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〕34号

HUNAN AUDIT REPORT〔2016〕NO.34

项目名称： 亚洲开发银行贷款湖南湘江内河航运项目

Project Name: Hunan Xiangjiang Inland Waterway Transport Development Project Financed by the Asian Development Bank

贷 款 号： 2962-PRC

Loan No. : 2962-PRC

项目执行单位：湖南省水运建设投资集团有限公司

Project Entity: Hunan Provincial Water Transportation Construction & Investment Group Co., Ltd.

会计年度： 2015

Accounting Year： 2015

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一、审计师意见

审计师意见

湖南省水运建设投资集团有限公司：

我们审计了你公司利用亚行贷款湖南湘江内河航运项目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18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，公允反映了亚洲开发银行贷款湖南湘江内河航运项目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**

我们还审查了本期内湖南省财政厅报送给亚洲开发银行的A0013至A0019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附注和审计发现的问题及建议。

中华人民共和国湖南省审计厅

二O一六年六月十七日

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#### I. Auditor’s Opinion

Auditor’s Opinion

Hunan Provincial Water Transportation Construction & Investment Group Co., Ltd.

We have audited the special purpose financial statements (from page 5 to page 18) of Hunan Xiangjiang Inland Waterway Transport Development Project Financed by the Asian Development Bank, 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 year then ended, and the Notes to the Financial Statements.

**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 Xiangjiang Inland Waterway Transport Development Project Financed by the Asian Development Bank 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 Matter(s)**

We also examined the withdrawal applications from No.A0013to A0019and the attached documents submitted to the Asian development Bank during the period. 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 of the People’s Republic of China

15 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）财务报表附注

财务报表附注

1.项目概况

湖南湘江内河航运项目贷款号为2962-PRC，项目贷款协议于2013年1月25日签订，并自签署之日起九十天内生效，预计2018年6月30日前关闭。

该项目是一个以航运为主，兼有交通、灌溉和供水等功能的水资源综合利用工程。项目枢纽位于衡阳市湘江上游39公里的衡南县云集镇。项目包括总装机容量9万千瓦、设计年均发电量3.63亿千瓦时的电站一个，设计年通过能力1,420万吨的单线单级1000T船闸一座，跨湘江公路大桥一座（17孔泄水闸），长774米的鱼道一条、两个千吨级码头及新增三级航道的航标工程。项目建成后，渠化土谷塘至上游近尾洲枢纽50公里河段，使其最小水深在目前的基础上增加1—2米以上，湘江衡阳至近尾洲航道条件大为改善，通航等级和能力大大提高，为湘江主航道和远期湘桂运河建设奠定基础。水库水位提高后，给两岸城市供水、堤垸灌溉提供有利条件，同时能加快衡南县城城市建设，提高城市品位，库区绵延几十公里的风景带，能改善沿岸人民的生活质量，促进当地旅游业的发展。

项目计划总投资为人民币2,954,370,000.00元，其中：亚洲开发银行贷款总额为150,000,000.00美元，折合人民币954,000,000.00元，项目资本金1,211,200,000.00元（其中：中央预算内补助93,900,000.00元，中央专项拨款补助317,300,000.00元，省级地方政府补助800,000,000.00元），商业银行贷款789,170,000.00元。

2. 财务报表编制范围

本财务报表的编制范围为湖南湘江土谷塘航电枢纽建设项目的财务收支活动。

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会计核算年度采用公历年制，即公历每年1月1日至12月31日。

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 按照中国人民银行2015年12月31日汇率，即USD1=人民币6.4936元。

4.报表科目说明

4.1项目支出

2015年项目支出人民币550,341,292.85元，累计支出人民币1,816,261,752.59元，占总投资计划的61.48%。

4.2货币资金

2015年12月31日货币资金余额为人民币168,416,890.27元，比上年增加人民币113,535,591.23元。

4.3预付及应收款

2015年12月31日余额为人民币57,627,725.03元，主要为预付工程款项，具体明细如下表：

货币单位：人民币元

|  |  |  |
| --- | --- | --- |
| 序号 | 单位名称 | 余额 |
| 1 | 中国葛洲坝集团股份有限公司 | 20,372,990.80 |
| 2 | 中国水利水电第八工程局有限公司 | 19,320,290.50 |
| 3 | 东芝水电设备（杭州）有限公司 | 10,680,000.00 |
| 4 | 衡南第五建筑工程有限公司 | 4,855,617.70 |
| 5 | 其他 | 2,398,826.03 |
| 合计 | | 57,627,725.03 |

4.4项目拨款

2015年12月31日余额为人民币1,070,350,000.00元，是中央政府财政和湖南省地方政府财政拨付的国内配套资金，其中：中央财政预算内拨款93,900,000.00元，中央专项基金拨款300,000,000.00元，湖南省地方政府财政拨款676,450,000.00元。

项目计划配套资金总额人民币1,211,200,000.00元，截至2015年12月31日到位配套人民币1,070,350,000.00元，占计划的88.37%，其中：中央财政预算内配套资金总额人民币93,900,000.00元，累计到位人民币93,900,000.00元，占计划的100%；中央专项基金拨款配套资金总额人民币317,300,000.00元，累计到位人民币300,000,000.00元，占计划的94.55%；湖南省地方政府财政计划配套资金总额人民币800,000,000.00元，累计到位人民币676,450,000.00元，占计划的84.56%。

4.5项目借款

2015年12月31日余额为人民币739,104,376.39元，其中：亚洲开发银行贷款额为113,820,434.95美元，折合人民币739,104,376.39元。

截至2015年12月31日，累计提取亚洲开发银行贷款资金113,820,434.95美元，占贷款总额的75.88%。其中：工程类项目累计提款95,928,377.78美元；货物类项目累计提款17,333,577.17美元；制度建设与机构加强类项目累计提款558,480.00美元。

4.6应付款

2015年12月31日余额为人民币232,839,128.27元，其中：应付亚行贷款利息5,260,112.30元，应付亚行贷款承诺费1,195,728.94元，湖南省水运建设投资集团有限公司垫付湖南湘江土谷塘航电枢纽工程项目工程款181,585,902.92元，应付施工单位工程质量保证金57,469,045.85元，其他应付款项9,118,844.79元，增值税进项税额

-21,790,506.53元。

5.专用账户使用情况

本项目专用账户设在交通银行长沙潇湘支行，账号为 431610000146370000170，币种为美元。2015年年初余额1,409.11美元，本年度回补44,476,059.27美元，利息收入571.80美元，本年度支付20,691,892.91美元，年末余额23,786,147.27美元。

V.Notes to Financial Statements

Notes to Financial Statements

1. Project Profile

Loan Agreement of Hunan Xiangjiang Inland Water Transportation Project (Loan No.:2962-PRC) was signed on Jan.25th, 2013 and became effective within 90 days since the date of signing; the loan is estimated to be closed before June 30th, 2018.

It is a multipurpose water resources project with major functioning as navigation, while combined with functions as transportation, irrigation and water supply. The Project complex is located in Yunji Town of Hengnan County on Xiang River 39km upstream Hengyang City. The Project includes a power station with total installed capacity of 90MW and designed annual power generator of 363 million kilowatt-ours, a single-line and single-lift 1000T shiplock with designed annual throughput capacity of 14.2 million tons, a highway bridge crossing Xiang River (17-sluice gates), a 774m-long fish way, two kiloton terminals, and navigation marks of new Class III navigation channels. With the completion of this Project, 50km-long river section from Tugutang to upstream Jinweizhou Complex will be channelized; the minimum water depth of this section will increase 1m to 2m on current basis, and conditions of Xiang River navigation channels from Hengyang to Jinweizhou will be greatly improved. With the improvements in navigation level and capacity, it will lay the foundation for construction of Xiang River main navigation channel and long-term Hunan-Guangxi Canal. Increasing in reservoir water level shall bring favorable conditions for urban water supply and polder irrigation on both banks. Meanwhile, it will accelerate urban construction and upgrade urban quality of Hengnan County. The scenery zone stretches a few tens of kilometers of the reservoir area will improve people's living quality along banks and promote development of local tourism.

The planed total investment of the Project is RMB2,954,370,000.00Yuan, including: ADB loan USD 150,000,000.00, equivalent to RMB954,000,000.00Yuan; the capital fund is RMB 1,211,200,000.00Yuan (including: central government budgetary investmentsRMB 93,900,000.00 Yuan, central government special appropriate funds RMB 317,300,000.00Yuan, provincial government allowance RMB 800,000,000.00Yuan), commercial bank loan RMB789,170,000.00Yuan.

2. Preparing Scope of Financial Statement

This Financial Statement includes the financial revenue and expenditure for Hunan Xiangjiang Tugutang navigation Complex.

3. Main Accounting Policy

3.1 The financial statement of this project is prepared according to *Accounting Method of World Bank Loan Project* issued by the Financial Ministry (No.13 [2000]).

3.2 The accounting year adopts the calendar year, i.e. from January 1st to December 31th.

3.3 The accounting of this project adopts principle of accrual basis, method of loan double entry bookkeeping, and recording currency of RMB.

3.4 The exchange rate of the People's Bank of China on Dec. 31th, 2015 shall be adopted, i.e. USD1=6.4936 RMB Yuan.

4. Note to the Financial Statement

4.1 Project Expenditure

The project expenditure of Year 2015 is 550,341,292.85 RMB Yuan, the accumulated expenditure is 1,816,261,752.59 RMB Yuan, which occupies 61.48% of the total investment plan.

4.2 Monetary Fund

The monetary fund balance in Dec. 31th, 2015 is 168,416,890.27 RMB Yuan with year increase of 113,535,591.23 RMB Yuan.

4.3 Prepaid and Receivable

The balance of Dec. 31, 2015 is RMB 57,627,725.03 Yuan, mainly including the advance project payment as the following table:

Currency: RMB Yuan

|  |  |  |
| --- | --- | --- |
| SN. | Name | Balance |
| 1 | China Gezhouba Group Co., Ltd. | 20,372,990.80 |
| 2 | Sinohydro Bureau 8 Co., Ltd. | 19,320,290.50 |
| 3 | Toshiba Hydropower Equipment (Hangzhou) Co. Ltd. | 10,680,000.00 |
| 4 | Hengnan Fifth Construction Engineering Co., Ltd. | 4,855,617.70 |
| 5 | Others | 2,398,826.03 |
| Total | | 57,627,725.03 |

4.4 Project Appropriation Funds

The balance of Dec. 31, 2015 is RMB 1,070,350,000.00 Yuan, which is the domestic funds financially appropriated by the central government and Hunan local government, including the appropriation within the central budget of RMB 93,900,000.00 Yuan, the central special fund appropriation of RMB 300,000,000.00 Yuan, and Hunan local government financial allocation of RMB 676,450,000.00 Yuan.

The total amount of the project planned counterpart fund is RMB 1,211,200,000.00 Yuan, the in-place counterpart fund up to Dec. 31, 2015 is RMB 1,070,350,000.00 Yuan, which accounts for 88.37% of the plan, including the total amount of counterpart fund within the central budget of RMB 93,900,000.00 Yuan, accumulative in-place sum of RMB 93,900,000.00 Yuan, which accounts for 100% of the plan; the total amount of central special appropriation counterpart fund of RMB 317,300,000.00 Yuan, accumulative in-place sum of RMB 300,000,000.00 yuan, which accounts for 94.55% of the plan; the total amount of Hunan local government financially planned counterpart fund of RMB 800,000,000.00 Yuan, accumulative in-place sum of RMB 676,450,000.00, which accounts for 84.56% of the plan.

4.5 Project loan

The balance of Dec. 31, 2015 is RMB 739,104,376.39 Yuan, including the ADB loan of 113,820,434.95 USD, which is equivalent to RMB 739,104,376.39 Yuan.

Up to Dec. 31, 2015, the accumulated fund from the ADB loan is 113,820,434.95 USD, which accounts for 75.88% of the total loan amount. Thereof: the accumulated drawing for the engineering projects is 95,928,377.78 USD; the accumulated drawing for the goods projects is 17,333,577.17 USD; and the accumulated drawing for the institutional construct and agencies strengthen projects is 558,480.00 USD.

4.6 Account payable

The balance of Dec. 31, 2015 is RMB 232,839,128.27 Yuan, thereof: payable interests to ADB loan of 5,260,112.30 Yuan, payable commitment fee to ADB loan of 1,195,728.94 Yuan, Hunan Provincial Water Transportation Construction & Investment Group Co. Ltd. (HPWTCIG) pays advance project payment for Hunan Xiangjiang Tugutang Navigation Complex Project of RMB 181,585,902.92 Yuan, payable construction unit engineering quality bond of RMB 57,469,045.85 Yuan, other payable fund of RMB 9,118,844.79 Yuan, and VAT input tax is -21,790,506.53Yuan.

5. Use of Specified Account

This project has a special account opened in Changsha Xiaoxiang Branch of Bank of Communication, with account number of 431610000146370000170 and currency in USD. The balance at beginning of Year 2015 is 1,409.11 USD, this year's cover is 44,476,059.27 USD, the interest income is 571.80 USD, this year's payment is 20,691,892.91 USD and yearend balance is 23,786,147.27 USD.

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。今年的审计没有发现新的违反国家法规、项目贷款协定以及内部控制、项目管理、项目绩效方面存在的问题。2015年度审计报告中指出的土谷塘水电枢纽工程征地拆迁和移民安置计划行动缓慢、资金使用效益低的问题已得到有效整改，移民安置已接近尾声，资金发挥了应有的效益。

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 during the project implementing process. we have found non-compliance with state laws and regulations or the loan agreement in this year’s audit. The issues stated in the audit report in 2015 of the slow implementation of land requisition and resettlement of the inhabitants and the inefficiency of the fund utilization have been dealt with effectively. The resettlement of the inhabitants has come to a close and the fund has created proper benefits.

附件：

审计发现问题的整改情况

本年度审计未发现新的问题，上年度审计报告指出的问题已整改。