

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〔2022〕65号  
GUANGDONG AUDIT REPORT〔2022〕NO.65

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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： 2021年1月1日至2021年10月31日  
Accounting Period: January 1, 2021 - October 31, 2021

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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 2021 年 10 月 31 日的资金平衡表及 2021 年 1 月 1 日至 2021 年 10 月 31 日的项目进度表、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 28 页）。

#### （一）项目执行单位及广东省财政厅对财务报表的责任。

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

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

#### （二）审计责任。

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

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

性和作出会计估计的合理性，以及评价财务报表的总体列报。

我们相信，我们获取的审计证据是适当的、充分的，为发表审计意见提供了基础。

### （三）审计意见。

我们认为，第一段所列财务报表在所有重大方面按照中国的会计准则、会计制度和本项目贷款（赠款）协定的要求编制，公允反映了世界银行贷款（赠款）广东农业面源污染治理项目 2021 年 10 月 31 日的财务状况及 2021 年 1 月 1 日至 2021 年 10 月 31 日的财务收支、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-014、015、016、017 号贷款提款申请书、TF15418-011、012、013、014 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 2 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

2022年6月17日

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

### **Auditor's Opinion**

To Guangdong Agricultural Pollution Control Project Office

We have audited the special purpose financial statements (from page 6 to page 28) of Guangdong Agricultural Pollution Control Project Financed by the World Bank, which comprise the Balance Sheet as of October 31, 2021, 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 from January 1, 2021 to October 31, 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, 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 October 31, 2021, its financial receipts and disbursements, the project implementation and the receipts and disbursements of special account from January 1, 2021 to October 31, 2021 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-014 to 017, and grant withdrawal application TF15418-011 to 014 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 17, 2022

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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 10 月 31 日

(As of October 31, 2021)

项目名称：世界银行贷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	743,243,768.48	959,753,022.20	一、项目拨款合计 Total Project Appropriation Funds	29	329,024,701.23	410,107,995.74
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	459,979,029.50	500,723,871.67
4. 在建工程 Construction in Progress	5	743,243,768.48	959,753,022.20	1. 项目投资借款 Total Project Investment Loan	33	459,979,029.50	500,723,871.67
二、应收生产单位投资借款 Investment Loan Receivable	6			(1) 国外借款 Foreign Loan	34	459,979,029.50	500,723,871.67
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	459,979,029.50	500,723,871.67
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	126,641,913.33	20,030,469.12	2. 其他借款 Other Loan	40		
1. 银行存款 Cash in Bank	13	126,641,550.33	20,029,986.12	四、GEF 赠款 GEF Grant	41	25,456,777.36	32,592,570.00
其中:世行贷款专用账户存款 Including: WB Special Account	14	63,896,905.07	5,848,154.94	五、上级拨入投资借款 Appropriation of Investment Loan	42		
GEF 赠款专用账户存款 GEF Special Account	15	4,955,771.95	11,821.01	其中:拨入世行贷款 Including: World Bank Loan	43		
2. 现金 Cash on Hand	16	363.00	483.00	六、企业债券资金 Bond Fund	44		
六、预付及应收款合计 Total Prepaid and Receivable	17	7,098,075.50	446,591.08	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	62,326,099.10	36,587,815.14
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	197,150.12	217,829.85
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	876,983,757.31	980,230,082.40	资金来源合计 Total Sources of Fund	53	876,983,757.31	980,230,082.40

(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 10 月 31 日

(For the period ended October 31, 2021)

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	256,838,700.00	128,963,929.32	50.21%	1,076,162,900.00	943,424,437.41	87.67%
一、国际金融组织贷款 International Financing	114,671,200.00	40,744,842.17	35.53%	536,318,400.00	500,723,871.67	93.36%
1. 国际复兴开发银行 IBRD	114,671,200.00	40,744,842.17	35.53%	536,318,400.00	500,723,871.67	93.36%
二、全球环境基金赠款 GEF grant	12,731,300.00	7,135,792.64	56.05%	33,503,000.00	32,592,570.00	97.28%
三、配套资金 Counterpart Financing	129,436,200.00	81,083,294.51	62.64%	506,341,500.00	410,107,995.74	80.99%
资金运用合计(按项目内容) Total Application of Funds (by Project Component)	256,838,700.00	216,509,253.72	84.30%	1,076,162,900.00	959,753,022.20	89.18%
1. 环境友好型种植业示范项目 Environmentally Friendly Crop Production	28,468,300.00	15,257,291.97	53.59%	287,083,400.00	255,595,713.74	89.03%
2. 牲畜废弃物管理示范项目 Livestock Waste Management	183,303,500.00	167,444,683.61	91.35%	526,293,100.00	501,782,582.44	95.34%
3. 监测与评估、能力建设及知识管理 Monitoring and Evaluation, Capacity Building and Knowledge Management	39,901,300.00	30,733,746.73	77.02%	124,418,900.00	126,573,850.74	101.73%
4. 项目管理 Project Management	3,203,600.00	1,363,094.94	42.55%	36,658,500.00	37,019,665.43	100.99%
5. 贷款利息 Loan interest	1,962,000.00	1,743,986.47	88.89%	100,089,000.00	37,183,534.85	37.15%
6. 先征费 Front-End Fee		-33,550.00		1,620,000.00	1,597,675.00	98.62%
差异 Difference		-87,545,324.40			-16,328,584.79	
1. 应收款变化 Change in Receivables		-6,651,484.42			446,591.08	
2. 应付款变化 Change in Payables		25,738,283.96			-36,587,815.14	
3. 货币资金变化 Change in Cash and Bank		-106,611,444.21			20,030,469.12	
4. 其它 Other		-20,679.73			-217,829.85	

## 项目进度表(二)

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

本期截至 2021 年 10 月 31 日  
( For the period ended October 31, 2021 )

项目名称: 世界银行贷款(赠款)广东农业面源污染治理项目

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

编报单位: 广东省农业面源污染治理项目管理办公室

Prepared by: Guangdong Agricultural Pollution Control Project Office

货币单位: 人民币元

Currency Unit: RMB Yuan

项目内容 Project Component	项目支出 Project Expenditure							
	累计支出 Cumulative Amount	已交付资产 Assets Transferred				在建工程 Work in Progress	待核销项目支出 Construction Expenditures to be Disposed	转出投资 Investments Transferred-out
		固定资产 Fixed Asset	流动资产 Current Asset	无形资产 Intangible Asset	递延资产 Deferred Asset			
1.环境友好型种植业示范项目 Environmentally Friendly Crop Production	255,595,713.74	-	-	-	-	255,595,713.74	-	-
2.牲畜废弃物管理示范项目 Livestock Waste Management	501,782,582.44	-	-	-	-	501,782,582.44	-	-
3.监测与评估、能力建设及知识管理 Monitoring and Evaluation, Capacity Building and Knowledge Management	126,573,850.74	-	-	-	-	126,573,850.74	-	-
4.项目管理 Project Management	37,019,665.43	-	-	-	-	37,019,665.43	-	-
5.贷款利息 Loan interest	37,183,534.85	-	-	-	-	37,183,534.85	-	-
6.先征费 Front-End Fee	1,597,675.00	-	-	-	-	1,597,675.00	-	-
合计 Total	959,753,022.20	-	-	-	-	959,753,022.20	-	-

(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 10 月 31 日

( For the period ended October 31, 2021 )

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. 养殖场工程和货物 Goods and works under part 2(a) of the project	31,060,000.00	6,980,397.56	44,609,626.69	27,967,648.47	178,732,851.08
2. 种植业补贴和高床养殖补贴 Sub-financings under parts 1 (a) (ii),1 (b) (ii) and 2 (b) of the project	36,620,000.00	7,512,243.84	48,008,496.71	36,170,490.35	231,154,752.68
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	2,465,945.27	15,759,116.44	13,066,398.67	83,503,433.98
4. 先征费 Front-End Fee	250,000.00	-	-	250,000.00	1,597,675.00
5. 指定账户 Special Account	-	-9,102,577.35	-58,171,841.06	897,422.65	5,735,158.93
总计 Total	80,900,000.00	7,856,009.32	50,205,398.76	78,351,960.14	500,723,871.67

## (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 2021 年 10 月 31 日

(For the period ended October 31, 2021)

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	89,911.36	574,596.53	355,207.03	2,270,021.57
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	1,908,607.03	12,197,334.95	4,744,792.97	30,322,548.43
3. 指定账户 Special Account	-	-800,000.00	-5,112,560.00	-	-
总计 Total	5,100,000.00	1,198,518.39	7,659,371.48	5,100,000.00	32,592,570.00

(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 2021 年 10 月 31 日

(For the period ended October 31, 2021)

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	9,792,779.21
增加: Add:	-
本期世行回补总额 Total Amount Deposited this Period by World Bank	7,856,009.32
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	519.73
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	16,734,204.29
本期末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	915,103.97

(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	9,102,577.35
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	897,422.65
4. 专用账户期末余额 Ending Balance of Special Account	915,103.97
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	-
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)	17,681.32
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	897,422.65



(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 2021 年 10 月 31 日

(For the period ended October 31, 2021)

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 Part A-Account Activity for the Current Period	金 额 Amount
期初余额 Beginning Balance	759,516.92
增加: Add:	-
本期世行回补总额 Total Amount Deposited this Period by World Bank	1,198,518.39
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	39.04
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	1,956,224.63
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	0.00
期末余额 Ending Balance	1,849.72

(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	800,000.00
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	0.00
4. 专用账户期末余额 Ending Balance of Special Account	1,849.72
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	-
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)	1,849.72
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	-

## （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 年项目二次调整。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）、11 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。本次审计覆盖的会计期间是2021年1月1日至2021年10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2021年10月31日汇率,即1美元=人民币6.3907元。

#### 4. 报表科目说明。

##### 4.1 项目支出。

2021年1至10月项目支出人民币216,509,253.72元,累计支出人民币959,753,022.20元,占计划总投资的89.18%。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	15,257,291.97	255,595,713.74
(2) 牲畜废弃物管理示范项目	167,444,683.61	501,782,582.44
(3) 监测与评估、能力建设及知识管理	30,733,746.73	126,573,850.74
(4) 项目管理	1,363,094.94	37,019,665.43
(5) 贷款利息	1,743,986.47	37,183,534.85
(6) 先征费	-33,550.00	1,597,675.00
合计	216,509,253.72	959,753,022.20

注:先征费本期支出变化是受报表汇率变化。

##### 4.2 货币资金。

2021年10月31日余额为人民币20,030,469.12元,其中省项目办账户余额人民币13,041,360.15元,市、县项目办账户余额合计人民币1,129,133.02元(含现金余额人民币483.00元),省财政厅专用账户余额合计916,953.69美元,折合人民币5,859,975.95元。

#### 4.3 预付及应收款。

2021年10月31日余额为人民币446,591.08元，其中65,414.09元是2020年财政应返还额度，381,176.99元是省项目办基本户垫付项目管理费用，待财政配套资金归垫。

#### 4.4 项目拨款。

2021年10月31日余额为人民币410,107,995.74元，其中省级配套资金人民币220,718,606.77元，农户自筹资金人民币6,460,668.00元，养殖场自筹资金人民币182,928,720.97元。

#### 4.5 项目借款。

2021年10月31日余额为人民币500,723,871.67元，为国际复兴开发银行贷款额78,351,960.14美元（含先征费250,000.00美元），折合人民币500,723,871.67元。

截至2021年10月31日，累计提取世界银行贷款78,351,960.14美元，占贷款总额的96.85%。

#### 4.6 GEF 赠款。

2021年10月31日余额为人民币32,592,570.00元，为全球环境基金赠款5,100,000.00美元，折合人民币32,592,570.00元。

截至2021年10月31日，累计提取全球环境基金赠款5,100,000.00美元，占赠款总额的100.00%。

#### 4.7 应付款。

2021年10月31日余额为人民币36,587,815.14元，其中省项目办应付款人民币36,169,252.90元，市、县项目办应付款人民币418,562.24元。

#### 4.8 留成收入。

2021年10月31日余额为人民币217,829.85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89,634.36元，市、县项目办账户存款利息收入人民币3,378.47元，省财政厅专用账户存款利息收入合计19,531.04美元（贷款专用账户存款利息收入17,681.32美元，赠款专用账户存款利息收入1,849.72美元），折合人民币124,817.02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2021年年初余额为9,792,779.21美元，本年度1至10月世界银行回补总额7,856,009.32美元，利息收入519.73美元，本年度1至10月支付16,734,204.29美元，10月31日余额915,103.97美元。

赠款专用账户2021年年初余额为759,516.92美元，本年度1至10月世界银行回补总额1,198,518.39美元，利息收入39.04美元，本年度1至10月支付1,956,224.63美元，10月31日余额1,849.72美元。

#### 6. 其他需要说明的事项。

6.1 根据《关于调整广东农业面源污染治理项目管理办公室组成人员的通知》（粤农农〔2019〕171号），省项目办与广东省农业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，从2019年起省级配套资金预算指标从广东省农业投资中心（预算编码200003）调整到省环能总站（预算编码200016），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 根据政府会计制度及《关于做好 2018 年度年终账务处理和启用新版省级财务核算信息集中监管系统进行 2019 年度账务核算工作有关事项的通知》（粤财支付函〔2019〕1 号），省项目办除了按照世界银行贷款项目财务管理规定建立项目 MIS 系统账外，还将项目投资纳入新版财务核算系统记账，相关凭证原件存放于项目 MIS 系统账中。

6.3 按照项目可行性研究报告，项目从 2019 年开始还贷，2019 至 2020 年贷款还本合计 3,796,898.90 美元，折合人民币 26,384,600.76 元。2021 年上半年贷款还本 1,158,551.16 美元(汇率 6.47)，折合人民币 7,495,826.00 元。累计还本 4,955,450.06 美元，折合人民币 33,880,426.76 元。因借款本金不属于项目投资范围，在 MIS 系统不进行账务处理，在新版财务核算系统列支。

6.4 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。

6.5 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。

6.6 因项目评估及中期调整均没有考虑建设期贷款利息，为保证支付贷款利息的资金来源，二次调整时省财政总投资保持不变。编制 2020 年报表时未将贷款利息计划数单独列支，在 2021 年予以更正。

6.7 2021年11月广东省财政厅将指定账户剩余贷款退回世界银行。截至2021年12月31日,贷款累计提款77,454,537.49美元(汇率6.3757),折合人民币493,826,894.67元。

6.8 截至2021年12月31日,项目累计完成投资人民币961,048,899.88元,占计划总投资的89.30%。



## **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 RMB1,076,162,900.00 yuan, among which the World Bank loan is USD80,900,000.00, equivalent to RMB536,318,400.00 yuan; the total GEF grant is USD5,100,000.00, equivalent to RMB33,503,000.00 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), 11 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. The accounting period covered by this audit was from January 1, 2021 to October 31, 2021.

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 October 31, 2021, i.e. USD1= RMB6.3907 yuan.

#### 4. Explanation of Subjects

##### 4.1 Project expenditures

The project expenditure from January to October in 2021 was RMB216,509,253.72 yuan, and the cumulative expenditures were RMB959,753,022.20 yuan, which accounted for 89.18% 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	15,257,291.97	255,595,713.74
(2) Livestock Waste Management	167,444,683.61	501,782,582.44
(3) Monitoring and Evaluation, Capacity Building and Knowledge Management	30,733,746.73	126,573,850.74
(4) Project Management	1,363,094.94	37,019,665.43
(5) Loan Interest	1,743,986.47	37,183,534.85
(6) Front-end fee	-33,550.00	1,597,675.00
Total	216,509,253.72	959,753,022.20

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 October 31, 2021, the balance was RMB20,030,469.12 yuan. Among them, the balance of PPMO was RMB13,041,360.15 yuan, and the balance of municipal and county PMOs was totally RMB1,129,133.02 yuan (including cash balance of RMB483.00 yuan), and the balance of the special account of DOF was USD916,953.69, equivalent to RMB5,859,975.95 yuan.

#### 4.3 Prepaid and Receivable

The balance on October 31, 2021 was RMB446,591.08 yuan, among them, the government budgeted quota in 2020 that should be returned was RMB65,414.09 yuan, and the project management expenses that were paid by the basic account of the PPMO in advance was RMB381,176.99 yuan, which would be returned from provincial counterpart funds.

#### 4.4 Project Appropriation Funds

The balance on October 31, 2021 was RMB410,107,995.74 yuan. Among them, the provincial counterpart fund was RMB220,718,606.77 yuan, and the investment by small holder farmers was RMB6,460,668.00 yuan, and the self-raised fund by livestock farms was RMB182,928,720.97 yuan.

#### 4.5 Project Loan

The balance on October 31, 2021 was RMB500,723,871.67 yuan, which was the IBRD loan amount of USD78,351,960.14 (including front-end fee of USD250,000.00), equivalent to RMB500,723,871.67 yuan.

As of October 31, 2021, the World Bank loan of USD78,351,960.14 was withdrawn cumulatively, accounting for 96.85% of the total loan.

#### 4.6 GEF Grant

The balance on October 31, 2021 was RMB32,592,570.00 yuan, which was the GEF grant amount of USD5,100,000.00, equivalent to RMB 32,592,570.00 yuan.

As of October 31, 2021, the GEF grant of USD5,100,000.00 was withdrawn cumulatively, accounting for 100.00% of the total grant.

#### 4.7 Payable

The balance on October 31, 2021 was RMB36,587,815.14 yuan, including RMB36,169,252.90 yuan for the payable of the PPMO, and RMB418,562.24 yuan for the payable of municipal and county PMOs.

#### 4.8 Retained Earnings

The balance on October 31, 2021 was RMB217,829.85 yuan, which was the interest income of bank deposits. Specifically, the interest income of the account of PPMO was RMB89,634.36 yuan; those of municipal and county PMOs was RMB3,378.47 yuan, and the interest income of the special account of DOF was USD19,531.04 (interest income of the loan special account was USD17,681.32 and interest income of the GEF special account was USD1,849.72), equivalent to RMB124,817.02 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 2021 was USD9,792,779.21; the total reimbursement from the World Bank from January to October in 2021 was USD7,856,009.32, and the interest income was USD519.73. The disbursement from January to October in 2021 was USD16,734,204.29 and the ending balance on October 31, 2021 was USD915,103.97.

The balance of grant special account at the beginning of 2021 was USD759,516.92; the total reimbursement from the World Bank from January to October in 2021 was USD1,198,518.39, and the interest income was USD 39.04. The disbursement from January to October in 2021 was USD1,956,224.63, and the ending balance on October 31, 2021 was USD1,849.72.

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

6.1 According to the *Notification on Adjustment of the Leading Group and Office Staffing of the Guangdong Agricultural Pollution Control Project (Yuenongnong[2019]No. 171)*, 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 have be changed from Guangdong Agricultural Investment Center (budget code: 200003) to SAEPRE (budget code: 200016) since 2019. 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 government's accounting system and *the Notice on Settling 2018 Year-end Financial Transactions and Starting to Use the New Provincial Financial Accounting Information Centralized Supervision System for Handling Matters related to 2019 Financial Accounting*

*Work(Yuecaizhifuhan[2019]No.1)*, the PPMO has established the project MIS system accounts in accordance with the financial management regulations for World Bank loan projects and included the project investment in the new financial accounting system for bookkeeping, with originals of relevant vouchers stored in the MIS system accounts of the project.

6.3 According to the Feasibility Study Report(FSR) of the project, loan repayment for the project was started from 2019. From 2019 to 2020, the loan principal of USD3,796,898.90 was repaid, equivalent to RMB26,384,600.76 yuan. In the first half of 2021, the loan principal of USD1,158,551.16 (exchange rate of 6.47) was repaid, equivalent to RMB7,495,826.00 yuan. The accumulated amount of USD4,955,450.06 was repaid, equivalent to RMB33,880,426.76 yuan. Since the loan principal is not included in the project investment, the bookkeeping is carried out in the new financial accounting system instead of the MIS system.

6.4 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.

6.5 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*.

6.6 Since the loan interest during the construction period was not considered in the project evaluation and mid-term adjustment, the total provincial financial investment remained unchanged during the second adjustment for paying the loan interest. The planned amount of loan interest was not separately listed in the Financial Statements of 2020, which was corrected in 2021.

6.7 In November 2021, the DOF returned the remaining amount of loans in the special account to the World Bank. As of December 31, 2021, the loan of USD77,454,537.49 (exchange rate of 6.3757) was withdrawn cumulatively, equivalent to RMB493,826,894.67 yuan.

6.8 As of December 31, 2021, the cumulative amount of completed project investment was RMB961,048,899.88 yuan, accounting for 89.30% of the total planned investment.

### 三、审计发现的问题及建议

#### 审计发现的问题及建议

除对财务报表进行审计并发表审计意见外，审计中我们还关注了项目执行过程中相关单位对国家法规和项目贷款（赠款）协定遵守情况、内部控制和项目管理情况、项目绩效情况及上年度审计建议整改落实情况。审计结果表明，本项目在推进广东农业面源污染治理方面取得良好效果，成功经验和做法在省内外推广，起到了示范作用。项目将农业面源污染按种植业、养殖业分类治理，建立 IC 卡补偿制度、镇村激励机制、面源污染社区参与机制、多元培训机制，创建高床发酵型养殖和南方保护性耕作，项目区化肥农药减量增效效果和养殖业减排效果明显。完工报告显示，COD 污染减排量、氮（氨）减排量等项目发展目标已实现，16 个监测指标目标值全部完成，环境友好型种植业子项目实施范围覆盖 10 个市、27 个县（市、区）、98 个镇、596 个村，13.44 万户农户参加，养殖业子项目累计资助 123 家养殖场，在解决农业面源污染治理方面进行了有效探索。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.部分养殖场未按要求在农业农村部畜禽养殖备案管理系统登记备案。

抽查发现，牲畜废弃物管理示范子项目资助的 123 家养殖场中，有饶平县荣奕生态农业有限公司、阳山县南粤农业发展有限公司和阳山县杨柳江养猪专业合作社等 3 家养殖场设计存栏量超过 500 头，目前仍在正常运营，但未按要求在农业农村部畜禽养殖备案管理系统登记备案，备案信息未实行联网直报。

上述行为不符合广东省农业农村厅《广东省农业农村厅种畜禽生产经营许可证发放和畜禽养殖备案办法》（粤农农规〔2019〕10 号）第十三条“达到以下设计规模的畜禽养殖场……以便当地农业农村行政主管部门了解和掌握本地养殖规模：（一）养殖场、养殖小区规模。1.生猪年出栏 500 头或存栏 300 头以上……”和第十四条“畜禽养殖场、养殖小区及养

殖专业户通过农业农村部畜禽养殖备案管理系统登记备案，备案信息实行联网直报……”的要求。

建议省项目办严格按照规定督促相关养殖场及时在农业农村部畜禽养殖备案管理系统登记备案，并及时报送养殖场生产经营情况等备案信息。

## 2.资产管理不规范。

(1) 抽查省项目办资产管理情况发现，IC卡管理信息系统和GIS管理信息系统等2个信息系统涉及的部分软、硬件资产设备管理维护不当，造成部分资产遗失、闲置及毁损，涉及人民币4,099,090.00元。如IC卡管理信息系统和涉及的2套数据库服务器、1套应用服务器、3套操作系统、1套数据库、1套防火墙，以及GIS管理信息系统和涉及的1台GIS应用服务器、1套GIS软件，自2021年1月起已处于闲置状态，涉及省级财政资金合计人民币3,581,200.00元；IC卡管理信息系统有2台IC卡读写器及POS机、一维条码枪和二代身份证读卡器各1台遗失，GIS管理信息系统有27台手机遗失，涉及省级财政资金合计人民币59,960.00元；IC卡管理信息系统有30台POS机、19台IC卡读写器、23台一维条码枪和7台二代身份证、IC卡二合一读卡器已损毁，涉及省级财政资金人民币118,950.00元。主要原因是上述2个信息系统相关软、硬件资产设备在合同期结束后仍存放在原第三方使用单位，省项目办未对上述资产进行登记，年度终了也未全面清查盘点。省项目办说明2个信息系统已超过使用期限，目前已停止使用，计划进行报废处置。

(2) 抽查市、县项目办移交农业部门或相关事业单位使用的资产管理情况发现，江门市、台山市、惠城区、新兴县等农业农村局、农业技术推广中心资产管理维护不当，造成部分资产遗失、闲置及毁损，涉及省级财政资金人民币427,105.50元。如江门市、开平市、台山市、惠城区、惠阳区等农业农村局、农业技术推广中心有43台复印机、电脑、移动硬盘、办公桌、自动虫情测报灯等办公资产、仪器设备已毁损，涉及省级财政资金人民币233,066.50元；2021年7月移交给新兴龙山农业技术推广中心的1辆江西五十铃D-MAX皮卡，截至2022年3月仍停放在省农业技术推广中心，处于闲置状态，涉及省级财政资金人民币177,839.00元。

上述行为不符合广东省财政厅《国际金融组织和外国政府贷款赠款管理暂行办法》（粤财规〔2021〕5号）第十四条“项目实施单位履行下列



职责……（三）制定并落实项目管理手册、财务管理手册、采购管理手册等各项管理规定”、广东省农业面源污染治理项目管理办公室《世界银行贷款广东农业面源污染治理项目实施手册》附件6《财务管理手册》“第2章 财务管理机构及其职责 2.4 内部控制制度……项目执行单位财务部门应建立以下内部控制制度……四、建立资产管理制度，定期开展财产清查”以及广东省财政厅《关于进一步加强省直部门及下属单位行政事业国有资产管理的通知》（粤财资〔2017〕3号）“二（一）规范资产日常管理。省直部门及下属单位要……做好资产建账、核算和登记工作，充分利用资产管理信息系统，定期或者不定期进行清查盘点，保证账账相符、账实相符、账卡相符。年度终了，进行全面清查盘点，及时处理资产盘盈、盘亏”的要求。

建议省项目办及时对2个信息系统相关资产进行登记和盘点，按规定处理资产盘盈、盘亏，在省项目办撤销前完成资产及账务处理；督促资产接收单位严格按照国有资产管理要求，加强接收资产的日常管理工作。省项目办已接受审计建议。

## （二）项目绩效方面存在的问题。

### 部分养殖场建成后停产或被列入禁养区。

抽查发现，截至2022年4月底，牲畜废弃物管理示范子项目资助的123家养殖场中，有18家养殖场建成后停产或被列入禁养区，项目效益不佳，涉及人民币33,764,709.30元，其中世界银行贷款人民币16,882,354.65元、省级财政资金人民币11,817,648.26元、自筹资金人民币5,064,706.40元。一是肇庆市高要区仲健农业有限公司、广东壹号食品股份有限公司元山头生猪养殖基地等12家养殖场建成后停产，其中4家停产1年以内，6家停产1至2年，2家停产2年以上，涉及人民币20,958,907.44元，其中世界银行贷款人民币10,479,453.72元、省级财政资金人民币7,335,617.60元、自筹资金人民币3,143,836.12元。二是惠东县梁化镇金竹山猪场、化州市光辉养殖场等6家养殖场已被列入禁养区，涉及人民币12,805,801.86元，其中世界银行贷款人民币6,402,900.93元、省级财政资金人民币4,482,030.65元、自筹资金人民币1,920,870.28元。

建议省项目办及时跟踪牲畜废弃物管理示范子项目完成后养殖场使用效益情况，全面摸排停产或已被列入禁养区养殖场情况，督促相关停产

养殖场尽快投产或使用；指导已被列入禁养区养殖场盘活资产，促进养殖场资产再利用、再配置，发挥世界银行贷款资金和项目效益。省项目办已接受审计建议。

### **（三）上一年度审计发现问题整改情况。**

上一年度审计报告中披露的项目实施进度缓慢、部分市、县项目办资产管理不规范以及部分资金支付进度慢等 3 个问题均已完成整改。

### **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 this project had positive influences in promoting Guangdong Agricultural Pollution Control, and the successful experience and practices have been promoted inside and outside Guangdong province, with a demonstration effect. The project had controlled agricultural pollution from crop and livestock. It also established IC card compensation system, township and village incentive mechanism, community participation mechanism of agricultural pollution, and diversified training mechanism, and created high-bed fermentation breeding and southern conservation tillage. The effect of fertilizer and pesticide reduction and efficiency, and the reduction of pollution in breeding industry in the project areas were obvious. The completion report showed that the development goals of the project had been completed, such as COD and ammonia (nitrogen) reductions, and the target amount of 16 inspecting index had also been completed. The implementing scope of environmentally friendly crop production covered 10 city, 27 counties, 98 towns, and 596 villages, with 134,400 farmers' participation. The livestock waste management project had funded 123 farms. Effective exploration has been made in the agricultural pollution control. However, the following issues were still found in this project.

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

1. Some breeding farms funded in this project had not been recorded through the livestock and poultry breeding record management system of the Ministry of Agriculture and Rural Affairs as required.

The audit team, during the spot check, found out that among 123 breeding farms funded in the livestock waste management project, 3 breeding farms with more than 500 head designed stock had not been recorded and uploaded the information online through the livestock and poultry breeding record

management system of the Ministry of Agriculture and Rural Affairs as required, such as Rongyi ecological agriculture company in Raoping county, Nanyue agricultural development company and Yangliujiang pig breeding professional cooperative in Yangshan county.

The above practice did not comply with the provision of Article 13 of *the Measures of Guangdong Provincial Department of Agriculture and Rural Affairs on Issuance of Breeding, Livestock and Poultry Production And Operation License and Archival Record of Livestock and Poultry Breeding (Yuenongnonggui[2019]No.10)*, which stipulates that in order to help the local agricultural bureaus know the local breeding scale, the livestock and poultry breeding farms..... that reach the following design scale shall.....: (i) The scale of breeding farms and communities. 1. More than 500 pigs are sold or more than 300 living pigs are in the barn each year....., and Article 14, which stipulates that livestock and poultry farms, breeding communities and professional households shall be registered and put on record through the livestock and poultry breeding record management system of the Ministry of Agriculture and Rural Affairs, and the record information shall be reported directly online.

We suggested that your office should urge the relevant breeding farms to register and put on the record of the farms' information, such as the production and business circumstance, timely through the livestock and poultry breeding record management system of the Ministry of Agriculture and Rural Affairs as required strictly.

2. The management of some assets was no standardized.

(1) During the spot check of the asset management of the PPMO, it was found that the PPMO failed to manage and maintain some software and hardware assets and equipment involved in IC card management information system and GIS management information system. As a result, some assets were lost, idle or damaged, involving RMB4,099,090.00 yuan. For example, some assets has been idle since January 2021, such as the IC card management information system, with 2 database servers, 1 application servers, 3 operating systems, 1 database and 1 firewall, and GIS management information system, with 1 GIS application server and 1 GIS software, involving RMB3,581,200.00 yuan of provincial counterpart funds. Some assets were lost, such as 2 IC card readers, 1 POS machine, 1 one-dimensional barcode gun and 1 second-generation ID card reader used in IC card management information system, and 27 mobile

phones used in GIS management information system, involving RMB59,960.00 yuan of provincial counterpart funds. Some assets used in IC card management information system were damaged, such as 30 POS machines, 19 IC card readers, 23 one-dimensional barcode guns and 7 second-generation ID card and IC card two-in-one readers, involving RMB118,950.00 yuan of provincial counterpart funds. The main reason was that the software and hardware assets and equipment used in those 2 information systems were still maintained in the original user after the end of the contract period, and the PPMO did not register and inventory comprehensively those assets at the end of the year. The PPMO explained that these 2 information systems had exceeded the service period and been out of service, and it's planning to scrap the assets.

(2) During the spot check of the management of assets transferred from municipal and county PMOs to the local agricultural bureaus and institutions, it was found that some local agricultural bureaus and institutions failed to manage and maintain some assets, such as Taishan, Jiangmen, Huicheng, Xinxing, etc. As a result, some assets were lost, idle or damaged, involving RMB427,105.50 yuan of provincial counterpart funds. For example, 43 assets and equipment, such as copiers, computers, the mobile hard disk, desks, the automatic detection lamp, etc., were damaged in the local agricultural bureaus and institutions, such as Jiangmen, Kaiping, Taishan, Huicheng, Huiyang, etc., involving RMB233,066.50 yuan of provincial counterpart funds. By the end of March 2022, an idle Jiangxi Isuzu D-Max pickup truck transferred to the agricultural technology promotion center in Longshan, Xinxing county in July 2021 was still maintained by the Guangdong Agricultural Technology Promotion Center, involving RMB177,839.00 yuan of provincial counterpart funds.

The above practice did not comply with Article 14 of *Interim Measures for The Administration of Loans and Grants to International Financial Organizations and Foreign Governments (Yuecaigui[2021]No.5)* issued by GDFD, which stipulates that the project implementing entity shall perform the following duties ... (iii) Formulate and perform the project management manual, financial management manual, procurement management manual and other management regulations, and Chapter 2 Financial management institutions and their responsibilities of Annex 6 *Financial Management Manual in Guangdong Agricultural Pollution Control Project Implementation Manual* of the PPMO, which stipulates that the project financial department shall establish and improve the following internal control management

system ... (iv) Establish asset management system, and carry out regular property inventory. The above practice also did not comply with the requirements of *the Notice to Further Strengthen the Management of State-owned Assets of Administrative Undertakings of Provincial Departments and Subordinate Units* issued by the DOF (Yuecaizi[2017]No.3), which stipulates that ii(i) Standardize the daily management of assets. Provincial departments and subordinate units should accomplish the work in accounting and registration of assets, make full use of the asset management information system, and regularly and irregularly inventory the assets, in order to ensure that the accounts, the actual assets and the inventory card are all matched. At the end of the year, conduct a comprehensive inventory and timely deal with the gains and losses of asset inventory.

We suggested that your office should register and inventory the relevant assets of 2 information systems timely, deal with the gains and losses of asset inventory as required, and complete the asset and accounting treatment work before the PPMO was revoked. The office should also urge the asset receiving entities to strictly follow the requirements of state-owned asset management and strengthen the daily management of receiving assets. The office accepted the suggestion.

### **Issues on project performance**

Some breeding farms had halted production and been included in the forbidden areas after completion of the construction.

By the end of April 2022, the audit team, during the spot check, found out that among 123 breeding farms funded by the livestock waste management project, 18 farms had halted production and been included in the forbidden areas after completion of the construction. As a result, those construction projects were poor, involving RMB33,764,709.30 yuan, including RMB16,882,354.65 yuan of the World Bank loans, RMB11,817,648.26 yuan of provincial counterpart funds and RMB5,064,706.40 yuan of self-raised funds. Firstly, 12 breeding farms had halted production after completion of the construction, such as Zhongjian agriculture company in Gaoyao, Zhaoqing, Yuanshantou pig breeding base of Guangdong No.1 food company, etc., involving RMB20,958,907.44 yuan, including RMB10,479,453.72 yuan of the World Bank loans, RMB7,335,617.60 yuan of provincial counterpart funds and RMB3,143,836.12 yuan of self-raised funds. Among those 12 farms, 4 farms

had halted production for less than 1 year, 6 farms for 1 to 2 years, and 2 farms for more than 2 years. Secondly, 6 breeding farms had been included in the forbidden areas, such as Jinzhushan pig breeding farm in Lianghua town, Huidong, Guanghui breeding farm in Huazhou, etc., involving RMB12,805,801.86 yuan, including RMB6,402,900.93 yuan of the World Bank loans, RMB4,482,030.65 yuan of provincial counterpart funds and RMB1,920,870.28 yuan of self-raised funds.

We suggested that your office should follow up the utilization efficiency of the breeding farms timely after the completion of the livestock waste management project, comprehensively investigate the performance of the farms that have halted production and been included in the forbidden areas. The office should also urge the farms that have halted production to put into production or use as soon as possible, guide the farms that have been included in the forbidden areas to revitalize and promote the reuse and reallocation of their assets, resulting in giving full play to the benefits of the World Bank loans and projects. The office accepted the suggestion.

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

All three problems disclosed in the audit report of last year had been rectified, such as the slow implementation progress of the project, unstandardized asset management of the PMOs in some cities and counties, and slow progress in fund payment of some projects.