



广西壮族自治区审计厅

审计结果公告

2021 年第 46 号
(总第 339 号)

广西壮族自治区审计厅办公室

中华人民共和国广西壮族自治区审计厅
Audit Office of Guangxi Zhuang Autonomous Region
of the People's Republic of China

审计报告 Audit Report

桂审外报〔2021〕66号

GX AUDIT REPORT〔2021〕NO.66

项目名称： 世界银行结果导向型贷款广西扶贫示范项目

Project Name: Guangxi Poverty Reduction Program for Results
Financed by the World Bank

贷款号： 8890-CN
Loan No. : 8890-CN

项目执行单位： 广西农业外资项目管理中心

Project Entity: Guangxi Administration Center of Foreign Funded
Project for Agriculture

会计年度： 2020

Accounting Year: 2020

目 录

Contents

一、 审计师意见.....	1
I. Auditor's Opinion.....	3
二、 报表及报表附注.....	6
II. Statement and Notes to the Statement.....	6
(一) 2020 年度世界银行结果导向型贷款广西扶贫示范项目资金使用 情况表.....	6
i. Guangxi Poverty Reduction Program for Results by the World Bank Funds Usage Summary for 2020.....	6
(二) 报表附注.....	7
ii. Notes to the Statement.....	9
三、 审计发现的问题及建议.....	12
III. Audit Findings and Recommendations.....	16
四、 附件： 本年度抽查项目县清单.....	219
IV. Annex: List of Checked Targeted Counties of 2020 错误！ 未定义书签。 9	

一、审计师意见

审计师意见

广西农业外资项目管理中心：

我们审计了截至 2020 年 12 月 31 日的 2020 年度世界银行结果导向型贷款广西扶贫示范项目资金使用情况及报表附注（第 6 页至第 11 页）。

（一）项目执行单位对报表的责任

编制上述报表是你中心的责任，这种责任包括：

1. 按照《广西壮族自治区财政厅 广西壮族自治区扶贫开发办公室关于印发贫困县统筹整合涉农资金统计表格的通知》（桂财农〔2018〕157号）和《世界银行结果导向型贷款广西扶贫示范项目评估报告》的要求编制报表，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报表是否不存在重大错报获取合理保证。

为获取有关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，第一段所列报表在所有重大方面按照《广西壮族自治区财政厅 广西壮族自治区扶贫开发办公室关于印发贫困县统筹整合涉农资金统计表格的通知》（桂财农〔2018〕157号）和《世界银行结果导向型贷款广西扶贫示范项目评估报告》的要求编制，公允反映了截至2020年12月31日的世界银行结果导向型贷款广西扶贫示范项目资金使用情况。

我们提醒报表使用者关注报表附注中关于编制基础的说明。广西农业外资项目管理中心编制的世界银行结果导向型贷款广西扶贫示范项目资金使用情况表是为了遵循贷款协定等规定。因此，报表可能不适用于其他用途。本段内容不影响已发表的审计意见。

（四）其他事项

审计工作按照本项目的审计大纲进行，我们对报表中的资金进行了审计。

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

中华人民共和国广西壮族自治区审计厅
2021年9月24日

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I. Auditor's Opinion

Auditor's Opinion

To Guangxi Administration Center of Foreign Funded Project for Agriculture

We have audited the Guangxi Poverty Reduction Program for Results by the World Bank Funds Usage Summary for 2020 (from page 6 to page 11) as of December 31, 2020, and Notes to the Statement.

The Responsibility of Project Entity for the Statement

The preparation of Statement is the responsibility of your center, which includes:

- i. Preparing and fair presenting the accompanying statement in accordance with the requirements of Circular of Department of Finance of Guangxi Zhuang Autonomous Region and Poverty Alleviation and Development Office of Guangxi Zhuang Autonomous Region on Printing and Issuing the Statistical Forms for the Consolidated Poverty Reduction Funds in Poor Counties (Guicainong [2018] No.157) and The Evaluation Report on Guangxi Poverty Reduction Program for Results Financed by the World Bank;
- ii. Designing, implementing and maintaining necessary internal control to ensure that the statement is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on this statement 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 statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the statement 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 statement.

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 statement identified in the first paragraph present fairly, in all material respects, funds usage of the Guangxi Poverty Reduction Program for Results Financed by the World Bank as of December 31, 2020, in accordance with Circular of Department of Finance of Guangxi Zhuang Autonomous Region and Poverty Alleviation and Development Office of Guangxi Zhuang Autonomous Region on Printing and Issuing the Statistical Forms for the Consolidated Poverty Reduction Funds in Poor Counties (Guicainong [2018] No.157) and The Evaluation Report on Guangxi Poverty Reduction Program for Results Financed by the World Bank.

We remind users of the statement to pay attention to the Notes to the Statement on the preparation of the instructions. Guangxi Poverty Reduction Program for Results by the World Bank Funds Usage Summary prepared by Guangxi Administration Center of Foreign Funded Project for Agriculture is to comply with loan agreements and other provisions. Therefore, the Statement may not be suitable for other purposes. This paragraph does not affect the opinion above.

Other Matter

The audit is carried out in accordance with the Terms of Reference for Annual Program Statements Audit. We have audited the funds in the Statement.

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

Audit Office of Guangxi Zhuang Autonomous Region
of the People's Republic of China
September 24 , 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、报表及报表附注

II. Statement and Notes to the Statement

(一) 2020年度世界银行结果导向型贷款广西扶贫示范项目资金使用情况表

i. Guangxi Poverty Reduction Program for Results by the World Bank Funds Usage Summary for 2020

2020 年度世界银行结果导向型贷款广西扶贫示范项目资金使用情况表
Guangxi Poverty Reduction Program for Results by the World Bank Funds Usage Summary for 2020

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

项目名称: 世界银行结果导向型贷款广西扶贫示范项目

Project Name: Guangxi Poverty Reduction Program for Results Financed by the World Bank

编报单位: 广西农业外资项目管理中心

货币单位: 人民币万元

Prepared by: Guangxi Administration Center of Foreign Funded Project for Agriculture

Currency Unit: RMB 0'000 Yuan

资金名称 Name of funds	全年(整合)计划数 Annual(consolidation) planned funds	已整合资金规模 Scale of consolidated funds			资金实际支出 Actual Expenditures Funds																								资金支出进度(%) Progress of fund expenditures	备注 notes		
		合计 Total	已整合资金用于扶贫的规模 Scale of consolidated funds for poverty reduction	其他 Others	农业生产发展(产业扶贫) Development of agricultural production (industrial poverty reduction)							农村基础设施建设 Rural infrastructure construction							教育培训及能力建设 Education, training and capacity-building													
					小计 Subtotal	产业发展类 Industrial development			村集体经济 Village collective economy	其他农业生产发展 Other agricultural production and development	小计 Sub total	道路桥梁 Roads and bridges		水利 Water conservancy			农村公共服务设施 Rural public service facilities	电网通讯广播电视网络 Power network, communication, radio and television network	危房改造 Reconstruction of dangerous houses	改厨改厕 Toilet and kitchen renovation	其他农村基础设施 Other rural infrastructure construction	小计 Subtotal	雨露计划 Yulu Plan	两后生补助 Subsidy for Lianghousheng	短期技能培训 Short-term skills training	农村劳动力转移培训 Training for the transfer of rural labour force	其他培训支出 Other training expenditures	林场及生态 Forest farm and ecology			金融扶贫 Financial poverty reduction	其他 Others
						对农户的支持 Support for farmer households	合作社发展 Cooperative development	龙头企业支持 Leading enterprise support				村屯路 Village roads	生产道路及桥梁 Production roads and bridges	人畜饮水 Drinking water for people and animals	农田水利 Irrigation and water conservancy																	
*	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31=5/1	32
总计 Total	1,096,256.27	1,033,779.82	997,397.95	36,381.87	1,032,494.76	423,535.31	200,511.33	8,854.16	85,043.71	74,288.47	54,837.64	493,819.48	197,421.33	129,634.15	87,353.86	40,593.85	1,326.76	12.79	15,946.47	0.00	21,530.27	29,906.83	22,076.69	113.04	4,904.53	0.10	2,812.47	1,610.35	21,920.28	61,702.51	94.18%	
中央 Central	530,445.52	530,445.52	507,348.24	23,097.28	518,737.49	206,653.76	139,841.94	2,546.94	3,138.00	29,683.37	31,443.51	281,305.55	111,071.98	74,212.14	51,398.23	24,698.67	1,167.67	12.79	8,454.70	0.00	10,289.37	8,419.91	7,625.71	0.55	658.77	0.10	134.78	1,610.35	10,631.42	10,116.50	97.79%	
省级 Provincial	392,296.30	392,296.30	379,011.71	13,284.59	385,499.25	130,433.68	54,245.85	6,279.22	9,274.68	42,261.57	18,372.36	182,701.73	73,065.79	41,745.04	34,160.97	15,341.97	159.09	0.00	7,291.77	0.00	10,937.10	16,451.32	13,449.36	112.49	1,260.78	0.00	1,628.69	0.00	10,797.65	45,114.87	98.27%	
市级 Municipality level	30,866.55	30,866.55	30,866.55	0.00	30,866.55	11,101.42	4,394.12	0.00	0.00	1,927.53	4,779.77	15,274.83	12,682.19	968.33	894.66	505.21	0.00	0.00	0.00	0.00	224.44	913.20	851.62	0.00	0.00	0.00	61.58	0.00	291.21	3,005.65	99.09%	
县级 County level	7,041.68	7,041.68	7,041.68	0.00	6,999.90	2,715.42	2,029.42	28.00	0.00	416.00	242.00	1,201.13	601.37	320.40	0.00	0.00	0.00	0.00	200.00	0.00	79.36	150.00	150.00	0.00	0.00	0.00	0.00	0.00	200.00	2,733.35	99.41%	
世行贷款 World Bank loan	135,606.22	73,129.77	73,129.77	0.00	90,671.81	72,631.03	0.00	0.00	72,631.03	0.00	0.00	13,336.24	0.00	12,388.24	900.00	48.00	0.00	0.00	0.00	0.00	0.00	3,972.40	0.00	0.00	2,984.98	0.00	987.42	0.00	0.00	732.14	66.86%	

（二）报表附注

报表附注

1. 项目概况

世界银行结果导向型贷款广西扶贫示范项目贷款号为 8890-CN, 旨在通过产业扶贫模式在选定的项目县带动农户增收, 助力广西实现到 2020 年脱贫摘帽的总体目标。项目内容包括: 推动贫困地区扶贫产业发展, 改善农村基础设施建设, 改善农村教育扶贫以及项目能力建设、监测和评估等 4 个分项目。项目贷款协定、项目协议于 2018 年 9 月 17 日签订, 2018 年 12 月 14 日生效, 预计于 2021 年 12 月 31 日关账, 计划利用世界银行贷款 4 亿美元。

2. 报表编制范围

本报表的编制范围包括 2020 年度全区 28 个项目县统筹整合使用财政涉农资金及世界银行贷款资金使用情况表 (扣除易地搬迁收支部分)。

3. 主要会计政策

3.1 本项目报表按照《广西壮族自治区财政厅 广西壮族自治区扶贫开发办公室关于印发贫困县统筹整合涉农资金统计表格的通知》(桂财农〔2018〕157 号) 和《世界银行结果导向型贷款广西扶贫示范项目评估报告》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。本报表是本项目第二次编制, 会计核算涵盖了 2020 年 1 月 1 日开始至 2020 年 12 月 31 日所发生的支出。

3.3 本项目会计核算以“收付实现制”作为记账原则, 以人民币作为记账本位币。

3.4 按照中国人民银行 2020 年 12 月 31 日汇率, 即 USD1=人民币

6.5249 元。

4. 贷款协定执行情况

截至 2020 年 12 月 31 日，项目累计提取世界银行贷款资金 294,880,999.99 美元，占贷款总额的 73.72%。其中：支付指标报账款累计提款 191,681,000.00 美元；支付指标预付款累计提款 100,000,000.00 美元；利息承诺费 2,199,999.99 美元；先征费 1,000,000.00 美元。

5. 项目资金计划及实际支出情况

2020 年度项目计划整合人民币 1,096,256.27 万元，截至 2020 年 12 月 31 日，累计实际支出人民币 1,032,494.76 万元，支出进度 94.18%。其中：中央扶贫专项资金累计实际支出人民币 518,737.49 万元，支出进度 97.79%；省级扶贫专项资金累计实际支出人民币 385,499.25 万元，支出进度 98.27%；市级扶贫专项资金累计实际支出人民币 30,586.31 万元，支出进度 99.09%；县级扶贫专项资金累计实际支出人民币 6,999.90 万元，支出进度 99.41%；世行贷款累计实际支出人民币 90,671.81 万元，支出进度 66.86%。

6. 其他需要说明的事项

根据广西壮族自治区财政厅统筹整合涉农资金的管理要求，上年度统筹整合各级财政涉农资金结余由项目县继续使用，但不列入本年度报表。

ii. Notes to the Statement

Notes to the Statement

1. Project overview

The loan number of Guangxi Poverty Reduction Program for Results Financed by the World Bank is 8890-CN. It aims to help Guangxi to achieve the overall goal of poverty eradication by 2021 through the industrial poverty reduction model to increase farmers' income in designated targeted counties. The contents of the program include 4 sub-programs, such as promoting the industrial development for poverty reduction in poor areas; improving rural infrastructure construction; improving rural education and training for poverty reduction; program capacity building, monitoring and evaluation. The Program Agreement was signed on September 17, 2018 and came into effect on December 14, 2018. The account of the program will be closed on December 31, 2021, the program plans to use the World Bank loan of USD400,000,000.00.

2. Consolidation Scope of the Statement

Consolidation scope of the statement covers the funds usage summaries of consolidated poverty reduction funds from finance and the World Bank loan in 28 targeted counties for 2020 (deduction of the part of income and expenditure for relocation for poverty reduction).

3. Accounting Policies

3.1 The statement of the program was prepared according to the requirements of Circular of Department of Finance of Guangxi Zhuang Autonomous Region and Poverty Alleviation and Development Office of Guangxi Zhuang Autonomous Region on Printing and Issuing the Statistical Forms for the Consolidated Poverty Reduction Funds in Poor Counties (Guicainong [2018] No.157) and The Evaluation Report on Guangxi Poverty Reduction Program for Results Financed by the World Bank.

3.2 In accounting practice, the Gregorian calendar year is adopted as the fiscal year from January 1 to December 31. The statement is the second preparation of this program. The accounting covers the expenditures incurred

from January 1, 2020 to December 31, 2020.

3.3 The accounting of the program follows the accounting principle of accounting on the cash basis. RMB is used as the recording currency of bookkeeping.

3.4 The exchange rate adopted in the statement was the exchange rate on December 31, 2020 of the People's Bank of China, which is USD1=RMB6.5249 yuan.

4. Implementation of the Loan Agreement

By the end of December 31, 2020, accumulated USD294,880,999.99 of the World Bank loan of the program had been withdrawn, accounting for 73.72% of the total, among which the the accumulative withdrawal for DLI was USD191,681,000.00, the accumulative withdrawal for DLI advance was USD100,000,000.00, the interest and commitment was USD2,199,999.99, and the front end fee was USD1,000,000.00.

5. Program Fund Plan and Actual Expenditures

The program plans to consolidate RMB10,962,562,700.00 yuan in 2020, as of December 31, 2020, the accumulated actual expenditure was RMB10,324,947,600.00 yuan, the expenditure progress was 94.18% . For Central poverty reduction earmarked funds, the accumulated actual expenditure was RMB5,187,374,900.00 yuan, the expenditure progress was 97.79%; for provincial poverty reduction earmarked funds, the accumulated actual expenditure was RMB3,854,992,500.00 yuan, the expenditure progress was 98.27%; for poverty reduction earmarked funds at municipality level, the accumulated actual expenditure was RMB305,863,100.00 yuan, the expenditure progress was 99.09%; for poverty reduction earmarked funds at county level, the accumulated actual expenditure was RMB69,999,000.00 yuan, the expenditure progress was 99.41%; the accumulated actual expenditure of the World Bank loan of the program was RMB906,718,100.00 yuan, the expenditure progress was 66.86%.

6. Other Explanation for the Statement

According to the management requirements of the Department of Finance of Guangxi Zhuang Autonomous Region for the consolidated poverty reduction funds, the remaining funds of consolidated poverty reduction funds at all

fiscal levels in the previous year shall be used by targeted counties for continued use and shall not be included in the statement for this year.

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及项目绩效及上年度审计发现问题整改落实情况。我们发现，相关项目业主在财务核算、资金管理、采购管理等方面，相关管理制度健全并能有效执行，但我们也发现存在如下问题：

（一）内部控制方面存在的问题

1.部分实施项目企业资质不符合要求。

截至2021年7月，28个项目县共有116家企业参与了发展当地特色优势扶贫产业子项目，其中仅有64家参与企业获得市级以上农业龙头企业认定或具备市级以上农业龙头企业的经营主体的要求。

上述做法，不符合《世界银行结果导向型贷款广西扶贫示范项目实施操作手册》“6.1.2.1 企业选择的主要条件（2）实施项目的龙头企业必须是已认定为市级以上农业龙头企业或具备市级以上农业龙头企业条件的经营主体”的规定。建议你中心加强对转贷审批管理，督促各项目县严格按照操作手册规定，科学合理选择贷款企业，同时对已参加但未符合条件的企业加强指导，督促贷款相关企业规范企业管理，提高企业经营水平，争取早日获得龙头企业认定。你中心已接受审计建议。

2.部分项目参与企业未对世行贷款资金进行专账核算。

截至2021年7月，隆林各族自治县、忻城县有5家项目参与企业未对世行贷款专项资金进行专账核算。

上述做法，不符合《世界银行结果导向型贷款广西扶贫示范项目管理办法的通知》（桂农厅规〔2019〕4号）第十条“项目资金管理应当遵循专款专用、公开公正、绩效管理的原则，实行专人管理、专户储存、专账核算、专项使用”的规定。建议你中心督促隆林各族自治县、忻城县项目办加强对贷款资金使用的监督，规范贷款资金财务管理。你中心已接受审

计建议。

（二）项目管理方面存在的问题

1.部分项目县未按要求制定本级项目管理办法。

截至 2021 年 7 月，德保、凌云等 11 个项目县未制定本级项目管理办法。

上述做法，不符合《世界银行结果导向型贷款广西扶贫示范项目管理的通知》（桂农厅规〔2019〕4 号）第三十五条“各级项目办根据本办法制定本级项目实施细则和办法”的规定。建议你中心督促相关项目县加快制定本级管理办法，完善项目管理。你中心已接受审计建议。

2.个别扶贫项目建设缓慢，未能按计划完成。

忻城县 2020 年安排统筹整合财政资金人民币 1588 万元，用于建设实施忻城县桑蚕产业脱贫第一期项目，计划于 2020 年年底建成马泗乡联团村、古蓬镇板内村、红渡镇三合村等 3 个桑蚕基地，建筑面积共计 6280m²，由于项目业主忻城县农投发展集团有限公司工程进度管理不到位，项目推进缓慢，截至 2021 年 7 月，该项目尚未建成。

上述做法，不符合自治区财政厅、自治区扶贫开发办公室《关于印发广西财政专项扶贫资金管理细则的通知》（桂财农〔2018〕192 号）第十七条“县级项目主管部门是扶贫项目及资金的日常监管主体，对加快项目实施，加快资金使用负有首要责任，要主动建立扶贫项目台账，定期检查项目实施进度……一旦发现工期延误的情况，项目主管部门应立即深入分析原因，协调相关部门解决问题，督促实施单位加快项目推进和资金执行进度”的规定。建议你中心督促项目业主加快项目建设进度，争取项目早日建成发挥作用。你中心已接受审计建议。

3.个别项目存在超付行为，涉及金额人民币 256.09 万元。

上林县振林农村投资发展有限公司在实施山水牛产业项目架子牛采购中，由于结算时未能足额扣回定金，造成多付购牛款人民币 256.09 万元。

上述做法，不符合《中华人民共和国民法典》第五百八十七条“债务

人履行债务的，定金应当抵作价款或者收回”的规定。建议你中心责成相关单位采取有力措施及时追回多付购牛款，避免资金损失风险。你中心已接受审计建议。

（三）项目绩效方面存在的问题

1.部分项目县世行贷款资金使用绩效不佳，结余资金合计人民币10,989.42万元。

截至2021年6月，隆林、桂平、上林、天峨等4个县财政局世行贷款专户累计收到自治区财政厅拨付世行贷款资金人民币31,950.00万元，各项目县实际支出人民币20,960.58万元，结余人民币10,989.42万元。造成资金使用缓慢的主要原因是企业转贷项目推进缓慢影响世行贷款资金拨付。

建议你中心督促相关县项目办加快推进贷款相关项目建设进度，提高贷款资金使用效率。你中心已接受审计建议。

2.部分已建成产业扶贫项目闲置，涉及金额人民币2946.21万元。

（1）忻城县2020年安排统筹整合财政资金人民币4882.02万元用于建设忻城县养牛专业合作社（就业扶贫车间）项目，2020年9月，项目27个养殖小区已全部建成。经审计核查发现，由于部分养殖小区用地存在赔偿纠纷，部分养殖小区选址不科学，交通不便、饮水困难，截至2021年7月，其中12个养殖小区，尚未投入使用，涉及金额人民币2497.10万元。

（2）隆林各族自治县2020年安排统筹整合财政资金人民币449.11万元建设桠杈镇龙良黄牛养殖产业园、隆或镇打兰黄牛养殖产业园，于2020年12月底建成。经审计核查发现，由于配套设施不完备、未安排黄牛采购资金，截至2021年7月，上述2个黄牛养殖产业园仍未投入使用。

上述做法，不符合自治区人民政府办公厅《关于印发广西财政专项扶贫资金管理暂行办法的通知》（桂政办发〔2017〕42号）第十四条“……各县要充分发挥自治区财政专项扶贫资金的引导作用，以脱贫成效为导向、以脱贫攻坚规划为引领，加强脱贫攻坚规划与行业规划的衔接，统筹整合使用相关财政涉农资金，提高资金使用精准度和有效性”的规定。建议你中

心督促相关项目业主采取措施加快解决项目用地纠纷,积极筹措各项配套资金,解决交通不便、饮水困难、施设不完备、养殖“空栏”等问题,确保相关项目及资金发挥效益。你中心已接受审计建议。

(三) 上年度审计发现问题整改情况

审计发现,上一年度审计报告中披露的部分扶贫项目建设缓慢、世行贷款资金使用缓慢、部分已建成产业扶贫项目闲置等3个问题已整改完毕。

III. Audit Findings and Recommendations

Audit Findings and Recommendations

In addition to performing the audit and expressing an opinion on the financial statement, 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 program management, program performance and the follow-up of previous recommendations during the program implementing process. We found that in compliance with aspects of internal control management including financial accounting, fund management, procurement management etc., the relevant control system is sound and have been effectively implementing, but issues are included as follows:

Issues on internal control

Part of the implement entities did not meet the requirements.

As of July 2021, a total of 116 enterprises in 28 project counties participated in the sub-project of developing poverty alleviation industries with local characteristics and advantages, of which only 64 participants were recognized as agricultural leading enterprises above the municipal level or met the requirements of being business entities of agricultural leading enterprises above the municipal level.

The above practice did not conform to the Article 6.1.2.1 of *Implementation and Operation Manual of Guangxi Poverty Reduction Program for Results Financed by the World Bank*, which stipulates the main selected conditions for enterprises that ... (ii) The implement entities of the project must be identified as agricultural leading enterprises above the municipal level or have the conditions of becoming the leading agricultural enterprises above the municipal level. We suggested that your center improve the management of refinancing approval, supervise and urge all counties to scientifically and reasonably select loan enterprises in strict accordance with the operating guidelines, and strengthen the guidance of enterprises that participated in but not identified at the same time, supervise and urge related loan enterprises to standardize management, improve operational level, and strive for the recognition of leading enterprises early. Your office accepted the suggestion.

Part of the project enterprises did not conduct special accounting for the World Bank loan funds.

As of July 2021, 5 project enterprises of Longlin Muntinational Autonomous County and Xincheng County did not conducted special accounting for the World Bank loan special funds.

The above practice did not conform to Article 10 of *Circular of Management Measures of Guangxi Poverty Reduction Program for Results Financed by the World Bank* (Guinongtinggui [2019] No.4), which stipulates that project fund management shall follow the principles of special funds for special use, openness and fairness, performance management, and moreover, perform related regulations of special person management, special account storage, special accounting, and special use. We suggested that your center supervise and urge PMOs of Longlin Muntinational Autonomous County and Xincheng County to strengthen supervision on the usage of loan funds, and standardize the financial management of loan funds.Your office accepted the suggestion.

Issues on project management

1. Part of PMOs at county level failed to formulate project management measures at county level as required.

As of July 2021, 11 PMOs at county level including Debao and Lingyun did not formulate their own project management measures at county level.

The above practice did not conform to Article 35 of *Circular of Management Measures of Guangxi Poverty Reduction Program for Results Financed by the World Bank* (Guinongtinggui [2019] No.4), which stipulates that Project Management Offices at all levels shall formulate and prepare their own implementation rules and methods in accordance with the Measures. We suggested your center supervise and urge PMOs of related counties to quicken the formulation of management measures at county level and improve project management.Your office accepted the suggestion.

2. The construction of individual poverty reduction program was slow and not completed as planned.

In 2020, Xincheng County arranged consolidated financial funds of

RMB15,880,000.00 yuan to carry out the phase one program for the construction and implementation of the Xincheng County Silkworm Industry Poverty Reduction Program, which planned to build 3 silkworm bases in Liantuan Village of Masi Township, Bannei Village of Gupeng Township, and Sanhe Village of Hongdu Town with a total construction area of 6,280 m² by the end of 2020. Due to the inadequate project management of the project entity Agricultural Investment Development Group Co., Ltd. Of Xincheng County, the project made slow progress in project implementation. As of July 2021, the project was not completed. The above practice did not conform to Article 17 of *Circular of Department of Finance of Guangxi Zhuang Autonomous Region and Poverty Alleviation and Development Office of Guangxi Zhuang Autonomous Region on Printing and Issuing Detailed Rules for the Management of Special Financial Poverty Alleviation Funds of Guangxi* (Guicainong [2018] No.192), which stipulates that the county-level project authority is the main body of daily supervision of poverty alleviation projects and funds, and has the primary responsibility for quickening the implementation of the project and accelerating the use of funds. Project authority should take the initiative in establishing a poverty alleviation project ledger and regularly checking the progress of the project... once the construction delay appeared, the project authority should immediately analyze the reasons in depth, coordinate with relevant departments to solve the problem, and urge implementation entities to quicken the progress of the project and the implementation progress of funds. We suggested that your center supervise and urge relevant project entity to quicken the progress of program construction, and strive for the early completion of the project to perform effectively. Your office accepted the suggestion.

3. There was overpayment in individual project, involving an amount of RMB2,560,900.00 yuan.

Zhenlin Rural Investment Development Co., Ltd. of Shanglin County failed to deduct the deposit fully at the time of settlement, which was during the store cattle procurement in the implementation of the Shanshui cattle industry project, resulting in an overpayment of RMB2,560,900.00 yuan. The above practice did not conform to Article 587 of *Civil Code of the People's Republic of China*, which stipulates that where the debtor performs its obligation, the deposit shall be set off against the price or refunded to the debtor. We suggested that your center instruct relevant unit to take effective measures to recover the overpayment of cattle procurement timely to avoid the risk of

capital loss. Your office accepted the suggestion.

Issue on project performance

1. The performance of the World Bank loan funds in some project counties was poor, with a total balance of RMB109,894,200.00 yuan.

As of June 2021, the World Bank loan funds cumulatively received by the special accounts of the Finance Bureaus in 4 counties of Longlin, Guiping, Shanglin and Tian'e and appropriated by Department of Finance of Guangxi Zhuang Autonomous Region were RMB319,500,000.00 yuan, and the actual expenditures totaled RMB209,605,800.00 yuan. Thus, the ending balance of the World Bank loan funds in targeted counties was RMB109,894,200.00 yuan in total. The main reason for the slow use of funds was that the slow progress of enterprise refinancing projects affected the disbursement of the World Bank loan funds. We suggested that your center supervise and urge PMOs of related counties to quicken the progress of program construction, and enhance the efficient usage of loan funds. Your office accepted the suggestion.

2. Some completed industrial poverty reduction programs were left idle, involving an amount of RMB29,462,100.00 yuan.

1) In 2020, Xincheng County arranged consolidated financial funds of RMB48,820,200.00 yuan to carry out Cattle Raising Specialized Cooperative (Employment Poverty Reduction Workshop) project. In September 2020, all 27 breeding communities of the project have been completed. Through audit we found that, due to compensation disputes during land using process and unscientific site selection, inconvenient transportation, insufficient water supply in some breeding communities, as of July 2021, 12 of the breeding communities were not been put into use, involving an amount of RMB24,971,000.00 yuan.

2) Longlin Multinational Autonomous County arranged consolidated financial funds of RMB4,491,100.00 yuan to carry out Longliang Cattle Breeding Industrial Park in Yacha Town, Dalan Cattle Breeding Industrial Park in Longhuo Town, and completed construction at the end of December 2020. Through audit we found that due to incomprehensive supporting facilities, insufficient funds for purchasing breeding cattle, 2 established cattle breeding

industrial parks mentioned above were not been put into use.

The above practices did not conform to Article 14 of *Circular of General Office of the People's Government of Guangxi Zhuang Autonomous Region on Printing and Issuing Regulations for Financial Special Poverty Alleviation Funds of Guangxi* (Guizhengbanfa [2017] No.42), which stipulates that ... all counties should give full play to the guiding role of the autonomous region's financial special funds for poverty alleviation, with the effectiveness of poverty eradication as the guide, with poverty eradication planning as the leader, strengthen the engagement of poverty eradication planning and industry planning, integrate and use relevant financial funds related to agriculture, to improve the accuracy and effectiveness of the uses of funds. We suggested that your center supervise and urge relevant project entities to quicken the resolution of project land using disputes, actively arranged counterpart funds to solve the issues of inconvenient transportation, insufficient water supply, inadequate facilities, and "empty fences" for breeding, etc., to ensure the effectiveness of relevant projects and funds. Your office accepted the suggestion.

The followed-up of previous recommendations

Through audit we found 3 issues disclosed in the audit report of previous year were followed up, i.e., the constructions of some poverty reduction programs were slow, the World Bank loan funds were used slowly and some completed industrial poverty reduction programs were left idle.

四、附件：本年度抽查项目县清单

IV. Annex: List of Checked Targeted Counties of 2020

本年度抽查项目县清单
List of Checked Targeted Counties of 2020

序号 Number	项目县名称 Name of Targeted County	序号 Number	项目县名称 Name of Targeted County
1	马山县 Mashan County	7	昭平县 Zhaoping County
2	上林县 Shanglin County	8	天峨县 Tian'e County
3	龙胜各族自治县 Longsheng Multinational Autonomous County	9	东兰县 Donglan County
4	桂平县 Guiping County	10	忻城县 Xincheng County
5	德保县 Debao County		
6	隆林各族自治县 Longlin Multinational Autonomous County		

注：项目县共 28 个；本年度抽查项目县所占比例为 35.71%。

Note: There are 28 targeted counties in total, and the checked 11 targeted counties of 2020 account for 35.71% of the total.

附件：

审计发现问题的整改情况

针对审计发现的问题和提出的建议，广西农业外资项目管理中心以自治区项目专责办公室名义与各市县项目办沟通协调，采取了积极的整改措施，情况如下：

一、关于“部分实施项目企业资质不符合要求”问题，项目办已督促各项目县严格按照项目管理办法规定，对已参加项目建设但未符合条件的企业加强指导、规范管理，按要求尽快提交龙头企业的申报材料。

二、关于“部分项目参与企业未对世行贷款资金进行专账核算”问题，项目办已责成隆林各族自治县、忻城县项目办加强对参与项目企业会计管理监督指导，涉及的5家企业已完成整改。

三、关于“部分项目县未按要求制定本级项目管理办法”问题，项目办已督促指导各项目县按照项目管理办法的要求制定管理细则，截至2021年11月，各项目县均按要求制定了项目管理细则并下发，该问题已完成整改。

四、关于“个别扶贫项目建设缓慢，未能按计划完成”问题，忻城县桑蚕产业脱贫第一期项目已竣工，目前，忻城县农投发展集团有限公司正积极寻找并确定运营合作方进场运营，该问题已完成整改。

五、关于“个别项目存在超付行为”问题，上林县农业农村局已于2021年10月下发通知要求上林县振林农业投资发展有限公司及时追回多付购牛款，目前仍在持续整改中。

六、关于“部分项目县世行贷款资金使用绩效不佳”问题，项目办已督促各项目县按照项目资金计划及时拨付项目资金，提高项目资金使用效益，截至2021年11月，自治区累计向县（市）拨付项目资金22.65亿元，县级拨付使用16.58亿元，拨付率73.20%。

七、关于“部分已建成产业扶贫项目闲置”问题，忻城县明确已建成产业扶贫项目由县供销社与各项目所在乡镇共同管理，计划以租赁方式引进经济能人、养殖企业经营，同时积极筹措资金解决用地纠纷、完善配套设施；隆林各族自治县已安排资金完善设备、购买养殖黄牛，2021年10月隆或镇打蓝黄牛养殖产业园已开始进牛饲养，桎杈镇龙良黄牛养殖产业园设备已完善，目前仍在持续整改中。

（公开方式：主动公开）

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