

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〔2018〕182号
GUANGDONG AUDIT REPORT〔2018〕NO. 182

项目名称：世界银行贷款广东城乡社保一体化和农民工培训项目
Project Name: Guangdong Social Security Integration and Rural Worker
Training Project Financed by the World Bank

贷款号:8268 - CN
Loan No.: 8268 - 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：2017
Accounting Year: 2017

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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广东城乡社保一体化和农民工培训项目 2017 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、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 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和项目进度表是你办的责任，编制贷款协定执行情况表和专用账户报表是广东省财政厅的责任，这种责任包括：

1. 按照中国的会计准则、会计制度和本项目贷款协定的要求编制项目财务报表，并使其实现公允反映；
2. 设计、执行和维护必要的内部控制，以使项目财务报表不存在由于舞弊或错误而导致的重大错报。

（二）审计责任

我们的责任是在执行审计工作的基础上对财务报表发表审计意见。我们按照中国国家审计准则和国际审计准则的规定执行了审计工作，上述准则要求我们遵守审计职业要求，计划和执行审计工作以对项目财务报表是否存在重大错报获取合理保证。

为获取有关财务报表金额和披露信息的有关证据，我们实施了必要的审计程序。我们运用职业判断选择审计程序，这些程序包括对由于舞弊或错误导致的财务报表重大错报风险的评估。在进行风险评估时，为了设计恰当的审计程序，我们考虑了与财务报表相关的内部控制，但目的并非对内部控制的有效性发表意见。审计工作还包括评价所选用会计政策的恰当性和作出会计估计的合理性，以及评价财务报表的总体列报。

我们相信，我们获取的审计证据是适当的、充分的，为发表审计意见提供了基础。

（三）审计意见

我们认为，第一段所列财务报表在所有重大方面按照中国的会计准则、会计制度和本项目贷款协定的要求编制，公允反映了世界银行贷款广东城乡社保一体化和农民工培训项目 2017 年 12 月 31 日的财务状况及截至该日同年度的财务收支、项目执行和专用账户收支情况。

（四）其他事项

我们审查了本期内由广东省财政厅报送给世界银行的第 8268-06 号至第 8268-08 号的提款申请书及所附资料。我们认为，这些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

2018 年 6 月 25 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 Social Security Integration and Rural Worker Training Project financed by the World Bank, which comprise the Balance Sheet as of December 31, 2017, the Summary of Sources and Uses of Funds by Project Component, the Statement of Implementation of Loan Agreement and the Special Account Statement for the 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 and the Summary of Sources and Uses of Funds by Project Component is the responsibility of your entity, while the preparation of the Statement of Implementation of Loan Agreement and the Special Account Statement is the responsibility of Guangdong Provincial Finance Department, which includes:

- i. Preparing and fair presenting the accompanying financial statements in accordance with Chinese accounting standards and system, and the requirements of the project loan agreement;
- ii. Designing, implementing and maintaining necessary internal control to ensure that the financial statements are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Government Auditing Standards of the People's Republic of China and International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or

error. In making those risk assessments, the auditor considers internal control relevant to the entities' preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is appropriate and sufficient to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements identified in the first paragraph present fairly, in all material respects, financial position of Guangdong Social Security Integration and Rural Worker Training Project financed by the World Bank as of December 31, 2017, its financial receipts and disbursements, the project implementation and the receipts and disbursements of the special account for the year then ended in accordance with Chinese accounting standards and system, and the requirements of the project loan agreement.

Other Matter

We also examined the withdrawal application of No. 8268-06 to No. 8268-08 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 25, 2018

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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

2017 年 12 月 31 日

(As of December 31, 2017)

项目名称: 世界银行贷款广东城乡社保一体化和农民工培训项目

Project Name: Guangdong Social Security Integration and Rural Worker 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 of Human Resources and Social Security of Guangdong Province

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	314,436,095.96	472,501,848.82	一、项目拨款合计 Total Project Appropriation Funds	28	135,149,669.99	199,353,985.90
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	98,033,949.68	260,935,545.01
4. 在建工程 Construction in Progress	5	314,436,095.96	472,501,848.82	1. 项目投资借款 Total Project Investment Loan	32	98,033,949.68	260,935,545.01
二、应收生产单位投资借款 Investment Loan Receivable	6	-	-	(1) 国外借款 Foreign Loan	33	98,033,949.68	260,935,545.01
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	98,033,949.68	260,935,545.01
其中:拨付世行贷款 Including: Appropriation of World Bank Investment Loan	9	-	-	技术合作信贷 Technical Cooperation	36	-	-
四、器材 Equipment	10	-	-	联合融资 Co- Financing	37	-	-
其中:待处理器材损失 Including: Equipment Losses in Suspense	11	-	-	(2) 国内借款 Domestic Loan	38	-	-
五、货币资金合计 Total Cash and Bank	12	8,711,369.35	15,217,781.21	2. 其他借款 Other Loan	39	-	-
1. 银行存款 Cash in Bank	13	8,708,513.35	15,212,018.21	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	2,733,686.62	4,374,310.65	其中:拨入世行贷款 Including: World Bank Loan	41	-	-
2. 现金 Cash on Hand	15	2,856.00	5,763.00	五、企业债券资金 Bond Fund	42	-	-

后续 (To be continued)

六、预付及应收款合计 Total Prepaid and Receivable	16	5,113,631.78	5,272,505.75	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	104,664,151.82	59,231,687.01
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	9,759,856.25	26,663,426.29	八、未交款合计 Other Payables	48	1,165.00	65,113.65
固定资产原价 Fixed Assets, Cost	22	9,759,856.25	26,663,426.29	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	172,016.85	69,230.50
固定资产净值 Fixed Assets, Net	24	9,759,856.25	26,663,426.29			-	-
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	338,020,953.34	519,655,562.07	资金来源合计 Total Sources of Fund	51	338,020,953.34	519,655,562.07

(二) 项目进度表

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

项目进度表(一)

SUMMARY OF SOURCES AND USES OF FUNDS

BY PROJECT COMPONENT I

本期截至 2017 年 12 月 31 日

(For the period ended December 31, 2017)

项目名称: 世界银行贷款广东城乡社保一体化和农民工培训项目

Project Name: Guangdong Social Security Integration and Rural Worker 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
of Human Resources and Social Security of Guangdong Province

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)	447,051,304.37	227,105,911.24	50.80%	941,667,520.00	460,289,530.91	48.88%
一、IBRD 世行资金	287,145,462.42	162,901,595.33	56.73%	504,000,000.00	260,935,545.01	51.77%
(1) 广东省轻工业高级技工学校 Guangdong Advanced Technical School of Light Industry	54,467,351.82	48,815,903.29	89.62%	94,500,000.00	60,887,551.37	64.43%
(2) 广州市工贸技师学院 Guangzhou Industry & Trade Technician College	44,647,470.00	13,821,173.79	30.96%	63,000,000.00	26,996,934.84	42.85%
(3) 云浮市高级技工学校 Yunfu Advanced Technical School	57,612,240.00	5,202,562.95	9.03%	63,000,000.00	6,339,212.74	10.06%
(4) 广东省人力资源和社会保障厅世界银行 贷款项目办公室 The World Bank Loan Project Management Office of Department of Human Resources and Social Security of Guangdong Province	130,418,400.60	93,433,713.68	71.64%	283,500,000.00	162,406,765.91	57.29%
(5) 广东省财政厅专用账户余额 Special Account of Guangdong Provincial Finance Department	-	1,628,241.62	-	-	4,305,080.15	-
二、配套资金(Counterpart Financing)	159,905,841.95	64,204,315.91	40.15%	437,667,520.00	199,353,985.90	45.55%
(1) 广东省轻工业高级技工学校 Guangdong Advanced Technical School of Light Industry	44,100,000.00	25,594,044.14	58.04%	110,567,520.00	70,011,000.85	63.32%
(2) 广州市工贸技师学院 Guangzhou Industry & Trade Technician College	12,079,620.00	12,426,549.69	102.87%	63,000,000.00	54,345,422.19	86.26%
(3) 云浮市高级技工学校 Yunfu Advanced Technical School	13,897,800.00	3,988,948.91	28.70%	67,000,000.00	35,599,371.07	53.13%
(4) 广东省人力资源和社会保障厅世界银行 贷款项目办公室 The World Bank Loan Project Management Office of Department of Human Resources and Social Security of Guangdong Province	89,828,421.95	22,194,773.17	24.71%	197,100,000.00	39,398,191.79	19.99%
资金运用合计(Total Application of Funds)	447,051,304.37	158,065,752.86	35.36%	941,667,520.00	472,501,848.82	50.18%
(1) 广东省轻工业高级技工学校 Guangdong Advanced Technical School of Light Industry	98,567,351.82	67,114,885.62	68.09%	205,067,520.00	154,935,869.88	75.55%
(2) 广州市工贸技师学院 Guangzhou Industry & Trade Technician College	56,727,090.00	22,100,881.92	38.96%	126,000,000.00	74,391,762.26	59.04%
(3) 云浮市高级技工学校 Yunfu Advanced Technical School	71,510,040.00	8,827,700.93	12.34%	130,000,000.00	45,730,398.96	35.18%
(4) 广东省人力资源和社会保障厅世界银行 贷款项目办公室 The World Bank Loan Project Management Office of Department of Human Resources and Social Security of Guangdong Province	220,246,822.55	60,022,284.39	27.25%	480,600,000.00	197,443,817.72	41.08%
(5) 广东省财政厅专用账户余额 Special Account of Guangdong Provincial Finance Department	-	-	-	-	-	-
差异 Difference	-	69,040,158.38	-	-	-12,212,317.91	-
1.应收款变化 Change in Receivables	-	158,873.97	-	-	5,272,505.75	-
2.应付款变化 Change in Payables	-	45,432,464.81	-	-	-59,231,687.01	-
3.货币资金变化 Change in Cash and Bank	-	6,506,411.86	-	-	15,217,781.21	-
4.其他 others	-	16,942,407.74	-	-	26,529,082.14	-

项目进度表(二)

SUMMARY OF SOURCES AND USES OF FUNDS

BY PROJECT COMPONENT II

本期截至 2017 年 12 月 31 日
(For the period ended December 31, 2017)

项目名称: 世界银行贷款广东城乡社保一体化和农民工培训项目

Project Name: Guangdong Social Security Integration and Rural Worker 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 of Human Resources and Social Security of Guangdong Province 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. 城乡社保一体化子项目 the Sub-Project of Guangdong Social Security Integration	197,343,817.72	-	-	-	-	197,343,817.72	-	-
2. 农民工培训子项目 the Sub-Project of Rural Worker Training	301,821,457.39	26,663,426.29	-	-	-	275,158,031.10	-	-
其中: 省级活动 Including: Provincial Activities	100,000.00	-	-	-	-	100,000.00	-	-
广东省轻工业高级技工学校 Guangdong Advanced Technical School of Light Industry	154,935,869.88	-	-	-	-	154,935,869.88	-	-
广州市工贸技师学院 Guangzhou Industry & Trade Technician College	101,055,188.55	26,663,426.29	-	-	-	74,391,762.26	-	-
云浮市高级技工学校 Yunfu Advanced Technical School	45,730,398.96	-	-	-	-	45,730,398.96	-	-
3. 广东省财政厅专用账户 Special Account of Guangdong Provincial Finance Department	-	-	-	-	-	-	-	-
项目支出合计 Total Project Expenditures	499,165,275.11	26,663,426.29	-	-	-	472,501,848.82	-	-

(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 2017 年 12 月 31 日

(For the period ended December 31,2017)

项目名称: 世界银行贷款广东城乡社保一体化和农民工培训项目

Project Name: Guangdong Social Security Integration and Rural Worker 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	本期提款数(Current Period Withdrawals)		累计提款数(Cumulative Withdrawals)	
	美元(USD)	美元(USD)	折合人民币(RMB)	美元(USD)	折合人民币(RMB)
一、项目第 1 个子项目下的货物、非咨询类服务、咨询服务、网络租赁、运营成本和培训以及学习考察 (Goods, non-consulting services, consultants' services, Network Leasing, Operating Costs, and Training and Study Tours under Part 1 of the Project)	44,887,500.00	16,938,390.20	110,678,829.24	20,079,348.71	131,202,480.34
二、项目第 2 个子项目下的土建、货物、非咨询类服务、咨询服务、运营成本和培训及学习考察 (Works, goods, non-consulting services, consultants' services Operating Costs, and Training and Study Tours under Part 2 of the Project)	34,912,500.00	8,863,388.19	57,915,151.11	11,654,467.98	76,152,624.67
三、先征费(Front-end Fee)	200,000.00		-	200,000.00	1,306,840.00
四、专用账户 (Special Account)	-	-	-	8,000,000.00	52,273,600.00
总计 (Total)	80,000,000.00	25,801,778.39	168,593,980.35	39,933,816.69	260,935,545.01

(四) 专用账户报表

iv. Special Account Statement

专用账户报表

SPECIAL ACCOUNT STATEMENT

本期截至 2017 年 12 月 31 日

(For the period ended December 31, 2017)

项目名称: 世界银行贷款广东城乡社保一体化
和农民工培训项目

Project Name: Guangdong Social Security
Integration and Rural Worker Training

Project Financed by the World Bank

贷款号: 8268—CN

Loan No.: 8268—CN

编报单位: 广东省财政厅

Prepared by: Guangdong Provincial Finance
Department

开户银行名称: 中信银行广州分行营业

Depository Bank: Guangzhou Branch,
China CITIC Bank

账号: 7443021482600007167

Account No.: 7443021482600007167

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	394,073.32
增加: Add:	25,804,178.58
本期世行回补总额 Total Amount Deposited this Period by World Bank	25,801,778.39
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	2,400.19
本期不合格支出归还总额 Total Amount Refunded this Period to Cover Ineligible Expenditures	-
减少: Deduct:	25,528,803.36
本期支付总额 Total Amount Withdrawn this Period	25,528,803.36
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	669,448.54

(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		8,000,000.00
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		8,000,000.00
4. 专用账户期末余额 Ending Balance of Special Account		669,448.54
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		7,341,146.56
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)		10,595.10
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		8,000,000.00

（五）财务报表附注

财务报表附注

1. 项目概况

广东城乡社保一体化和农民工培训项目贷款号为 8268 - CN，项目建设内容分为城乡社保一体化和农民工培训两个子项目。城乡社保一体化子项目由省人力资源社会保障厅负责实施；农民工培训子项目由省人力资源社会保障厅以转贷方式选取广东省轻工业高级技工学校（以下简称省轻工学校）、广州市工贸技师学院（以下简称广州工贸学院）、云浮市高级技工学校（以下简称云浮技校）3 所技工院校负责实施。项目协议于 2013 年 7 月 22 日签定，于 2013 年 9 月 12 日生效，关账日为 2018 年 12 月 31 日。项目计划总投资为人民币 941,667,520.00 元，其中世界银行贷款总额为 80,000,000.00 美元（省人力资源社会保障厅 45,000,000.00 美元、省轻工学校 15,000,000.00 美元、广州工贸学院 10,000,000.00 美元、云浮技校 10,000,000.00 美元），折合人民币 504,000,000.00 元（以 1 美元兑换人民币 6.30 元计算），配套资金为人民币 437,667,520.00 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人力资源和社会保障厅世界银行贷款项目办公室（以下简称省项目办）、省轻工学校、广州工贸学院、云浮技校和省财政厅的财务报表。

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 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 2017 年 12 月 31 日汇率，即 1 美元=人民币 6.5342 元。

4. 报表科目说明

4.1 项目支出

2017 年项目支出人民币 158,065,752.86 元，累计支出人民币 472,501,848.82 元，占计划的 50.18%。

4.2 货币资金

2017 年 12 月 31 日货币资金余额为人民币 15,217,781.21 元，比上年增加人民币 6,506,411.86 元，其中专用账户存款折合人民币 4,374,310.65 元。

4.3 预付及应收款

2017 年 12 月 31 日余额为人民币 5,272,505.75 元，主要是省轻工学校预付工程款和其他应收款余额。

4.4 固定资产

2017 年 12 月 31 日余额为人民币 26,663,426.29 元，是广州工贸学院固定资产。

4.5 项目拨款

2017 年 12 月 31 日余额为人民币 199,353,985.90 元，是项目的配套资金。

项目计划配套资金总额人民币 437,667,520.00 元，截至 2017 年 12 月 31 日到位配套资金人民币 199,353,985.90 元，占计划的 45.55%。

4.6 项目借款

2017 年 12 月 31 日余额为人民币 260,935,545.01 元，是国际复兴开发银行贷款。

截至 2017 年 12 月 31 日，累计提取世界银行贷款 39,933,816.69 美元，占贷款总额的 49.92%。

4.7 应付款

2017 年 12 月 31 日余额为人民币 59,231,687.01 元，主要是应付货物款、应付咨询合同款和其他应付代垫款。其中：省项目办人民币 232,106.10 元；省轻工学校人民币 33,377,827.17 元；广州工贸学院人民币 21,274,340.28 元；云浮技校人民币 4,347,413.46 元。

4.8 未交款

2017 年 12 月 31 日余额为人民币 65,113.65 元，主要是省轻工学校、广州工贸学院应代缴未缴的个人所得税。

4.9 留成收入

2017 年 12 月 31 日余额为人民币 69,230.50 元，主要是省财政厅专用账户的银行存款利息收入。

5. 专用账户使用情况

专用账户设在省财政厅，开户银行为中信银行广州分行，账号为 7443021482600007167，币种为美元。专用账户首次存款 8,000,000.00 美元。2017 年年初余额 394,073.32 美元，本年度回补预付款 25,801,778.39 美元，利息收入 2,400.19 美元，本年度支付 25,528,803.36 美元，年末余额 669,448.54 美元（含利息收入 10,595.10 美元），折合人民币 4,374,310.65 元。

6. 其他需要说明的事项

6.1 根据省财政厅和省人力资源社会保障厅的约定，在各项目实施单位设二级指定账户，余额合计为人民币 10,837,707.56 元，分别为：省人力资源社会保障厅，开户银行为中国银行广东省分行，账号为 686062841937，币种为人民币，包括项目的世界银行贷款和配套资金，余额为人民币 4,587,483.08 元；省轻工学校，开户银行为中国银行海珠支行，账号为 665262551962，币种为人民币，余额为人民币 4,068,523.76 元；广州工贸学院，开户银行为中国工商银行广州黄石路支行，账号为 3602074029200138071，币种为人民币，余额为人民币 1,626,102.41 元；云浮技校，开户银行为中国建设银行云浮云硫支行，账号为 44001827110053000952，币种为人民币，余额为人民币 555,598.31 元。

6.2 财务报表的格式随同本项目财务管理手册获得世界银行的不反对意见，项目进度表（一）资金运用合计中“广东省人力资源和社会保障厅世界银行贷款项目办公室”的累计完成额包括项目进度表（二）“城乡社保一体化子项目”和“农民工培训子项目（省级活动）”的累计支出。

6.3 会计报表按照《世界银行贷款项目会计核算办法》（财际字〔2000〕13号）的要求填列，由于广州工贸学院将项目建设中已交付资产（人民币 26,663,426.29 元）结转至固定资产科目，所以项目进度表（二）的项目支出合计（累计支出）包括资金平衡表的项目支出合计（期末数）和固定资产合计（期末数）。

v. Notes to the Financial Statements

Notes to the Financial Statements

1. Project Overview

The Loan No. of Guangdong Social Security Integration and Rural Worker Training Project financed by the World Bank is 8268 – CN. The Project is divided into 2 Sub-Projects, which are Social Security Integration and Rural Worker Training. Department of Human Resources and Social Security of Guangdong Province (DHRSSGP for short) is responsible for the implementation of the Sub-Project of Social Security Integration; by the methods of enlending, DHRSSGP selected 3 technical schools to be the Sub-Project implementation entities of Rural Worker Training, including: Guangdong Advanced Technical School of Light Industry (GDATSLI for short), Guangzhou Industry & Trade Technician College (GZITTC for short) and Yunfu Advanced Technical School (YFATS for short). The Project Agreement was signed on July 22, 2013 and came into effect on September 12, 2013. The expected closing date will be December 31, 2018. The total planned investment of the project is RMB941,667,520.00 yuan, including the World Bank loan of USD80,000,000.00 (equivalent to RMB504,000,000.00 yuan at a rate of USD1=RMB6.30 yuan) and the arrangements of the World Bank loan among the project entities would be provided as follows: USD45,000,000.00 to DHRSSGP, USD15,000,000.00 to GDATSLI, USD10,000,000.00 to GZITTC and USD10,000,000.00 to YFATS. The counterpart fund is RMB437,667,520.00 yuan.

2. Consolidation Scope of the Financial Statements

Consolidation scope of the financial statements covers the financial statements of the Project Management Office of Department of Human Resources and Social Security of Guangdong Province (PMO for short), GDATSLI, GZITTC and YFATS, as well as the financial statements of the Guangdong Provincial Finance Department (GDFD for short).

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, 2017 of the People's Bank of China, which is USD1=RMB6.5342 yuan.

4. Explanation of Subjects

4.1 Project Expenditures

The project expenditure in 2017 was RMB158,065,752.86 yuan, and the cumulative expenditures were RMB472,501,848.82 yuan, which accounted for 50.18% of the total investment plan.

4.2 Cash and Bank

On December 31, 2017, the balance was RMB15,217,781.21 yuan with a increase of RMB6,506,411.86 yuan compared with that of the last year. And the funds in the Special Account were converted to RMB4,374,310.65 yuan.

4.3 Prepaid and Receivables

Its balance on December 31, 2017 was RMB5,272,505.75 yuan, mainly the prepaid for engineering and the other accounts receivable balance of GDATSLI.

4.4 Fixed Assets

Its balance on December 31, 2017 was RMB26,663,426.29 yuan, which were the fixed assets of GZITTC.

4.5 Project Appropriation Funds

The balance on December 31, 2017 was RMB199,353,985.90 yuan, which were the counterpart funds of this project.

The total planned counterpart funds of the project were RMB437,667,520.00 yuan. By the end of December 31, 2017, RMB199,353,985.90 yuan of the counterpart funds had been allocated, which accounted for 45.55% of the plan.

4.6 Project Loan

The balance on December 31, 2017 was RMB260,935,545.01 yuan, which was the World Bank loan.

By the end of December 31, 2017, accumulated USD39,933,816.69 of the World Bank loan had been withdrawn, accounting for 49.92% of the total amount.

4.7 Payables

The balance on December 31, 2017 was RMB59,231,687.01 yuan, mainly goods payable, consulting payable and the other payable about advances expense. The details were as follows: PMO was RMB232,106.10 yuan; GDATSLI was RMB33,377,827.17 yuan; GZITTC was RMB21,274,340.28 yuan; YFATS was RMB4,347,413.46 yuan .

4.8 Other Payables

The balance on December 31, 2017 was RMB65,113.65 yuan, mainly unpaid personal income tax that should be withheld and paid by GDATSLI and GZITTC.

4.9 Retained Earnings

The balance on December 31, 2017 was RMB69,230.50 yuan, mainly interest earnings in the GDFD's Special Account.

5. Special Account

The Special Account of this project is set in GDFD. The depository bank is Guangzhou Branch, China CITIC Bank, with the account number of 7443021482600007167, and USD as currency Unit. The initial Deposit of the Special Account is USD8,000,000.00. The beginning balance in 2017 was USD394,073.32 and the reimbursement in this year was USD25,801,778.39. The interest earned in this year was USD2,400.19 and the disbursement was USD25,528,803.36. Thus, the ending balance was USD669,448.54 (including the interest earnings of USD10,595.10), equivalent to RMB4,374,310.65 yuan.

6. Other Explanation for the Financial Statements

6.1 According to the appointment between GDFD and DHRSSGP, each project implementation entity should set up a Sub-Designated Account (Sub-DA for short), and the total balances were RMB10,837,707.56 yuan. The details are as follows: Firstly, the Sub-DA of DHRSSGP is set in Guangdong Branch, China Bank, with the account number of 686062841937 and RMB as currency Unit, and the balance was RMB4,587,483.08 yuan. This Sub-DA should include the World Bank loan and the counterpart funds. Secondly, the Sub-DA of GDATSLI is set

in Haizhu Sub-Branch, Bank of China, with the account number of 665262551962 and RMB as currency Unit, and the balance was RMB4,068,523.76 yuan. Thirdly, the Sub-DA of GZITTC is set in Huangshi Road, Guangzhou Sub-Branch, Industrial & Commercial Bank of China, with the account number of 3602074029200138071 and RMB as currency Unit, and the balance was RMB1,626,102.41 yuan. Fourthly, the Sub-DA of YFATS is set in Yunliu Road, Yunfu Sub-Branch, China Construction Bank, with the account number of 44001827110053000952 and RMB as currency Unit, and the balance was RMB555,598.31 yuan.

6.2 The format of the financial statements, which was in this project's *Financial Management Manual*, had received the no objection opinion from the World Bank. The accumulated application funds of PMO in the statement of *Summary of Sources and Uses of Funds by Project Component I* consist of the accumulated project expenditures in the Sub-Project of Guangdong Social Security Integration and the accumulated project expenditures of Provincial Activities in the Sub-Project of Rural Worker Training in the statement of *Summary of Sources and Uses of Funds by Project Component II*.

6.3 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)*. Assets of RMB26,663,426.29 yuan which put into use in GZITTC were transferred to Fixed Assets during the period of project construction, as a result, the cumulative amount of total project expenditures in the statement of *Summary of Sources and Uses of Funds by Project Component II* consist of the ending balance of total project expenditures and the ending balance of total fixed assets in the statement of *Balance Sheet*.

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。审计结果表明，本项目在推进广东省社保一体化和农民工培训方面取得良好效果。城乡社保一体化子项目已完成基础支撑平台主体框架搭建工作，社会保险业务板块系统于 2017 年 8 月在清远市正式上线应用；农民工培训子项目各学校积极增强办学活力和社会服务能力，与多家知名企业签订校企合作协。但我们发现本项目存在如下问题：

（一）违反国家法规或贷款协定的问题

1. 个别采购项目中标信息公布不及时、不完整。

广州工贸学院采用“基于咨询顾问资历的选择（CQS）”采购方式组织的汽车维修专业培训课程资源包咨询服务采购（世行事后审查，使用世界银行贷款，合同价人民币 408,000.00 元）的中标信息公布不及时、不完整：一是与选中公司合同谈判成功 20 天后才公布中标信息，超过 2 周内公布的规定；二是共 4 家公司进行投标，中标结果只公布 3 家公司信息。

上述做法不符合《国际金融组织和外国政府贷款赠款管理办法》第十二条“项目实施单位履行下列职责：……（二）按照贷款、赠款法律文件和国内相关规定……组织项目采购……”和《世界银行借款人选择和聘请咨询顾问指南》（世界银行 2011 年 1 月出版）第三条“基于咨询顾问资历的选择（CQS）3.7……合同授予情况的公布应按附录一第 7 段的规定执行”和该指南附录一、7“……对于世行事后审查的合同，借款人应在与选中公司合同谈判成功两周内公布信息。公布的信息应包括以下与各种方法相关和适用的信息：（a）列入短名单的全部咨询顾问的名称，指明哪些提交了建议书；（b）每一个咨询顾问的技术得分以及每个标准、子标准的得分；（c）每一个咨询顾问被宣读并评审的报价；（d）咨询顾问的最终综合得分和排名……”的规定。

你办应督促该校严格按照世界银行有关规定进行中标信息公布。

你办已接受审计建议。经审计指出后，该校已对中标结果进行补充公告。

2.个别工程未取得施工许可证便开工建设。

2017 年云浮技工学校使用世界银行贷款进行教学楼、综合楼、体育馆的招标和建设活动（合同价人民币 36,494,741.29 元）。该校、施工和监理三方提供的资料显示，2017 年 9 月中旬已进行施工，比取得施工许可证（2017 年 10 月 23 日）早 1 个月。

上述行为不符合《中华人民共和国建筑法》第七条“建筑工程开工前，建设单位应当按照国家有关规定向工程所在地县级以上人民政府建设行政主管部门申请领取施工许可证”的规定。

你办应责成该校依法实施建设项目管理。你办已接受审计建议。

（二）项目管理方面存在的问题

1. 项目实施进度缓慢。

根据年度工作计划和进度报告等资料反映，2017 年计划使用世界银行贷款人民币 287,145,462.42 元，截至 2017 年底，当年度实际使用人民币 161,273,353.71 元，占计划的 56.16%。

（1）省人力资源社会保障厅牵头实施的综合指挥监控平台等 6 项咨询服务和业务网区域基础设备等 6 项货物采购存在未如期开展或未按时完成投资情况。

（2）省轻工学校的教师信息化能力提升等 17 项咨询和采购会计电算化模拟实训室教学设备等 9 项货物采购存在未如期开展或未完成合同谈判、未按时完成投资等情况。

（3）广州工贸学院的培训管理软件开发等 13 项咨询服务和工业设计专业教学设备等 6 项货物采购未按时完成投资等情况。其中，个别采购严重误期：该校使用世行贷款采购的 50 项工业设计专业教学设备（合同价人民币 10,650,000.00 元）在约定供货日（2017 年 9 月 20 日）有 45 项设备未供货（价值人民币 10,496,964.00 元）；延伸至 2018 年 4 月 12 日，仍有 13 项设备未供货（价值人民币 2,782,101.00 元），该校未能与供货商就供货严重误期事宜达成清晰结果处理意见。

（4）云浮技校的教学楼、综合楼、体育馆未完成投资；校系建设与管理改革等 9 项咨询服务和校园网络农村劳动力网络服务平台

（一期硬件）等 3 项采购存在未如期开展或未完成招标或未按时完成投资等情况；加强校企合作等改革活动仅完成 2017 年计划投资额 7%。

建议你办重点协调解决城乡社保一体化子项目的推进问题，督促农民工培训子项目实施单位加强项目计划执行力，及时采取有效措施确保项目顺利完工，如无法按时完工应及时办理延期手续。你办已接受审计建议。经审计指出后，广州工贸学院已促成误期交货的供应商对未供货设备制定详细供货计划。

2. 个别招标活动未严格按照有关程序执行。

广州工贸学院使用配套资金实施的 2017 年宿舍教学场地维修项目（合同价人民币 2,998,959.34 元）委托某招标代理公司发布招标公告确定的投标截止时间为 2017 年 9 月 11 日 11 时 00 分，开标时间为 2017 年 9 月 12 日 14 时 30 分，投标截止时间和开标时间不一致。实际招标过程也按此时点执行。

上述做法不符合《中华人民共和国招标投标法》第三十四条“开标应当在招标文件确定的提交投标文件截止时间的同一时间公开进行”的规定。

建议你办督促广州工贸学院增强法律意识，认真履行建设单位招标投标管理职责。你办已接受审计建议。

3. 资产管理不规范。

盘点抽查发现，各项目实施单位在 2017 年有 206 件新增资产（涉及人民币 10,000,000.11 元）未贴世界银行项目资产标签，161 件资产（涉及人民币 6,466,194.02 元）存放地点与资产清单不符。

建议你办督促各项目实施单位完善日常固定资产管理工作。你办已接受审计建议。经审计指出后，各项目实施单位已完善资产标签和资产清单工作。

（三）上一年度审计发现问题未整改情况

上一年度审计报告中披露的问题均已整改。

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. Our audit results show that this project has good influences in promoting abilities of the social security integration and the rural worker training in Guangdong Province. Firstly, the sub-project of Social Security Integration has carried out the Main Framework-Construction of the Basic Support Platform. In August 2017, the System of Social Insurance Business Sector was officially launched in Qingyuan City. Secondly, the schools of the sub-project of Rural Worker Training actively enhance their school vigorousness and social service capabilities. The schools also signed cooperation agreement with many known enterprises. However, the following issues were still found in this project.

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

1. The bid information of a procurement package was not announced timely and completely.

The bid information in the procurement package of vehicle maintenance training course consulting service (used the World Bank's post-review method, financed by the World Bank loan, with the bid price of RMB408,000.00 yuan, organized by GZITTC, adopted the procurement method of Selection Based on the Consultants' Qualifications (CQS))was not announced timely and completely. Firstly, the bid announcement information was published 20 days after the successful negotiation of the contract with the selected company, exceeding the time limit of 2 weeks as required. Secondly, the bid announcement was just published 3 companies' information, while 4 companies bade for this procurement totally.

The above practice did not comply with the provision of Article 12 of *the Measures for the Administration of Loans and Grants of International Financial Organizations and Foreign Governments*, which stipulates that the project entities should perform the following duties: (2) Project

procurements should be organized in accordance with the legal provisions of loans, grants, and relevant domestic regulations. In addition, it did not comply with the provisions of Article 3 of *Guidelines: Selection and Employment of Consultants by World Bank Borrowers (Published by World Bank in January 2011)*, which stipulates that 3.7.....publication of award of contract shall be carried out in accordance with Article 7 in Appendix 1. Moreover, it did not comply with the provisions of Article 7 in Appendix 1 of the above guidelines which stipulates thatfor World Bank's post-review contracts, borrowers should publish the bid information announcement within 2 weeks after finishing contract negotiation with the selected company; The published information should include the following applicable information with the related methods: (a) all consultants' names in the short list, pointing out which of them have already submitted proposals; (b) the technical score of each consultant, including the detailed scores for each standard and sub-standard; (c) each consultant's quoted price that was read out in public and reviewed; (d) the consultants' comprehensive scores and ranking.

We suggested that your office should instruct the school to publish the bid information strictly in accordance with the relevant regulations of the World Bank. Your office accepted the suggestion. After we pointed out the problem, GZITTC had published a supplementary bidding announcement.

2. A construction work started without the construction permit license.

In 2017, YFATS organized the bidding and construction activities of the Teaching Building, the Comprehensive Building and the Stadium with a contract price of RMB36,494,741.29 yuan which was used the World Bank loan. According to the information from the school, the construction entity and the supervision entity, the constructions started in mid-September 2017, one month before October 23, 2017, the construction permit license acquisition date.

The above practice did not comply with the provision of Article 7 of *the Construction Law of the People's Republic of China*, which stipulates that before the start of construction works, the construction entity should apply for the construction permit license form the construction administrative department or the government above the county level in accordance with the state relevant regulations.

We suggested that your office should instruct YFATS to implement construction management in accordance with relevant laws. Your office

accepted the suggestion.

Issues on project management

1. The project implementation progress was slow.

According to documents of the annual work plan and the work progress report etc., this project was planned to spend RMB287,145,462.42 yuan of the World Bank loan in 2017. However, by the end of the year, the actual expenditures were just RMB161,273,353.71 yuan, accounting for 56.16% of the annual work plan.

(1) DHRSSGP: 6 advisory services such as the Integrated Command Control Platform and 6 procurement activities such as Business Network Regional Infrastructure did not start to work on time nor carry out the investment, etc.

(2) GDATSLI: 17 advisory services such as Teacher Information Ability Improvement and 9 procurement activities such as Teaching Equipment Purchasing of Accounting Computerization Simulation Training Room did not start to work on time, finish contract negotiation nor carry out investment, etc.

(3) GZITTC: 13 advisory services such as Training Management Software Development and 6 procurement activities such as Teaching Equipment for Industrial Design Specialty did not carry out the investment on time, etc. Among them, there was a procurement behind schedule seriously: the school used the World Bank loan to purchase 50 items of specialized industrial design teaching equipments with the contract price of RMB10,650,000.00 yuan. However, there were 45 items, equivalent to RMB10,496,964.00 yuan, out of supply on the agreed delivery date, September 20, 2017. Until 12 April 2018, there were still 13 items out of supply, amounted to RMB 2,782,101.00 yuan, out of supply. The school failed to reach a clear agreement on the serious delayed delivery issue with the supplier.

(4) YFATS: constructions of the Teaching Building, the Comprehensive Building and the Stadium did not carry out the investment. In addition, 9 advisory services such as Construction and Management of School System Reform, and 3 procurement activities such as Rural Labor Network and the Campus Network Service Platform (First Phase Hardware) did not start to work on time, carry out bidding or investment, etc. Moreover, reform activities such as Strengthening Cooperation

between School and Enterprise were only spent 7% of the planned investment amount in 2017.

We suggested that your office should focus on the solution on the implementation of the sub-project of Social Security Integration and instruct each implementation entity of the sub-project of Rural Worker Training to strengthen executions of the project plan. We also suggested that your office should take measures in time to ensure the completion of the project, or go through the application procedures for project delay if it was impossible to finish project in time. Your office accepted the suggestion. After we pointed out the problem, GZITTC had urged the supplier to make a detail plan for the unsupplied equipment.

2. Bidding procedure was not in compliance with regulations.

In 2017, GZITTC used the counterpart fund to conducted a public bidding activity for maintenance project (with contract price of RMB2,998,959.34 yuan) for maintenance of dormitory and teaching site. This school entrusted a bidding agency to issue the bidding notice and confirmed that the deadline for the submission of tenders was September 11, 2017, 11:00 and the time of bid opening was September 12, 2017, 14:30. The deadline for the submission of tenders and the time of bid opening were not the same. The actual bidding process was also carried out by the schedule arrangement.

The above practices did not comply with the provision of Article 34 of the *Tendering and Bidding Law of the People's Republic of China*, which stipulates that bid opening should be publicly conducted at the same time of the deadline for the submission of tenders, of which is described in the bidding documents.

We suggested that your office instruct GZITTC to enhance the of law awareness, strictly implement the management responsibility as an infrastructure owner. Your office accepted the suggestion.

3. Asset management was not standardized.

Through the audit random inspection, our audit staff found that 206 items of new assets (amounted to RMB10,000,000.11 yuan) in 2017 purchased by the implementation entities did not put any tag with the World Bank project marks. Besides, the locations of 161 items of assets (amounted to RMB6,466,194.02 yuan) were not consistent with the asset list information.

We suggested that your office should improve the daily asset management. Your office accepted the suggestion. After we pointed out the problem, the implementation entities had attached the asset tags and corrected the asset list.

The Followed-up of previous recommendations

The issues disclosed in the audit report of previous year had been rectified.

广东省人力资源和社会保障厅

粤人社函〔2018〕2817号

关于报送世界银行贷款广东城乡社保一体化 和农民工培训项目 2017 年度审计整改情况的函

省审计厅：

收到世界银行贷款广东城乡社保一体化和农民工培训项目 2017 年度财务收支和项目执行情况《审计报告》（粤审外报〔2018〕182 号）（以下简称《审计报告》）后，我厅高度重视，立行立改，厅世界银行贷款项目办公室（以下简称“省项目办”）责成相关单位按规定迅速整改。各项目单位立即启动整改工作，深入研究，改进工作方法，确保整改工作切实有效进行。现将有关整改情况报告如下：

一、关于违反国家法规或贷款协定问题的整改情况

（一）关于“个别采购项目中标信息公布不及时、不完整”的问题。

广州市工贸技师学院（以下简称“广州工贸学院”）在审计指出问题后，加强对采购活动的管理，进一步明确并严格遵守世行对合同公示时间的规定；督促招标代理公司严格按照世界银行对中标信息公布的规定，将“汽车维修专业培训课程资源包”咨询采购的中标信息进行了补充公告，以确保信息公布完整（详见附件 1）。

（二）关于“个别工程未取得施工许可证便开工建设”的问题。

云浮市高级技工学校（以下简称“云浮技校”）已组织工程建设人员学习相关法律法规，在后续的工作中，将杜绝出现此类问题，确保在取得了建设行政主管部门的许可后再开展下一步工作，依法实施建设项目管理。

二、关于项目管理方面存在问题的整改情况

（一）关于“项目实施进度缓慢”的问题。

审计指出该问题后，省项目办领导高度重视，要求各项目单位加强项目管理，明确责任。各单位分别细化年度计划，组织相关部门进行研讨分析，分析实施进度缓慢的原因，从而制定切实可行的推进计划，进一步加强对各采购活动进展、执行程度的监控和管理，着力提高采购执行率。

截止到 2018 年 8 月底，我厅加快推进项目实施和系统应用建设，牵头实施的综合指挥监控平台等 6 项咨询服务中，项目监理服务已完成采购并签订合同，项目监测评估服务正开展采购流程，其余 4 项咨询服务和业务网区域基础设备等 6 项货物采购正编写采购需求。目前，我厅在珠海开展社保一体化系统上线前的准备工作，现已完成系统功能调整、数据转换测试、系统联调测试等工作，开展新旧系统并行测试，预计 9 月底对珠海进行新系统切换上线。我厅调整项目实施思路，已提前启动省社保局的上线准备，预计今年年底前切换上线。待省社保局新系统上线后，将形成统一社保软件版本，明年将在全省范围内推广应用。

省轻工学校的教师微课制作培训等 3 个咨询活动已完成。HTML5 动画制作、网站前端开发培训等 11 个咨询活动中，有 9 个已签订合同，2 个已开标。开发汽车新能源专业资源包等 3 个咨询采购，因培训政策变化等原因，经世行同意已取消。会计电算化模拟实训室设备等 7 项货物采购已完成，设备已投入教学使用。交互智能平板教学设备等 2 项货物采购，因放置场地不足的问题已向世行申请取消（详见附件 2）。

广州工贸学院专门邀请了项目专家，进行采购主题培训，明确工作方法，加快采购执行进度。针对个别货物采购出现供货延期的问题，通过采取逾期警告等措施催促供应商供货，并多次组织学院内部研讨会、与供应商多方工作协调会，商讨有效对策。培训管理软件开发等 13 项咨询采购因涉及跨年度实施，现已完成 2 项，5 项进入验收流程，6 项已签订合同。工业设计专业教学设备等 6 项货物采购现已全部完成供货，进入验收阶段（详见附件 3）。

云浮技校的教学楼、综合楼、体育馆整体建设进度已完成 60%。2017 年计划实施的校系建设与管理改革等 9 项咨询服务中，目前校系建设与管理改革等 7 项目咨询服务正在按合同期执行，基于“石材工艺专业”师资队伍强化建设和基于“石材大师工作室”的石材雕刻教学咨询服务，已签订合同并开始执行。校园网络、农村劳动力服务平台（第一期硬件设备）因涉及合同中供货设备的调整，已于 2018 年 7 月签订补充协议，现已完成供货。校园网络、农村劳动力网络服务平台（第一期定制开发软件）正按合同

期执行。校园网络、农村劳动力服务平台（二期）经世行同意已调整至 2018 年实施，并于 8 月开标。石材机械电气控制系统实训设备现已安装调试完毕，计划 9 月投入教学使用（详见附件 4）。云浮技校将着力加强校企合作部分资金的运用，提高资金使用率，强化师资队伍建设，提升学校软实力。

2018 年 6 月，在项目第十次世行督导总结会上，省项目办与世行、省财政厅和各单位集中讨论了项目的延期方案。世行认可项目的延期申请，同意各单位根据建设需求延长项目实施期限，调整成果指标，以保证项目的产出质量，从而实现更好的建设成果。目前，省项目办已收集汇总各单位延期需求，其中城乡社保一体化子项目延长项目执行期 22 个月，至 2020 年 10 月完工；农民工培训子项目延长项目执行期 12 个月，至 2019 年 12 月完工。世行对该执行期限的调整已批复不反对意见，省项目办已启动国内延期申请程序。

（二）关于“个别招标活动未严格按照有关程序执行”的问题。

广州工贸学院已加强相关法律法规的学习，增强法律意识，今后将认真履行项目建设单位招标管理职责，督促招标代理公司严格按照《中华人民共和国招标投标法》进行招投标工作。

（三）关于“资产管理不规范”的问题。

我厅已完善资产标签、资产清单等日常固定资产管理工作。省轻工学校已开展固定资产检查，特别是重点检查世行贷款项目固定资产。对没有按要求贴标签的世行项目固定资产已补贴，模

糊不清和有损坏的标签已及时更换。广州工贸学院已完善资产标签，云浮技校已组织人员将新增资产贴上标签并搬至相应存放地点。今后各单位将加强固定资产的管理，确保做好固定资产管理工作。

附件：1. 广州工贸学院汽车维修专业课程资源包授予结果补充公告

2. 省轻工学校采购执行整改情况表
3. 广州工贸学院采购执行整改情况表
4. 云浮技校采购执行整改情况表



公开方式：不公开