

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〕143号

GUANGDONG AUDIT REPORT〔2016〕NO.

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 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 22 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 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

该项目 2015 年度没有向世界银行提款报账，我们不对提款报账发表意见。

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 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 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 22) of Integrated Economic Development of Small Towns (Guangdong) 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 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, 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 December 31, 2015, 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

The project didn't submit withdrawal application to the World Bank during the year, we don't express our opinion on 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, 2016

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

2015 年 12 月 31 日

(As of December 31, 2015)

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	3,135,866.08	54,515,691.31	一、项目拨款合计 Total Project Appropriation Funds	28	24,483,125.65	90,609,543.91
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	6,883,875.00	31,980,980.00
4. 在建工程 Construction in Progress	5	3,135,866.08	54,515,691.31	1. 项目投资借款 Total Project Investment Loan	32	6,883,875.00	31,980,980.00
二、应收生产单位投资借款 Investment Loan Receivable	6	-	-	(1) 国外借款 Foreign Loan	33	6,883,875.00	31,980,980.00
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	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	6,883,875.00	31,980,980.00
其中:拨付世行贷款 Including :Appropriation of World Bank Investment Loan	9	-	-	技术合作信贷 Technical Cooperation	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	24,826,670.88	72,748,997.49	2. 其他借款 Other Loan	39	-	-
1. 银行存款 Cash in Bank	13	24,824,015.79	72,742,612.90	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	6,121,099.31	2,293,810.30	其中:拨入世行贷款 Including: World Bank Loan	41	-	-
2. 现金 Cash on Hand	15	2,655.09	6,384.59	五、企业债券资金 Bond Fund	42	-	-

后续 (To be continued)

六、预付及应收款合计 Total Prepaid and Receivable	16	4,943,740.83	9,804,012.17	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	1,596,000.00	14,523,586.88
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	56,722.86	45,409.82	八、未交款合计 Other Payables	48	-	-
固定资产原价 Fixed Assets, Cost	22	59,533.00	59,553.00	九、上级拨入资金 Appropriation of Fund	49	-	-
减:累计折旧 Less: Accumulated Depreciation	23	2,830.14	14,143.18	十、留成收入 Retained Earnings	50	-	-
固定资产净值 Fixed Assets, Net	24	56,722.86	45,409.82			-	-
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	32,963,000.65	137,114,110.79	资金来源合计 Total Sources of Fund	51	32,963,000.65	137,114,110.79

(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	122,650,000.00	91,223,523.26	74.38%	675,034,500.00	122,590,523.91	18.16%
一、 国际金融组织贷款 International Financing	52,899,000.00	25,097,105.00	47.44%	319,000,000.00	31,980,980.00	10.03%
1. 国际复兴开发银行 IBRD	52,899,000.00	25,097,105.00	47.44%	319,000,000.00	31,980,980.00	10.03%
二、 配套资金 Counterpart Financing	69,751,000.00	66,126,418.26	94.80%	356,034,500.00	90,609,543.91	25.45%
资金运用合计 (按项目内容) Total Application of Funds (by Project Component)	55,671,588.91	51,379,825.23	92.29%	675,034,500.00	54,515,691.31	8.08%
1. 基础设施发展 Infrastructure development	54,359,461.41	50,106,614.05	92.18%	509,987,900.00	52,333,320.87	10.26%
2. 机构能力建设 Institution strengthening	200,000.00	25,083.00	12.54%	49,769,000.00	67,737.29	0.14%
3. 项目管理与监测评价 Project management and monitoring assessment	100,000.00	474,775.87	474.78%	21,400,000.00	536,610.29	2.51%
4. 预备费 Reserve	-	-	-	28,810,400.00	-	-
5. 贷款利息及先征费 Loan Interests and front-end-fee	1,001,445.00	111,986.23	11.18%	19,010,000.00	913,894.28	4.81%
6. 汇兑损益 Exchange gain or loss	10,682.50	661,366.08	6191.12%	-	664,128.58	-
7. 其他 Others	-	-	-	46,057,200.00	-	-
差异 Difference	-	39,843,698.03	-	-	68,074,832.60	-
1. 应收款变化 Change in Receivables	-	4,860,271.34	-	-	9,804,012.17	-
2. 应付款变化 Change in Payables	-	-12,927,586.88	-	-	-14,523,586.88	-
3. 货币资金变化 Change in Cash and Bank	-	47,922,326.61	-	-	72,748,997.49	-
4. 其它 Other	-	-11,313.04	-	-	45,409.82	-

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

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

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. 基础设施发展 Infrastructure development	52,333,320.87	-	-	-	-	52,333,320.87	-	-
2. 机构能力建设 Institution strengthening	67,737.29	-	-	-	-	67,737.29	-	-
3. 项目管理与监测评价 Project management and monitoring assessment	536,610.29	-	-	-	-	536,610.29	-	-
4. 预备费 Reserve	-	-	-	-	-	-	-	-
5. 贷款利息及先征费 Loan Interests and front-end-fee	913,894.28	-	-	-	-	913,894.28	-	-
6. 汇兑损益 Exchange gain or loss	664,128.58	-	-	-	-	664,128.58	-	-
7. 其他 Others	-	-	-	-	-	-	-	-
合计 Total	54,515,691.31	-	-	-	-	54,515,691.31	-	-

(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	45,736,000.00	-	-	-	-
2. 货物 Goods	2,271,000.00	-	-	-	-
3. 咨询服务和培训 Consulting service and training	1,868,000.00	-	-	-	-
4. 待分配部分 Unallocated part	-	3,800,000.00	24,675,680.00	4,800,000.00	31,169,280.00
5. 先征费 Front-end-fee	125,000.00	-	-	125,000.00	811,700.00
总计 Total	50,000,000.00	3,800,000.00	24,675,680.00	4,925,000.00	31,980,980.00

(四) 专用账户报表

iv. Special Account Statement

专用账户报表

SPECIAL ACCOUNT STATEMENT

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: Guangzhou Yuexiu
subbranch, China CITIC Bank

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	1,000,343.08
增加: Add:	-
本期世行回补总额 Total Amount Deposited this Period by World Bank	3,800,000.00
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	670.29
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	4,447,763.67
本期未包括在支付额中的服务费支出 Total Service Charges this Period if not Included in Above Amount Withdrawn	8.00
期末余额 Ending Balance	353,241.70

(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		4,800,000.00
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		4,800,000.00
4. 专用账户期末余额 Ending Balance of Special Account		353,241.70
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		4,447,763.67
7. 服务费累计支出（如未含在 5 和 6 栏中） Cumulative Service Charges (If not Included in Item 5 or 6)		8.00
减少： Deduct:		-
8. 利息收入（存入专用账户部分） Interest Earned (If Included in Special Account)		1,013.37
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		4,800,000.00

（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建设项目贷款号为8161-CN，旨在通过项目实施，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。

由于汕头市澄海区东里镇和梅州市兴宁市福兴镇申请退出，经请示世界银行，同意将世界银行贷款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新加入的河源市东源县仙塘镇，并在世界银行备忘录里显示。2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8月签订，2012年11月生效，项目关账日为2017年12月31日，2015年12月世界银行批准关账日延至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（以1美元兑换人民币6.38元计算）。2015年中期报告调整后项目估算总投资为107,611,500.00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(以 1 美元兑换人民币 6.19 元计算)，占总投资的 46.46%。

截至 2015 年 12 月，项目进度如下：

(1) 韶关市乳源县乳城镇第一期项目

土建工程类世界银行资金部分招标已全部完成。其中，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进入现场施工；生态区发展模式研究已完成评标。使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）已完成招标文件的编制工作。使用配套资金的货物类项目（乳城镇供水厂设备项目、乳城镇城区供水管网普查及信息化系统建设项目、水表组采购项目）未启动招标工作。

(2) 中山市古镇镇项目

土建工程类招标方面，绿博园河道/水利工程、绿博园道路/桥梁土建工程已进入现场施工；绿博园生物育种实验楼和服务楼工程处于招标文件编制中；货物类招标方面，灯具快速成型机系统设备采购、灯具制造设备采购已完成评标工作（流标）。办公设备招标工作已完成。病虫害监测与防治服务项目招标工作已完成。使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部分招标采购工作，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/深加工设备项目均未启动招标工作。

(3) 肇庆市德庆县悦城镇项目

悦城镇产业转移基地综合服务楼招标工作已完成；悦城镇悦城老街改造项目初步设计完成评审，目前处于修改阶段；建材产业集群发展规划、旅游产业集群发展规划招标工作已完成；社区参与计划（初稿）编制工作已完成。

(4) 阳江市阳东县东城镇项目

东城镇五金产业基地道路新建、扩建和改造项目招标工作已完成。

(5) 云浮市罗定市附城镇街道项目

项目因规划调整，需重新编制环评、可研。项目可研已完成立项前公示。货物类项目中小企业创业基地综合办公楼办公设备未启动招标工作。

(6) 韶关市乳源县乳城镇第二期项目

正在进行勘探、设计招标工作。

(7) 河源市东源县仙塘镇项目

环评、可研评审工作已完成。

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村经济综合开发示范镇建设项目办公室（以下简称省项目办）、6个镇项目办的财务报表及省财政厅的贷款协定执行情况表和专用账户报表。

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。

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1美元=人民币6.4936元。项目进度表（一）中国际金融组织贷款项目总计划额按汇率1美元=人民币6.38元计算。

4. 报表科目说明

4.1 项目支出

2015年项目支出人民币51,379,825.23元，累计支出人民币54,515,691.31元，占总投资计划的8.08%。

4.2 货币资金

2015年12月31日货币资金余额为人民币72,748,997.49元，比上年增加人民币47,922,326.61元，其中银行存款余额人民币72,742,612.90元，比上年增加人民币47,918,597.11元；现金余额人民币6,384.59元，比上年增加人民币3,729.50元。

4.3 预付及应收款

2015 年 12 月 31 日余额为人民币 9,804,012.17 元。主要是预付工程款。

4.4 固定资产

2015 年 12 月 31 日固定资产余额为人民币 45,409.82 元,固定资产原价人民币 59,553.00 元, 累计折旧人民币 14,143.18 元。

4.5 项目拨款

2015 年 12 月 31 日余额为人民币 90,609,543.91 元, 其中省级到位的配套资金是人民币 67,800,000.00 元, 县级到位的配套资金是人民币 22,809,543.91 元。

项目计划配套资金总额人民币 356,034,500.00 元, 截至 2015 年 12 月 31 日到位配套资金人民币 90,609,543.91 元, 占计划的 25.45%。

4.6 项目借款

2015 年 12 月 31 日余额为人民币 31,980,980.00 元, 其中: 世界银行贷款额为 4,925,000.00 美元, 折合人民币 31,980,980.00 元。

截至 2015 年 12 月 31 日, 累计提取世界银行贷款 4,925,000.00 美元, 占贷款总额的 10.03%。

4.7 应付款

2015 年 12 月 31 日余额为人民币 14,523,586.88 元, 比上年增加人民币 12,927,586.88 元, 其中: 中山古镇镇余额为人民币 9,012,977.80 元, 阳江东城镇余额为人民币 3,600,000.00 元, 韶关乳城镇余额为人民币 1,910,609.08 元。

5. 专用账户使用情况

本项目专用账户设在省财政厅, 开户银行为中信银行广州越秀支行, 账号为 7443501482600000797, 币种为美元。2015 年年初余额 1,000,343.08 美元, 本年度收到世界银行预付款 3,800,000.00 美元, 期间利息收入 670.29 美元, 年末余额为 353,241.70 美元。

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, Changhai 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.

Since Dongli Town, Changhai District, Shantou City and Fuxing Town, Xingning City, Meizhou City applied to withdraw from the project, the World Bank agreed to reallocate the loan to Rucheng town, Ruyuan county, Shaoguan City which is the existing user of the loan and the newly selected Xiantang Town, Dongyuan County, Heyuan City, which was recorded in the aide-memoire .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 previous closing date of the loan is December 31, 2017, which was delayed to December 31, 2018 with the approval by the World Bank made in December 2015. 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(converted using the exchange rate of USD1= RMB6.38 yuan). In the Interim Report 2015 the estimated total investment is adjusted to be USD 107,611,500.00, among which the World Bank loan is USD 50,000,000.00, equivalent to RMB 309,500,000.00 yuan(converted using the exchange rate of USD1= RMB6.19 yuan), which accounted for 46.46% of the total investment.

By December 2015, the implementation progress was as follows:

(1)Rucheng Town, Ruyuan County, Shaoguan City (first phase)

The bidding procedures for civil works funded by the World Bank loan had been completed. Among them, on site construction had been started for the construction and renovation of the water supply pipelines, sewage pipe network rehabilitation and the training center. The bid evaluation for the study on eco-zone development mode had been completed.

The compilation of the bid and tender documents for the civil works(Rucheng Town water supply plant central control building and experimental facilities) financed by the counterpart had been completed.

The bid and tender for the goods procurement (Rucheng Town water supply plant equipment items, Rucheng Town urban water supply pipe network and census information system construction project,meter group procurement projects) financed by the counterpart fund has not started yet.

(2) Guzhen Town ,Zhongshan City

For civil works, on site construction had started for Green Garden river / water conservancy, Green Garden Road / bridge construction; bidding documents were compiling for construction project of laboratory building and service building of Guzhen Green and Bio-breeding Park. For goods procurement, bid evaluation work had been completed for lamp rapid prototyping system

equipment procurement and lamp manufacturing equipment procurement, of which the biddings were failed and new biddings were re-conducted. Office equipment bidding had been completed. Pest and disease monitoring and control services tenders had been completed. Guzhen Town lamp detecting facilities procurement classified as goods procurement using counterpart fund had completed part of the bidding work. Bidding for germplasm resources conservation equipment for Guzhen Green and Bio-breeding Park, and biological breeding / deep-processing equipment for Guzhen Green and Bio-breeding Park had not started bidding procedures.

(3) Yuecheng Town, Deqing County, Zhaoqing City

Bidding procedures were completed for the office building in Industry Transformation Base. Preliminary design appraisal had been completed for the project of upgrading old streets in Yuecheng Town, and modification was under way. Biddings were completed for preparing development plans respectively for the material industry cluster and the tourism cluster. The community engagement plan (initial draft) had been worked out.

(4) Dongcheng Town, Yangdong County, Yangjiang City

Bidding procedures were completed for construction, expansion and renovation of roads in Dongcheng Town Hardware Industry Base.

(5) Fucheng Town, Luoding City, Yunfu City

Due to the planning adjustment for the project, environmental assessment report and feasibility study report need to be re-prepared. The project feasibility study report has been completed before the project publicity. Goods class project Small and medium enterprises business base office building office equipment did not start bidding. Bidding had not been started for the equipment procurement for office building in Small and Medium Enterprises Business Base which was classified as goods procurement.

(6) Rucheng Town, Ruyuan County, Shaoguan City (second phase)

The bidding procedures for surveying and designing work were being carried out.

(7) Xiantang Town, Dongyuan County, Heyuan City

The environmental assessment report and the feasibility assessment had been completed.

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 6 project offices of town level (Township PMO for short), as well as Statement of Implementation of Loan Agreement and Special Account Statement of 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.

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 was USD1=RMB6.4936 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= RMB6.38 yuan.

4. Explanation of Subjects

4.1 Project Expenditures

Total project expenditure in 2015 was RMB 51,379,825.23 yuan, and the cumulative expenditures were RMB 54,515,691.31 yuan, which accounted for 8.08% of the total investment plan.

4.2 Cash and Bank

On December 31, 2015, the balance was RMB 72,748,997.479yuan with an increase of RMB 47,922,326.61 compared with that of the last year. Thereinto,

balance of bank account was RMB 72,742,612.90 yuan, with an increase of RMB 47,918,597.11yuan compared with that of the last year; the cash balance was RMB 6,384.59yuan, with an increase of RMB 3,729.50 yuan compared with that of the last year.

4.3 Prepaid and Receivable

The balance on December 31, 2015 was RMB 9,804,012.17 yuan, which were mainly prepayments for civil works.

4.4 Fixed Assets

The balance of fixed assets on December 31, 2015 was RMB 45,409.82 yuan, with the cost of RMB 59,553.00 yuan, and the accumulated depreciation was RMB 14,143.18 yuan.

4.5 Project Appropriation Funds

The balance on December 31, 2015 was RMB 90,609,543.91 yuan, including RMB 67,800,000.00 yuan of provincial counterpart funds and RMB 22,809,543.91yuan of counterpart funds from the county level. The planned counterpart funds of the whole project were RMB 356,034,500.00 yuan. By the end of December 31, 2015, the ready-for-use total of the counterpart funds was RMB 90,609,543.91 yuan, accounting for 25.45% of the total plan.

4.6 Project Loan

The balance on December 31, 2015 was RMB 31,980,980.00 yuan, including the IBRD loan USD 4,925,000.00, equivalent to RMB 31,980,980.00 yuan. By the end of December 31, 2015, accumulated USD 4,925,000.00 of the World Bank loan had been withdrawn, accounting for 10.03% of the total.

4.7 Payable

The balance on December 31, 2015 was RMB14, 523,586.88 yuan with an increase of RMB12, 927,586.88 yuan compared to that of the last year. The details were as follows: the balance for Guzhen Town,Zhongshan City was RMB 9,012,977.80 yuan; the balance for Dongcheng Town,Yangjiang City was RMB 3,600,000.00 yuan; the balance for Rucheng Town,Shaoguan City was RMB 1,910,609.08 yuan.

5. Special Account

The Special Account of this project is set in Guangdong Provincial Finance Department. The depository bank is Guangzhou Yuexiu Sub-branch, China CITIC Bank, with the account number of 7443501482600000797, and USD as currency Unit. The beginning balance of 2015 was USD 1,000,343.08. USD 3,800,000.00 was advanced by the World Bank and USD 670.29 of interest was earned during the year. Thus, the ending balance was USD 353,241.70.

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。我们发现存在如下问题：

（一）内部控制和项目管理方面存在的问题

1. 项目整体进度缓慢。

截至 2015 年 12 月 31 日，按既定的项目计划实施时间已过半，但项目资金运用累计完成比例只有 8.08%，整体进展缓慢，其中：阳江市阳东县东城镇完成比例为 1.20%，肇庆市德庆县悦城镇完成比例为 0.72%，云浮市罗定市附城镇完成比例为 1.03%。

建议你办加强项目管理，及时协调和解决项目实施过程中出现的问题，督促各镇加快项目实施进度，保证项目的顺利实施。你办已接受审计建议。

2. 个别项目办仍未建立相应的内部管理制度。

省项目办于 2011 年 12 月制定的财务管理指南要求各镇项目办要制定财务管理制度。但截至 2015 年 12 月 31 日，云浮市罗定市附城镇项目办仍未建立相应的财务管理制度，包括授权审批机制、重大事项及大额资金支付业务决策和审批流程等内控制度。实际操作中出现街道办代行项目办职责的情况，部分事项决策只在街道办办公会议讨论而非项目办研究决定。

建议你办督促云浮市罗定市附城镇项目办尽快完善内部制度建设，确保项目顺利推进。你办已接受审计建议。

3. 个别工程项目预算未报相关部门审查。

韶关市乳源县乳城镇第一期项目中的供水管网新建和改造工程及污水管网改造工程的项目预算书未经当地财政部门审核。

上述做法不符合《财政投资评审管理规定》（财建〔2009〕648号）第九条“项目建设单位在财政投资评审工作中履行以下义务：（一）积极配合财政投资评审机构开展工作，及时向财政投资评审机构提供评审工作所需相关资料，并对所提供资料的真实性、合法性负责……”的规定。

建议你办督促韶关市乳源县乳城镇项目办严格遵守基本建设项目报建的相关法规。你办已接受审计建议。

4. 个别工程项目实际开工日期早于施工许可日期，且部分监理日志未记录施工情况。

韶关市乳源县乳城镇第一期项目污水管网改造工程施工许可证发证日期为2015年8月12日，但监理日志显示于2015年7月23日施工。该做法不符合《中华人民共和国建筑法》（主席令第46号）第七条“建筑工程开工前，建设单位应当按照国家有关规定向工程所在地县级以上人民政府建设行政主管部门申请领取施工许可证……”。

韶关市建科勘察设计监理有限公司编制的供水管网改造工程2015年10月9日-15日、2015年10月23日-27日的监理日志仅编注了当天日期，其余并未记录施工情况，镇项目办监督管理工作未能有效到位。

建议你办督促韶关市乳源县乳城镇项目办严格遵守基本建设项目施工报备的相关法规，及时检查督促施工方项目进展情况，加强项目工程质量和安全管理。你办已接受审计建议。

（二）项目采购检查的情况

按照世界银行要求，我们对1个合同（韶关市乳源县乳城镇第一期项目培训中心土建工程GD-TJ-RC-04合同）开展了采购检查，合同金额合计1,595,422.53美元，分别占应检查合同数和应检查合同金额的25%和21.82%（详见附表1）。此次检查为项目生效后首次检查，应检查后审合同数的统计期间是项目生效后至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，发现该合同存在工程项目预算书未经

财政部门审核问题（详见附表2）。

（三）上一年度审计发现问题未整改情况

上年度项目进展缓慢的问题未整改，本年度仍然存在。建议你办切实制定和落实整改措施，加强管理，促进项目顺利实施。你办已接受审计建议。

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. We found the following issues:

Issues on internal control and project management

1. The overall project progress was slow.

At the end of December 31, 2015, cumulative application of funds accounted for only 8.08% of the planned amount, with the agreed implementation period passed by a half according to the project plan. Thus the overall progress was slow. Among the towns, cumulative fund completion rate was 1.20% for Dongcheng Town, Yangdong County, Yangjiang City, 0.72% for Yuecheng Town, Deqing County, Zhaoqing City and 1.03% for Fucheng Town, Luoding City, Yunfu City.

We suggested that your office strengthen project management, coordinate and solve problems emerged during the implementation on a timely basis, and urge the towns to speed up project progress to guarantee the smooth implementation of the project. Your office accepted the suggestion.

2. Relevant internal control system had not been established for a town.

The financial management guidelines developed by the Provincial PMO in December 2011 require that financial management system should be established by each municipal PMO. However, by December 31, 2015, Fucheng Town, Luoding City, Yunfu City had not established relevant financial management system such as authorization and approval control, decision-making and approval process for significant events and payments of large amount etc.. As a result, certain responsibilities of township PMO were

taken by sub-district office, and some decisions were discussed and made only in the office meeting of the sub-district rather than in the meeting of township PMO.

We suggested that your office urge township PMO of Rucheng Town, Luoding City, Yunfu City to established internal control system and ensure smooth implementation of the project. Your office accepted the suggestion.

3. Some project budgets were not submitted to relevant departments for review.

Project budget documents of the construction and renovation of the water supply pipelines, sewage pipe network rehabilitation of Rucheng town, Ruyuan County, Shaoguan City(the first phase) had not been submitted to the local finance department for review.

The above practice did not comply with the provision of Article 9 of the *Financial Investment Review Regulations (Cai Jian[2009]No.648)*that “Project construction unit should take the following obligations in financial investment review work:(1) actively cooperate with the financial investment review bodies to provide timely documents required for the review, and be responsible for the authenticity and legitimacy of the documents provided”.

We suggested that your office urge Rucheng Town, Ruyuan County, Shaoguan City to strictly comply with relevant laws and regulations of the construction declaration. Your office accepted the suggestion.

4. For certain projects, the civil work starting date was earlier than the permitted date of construction, and some supervision logs lacked records of construction .

The construction permit for sewage pipe network transformation rehabilitation of first phrase sub-project of Rucheng town, Ruyuan County, Shaoguan City, was issued on August 12, 2015. While, according to the supervision logs, the earliest construction started on July 23, 2015. The above practice did not comply with the provision of Article 7 of the Construction Law of the People's Republic of China (No. 46 of the President Decree) that “Before start offing the construction of civil works project, the construction unit should apply for a

construction permit from the administrative department of government of or above county level where the project located”.

The supervision logs compiled by Shaoguan Jianke Planning & Design Co., LTD only labeled dates from October 9, 2015 to October 15, 2015 and October 23, 2015 to October 27, 2015, without recording the construction process. The project office of the town was not in place for supervision and administration.

We suggested that your office urge the township PMO of Rucheng Town, Ruyuan County, Shaoguan City to comply with related laws and regulations on application and registration of construction, inspect the project construction process and urge the contractors on a timely basis, reinforce the quality and safety management of the project. Your office accepted the suggestion.

Issues on project procurement post review

As required by the World Bank, we conducted post review of one contract (Civil Works of Training Center of the first phrase sub-project of Rucheng Town, Ruyuan County, Shaoguan City, contract No.: GD-TJ-RC-04), with the value of USD 1,595,422.53, which respectively accounted for 25% and 21.82% of total number and value of post review contracts that should be conducted. This is the first post review since project effectiveness, and the post review contracts duration is from the effective date of project to December 31, 2015 (Please find the details in Annex I). We make observations with respect to procurement processes, contract administration and governance. We found the issue of budget document not submitted to government finance department for review (please find the details in Annex II).

The Followed-up of previous recommendations

Previously existing problem of the slow progress of the whole project was still not improved. We suggested your office take practical follow-up measures and strengthen the management to promote smooth implementation of the project. Your office accepted the suggestion.

附表 1: 已检查合同清单

Annex I: List of Contracts Reviewed

货币单位: 人民币/美元

Currency Unit: RMB Yuan/USD

序号 NO.	采购类别 Procurement category	采购方式 Procurement method	合同编号 Contract number	合同日期 Contract signed date	合同简介 Contract description	合同执行情况简介 (简要说明合同阶段、支付进度) Contract implementation description	承包商/供货商/咨询顾问名称 Name of contractor/supplier/consultant	合同金额 Contract amount (CNY and USD Equivalent)
1	土建 Civil works	NCB	GD—TJ—RC-04	2015.6.25	<p>韶关市乳源县乳城镇培训中心土建工程, 建设4991.04平方米培训中心, 建筑高度23.3米, 地上5层, 地下0层。包括土建、装修、电气安装、给排水等</p> <p>the civil works for the training center of Rucheng town, Ruyuan county Shaoguan City consists of the construction of the training center of 4991.04 square meters, the height of the building is 23.3m, 5 floors above the ground with no basement. The contract also includes the renovation, electronic devices installation and water supply and drainage system.</p>	<p>工程完成20.56%, 已按合同支付工程款人民币2,953,244.25元</p> <p>20.56% of the civil works had been completed with RMB2,953,244.25 yuan paid out</p>	<p>韶关市住宅建筑工程有限公司 Shaoguan Residential construction company Co.,Ltd</p>	<p>人民币10,360,035.76元/ 美元1,595,422.53元 RMB10,360,035.76yuan/ USD1,595,422.53</p>

附表 2：采购过程和合同管理检查工作表(并非根据询价采购程序授予的货物/工程/服务合同)

Annex II : Worksheet for Post Review of Procurement Processes and Contract Administration for Goods/Works/Service Contracts NOT awarded under the Shopping Procedure

(仅就发现存在问题的货物/工程/服务合同填写此表)

检查日期 Date of Review: 2016.4.20	检查者名称 Name of Reviewer: 林嘉良
合同编号和日期 Contract No. and Date: GD—TJ—RC-04/2015-06-25	合同金额 (美元) Contract Amount(USD): 1,595,422.53
承包商名称和地址 Contractor's Name and Address: 韶关市住宅建筑工程有限公司, 韶关市武江区重阳镇河北街 1 号 Shaoguan Residential construction company Co.,Ltd., No.1 hebei street chongyang town wujiang district, Shaoguan city	

采购方式 PROC. Method: () 国际竞争性招标 ICB (✓) 国内竞争性招标 NCB () 邀请招 LIB

() 直采 Direct Contract () 其他, 请说明 Others, specify: _____

类别 Category: () 货物 Goods (✓) 工程 Works () 服务 Services

方面 Aspects	意见和结果 Comments and Findings
采购文件记录 (存档) Procurement Documentation(Filing)	齐全 complete
采购计划中的参考内容 Reference in Procurement Plan	齐全 complete
公告 Advertising	齐全 complete
资格预审/后审 Pre/post qualification	后审 post qualification
招标文件 Bidding Document	齐全 complete
允许提交标书的时间 Time allowed for submission of bids	2015.3.17 10:00am
开标和开标备忘录 Bid opening & minutes of bid opening	齐全 complete
投标安全记录 Bid security records	齐全 complete
评标报告, 确认投标的存在以及投标方名称 BER, verify existence of bids, names of bidders	齐全 complete
公示合同授予 Publication of contract award	齐全 complete
合同文件 Contract document	齐全 complete
预付款担保详细说明和记录 Advance payment guarantee details & records	齐全 complete
履约保函详细内容和记录 Performance security details and records	齐全 complete
投诉或相关问题 Complaints or related matters	
合同规定完成日期 Contractual completion date	2016.7.30
实际完成日期 Actual completion date	尚未完工 not yet completed
交货回单或类似工具 Delivery receipt or like instrument	不适用 N/A

后续 (To be continued)

误期赔偿、延期的详细说明和强制执行 Liquidated damages, details and enforcement for delays	
付款的及时性 Timeliness of payments	及时 in time
可能存在的欺诈或腐败的迹象 Indication of possible fraud or corruption	未发现 no indication found
其他问题 Other matters	<p>工程项目预算未经财政部门审核。中国市政工程华北设计研究总院编制的培训中心土建工程预算书，未经当地财政部门审核。</p> <p>Civil works project budget was not submitted to government finance department for review. The budgetary documents of the civil works for the training center compiled by the North China Municipality Engineering Design and Research Institute Co.,Ltd. was not submitted to local finance department for review.</p>
直采的理由 (如果适用的话) Justification for direct contract(if applicable)	不适用 N/A

广东省发展和改革委员会

关于报送广东省世行贷款农村经济综合开发示范镇建设项目审计整改报告的函

广东省审计厅：

粤审外报〔2016〕143号收悉。针对审计报告中所列的问题及建议，我办高度重视，积极整改，认真落实。现将有关整改情况报告如下：

一、关于内部控制和项目管理方面存在的问题

（一）关于项目整体进度缓慢问题

整改情况：我办采取有效措施，积极加强项目组织管理，通过督导、调研、培训等方式及时协调和解决项目实施过程中出现的问题，督促各镇加快项目实施进度。截至2016年9月15日，我省已向世界银行提款1616.5万美元，项目资金运用累计完成比例为32.33%。其中中山市古镇镇项目办完成比例58.49%，韶关市乳源县项目办完成比例95.86%，阳江市阳东县东城镇项目办完成比例22.67%，肇庆市德庆县悦城

镇项目办提款报账 2.93%，云浮市罗定市附城镇初设报批工作已完成，近期开展招标工作。预计到 2016 年 12 月 31 日，我省向世界银行提款达到 2200 万美元，项目资金运用累计完成比例为 44%。

（二）关于个别项目办仍未建立相应的内部管理制度问题

整改情况：经我办督促，云浮市罗定市附城镇项目办已完善内部管理，建立相应的财务管理制度，包括授权审批机制、重大事项及大额资金支付业务决策和审批流程等内部控制。当前，该项目事项决策均由项目办研究决定。

（三）关于个别工程项目预算未报相关部门审查问题

整改情况：经我办督促，韶关市乳源县乳城镇第一期项目供水管网新建和改造工程、污水管网改造工程的项目预算书已于 2016 年 9 月 8 日送当地财政部门审核。

（四）关于个别工程项目实际开工日期早于施工许可日期且部分监理日志未记录施工情况问题

整改情况：我办已督促韶关市乳源县乳城镇项目办严格遵守基本建设项目施工报备的相关法规，及时检查督促施工方项目进展情况，加强项目工程质量和安全管理。

二、关于项目采购检查的情况

整改情况：经我办督促，韶关市乳源县乳城镇第一期项目培训中心土建工程的项目预算书已于 2016 年 9 月 8 日送

当地财政部门审核。

专此报告。

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
2016 年 9 月 18 日

