

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

粤审涉外报〔2019〕142号

GUANGDONG AUDIT REPORT〔2019〕NO.142

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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： 2018  
Accounting Year: 2018

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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 2018 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 21 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不存在重大错报获取合理保证。

为获取有关财务报表金额和披露信息的有关证据，我们实施了必要的审计程序。我们运用职业判断选择审计程序，这些程序包括对由于舞弊或错误导致的财务报表重大错报风险的评估。在进行风险评估时，为了设计恰当的审计程序，我们考虑了与财务报表相关的内部控制，但目的并非对

内部控制的有效性发表意见。审计工作还包括评价所选用会计政策的恰当性和作出会计估计的合理性，以及评价财务报表的总体列报。

我们相信，我们获取的审计证据是适当的、充分的，为发表审计意见提供了基础。

### （三）审计意见

我们认为，第一段所列财务报表在所有重大方面按照中国的会计准则、会计制度和本项目贷款协定的要求编制，公允反映了世界银行贷款广东城乡社保一体化和农民工培训项目 2018 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 8268-09 和 8268-10 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

2019 年 6 月 24 日

地址：中国广东省广州市天河区黄埔大道西 361 号

邮政编码：510630

电话：86-20-87078161

传真：86-20-87078201

## **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 21) of Guangdong Social Security Integration and Rural Worker Training Project financed by the World Bank, which comprise the Balance Sheet as of December 31, 2018, 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, 2018, 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. 8268-09 and No. 8268-10 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 24, 2019

Address: No. 361, West Huangpu Avenue, Tianhe District, Guangzhou City,  
Guangdong Province, P.R. China

Postcode: 510630

Tel.: 86-20-87078161

Fax: 86-20-87078201

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

2018 年 12 月 31 日

(As of December 31, 2018)

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

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	472,501,848.82	591,465,867.89	一、项目拨款合计 Total Project Appropriation Funds	28	199,353,985.90	236,618,102.91
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	260,935,545.01	364,525,140.53
4. 在建工程 Construction in Progress	5	472,501,848.82	591,465,867.89	1. 项目投资借款 Total Project Investment Loan	32	260,935,545.01	364,525,140.53
二、应收生产单位投资借款 Investment Loan Receivable	6	-	-	(1) 国外借款 Foreign Loan	33	260,935,545.01	364,525,140.53
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	260,935,545.01	364,525,140.53
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	15,217,781.21	5,144,696.29	2. 其他借款 Other Loan	39	-	-
1. 银行存款 Cash in Bank	13	15,212,018.21	5,144,696.29	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	4,374,310.65	415,020.38	其中：拨入世行贷款 Including: World Bank Loan	41	-	-
2. 现金 Cash on Hand	15	5,763.00	5,392,155.75	五、企业债券资金 Bond Fund	42	-	-

后续 (To be continued)



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
六、预付及应收款合计 Total Prepaid and Receivable	16	5,272,505.75	5,392,155.75	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	59,231,687.01	27,416,636.03
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	26,663,426.29	26,663,426.29	八、未交款合计 Other Payables	48	65,113.65	18,562.88
固定资产原价 Fixed Assets, Cost	22	26,663,426.29	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	69,230.50	87,703.87
固定资产净值 Fixed Assets, Net	24	26,663,426.29	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	519,655,562.07	628,666,146.22	资金来源合计 Total Sources of Fund	51	519,655,562.07	628,666,146.22

(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 2018 年 12 月 31 日

(For the period ended December 31, 2018)

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)	161,526,312.40	140,853,712.53	87.20%	941,667,520.00	601,143,243.44	63.84%
一、IBRD 世行资金	88,687,702.40	103,589,595.52	116.80%	504,000,000.00	364,525,140.53	72.33%
(1) 广东省轻工业高级技工学校 Guangdong Advanced Technical School of Light Industry	25,180,016.40	21,539,401.22	85.54%	94,500,000.00	82,426,952.59	87.22%
(2) 广州市工贸技师学院 Guangzhou Industry & Trade Technician College	19,337,724.00	26,307,924.31	136.04%	63,000,000.00	53,304,859.15	84.61%
(3) 云浮市高级技工学校 Yunfu Advanced Technical School	9,562,770.00	41,612,255.97	435.15%	63,000,000.00	47,951,468.71	76.11%
(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	34,607,192.00	18,107,777.66	52.32%	283,500,000.00	180,514,543.57	63.67%
(5) 广东省财政厅专用账户余额 Special Account of Guangdong Provincial Finance Department		-3,977,763.64		-	327,316.51	-
二、配套资金 (Counterpart Financing)	72,838,610.00	37,264,117.01	51.16%	437,667,520.00	236,618,102.91	54.06%
(1) 广东省轻工业高级技工学校 Guangdong Advanced Technical School of Light Industry	6,300,000.00	3,552,940.49	56.40%	110,567,520.00	73,563,941.34	66.53%
(2) 广州市工贸技师学院 Guangzhou Industry & Trade Technician College	9,662,310.00	6,338,383.68	65.60%	63,000,000.00	60,683,805.87	96.32%

(后续To be continued)

	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
(3) 云浮市高级技工学校 Yunfu Advanced Technical School	17,028,900.00	3,556,938.28	20.89%	67,000,000.00	39,156,309.35	58.44%
(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	39,847,400.00	23,816,050.70	59.77%	197,100,000.00	63,214,242.49	32.07%
资金运用合计 (Total Application of Funds)	161,526,312.40	118,964,019.07	73.65%	941,667,520.00	591,465,867.89	62.81%
(1) 广东省轻工业高级技工学校 Guangdong Advanced Technical School of Light Industry	31,480,016.40	16,176,350.53	51.39%	205,067,520.00	171,112,220.41	83.44%
(2) 广州市工贸技师学院 Guangzhou Industry & Trade Technician College	29,000,034.00	15,381,981.08	53.04%	126,000,000.00	89,773,743.34	71.25%
(3) 云浮市高级技工学校 Yunfu Advanced Technical School	26,591,670.00	42,667,749.78	160.46%	130,000,000.00	88,398,148.74	68.00%
(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	74,454,592.00	44,737,937.68	60.09%	480,600,000.00	242,181,755.4	50.39%
(5) 广东省财政厅专用账户余额 Special Account of Guangdong Provincial Finance Department	-	-	-	-	-	-
差异 Difference	-	21,889,693.46	-	-	9,677,375.55	-
1. 应收款变化 Change in Receivables	-	119,650.00	-	-	5,392,155.75	-
2. 应付款变化 Change in Payables	-	31,815,050.98	-	-	-27,416,636.03	-
3. 货币资金变化 Change in Cash and Bank	-	-10,073,084.92	-	-	5,144,696.29	-
4. 其他 others	-	28,077.40	-	-	26,557,159.54	-

## 项目进度表(二)

### SUMMARY OF SOURCES AND USES OF FUNDS BY PROJECT COMPONENT II

本期截至 2018 年 12 月 31 日  
(For the period ended December 31, 2018)

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	241,751,755.40					241,751,755.40	-	-
2. 农民工培训子项目 the Sub-Project of Rural Worker Training	376,377,538.78	26,663,426.29				349,714,112.49	-	-
其中: 省级活动 Including: Provincial Activities	430,000.00					430,000.00	-	-
广东省轻工业高级技工学校 Guangdong Advanced Technical School of Light Industry	171,112,220.41					171,112,220.41	-	-
广州市工贸技师学院 Guangzhou Industry & Trade Technician College	116,437,169.63	26,663,426.29				89,773,743.34	-	-
云浮市高级技工学校 Yunfu Advanced Technical School	88,398,148.74	-				88,398,148.74	-	-
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	618,129,294.18	26,663,426.29				591,465,867.89	-	-

(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 2018 年 12 月 31 日

(For the period ended December 31,2018)

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	4,892,766.02	33,580,031.75	24,972,114.73	171,388,617.81
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	9,084,298.17	62,347,355.20	20,738,766.15	142,334,299.84
三、先征费 (Front-end Fee)	200,000.00		-	200,000.00	1,372,640.00
四、专用账户 (Special Account)			-	8,000,000.00	54,905,600.00
总计 (Total)	80,000,000.00	13,977,064.19	95,927,386.95	53,910,880.88	370,001,157.65

(四) 专用账户报表

iv. Special Account Statement

专用账户报表

SPECIAL ACCOUNT STATEMENT

本期截至 2018 年 12 月 31 日

(For the period ended December 31, 2018)

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

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

开户银行名称: 中信银行广州分行营业部

Depository Bank: Guangzhou Branch, Project Project  
China CITIC Bank

账号: 7443021482600007167

Account No. : 7443021482600007167

货币种类: 美元

Currency: USD

Prepared by: Guangdong Provincial Finance Department

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	669,448.54
增加: Add:	
本期世行回补总额 Total Amount Deposited this Period by World Bank	13,977,064.19
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	2,183.76
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	14,588,226.10
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	60,470.39

(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		60,470.39
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		7,952,308.47
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)		12,778.86
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。2018 年 10 月，经请示世行同意，项目延期 22 个月，关账日调整为 2020 年 10 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2018年12月31日汇率,即1美元=人民币6.8632元。

#### 4. 报表科目说明

##### 4.1 项目支出

2018年项目支出人民币118,964,019.07元,累计支出人民币591,465,867.89元,占计划的62.81%。

##### 4.2 货币资金

2018年12月31日货币资金余额为人民币5,144,696.29元,比上年减少人民币10,073,084.92元,其中专用账户存款折合人民币415,020.38元。

##### 4.3 预付及应收款

2018年12月31日余额为人民币5,392,155.75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

2018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

2018 年 12 月 31 日余额为人民币 236,618,102.91 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 2018 年 12 月 31 日到位配套资金人民币 236,618,102.91 元，占计划的 54.06%。

#### 4.6 项目借款

2018 年 12 月 31 日余额为人民币 364,525,140.53 元，是国际复兴开发银行贷款。项目已进入还款期，累计还款 797,881.04 美元，折合人民币 5,476,017.12 元。

截至 2018 年 12 月 31 日，累计提取世界银行贷款 53,910,880.88 美元，占贷款总额的 67.39%。

#### 4.7 应付款

2018 年 12 月 31 日余额为人民币 27,416,636.03 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 0.03 元；省轻工学校人民币 20,928,918.60 元；广州工贸学院人民币 5,197,346.72 元；云浮技校人民币 1,290,370.68 元。

#### 4.8 未交款

2018 年 12 月 31 日余额为人民币 18,562.88 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

2018 年 12 月 31 日余额为人民币 87,703.87 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。2018 年年初余额 669,448.54 美元，本年度回补预付款 13,977,064.19 美元，利息收入 2,183.76 美元，本年度支付 14,588,226.10 美元，年末余额 60,470.39 美元（含利息收入 12,778.86 美元），折合人民币 415,020.38 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和社会保障厅的约定，在各项目实施单位设二级指定账户，余额合计为人民币 4,729,675.91 元，分别为：省人力资源和社会保障厅，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 1,547,030.69 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 418,140.23 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 2,764,504.99 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 0.00 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)。

6.4 贷款协定执行情况表中的累计支出数为人民币 370,001,157.65 元, 资金平衡表中的国外借款期末余额为人民币 364,525,140.53 元, 两者存在差异, 差异金额为人民币 5,476,017.12 元, 此差异金额为 2018 年该项目归还的贷款本金 797,881.04 美元折算。

## **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. In October 2018, the project had been approved by the World Bank to extend its closing date to October 31, 2020. 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, 2018 of the People's Bank of China, which is USD1=RMB6.8632 yuan.

### **4. Explanation of Subjects**

#### **4.1 Project Expenditures**

The project expenditure in 2018 was RMB118,964,019.07 yuan, and the cumulative expenditures were RMB591,465,867.89 yuan, which accounted for 62.81% of the total investment plan.

#### **4.2 Cash and Bank**

On December 31, 2017, the balance was RMB5,144,696.29 yuan with a decrease of RMB10,073,084.92 yuan compared with that of the last year. And the funds in the Special Account were converted to RMB415, 020.38 yuan.

#### **4.3 Prepaid and Receivables**

Its balance on December 31, 2018 was RMB5,392,155.75 yuan, mainly the prepaid for engineering and the other accounts receivable balance of GDATSLI.

#### **4.4 Fixed Assets**

Its balance on December 31, 2018 was RMB26,663,426.29 yuan, which were the fixed assets of GZITTC.

#### **4.5 Project Appropriation Funds**

The balance on December 31, 2018 was RMB236,618,102.91 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, 2018, RMB236,618,102.91 yuan of the counterpart funds had been allocated, which accounted for 54.06% of the plan.

#### 4.6 Project Loan

The balance on December 31, 2018 was RMB364,525,140.53 yuan, which was the World Bank loan. The project has entered repayment period, cumulative repayment USD797,881.04, equivalent to RMB5,476,017.12 yuan.

By the end of December 31, 2018, accumulated USD53,910,880.88 of the World Bank loan had been withdrawn, accounting for 67.39% of the total amount.

#### 4.7 Payables

The balance on December 31, 2018 was RMB27,416,636.03 yuan, mainly goods payable, consulting payable and the other payable about advances expense. The details were as follows: PMO was RMB0.03 yuan; GDATSLI was RMB20,928,918.60 yuan; GZITTC was RMB5,197,346.72 yuan; YFATS was RMB1,290,370.68yuan .

#### 4.8 Other Payables

The balance on December 31, 2018 was RMB18,562.88 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, 2018 was RMB87,703.87 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 2018 was USD669,448.54 and the reimbursement in this year was USD13,977,064.19. The interest earned in this year was USD2,183.76 and the disbursement was USD14,588,226.10. Thus, the ending balance was USD60,470.39 (including the interest earnings of USD12,778.86) , equivalent to RMB415,020.38 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 RMB4,729,675.91 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 RMB1,547,030.69 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 RMB418,140.23 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 RMB2,764,504.99 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 RMB0.00 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*.

6.4 The cumulative withdrawals in the Statement of Implementation of Loan Agreement was RMB 370,001,157.65 yuan, the ending balance of the foreign



loan account in the Balance Sheet was RMB 364,525,140.53 yuan, the difference was RMB 5,476,017.12 yuan, which was caused by the repayment of loan by the amount of USD 797,881.04 in 2018.

### 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。如：城乡社保一体化子项目进一步完善基础支撑平台，社会保险业务板块系统在珠海市正式上线应用，截至 2018 年底，已完成清远市和珠海市的试点应用工作；农民工培训子项目中，云浮技校与行业企业联合建立石材工艺美术大师工作室，该工作室被确定为第 45 届世界技能大赛建筑石雕项目中国集训基地之一。省轻工学校不断扩宽校企合作领域，提高技能培训水平及管理人员业务能力，为企业培训急需人才。广州工贸学院对已有及潜在客户进行了走访调研，为深化校企合作内涵，开拓培训合作领域，优化培训服务提供了有力支持。但我们发现本项目存在如下问题：

#### （一）项目管理方面存在的问题

##### 1. 年度计划项目实施进度缓慢。

根据年度工作计划和进度报告等资料反映，2018 年计划使用世界银行贷款人民币 96,616,011.70 元，截至 2018 年底当年度实际使用人民币 67,567,517.70 元，占计划的 69.93%。2018 年计划实施项目 42 个，已签订合同 21 个、已招标但尚未签订合同项目 3 个、尚未实施采购项目 10 个、取消 8 个。

##### （1）一体化子项目情况：

受信息化发展、统一各地系统经办流程需进行系统数据清洗转换等因素影响,省人力资源社会保障厅 2018 年计划实施的人社综合大数据系统等 9 项咨询服务中,取消 2 个、尚未实施采购 5 个,只签订合同 2 个;互联网区域基础设施采购等 6 项货物采购中,已签订合同 1 个、尚未实施采购 4 个、取消 1 个。

## (2) 农民工培训子项目情况:

受项目需要重新论证、开发周期超出计划预期、计划项目与项目执行单位已开展项目重复等原因影响,参与农民工培训项目的全部三所学校均出现未完成或取消采购的现象,其中:

省轻工学校的信息网络布线工程实训室等 11 项咨询服务中,已签订合同 9 个、已招标但尚未签订合同项目 2 个。2 项货物采购中,已签订合同 1 个、已招标但未签订合同项目 1 个。至审计截止时,已完成验收。

广州工贸学院的国家技能人才培养标准与一体化课程规范编制指导手册等 3 项咨询服务中,已签订合同 1 个、尚未实施采购 1 个、取消 1 个。产品零件测绘教材出版等 3 项货物采购中,已签订合同 2 个、取消 1 个。

云浮技校的校园宣传片等 3 项咨询服务,全部取消。空调采购等 5 项设备采购中已全部签订合同。

建议你办加快推动解决城乡社保一体化子项目存在的问题,加强农民工培训子项目实施单位的计划执行能力建设,积极采取有效措施确保项目如期顺利完工。你办已接受建议。

## 2. 未按合同条款扣留工程质量保证金

合同约定,云浮技校每次在支付新建教学楼、综合楼、体育馆项目工程款时以 10%的保留金比例扣取相应的保留金,直至合同总金额的 5%。但该校仅以 5%的比例扣取,导致截至 2018 年 12 月 31 日未足额保留工程质量保证金,共涉及金额人民币 312,213.44 元。

建议你办督促项目学校今后严格按照合同执行有关条款，以保证业主权益。你办已接受建议。

## （二）上一年度审计发现问题整改情况

上一年度审计报告中披露的问题，其中：个别采购项目中标信息公布不及时、不完整问题已经通过补充公告等方式进行了整改；个别工程未取得施工许可证便开工建设的问题，云浮技校已对问题进行整改，避免再次出现类似事件；项目实施进度缓慢问题，省项目办已通过向世行申请延长项目执行期及加快推进相关工程、货物采购及咨询服务等方式进行整改；个别招标活动未严格按照有关程序执行的问题，相关单位已通过加强对相关人员法律法规方面的培训等，避免再次出现类似事件；资产管理不规范的问题，相关单位已进行固定资产检查并补贴标签等。

### **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 positive 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. The System of Social Insurance Business Sector was officially launched in Zhuhai City, by the end of 2018, the pilot application has been completed in Qingyuan and Zhuhai. Through the sub-project of migrant rural worker training, YFATS has collaboratively established the Stone Craftsman Workshop with the related companies in the stone industry, which was made one of China's national training sites for the architecture stone carving for the 45<sup>th</sup> World Skills Competition. GDATSLI has been broadening the scope of cooperation with companies, endeavoring to enhance the training ability and the management quality, to cater the companies with urgently needed personnel. GZITTC has made investigations on the existing and potential clients to better support the deeper cooperation with the companies, broadening of the scope of cooperation and the improvement of training services. However, the following issues were still found in this project.

#### **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 RMB96,616,011.70 yuan of the World Bank loan in 2018. However, by the end of the year, the actual expenditures were just RMB67,567,517.70 yuan, accounting for 69.93% of the annual work plan. 42 projects should had been implemented with 21 of project contracts signed, 3 invitations of bidding finished but no contracts signed and the procurement of 10 projects has not begun yet, 8 projects were cancelled.

##### **(1) Integration sub-project**

Due to the digital development and the need of information and process standardization of involved cities, the 9 planned advisory service contracts of DHRSSGP such as the big data system for the comprehensive HR and social security were not fully carried out, 2 of them canceled, 5 of the procurement had not begun and only 2 contracts had been signed. Among the 6 goods procurement contracts such as the procurement of Internet basis facilities, 1 contract signed, 4 of the procurement has not begun and 1 cancelled.

## (2) Rural Migrant workers sub-project

Due to the need of further argument and the prolonged development phase as well as the planned projects had already been carried out by the implementation units, there had been unfinished and canceled contracts for all the three participant schools, among which:

GDATSLI: There had been 11 advisory services in total, such as information network wiring training workshop, 9 contracts have been signed, 2 invitation of bidding finished but no contracts signed. Among the planned 2 goods procurement contracts, 1 signed and for the other 1, the invitation of bidding finished. By the time of audit, the check and acceptance has been carried out.

GZITTC: Among the total 3 advisory services such as the guidance for the normative compilation of the integrated curriculum and the standardization of national skilled professionals training, 1 contract had been signed and 1 of the procurement of the contract has not started, 1 had been cancelled. Among the 3 goods procurement such as the publication of surveying and mapping teaching books for the product components, 2 contracts had been signed and 1 canceled.

YFATS: All the 3 advisory services on the school promotional videos had been canceled and all 5 goods procurement contracts such as the procurement of air-conditioners have been signed.

We suggested that you should push to solve the existing problems in the social security integration sub-project, strengthen the competence of the implementation units of the rural migrant workers training sub-projects in terms of their ability to stick to the plans, to ensure the timely completion of the projects by taking proactive and effective measures. You accepted the suggestions.

## **2.Insufficient quality guarantee fees were withheld.**

According to the contract, every time when making the progress payments to the contractors for the teaching building, comprehensive building and the

stadium, 10% of the progress payment should have been withheld until the total sum reaches to 5% of the total contract price, but only 5% of the progress payment were withheld each time, leading to insufficient quality guarantee fees had been withheld, with a total amount of RMB312,213.44 yuan involved.

We suggested that you should strictly adhere to the contracts to ensure that the rights of the proprietor could be well protected. You accepted the suggestions.

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

The previously-disclosed issues were as follows, the bid information of a procurement package was not announced timely and completely, the issue had been rectified by making supplementary announcement. A construction work started without the construction permit license, the issue had been rectified accordingly and measures taken to avoid repeated issues. The project implementation progress was slow, the issue had been solved by applying for the postponing and prolonging of the project and speeding up the construction and procurement and advisory services. Bidding procedure was not in compliance with regulations, the issue had been rectified by carrying out legal training to the related staff. Asset management was not standardized, the issue had been rectified by having checked and labeled the fixed assets.

# 广东省人力资源和社会保障厅

## 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 2018 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 2018 年度财务收支和项目执行情况《审计报告》（粤审涉外报〔2019〕142 号）（以下简称审计报告）后，我厅领导高度重视，要求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进行整改。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“年度计划项目实施进度缓慢”的问题

#### （一）一体化子项目情况。

审计指出后，我厅已加快一体化子项目的实施进度。一是印发《广东省集中式社会保险信息系统推广应用工作方案》，组织地市做好数据清洗转换、应用环境准备、关联系统改造、税务系统对接、测试和培训等工作。目前，省本级、珠海、清远已正式上线使用省集中式社会保险信息系统办理业务。计划 2019 年底实现省集中式社会保险信息系统全省基本覆盖，支撑全省社会保险业



务统一办理、数据共享、服务协同。二是开展咨询服务招标和货物采购的相关工作。安全设备及支撑软件采购(第2包)已完成招标和公告,准备签订合同及支付第一笔预付款。其他的货物采购、咨询服务等正在编写采购需求文档和招标文件,准备开展采购招标工作。

## **(二) 农民工培训子项目情况。**

一是省轻工学校领导多次要求加强项目管理,明确责任,细化年度计划,并组织相关部门进行研讨分析,切实提高货物、咨询采购的效率。目前,“前端设计”培训课程等11项咨询服务采购均已完成招标、签订合同,并按合同开展咨询活动。信息网络布线工程实训室、动漫系教学设备2项货物采购已签订合同,并已完成供货和验收,教学设备已投入使用。

二是广州工贸学院加强计划执行能力建设,坚持运行项目预警等机制,有效加大项目执行力度。国家技能人才培养标准与一体化课程规范编制指导手册等2项咨询服务及产品零件测绘教材出版等2项货物采购均已完成招标、签订合同,并已按合同条款执行完毕。已取消的2项采购均获世行批准全部取消,不再采购。目前,项目进入收尾阶段,广州工贸学院已做好收尾工作部署,制定收尾工作进度计划,构建项目验收评估体系,编制验收工作流程,有序推进项目收尾验收工作,确保项目顺利完工。截至2019年7月,项目资金使用率达96.57%。

三是云浮技校组织相关负责部门召开专门会议,分析项目过

程中的滞缓原因，要求各部门协同联动，优化项目人员工作方式，提高项目执行效率。校园宣传片等 3 项咨询服务已获世行批准全部取消，不再采购。空调设备、农村劳动力服务平台（二期）、体育馆配套设施等 3 项货物采购已全部完成供货、验收，档案室设备采购已供货并安装完毕，预计 9 月进行验收。项目成果资料设计、排版、印刷采购已于 7 月进行了部分验收，预计 9 月进行提款申请。

## 二、关于“未按合同条款扣留工程质量保证金”的问题

云浮技校组织项目人员认真学习研究合同条款，在后续工作中将严格按照合同约定执行。截至 2019 年 2 月共扣留工程质量保证金 1,876,205.37 元，已足额扣留工程质量保证金。

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广东省人力资源和社会保障厅

2019 年 9 月 6 日