

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〕181号

GUANGDONG AUDIT REPORT〔2018〕NO. 181

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项目名称：世界银行贷款（赠款）广东农业面源污染治理项目  
Project Name: Guangdong Agricultural Pollution Control Project  
Financed by the World Bank

贷款号：8311-CN  
Loan No.: 8311-CN

赠款号：TF015418  
Grant No.: TF015418

项目执行单位：广东省农业面源污染治理项目管理办公室  
Project Entity: Guangdong Agricultural Pollution Control Project Office

会计年度：2017  
Accounting Year: 2017

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## 一、 审计师意见

### 审计师意见

广东省农业面源污染治理项目管理办公室：

我们审计了世界银行贷款（赠款）广东农业面源污染治理项目 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、赠款协定执行情况表和专用账户报表等特定目的财务报表及财务报表附注（第 8 页至第 26 页）。

#### （一）项目执行单位及广东省财政厅对财务报表的责任

编制上述财务报表中的资金平衡表、项目进度表是你办的责任，编制贷款协定执行情况表、赠款协定执行情况表和专用账户报表是广东省财政厅的责任，这种责任包括：

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

#### （二）审计责任

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

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

我们相信，我们获取的审计证据是适当的、充分的，为发表审计意见提供了基础。

### （三）审计意见

我们认为，第一段所列财务报表在所有重大方面按照中国的会计准则、会计制度和本项目贷款（赠款）协定的要求编制，公允反映了世界银行贷款（赠款）广东农业面源污染治理项目 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

我们审查了本期间内由广东省财政厅报送给世界银行的 8311CN-006 号和 8311CN-007 号贷款提款申请书、TF15418-005 和 TF15418-006 号赠款提款申请书及所附资料。我们认为，这些资料均符合贷款（赠款）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 Guangdong Agricultural Pollution Control Project Office

We have audited the special purpose financial statements (from page 8 to page 26) of Guangdong Agricultural Pollution Control 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 Grant Agreement and the Special Account Statements for the year then ended, and Notes to the Financial Statements.

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

The preparation of the Balance Sheet, the Summary of Sources and Uses of Funds by Project Component is the responsibility of your entity, while the preparation of the Statement of Implementation of Loan Agreement and Grant Agreement and Special Account Statements is the responsibility of Guangdong Provincial Finance Department, which includes:

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

### **Auditor's Responsibility**

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

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

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

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

### **Opinion**

In our opinion, the financial statements identified in the first paragraph present fairly, in all material respects, the financial position of Guangdong Agricultural Pollution Control Project Financed by the World Bank as of December 31, 2017, its financial receipts and disbursements, the project implementation and the receipts and disbursements of special account for the year then ended in accordance with Chinese accounting standards and system, and the requirements of the project loan (grant) agreement.

### **Other Matter**

We also examined the loan withdrawal application from 8311CN-006 to 8311CN-007, the grant withdrawal application from TF15418-005 to TF15418-006 and the attached documents submitted to the World Bank during the period. In our opinion, those documents comply with the project loan (grant) agreement and can serve as basis for loan and grant 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: 世界银行贷款广东农业面源污染治理项目

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

编报单位: 广东省农业面源污染治理项目管理办公室

货币单位: 人民币元

Prepared by: Guangdong Agricultural Pollution Control Project Office

Currency Unit: RMB Yuan

资金占用 Application of Fund	行次 Line No.	期初数 Beginning Balance	期末数 Ending Balance	资金来源 Sources of Fund	行次 Line No.	期初数 Beginning Balance	期末数 Ending Balance
一、项目支出合计 Total Project Expenditures	1	191,744,990.77	360,253,799.34	一、项目拨款合计 Total Project Appropriation Funds	29	96,355,697.88	138,373,233.40
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	30	-	-
2. 待核销项目支出 Construction Expenditures to be Disposed	3	-	-	其中:捐赠款 Including: Grants	31	-	-
3. 转出投资 Investments Transferred-out	4	-	-	三、项目借款合计 Total Project Loan	32	163,666,695.60	239,475,735.36
4. 在建工程 Construction in Progress	5	191,744,990.77	360,253,799.34	1. 项目投资借款 Total Project Investment Loan	33	-	-
二、应收生产单位投资借款 Investment Loan Receivable	6	-	-	(1) 国外借款 Foreign Loan	34	163,666,695.60	239,475,735.36
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	35	-	-
三、拨付所属投资借款 Appropriation of Investment Loan	8	-	-	国际复兴开发银行 IBRD	36	163,666,695.60	239,475,735.36



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
其中:拨付世行贷款 Including :Appropriation of World Bank Investment Loan	9	-	-	技术合作信贷 Technical Cooperation	37	-	-
四、器材 Equipment	10	-	-	联合融资 Co- Financing	38	-	-
(其中:待处理器材损失 To be continued) Including: Equipment Losses in Suspense	11	-	-	(2) 国内借款 Domestic Loan	39	-	-
五、货币资金合计 Total Cash and Bank	12	144,623,122.07	152,529,736.07	2. 其他借款 Other Loan	40	-	-
1. 银行存款 Cash in Bank	13	144,620,020.80	152,500,889.56	四、GEF 赠款 GEF Grant	41	14,241,797.66	19,275,369.62
其中:世行贷款专用账户 存款 Including: WB Special Account	14	68,385,093.20	53,949,834.99	五、上级拨入投资借款 Appropriation of Investment Loan	42	-	-
GEF 赠款专用账户 存款 GEF Special Account	15	4,737,982.17	3,788,451.47	其中:拨入世行贷款 Including: World Bank Loan	43	-	-
2. 现金 Cash on Hand	16	3,101.27	28,846.51	六、企业债券资金 Bond Fund	44	-	-
六、预付及应收款合计 Total Prepaid and Receivable	17	22,783,138.08	801,100.03	七、待冲项目支出 Construction Expenditures to be Offset	45	-	-
其中:应收世行贷款利息 Including: World Bank Loan Interest Receivable	18	-	-	八、应付款合计 Total Payable	46	84,848,112.41	116,386,519.62
应收世行贷款承诺费 World Bank Loan Commitment Fee Receivable	19	-	-	其中:应付世行贷款利息 Including: World Bank Loan Interest Payable	47	-	-
应收世行贷款资金占 用费 World Bank Loan Service- Fee Receivable	20	-	-	应付世行贷款承诺费 World Bank Loan Commitment Fee Payable	48	-	-

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
七、有价证券 Marketable Securities	21	-	-	应付世行贷款资金占用 费 World Bank Loan Service Fee Payable	49	-	-
八、固定资产合计 Total Fixed Assets	22	-	-	九、未交款合计 Other Payables	50	-	-
固定资产原价 Fixed Assets, Cost	23	-	-	十、上级拨入资金 Appropriation of Fund	51	-	-
减:累计折旧 (后续 To be continued) Less: Accumulated Depreciation	24	-	-	十一、留成收入 Retained Earnings	52	38,947.37	73,777.44
固定资产净值 Fixed Assets, Net	25	-	-			-	-
固定资产清理 Fixed Assets Pending Disposal	26	-	-			-	-
待处理固定资产损失 Fixed Assets Losses in Suspense	27	-	-				
资金占用合计 Total Application of Fund	28	359,151,250.92	513,584,635.44	资金来源合计 Total Sources of Fund	53	359,151,250.92	513,584,635.44

(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: 世界银行贷款广东农业面源污染治理项目

Project Name: Guangdong agricultural pollution control Project Financed by the World Bank

编报单位: 广东省农业面源污染治理项目管理办公室

货币单位: 人民币元

Prepared by: Guangdong agricultural pollution control Project Office

Currency Unit: RMB Yuan

	本期 Current Period			累计 Cumulative		
	本期计划额 Current Period Budget	本期发生额 Current Period Actual	本期完成比 Current Period % Completed	项目总计划额 Life of PAD	累计完成额 Cumulative Actual	累计完成比 Cumulative % Completed
资金来源合计 Total Sources of Funds	322,951,600.00	122,860,147.24	38.04%	1,344,612,500.00	397,124,338.38	29.53%
一、国际金融组织贷款 International Financing	208,578,800.00	75,809,039.76	36.35%	657,363,400.00	239,475,735.36	36.43%
1. 国际复兴开发银行 IBRD	208,578,800.00	75,809,039.76	36.35%	657,363,400.00	239,475,735.36	36.43%
二、全球环境基金赠款 GEF grant	7,984,000.00	5,033,571.96	63.05%	33,435,400.00	19,275,369.62	57.65%
三、配套资金 Counterpart Financing	106,388,800.00	42,017,535.52	39.49%	653,813,700.00	138,373,233.40	21.16%
资金运用合计(按项目内容) Total Application of Funds (by Project Component)	322,951,600.00	168,508,808.57	52.18%	1,344,612,500.00	360,253,799.34	26.79%
1. 环境友好型种植业示范项目 Environmentally Friendly Crop Production	96,226,100.00	53,185,674.64	55.27%	338,835,600.00	128,007,910.73	37.78%
2. 牲畜废弃物管理示范项目 Livestock Waste Management	176,105,800.00	82,753,126.26	46.99%	828,369,700.00	150,410,841.30	18.16%
3. 监测与评估、能力建设及知识管 理 Monitoring and Evaluation, Capacity Building and Knowledge Management	38,237,800.00	21,915,338.16	57.31%	105,665,300.00	53,961,892.76	51.07%
4. 项目管理 Project Management	12,381,900.00	7,328,710.95	59.19%	70,118,500.00	21,175,145.04	30.20%
5. 贷款利息 loan interest	-	3,426,658.56	-	-	5,064,459.51	-
6. 先征费 Front-End Fee	-	-100,700.00	-	1,623,400.00	1,633,550.00	100.63%
差异 Difference	-	-45,648,661.33	-	-	36,870,539.04	-
1. 应收款变化 Change in Receivables	-	-21,982,038.05	-	-	801,100.03	-
2. 应付款变化 Change in Payables	-	-31,538,407.21	-	-	-116,386,519.62	-
3. 货币资金变化 Change in Cash and Bank	-	7,906,614.00	-	-	152,529,736.07	-
4. 其它 Other	-	-34,830.07	-	-	-73,777.44	-

**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: 世界银行贷款广东农业面源污染治理项目

Project Name: Guangdong agricultural pollution control Project Financed by the World Bank

编报单位: 广东省农业面源污染治理项目管理办公室

Prepared by: Guangdong agricultural pollution control Project Office

货币单位: 人民币元

Currency Unit: RMB Yuan

项目内容 Project Component	项目支出 Project Expenditure							
	累计支出 Cumulative Amount	已交付资产 Assets Transferred				在建工程 Work in Progress	待核销项目支出 Construction Expenditures to be Disposed	转出投资 Investments Transferred-out
		固定资产 Fixed Asset	流动资产 Current Asset	无形资产 Intangible Asset	递延资产 Deferred Asset			
1.环境友好型种植业示范项目 Environmentally Friendly Crop Production	128,007,910.73	-	-	-	-	128,007,910.73	-	-
2.牲畜废弃物管理示范项目 Livestock Waste Management	150,410,841.30	-	-	-	-	150,410,841.30	-	-
3.监测与评估、能力建设及知识管理 Monitoring and Evaluation, Capacity Building and Knowledge Management	53,961,892.76	-	-	-	-	53,961,892.76	-	-
4.项目管理 Project Management	21,175,145.04	-	-	-	-	21,175,145.04	-	-
5.贷款利息 loan interest	5,064,459.51	-	-	-	-	5,064,459.51	-	-
6.先征费 Front-End Fee	1,633,550.00	-	-	-	-	1,633,550.00	-	-
合计 Total	360,253,799.34	-	-	-	-	360,253,799.34	-	-

(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: 世界银行贷款广东农业面源污染治理项目

Project Name: Guangdong agricultural pollution control Project Financed by the World Bank

编报单位: 广东省财政厅

货币单位: 美元/人民币元

Prepared by: Department of Finance of Guangdong Province

Currency Unit: USD/RMB Yuan

类别 Category	核定贷款金额 Loan Amount 美元 USD	本年度提款数 Current-period Withdrawals		累计提款数 Cumulative Withdrawals	
		美元 USD	折合人民币 RMB	美元 USD	折合人民币 RMB
1. 养殖场工程和货物 Goods and works under part 2(a) of the project	38,240,200.00	4,619,487.30	30,184,653.92	7,702,197.80	50,327,700.86
2. 种植业补贴和高床养殖补贴 Sub-financings under parts 1 (a) (ii), 1 (b) (ii) and 2 (b) of the project	50,279,800.00	5,809,725.73	37,961,909.86	12,952,828.84	84,636,374.21
3. 公共支撑工程、咨询服务、培训考察及办公设备 Works, goods, non-consulting services, consultants' services, incremental operating costs, training and workshops under parts 1 (a) (i), 1(b) (i), 3 and 4 of the project	11,230,000.00	2,627,078.40	17,165,855.68	5,744,560.97	37,536,110.29
4. 先征费 Front-End Fee	250,000.00	-	-	250,000.00	1,633,550.00
5. 指定账户 Special Account	-	-	-	10,000,000.00	65,342,000.00
总计 Total	100,000,000.00	13,056,291.43	85,312,419.46	36,649,587.61	239,475,735.36

(四) 赠款协定执行情况表

iv. Statement of Implementation of Grant Agreement

赠款协定执行情况表

STATEMENT OF IMPLEMENTATION OF GRANT AGREEMENT

本期截至 2017 年 12 月 31 日

(For the period ended December 31, 2017)

项目名称: 世界银行贷款广东农业面源污染治理项目

Project Name: Guangdong agricultural pollution control Project Financed by the World Bank

编报单位: 广东省财政厅

货币单位: 美元/人民币元

Prepared by: Department of Finance of Guangdong Province

Currency Unit: USD/ RMB Yuan

类别 Category	核定赠款金额 Grant Amount 美元 USD	本年度提款数 Current-period Withdrawals		累计提款数 Cumulative Withdrawals	
		美元 USD	折合人民币 RMB	美元 USD	折合人民币 RMB
		1. 保护性耕作补助 Sub-financings under part 1 (c) of the project	700,000.00	-	-
2. 货物、非咨询服务、咨询服务、增量运作成本、培训和研讨会 Goods, non-consulting services, consultant' services, incremental operating costs, training and workshop under parts 1,3 and 4 of the project	4,400,000.00	896,900.66	5,860,528.29	2,096,942.08	13,701,838.94
3. 指定账户 Special Account	-	-	-	800,000.00	5,227,360.00
总计 Total	5,100,000.00	896,900.66	5,860,528.29	2,949,920.36	19,275,369.62

## (五) 贷款专用账户报表

### v. Special Account Statement

## 贷款专用账户报表 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(赠款)广东农业面源污染治理项目 开户银行名称: 中国工商银行广州北京路支行  
Project Name: Guangdong Agricultural Pollution Depository Bank: Guangzhou Beijing Road  
Control Project Financed by the World Bank branch, Industrial and Commercial Bank of China  
贷款号: 8311-CN 账号: 3602000929200467566  
Loan No. 8311-CN Account No. : 3602000929200467566  
编报单位: 广东省财政厅 货币种类: 美元  
Prepared by: Guangdong Provincial Finance Department Currency: USD

A 部分: 本期专用账户收支情况 Part A-Account Activity for the Current Period	金 额 Amount
期初余额 Beginning Balance	9,858,021.22
增加: Add:	—
本期世行回补总额 Total Amount Deposited this Period by World Bank	13,056,291.43
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	3,349.17
本期不合格支出归还总额 Total Amount Refunded this Period to Cover Ineligible Expenditures	—
减少: Deduct:	—
本期支付总额 Total Amount Withdrawn this Period	14,661,121.27
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	8.00
期末余额 Ending Balance	8,256,532.55

(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	10,000,000.00
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	10,000,000.00
4. 专用账户期末余额 Ending Balance of Special Account	8,256,532.55
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	—
1) 项目 2 (a) 部分的货物和工程 Goods and works under part 2(a) of the project	—
2) 项目 1 (a) (ii)、1 (b) (ii)、2 (b) 部分的子拨款 Sub-financings under parts 1 (a) (ii), 1 (b) (ii) and 2 (b) of the project	—
3) 项目 1 (a) (i)、1 (b) (i)、3 和 4 部分的工程、货物、非咨询服务、咨询服务、增量运作成本、培训和研讨会 Works, goods, non-consulting services, consultants' services, incremental operating costs, training and workshops under parts 1 (a) (i), 1(b) (i), 3 and 4 of the project	—
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	1,750,666.50
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)	8.00
减少： Deduct:	—
8. 利息收入（存入专用账户部分） Interest Earned (If Included in Special Account)	7,207.05
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	10,000,000.00



## (六) 赠款专用账户报表

### vi. Special Account Statement

# 赠款专用账户报表 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 (赠款) 广东农业面源污染治理项目 开户银行名称: 中国工商银行广州北京路支行  
Project Name: Guangdong Agricultural Pollution Control Project Financed by the World Bank Depository Bank:: Guangzhou Linhezhong Branch, Agricultural Bank of China  
赠款号: TF015418 账号: 44057014040000021  
Grant No. TF015418 Account No. : 44057014040000021  
编报单位: 广东省财政厅 货币种类: 美元  
Prepared by: Guangdong Provincial Finance Department Currency: USD

A 部分: 本期专用账户收支情况 Part A-Account Activity for the Current Period	金 额 Amount
期初余额 Beginning Balance	683,001.61
增加: Add:	—
本期世行回补总额 Total Amount Deposited this Period by World Bank	896,900.66
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	316.82
本期不合格支出归还总额 Total Amount Refunded this Period to Cover Ineligible Expenditures	—
减少: Deduct:	—
本期支付总额 Total Amount Withdrawn this Period	1,000,430.98
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	579,788.11

(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	800,000.00
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	800,000.00
4. 专用账户期末余额 Ending Balance of Special Account	579,788.11
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	—
1) 项目 1 (c) 部分的子拨款 Sub-financings under part 1 (c) of the project	—
2) 项目 1、3 和 4 部分的货物、非咨询服务、咨询服务 Goods, non-consulting services, consultant' services, incremental operating costs, training and workshop under parts 1,3 and 4 of the project	—
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	221,043.98
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)	832.09
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	800,000.00

## （七）财务报表附注

### 财务报表附注

#### 1.项目概况

世界银行贷款广东农业面源污染治理项目的贷款号为 8311-CN，全球环境基金赠款广东农业面源污染治理项目的赠款号为 TF015418，旨在通过项目实施，减少项目区种植业和牲畜养殖业对水体的污染排放。主要内容包括：在项目区推进化肥减量控污示范工程、农药减量控害工程、保护性耕作等，以及在全省选择一批规模化养殖场进行治疗，通过大中型沼气、污水净化、高床发酵生态养殖技术示范等工程，实现畜禽粪便资源化利用和环境治理双重目标，并开展相应的咨询、培训活动。项目协议于 2014 年 2 月签订、2014 年 5 月生效，原计划于 2019 年 12 月 31 日关账。中期调整方案于 2017 年 12 月生效，项目延长至 2021 年 6 月 30 日关账。中期调整后，项目计划总投资人民币 1,344,612,500.00 元，其中世界银行贷款总额 100,000,000.00 美元，折合人民币 657,363,400.00 元；全球环境基金赠款总额 5,100,000.00 美元，折合人民币 33,435,400.00 元。

#### 2. 财务报表编制范围

本财务报表的编制范围包括广东省农业面源污染治理项目管理办公室(以下简称省项目办)、11 个市项目办、28 个县项目办的财务报表及广东省财政厅(以下简称省财政厅)的有关财务报表。

#### 3. 主要会计政策

3.1 本项目财务报表按照财政部《世界银行贷款项目会计核算办法》（财际字〔2000〕13 号）的要求编制。

3.2 会计核算年度采用公历年制，即公历每年 1 月 1 日至 12 月 31 日。

3.3 本项目会计核算以“权责发生制”作为记账原则，采用借贷复式记账法记账，以人民币为记账本位币。

3.4 按照中国人民银行 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 168,508,808.57 元，累计支出人民币 360,253,799.34 元，占计划总投资的 26.79%。完成投资情况如下：

(单位：人民币元)

项目支出构成	本期支出	累计支出
(1) 环境友好型种植业示范项目	53,185,674.64	128,007,910.73
(2) 牲畜废弃物管理示范项目	82,753,126.26	150,410,841.30
(3) 监测与评估、能力建设及知识管理	21,915,338.16	53,961,892.76
(4) 项目管理	7,328,710.95	21,175,145.04
(5) 贷款利息	3,426,658.56	5,064,459.51
(6) 先征费	-100,700.00	1,633,550.00
合计	168,508,808.57	360,253,799.34

注：先征费本期支出变化是受报表汇率变化。

#### 4.2 货币资金

2017 年 12 月 31 日余额为人民币 152,529,736.07 元。其中省项目办账户余额人民币 90,060,499.64 元，市县项目办账户余额合计人民币 4,730,949.97 元(含现金余额人民币 28,846.51 元)，省财政厅专用账户余额合计 8,836,320.66 美元，折合人民币 57,738,286.46 元。

#### 4.3 预付及应收款

2017 年 12 月 31 日余额为人民币 801,100.03 元，其中其他预付及应收款人民币 204,304.85 元，预付养殖场废弃物治理土建工程款人民币 596,795.18 元(经世行同意，养殖场废弃物治理土建工程 EPC 采购合同分 2 期支付，第 1 期款的支付条件为“完成 30% 工程量，支付总工程款的 50%”)。

#### 4.4 项目拨款

2017 年 12 月 31 日余额为人民币 138,373,233.40 元，其中省级配套资金人民币 99,559,450.34 元，农户自筹资金人民币 224,000.00 元，养殖场自筹资金人民币 38,589,783.06 元。

#### 4.5 项目借款

2017 年 12 月 31 日余额为人民币 239,475,735.36 元，为国际复兴开发银行贷款额 36,649,587.61 美元(含先征费 250,000.00 美元)，折合人民币 239,475,735.36 元。

截至 2017 年 12 月 31 日，累计提取世界银行贷款 36,649,587.61 美元，占贷款总额的 36.65%。

#### 4.6 GEF 赠款

2017 年 12 月 31 日余额为人民币 19,275,369.62 元，为全球环境基金赠款 2,949,920.36 美元，折合人民币 19,275,369.62 元。

截至 2017 年 12 月 31 日，累计提取全球环境基金赠款 2,949,920.36 美元，占赠款总额的 57.84%。

#### 4.7 应付款

2017 年 12 月 31 日余额为人民币 116,386,519.62 元，其中应付器材款人民币 2,079,895.93 元，其他应付款人民币 114,306,623.69 元。

#### 4.8 留成收入

2017 年 12 月 31 日余额为人民币 73,777.44 元，为银行存款利息收入。其中省项目办账户存款利息收入人民币 20,064.80 元，市县项目办账户存款利息收入人民币 1,235.57 元，省财政厅专用账户存款利息收入合计 8,031.14 美元（贷款专用账户存款利息收入 7,207.05 美元，赠款专用账户存款利息收入 832.09 美元，剔除贷款专用账户截止本期期末未包括在支付额中的服务费支出 8.00 美元），折合人民币 52,477.07 元。

### 5. 专用账户使用情况

本项目贷款（赠款）专用账户设在省财政厅，贷款开户银行为中国工商银行广州北京路支行，账号为 3602000929200467566，币种为美元，开设时间为 2014 年 12 月 30 日；赠款开户银行为中国农业银行广州林和中路支行，账号为 44057014040000021，币种为美元，开设时间为 2015 年 1 月 15 日。

贷款专用账户 2017 年年初余额为 9,858,021.22 美元，本年度世行回补总额 13,056,291.43 美元，利息收入 3,349.17 美元，本年度支付 14,661,121.27 美元，本年末包括在支付额中的服务费支出 8.00 美元，年末余额 8,256,532.55 美元。

赠款专用账户 2017 年年初余额为 683,001.61 美元，本年度世行回补总额 896,900.66 美元，利息收入 316.82 美元，本年度支付 1,000,430.98 美元，年末余额 579,788.11 美元。

### 6. 其他需要说明的事项

根据省财政厅和省农业厅制定的《世界银行贷款广东农业面源污染治理项

目省级配套资金管理办法》(粤财农〔2014〕32号),省级配套资金预算指标挂省农业投资项目中心,并实行分账核算,由省农业投资项目中心代省项目办办理资金拨付手续,并编制部门决算。为了满足年终决算报表的编制要求,省项目办除了按照世界银行贷款项目财务管理规定建立项目 MIS 系统账外,还按照事业单位会计制度建立了一套财政 NC 系统账,以用于省级财政配套资金(包括零余额账户和基本户)的记账,相关凭证原件存放于财政 NC 系统账中。

按照项目可行性研究报告,市、县项目管理费补贴由省项目办列入每年的财政配套资金预算,并拨付给各市、县项目办。由于市、县项目办不具备法人资格,无法开设项目账户,只能借用当地农业局或农业技术推广中心等单位的账户,所以在货币资金管理和账务处理方面有其特殊性。

贷款利息支出在以前年度“项目进度表”中,是合并在项目管内,本年度将其单独列示。

“项目进度表(一)”的国际金融组织贷款、全球环境基金赠款本期发生额为2017年12月31日累计完成额减去2016年12月31日累计完成额,而“贷款协定执行情况表”、“赠款协定执行情况表”的本年度提款数人民币金额是根据当年提款数美元金额按照期末汇率折算,导致两者存在差额。

## **(VII) Notes to the Financial Statements**

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

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

The Loan No. of Guangdong Agricultural Pollution Control Project Financed by the World Bank is 8311-CN. The Grant No. of Guangdong Agricultural Pollution Control Project Financed by Global Environmental Facility is TF015418, it aims to reduce water pollutant releases from crop and livestock production in project areas. The contents of the project include: promoting crop production pollution control, pesticide residue control and conservation agriculture pilot sites etc. In selected project areas, implementing biogas and waste-water and high-rise pig production in selected scale livestock farms within the province which is to achieve the dual goal of recycling livestock waste and environmental protection and carrying out relevant consulting and training programs. Project Agreement was signed in February 2014 and came into effect in May 2014, and the planned closing date is December 31, 2019. The mid-term adjustment proposal came into effect in December 2017 and project closing date was extended to June 30, 2021. After MTR, the estimated total investment for the project is RMB 1,344,612,500.00 yuan, among which the World Bank loan is USD 100,000,000.00, equivalent to RMB 657,363,400.00 yuan; the total grant from GEF is USD 5,100,000.00, equivalent to RMB 33,435,400.00 yuan.

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

Consolidation scope of the financial statements covers the financial statements of Management Office of Guangdong Agricultural Pollution Project (hereinafter referred to as “PPMO”), 11 project offices of municipal city level and 28 project offices of county level, as well as relevant financial statements of Department of Finance of Guangdong Province (hereinafter referred to as “DOF”).

#### **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. Renminbi is used as the recording currency of bookkeeping.

3.4 The exchange rate adopted in the financial statements is the exchange rate of the People’s Bank of China on December 31, 2017, i.e. USD 1= RMB 6.5342 yuan.

## 4. Explanation of Subjects

### 4.1 Total Project expenditures

The project expenditure in 2017 was RMB 168,508,808.57 yuan, and the cumulative expenditures were RMB 360,253,799.34 yuan, which accounted for 26.79% of the planned total investment. The completed investments are as follows:

(Currency: RMB yuan)

<b>Project component name</b>	<b>Current expenditure</b>	<b>Cumulative expenditures</b>
(1) Environmentally Friendly Crop production	53,185,674.64	128,007,910.73
(2) Livestock Waste Management	82,753,126.26	150,410,841.30
(3) Monitoring and Evaluation, Capacity Building and Knowledge Management	21,915,338.16	53,961,892.76
(4) Project Management	7,328,710.95	21,175,145.04
(5) Loan Interest	3,426,658.56	5,064,459.51
(6) Front-end fee	-100,700.00	1,633,550.00
Total	168,508,808.57	360,253,799.34

Note: the change in expenditures at this phase of the front-end fee varies with the exchange rate of the statement.

### 4.2 Cash and Bank

On December 31, 2017, the balance was RMB 152,529,736.07 yuan, among which RMB 90,060,499.64 yuan was for the account of PPMO, RMB 4,730,949.97 yuan for the accounts of municipal and county PMOs (including cash balance of RMB 28,846.51 yuan) and USD 8,836,320.66 for the special account of DOF, equivalent to RMB 57,738,286.46 yuan.

### 4.3 Prepaid and Receivable

The balance on December 31, 2017 was RMB 801,100.03 yuan, among which RMB 204,304.85 yuan was for other advance payments and receivables and RMB 596,795.18 yuan (the EPC purchasing contract concerning civil works for treatment of wastes at the farm can be paid in 2 phases after being agreed by the World Bank; the term of payment of phase 1 is “30% of the quantities are completed and 50% of the total project funds are paid”) for advance payment concerning civil works for treatment of wastes at the farm.

### 4.4 Project Appropriation Funds

The balance on December 31, 2017 was RMB 138,373,233.40 yuan, among which provincial counterpart fund was RMB 99,559,450.34 yuan, small holder farmers’ investment was RMB 224,000.00 yuan and livestock farms’ counterpart fund was RMB 38,589,783.06 yuan.



#### 4.5 Project Loan

The balance on December 31, 2017 was RMB 239,475,735.36 yuan, which was the cumulative amount of IBRD loan USD 36,649,587.61 (including front-end fee of USD 250,000.00), equivalent to RMB 239,475,735.36 yuan.

As of December 31, 2017, the World Bank loan of USD 36,649,587.61 was withdrawn cumulatively, accounting for 36.65% of the total loan.

#### 4.6 GEF Grant

The balance on December 31, 2017 was RMB 19,275,369.62 yuan, which was cumulative amount of GEF grant USD 2,949,920.36, equivalent to RMB 19,275,369.62 yuan.

As of December 31, 2017, the GEF grant of USD 2,949,920.36 was withdrawn cumulatively, accounting for 57.84% of the total grant.

#### 4.7 Payable

The balance on December 31, 2017 was RMB 116,386,519.62 yuan, including: payable of RMB 2,079,895.93 yuan for equipment procurement and other payable of RMB 114,306,623.69 yuan.

#### 4.8 Retained Earnings

The balance on December 31, 2017 was RMB 73,777.44 yuan, which was the interest income. Specifically, the interest income of the account of PPMO was RMB 20,064.80 yuan; those of municipal and county PMOs was RMB 1,235.57 yuan, and the total interest income of special account of DOF was USD 8,031.14 (interest income of loan special account was USD 7,207.05 and interest income of GEF special account was USD 832.09, excluding the service charge expenditure excluded in the payment amount at the end of this phase of the special loan account of USD 8.00), equivalent to RMB 52,477.07 yuan.

### **5. Special Account**

The project loan (GEF) special account is set in DOF. The Special Account of Loan, opened on December 30, 2014, is set in Guangzhou Beijing Road Branch, Industrial and Commercial Bank of China, with the account number of 3602000929200467566, and USD as currency Unit. The Special Account of GEF, opened on January 15, 2015, is set in Guangzhou Linhezhong Road Branch, Agricultural Bank of China, with the account number of 44057014040000021, and USD as currency Unit.

The balance of loan special account at the beginning of 2017 was USD 9,858,021.22; the total amount deposited this year by World Bank is USD 13,056,291.43, interest income is USD 3,349.17 and the amount withdrawn this year is USD 14,661,121.27, the USD 8.00 service charge not included in the amount paid as of the end of the current period and the balance at the end of this year is USD 8,256,532.55.

The balance of GEF special account at the beginning of 2017 was USD 683,001.61; the total amount deposited this year by World Bank is USD 896,900.66, interest income is USD 316.82; the amount withdrawn this year is USD 1,000,430.98 and the

balance at the end of this year is USD 579,788.11.

## **6. Other Explanation for the Financial Statements**

According to the Management Measures on the Provincial Counterpart Fund for the Guangdong Agricultural Pollution Control Project Financed by the World bank (Yuecainong [2014] No. 32) enacted by DOF and Agricultural Department of Guangdong Province, the provincial counterpart budget is partly allocated to Guangdong Agricultural Investment Center (GAIC) on behalf of the PPMO, and the GAIC is also in charge of compiling the departmental final accounts. To meet the requirements of the compilation of the year-end final account, apart from the MIS financial accounts system which was set up according to the World Bank Loan Project Financial Management Regulations, the PPMO also set up an NC financial system to record the provincial counterpart fund (the zero balance account as well as the basic account included), the relevant certificates originals were stored in NC financial system.

According to the Feasibility Study Report of the project, the subsidies for the project management fees at the municipal and county levels shall be included in the annual budget for the counterpart funds by the PPMO and will be allocated to the municipal and county PMOs. Since the municipal and county project offices are not eligible to be the legal person hence are unable to open project account, the accounts of the Agricultural bureau or Agricultural technique promotion centers of the same levels etc. have to be used instead, which causes the cash management and accounts treatment to be done in a special way.

The interest expenditure of loan is included in the “project schedule” of the previous years and is integrated in project management, but will be listed separately this year.

The accrual of International Financing and GEF grant at this phase in the “Project Schedule (I)” = cumulative amount completed on December 31, 2017 – cumulative amount completed on December 31, 2016. The RMB amount withdrawn this year in “Statement of Implementation of Loan Agreement” and “Statement of Implementation of Grant Agreement” shall be converted as per the exchange rate at the end of this phase (USD amount withdrawn in current year), leading to difference in them.

### 三、审计发现的问题及建议

#### 审计发现的问题及建议

除对财务报表进行审计并发表审计意见外，审计中我们还关注了项目执行过程中相关单位国家法规和项目贷款（赠款）协定遵守情况、内部控制和项目管理情况、项目绩效情况及上年度审计建议整改落实情况。审计结果表明，作为我国第一个利用国外贷援款的农业面源污染治理项目，截至2017年12月31日，环境友好型种植业示范工程的受益人增至9.5万农户、推广“减药减肥”生产方式的作物面积增至48.4万亩；牲畜废弃物管理示范工程134个，通过环保部门验收工程数量增加至3个。项目取得的阶段性成果包括：一是构建了以IC卡信息管理系统为载体的农业生态补偿机制。二是构建了村镇技术人员为主的技术推广激励机制。三是构建了南方水稻保护性耕作和高床生态养殖新模式。四是不断完善项目实施细则和管理制度。但我们发现仍存在如下问题：

##### （一）违反国家法规或贷款（赠款）协定的问题

省项目办未能及时纠正个别工程质量问题，涉及人民币9,748,649.00元。

据监理资料显示，承包商石家庄正中科技有限公司（主）和四川希望环保工程技术有限公司（成）联合体对所负责的普宁市梅塘育宏养殖场的“围墙”、普宁市高埔大顺养猪场的“格栅渠、集水沉淀池”、揭阳广牧现代农业有限公司的“楼梯、集污池”未按设计图纸施工，导致分别出现“围墙开裂倾斜”、“固液分离平台柱子大面积蜂窝麻面”、“黑膜池渗水”，省项目办最早于2017年11月发出整改通知，但截至2018年3月底仍未整改，涉及合同金额合计人民币9,748,649.00元（资金来源为贷款资金人民币4,874,324.50元、财政配套资金人民币1,462,297.35元、自筹资金人民币3,412,027.15元）。

上述做法不符合国务院《建筑工程质量管理条例》第三条“建设单位、勘察单位、设计单位、施工单位、工程监理单位依法对建设工程质量负责”、第二十八条“施工单位必须按照工程设计图纸和施工技术标准施工……”的规定。

建议你办依照合同要求施工单位采取有效措施补救，并切实加强对施工单位的监督管理，确保工程质量。你办已接受审计建议。

##### （二）项目管理方面存在的问题

1. 国库直接支付的基建项目财政配套资金拨付用时较长，影响项目建设，涉及人民币 12,768,187.47 元。

据相关资料显示，国库直接支付的基建项目财政配套资金拨付用时较长，支付时间晚于申请时间 3 个月以上的涉及人民币 12,768,187.47 元，其中晚于申请时间 6 个月以上（含 12 个月以上）的资金人民币 9,252,056.34 元，晚于申请时间 12 个月以上的资金人民币 2,994,750.00 元。个别承包商受此影响，出现连续 4 个月工程进度为零的情况。

建议你办加强与相关部门的沟通协调，促进加快配套资金拨付的审核审批速度。你办已接受审计建议。

2. 省项目办未合理选择使用单位造成个别监测设备不能发挥作用，涉及人民币 32,880.00 元。

省项目办将统一购置的土壤肥料养分速测仪、农药残留速测仪、土壤取样器等种植业专用设备配置给没有种植业方面工作职能的湛江市畜牧兽医局和汕尾市畜牧兽医局，造成设备闲置，涉及贷款资金人民币 32,880.00 元。

建议你办收回并调整分配设备，保证设备物资的有效使用。你办已接受审计建议。

3. 省项目办对已完工投产的牲畜废弃物处理设施运行监管不到位。

截至 2017 年 12 月 31 日，已完工投产牲畜废弃物处理设施的 15 家猪场中，有 11 家尚未获得环保部门核发的排污许可证，10 家未安装污染物排放自动监测设备，11 家未建立日常污染处理的记录台账，监管不到位，影响牲畜废弃物处理设施的合规、有效管理使用。

建议你办加强已完工投产的牲畜废弃物处理设施的监管，促进牲畜废弃物处理设施发挥应有作用。你办已接受审计建议。

### （三）项目采购检查的情况

按照世界银行要求，我们对 10 个后审合同（详见附表《已检查合同清单》）开展了采购检查，合同金额合计人民币 69,731,090.04 元，分别占应检查合同数和应检查合同金额的 31.25%和 54.40%。应检查合同数为前次检查至本次检查期间签订的后审合同数。应检查后审合同数的统计期间是 2017 年 1 月 1 日至 2017 年 12 月 31 日。检查中我们关注了采购过程、合同管理和治理情况，开展了实物检查，未发现上述合同存在需进行澄清、调查和整改的问题。

#### （四）上一年度审计发现问题未整改情况

上一年度审计报告披露的 7 个问题中，有 6 个问题均已采取措施整改完毕。但牲畜废弃物治理工程进度缓慢问题未完全整改到位，截至 2017 年底仍有 75 个工程超出合同工期且未完工，影响项目实施绩效。建议你办切实制定和落实整改措施，完善制度，加强管理，促进项目顺利实施。你办已接受审计建议。

附表：已检查合同清单

**Annex : List of Contracts Reviewed**

序号 N O.	采购 类别 Procurement category	采购方 式 Procurement method	合同编号 Contract number	合同日期 Contract signed date	合同简介 Contract description	合同执行情况简介 (简要说明合同 阶段、支付进度)	承包商 /供货 商/咨 询顾问 名称 Name of contractor/s supplier/consultant	合同金额 Contract amount (CNY and USD Equivalent)	
						Contract implementation description			
1	土建	NCB	GDAPC-EPC-CZ02	2017.4.24	潮州4个养殖场(金信、荣奕、泰祥、万泰)废弃物治理系统设计、施工、供货及安装工程	1.2017年12月10#凭证支付泰祥10%合同款214670.3元; 2.2017年12月95#凭证支付泰祥25%合同款536675.75元。	石家庄正中科技有限公司	16,702,717.00	2,556,199.23
2	土建	NCB	GDAPC-EPC-ZJ17	2017.7.17	湛江4个场(粤宏、南美、江丰、兴旺)废弃物治理系统设计、施工、供货及安装工程	1.2017年12月16#凭证支付南美10%合同款256771.93元; 2.2018年2月支付南美25%合同款641929.82元。	广州市金龙峰环保设备工程有限公司	9,905,487.53	1,515,944.96
3	货物	Shopping	GDAPC-G1704	2017.4.5	2017年种植业示范点荔枝生物防治天敌(平腹小蜂)采购合同	1.2017年9月51#凭证支付100%合同款1440000元。	广东省农业科学院植物保护研究所	1,440,000.00	220,378.93

4	土建	NCB	GDAPC-EPC-ZJ03	2017.6.1	湛江壹号土猪3个养殖场(牛角湾、杨柑、杨柑种猪场)废弃物治理系统设计、施工、供货及安装工程	未支付	广州环发环保工程有限公司	12,941,938.51	1,980,646.22
5	货物	NCB	GDAPC-G1703	2017.12.20	2017年种植业示范点太阳能杀虫灯、粘虫板供应合同	未支付	广州瑞丰生物科技有限公司	3,570,888.80	546,492.12
6	非咨询服务	Shopping	GDAPC-NC1703	2017.7.1	全国农业面源污染治理现场会暨技术培训班非咨询服务合同	1.2017年9月41#凭证支付100%合同款295200元。	华南农业大学	269,200.00	41,198.62
7	货物	Shopping	GDAPC-G1706	2017.10.30	2017年项目示范养殖场牲畜废物治理系统沼气发电机组及相关配套设施供应合同	1.2018年1月14#凭证支付恒生20%合同款130620元; 2.2018年2月支付恒生35%合同款228585元; 3.2018年1月12#凭证支付汶村23%合同款99176元; 4.2018年2月支付汶村35%合同款150920元。	南通河海动力设备有限公司	1,898,000.00	290,471.67
8	土建	NCB	GDAPC-EPC-ZQYF17	2017.5.15	肇庆云浮3个养殖场(美益、仲健、方源)废弃物治理系统设	未支付	广东九洲建设集团有限公司(主)与广州环	9,666,684.83	1,479,398.37

					计、施工、 供货及安 装工程		发环保 工程有 限公司 (成) 联合体		
9	土建	NCB	GDAPC- EPC-QY 1605	2017.2.13	清远6个养 殖场(细王 屋、新强、 成通、江 氏、洋湖 塘、楚丰) 废弃物治 理系统设 计、施工、 供货及安 装工程	1.2017年10月9# 凭证支付细王屋 10%合同款 184274.33元; 2.2017年10月 50#凭证支付细王 屋25%合同款 460685.81元; 3.2017年12月 81#凭证支付细王 屋15%合同款 276411.49元; 4.2018年1月11# 凭证支付新强 10%合同款 104670.80元; 5.2018年2月支付 新强25%合同款 261677元。	广东森 海环保 装备工 程有限 公司	11,388,173.37	1,742,856.57
10	咨询 服务	CQS	GDAPC- CS1709	2018.1.3	2018-2020 年社会安 保监测咨 询服务	1. 2018年2月支 付10%合同款 194800元。	广东省 城市管 理研究 会	1,948,000.00	298,123.72
已检查合同金额合计人民币 69,731,090.04 元								CNY	USD
								69,731,090.04	10,671,710.39
应检查后审合同数的统计期间是 2017 年 1 月 1 日至 2017 年 12 月 31 日,应检查后审合同数 32 个,应检查后审合同金额合计人民币 128,181,903.76 元。									



### **III. Audit Findings and Recommendations**

#### **Audit Findings and Recommendations**

In addition to audit on the financial statements and comments on audit, we also pay attention to the observance of relevant national laws and regulations and the loan/grant agreement during implementation of the project, internal control, project management, project performance and rectifications and implementations of audit suggestions of the previous year. According to the audit results, as the first agricultural non-point source pollution control project utilizing foreign loan in China, as of December 31, 2017, the number of beneficiary of the environment-friendly planting industry demonstration project has increased to 95,000 households; the area of the crop subjected to “reducing both the pesticide and chemical fertilizer” production modes has increased to 484,000 mu; the number of the demonstration projects for livestock waste management was 134; and the project proven qualified through acceptance by the environmental protection authority increased to 3. The phased achievements made by the project include: 1. An agro-ecology compensation mechanism based on the IC card information management system was established. 2. A technique promotion and incentive mechanism in which the technicians in villages and towns play a predominant role was established. 3. New modes such as conservation agriculture of rice in the southern area and the high-rise ecological breeding were established. 4. Detailed rules for project implementation and the management system were being improved constantly. However, the following problems were still identified:

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

The construction quality of individual LWM projects were failed to be corrected in time by the PPMO , which involves RMB 9,748,649.00 yuan.

The supervisor’s data indicate that, the joint venture of Shijiazhuang Center Enamel Co., Ltd. (leader) and Sichuan Furture Engineering Environmental Technology L. CO (member) failed to build the wall of Puning Meitang Yuhong Farm, the grille canal and water settling pond of Puning Gaopu Dashun Pig Farm, and the stairways and fouling pool of Jieyang Guangmu Modern Agriculture Co., Ltd. jointly according to the design drawings, leading to the fissure and tilt of the wall, the appearance of large area of voids and pits on the pillar of the solid-liquid separation platform, and the leaking of the black film pool. The PPMO issued a rectification notice in November 2017 at the earliest, but they had not been rectified by the end of March 2018, which involved a total contract amount of RMB 9,748,649.00 yuan (the capital source of loan funds RMB 4,874,324.50 yuan, counterpart funds RMB 1,462,297.35 yuan, and self-raised funds RMB 3,412,027.15 yuan).

The above practices don’t conform to the provisions in Article 3, "The proprietor,

surveyor unit, designer unit, construction unit and project supervisor unit shall be responsible for the construction project quality according to laws", and Article 28, "The construction unit must conduct the construction in accordance with the engineering design drawings and construction technical standards, and shall not alter the engineering design without authorization or cut corners" specified in the Regulations on Quality Management of Construction Projects (Order No. 279 of the State Council).

It is recommended that your office ask the construction unit to take effective remedial measures according to the contract requirements and strengthen the supervision and management of the construction organization practically to ensure the project quality. Your office accepted the audit recommendation.

### **Issues on project management**

1. The appropriation duration of the provincial counterpart funds allocated by the national treasury directly for the construction project takes a long time, affecting the project construction and involving RMB 12,768,187.47 yuan.

It is indicated that, the appropriation duration of the financial counterpart funds allocated by the national treasury directly for the construction project was long, which amounted to RMB 12,768,187.47 yuan, the appropriation was more than 3 months later than the scheduled time, of which there was RMB 9,252,056.34 yuan that was paid more than 6 months later than (inclusive 12 months and above) the application time, and an amount of the RMB 2,994,750.00 yuan was not paid unit 12 months after the application . Some contractors were impacted and they didn't make any progress of works for 4 consecutive months.

It is recommended that your office strengthen the communication and coordination with relevant authorities and speed up the examination and approval of the appropriation of counterpart funds. Your office accepted the audit recommendation.

2. The PPMO failed to choose the equipment users properly, resulting in the failure of some monitoring equipment to play a role, involves RMB 32,880.00 yuan.

The devices for the planting industry, such as the soil fertilizer nutrient tachymeter, the pesticide residue tachymeter and the soil sampler, purchased by the PPMO were allocated to Zhanjiang Livestock Husbandry and Veterinary Bureau and Shanwei Livestock Husbandry and Veterinary Bureau, which have no function in planting, leaving the devices unused, which involves a load fund of RMB 32,880.00 yuan.

It is recommended that your office allocate the devices according to the actual demands to ensure the effective use of the devices and materials. Your office accepted the audit

recommendation.

3. The PPMO failed to effectively monitor the operation of livestock waste disposal facilities that had been put into the production.

As of December 31, 2017, among the 15 pig farms with the livestock waste disposal facilities having been put in the production, there were 11 that had no pollutant discharging license issued by the environmental protection authority, 10 of them didn't install the automatic monitoring facility for the pollutant discharge, and 11 pig farms didn't establish a record standing book for daily pollution disposal. The inadequate supervision affected compliance and effective management of the livestock waste disposal facilities.

It is recommended that your office strengthen the supervision of livestock waste disposal facilities that have been put into the production, and promote them to play a proper role. Your office accepted the audit recommendation.

### **Project procurement inspection**

As required by the World Bank, we have carried out a procurement inspection of the 10 post-review contracts (see the details in the Annex: List of Contracts Reviewed) involving a total amount of RMB 69,731,090.04 yuan, which accounted for 31.25% of the number of contracts to be inspected and 54.40% of the contract amount to be inspected respectively. The number of contracts to be inspected was the number of post-review contracts signed during period from the last inspection to this inspection. The statistics period of the number of post-review contracts to be inspected was from January 1, 2017 to December 31, 2017. In the inspection, we paid attention to the procurement process and the contract management and waste disposal, and carried out a physical inspection. We didn't discover the problem that the above-mentioned contract should be clarified, investigated and rectified.

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

Among the 7 problems disclosed in the audit report of last year, 6 problems have been rectified. The slow progress of the livestock waste management project was not rectified completely, and there were 75 projects that still were not completed when the contract period expired by the end of 2017, which affected the implementation and performance of the project. It is recommended that you make the effective rectification measures and implement them, improve the system, and strengthen the management, to promote the smooth implementation of the project. Your office accepted the audit recommendation.

## Annex: List of Contracts Reviewed

NO	Procurement category	Procurement method	Contract number	Contract signed date	Contract description	Contract implementation description	Name of contractor/supplier/consultant	Contract amount (RMB yuan and USD Equivalent)	
1	Civil works	NCB	GDAPC-EPC-CZ02	2017.4.24	The design, construction, material supply and installation of the waste disposal systems in 4 farms (Jinxin, Rongyi, Taixiang, and Wantai) in Chaozhou	1.In December 2017, pay 10% of contract amount, RMB 214670.3 yuan, to Taixiang with the voucher 10#; 2.In December 2017, pay 25% of contract amount, RMB 536675.75 yuan to Taixiang with the voucher 95# ;	Shijiazhuang Center Enamel Co., Ltd.	16,702,717.00	2,556,199.23
2	Civil works	NCB	GDAPC-EPC-ZJ17	2017.7.17	The design, construction, material supply and installation of the waste disposal systems in 4 farms (Yuehong, Nanmei, Jiangfeng and Xingwang) in Zhanjiang	1.In December 2017, pay 10% of the contract amount, RMB 256771.93 yuan, to Nanmei with the voucher 16#; 2.In February 2018, pay 25% of the contract amount, RMB 641929.82 yuan, to Nanmei.	Guangzhou Jinlongfeng Environmental Equipment Engineering Co., Ltd.	9,905,487.53	1,515,944.96
3	Goods	Shopping	GDAPC-G1704	2017.4.5	Procurement contract on biological control of natural enemies (anastatus japonicus) of litchi for planting demonstration sites 2017	1.In September 2017, pay 100% of the contract amount, RMB 1,440,000 yuan, with the voucher 51#.	Plant Protection Research Institution Guangdong Academy of Agricultural Sciences	1,440,000.00	220,378.93
4	Civil works	NCB	GDAPC-EPC-ZJ03	2017.6.1	The design, construction, material supply and installation of the waste disposal systems in 3 farms (Niujiawan,	Unpaid	Guangzhou Huanfa Environmental Engineering Co., Ltd.	12,941,938.51	1,980,646.22

					Yanggan and Yanggan Pig Breeding Farm) of Zhanjiang No.1 Aardvark.				
5	Goods	NCB	GDAPC-G1703	2017.12.20	Supply contract of solar insecticidal lamps and sticky colored cards for planting demonstration sites 2017	Unpaid	Guangzhou Ruifeng Biotechnology Co., Ltd.	3,570,888.80	546,492.12
6	Non-consulting service	Shopping	GDAPC-NC1703	2017.7.1	Non-consultation service contract of on-the-spot meeting and technical training class on management of national agricultural non-point source pollution	1.In September 2017, pay 100% of the contract amount, RMB 295,200 yuan, with the voucher 41#.	South China Agricultural University	269,200.00	41,198.62
7	Goods	Shopping	GDAPC-G1706	2017.10.30	Supply contract of livestock waste disposal system, marsh gas generating set and related facilities for demonstration farms 2017	1.In January 2018, pay 20% of the contract amount, RMB 130,620 yuan, to Hang Seng with the voucher 14#; 2.In February 2018, pay 35% of the contract amount, RMB 228,585 yuan, to Hang Seng; 3.In January 2018, pay 23% of the contract amount, RMB 99,176 yuan, to Wencun with the voucher 12#; 4.In February 2018, pay 35% of the contract amount, RMB 150,920 yuan, to Wencun;	Nantong Hehai Power Equipments Co., Ltd.	1,898,000.00	290,471.67
8	Civil works	NCB	GDAPC-EPC-ZQYF17	2017.5.15	The design, construction, material supply and installation of	Unpaid	Consortium of Guangdong Jiuzhou	9,666,684.83	1,479,398.37

					the waste disposal systems in 3 farms (Meiyi, Zhongjian and Fangyuan) in Yunfu, Zhaoqing		Construction Group Co., Ltd. (leader) and Guangzhou Huanfa Environmental Engineering Co., Ltd. (member)		
9	Civil works	NCB	GDAPC-EPC-QY1605	2017.2.13	The design, construction, material supply and installation of the waste disposal systems in 6 farms (Xiwangwu, Xinqiang, Chengtong, Jiangshi, Yanghutang and Chufeng) in Qingyuan	1.In October 2017, pay 10% of the contract amount, RMB 184,274.33 yuan, to Xiwangwu with the voucher 9#; 2.In October 2017, pay 25% of the contract amount, RMB 460,685.81 yuan, to Xiwangwu with the voucher 50#; 3.In December 2017, pay 15% of the contract amount, RMB 276,411.49 yuan, to Xiwangwu with the voucher 81#; 4.In January 2018, pay 10% of the contract amount, RMB 104,670.80 yuan, to Xinqiang with the voucher 11#; 5.In February 2018, pay 25% of the contract amount, RMB 261,677 yuan, to Xinqiang.	Envitek E.P (Guangdong) Inc.	11,388,173.37	1,742,856.57
10	Consulting Service	CQS	GDAPC-CS1709	2018.1.3	Consultation service of social security monitoring from 2018 to 2020	1.In February 2018, pay 10% of the contract amount, RMB 194,800 yuan.	Guangdong Research Association of Urban Management	1,948,000.00	298,123.72
Total contract amount RMB 69,731,090.04 yuan has been inspected.								RMB yuan	USD
								69,731,090.04	10,671,710.39
The statistics period of the number of the post-review contracts to be inspected was from January 1, 2017 to December 31, 2017, the number of the post-review contracts to be inspected was 32, and the total amount of the post-review contracts to be inspected was RMB 128,181,903.76 yuan.									

# 广东省农业面源污染治理项目管理办公室

粤农世行办〔2018〕116号

## 关于报送世行贷款广东农业面源污染治理项目2017年审计整改情况的函

省审计厅外资运用审计处：

世界银行贷款广东农业面源污染治理项目2017年度财务收支和项目执行情况审计报告（粤审外报〔2018〕181号）收悉。针对审计发现的问题和建议，农业厅党组高度重视，组织相关处室和单位共同研究落实整改。现将整改情况报告如下：

### 一、关于未能及时纠正个别工程质量问题

我办高度重视揭阳市育宏、大顺、广牧养殖场工程质量问题，先后多次通知监理督促承包商落实整改工作，并于5月赴工程现场召开整改工作推进会，要求承包商按期完成整改。目前，整改工作已全部完成。（附件1）

### 二、关于国库直接支付的基建项目财政配套资金拨付用时较长

今年以来，我办持续加强与厅财务审计处、发展计划处以及省财政厅相关处室沟通，推进财政配套资金拨付审核审批速度。2018年财政配套资金预算指标于5月底下达，截至8月31日支出进度为95%，其中，本年度计划安排的牲畜废弃物治理

工程款882.11万元已全部支付。

### 三、关于未合理选择使用单位造成个别监测设备不能发挥作用

我办于6月下发通知，将配置给湛江市畜牧兽医局、汕尾市畜牧兽医局的农业面源污染环境监测工具车和监测仪器（土壤养分速测仪、农药残留速测仪、土壤取样器等）分别转移给清远市清新区农业局、罗定市农业技术推广中心。移交手续已办理完毕。（附件2）

另外，我办还将原配置给湛江市农业局、汕尾市农业局的农业面源污染环境监测工具车和监测仪器分别转移给紫金县农业局和平远县农业局，移交手续已办理完毕。（附件3）

### 四、关于对已完工投产的牲畜废弃物处理设施运行监管不到位

我办于7月下发通知，要求：（1）养殖场落实主体责任，加强工程的日常管理，落实专人负责系统的运行维护，定期对设施设备进行保养，加强设施设备的安全使用管理，确保系统安全良好运行；（2）养殖场应及时向当地环保部门申请环保验收，取得排污许可证。要安装污染物排放自动监测设备、建立日常污染物处理记录台账，主动接受环保部门检查。（3）各地级市项目办加强日常监督检查。（附件4）

牲畜废弃物治理工程现场验收通过后，我办立即明确养殖场系统运行的主体责任，要求养殖场充分发挥设施设备作用，确保系统正常稳定运行，否则通报当地环保部门。我办每年组



组织 1-2 次对完工工程进行现场检查，凡是发现未按要求使用设施设备的，一律通报当地环保部门，整改期至项目结束。

## 五、关于牲畜废弃物治理工程进度缓慢问题未完全整改到位

项目实施以来，我办赴各地督察牲畜废弃物治理工程建设情况，多管齐下加强项目质量及进度管理：

1、明确养殖场承担的责任。要求养殖场按合同要求落实自筹资金，做好“三通一平”工作，积极协调与周边村民关系，配合承包商开展工程建设工作并为其提供便利，明确反对养殖场擅自对建设内容提出实质性修改意见。

2、提高项目管理能力。加强合同管理，严格把控合同实施进度；做好养殖场工程信息台账，工程进度每月更新一次，逾期未完工工程要求进度每日一报。根据合同要求明确关键时间节点，严加监督，对严重拖延工期的连州东篱工程建设合同，我办征求养殖场意见后予以终止，没收承包商履约保证金 274779.61 元，并严格按照合同规定扣罚违约金。落实郑艺平同志专职负责在建工程协调；增聘工程管理专家，提高项目管理水平。（附件 5、6）

3、设立重点工程领导小组。针对广东壹号食品股份有限公司的养殖场工程，以及潮州、揭阳、英德等地工期严重拖延的工程，我办连同养殖企业、监理单位、承包商分别成立领导小组和现场指挥部，重点催办，每日一报，切实加强工程管理，加快工程建设进度。（附件 7）

4、加强对监理的监管，落实监理责任，对个别不负责任的监理单位发出整改通知，要求限期整改，情节严重的，取消合同。

5、加快工程款支付。通过与厅内相关处室和省财政厅沟通协调，积极落实财政配套资金，加快支付进度，缓解承包商资金回笼压力。

6、建立黑名单制度。今年以来，我办约谈了广东合诚、上海达源等承包商负责人，对上海达源、广东合诚、广州环发等承包商发出限期完工通知。对同时承担本项目多个在建工程的承包商进行风险评估和能力预测，将履约能力不足、工程质量不佳的10家承包商列入黑名单，暂停授予新合同。（附件8、9）

7、严格新承包商审核程序。加强对新中标候选人的审核，现场考察投标业绩，核实其财务状况、人员队伍、资金能力等影响履约能力的指标。我办现场考察中发现广州市金龙峰环保设备工程有限公司业绩不实，没有授标，目前正对广州恒河环保设计研究院股份有限公司业绩作进一步考察。

8、科学设置工期，客观界定责任。综合考虑养殖场所处特殊地理位置及天气因素，对新的合同延长工程建设期限，避免因工期设置不合理而出现工程延期多发的现象。

目前纳入项目的牲畜废弃物治理工程土建已完工74个，其他超期在建工程要求在规定期限内全面完工。（附件10）

- 附件：1、揭阳育宏、大顺、广牧整改完成通知单
- 2、湛江、汕尾市畜牧兽医局监测工具车和监测仪器移交文件
- 3、湛江、汕尾市农业局监测工具车和监测仪器移交文件
- 4、关于加强世界银行贷款牲畜废弃物治理工程运行管理工作的通知
- 5、连州东篱工程合同终止相关文件
- 6、增聘陈进平等工程管理专家的通知
- 7、关于成立广东壹号食品股份有限公司第一批世行项目工程领导小组和现场指挥部的通知
- 8、关于责令上海达源、广东合诚、广州环发限期完工的通知
- 9、关于暂停授予9家承包商新的项目合同的申明
- 10、项目养殖场工程信息汇总表

广东省农业面源污染治理项目管理办公室

2018年9月12日



抄送：省财政厅国合办、厅财审处