

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〕142号
GUANGDONG AUDIT REPORT〔2021〕NO. 142

项目名称: 世界银行贷款广东城乡社保一体化和农民工培训项目
Project Name: Guangdong Social Security Integration and Rural Worker
Training Project Financed by the World Bank

贷款号:8268 - CN
Loan No.: 8268 - 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: 2020年1月1日至2021年2月28日
Accounting Period: From January 1, 2020 to February 28, 2021

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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广东城乡社保一体化和农民工培训项目 2021 年 2 月 28 日的资金平衡表及 2020 年 1 月 1 日至 2021 年 2 月 28 日期间的的项目进度表、贷款协定执行情况表、专用账户报表等特定目的财务报表及财务报表附注（第 6 页至第 22 页）。

（一）项目执行单位及广东省财政厅对财务报表的责任

编制上述财务报表中的资金平衡表和项目进度表是你办的责任，编制贷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协定的要求编制项目财务报表，并使其实现公允反映；
2. 设计、执行和维护必要的内部控制，以使项目财务报表不存在由于舞弊或错误而导致的重大错报。

（二）审计责任

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

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

性和作出会计估计的合理性，以及评价财务报表的总体列报。

我们相信，我们获取的审计证据是适当的、充分的，为发表审计意见提供了基础。

（三）审计意见

我们认为，第一段所列财务报表在所有重大方面按照中国的会计准则、会计制度和本项目贷款协定的要求编制，公允反映了世界银行贷款广东城乡社保一体化和农民工培训项目 2021 年 2 月 28 日的财务状况及 2020 年 1 月 1 日至 2021 年 2 月 28 日期间的财务收支、项目执行和专用账户收支情况。

（四）其他事项

我们审查了本期内由广东省财政厅报送给世界银行的第 8268-13 至 8268-15 号的提款申请书及所附资料。我们认为，这些资料均符合贷款协议的要求，可以作为申请提款的依据。

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



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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 22) of Guangdong Social Security Integration and Rural Worker Training Project financed by the World Bank, which comprise the Balance Sheet as of February 28, 2021, the Summary of Sources and Uses of Funds by Project Component, the Statement of Implementation of Loan Agreement and the Special Account Statement from January 1, 2020 to February 28, 2021, 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 and 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 the Special Account Statement is the responsibility of Guangdong Provincial Finance Department, which includes:

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

Auditor's Responsibility

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

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

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

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

Opinion

In our opinion, the financial statements identified in the first paragraph present fairly, in all material respects, financial position of Guangdong Social Security Integration and Rural Worker Training Project financed by the World Bank as of February 28, 2021, its financial receipts and disbursements, the project implementation and the receipts and disbursements of the special account from January 1, 2020 to February 28, 2021 in accordance with Chinese accounting standards and system, and the requirements of the project loan agreement.

Other Matter

We also examined the withdrawal application of No. 8268-13 to No. 8268-15 and the attached documents submitted to the World Bank during the period. In our opinion, those documents 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

June 18, 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

2021年02月28日
(As of February 28, 2021)

项目名称: 世界银行贷款广东城乡社保一体化和农民工培训项目

Project Name: Guangdong Social Security Integration and Rural Worker 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 of Human Resources and Social Security of Guangdong Province

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	673,927,487.11	832,507,464.40	一、项目拨款合计 Total Project Appropriation Funds	28	298,342,215.74	393,634,593.52
1. 交付使用资产 Fixed Assets Transferred	2	-	-	二、项目资本与项目资本公积 Project Capital and Capital Surplus	29	-	-
2. 待核销项目支出 Construction Expenditures to be Disposed	3	-	-	其中: 捐赠款 Including: Grants	30	-	-
3. 转出投资 Investments Transferred-out	4	-	-	三、项目借款合计 Total Project Loan	31	445,931,419.17	479,221,978.00
4. 在建工程 Construction in Progress	5	673,927,487.11	832,507,464.40	1. 项目投资借款 Total Project Investment Loan	32	445,931,419.17	479,221,978.00
二、应收生产单位投资借款 Investment Loan Receivable	6	-	-	(1) 国外借款 Foreign Loan	33	445,931,419.17	479,221,978.00
其中: 应收生产单位世行贷款 Including: World Bank Investment Loan Receivable	7	-	-	其中: 国际开发协会 Including: IDA	34	-	-
三、拨付所属投资借款 Appropriation of Investment Loan	8	-	-	国际复兴开发银行 IBRD	35	445,931,419.17	479,221,978.00
其中: 拨付世行贷款 Including: Appropriation of World Bank Investment Loan	9	-	-	技术合作信贷 Technical Cooperation	36	-	-
四、器材 Equipment	10	-	-	联合融资 Co-Financing	37	-	-
其中: 待处理器材损失 Including: Equipment Losses in Suspense	11	-	-	(2) 国内借款 Domestic Loan	38	-	-
五、货币资金合计 Total Cash and Bank	12	52,433,096.52	4,402,605.04	2. 其他借款 Other Loan	39	-	-
1. 银行存款 Cash in Bank	13	52,433,096.52	4,402,605.04	四、上级拨入投资借款 Appropriation of Investment Loan	40	-	-
其中: 专用账户存款 Including: Special Account	14	47,134,144.60	3,041,723.26	其中: 拨入世行贷款 Including: World Bank Loan	41	-	-
2. 现金 Cash on Hand	15	-	-	五、企业债券资金 Bond Fund	42	-	-

后续 (To be continued)

六、预付及应收款合计 Total Prepaid and Receivable	16	1,544,084.90	-	六、待冲项目支出 Construction Expenditures to be Offset	43	-	-
其中:应收世行贷款利息 Including: World Bank Loan Interest Receivable	17	-	-	七、应付款合计 Total Payable	44	23,634,435.59	4,182,309.17
应收世行贷款承诺费 World Bank Loan Commitment Fee Receivable	18	-	-	其中:应付世行贷款利息 Including: World Bank Loan Interest Payable	45	-	-
应收世行贷款资金占用费 World Bank Loan Service- Fee Receivable	19	-	-	应付世行贷款承诺费 World Bank Loan Commitment Fee Payable	46	-	-
七、有价证券 Marketable Securities	20	-	-	应付世行贷款资金占用费 World Bank Loan Service Fee Payable	47	-	-
八、固定资产合计 Total Fixed Assets	21	40,245,262.29	40,245,262.29	八、未交款合计 Other Payables	48	135,867.91	-
固定资产原价 Fixed Assets, Cost	22	40,245,262.29	40,245,262.29	九、上级拨入资金 Appropriation of Fund	49	-	-
减:累计折旧 Less: Accumulated Depreciation	23	-	-	十、留成收入 Retained Earnings	50	105,992.41	116,451.04
固定资产净值 Fixed Assets, Net	24	40,245,262.29	40,245,262.29			-	-
固定资产清理 Fixed Assets Pending Disposal	25	-	-			-	-
待处理固定资产损失 Fixed Assets Losses in Suspense	26	-	-			-	-
资金占用合计 Total Application of Fund	27	768,149,930.82	877,155,331.73	资金来源合计 Total Sources of Fund	51	768,149,930.82	877,155,331.73

(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 2021 年 02 月 28 日

(For the period ended February 28, 2021)

项目名称: 世界银行贷款广东城乡社保一体化和农民工培训项目

Project Name: Guangdong Social Security Integration and Rural Worker 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

	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)	-	128,582,936.61	-	941,667,520.00	872,856,571.52	92.69%
一、IBRD 世行资金	-	33,290,558.83	-	504,000,000.00	479,221,978.00	95.08%
(1) 广东省轻工业高级技工学校 Guangdong Advanced Technical School of Light Industry	-	2,215,367.79	-	94,500,000.00	89,236,874.95	94.43%
(2) 广州市工贸技师学院 Guangzhou Industry & Trade Technician College	-	-4,768,110.14	-	63,000,000.00	60,007,675.12	95.25%
(3) 云浮市高级技工学校 Yunfu Advanced Technical School	-	-4,294,253.82	-	63,000,000.00	59,681,424.92	94.73%
(4) 广东省人力资源和社会保障厅世界银 行贷款项目办公室 The World Bank Loan Project Management Office of Department of Human Resources and Social Security of Guangdong Province	-	84,240,434.97	-	283,500,000.00	267,370,730.79	94.31%
(5) 广东省财政厅专用账户余额 Special Account of Guangdong Provincial Finance Department	-	-44,102,879.97	-	-	2,925,272.22	-
二、配套资金(Counterpart Financing)	-	95,292,377.78	-	437,667,520.00	393,634,593.52	89.94%
(1) 广东省轻工业高级技工学校 Guangdong Advanced Technical School of Light Industry	-	5,228,720.18	-	110,567,520.00	94,331,455.46	85.32%
(2) 广州市工贸技师学院 Guangzhou Industry & Trade Technician College	-	4,292,102.27	-	63,000,000.00	76,418,702.83	121.30%
(3) 云浮市高级技工学校 Yunfu Advanced Technical School	-	3,671,006.56	-	67,000,000.00	47,134,019.40	70.35%
(4) 广东省人力资源和社会保障厅世界银 行贷款项目办公室 The World Bank Loan Project Management Office of Department of Human Resources and Social Security of Guangdong Province	-	82,100,548.77	-	197,100,000.00	175,750,415.83	89.17%
资金运用合计(Total Application of Funds)	-	158,579,977.29	-	941,667,520.00	832,507,464.40	88.41%

后续 (To be continued)

(1) 广东省轻工业高级技工学校 Guangdong Advanced Technical School of Light Industry	-	-5,839,098.85	-	205,067,520.00	187,044,153.72	91.21%
(2) 广州市工贸技师学院 Guangzhou Industry & Trade Technician College	-	-2,067,071.40	-	126,000,000.00	96,181,115.66	76.33%
(3) 云浮市高级技工学校 Yunfu Advanced Technical School	-	-1,461,211.22	-	130,000,000.00	107,294,324.06	82.53%
(4) 广东省人力资源和社会保障厅世界银 行贷款项目办公室 The World Bank Loan Project Management Office of Department of Human Resources and Social Security of Guangdong Province	-	167,947,358.76	-	480,600,000.00	441,987,870.96	91.97%
(5) 广东省财政厅专用账户余额 Special Account of Guangdong Provincial Finance Department	-	-	-	-	-	-
差异 Difference	-	-29,997,040.68	-	-	40,349,107.12	-
1. 应收款变化 Change in Receivables	-	-1,544,084.90	-	-	-	-
2. 应付款变化 Change in Payables	-	19,452,126.42	-	-	-4,182,309.17	-
3. 货币资金变化 Change in Cash and Bank	-	-48,030,491.48	-	-	4,402,605.04	-
4. 其他 others	-	125,409.28	-	-	40,128,811.25	-

项目进度表(二)

SUMMARY OF SOURCES AND USES OF FUNDS BY PROJECT COMPONENT II

本期截至 2021 年 02 月 28 日
(For the period ended February 28, 2021)

项目名称: 世界银行贷款广东城乡社保一体化和农民工培训项目
Project Name: Guangdong Social Security Integration and Rural Worker 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

项目内容 Project Component	累计支出 Cumulative Amount	项目支出 Project Expenditure						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				
		固定资产 Fixed Asset	流动资产 Current Asset	无形资产 Intangible Asset	流动资产 Current Asset	递延资产 Deferred Asset	在建工程 Work in Progress		
1. 城乡社保一体化示范项目 the Sub-Project of Guangdong Social Security Integration	441,287,870.96	-	-	-	-	-	441,287,870.96	-	
2. 农民工培训项目 the Sub-Project of Rural Worker Training 其中: 省级活动 Including: Provincial Activities 广东省轻工高级技工学校 Guangdong Advanced Technical School of Light Industry 广州市工贸技师学院 Guangzhou Industry & Trade Technician College 云浮市高级技工学校 Yunfu Advanced Technical School	431,464,855.73 700,000.00 187,044,153.72 136,426,377.95 107,294,324.06	40,245,262.29	-	-	-	-	391,219,593.44 700,000.00 187,044,153.72 96,181,115.66 107,294,324.06	-	
3. 广东省财政厅专户 Guangdong Provincial Finance Department 项目支出合计 Total Project Expenditures	872,752,726.69	40,245,262.29	-	-	-	-	832,507,464.40	-	

(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 2021 年 02 月 28 日

(For the period ended February 28, 2021)

项目名称: 世界银行贷款广东城乡社保一体化和农民工培训项目
Project Name: Guangdong Social Security Integration and Rural Worker Training Project Financed by the World Bank
编报单位: 广东省财政厅

Prepared by: Guangdong Provincial Finance Department

货币单位: 美元/人民币元
Currency Unit: USD/RMB Yuan

类 别 Category	核定贷款金额 Loan Amount	本期提款数(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)
一、项目第 1 个子项目下的货物、非咨询类服务、咨询服务、网络租赁、运营成本 and 培训以及学习考察 (Goods, non-consulting services, consultants' services, Network Leasing, Operating Costs, and Training and Study Tours under Part 1 of the Project)	44,887,500.00	16,388,648.26	106,055,859.48	43,696,364.66	282,772,284.62
二、项目第 2 个子项目下的土建、货物、非咨询类服务、咨询服务、运营成本 and 培训以及学习考察 (Works, goods, non-consulting services, consultants' services Operating Costs, and Training and Study Tours under Part 2 of the Project)	34,912,500.00	3,520,791.83	22,784,100.17	34,641,346.29	224,174,544.25
三、先征费(Front-end Fee)	200,000.00		-	200,000.00	1,294,260.00
四、专用账户 (Special Account)	-	-7,547,962.20	-48,845,127.78	452,037.80	2,925,272.22
总计 (Total)	80,000,000.00	12,361,477.89	79,994,831.87	78,989,748.75	511,166,361.09

(四) 专用账户报表

iv. Special Account Statement

专用账户报表

SPECIAL ACCOUNT STATEMENT

本期截至 2021 年 02 月 28 日

(For the period ended February 28, 2021)

项目名称: 世界银行贷款广东城乡社保一体化
和农民工培训项目

Project Name: Guangdong Social Security
Integration and Rural Worker Training

Project Financed by the World Bank

贷款号: 8268—CN

Loan No.:8268—CN

编报单位: 广东省财政厅

Prepared by: Guangdong Provincial Finance
Department

开户银行名称: 中信银行广州分行营业部

Depository Bank: Guangzhou Branch,
China CITIC Bank

账号: 7443021482600007167

Account No.: 7443021482600007167

货币种类: 美元

Currency: USD

A 部分: 本期专用账户收支情况 Part A—Account Activity for the Current Period	金 额 Amount
期初余额 Beginning Balance	6,756,421.06
增加: Add:	
本期世行回补总额 Total Amount Deposited this Period by World Bank	12,361,477.89
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	2,801.57
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	18,650,667.72
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	470,032.80

(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		8,000,000.00
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		8,000,000.00
4. 专用账户期末余额 Ending Balance of Special Account		470,032.80
增加： Add:		
5. 截至本期期末已申请报账但尚未回补金额 Amount Claimed but not yet Credited at the End of this Period		-
申请书号 Application No.		
-	-	-
-	-	-
6. 截至本期期末已支付但尚未申请报账金额 Amount Withdrawn but not yet Claimed at the End of this Period		-
7. 服务费累计支出（如未含在 5 和 6 栏中） Cumulative Service Charges (If not Included in Item 5 or 6)		-
减少： Deduct:		
8. 利息收入（存入专用账户部分） Interest Earned (If Included in Special Account)		17,995.00
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		452,037.80

（五）财务报表附注

财务报表附注

1. 项目概况

广东城乡社保一体化和农民工培训项目贷款号为 8268 - CN，项目建设内容分为城乡社保一体化和农民工培训两个子项目。城乡社保一体化子项目由省人力资源社会保障厅负责实施；农民工培训子项目由省人力资源社会保障厅以转贷方式选取广东省轻工业高级技工学校（以下简称省轻工学校）、广州市工贸技师学院（以下简称广州工贸学院）、云浮市高级技工学校（以下简称云浮技校）3 所技工院校负责实施。项目协议于 2013 年 7 月 22 日签定，于 2013 年 9 月 12 日生效，原关账日为 2018 年 12 月 31 日。2018 年 10 月，经世行同意，关账日调整为 2020 年 10 月 31 日，延期报账至 2021 年 2 月 28 日。项目计划总投资为人民币 941,667,520.00 元，其中世界银行贷款总额为 80,000,000.00 美元（省人力资源社会保障厅 45,000,000.00 美元、省轻工学校 15,000,000.00 美元、广州工贸学院 10,000,000.00 美元、云浮技校 10,000,000.00 美元），折合人民币 504,000,000.00 元（以 1 美元兑换人民币 6.30 元计算），配套资金为人民币 437,667,520.00 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（以下简称省项目办）、省轻工学校、广州工贸学院、云浮技校和省财政厅的财务报表。

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。本次审计覆盖的会计期间是 2020 年 1 月 1 日至 2021 年 2 月 28 日。

3.3 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 2021 年 02 月 28 日汇率，即 1 美元=人民币 6.4713 元。

4. 报表科目说明

4.1 项目支出

2020 年 1 月 1 日至 2021 年 2 月 28 日项目支出人民币 158,579,977.29 元，累计支出人民币 832,507,464.40 元，占计划的 88.41%。

4.2 货币资金

2021 年 2 月 28 日货币资金余额为人民币 4,402,605.04 元，比上年减少人民币 48,030,491.48 元，其中专用账户存款余额折合人民币 3,041,723.26 元。

4.3 预付及应收款

2020 年 1 月 1 日余额为 1,544,084.90 元，本期减少 1,544,084.90 元，2021 年 2 月 28 日余额为人民币 0.00 元。主要是核算工程预付款项和个人差旅费用。

4.4 固定资产

2021 年 2 月 28 日余额为人民币 40,245,262.29 元，主要是广州工贸学院固定资产。

4.5 项目拨款

2021 年 2 月 28 日余额为人民币 393,634,593.52 元，是项目的配套资金。

项目计划配套资金总额人民币 437,667,520.00 元，截至 2021 年 2 月 28 日到位配套资金人民币 393,634,593.52 元，占计划的 89.94%。

4.6 项目借款

2021年2月28日余额为人民币479,221,978.00元，是国际复兴开发银行贷款。项目已进入还款期，本期还款2,229,868.00美元，累计还款4,936,316.21美元。

截至2021年2月28日，累计提取世界银行贷款78,989,748.75美元，占贷款总额的98.74%。

4.7 应付款

2021年2月28日余额为人民币4,182,309.17元，主要是应付货物款、应付咨询合同款和其他应付代垫款。其中：省项目办人民币0.03元；省轻工学校人民币3,703,362.53元；云浮技校人民币478,946.61元。

4.8 未交款

2020年1月1日余额为人民币135,867.91元，本期减少人民币135,867.91元，2021年2月28日余额为人民币0.00元，主要是核算个人所得税费用。

4.9 留成收入

2021年2月28日余额为人民币116,451.04元，主要是省财政厅专用账户的银行存款利息收入。

5. 专用账户使用情况

专用账户设在省财政厅，开户银行为中信银行广州分行，账号为7443021482600007167，币种为美元。专用账户首次存款8,000,000.00美元。2020年年初余额6,756,421.06美元，本期回补款12,361,477.89美元，利息收入2,801.57美元，本期支付18,650,667.72美元（含本期还款2,229,868.00美元），年末余额470,032.80美元（含利息收入17,995.00美元），折合人民币3,041,723.26元。专用账户世行预付款剩余452,037.80美元已于2021年3月1日退回世界银行。

6. 其他需要说明的事项

6.1 根据省财政厅和省人力资源社会保障厅的约定,在各项目实施单位设二级指定账户,余额合计为人民币 1,360,881.78 元,分别为:省人力资源社会保障厅,开户银行为中国银行广东省分行,账号为 686062841937,币种为人民币,包括项目的世界银行贷款和配套资金,余额为人民币 1,133,275.69 元;省轻工学校,开户银行为中国银行海珠支行,账号为 665262551962,币种为人民币,余额为人民币 227,539.22 元;广州工贸学院,开户银行为中国工商银行广州黄石路支行,账号为 3602074029200138071,币种为人民币,余额为人民币 0.00 元;云浮技校,开户银行为中国建设银行云浮云硫支行,账号为 44001827110053000952,币种为人民币,余额为人民币 66.87 元。

6.2 财务报表的格式随同本项目财务管理手册获得世界银行的不反对意见,项目进度表(一)资金运用合计中“广东省人力资源和社会保障厅世界银行贷款项目办公室”的累计完成额包括项目进度表(二)“城乡社保一体化子项目”和“农民工培训子项目(省级活动)”的累计支出。

6.3 会计报表按照《世界银行贷款项目会计核算办法》(财际字[2000]13号)的要求填列,由于广州工贸学院将项目建设中已交付资产(人民币 40,245,262.29 元)结转至固定资产科目,所以项目进度表(二)的项目支出合计(累计支出)包括资金平衡表的项目支出合计(期末数)和固定资产合计(期末数)。

6.4 贷款协定执行情况表中的累计支出数为人民币 511,166,361.09 元,资金平衡表中的国外借款期末余额为人民币 479,221,978.00 元,两者存在差异,差异金额为人民币 31,944,383.09 元,此差异金额为该项目累计归还的贷款本金 4,936,316.21 美元。

v. Notes to the Financial Statements

Notes to the Financial Statements

1. Project Overview

The Loan No. of Guangdong Social Security Integration and Rural Worker Training Project financed by the World Bank is 8268 – CN. The Project is divided into 2 Sub-Projects, which are Social Security Integration and Rural Worker Training. Department of Human Resources and Social Security of Guangdong Province (DHRSSGP for short) is responsible for the implementation of the Sub-Project of Social Security Integration; by the methods of lending, DHRSSGP selected 3 technical schools to be the Sub-Project implementation entities of Rural Worker Training, including: Guangdong Advanced Technical School of Light Industry (GDATSLI for short), Guangzhou Industry & Trade Technician College (GZITTC for short) and Yunfu Advanced Technical School (YFATS for short) . The Project Agreement was signed on July 22, 2013 and came into effect on September 12, 2013. The original expected closing date will be December 31, 2018. In October 2018, the project had been approved by the World Bank to extend its closing date to October 31, 2020, extension of reimbursement to February 28, 2021. The total planned investment of the project is RMB941,667,520.00 yuan, including the World Bank loan of USD80,000,000.00 (equivalent to RMB504,000,000.00 yuan at a rate of USD1=RMB6.30 yuan) and the arrangements of the World Bank loan among the project entities would be provided as follows: USD45,000,000.00 to DHRSSGP, USD15,000,000.00 to GDATSLI, USD10,000,000.00 to GZITTC and USD10,000,000.00 to YFATS. The counterpart fund is RMB437,667,520.00 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 (PMO for short) , GDATSLI, GZITTC and YFATS, 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 *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. The accounting period covered by this audit was from January 1, 2020 to February 28, 2021.

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 February 28, 2021 of the People's Bank of China, which was USD1=RMB6.4713 yuan.

4. Explanation of Subjects

4.1 Project Expenditures

From January 1, 2020 to February 28, 2021, the project expenditure was RMB158,579,977.29 yuan, and the cumulative expenditures were RMB832,507,464.40 yuan, which accounted for 88.41% of the total investment plan.

4.2 Cash and Bank

On February 28, 2021, the balance was RMB4,402,605.04 yuan with a decrease of RMB48,030,491.48yuan compared with that of the last year. Among them, the funds in the Special Account were converted to RMB3,041,723.26 yuan.

4.3 Prepaid and Receivables

Its balance on January 1, 2020 was RMB1,544,084.90 yuan, a decrease of RMB1,544,084.90 yuan for the current period. The balance on February 28, 2021 was RMB0.00 yuan, mainly accounting for prepaid engineering funds and personal travel expenses.

4.4 Fixed Assets

Its balance on February 28, 2021 was RMB40,245,262.29 yuan, mainly the fixed assets of GZITTC.

4.5 Project Appropriation Funds

The balance on February 28, 2021 was RMB393,634,593.52 yuan, which was the counterpart funds of this project.

The total planned counterpart funds of the project were RMB437,667,520.00 yuan. By the end of February 28, 2021, RMB393,634,593.52 yuan of the counterpart funds had been allocated, accounted for 89.94% of the plan.

4.6 Project Loan

The balance on February 28, 2021 was RMB479,221,978.00 yuan, which was the World Bank loan. The project has entered repayment period. The current repayment amount was USD2,229,868.00, and the cumulative repayment was USD4,936,316.21.

By the end of February 28, 2021, accumulated USD78,989,748.75 of the World Bank loan had been withdrawn, accounting for 98.74% of the total amount.

4.7 Payables

The balance on February 28, 2021 was RMB 4,182,309.17yuan, mainly payable for goods, consulting payable and the other payable of advance expense. Among them, RMB0.03 yuan for the PMO, RMB 3,703,362.53 yuan for GDATSLI, RMB 478,946.61 yuan for YFATS.

4.8 Other Payables

The balance on January 1, 2020 was RMB135,867.91 yuan, a decrease of 135,867.91 yuan for the current period, the balance on February 28, 2021 was RMB 0.00 yuan, mainly the personal income tax.

4.9 Retained Earnings

The balance on February 28, 2021 was RMB116,451.04 yuan, mainly interest earnings in the GDFD's Special Account.

5. Special Account

The Special Account of this project is set in GDFD. The depository bank is Guangzhou Branch, China CITIC Bank, with the account number of 7443021482600007167, and USD as currency Unit. The initial Deposit of the Special Account is USD8,000,000.00. The beginning balance in 2020 was USD6,756,421.06 and the reimbursement in this period was USD12,361,477.89. The interest earned was USD2,801.57 and the disbursement in this period was USD18,650,667.72 (including the repayment amount USD2,229,868.00 in this period) . Thus, the ending balance was USD470,032.80(including the interest earnings of USD17,995.00), equivalent to RMB3,041,723.26 yuan. The remaining Prepaid of USD452,037.80 in the Special Account was returned to the World Bank on March 1, 2021.

6. Other Explanation for the Financial Statements

6.1 According to the appointment between GDFD and DHRSSGP, each project implementation entity should set up a Sub-Designated Account (Sub-DA for short) , and the total balances were RMB1,360,881.78 yuan. The details are as follows : Firstly, the Sub-DA of DHRSSGP is set in Guangdong Branch, China Bank, with the account number of 686062841937 and RMB as currency Unit, and the balance was RMB1,133,275.69yuan. This Sub-DA should include the World Bank loan and the counterpart funds. Secondly, the Sub-DA of GDATSLI is set in Haizhu Sub-Branch, Bank of China, with the account number of 665262551962 and RMB as currency Unit, and the balance was RMB227,539.22yuan. Thirdly, the Sub-DA of GZITTC is set in Huangshi Road, Guangzhou Sub-Branch, Industrial & Commercial Bank of China, with the account number of 3602074029200138071 and RMB as currency Unit, and the balance was RMB 0.00 yuan. Fourthly, the Sub-DA of YFATS is set in Yunliu Road, Yunfu Sub-Branch, China Construction Bank, with the account number of 44001827110053000952 and RMB as currency Unit, and the balance was RMB66.87 yuan.

6.2 The format of the financial statements, which was in this project's *Financial Management Manual*, had received the no objection opinion from the World Bank. The accumulated application funds of PMO in the statement

of *Summary of Sources and Uses of Funds by Project Component I* consist of the accumulated project expenditures in the Sub-Project of Guangdong Social Security Integration and the accumulated project expenditures of Provincial Activities in the Sub-Project of Rural Worker Training in the statement of *Summary of Sources and Uses of Funds by Project Component II*.

6.3 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)*. Assets of RMB40,245,262.29 yuan which put into use in GZITTC were transferred to Fixed Assets during the period of project construction, as a result, the cumulative amount of total project expenditures in the statement of *Summary of Sources and Uses of Funds by Project Component II* consist of the ending balance of total project expenditures and the ending balance of total fixed assets in the statement of *Balance Sheet*.

6.4 The cumulative withdrawals in the Statement of *Implementation of Loan Agreement* was RMB511,166,361.09 yuan, the ending balance of the foreign loan account in *the Balance Sheet* was RMB479,221,978.00 yuan, the difference was RMB31,944,383.09 yuan, which was caused by the repayment of loan by the accumulated amount of USD4,936,316.21.

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。审计结果表明，本项目在推进广东省社保一体化和农民工培训方面取得良好效果。广东城乡社保一体化子项目基本实现全省覆盖，全面统筹广东人社各类信息化服务资源，汇聚全省数据资源，建成了“广东省智慧人社中心”，连通社会保险、就业创业、劳动监察、考试指挥监控、办事大厅等系统。负责实施农民工培训子项目三所学校均较好地完成培训与技能鉴定的目标任务，完工报告指出，建设期间培训学员 38967 人次，培训在岗员工 21957 人次，短期培训技能鉴定通过率平均达 84.45%，毕业后 6 个月内学生就业率平均值为 94.58%，以上情况均高于目标任务要求。但我们发现本项目仍存在如下问题：

（一）项目管理方面存在的问题

1. 个别履约保证金保函的期限比合同约定期限短。

省项目办使用世行贷款组织实施的“MIS-G-2019-1 基础设备采购（第 3 包）”“MIS-G-2020-2 安全设备及支撑软件采购（第 3 包）” 2 个采购项目已于 2020 年 10 月完成采购并验收，但中标公司开具的履约保证金保函期限均比采购合同约定期限短了 10 个月，涉及省项目办两份合同的部分合同履行保证金未受保障，分别涉及人民币 1,297,861.80 元、人民币 338,375.70 元。

上述做法不符合以上两份合同约定“履约保证金的金额为合同价格的 10%，质保期是 36 个月（项目验收通过之日起计）。履约保证金的退还日期为：……履行完第三年的质保工作后 30 天内，买方退还剩下的 20% 履约保证金”的规定。

经审计指出后，省项目办已完成整改，有关中标公司已根据省项目办要求重新开具履约保证金保函。建议省项目办加强合同履行管理，切实保

障合同权益，要求合同中标单位按合同约定办理履约保证金保函。省项目办已接受审计建议。

2. 会计核算不够准确。

(1) 省轻工学校图书馆和学生宿舍已完工验收，但未及时冲减以前年度累计已记入“预付工程款”的借方科目人民币 336,133.77 元，相应金额“应付工程款”贷方科目也未及时冲减；支付工程保留金时，未正确冲销“应付工程款”贷方科目人民币 6,279,831.28 元，错误计入“建筑安装工程投资”借方科目。

(2) 云浮技校未按权责发生制，而是按收付实现制确认工程进度款，导致少计“建筑安装工程投资”借方科目和少计“应付工程款”贷方科目，涉及人民币 347,569.87 元。

经审计指出后，上述项目实施单位已调整相关账务。建议省项目办督促各项目实施单位严格按照《世界银行贷款项目会计核算办法》进行会计核算。省项目办已接受审计建议。

3. 个别资产管理不够规范。

盘点抽查发现，省项目办使用世行贷款购置的 1 台高端数据库服务器未贴资产标签，涉及人民币 6,429,700.00 元；有 1 台威胁检测系统实际存放地点与资产清单不符，涉及人民币 431,999.00 元。

经审计指出后，省项目办已完成整改。建议省项目办完善日常固定资产管理工作。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问题中，项目年度实施进度缓慢、会计核算不准确、资产管理不规范的问题已完成整改，但云浮技校没有审核把关工程结算申请书问题未完成整改：施工方就（新建教学楼 1 栋综合楼 1 栋体育馆 1 栋）施工合同的工程结算问题向云浮技校提起民事起诉状并于 2020 年 7 月初开庭，截至 2021 年 4 月底该起诉讼未决，结算事宜未尽。云浮技校记录显示，2020 年 6 月至 2021 年 1 月，各专业分包班组共 6 次到校讨要涉及人民币 4,503,470.20 元的 11 笔工程款和材料款。

建议省项目办督促云浮技校妥善处理未决诉讼,采取有效措施落实相关工程结算等未尽事宜。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 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 this project had positive influences in promoting Guangdong Social Security Integration and the Rural Worker Training in Guangdong Province. The implementation of sub-project of Guangdong Social Security Integration had basically covered the whole province, and comprehensively coordinated various information service resources of Guangdong Human Resources and Social Security, gathered provincial data resources, and the *Guangdong Intelligent Human Resources and Social Security Center* had been built, which connected systems such as social insurance, employment and entrepreneurship, work supervision, examination command control, and office halls, etc. The 3 schools responsible for implementation of sub-project of the Rural Worker Training had successfully accomplished the training and skill appraisal target tasks. The completion report pointed out that during the construction period, 38,967 trainees and 21,957 employees were trained. The average passing rate of short-term training skills appraisal was 84.45%. the average employment rate of students within 6 months after graduation was 94.58%. The above conditions were higher than the target task requirements. However, the following issues were still found in this project.

Issues on project management

1. The period of the guarantee for performance bond was shorter than the stipulated period in some contracts.

The PMO used the World Bank loan to implement the *MIS-G-2019-1 Basic Equipment Procurement (Package 3)* and the *MIS-G-2020-2 Security*

Equipment and Supporting Software Procurement (Package 3). These two procurement projects had been accomplished and completed acceptance procedures in October 2020. However, the period of the guarantee for performance bond issued by the winning bidder was 10 months shorter than that period stipulated in the procurement contract. Thus, parts of the performance bond related to these two contracts were not guaranteed of the PMO, respectively involving RMB1,297,861.80 yuan and RMB338,375.70 yuan.

The above practice did not comply with the provision of the above two contracts, which stipulates that the amount of the performance bond guarantee is 10% of the contract price, and the warranty period is 36 months (The project shall be calculated from the date of project acceptance). The date of refund of the performance bond is :within 30 days after the completion of the third-year warranty , the buyer shall refund the remaining 20% of the performance bond.

After the audit pointed out, the PMO had completed the rectification, and the company winning the bid has re-issued the letters of guarantee for performance bond according to the requirements of the PMO. We suggested that your office should strengthen the management of contract performance, effectively protect the contract rights, and require the winning bidder to apply for the performance bond guarantee in accordance with the contracts. The PMO accepted the suggestion.

2. The accounting was inaccurate.

(1) The GDATSLI library and student dormitory had been completed and accepted. While GDATSLI failed to timely write off the accumulative debit account of RMB 336,133.77 yuan that had been included into the *Project Fund Prepaid* in previous years, and the corresponding amount of *Project Fund Payable* in credit account also failed to be written off in time. When paying the project retention fund, it failed to correctly write off RMB 6,279,831.28 from the credit account of *Project Fund Payable* and wrongly included the corresponding amount into the debit account of *Project*

Investment in Construction and Installation.

(2) YFATS did not confirm the project progress payment on the accrual basis, but on the cash basis, which led to an understatement of the debit balance of *Project Investment in Construction and Installation* account and the credit balance of *Project Fund Payable* account, involving RMB347,569.87 yuan.

After the audit pointed out, the above project implementation entities had adjusted the correspondent accounts. We suggested that your office should instruct all of the project entities to strictly implement the provisions of *Accounting Methods of the World Bank Loan Projects*. The PMO accepted the suggestion.

3. The management of some assets was no standardized.

During the spot check, it was found that a high-end database server purchased by the PMO with the World Bank Loan was without an asset tag, involving RMB6,429,700.00 yuan. The actual storage location of a threat-monitoring system differed from the location specified in the asset list, involving RMB431,999.00 yuan.

After the audit pointed out, the PMO had completed the rectification. We suggested that your office should improve daily management of fixed assets. The PMO accepted the suggestion.

The Followed-up of previous recommendations

Among the problems disclosed in the audit report of the previous year, the annual implementation progress of the project was slow, and the accounting was inaccurate and asset management was no standardized the above 2 problems had been rectified. But there was still one problem had not completed the rectification, which mentioned that YFATS did not examine and verify the application documents of the construction-project settlement. The construction entity filed a civil action with YFATS on the price settlement of the contract of the construction for a new teaching building, a comprehensive

building and a gymnasium, and the court opened in early July 2020. As of the end of April 2021, the lawsuit was pending and the settlement matters had not been completed. According to YFATS records, from June 2020 to January 2021, professional subcontracting teams visited the school for 6 times all together to ask for a total number of 11 payments of the engineering and material fees, involving the total amount of RMB4,503,470.20 yuan.

We suggested that your office should urge the YFATS to properly handle the pending litigation and take effective measures to implement the unsolved problems, such as the settlement of the above construction project. The PMO accepted the suggestion.

广东省人力资源和社会保障厅

粤人社项〔2021〕3号

关于报送世界银行贷款广东城乡社保一体化和农民工培训项目审计整改情况的函

省审计厅：

收到世界银行贷款广东城乡社保一体化和农民工培训项目2020年1月至2021年2月财务收支和项目执行情况《审计报告》（粤审涉外报〔2021〕142号）（以下简称审计报告）后，针对云浮技校没有审核把关工程结算书问题，我厅高度重视，深入研究分析，整改工作具体如下：

一是加强指导督促审计整改工作。审计指出后，我厅多次召集省财政厅相关处室、云浮市财政局、云浮市人社局、云浮技校召开审计整改专题会，深入研究分析问题产生的原因、跟进整改工作进度、协调解决整改工作难点，并责令云浮市人社局成立审计整改工作专班，限期完成整改，确保整改工作有力推进。

二是全面清查审核工程结算资料。云浮技校已对施工方提供的工程结算资料重新开展全面清查与审核工作，重点核查超出合同价部分的真实性。云浮技校已委托云浮市财政局投资审核中心核对工程结算文件，并向施工方反馈了结算文件核对意见，将据

实按照世界银行和基本建设项目管理等有关要求和程序办理，力争与施工方达成一致，完成结算事宜并撤诉。

三是加深业务理论学习。云浮技校已组织相关业务人员加强对《广东省建设工程造价管理规定》、《基本建设财务规则》等文件的学习，提高基建工作人员业务水平，提升风险防范意识，在工程建设中严格遵守相关制度及法律法规，预防类似事件再次发生。

广东省人力资源和社会保障厅
世界银行贷款项目办公室

2021年9月30日