

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〔2016〕139号

GUANGDONG AUDIT REPORT〔2016〕NO.139

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：2015
Accounting Year: 2015

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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 2015 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 6 页至第 23 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 2015 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 8311CN-001 号至 8311CN-002 号贷款提款申请书、TF15418-001 至 TF15418-002 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

2016 年 6 月 16 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 6 to page 23) of Guangdong Agricultural Pollution Control Project Financed by the World Bank, which comprise the Balance Sheet as of December 31, 2015, 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, 2015, 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-001 to 8311CN-002, the grant withdrawal application from TF15418-001 to TF15418-002 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 16, 2016

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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

2015 年 12 月 31 日

(As of December 31, 2015)

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

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	18,024,692.56	84,357,951.90	一、项目拨款合计 Total Project Appropriation Funds	29	46,498,600.00	82,940,017.73
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	1,529,750.00	47,078,600.00
4. 在建工程 Construction in Progress	5	18,024,692.56	84,357,951.90	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	1,529,750.00	47,078,600.00
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	1,529,750.00	47,078,600.00
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 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	2,510,502.53	14,799,568.72	2. 其他借款 Other Loan	40	-	-
1. 银行存款 Cash in Bank	13	2,510,502.53	14,799,568.72	四、GEF 赠款 GEF Grant	41	-	8,339,473.46
其中:世行贷款专用账户存款 Including: WB Special Account	14	-	6,671,829.38	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	-	4,695,478.66	其中:拨入世行贷款 Including: World Bank Loan	43	-	-
2. 现金 Cash on Hand	16	-	-	六、企业债券资金 Bond Fund	44	-	-

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	17	37,362,384.03	46,874,355.39	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	9,869,158.59	7,662,749.71
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	-	-
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 Less: Accumulated Depreciation	24	-	-	十一、留成收入 Retained Earnings	52	70.53	11,035.11
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	57,897,579.12	146,031,876.01	资金来源合计 Total Sources of Fund	53	57,897,579.12	146,031,876.01

(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 2015 年 12 月 31 日
(For the period ended December 31, 2015)

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

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	249,071,200.00	90,329,741.19	36.27%	1,323,104,900.00	138,358,091.19	10.46%
一、 国际金融组织贷款 International Financing	130,542,000.00	45,548,850.00	34.89%	620,000,000.00	47,078,600.00	7.59%
1. 国际复兴开发银行 IBRD	130,542,000.00	45,548,850.00	34.89%	620,000,000.00	47,078,600.00	7.59%
二、全球环境基金赠款 GEF grant	7,582,600.00	8,339,473.46	109.98%	31,620,000.00	8,339,473.46	26.37%
三、配套资金 Counterpart Financing	110,946,600.00	36,441,417.73	32.85%	671,484,900.00	82,940,017.73	12.35%
资金运用合计(按项目内容) Total Application of Funds (by Project Component)	249,071,200.00	66,333,259.34	26.63%	1,323,104,900.00	84,357,951.90	6.38%
1.环境友好型种植业示范项目 Environmentally Friendly Crop Production	61,620,300.00	24,074,121.33	39.07%	295,150,900.00	33,480,155.37	11.34%
2.牲畜废弃物管理示范项目 Livestock Waste Management	151,100,700.00	29,064,627.86	19.24%	869,095,500.00	29,279,975.73	3.37%
3. 监测与评估、能力建设及知识管理 Monitoring and Evaluation, Capacity Building and Knowledge Management	33,441,900.00	8,658,741.20	25.89%	103,850,000.00	12,908,533.02	12.43%
4.项目管理 Project Management	2,908,300.00	4,442,118.95	152.74%	53,458,500.00	7,065,887.78	13.22%
5.先征费 Front-End Fee	-	93,650.00	-	1,550,000.00	1,623,400.00	104.74%
差异 Difference	-	23,996,481.85	-	-	54,000,139.29	-
1. 应收款变化 Change in Receivables	-	9,511,971.36	-	-	46,874,355.39	-
2. 应付款变化 Change in Payables	-	2,206,408.88	-	-	-7,662,749.71	-
3. 货币资金变化 Change in Cash and Bank	-	12,289,066.19	-	-	14,799,568.72	-
4. 其它 Other	-	-10,964.58	-	-	-11,035.11	-

项目进度表(二)

SUMMARY OF SOURCES AND USES OF FUNDS

BY PROJECT COMPONENT II

本期截至 2015 年 12 月 31 日
(For the period ended December 31, 2015)

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

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	33,480,155.37	-	-	-	-	33,480,155.37	-	-
2. 牲畜废弃物管理示范项目 Livestock Waste Management	29,279,975.73	-	-	-	-	29,279,975.73	-	-
3. 监测与评估、能力建设及知识管理 Monitoring and Evaluation, Capacity Building and Knowledge Management	12,908,533.02	-	-	-	-	12,908,533.02	-	-
4. 项目管理 Project Management	7,065,887.78	-	-	-	-	7,065,887.78	-	-
5. 先征费 Front-End Fee	1,623,400.00	-	-	-	-	1,623,400.00	-	-
合计 Total	84,357,951.90	-	-	-	-	84,357,951.90	-	-

(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 2015 年 12 月 31 日

(For the period ended December 31, 2015)

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

编报单位: 广东省财政厅

Prepared by: Guangdong Provincial Finance Department

货币单位: 美元/人民币元

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	56,720,000.00	-	-	-	-
2. 种植业补贴 Sub-financings under parts 1 (a) (ii), 1 (b) (ii) and 2 (b) of the project	31,800,000.00	-	-	-	-
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	-	-	-	-
4. 先征费 Front-End Fee	250,000.00	-	-	250,000.00	1,623,400.00
5. 指定账户 Special Account	-	7,000,000.00	45,455,200.00	7,000,000.00	45,455,200.00
总计 Total	100,000,000.00	7,000,000.00	45,455,200.00	7,250,000.00	47,078,600.00

(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 2015 年 12 月 31 日

(For the period ended December 31, 2015)

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

编报单位: 广东省财政厅

Prepared by: Guangdong Provincial Finance Department

货币单位: 美元/人民币元

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	23,654.16	153,600.65	23,654.16	153,600.65
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	460,606.26	2,990,992.81	460,606.26	2,990,992.81
3. 指定账户 Special Account	-	800,000.00	5,194,880.00	800,000.00	5,194,880.00
总计 Total	51,00,000.00	1,284,260.42	8,339,473.46	1,284,260.42	8,339,473.46

(五) 贷款专用账户报表

v. Special Account Statement

贷款专用账户报表

SPECIAL ACCOUNT STATEMENT FOR THE LOAN

本期截至 2015 年 12 月 31 日

(For the period ended December 31, 2015)

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

编报单位: 广东省财政厅

Prepared by: Guangdong Provincial Finance
Department

开户银行名称: 中国工商银行广州北京路支行

Depository Bank: Guangzhou Beijing Road

Branch, Industrial and Commercial Bank of China

账号: 3602000929200467566

Account No. : 3602000929200467566

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	—
增加: Add:	—
本期世行回补总额 Total Amount Deposited this Period by World Bank	7,000,000.00
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	1,168.77
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	5,973,721.84
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	1,027,446.93

(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	7,000,000.00
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	7,000,000.00
4. 专用账户期末余额 Ending Balance of Special Account	1,027,446.93
增加： Add:	—
5. 截至本期期末已申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报账金额 Amount Withdrawn but not yet Claimed at the End of this Period	5,973,721.84
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)	1,168.77
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	7,000,000.00

(六) 赠款专用账户报表

vi. Special Account Statement

赠款专用账户报表

SPECIAL ACCOUNT STATEMENT FOR THE GRANT

本期截至 2015 年 12 月 31 日

(For the period ended December 31, 2015)

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

赠款号: TF015418

Grant No. : TF015418

编报单位: 广东省财政厅

Prepared by: Guangdong Provincial Finance
Department

开户银行名称: 中国农业银行广州林和中路支行

Depository Bank: Guangzhou Linhezhong

Branch, Agriculture Bank of China

账号: 44057014040000021

Account No. : 44057014040000021

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	—
增加: Add:	—
本期世行回补总额 Total Amount Deposited this Period by World Bank	1,284,260.42
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	204.46
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	561,356.58
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	15.00
期末余额 Ending Balance	723,093.30

(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	723,093.30
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	77,096.16
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)	15.00
减少： Deduct:	—
8. 利息收入（存入专用账户部分） Interest Earned (If Included in Special Account)	204.46
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 300 家规模化养殖场进行治理, 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, 项目于 2019 年 12 月 31 日关账。项目计划总投资人民币 1,323,104,900.00 元, 其中世界银行贷款总额 100,000,000.00 美元, 折合人民币 620,000,000.00 元; 全球环境基金赠款总额 5,100,000.00 美元, 折合人民币 31,620,000.00 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)、8 个市项目办、6 个县项目办的财务报表及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 2015 年 12 月 31 日汇率, 即 USD1=人民币 6.4936 元。

4. 报表科目说明

4.1 项目支出

2015 年项目支出人民币 66,333,259.34 元，累计支出人民币 84,357,951.90 元，占计划总投资的 6.38%。

(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	24,074,121.33	33,480,155.37
(2) 牲畜废弃物管理示范项目	29,064,627.86	29,279,975.73
(3) 监测与评估、能力建设及知识管理	8,658,741.20	12,908,533.02
(4) 项目管理	4,442,118.95	7,065,887.78
(5) 先征费	93,650.00	1,623,400.00
合 计	66,333,259.34	84,357,951.90

4.2 货币资金

2015 年 12 月 31 日余额为人民币 14,799,568.72 元。其中省项目办账户余额人民币 549,654.62 元，市县项目办账户余额合计人民币 2,882,606.06 元，省财政厅专用账户余额合计 1,750,540.23 美元，折合人民币 11,367,308.04 元。

4.3 预付及应收款

2015 年 12 月 31 日余额为人民币 46,874,355.39 元，主要是 2015 年省级财政配套资金应返还额度人民币 46,811,529.39 元。截至 2015 年 12 月 31 日，省级财政配套资金结余人民币 58,514,411.74 元，根据省财政厅《关于将 2015 年度单位结余资金列入权责发生制核算的通知》(粤财农[2016]14 号)，2016 年省财政厅确认应返还额度为人民币 46,811,529.39 元。

4.4 项目拨款

2015 年 12 月 31 日余额为人民币 82,940,017.73 元，其中省级配套资金人民币 72,911,317.65 元，农户自筹资金人民币 48,800.00 元，养殖场自筹资金人民币 9,979,900.08 元。

4.5 项目借款

2015 年 12 月 31 日余额为人民币 47,078,600.00 元，为国际复兴开发银行贷款额 7,250,000.00 美元（含先征费 250,000.00 美元），折合人民币 47,078,600.00 元。

截至 2015 年 12 月 31 日，累计提取世界银行贷款 7,250,000.00 美元，占贷款总额的 7.25%。

4.6 GEF 赠款

2015 年 12 月 31 日余额为人民币 8,339,473.46 元，为全球环境基金赠款 1,284,260.42 美元，折合人民币 8,339,473.46 元。

截至 2015 年 12 月 31 日，累计提取全球环境基金赠款 1,284,260.42 美元，占赠款总额的 25.18%。

4.7 应付款

2015 年 12 月 31 日余额为人民币 7,662,749.71 元，其中应付养殖场土建工程款人民币 4,134,968.27 元，应付器材款人民币 253,350.00 元，其他应付款人民币 3,274,431.44 元。

4.8 留成收入

2015 年 12 月 31 日余额为人民币 11,035.11 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 2,215.31 元，省财政厅专用账户存款利息收入合计 1,358.23 美元（贷款专用账户存款利息收入 1,168.77 美元，赠款专用账户存款利息收入 204.46 美元，剔除赠款专用账户本期未包括在支付额中的服务费支出 15.00 美元），折合人民币 8,819.80 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 2015 年年初余额为零，本年度世界银行回补总额 7,000,000.00 美元（均为预付款），利息收入 1,168.77 美元，本年度支付

5,973,721.84 美元（均为截至本年末已支付但尚未申请报账金额），年末余额 1,027,446.93 美元。

赠款专用账户 2015 年年初余额为零，本年度世界银行回补总额 1,284,260.42 美元（其中预付款 800,000.00 美元），利息收入 204.46 美元，本年度支付 561,356.58 美元（其中回补金额 484,260.42 美元、截至本年末已支付但尚未申请报账金额 77,096.16 美元），本年末包括在支付额中的服务费支出 15.00 美元，年末余额 723,093.30 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。凭证原件存放于财政 NC 系统账中，MIS 系统账则以银行出账单和费用报销单复印件存档。

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，并拨付给各项目市、县。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的账户，所以在货币资金管理和账务处理方面有其特殊性。

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. The project 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 of big or medium size and waste-water treatment and high-rise pig production in 300 selected livestock farms in large scale 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 closing date is December 31, 2019. Estimated total investment for the project is RMB1,323,104,900.00 yuan, among which the World Bank loan is USD100,000,000.00, equivalent to RMB620,000,000.00 yuan; the total grant from GEF is USD5,100,000.00, equivalent to RMB31,620,000.00 yuan.

2.Consolidation Scope of the Financial Statements

Consolidation scope of the financial statements covers the financial statements of Guangdong Agricultural Pollution Control Project Office (Provincial PMO for short), 8 project offices of municipal city level and 6 project offices of county level (hereinafter referred to as PMUs), as well as relevant financial statements of Guangdong Provincial Finance Department(GDFD for short).

3. Accounting Policies

3.1The 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, 2015 of the People's Bank of China, which is USD1=RMB6.4936 yuan.

4. Explanation of Subjects

4.1 Project Expenditures

The project expenditure in 2015 was RMB66,333,259.34 yuan, and the cumulative expenditures were RMB84,357,951.90 yuan, which accounted for 6.38% of the total investment plan.

(currency unit: RMB yuan)

Project Component Name	Current-period Expenditure	Cumulative Expenditures
(1) Environmentally Friendly Crop production	24,074,121.33	33,480,155.37
(2) Livestock Waste Management	29,064,627.86	29,279,975.73
(3) Monitoring and Evaluation, Capacity Building and Knowledge Management	8,658,741.20	12,908,533.02
(4) Project Management	4,442,118.95	7,065,887.78
(5) Front-end fee	93,650.00	1,623,400.00
Total	66,333,259.34	84,357,951.90

4.2 Cash and Bank

On December 31, 2015, the balance was RMB14,799,568.72 yuan. Thereinto, balance of account of Provincial PMO was RMB549,654.62 yuan, total balance of accounts of municipal and county PMUs was RMB 2,882,606.06 yuan and balance of the special account of GDFD was USD1,750,540.23, equivalent to RMB 11,367,308.04 yuan.

4.3 Prepaid and Receivable

The balance on December 31, 2015 was RMB46,874,355.39 yuan, mainly counterpart funds of RMB46,811,529.39 yuan that should be refunded by GDFD. By December 31, 2015, the balance of provincial financial counterpart funds was RMB58,514,411.74 yuan. According to the Notice on the adoption of accrual basis for the recording of the year 2015 balance in the budget units(Yuecainong [2016]No.14) , GDFD confirmed a refund of RMB46,811,529.39 yuan in 2016.

4.4 Project Appropriation Funds

The balance on December 31, 2015 was RMB82,940,017.73 yuan, among which provincial counterpart fund was RMB72,911,317.65 yuan, smallholder farmers' investment was RMB48,800.00 yuan and livestock farms' counterpart fund was RMB9,979,900.08 yuan.

4.5 Project Loan

The balance on December 31, 2015 was RMB47,078,600.00 yuan, which was the IBRD loan USD7,250,000.00 (including front-end fee of USD250,000.00), equivalent to RMB47,078,600.00 yuan.

By December 31, 2015, accumulative USD7,250,000.00 of World Bank loan had been withdrawn, accounting for 7.25% of the total.

4.6 GEF Grant

The balance on December 31, 2015 was RMB8,339,473.46 yuan, which was GEF Grant USD1,284,260.42, equivalent to RMB8,339,473.46 yuan.

By December 31, 2015, accumulative USD1,284,260.42 of GEF Grant had been withdrawn, accounting for 25.18% of the total.

4.7 Payable

On December 31, 2015, the balance was RMB7,662,749.71 yuan, among which the payable of RMB4,134,968.27 yuan of civil works payments to livestock farms, payable of RMB253,350.00 yuan for equipment procurement and other payable of RMB3,274,431.44 yuan.

4.8 Retained Earnings

The balance on December 31, 2015 was RMB11,035.11 yuan, which was the interest income of bank deposit. Interest income of account of Provincial PMO was RMB2,215.31 yuan and the total interest income of special account of GDFD was USD1,358.23 (including USD1,168.77 from the special account for the loan and USD204.46 from the special account for the grant, deducting USD15.00 of service charges of special account for the grant which had not been withdrawn), equivalent to RMB8,819.80 yuan.

5. Special Account

The project loan (GEF) special account is set in GDFD. The Special Account of the 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 grant, opened on January 15, 2015, is set in Guangzhou Linhezhong Road Branch, Agricultural Bank of China, with the account number of

44057014040000021.

The beginning balance of loan special account of 2015 was zero. The total amount deposited this year by World Bank was USD7,000,000.00(Prepayment). Interest income was USD1,168.77 and the amount withdrawn this year was USD5,973,721.84(amount withdrawn but not yet claimed at the end of this year). The ending balance was USD1,027,446.93.

The beginning balance of GEF special account of 2015 was zero. The total amount deposited this year by World Bank was USD1,284,260.42(including prepayment of USD800,000.00). Interest income was USD204.46 and the amount withdrawn this year was USD561,356.58(including USD484,260.42 deposited by the World Bank and USD77,096.16 withdrawn but not yet claimed at the end of this year). There was service charges of USD15.00 not withdrawn this year and the ending balance was USD723,093.30.

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 Finance Department and Agricultural Department of Guangdong Province, the provincial counterpart fund budget is allocated to Guangdong Agricultural Investment Center(GAIC) which is in charge of fund appropriation and compiling the departmental final accounts on behalf of the Provincial PMO. 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 Provincial PMO also set up an NC financial system according to the accounting regulations for institutions to record the provincial counterpart fund(the zero balance account as well as the basic account included). The source documents are being stored into the NC system while the MIS system saves the copies of the bank bills and reimbursement documents.

According to Feasibility Study Report, the subsidies for the municipal and county project management is included in the annual budget of the counterpart fund of the provincial project office and will be allocated to the project offices of municipal and county level. 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 have to be used instead, which causes the cash management and accounts treatment to be done in a special way.

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。我们发现存在如下问题:

(一)违反国家法规或贷款(赠款)协定的问题

1. 自筹资金未及时到位,涉及人民币 1,548,183.04 元。

省项目办于 2015 年 11 月分别与鹤山市鹤城镇建新养殖场、紫金县循生畜牧养殖有限公司签订《废弃物管理系统土建工程建设合同》,要求养殖场在合同签订后 10 天内一次性将自筹资金汇入指定账户。但截至 2016 年 4 月,上述 2 家养殖场的自筹资金合计人民币 1,548,183.04 元仍未到位。

上述做法不符合财政部《国际金融组织贷款赠款项目财务管理暂行办法》(财际〔2011〕10 号)第十一条“.....项目单位应当按照有关协议以及项目评估报告的要求,及时足额筹集配套资金”的规定。

建议你办督促上述养殖场积极筹措资金,并确保及时到位,保证项目按计划完成。你办已接受审计建议。

2. 部分支出依据不合规,涉及人民币 122,545.00 元。

(1) 2015 年 6 月,省项目办及 9 个市县项目办使用配套资金列支赴西安参加世界银行贷款采购管理培训班培训费合计人民币 82,500.00 元。该培训班由清华大学国际工程项目管理研究院发出通知,西安交通大学提供培训场地和出具培训证书,“陕西恒通智能机器有限公司”出具培训发票,但该公司经营范围无会议、培训业务类别。

(2) 2015 年 9 月,省项目办及 7 个市县项目办使用配套资金列支“第 12 届东亚及东南亚土壤学联合会会议”会议注册费合计人民币 34,600.00 元,该会议由中国土壤学会承办,“南京文源会展服务有限公司”代开发票,但该公司非会议主(承)办方。

(3) 2015 年 12 月,省项目办使用配套资金列支“土壤科学的传承

与发展学术研讨会”会议注册费人民币 2,000.00 元，该会议由中国土壤学会主办，“重庆富雄会展服务有限责任公司”代开发票，但该公司非会议主（承）办方。

（4）2015 年，省项目办使用配套资金列支赴新疆、湛江、南京等地参加培训及会议的机票退签或改签费合计人民币 3,445.00 元，未取得发票。

上述做法不符合《中华人民共和国发票管理办法》（国务院令第 587 号）第二十一条“不符合规定的发票，不得作为财务报销凭证”的规定。

建议你办并督促各市县项目办严格执行相关规定，不得违规列支费用。你办已接受审计建议。

（二）项目管理方面存在的问题

1.采购计划完成率较低。

经世界银行批准的采购计划，应于 2015 年完成的土建、货物和咨询等采购合同共 51 个。截至 2015 年底，实际完成采购合同 21 个，完成率为 41.18%。

建议你办加强采购管理，并如期按计划实施。你办已接受审计建议。

2.项目投资完成率较低。

2015 年度，项目投资实际完成额人民币 66,333,259.34 元，占当年计划额人民币 249,071,200.00 元的 26.63%。

建议你办采取措施加快项目实施。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 4 个后审合同开展了采购检查，合同金额合计人民币 11,326,324.74 元，分别占应检查合同数和应检查合同金额的 11.42%和 12.90%（详见附表《已检查合同清单》）。此次检查为项目生效后的首次检查，应检查后审合同数的统计期间是 2014 年 5 月 1 日至 2015 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。

附表：已检查合同清单

序号	采购类别	采购方式	合同编号	合同日期	合同简介	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	合同金额（人民币元）
1	土建	国内竞争性招标	GDAPC-LM-WHY1401	2014.11.3	河源市 2 个养殖场废弃物管理系统土建工程（五丰泰、新乐）	工程完成 100%，已按合同支付总工程款的 85%	博罗县第二建筑工程总公司	7,599,891.74
2	货物及非咨询服务	询价	GDAPC-NC1503	2015.09.28	农业面源污染牲畜废弃物生态治理技术学习	赴美国学习时间为 2015. 12. 4 至 2015. 12. 24。2015 年已支付合同款人民币 515, 400. 00 元	美国东南国际开发集团	997,433.00
3	货物及非咨询服务	询价	GDAPC-EA-G1503	2015.10.29	自动虫情测报、实时智能监控终端等设备询价	已供货尚未支付	广州市顶立电子科技有限公司	1,229,000.00
4	咨询	基于咨询顾问资历的选择	GDAPC-CS1503	2015.10.25	农业面源污染治理深度研究	已支付预付款开展工作	广东省农业科学院农业经济与农村发展研究所	1,500,000.00
已检查合同金额合计人民币 11,326,324.74 元								
应检查后审合同数的统计期间是 2014 年 5 月 1 日至 2015 年 12 月 31 日，应检查后审合同数 35 个，应检查后审合同金额合计人民币 87, 776, 947. 56 元								

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 (grant) agreement of the relevant entities, its internal financial control and project management, project performance and the follow-up of previous recommendations during the project implementing process. We found the following issues:

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

1. Farms' counterpart fund had not been transferred to designated account in time, with involved amount of RMB1,548,183.04 yuan.

Provincial PMO signed the *Livestock Waste Management System Civil Works Construction Contracts* respectively with Jianxin Breeding Farm of Hecheng Town, Heshan City and Xunsheng Livestock Breeding Co. Ltd. of Zijin County in November 2015. Per the contract, farms are requested to transfer the farms' counterpart funds to the designated account in a lump-sum payment 10 days after signing the contract. However, by April 2016, a total of RMB1,548,183.04 yuan of the above 2 farms' counterpart funds had not been transferred to the designated account.

The above practice did not comply with the provision of Article 11 of the *Interim Measures of Financial Management of Projects Financed by Loan/Grant from International Financial Institutions* issued by Ministry of Finance (Caiji [2011] No.10), which stipulates that project units shall fully raise the counterpart fund in time in accordance with the requirements of relevant agreements and project appraisal report.

We suggested that your office urge the above farms to raise funds to ensure that the funds can be transferred to designated account in time and the project will be completed as planned. Your office accepted the suggestion.

2. Some of expenditures basis were not in accordance with relevant regulations, with involved amount of RMB122,545.00 yuan.

(1) In June 2015, Provincial PMO and PMUs of 9 municipalities and counties used counterpart fund of RMB82,500.00 yuan to pay for training fees for participating in the Training Class of the World Bank Loan Procurement Management in Xi'an City. The notice of this training class was published by the Institute of International Engineering Project Management of Tsinghua University. The training space and the training certificates were supplied by Xi'an Jiaotong University. The invoices were provided by Shanxi Hengtong Intelligent Machine Co., Ltd., which was not engaged in the business scope of conferences and training programs.

(2) In September 2015, personnel of Provincial PMO and PMUs of 7 municipalities and counties participated in the *12th International Conference of East and Southeast Asia Federation of Soil Science Societies* organized by Soil Science Society of China (short for SSSC). The conference registration fee paid by counterpart fund was RMB34,600.00 yuan. However, the payment receipt was issued by Nanjing Wenyuan Exhibition Service Co. Ltd., which was not the host (organizer) of the conference.

(3) In December 2015, personnel of Provincial PMO participated in the workshop "Inheritance and Development of Soil Science" hosted by SSSC. The conference registration fee paid by counterpart fund was RMB2,000.00 yuan. However, the payment receipt was issued by Chongqing Fuxiong Exhibition Service Co. Ltd., which was not the host (organizer) of the conference.

(4) In 2015, personnel of Provincial PMO participated in training or workshops held in Xinjiang, Zhanjiang and Nanjing, which occurred airline ticket change and refund service fees of RMB3,445.00 yuan which was paid by counterpart fund. However, no invoice was obtained for the above fees.

The above practice did not comply with the provision of Article 21 of the *Invoice Management Measures of People's Republic of China* (No.587 of the President Decree), which stipulates that "Non-compliant invoice cannot be used as reimbursement document".

We suggested that your office urge municipal and county PMUs to implement relevant regulations strictly and not reimburse expense violating the regulations. Your office accepted the suggestion.

Issues on project management

1. The procurement completion rate was low.

In the procurement plan approved by World Bank, 51 procurement contracts concerning civil works, goods and consulting services should have been finished by the end of 2015. However, only 21 procurement contracts were completed, with the completion rate of 41.18%.

We suggested that your office enhance procurement management and implement the project according to the schedule. Your office accepted the suggestion.

2. The project investment rate was low.

The actual investment amount was RMB66,333,259.34 yuan in 2015, accounting for 26.63% of the planned amount of RMB249,071,200.00 yuan for the year.

We suggested that your office take measures to accelerate project implementation. Your office accepted the suggestion.

Issues on project procurement post review

As required by the World Bank, we conducted post review of 4 contracts, with a total value of RMB11,326,324.74 yuan, which respectively accounted for 11.42% and 12.90% of total number and value of post review contracts that should be conducted (please find the details in Annex: List of Contracts Reviewed). This is the first post review since project effectiveness, and the post review contracts duration is from May 1, 2014 to December 31, 2015. We make observations with respect to procurement processes, contract administration and governance. We found no issue for clarification, investigation and correction.

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)
1	Civil Works	NCB	GDAPC-LM-WHY1401	2014.11.3	Livestock waste management systems of 2 pig farms in Heyuan Municipality(Wufengtai, Xinle)	Construction completed: 100%. Construction fees paid: 85%	The Second Construction Engineering Corporation of Boluo County	7,599,891.74
2	Goods and Non-consulting service	Inquiry	GDAPC-NC1503	2015.09.28	Livestock wastes ecological management technology training	Training time: from Dec. 4, 2015 to Dec.24, 2015. Full payment of contract amount of RMB 515,400.00 yuan.	South-east Consortium for International Development	997,433.00
3	Goods and Non-consulting service	Inquiry	GDAPC-EA-G1503	2015.10.29	Automatic pest forecasting and real-time intelligent monitoring terminal facilities etc(shopping).	Facilities delivered; construction fees not paid	Guangzhou Dingli Electronic Technology Co., Ltd.	1,229,000.00
4	Consulting Service	CQS	GDAPC-CS1503	2015.10.25	In-depth research on agricultural pollution control	Prepayment has been settled and the construction starts	Institute of Agricultural Economics and Rural Development, Guangdong Academy of Agricultural Sciences	1,500,000.00
Total Reviewed Contract Amount: RMB 11,326,324.74 yuan								
The post review contracts duration is from May 1, 2014 to December 31, 2015. 35 post-review contracts shall be reviewed, with a total value of RMB 87,776,947.56 yuan.								

广东省农业面源污染治理项目管理办公室

粤农世行办【2016】112号

关于世界银行贷款广东农业面源污染治理项目 2015 年审计意见的整改情况说明

省审计厅：

贵厅关于世界银行贷款广东农业面源污染治理项目 2015 年度财务收支和项目执行情况审计报告（粤审外报[2016]139 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整改。现将整改情况作如下说明：

一、关于自筹资金未及时到位的问题

鹤山市鹤城镇建新养殖场因原设计方案不符合当地环保部门环评批复文件中的污水处理标准，养殖场决定放弃原设计方案，重新设计，并申请按 EPC 试点模式（世行新的建设模式）重新招标，开展牲畜废弃物治理设施设备建设。目前正在重新申报中（附件 1）。

紫金县循生畜牧养殖有限公司因自身资金筹措问题，导致其自筹资金未及时到位。为此我办和河源市项目办进行了多次的沟通和协调。目前我办已对该养殖场进行停工处理。

二、关于部分支出依据不合规的问题

1. 2015 年 6 月参加的“世界银行贷款项目咨询服务采购管

理培训班”由世行主办，西安交通大学承办。按照世行培训通知的要求，我们将培训费汇给了陕西恒通智能机器有限公司，并且收到了该公司开出的内容为“培训费”的发票。该培训是世行举办的，汇款流程和收款单位均在通知中有明确规定，且开票单位和收费单位一致。我办按照通知的要求进行了汇款，并参加了培训。但没有对开票单位的业务经营范围做相应的调查。经沟通，世行和西安交通大学出具了相关说明（附件 2）。

2. 2015 年 9 月参加的“第 12 届东亚及东南亚土壤学联合会会议”由东亚及东南亚土壤学联合会主办，中国土壤学会及中国科学院南京土壤研究所共同承办。按照会议通知，我们将注册费汇给了中国土壤学会，收到了南京文源会展服务有限公司开出的发票。中国土壤学会解释称南京文源会展服务有限公司是会议服务的承办方，所以发票由该公司开出。

3. 2015 年 12 月参加的“土壤科学的传承与发展”学术研讨会由中国土壤学会主办，重庆土壤学会及西南大学资源环境学院承办。参加人员在现场以现金方式缴纳了注册费，并收到重庆富雄会展服务有限责任公司开出的发票。经沟通，西南大学出具了重庆富雄会展服务有限责任公司承接此会议的说明。

（附件 3）

从今年起，对以上类似培训和会议，我办将在仔细核实拟开发票的合法性后才安排人员参加。

4. 关于机票退签或改签费问题，我办在 2016 年严格要求票务公司提供合法合规的发票，才予以报销，杜绝以不合规收据入账。

三、关于采购计划完成率较低的问题

采购计划完成率较低主要有以下几个方面的原因：

1. 牲畜废弃物治理工程由养殖场聘请专业机构设计，因其工程设计的专业性和特殊性，按照世行要求，有的养殖场进行了多次的修改和调整。另外，因养殖场与设计机构沟通不充分，意见不统一，导致反复修改设计方案，影响了项目采购进度。

2. 世行项目采购程序复杂，特别是咨询服务，其采购方式多样、采购要求严格、采购时间跨度大。而项目采购合同中包含大量的监测合同和课题研究合同，此类合同从准备任务大纲、发布意向书征询函、准备短名单、评审到签订合同需跨越很长的时间。再加上项目本身的特殊性，有些项目具备相应资质和条件的投标人达不到至少三家的要求。因此，影响了项目整体采购进度。

经世行同意，我办目前已改革牲畜废弃物治理工程招标采购方式和建设模式，大力推广“设计、施工、供货及安装工程”（EPC）模式，大大提高养殖场、设计机构和施工单位的积极性，养殖业项目采购进程明显加快。

同时，我办在 2016 年进一步加强与世行和采购招标代理机构的沟通，遇到问题及时协调，逐一跟进，抓紧进行各个项目的采购工作。

四、关于项目投资完成率较低的问题

项目投资完成率较低主要是牲畜废弃物治理子项目投资完

成率较低，具体有以下几个方面的原因：

1. 环保政策上，各地执行很不平衡。调查反映，一是 500 头以上的规模化猪场环保监管相对来说比较严格，500 头以下规模的猪场非常宽松，但市场猪价都一样，部分规模化猪场有抵触心理。二是申报世行项目需要养殖场提供环保部门的环评报告（表），但相当数量的规模化猪场建场时没有办理环评，现在申请补办，多数地方环保部门不受理。三是部分养殖场现有养殖规模明显超出环评批复文件规定，当地环保部门要求重新环评。

2. 宣传发动上，部分地方还不到位。我厅联合省环保厅于 2015 年 5 月在惠州召开世行项目牲畜废弃物治理子项目现场会，并联合开展项目申报工作。调查发现，部分地方宣传动员不到位，有的养殖场尚不清楚世行项目政策和申报实施要求，特别是对申报程序、建设内容、建设成本、技术服务等的理解偏差较大，误解较深，影响养殖场申报积极性。

3. 支付程序上，按实际工程进度分期支付。按照项目设计，牲畜废弃物治理项目土建合同按工程进度分四期支付，货物合同按供货进度分两期支付。养殖场自筹资金先行支付，世行贷款和财政配套资金才能支付。但第一批参加项目的多数养殖场不按时支付，导致工程延期，影响了项目实施进度和资金支付进度。

针对项目投资完成率较低的问题，我厅与省环境保护厅、财政厅多次会商，在 2016 年采取了如下措施：

1. 结合当前全省开展的环保清理整顿工作，对申请世行项

目，完善环保设施的养殖场，予以环保“备案”并发放排污许可证；对未建设或建设的污染防治配套设施不合格的养殖场，一律限期整治，限期整治不到位的，由当地政府环境保护主管部门责令停止生产或者使用，依照有关规定予以处罚。（附件4）

2. 对未办理环评手续，或者已办理环评手续，但当前养殖规模超出原环评批复规模的养殖场，申请世行项目建设，完成改造并通过环保核查，可向有审批权的环保部门申请“备案”并发放排污许可证。

3. 在确保资金安全的前提下，调整项目合同支付方式，简化支付程序，牲畜废弃物治理工程款由四期压缩为两期支付；要求养殖场提供履约保函或将自筹资金一次性划至我办基本户，以调动施工企业积极性，加快工程建设进度。

4. 加快中期调整步伐，在保证项目目标顺利实现前提下，将环境友好型种植业示范工程由6个县扩大到28个县；保护性耕作试点由4个增至10个；加快高床生态养殖新模式推广，实现养殖业与生态环境保护协调发展。

以上说明，请审定。

广东省农业面源污染治理项目管理办公室

2016年9月8日

