

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〔2015〕148号  
GUANGDONG AUDIT REPORT〔2015〕NO.148

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项目名称: 世界银行贷款职业教育发展(广东)项目  
Project Name: Guangdong Technical and Vocational Education and Training  
Project Financed by the World Bank

贷款号: 7720 - CN  
Loan No.: 7720 - CN

项目执行单位: 广东省人力资源和社会保障厅世界银行贷款项目办公室  
Project Entity: The World Bank Loan Project Management Office of  
Department of Human Resources and Social Security of  
Guangdong Province

会计期间: 2014年1月1日至2015年4月30日  
Accounting Period: January 1, 2014- April 30, 2015

# 目 录

## Contents

一、 审计师意见.....	1
I. Auditor's Opinion.....	3
二、 财务报表及财务报表附注.....	6
II . Financial Statements and Notes to the Financial Statements.....	6
(一) 资金平衡表.....	6
i. Balance Sheet.....	6
(二) 项目进度表.....	8
ii. Summary of Sources and Uses of Funds by Project Component.....	8
(三) 贷款协定执行情况表.....	9
iii. Statement of Implementation of Loan Agreement.....	9
(四) 一级指定账户报表.....	10
iv. Designated Account Statement.....	10
(五) 二级指定账户报表.....	11
v. Operating Accounts (OAs) Activity Statement.....	11
(六) 财务报表附注.....	12
vi. Notes to the Financial Statements.....	16
三、 审计发现的问题及建议.....	20
III. Audit Findings and Recommendations.....	29

## 一、审计师意见

### 审计师意见

广东省人力资源和社会保障厅世界银行贷款项目办公室：

我们审计了世界银行贷款职业教育发展（广东）项目 2015 年 4 月 30 日的资金平衡表及截至该日同期间的项目进度表、贷款协定执行情况表、一级指定账户报表和二级指定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 19 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、二级指定账户报表是你办的责任，编制贷款协定执行情况表和一级指定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职业教育发展（广东）项目 2015 年 4 月 30 日的财务状况及截至该日同期间的财务收支、项目执行和指定账户收支情况。

### （四）其他事项

我们审查了本期内报送给世界银行的第 13042、14044、14046 至 14047、14050 至 14056、15063 至 15067 号提款申请书及所附资料。我们认为，除第 14052 至 14054、15063、15064、15067 号申请书及所附资料部分依据不充分外，其他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  
2015 年 10 月 28 日

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## **I. Auditor's Opinion**

### **Auditor's Opinion**

To The World Bank Loan Project Management Office of Department of Human Resources and Social Security of Guangdong Province

We have audited the special purpose financial statements (from page 6 to page 19) of Guangdong Technical and Vocational Education and Training Project Financed by the World Bank, which comprise the Balance Sheet as of April 30, 2015, the Summary of Sources and Uses of Funds by Project Component, the Statement of Implementation of Loan Agreement, the Designated Account Statement and the Operating Accounts (OAs) Activity 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, the Operating Accounts (OAs) Activity Statement is the responsibility of your office, while the preparation of the Statement of Implementation of Loan Agreement and the Designated Account Statement is the responsibility of Guangdong Provincial Finance Department, which includes:

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

### **Auditor's Responsibility**

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

An audit involves performing procedures to obtain audit evidence about the

amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entities' preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

## **Opinion**

In our opinion, the financial statements identified in the first paragraph present fairly, in all material respects, financial position of Guangdong Technical and Vocational Education and Training Project Financed by the World Bank as of April 30, 2015, its financial receipts and disbursements, the project implementation and the receipts and disbursements of the designated account and operating accounts for the period then ended in accordance with Chinese accounting standards and system, and the requirements of the project loan agreement.

## **Other Matter**

We also examined the withdrawal application No.13042, No.14044, from No.14046 to No.14047, from No.14050 to No.14056, from No.15063 to No.15067 and the attached documents submitted to the World Bank during the period. In our opinion, except for some parts of the withdrawal application No.14052 to No.14054, No.15063, No.15064 and No.15067 and the attached documents lacking supporting evidence, the others comply with the project loan agreement and can serve as basis for loan withdrawal.

The audit report consists of the Auditor's Opinion and two more parts hereinafter: Financial Statements and Notes to the Financial Statements, Audit Findings and Recommendations.

Guangdong Provincial Audit Office of the People's Republic of China

October 28 , 2015

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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 4 月 30 日 (As of April 30, 2015)

项目名称: 世界银行贷款职业教育发展 (广东) 项目

Project Name: Guangdong Technical and Vocational Education and Training Project Financed by the World Bank

编报单位: 广东省人力资源和社会保障厅世界银行贷款项目办公室

货币单位: 人民币元

Prepared by: The World Bank Loan Project Management Office of Department

Currency Unit: RMB Yuan

Of Human Resources and Social Security of Guangdong Province

资金占用 Application of Fund	期初数 Beginning Balance	期末数 Ending Balance
一、项目支出合计 Total Project Expenditures	235,160,050.99	341,965,795.42
1.交付使用资产 Fixed Assets Transferred	-	-
2.待核销项目支出 Project Expenditures to be Offset	-	-
3.转出投资 Investments Transferred-out	-	-
4.在建工程 Construction in Progress	235,160,050.99	341,965,795.42
二、应收生产单位投资借款 Investment Loan Receivable	-	-
其中: 应收生产单位世行贷款 Including: World Bank Investment Loan Receivable	-	-
三、拨付所属投资借款 Appropriation of Investment Loan	-	-
其中: 拨付世行贷款 Including: Appropriation of World Bank Investment Loan	-	-
四、器材 Equipment	-	-
其中: 待处理器材损失 Including: Equipment Losses in Suspense	-	-
五、货币资金合计 Total Cash and Bank	21,186,546.21	5,206,962.79
1.银行存款 Cash in Bank	21,186,546.21	5,202,855.79
其中: 指定账户存款 Including: Designated Account	21,186,546.21	5,202,855.79
2.现金 Cash on Hand	-	4,107.00
六、预付款及应收款合计 Total Prepaid and Receivable	37,177,873.29	36,299,283.49
其中: 应收世行贷款利息 Including: World Bank Loan Interest Receivable	-	-
应收世行贷款承诺费 World Bank Loan Commitment Fee Receivable	-	-
应收世行贷款占用费 World Bank Loan Service Fee Receivable	-	-
七、有价证券 Marketable Securities	-	-
八、固定资产合计 Total Fixed Assets	-	-
固定资产原价 Fixed Assets ,Cost	-	-
减: 累计折旧 Less: Accumulated Depreciation	-	-
固定资产净值 Fixed Assets ,Net	-	-
固定资产清理 Fixed Assets Pending Disposal	-	-
待处理固定资产损失 Fixed Assets Losses in Suspense	-	-
资金占用合计 Total Application of Fund	293,524,470.49	383,472,041.70



# **资金平衡表（续前）** **BALANCE SHEET (continued)**

2015 年 4 月 30 日

(As of April 30, 2015)

项目名称：世界银行贷款职业教育发展（广东）项目

Project Name: Guangdong Technical and Vocational Education and Training Project Financed by the World Bank

编报单位：广东省人力资源和社会保障厅世界银行贷款项目办公室

Prepared by: The World Bank Loan Project Management Office of Department

Of Human Resources and Social Security of Guangdong Province

货币单位：人民币元

Currency Unit: RMB Yuan

资金来源 Sources of Fund	期初数 Beginning Balance	期末数 Ending Balance
一、项目拨款合计 Total Project Appropriation Funds	165,078,278.14	223,396,360.59
二、项目资本与项目资本公积 Project Capital and Capital Surplus	-	-
其中：捐赠款 Including: Grants	-	-
三、项目借款合计 Total Project Loan	99,931,083.61	118,887,010.26
1.项目投资借款 Total Project Investment Loan	99,931,083.61	118,887,010.26
（1）国外借款 Foreign Loan	99,931,083.61	118,887,010.26
其中：国际开发协会 Including: IDA	-	-
国际复兴开发银行 IBRD	99,931,083.61	118,887,010.26
技术合作信贷 Technical Cooperation	-	-
联合融资 Co-Financing	-	-
（2）国内借款 Domestic Loan	-	-
2.其他借款 Other Loan	-	-
四、上级拨入投资借款 Appropriation of Investment Loan	-	-
其中：拨入世行贷款 Including: World Bank Loan	-	-
五、企业债券资金 Bond Fund	-	-
六、待冲项目支出 Construction Expenditure to be Offset	-	-
七、应付款合计 Total Payables	28,508,062.43	41,146,603.46
其中：应付世行贷款利息 Including: World Bank Loan Interest Payable	-	-
应付世行贷款承诺费 World Bank Loan Commitment Fee Payable	-	-
应付世行贷款资金占用费 World Bank Loan Service Fee Payable	-	-
八、未交款合计 Other Payables	7,046.31	42,067.39
九、上级拨入资金 Appropriation of Fund	-	-
十、留成收入 Retained Earnings	-	-
十一、固定资金 Total Fixed funds	-	-
资金来源合计 Total Sources of Fund	293,524,470.49	383,472,041.70

## (二) 项目进度表

### ii. Summary of Sources and Uses of Funds by Project Component

#### 项目进度表

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

本期截至 2015 年 4 月 30 日

(For the period ended April 30,2015 )

项目名称: 世界银行贷款职业教育发展(广东)项目

货币单位:人民币元

Project Name: Guangdong Technical and Vocational Education and Training Project Financed by the World Bank

Currency Unit: RMB Yuan

编报单位: 广东省人力资源和社会保障厅世界银行贷款项目办公室

Prepared by: The World Bank Loan Project Management Office of Department of Human Resources and Social Security of Guangdong Province

	本期发生额 (Current Period)			累计(Cumulative)			PAD plan
	世行贷款 (IBRD)	配套资金 (Counterpart fund)	合计 (Total)	世行贷款 (IBRD)	配套资金 (Counterpart fund)	合计 (Total)	项目总计划额 (Life of project)
资金来源合计 (Total Sources of Funds)	18,955,926.65	58,318,082.45	77,274,009.10	118,887,010.26	223,396,360.59	342,283,370.85	315,091,000.00
一、国际金融组织贷款 International Financing	18,955,926.65	-	18,955,926.65	118,887,010.26	-	118,887,010.26	140,000,000.00
二、配套资金 (Counterpart Financing)	-	58,318,082.45	58,318,082.45	-	223,396,360.59	223,396,360.59	175,091,000.00
资金运用合计 (Total Application of Funds)	-	-	106,805,744.43	-	-	341,965,795.42	315,091,000.00
1.广东省轻工业高级技工学校 Guangdong Senior Technical School of Light Industry	-	-	94,655,881.67	-	-	113,633,443.04	106,536,500.00
2.广东省城市建设高级技工学校 Guangdong Urban Construction Senior Technical School	-	-	9,454,188.96	-	-	148,140,600.58	110,291,300.00
3. 阳江市高级技工学校 Yangjiang Senior Technical School	-	-	2,702,319.58	-	-	80,232,434.44	96,230,400.00
4.省项目办公室 PPMO	-	-	-	-	-	-	2,032,800.00
5.省财政厅指定账户 Designated Account	-	-	-6,645.78	-	-	-40,682.64	-
差异 Difference	-	-	-29,531,735.33	-	-	317,575.43	-
1.应收款变化 Change in Receivables	-	-	-878,589.80	-	-	36,299,283.49	-
2.应付款变化 Change in Payables	-	-	-12,638,541.03	-	-	-41,146,603.46	-
3.货币资金变化 Change in Cash and Bank	-	-	-15,979,583.42	-	-	5,206,962.79	-
4.其他 others	-	-	-35,021.08	-	-	-42,067.39	-

### (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 4 月 30 日

(For the period ended April 30, 2015)

项目名称: 世界银行贷款职业教育发展(广东)项目

Project Name: Guangdong Technical and Vocational Education and Training Project Financed by the World Bank

编报单位: 广东省财政厅

货币单位: 美元/人民币元

Prepared by: Guangdong Provincial Finance Department

Currency Unit: USD/RMB Yuan

类 别 Category	核定贷款金额 Loan Amount	本期支出(Current Period Expenditures)		累计支出数(Cumulative Expenditures)	
	美元(USD)	美元(USD)	折合人民币(RMB)	美元(USD)	折合人民币(RMB)
一、土建, 货物和咨询服务(Civil works, good and consulting services)	15,830,000.00	4,523,826.30	27,657,316.85	15,732,710.94	96,185,074.87
二、改革创新活动(Innovation sub-financing)	4,120,000.00	1,321,446.12	8,078,925.14	3,834,711.90	23,444,278.14
三、先征费(Front-end Fee)	50,000.00	-	-	50,000.00	305,685.00
四、一级指定账户(Designated account)	-	-2,235,746.86	-13,668,685.58	382,577.16	2,338,961.98
总计 (Total)	20,000,000.00	3,609,525.56	22,067,556.42	20,000,000.00	122,274,000.00

(四) 一级指定账户报表

iv. Designated Account Statement

一级指定账户报表

DESIGNATED ACCOUNT STATEMENT

本期截至 2015 年 4 月 30 日

(For the period ended April 30, 2015)

项目名称: 世界银行贷款职业教育发展(广东)项目

Project Name: Guangdong Technical and Vocational Education and Training Project Financed by the World Bank

编报单位: 广东省财政厅

Prepared by: Guangdong Provincial Finance Department

贷款号(Loan No.): 7720—CN

开户银行名称(账号): 招商银行广州分行白云路支行(120906758532102)

Depository Bank(Account No.): Guangzhou Baiyunlu Sub-branch, China Merchants Bank(120906758532102)

货币种类(Currency): 美元(USD)

第一部分: PART I

项 目 Items	金 额 Amount
1. 截至本期末世界银行对指定账户累计预付款 Cumulative advances to end of current reporting period	19,950,000.00
2. 截至上期末指定账户累计支付额 Cumulative expenditures to end of last reporting period	13,722,150.42
3. 世界银行对指定账户预付款余额(第1行减第2行) Outstanding Advance to be accounted (line 1 minus line 2)	6,227,849.58

第二部分: PART II

项 目 Items	金 额 Amount
4. 本期初指定账户余额 Opening DA balance at beginning of reporting period (as of 04/30/2015)	2,623,906.67
5. 加/减: 累计调整(如有) Add/subtract: Cumulative adjustments (if any)	-5,582.65
6. 本期从世界银行收到的贷款 Advances from World Bank during reporting period	3,609,525.56
7. 第5、6行合计 Add lines 5 and 6	3,603,942.91
8. 累计收到贷款额(第4行加第7行) Outstanding advances to be accounted for (add line 4 and line 7)	6,227,849.58
9. 本期末指定账户余额 Closing DA balance at end of current reporting period (as of 04/30/2015)	389,231.50
10. 加/减: 累计调整(如有) Add/subtract: Cumulative adjustments (if any)	-6,654.34
11. 本期支付费用 Expenditures for current reporting period	5,845,272.42
12. 第10、11行合计 Add line 10 and line 11	5,838,618.08
13. 第9、12行合计 Add line 9 and line 12	6,227,849.58
14. 差异(如有)(第8行减13行) Difference (if any) (line 8 minus line 13)	-

(五) 二级指定账户报表

v. Operating Accounts (OAs) Activity Statement

二 级 指 定 账 户 报 表  
Operating Accounts (OAs) Activity Statement

本期截至 2015 年 4 月 30 日

(For the period ended 30/04/2015)

项目名称: 世界银行贷款职业教育发展(广东)项目

Project Name: Guangdong Technical and Vocational Education and Training Project Financed by the World Bank

编报单位: 广东省人力资源和社会保障厅世界银行贷款项目办公室

金额单位: 人民币元

Prepared by: The Project Management Office of Department of Human Resources and Social Security of Guangdong Province

Currency Unit: RMB yuan

项 目 Items		金 额 Amount			
		广东省轻工业高级技工学校 Guangdong Senior Technical School of Light Industry	广东省城市建设高级技工学校 Guangdong Urban Construction Senior Technical School	阳江市高级技工学校 Yangjiang Senior Technical School	合计 Total
二级专用账户期初额 Opening Balance of Operating Account		579,183.68	2,415,585.39	2,194,080.56	5,188,849.63
资金来源: Sources of Fund:	从指定账户收到的预付款 Advance received from DA	-	-	-	-
	从指定账户收到的回补款 Reimbursement received from DA	29,951,380.57	3,038,850.25	2,731,652.27	35,721,883.09
	其他 Others (if any, please specify)	434,844.80	88,633.71	7,746.00	531,224.51
	合计 Subtotal	30,386,225.37	3,127,483.96	2,739,398.27	36,253,107.60
资金运用: Uses of Fund:	支出 - 学校创新活动 Expenditure payment - Innovation financing	4,790,950.71	4,855,157.78	3,006,036.53	12,652,145.02
	其他 Others (if any, please specify)	25,885,487.74	81,048.30	65.00	25,966,601.04
	合计 Subtotal	30,676,438.45	4,936,206.08	3,006,101.53	38,618,746.06
二级指定账户期末额 Ending Balance of Operating Account		288,970.60	606,863.27	1,927,377.30	2,823,211.17

## （六）财务报表附注

### 财务报表附注

#### 1. 项目概况

世界银行贷款职业教育发展（广东）项目贷款号为 7720-CN，旨在提高项目学校的教育质量和相关性，为今后的学校改革和政策开发提供经验指导，并发挥示范作用。项目主要包括两方面：一是以学校为基础开展的建设和改革创新活动。二是以省级为基础开展的政策开发和能力建设。项目涉及 3 所学校：广东省轻工业高级技工学校（以下简称轻工高技）、广东省城市建设高级技工学校（以下简称城建高技）、阳江市高级技工学校（以下简称阳江高技）。本项目于 2009 年 7 月 1 日启动，2009 年 10 月 8 日生效，2014 年 12 月 31 日关账，项目完工报告已于 2014 年 12 月 31 日提交世界银行。项目计划总投资人民币 315,091,000.00 元，其中世界银行贷款 20,000,000.00 美元（包括：轻工高技 7,000,000.00 美元、城建高技 6,500,000.00 美元、阳江高技 6,500,000.00 美元），以 1 美元兑换人民币 7.00 元计算，折合人民币 140,000,000.00 元；配套资金人民币 175,091,000.00 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人力资源和社会保障厅世界银行贷款项目办公室、轻工高技、城建高技、阳江高技和广东省财政厅（以下简称省财政厅）的有关财务报表。

#### 3. 主要会计政策

3.1 本项目财务报表按照《关于：国际复兴开发银行贷款号 7720-CN 职业技术教育与培训改革项目附加信息：支付》的要求编制，日常会计核算按照财政部《世界银行贷款项目会计核算办法》（财际字〔2000〕13 号）的要求执行。

3.2 会计核算期间采用公历制，即公历 2014 年 1 月 1 日至 2015 年 4 月 30 日。

3.3 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 4 月 30 日汇率，即 1 美元=人民币 6.1137 元。

#### **4. 报表科目说明**

##### **4.1 项目支出**

2014 年 1 月 1 日至 2015 年 4 月 30 日项目支出为人民币 106,805,744.43 元，累计支出人民币 341,965,795.42 元，约占总投资计划的 108.53%。

##### **4.2 货币资金**

2015 年 4 月 30 日货币资金余额为人民币 5,206,962.79 元，比 2013 年 12 月 31 日减少人民币 15,979,583.42 元。其中，省财政厅的一级指定账户余额为 389,231.50 美元，折合人民币 2,379,644.62 元；3 所项目学校二级指定账户余额为合计人民币 2,823,211.17 元，分别为：轻工高技人民币 288,970.60 元、城建高技人民币 606,863.27 元、阳江高技人民币 1,927,377.30 元；现金余额为人民币 4,107.00 元。

##### **4.3 预付及应收款**

2015 年 4 月 30 日余额为人民币 36,299,283.49 元，主要是应收财政专项建设资金。包括：轻工高技人民币 32,191,478.30 元；城建高技人民币 1,193,741.10 元；阳江高技人民币 2,914,064.09 元。

#### 4.4 项目拨款

2015 年 4 月 30 日余额为人民币 223,396,360.59 元，是 3 所项目学校的配套资金。

项目计划配套资金总额约人民币 175,091,000.00 元，截至 2015 年 4 月 30 日到位配套资金人民币 223,396,360.59 元，占计划的 127.59%。

#### 4.5 项目借款

2015 年 4 月 30 日余额为人民币 118,887,010.26 元，全部是国际复兴开发银行贷款 19,446,000.01 美元。

截至 2015 年 4 月 30 日，累计偿还本金 553,999.99 美元，累计提取世界银行贷款资金 20,000,000.00 美元，累计提取资金占贷款总额的 100.00%。其中：土建、货物和咨询服务类累计提款 15,732,710.94 美元，占该类别计划的 99.39%；改革创新活动类累计提款 3,834,711.90 美元，占该类别计划的 93.08%；先征费 50,000.00 美元，直接在贷款中扣除，占该类别计划的 100%；一级指定账户未分配类别余额为 382,577.16 美元（不含该指定账户利息收入），已于 2015 年 6 月归还世界银行。

#### 4.6 应付款

2015 年 4 月 30 日余额为人民币 41,146,603.46 元，主要是应付中标单位工程货物款和应付事业账代垫款。其中，轻工高技人民币 20,545,623.39 元；城建高技人民币 19,277,595.18 元；阳江高技人民币 1,323,384.89 元。

### 5. 指定账户使用情况

2015 年 4 月 30 日指定账户余额为人民币 5,202,855.79 元，包括一级指定账户和二级指定账户。

一级指定账户设在省财政厅，开户银行为招商银行广州分行白云路支行，账号为 120906758532102，币种为美元。期初余额 2,623,906.67 美元，本期回补 3,609,525.56 美元，本期利息收入 1,071.69 美元，本期支付



5,845,272.42 美元，期末余额 389,231.50 美元（含累计利息收入 6,654.34 美元）。

本项目在 3 所项目学校各设立二级指定账户，币种为人民币。3 所项目学校二级指定账户期初余额合计人民币 5,188,849.63 元，本期回补合计人民币 36,253,107.60 元，本期支付合计人民币 38,618,746.06 元，期末余额合计人民币 2,823,211.17 元。

## 6. 其他需要说明的事项

资金平衡表的国外借款人民币 118,887,010.26 元与贷款协定执行情况表的累计支出折合人民币 122,274,000.00 元的差额为人民币 3,386,989.74 元，是已归还世界银行贷款本金 553,999.99 美元的折合人民币金额。

贷款协定执行情况表累计支出合计为 20,000,000.00 美元与一级指定账户报表第一栏“1.截至本期末世界银行对指定账户累计预付款”余额 19,950,000.00 美元，差额 50,000.00 美元为先征费，直接在世界银行贷款总额中扣除，不经过一级指定账户支付。

经世界银行同意，二级指定账户数据不在一级指定账户报表中反映，项目报表不包含省级配套资金。

## **vi. Notes to the Financial Statements**

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

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

The Loan No. of Guangdong Technical and Vocational Education and Training Project financed by the World Bank is 7720-CN. It aims to improve the education quality and relevance of the project schools, so as to provide guidance and experience on the reform and policy development for schools in the future and serve as an example. The Project focuses on the following two aspects: construction and innovation activities on the school basis; policy development and capacity construction on the provincial basis. The Project involves 3 schools: Guangdong Senior Technical School of Light Industry (GSTSLI for short), Guangdong Urban Construction Senior Technical School (GUCSTS for short) and Yangjiang Senior Technical School (YJSTS for short). The Project was launched formally on July 1, 2009 and came into effect on October 8, 2009; the closing date was December 31, 2014. The project completion report was submitted to the World Bank on December 31, 2014. The total planned investment of the Project is RMB 315,091,000.00 yuan. Thereinto, the planned World Bank loan is USD 20,000,000.00 (including: USD 7,000,000.00 to GSTSLI; USD 6,500,000.00 to GUCSTS; USD 6,500,000.00 to YJSTS), which is equivalent to RMB 140,000,000.00 yuan at a planned rate of USD1=RMB 7 yuan; the planned counterpart fund is RMB 175,091,000.00 yuan.

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

Consolidation scope of the financial statements covers the financial statements of the Project Management Office of Department of Human Resources and Social Security of Guangdong Province, GSTSLI, GUCSTS and YJSTS, as well as the financial statements of the Guangdong Provincial Finance Department (GDFD for short).

#### **3. Accounting Policies**

3.1 The financial statements of the Project were prepared according to the requirements of the *Re: IBRD Loan No. 7720-CN Technical and Vocational Education and Training Project Additional Instructions: Disbursement*, and routine accounting procedures are conducted according to the requirements of

*Accounting Methods for the World Bank Financed Projects* (Cai Ji Zi [2000] No. 13) of the Ministry of Finance.

3.2 In accounting practice, the Gregorian calendar period is adopted as the fiscal period from January 1, 2014 to April 30, 2015.

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, 2015 of the People's Bank of China, which is USD 1=RMB6.1137 yuan.

## **4. Explanation of Subjects**

### **4.1 Project Expenditures**

The project expenditures from January 1, 2014 to April 30, 2015 were RMB 106,805,744.43 yuan, and the cumulative expenditures were RMB 341,965,795.42yuan, accounted for 108.53% of the total investment plan.

### **4.2 Cash and Bank**

On April 30, 2015, the balance was RMB 5,206,962.79 yuan with a decrease of RMB15,979,583.42 yuan compared with that on December 31, 2013. Thereinto, the funds in the Designated Account(DA for short) were USD389,231.50 yuan, equivalent to RMB 2,379,644.62 yuan; the funds in the Operating Accounts(OAs for short) balances of the 3 schools were totally RMB 2,823,211.17 yuan (including GSTSLI's RMB288,970.60 yuan, GUCSTS' RMB606,863.27 yuan and YJSTS' RMB1,927,377.30 yuan) and the cash balance was RMB4,107.00 yuan.

### **4.3 Prepaid and Receivables**

Its balance on April 30, 2015 was RMB 36,299,283.49 yuan, mainly receivables of special construction funds from the finance department, respectively including GSTSLI's RMB32,191,478.30 yuan, GUCSTS' RMB1,193,741.10 yuan and YJSTS' RMB2,914,064.09 yuan.

### **4.4 Project Appropriation Funds**

The balance on April 30, 2015 was RMB 223,396,360.59 yuan, which were the counterpart funds allocated for the 3 schools.

The total planned counterpart funds of this project were RMB 175,091,000.00 yuan. By the end of April 30, 2015, RMB223,396,360.59 yuan of the counterpart funds had been allocated, accounted for 127.59% of the plan.

#### 4.5 Project Loan

The balance on April 30, 2015 was RMB118,887,010.26 yuan, all of which was World Bank loan USD19,446,000.01.

By the end of April 30, 2015, the repayment for the accumulated principal amount was USD553,999.99; accumulated USD20,000,000.00 of the World Bank loan had been withdrawn, accounting for 100.00% of the total, among which the withdrawal for civil works, goods and consulting services was USD 15,732,710.94, accounting for 99.39% of this category plan; the withdrawal for reform and innovation activities was USD 3,834,711.90, accounting for 93.08% of this category plan; the front-end fee was USD 50,000.00, deducted directly from the loan, accounting for 100% of this category plan; the balance without classification in the DA was USD382,577.16 (excluded the interest of this DA), which was paid back to the World Bank in June, 2015.

#### 4.6 Payables

The balance on April 30, 2015 was RMB41,146,603.46 yuan, mainly the payable of construction and goods payments for bid winning entities and the payable on behalf of the advances in the school's basic accounts, including: GSTSLI's RMB20,545,623.39 yuan, GUCSTS' RMB19,277,595.18 yuan, YJSTS' RMB1,323,384.89 yuan respectively.

### 5. Designated Account and Operating Account

The balance on April 30, 2015 was RMB5,202,855.79 yuan, including the DA and OAs.

The DA was set in GDFD, and its depository bank was Guangzhou Baiyunlu Sub-branch, China Merchants Bank, with the Account Number of 120906758532102, and USD as currency Unit. the beginning balance was

USD2,623,906.67 and the reimbursement in the period was USD3,609,525.56. This period earned interest was USD1,071.69 and the disbursement was USD5,845,272.42. Thus, the balance of this period ending was USD389,231.50 (including the accumulated interest of USD 6,654.34).

The OAs were set in the 3 project schools, with RMB as currency Unit. The total beginning balance of the 3 schools in this period was RMB5,188,849.63 yuan and the reimbursement in this period was RMB36,253,107.60 yuan. this period's disbursement was RMB38,618,746.06 yuan. Thus, the ending balance was RMB2,823,211.17 yuan.

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

There was a difference of RMB3,386,989.74 yuan between RMB118,887,010.26 yuan (the amount of *Project Loan* in the Balance Sheet) and RMB122,274,000.0 yuan (the total *Cumulative Withdrawals* in the Statement of Implementation of Loan Agreement), which was the equivalent RMB amount of principal of USD553,999.99 that had been already repaid to the World Bank.

The total accumulative expenditures in Statement of Implementation of Loan Agreement was amounted to USD20,000,000.00, with a USD 50,000.00 difference to the balance USD19,950,000.00 in the first column "1 Cumulative advances to end of current reporting period" of the Designated Account Statement. The difference was due to a direct deduction of USD 50,000.00 front-end fee, which was not disbursed by the DA but deducted directly from the total amount of the World Bank loan.

Approved by the World Bank, The OAs' data was not reflected in the Designated Account Statement; The counterpart funds of provincial-level activities was not included in the statement scopes.

### 三、审计发现的问题及建议

#### 审计发现的问题及建议

除对财务报表进行审计并发表审计意见外，审计中我们还关注了项目执行过程中相关单位国家法规和项目贷款协定遵守情况、内部控制和项目管理情况、项目绩效及上年度审计建议整改落实情况。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

###### 1. 违规取得世界银行贷款人民币 257,400.00 元。

（1）城建高技以参加某研究所举办的 2014 年 5 月“对外沟通与协调培训班”和“学校资产管理要求和对策培训班”为名，与该研究所共同编造培训资料作为报账依据，违规取得世界银行贷款人民币 212,400.00 元。

（2）阳江高技与李某某个人于 2014 年 2 月签定“烹饪专业、电气设备安装与维修专业能力本位课程改革咨询服务合同”补充合同，使用世界银行贷款支付合同价款人民币 45,000.00 元，支付原因为 2013 年 9 月起国家对劳务报酬的个人所得税率作出调整，需多支付个人所得税约人民币 45,000.00 元。经审计核实，国家在相应期间未对劳务报酬的个人所得税率作出调整。

上述问题的做法不符合《中华人民共和国会计法》（主席令第 24 号）第九条“……任何单位不得以虚假的经济业务事项或者资料进行会计核算”和《国际金融组织和外国政府贷款赠款管理办法》（财政部令第 38 号）第二十八条“……任何单位和个人均不得以虚报、冒领或者其他手段骗取贷款资金……”的规定。

###### 2. 违规安排因公出境培训考察，涉及人民币 64,034.50 元。

轻工高技于 2014 年未经相关部门批准，2 次擅自安排共 11 名老师违规持因私证件参加中国职业技术教育学会组织的“关于职业院校教学管理

人员及骨干教师赴香港职业训练局培训班”，合计使用世界银行贷款人民币 64,034.50 元。上述培训属严令禁止的跨地区跨部门（双跨）团组。

上述做法不符合《关于进一步加强因公出国（境）管理的若干规定》（中办发〔2008〕9号）第三条“（三）……凡组织本地区本部门人事隶属关系以外人员参加的团组均按照双跨团组管理。组织双跨团组，包括双跨类培训团组需征求有关外事部门意见，无外事审批权单位不得下发组团通知。严禁组织一般性考察和营利性双跨团组……”和第四条“……财政部门应严格按照有关规定将因公出国（境）经费纳入专项预算管理……”；《财政部、监察部审计署、国家预防腐败局关于印发〈加强党政干部因公出国（境）经费管理暂行办法〉的通知》（财行〔2008〕230号）第九条“……各级财务部门一律不得报销党政干部持因私出国（境）证件的出国（境）费用”；《关于进一步加强党政干部因公出国（境）管理工作的规定》（粤纪发〔2009〕12号的附件）第二条“（四）……严格按照中办发〔2008〕9号文规定的出国（境）培训范围安排培训活动……”和第四条“（三）省直其他事业单位参照本规定执行”的规定。

### **3. 违规列支因公出国（境）费用，合计人民币 61,112.00 元。**

（1）轻工高技违规使用世界银行贷款列支 2 名教师于 2014 年参加的广东省人力资源和社会保障厅（以下简称省人社厅）主办的“赴德国数控专业师资培训班”考察费人民币 52,590.00 元。

（2）城建高技违规使用世界银行贷款列支 2 名教师于 2012 年参加的省人社厅主办赴香港的“2012 年我省技工院校出国（境）师资培训班”考察费人民币 8,522.00 元。

上述做法不符合《国际金融组织和外国政府贷款赠款管理办法》（财政部令第 38 号）第二十八条“……任何单位和个人均……不得以任何理由和形式……挪用贷款资金……”；《财政部、监察部审计署、国家预防腐败局关于印发〈加强党政干部因公出国（境）经费管理暂行办法〉的通知》（财行〔2008〕230号）第三条“……将因公出国（境）经费全部纳入预算管理，未安排预算的单位视为无出国（境）任务安排”和第七条“（七）……要求使用其他经费（包括单位行政、事业经费，摊派经费，

企业赞助经费等)的因公出国(境)团组申请,视为无出国(境)经费预算安排……”的规定。

对上述 1 至 3 的问题,经审计指出后,上述学校已对相关费用作出调账处理,其中,城建高技对上述 1 的问题所涉及的违规费用已全额追回。根据《财政违法行为处罚处分条例》(国务院令〔2005〕第 427 号)第十五条“事业单位……及其工作人员有财政违法行为的,依照本条例有关国家机关的规定执行……”和第十二条“国家机关及其工作人员有下列行为之一的,责令改正,调整有关会计账目,追回被挪用、骗取的有关资金,没收违法所得。对单位给予警告或者通报批评。对直接负责的主管人员和其他直接责任人员给予降级处分……(一)以虚报、冒领等手段骗取政府承贷或者担保的外国政府贷款、国际金融组织贷款……(三)截留、挪用政府承贷或者担保的外国政府贷款、国际金融组织贷款”的规定,你办应责成相关学校严格遵守有关规定,不得虚假报账,不得挪用世界银行贷款列支非项目费用,并将违规列支的资金追回上缴省财政厅,由省财政厅统一归还世界银行,同时按规定对上述学校作出严肃处理。

#### **4. 费用支出不合规,涉及人民币 1,066,737.00 元。**

##### **(1) 培训费报销票据不符合规定,涉及人民币 608,780.00 元。**

城建高技和阳江高技于 2014 年使用世界银行贷款分别列支培训费人民币 593,280.00 元和人民币 15,500.00 元,报销发票为非法代开的发票。

上述做法不符合《中华人民共和国发票管理办法》(国务院令 587 号)第十六条“需要临时使用发票的单位和个人,可以凭购销商品、提供或者接受服务以及从事其他经营活动的书面证明、经办人身份证明,直接向经营地税务机关申请代开发票……禁止非法代开发票”和第二十一条“不符合规定的发票,不得作为财务报销凭证”的规定。

你办应责成上述学校对非法代开发票一律不予报销,并将不符合规定的支出上缴省财政厅,由省财政厅统一归还世界银行。

##### **(2) 考察费报销票据不符合规定,涉及人民币 185,140.00 元。**

轻工高技于 2014 年 6 月至 11 月共组织 35 名教师分别赴重庆等 7 个城市进行参观考察,合计使用世界银行贷款列支考察费人民币 185,140.00 元,报销票据为旅行社开具的综合费发票,没有住宿费发票。



上述做法不符合《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）第二十六条“会议和差旅费用原则上应根据项目单位隶属级次，参照……项目所在省市政府的相关办法执行”和《省直党政机关和事业单位差旅费管理办法的通知》（粤财行〔2014〕67号）第二十一条“（四）实际发生住宿而无住宿发票的，不得报销住宿费以及城市间交通费、伙食补助费和市内交通费”的规定。

经审计指出后，轻工高技已对相关费用作出调账处理。你办应责成轻工高技向相关人员收回不符合规定的支出，并上缴省财政厅，由省财政厅统一归还世界银行。你办已接受审计建议。

### **（3）支付不应承担的培训会务费，合计人民币 112,950.00 元。**

阳江高技和城建高技参加人力资源社会保障部门组织的培训，使用世界银行贷款向主办方或其指定的承办单位支付培训会务费分别为人民币 90,150.00 元和人民币 22,800.00 元。

上述做法不符合《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）第二十六条“会议和差旅费用原则上应根据项目单位隶属级次，参照……项目所在省市政府的相关办法执行”和《省直党政机关和事业单位会议费管理办法》（粤财行〔2013〕443号）第十八条“省直单位举办的各类业务培训班……由举办单位在其部门预算公用经费或经批准使用的专项经费中列支”的规定。

经审计指出后，上述学校已对相关费用作出调账处理。你办应责成上述学校严格执行相关规定，不得超范围列支费用。

### **（4）发放加班津贴不符合规定，涉及人民币 110,110.00 元。**

阳江高技于 2014 年安排教师带学生进行见习、参观等活动，使用世界银行贷款向教师发放正常工作时间内的加班津贴合计人民币 110,110.00 元。

上述做法不符合《国务院关于修改国务院关于职工工作时间的规定》（国务院令 第 174 号）的附件“第三条、职工每日工作 8 小时、每周工作 40 小时……第七条、国家机关、事业单位实行统一的工作时间，星期六和星期日为周休时间”和《世界银行贷款职业教育发展（广东）项目费用管理办法》第八条“项目津贴，指本校员工或其他相关人员利用正常工

作之外的时间从事本项目教学改革相关活动给予的补助，费用标准根据各项目学校现行的加班补助办法，最高每人每天不超过 100.00 元”的规定。

你办应责成阳江高技严格执行相关规定，不得违规发放津贴。

**（5）超标准发放专家咨询费，合计人民币 39,450.00 元。**

①城建高技于 2014 年举办“建立校企合作发展联盟成立暨校企双制班签约活动”、“工业分析与质量检验专业指导委员会”、“洗手液制备、水果拼盘、德育标兵、才艺比拼技能竞赛”等 3 个活动，使用世界银行贷款向 37 名不具备相应资格的专家超标准发放专家咨询费人民币 23,600.00 元。

②阳江高技在邀请校外专家来校指导活动中，使用世界银行贷款向未参与和不具有或未提供相应职称证明的 24 名校外人员超标准发放专家咨询费人民币 15,850.00 元。

上述做法不符合《世界银行贷款职业教育发展（广东）项目费用管理办法》第五条“……具有或相当于高级专业技术职称的人员补贴的最高限额为 1,200.00 元，其他人员最高限额 500.00 元”的规定。

经审计指出后，上述学校已对相关费用作出调账处理。你办应责成上述学校严格执行相关规定，不得超标准列支费用。

**（6）个别专利代理费和会议费列支不符合规定，涉及人民币 6,200.00 元。**

①阳江高技于 2014 年对“太阳能供电的氧含量无线监控系统”专利代理费人民币 4,800.00 元重复向世界银行提款报账。

②城建高技于 2014 年 12 月在校内召开“校企合作委员会年会暨专业建设研讨会”，使用世界银行贷款列支与会议无关的餐费人民币 1,400.00 元。

**（7）个别考察费列支缺乏依据，涉及人民币 4,107.00 元。**

轻工高技于 2014 年 11 月组织 3 名教师赴浙江进行考察活动，使用世界银行贷款列支的考察费用人民币 4,107.00 元缺乏依据。

上述（6）和（7）问题的做法不符合《中华人民共和国会计法》（主

席令第 24 号) 第九条 “各单位必须根据实际发生的经济业务事项进行会计核算” 和第十四条 “... 对不真实、不合法的原始凭证有权不予接受... ” 的规定。

经审计指出后, 上述学校已对相关费用作出调账处理, 其中, 城建高技和轻工高技已向相关人员收回费用。你办应责成上述学校严格执行相关规定, 杜绝再发生弄虚作假的行为。

#### **5. 广告宣传活动未履行世界银行采购程序, 涉及人民币 57,600.00 元。**

阳江高技在未获得世界银行不反对意见和未列入年度采购计划的情况下, 采用直采方式使用世界银行贷款列支 2014 年 7 月阳江市广视传媒广告有限公司招生宣传广告发布费人民币 37,500.00 元和 2014 年 12 月阳江日报社广告宣传费人民币 20,100.00 元。

上述做法不符合《国际复兴开发银行贷款和国际开发协会信贷与赠款世界银行借款人货物、工程和非咨询服务采购指南》(2011 年 1 月发布) 第三条 “3.7 直采是在没有竞争 (单一来源) 的情况下直接签订合同。除非合同低于规定的直采限额 (这些限额根据风险评估和项目范围确定) 且在采购计划允许, 借款人应该向世行提交不通过竞争性采购而采用直采的理由以及根据, 供世行进行评审并获得其不反对意见” 和《世界银行贷款职业教育发展 (广东) 项目费用管理办法》第七条 “宣传广告费, 指... 媒体广告费... 等, 若超过 2 万元人民币必须走世行采购程序” 的规定。

你办应责成阳江高技严格履行世界银行采购程序, 并取得世界银行对上述采购活动的确认。

#### **6. 擅自改变合同且超过中标价 24%。**

轻工高技于 2013 年 12 月使用配套资金通过公开招标与某电力工程公司签订 “扩建项目高压迁移工程” 政府采购施工合同, 中标价人民币 505,857.89 元, 于 2014 年 3 月与该公司再签定补充合同人民币 121,586.81 元, 在补充合同中擅自增加和变更原合同标的没有的货物, 且超过中标价 24%。

上述做法不符合《中华人民共和国政府采购法》(主席令第 68 号) 第二条 “... 本法所称工程, 是指建设工程, 包括建筑物和构筑物的新建、

改建、扩建、装修、拆除、修缮等”和第四十九条“政府采购合同履行中，采购人需追加与合同标的相同的货物、工程或者服务的，在不改变合同其他条款的前提下，可以与供应商协商签订补充合同，但所有补充合同的采购金额不得超过原合同采购金额的百分之十”的规定。

你办应责成轻工高技严格按照国家相关规定开展采购工作。你办已接受审计建议。

## **7. 部分工程未经验收擅自投入使用，且未编制竣工决算报告。**

城建高技和轻工高技使用世界银行贷款和配套资金建设的实训楼分别于2014年5月和6月交付使用。截至2015年8月，上述两所学校的实训楼仍未取得规划、公安消防、环保等部门的验收意见，未向相关主管部门办理竣工验收备案，在未确定工程是否合格情况下，投入使用超过14个月，并且还未进行工程结算及编制竣工财务决算报表。

上述做法不符合《建设工程质量管理条例》（国务院令第279号）第十六条“建设工程经验收合格的，方可交付使用”和第四十九条“建设单位应当自建设工程竣工验收合格之日起15日内，将建设工程竣工验收报告和规划、公安消防、环保等部门出具的认可文件或者准许使用文件报建设行政主管部门或者其他有关部门备案”；《基本建设财务管理规定》（财建〔2002〕394号）第三十七条“建设单位应在项目竣工后三个月内完成竣工财务决算的编制工作”的规定。

经审计指出后，轻工高技已办妥规划和环保部门的验收手续。你办应责成上述学校严格遵守基本建设项目相关管理规定，确保项目工程质量。你办已接受审计建议。

## **（二）项目管理方面存在的问题**

### **1. 培训考察活动管理混乱，开支依据未严格审核。**

**（1）未核实培训单位资质且培训报销依据不充分，涉及人民币788,683.50元。**

①城建高技于2014年分别安排教师参加中国职业教育学会、中国高等学校协会、中国职业教育改革创新研究会、中国职业教育科学发展研究会等机构组织的赴武汉等8个城市的培训活动，使用世界银行贷款列支培

训考察费合计人民币 682,308.50 元。经核查，上述 4 个机构是未经民政部登记的非法民间组织。

②城建高技于 2014 年 8 月安排教师参加中国管理科学研究院组织的赴黄山等 3 个城市的培训活动，使用世界银行贷款列支培训考察费合计人民币 106,375.00 元。经核查，主办方为冒牌单位。上述活动报销依据未提供日程安排、授课老师名单、课件、部分学员名单等资料。此外，赴黄山培训的返程机票的出发城市是杭州市，与培训地点不符。

### **(2) 未核实培训班的收费标准报备情况，涉及人民币 180,300.00 元。**

①城建高技于 2014 年 12 月组织 30 名教师参加广东女子职业技术学院主办的非强制性“中高等职业学校女教师素质培训班”，使用世界银行贷款支付培训费人民币 92,100.00 元。主办方以“强制性继续教育培训基地”名义举办非强制性培训班，且收费标准未报物价部门备案。

②城建高技于 2014 年 12 月组织 74 名教师参加广东清华职业培训学校主办的“2015 年国际项目管理专业资格培训班”，使用世界银行贷款支付培训费人民币 88,200.00 元，该收费标准未报物价部门备案。

### **(3) 未落实既定的培训计划，造成资金损失合计人民币 30,580.00 元。**

审计抽查发现，城建高技使用世界银行贷款支付中国职业教育学会和广东女子职业技术学院分别主办的“职业指导师资格认证培训班”和“中高等职业学校女教师素质培训班”培训费，但实际未按既定计划执行，参训人数与已缴费人数不符，造成资金损失合计人民币 30,580.00 元。

你办应对城建高技的培训考察活动进行全面清理核查，并将核查结果报省审计厅。

## **2. 财务核算不规范。**

### **(1) 会计核算不完整。**

①省财政安排给轻工高技教学实训楼和学生宿舍楼建设的配套资金合计人民币 35,302,816.82 元，其中：2014 年 1 月至 2015 年 3 月为人民币 29,320,000.00 元；2014 年度以前为人民币 5,982,816.82 元，未在项目账上

反映。

②2014年11月至2015年4月轻工高技学生宿舍楼已完成工程投资人民币14,790,697.85元，未在项目账上反映。

经审计指出后，轻工高技已补记相关的账务。你办应督促轻工高技将属于本项目的配套资金和专项资金全部纳入项目账上反映，确保项目财务核算的完整性。你办已接受审计建议。

### **（2）会计核算不准确。**

城建高技将毕业生跟踪系统二期开发费用合计人民币80,080.00元记入“待摊投资”科目，未正确记入“其他投资”科目；城建高技2014年4月第0005号电子凭证和纸质凭证不相符，纸质凭证多反映使用配套资金支付的培训费人民币21,000.00元。

经审计指出后，城建高技已调整相关账务。你办应督促城建高技严格按照会计核算规定进行会计核算。你办已接受审计建议。

### **（3）账户管理不规范。**

阳江高技收到回补的世界银行贷款人民币1,704,853.28元，未及时归还原资金渠道。

你办应督促阳江高技认真按世界银行贷款项目财务核算要求进行账户核算。

## **（三）上一年度审计发现问题未整改情况**

审计发现，以前年度审计报告披露城建高技教学实训楼和综合楼的建设超估算、未经批准增建楼层及未得到相关部门对调整投资规模的批复等3个问题仍未整改。建议你办督促城建高技切实落实既定的整改计划。

### 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:

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

1. Illegally acquiring RMB257,400.00 yuan of the World Bank loan.

(1) GUCSTS illegally acquired RMB212,400.00 yuan of the World Bank loan in the name of participating in 2 training classes, namely *Training Class for External Communication and Coordination* and *Training Class for the School Assets Management Requirements and Measures*, both of which were nominally held by a research institute in May 2014. GUCSTS made the fake training materials with the above research institute for reimbursement.

(2) In February 2014, YJSTS signed a supplemental contract, namely the *Consulting Services Contract for the Capacity Principal Reforming Curricula in the Cooking major & the Electrical equipment installation and maintenance major*, with the individual person, Ms Lee. Its price was RMB45,000.00 yuan, paid by the World Bank loan. However, the reason for the payment claimed in the contract was that the individual income tax ratio of the personal service remuneration was adjusted in September, 2013 in our country, which led to pay extra individual income tax of RMB45,000.00 yuan. However, after verification, our country did not adjust the individual income tax ratio of the personal service remuneration during the corresponding period.

The above practices did not comply with the provisions of Article 9 of *Accounting Law of the People's Republic of China (No. 24 of the President Decree)*, which stipulates that “.....any entities should not account on the basis of fake transactions or fake materials.” It also did not comply with the provisions of Article 28 of the *Administration Measures on the Loans and*

*Grants of the International Financial Organizations and Foreign Governments*( No. 38 of Decree by the Ministry of Finance) , which stipulates that “.....any entity or individual are not allowed to defraud the loans by the means of making fraudulent application and fraudulent claim or by other means”.

2. Illegally arranged the training activities for going abroad on business, concerned about RMB64,034.50 yuan .

In 2014, without the relevant department approvals and authorizations, GSTSLI arranged 11 teachers to participate in the *Training Classes of Vocational Schools Teaching for the Management Person and Core Teachers in Hongkong Vocational Training Council* by taking the private passport for 2 times to Hongkong, which were organized by The Chinese Society of Vocational and Technical Education. Those expenses were amounted to RMB 64,034.50 yuan and paid by the World Bank loan. In addition, the above training activities were the forbidden tour groups which were both across the regions and the competent departments (namely Double Crossing Groups).

The above practice did not comply with the provisions of Point 3 of Article 3 of the *Several Further Strengthening Measures on Going Abroad (Border) Managements* (Zhong Ban Fa No. [2008] 9), which stipulates that “..... all of the tour groups, which organized personnel who do not belong to local region, local department or local human resource management, should be managed as Double Crossing Group. To organize Double Crossing Group, including the Double Training Crossing Group, it needs to ask the relevant foreign affairs departments’ opinion. Any entity without the reviewing and approving right of foreign affairs, is not allowed to issue the group notification. Double Crossing Groups for general investigation tour and for earning profits are strictly forbidden.” It also did not comply with the provision of Article 4 of the same measure, which stipulates that “.....the financial department must strictly put the funds of going abroad on business into the budget management of special fund in accordance with the related regulations. In addition, it did not comply with the provision of Article 9 of the *Temporary Fund Measures of the Strengthening Administration of Going Abroad on Business of the Party and Government Cadre* issued by the Ministry of Finance, the Ministry of Foreign Affairs, the Ministry of Supervision, the Audit Commission and the National Bureau of Corruption Prevention (Cai Xing [2008]No. 230) , which stipulates that “ .....financial department at all levels can not allow the person of the party and government cadre to reimburse the fees of going abroad with the



private passport”. What’s more, it did not comply with the provision of Point 4 of Article 2 of the *Measures of the Strengthening Administration of Going Abroad on Business of the Party and Government Cadre (the Appendix of Document of Yue Ji Fa [2009]No. 12)* , which stipulates that “.....the arrangement of training activities must be in accordance with the training scopes of the document regulations of the *Several Measures of Going Abroad (Border) Managements on the Further Strengthening (Zhong Ban Fa No. [2008] 9)* .....” and also the provision of Point 3 of Article 4 of the same measure which stipulates that “the other provincial public institutions should execute in accordance with this regulation”.

3. Illegal payments of going abroad on business, totally amounted to RMB61,112.00 yuan .

(1) In 2014, GSTSLI illegally paid RMB52,590.00 yuan with the World Bank loan for the investigation tour of 2 teachers’ going abroad on business to Germany in the name of *the Professional Numerical Control Teachers Training Classes*, which were organized by the Department of Human Resources and Social Security of Guangdong Province (DHRSSGP for short).

(2) In 2012, GUCSTS illegally paid RMB8,522.00 yuan with the World Bank loan for the investigation tour for 2 teachers’ going abroad on business to Hongkong in the name of *the Going Abroad Training Class of Technical School Teachers in 2012* which were organized by DHRSSGP.

The above practices did not comply with the provision of Article 28 of the *Administration Measures on the Loans and Grants of the International Financial Organizations and Foreign Governments( No. 38 of Decree by the Ministry of Finance)* , which stipulates that “ .....any entity or person.....is not allowed to misappropriate the loan in any way or for any reason.....”; It also did not comply with the provision of Article 3 of the *Temporary Fund Measures of the Strengthening Administration of Going Abroad on Business of the Party and Government Cadre issued by the Ministry of Finance, the Ministry of Foreign Affairs, the Ministry of Supervision, the Audit Commission and the National Bureau of Corruption Prevention (Cai Xing [2008]No. 230)* , which stipulates that “ .....all of the funds for going abroad on business must put into the budget management. The entity, with no budget arrangement, is deemed to be no arrangement task of going abroad on business. In addition, it did not comply with the provision of Point 7 of Article 7 of the same measure , which stipulates that “ .....the applications for the groups of going abroad on

business require to use the other funds (including the entity administrative funds, the institution funds, the apportion funds and the corporate sponsor funds), are deemed to be no budget arrangement of going abroad on business.”

Concerning about the above Problem 1 to Problem 3, after we pointed out the problem, the above schools adjusted the correspondent accounts. Thereinto, GUCSTS had recovered all of the illegal expenses back concerned about Problem 1. In accordance with Article 15 of *the Regulations on the Punishment of Illegal Financial Behaviors (No.[2005]427 of the State Council Decree)*, which stipulates that “if the public institutions .....and their staff have the illegal financial behaviors, the implements of punishment should be same as the state organs in accordance with the relevant regulations.....”, and Article 12 of the same regulations, which stipulates that “the state organs and their staff must be urged to be rectify the illegal behavior, adjust the accounts, recover the funds that were misappropriated or defrauded, and confiscate the illegal earnings, what’s more, the entity have to be given warning and criticism and the direct leader or the other responsible person have to be given a downgrade punishment, if they have the behaviors as follows: .....(1) Defraud the loans, which were undertaken or guaranteed by governments and financed by the foreign governments or the international financial organizations by means of making fraudulent applications and fraudulent claims.....(3) Intercept or misappropriate the loans, which were undertaken or guaranteed by governments and financed by the foreign governments or the international financial organizations.” We suggested that your office should urge the above schools to strictly comply with relevant regulations, forbid to making fraudulent application for fees and forbid to misappropriate the World Bank loan for the irrelevant fees which are not belonging to this project. Your office should urge the above schools to recover the illegal expenses and turn over to the GDFD which is responsible for paying the illegal expenses back to the World Bank. In addition, your office should strictly make serious treatments to the above schools in accordance with the regulations.

4. Expenses did not comply with the regulations, concerned about RMB 1,066,737.00 yuan.

(1) The invoices of the training expenses did not comply with the regulations, concerned about RMB608,780.00 yuan.

In 2014, GSTSLI and YJSIS used the World Bank loan to pay for training expenses of RMB593,280.00 yuan and RMB15,500.00 yuan repectively, the

above reimbursement invoices were the illegal invoices issued by the others.

The above practice did not comply with the provision of Article 16 of the *Administration Measures on the Invoices of the People's Republic of China* (No. 587 of the State Council Decree), which stipulates that “if entities or individuals need to use the temporary invoices, they should ask the person, who deals with the issue, to take the identity certificate and the written certificates which are able to prove the transactions of the procurements or the services, and then directly apply for the invoices from the local tax bureau.....Prohibit to illegally issue the invoices by the others”. It also did not comply with the provision of Article 21 of the same measures, which stipulates that “Invoices that do not comply with the provisions should not be used as voucher for financial reimbursement”.

We suggested that your office must prohibit the above schools to use the illegal invoices issued by the others to be the financial reimbursement certificates. In addition, the expenses, which did not comply with the provision, must be paid back to GDFD which is responsible for paying the illegal expenses back to the World Bank.

(2) The reimbursement bill in investigation tours did not comply with the provisions, concerned about RMB185,140.00 yuan.

During the period from June to December in 2014, GSTSLI arranged 35 teachers to have some investigation tours in 7 Cities, such as Chongqin, with the World Bank loan expenditure of RMB185,140.00 yuan, but the reimbursement bill was the comprehensive invoices issued by travel agencies, without accommodation invoices.

The above practice did not comply with the provision of Article 26 of *Interim Measures for the Financial Management of Projects Financed by Loans and Grants of International Financial Organizations* (Caiji [2011] No. 10), which stipulates that “the conferences and travel expenses should be based on the principle of the project entity membership level, referenced to .....the relevant measures that the provincial government executives”. It also did not comply with the provision of Point 4 of Article 21 of *Notice of Travel Management Approach for Provincial Party and Government Organs and Institutions* (Yue Cai Xing [2014] No. 67), which stipulates that “if the actual accommodation was without accommodation invoice, all of the expenditures about accommodation, transportation among cities, meals and transportation

in the local city can not be reimbursed”.

After we pointed out the problem, GSTSLI adjusted the correspondent accounts. We suggested that your office should urge GSTSLI to ask the relevant person to pay back the expenditures that did not comply with the provisions, and then turn them over to GDFD, of which department is responsible for paying the illegal expenses back to the World Bank. Your office accepted the suggestion.

(3) The training and conference fees of RMB112,950.00 yuan should not be undertaken.

When the schools' persons in YJSTS and GUCSTS participated in the training classes that organized by the human resources and social security departments, the schools paid training and conference fees for the organizers or the contractors with the World Bank loan, respectively amounted to RMB90,150.00 yuan and RMB 22,800.00 yuan.

The above practice did not comply with the provision of Article 26 of *Interim Measures for the Financial Management of Projects Financed by Loans and Grants of International Financial Organizations (Caiji [2011] No.10)*, which stipulates that “the conferences and travel expenses should be based on the principle of the project entity membership level, referenced to.....the relevant measures that the provincial or municipal government executives”. It also did not comply with the provision of Article 18 of *Conference Expenditure Management Approach for Provincial Party and Government Organs and Institutions (Yue Cai Xing [2013] No.443)*, which stipulates that “for all kinds of training classes organized by the provincial entities, .....the expenditures should be paid by the organizers using the common funds of the department budget or special funds with approval”.

After we pointed out the problem, the above schools adjusted the correspondent accounts. We suggested that your office should urge the above schools to strictly implement with relevant regulations, and should not exceed the expenditure scope.

(4) The payments of RMB110,110.00 yuan as the overtime allowances did not comply with the provisions.

YJSTS distributed RMB110,110.00 yuan of the overtime allowances with the

World Bank loan in 2014 for the teachers who took students to do practices and have visits during the regular working hours.

The above practice did not comply with the provision of Article 3 in the Appendix of *the Revised Provisions of the Staff Working Hours by the State Council*(No. 174 of the State Council Decree), which stipulates that “Everyday’s work times are 8 hours. The state organs and public institutions should implement unified regular working hours. Besides, Saturday and Sunday are the rest of a week”. It also did not comply with the provision of Article 8 of the *Measures on Expenditure Management of the Guangdong Technical and Vocational Education and Training Project Financed by the World Bank*, which stipulates that “Project allowances are paid for the staff or the other related persons who engaged in the teaching reform activities of this project using time out of regular working hours. The standards are in accordance with overtime allowances measures of each school, but they can not be over RMB100.00 yuan each day.”

We suggested that your office should urge the YJSTS to strictly implement with relevant regulations and should not distribute allowances against the provisions.

(5) The experts’ consultation fees were distributed over standards and amounted to RMB39,450.00 yuan.

① In 2014, GUCSTS organized 3 activities, namely *the Contract Activities for the Cooperative Development Alliance and the Dual System Class between School and Enterprises*, *the Steering Committee for Industrial Analysis and Quality Inspection*, and *the Skills’ Competitions of the Liquid Soap Making, Fresh Fruit Platter Making, Moral and Education Model*. In the above activities, GUCSTS distributed consultation fees over standards with the World Bank loan to 37 experts, who did not have or match the relevant qualifications. Thus, these fees of over standards were amounted to RMB23,600.00 yuan.

② YJSTS invited experts who were out of schools to participate the instruction activities, but distributed the consultation fees over standards with the World Bank loan to 24 experts who did not participate those activities, or did not have the relevant qualifications or did not show their related certifications. Thus, these fees of over standards were amounted to RMB15,850.00 yuan.

The above practices did not comply with the provision of Article 5 of the *Measures on Expenditure Management of the Guangdong Technical and Vocational Education and Training Project Financed by the World Bank*, which stipulates that “.....the highest subsidies of the person, who has the senior professional technical title or is equivalent to the related title, are RMB1,200.00 yuan, and the others are RMB500.00 yuan.”

After we pointed out the problem, the above schools adjusted the correspondent accounts. We suggested that your office should urge the above schools to strictly implement with relevant regulations, and should not exceed the standards of the expenditures.

(6) Some patent agency fees and conference fees did not comply with the provisions, concerned about RMB6,200.00 yuan.

① In 2014, RMB4,800.00 yuan of the YJSTS’ patent agency fees of *Wireless Monitoring System of Oxygen Content in Solar Power Supply*, which were paid by the World Bank loan, were repeated to reimburse from the World Bank.

② In December, 2014, GUCSTS held the conference of *Annual Cooperation Committee Seminar between Enterprises and School and Professional Development* on the site of school, while GUCSTS used the World Bank loan to pay meal fees of RMB1,400.00 yuan which were irrelevant to this conference.

(7) Some investigation tour fees were lack of evidences, concerned about RMB4,107.00 yuan.

In November, 2014, there were 3 teachers in GSTSLI arranged to have an investigation tour in Zhejiang Province. However, RMB4,107.00 yuan in this tour paid by the World Bank loan were lack of related evidences.

The above practices from (6) to (7) did not comply with the provisions of Article 9 of *Accounting Law of the People’s Republic of China (No. 24 of the President Decree)*, which stipulates that “every entity must account according to the actual business transactions”, and it also did not comply with the provision of Article 14 of the same law, which stipulates that“ ... .. if the original financial documents that were unreal and illegal, these documents are

not to be accepted... ..”.

After we pointed out the problem, the above schools adjusted the correspondent accounts. Thereinto, GUCSTS and GSTSLI had asked the relevant person to pay back those expenditures. Your office should seriously urge the above schools to strictly implement with relevant regulations and prohibit the behaviors of making fake in the future.

5 . Advertising activities did not implement the World Bank procurement procedure, concerned about RMB57,600.00 yuan.

Through the method of direct procurement, YJSTS used the World Bank loan to directly pay the recruitment advertising publishing fees of RMB37,500.00 yuan to *Yangjiang City Wide View Media Advertising Company Limited* and directly pay the general publicity advertising fees of RMB20,100.00 yuan to *Yangjiang City Daily*. But, these fees occurred in the condition that they did not received the no-objection opinion from the World Bank and they were also not included in the *Annual Procurement Plan* of this World Bank loan project.

The above practices did not comply with the provision of Article 3 of the *Procurement guide for loans financed by International Bank for Reconstruction & loan and grant financed by Development and International Development Association*, which stipulates that “3.7 direct procurement is to directly sign a procurement contract in the case of no-competition (single source). Unless the contract price is lower than the specified limit price of direct procurement, which is based on the risk assessment and included in the project scope and also included in the procurement plan, the borrower should submit a reason of the non-competitive procurement for the World Bank to review and obtain their no-objection opinion.” The above practices also did not comply with the provision of Article 7 of the *Measures on Expenditure Management of the Guangdong Technical and Vocational Education and Training Project Financed by the World Bank*, which stipulates that “publicity advertising fees are.....the media advertising fee.....and so on. If the fees were more than RMB20,000.00 yuan, the world bank procurement procedures must be taken.”

We suggested that your office should urge YJSTS to strictly implement the World Bank’s procurement procedures, and to obtain the World Bank's confirmation opinion of the above procurement activities.

6. The changes of contracts were without authorized and the changing fees were over 24% of the bid price.

GSTSLI signed the government procurement contract of the *High Voltage Line Transfer Engineering Work in the Extend Project* through open bidding in December 2013. The bid price of the contract was RMB505,857.89 yuan which were used of the counterpart fund. In March 2014, GUCSTS signed its supplemental contract with the price of RMB121,586.81 yuan with changed goods which were not the categories in the initial bidding contract. In addition, the extra fees were over 24% of the bid price.

The above practices did not comply with the provisions of Article 2 of the *Government Procurement Law of the People's Republic of China (No. 68 of the President Decree)*, which stipulates that “.....The engineering works mentioned in this law refer to the construction projects, including the construction, reconstruction, expansion, renovation, removal, repair, etc”. and it also did not comply with the provision of Article 49 of the same law, which stipulates that “In the implementation of the government procurement contract, a supplemental contract could be signed with the supplier on the premise of no changing other provisions, if the buyer need to add the same goods, civil works or services described in the original contract. However, the price of the supplemental contract should not exceed 10% of that of the original contract.”

We suggested that your office should urge GSTSLI to strictly implement procurements according to relevant national regulations. Your office accepted the suggestion.

7. Some engineering projects were delivered to use before acceptances, and the final accounts had not been yet compiled.

The Training Buildings of GUCSTS and GSTSLI using the World Bank loan and counterpart funds were delivered to use in May and June of 2014 respectively. However, as of August 2015, the above 2 training buildings did not received approval-opinion documents issued by the departments of Planning, Public Security, Fire, Environmental Protection and others. Procedures of reporting to department in charge for filing for acceptance had not been taken. In the other words, the above 2 buildings were delivered to use for over 14 months in situation of absence of confirmation whether the engineering projects were admitted to pass or not. In addition, the final accounts had not been yet compiled.



The above practice did not comply with the provision of Article 16 of the *Regulation on the Quality Management of Construction Projects (No.279 of the State Council Decree)*, which stipulates that “the engineering project shall only be delivered for use after it is accepted”, and it also did not comply with the provision of Article 49 of the same regulation, which stipulates that “within 15 days after the engineering project acceptance, the infrastructure owner should submit the acceptance report and the related approval documents issued by the departments of Planning, Public Security and Fire, Environmental Protection and others to construction department in charge or other related departments”. What’s more, it did not comply with the provision of Article 37 of the *Infrastructure financial management regulation* (Cai Jian [2002] No.394) that “Infrastructure owner should compile the final accounts of completed engineering project within 3 months after the final acceptance.”

After we pointed out the problem, GSTSLI completed the acceptance procedures of Planning and Environmental Protection and received the confirmation opinions from the related departments. We suggested that your office should urge the above schools to strictly implement in accordance with the relevant construction regulations in order to guarantee the project quality. Your office accepted the suggestion.

### **Issues on project management**

1. Management chaos was found in the activities of training and investigation tours; the related reimbursement evidences of those activities were not strictly reviewed.

(1) The qualifications of training entities were not verified and the training reimbursements evidences were not sufficient, concerned about RMB788,683.50 yuan.

①In 2014, GUCSTS arranged teachers participated in the training activities to 8 different cities, such as Wuhan City. The related training activities were respectively organized by China Vocational Education Association, China Higher Education Association, Chinese Research Association of Reform and Innovation in Vocational Education, Chinese Research Association of Science and Development in Vocational Education. RMB682,308.50 yuan of the World Bank loan were paid for the above trainings. However, after verification, the above 4 organizations were the illegal non-governmental organizations that

were not registered in the Ministry of Civil Affairs.

② In August, 2014, GUCSTS arranged teachers participated in the training activities, which was organized by China Management Science Research Institute, to 3 different cities, such as Huangshan City. RMB106,375.00 yuan of the World Bank loan were paid for the above trainings. However, after verification, the organizer was a fake entity. In addition, the above reimbursement evidences were not provided, such as the schedule, the teacher information, the courseware, parts of the student list, etc. What's more, this training was in Huangshan City, but the plane-ticket was showed that the returning was from Hangzhou City, which was inconsistent with the training site.

(2) The charge standards recorded situations in the price department were not verified, concerned about RMB180,300.00 yuan.

① In December, 2014, GUCSTS arranged 30 teachers participated in the training activities of *Quality Training Course for Female Teachers in Middle and Higher Vocational Schools*, which was organized by *Guangdong Women's Polytechnic College*. RMB92,100.00 yuan of the World Bank loan were paid for the trainings. But, this organizer was held the above non-compulsory training course in the name of the *Training Base for the Compulsory Continuing Education*. In addition, the charge standards are not reported to the price department for the record.

② In December 2014, GUCSTS arranged 74 teachers participated in the training activity of *Training Class of Professional Qualification for the International Project Management in 2015*, which was organized by *Guangdong Qinghua Vocational Training School*. RMB88,200.00 yuan of the World Bank loan were paid for the training, but the charge standards are not reported to the price department for the record.

(3) The established plans for training were not carried out, resulting in the lost of World Bank loan, amounted to RMB30,580.00 yuan.

Through the audit random inspection, GUCSTS used the World Bank loan to pay training fees for the *Training Class of Professional Qualification for Career Guidance* held by *China Vocational Education Association*. It also used the World Bank loan to pay training fees for *Quality Training Course for Female Teachers in Middle and Higher Vocational Schools* held by

*Guangdong Women's Polytechnic College*. However, the implementation of those activities was not carried out according to the established plans in fact. The person number that actually participated was not matched with the person number that had been paid for the trainings. Thus, these issues led to the lost of World Bank loan, amounted to RMB30,580.00 yuan.

We suggested that your office should seriously inspect all of the activities of training and investigation in GUCSTS, and then report the results to Guangdong Provincial Audit Office of the People's Republic of China.

## 2. Financial accounting was not standardized.

### (1) Accounting was incomplete.

① RMB35,302,816.82 yuan of the GSTSLI's counterpart funds arranged by GDFD for the Training Building and the Student Dormitory Building were not reflected in this project accounts, including: RMB29,320,000.00 yuan were from January 2014 to March 2015; RMB5,982,816.82 yuan were before the year of 2014.

② From November 2014 to April 2015, RMB14,790,697.85 yuan of the finished project investment for the Student Dormitory Building of GSTSLI were not reflected in this project accounts.

After we pointed out the problem, GSTSLI adjusted the correspondent accounts. We suggested that your office should urge the above schools to reflect all counterpart funds and special funds in the project account, to ensure the accounting completeness. Your office accepted the suggestion.

### (2) Accounting was inaccurate.

Firstly, GUCSTS did not properly account RMB80,080.00 yuan of the expenses for the *Second Stage Development of the Graduate Tracking System* into the subject of *Other Investments*, but falsely into the subject of *Deferred Investments*. Secondly, the transactions in the electronic financial documents of the No.5th in April 2014 did not match the paper financial documents of the same number. The training fees of RMB21,000.00 yuan by the counterpart funds were more reflected in the paper documents than the one in the electronic documents.

After we pointed out the problem, GUCSTS adjusted the correspondent accounts. We suggested that your office should urge GUCSTS to strictly account in accordance with the accounting provisions. Your office accepted the suggestion.

(3) Account management was not standardized.

YJSTS received RMB1,704,853.28 yuan of the World Bank loan's reimbursements, but did not immediately return them to the corresponding account from which the money was borrowed.

We suggested that your office should urge YJSTS to strictly manage the accounts in accordance with the financial requirements of the World Bank loan's project.

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

Through audit, we found 3 issues disclosed in the audit reports of previous years were still not followed up. Namely, the GUCSTS' Training Building and Comprehensive Teaching Building, which were actually invested with exceeding estimate amount and constructed for adding floors without approval and lack of official reply for the investment scale adjustment from the relevant departments, had not been yet solved. We suggested that your office should urge GUCSTS to conscientiously execute the original rectification plans.

# 广东省人力资源和社会保障厅

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粤人社函〔2016〕524号

## 关于报送世行贷款职业教育发展（广东）项目 2014—2015 年度审计整改情况的函

省审计厅：

收到《广东省审计厅关于发送世界银行贷款职业教育发展（广东）项目 2014 年 1 月 1 日至 2015 年 4 月 30 日财务收支和项目执行情况审计报告的函》（粤审外函〔2015〕623 号）（以下简称审计报告）、《广东省审计厅关于世界银行贷款职业教育发展（广东）项目 2014 年 1 月 1 日至 2015 年 4 月 30 日财务收支和项目执行情况的审计决定》（粤审外决〔2015〕548 号）（以下简称审计决定书）后，我厅领导高度重视，要求厅世界银行贷款项目办公室（以下简称省项目办）责成各项目单位按审计要求严肃整改，针对存在的问题，完善相关制度。省项目办立即转发给各项目单位，要求各项目单位高度重视、主动整改，对照审计发现的问题与建议逐条落实。各项目单位也充分认识到审计整改工作的重要性和必要性，迅速做好审计整改工作。现将有关审计整改情况报送如下：

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## 一、关于违反国家法规或贷款协定的问题

（一）关于“违规取得世界银行贷款人民币 257,400.00 元”的问题。

（1）关于“违规取得世界银行贷款人民币 212,400.00 元”的问题。

城建高技于 2015 年 8 月 24 日收回省机械研究所违规培训款 212,400.00 元，并已按审计要求作调账处理。

（2）关于“课程改革咨询服务合同使用世界银行贷款支付合同价款人民币 45,000.00 元”的问题。

阳江高技已将 45,000.00 元合同款追回，并作调账处理。

（二）关于“违规安排因公出境培训考察，涉及人民币 64,034.50 元”的问题。

轻工高技已组织相关人员认真学习出国管理方面有关法规及制度，并全额收回涉及的违规资金。

（三）关于“违规列支因公出国（境）费用，合计人民币 61,112.00 元”的问题。

（1）关于轻工高技“违规使用世界银行贷款列支 2 名教师于 2014 年参加省人社厅主办的‘赴德国数控专业师资培训班’考察费人民币 52,590.00 元”的问题。

轻工高技已对相关账务进行调账处理，并组织相关人员对出国业务所需办理的手续及需提供的资料进行学习，表示在今后的

工作中将严格执行有关规定。

（2）关于“违规使用世界银行贷款列支 2 名教师于 2012 年参加的省人社厅主办赴香港的‘2012 年我省技工院校出国（境）师资培训班’考察费人民币 8,522.00 元”的问题。

城建高技已按审计要求作调账处理。由于该团有向省财政厅和世行报送年度培训计划，属于项目活动范围，城建高技补充并提交了因公赴港任务批件、省财政厅同意出访购汇批件、证件注销证明等材料。

（四）关于“费用支出不合规，涉及人民币 1,066,737.00 元”的问题。

（1）关于“培训费报销票据不符合规定，涉及人民币 608,780.00 元”的问题。

城建高技和阳江高技均按审计要求进行了调账处理，并向培训机构重新索取符合规定的发票。城建高技已换回由主办方开具的培训费发票共 2 张，分别是：北京物联华通信息技术研究所，金额为 35,200.00 元、北京中企睿联信息技术研究院，金额为 18,000.00 元。城建高技对以上发票均进行了网上验证，查询结果是“发票真实”。

（2）关于“考察费报销票据不符合规定，涉及人民币 185,140.00 元”的问题。

轻工高技对差旅费报销有关规定反复进行认真学习，加强对

文件的理解，避免再次出现对文件理解不透而造成工作失误，并已全额收回涉及的资金。

（3）关于“支付不应承担的培训会务费，合计人民币 112,950.00 元”的问题。

阳江高技和城建高技均按审计要求作调账处理。

（4）关于“发放加班津贴不符合规定，涉及人民币 110,110.00 元”的问题。

阳江高技已按审计要求作调账处理。

（5）关于“超标准发放专家咨询费，合计人民币 39,450.00 元”的问题。

城建高技认为，由于当时聘请的专家在行业都有一定的知名度，专家实力相当于甚至超出高级专业技术职称的水平，城建高技认为可以按“具有或相当于具有高级专业技术职称的人员 1,200 元/人的标准”发放。阳江高技已向未参与、不具有或未提供相应职称证明的 24 名校外人员专家追回超出标准的专家咨询费。城建高技和阳江高技均已按审计要求作调账处理。

（6）关于“个别专利代理费和会议费列支不符合规定，涉及人民币 6,200.00 元”的问题。

阳江高技和城建高技已作调账处理，城建高技于 2015 年 8 月 7 日收到经办人退回餐费人民币 1,400.00 元。

（7）关于“个别考察费列支缺乏依据，涉及人民币 4,107.00



元”的问题。

轻工高技已向相关人员收回涉及的资金，并表示今后将加强审核，杜绝类似错误发生。

（五）关于“广告宣传活动未履行世界银行采购程序，涉及人民币 57,600.00 元”的问题。

阳江高技已与世行采购专家联系，补办了世行采购手续，并取得世行项目经理对采购活动的不反对意见。

（六）关于“擅自改变合同且超过中标价 24%”的问题。

轻工高技已接受审计建议，今后将严格按照国家相关规定开展采购工作。

（七）关于“部分工程未经验收擅自投入使用，且未编制竣工决算报告”的问题。

城建高技目前已经完成实训楼竣工验收；消防验收方面已取得《建设工程消防设计审核意见书》，但由于前期用电增容问题未解决，消防验收工作进行中；环保验收方面已通过室内环境检测；公开招标，委托“深圳市首嘉工程顾问有限公司”对实训楼工程进行结算审核，目前该项工作已基本完成，现正按省财政厅有关文件要求，准备竣工结算财政评审的相关资料。

轻工高技正抓紧办理相关手续，一些主要项目已完成验收。

对于审计决定书中涉及需要追回并上缴省财政厅的世界银行贷款资金，轻工高技、城建高技、阳江高技均已按审计要求办理

退款手续。但由于省财政厅世行贷款职业教育发展（广东）项目专户为美元账户，三校项目专户为人民币账户，学校项目专户无法向省财政项目专户直接办理退款手续，目前三校正等待省财政厅答复以何种方式退款。

## 二、关于项目管理方面存在的问题

（一）关于“培训考察活动管理混乱，开支依据未严格审核”的问题。

（1）关于“未核实培训单位资质且培训报销依据不充分，涉及人民币 788,683.50 元”的问题。

城建高技对审计提出问题重新归类整理，在干部会议上宣讲有关法律法规，积极与培训机构联系协调，将培训活动纳入归口管理部门统筹管理。

（2）关于“未核实培训班的收费标准报备情况，涉及人民币 180,300.00 元”的问题。

城建高技按照审计建议，举办和参加培训严格“事前做好计划明确开支范围和标准、管理部门严格把关事中跟踪培训活动进展、财务报销时严格审核事后做好资料归档”的要求。

（3）关于“未落实既定的培训计划，造成资金损失合计人民币 30,580.00 元”的问题。

城建高技与举办方联系得知，培训分为理论授课和体能训练。经了解，个别参训教师由于个人身体原因和回校处理班级学生问

题而临时请假。目前，因请假而缺失的课程教师已补课。

（二）关于“财务核算不规范”的问题。

（1）关于“会计核算不完整”的问题。

轻工高技已按审计要求进行调账处理，表示今后将加强会计核算工作，确保项目财务核算的完整性。

（2）关于“会计核算不准确”的问题。

城建高技已按审计要求作调账处理。

（3）关于“账户管理不规范”的问题。

阳江高技加快向阳江市财政局的报账速度，已将贷款金额全部归还原资金渠道学校基本账户。

### 三、关于上一年度审计发现问题未整改情况

审计指出后，城建高技对存在问题开展整改，并对已进行的工作进行了梳理：城建高技委托有资质的专业公司重新编制了《项目可行性研究报告》；申请省发改委重大项目稽查处对新校区建设项目进行了专项稽核，稽核报告正由省发改委内部审批；2015年8月，《项目节能评估》通过省发改委资环处评审；2015年10月，根据省财政厅意见补充了《项目可行性研究报告缺口资金自筹方案补充说明》。目前，省发改委已受理了城建高技调整投资规模和建设内容的申请，城建高技相关手续资料已经备齐报送审批，待《项目可行性研究报告》批复后，城建高技该项目的整体投资规模将从1.452亿元调整为2.888亿元，项目建设超估算的问题将得

到解决，项目建设内容的调整也将根据实际的建设情况再报送审批。



广东省人力资源和社会保障厅

2016 年 3 月 4 日