中华人民共和国湖南省审计厅

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

**审 计 报 告**

Audit Report

湘审报〔2016〕45号

HUNAN AUDIT REPORT〔2016〕NO. 45

项目名称：国际农业发展基金贷款湖南省中西部地区农村综合

发展项目

Project Name: Hunan Agricultural and Rural Infrastructure Improvement Project financed by IFAD

贷 款 号： L-I-875-CN

Loan No. : L-I-875-CN

赠 款 号： G-I-C-1388-CN

Grant No. : G-I-C-1388-CN

项目执行单位：湖南省中西部地区农村综合发展项目管理办公室

Project Entity: Hunan Provincial Project Management Office of Hunan Agricultural and Rural Infrastructure Improvement Project

会计年度： 2015

Accounting Year：2015

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# 一、审计师意见

**审计师意见**

湖南省中西部地区农村综合发展项目管理办公室:

我们审计了国际农业发展基金贷款湖南省中西部地区农村综合发展项目2015年12月31日的资金平衡表及截至该日止同年度的项目进度表、贷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33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、会计制度和本项目贷、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协定的要求编制，公允反映了国际农业发展基金贷、赠款湖南省中西部地区农村综合发展项目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**

我们还审查了2015年湖南省中西部地区农村综合发展项目管理办公室本期内报送给国际农发基金贷款Hunan第007--010和赠款Hunan第003--006提款申请书及所附资料。我们认为，这些资料符合贷、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。

湖南省审计厅

2016年6月 29日

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I. Auditor’s Opinion

Auditor’s Opinion

To Hunan Provincial Project Management Office of Hunan Agricultural and Rural Infrastructure Improvement Project.

We have audited the special purpose financial statements(from page 6 to page 33) of Hunan Agricultural and Rural Infrastructure Improvement Project financed by IFAD, which comprise the Balance Sheet as of December 31, 2015, the Summary of Sources and Uses of Funds by Project Component, the Statement of Implementation of Loan Agreement and the Special Account Statement for the period then ended, and notes to the Financial Statements.

**Project Entity’s Responsibility for the Financial Statements**

Your entity is responsible for the preparation of the financial statements mentioned above, which include:

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

ii. Designing, implementing and maintaining necessary internal control to ensure that the financial statements are free from material misstatement, whether due to fraud or error.

**Auditor’s Responsibility**

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

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

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

**Opinion**

In our opinion, the financial statements identified in the first paragraph present fairly, in all material respects, financial position of Hunan Agricultural and Rural Infrastructure Improvement Project financed by IFAD as of December 31, 2015, its financial receipts and disbursements, the project implementation and the receipts and disbursements of the special account for the year then ended in accordance with Chinese accounting standards and system, and the requirements of the project loan agreement.

**Other Matters**

We also examined the withdrawal application No.007-010 for loan and withdrawal application No.003-006 for grant, and the attached expense reports submitted to the IFAD during the period by Hunan Provincial Project Management Office of the Hunan Agricultural and Rural Infrastructure Improvement Project financed by IFAD. In our opinion, those documents comply with the project loan agreement and can serve as basis for loan withdrawal.

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

Hunan Provincial Audit Office

June 29, 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.

二、财务报表及财务报表附注

Ⅱ. Financial Statements and Notes to the Financial Statements

贷款部分

（一）资金平衡表（贷款）

i. Balance Sheet (Loan)

资 金 平 衡 表（贷款）

BALANCE SHEET (Loan)

2015年12月31日

(As of December 31, 2015)

项目名称：国际农业发展基金贷款湖南省中西部地区农村综合发展项目

Project Name: Hunan Agricultural and Rural Infrastructure Improvement Project financed by IFAD

编报单位：湖南省中西部地区农村综合发展项目管理办公室 货币单位：人民币元

Prepared by: Hunan Provincial Project Management Office of Hunan Agricultural and Rural Infrastructure Improvement Project

 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 | 234,943,463.97  | 428,808,134.27 | 一、项目拨款合计 Total Project Appropriation Funds  | 21 | 132,883,919.03  | 227,774,037.78 |
|  1. 交付使用资产 Fixed Assets Transferred  | 2 | **-** | **-** | 1、政府配套Government Counterpart Funds | 22 | 132,883,919.03  | 227,774,037.78  |
|  2. 在建工程 Construction in Progress  | 3 | 234,943,463.97  | 428,808,134.27 |  2、农户自筹Farmer Self-Funding  | 23 | **-** | **-** |
|  3. 其他支出 Investments Transferred-out  | 4 | - | - | 二、项目资本与项目资本公积 Project Capital and Capital Surplus　 | 24 | **-** | **-** |
| 二、应收生产单位投资借款 Investment Loan Receivable | 5 | - | - |  三、项目借款合计 Total Project Loan  | 25 | 68,313,975.44  | 176,593,390.07  |
| 三、拨付所属投资借款 Appropriation of Investment Loan | 6 | - | - |  1. 项目投资借款 Total Project Investment Loan | 26 | 68,313,975.44  | 176,593,390.07  |
| 四、器材 Equipment  | 7 | - | - | （1）国际农发基金借款IFAD Loan | 27 | 68,313,975.44  | 175,593,390.07  |
| 五、货币资金合计 Total Cash and Bank | 8 | 8,566,492.91  | 23,187,041.84  | （2） 国内借款 Domestic Loan  | 28 | - | 1,000,000.00 |
|  1. 银行存款 Cash in Bank | 9 | 8,557,458.16  | 23,077,791.52  |  2. 其他借款 Other Loan  | 29 | - | - |
| 其中:专用账户存款 Including: Special Account  | 10 | - | - |  四、上级拨入投资借款 Appropriation of Investment Loan  | 30 | - | - |
|  2. 现金 Cash on Hand | 11 | 9,034.75  | 109,250.32  |  五、企业债券资金 Bond Fund  | 31 | - | - |
| 六、预付及应收款合计 Total Prepaid and Receivable  | 12 | 6,785,787.12  | 14,965,274.49  |  六、待冲基建支出 Construction Expenditures to be Offset  | 32 | - | - |
| 七、有价证券 Marketable Securities | 13 | - | - |  七、应付款合计 Total Payable  | 33 | 49,078,076.35  | 62,897,034.73  |
| 八、固定资产合计 Total Fixed Assets  | 14 | - | 352,719.00 |  八、未交款合计 Other Payables  | 34 | - | - |
|  固定资产原价 Fixed Assets, Cost  | 15 | - | 352,719.00  |  九、上级拨入资金 Appropriation of Fund  | 35 | - | - |
|  减:累计折旧 Less: Accumulated Depreciation  | 16 | - | - |  十、留成收入 Retained Earnings  | 36 | 19,773.18  | 48,707.02  |
|  固定资产净值 Fixed Assets, Net  | 17 | - | - |   | 37 | - | - |
|  固定资产清理 Fixed Assets Pending Disposal  | 18 | - | - |   | 38 | - | - |
|  待处理固定资产损失 Fixed Assets Losses in Suspense  | 19 | - | - |   | 39 | - | - |
| 资金占用合计 Total Application of Fund  | 20 | 250,295,744.00  | 467,313,169.60  | 资金来源合计 Total Sources of Fund  | 40 | 250,295,744.00  | 467,313,169.60  |

（二）项目进度表（贷款）

ii. Summary of Sources and Uses of Funds by Project Component(Loan)

项 目 进 度 表（一）(贷款)

SUMMARY OF SOURCES AND USES OF FUNDS

BY PROJECT COMPONENT Ⅰ(Loan)

本期截至2015年12月31日

(For the period ended December 31, 2015）

项目名称：国际农业发展基金贷款湖南省中西部地区农村综合发展项目

Project Name: Hunan Agricultural and Rural Infrastructure Improvement Project financed by IFAD

编报单位：湖南省中西部地区农村综合发展项目管理办公室 单位：人民币元

Prepared by: Hunan Provincial Project Management Office of Hunan Agricultural and Rural Infrastructure Improvement Project

 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 | 201,549,574.26 | 203,169,533.38 | 100.80% | 598,013,349.83 | 404,367,427.85 | 67.62% |
| 1. 项目借款资金

International Financing | 103,821,928.73 | 108,279,414.63 | 104.29% | 299,321,360.08 | 176,593,390.07 | 59.00% |
| 1、项目投资借款Total Project Investment Loan | 103,761,028.73 | 108,279,414.63 | 104.35% | 299,321,360.08 | 176,593,390.07 | 59.00% |
| （1）国际农发基金借款 IFAD Loan | 103,761,028.73 | 107,279,414.63 | 103.39% | 299,321,360.08 | 175,593,390.07 | 58.66% |
| （2）国内借款Domestic Loan | 0.00 | 1,000,000.00 | - | - | 1,000,000.00 | - |
| 2、其他借款Other Loan | 60,900.00 | - | - | - | - | - |
| 二、国内配套资金 Counterpart Financing | 97,727,645.53 | 94,890,118.75 | 97.10% | 298,691,989.75 | 227,774,037.78 | 76.26% |
| 1. 政府配套T-bond | 97,181,355.51 | 94,890,118.75 | 97.64% | 296,220,408.32 | 227,774,037.78 | 76.89% |
| 2. 农户自筹Farmer households | 546,290.03 | - | 0.00% | 2,905,581.43 | 0.00 | - |
| 资金运用合计Total Application of Funds  | 201,549,574.26 | 193,864,670.30 | 96.19% | 598,013,349.83 | 428,808,134.27 | 71.71% |
| 1. 社区基础设施Community infrastructure | 140,055,372.38 | 149,488,058.73 | 106.73% | 411,293,440.81 | 323,214,068.95 | 78.58% |
| 2. 可持续农业生产及市场准入Sustainable agriculture and market access | 51,642,041.88 | 37,138,327.70 | 71.91% | 141,843,552.06 | 88,468,177.23 | 62.37% |
| 3. 项目管理和协调Project Management, Monitoring and Evaluation | 9,852,160.00 | 7,238,283.87 | 73.47% | 44,876,356.96 | 17,125,888.09 | 38.16% |
| 差异 Difference | - | -14,677,403.23 | - | - | -24,440,706.42 | - |
| 1. 应收款变化 Change in Receivables | - | 8,179,487.37 | - | - | 14,965,274.49 | - |
| 2. 应付款变化 Change in Payables | -　 | -13,818,958.38 | - | - | -62,897,034.73 | -　 |
| 3. 货币资金变化  Change in Cash and Bank | -　 | 14,620,548.93 | - | - | 23,077,791.52 | -　 |
| 4. 其它Other | -　 | -28,933.84 | - | - | -48,707.02 | -　 |

项 目 进 度 表（二）(贷款)

SUMMARY OF SOURCES AND USES OF FUNDS

BY PROJECT COMPONENT Ⅱ(Loan)

本期截至2015年12月31日

(For the period ended December 31, 2015）

项目名称：国际农业发展基金贷款湖南省中西部地区农村综合发展项目

Project Name: Hunan Agricultural and Rural Infrastructure Improvement Project financed by IFAD

编报单位：湖南省中西部地区农村综合发展项目管理办公室 单位：人民币元

Prepared by: Hunan Provincial Project Management Office of Hunan Agricultural and Rural Infrastructure Improvement Project

 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 | 其它 Other |
| 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. 社区基础设施 community infrastructure | 323,214,068.95 | -　 | -　 | -　 | -　 | 323,214,068.95 | 0 |
| 1.1灌溉设备 irrigation | 128,375,907.32  | -　 | -　 | -　 | -　 | 128,375,907.32 | -　 |
| 1.2饮用水drinking water | 33,116,730.13  | -　 | -　 | -　 | -　 | 33,116,730.13  | -　 |
| 1.3村道硬化road pavement | 161,721,431.50  | -　 | -　 | -　 | -　 | 161,721,431.50  | -　 |
| 1.4农村电网改造grid upgrade | 0.00　 | -　 | -　 | -　 | -　 | -　 | -　 |
| 2. 可持续农业生产及市场准入sustainable agriculture and market access | 88,468,177.23  | -　 | -　 | -　 | -　 | 88,468,177.23  | 0 |
| 2.1经济作物/副业创收活动（模块1）cash crops and IGA | 77,918,745.00  | -　 | -　 | -　 | -　 | 77,918,745.00  | -　 |
| 2.2果园家禽综合农业（模块2）orchard and poultry | 3,388,691.00  | -　 | -　 | -　 | -　 | 3,388,691.00  | -　 |
| 2.3农-林业（模块3）agro-forestry | 4,010,348.35  | -　 | -　 | -　 | -　 | 4,010,348.35  | -　 |
| 2.4农民合作社的支持（模块4）farmers cooperatives | 2,641,330.88  | -　 | -　 | -　 | -　 | 2,641,330.88  | -　 |
| 2.5技术服务支持（模块5）technical service support | 509,062.00  | -　 | -　 | -　 | -　 | 509,062.00  | -　 |
| 2.6块根茎作物（模块6）root and tuber crops | 0.00  | -　 | -　 | -　 | -　 | 0.00　 | -　 |
| 3. PMO项目管理project management | 17,125,888.09  | -　 | -　 | -　 | -　 | 17,125,888.09  | 0 |
| 3.1投资活动费用investment activities cost | 3,458,959.09  | -　 | -　 | -　 | -　 | 3,458,959.09  | -　 |
| 3.2管理费用management cost | 13,666,929.00  | -　 | -　 | -　 | -　 | 13,666,929.00  | -　 |
| 合计Total | 428,808,134.27 | -　 | -　 | -　 | -　 | 428,808,134.27 | 0 |

（三）贷款协定执行情况表（贷款）

iii. Statement of Implementation of Loan Agreement(Loan)

贷 款 协 定 执 行 情 况 表(贷款)

STATEMENT OF IMPLEMENTATION OF LOAN AGREEMENT(Loan)

本期截至2015年12月31日

(For the period ended December 31, 2015）

项目名称：国际农业发展基金贷款湖南省中西部地区农村综合发展项目

Project Name: Hunan Agricultural and Rural Infrastructure Improvement Project financed by IFAD

编报单位：湖南省中西部地区农村综合发展项目管理办公室 单位：美元/人民币元

Prepared by: Hunan Provincial Project Management Office of Hunan Agricultural and Rural Infrastructure Improvement Project

 Currency Unit: USD/ RMB Yuan

|  |  |  |  |
| --- | --- | --- | --- |
| 　 | 核定贷款金额loan amount | 本年度提款数Current-period Withdrawals | 累计提款数Cumulative Withdrawals |
| 类别category | 特别提款权SDR | 美元USD | 折合人民币RMB | 特别提款权SDR | 美元USD | 折合人民币RMB | 特别提款权SDR | 美元USD | 折合人民币RMB |
| 1.工程construction | 18,260,000.00  | 27,767,273.00  | -　 | -　 | 13,083,067.02  | 84,956,204.00  | -　 | 20,659,446.00  | 134,154,178.55  |
| 2. 车辆、设备和材料vehicle, equipment and materials | 190,000.00  | 288,926.00  | -　 | -　 | -　 | -　 | -　 | 276,625.97  | 1,796,298.40  |
| 3.设备和材料equipment and materials | 650,000.00  | 988,430.00  | -　 | -　 | 244,294.89  | 1,586,353.30  | -　 | 482,980.37  | 3,136,281.33  |
| 4(a)培训、研讨会、技术援助、考察（贷款）training, workshop, technical assistance, study tour (loan) | 1,720,000.00  | 2,615,537.00  | -　 | -　 | 155,191.80  | 1,007,753.47  | -　 | 252,344.67  | 1,638,625.35  |
| 4(b)培训、研讨会、技术援助、考察（赠款）training, workshop, technical assistance, study tour (loan) | -　 | -　 | -　 | -　 | -　 | -　 | -　 | -　 | -　 |
| 5(a).农业生产资料（贷款）agricultural production materials(loan) | 6,420,000.00  | 9,762,644.00  | -　 | -　 | 2,394,200.46  | 15,546,980.11  | -　 | 5,369,595.67  | 34,868,006.44  |
| 5(b).农业生产资料（赠款）agricultural production materials(grant) | -　 | -　 | -　 | -　 | -　 | -　 | -　 | -　 | -　 |
| 6、待分配unallocated | 3,010,000.00  | 4,577,190.00  | -　 | -　 | -　 | -　 | -　 | -　 | -　 |
| 合计total | 30,250,000.00  | 46,000,000.00  | 0.00  | 0.00  | 15,876,754.17  | 103,097,290.88  | 0.00  | 27,040,992.68  | 175,593,390.07  |
| 备注：美元兑人民币汇率=6.4936Note: The foreign exchange rate of US$ to RMB = 6.4936 |

（四）专用账户报表（贷款）

iv. Special Account Statement(Loan)

专 用 账 户 报 表(贷款)

SPECIAL ACCOUNT STATEMENT (Loan)

本期截至2015年12月31日

(For the period ended December 31, 2015)

项目名称：国际农业发展基金贷款湖南省中西部地区农村综合发展项目

Project Name: Hunan Agricultural and Rural Infrastructure Improvement Project financed by IFAD

贷款号：L-I-875-CN

Loan No. L-I-875-CN

编报单位：湖南省中西部地区农村综合发展项目管理办公室

Prepared by: Hunan Provincial Project Management Office of Hunan Agricultural and Rural Infrastructure Improvement Project

开户银行名称：湖南省建行营业部 账号：81010311000002083 货币种类：美元

Depository Bank: China Construction Bank, Hunan Branch Account No. : 81010311000002083 Currency : USD

|  |  |
| --- | --- |
| 项 目ITEMS | 金 额AMOUNT |
| **A部分：本期专用账户收支情况Part A: Account Activity for the Period** | -　 |
| 期初余额Beginning balance | 7,186,490.49 |
| 加：Plus | -　 |
| 　　IFAD回补总额The amount withdrawn in current period | 9,858,345.49 |
|  本期利息收入（存入专用账户部分）Total Interest Earned | 3,550.56 |
| 　　本期不合格支出归还总额Total amount refunded to cover ineligible expenditures | -　 |
| 减Less： | -　 |
| 　　本期支付总额Current year withdraw | 15,876,754.16   |
|  本期未包括在支付额中的服务费支出Total Service charges if not included in above amount withdrawn | 8.65 |
| 期末余额Ending balance | 1,171,623.73 |
| **B部分：专用账户调节 Part B: Account Reconciliation** | -　 |
| 1．IFAD存款总额Amount Advanced By IFAD | 8,000,000.00  |
| 减：Less | -　 |
| 2．IFAD收回总额Total Amount Recovered by IFAD | -　 |
| 3．本期期末专用账户首期存款净额Outstanding Amount Advanced to the Special Account  | 8,000,000.00  |
| 4．专用账户期末余额Ending Balance of Special Account | 1,171,623.73   |
| 加：Plus | -　 |
| 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 | -　 |
| 申请书号：　　　　　Application No　 | -　 |
| 　金额：　　　　　Amount　　　　　　　　　　　 |
| 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 | - |
| 7．服务费支出总额Cumulative Service Charges | 48.65  |
| 减：Less | -　 |
| 8．利息收入总额Total Interest Earned | 6,587.56   |
| 9．本期期末专用账户首次存款净额Total Advance to Special Account | 8,000,000.00  |

（五）财务报表附注（贷款部分）

**财务报表附注**

**1.报表编制范围**

本报表为汇总报表，包括9个项目县、湘西自治州项目办及省本级的财务报表。

**2.主要会计政策**

2.1项目以1月1日至12月31日作为会计年度。

2.2财务管理与会计核算：按照财政部颁发的《国际金融组织贷款赠款项目财务管理暂行办法》（财政部财际〔2011〕10号）、《国际农业发展基金项目管理办法》（财政部财际〔2008〕16号）、参照财政部制定的《世界银行贷款项目会计核算办法》执行。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，发生外币业务时，采用外币分账制。

 **3．国际农发基金贷款**

　　国际农发基金贷款反映在资金平衡表中的“国际农发基金借款”，项目工程进度报表中的累计完成额中的“国际农发基金借款”和贷款协定执行情况表中的“本年提款数”及“累计提款数”。在向国际农发基金借款时，报账资金首先由省财政厅记入专用账户中，统一结汇，然后由省财政厅向市、州、省财政直管县发放人民币，然后划分债务到项目县市区。还款时，省财政直管县直接向省财政厅还款，非省财政直管县由项目单位逐级汇总向省财政厅偿还款。年底办理决算时，由省财政厅按照12月31日国家规定的美元与人民币的兑换汇率折算调整入账，所发生的汇兑损益报账部分由县市区财政负担。

国际农发基金贷款为46,000,000.00美元。

 **4．项目投资及配套资金情况**

国际农发基金贷款湖南省中西部地区农村综合发展项目融资协定（项目贷款号：L-I-875-CN）于2012年9月21日签字并正式生效，项目总投资约9,320万美元，其中：农发基金贷款额度为3,025万个特别提款权（约合4,600万美元），赠款额度为66万个特别提款权（约合100万美元），国内配套约4,620万美元（包括受益人自筹60万美元）。项目具体目的是通过改善农业生产和农村基础设施，让9个县的182,000农户收入增加、粮食安全提高、生活适应性增强。项目区包括：岳阳市的临湘市和岳阳县，常德市的桃源县，邵阳市的邵东县，湘西自治州的龙山县、古丈县、泸溪县、凤凰县和怀化市的靖州县。该项目设计内容由以下三个部分组成：（i）社区基础设施发展（占65.8%）；（ii）可持续农业发展和市场准入支持（占24.8%）；（iii）项目协调和管理（9.3%）。

**5. 项目执行情况**

该项目的目标是在湖南项目区实现农村发展、减少贫困。项目的成果与基线调查情况（结果和影响管理系统）比较，将有35%的项目农户财产拥有指标得到了改善，结果和影响管理系统按性别分开，儿童营养不良减少15%。

项目的具体目的：项目的具体目的是通过改善农业生产和农村基础设施，使得9个县的182,000农户增加收入、提高粮食安全、增强适应性。项目结束时应实现以下目标：贫困农户增加收入25%，70%的受益农户对比基线调查情况提高了粮食安全。

 截止2015年12月31日，累计完成项目工程总投资428,808,134.27元，占项目计划总投资的71.71%， 其中：社区基础设施建设323,214,068.95元，占计划投资的78.58%；可持续农业生产及市场准入88,468,177.23元，占计划投资的62.37%；项目管理和协调17,125,888.09元，占计划投资的38.16%。

2015年度提款报帐4次，全省累计提款报账并已经支付项目县市区报帐回补资金8次，统一组织物质采购2次。已经支付国际农发基金贷款27,040,992.68美元，折合人民币175,593,390.07元。占贷款额的58.66%。国内配套资金到位共计227,321,665.78 元，占计划的76.26%。

**6、应付款及货币资金**

报表中反映的应付款项为项目工程完成并验收合格后，应该支付给项目实施单位的国际农发基金贷款。因提款报账款项未到，所以全部列为该科目。货币资金主要是反映项目县市区资金报帐资金收到后，尚未支付给施工单位的款项。应收款项为部分项目县为执行该项目向财政部门借款用于垫支工程款项。

v. Notes to the Financial Statements (Loan)

Notes to the Financial Statements

1.Consolidation Scope of Financial Statements

The statement is also called the combination statement involving the financial statements of the project office of Hunan province, project office of Xiangxi Prefecture and 9 project offices of county level.

2. Principal Accounting Policies

2.1 The accounting year of the project is from January 1 to December 31 of each calendar year.

2.2 Financial Management & Accounting: In conformity with the requirements of Provisional Regulations of financial management for Loans and Granting of IFC (Caiji 〔2011〕No.10), Management Regulations of Projects for International Fund for Agricultural Development (Caiji〔2008〕 No.16), Promulgated by the Ministry of Finance, and take Accounting Methods of the Project and Accounting Methods for the World Bank Financed Project promulgated by the Ministry of Finance as reference, the project adopts accruals accounting principle and the method of debit/credit double-entry bookkeeping, RMB is used as the recording currency of bookkeeping. When foreign currency transaction occurs, the original-currency method is adopted.

3. IFAD Loan

The IFAD loan was reflected from the “IFAD Loan” of Balance Sheet, the “IFAD Loan” in “Cumulative Actual” of Summary of Sources and Uses of Funds by Project Component, the “Current-period Withdrawals” and “Cumulative Withdrawals” of Statement of Implementation of Loan Agreement. The loan financed by IFAD is concentrated in the special account of Hunan Financial Department and then allocated in RMB, according to respective financial debts to the project cities, prefecture and those counties administrated directly by Hunan Financial Department after the settlement of foreign currency. When the project entities repay IFAD, the cities and counties under direct supervision by Hunan Financial Department repay to Hunan Provincial Finance Bureau, while the others collect the amount in RMB from the lower level to Hunan Provincial Finance Bureau. The foreign exchange rate of US$ to RMB is adjusted and listed by Hunan Provincial Finance Bureau according to the foreign exchange rate released by the State on December 31 of the final settlement of the current year. It is the responsibility of local government to finance the exchange losses.

The IFAD loan is USD 46,000,000.00.

4. Project Investment & Counterpart Funds

The financing agreement (project loan no: L-I-875-CN) of HARIIP was signed and effective on 21st, Sept., 2012. The total investment of HARIIP is 93.2 million USD, of which IFAD loan 30.25 million SDR (46 million USD), IFAD grant 660000 SDR (1 million USD), and domestic funds 46.2 million USD (beneficiaries’ contribution 600000 USD). The specific project objective is to increase revenues, improve family food security, and strengthen the resilience of 182,000 rural households in nine counties, from improved agricultural production and rural infrastructure. The project area covers 9 counties of the Hunan Province: Linxiang and Yueyang of Yueyang Prefecture, Taoyuan of Changde Prefecture, Shaodong of Shaoyang Prefecture, Longshan, Guzhang, Luxi and Fenghuang of Xiangxi Prefecture and Jingzhou of Huaihua Prefecture. HARIIP has three components: (a) community infrastructure development (65.8%); (b) sustainable agricultural development and market access support (24.8%); (c) Project coordination and management (9.3%).

5. Implementation of Project

The goal of the Project is rural development and poverty reduction in the Project Area. Results of the project and the baseline investigation(the results and impact management system) would show that, at least 35% of beneficiary households with improved asset ownership index compared to baseline, the results and impact management system are separated by sex ,and 15% drop in child malnutrition prevalence compared to baseline.

The specific project objective is to increase revenues, improve family food security, and strengthen the resilience of 182,000 rural households in nine counties, from improved agricultural production and rural infrastructure. By the end of project implementation, the following results will have been achieved: incomes of the rural poor in targeted areas increased by approximately 25%, at closing date; and approximately 70% of beneficiary households improved food security as compared to the baseline.

Up to December 31, 2015, the total investment of the project had been finished RMB 428,808,134.27 Yuan, accounting for 71.71% of the total investment, among which, the community infrastructure development had been finished RMB 323,214,068.95 Yuan, accounting for 78.58% of the planned investment, the sustainable agriculture and market access had been finished RMB 88,468,177.23 Yuan, accounting for 962.37% of the planned investment, and the project management and coordination had been finished RMB 17,125,888.09 Yuan , accounting for 38.16% of the planned investment.

In 2015, There are 4 times of withdrawal in Hunan, and the project completed 8 times of withdrawal in cumulative, 2 times of material purchasing had been organized, US$ 27,040,992.68 had been paid by the IFAD loan, amounting to RMB 175,593,390.07 Yuan, accounting for 58.66% of the total loan. RMB 227,321,665.78Yuan of the domestic counterpart funds had been put in place, accounting for 76.26% of the plan.

6. Account Payable and currency funds

The account payable in the statement should be used to pay the IFAD loans to the project implementation agencies after projects have been finished and accepted. Because the reimbursement funds have not been paid, they are listed in the account payable. Currency funds refer to loans received by project counties, which has not yet been paid to the construction unit. Accounts receivable is what was borrowed from the financial department to carry out the project by parts of the project counties for advance expenditure on project construction.

赠款部分

（一）资金平衡表（赠款）

i. Balance Sheet (Grant)

资 金 平 衡 表（赠款）

BALANCE SHEET (Grant)

2015年12月31日

(As of December 31, 2015)

项目名称：国际农业发展基金贷款湖南省中西部地区农村综合发展项目

Project Name: Hunan Agricultural and Rural Infrastructure Improvement Project financed by IFAD

编报单位：湖南省中西部地区农村综合发展项目管理办公室 货币单位：人民币元

Prepared by: Hunan Provincial Project Management Office of Hunan Agricultural and Rural Infrastructure Improvement Project

 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 | 472,422.00  | 3,075,626.80  | 一、项目拨款合计 Total Project Appropriation Funds  | 21 | 3,795.00  | 33,270.00  |
|  1. 交付使用资产 Fixed Assets Transferred  | 2 | -　 | -　 | 1、政府配套Government Counterpart Funds | 22 | 3,795.00  | 33,270.00  |
|  2. 在建工程 Construction in Progress  | 3 | 472,422.00  | 3,075,626.80  |  2、农户自筹 Farmer Self-Funding  | 23 | -　 | -　 |
|  3. 其他支出 Investments Transferred-out  | 4 | - | - | 二、项目资本与项目资本公积 Project Capital and Capital Surplus　 | 24 | -　 | -　 |
| 二、应收生产单位投资借款 Investment Loan Receivable | 5 | - | - |  三、项目赠款合计 Total Project Grant  | 25 | 349,950.00 | 1,463,128.30  |
| 三、拨付所属投资借款 Appropriation of Investment Loan | 6 | - | - |  1. 项目投资赠款 Total Project Investment Grant | 26 | 349,950.00  | 1,463,128.30  |
| 四、器材 Equipment  | 7 | - | - | （1）国际农发基金赠款IFAD Grant | 27 | 349,950.00  | 1,463,128.30  |
| 五、货币资金合计 Total Cash and Bank | 8 | - | - |  (2) 国内赠款 Domestic Grant  | 28 | -　 | -　 |
|  1. 银行存款 Cash in Bank | 9 | - | - |  2. 其他赠款 Other Grant  | 29 | -　 | -　 |
| 其中:专用账户存款 Including: Special Account  | 10 | - | - |  四、上级拨入投资借款 Appropriation of Investment Loan  | 30 | -　 | -　 |
|  2. 现金 Cash on Hand | 11 | - | - |  五、企业债券资金 Bond Fund  | 31 | -　 | -　 |
| 六、预付及应收款合计 Total Prepaid and Receivable  | 12 | - | 267,070.00  |  六、待冲基建支出 Construction Expenditures to be Offset  | 32 | -　 | -　 |
| 七、有价证券 Marketable Securities | 13 | - |  -  |  七、应付款合计 Total Payable  | 33 | 118,677.00  | 1,846,298.50  |
| 八、固定资产合计 Total Fixed Assets  | 14 | - | - |  八、未交款合计 Other Payables  | 34 | - | - |
|  固定资产原价 Fixed Assets, Cost  | 15 | - | - |  九、上级拨入资金 Appropriation of Fund  | 35 | - | - |
|  减:累计折旧 Less: Accumulated Depreciation  | 16 | - | - |  十、留成收入 Retained Earnings  | 36 | - | - |
|  固定资产净值 Fixed Assets, Net  | 17 | - | - |   | 37 | - | - |
|  固定资产清理 Fixed Assets Pending Disposal  | 18 | - | - |   | 38 | - | - |
|  待处理固定资产损失 Fixed Assets Losses in Suspense  | 19 | - | - |   | 39 | - | - |
| 资金占用合计 Total Application of Fund  | 20 | 472,422.00  | 3,342,696.80  | 资金来源合计 Total Sources of Fund  | 40 | 472,422.00  | 3,342,696.80  |

（二）项目进度表(赠款)

ii. Summary of Sources and Uses of Funds by Project Component (Grant)

项 目 进 度 表（一）(赠款)

SUMMARY OF SOURCES AND USES OF FUNDS

BY PROJECT COMPONENT Ⅰ(Grant)

本期截至2015年12月31日

(For the period ended December 31, 2015）

项目名称：国际农业发展基金贷款湖南省中西部地区农村综合发展项目

Project Name: Hunan Agricultural and Rural Infrastructure Improvement Project financed by IFAD

编报单位：湖南省中西部地区农村综合发展项目管理办公室 单位：人民币元

Prepared by: Hunan Provincial Project Management Office of Hunan Agricultural and Rural Infrastructure Improvement Project

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 | 1,196,063.86 | 1,142,653.30 | 95.53% | 6,400,000.00 | 1,496,398.30 | 23.38% |
| 一、项目赠款资金International Financing | 1,196,063.86 | 1,113,178.30 | 93.07% | 6,400,000.00 | 1,463,128.30 | 22.86% |
| 1、项目赠款 | 1,196,063.86 | 1,113,178.30 | 93.07% | 6,400,000.00 | 1,463,128.30 | 22.86% |
| （1）国际农发基金赠款 IFAD Grant | 1,196,063.86 | 1,113,178.30 | 93.07% | 6,400,000.00 | 1,463,128.30 | 22.86% |
| （2）国内赠款Dometic Grant | -　 | -　 | -　 | -　 | -　 | -　 |
| 2、其他赠款Other Grant | -　 | -　 | -　 | -　 | -　 | -　 |
| 二、国内配套资金 Counterpart Financing | - | 29,475.00 | - | - | 33,270.00 | - |
| 1. 政府配套T-bond | - | 29,475.00 | - | - | 33,270.00 | - |
| 2. 农户自筹Farmer households | - | - | - | - | - | - |
| 资金运用合计Total Application of Funds  | 1,196,063.86 | 2,603,204.80 | 217.65% | 6,400,000.00 | 3,075,626.80 | 48.06% |
| 1. 社区基础设施Community infrastructure | -　 | -　 | -　 | -　 | -　 | -　 |
|  2. 可持续农业生产及市场准入Sustainable agriculture and market access | 1,149,667.19 | 2,590,174.80 | 225.30% | 6,400,000.00 | 3,055,855.80 | 47.75% |
| 3. 项目管理和协调Project Management, Monitoring and Evaluation | 46,396.67 | 13,030.00 | 28.08% | - | 19,771.00 | - |
| 差异 Difference | -　 | -1,460,551.50 | -　 | -　 | -1,579,228.50 | -　 |
| 1. 应收款变化 Change in Receivables | - | 267,070.00 | - | - | 267,070.00 | - |
| 2. 应付款变化 Change in Payables | - | -1,727,621.50 | - | - | -1,846,298.50 | - |
|  3. 货币资金变化 Change in Cash and Bank | - | - | - | - | - | - |
| 4. 其它Other | - | - | - | - | - | - |

项 目 进 度 表（二）(赠款)

SUMMARY OF SOURCES AND USES OF FUNDS

BY PROJECT COMPONENT Ⅱ(Grant)

本期截至2015年12月31日

(For the period ended December 31, 2015）

项目名称：国际农业发展基金贷款湖南省中西部地区农村综合发展项目

Project Name: Hunan Agricultural and Rural Infrastructure Improvement Project financed by IFAD

编报单位：湖南省中西部地区农村综合发展项目管理办公室 单位：人民币元

Prepared by: Hunan Provincial Project Management Office of Hunan Agricultural and Rural Infrastructure Improvement Project

 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 | 其它 Other |
| 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. 社区基础设施community infrastructure | - | - | - | - | - | - | - |
| 1.1灌溉设备irrigation | - | - | - | - | - | - | - |
| 1.2饮用水drinking water | - | - | - | - | - | - | - |
| 1.3村道硬化road pavement | - | - | - | - | - | - | - |
| 1.4农村电网改造grid upgrade | - | - | - | - | - | - | - |
| 2. 可持续农业生产及市场准入sustainable agriculture and market access | 3,055,855.80  | -　 | -　 | -　 | -　 | 3,055,855.80  | -　 |
| 2.1经济作物/副业创收活动（模块1）cash crops and IGA | 1,436.00  | -　 | -　 | -　 | -　 | 1,436.00  | - |
| 2.2果园家禽综合农业（模块2）orchard and poultry | 152.00  | -　 | -　 | -　 | -　 | 152.00  | - |
| 2.3农-林业（模块3）agro-forestry | 921.00  | -　 | -　 | -　 | -　 | 921.00  | - |
| 2.4农民合作社的支持（模块4）farmers cooperatives | 　 | -　 | -　 | -　 | -　 | 　 | - |
| 2.5技术服务支持（模块5）technical service support | 184,101.00  | -　 | -　 | -　 | -　 | 184,101.00  | -　 |
| 2.6块根茎作物（模块6）root and tuber crops | 2,869,245.80  | -　 | -　 | -　 | -　 | 2,869,245.80  | -　 |
| 3. PMO项目管理project management | 19,771.00  | -　 | -　 | -　 | -　 | 19,771.00  | -　 |
| 3.1投资活动费用investment activities cost | 19,771.00  | -　 | -　 | -　 | -　 | 19,771.00  | -　 |
| 3.2管理费用management cost | 　 | -　 | -　 | -　 | -　 | 　 | - |
| 合计Total | 3,075,626.80  | -　 | -　 | -　 | -　 | 3,075,626.80  | -　 |

（三）贷款协定执行情况表(赠款)

iii. Statement of Implementation of Loan Agreement(Grant)

贷 款 协 定 执 行 情 况 表(赠款)

STATEMENT OF IMPLEMENTATION OF LOAN AGREEMENT (Grant)

本期截至2015年12月31日

(For the period ended December 31, 2015）

项目名称：国际农业发展基金贷款湖南省中西部地区农村综合发展项目

Project Name: Hunan Agricultural and Rural Infrastructure Improvement Project financed by IFAD

编报单位：湖南省中西部地区农村综合发展项目管理办公室 单位：美元/人民币元

Prepared by: Hunan Provincial Project Management Office of Hunan Agricultural and Rural Infrastructure Improvement Project

 Currency Unit: USD/ RMB Yuan

|  |  |  |  |
| --- | --- | --- | --- |
| 　 | 核定贷款金额loan | 本年度提款数Current-period Withdrawals | 累计提款数Cumulative Withdrawals |
| 类别category | 特别提款权SDR | 美元USD | 折合人民币RMB | 特别提款权SDR | 美元USD | 折合人民币RMB | 特别提款权SDR | 美元USD | 折合人民币RMB |
| 1.工程construction | - | - | - | - | - | - | - | - | - |
| 2. 车辆、设备和材料vehicle, equipment and materials | - | - | - | - | - | - | - | - | - |
| 3.设备和材料equipment and materials | - | - | - | - | - | - | - | - | - |
| 4(a)培训、研讨会、技术援助、考察（贷款）training, workshop, technical assistance, study tour (loan) | - | - | - | - | - | - | - | - | - |
| 4(b)培训、研讨会、技术援助、考察（赠款）training, workshop, technical assistance, study tour (loan) | 210,000.00 | 318,181.81 | - | - | 41,992.29 | 230,328.00 | - | 49,159.29 | 248,328.00 |
| 5(a).农业生产资料（贷款）agricultural production materials(loan) | - | - | - | - | - | - | - | - | - |
| 5(b).农业生产资料（赠款）agricultural production materials(grant) | 390,000.00  | 590,909.10  | -　 | -　 | 134,600.52  | 882,850.30  | 　 | 184,937.30  | 1,214,800.30  |
| 6、待分配unallocated | 60,000.00  | 90,909.09  | -　 | -　 | -　 | -　 | -　 | -　 | -　 |
| 合计total | 660,000.00  | 1,000,000.00  | -　 | -　 | 176,592.81  | 1,113,178.30  | -　 | 234,096.59  | 1,463,128.30  |
| 备注：美元兑人民币汇率=6.4936,提款人民币数指已经支付给项目区的款项Note: The foreign exchange rate of US$ to RMB = 6.4936. The Withdrawals equivalent to RMB refers to the real-time amount which has been paid to the project area。 |

（四）专用账户报表(赠款)

iv. Special Account Statement(Grant)

专 用 账 户 报 表(赠款)

SPECIAL ACCOUNT STATEMENT (Grant)

本期截至2015年12月31日

(For the period ended December 31, 2015)

项目名称：国际农业发展基金贷款湖南省中西部地区农村综合发展项目

Project Name: Hunan Agricultural and Rural Infrastructure Improvement Project financed by IFAD

赠款号：G-I-C-1388-CN

Grant No. G-I-C-1388-CN

编报单位：湖南省中西部地区农村综合发展项目管理办公室

Prepared by: Hunan Provincial Project Management Office of Hunan Agricultural and Rural Infrastructure Improvement Project

开户银行名称：湖南省建行营业部 账号：81010311000002083 货币种类：美元

Depository Bank: China Construction Bank, Hunan Branch Account No. : 81010311000002083 Currency : USD

|  |  |
| --- | --- |
| 项 目ITEMS | 金 额AMOUNT |
| **A部分：本期专用账户收支情况Part A: Account Activity for the Period** | -　 |
| 期初余额Beginning balance | 142,632.23  |
| 加：Plus | -　 |
| 　　IFAD回补总额The amount withdrawn in current period | 119,600.62　 |
|  本期利息收入（存入专用账户部分）Total Interest Earned | 103.61 |
| 　　本期不合格支出归还总额Total amount refunded to cover ineligible expenditures | - |
| 减Less： | -　 |
| 　　本期支付总额Current year withdraw | 176,592.81 |
|  本期未包括在支付额中的服务费支出Total Service charges if not included in above amount withdrawn | 5.00 |
| 期末余额End balance | 85,738.65 |
| **B部分：专用账户调节 Part B: Account Reconciliation** | -　 |
| 1．IFAD存款总额Amount Advanced By IFAD | 2,000,000.00  |
| 减：Less | -　 |
| 2．IFAD收回总额Total Amount Recovered by IFAD | -　 |
| 3．本期期末专用账户首期存款净额Outstanding Amount Advanced to the Special Account  | 2,000,000.00  |
| 4．专用账户期末余额Ending Balance of Special Account | 85,738.65  |
| 加：Plus | -　 |
| 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 | -　 |
| 申请书号：　　　　　Application No　 | -　 |
| 　金额：　　　　　Amount　　　　　　　　　　　 |
| 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 | -　 |
| 7．服务费支出总额Cumulative Service Charges | 15.00  |
| 减：Less | -　 |
| 8．利息收入总额Total Interest Earned | 269.65  |
| 9．本期期末专用账户首次存款净额Total Advance to Special Account | 200,000.00 |
|  |  |

（五）财务报表附注（赠款部分）

**财务报表附注**

**1.报表编制范围**

本报表为汇总报表，包括9个项目县、湘西自治州项目办及省本级的财务报表。

**2.主要会计政策**

2.1项目以1月1日至12月31日作为会计年度。

2.2财务管理与会计核算：按照财政部颁发的《国际金融组织贷款赠款项目财务管理暂行办法》（财政部财际〔2011〕10号）、《国际农业发展基金项目管理办法》（财政部财际〔2008〕16号）、参照财政部制定的《世界银行贷款项目会计核算办法》执行。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，发生外币业务时，采用外币分账制。

 **3．国际农发基金赠款**

　　国际农发基金赠款反映在资金平衡表中的“国际农发基金赠款”，项目工程进度报表中的累计完成额中的“国际农发基金赠款”和贷款协定执行情况表中的“本年提款数”及“累计提款数”。在向国际农发基金申请赠款资金回补时，报账资金首先由省财政厅记入专用账户中，统一结汇，然后由省财政厅向市、州、省财政直管县发放人民币。年底办理决算时，由省财政厅按照12月31日国家规定的美元与人民币的兑换汇率折算调整入账，所发生的汇兑损益报账部分由县市区财政负担。

国际农发基金赠款为1, 000,000.00美元。

 **4．项目投资及配套资金情况**

 湖南省国际农发基金赠款中西部地区农村综合发展项目融资协定（赠款号：G-I-C-1388-CN）于2012年9月21日签字并正式生效，赠款额度为66万个特别提款权（约合100万美元），主要用于在古丈、龙山、凤凰、泸溪和靖州5个县的块茎类作物的生产示范，以提高粮食生产安全，生活适应性增强，并在9个县的及湘西自治州项目办、湖南省项目办举办相关培训、考察和研讨会。

**5. 项目执行情况**

 2015年度，完成提款报账3次，采购项目财务软件1次。累计完成项目单位提款报账5次，完成赠款支付额234,096.59美元。

**6、应付款**

 报表中反映的应付款项为项目工程完成并验收合格后，应该支付给项目实施单位的国际农发基金赠款。因提款报账款项未到，所以全部列为该科目。

v. Notes to the Financial Statements (Grant)

Notes to the Financial Statements

Consolidation Scope of Financial Statements

The statement is also called the combination statement involving the financial statements of the project office of Hunan province, project office of Xiangxi Prefecture and 9 project offices of county level.

2. Principal Accounting Policies

2.1 The accounting year of the project is from January 1 to December 31 of each calendar year.

2.2 Financial Management & Accounting: In conformity with the requirements of Provisional Regulations of financial management for Loans and Granting of IFC (Caiji 〔2011〕 No.10), Management Regulations of Projects for International Fund for Agricultural Development (Caiji 〔2008〕 No.16), Promulgated by the Ministry of Finance, and take Accounting Methods of the Project and Accounting Methods for the World Bank Financed Project promulgated by the Ministry of Finance as reference, the project adopts accruals accounting principle and the method of debit/credit double-entry bookkeeping, RMB is used as the recording currency of bookkeeping. When foreign currency transaction occurs, the original-currency method is adopted.

3. IFAD Grant

The IFAD grant was reflected from the “IFAD Grant” of Balance Sheet, the “IFAD Grant” in “Cumulative Actual” of Summary of Sources and Uses of Funds by Project Component, the “Current-period Withdrawals” and “Cumulative Withdrawals” of Statement of Implementation of Grant Agreement. The grant financed by IFAD is concentrated in the special account of Hunan Financial Department and then allocated in RMB. The foreign exchange rate of US$ to RMB is adjusted and listed by Hunan Provincial Finance Bureau according to the foreign exchange rate released by the State on December 31 of the final settlement of the current year. It is the responsibility of local government to finance the exchange losses.

The IFAD grant is USD 1,000,000.00.

4. Project Investment & Counterpart Funds

Grant Agreement of the HARIIP (grant No. G-I-C-1388-CN) was signed and took effective on Sept. 21, 2012. The grant is 660000 SDR (1 million USD) and mainly utilized in production and demonstration of root and tuber crops in 5 counties of Guzhang, Longshan, Fenghuang, Luxi and Jingzhou aiming to improve food security and living resilience, and also for training, study tours workshops organized by 9 county PMOs, Xiangxi Prefecture PMO and Hunan Provincial PMO.

5. Implementation of Project

In 2015, only once purchase of project financial management software and 3 times of withdrawal reimbursement has been completed by project units, and the accumulated withdrawal is 5 times. Grant of USD 234,096.59 has been completed.

6. Account Payable and currency funds

The account payable in the statement should be used to pay the IFAD grant to the project implementation agencies after projects have been finished and accepted. Because the reimbursement funds have not been paid, they are listed in the account payable.

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、赠款协定协定遵守情况、内部控制和项目管理情况、项目绩效及上年度审计建议整改落实情况。我们发现存在如下问题：

**（一）违反国家法规或贷款协定的问题**

1**．个别项目实施主体不合规。**

2015年，靖州县项目办在未报经省项目办核准的情况下，拨给县农业综合开发办公室农发基金贷款回补资金人民币605,282.00元，用于靖州县杨梅生态产业园建设。

上述做法违反了《国际农业发展基金贷款湖南中西部地区农村综合发展项目实施管理手册》（湘农业联〔2013〕64号）第二十七条 “（三）县级项目办... 1、编制县级项目采购总计划和次年度采购计划，次年度采购计划须在当年10月15日前与项目次年度的计划与预算一起逐级上报省项目办；...3、对项目的工程施工进行组织、实施、聘请监理并负责验收”的规定。你办应督促靖州县项目办加强项目的报批工作，严格遵循由项目办组织项目工程实施的要求，以杜绝类似情况的发生。你办已接受审计建议。

**2．个别项目变更没有按程序报批。**

2015年，泸溪县项目办在年度计划外实施了浦市岩门溪村铁炉湾人饮工程和浦市城乡村五组公路建设工程，涉及农发基金贷款人民币分别为268,130.00元及146,000.00元。

上述做法违反了《国际农业发展基金贷款湖南中西部地区农村综合发展项目实施管理手册》（湘农业联〔2013〕64号）第二十四条“项目年度实施计划一经批准，必须按照计划严格执行，确需变更的应按程序逐级报批”的规定。建议你办督促泸溪县项目办补办项目变更申报手续，今后严格按照年度计划实施项目。你办已接受审计建议。

**3．个别项目工程招标及物资询价采购程序与项目融资协议规定不符。**

（1）2015年泸溪县项目办对25个工程项目采取邀标方式确定施工队伍，总投资人民币7,397,596.00元。项目建设内容为排洪渠清淤、安全饮水、村道硬化、村道改造等。上述25个项目在评标委员会确定合格投标人后采取随机抽取方式确定中标人。

（2）2015年度泸溪县项目办采取委托项目实施村以询价采购方式，为红薯种植农户购买复合肥5次共计7,906.00KG，使用农发基金赠款资金人民币33,690.00元。审计发现上述询价采购均无评审记录，其中有3次采购未以最低报价成交，涉及多支付赠款资金人民币1,200.00元；1次采购的询价商家数仅为1家，涉及赠款资金人民币6,660.00元。

上述做法违反了《国际农业发展基金贷款湖南中西部地区农村综合发展项目实施管理手册》（湘农业联〔2013〕64号）第三十一条“100万元人民币以下的工程采用当地询价采购的方式采购”及第三十五条“货物询价的采购程序：1.发询价单(至少三家，国际询价至少要有两个国家的厂商)；2.商家报价(收到的报价至少三家以上)；3.评审；4.签订合同；5.验货；6.结算与支付”的规定。建议你办督促泸溪县项目办在项目采购方式上严格遵守我国政府与农发基金签订的《融资协议》中有关约定及国内有关规定。你办已接受审计建议。

**4．部分项目档案资料不全，施工日志、监理记录不完整。**

泸溪县2015年实施的高山坪村王树坳至下岩寨公路硬化工程等6个项目档案中没有工程立项、设计资料及招投标和监理日志，部分施工日志记录不全并缺少工程量记录。

上述做法违反了《国际农业发展基金贷款湖南省农业和农村基础设施发展项目项目实施管理手册》（湘农业联〔2013〕64号）第九十三条“项目档案应按照时间顺序，从准备、实施到竣工验收都要全面收集整理、分类建档”的规定。建议你办督促泸溪县项目办完善项目工程档案资料。你办已接受审计建议。

**（二）内部控制方面存在的问题**

**1．个别项目办未严格按照规定填制、取得原始凭证。**

湘西自治州项目办2015年11月支付全州农业工作会议暨农发项目财务软件操作培训班费用人民币22,380.00元时，只有会议通知、参会人员花名册及明珠酒店开具的裁剪发票，没有会议审批单、预算表、会议议程、明细结算表等资料。

以上做法违反了《中华人民共和国会计法》第十四条“会计凭证包括原始凭证和记账凭证。办理本法第十条所列的经济业务事项，必须填制或者取得原始凭证并及时送交会计机构。会计机构、会计人员必须按照国家统一的会计制度的规定对原始凭证进行审核，对记载不准确、不完整的原始凭证予以退回，并要求按照国家统一的会计制度的规定更正、补充”的规定。根据《中华人民共和国审计法》第四十五条、第四十六条规定，建议你办督促湘西自治州项目办加强对财务凭证的审核，保证会计信息的完整准确。你办已接受审计建议。

**2．部分项目办会计核算不规范。**

（1）古丈县项目办2015年5月，误将已废弃记账凭证进行账务记录，导致“建安工程投资”科目和“项目拨款”科目分别多记人民币1,247,628.00元。此外，该办收到的2015年省级配套资金人民币560,000.00元未进行账务处理。

（2）邵东县项目办2015年应支付湖南运昌建设工程有限公司工程款人民币943,194.00元，账务处理时误记为应付堡面前乡五一村人民币943,194.00元。此外，该办年度项目进度表中“项目借款”漏记2015年到位农发基金贷款回补资金人民币7,965,894.00元，资金平衡表中“项目拨款”、“ 项目支出”、“ 货币资金”、“预付及应收款”、“留成收入”等报表数与科目明细账数据均不相符。

（3）2015年12月，省项目办在农发基金项目支出误列应由其他项目资金支出的马铃薯雾培脱毒原种繁育费人民币120,000.00元。

上述做法与《中华人民共和国会计法》第九条“各单位必须根据实际发生的经济业务事项进行会计核算，填制会计凭证，登记会计账簿，编制财务会计报告”和第十条“下列经济业务事项，应当办理会计手续，进行会计核算：......（一）款项和有价证券的收付”的规定不符。根据《中华人民共和国审计法》第四十五条、第四十六条规定，建议你办规范会计核算，并督促古丈县项目办和邵东县项目办规范会计核算。你办、古丈县项目办及邵东县项目办已接受审计意见，进行账务调整并重新编制了2015年度财务报表。

**（三）项目管理方面存在的问题**

**1. 项目年度计划实施不均衡。**

2015年度全省计划完成投资额人民币201,549,574.26元，实际完成投资额人民币193,864,670.30元，占当年计划投资额的96.19%，其中，项目建设内容中的社区基础设施完成计划投资的106.73%，而可持续农业生产及市场准入、项目管理和协调建设内容分别只完成计划投资额的71.91%和73.47%。如靖州县项目办可持续农业和市场准入资金2015年计划投资人民币880.80万元，实际投资人民币391.8万元，完成率仅为44.48%，其中，果园家禽、农技站、农民合作社建设内容尚未启动。邵东县项目办截至2015年底可持续农业生产及市场准入建设内容才开始提款报账。造成项目年度计划实施不均衡的主要原因是部分工程项目的建设内容与地方配套资金的建设项目不匹配，配套资金难以落实以及部分项目模块散小，导致实施难度大。

上述做法违反了《国际农业发展基金贷款湖南中西部地区农村综合发展项目实施管理手册》（湘农业联〔2013〕64号）第二十四条“项目年度实施计划一经批准，必须按照计划严格执行”的规定。建议你办督促各项目执行单位加强年度计划管理和执行，积极筹措国内配套资金保证项目各项建设内容的全面完成。你办已接受审计建议。

**2．个别项目办没有开设专账、专户管理资金。**

截至2015年底，湘西自治州项目办未按要求设立农发基金专账和专户。

上述做法与《财政部关于印发〈国际金融组织贷款赠款项目财务管理暂行办法〉的通知》（财际〔2011〕10号）第五条“项目贷款资金实行专户管理、专账核算。......项目国内配套资金可参照办理”的规定不符。根据《中华人民共和国审计法》第四十五条、第四十六条规定，建议你办督促湘西自治州项目办按要求对项目国内配套资金设立专户管理，专账核算。你办已接受审计建议。

**（四）项目绩效方面存在的问题**

**1. 个别项目执行单位后续管理不到位，影响资金效益的发挥。**

2015年临湘市五里乡茶园经改造新植2,400,000株茶苗，实地查看发现，由于后期维护管理措施不到位，杂草、病虫较多，存在死苗现象；2015年该茶园被临湘市殡仪馆征用了部分土地，导致20亩茶苗被毁，使用的农发基金贷款人民币13,000.00元没有发挥资金效益。靖州县飞山乡尧管村渠道硬化工程由于后期管护不到位，有多处淤泥堵塞；横江桥乡沙堆村新造核桃林杂草丛生，覆盖了栽植的核桃树，对核桃树生长不利。建议你办督促临湘市项目办和靖州县项目办加强项目后续管理工作，提高资金使用效益。你办已接受审计建议。

**（五）上一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5个问题中，有4个问题已得到整改，但项目年度计划实施不均衡情况仍然存在。根据《中华人民共和国审计法》第四十七条规定，建议你办切实制定和落实整改措施，完善制度，加强管理，促进项目顺利实施。你办已接受审计建议。

**III. Audit Findings and Recommendations**

Audit Findings and Recommendations

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

**Non-compliance with State Laws and Regulations or the applicable provisions of the loan agreement**

1. Individual project implementation unit is irregular.

In 2015, without the Provincial PMO’ approval, Jingzhou PMO appropriated loan funds RMB 605,282.00 Yuan to Jingzhou Agricultural Integrated Development Office for the construction of Jingzhou Red Bayberry ecological industrial park.

The above activities violated Article 27 of Project Implementation Management Manual of Hunan Agricultural and Rural Infrastructure Improvement Project financed by IFAD(Hunan agriculture [2013] no. 64), which stipulates that the County PMO should prepare project overall procurement plan and next year’ procurement plan, County PMO should report level by level the next years procurement plan, annual work plan and budget to the Provincial PMO before this year’ Oct. 15;...the County PMO should be responsible for the planning, execution, hiring supervisors, check and acceptance of civil works. We suggested that your office urge the Jingzhou PMO to strengthen the management of project activities approval procedures and strictly abiding the rule that PMO organizing civil works execution. Your office accepted the suggestion.

2. The modification of some project activities didn’t obtain prior approval.

In 2015, the Luxi PMO executed Tieluwan drinking water facility in Yanmenxi Village, Pushi Town and Wuzu road construction in Chengxiang Village, Pushi Town, both were not covered by annual work plan, IFAD loan funds RMB 268,130.00 Yuan and RMB 146,000.00 Yuan were involved respectively.

The above activities violated Article 24 of Project Implementation Management Manual of Hunan Agricultural and Rural Infrastructure Improvement Project financed by IFAD(Hunan agriculture [2013] no. 64), which stipulates that once the project annual implementation plan is officially approved, it must be strictly implemented as planned. However, in case of any change, it should follow the level-by-level approval procedures. We suggested that your office urge the Luxi County PMO make up for the change application procedures and shall strictly implement the project according to the annual plan. Your office accepted the suggestion.

3. Project engineering bidding procedures and inquiry purchase procedures are inconsistent with the project financing agreement.

(1)In 2015, the Luxi County Project office determined the construction unit by inviting tender in 25 projects with the total investment amount to RMB 7,397,596.00 Yuan, particularly involving the specific construction of the cleaning of flood discharge channels, safe drinking water, village road hardening and village road rebuilding, etc. The bid evaluation committees of the abovementioned 25 projects adopted the random sampling model to determine the successful bidders after identifying the qualified bidders.

(2)In 2015, the Luxi County PMO adopted the Purchasing Inquiry model by authorizing the project implementation village to buy compound fertilizer altogether 7,906.00KG on 5 separate times to sweet potato growers by misappropriating the IFAD grants up to 33,690.00 Yuan. It was found that the above mentioned inquiry purchase didn’t have any evaluation record. In particular, three purchases were not concluded in the lowest quotation, which resulted in overpayment of grants up to RMB 1,200.00 Yuan; there was only one dealer thus involved in one purchase with a total amount RMB 6,660.00 Yuan.

The above activities violated Article 31 of Project Implementation Management Manual of Hunan Agricultural and Rural Infrastructure Improvement Project financed by IFAD(Hunan agriculture [2013] no. 64), which stipulates that in view of the single engineering project less than RMB 1 million Yuan, the purchase shall be subject to the local inquiry purchaser model. The above practice also violates Article 35 of Project Implementation Management Manual of Hunan Agricultural and Rural Infrastructure Improvement Project financed by IFAD(Hunan agriculture [2013] no. 64), which stipulates that the purchase procedures for the goods inquiry: 1. Sending the inquiry list (to at least 3 suppliers, or at least 2 national manufacturers in case of the international inquiry); 2. Dealer quotation (at least receiving quotations from 3 dealers). 3. Reviewing. 4. Signing a contract. 5. Inspection of the goods. 6. Settlement and Payment. We suggested that your office urge the Luxi County Project Office to strictly comply with the relevant provisions specified in the Financing Agreement signed by the Chinese government and IFAD and other domestic regulations. Your office accepted the suggestion.

4. The archival materials of some projects are not fully available and construction journals and supervision records are incomplete.

In 2015, the archival of six engineering project in Luxi county showed that no engineering project initiation documents, design materials and bidding and tendering records and supervision journal were included, and some construction journal records are incomplete and even lack the engineering quality record, such as the implementation of the Road Hardening Engineering Project from Wang Shu’ao in Gaoshanping Village to Xiayanzhai Village, etc.

The above activities violated Article 93 of Project Implementation Management Manual of Hunan Agricultural and Rural Infrastructure Improvement Project financed by IFAD(Hunan agriculture [2013] no. 64),which stipulates that the project archival shall be fully collected and sorted out, classified for archival registration from the preparation, implementation and completion and acceptance in chronological order. We suggested that your office urge the Luxi County PMO to improve and update the engineering project archival materials. Your office accepted the suggestion.

**Issues related to the internal control**

1. Individual PMO failed to strictly fill in or obtain the original documents as required.

In November 2015, the Xiangxi Autonomous Prefecture PMO paid the Prefecture Agriculture Work Conference & IFAD Project Financial Software Operation Training Class expenses up to RMB 22,380.00 Yuan, however there were only documents such as conference notice, name list of the conference participants and clipping invoice issued by Pearl Hotel without the conference review and approval report, budget sheet, conference agenda and detailed settlement statement, etc.

The above practice violates the provisions set out in Article 14 of the Accounting Law of the People's Republic of China, which stipulates that Accounting documents include original documents and accounting vouchers. In handling the economic and business transactions specified in Article 10 of this Law, original documents must be filled in or obtained, and be promptly submitted to the accounting office. Accounting offices and accounting personnel must, in accordance with the provisions of the State's unified accounting system, examine and verify the original documents and are entitled to deny any untrue or illegal original document and report the case to the person in charge of the unit or and to return any original document which carries inaccurate or incomplete records and require it to be corrected or supplemented in accordance with the provisions of the State's unified accounting system. According to the provisions set out in Article 45 and Article 46 of the Audit Law of the People's Republic of China, we suggested your office urge the Xiangxi Autonomous Prefecture PMO to strengthen the review of the financial vouchers and guarantee the completeness and accuracy of the accounting information. Your office accepted the suggestion.

2. The accounting and calculation of some projects go against the regulations.

(1)The Guzhang County PMO conducted the accounting record of the abandoned accounting voucher by mistake in May 2015, which resulted in overstatement of RMB 1,247,628.00 Yuan in accounting items “Construction Engineering Investment” and “Project Fund Allocation”. Furthermore, the received provincial counterpart fund, up to RMB 560,000.00 Yuan, was not handled.

(2) The Shaodong County PMO paid the engineering amount up to RMB 943,194.00 to Hunan Yunchang Construction Engineering Co., Ltd., in 2015, which was recorded by mistake as the account payable to Wuyi Village in Bumianqian Town. Furthermore, in accounting item “IFAD Loan” in the Summary of Sources and Uses of Funds by Project Component , the office left out reimbursement fund from IFAD up to RMB 7,965,894.00 Yuan. Also, the amounts in the Balance Sheet were inconsistent with that of subsidiary ledger account, particularly in accounting items “Project Appropriation Funds”, “Project Expenditures’, “Cash and Bank”, “Prepayments and Receivables” and “Retained Earnings”, etc.

 (3) In December 2015, the Provincial PMO inaccurately disbursed IFAD Project Expenses up to RMB 120,000.00 Yuan as potato aeroponic virus- free original seed breeding fees which should be paid by other project fund.

The above practice violates the provisions set out in Article 9 in the Accounting Law of the People's Republic of China, which stipulates that all units must fulfill accounting practice, fill in and prepare accounting documents, record account books and work out financial accounting statements according to the economic and business transactions actually taken place. And the practice also violates the provisions set out in Article 10 thereof, which stipulates that accounting procedures shall be conducted and accounting be practiced with respect to the following economic and business transactions: (1) receipts and disbursements in cash and in negotiable securities. According to the Articles 45 and Articles 46 of People’ Republic China’ Auditing Law, We suggested that your office regulate the financial accounting and urge the Guzhang County PMO and the Shaodong County PMO to regulate their respective financial accounting. Your office, the Guzhang PMO and the Shaodong PMO have accepted our audit suggestion and conducted the accounting adjustment and re-prepared their Financial Statement of 2015 accordingly.

**Issues on Project Management**

1. Some implementations of project annual plans were not balanced.

In 2015, the current period budget was RMB 201,549,574.26 Yuan, and the actual application of fund was RMB 193,864,670.30 Yuan, accounting for 96.19% of the budget, of which community infrastructure development completed 106.73% of the planned investment, while the sustainable agriculture and market access, the project management and coordination, accounting for 71.91% and 73.47%. Such as the Jingzhou PMO, the actual completed investment of the sustainable agriculture and market access was 3.918 million Yuan, accounting for 44.48% of the annual planned amount 8.81 million Yuan. The project of orchard and poultry, agricultural technology extension station and farmers’ cooperative even didn’t start. By the end of 2015, the Shaodong PMO started the withdrawal on the sustainable agriculture and market access. The main reason for the imbalance of implementation categories is that many project contents are not compatible with the supporting projects, the counterpart funds are not always available, and some project module is small and scattered which results in implementation difficulty.

The above activities violated Article 24 of Project Implementation Management Manual of Hunan Agricultural and Rural Infrastructure Improvement Project financed by IFAD(Hunan agriculture [2013] no. 64), which stipulates that once the project annual implementation plan is officially approved, it must be strictly implemented as planned. We suggested your office to urge all project units to strengthen the management and execution of annual plan, raise sufficient counterpart funds to ensure the completion of all project activities. Your office accepted the suggestion.

2.Individual PMO didn’t establish the project special account.

Until the end of 2015, the Xiangxi Prefecture PMO didn’t establish the project special account.

The above practice violated Article 5 of Provisional Regulations of Financial Management for Loans and Granting of International Financial organizations (caiji[2011] No.10), which stipulates that project loan funds are managed by special financial account and independent accounting, project domestic counterpart funds are handled with reference to the loan funds. According to the Articles 45 and Articles 46 of People’ Republic China’ Auditing Law, we suggested your office to urge the Xiangxi Prefecture PMO to establish the project special account as required. Your office accepted the suggestion.

I**ssues in project performance and results**

1.The follow-up management of some PMOs didn’t put into place, which influence the benefits of project funds.

In 2015, Wulixiang tea garden in Linxiang County planted 2,400,000 tea seedlings, field investigation indicated some tea seedlings died due to poor follow up management and too much weeds and pests. The Linxiang Funeral Home requisitioned 20 mu land from the tea garden, which caused that 20 mu tea seedlings were destroyed, and loan funds RMB 13,000.00 Yuan didn’t produce benefits. Due to poor follow up management, silt clogging took place in canal lining in Raoguan Village, Feishan Town, Jingzhou County. In Shadui Village, Hengjiangqiao Town, Jingzhou County, newly planted walnuts are covered by too much weeds, which influence the growth of walnuts. We suggested your office urge relevant PMOs to strengthen the follow up management and maximize the benefits of project funds. Your office accepted the suggestion.

**The Follow-up of previous recommendations**

Through audit we found 4 of the 5 issues disclosed in the audit report of previous year were fully followed up, and the issue of imbalanced execution of project annual work plan still persisted, According to the Articles 47 of People’ Republic China’ Auditing Law, We suggested your office should take practical follow-up measures, correct the system, and strengthen the management to promote project smooth implementation. Your office accepted the suggestion.

附件：

审计发现问题的整改情况

一、关于个别项目实施主体不合规的问题，靖州县项目办已经根据项目要求完善了报批手续。

二、关于个别项目变更没有按程序报批的问题，泸溪县项目办已按规定向泸溪县农发基金项目领导小组报送了项目调整报告。

三、关于个别项目工程招标及物资询价采购程序与项目融资协议规定不符的问题，省项目办已要求各项目单位严格按照项目管理手册的各项规定执行，各县已接受省办意见。

四、关于部分项目档案资料不全，施工日志、监理记录不完整的问题，泸溪县项目办已完善档案资料。

五、关于个别项目办未严格按照规定填制、取得原始凭证的问题，湘西州项目办已补齐相关资料，并承诺将在今后工作中严格按照有关规定收集整理此类费用支出所需要的所有原始票据，同时做好建档工作。

六、部分项目办会计核算不规范的问题，省项目办、古丈县项目办和邵东县项目办均已做调账处理。

七、关于项目年度计划实施不均衡的问题，省项目办正在采取措施，督促项目县加快进展相对缓慢建设内容的进度。

八、关于个别项目办没有开设专账、专户管理资金的问题，湘西自治州项目办已向有关部门提出了申请，正在落实中。

九、关于个别项目执行单位后续管理不到位，影响资金效益发挥的问题，临湘市项目办采取督促项目实施单位除草治虫、适时补苗、利用被毁茶园的征地补偿款新植茶园等措施进行整改；靖州项目办采取召开村干部会议明确管护要求、成立村级项目管护小组落实管护责任、加强项目管护技术培训、制定奖惩措施等方式进行整改。

审计建议已全部采纳。