计师意见

广东省人力资源和社会保障厅世界银行贷款项目办公室：

我们审计了世界银行贷款职业教育发展（广东）项目 2013 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、一级指定账户报表和二级指定账户报表等特定目的财务报表及财务报表附注（第 6 页至第 20 页）。

（一）项目执行单位及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、二级指定账户报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一级指定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职业教育发展（广东）项目 2013 年 12 月 31 日的财务状况及截至该日同年度的财务收支、项目执行和指定账户收支情况。

（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 12034 至 12036、13037 至 13038、13040 至 13041、13043 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议的要求，可以作为申请提款的依据。

本审计师意见之后，共同构成审计报告的还有两项内容：财务报表及财务报表附注和审计发现的问题及建议。

中华人民共和国广东省审计厅

2014 年 6 月 19 日

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I. Auditor's Opinion

Auditor's Opinion

To The World Bank Loan Project Management Office of Department of Human Resources and Social Security of Guangdong Province

We have audited the special purpose financial statements (from page 6 to page 20) of Guangdong Technical and Vocational Education and Training 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, the Designated Account Statement and the Operating Accounts (OAs) Activity Statement 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, the Operating Accounts (OAs) Activity Statement and the Notes to the Financial Statements is the responsibility of your office, while the preparation of the Statement of Implementation of Loan Agreement and the Designated 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 Technical and Vocational Education and Training 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 designated account and operating accounts for the year then ended in accordance with Chinese accounting standards and system, and the requirements of the project loan agreement.

Other Matter

We also examined the withdrawal application from No.12034 to No.12036, from No.13037 to No.13038, from No.13040 to No.13041, No.13043 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

June 19, 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: 世界银行贷款职业教育发展(广东)项目

Project Name: Guangdong Technical and Vocational Education and Training Project Financed by the World Bank

编报单位: 广东省人力资源和社会保障厅世界银行贷款项目办公室

货币单位: 人民币元

Prepared by: The World Bank Loan Project Management Office of Department

Currency Unit: RMB Yuan

Of Human Resources and Social Security of Guangdong Province

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	220,404,095.08	235,160,050.99
1.交付使用资产 Fixed Assets Transferred	-	-
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	220,404,095.08	235,160,050.99
二、应收生产单位投资借款 Investment Loan Receivable	-	-
其中: 应收生产单位世行贷款 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	34,471,723.87	21,186,546.21
1.银行存款 Cash in Bank	34,471,723.87	21,186,546.21
其中: 专用账户存款 Including: Special Account	34,471,723.87	21,186,546.21
2.现金 Cash on Hand	-	-
六、预付款及应收款合计 Total Prepaid and Receivable	31,787,330.90	37,177,873.29
其中: 应收世行贷款利息 Including: World Bank Loan Interest Receivable	-	-
应收世行贷款承诺费 World Bank Loan Commitment Fee Receivable	-	-
应收世行贷款占用费 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	286,663,149.85	293,524,470.49

资金平衡表 (续前) BALANCE SHEET (continued)

2013年12月31日

(As of December 31, 2013)

项目名称: 世界银行贷款职业教育发展(广东)项目

Project Name: Guangdong Technical and Vocational Education and Training Project Financed by the World Bank

编报单位: 广东省人力资源和社会保障厅世界银行贷款项目办公室

Prepared by: The World Bank Loan Project Management Office of Department
Of Human Resources and Social Security of Guangdong Province

货币单位: 人民币元

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	161,305,388.92	165,078,278.14
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	103,022,327.10	99,931,083.61
1.项目投资借款 Total Project Investment Loan	103,022,327.10	99,931,083.61
(1) 国外借款 Foreign Loan	103,022,327.10	99,931,083.61
其中: 国际开发协会 Including: IDA	-	-
国际复兴开发银行 IBRD	103,022,327.10	99,931,083.61
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	22,334,071.33	28,508,062.43
其中: 应付世行贷款利息 Including: World Bank Loan Interest Payable	-	-
应付世行贷款承诺费 World Bank Loan Commitment Fee Payable	-	-
应付世行贷款资金占用费 World Bank Loan Service Fee Payable	-	-
八、未交款合计 Other Payables	1,362.50	7,046.31
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	286,663,149.85	293,524,470.49

(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 2013 年 12 月 31 日

(For the period ended December 31,2013)

项目名称: 世界银行贷款职业教育发展(广东)项目

货币单位:人民币元

Project Name: Guangdong Technical and Vocational Education and Training Project Financed by the World Bank

Currency Unit: RMB Yuan

编报单位: 广东省人力资源和社会保障厅世界银行贷款项目办公室

Prepared by: The World Bank Loan Project Management Office of Department of Human Resources and Social Security of Guangdong Province

	本年发生额 (Current Period)			累计(Cumulative)			PAD plan
	世行贷款 (IBRD)	配套资金 (Counterpart fund)	合计 (Total)	世行贷款 (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)	-3,091,243.49	3,772,889.22	681,645.73	99,931,083.61	165,078,278.14	265,009,361.75	315,091,000.00
一、国际金融组织贷款 International Financing	-3,091,243.49	-	-3,091,243.49	99,931,083.61	-	99,931,083.61	140,000,000.00
二、配套资金 (Counterpart Financing)	-	3,772,889.22	3,772,889.22	-	165,078,278.14	165,078,278.14	175,091,000.00
资金运用合计 (Total Application of Funds)	-	-	14,755,955.91	-	-	235,160,050.99	315,091,000.00
1.广东省轻工业高级技工学校 Guangdong Senior Technical School of Light Industry	-	-	9,582,089.95	-	-	18,977,561.37	106,536,500.00
2.广东省城市建设高级技工学校 Guangdong Urban Construction Senior Technical School	-	-	1,910,281.46	-	-	138,686,411.62	110,291,300.00
3. 阳江市高级技工学校 Yangjiang Senior Technical School	-	-	3,276,333.07	-	-	77,530,114.86	96,230,400.00
4.省项目办公室 PPMO	-	-	-	-	-	-	2,032,800.00
5.省财政厅指定账户 Designated Account	-	-	-12,748.57	-	-	-34,036.86	-
差异 Difference	-	-	-14,074,310.18	-	-	29,849,310.76	-
1.应收款变化 Change in Receivables	-	-	5,390,542.39	-	-	37,177,873.29	-
2.应付款变化 Change in Payables	-	-	-6,173,991.10	-	-	-28,508,062.43	-
3.货币资金变化 Change in Cash and Bank	-	-	-13,285,177.66	-	-	21,186,546.21	-
4.其他 others	-	-	-5,683.81	-	-	-7,046.31	-

(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: 世界银行贷款职业教育发展(广东)项目

Project Name: Guangdong Technical and Vocational Education and Training 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	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、土建, 货物和咨询服务(Civil works, goods and consulting services)	15,830,000.00	1,385,114.97	8,444,907.46	11,208,884.64	68,339,448.76
二、改革创新活动(Innovation sub-financing)	4,120,000.00	897,304.01	5,470,772.82	2,513,265.78	15,323,130.13
三、先征费(Front-end Fee)	50,000.00	0.00	0.00	50,000.00	304,845.00
四、一级指定账户(Designated account)	0.00	-2,282,418.98	-13,915,680.28	2,618,324.02	15,963,659.72
总计 (Total)	20,000,000.00	0.00	0.00	16,390,474.44	99,931,083.61

(四) 一级指定账户报表

iv. Designated Account Statement

一级指定账户报表

DESIGNATED ACCOUNT STATEMENT

本期截至 2013 年 12 月 31 日

(For the period ended December 31, 2013)

项目名称: 世界银行贷款职业教育发展(广东)项目

Project Name: Guangdong Technical and Vocational Education and Training Project 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.): 7720—CN

开户银行名称(账号): 招商银行广州分行白云路支行(120906758532102)

Depository Bank(Account No.): Guangzhou Baiyunlu Sub-branch, China Merchants Bank(120906758532102)

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指定账户累计预付款 Cumulative advances to end of current reporting period	16,340,474.44
2. 截至上期末指定账户累计支付额 Cumulative expenditures to end of last reporting period	11,439,731.44
3. 世界银行对指定账户预付款余额(第1行减第2行) Outstanding Advance to be accounted (line 1 minus line 2)	4,900,743.00

第二部分: PART II

项 目 Items	金 额 Amount
4. 本期初指定账户余额 Opening DA balance at beginning of reporting period (as of 1/1/2012)	4,904,129.89
5. 加/减: 累计调整(如有) Add/subtract: Cumulative adjustments (if any)	-3,386.89
6. 本期从世界银行收到的贷款 Advances from World Bank during reporting period	0.00
7. 第5、6行合计 Add lines 5 and 6	-3,386.89
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)	4,900,743.00
9. 本期末指定账户余额 Closing DA balance at end of current reporting period (as of 12/31/2012)	2,623,906.67
10. 加/减: 累计调整(如有) Add/subtract: Cumulative adjustments (if any)	-5,582.65
11. 本期支付费用 Expenditures for current reporting period	2,282,418.98
12. 第10、11行合计 Add line 10 and line 11	2,276,836.33
13. 第9、12行合计 Add line 9 and line 12	4,900,743.00
14. 差异(如有)(第8行减13行) Difference (if any) (line 8 minus line 13)	-

(五) 二级指定账户报表

v. Operating Accounts (OAs) Activity Statement

二级指定账户报表
Operating Accounts (OAs) Activity Statement

本期截至 2013 年 12 月 31 日

(For the period ended 12/31/2013)

项目名称: 世界银行贷款职业教育发展(广东)项目

Project Name: Guangdong Technical and Vocational Education and Training Project Financed by the World Bank

编报单位: 广东省人力资源和社会保障厅世界银行贷款项目办公室

金额单位: 人民币元

Prepared by: The Project Management Office of Department of Human Resources and Social Security of Guangdong Province

Currency Unit: RMB yuan

项 目 Items		金 额 Amount			
		广东省轻工业高级技工学校 Guangdong Senior Technical School of Light Industry	广东省城市建设高级技工学校 Guangdong Urban Construction Senior Technical School	阳江市高级技工学校 Yangjiang Senior Technical School	合计 Total
二级专用账户期初额 Opening Balance of Operating Account		272,324.30	2,028,180.74	1,346,310.41	3,646,815.45
资金来源: Sources of Fund:	从指定账户收到的预付款 Advance received from DA	-	-	-	-
	从指定账户收到的回补款 Reimbursement received from DA	7,237,613.82	2,601,042.41	4,076,973.87	13,915,630.10
	其他 Others (if any, please specify)	123,578.06	102,000.49	3,409.15	228,987.70
	合计 Subtotal	7,361,191.88	2,703,042.90	4,080,383.02	14,144,617.80
资金运用: Uses of Fund:	支出 - 学校创新活动 Expenditure payment - Innovation financing	2,080,374.58	527,528.45	596,549.84	3,204,452.87
	其他 Others (if any, please specify)	4,973,957.92	1,788,109.80	2,636,063.03	9,398,130.75
	合计 Subtotal	7,054,332.50	2,315,638.25	3,232,612.87	12,602,583.62
二级指定账户期末额 Ending Balance of Operating Account		579,183.68	2,415,585.39	2,194,080.56	5,188,849.63

（六）财务报表附注

财务报表附注

1. 项目概况

世界银行贷款职业教育发展（广东）项目贷款号为 7720-CN，旨在提高项目学校的教育质量和相关性，为今后的学校改革和政策开发提供经验指导，并发挥示范作用。主要项目包括两方面：一是以学校为基础开展的建设和改革创新活动。二是以省级为基础开展的政策开发和能力建设。项目涉及 3 所学校：广东省轻工业高级技工学校（以下简称轻工高技）、广东省城市建设高级技工学校（以下简称城建高技）、阳江市高级技工学校（以下简称阳江高技）。项目于 2009 年 7 月 1 日正式启动，于 2009 年 10 月 8 日正式生效，协议关账日为 2014 年 12 月 31 日。项目总投资约人民币 315,091,000.00 元，其中世行贷款 20,000,000.00 美元（折合人民币 140,000,000.00 元，以 1 美元兑换人民币 7 元计算），国内配套人民币 175,091,000.00 元（其中按资金总额 6% 计提不可预见费约人民币 17,810,000.00 元）。世行贷款 20,000,000.00 美元在 3 所项目学校的安排：轻工高技 7,000,000.00 美元、城建高技 6,500,000.00 美元、阳江高技 6,500,000.00 美元。

2. 财务报表编制范围

本财务报表由广东省人力资源和社会保障厅世行贷款项目办公室下设的 3 所项目学校和广东省财政厅的有关财务报表合并而成，反映了世界银行贷款职业教育发展（广东）项目截至 2013 年 12 月 31 日的财务状况，以及截至该日同年度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 本项目财务报表按照《关于：国际复兴开发银行贷款号 7720-CN 职业技术教育与培训改革项目附加信息：支付》的要求编制，日常会计核

算按照财政部《世界银行贷款项目会计核算办法》(财际字〔2000〕13号)的要求执行。

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 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2013年12月31日汇率,即1美元=人民币6.0969元。

4. 报表科目说明

4.1 项目支出

2013年项目支出人民币14,755,955.91元,累计支出人民币235,160,050.99元,约占总投资计划的74.63%。其中,2013年广东省财政厅一级指定账户利息收入累计人民币34,036.86元并冲减项目支出,在项目进度表中以负数表示。

4.2 货币资金

2013年12月31日银行存款余额为人民币21,186,546.21元,全部属于专用账户存款余额,专用账户存款余额包括广东省财政厅的一级指定账户存款余额和3所项目学校的二级指定账户存款余额。其中:一级指定账户余额为2,623,906.67美元,折合人民币15,997,696.58元(其中包括存款利息5,582.65美元,折合人民币34,036.86元);3所项目学校二级指定账户余额合计人民币5,188,849.63元,分别为:轻工高技银行存款余额为人民币579,183.68元,城建高技银行存款余额为人民币2,415,585.39元,阳江高技银行存款余额为人民币2,194,080.56元。现金余额为0.00元。

4.3 预付及应收款

2013年12月31日余额为人民币37,177,873.29元，主要是应收财政专项建设资金，其中轻工高技人民币33,065,444.24元（为应收财政款），城建高技人民币1,198,364.96元（为预付工程款及其他应收款），阳江高技人民币2,914,064.09元（为应收财政专项建设资金）。

4.4 项目拨款

2013年12月31日余额为人民币165,078,278.14元，是3所项目学校的配套资金。

项目计划配套资金总额约人民币175,091,000.00元，截至2013年12月31日到位配套资金人民币165,078,278.14元，占计划的94.28%。

4.5 项目借款

2013年12月31日余额为人民币99,931,083.61元，全部是世界银行贷款16,390,474.44美元。

截至2013年12月31日，累计提取世界银行贷款资金16,390,474.44美元，占贷款总额的81.95%。其中：土建、货物和咨询服务类累计提款11,208,884.64美元，占该类别计划的70.81%；改革创新活动类累计提款2,513,265.78美元，占该类别计划的61.00%；先征费50,000.00美元，直接在贷款中扣除，占该类别计划的100%；一级指定账户未分配类别余额为2,618,324.02美元（不含该指定账户利息收入），该类别不存在计划数。

4.6 应付款

2013年12月31日余额为人民币28,508,062.43元，主要是应付中标单位工程、货物款和应付事业账代垫款。其中轻工高技人民币7,014,000.90元（为应付工程款及代垫款），城建高技人民币19,479,527.93元（为应付设备、工程及其他应付款），阳江高技人民币2,014,533.60元（为应付设

备款及代垫款)。

5. 指定账户使用情况

2013年12月31日余额为人民币21,186,546.21元，一级指定账户余额为人民币15,997,696.58元，二级指定账户余额为人民币5,188,849.63元，其中轻工高技余额为人民币579,183.68元、城建高技余额为人民币2,415,585.39元、阳江高技余额为人民币2,194,080.56元。

一级指定账户设在广东省财政厅，开户银行为招商银行广州分行白云路支行，账号为120906758532102，币种为美元。一级指定账户首次存款2,702,858.43美元。2013年年初余额4,904,129.89美元，本年度回补0.00美元，本年度利息收入2,195.76美元，本年度支付2,282,418.98美元，年末余额2,623,906.67美元（含利息收入5,582.65美元）。

本项目在3所项目学校各设立二级指定账户，币种为人民币。3所项目学校二级指定账户2013年年初余额共人民币3,646,815.45元，本年度共回补人民币14,144,617.80元，本年度共支付人民币12,602,583.62元，年末余额共人民币5,188,849.63元。

6. 其他需要说明的事项

根据项目实际情况，经世行同意，一是调整报表格式。二级指定账户数据不在一级指定账户报表中反映，而在二级指定账户报表中反映。二是确认项目报表统计范围。确认项目报表统计可以不包含省级活动的配套资金，但省级活动是按计划开展实施的。

贷款协定执行情况表累计支出合计为16,390,474.44美元与一级指定账户报表第一栏“1.截至本期末世界银行对指定账户累计预付款”余额16,340,474.44美元，差额50,000.00美元，是由于先征费50,000.00美元不经过一级指定账户支付，直接在20,000,000.00美元世界银行贷款中扣除。

vi. Notes to the Financial Statements

Notes to the Financial Statements

1. Project Overview

The Loan No. of Guangdong Technical and Vocational Education and Training Project financed by the World Bank is 7720-CN. It aims to improve the education quality and relevance of the project schools, so as to provide guidance and experience on the reform and policy development for schools in the future and serve as an example. The Project focuses on the following two aspects: School-based construction and reform and innovation activities; policy development and capacity construction on a provincial basis. The Project involves 3 schools: Guangdong Senior Technical School of Light Industry (hereinafter referred to as GSTSLI), Guangdong Urban Construction Senior Technical School (hereinafter referred to as GUCSTS) and Yangjiang Senior Technical School (hereinafter referred to as YJSTS). The Project was launched formally on July 1, 2009 and came into effect on October 8, 2009; the expected closing date will be December 31, 2014. The total investment of the Project is RMB 315,091,000.00 yuan, including a World Bank loan of USD 20,000,000.00 (equivalent to RMB 140,000,000.00 yuan at a rate of USD1=RMB 7 yuan), a counterpart fund of RMB 175,091,000.00 yuan (including unpredictable expenses of RMB 17,810,000.00 yuan which is calculated at 6% of the total of the World Bank loan and domestic counterpart fund). The arrangements of the World Bank loan among the 3 schools would be as follows: USD 20,000,000.00 would be provided USD 7,000,000.00 to GSTSLI, USD 6,500,000.00 to GUCSTS, and USD 6,500,000.00 to YJSTS.

2. Consolidation Scope of the Financial Statements

These financial statements consolidate the relevant financial statements of the 3 project schools under the Project Management Office of Department of Human Resources and Social Security of Guangdong Province, as well as the Designated Account set in the Guangdong Provincial Finance Department (hereinafter referred to as “GDFD”). The statements are to reflect the financial status of the Project as of December 31, 2013, and the implementation progress of the Project and the fund receipts and disbursements of the Project for the year then ended.

3. Accounting Policies

3.1 The financial statements of the Project were prepared according to the requirements of the *Re: IBRD Loan No. 7720-CN Technical and Vocational Education and Training Project Additional Instructions: Disbursement* (hereinafter the “Disbursement Letter”), and routine accounting procedures are conducted according to the requirements of *Accounting Methods for the World Bank Financed Projects* (Cai Ji Zi [2000] No. 13) of the Ministry of Finance.

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 USD 1= RMB 6.0969 yuan.

4. Explanation of Subjects

4.1 Project Expenditures

The project expenditures in 2013 were RMB 14,755,955.91 yuan, and the cumulative expenditures were RMB 235,160,050.99 yuan, accounted for 74.63% of the total investment plan and included the cumulative interest earned by the Designated Account (hereinafter referred to as “DA”) in 2013 which was RMB 34,036.86 yuan and had been subtracted from the project expenditures and reflected as a negative number in the Summary of Sources and Uses of Funds by Project Component.

4.2 Cash and Bank

On December 31, 2013, the deposit balance was RMB 21,186,546.21 yuan, all of which belonged to the special account deposit balance, including: the balance of DA by GDFD and the balances of Operating Accounts (hereinafter referred to as “OAs”) by the 3 project schools. The DA balance was USD 2,623,906.67, equivalent to RMB 15,997,696.58 yuan (including deposit interests of USD 5,582.65, equivalent to RMB 34,036.86 yuan); The OAs balances of the 3 schools were totally RMB 5,188,849.63 yuan (including GSTSLI’s RMB 579,183.68 yuan, GUCSTS’ RMB 2,415,585.39 yuan and

YJSTS' RMB 2,194,080.56 yuan) and the cash balance was RMB 0.00 yuan.

4.3 Prepaid and Receivables

Its balance on December 31, 2013 was RMB 37,177,873.29 yuan, mainly receivables of special construction funds from the finance department, respectively including GSTSLI's RMB 33,065,444.24 yuan (mainly receivables from finance department), GUCSTS' RMB 1,198,364.96 yuan (mainly advanced engineering and other receivables) and YJSTS' RMB 2,914,064.09 yuan (mainly receivables of special construction funds from finance departments).

4.4 Project Appropriation Funds

The balance on December 31, 2013 was RMB 165,078,278.14 yuan, which were the counterpart funds to the 3 schools.

The total planned counterpart funds of the project were RMB 175,091,000.00 yuan. By the end of December 31, 2013, RMB 165,078,278.14 yuan of the counterpart funds had been allocated, accounted for 94.28% of the plan.

4.5 Project Loan

The balance on December 31, 2013 was RMB 99,931,083.61 yuan, all of which was World Bank loan USD 16,390,474.44.

By the end of December 31, 2013, an aggregate amount of USD 16,390,474.44 of the World Bank loan had been withdrawn, accounted for 81.95% of the total amount, among which the withdrawal for civil works, goods and consulting services was USD 11,208,884.64, accounted for 70.81% of the category plan; the withdrawal for reform and innovation activities was USD 2,513,265.78, accounting for 61.00% of the category plan; the front-end fee was USD 50,000.00, deducted directly from the loan, accounting for 100% of the category plan; the balance without classification in the primary DA was USD 2,618,324.02 (excluded the interest of the DA), which did not have a planned amount.

4.6 Payables

The balance on December 31, 2013 was RMB 28,508,062.43 yuan, mainly

payable of construction and goods payments for bid winning entities and payable on behalf of the advances in the school's basic accounts, including RMB 7,014,000.90 yuan payable of construction and on behalf of the advances in GSTSLI, RMB 19,479,527.93 yuan payable of equipments, constructions and others in GUCSTS, and RMB 2,014,533.60 yuan payable of equipment and on behalf of the advances respectively.

5. Designated Account and Operating Account

The balance on December 31, 2013 was RMB 21,186,546.21 yuan, including the DA's RMB 15,997,696.58 yuan and the OAs' RMB 5,188,849.63 yuan. The OAs' balances were composed of GSTSLI's RMB 579,183.68 yuan, GUCSTS' RMB 2,415,585.39 yuan and YJSTS's RMB 2,194,080.56 yuan.

The DA was set in GDFD, and its depository bank was Guangzhou Baiyunlu Sub-branch, China Merchants Bank, with the Account Number of 120906758532102, and USD as currency Unit. The initial deposit of the DA was USD 2,702,858.43 and the beginning balance of 2013 was USD 4,904,129.89 and the reimbursement in the year was USD 0.00. The year earned interest was USD 2,195.76 and the disbursement was USD 2,282,418.98. Thus, the balance of the year ending was USD 2,623,906.67 (including the accumulated interest was USD 5,582.65).

The OAs were set in the 3 project schools, with RMB as currency Unit. The beginning balance of 2013 was RMB 3,646,815.45 yuan and the reimbursement in the year was RMB 14,144,617.80 yuan. The year disbursement was RMB 12,602,583.62 yuan. Thus, the ending balance was RMB 5,188,849.63 yuan.

6. Other Explanation for the Financial Statements

According to the project's actual situation, some adjustments were approved by the World Bank. Firstly, some parts of the format in the financial statements were agreed to adjust. The data of the OAs were not reflected in the Designated Account Statement, but only reflected in the Operating Accounts (OAs) Activity Statement. Secondly, some parts of scope in the Project's statements were re-confirmed. The counterpart funds of provincial-level activities would not be included in the scope. However, these activities were implemented as planned.

The total accumulative expenditures in Statement of Implementation of Loan Agreement was amounted to USD 16,390,474.44, with a USD 50,000.00 difference to the balance USD 16,340,474.44 in the first column “1 Cumulative advances to end of current reporting period” of Designated Account statements. The difference was due to a direct deduction of USD 50,000.00 front-end fee, which was not disbursed by the DA but deducted directly in the USD 20,000,000.00 World Bank loan.

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）违反国家法规的问题

1. 城建高技违反国家法规问题

（1）教学实训楼未编制概算、未经审批进行招标和施工建设，且超过投资估算人民币 24,886,253.63 元。

省发展改革委员会（以下简称省发改委）《关于广东省建材技工学校新校区工程可行性研究报告的复函》（粤计社函〔2003〕608号）批复教学实训楼估算投资额为人民币 23,100,000.00 元，并同意使用世行贷款资金进行建设。该楼施工合同签约价为人民币 47,986,253.63 元，超过投资估算人民币 24,886,253.63 元。教学实训楼至今仍未编制概算文件，也未经过审批，城建高技已进行了公开招标和施工建设。

上述做法不符合《广东省省级财政性资金投资民用建筑项目管理暂行办法》（粤府办〔2001〕4号）“二、项目的审批程序”第五条“省财政投资项目审批阶段依此是：项目建议书审批、可行性研究报告审批、初步设计审查、概算审批、下达开工投资计划、施工图设计审查”，及第十一条（一）“概算总投资包括项目建设所需的各项费用，不得超过可行性研究报告审定的估算总投资。凡概算总投资超过可行性研究报告批准估算总投资 10%的，项目可行性研究报告必须重新报批。”的规定。建议你办督促城建高技严格遵守基本建设项目报建的相关法规，对建设工程违规行为尽快进行整改。

（2）教学实训楼未经省发改委批准，增建 2 层楼层。

省发改委《关于广东省建材技工学校新校区工程可行性研究报告的复函》(粤计社函〔2003〕608号)批复同意教学实训楼的层数为9-10层(无人防地下室),而施工合同的楼层设计层数为12层(含1层人防地下室),审计现场查看已建成楼层与施工合同一致。增建楼层未经省发改委批准。

上述做法不符合《广东省省级财政性资金投资民用建筑项目管理暂行办法》(粤府办〔2001〕4号)第九条(三)“初步设计确定的建设总规模、建设标准和建设内容不得超过可行性研究报告批复的范围”的规定。建议你办督促城建高技严格遵守基本建设项目报建的相关法规,对建设工程违规行为尽快进行整改。

(3) 教学实训楼和综合楼建设资金存在缺口,仍进行招标和施工建设。

使用世行贷款资金建设的教学实训楼和使用国内配套资金建设的综合楼,在资金存在缺口的情况下仍进行公开招标和施工建设。截至2013年底,教学实训楼应付工程款为人民币12,102,513.28元,从2012年8月开始拖欠工程款至今未完工;综合楼应付工程款为人民币7,014,518.69元,虽已交付使用,但至今未结清款项。

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二十一号)第二章第九条“(4)招标人应当有进行招标项目的相应资金或者资金来源已经落实,并应当在招标文件中如实载明”及《关于加强基础设施建设资金管理与监督的通知》(财基字〔1999〕50号)第二条“要防止项目概算不足、资金来源不落实和资金规模留缺口,拖长项目建设工期,形成‘胡子工程’”的规定。建议你办督促城建高技进一步落实项目建设资金,防止发生债务危机。

(4) 教学实训楼暂停和恢复施工均没有向发证机关报备。

教学实训楼自2010年6月开始施工,合同约定施工时间为9个月,截至现场审计日止,工程仍未完工,超过约定完工时间达3年之久。2012年8月的监理日志记录“暂时停工”,在2012年8月至2014年1月期间无新增施工工程量、无编制验工计价单据、无编制监理日志。2014年2月底监理单位恢复编写监理日志。城建高技没有就教学实训楼暂时停工和复工的事实向核发施工许可证的发证机关办理报备手续。

上述做法不符合《中华人民共和国建筑法》（中华人民共和国主席令 第 46 号）第十条：“在建的建筑工程因故中止施工的，建设单位应当自中止施工之日起一个月内，向发证机关报告，并按照规定做好建筑工程的维护管理工作。建筑工程恢复施工时，应当向发证机关报告；中止施工满一年的工程恢复施工前，建设单位应当报发证机关核验施工许可证”的规定。建议你办责成城建高技严格遵守基本建设项目施工报备的相关法规。

2. 轻工高技违反国家法规问题

（1）教学实训楼概算申请书未经省发改委审批进行施工建设，并超过投资估算人民币 15,100,002.72 元。

省发改委《关于省轻工高级技工学校扩建项目可行性研究报告的批复》（粤发改社〔2008〕1043 号）同意教学实训楼使用世行贷款资金进行建设，估算投资金额为人民币 29,400,000.00 元。轻工高技于 2013 年 3 月编制教学实训楼人民币 47,547,500.00 元初步设计概算书，但在未提交省发改委审批的情况下，于同年的 7 月至 9 月期间进行公开招标，并于同年 9 月签定施工合同，合同价为人民币 44,500,002.72 元，超过估算人民币 15,100,002.72 元。随后，轻工高技于 2013 年 9 月向省发改委提交概算书审批申请，在未得到批复的情况下，于 2013 年 11 月进行开工建设。省发改委于 2013 年 12 月的批复中未同意该楼的概算申请。

上述做法不符合《广东省省级财政性资金投资民用建筑项目管理暂行办法》（粤府办〔2001〕4 号）“二、项目的审批程序”第五条“省财政投资项目审批阶段依此是：项目建议书审批、可行性研究报告审批、初步设计审查、概算审批、下达开工投资计划、施工图设计审查”；及第十一条（一）“概算总投资包括项目建设所需的各项费用，不得超过可行性研究报告审定的估算总投资。凡概算总投资超过可行性研究报告批准估算总投资 10% 的，项目可行性研究报告必须重新报批”的规定。建议你办督促轻工高技严格遵守基本建设项目报建的相关法规，尽快对建设工程违规行为进行整改。

（2）未履行对教学实训楼分包工程的批复职责导致层层分包。

建设单位“轻工高技”和施工单位“广州市黄埔建筑工程总公司”（以

下简称黄埔建总)双方签定的教学实训楼总承包施工合同约定:“7.1 承包商可以在监理批准后分包工程.....”。根据《合同法》(中华人民共和国主席令第 15 号)第一章第八条“依法成立的合同,对当事人具有法律约束力”,由于此约定对未参与合同订立的监理方无法律约束力,而轻工高技作为总承包施工合同的签约当事人,未履行对分包工程进行批复的职责,导致该楼的部分工程出现分包和违法再分包的情况。

①2013 年 10 月,黄埔建总与广东诺厦建设工程有限公司(以下简称广东诺厦)签定关于“桩基础、基坑支护、土石方工程、石方开挖”的专业分包合同,金额人民币 5,162,677.00 元,作为总承包施工合同签约当事人的轻工高技,未履行对分包工程进行批复的职责,而作为非总承包施工合同签约当事人的监理单位,却对该专业分包工程签发了批复意见。

②总承包施工单位“黄埔建总”和分包单位“广东诺厦”签定专业分包合同后,广东诺厦又以现金支付了“李某”炮机台班费人民币 900,000.00 元、“张某某”钩机台班费人民币 700,000.00 元和“何某某”余泥台班费人民币 1,000,000.00 元,合计再分包工程人民币 2,600,000.00 元。经查,这 3 人非广东诺厦正式员工,也没有施工资质,却与广东诺厦分别签定了相应金额的设备租赁协议,并由其提供施工人员和设备进行施工,广东诺厦违法将分包工程再分包给无资质的私人工程队进行施工,使工程存在安全隐患。

上述做法不符合《中华人民共和国建筑法》(中华人民共和国主席令第 46 号)第二十九条“除总承包合同中约定的分包外,必须经建设单位认可”以及《房屋建筑和市政基础设施工程施工分包管理办法》(中华人民共和国建设部令第 124 号)第八条“分包工程承包人必须具有相应的资质,并在其资质等级许可的范围内承揽业务。严禁个人承揽分包工程业务”、第十四条“禁止将承包的工程进行违法分包。下列行为,属于违法分包:(一)分包工程发包人将专业工程或者劳务作业分包给不具备相应资质条件的分包工程承包人的;(二)施工总承包合同中未有约定,又未经建设单位认可,分包工程发包人将承包工程中的部分专业工程分包给他人”的规定。建议你办责成轻工高技对项目工程进行全面清理整顿,强化业主意识,认真履行职责,加强项目工程质量和安全管理,确保工程保质保量顺利完工。

3. 阳江高技违反国家法规问题

(1) 未编制综合楼竣工决算。

使用世行贷款资金建设的综合楼于2012年12月完成工程竣工验收和使用移交手续，于2013年3月正式投入使用，经阳江市财政局审定综合楼工程结算总造价为人民币22,207,512.98元。截至现场审计日止，综合楼未编制《基本建设项目竣工财务决算报告》。

上述做法不符合《基本建设财政管理规定》（财建〔2002〕394号）第三十七条“建设单位应在项目竣工后三个月内完成竣工财务决算的编制工作”的规定。建议你办督促阳江高技尽快完成综合楼竣工财务决算编制工作，并向同级财政部门报备。

(2) 因公出国考察培训超计划开支人民币11,200.00元。

2013年11月，阳江高技有1人参加广东省人力资源和社会保障厅（以下简称省人社厅）组织的“省技工教育学科（专业）带头人”赴德国开展为期22天的职业教育考察培训，经省人社厅核定，每人费用人民币49,910.00元，其中学校承担费用为人民币24,955.00元。但阳江高技在未取得组织外事活动的省人社厅和核准费用开支渠道的同级财政部门书面批复的情况下，为提前回国的参训人员增加计划外机票费用人民币11,200.00元。

上述做法不符合《财政部、外交部、监察部、审计署、国家预防腐败局关于印发〈加强党政干部因公出国（境）经费管理暂行办法〉的通知》（财行〔2008〕230号）第九条“严格按照批准的出国（境）团组人数、天数、出国路线、经费计划以及有关的经费开支标准等进行核销，不得核销与公务活动无关的开支和计划外发生的费用”的规定。建议你办督促阳江高技加强因公出国预算管理，杜绝出现因公出国活动中随意调整计划，超计划开支的情况。经审计指出后，你办已接受审计建议并已责成有关人员清退了该计划外开支。

(3) 个别培训班未按原定计划执行，导致增加办班费用人民币61,024.00元。

由省职业培训和技工教育协会组织的“省技校班主任岗位培训班”，

原计划于 2013 年 8 月 21 日至 8 月 23 日在阳江高技校内举办，但阳江高技以暑假不便为由，把地点改在阳江某大酒店举办，导致增加开支人民币 61,024.00 元（包括酒店会议费人民币 25,024.00 元和发放 120 名班主任培训津贴人民币 36,000.00 元）。调整后的开支累计人民币 118,624.00 元，即人均 329.51 元/天。按照人均 280 元/天标准计算，该次会议超支人民币 17,824.00 元。

上述做法不符合《世界银行贷款职业教育发展（广东）项目费用管理办法》第四条：“主办会议费……按照财行〔2007〕230 号《关于印发省直党政机关和事业单位会议费管理办法的通知》的规定执行”的规定，该办法规定各类培训班按不高于三类会议人均 280 元/天的标准核定。建议你办责成阳江高技切实控制和精简会议，节约经费开支。经审计指出后，有关人员已向阳江高技返还相关津贴。

（二）项目管理方面存在的问题

1. 城建高技项目管理问题

（1）个人借用施工单位的资质对教学实训楼进行施工，使工程存在安全隐患。

教学实训楼的施工单位广东建邦兴业集团有限公司（以下简称广东建邦）共支付“何某某”等 14 名无施工资质的个人“台班费”合计人民币 6,470,120.00 元。上述人员未与广东建邦签定人事劳务合同，未在广东建邦购买社会保险和代扣代缴个人所得税，也没有工程施工资质，利用与广东建邦“虚假雇佣关系”掩盖借用、挂靠广东建邦资质的事实。

该做法不符合《房屋建筑和市政基础设施工程施工分包管理办法》（中华人民共和国建设部令第 124 号）第八条“分包工程承包人必须具有相应的资质，并在其资质等级许可的范围内承揽业务。严禁个人承揽分包工程业务。”的规定，并根据该办法第十一条和第十五条认定，没有合法的人事劳务合同、工资和社会保险关系的技术负责人、质量管理人员不属于工程承包单位的人员，视同工程承包单位允许私人以工程承包单位名义违法承揽工程。建议你办责成城建高技对项目工程进行全面清理整顿，强化业主意识，切实加强项目工程质量与安全及实施进度管理，督促施工单

位和监理单位认真履行职责，确保工程保质保量顺利完工。

(2) 施工单位未对教学实训楼工程新增漏项和变更设计进行计价，导致账实不符。

教学实训楼在施工过程中存在现场签证漏项改建的情况，包括：土建工程新增漏项 19 项和变更设计 45 项；安装工程新增漏项 3 项和变更设计 7 项。上述漏项改建均使施工合同签约金额发生变动，施工单位已完成相关漏项改建施工工作，但至今仍未对每项变动的工程量进行计价，计价不及时导致城建高技账面工程量金额与实际完成工程量金额不符。建议你办督促城建高技与施工单位和监理单位对增建漏项和变更设计逐项进行计价，确保账实相符。

(3) 个别会计科目核算不准确，少计投资人民币 52,800.00 元。

一是城建高技未按权责发生制核算利用世行贷款购买的毕业生跟踪服务系统，该系统已于 2013 年 9 月验收和交付使用，少反映投资人民币 52,500.00 元。二是城建高技未在账上反映已为授课专家计提的个人所得税，少反映投资人民币 300.00 元。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）第 103 号科目待摊投资、第 104 号科目其他投资和第 352 号其他应付款的核算规定。经审计指出后，城建高技已调整相应账务和年度财务报表。

2. 轻工高技项目管理问题

(1) 土建和货物采购工作实施进度缓慢。

轻工高技 2013 年底账面反映投资完成额人民币 12,254,619.00 元，仅占总投资计划的 28.80%。土建活动累计投资完成额人民币 3,858,568.44 元，仅占土建投资计划的 15.07%。《世界银行贷款广东职业教育项目广东省轻工业高级技工学校扩建项目可行性研究报告》计划在 2010 年完成教学基础设施建设，但目前教学实训楼主体工程还在建设当中。货物采购累计投资完成额人民币 2,458,141.37 元，仅占货物采购投资计划的 32.25%。《世界银行贷款职业教育发展（广东）项目 2013 年年度采购计划》计划在 2013 年完成 G9 电脑、G10 网络设备、G11 摄影设备和 G22 食品专业

设备的 4 个采购包，但截至现场审计日止，除 G22 采购包刚完成招投标程序外，其他 3 个采购包还未开始招投标程序。建议你办督促轻工高技在遵守国家土建和货物采购相关法规的前提下，加快项目实施进度，保证项目如期完成。

(2) 个别合同签订不规范，合同金额合计人民币 22,860.00 元。

2013 年 7 月，轻工高技分别与阳江日报社签定人民币 10,500.00 元和茂名日报社签定人民币 12,360.00 元的“刊登招生信息”合同，合同落款印章均为轻工高技“招生与管理办公室”的部门章。上述做法不符合轻工高技《经济合同管理办法》第三条“经批准的合同必须由学校法人代表或由法人代表书面授权人签名，加盖学校公章方可生效。各部门不得用本部门公章对外签定合同”的规定。建议你办督促轻工高技严格按照相关制度规范合同的签定。

3. 阳江高技项目管理问题

(1) 部分开支超出项目活动框架计划，合计人民币 147,561.05 元。

根据《项目活动框架》计划内容，按照 2013 年年初汇率（美元:人民币=1:6.2855）折算，一是使用世界银行贷款依次在“编写、印发招生简章”和“班主任培训”的活动中超计划开支人民币 58,436.00 元和人民币 3,486.50 元；二是使用国内配套资金依次在“到兄弟单位参观考察活动”和“开展企业调研活动”的活动中超计划开支人民币 60,305.55 元和人民币 25,333.00 元。合计超计划开支人民币 147,561.05 元。建议你办督促阳江高技严谨论证项目，细化制订年度《项目活动框架》，严格按照项目预算进行开支，防止发生超计划开支的情况。

(2) 个别专家课酬超标准列支,合计人民币 7,000.00 元。

阳江高技邀请一名专家授课两天半，支付课酬费用人民币 12,000.00 元。根据《世界银行贷款职业教育发展（广东）项目费用管理办法》第六条“国内专家每天会议总课酬不超过 2,000.00 元人民币”的规定，该课酬超支人民币 7,000.00 元。建议你办对超标准开支的情况予以高度重视，严格执行费用开支标准，并督促相关学校严格按照《世界银行贷款职业教育

发展（广东）项目费用管理办法》的标准控制费用。经审计指出后，阳江高技已调整相关账务和年度财务报表。

（三）项目绩效方面存在的问题

利用世界银行贷款购买的价值人民币 175,000.00 元的毕业生跟踪服务系统未达到预期目的。

由阳江高技、轻工高技和城建高技共同购买的价值人民币 175,000.00 元毕业生跟踪服务系统，已于 2013 年 9 月验收。但目前未能为学校、企业和毕业生实现便捷提供用人和就业双向信息的使用效果。存在问题包括：一是由于学生数据导入输出和内外网链接的开发设计存在缺陷，导致该系统运行不畅、稳定性差、信息查询准确率低；二是由于没有充分考虑毕业生和企业对手机应用的需求，未为系统设置手机应用端口和程序，导致大家对系统关注度不高；三是系统开发商的售后服务效率低，未能组织操作培训，老师对该系统操作不熟悉；四是没有设立服务器故障应急预案和没有完善数据库信息备份制度，在已经发生的两次服务器故障中造成大量数据丢失。建议你办督促 3 所学校尽快改进和完善毕业生跟踪服务系统，充分利用该系统平台，实现为毕业生服务的良好效益。

（四）上一年度审计发现问题未整改情况

审计发现，上一年度审计报告披露的问题中，仍有 2 个问题未得到整改。一是城建高技使用配套资金建设的综合楼尚未办妥调整投资规模的手续；二是轻工高技土建活动虽已在 2013 年动工，但项目进度依然缓慢。建议你办督促 2 所学校切实落实既定的整改计划，保证项目顺利实施。

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

1. Non-compliance with state laws and regulations in GUCSTS

(1) No budget estimate documents were compiled for the Training Teaching Building, which went on public bidding and construction without approval, and the contract price of construction exceeded the approval estimated investment by RMB 24,886,253.63 yuan.

According to the *Reply to the Feasibility Study Report of Construction Project of GUCSTS' New Campus* (Yue Ji She Han [2003] No.608), Guangdong Provincial Development and Reform Commission (hereinafter referred to as PDRC) approved that the estimated investment of the Training Teaching Building was RMB 23,100,000.00 yuan and agreed to use World Bank loan for its construction, but the contract price of construction was RMB 47,986,253.63 yuan and more than the approved estimated investment amount for RMB 24,886,253.63 yuan. GUCSTS did not compile the budget estimate documents up till now and did not go through the approval procedure, and than straightly went on public bidding and construction.

The above practices did not comply with the provisions of Article 5 of “2. The project approval process” in the *Interim Management Measures for Civil Engineering Projects Invested by Guangdong Provincial Level Government Fund* (Yue Fu Ban [2001] No. 4) that “the provincial financial investment project approval stages are: approve of project proposal, approve of feasibility research report, initial design examination, budgetary estimation examination, issued construction investment plan, construction design review” and Article 11 of *the Interim Management Measures for Civil Engineering Projects*

Invested by Guangdong Provincial Level Government Fund (Yue Fu Ban [2001] No. 4) that “(1) The total investment budget shall include all the necessary costs during the project and shall not exceed the estimated total investment in the feasibility research report; if the total investment budget exceeds the estimated total investment of the feasibility research report by 10%, the feasibility research report shall be re-submitted for approval”. We suggest that your office should urge GUCSTS to strictly comply with relevant laws and regulations of the construction declaration and rectify the illegal construction behavior as soon as possible.

(2) The construction of 2 extra floors for the Training Teaching Building was without PDRC’s approval.

According to the *Reply to the Feasibility Study Report of Construction Project of GUCSTS’ New Campus* (Yue Ji She Han [2003] No.608), PDRC approved that the floor number of the Training Teaching Building was 9-10 (Non-civil air defense basement), but the construction contract was designed for 12 floors (including 1 civil air defense basement). The floor number which had been built was the same situation with the construction contract when audit inspected. But PDRC did not approve the additional floors construction.

The above practices did not comply with the provisions of Article 9 of the *Interim Management Measures for Civil Engineering Projects Invested by Guangdong Provincial Level Government Fund* (Yue Fu Ban [2001] No. 4) that “The total construction scales, standards and contents by the initial design confirmation can not exceed the approved range of the feasibility study report.” We suggest that your office should urge GUCSTS to strictly comply with relevant laws and regulations of the construction declaration and rectify the illegal construction behavior as soon as possible.

(3) The Training Teaching Building and the Comprehensive Teaching Building were proceeded public bidding and constructions with large funding gaps.

The Training Teaching Building, the construction of which was financed by World Bank loan and the Comprehensive Teaching Building which used the domestic counterpart fund had fund gaps, but still went on public bidding and constructions. By the end of 2013, construction payables of the Training Teaching Building were RMB 12,102,513.28 yuan and it started to default of engineering payment from August, 2012 and did not finished construction up

till now. Meanwhile, construction payables of the Comprehensive Teaching Building, which had been delivered and used, were RMB 7,014,518.69 yuan, but the construction payment had not been settled yet.

The above practices did not comply with the provisions of Article 9 in the second chapter of the *Tendering and Bidding Law of the People's Republic of China* (the President Decree of the People's Republic of China No. 21) that “(4) The tenderer shall have the corresponding funds or sources of funds has been implemented, all of what has been recorded in the tender documents truthfully”, and Article 2 of the *Notice of strengthening management and supervision on funds of infrastructure construction* (Cai Ji Zi [1999] No. 50) that “ To prevent the insufficient budget estimation, the un-implemented source of funds, gaps of fund scope, delayed the period of construction and to be a ‘mustache project’ ”. We suggested that your office should urge GUCSTS to make further efforts to implement the project construction fund and to prevent debt crisis.

(4) Not reported the issues of stop and resuming construction works of the Training Teaching Building to the license issuing department.

Constructions of the Training Teaching Building started in June, 2010 and the construction period was 9 months according to the contract. Up to the day of audit inspection, the construction has not yet completed and was more than the agreed completion time for 3 years. The supervision daily was recorded that “the building construction was paused” in August, 2012. During the period form August, 2012 to January, 2014, there were no additional engineering quantities, no written post-mortem valuation documents and no written supervision daily. At the end of February, 2014, the supervision enterprise resumed to compile supervision dailies. GUCSTS did not report the issue about the paused and resumed works for the Training Teaching Building construction to the license issuing department for construction permit.

The above practices did not comply with the provision of Article 10 of the *Construction Law of the People's Republic of China* (the President Decree of the People's Republic of China No. 46) that “If construction was paused, the construction entity should report to the license issuing department for construction permit within one month and do the work of project-maintenance management well according to relevant regulations. When construction work resumes, it should report to the license issuing department, too; before resuming the construction work which had been paused for over one year, the

construction entity should ask the license issuing department to check about the construction permitted license.” We suggest that your office should instruct GUCSTS to strictly comply with relevant rules and regulations of construction reporting and application.

2. Non-compliance with state laws and regulations in GSTSLI

(1) The Training Teaching Building went on construction without the PDRC’s approval for its budget estimated documents and the construction-contract price exceeded the approval estimated investment by RMB 15,100,002.72 yuan.

According to the *Reply to the Feasibility Study Report of Expanded Construction Project of GSTSLI* (Yue FA GAI SHE [2008] No.1043), PDRC approved the Training Teaching Building of which estimated investment was RMB 29,400,000.00 yuan, using World Bank loan for constructions. In March, 2013, GSTSLI compiled budget estimated documents of the initial design and the budget estimate of the Training Teaching Building was amounted to RMB 47,547,500.00 yuan. But, with no submission to PDRC, the building was invited public bidding during the period from July to September in this year and signed the construction contract in September, 2013. The contract price was the RMB 44,500,002.72 yuan which exceeded estimated investment by RMB 15,100,002.72 yuan. After that, in September, 2013, GSTSLI submitted the application of budget estimated documents to PDRC, but GSTSLI did not wait for the reply and began to construct in November, 2013. In December, 2013, the reply of PDRC did not approve the application of budget estimation for the Training Teaching Building.

The above practices did not comply with the provisions of Article 5 of “2. The project approval process” in the *Interim Management Measures for Civil Engineering Projects Invested by Guangdong Provincial Level Government Fund* (Yue Fu Ban [2001] No. 4) that “the provincial financial investment project approval stage are: approve of project proposal, approve of feasibility research report, initial design examination, budgetary estimation examination, issued construction investment plan, construction design review” and Article 11 of the *Interim Management Measures for Civil Engineering Projects Invested by Guangdong Provincial Level Government Fund* (Yue Fu Ban [2001] No. 4) that “(1) The total investment budget shall include all the necessary costs during the project and shall not exceed the estimated total investment in the feasibility research report; if the total investment budget

exceeds the estimated total investment of the feasibility research report by 10%, the feasibility research report shall be re-submitted for approval”. We suggest that your office should urge GSTSLI to strictly comply with relevant laws and regulations of the construction declaration and rectify the illegal construction behavior as soon as possible.

(2) Failed to execute a duty of giving an official reply for sub-contract on the Training Teaching Building construction, which led to sub-contracting and further sub-contracting.

The general construction contract about the Training Teaching Building signed by the building owner “GSTSLI” and the general construction enterprise “Huangpu Construction Engineering Corporation, Guangzhou (hereinafter referred to as the HPCEC)” was agreed that “7.1 the general construction enterprise may subcontract the project after the approval of supervisor.....”. In accordance with the provisions of Article 8 in the Chapter 1st of the *Contract Law* (the President Decree of the People's Republic of China No. 15) that “A lawfully formed contract is legally binding on the signatories”, there would be no legally binding force on the supervisor who was not the signatory on this agreement, but GSTSLI, the signatory of the construction contract, did not execute the duty of giving an official reply for the engineering sub-contract, and led to this building had the problems of sub-contracting and further illegal sub-contracting .

① In October, 2013, HPCEC and Nuosha Construction Engineering Co. Ltd. (hereinafter referred to as the NSCEC) signed a professional engineering sub-contract amounted to RMB 5,162,677.00 yuan concerned about “engineering of pile foundation, support of foundation pit, earthwork and rock excavation”. GSTSLI, the signatory of the construction contract, did not execute the duty of giving an official reply for the engineering sub-contract, however, the supervisor, who was not the signatory, issued approval opinion on the professional engineering sub-contract.

② After the general construction enterprise “HPCEC” and the sub-contractor NSCEC signing the above professional sub-contract, NSCEC paid construction-classes fee amounted to RMB 2,600,000.00 yuan for 3 individuals in cash, included: “Lee X” gun equipments fee, equivalent to RMB 900,000.00 yuan; “Zhang XX” excavator fee, equivalent to RMB 700,000.00 yuan and “He XX” residual sludge fee, equivalent to RMB 1,000,000.00 yuan. By audit inspections, the above 3 individuals without professional

qualifications were not employees of the NSCEC, but signed the equipment leasing contracts in corresponding amount and provided workers and equipments for constructions. NSCEC illegally further sub-contracted engineering works to private engineering teams for construction without professional qualifications and increased security risks for the construction.

The above practices did not comply with the provisions of Article 29 of the *construction law of the People's Republic of China* (the President Decree of the People's Republic of China No. 46) that “except the sub-contracting agreed by the general construction contract, sub-contract must be approved by the construction entity officially”, and Article 8 of the *Sub-contracting management approach of housing construction and municipal infrastructure* (Decree by Ministry of Construction of the People's Republic of China No. 124) that “The sub-contractor shall have the corresponding qualification and the business shall be in its scope of sub-contractor qualifications. Strictly forbid individual undertaking the sub-contract construction works”, and Article 14 of the *Sub-contracting management approach of housing construction and municipal infrastructure* (Decree by Ministry of Construction of the People's Republic of China No. 124) that “Prohibit illegally subcontract the engineering works. Behaviors of illegal sub-contract were included as follows: (1) Subcontract the professional engineering or labor works to those who have not the corresponding qualifications; (2) There are no agreements in the construction contract or no approvals by the construction entity, the sub-contractor still further subcontracts the works to others. We suggest that your office should instruct GSTSLI to rectify and reform the whole construction works, to strengthen the owner consciousness, to seriously performing their duties, to enhance project quality and safety and to guarantee the project completed smoothly both in quality and quantity.

3. Non-compliance with state laws and regulations in YJSTS

(1) Have not compiled the final accounts of the Comprehensive Building completed project.

The Comprehensive Building, constructed by using the World Bank Loan, was completed the final acceptance work and finished the transfer-using procedures in December, 2012 and was put into use in March, 2013. Approved by the Yangjiang Bureau of Finance, the total cost of the Comprehensive Building was RMB 22,207,512.98 yuan. As of the date of audit site, YJSTS have not compiled the final accounts of the comprehensive building completed

project.

The above practices did not comply with the provision of Article 37 of the *Infrastructure financial management regulation* (Cai Jian [2002] No.394) that “Infrastructure owner should compile the final accounts of completed project after the final acceptance within 3 months.” We suggest that your office should urge YJSTS to compile the final accounts of the comprehensive building completed project as soon as possible and to report the issue to the Yangjiang Bureau of Finance after that.

(2) Exceeded the planned expenditure RMB 11,200.00 yuan for a investigation-training tour of going abroad on business.

In November, 2013, organized by the Guangdong Provincial Department of Human Resources and Social Security (hereinafter referred to as Guangdong HR Department), there was 1 person in YJSTS who had participated 22 days tour of vocational education leader investigation-training in Germany. The fee for each person was RMB 49,910.00 yuan and schools should undertake RMB 24,955.00 yuan approved by the Guangdong HR Department, but the trainee in YJSTS returned home earlier, as a result, total expenditure was more than the budget for RMB 11,200.00 yuan, which had not approved by the Guangdong HR Department and the Yangjiang Bureau of Finance.

The above practices did not comply with the provisions of Article 9 of the *Financial Management Interim Measures of Strengthening party card cadre on business abroad (territory) notified by the Ministry of finance, the Ministry of foreign affairs, the Ministry of supervision, the Audit Commission and the National Bureau of Corruption Prevention* (Cai Xing [2008] No.230) that “Strictly apply for reimbursement in accordance with the approved plan of going abroad on business about the group person number, days, route, fee plans and the related fee standards, and forbid to reimburse the un-related fee about the business and the fee out of the plan.” We suggest that your office should instruct YJSTS to strengthen budget management for going abroad on business and put an end to adjust of the planed activity and exceed the planned expenditure of going abroad on business. After the audit pointed out, your office have accepted audit opinion and asked the related person to return the fee.

(3) A training class was departed from the original plan and exceeded limitation for RMB 61,024.00 yuan.

Organized by the Provincial Career Training and Technical Education Association, the training class of Provincial Technical and Vocational School Head Class Teachers was planned to hold in the campus of YJSTS from August, 21, 2013 to August, 23, 2013, but YJSTS claimed that it was in the summer holidays which was not a proper time for such training and made a change of the training place into a hotel of Yangjiang City. As a result, the actual expenses were more than the original plan's for RMB 61,024.00 yuan (including the hotel conference expenses of RMB 25,024.00 yuan and the training allowance of RMB 36,000.00 yuan for 120 trainees of head class teachers). The total expenses after adjustment were RMB 118,624.00 yuan, which was RMB 329.51 yuan per-person in one day, in other words. According to the standard of RMB 280.00 yuan per-person in one day, this conference exceeded the standard cost for RMB 17,824.00 yuan.

The above practices did not comply with the provisions of Article 4 of the *Measures on Expenditure Management of the Guangdong Technical and Vocational Education and Training Project Financed by the World Bank* that "expenses for hosting conferences... shall be implemented in accordance with the provisions of the *Notice on Management Measures for Printing and Distributing of Conference Expenses for Provincial Party and Government Authorities and Government-Sponsored Institutions* (Cai Xing [2007] No. 230)", and the above notice prescribed that expenses for all kinds of training classes can not be more than RMB 280.00 yuan per person in one day in accordance with the standard conference expenses of the 3rd category. We suggest that your office should instruct YJSTS to practice strict economy on conference expenses. After the audit pointed out, the related teachers have already returned the allowances to YJSTS.

Issues on project management

1. Issues on GUCSTS' project management

(1) Individuals borrowed the professional qualifications of construction enterprise and increased engineering security risks for the Training Teaching Building construction.

The construction enterprise of the Training Teaching Building, named Guangdong Jianbang Industrial Group Co., Ltd. (hereinafter referred to as the GDJB), had paid construction-classes fee amounted to RMB 6,470,120.00

yuan for 14 individuals, named “He XX” etc., during the period of the building construction. The above individuals did not sign any labor contract, did not purchase any social insurances and did not withhold individual income taxes by GDJB, and also did not have proofs of engineering construction qualifications. The individuals used the “unreal employment relationship” to conceal the fact of their borrowing GDJB’s qualifications and affiliated to GDJB.

The above practices did not comply with the provision of Article 8 of the *Sub-contracting management approach of housing construction and municipal infrastructure* (Decree by Ministry of Construction of the People's Republic of China No. 124) that “The sub-contractor shall have the corresponding qualification and the business shall be in its scope of sub-contractor qualifications. Strictly forbid individual undertaking the sub-contracting construction works”, According to Article 11 and Article 15 of the *Sub-contracting management approach of housing construction and municipal infrastructure* (Decree by Ministry of Construction of the People's Republic of China No. 124) identified, technology and quality management personnel is not to be the employee of the construction entity if he or she does not have legal wages and social insurance proofs and labor contracts to prove relationships of employment with the entity. In this way, the construction enterprise is deemed to be illegal to permit individuals undertake a construction project by the names of their professional qualifications in private. We suggested that your office should instruct GUCSTS to rectify and reform the whole construction works in the project, to strengthen the owner consciousness, to enhance project quality and safety and manage progress implementations. Urge the construction enterprise and supervision enterprise to seriously perform their duties to ensure the project smooth completion in time.

(2) No price calculations for the new missing items and the design changing items, which caused difference between accounts and the actual costs.

The Training Teaching Building existed the situations of new missing items and changed design items during construction periods, including: 19 new missing items and 45 changed design items in the civil works; 3 new missing items and 7 changed design items in installing engineering works. The above construction changes led to changes of the construction contract price. The construction enterprise had already finished the related changed works, but

had not calculated the prices for each works. The calculations were out of time and led to unfaithful accounts with the actual engineering amount. We suggest that your office should urge GUCSTS to do the calculations about the construction changes for each item and ensure that the account is in accordance with the actual situations.

(3) Certain accounting was inaccurate. Investments were shortly calculated for RMB 52,800.00 yuan.

Firstly, Graduates Tracking Service System purchased by the World Bank Loan was not accounted according to the accrual basis in GUCSTS. The system had passed acceptance inspection and was put into use in September 2013, but its investment was short-calculated for RMB 52,800.00 yuan. Secondly, GUCSTS' Accounts was not reflected the personal income tax of a teaching expert and its investment was short-calculated for RMB 300.00 yuan. The above practices did not comply with the No. 103 item - deferred investment, the No. 104 item - other investment and the No. 352 item - other payables, in *Accounting Methods of World Bank Loan Projects* (Cai Ji Zi [2000] No. 13). After the audit pointed out, GUCSTS has adjusted the correspondent accounts and annual financial statements.

2. Issues on GSTSLI's project management

(1) The implementation progress of civil works and goods procurement was slow.

By the end of 2013, the completed investment reflected in the GSTSLI's accounts was RMB 12,254,619.00 yuan, accounted for only 28.80% of the total planned investment. The accumulated completed investment of civil works was RMB 3,858,568.44 yuan, accounted for only 15.07% of the civil works planned investment. The constructions of teaching infrastructures were planned to complete in 2010 in accordance with the *Feasibility study report in GSTSLI's expansion project of Guangdong Technical and Vocational Education and Training Project Financed by the World Bank*, but the Training Teaching Building was still in the work of essential construction. The accumulated completed investment of goods procurement was RMB 2,458,141.37 yuan, accounted for only 32.25% of the goods procurement planned investment. in accordance with *2013 annual procurement plan of Guangdong Technical and Vocational Education and Training Project*

Financed by the World Bank, 4 procurement packages of G9 computer, G10 network equipment, G11 photography equipment and G22 food professional equipment were planned to complete in 2013. However, by the on-site audit, only the procurement package of G22 food professional equipment has completed the bidding procedure, the other 3 procurement packages still did not begin bidding procedure. We suggested that your office should urge GSTSLI to speed up the implementation of civil works and goods procurement in an essential precondition of complying with the relevant laws and regulations, and ensure that the project complete in time.

(2) The signing of some contracts didn't comply with regulations and these contract prices were amounted to RMB 22,860.00 yuan.

In July 2013, GSTSLI signed a RMB 10,500.00 yuan contract with Yangjiang daily newspaper office and signed a RMB 12,360.00 yuan contract with Maoming daily newspaper office concerned about "publishing student enrollment information". The above contract seals were all department seal of GSTSLI's "enrollment and management office". The above practice did not comply with the provisions of Article 3 of GSTSLI's *Economic Contract Management Measures* that "Approved contracts shall be signed by school legal representative or person authorized by such representative in writing, with the school seal. No department shall sign any contract with external organizations with the department seal". We suggested that your office should urge GSTSLI to standardize the execution of contracts in strict accordance with requirements of relevant rules and regulations.

3. Issues on YJSTS' project management

(1) Some expenditures exceeded budgets in the Activity Framework Plan and were amounted to RMB 147,561.05 yuan.

In accordance with the Activity Framework Plan, the exchange rate at the beginning of 2013 was USD 1=RMB 6.2855 yuan. Firstly, fees by using the World Bank Loan exceeded the budget, including: RMB 58,436.00 yuan for compiling and printing enrollment brochures; RMB 3,486.50 yuan for the head teacher training. Secondly, fees by using the Counterpart Fund exceeded the budget as well, including: RMB 60,305.55 yuan for study tour activities to other similar schools; RMB 25,333.00 yuan for business research activities. The total exceeded fees were RMB 147,561.05 yuan. We suggested that your office should urge YJSTS to expound the project rigorously and compile the

Activity Framework Plan accurately. Urge GSTSLI to spend fees in accordance with the budget strictly and prevent the occurrence of exceeded planned expenditure.

- (2) Specific lecture remuneration for expert was exceeded limitation and amounted to RMB 7,000.00 yuan.

YJSTS invited an expert to deliver a lecture for two and a half days with remuneration of RMB 12,000.00 yuan. In accordance with the provisions of Article 6 of the *Measures on Expenditure Management of the Guangdong Technical and Vocational Education and Training Project Financed by the World Bank* that “the daily remuneration for domestic experts shall not exceed RMB 2000.00 yuan”, such remuneration exceeded the limitation by RMB 7,000.00 yuan. We suggested that your office should pay high attention to the exceeded standard expenditure in every year and urge related schools to control their expenditures strictly in accordance with the *Measures on Expenditure Management of the Guangdong Technical and Vocational Education and Training Project Financed by the World Bank*. After the audit pointed out, YJSTS has adjusted the correspondent accounts and annual financial statements.

Issues on project performance

Graduates Tracking Service System purchased by the World Bank Loan amounted to RMB 175,000.00 yuan could not achieve the desired objective.

Graduates Tracking Service System amounted to RMB 175,000.00 yuan was jointly purchased by GSTSLI and GUCSTS and YJSTS, and was accepted in September, 2013. However, the system was not effective for servicing the schools, enterprises and graduates and was not convenient for providing the recruitment and employment both-way information. The existent problems included: Firstly, there were design defects in the input-and-output procedure for student data and the internal-and-external network link, as a result, the system was poor in running and stability; information searching was in low accuracy. Secondly, due to insufficient consideration of graduates and enterprises demands for applications through mobile phone, there were no port and procedure set in its system for mobile phone. Thus, everyone paid little attention for it. Thirdly, because the service after sale was inefficient and there was not training organized, teachers were not familiar with the operation of

the system. Fourthly, because no server failure emergency plan and no database backup system were set up, a large number of data was lost during the server failures that had been already occurred for 2 times. We suggested that your office should urge 3 schools to improve and perfect the Graduates Tracking Service System as soon as possible and make full use of the system platform to achieve good benefits for graduate services.

The followed-up of previous recommendations

Through audit, we found 2 issues disclosed in the last year audit report were still not followed up. Firstly, the adjustment procedures of the investment scale for the GUCSTS' Comprehensive Teaching Building using counterpart funds has not been yet solved. Secondly, the civil work in GSTSLI started in 2013, but the project implementation progress was still slow. We suggested that your office should urge the above 2 schools to conscientiously execute the original rectification plans and ensure a smooth implementation of the project.

附件

广东省人力资源和社会保障厅

粤人社函〔2014〕1988号

关于报送世行贷款职教（广东）项目 2013年度审计整改情况报告的函

省审计厅：

收到《广东省审计厅关于发送世界银行贷款职业教育发展（广东）项目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〕318号）和《关于广东省城市建设高级技工学校和广东省轻工业高级技工学校世行贷款项目工程建设违规情况的审计移送处理书》（粤审外移〔2014〕303号）后，厅领导非常重视，要求各有关单位按审计的要求进行整改，厅世界银行贷款项目办公室马上转发给各项目学校，要求项目学校：思想重视，主动整改；加强领导，明确责任；加强研究，注重长效；整改建议，逐条落实。针对审计发现的问题，项目办还专门整理了《世行项目审计发现问题及解决措施》发给项目学校，明确整改意见和整改措施，指导项目学校进行审计整改。省财政厅也非常重视，除发来《关于请做好世界银行贷款职业教育发展（广东）项目有关整改工作的函》，还专门到我厅督促审计整改工作。各项目学校也认识到审计整改工作的重要性和必要性，切实做好审计整改工作。现将有关审计整改情况报送如下：

一、关于城建高技“教学实训楼未编制概算、未经审批进行招标和施工建设，且超过投资估算人民币 24,886,253.63 元。”和“教学实训楼未经省发改委批准，增建 2 层楼层。”的问题。

城建高技针对这个问题，安排专人到省发改委相关处室了解办理有关报批流程：第一步，向省发改委稽查办公室申请项目稽查；第二步，省发改委审批同意后，重新编制项目可行性研究报告报批；第三步，再重新编制项目概算报省发改委投资处进行审批。现省发改委已受理项目稽查的申请，计划 2014 年 9 月份对城建高技的基建项目进行稽查，另外，为加快报批进度，城建高技委托广州庆达咨询有限公司按实际情况重新编制可行性研究报告，并向省发改委报送了《关于省城市建设高级技工学校调整新校区建设项目概算的函》（粤人社函〔2014〕101 号，见附件 1），申请调整项目概算。

二、关于城建高技“教学实训楼和综合楼建设资金存在缺口，仍进行招标和施工建设。”的问题。

城建高技领导尽力去筹集配套建设资金，同时组织相关人员对审计报告进行学习，杜绝今后再次发生类似问题。

三、关于城建高技“教学实训楼暂停和恢复施工均没再向发证机关报备。”的问题。

城建高技组织相关基建人员认真学习审计报告和基建方面的法律法规，提高基建从业人员的业务水平，进一步熟悉基本建设项目施工的相关法规，杜绝今后发生类似问题。

四、关于轻工高技“教学实训楼概算申请书未经省发改委审批进

行施工建设，并超过投资估算人民币 15,100,002.72 元。”的问题。

轻工高技已向省发改委投资处、社会发展处、外资处等相关
部门汇报具体情况，了解调整投资的工作流程及办理有关手续，
同时委托专业咨询公司加快办理有关手续，完成编制《广东省轻
工业高级技工学校扩建项目可行性研究报告》，项目调整投资额的
申请获得世界银行的不反对意见（见附件 2）后，于 2014 年 5 月
22 日正式报省发改委申请调整投资额（见附件 3）。目前该项工作
进展顺利，省发改委相关处室已经对轻工高技报送的资料进行核
查，正在办理审批。

**五、关于轻工高技“未履行对教学实训楼分包工程的批复职责
导致层层分包。”的问题。**

轻工高技采取的整改措施：一是引进律师专项工程咨询，以
强化工程的法律意识和主责意识；二是形成定期会议制度，加强
分包的检查和监督（见附件 4）；三是依据国内相关规定，制定工
程分包管理办法。

六、关于阳江高技“未编制综合楼竣工决算。”的问题。

阳江高技已提交相关资料到阳江市财政局，由财政局委托有
相关资质的“广东建伟工程造价咨询有限公司”对阳江高技综合楼
进行财务决算编制工作，目前项目评审基本情况表已经编制完成
（见附件 5），正在报批中。

**七、关于阳江高技“因公出国考察培训超计划开支人民币
11,200 元。”的问题。**

阳江高技已将超计划开支的机票费 11,200 元，由参加培训的

相关人员退款给学校,并做调账处理(见附件6)。

八、关于阳江高技“个别培训班未按原定计划执行,导致增加办班费用人民币61,024.00元。”的问题。

阳江高技及时整改,将已发放的津贴36,000.00元收回,并做调账处理(见附件7)。

九、关于城建高技“个人借用施工单位的资质对教学实训楼进行施工,使工程存在安全隐患。”的问题。

城建高技基建办与监理单位对项目工程进行了全面的清理整顿,对施工单位出现不符合相关规定的做法进行了严厉批评,指出该做法严重损害了学校的合法权益,要求施工单位对确需分包的工程,要严格按照相关的管理办法,依法依规进行分包,并报监理单位和业主进行审批,杜绝再出现类似问题。

十、关于城建高技“施工单位未对教学实训楼工程新增漏项和变更设计进行计价,导致账实不符。”的问题。

城建高技基建办组织工程监理单位和施工单位共同对土建工程新增漏项19项、变更设计45项和安装工程新增漏项3项、变更设计7项进行逐项计价。目前该项工作已在进行,完成后将做到账实相符。

十一、关于轻工高技“土建和货物采购工作实施进度缓慢。”的问题。

轻工高技组织学校相关部门进行研讨,要求进一步加强采购管理,提高采购效率。土建方面,实训楼在2014年7月份封顶,主体工程已完成,目前正在进行装修,预计2014年11月份完成

竣工验收；货物采购方面，G22 食品专业设备采购已完成，其签约时间为 2014 年 3 月 24 日，合同金额为 1,280,160.00 元；在世行项目 2014 年度计划中，已申请把动漫专业设备（G9 台式计算机及配件、G10 网络设备、G11 摄影、摄像器材、投影仪及配套设备）的采购资金调到实训楼，世行已批复。

十二、关于轻工高技“个别合同签订不规范，合同金额合计人民币 22,860.00 元。”的问题。

轻工高技已组织学校业务部门开展《经济合同管理办法》专项培训，进一步加强公章管理。

十三、关于阳江高技“部分开支超出项目活动框架计划，合计人民币 147,561.05 元。”的问题。

阳江高技已召开多次会议，严格论证项目，细化制订年度项目活动框架，确保今后按照年度计划开支，由学校项目办、财务室共同进行监督，杜绝今后再次发生类似问题。

十四、关于阳江高技“个别专家课酬超标准列支，合计人民币 7,000.00 元。”的问题。

阳江高技已作调账处理（见附件 8）。

十五、关于阳江高技“利用世界银行贷款购买的价值人民币 175,000.00 元的毕业生跟踪服务系统未达到预期目的”。的问题。

省项目办 5 月 30 日专门组织阳江高技、轻工高技和城建高技 3 所项目学校在城建高技召开了世行项目毕业生跟踪系统工作研讨会，针对审计指出的问题与软件开发商进行协调，开发商按照学校的要求重新做了修改。

- 附件：1. 《关于省城市建设高级技工学校调整新校区建设项目概算的函》
2. 关于省轻工业高级技工学校增加投资的世行不反对意见（截图）
3. 关于调整《广东省轻工业高级技工学校扩建项目可行性研究报告》的请示
4. 省轻工业高级技工学校关于实训楼出现分包处理意见专题会议纪要
5. 项目评审基本情况表
6. 2013年12月27日凭证及其费用退还收款
7. 收据2013年12月26日凭证
8. 2013年12月24日凭证



公开方式：不公开

抄送：省财政厅国际金融组织债务管理处。