中华人民共和国湖南省审计厅

Provincial Audit Office of Hunan Provincial Audit Office

**审 计 报 告**

Audit Report

湘审外报〔2016〕49号

HANAN AUDIT REPORT〔2016〕NO.49

项目名称： 中德合作湖南小农户造林项目

Project Name: Sino-German Financial Cooperation Hunan Smallholder Forestry Project

项目执行单位：湖南省林业厅外资项目办公室

Project Entity: Hunan Provincial Forestry Department

Project Office

会计年度： 2015

Accounting Year：2015

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一、审计师意见

审计师意见

湖南省林业厅外资项目办公室：

我们审计了你单位中德合作湖南小农户造林项目2015年12月31日的资产负债表及截至该日同年度的资金来源表、项目支出情况表及财务报表附注（第5页至第12页）。

**（一）项目执行单位对财务报表的责任**

编制上述财务报表是你办的责任，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、会计制度和本项目赠款协定的要求编制，公允反映了中德合作湖南小农户造林项目 2015年12月31日的财务状况及截至该日同年度的财务收支、项目执行和专用账户收支情况。

**（四）其他事项**

我们审查了本期内由省财政厅报送给德国复兴银行 第10号提款申请书及所附资料。我们认为，这些资料均符合赠款协议的要求，可以作为申请提款的依据。

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

中华人民共和国湖南省审计厅

二O一六年十月十三日

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I. Auditor’s Opinion

Auditor’s Opinion

To Hunan Provincial Forestry Office

We have audited your unit’s Statement of Asset and Liability, by Dec.31,2015, and Statement of Project Expenditure and Statement of Source of Funds of the Sino-German Financial Cooperation Hunan Smallholder Forestry Project and for the year then ended (from page 5 to page 12), and Notes to the Financial Statements.

1. Project Entity 's Responsibility for the Financial Statements

These statements are the responsibilities of your management. These responsibilities include:

i. Preparing and fair presenting the accompanying financial statements in accordance with Chinese accounting standards and system, and the requirements of the project *Financing**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.

2. 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.

**3. Opinion**

In our opinion, the financial statements identified in the first paragraph present fairly, in all material respects, the financial position of the Sino-German Financial Cooperation Hunan Smallholder Forestry Project as of December 31, 2015, its financial receipts and disbursements, the project implementation and the receipts and disbursements of special account for the year then ended in accordance with Chinese accounting standards and system, and the requirements of the project *Financing**Agreement.*

**4. Other Matters**

We also examined the withdrawal application No.10 and the attached documents submitted by Provincial Finance Department to the KfW，Germany during the period. In our opinion, those documents comply with the project grant 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

Hunan Provincial Audit Office of the People’s Republic of China

October 13, 2016

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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.

1. **财务报表及财务报表附注**

Ⅱ. Financial Statements and Notes to the Financial Statements

 (一) 项目支出明细表Statement of Project Expenditure

|  |
| --- |
| 中德合作湖南小农户造林项目项目支出明细表Sino German Hunan Smallholder Afforestation ProjectStatement of Project Expenditure |
| 单位：湖南省林业厅Unit: Hunan Forestry Department | 2015年12月December 2015 | 会报01表 单位：元Table 01 Unit: Yuan |
| 项目工程内容Engineering Contents |  概算投资Budget |  本年工程支出Expenditure of This Year |  累计工程支出Accumulative Expenditure  |
| 1 | 杜家冲林场Dujiachong Forest Farm |  4,730,000.00  |  6,652,425.71  |  6,652,425.71  |
| 1.1 | 近自然森林经营示范Close-to-nature Forest Management Demonstration Sites |  300,000.00  |  300,000.00  |  300,000.00  |
| 1.2 | 森林小木屋Forest Cabins |  480,000.00  |  480,000.00  |  480,000.00  |
| 1.3 | 环自行车道Bicycle Path |  2,720,000.00  |  4,440,466.62  |  4,440,466.62  |
| 1.3.1 | 一期道路工程Road Construction of Phase I |  2,720,000.00  |  2,721,989.78  |  2,721,989.78  |
| 1.3.2 | 道路优化工程Road Construction of Phase I | 　 |  1,718,476.84  |  1,718,476.84  |
| 1.4 | 道路标志标线Road Signs and Marking |  66,000.00  |  128,200.00  |  128,200.00  |
| 1.5 | 自行车道旁绿化Greening of Roadsides |  494,000.00  |  393,759.09  |  393,759.09  |
| 1.6 | 规划设计及监理Planning &Design and Supervision |  270,000.00  |  260,000.00  |  260,000.00  |
| 1.6.1 | 道路标线设计Design of Road Signs and Marking |  66,000.00  |  6,000.00  |  6,000.00  |
| 1.6.2 | 道路工程设计Road Engineering Design | 　 |  160,000.00  |  160,000.00  |
| 1.6.3 | 道路施工监理Road Construction Supervision | 　 |  26,000.00  |  26,000.00  |
| 1.6.4 | 道路优化设计Road Optimal Design | 　 |  60,000.00  |  60,000.00  |
| 1.6.5 | 标识标牌制作Production of Signs and markings | 　 |  8,000.00  |  8,000.00  |
| 1.7 | 其他附属工程Other Ancillary works |  400,000.00  |  650,000.00  |  650,000.00  |
| 1.7.1 | 环形车道延伸安全线Extension line of circular path | 　 |  372,359.90  |  372,359.90  |
| 1.7.2 | 道路护坡及降坡工程Slope protection and grade descending works | 　 |  277,640.10  |  277,640.10  |
| 3 | 车辆购置支出Vehicle | 　 |  -  |  814,943.10  |
| 3.1 | 越野车Land-cruisers | 　 |  -  |  814,943.10  |
| 4 | 设备购置支出Equipment | 　 |  -  |  649,247.15  |
| 4.1 | 培训设备Training Equipment | 　 |  -  |  186,280.00  |
| 4.2 | 办公设备Office Equipment | 　 |  -  |  175,362.00  |
| 4.3 | 项目监测设备Project Monitoring Equipment | 　 |  -  |  180,480.00  |
| 4.4 | 森林经营设备Forest Management Equipment | 　 |  -  |  80,440.00  |
| 4.5 | 林业工具Forest Tool | 　 |  -  |  26,685.15  |
| 5 | 在华推广支出Extension in China | 　 |  -  |  1,282,595.96  |
| 5.1 | 当地培训Local Training | 　 |  -  |  107,547.00  |
| 5.2 | 师资培训Training of Trainers | 　 |  -  |  635,244.70  |
| 5.3 | 国内考察Domestic Study  | 　 |  -  |  201,560.00  |
| 5.5 | 国外培训国际交通费nternational Travelling Expenses for Overseas Training | 　 |  -  |  338,244.26  |
| 6 | 项目管理费支出Project Management Cost | 　 |  437,177.76  |  4,297,971.63  |
| 6.1 | 差旅费Travelling Expenses | 　 |  1,425.00  |  439,218.60  |
| 6.3 | 监测评估Monitoring & Evaluation | 　 |  420,750.76  |  1,532,866.11  |
| 6.4 | 会议费Convention Cost | 　 |  9,000.00  |  255,144.60  |
| 6.5 | 联络接待Reception and Liaison | 　 |  4,802.00  |  1,212,774.60  |
| 6.6 | 翻译费Translation Cost | 　 |  -  |  96,811.58  |
| 6.7 | 社会经济评估Social and Economic Evaluation | 　 |  -  |  120,960.00  |
| 6.8 | 其他Others | 　 |  1,200.00  |  640,196.14  |
| 7 | 经常性支出Recurrent Cost | 　 |  69,087.68  |  3,408,123.85  |
| 7.1 | 办公费Office Cost | 　 |  2,056.82  |  535,080.80  |
| 7.2 | 车辆运行维护费Maintenance of Vehicles' Running | 　 |  65,219.00  |  2,748,298.63  |
| 7.3 | 设备维护费Maintenance of Equipments | 　 |  -  |  45,225.00  |
| 7.4 | 邮电传真Post and Telecommunications | 　 |  1,811.86  |  54,184.22  |
| 7.6 | 其他Others | 　 |  -  |  25,335.20  |
| 10 | 信息系统建设Information System | 　 |  -  |  1,016,348.00  |
| 10.1 | GIS | 　 |  -  |  903,848.00  |
| 10.3 | 会计核算系统Accounting System | 　 |  -  |  112,500.00  |
| 11 | 咨询费Consultancy | 　 |  -  |  5,926,530.62  |
| 11.2 | 国际专家International Expert | 　 |  -  |  5,926,530.62  |
| 　 | 总计Total | 　 |  7,158,691.15  |  24,048,186.02  |
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(二) 资产负债表:Balance Sheet

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| 中德合作湖南小农户造林项目资产负债表Sino German Hunan Smallholder Afforestation ProjectBalance Sheet |
| 单位名称：湖南省林业厅Unit: Hunan Forestry Department |  | 2015年12月31日December 31st 2015 |  |  | 会报02表 单位：元Table 02 Unit: Yuan |
| 科目编号Code | 资产部类Asset Category | 行次Line | 年初数Beg. balance | 年末数End. balance | 科目编号Code | 负债部类Liabilities Category | 行次Line | 年初数Beg. balance | 年末数End. balance |
| 　 | 一、资产类I Assets | 1 | 　 | 　 | 　 | 二、负债类II Liabilities | 1 | 　 |  -  |
| 101 | 现金Cash | 2 |  -  |  -  | 201 | 借入款项Loans | 2 |  -  |  -  |
| 102 | 银行存款Deposit in bank | 3 |  3,199,089.96  |  3,251,151.82  | 203 | 应付账款Accounts payable | 3 |  -  |  280,621.81  |
| 108 | 预付账款Advances to suppliers | 4 |  -  |  -  | 207 | 其他应付款Other payables | 5 |  4,743,177.52  |  4,770,177.52  |
| 110 | 其他应收款Other receivables | 5 |  64,889.99  |  26,999.99  | 　 | 负债合计total Liabilities | 6 |  4,743,177.52  |  5,050,799.33  |
| 120 | 固定资产Fixed assets | 7 |  1,562,137.85  |  1,562,137.85  | 　 | 三、净资产类III Net assets | 7 | 　 |  -  |
| 　 | 资产合计Total assets | 8 |  4,826,117.80  |  4,840,289.66  | 302 | 固定基金Fixed fund | 8 |  1,548,937.85  |  1,548,937.85  |
| 　 | 　 | 9 | 　 | 　 | 　 | 净资产合计Total net assets | 9 |  1,548,937.85  |  1,548,937.85  |
| 　 | 　 | 11 | 　 | 　 | 　 | 四、收入类IV Income | 11 | 　 |  -  |
| 　 | 五、支出V Expenditure类 | 12 | 　 | 　 | 401 | 拨入赠款Grant received | 12 |  63,474,130.65  |  63,474,130.65  |
| 501 | 拨出赠款Grant allocated | 13 |  51,395,680.59  |  51,395,680.59  | 402 | 拨入配套资金Counterpart fund received | 13 |  21,770,000.00  |  21,770,000.00  |
| 502 | 拨出配套资金Counterpart fund allocated | 14 |  8,829,263.39  |  8,829,263.39  | 406 | 劳务折抵Free labor input  | 14 |  -  |  6,371,803.90  |
| 504 | 项目工程支出Expenditure inengineering | 15 |  26,399,074.41  |  33,075,404.39  | 413 | 其他收入Other incomes | 15 |  482,894.55  |  493,970.68  |
| 505 | 待处理财产损失Loses of properties to be settled | 16 |  -  |  -  | 　 | 利息收入Interest income | 16 |  141,790.90  |  152,867.03  |
| 506 | 其他支出Other Expenses | 17 |  569,004.38  |  569,004.38  | 　 |  汇兑收益Exchange earning | 17 |  341,103.65  |  341,103.65  |
| 　 | 支出合计total Expenditure  | 18 |  87,193,022.77  |  93,869,352.75  | 　 | 收入合计Income in total | 18 |  85,727,025.20  |  92,109,905.23  |
| 　 | 资产部类合计Total in assets category | 19 |  92,019,140.57  |  98,709,642.41  | 　 | 负债部类合计Total in liability category | 19 |  92,019,140.57  |  98,709,642.41  |

(三) 资金来源表Statement of Sources of Funds

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| 中德合作湖南小农户造林项目资金来源表Sino German Hunan Smallholder Afforestation ProjectStatement of Sources of Funds |
| 单位名称：湖南省林业厅Unit: Hunan Forestry Department |  | 2015年12月December 2015 |  | 会报03表 单位：元Table 03 Unit: Yuan |
| 项 目Item | 本年计划Plan of theyear | 本年实际到位Actual Receiving | 本年到位率Fulfillment Rate | 累计到位Accumulative Receiving |
| 一 、拨入赠款Grant received |  3,200,000.00  | 　 | 0.00% |  63,474,130.65  |
| 二 、拨入配套资金II Counterpart fund received | 　 | 　 | 　 |  21,770,000.00  |
|  1、 省级配套1. Provincial counterpart fund | 　 |  -  | 　 |  21,770,000.00  |
|  2 、市级配套. II . Municipal counterpart fund | 　 |  -  | 　 |  -  |
| 三 、劳务折抵(单位自筹) III Free labor input (self-financing) |  1,530,000.00  |  6,371,803.90  | 416.46% |  6,371,803.90  |
| 合 计Total |  4,730,000.00  |  6,371,803.90  | 134.71% |  91,615,934.55  |

(四) 财务报表附注

财务报表附注

2015年度省项目办完成了中德合作湖南小农户造林的项目竣工工作。组织了第十次报账，

申请提取德方援款折合人民币320万元。

2015年度省项目办、省林科院完成杜家冲林场自行车环道施工，共计到位自筹637.18万元。

2015年度省项目办工程支出715.87万元，累计支出2404.82万元，其中：

1、杜家冲林场自行车环道：本年度支出665.24万元

2、项目管理费：本年度支出43.72万元

3、经常性支出：本年度支出6.91万元

**IV.** Notes to the Financial Statement

Notes to the Financial Statement

By the end of 2015 Provincial Project Management Office PPO completed project final evaluation in 2015, and submitted No. 10 Reimbursement Request to KfW.

 Apply for German grant equal to 3.2 million RMB.

 PPO and Hunan Forestry Academy completed the construction of Bicycle Sports Base Project in Dujiachong Forest Farm in 2015, invested 6,371,800 Yuan by self-financing.

 Project expensed 7,158,700 Yuan in 2015, the accumulative expenditure is 24,048,200 Yuan, including:

1. Bicycle Sports Base Project in Dujiachong Forest Farm spent 6,652,400 Yuan;

2. Project management cost 437,200 Yuan;

3. Recurrent cost is 69,100 Yuan

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赠款协定遵守情况、内部控制和项目管理情况。我们发现存在如下问题：

**(一) 违反国家法规或赠款协定的问题**

项目办财务未专账核算。

中德小农户造林项目子项目单位湖南省林业科学院（以下简称省林科院）未设置中德小农户造林项目专帐，项目支出在省林科院行政帐中列支，财务汇总统计累计项目支出665.24万元，其中:近自然森林经营示范林验收合格面积2公顷，支出金额30万元；森林小木屋2座（新建一座，改建一座），支出金额48万元；自行车环道验收合格路程2.225公里，支出金额444.04万元；道路标志、标线支出12.82万元；自行车道绿化支出39.38万元；设计规划费支出26万元，其他附属工程65万元。资金全部由省林科院自筹，尚未向德方报账。

经审计，所列项目支出中其他附属工程支出65万元不属于项目相关支出，审计最后确认省林科院用于中德小农户造林项目支出金额600.24万元，记账凭证中发票、合同、竣工结算报告、报账审批、支付凭证等资料齐全，除附属工程外各项项目支出合理。省林科院已接受审计意见调整报表。

上述行为违反了财政部《国际金融组织贷款赠款项目财务管理暂行办法》（财际〔2011〕10号）第五条“项目贷款资金实行专户管理、专账核算。原则上不同项目单独设立指定账户，按项目分账核算。同一赠款方同一币种赠款资金，只能开设一个账户，按项目分账核算。项目国内配套资金可参照办理”的规定。建议省林科院项目办设立专账专户管理项目资金。

**(二) 项目管理方面存在的问题**

项目审批手续欠规范。

中德合作湖南小农户造林项目德方赠款尚有余额。2014年4月17日，在德国复兴银行北京办事处召开了调整会议，参与者为：德国复兴银行项目经理卡斯特、基里安先生、高级工程师休伯特、克莱恩霍斯特先生、北京代表处李萍女士；中方汇报组成员有省林业厅外资办戴成栋副主任、雷雨燕及省林科院工程师吴天乐。会议主要内容：将剩余赠款用于绿色湖南-杜家冲林场自行车休闲运动基地项目建设。

省林科院2014年5月19日以湘林科发（2014）40号向省林业厅提交了一份关于“绿色湖南——中德合作杜家冲林场自行车休闲运动基地”一期工程建设工程预算的请示，工程预算为473万元，资金来源：德方提供40万欧元（折合人民币320万元），中方配套资金153万元。2015年3月20日省林业科学研究院又以湘林科发（2015）19号向省林业厅提交了一份关于“绿色湖南——中德合作杜家冲林场自行车休闲运动基地”一期工程建设工程预算调整的请示，由原来2014年湘林科发（2014）40号预算的473万元调整为600万元。资金来源：德方提供40万欧元（折合人民币270万元），中方配套资金330万元。

 2015年3月27日，省林业厅外资项目办副主任戴成栋在湘林科发（2015）19号文件上予以批复“本方案为优化结果。拟同意，报柏厅长批准”；同日，省林业厅柏方敏副厅长予以批复“同意调整此方案”，但林业厅没有正式的批复文件。除此之外，该项目无其他项目变更和增加预算的批复。

上述行为违反了国家发改委《预算内投资项目概算管理办法》（2015版） 第十三条 “项目初步设计及概算批复核定后，应当严格执行，不得擅自增加建设内容、扩大建设规模、提高建设标准或改变设计方案。确需调整且将会突破投资概算的，必须事前向国家发展改革委正式申报；未经批准的，不得擅自调整实施”和第十四条“ 因项目建设期价格大幅上涨、政策调整、地质条件发生重大变化和自然灾害等不可抗力因素等原因导致原核定概算不能满足工程实际需要的，可以向国家发展改革委申请调整概算”的规定。建议省林科院按相关管理办法的要求完善相关手续。

III Audit Findings and Recommendations

**Audit Findings and Recommendations**

In addition to performing the audit and expressing an opinion on the Financial Statements, we also make observations with respect to compliance with applicable provisions of state laws and regulations and the loan agreement of the relevant entities, its internal financial control and project management, project performance and the follow-up of previous recommendations during the project implementing process. We found the following issues:

**1 Non-compliance with state laws and regulations or the applicable provisions of the Financial Agreement**

Did not set up separate account in accounting.

The sub-project unit Hunan Forestry Academy did not set up a separate account for Sino-German Hunan Smallholder Afforestation Project (referred to as the project). All expense under project implementation was listed under administrative account of Hunan Forestry Academy. The summary statistics show that project accumulative spend 6,652,400 Yuan, in which, close-to-nature forest management demonstration site qualified with 2 hectares, cost 300,000 Yuan; 2 forest cabins (one new build, another reconstruction

The sub-project unit Hunan Forestry Academy did not set up a separate account for Sino-German Hunan Smallholder Afforestation Project (referred to as the project). All expense under project implementation was listed under administrative account of Hunan Forestry Academy. The summary statistics shows that project accumulative spend 6,652,400 Yuan, in which, close-to-nature forest management demonstration site qualified with 2 hectares, cost 300,000 Yuan; 2 forest cabins (one new build, and rebuild another one), cost 480,000 Yuan; bicycle circle path qualified 2.225 km after checking, cost 4,440,400 Yuan; road marking and sign board installment cost 128,200 Yuan; greening of roadsides cost 393,800 Yuan; design and planning cost 260,000 Yuan, other ancillary works cost 650,000 Yuan. So far, all payments have been financed by Hunan Forestry Academy, has not been reimbursed by the German side.

By auditing, except 650,000 Yuan of other ancillary works, the other above mentioned expenses are used for Sino-German Hunan Smallholder Afforestation Project. The total expense was 6,002,400 Yuan. Except the expense related to other ancillary works, the expenses are reasonable and the accounting vouchers including invoice, contract, final report for account settlement, reimbursement approval, payment document are complete. Hunan Forestry Academy accepted the audit opinion and decided to adjust its statement.

The above behaviors violated the provision under article No. 5 of document Caiji [2011] No. 10 "The Interim Measures of Financial Management of Project Loaned and Donated by International Financial Organization " stated "...The project loan shall be managed by a special account separately. In principle, different projects shall set up separate designated accounts, and accounting separately by items. Only one account shall be opened in the same currency provided by the same donor, and shall be managed by separate accounting by items. Management of project's domestic counterpart fund shall take it as reference." It is suggested that Hunan Forestry Academy shall set up a separate account to manage project fund.

**2 Problems regarding the project management**

Not perfect in project approval procedures.

Since the Sino-German Hunan Smallholder Afforestation Project has some remaining balance, the Hunan Forestry Academy submitted a request to Hunan Forestry Department on May 19th 2014, to ask for carry out the first phase construction of "Green Hunan-Sino-German Bicycle Sports Base Project in Dujiachong Forest Farm", the total project budget was 4.3 million Yuan and financed by both German grant 400,000 Euro (convert into 3.2 million RMB) and Chinese counterpart fund 1.53 million Yuan.

Then on March 20th 2015, Hunan Forestry Academy submitted another request to Hunan Forestry Department regarding the budget adjustment of "Green Hunan-Sino-German Bicycle Sports Base Project in Dujiachong Forest Farm". This document requests to adjust project budget from 4.73 million (stated in the document Xianglinkefa (2014) No. 40 of 2014) to 6 million Yuan. Sources of funds: 400,000 Euro (convert into RMB 2.7 million Yuan) from the German side and 3.3 million Yuan from the counterpart fund.

The Deputy Director, Mr. Dai Chengdong from Hunan Forestry Foreign Fund Project Management Office given his comments on the document Xianglinkefa (2015) No. 19 on March 27th 2015, proposed to approve this plan as an optimal plan and further submit to the deputy General Director of Hunan Forestry Department, Mr. Bai Fangmin for further approval. On the same day, Mr. Bai Fangmin gave his reply that approve to adjust the plan. But there is no following official reply issued by Hunan Forestry Department.

A meeting has been held in KfW's Beijing Office on April 17th 2014 regarding the adjustment of this plan. Participants are Mr. Carsten, project manager from KfW headquarter, Mr. Hubertus Krainehorst,senior engineering from KfW headquarter, Ms Liping from KfW Beijing Office; the Chinese delegation including Mr. Dai Chengdong and Ms Lei Yuyan from Hunan Forestry Foreign Fund Project Management Office and Mr. Wu Tianle, engineer from Hunan Forestry Academy. The main content: Green Hunan-Sino-German Bicycle Sports Base Project in Dujiachong Forest Farm. In addition to this meeting, there is no approval regarding the project adjustment and increasing of budget.

The above mentioned behavior violated article No. 13 and No. 14 stipulated in " Management Approach of Budgetary Investment Project Calculation" issued by NDRC (Version 2015) that "...When project preliminary design and budget estimate have been approved, the plan shall be executed strictly, no unauthorized changes should be made, such as the increase construction content and expand the scale, upgrade construction standard or change project design. If the adjustment is needed and will exceed the budget estimate, the new plan should submit to NDRC for approval before the adjustment take place; plan shall not be adjusted without approval" and "... Changes caused by some force major causes, such as large price increase during project construction period, adjustment of policy, significant change in geological conditions and natural disasters resulting in that the original budget cannot satisfy the actual needs, can apply for budget adjustment to NDRC. It is suggested that Hunan Forestry Academy shall complete related procedures according to relevant management approaches.

附件：

审计发现问题的整改情况

项目办财务未专账核算问题已整改，项目审批手续欠规范问题正在整改。