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〕42号

HUNAN AUDIT REPORT〔2016〕NO.42

项目名称： 湖南洪水管理行业项目

Project Name: Hunan Flood Management Sector Project

贷 款 号： 2244-PRC

Loan No. : 2244-PRC

项目执行单位：湖南省山丘区城市防洪工程利用亚行贷款项目管理办公室

Project Entity: Hunan Provincial PMO of Urban Flood Control Project in Hilly Region Utilizing ADB Loans

会计年度： 2015.7——2016.2

Accounting Year：2015.7——2016.2

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一、审计师意见

审计师意见

湖南省山丘区城市防洪工程利用亚行贷款项目管理办公室：

我们审计了你办利用亚行贷款洪水管理行业项目2016年2月29日的资金平衡表及2015年7月1日至2016年2月29日的项目进度表、贷款协定执行情况表、专用账户报表等特定目的财务报表及财务报表附注（第5页至第9页）。

**（一）项目执行单位及湖南省财政厅对财务报表的责任**

编制上述财务报表中的资金平衡表、项目进度表及贷款协定执行情况表是你办的责任，编制专用账户报表是湖南省财政厅的责任，这种责任包括：

1．按照中国的会计准则、会计制度和本项目贷款协定的要求编制项目财务报表，并使其实现公允反映；

2．设计、执行和维护必要的内部控制，以使项目财务报表不存在由于舞弊或错误而导致的重大错报。

**（二）审计责任**

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

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

我们相信，我们获取的审计证据是适当的、充分的，为发表审计意见提供了基础。

**（三）审计意见**

我们认为，第一段所列财务报表在所有重大方面按照中国的会计准则、会计制度和本项目贷款协定的要求编制，公允反映了亚行贷款洪水管理行业项目 2016年2月29日的财务状况及2015年7月1日至2016年2月29日的财务收支和项目执行情况。

**（四）其他事项**

我们还审查了本期内提款报账情况，没有发生提款报账事项。

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。

二O一六年六月二十八日

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#### I. Auditor’s Opinion

Auditor’s Opinion

Hunan Provincial PMO of Urban Flood Control Project in Hilly Region Utilizing ADB Loans

We have audited the special purpose financial statements (from page 5 to page 9) of Hunan Flood Management Sector project financed by the Asian Development Bank, which comprise the Balance Sheet as of February 29, 2016, the Summary of Sources and Uses of Funds by Project Component, the Statement of Implementation of Loan Agreement and the Special Account Statement and Notes to the financial statements for the period between July 1,2015 and February 29, 2016.

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

Your entity is responsible for the preparation of the financial statements including Balance Sheet, the Summary of Sources and Uses of Funds by Project Component, the Statement of Implementation of Loan Agreement mentioned above, and Hunan Provincial Finance Department is responsible for the preparation of Special Account Statement, 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 Flood Management Sector project financed by the Asian Development Bank as of February 29, 2016,its financial receipts and disbursements, the project implementation and the receipts and disbursements of the special account for the period between July 1,2015 and February 29, 2016 in accordance with Chinese accounting standards and system, and the requirements of the project loan agreement.

**Other Matter(s)**

We also examined the withdrawal submitted to the Asian development Bank during the period. We noted that there was no withdrawal during the period.

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

June, 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.



**（五）财务报表说明**

**财务报表说明**

1.项目概况

湖南洪水管理行业项目贷款号为2244-PRC，该项目旨在改善湖南省四大流域中上游洪水管理和防洪状况、持续降低洪水风险，达到兴利除害、保障人民生命财产安全、促进经济发展的目的。湖南洪水管理项目涉及35个城市，项目主要建设内容包括为35个子项目防洪工程建设，包括修复现有大堤，建新大堤，升级和修建泄洪闸、泵站、分洪渠；建立或升级35个子项目所在地区的水文站，并与省水文局信息采集系统连接;改善35个子项目所在区数据管理、洪水预警和决策支持系统;开展相应的咨询、培训活动。

《贷款协定》和《项目协议》等法律文件于2006年10月4日签订，2007年1月9日正式生效，调整后贷款关帐日为2014年12月31日。2016年2月24日，湖南省财政厅将未使用的贷款资金退回亚洲开发银行。

2. 财务报表编制范围

本年度财务报表编制范围包括湖南省山丘区城市防洪工程利用亚行贷款项目管理办公室、湖南洪水管理行业项目35个子项目办的财务报表及省财政厅专用帐户报表。

3. 主要会计政策

3.1本项目财务报表按照财政部《世界银行贷款项目会计核算办法》（财际字〔2000〕13号）的要求编制。

3.2根据2015年10月9日到12日省项目办与亚行检查团形成的备忘录，此次会计报表涵盖时间为公历2015年7月1日至2016年2月24日。

3.3本项目会计核算以 “权责发生制”作为记账原则，采用借贷复式记账法记账，以人民币为记账本位币。

3.4 根据湖南省财政厅湘财外［2007］4号《湖南省财政厅关于编制2006年度国际金融组织贷赠项目财会决算通知》，决算按照中国人民银行2016年2月24日公布的汇率为决算汇率，即：1美元=6.5302元人民币。

4.报表科目说明

4.1项目支出

本期目支出人民币95762431.55元，累计支出人民币3815510411.35元。

4.2货币资金

2016年2月24日货币资金余额为人民币334615.41元，比上年减少人民币32924282元。

4.3预付及应收款

2016年2月24日预付及应收款余额为人民币611534242.53元，主要是各市县项目办预付给施工单位的工程款。

4.4项目拨款

2016年2月24日余额为人民币1274203792.23元，是省、市、县各级到位的配套资金。

4.5项目资本与项目资本公积

2016年2月24日余额为人民币116842252.04元，是省、市、县各级到位的配套资金。

4.6上级拨入资金

2016年2月24日余额为人民币76501873.64元，是省、市、县各级到位的配套资金。

4.7有偿配套资金

2016年2月24日，国内借款余额为人民币580108776.75元，其他借款人民币104810743.55元，上级拨入投资借款余额为人民币207842825.32元。

项目计划配套资金总额为人民币3008999560元，截至2016年2月24日到位各种配套资金为人民币2359835364.13元，占计划的78%。

4.8国外借款

湖南省财政厅累计向亚行提款196926019.28美元，2016年2月24日退回亚行未使用资金5753722.49美元，实际向亚行提款191172296.79美元，已归还本金33650118.6美元，债务余额为157522178.19美元。

2016年2月24日资金平衡表中亚洲开发银行借款余额为人民币1028651328.02元，而在贷款协定执行情况表中累计提款数额为人民币1248393332.5，存在差额人民币219742004.48元。

存在差额的主要原因是省财政厅已经归还亚洲开发银行借款本金33650118.6美元，折人民币219742004.48元。

4.9应付款

2016年2月24日余额为人民币1274708616.12元，主要是各市县项目办应付给各承包人或供货商的工程款。

4.10未交款合计

2016年2月24日余额为人民币14253801.56元，主要是各个施工单位按工程进度计提的应交未交的税费。

5.专用帐户使用情况

本项目专用账户设在中国交通银行长沙五一路支行，账号为431629000146370000164，币种为美元。2015年7月1日银行账户余额5803488.57美元，本期利息收入1475.14美元，本期退回亚行未使用资金5753722.49美元，本期期末银行账户余额51241.22美元。专用账户累计利息收入61956.13美元，以前年度从利息中支付给供应商10714.91美元，利息结余51241.22美元。2016年3月1日，湖南省财政厅将利息51241.22美元支付给亚行用于归还本金及利息，专用账户账面余额为0。

6.其他需要说明的事项

6.1资金平衡表中亚洲开发银行贷款期末数与期初数之差、项目进度表中相应本期发生额与贷款协定执行情况表人民币本期提款数不一致主要是由于汇率变动、及归还了贷款本金造成的。

6.2截至2016年2月24日，累计使用亚洲开发银行贷款本金191172296.79美元，占贷款计划总额的95.59%。其中：已经用于工程性防洪项目187166772.08美元，占该类计划的95.7%;用于非工程性防洪管理1433064.23美元，占该类计划的90.1%;用于项目管理设备及交通设备2455183.39美元，占该类计划的95.4%；用于培训117277.09美元，占该类计划的44.4%。

6.3 根据湖南洪水管理行业项目的实际情况，亚洲开发银行已对该项目提款类别中的提款限额进行了中期调整。

**Notes to Financial Statements**

1. Project Profile

Hunan Flood Management Sector Project (loan No. 2244-PRC) aims to improve the flood management and flood control situation and persistently reduce the risk of flood at the midstream and upstream of four major river basins in Hunan Province, hence to achieve the targets of bringing benefit while removing harm, protecting people’s lives and properties, and boosting the economic development. The project includes 35 flood control subprojects in 35 cities of the province. The works include restoration of existing flood-control dikes, construction of new dikes, upgrade and construction of sluices, pump stations and flood diversions; construction or upgrade of hydrologic stations, in the above-mentioned 35 cities and counties, which will be connected into the information acquisition system of Hunan Provincial bureau of hydrology; improvement of the data management, flood warning and decision-support system of the 35 subproject areas; implementation of consulting and training activities.

Legal documents such as *Loan Agreement* and *Project Agreement* were signed on October 4, 2006 and came into effect on January 9, 2007, and the adjusted closing date of the loan is December 31, 2014. On February 24, 2016, Hunan Provincial Department of Finance returned the unused amount to the ADB.

2. Scope of Financial Statement

The scope of annual financial statement of this year includes the financial statements of the PPMO of Hunan Flood Control Project for Hilly Region Utilizing ADB Loans and the PMOs of 35 subprojects of Hunan Flood Management Sector Project as well as the special account statement of Hunan Provincial Department of Finance.

3. Principal Accounting Policies

3.1 The financial statement of this project has been prepared in accordance with *Accounting Method for Project Utilizing World Bank Loans* (CJZ〔2000〕No. 13) issued by the Ministry of Finance of the PRC.

3.2 According to the memorandum of the PPMO and ADB mission from October 9 to 12, 2015, this financial statement covers the period from July 1, 2015 to February 24, 2016 (the Gregorian calendar).

3.3 For financial accounting of this project, the accrual basis has been adopted as the principle and double-entry bookkeeping has been adopted as the method with China Yuan (CNY) as the recording currency.

3.4 According to *Notification of Hunan Provincial Department of Finance on Compiling Annual Final Accounting for IFC Loan Projects in 2006* (XCW［2007］No. 4) , the final accounting has been done with the exchange rate announced by the People's Bank of China on February 24, 2016, i.e. 1 USD = 6.5302 CNY.

4. Explanation on Statement Items

4.1Project expenditure

The annual project expenditure of this term was CNY 95,762,431.55, and the accumulative expenditure was CNY 3,815,510,411.35.

4.2Monetary capital

On February 24, 2016, the monetary capital balance was CNY 334,615.41, decreasing by CNY 32,924,282 compared with that of the previous year.

4.3Advance Payment and Receivable

On February 24, 2016, the balance was CNY 611,534,242.53, mainly the project funds paid to the construction units by the PMOs of relevant cities and counties in advance.

4.4 Appropriation funds

On February 24, 2016, the balance was CNY 1,274,203,792.23, mainly the supporting funds appropriated at provincial level, city level and county level.

4.5 Project capital and project capital reserve

On February 24, 2016, the balance was CNY 116,842,252.04, mainly the supporting funds appropriated at provincial level, city level and county level.

4.6 Appropriated supporting funds from superior-level

On February 24, 2016, the balance was CNY 76,501,873.64, mainly the supporting funds appropriated at provincial level, city level and county level.

4.7Onerous supporting funds

On February 24, 2016, the domestic loan balance was CNY 580,108,776.75, the other loan balance was CNY 104,810,743.55, and the load balance of appropriated funds by the superior-level was CNY 207,842,825.32.

The planned supporting fund for the project is CNY 3,008,999,560 in total, and by the end of February 24, 2016, the appropriated supporting funds added up to CNY 2,359,835,364.13, accounting for 78% of the planned amount.

4.8 External loan

The accumulative drawdown of Hunan Provincial Department of Finance from the ADB is USD 196,926,019.28, but the unused amount of USD 5,753,722.49 was returned to the ADB on February 24, 2016, so the actual drawdown is USD 191,172,296.79. The returned principal is USD 33,650,118.6 and the debt balance is USD 157,522,178.19.

On February 24, 2016, the ADB loan balance indicated in the Balance Sheet was CNY 1,028,651,328.02, while the accumulative drawdown indicated in the Table of Loan Agreement Implementation was CNY 1,248,393,332.5, showing a difference of CNY 219,742,004.48.

The reason for this difference is that Hunan Provincial Department of Finance has returned the principal of USD 33,650,118.6 (equivalent to CNY 219,742,004.48).

4.9 Payables

On February 24, 2016, the balance was CNY 1,274,708,616.12, mainly the payables to the contractors or suppliers by the PMOs of relevant cities and counties.

4.10 Total Amount of Pending Payment

On February 24, 2016, the balance was CNY 14,253,801.56, mainly the pending taxes and dues by each construction unit in line with the project progress.

5. Use of Special Account

The special account of this project, with the account number of 431629000146370000164 (USD account), is established in Wuyi Road Sub-branch of Bank of Communications in Changsha City. On July 1, 2015, the balance in the bank account was USD 5,803,488.57; the interest of this term was USD 1,475.14, the unused amount returned to the ADB in this term was USD 5,753,722.49 and the balance in the account at the end of this term was USD 51,241.22.The accumulative interest in the special account was USD 61,956.13 and the amount paid to the suppliers in the previous year was USD 10,714.91, so the interest balance was USD 51,241.22. On March 1, 2016, Hunan Provincial Department of Finance paid the interest of USD 51,241.22 to the ADB as the return of the principal and interest, so the balance in the special account was 0.

6. Explanations on Other Issues

6.1The difference between the amount at the end of the loan term and that at the beginning of the loan term indicated in the Balance Sheet, and the inconsistency between the accrual of the term indicated in the Project Schedule and the drawdown in CNY indicated in the Table of Loan Agreement Implementation are both caused by exchange rate changes and the return of the principal.

6.2By the end of February 24, 2016, the accumulative used principal of ADB loans had added up to USD 191,172,296.79, accounting for 95.59% of the total planned loan in USD. The amount for structural flood-control projects added up to USD 187,166,772.08, accounting for 95.7% of the planned amount for the category; the amount for non-structural flood-control management added up to USD 1,433,064.23, accounting for 90.1% of the planned amount for the category; the amount for project management equipment and transportation equipment added up to USD 2,455,183.39, accounting for 95.4% of the planned amount for the category; the amount for training added up to USD 117,277.09, accounting for 44.4% of the planned amount for the category.

6.3 According to the actual situation of Hunan Flood Management Sector Project, the ADB has adjusted, for medium term, the drawdown limit of each drawdown categories applicable in this project.

三、审计发现的问题及建议

审计发现的问题及建议

除对财务报表进行审计并发表审计意见外，审计中我们还关注了项目执行过程中相关单位国家法规和项目贷款协定遵守情况、内部控制和项目管理情况、项目绩效及上年度审计建议整改落实情况。今年审计没有发现项目管理中存在有违反国家法规和项目贷款协定的问题。

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 have found no non-compliance with state laws and regulations or the loan agreement.

附件：

审计发现问题的整改情况

按审计署的授权和本项目实施的进展程度，对其年度审计已结束。本次审计未发现新的问题。