

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〕140号

GUANGDONG AUDIT REPORT〔2019〕NO.140

项目名称： 世界银行贷款广东省农村经济综合开发示范镇建设项目
Project Name : Integrated Economic Development of Small Towns
(Guangdong) Project Financed by the World Bank

贷款号： 8161-CN
Loan No. : 8161-CN

项目执行单位： 广东省农村经济综合开发示范镇建设项目办公室
Project Entity: Provincial Project Management Office of Integrated Economic
Development of Small Towns (Guangdong) Project

会计期间： 2018年1月1日-2019年4月30日
Accounting Period: January 1, 2018 - April 30, 2019

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一、 审计师意见

审计师意见

广东省农村经济综合开发示范镇建设项目办公室：

我们审计了世界银行贷款广东省农村经济综合开发示范镇建设项目2019年4月30日的资金平衡表及截至该日同会计期间的项目进度表、贷款协定执行情况表和专用账户报表等特定目的财务报表及财务报表附注（第6页至第27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、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省农村经济综合开发示范镇建设项目 2019 年 4 月 30 日的财务状况及截至该日同会计期间的财务收支、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 8161CN014 至 8161CN019 号 6 份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

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I. Auditor’s Opinion

Auditor’s Opinion

To Provincial Project Management Office of Integrated Economic Development of Small Towns (Guangdong) Project

We have audited the special purpose financial statements (from page 6 to page 27) of Integrated Economic Development of Small Towns (Guangdong) Project Financed by the World Bank, which comprise the Balance Sheet as of April 30, 2019, 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 period 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 office, 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 Integrated Economic Development of Small Towns (Guangdong) Project Financed by the World Bank as of April 30, 2019, its financial receipts and disbursements, the project implementation and the receipts and disbursements of the special account for the period then ended in accordance with Chinese accounting standards and system, and the requirements of the project loan agreement.

Other Matter

We examined the 6 withdrawal applications from 8161CN014 to 8161CN019 and the attached documents submitted to the World Bank by Guangdong Provincial Finance department during the period. In our opinion, the attached documents comply with the project loan agreement and can serve as the 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

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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

2019年04月30日

(As of April 30, 2019)

项目名称：世界银行贷款广东省农村经济综合开发示范镇建设项目

Project Name: Integrated Economic Development of Small Towns (Guangdong) Project Financed by the World Bank

编报单位：广东省农村经济综合开发示范镇建设项目办公室

货币单位：人民币元

Prepared by: Provincial Project Management Office of Integrated Economic Development of Small Towns (Guangdong) Project

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	233,871,914.52	428,165,559.10	一、项目拨款合计 Total Project Appropriation Funds	28	116,762,217.76	124,157,114.74
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	207,028,901.88	334,109,318.16
4. 在建工程 Construction in Progress	5	233,871,914.52	428,165,559.10	1. 项目投资借款 Total Project Investment Loan	32	207,028,901.88	334,109,318.16
二、应收生产单位投资借款 Investment Loan Receivable	6	-	-	(1) 国外借款 Foreign Loan	33	207,028,901.88	334,109,318.16
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	207,028,901.88	334,109,318.16
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	94,477,942.11	44,689,650.47	2. 其他借款 Other Loan	39	-	-
1. 银行存款 Cash in Bank	13	94,463,613.13	44,665,657.23	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	32,703,645.39	45,609.61	其中：拨入世行贷款 Including: World Bank Loan	41	-	-
2. 现金 Cash on Hand	15	14,328.98	23,993.24	五、企业债券资金 Bond Fund	42	-	-

后续 (To be continue)

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	17,224,508.52	1,993,198.21	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	21,806,025.25	16,581,974.88
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	22,779.74	0.00	八、未交款合计 Other Payables	48	-	-
固定资产原价 Fixed Assets, Cost	22	59,553.00	59,553.00	九、上级拨入资金 Appropriation of Fund	49	-	-
减：累计折旧 Less: Accumulated Depreciation	23	36,773.26	59,553.00	十、留成收入 Retained Earnings	50	-	-
固定资产净值 Fixed Assets, Net	24	22,779.74	0.00			-	-
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	345,597,144.89	474,848,407.78	资金来源合计 Total Sources of Fund	51	345,597,144.89	474,848,407.78

(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 2019 年 04 月 30 日
(For the period ended April 30, 2019)

项目名称: 世界银行贷款广东省农村经济综合开发示范镇建设项目

Project Name: Integrated Economic Development of Small Towns (Guangdong) Project Financed by the World Bank

编报单位: 广东省农村经济综合开发示范镇建设项目办公室

货币单位: 人民币元

Prepared by: Provincial Project Management Office of Integrated Economic Development of Small Towns (Guangdong) Project

Currency Unit: RMB Yuan

项目内容 Project Component	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	170,280,805.00	134,475,313.26	78.97%	641,007,305.00	458,266,432.90	71.49%
一、国际金融组织贷款 International Financing	157,273,183.11	127,080,416.28	80.80%	309,500,000.00	334,109,318.16	107.95%
1. 国际复兴开发银行 IBRD	157,273,183.11	127,080,416.28	80.80%	309,500,000.00	334,109,318.16	107.95%
二、配套资金 Counterpart Financing	13,007,621.89	7,394,896.98	56.85%	331,507,305.00	124,157,114.74	37.45%
资金运用合计(按项目内容) Total Application of Funds (by Project Component)	182,146,852.00	194,293,644.58	106.67%	641,007,305.00	428,165,559.10	66.80%
1. 基础设施发展 Infrastructure development	166,803,752.00	176,221,099.28	105.65%	543,668,205.00	403,830,863.31	74.28%
2. 机构能力建设 Institution strengthening	3,605,000.00	4,080,960.75	113.20%	34,692,600.00	6,589,262.29	18.99%
3. 项目管理与监测评价 Project management and monitoring assessment	250,000.00	576,373.32	230.55%	12,430,300.00	1,390,832.50	11.19%
4. 预备费 Reserve	6,039,100.00	-		34,173,000.00	-	
5. 贷款利息及先征费 Loan Interests and front-end-fee	5,449,000.00	6,786,106.86	124.54%	16,043,200.00	12,057,088.91	75.15%
6. 汇兑损益 Exchange gain or loss	-	6,629,104.37		-	4,297,512.09	
7. 其他 Others	-	-		-	-	
差异 Difference	-	-59,818,331.32			30,100,873.80	-
1. 应收款变化 Change in Receivables	-	-15,231,310.31			1,993,198.21	-
2. 应付款变化 Change in Payables	-	5,224,050.37			-16,581,974.88	-
3. 货币资金变化 Change in Cash and Bank	-	-49,788,291.64	-	-	44,689,650.47	-
4. 其它 Other	-	-22,779.74	-	-	-	-

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

本期截至 2019 年 04 月 30 日
 (For the period ended April 30, 2019)

项目名称：世界银行贷款广东省农村经济综合开发示范镇建设项目

Project Name: Integrated Economic Development of Small Towns (Guangdong) Project Financed by the World Bank

编报单位：广东省农村经济综合开发示范镇建设项目办公室

货币单位：人民币元

Prepared by: Provincial Project Management Office of Integrated Economic Development
 of Small Towns (Guangdong) Project

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. 基础设施发展 Infrastructure development	403,830,863.31	-	-	-	-	403,830,863.31	-	-
2. 机构能力建设 Institution strengthening	6,589,262.29	-	-	-	-	6,589,262.29	-	-
3. 项目管理与监测评价 Project management and monitoring assessment	1,390,832.50	-	-	-	-	1,390,832.50	-	-
4. 预备费 Reserve	-	-	-	-	-	-	-	-
5. 贷款利息及先征费 Loan Interests and front-end-fee	12,057,088.91	-	-	-	-	12,057,088.91	-	-
6. 汇兑损益 Exchange gain or loss	4,297,512.09	-	-	-	-	4,297,512.09	-	-
7. 其他 Others	-	-	-	-	-	-	-	-
合计 Total	428,165,559.10	-	-	-	-	428,165,559.10	-	-

(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 2019 年 04 月 30 日

(For the period ended April 30, 2019)

项目名称：世界银行贷款广东省农村经济综合开发示范镇建设项目

Project Name: Integrated Economic Development of Small Towns (Guangdong) 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 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. 工程 Civil Works	46,110,000.00	22,820,447.10	158,522,332.03	48,400,033.95	325,664,468.43
2. 货物 Goods	2,630,000.00	73,219.78	620,043.73	728,451.92	4,901,461.58
3. 咨询服务和培训 Consulting service and training	1,135,000.00	77,540.69	584,740.52	401,615.96	2,702,313.15
4. 待分配部分 Unallocated part	-	-5,000,000.00	-32,671,000.00	-	-
5. 先征费 Front-end-fee	125,000.00	-	24,300.00	125,000.00	841,075.00
总计 Total	50,000,000.00	17,971,207.57	127,080,416.28	49,655,101.83	334,109,318.16

(四) 专用账户报表

iv. Special Account Statement

专用账户报表
SPECIAL ACCOUNT STATEMENT

本期截至 2019 年 04 月 30 日

(For the period ended April 30, 2019)

项目名称: 世界银行贷款广东省农村经济综合开发示范镇建设项目

Project Name: Integrated Economic Development of Small Towns (Guangdong) Project Financed by the World Bank

贷款号: 8161-CN

Loan No. 8161-CN

编报单位: 广东省财政厅

Prepared by: Guangdong Provincial Finance Department

开户银行名称: 中信银行广州越秀支行

Depository Bank: Guangdong Provincial Finance Department

账号: 7443501482600000797

Account No. : 7443501482600000797

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	5,004,996.08
增加: Add:	
本期世行回补总额 Total Amount Deposited this Period by World Bank	17,971,207.57
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	1,782.39
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	22,971,207.57
本期末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	6,778.47

(后续To be continued)

B 部分：专用账户调节 Part B-Account Reconciliation		金 额 Amount
1. 世界银行预付款总额 Amount advanced by world bank		5,000,000.00
减少： Deduct:		
2. 世界银行回收总额 Total Amount Recovered by World Bank		5,000,000.00
3. 本期期末预付款净额 Present outstanding amount advanced to the special account at 04/31/2019		0.00
4. 专用账户期末余额 Ending Balance of Special Account		6,778.47
增加： Add:		
5. 截至本期期末已申请报账但尚未回补金额 Amount Claimed but not yet Credited at the End of this Period		-
申请书号 Application No.	金 额 Amount	-
	-	-
6. 截至本期期末已支付但尚未申请报账金额 Amount Withdrawn but not yet Claimed at the End of this Period		-
7. 服务费累计支出（如未含在 5 和 6 栏中） Cumulative Service Charges (If not Included in Item 5 or 6)		-
减少： Deduct:		-
8. 利息收入（存入专用账户部分） Interest Earned (If Included in Special Account)		6,778.47
9. 本期期末专用账户预付款总额 Total advanced to special account accounted for at 04/30/2019		0.00

（五）财务报表附注

财务报表附注

1. 项目概况

世界银行贷款广东省农村经济综合开发示范镇项目贷款号为8161-CN，旨在通过该项目的实施，促进示范镇经济社会与环境建设，实现示范镇包容性增长与可持续发展；通过示范镇的辐射带动作用，探索建立小城镇合作发展平台，为全国小城镇健康发展提供良好经验。本项目在中期调整前涉及7个镇，主要项目内容包括：（1）支持中山市古镇镇灯饰、花卉苗木产业发展的相关基础设施及机构能力建设；（2）支持汕头市澄海区东里镇五金制品产业发展的相关基础设施及机构能力建设；（3）支持肇庆市德庆县悦城镇新型建材、旅游产业发展的相关基础设施及机构能力建设；（4）支持阳江市阳东县东城镇五金刀具产业发展的相关基础设施及机构能力建设；（5）支持韶关市乳源县乳城镇旅游、金属制造产业发展的相关基础设施及机构能力建设；（6）支持梅州市兴宁市福兴镇旅游产业发展的相关基础设施及机构能力建设；（7）支持云浮市罗定市附城镇电子产业发展的相关基础设施及机构能力建设。

经过中期调整，世界银行已批准汕头市澄海区东里镇和梅州市兴宁市福兴镇退出，并将世行贷款资金重新分配给具有世界银行建设基础的韶关市乳源县乳城镇和河源市东源县仙塘镇。两个镇的主要建设内容包括：（1）支持韶关市乳源县乳城镇给排水基础设施及机构能力建设；（2）支持河源市东源县仙塘镇新工业区道路、给排水基础设施及机构能力建设。

《贷款协定》和《项目协定》于2012年08月07日签订，2012年11月生效，项目关账日为2017年12月31日，中期调整后，项目关账日为2018年12月31日。项目原计划总投资为人民币675,034,500.00元，其中

世界银行贷款总额为 50,000,000.00 美元,折合人民币 319,000,000.00 元(汇率按 6.38 元计)。调整后项目估算总投资为 103,555,300.00 美元,其中世界银行贷款 50,000,000.00 美元,折合人民币 309,500,000.00 元(汇率按 6.19 元计), 占总投资的 48.28%。

截至 2019 年 04 月 30 日,项目进度如下:

(1) 韶关市乳源县乳城镇项目

乳城镇 2018 年 1 月至 2019 年 4 月完成投资额人民币 55,658,538.86 元,提款报账 4,556,258.33 美元(全部为二期项目提款),累计完成投资额人民币 118,293,264.11 元,累计提款报账 11,000,000.00 美元。

乳城镇第一期项目采用世行资金的供水管网新建和改造项目、污水管网改造项目、培训中心土建工程项目,已完成;生态区发展模式研究编制工作已完成。采用配套资金的土建工程项目(乳城镇供水厂中控楼及实验设施)已完成。

乳城镇第二期项目采用世行资金的城区供水及污水管网完善工程已完工;开发区道路完善工程及开发区供水、污水管网完善工程已完工(未验收)。供水管网普查及信息化系统建设已完成。采用配套资金采购的供水厂设备已完成。

(2) 中山市古镇镇项目

古镇镇 2018 年 1 月至 2019 年 4 月完成投资额人民币 10,614,650.15 元,提款报账 1,676,396.59 美元,累计完成投资额人民币 82,573,445.43 元,累计提款报账 10,050,000.00 美元。

土建工程方面,利用世行资金的绿博园河道/水利工程、绿博园道路/桥梁、绿博园生物育种实验楼和服务楼已完成;办公设备采购已完成,灯具快速成型机系统、灯具制造设备已取消;观赏动植物市场信息研究与分析报告任务大纲、观赏动植物市场信息研究与分析、灯饰产业集群研究任

务大纲、灯饰产业集群研究和提升竞争力战略研究等咨询采购已完成、病虫害监测与防治服务项目采购已完工。采用配套资金的货物类古镇镇灯具质量检测设备项目已完成；古镇镇绿博园种质资源保存设备项目、古镇镇绿博园生物育种/深加工设备项目已取消；观赏动植物育种系统、灯饰研发任务大纲、温度控制 / 电线路 / 节能灯具等研发等咨询采购已取消。

(3) 肇庆市德庆县悦城镇项目

悦城镇 2018 年 1 月至 2019 年 4 月完成投资额人民币 36,696,659.07 元，提款报账 4,940,704.92 美元，累计完成投资额人民币 57,311,120.15 元，累计提款报账 7,722,565.32 美元。

产业转移基地综合服务楼、空调、电梯、室内外电气、办公设备已完成；悦城镇老街改造工程已完成；悦城老街改造-沿江路环境提升工程已完成；建材产业集群发展规划、旅游产业集群发展规划已编制完成；社区参与计划编制工作已完成。

(4) 阳江市阳东县东城镇项目

东城镇 2018 年 1 月至 2019 年 4 月完成投资额人民币 12,902,193.58 元，提款报账 1,950,000.00 美元，累计完成投资额人民币 68,313,469.29 元，累计提款报账 7,950,000.00 美元。

东城镇五金产业基地道路新建、扩建和改造项目已完成。五金刀具产业集群竞争力研究、东城区域品牌创建行动计划已取消；产业现代化管理和营销推广计划已完成。

(5) 云浮市罗定市附城街道项目

附城镇 2018 年 1 月至 2019 年 4 月完成投资额人民币 33,410,862.03 元，提款报账 4,307,981.89 美元，累计完成投资额人民币 43,055,874.75 元，累计提款报账 4,932,536.51 美元。

附城镇市政配套工程、综合服务楼项目土建工程已完工。货物类项目中小企业创业基地综合办公楼办公设备（配套资金）已取消。服务类项目

中小企业产业发展规划（配套资金）已完成。

（6）河源市东源县仙塘镇项目

仙塘镇 2018 年 1 月至 2019 年 4 月完成投资额人民币 45,023,705.11 元，提款报账 5,539,865.84 美元，累计完成投资额人民币 58,657,193.19 元，累计提款报账 8,000,000.00 美元。

采用世行资金的仙塘镇工业区道路及配套设施建设工程已完成。采用配套资金的新型材料制品产业集群转型升级战略规划、产业转移园新型材料产业专题报告、新型材料产业跨区产业协作机制研究报告等咨询采购已取消。

2. 财务报表编制范围

本财务报表的编制范围包括广东省世界银行贷款农村经济综合开发示范镇项目管理办公室（以下简称项目办）、8 个镇项目办的财务报表（包括东里镇和福兴镇）和专用账户报表。

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（备注：本报告截止日期为 2019 年 4 月 30 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 2019 年 04 月 30 日汇率，即 USD1=人民币 6.7286 元。项目进度表（一）中项目总计划额按汇率 USD1=人民币 6.19 元计。

4. 报表科目说明

4.1 项目支出

2018 年 1 月至 2019 年 4 月项目共发生支出人民币 194,293,644.58 元，其中基础设施发展人民币 176,221,099.28 元，机构能力建设人民币 4,080,960.75 元，项目管理与监测评价人民币 576,373.32 元，贷款利息及先征费人民币 6,786,106.86 元，汇兑损益人民币 6,629,104.37 元。截至 2019 年 04 月 30 日，项目累计共发生支出人民币 428,165,559.10 元，占总投资计划的 66.80%，其中基础设施发展人民币 403,830,863.31 元，占总投资计划的 74.28%，机构能力建设人民币 6,589,262.29 元，占总投资计划的 18.99%，项目管理与监测评价人民币 1,390,832.50 元，占总投资计划的 11.19%，贷款利息及先征费人民币 12,057,088.91 元，占总投资计划的 75.15%，汇兑损益人民币 4,297,512.09 元。

4.2 货币资金

2019 年 04 月 30 日货币资金余额为人民币 44,689,650.47 元，比上年减少人民币 49,788,291.64 元，其中银行存款余额人民币 44,665,657.23 元，比上年减少人民币 49,797,955.90 元；现金余额人民币 23,993.24 元，比上年增加人民币 9,664.26 元。

4.3 预付及应收款

2019 年 04 月 30 日余额为人民币 1,993,198.21 元，比上年减少人民币 15,231,310.31 元。其中汕头东里镇余额人民币 996,113.31 元；兴宁福兴镇

余额人民币 997,084.90 元，是省级配套资金在镇项目办的账户余额。

4.4 固定资产

2019 年 04 月 30 日固定资产原价余额为人民币 59,553.00 元,累计折旧余额人民币 59,553.00 元，固定资产净值余额为人民币 0.00 元。

4.5 项目拨款

2019 年 04 月 30 日余额为人民币 124,157,114.74 元，其中省级到位的配套资金人民币 64,322,650.74 元，市级到位的配套资金人民币 0.00 元，县级到位的配套资金人民币 59,834,464.00 元。

项目计划配套资金总额人民币 331,507,305.00 元，截至 2019 年 04 月 30 日到位配套人民币 124,157,114.74 元，占计划的 37.45%。

4.6 项目借款

2019 年 04 月 30 日余额为人民币 334,109,318.16 元，其中：世界银行贷款额为 49,655,101.83 美元，折合人民币 334,109,318.16 元。

截至 2019 年 04 月 30 日，累计提取世界银行贷款资金 49,655,101.83 美元，占贷款总额的 99.31%，其中，先征费 125,000.00 美元，折合人民币 841,075.00 元；土建工程 48,400,033.95 美元，折合人民币 325,664,468.43 元；货物 728451.92 美元，折合人民币 4,901,461.58 元；培训服务与咨询 401,615.96 美元，折合人民币 2,702,313.15 元；指定账户 0.00 美元，折合人民币 0.00 元。

4.7 应付款

2019 年 04 月 30 日余额为人民币 16,581,974.88 元，比上年减少人民币 5,224,050.37 元，其中，中山古镇镇余额为人民币 2,503,079.94 元，是应付

施工方工程款、投标方的投标保证金、监理单位的工程监理费、设计单位的设计费等；德庆悦城镇余额为人民币 2,482,592.39 元,是应付监理单位的工程监理费、勘察及设计单位的费用等；阳江东城镇余额为人民币 3,242,246.69 元，是应付施工方的工程保证金以及监理单位的监理费等；乳源县乳城镇余额为人民币 7,831,004.88 元，是应付施工方工程进度款、及工程保证金等；罗定附城镇余额为人民币 466,064.98 元，是应付人防费以及工程保证金等；东源仙塘镇余额为人民币 56,986.00 元，是应付工程监理费等。

5. 专用账户使用情况

本项目专用账户设在中信银行广州越秀支行，账号为 7443501482600000797，币种为美元。2018 年年初余额 5,004,996.08 美元，2018 年 1 月至 2019 年 4 月回补 17,971,207.57 美元，利息收入 1,782.39 美元，2018 年 1 月至 2019 年 4 月支付 22,971,207.57 美元，2019 年 4 月 30 日余额 6,778.47 美元。

6. 或有事项

德庆悦城镇老街改造工程合同（合同号 GD-TJ-YC-01）竣工后进行财审，核减金额为人民币 3,776,896.67 元，施工方对被核减的金额有异议，已向肇庆仲裁委员会提请仲裁，该申请已于 2019 年 4 月 17 日被受理。若施工方胜诉，在建工程和应付款科目余额会相应增加人民币 3,776,896.67 元。

v. Notes to the Financial Statements

Notes to the Financial Statements

1. Project Overview

The Loan No. of Integrated Economic Development of Small Towns (Guangdong) Project is 8161-CN. Through the implementation of the project, it aims to promote economic, social and environmental construction in order to achieve inclusive growth and sustainable development of selected towns. With the radiating effect of selected towns, it will also help establishing cooperation and development platform for small towns, and providing good experience for other small towns of the nation. The project involves 7 towns, the main contents are as follows: (1) supporting associated infrastructure construction and institutional capacity building for lighting industry as well as flower and plant industry of Guzhen Town, Zhongshan City; (2) supporting associated infrastructure construction and institutional capacity building for hardware products industry of Dongli Town, Chenghai District, Shantou City; (3) supporting associated infrastructure construction and institutional capacity building for new building materials industry and tourism industry of Yuecheng Town, Deqing County, Zhaoqing City; (4) supporting associated infrastructure construction and institutional capacity building for hardware cutting tools industry of Dongcheng Town, Yangdong County, Yangjiang City; (5) supporting associated infrastructure construction and institutional capacity building for tourism industry and metal manufacturing industry of Rucheng Town, Ruyuan County, Shaoguan City; (6) supporting associated infrastructure construction and institutional capacity building for tourism industry of Fuxing Town, Xingning City, Meizhou City; (7) supporting associated infrastructure construction and institutional capacity building for electronic industry of Fucheng Town, Luoding City, Yunfu City.

After the mid-term amendment in June 2015, Dongli Town, Chenghai District, Shantou City and Fuxing Town, Xingning City, Meizhou City had officially withdrawn from the project, the World Bank agreed to reallocate the loan to Rucheng town, Ruyuan county, Shaoguan City which are the existing users of the loan and the newly selected Xiantang Town, Dongyuan County, Heyuan City. The main construction contents of the two towns are as follows: (1) supporting associated infrastructure construction for water supply and drainage and institutional capacity building of Rucheng Town, Ruyuan County, Shaoguan City; (2) supporting the construction of roads in the new industrial district and associated infrastructure for water supply and drainage

as well as institutional capacity building of Xiantang Town, Dongyuan County, Heyuan City.

Loan Agreement and Project Agreement were signed in August 2012, and became effective in November 2012. The closing date is December 31, 2017, the adjusted closing date was December 31, 2018. Estimated total investment of the project is RMB675,034,500.00 yuan, among which the World Bank loan is USD50,000,000.00, equivalent to RMB319,000,000.00 yuan. (at a rate of USD1=RMB6.38 yuan) The adjusted total investment was USD103,555,300.00, among which the World Bank loan is USD50,000,000.00, equivalent to RMB309,500,000.00 yuan (at a rate of USD1=RMB6.19 yuan) , accounting for 48.28% of the total investment.

By April 30, 2019, the progress of the towns was as follows:

(1) Rucheng Town, Ruyuan County, Shaoguan City

The investment from January 2018 to April 2019 was RMB 55,658,538.86 yuan, the withdrawal was USD 4,556,258.33 (The second phase withdrawal) , total accumulated investment was RMB 118,293,264.11 yuan, accumulated withdrawal was USD 11,000,000.00.

The civil work financed by World Bank had all been done. The water supply pipelines, sewage pipe network improvement and the training center construction were finished; The eco-zone development pattern research had been completed. The construction of the civil work financed by the counterpart fund (Rucheng Town water supply plant central control building and experimental facilities) were done.

The bid and tender for the second phase civil work financed by the world bank loan had been finished, among which the urban sewage pipeline network improvement work were done; the water supply network improvement, the water supply for the economic development zone, the improvement of the sewage pipeline network had been done without acceptance. Rucheng Town urban water supply pipe network and census information system construction project financed by the counterpart fund were done. The counterpart-funded equipments for the water supply plant had been procured.

(2) Guzhen Town ,Zhongshan City

The investment from January 2018 to April 2019 was RMB 10,614,650.15 yuan, the withdrawal was USD 1,676,396.59, total accumulated investment was RMB 82,573,445.43 yuan, accumulated withdrawal was USD10,050,000.00.

For civil works, the civil work for Green Garden river / water conservancy, Green Garden Road / bridge construction were completed; the construction project of laboratory building and service building of Guzhen Green and Bio-breeding Park were done. Office equipment had been procured. The lamp rapid prototyping system equipment procurement and lamp manufacturing equipment procurement had been cancelled. Pest and disease monitoring and control services procurement had been completed.

The research and analysis of the market for the appreciation animals and plants, the lamp industrial cluster research and competitiveness elevation strategic research are all completed. Guzhen Town lamp detecting facilities procurement classified as goods procurement using counterpart fund had been completed. Germplasm resources conservation equipment for Guzhen Green and Bio-breeding Park, the biological breeding / deep-processing equipment for Guzhen Green and Bio-breeding Park, the breeding equipment for the appreciation animals and plants, the lighting research outline and the temperature control/electrical circuit/energy-saving lights research had been cancelled.

(3) Yuecheng Town,Deqing County,Zhaoqing City

The investment from January 2018 to April 2019 was RMB36,696,659.07 yuan, the withdrawal was USD 4,940,704.92, total accumulated investment was RMB 57,311,120.15yuan, accumulated withdrawal was USD7,722,565.32.

The construction of the office building and related equipments such as the air-conditioners, elevators in Industry Transformation Base had finished. The construction of the project of upgrading old streets in Yuecheng Town were done. The material industry cluster and the tourism cluster development plans were finished. The community engagement plan had been done

(4) Dongcheng Town, Yangdong County, Yangjiang City

The investment from January 2018 to April 2019 was RMB 12,902,193.58 yuan, the withdrawal was USD 1,950,000.00, total accumulated investment was RMB 68,313,469.29 yuan, accumulated withdrawal was USD 7,950,000.00.

The construction, expansion and renovation of roads in Dongcheng Town Hardware Industry Base and the construction had finished. The competitiveness analysis for the hardware industry cluster and the building of brand for the eastern city had been cancelled. The industry modernization management and promotion plan, financed by the counterpart fund were done.

(5) Fucheng Town, Luoding City, Yunfu City

The investment from January 2018 to April 2019 was RMB 33,410,862.03 yuan, the withdrawal was USD 4,307,981.89, total accumulated investment was RMB 43,055,874.75 yuan, accumulated withdrawal was USD 4,932,536.51.

The construction of the municipality auxiliary project and the comprehensive service building had been finished. The procurement of the the equipment for small and medium enterprises base office (counterpart fund) were cancelled. The development plan for small and medium enterprises business (counterpart fund) were done.

(6) Xiantang Town, Dongyuan County, Heyuan City

The investment from January 2018 to April 2019 was RMB 45,023,705.11 yuan, the withdrawal was USD 5,539,865.84, total accumulated investment was RMB 58,657,193.19 yuan, accumulated withdrawal was USD 8,000,000.00.

The construction of the roads and auxiliary projects of the industrial area of Xiantang County had been done. The strategic plan for the upgrade of the new material industry cluster, the special report on new materials for the industrial transfer zone and the research report of the inter-regional collaborative mechanism of the new material industry cluster had all been canceled (counterpart fund) .

2. Consolidation Scope of the Financial Statements

Consolidation scope of the financial statements covers the financial statements

of the Provincial Project Management Office (Provincial PMO for short) and 8 project offices of town level (including Dongli and Fuxing county), as well as the Special Account Statement set in the Guangdong Provincial Finance Department.

3. Accounting Policies

3.1 The Financial Statements of the project were prepared according to the requirements of Accounting Methods for the World Bank Financed Project (Caijizi[2000]No.13).

3.2 In accounting practice, the Gregorian calendar year is adopted as the fiscal year from January 1 to December 31 (Note: This report period ends at April 30, 2019).

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 April 30, 2019 of the People's Bank of China, which is USD1= RMB6.7286 yuan. The exchange rate adopted for the planned amount of World Bank loan in Summary of Sources and Uses of Funds by Project Component was USD1= RMB6.19 yuan.

4. Explanation of Subjects

4.1 Project Expenditures

Total project expenditure in 2017 was RMB194,293,644.58 yuan from January 2018 to April 2019, including the infrastructure development expenditures was RMB176,221,099.28 yuan, the institutional capacity building expenditures were RMB4,080,960.75 yuan, the project management and supervision expenditures were RMB6,629,104.37 yuan. By end of April 30, 2019, the project cumulative expenditures were RMB428,165,559.10 yuan, which accounted for 66.80% of the total investment plan, there into the infrastructure development expenditures was RMB403,830,863.31 yuan, which accounted for 74.28% of the total investment plan, the institutional capacity building expenditures was RMB6,589,262,29yuan, which accounted for 18.99% of the total investment plan, the project management and supervision expenditures was RMB1,390,832.50 yuan, which accounted for

11.19% of the total investment plan, the loan interests and front-end fee was RMB12,057,088.91 yuan, which accounted for 75.15% of the total investment plan, exchange gains and losses was RMB4,297,512.09 yuan.

4.2 Cash and Bank

On April 30, 2019, the balance was RMB 44,689,650.47 yuan with a decrease of RMB49,788,291.64 compared with that of last year, among which the balance of cash at bank was RMB 44,665,657.23 yuan, with a decrease of RMB 49,797,955.90 yuan from last year; The balance of Cash was RMB 23,993.24 yuan, with a decrease of RMB 9,664.26 yuan from last year.

4.3 Prepaid and Receivable

The balance on April 30, 2019 was RMB1,993,198.21 yuan, with an decrease of RMB 15,231,310.31yuan from last year. Among which the balance of Dongli was RMB 996,113.31 yuan and Fuxing was RMB 997,084.90, which were the balance of the provincial counterpart fund.

4.4 Fixed Assets

The balance on April 30, 2019 was RMB59,553.00 yuan, the cost of the fixed assets was RMB0.00 yuan, the accumulated depreciation was RMB59,553.00 yuan.

4.5 Project appropriation funds

The balance on April 30, 2019 was RMB 124,157,114.74 yuan, which consisted of the counterpart funds from the province amounted to RMB 64,322,650.74 yuan and from city of RMB0.00 yuan , the county of RMB 59,834,464.00yuan .

The planned counterpart funds of the whole project were RMB 331,507,305.00 yuan. By the end of April 30, 2019, the ready-for-use total of the counterpart funds was RMB 124,157,114.74 yuan, accounting for 37.45% of the total plan.

4.6 Project Loan

The balance on April 30, 2019 was RMB 334,109,318.16 yuan, among the World Bank loan was USD 49,655,101.83, equivalent to RMB

334,109,318.16 yuan.

By the end of April 30, 2019, accumulated USD 49,655,101.83 of the World Bank loan had been withdrawn, accounting for 99.31% of the total amount, among which the front-end fee was USD125,000.00, equivalent to RMB841,075.00 yuan, building project was USD48,400,033.95, equivalent to RMB325,664,468.43 yuan, Inventory was USD728451.92, equivalent to RMB4,901,461.58 yuan, training services and consultant was USD401,615.96, equivalent to RMB2,702,313.15 yuan, special account was USD 0.00, equivalent to RMB0.00 yuan.

4.7 Payable

The balance on April 30, 2019 was RMB16,581,974.88 yuan, with a decrease of RMB5,224,050.37 yuan from last year, the balance of Guzhen was RMB2,503,079.94 yuan, which was the payable of civil work, the bidding security, supervision and design. The balance of Yuecheng was RMB2,482,592.39 yuan, which was the payable of supervision, survey and design. The balance of Dongcheng was RMB 3,242,246.69 yuan, which was the payable of bidding security and supervision. The balance of Rucheng was RMB7,831,004.88 yuan, which was progress payments and the payable of the bidding security. The balance of Fucheng was RMB466,064.98 yuan, which was the civil air defense and the payable of the bidding security. The balance of Xiantang was RMB56,986.00 yuan, which was the the payable of supervision.

5. Special Account

The Special Account of this project is set in Guangzhou Yuexiu Subbranch, China CITIC Bank, with the account number of 7443501482600000797, and USD as currency Unit. The beginning balance of 2018 was USD5,004,996.08. the reimbursement from January 2018 to April 2019 was USD17,971,207.57 and USD 1,782.39 of interest was earned during this period, the disbursement was USD22,971,207.57, the ending balance was USD6,778.47 on April 30, 2019.

6. Other Explanation for the Financial Statements

After the examination of the contract price carried out by the local finance department , the upgrade engineering works of the old streets (Contract No.GD-TJ-YC-01) had been priced down by RMB 3,776,896.67 yuan, this had raised objection from the contractor and an arbitration had been submitted to Zhaoqing Arbitration Committee, which had been accepted on April 17, 2019. If the contractor wins, the Construction in Progress and Total Payables accounts would be increased by an amount of RMB 3,776,896.67 yuan.

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对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。该项目的实施，一定程度促进了当地经济社会发展，改善了项目镇的基础设施状况。但在审计过程中，我们发现存在如下问题：

（一）违反国家法规或贷款协定的问题

悦城镇项目办改变产业公共服务平台项目原定用途，未实现项目目标。

2015年10月30日，肇庆市发展改革局在悦城镇产业公共服务楼工程初步设计的批复中，明确该产业公共服务平台大楼建成后将主要服务于悦城镇建材产业集聚区内的电子企业并具备劳动服务培训中心、建材质量检测中心等七大功能，具体是一层为劳动服务中心，二层为物流指挥中心，三层为园区管理服务中心和中介服务中心，四层为文化活动中心。

但2019年4月11日审计实地查看情况反映，建成后的产业公共服务平台一层实际用于悦城镇公共服务中心，主要有综合服务台、民政办、人社所，二至四层主要用于镇国土所、农林水办、规划办、计生办、世行办、人大办等部门办公，未看到建材质量检测中心等产业服务平台大楼项目原定的计划用途，项目目标未能体现。

上述做法不符合广东省发展和改革委员会《关于广东省利用世界银行贷款建设经济综合开发示范镇项目可行性研究报告的批复》（粤发改农经〔2012〕36号）项目建设目标：“加强基础设施……完善公共服务平台促

进产业优化升级……”等有关规定。

建议悦城镇项目办按照可行性研究报告批复中规定的用途使用该产业公共服务平台，充分发挥其服务产业的作用。悦城镇项目办已接受审计建议。

（二）上一年度审计发现问题整改情况

审计发现，上一年度审计报告中披露的问题已得到整改：附城街道项目办违规变更建设资金来源性质，建设项目权责利不明晰问题，项目办已经将厂房项目从本项目中剔除，收回粤赋公司名下涉及本项目的土地使用权，将土地性质变更为国有建设用地，并通过土地置换方式给予粤赋公司其他地块使用权；未取得施工许可证就开工问题已经补办相关手续整改完毕；部分项目办工程项目有关事项变更未经相关部门审批问题已经整改完毕，补办了相关审批手续。乳城镇未及时按相应工程量作会计核算问题已经通过调整相关科目进行整改；乳城镇未按合同规定在支付进度款时扣留工程质量保证金问题已经通过后续扣留工程质量保证金方式整改。

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.

The project has improved the local economic and social development and made the infrastructure and ancillary facilities of the involved towns better off. 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

The original purpose of the project has not been achieved due to the alteration of the use of the Public service platform building by Yuecheng PMO.

On 30th October 2019, Zhaoqing Development and Reform Commission approved the engineering preliminary design of the public service building and made it clear that the building should be used to provide service to the electronic firms in the building material cluster area and there should be 7 functions for this platform building such as the training and service center, the examining center of the building materials, etc. The first floor should be the training and service enter, second floor the logistics command center, third floor the area management and service center and the fourth floor the cultural activity center.

But during the spot check on 11th April, 2019, the above-mentioned Public

service platform building had not been used according to the original plan, the first floor had been used as the Yuecheng Town Public Service Center and the Integrated Service Desk, Civil Affairs Office and the Human Resources Office, the other three floors had mainly been used as the Land and Resources Office, Agriculture Forestry and Water resources Office, Urban Planning Office, Family Planning Commission, World Bank Project office and the People's Congress Office of Yuecheng town, we found no evidence of the building were being used as planned, the goal of the project has not been achieved.

The above-mentioned issue is not in accordance with the project goal which was made clear in *the Approval of the Feasibility Study of Guangdong Provincial Development and Reform commission on the Integrated Economic Development of Small Towns of Guangdong* (No.[2012]36 Yuefagainongjing, which is to strengthen the infrastructure...improve the public service platform and boost the improvement and upgrade of the economic industries.

It is suggested that Yuecheng PMO should stick to the approved goals and purposes of the public service platform to make the most of its service function to the industries. Yuecheng PMO has accepted the suggestion.

The Followed-up of previous recommendations

We found that the previous issues disclosed were all have been followed up and rectified, among which the previously-mentioned vagueness of the rights and responsibilities of Yuecheng PMO project which was caused by the alternation of the fund sources had been rectified and adjusted by eliminating the factory plant from the project, the land under the name of Yuefu Co. had been reclaimed and the nature of the land has become the public, the compensation for the loss of Yuefu has been made through replacing the reclaimed land by another land lot. The permission related to the construction of previous year had been applied and acquired. The changes made without approval issue had been solved by the PMOs having applied for the related permission. The related

accounts have been adjusted by Rucheng PMO accordingly to reflect the construction progress with accuracy, and Rucheng

PMO has made adjustment to rectify the previously-disclosed issue of insufficient quality guarantee fees were withhold.

广东省发展和改革委员会

关于报送世行贷款广东省农村经济综合开发示范镇 建设项目 2018 年 1 月至 2019 年 4 月 财务收支和项目执行情况整改报告的函

广东省审计厅：

粤审涉外报〔2019〕140号收悉。针对审计报告中指出的关于“悦城镇项目办改变产业公共服务平台项目原定用途，未实现项目建设目标”的问题及建议，我办高度重视，认真落实，督促悦城镇抓紧整改。目前，悦城镇已按照可行性研究报告批复中规定的用途，在产业公共服务平台二楼功能室成立建材质量材料检测中心。悦城镇承诺，今后将加大人才和资金投入，强化建材质量检测工作，以充分发挥其服务产业的作用。

专此报告。

