

中华人民共和国广东省审计厅

Guangdong Provincial Audit Office

of the People's Republic of China

# 审 计 报 告

## Audit Report

粤审涉外报〔2021〕146号

GUANGDONG AUDIT REPORT〔2021〕NO.146

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项目名称：世界银行贷款（赠款）广东农业面源污染治理项目

Project Name: Guangdong Agricultural Pollution Control Project Financed  
by the World Bank

贷款号：8311-CN

Loan No.: 8311-CN

赠款号：TF015418

Grant No.: TF015418

项目执行单位：广东省农业面源污染治理项目管理办公室

Project Entity: Guangdong Agricultural Pollution Control Project  
Management Office

会计年度：2020

Accounting Year: 2020

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## 一、 审计师意见

### 审计师意见

广东省农业面源污染治理项目管理办公室：

我们审计了世界银行贷款(赠款)广东农业面源污染治理项目 2020 年 12 月 31 日的资金平衡表及截至该日同年度的项目进度表、贷款协定执行情况表、赠款协定执行情况表和专用账户报表等特定目的财务报表及财务报表附注（第 6 页至第 27 页）。

#### （一）项目执行单位及广东省财政厅对财务报表的责任

编制上述财务报表中的资金平衡表、项目进度表是省项目办的责任，编制贷款协定执行情况表、赠款协定执行情况表和专用账户报表是广东省财政厅的责任，这种责任包括：

1. 按照中国的会计准则、会计制度和本项目贷款（赠款）协定的要求编制项目财务报表，并使其实现公允反映；
2. 设计、执行和维护必要的内部控制，以使项目财务报表不存在由于舞弊或错误而导致的重大错报。

#### （二）审计责任

我们的责任是在执行审计工作的基础上对财务报表发表审计意见。我们按照中国国家审计准则和国际审计准则的规定执行了审计工作，上述准则要求我们遵守审计职业要求，计划和执行审计工作以对项目财务报表是否不存在重大错报获取合理保证。

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

所选用会计政策的恰当性和作出会计估计的合理性，以及评价财务报表的总体列报。

我们相信，我们获取的审计证据是适当的、充分的，为发表审计意见提供了基础。

### （三）审计意见

我们认为，第一段所列财务报表在所有重大方面按照中国的会计准则、会计制度和本项目贷款（赠款）协定的要求编制，公允反映了世界银行贷款（赠款）广东农业面源污染治理项目 2020 年 12 月 31 日的财务状况及截至该日同年度的财务收支、项目执行和专用账户收支情况。

### （四）其他事项

我们审查了本期间内由广东省财政厅报送给世界银行的 8311CN-012、013 号贷款提款申请书、TF15418-009、010 号赠款提款申请书及所附资料。我们认为，这些资料均符合贷款（赠款）协议的要求，可以作为申请提款的依据。

本审计师意见之后，共同构成审计报告的还有两项内容：财务报表及财务报表附注和审计发现的问题及建议。



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

### **Auditor's Opinion**

To Guangdong Agricultural Pollution Control Project Office

We have audited the special purpose financial statements (from page 6 to page 27) of Guangdong Agricultural Pollution Control Project Financed by the World Bank, which comprise the Balance Sheet as of December 31, 2020, the Summary of Sources and Uses of Funds by Project Component, the Statement of Implementation of Loan Agreement and Grant Agreement and the Special Account 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 entity, while the preparation of the Statement of Implementation of Loan Agreement and Grant Agreement and Special Account Statements is the responsibility of Guangdong Provincial Finance Department, which includes:

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

#### **Auditor's Responsibility**

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures

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

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

### **Auditor's Opinion**

In our opinion, the financial statements identified in the first paragraph present fairly, in all material respects, the financial position of Guangdong Agricultural Pollution Control Project Financed by the World Bank as of December 31, 2020, its financial receipts and disbursements, the project implementation and the receipts and disbursements of special account for the year then ended in accordance with Chinese accounting standards and system, and the requirements of the project loan (grant) agreement.

### **Other Matter**

We also examined the loan withdrawal application 8311CN-012 to 013, and grant withdrawal application TF15418-009 to 010 and the attached documents submitted to the World Bank by the Department of Finance of Guangdong Province during this period. In our opinion, those documents comply with the project loan (grant) agreement and can serve as basis for loan and grant withdrawal.

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

Guangdong Provincial Audit Office of the People's Republic of China  
June 21, 2021

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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

2020年12月31日

(As of December 31, 2020)

项目名称: 世界银行贷款(赠款)广东农业面源污染治理项目

Project Name: Guangdong Agricultural Pollution Control Project Financed by the World Bank

编报单位: 广东省农业面源污染治理项目管理办公室

货币单位: 人民币元

Prepared by: Guangdong Agricultural Pollution Control Project Management Office

Currency Unit: RMB Yuan

资金占用 Application of Fund	行次 Line No.	期初数 Beginning Balance	期末数 Ending Balance	资金来源 Sources of Fund	行次 Line No.	期初数 Beginning Balance	期末数 Ending Balance
一、项目支出合计 Total Project Expenditures	1	690,405,487.75	743,243,768.48	一、项目拨款合计 Total Project Appropriation Funds	29	277,606,339.26	329,024,701.23
1. 交付使用资产 Fixed Assets Transferred	2	-	-	二、项目资本与项目资本公积 Project Capital and Capital Surplus	30	-	-
2. 待核销项目支出 Construction Expenditures to be Disposed	3	-	-	其中:捐赠款 Including: Grants	31	-	-
3. 转出投资 Investments Transferred-out	4	-	-	三、项目借款合计 Total Project Loan	32	456,323,050.05	459,979,029.50
4. 在建工程 Construction in Progress	5	690,405,487.75	743,243,768.48	1. 项目投资借款 Total Project Investment Loan	33	456,323,050.05	459,979,029.50
二、应收生产单位投资借款 Investment Loan Receivable	6	-	-	(1) 国外借款 Foreign Loan	34	456,323,050.05	459,979,029.50
其中:应收生产单位世行贷款 Including: World Bank Investment Loan Receivable	7	-	-	其中:国际开发协会 Including: IDA	35	-	-
三、拨付所属投资借款 Appropriation of Investment Loan	8	-	-	国际复兴开发银行 IBRD	36	456,323,050.05	459,979,029.50
其中:拨付世行贷款 Including: Appropriation of World Bank Investment Loan	9	-	-	技术合作信贷 Technical Cooperation	37	-	-

(后续 To be continued)



资金占用 Application of Fund	行次 Line No.	期初数 Beginning Balance	期末数 Ending Balance	资金来源 Sources of Fund	行次 Line No.	期初数 Beginning Balance	期末数 Ending Balance
四、器材 Equipment	10	-	-	联合融资 Co- Financing	38	-	-
其中:待处理器材损失 Including: Equipment Losses in Suspense	11	-	-	(2) 国内借款 Domestic Loan	39	-	-
五、货币资金合计 Total Cash and Bank	12	138,096,440.45	126,641,913.33	2. 其他借款 Other Loan	40	-	-
1. 银行存款 Cash in Bank	13	138,086,444.38	126,641,550.33	四、 GEF 赠款 GEF Grant	41	26,145,896.42	25,456,777.36
其中:世行贷款专用账户存款 Including: WB Special Account	14	62,470,206.62	63,896,905.07	五、上级拨入投资借款 Appropriation of Investment Loan	42	-	-
GEF 赠款专用账户存款 GEF Special Account	15	5,303,380.70	4,955,771.95	其中:拨入世行贷款 Including: World Bank Loan	43	-	-
2. 现金 Cash on Hand	16	9,996.07	363.00	六、企业债券资金 Bond Fund	44	-	-
六、预付及应收款合计 Total Prepaid and Receivable	17	7,535,862.82	7,098,075.50	七、待冲项目支出 Construction Expenditures to be Offset	45	-	-
其中:应收世行贷款利息 Including: World Bank Loan Interest Receivable	18	-	-	八、应付款合计 Total Payable	46	75,801,510.05	62,326,099.10
应收世行贷款承诺费 World Bank Loan Commitment Fee Receivable	19	-	-	其中:应付世行贷款利息 Including: World Bank Loan Interest Payable	47	-	-
应收世行贷款资金占用费 World Bank Loan Service- Fee Receivable	20	-	-	应付世行贷款承诺费 World Bank Loan Commitment Fee Payable	48	-	-
七、有价证券 Marketable Securities	21	-	-	应付世行贷款资金占用费 World Bank Loan Service Fee Payable	49	-	-
八、固定资产合计 Total Fixed Assets	22	-	-	九、未交款合计 Other Payables	50	-	-
固定资产原价 Fixed Assets, Cost	23	-	-	十、上级拨入资金 Appropriation of Fund	51	-	-
减:累计折旧 Less: Accumulated Depreciation	24	-	-	十一、留存收入 Retained Earnings	52	160,995.24	197,150.12
固定资产净值 Fixed Assets, Net	25	-	-			-	-

(后续 To be continued)

资 金 占 用 Application of Fund	行次 Line No.	期初数 Beginning Balance	期末数 Ending Balance	资 金 来 源 Sources of Fund	行次 Line No.	期初数 Beginning Balance	期末数 Ending Balance
固定资产清理 Fixed Assets Pending Disposal	26	-	-			-	-
待处理固定资产损失 Fixed Assets Losses in Suspense	27	-	-			-	-
资金占用合计 Total Application of Fund	28	836,037,791.02	876,983,757.31	资金来源合计 Total Sources of Fund	53	836,037,791.02	876,983,757.31

## (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 2020 年 12 月 31 日

(For the period ended December 31, 2020)

项目名称: 世界银行贷款(赠款)广东农业面源污染治理项目

Project Name: Guangdong Agricultural Pollution Control Project Financed by the World Bank

编报单位: 广东省农业面源污染治理项目管理办公室

货币单位: 人民币元

Prepared by: Guangdong Agricultural Pollution Control Project Management Office

Currency Unit: RMB Yuan

	本期 Current Period			累计 Cumulative		
	本期计划额 Current Period Budget	本期发生额 Current Period Actual	本期完成比 Current Period % Completed	项目总计划额 Life of PAD	累计完成额 Cumulative Actual	累计完成比 Cumulative % Completed
资金来源合计 Total Sources of Funds	227,484,200.00	54,385,222.36	23.91%	1,076,162,900.00	814,460,508.09	75.68%
一、国际金融组织贷款 International Financing	105,612,600.00	3,655,979.45	3.46%	536,318,400.00	459,979,029.50	85.77%
1. 国际复兴开发银行 IBRD	105,612,600.00	3,655,979.45	3.46%	536,318,400.00	459,979,029.50	85.77%
二、全球环境基金赠款 GEF grant	4,367,700.00	-689,119.06	-15.78%	33,503,000.00	25,456,777.36	75.98%
三、配套资金 Counterpart Financing	117,503,900.00	51,418,361.97	43.76%	506,341,500.00	329,024,701.23	64.98%
资金运用合计(按项目内容) Total Application of Funds (by Project Component)	227,484,200.00	52,838,280.73	23.23%	1,076,162,900.00	743,243,768.48	69.06%
1. 环境友好型种植业示范项目 Environmentally Friendly Crop Production	32,305,700.00	-2,995,462.27	-9.27%	304,886,500.00	240,338,421.77	78.83%
2. 牲畜废弃物管理示范项目 Livestock Waste Management	161,818,400.00	31,203,348.90	19.28%	575,082,200.00	334,337,898.83	58.14%
3. 监测与评估、能力建设及知识管理 Monitoring and Evaluation, Capacity Building and Knowledge Management	25,402,800.00	13,404,678.21	52.77%	124,827,200.00	95,840,104.01	76.78%
4. 项目管理 Project Management	2,308,100.00	2,774,431.89	120.20%	69,747,000.00	35,656,570.49	51.12%
5. 贷款利息 loan interest	5,649,200.00	8,564,109.00	151.60%	-	35,439,548.38	-
6. 先征费 Front-End Fee	-	-112,825.00	-	1,620,000.00	1,631,225.00	100.69%
差异 Difference	-	1,546,941.63	-	-	71,216,739.61	-
1. 应收款变化 Change in Receivables	-	-437,787.32	-	-	7,098,075.50	-
2. 应付款变化 Change in Payables	-	13,475,410.95	-	-	-62,326,099.10	-
3. 货币资金变化 Change in Cash and Bank	-	-11,454,527.12	-	-	126,641,913.33	-
4. 其它 Other	-	-36154.88	-	-	-197150.12	-

# 项目进度表 (二)

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

本期截至 2020 年 12 月 31 日  
(For the period ended December 31, 2020)

项目名称: 世界银行贷款 (赠款) 广东农业面源污染治理项目

Project Name: Guangdong Agricultural Pollution Control Project Financed by the World Bank

编报单位: 广东省农业面源污染治理项目管理办公室

Prepared by: Guangdong Agricultural Pollution Control Project Office

货币单位: 人民币元

Currency Unit: RMB Yuan

项目内容 Project Component	累计支出 Cumulative Amount	项目支出 Project Expenditure						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
		已交付资产 Assets Transferred				递延资产 Deferred Asset	无形资产 Intangible Asset			
		固定资产 Fixed Asset	流动资产 Current Asset	流动资产 Current Asset	无形资产 Intangible Asset					
1. 环境友好型种植业示范项目 Environmentally Friendly Crop Production	240,338,421.77	-	-	-	-	-	240,338,421.77	-	-	
2. 牲畜废弃物管理示范项目 Livestock Waste Management	334,337,898.83	-	-	-	-	-	334,337,898.83	-	-	
3. 监测与评估、能力建设及知识管理 Monitoring and Evaluation, Capacity Building and Knowledge Management	95,840,104.01	-	-	-	-	-	95,840,104.01	-	-	
4. 项目管理 Project Management	35,656,570.49	-	-	-	-	-	35,656,570.49	-	-	
5. 贷款利息 loan interest	35,439,548.38	-	-	-	-	-	35,439,548.38	-	-	
6. 手续费 Front-End Fee	1,631,225.00	-	-	-	-	-	1,631,225.00	-	-	
合计 Total	743,243,768.48	-	-	-	-	-	743,243,768.48	-	-	

(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 2020 年 12 月 31 日

( For the period ended December 31, 2020 )

项目名称: 世界银行贷款 (赠款) 广东农业面源污染治理项目

Project Name: Guangdong Agricultural Pollution Control Project Financed by the World Bank

编报单位: 广东省财政厅

Prepared by: Department of Finance of Guangdong Province

货币单位: 美元/人民币元

Currency Unit: USD/RMB Yuan

类 别 Category	核定贷款金额 Loan Amount 美元 USD	本年度提款数 Current-period Withdrawals		累计提款数 Cumulative Withdrawals	
		美元 USD	折合人民币 RMB	美元 USD	折合人民币 RMB
1. 养殖工程 and 货物 Goods and works under part 2(a) of the project	31,060,000.00	2,960,500.37	19,316,968.86	20,987,250.91	136,939,713.46
2. 种植业补贴和高床养殖补贴 Sub-financings under parts 1 (a) (i), 1 (b) (ii) and 2 (b) of the project	36,620,000.00	964,480.54	6,293,139.08	28,658,246.51	186,992,192.65
3. 公共支撑工程、咨询服务、培训考察及办公设备 Works, goods, non-consulting services, consultants' services, incremental operating costs, training and workshops under parts 1 (a) (i), 1(b) (i), 3 and 4 of the project	12,970,000.00	1,159,563.98	7,566,039.01	10,600,453.40	69,166,898.39
4. 先施费 Front-End Fee	250,000.00	-	-	250,000.00	1,631,225.00
5. 指定账户 Special Account	-	-	-	10,000,000.00	63,249,000.00
总计 Total	80,900,000.00	5,084,544.89	33,176,146.95	70,495,950.82	459,979,029.50

(四) 赠款协定执行情况表

iv. Statement of Implementation of Grant Agreement

赠款协定执行情况表

STATEMENT OF IMPLEMENTATION OF GRANT AGREEMENT

本期截至 2020 年 12 月 31 日

(For the period ended December 31, 2020)

项目名称: 世界银行贷款 (赠款) 广东农业面源污染治理项目

Project Name: Guangdong Agricultural Pollution Control Project Financed by the World Bank

编报单位: 广东省财政厅

Prepared by: Department of Finance of Guangdong Province

货币单位: 美元/人民币元

Currency Unit: USD/RMB Yuan

类别 Category	核定赠款金额 Grant Amount 美元 USD	本年度提款数 Current-period Withdrawals		累计提款数 Cumulative Withdrawals	
		美元 USD	折合人民币 RMB	美元 USD	折合人民币 RMB
1. 保护性耕作补助 Sub-financings under part 1 (c) of the project	460,000.00	81,026.23	528,688.05	265,295.67	1,731,027.72
2. 货物、非咨询服务、咨询服务、增量运作成本、培训和研讨会 Goods, non-consulting services, consultant' services, incremental operating costs, training and workshop under parts 1, 3 and 4 of the project	4,640,000.00	72,584.56	473,607.00	2,836,185.94	18,505,829.64
3. 指定账户 Special Account				806,000.00	5,219,920.00
总计 Total	5,100,000.00	153,610.79	1,002,295.05	3,901,481.61	25,456,777.36

(五) 贷款专用账户报表

v. Special Account Statement of Loan

贷款专用账户报表

SPECIAL ACCOUNT STATEMENT OF LOAN

本期截至 2020 年 12 月 31 日

(For the period ended December 31, 2020)

项目名称: 世界银行贷款(赠款)广东农业面源污染治理项目 开户银行名称: 中国工商银行广州北京路支行  
Project Name: Guangdong Agricultural Pollution Control Project Financed by the World Bank Depository Bank: Guangzhou Beijing Road Sub-branch, Industrial and Commercial Bank of China  
贷款号: 8311-CN 账号: 3602000929200467566  
Loan No. 8311-CN Account No.: 3602000929200467566  
编报单位: 广东省财政厅 货币种类: 美元  
Prepared by: Department of Finance of Guangdong Province 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	8,954,761.42
增加: Add:	—
本期世行回补总额 Total Amount Deposited this Period by World Bank	5,084,544.89
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	3,727.06
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	4,250,254.16
本期未包括在支付额中的服务费支出 Total Service Charges this Period if not Included in Above Amount Withdrawn	—
期末余额 Ending Balance	9,792,779.21

(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	10,000,000.00
减少： Deduct:	—
2. 世界银行回收总额 Total Amount Recovered by World Bank	—
3. 本期期末专用账户首次存款净额 Outstanding Amount Advanced to the Special Account at the End of this Period	10,000,000.00
4. 专用账户期末余额 Ending Balance of Special Account	9,792,779.21
增加： Add:	—
5. 截至本期期末已申请报账但尚未回补金额 Amount Claimed but not yet Credited at the End of this Period	—
1) 项目 2 (a) 部分的货物和工程 Goods and works under part 2(a) of the project	—
2) 项目 1 (a) (ii)、1 (b) (ii)、2 (b) 部分的子拨款 Sub-financings under parts 1 (a) (ii), 1 (b) (ii) and 2 (b) of the project	—
3) 项目 1 (a) (i)、1 (b) (i)、3 和 4 部分的工程、货物、非咨询服务、咨询服务、增量运作成本、培训和研讨会 Works, goods, non-consulting services, consultants' services, incremental operating costs, training and workshops under parts 1 (a) (i), 1(b) (i), 3 and 4 of the project	—
6. 截至本期期末已支付但尚未申请报账金额 Amount Withdrawn but not yet Claimed at the End of this Period	224,382.38
7. 服务费累计支出 (如未含在 5 和 6 栏中) Cumulative Service Charges (If not Included in Item 5 or 6)	—
减少： Deduct:	—
8. 利息收入 (存入专用账户部分) Interest Earned (If Included in Special Account)	17,161.59
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	10,000,000.00



(六) 赠款专用账户报表

vi. Special Account Statement of Grant

赠款专用账户报表

SPECIAL ACCOUNT STATEMENT OF GRANT

本期截至 2020 年 12 月 31 日

(For the period ended December 31, 2020)

项目名称: 世界银行贷款(赠款)广东农业面源污染治理项目 开户银行名称: 中国农业银行广州林和中路支行

Project Name: Guangdong Agricultural Pollution

Depository Bank :Guangzhou Linhezhong Road

Control Project Financed by the World Bank

Sub-branch, Agricultural Bank of China

赠款号: TF015418

账号: 44057014040000021

Grant No. TF015418

Account No. : 44057014040000021

编报单位: 广东省财政厅

货币种类: 美元

Prepared by: Department of Finance of Guangdong Province

Currency: USD

A 部分: 本期专用账户收支情况	金 额
Part A-Account Activity for the Current Period	Amount
期初余额 Beginning Balance	760,210.53
增加: Add:	—
本期世行回补总额 Total Amount Deposited this Period by World Bank	153,610.79
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	309.25
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	154,613.65
本期未包括在支付额中的服务费支出 Total Service Charges this Period if not Included in Above Amount Withdrawn	—
期末余额 Ending Balance	759,516.92

(后续 To be continued)

B 部分：专用账户调节 Part B-Account Reconciliation	金 额 Amount
1. 世行首次存款总额 Amount Advanced by World Bank	800,000.00
减少： Deduct:	—
2. 世界银行回收总额 Total Amount Recovered by World Bank	—
3. 本期期末专用账户首次存款净额 Outstanding Amount Advanced to the Special Account at the End of this Period	800,000.00
4. 专用账户期末余额 Ending Balance of Special Account	759,516.92
增加： Add:	—
5. 截至本期期末已申请报账但尚未回补金额 Amount Claimed but not yet Credited at the End of this Period	—
1) 项目 1 (c) 部分的子拨款 Sub-financings under part 1 (c) of the project	—
2) 项目 1、3 和 4 部分的货物、非咨询服务、咨询服务 Goods, non-consulting services, consultant' services, incremental operating costs, training and workshop under parts 1,3 and 4 of the project	—
6. 截至本期期末已支付但尚未申请报账金额 Amount Withdrawn but not yet Claimed at the End of this Period	42,293.76
7. 服务费累计支出（如未含在 5 和 6 栏中） Cumulative Service Charges (If not Included in Item 5 or 6)	—
减少： Deduct:	—
8. 利息收入（存入专用账户部分） Interest Earned (If Included in Special Account)	1,810.68
9. 本期期末专用账户首次存款净额 Total Advance to the Special Account Accounted for at the End of this Period	800,000.00

## （七）财务报表附注

### 财务报表附注

#### 1. 项目概况

世界银行贷款广东农业面源污染治理项目的贷款号为 8311-CN，全球环境基金赠款广东农业面源污染治理项目的赠款号为 TF015418，旨在通过项目实施，减少项目区种植业和牲畜养殖业对水体的污染排放。主要内容包括：在项目区推进化肥减量控污示范工程、农药减量控害工程、保护性耕作等，以及在全省选择一批规模化养殖场进行治疗，通过大中型沼气、污水净化、高床发酵生态养殖技术示范等工程，实现畜禽粪便资源化利用和环境治理双重目标，并开展相应的咨询、培训活动。项目协议于 2014 年 2 月签订、2014 年 5 月生效，原计划于 2019 年 12 月 31 日关账。中期调整方案于 2017 年 12 月生效，项目延长至 2021 年 6 月 30 日关账。2020 年申请项目二次调整并获批。二次调整后，项目计划总投资人民币 1,076,162,900.00 元，其中世界银行贷款总额 80,900,000.00 美元，折合人民币 536,318,400.00 元；全球环境基金赠款总额 5,100,000.00 美元，折合人民币 33,503,000.00 元。

#### 2. 财务报表编制范围

本财务报表的编制范围包括广东省农业面源污染治理项目管理办公室（以下简称省项目办）、12 个市项目办、28 个县项目办的财务报表及广东省财政厅（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 2020 年 12 月 31 日汇率，即 1 美元=人民币 6.5249 元。

#### 4. 报表科目说明

##### 4.1 项目支出

2020 年项目支出人民币 52,838,280.73 元，累计支出人民币 743,243,768.48 元，占计划总投资的 69.06%。完成投资情况如下：

(单位：人民币元)

项目支出构成	本期支出	累计支出
(1) 环境友好型种植业示范项目	-2,995,462.27	240,338,421.77
(2) 牲畜废弃物管理示范项目	31,203,348.90	334,337,898.83
(3) 监测与评估、能力建设及知识管理	13,404,678.21	95,840,104.01
(4) 项目管理	2,774,431.89	35,656,570.49
(5) 贷款利息	8,564,109.00	35,439,548.38
(6) 先征费	-112,825.00	1,631,225.00
合计	52,838,280.73	743,243,768.48

注：先征费本期支出变化是受报表汇率变化。

##### 4.2 货币资金

2020 年 12 月 31 日余额为人民币 126,641,913.33 元。其中省项目办账户余额人民币 48,475,428.64 元，市县项目办账户余额合计人民币 9,313,807.67 元（含现金余额人民币 363.00 元），省财政厅专用账户余额合计 10,552,296.13 美元，折合人民币 68,852,677.02 元。

##### 4.3 预付及应收款

2020 年 12 月 31 日余额为人民币 7,098,075.50 元，其中预付养殖场废弃物治理土建工程款人民币 3,186,962.88 元（经世行同意，养殖场废弃物治理土建工程 EPC 采购合同分 2 期支付，第 1 期款的支付条件为“完成 30% 工程量，支付总工程款（不含暂定金）的 50%”），2020 年预算指标财政应返还额度人民币 3,855,922.62 元，其他预付及应收款人民币 55,190.00 元。

#### 4.4 项目拨款

2020年12月31日余额为人民币329,024,701.23元，其中省级配套资金人民币218,647,455.24元，农户自筹资金人民币2,084,827.50元，养殖场自筹资金人民币108,292,418.49元。

#### 4.5 项目借款

2020年12月31日余额为人民币459,979,029.50元，为国际复兴开发银行贷款额7,0495,950.82美元（含先征费250,000.00美元），折合人民币459,979,029.50元。

截至2020年12月31日，累计提取世界银行贷款70,495,950.82美元，占贷款总额的87.14%。

#### 4.6 全球环境基金赠款

2020年12月31日余额为人民币25,456,777.36元，为全球环境基金赠款3,901,481.61美元，折合人民币25,456,777.36元。

截至2020年12月31日，累计提取全球环境基金赠款3,901,481.61美元，占赠款总额的76.50%。

#### 4.7 应付款

2020年12月31日余额为人民币62,326,099.10元，其中应付器材款人民币2,085,323.95元，其他应付款人民币60,240,775.15元（主要是代收企业自筹资金的未结算款项余额、未归垫给各市县农业局的代垫周转金等）。

#### 4.8 留成收入

2020年12月31日余额为人民币197,150.12元，为银行存款利息收入。其中省项目办账户存款利息收入人民币70,546.79元，市县项目办账户存款利息收入人民币2,811.17元，省财政厅专用账户存款利息收入合计18,972.27美元（贷款专用账户存款利息收入17,161.59美元，赠款专用账户存款利息收入1,810.68美元），折合人民币123,792.16元。

## 5. 专用账户使用情况

本项目贷款（赠款）专用账户设在省财政厅，贷款开户银行为中国工商银行广州北京路支行，账号为 3602000929200467566，币种为美元，开设时间为 2014 年 12 月 30 日；赠款开户银行为中国农业银行广州林和中路支行，账号为 44057014040000021，币种为美元，开设时间为 2015 年 1 月 15 日。

贷款专用账户 2020 年年初余额为 8,954,761.42 美元，本年度世行回补总额 5,084,544.89 美元，利息收入 3,727.06 美元，本年度支付 4,250,254.16 美元，年末余额 9,792,779.21 美元。

赠款专用账户 2020 年年初余额为 760,210.53 美元，本年度世行回补总额 153,610.79 美元，利息收入 309.25 美元，本年度支付 154,613.65 美元，年末余额 759,516.92 美元。

## 6. 其他需要说明的事项

6.1 2019 年 4 月起省项目办与广东省农业农村厅下属一类事业单位广东省农业环保与农村能源总站（以下简称“省环能总站”）合署办公，省级配套资金预算指标从广东省农业投资中心调整到省环能总站，实行并账核算，由省环能总站代省项目办办理资金拨付手续，并纳入省环能总站决算管理。

6.2 按照项目可行性研究报告，项目从 2019 年开始还贷，2019 年上半年贷款还本 838,167.09 美元（汇率 6.8），折合人民币 5,699,536.21 元；下半年贷款还本 860,820.28 美元（汇率 7.1），折合人民币 6,111,823.99 元，合计还本人民币 11,811,360.20 元。2020 年上半年贷款还本 1,024,807.17 美元（汇率 7.1），折合人民币 7,276,130.91 元；下半年贷款还本 1,073,104.36 美元（汇率 6.8），折合人民币 7,297,109.65 元，合计还本 14,573,240.56 元，累计还本 26,384,600.76 元。

6.3 按照项目可行性研究报告，市、县项目管理费补贴由省项目办列入每年的财政配套资金预算，并拨付给各市、县项目办。由于市、县项目办不具备法人资格，无法开设项目账户，只能借用当地农业农村局或农业技术推广中心等单位的账户，所以在货币资金管理和账务

处理方面有其特殊性。

6.4 “项目进度表（一）”的国际金融组织贷款、全球环境基金赠款本期发生额为2020年12月31日累计完成额减去2019年12月31日累计完成额，2020年受汇率下跌影响，环境友好型种植业示范项目本期发生额为负数。“贷款协定执行情况表”、“赠款协定执行情况表”的本年度提款数人民币金额是根据当年提款数美元金额按照期末汇率折算，与“项目进度表（一）”的国际金融组织贷款、全球环境基金赠款本期发生额存在差额。

## vii. Notes to the Financial Statements

### Notes to the Financial Statements

#### 1. Project Overview

The Loan No. of Guangdong Agricultural Pollution Control Project Financed by the World Bank is 8311-CN, the Grant No. of Guangdong Agricultural Pollution Control Project Financed by Global Environmental Facility is TF015418, it aims to reduce water pollutant releases from crop and livestock production in project areas. The main contents of the Project include: promoting fertilizer reduction and pollution control demonstration project, pesticide reduction and pest control project, and conservation agriculture etc. In selected project areas, implementing large and medium-scaled biogas, sewage purification and high-rise ecological breeding in selected scale livestock farms within the province, which is to achieve the dual goal of comprehensive utilization of livestock waste and environmental protection, and carry out relevant consulting and training programs. Project Agreement was signed in February 2014 and came into effect in May 2014, and the planned closing date was December 31, 2019. The mid-term adjustment proposal came into effect in December 2017 and project closing date is extended to June 30, 2021. The second adjustment was carried out in 2020. After the adjustment, the estimated total investment for the project is RMB 1,076,162,900.00 yuan, among which the World Bank loan is USD 80,900,000.00, equivalent to RMB 536,318,400.00 yuan; the total GEF grant is USD 5,100,000.00, equivalent to RMB 33,503,000.00 yuan.

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

Consolidation scope of the financial statements covers the financial statements of Management Office of Guangdong Agricultural Pollution Control Project (hereinafter referred to as PPMO), 12 project offices of municipal city level and 28 project offices of county level, as well as relevant financial statements of Department of Finance of Guangdong Province (hereinafter referred to as DOF).

#### 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. Renminbi is used as the recording currency of bookkeeping.

3.4 The exchange rate adopted in the financial statements is the exchange rate of the People's Bank of China on December 31, 2020, i.e. USD 1=RMB 6.5249 yuan.

#### 4. Explanation of Subjects

##### 4.1 Project expenditures

The project expenditure in 2020 was RMB52,838,280.73 yuan, and the cumulative expenditures were RMB743,243,768.48 yuan, which accounted for 69.06% of the total planned investment. The completed investment was as follows:

(Currency: RMB yuan)

Composition of project items	Current expenditure	Cumulative expenditures
(1) Environmentally Friendly Crop Production	-2,995,462.27	240,338,421.77
(2) Livestock Waste Management	31,203,348.90	334,337,898.83
(3) Monitoring and Evaluation, Capacity Building and Knowledge Management	13,404,678.21	95,840,104.01
(4) Project Management	2,774,431.89	35,656,570.49
(5) Loan Interest	8,564,109.00	35,439,548.38
(6) Front-end fee	-112,825.00	1,631,225.00
Total	52,838,280.73	743,243,768.48

Note: expenditure changes of the Front-end Fee varied with the exchange rate in the statement of the current period.

##### 4.2 Cash and Bank

On December 31, 2020, the balance was RMB126,641,913.33 yuan. Among them, the balance of PPMO was RMB48,475,428.64 yuan, and the balance of municipal and county PMOs was totally RMB9,313,807.67 yuan (including cash balance of RMB363.00 yuan), and the balance of the special account of DOF was USD 10,552,296.13, equivalent to RMB68,852,677.02 yuan.

#### 4.3 Prepaid and Receivable

The balance on December 31, 2020 was RMB 7,098,075.50 yuan, among them, prepaid in advance for the waste treatment and civil engineering work of the aquaculture farm was RMB 3,186,962.88 yuan (the EPC procurement contract concerning civil works for waste treatment at the farm can be paid in 2 phases after being agreed by the World Bank, and the payment condition of phase 1 shall be “30% of the quantities are completed and 50% of the total project funds are paid, excluding the provisional fee”), and the government budgeted quota in 2020 that should be returned was RMB3,855,922.62 yuan, and other advance payments and receivables were RMB55,190.00 yuan.

#### 4.4 Project Appropriation Funds

The balance on December 31, 2020 was RMB329,024,701.23 yuan. Among them, the provincial counterpart fund was RMB218,647,455.24 yuan, and the investment by small holder farmers was RMB 2,084,827.50 yuan, and the self-raised fund by livestock farms was RMB108,292,418.49 yuan.

#### 4.5 Project Loan

The balance on December 31, 2020 was RMB459,979,029.50 yuan, which was the IBRD loan amount of USD7,0495,950.82 (including front-end fee of USD250,000.00), equivalent to RMB459,979,029.50 yuan.

As of December 31, 2020, the World Bank loan of USD70,495,950.82 was withdrawn cumulatively, accounting for 87.14% of the total loan.

#### 4.6 GEF Grant

The balance on December 31, 2020 was RMB 25,456,777.36 yuan, which was the GEF grant amount of USD3,901,481.61, equivalent to RMB 25,456,777.36 yuan.

As of December 31, the GEF grant of USD3,901,481.61 was withdrawn cumulatively, accounting for 76.50 % of the total grant.

#### 4.7 Payable

The balance on December 31, 2020 was RMB 62,326,099.10 yuan, including RMB2,085,323.95 yuan for equipment payable, and RMB60,240,775.15 yuan for other payments payable (mainly the balance of unsettled funds collected by enterprises, and the turnover working capital that had not been returned to the agricultural bureaus of cities and counties, yet).

#### 4.8 Retained Earnings

The balance on December 31, 2020 was RMB197,150.12 yuan, which was the interest income of bank deposits. Specifically, the interest income of the account of PPMO was RMB70,546.79 yuan; those of municipal and county PMOs was RMB2,811.17 yuan, and the interest income of the special account of DOF was USD18,972.27 (interest income of the loan special account was USD17,161.59 and interest income of the GEF special account was USD1,810.68), equivalent to RMB123,792.16 yuan.

### 5. Special Account

The project loan (grant) special account is set in DOF. The Special Account of Loan, opened on December 30, 2014, is set in Guangzhou Beijing Road Sub-Branch, Industrial and Commercial Bank of China, with the account number of 3602000929200467566, and USD as currency Unit. The Special Account of Grant, opened on January 15, 2015, is set in Guangzhou Linhezhong Road Sub-Branch, Agricultural Bank of China, with the account number of 44057014040000021, and USD as currency Unit.

The balance of loan special account at the beginning of 2020 was USD8,954,761.42; the total reimbursement from the World Bank in 2020 was USD5,084,544.89, and the interest income was USD3,727.06. The disbursement in 2020 was USD 4,250,254.16 and the ending balance in 2020 was USD9,792,779.21.

The balance of grant special account at the beginning of 2020 was USD760,210.53; the total reimbursement from the World Bank in 2020 was USD153,610.79, and the interest income was USD 309.25. The disbursement in 2020 was USD154,613.65, and the ending balance in 2020 was USD759,516.92.

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

6.1 Since April 2019, the PPMO had worked together and shared related resources with Guangdong General Station of Agricultural Environmental Protection and Rural Energy (SAEPRE for short), which is one of public institutions of Agriculture and Rural Affairs Department of Guangdong Province, and the indicators of provincial counterpart fund budget will be changed from Guangdong Agricultural Investment Center to SAEPRE. Account consolidation and settlement was performed by SAEPRE. The provincial counterpart budget is allocated by SAEPRE on behalf of the PPMO and included in the final account management of SAEPRE.

6.2 According to the Feasibility Study Report (FSR) of the project, loan repayment for the project was started from 2019. In the first half of 2019, the loan principal of USD838,167.09 (exchange rate of 6.8) was repaid, equivalent to RMB 5,699,536.21 yuan. In the second half of the year, the loan principal of USD860,820.28 was repaid (exchange rate of 7.1), equivalent to RMB6,111,823.99 yuan, and the total principal of RMB 11,811,360.20 yuan was repaid. In the first half of 2020, the loan principal of USD1,024,807.17 (exchange rate of 7.1) was repaid, equivalent to RMB7,276,130.91 yuan. In the second half of the year, the loan principal of USD1,073,104.36 was repaid (exchange rate of 6.8), equivalent to RMB7,297,109.65 yuan, and the total principal of RMB14,573,240.56 yuan was repaid, the accumulated amount of USD26,384,600.76 was repaid.

6.3 According to the FSR of the project, the subsidies for the project management fees at the municipal and county levels shall be included in the annual budget of the counterpart funds by the PPMO and will be allocated to the municipal and county PMOs. Since the municipal and county project offices are not eligible to be the legal person hence are unable to open project account, the accounts of local bureaus of agriculture and rural affairs or agricultural technology promotion centers of the same levels etc. have to be used instead, which causes the cash management and accounts treatment to be done in a special way.

6.4 The current amount of International Financing (IBRD Loan) and GEF grant in the statement of *Summary of Sources and Uses of Funds by Project Component I* = cumulative amount completed on December 31, 2020 – cumulative amount completed on December 31, 2019. In addition, affected by the drop of exchange rate in 2020, the amount of sub-project of

Environmentally Friendly Crop Production in this period was negative. The RMB amount withdrawn this year in the *Statement of Implementation of Loan Agreement* and the *Statement of Implementation of Grant Agreement* shall be converted as the closing exchange rate of the current period based on the USD amount withdrawn in current year, leading to difference with the current amount of International Financing (IBRD Loan) and GEF grant in the statement of *Summary of Sources and Uses of Funds by Project Component I*.

### 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遵守国家法规和项目贷款（赠款）协定情况、内部控制和项目管理、项目绩效及上年度审计建议整改落实情况。审计结果表明，2020年项目指标已完成，社会影响持续增强。项目办提供的第三方监测结果等资料显示，环境友好型种植业示范子项目受益10.6万个农户、覆盖57.5万亩农田；牲畜废弃物管理示范子项目129个工程累计已完工127个。但我们发现仍存在如下问题：

##### （一）项目管理方面存在的问题

###### 1. 项目实施进度缓慢。

根据年度工作计划和进度报告等资料反映，2020年项目世行贷款、赠款和配套支出进度均缓慢。

本项目2020年度计划使用世行贷款和配套资金分别是人民币105,612,600.00元、人民币117,503,900.00元，2020年实际支出分别是人民币33,176,146.95元、人民币42,980,683.14元，仅占当年计划31.41%、36.58%；本项目计划使用世行赠款人民币4,367,700.00元，2020年实际使用人民币1,002,295.05元，占当年计划的22.95%。

建议省项目办在加强疫情防控前提下，克服困难，加强项目计划执行力，采取有效措施确保项目顺利完工。省项目办已接受审计建议。

###### 2. 部分市县项目办资产管理不规范。

抽查化州市、五华县、海丰县等3个项目办发现，3个市县项目办未按规定管理维护资产设备，造成部分资产遗失、闲置，涉及人民币508,476.80元。包括化州市项目办遗失1台技术宣传设备，涉及配套资金人民币982.80元；五华县项目办2018年采购的283台太阳能杀虫灯已过保修期并闲置、3台农药残留速测仪设备试剂过期闲置，涉及世行贷款和配套资金合计人民币505,794.00元；海丰县项目办2台办公室

具闲置，涉及配套资金人民币 1,700.00 元。

建议省项目办督促各市县项目办严格执行资产管理办法，加强日常固定资产管理工作，提高资产使用效益。省项目办已接受审计建议。

## （二）上一年度审计发现问题未整改情况

上一年度审计报告中披露的 5 个问题中，关于部分资金支付进度慢的问题未完全整改到位。主要是涉及河源市 2 个养殖场（五丰泰、新乐 4 期）牲畜废弃物管理示范子项目土建工程。据反映施工单位从 2018 年 2 月开始申请报账，但截至 2021 年 4 月底，省项目办内部审批流程效率低，仍未完成国内配套资金的支付程序，涉及人民币 560,272.14 元。

建议省项目办优化内部审批流程，加快资金支付进度。省项目办已接受审计建议。

### **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 (grant) agreement of the relevant entities, its internal financial control and project management, project performance and the follow-up of previous recommendations during the project implementing process. The audit results showed that the 2020 project indicators were basically completed, and the social impact continued to increase. The third-party inspection results provided by the PMO showed that the sub-project of Environmentally Friendly Crop Production had benefited for 106,000 farmers, covering 575,000 mu of farmland, and a total of 127 of 129 engineering works had been completed in the sub-project of Livestock Waste Management.

#### **Issues on project management**

1. The implementation progress of the project was slow.

According to documents of the annual work plan and the work progress report etc., the expenditure progress of the World Bank loans, grants and counterpart funds of the project in 2020 were slow.

This project annual plan in 2020 was expected to use the World Bank loans and counterpart funds RMB105,612,600.00 yuan and RMB117,503,900.00 yuan, respectively. However, the actual expenditures in 2020 was RMB33,176,146.95 yuan and RMB42,980,683.14 yuan respectively, accounting for only 31.41% and 36.58% of the plan for that year. In addition, this project annual plan in 2020 was expected to use the World Bank grants of RMB4,367,700.00 yuan. However, the actual expenditures in 2020 was RMB1,002,295.05 yuan, accounting for 22.95% of the plan for that year.

We suggested that your office should strengthen the epidemic prevention and control, overcome difficulties, strengthen the execution of project plans, and take effective measures to ensure the smooth completion of the



project under the premise of strengthening epidemic prevention and control. The PPMO accepted the suggestion.

2. The asset management of the PMOs in some cities and counties was not standardized.

In a random inspection of three PMOs of Huazhou City, Wuhua County, and Haifeng County, it was found that these PMOs failed to manage and maintain assets and equipment in accordance with regulations. As a result, some assets were lost or idle, involving RMB508,476.80 yuan. Thereinto, PMO of Huazhou City lost 1 set of technical publicity equipment, involving counterpart funds of RMB982.80 yuan. In the PMO of Wuhua County, 283 sets of solar insecticidal lamps purchased in 2018 were expired and idle, and reagents of 3 sets of pesticide residue tachometer equipment were expired and idle, involving World Bank loans and counterpart funds of RMB505,794.00 yuan. PMO of Haifeng County had 2 sets of office furniture idle, involving counterpart funds of RMB1,700.00 yuan.

We suggested that your office should urge PMOs in cities and counties to strictly implement asset management measures, strengthen daily fixed asset management, and improve asset utilization efficiency. The PPMO accepted the suggestion.

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

Among the 5 problems disclosed in the audit report of last year, The problem, which showed that some project had slow progress in fund payment, had not been completely rectified. It mainly involved civil engineering works of two breeding farms in Heyuan City (Wufengtai and Xinle of Phase 4) in the sub-project of Livestock Waste Management. According to relevant reports, the engineering entity began to apply for reimbursement in February 2018, but as of the end of April 2021, the PPMO internal approval process was inefficient, resulting in the failure to complete the payment procedure for domestic counterpart funds, involving RMB560,272.14 yuan.

We suggested that your office should optimize the internal approval process to speed up the progress of fund payment. The PPMO accepted the suggestion.

# 广东省农业面源污染治理项目管理办公室

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粤农世行办（2021）38号

## 关于报送世行贷款广东农业面源污染治理项目 2020 年审计整改情况的函

省审计厅：

《世行贷款（赠款）广东农业面源污染治理项目 2020 年度财务收支和项目执行情况审计报告》（粤审涉外报（2021）146号）收悉，针对审计发现的问题和建议，省农业农村厅高度重视，当即组织相关处室和单位共同研究落实整改。现将整改情况报告如下：

### 一、项目管理方面存在的问题

（一）项目实施进度缓慢方面。根据审计报告中审计发现的问题及建议第（一）1.项：“根据年度工作计划和进度报告等资料反映，2020 年项目世行贷款、赠款和配套支出进度均缓慢。本项目 2020 年度计划使用世行贷款和配套资金分别是人民币 105,612,600.00 元、人民币 117,503,900.00 元，2020 年实际支出分别是人民币 33,176,146.95 元、人民币 42,980,683.14 元，仅占当年计划 31.41%、36.58%；本项目计划使用世行赠款人民币 4,367,700.00 元，2020 年实际使用人民币 1,002,295.05 元，占当年计划的 22.95%。”

1. 整改措施。一是厅党组于6月11日专题研究加快项目资金报账支付事宜；二是加强与省财政厅和世界银行的沟通，对项目资金实行分类管理，贷赠款资金按世行规定、项目实施手册和世行不反对意见报账拨付，财政资金和养殖场自筹资金按专项资金管理；三是按世行和项目实施手册要求及合同约定，简化报账流程、精减报账资料，加快贷赠款报账支付；四是厅领导带队，分4个片区举办报账培训班，并催促承包商按要求提交规范的报账资料；五是多次下发通知，催促承包商及承担机构按要求及时提交报账材料，详见《关于加快世行贷款广东农业面源污染治理项目服务合同款报账进度的通知》《关于加快世行牲畜废弃物治理工程验收和报账工作的通知》《关于加快世行贷款牲畜废弃物治理工程款报账工作的紧急通知》《关于再次催报世行贷款牲畜废弃物治理工程报账资料的紧急通知（加急）》《关于最后催报世行贷款牲畜废弃物治理工程报账资料的紧急通知》《关于催报世行贷款广东农业面源污染治理项目配套资金报账资料的紧急通知》（附件1-6）；六是加强沟通协调，理顺报批程序，落实资金到位，按年度资金使用计划完成配套资金支付；七是定期汇报资金报账进度及存在问题，引起各单位、各部门的高度重视；八是成立报账小组，实施会审制度，当天提交的报账材料在省项目办当天会审完毕；九是每周更新未报账工程清单，专人负责跟进催报工作。

2. 整改进展及效果。一是截至2021年6月30日，已完成全部贷赠款报账资料收集工作；截至2021年8月15日，已完

全部贷赠款报账资料收集工作；截至2021年8月15日，已完成全部财政配套资金报账资料收集工作；二是截止2021年8月15日，赠款510万美元已支付完毕，占赠款总额510万美元的100%；三是据省财政厅通报，截至2021年8月底，贷款已提款7835.20万美元，占二次调整后贷款总额8090万美元的96.85%；1-8月已支付贷款1572.91万美元，完成年度支付任务的77.09%，快于序时进度10.42%；四是截至2021年8月底，2020年财政配套结转资金已支付378万元，占结转资金中用于面源项目的385.59万元的98%（附件7）；五是已协调省财政厅，2021年财政配套资金将于近日下达。

3. 下一步整改计划。目前，已委托会计师事务所对世行贷款广东农业面源污染治理项目进行全过程材料审核、整理归档，并同步进行清算工作，计划9月30日提交相关报告，争取10月30日前完成全部应付未付贷款资金的支付，2021年12月底前按年度资金使用计划完成配套资金的支付。

（二）部分市县项目办资产管理不规范方面。根据审计报告中审计发现的问题及建议第（一）2.项：“抽查化州市、五华县、海丰县等3个项目办发现，3个市县项目办未按规定管理维护资产设备，造成部分资产遗失、闲置，涉及人民币508,476.80元。包括化州市项目办遗失1台技术宣传设备，涉及配套资金人民币982.80元；五华县项目办2018年采购的283台太阳能杀虫灯已过保修期并闲置、3台农药残留速测仪设备试剂过期闲置，涉及世行贷款和配套资金合计人民币

505,794.00 元；海丰县项目办 2 台办公家具闲置，涉及配套资金人民币 1,700.00 元。”

1. 整改措施。一是省项目办于今年 7 月印发了《关于加强世行贷款广东农业面源污染治理项目资产管理与维护工作的通知》（附件 8），通报了审计发现问题，要求各市县项目办严格执行农业农村厅印发的《世界银行贷款广东农业面源污染治理项目资产移交规程》《世界银行贷款广东农业面源污染治理项目补贴资产入账的说明》，提高思想认识，及时清查盘点，定期监督检查，确保项目资产持续发挥作用；二是五华县农业农村局于今年 7 月组织项目办及使用单位负责人召开专题整改会议，传达学习有关文件，强调项目资产的重要性，落实管护责任；按照“谁受益、谁管护”的原则，太阳能杀虫灯涉及的 23 家农业企业落实管护责任，针对设备运行情况进行全面认真检查，列出具体问题，采取针对性方法马上解决；县项目办工作人员现场巡查，确保每一家企业都按要求整改落实到位（附件 9）。

2. 整改进展及效果。一是五华县相关使用单位对太阳能杀虫灯灯管移位、接触不良的，马上修复使用；对电池、不锈钢框架生锈不导电、灯管烧坏问题，按照设备的型号、功率、性能和技术参数规格等进行了更换（附件 9）。二是海丰县项目办已对茶几和客座椅这两项固定资产进行维修加固，继续使用（附件 10）。三是化州市项目办已找回因办公室搬迁遗失的 1 台户外音箱（附件 11）。

3. 下一步整改计划。一是五华县项目办计划在9月30日前将农药残留速测仪设备移交给县农产品质量检验检测站，继续用于相关检验检测工作（附件12）；二是省项目办计划在10月30日前完成全部项目资产移交，并督促接收单位进一步加强管护，提高资产持续使用效益。

## 二、上一年度审计发现问题未整改情况

根据审计报告中审计发现的问题及建议第（二）项：“上一年度审计报告中披露的5个问题中，关于部分资金支付进度慢的问题未完全整改到位。主要是涉及河源市2个养殖场（五丰泰、新乐4期）牲畜废弃物管理示范子项目土建工程。据反映施工单位从2018年2月开始申请报账，但截至2021年4月底，省项目办内部审批流程效率低，仍未完成国内配套资金的支付程序，涉及人民币560,272.14元。”

（一）整改措施。一是简化报账流程，精减报账资料，按程序报账支付；二是督促承包商完善报账资料。

（二）整改进度及效果。已按财政专项资金报账流程完成该合同工程款审批，今年的财政资金下达后即可支付。

（三）下一步整改计划。预计2021年9月财政资金下达，10月30日前完成该工程尾款支付。

附件：1. 关于加快世行贷款广东农业面源污染治理项目服务合同款报账进度的通知

2. 关于加快世行牲畜废弃物治理工程验收和报账工

作的通知

3. 关于加快世行贷款牲畜废弃物治理工程款报账工作的紧急通知
4. 关于再次催报世行贷款牲畜废弃物治理工程报账资料的紧急通知（加急）
5. 关于最后催报世行贷款牲畜废弃物治理工程报账资料的紧急通知
6. 关于催报世行贷款广东农业面源污染治理项目配套资金报账资料的紧急通知
7. 关于 2020 年广东农业农村面污染治理项目结转资金使用计划的请示及厅领导批复
8. 关于加强世行贷款广东农业面源污染治理项目资产管理与维护工作的通知
9. 五华县项目办 2018 年采购的 283 台太阳能杀虫灯已过保修期并闲置的整改情况
10. 关于损坏的闲置固定资产整改的说明
11. 关于化州市项目办固定资产遗失的整改报告
12. 关于五华县项目办 3 台农药残留速测仪设备试剂过期闲置的整改方案

广东省农业面源污染治理项目管理办公室

2021 年 9 月 18 日