中华人民共和国湖南省审计厅

Hunan Provincial Audit Office of the Republic of China

**审 计 报 告**

Audit Report

湘审外报〔2016〕43号

Hunan AUDIT REPORT〔2016〕NO.43

项目名称：世界银行贷款湖南森林生态恢复和发展项目

Project Name: World Bank Loan-Hunan Forest Restoration and Development Project

项目执行单位：湖南省林业厅外资项目管理办公室

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管理办公室：

我们审计了世界银行贷款湖南森林生态恢复和发展项目2015年12月31日的资金平衡表及截至该日同年度的项目进度表、贷款协定执行情况表、专用帐户报表（第5页至第14页）及财务报表说明。

（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，公允反映了世界银行贷款湖南森林生态恢复和发展项目 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

我们审查了本期内由省财政厅报送给世界银行第4-5号提款申请书及所附资料。我们认为，这些资料均符合贷款协议的要求，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说明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一六年六月二十八日

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I. Auditor’s Opinion

Auditor’s Opinion

To Hunan Provincial Forestry Office

We have audited your unit’s Balance Sheet and Summary of Sources and Uses of Funds by Project Component, by Dec.31,2015, and Statement of Implementation of Loan Agreement and Special Account Statement (from page 5 to page 14), and Notes to the Financial Statements.

**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.

**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.

Opinion

In our Auditor’s Responsibility, the financial statements identified in the first paragraph present fairly, in all material respects, the financial position of the World Bank Loan-Hunan Forest Restoration and Development Project as of December 31, 2014, 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.

**Other Matters**

We also examined the withdrawal application No.four and five and the attached documents submitted by Provincial Finance Department to the th World Bank 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

June 28,2016

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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**

根据中国政府和世界银行2013年3月签订的《贷款协定》，世行贷款湖南森林恢复和发展项目由世界银行提供8000万美元(按项目评估文件中确定的汇率1：6.25折合人民币5亿元)，中方资金人民币2.2亿元，概算总投资人民币7.2亿元。

**2、财务报表编制范围**

本财务报表的数据包括湖南省项目办、湖南省森林植物园、22个县项目办的财务收支情况。

本报表数据期间为2015年1月1日至2015年12月31日。

**3、主要会计政策**

3.1会计核算基础：本项目会计核算按权责发生制进行，采用借贷复式记账法记账，以人民币为记账本位币。

3.2会计年度：会计年度为公历1月1日至12月31日。

3.3财务报表：项目执行单位按贷款协定要求为该项目设立了单独的账目，本财务报表全面反映了世行贷款湖南森林恢复和发展项目省项目办、省森林植物园、项目县等经济活动。

**4、报表有关科目说明**

4.1在建工程

2015年度项目在建工程支出本期发生额为人民币277,922,462.84元，累计支出人民币474,433,962.76元，其中：

森林重建和恢复支出：本年度支出人民币260,703,877.06元，累计支出人民币444,232,414.07元。

机构支持与技术增强支出：本年度支出人民币15,969,434.38 元，累计支出人民币28,952,397.29元。

4.2预付及应收款

2015年12月31日余额为人民币5,551,302.27元，主要是预付项目工程周转金。

4.3 固定资产

2015年12月31日余额为人民币9,869,161.78元，为项目办购入的办公设备、项目经批准统一采购的设备以及苗圃升级形成的资产。

4.4项目拨款

22个项目县、省林业厅外资办、省森林植物园财务报表数据汇总情况：截止2015年12月31日,项目拨款余额为人民142,670,233.31元，为计划的64.85%。

4.5项目借款

截止2015年12月31日国外借款余额为人民币320,951,737.83元, 为向世界银行提取的项目贷款资金,其中:项目提款报账资金262,207,868.01元, 专用账户年末余额折人民币58,743,869.82元。

4.6应付款

2015年12月31日余额合计为人民币89,254,331.88元，主要是项目实施单位应支付的苗木费及劳务费。

4.7其他收入

2015年12月31日余额人民币16,091.23元，为项目单位银行存款利息收入。

4.8非流动资产基金

2015年12月31日余额为人民币9,869,161.78元，为固定资产的对应科目。

**5、报表有关数据说明**

5.1本报告财务数据截止日为2015年12月31日。

5.2、本报告数据由宁乡县、醴陵市、耒阳市、常宁市、衡南县、新邵县、平江县、岳阳县、桃源县、鼎城区、汝城县、资兴市、苏仙区、桂东县、桂阳县、安仁县、永兴县、双牌县、金洞区、麻阳县、沅陵县、泸溪县、湖南省森林植物园、省项目办财务数据汇总而成。

5.3.专用账户使用情况

世行贷款湖南森林恢复和发展项目专用账户设在湖南省财政厅，由湖南省财政厅外经处管理。专用账户2015年年初余额为1,189,863.13美元,本年世行回27,849,333.45美元,利息收入3,764.71美元,本期支付19,990,541.18美元,结余9,052,420.11美元。

按2015年12月31日美元兑人民币中间价1:6.4893折算，专用账户2015年初余额为人民币7,721,378.81元，年末余额为人民币58,743,869.82元。

v.Notes to the Financial Statement

Notes to the Financial Statement

**1. Project Introduction**

On the basis of the Loan Agreement dated March, 2013 between the Government of the People’s Republic of China and the World Bank, the World Bank Loan for the project is 80 millions USD (500 million RMB at the exchange rate 1:6.25 identified in the Project Evaluation), Chinese capital 220 million RMB, and total investment is 720 million yuan.

**2. Scope of Financial Statement**

The data of the financial statement is gathered from the financial statements of PPO, Hunan Forest Botanical Garden and 22 CPOs.

The duration of the financial statement is from January 1st, 2015 to December 31st, 2015.

**3. Major Accounting Policies**

3.1 Basis of accounting: Subject to the Accrual Basis Accounting principle, the statement employs the debit credit double entry bookkeeping technique and adopts RMB as the bookkeeping base currency.

3.2 Fiscal year: From January 1st to December 31st.

3.3 Financial Statement: The PIE established a separate account for the project as per the *Loan Agreement*. The financial statement reflects comprehensively the economic activities of PPO, Hunan Forest Botanical Garden and CPOs.

**4. Illustration of Related Subjects**

4.1 Construction in progress

2015 Balance of expenditure of construction in progress: The amount incurred in current period RMB 277,922,462.84, accumulated expenditure RMB474,433,962.76. Expenditure of forest reforestation and restoration: current annual expenditure RMB 260,703,877.06, accumulated expenditure RMB 444,232,414.07. Expenditure of institutional support and technique enhances: current annual expenditure RMB 15,969,434.38, accumulated expenditure RMB 28,952,397.29.

4.2 Prepayments and receivables

Balance on December 31st, 2015 is RMB 5,551,302.27, mainly used to prepay the project construction revolving funds.

4.3 Fixed assets

Balance on December 31st, 2015 is RMB 9,869,161.78, which are office facilities purchase by project office, project equipments procured after approval and assets formed by nursery upgrade.

4.4 Project appropriation

Gathered data of financial statements of FFPO (Hunan Forestry Department Foreign Funds Project Office), Hunan Forest Botanical Garden and 22 CPOs: up to December 31st, 2015, the balance of project appropriation is RMB 142,670,233.31 and accounts for 64.85% of the plan.

4.5 Project debt

Up to December 31st, 2015, the balance of foreign debt is RMB 320,951,737.83, which is the project loan withdrawed from the World Bank. Including: the project reimbursement funds RMB 262207868.01, at the end of the special account balance RMB 58743869.82.

4.6 Payables

Balance on December 31st, 2015 is RMB 89,254,331.88 in total, which are mainly the seedling fee and labor fee that PIEs should pay.

4.7 Other incomes

Balance on December 31st, 2015 is RMB16,091.23, which is interest on deposit of PIEs.

4.8 non-current assets

Balance on December 31st, 2015 is RMB 9,869,161.78, which is the corresponding subject of fixed asse

**5. Illustration of Related Data**

5.1. The expiry date of the data of the financial statement is December 31st, 2015.

5.2. The data is gathered from the financial statements of Ningxiang County, Liling City, Leiyang City, Changning City, Hengnan County, Xinshao County, Pingjiang County, Yueyang County, Taoyuan County, Dingcheng District, Rucheng County, Zixing City, Suxian District, Guidong County, Guiyang County, Anren County, Yongxing County, Shuangpai County, Jindong District, Mayang County, Yuanling County, Luxi County, Hunan Forest Botanical Garden and PPO.

5.3. Use of the special account

The special account for World Bank-Loan Hunan Forest Restoration and Development Project is set up in Hunan Finance Department and managed by Foreign Economy Office of Hunan Finance Department. The special account balance at the beginning of 2015 is $1,189,863.13, this year the bank back to $27,849,333.45, interest income end at $3764.71, this pay $19,990,541.18, balance $9,052,420.11.

According to the December 31, 2015 dollar/yuan parity 1:6. 4893 conversion, the special account balances at the beginning of 2015 is RMB 7,721,378.81, at the end of the balance is RMB 58,743,869.82.

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、项目绩效以及上一年度审计结论落实情况。我们发现存在如下问题：

1. **违反国家法规或贷款协定的问题**

**1.配套资金未及时足额到位。**

2015年度项目应到位配套资金6514万元，实际至2015年底止到位配套资金4093万元。但各县项目办的到位情况参差不齐，有的根本未予配套，如泸溪县项目办2015年度应到位配套资金107.2万元，其中：省财政76万元、县财政31.2万元。至审计之日，省、县财政均未配套；双牌县项目办2015年县级配套应配未配134.6万元；桂阳县项目办2015年应到位配套资金101万元，其中: 省级42万元、县级59万元，至审计之日，省级未配套，县级配套23万元；永兴县2015年应到位配套资金142.1万元，其中:省财政67.42万元、县财政74.68万元，实际省财政到位25万元；县财政未配套，省、县两级财政未按协议规定足额提供项目配套资金117.1万元；常宁市项目办2015年度应到位省财政配套资金63.2万元，实际到位24万元，少到位39.2万元，截至2015年底省财政累计应配套148.24万元，实际只到位56万元，累计少到位92.24万元；衡南县项目办2015年度应到位配套资金168.4万元，其中:省财政80.42万元，县财政87.98万元，实际到位42.01万元，其中:省财政28万元，县财政14.01万元（为林业局自有资金配套）, 省、县两级财政未按协议规定足额提供项目配套资金126.39万元，且衡南县财政滞留2015年省级配套资金28万元，至审计时仍未拨入项目办； 耒阳市项目办2015年度应到位配套资金 173.2万元，其中:省财政81.6 万元，县财政91.6 万元，实际到位79万元，其中:省财政29 万元，县财政50 万元，省、县两级财政未按协议规定足额提供项目配套资金94.2万元；截至2015年12月31日累计应配套而未配套资金229.44万元，其中：省级128.26万元，县级101.18万元；沅陵县项目办2015年度应到位配套资金149.1万元，其中:省财政65.8万元，县财政83.3万元，实际到位78.5万元，其中:省财政 24 万元，县财政54.5 万元，省、县两级财政未按协议规定足额提供项目配套资金70.6万元；安仁县项目办2015年应到位县级配套资金79.9万元，实际到位12万元; 县财政未按协议规定足额提供项目配套资金67.9万元；苏仙区项目办2015年度应到位配套资金137.5万元，其中:省财政66.8万元，县财政70.7万元，实际到位42.77万元，其中:省财政 22万元，县财政20.77万元，省、县两级财政未按协议规定足额提供项目配套资金 94.73万元；金洞管理区项目办2015年度应到位县级配套资金104.5万元, 至审计之日，县财政未予配套;平江县项目办2015年度省财政应到位配套资金98.70万元，实际到位20万元，未到位78.70万元;岳阳县项目办2015年应到位配套资金162.92万元,其中:省财政80.30万元、县财政82.62万元;实际到位配套资金74万元，其中：省财政24万元、岳阳县财政50万元; 配套资金不到位88.32万元，其中：省财政55.70万元，县财政32.62万元;双版县项目办2015年县级配套资金应配134.6万元；至审计之日，县财政未予配套;永兴县项目办2015年度应到位配套资金142.1万元，其中：省财政金67.42万元，县财政74.68万元，实际到位省财政配套资金25万元；至审计之日，县财政未予配套;宁乡县项目办2015年度应到位省级配套资金89.91万元，实际到位省级配套资金36万元，资金缺口53.91万元；常德市鼎城区2015年应到位配套资金92.93万元，其中：省财政43.73万元、区财政49.2万元，实际到位配套资金50万元（为省级配套）。区财政未予配套。

由于配套资金不到位，在一定程度上影响了项目的正常实施，也导致了拖欠项目款的情况。

上述做法违反了《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）第十一条“各出资部门应按照协议约定履行出资责任。项目单位应当按照有关协议以及项目评估报告的要求，及时足额筹集配套资金”的相关规定。建议你办督促各级财政及时将项目资金拨付到位，以免影响项目实施进度和效果。确保项目按计划完成。

**2、衡南县、永兴县、鼎城区三县（区）财政局滞留项目报账资金41.02万元。**

2015年11月衡南县项目办向世界银行第4次提款报账资金396.74万元，衡南县财政局2016年1月拨付衡南县林业局农户造林补贴380万元，余款16.74万元至审计时仍未拨付到项目办。永兴县2015年世行贷款造林报帐两次，第一次报账资金319.21万元，于2016年2月兑付，第二次报帐资金330.11万元, 于2016年5月兑付，兑付金额328.79万元，未兑付金额1.32万元。未兑付金额1.32万元滞留在县财政；加上2013年第一次报账滞留3.67万元、2014年第二次报账滞留2.42万元、第三次报账滞留1.93万元，累计滞留县财政局补贴专户9.34万元。常德市鼎城区申报的2013年第三期造林抚育资金14.94万元，至审计之日仍滞留在区财政未拨付。

上述做法违反了《国际金融组织和外国政府贷款赠款管理办法》（财政部38号令）第二十八条“……任何单位和个人均不得以虚报、冒领或者其他手段骗取贷款资金，不得以任何理由和形式滞留、截留、挪用贷款资金或者擅自改变贷款资金用途”的规定。建议省项目办与省财政厅沟通协调敦促各县财政局将资金及时拨付到位。

**3、项目办财务未专账核算。**

常宁市项目办未设立专户核算世行贷款资金，而是与油茶产业等资金共用一帐户；耒阳市项目办未设立专户核算世行贷款资金，而是与防护林工程等资金共用一帐户，且耒阳市财政局将其他世行贷款资金与森林世行贷款资金在同一个帐户核算；衡南县项目办未设立专户核算世行贷款资金，所有资金都在县国库集中支付局的县林业局零余额帐户，且衡南县财政局将其他世行贷款资金与森林世行贷款资金在同一个帐户核算；平江县项目办未设立专户核算世行贷款资金，而是与与世界银行贷款国家贫困地区林业项目共用一个账户，未进行独立分账核算。

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。建议上述项目办设立专账专户管理项目资金。

1. **项目管理方面存在的问题**

**1．项目记载不准确、不完整，支出凭据不齐全。**

双牌县项目办2015年在项目工程支出中列支付世行项目总体规划设计费12万元，无项目设计费合同；另双牌县林业开发有限责任公司将世行贷款资金转账潘淑容，无造林合同及工程量验收单。

上述行为不符合《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帐凭证。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，对不真实、不合法的原始凭证有权不予接受，并向单位负责人报告；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。记帐凭证应当根据经过审核的原始凭证及有关资料编制。”的规定。建议项目单位严格执行相关财政制度和会计法规，确保财务管理落到实处。

**2、项目区未设立永久性标志。**

2015年，岳阳县使用世行贷款完成完全裸露地重建、受损林地恢复等新造林842.8公顷, 共138个小班，均未设立项目工程牌。

上述行为不符合《世界银行贷款湖南森林恢复和发展项目管理办法》（湘林外资【2013】41号）第四款第九条“项目区应设立永久性标志。工程牌应设置在本县主体工程靠近主要交通干道的醒目位置。工程牌式样按省项目办统一要求设置。”的规定。建议你办依照《世界银行贷款湖南森林恢复和发展项目管理办法》要求，设置省项目办统一要求的工程牌式。

**3．部分工程未按规定进行招投标和政府采购。**

岳阳县项目办2015年共采购苗木973642株，金额48.70万元，全部由岳阳县林业科学研究所供应，未对苗木采购进行招投标。

衡南县项目办2015年共采购苗木2283360 株，金额103.42万元，全部由衡南县林欣苗木花卉中心、衡南县林业科学研究所、衡南县荣丰园艺场供应，未进行招投标和政府采购。

上述行为不符合《中华人民共和国招标投标法》第三条“在中华人民共和国境内进行下列工程建设项目包括项目的勘察、设计、施工、监理以及与工程建设有关的重要设备、材料等的采购，必须进行招标：（一）大型基础设施、公用事业等关系社会公共利益、公众安全的项目；（二）全部或者部分使用国有资金投资或者国家融资的项目；（三）使用国际组织或者外国政府贷款、援助资金的项目。”的规定。建议你办敦促项目单位按协议要求对苗木供应单位进行招投标，加强计划管理和执行，保证项目顺利实施。

**4、少列支出16万元。**

苏仙区项目办2015年共采购69.45万元苗木（区林业重点工程造林调苗单明细记录共采购69.45万元苗木），三次转帐付杨平安苗木款53.45万元，冲中心苗圃原借款16万元**，**但2015年世行项目造林用苗统计表只记录53.45万元。少列支出和少冲区级配套中心苗圃款16万元。

上述行为不符合《中华人民共和会计法》第十七条“各单位应当定期将会计帐簿记录与实物、款项及有关资料相互核对，保证会计帐簿记录与实物及款项的实有数额相符、会计帐簿记录与会计凭证的有关内容相符、会计帐簿之间相对应的记录相符、会计帐簿记录与会计报表的有关内容相符。”的规定。建议你办敦促项目单位核实数据，确保购苗用苗数据真实正确，你办已接受审计建议。

**5．未及时拨付工程款332.08万元。**

泸溪县林业项目办至2015年12月底，尚有294.43万元秋季抚育款挂列应付账款未予拨付；平江县林业项目办2013年度及2014年度不合格小班秋季抚育款37.65万元，2015年10月重新验收合格，至2016年2月才拨付，资金拨付缓慢。。

上述行为不符合《国际金融组织和外国政府贷款赠款管理办法》（2006年财政部第38号令）第二十八条“贷款资金的使用应当符合贷款法律文件的规定，任何单位和个人均不得以虚报、冒领或者其他手段骗取贷款资金，不得以任何理由和形式滞留、截留、挪用贷款资金或者擅自改变贷款资金用途”的规定。建议你办敦促各项目单位按协议要求将资金及时拨付到位。你办已接受审计建议。

1. **内部控制方面存在的问题**

**1、固定资产管理欠规范。**

省办提供给苏仙区项目办中心苗圃288万元的设备，经现场抽查盘点，设备未按要求存放于中心苗圃，分别存放在国营苗圃、区林业局、中心苗圃等三个地方，如小型挖掘机、洒水车等9台设备共计80.76万元存放于苏仙区国营苗圃；皮卡车3台共计51.69万元存放于苏仙区项目办、林权办、森保站等三个股室；种子发芽箱、装载车、抽水机、连栋大棚温室等32台设备共计155.55万元存放于中心苗圃，现无偿供郴州市茂源珍稀苗木有限公司使用。上述设备均未明确责任人，未建立台帐，无领用手续，部份资产甚至闲置未用，管理欠规范。

上述行为不符合《行政单位国有资产管理暂行办法》财政部令第35号第二章　管理机构及职责（二）负责本单位国有资产的账卡管理、清查登记、统计报告及日常监督检查等工作；（三）负责本单位国有资产的采购、验收、维修和保养等日常管理工作，保障国有资产的安全完整。建议省办督促上述单位完善资产管理制度，加强对资产的管理和监督，你办已接受审计建议。

**2、上一年度审计发现问题未整改。**

审计发现，上一年度审计报告披露的岳阳县使用世行贷款完成完全裸露地重建、受损林地恢复等新造林未设立项目工程牌的问题，未得到整改，本年度仍然存在。苏仙区财政未设立专户管理的问题.未得到整改，本年度仍然存在。

上述行为不符合《中华人民共和国审计法实施条例 》第五十四条“被审计单位应当将审计决定执行情况书面报告审计机关。审计机关应当检查审计决定的执行情况。被审计单位不执行审计决定的，审计机关应当责令限期执行；逾期仍不执行的，审计机关可以申请人民法院强制执行，建议有关主管机关、单位对直接负责的主管人员和其他直接责任人员给予处分”的规定。建议你办督促项目单位落实审计发现问题的整改，维护审计的严肃性。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 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 and the implementation of last year’s annual audit conclusion. We found the following issues:

Non-compliance with state laws and regulations or the applicable provisions of the loan agreement

**1.** **Counterpart funds are not in place in time**

The 2015’s counterpart funds in place should have been￥40.93mn(excluding labor service as investment), and the real in place counterpart funds were ￥18.08 mn.But the implementation of the counterpart funds of each countywere different. Luxi County simply failed to complete it, whose counterpart fund should have been ￥1.072 mn in 2015，including￥760,000of provincial finance, and ￥312,000of county finance. Both the provincial and county funds didn’t actually happen by the end of this audit; The amount of counterpart fund that Shuangpai CPO should but didn’t offer is ￥1.346 mn；For Guiyang CPO, it should have been ￥1.01mn in 2015, including￥420,000 provincial level, and ￥590,000 county level, but by the date of audit, no provincial counterpart fund fulfilled, only ￥230,000 from county level; For Yongxing County, it should have been ￥1.421mn counterpart fund, including￥674,200 from province, and ￥746,800 from county. The actual completed fund were only ￥250,000 from provincial level. In total,￥1.171mn counterpart fund were not in place according to the agreement. For Changning, ￥ 632,000 expected provincial fund only completed ￥240,000 in the year of 2015. By the end of 2015, accumulated provincial fund should have been ￥1.4824 mn, but the real in place fund was￥560,000，￥922,400 accumulated funds lacked. For Hengnan CPO, ￥1.684 mn expected counterpart fund,with￥804,200 provincial fund and￥879,800 county fund, were only completed￥420,010 （280,000 from provincial level, and 140,100 from county forestry bureau’s own capital）in the year of 2015. The provincial and county finance didn’t offer the counterpart fund of ￥1.2639 mn according to the project agreement, and the Hengnan County finance kept ￥280,000 fromprovincial counterpart fund by the date of audit;For Leiyang CPO, it should have been ￥1.732mn counterpart fund, including￥816,000 from province and ￥916,000 from county. But the actual in place fund in total is ￥790,000，including 290,000 from province and 500,000 from county. ￥942,000 of the two levels were not in place in time. By the date of 31st December, 2015, the amount of accumulated counterpart funds lacked according to the agreement is ￥2.2944 mn, including ￥1.2826 mn of province and ￥1.0118 mn of county level; For Yuanlin CPO, it should have been ￥1.491mn counterpart fund, including￥658,000 from province and ￥833,000 from county. But the actual in place fund in total is ￥785,000, including 240,000 from province and 545,000 from county. ￥706,000 of the two levels were not in place in time; For Anren CPO, it should have been￥799,000 counterpart fund, from county, but the actual in place fund from county is ￥120,000.￥679,000 of the county level were not in place in time; For Suxian District CPO, it should have been ￥1.375 mn counterpart fund, including￥668,000 from province and ￥707,000 from county. But the actual in place fund in total is ￥427,700, including 220,000 from province and 207,700 from county. ￥947,300 of the two levels were not in place in time; For Jingdong Administrative District CPO, it should have been ￥1.045 mn counterpart fund from county, but it hasn’t taken place by the date of audit; For Pingjiang CPO in 2015, it should have been ￥987,000 counterpart fund from province, but the actual in place fund from province is ￥200,000; For Yueyang CPO in 2015, it should have been ￥1.6292mn counterpart fund, including￥803,000 from province and ￥826,200 from county. But the actual in place fund in total is ￥740,000, including ￥240,000 from province and ￥500,000 from county. ￥883,200 of the two levels were not in place in time, including ￥557,000 from province and 326,200 from county;For Shuangpai CPO in 2015, it should have been ￥1.346 mn counterpart fund from county, but it hasn’t taken place by the date of audit; For Yongxing CPO in 2015, it should have been ￥1.421mn counterpart fund, including￥674,200 from province and ￥746,800 from county. But the actual in place fund is ￥250,000 from province. The counterpart fund from county level hasn’t taken place by the date of audit; For Ningxiang CPO in 2015, it should have been ￥899,100 counterpart fund from province, but the actual in place province fund is ￥360,000; For Changde City Dingcheng District CPO in 2015, it should have been ￥929,300 counterpart fund, including￥437,300 from province and ￥492,000 from the District. But the actual in place fund in total is ￥500,000 (from province), and there is no fund from the District; Due to the insufficiency and delay of counterpart funds, the implementation of project was affected.

The above practice disobeyed the “International Financial Organizations and Foreign Government Loans and Grants Financial management Interimi Management Approach”(International Finance [2011] No. 10), which required that “The capital investment department should be in accordance with the agreement to perform responsibility. Project units shall, in accordance with the relevant agreement and to meet the requirements of the project evaluation report, form a complete set of full specified amount to raise funds in time”. We suggest that the province project office to supervise finance departments of all levels to offer the project funds in time and in accordance with the agreement to ensure the implementation and completion of project.

**2. Local finance bureau of Hengnan, Yongxing, and Dingcheng** District County kept some reimbursement money with total amount of ￥410, 200.

Hengnan County CPOsubmitted the reimbursement requirement to the World Bank for the 4th time with the amount of ￥3.9674 mn in November 2015. Hengnan County Finance Bureau offered the disbursement of ￥3.80 mn to Hengnan County Forestry Bureau asfarmers’ planting subsidies in January 2016, but didn't pay the balance of ￥167,400 until this audit. Yongxing County asked for reimbursement for twice to the World Bank in 2015, and the first amount of reimbursement is about ￥3.1921mn, which were carried out in February 2016, and the second amount of reimbursement is about ￥3.3011mn, which were carried out in May 2016. Amount unpaid is ￥13,200 which were kept in the local finance bureau. The accumulated unpaid disbursement is about ￥93,400 (36,7 unpaid in 2013, 24,200 unpaid in 2014, and 19,300 unpaid for the 3nd time). There were 149,400 of forestry planting reimbursement applied by Changde Dingcheng District CPO in 2013 kept in the local finance bureau.

The above activities violate the “International Financial Organizations and Foreign Government Loans and Grants Management Approach”(Ministry of Finance Decree No. 38) twenty-eighth), which required that “Any units or individuals are not allowed to falsely claim, fake or other means to defraud the loan funds, not with any reason to detaining, orapplying the loan funds or unauthorized changes to the provisions of the loan purpose”. We suggest that the province project office and province finance departments to supervise county finance departments offer the project funds in time and in accordance with the agreement

**3. Some CPOs have not open separate account for the project**

Changning City CPO didn’tset up special account for the World Bank loan funds, but used the account sharing with oil tea industry and other projects; Leiyang city finance bureausharedan account for all kinds of World Bank loan funds besides forestry funds. The Hengnan County CPO also didn’t set up special account for world bank loan funds, and usedthe same account for all kinds of World Bank loan funds besides forestry funds. Pingjiang county didn’t set up special bank account either, but shared an account with national poverty areas forestry project.

The above deeds violated the regulation of the Ministry of finance “Financial Management Interim Measures of the Loans and Grants from International Financial Organizations"(International Finance [2011] No.10)"which stated as “project loan funds should set up special accounts. In principle, different items should set up separate accounts individually. The same party grants with the same currency can only open an account, and should adjust the account by different projects. Domestic counterpart funds can be handled with reference to it.”It is suggested that the above CPOs set up special accounts to manage project funds.

**Problems in Project Management**

**1．Inaccurate and incomplete project records and expenses evidence**

Shuangpai County CPO recorded the expense of general planning and design in 2015（RMB 120000）, but didn’t present the related design contract; And Shuangpai Forestry Development Co., Ltd transferred the World Bank loan funds to Pan Shurong, but didn’t show the afforestation contract and project engineering work acceptance list.

The above acts didn’t conform to the "Accounting Law of People's Republic of China" of the 14th item about accounting vouchers, including the original vouchers and accounting documents, which demanded thatto record economic and business transactions, original vouchers must be filed and submitted to the accounting office timely. Accounting organizations and accounting personnel must check the original vouchers according to the state regulations and have the right to refuse to accept the false or illegal original vouchers, and report to the director; Return the inaccurate and incomplete original vouchers and askthe responsible units to do the adjustment and supplement. The accounting documents shall be prepared in accordance with the original vouchers and relevant materials.We suggested that the project units to strictly implement the relevant financial and accounting regulations, and to ensure the affects of financial management.

**2. There are no permanent markers in project area.**

In 2015, Yueyang County has completed 842.8 ha of completely bare land reconstruction and damaged forest land restoration, 138 afforestation subcompartments in total, all of which don’t have project boards.

The above-mentioned act violates the Subparagraph 4 Article 9 of The Project Management of World Bank Loan-Hunan Forest Restoration and Development Project (Hunan Forestry Foreign Funds [2013] NO.41): Project area shall set up permanent markers. The project board shall be at the full position of main project near main traffic artery and the design shall as per the uniform requirements of PPO. And we suggest you set up project boards according to the requirements of The Project Management of World Bank Loan-Hunan Forest Restoration and Development Project.

**3. Some of the projects didn’t invite bidding and government procurement as regulations.**

Yueyang County CPO purchased 973,642 seedlings in 2015 with the amount of 487,000 which were all supplied by the Yueyang County Forestry Science Research Institute, without bidding.

Hengnan County CPO purchased 2,283,360seedlings in 2015 with the amount of ￥1.0342 mn, which were all provided by the Hengnan County Linxin Seedling and Flower Center, Hengnan County Forestry Science Research Institute, and Hengnan County Rongfeng Horticultural Supply without bidding and government procurement.

The above-mentioned act violates the Article 3 of The Tendering and Bidding Law of the People’s Republic of China: The following construction projects undertaken within the territory of the People’s Republic of China, including the surveying and investigation, design, construction and construction supervision of such projects as well as the procurement of relevant major equipment and materials for such projects, shall be carried out through tendering procedures: (1) large-scale infrastructure projects and public utility projects concerning public interests and security; (2) projects invested completely or partly by the government or funded through state financing; (3) projects using loans and aid funds from international organizations or foreign governments. And we suggest that you hold bidding of seedling suppliers, strengthen management and implementation of the plan and ensure project’s smooth operation.

**4. ￥160,000 miss of expenses record**

Suxian District CPOpurchased ￥694,500 value of seedlings (The District key forestry project recorded ￥694,500 seedlings for afforestation), executed by three times’ transfer payment to Yang Pingan for seedling fee of ￥534,5000, to strike a balance of previous lending of ￥160,000. But the World Bank Project only recorded ￥534,5000.

It shows the break of "Accounting Law of People's Republic of China" in which item 17th regulated that “all units shall regularly check the accounting records with the related items, cash and materials, to make all the evidence be in accordance with the records.” It is the CPO level who should urge all the participated entities to check the statistics and guarantee the reliability of seedling purchase.

**5、Project funds RMB 3.3208 million didn’t allocated in time.**

By the end of December 2015, LuXi county forestry projects office still fall tending of 2.9443 million yuan hang column has not been disbursed in accounts payable; Pingjiang xian forestry projects office for 2013 and 2014 annual unqualified autumn tending money 376500 yuan, to be qualified in October 2015, in February 2016 to allocated, funds allocated to slow.

The above-mentioned act violates the Article 28 of The Management of Loans and Grants of International Financial Organizations and Foreign Governments (The Ministry of Finance Decree NO.38.2006): ······ any unit or individual shall not swindle loan funds by making fraudulent applications and claims or other means, and shall not retain, intercept or embezzle loan funds or change the usage of loan funds without authorization for any reason and in any way. And we suggest that province project office urge the project units according to the agreement pay the capital in timely. You have accepted the audit suggestions.

**The internal control problems**

**1. Fixed assets management is not standard.**

The 2.88 million yuan’s equipment were provied to the Suxian district project department center nursery by province. through the spot checking inventory, nursery equipment are not required to deposit in the center nursery, respectively, in a state-run nursery, area forestry bureau, center nursery, such as mini excavators, sprinkler and so on 9 devices, totaling RMB 807600 deposit in Suxian district state nursery; Three pickup trucks totaling of RMB 516900 were deposited in Suxian district project department, forest right office, forest protect stand; Seed germination box, loading truck, water pumps and the plastic greenhouse total 32 nursery equipment(RMB 1.5555 million)deposited in the center nurse, this equipments are used by Chenzhou miaoyuan rare plants co., LTD for free. The equipment has not been clear responsibility, machine account has not been established, no recipients formalities, part of the asset even idle unused, the management is not standard

The Behavior mentioned above does not comply with the "interim measures for management of administrative state-owned assets" (The Ministry of Finance Decree NO.35, chapter 2- Management agencies and responsibility) (2) Responsible for the register units’state-owned assets account card management, inventory, statistical report and daily supervision and inspection, etc.(3) Responsible for the register units’state-owned assets’ purchase, acceptance, repair and maintenance, such as daily management and guaranteeing the safety and integrity of the state-owned assets. We Suggest Provincial project office supervises and urges the unit to perfect the asset management system strengthen the management of assets and supervision. You have accepted the audit suggestions.

**2、The don’t rectified problem in last year’s audit**

Audit found the problem that Yueyang County had completed completely bare land reconstruction and damaged forest land restoration, afforestation subcompartments, all of which didn’t have project boards in the last audit report didn’t get the rectification, this year still exist. The Suxian district still didn’t set up special accounts in this year.

The Behavior mentioned above does not comply with the audit law of the People's Republic of China, regulations on the implementation of article 54 :the auditees shall examined audit decisions on the implementation . To don’t perform audit, audit institutions shall instruct deadline execution; exceeding the time limit, audit institutions may apply to the people's court for compulsory execution, suggest that the competent authorities give the person in charge directly responsible and other directly responsible personnel punishment ".I suggest you do urge the project units to carry out rectification found in the audit and maintaining the seriousness of the audit. You have accepted the audit suggestions.

附件：

审计发现问题的整改情况

一、关于项目记载不准确、不完整，支出凭据不齐全的问题，部分工程未按规定进行招投标和政府采购的问题以及少列支出16万元的问题，正在整改。

二、其余问题已整改。

审计建议已全部采纳。