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〔2018〕18号

HUNAN AUDIT REPORT〔2018〕NO. 18

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： 2017

Accounting Year：2017

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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2017年9月30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5页至第33页）。

**（一）项目执行单位对财务报表的责任**

编制上述财务报表中的资金平衡表、项目进度表、贷款协定执行情况表及专用账户报表是你办的责任，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2017年9月30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2017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015号至019号和赠款Hunan第009号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

2018年4月9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 5 to page 33) of Hunan Agricultural and Rural Infrastructure Improvement Project financed by IFAD, which comprise the Balance Sheet as of September 30, 2017, 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 September 30, 2017, 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.015-019 for loan and withdrawal application No.009 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

April 9, 2018

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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)

2017年9月30日

(As of September 30, 2017)

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 | **533,834,291.90**  | **571,394,909.13**  | 一、项目拨款合计 Total Project Appropriation Funds  | 21 | **251,156,974.91**  | **282,265,951.70**  |
|  1. 交付使用资产 Fixed Assets Transferred  | 2 |  |  | 1、政府配套Government Counterpart Funds | 22 | **251,156,974.91**  | **282,051,213.70**  |
|  2. 在建工程 Construction in Progress  | 3 | **533,834,291.90**  | **571,394,909.13**  |  2、农户自筹Farmer Self-Funding  | 23 |  | **214,738.00** |
|  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 | **260,695,897.42**  | **273,374,601.91**  |
| 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 | **260,695,897.42**  | **273,374,601.91**  |
| 四、器材 Equipment  | 7 | - | - | （1）国际农发基金借款IFAD Loan | 27 | **260,695,897.42**  | **273,374,601.91**  |
| 五、货币资金合计 Total Cash and Bank | 8 | **8,425,671.08**  | **6,059,163.98**  | (2) 国内借款 Domestic Loan  | 28 |  |  |
|  1. 银行存款 Cash in Bank | 9 | **8,204,948.61**  | **6,007,884.14** |  2. 其他借款 Other Loan  | 29 |  |  |
| 其中:专用账户存款 Including: Special Account | 10 | **6,309,419.29** | **1,233,504.63** | 四、上级拨入投资借款 Appropriation of Investment Loan | 30 |  |  |
|  2. 现金 Cash on Hand | 11 | **220,722.47**  | **51,279.84**  |  五、企业债券资金 Bond Fund  | 31 |  |  |
| 六、预付及应收款合计 Total Prepaid and Receivable  | 12 | **13,254,011.23**  | **10,374,379.93** |  六、待冲基建支出 Construction Expenditures to be Offset  | 32 |  |  |
| 七、有价证券 Marketable Securities | 13 | **0.00**  | **0.00**  |  七、应付款合计 Total Payable  | 33 | **43,945,160.99**  | **32,456,075.70**  |
| 八、固定资产合计 Total Fixed Assets  | 14 | **352,719.00**  | **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 | **68,659.89**  | **84,542.73**  |
|  固定资产净值 Fixed Assets, Net  | 17 |  | **352,719.00**  |   | 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 | **555,866,.693.21** | **588,181, 172.04** | 资金来源合计 Total Sources of Fund  | 40 | **555,866,.693.21** | **588,181,172.04** |

（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2017年9月30日

(For the period ended September 30, 2017）

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 Provincial Project Management Office of Hunan Agricultural and Rural Infrastructure

 Improvement Project

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 Agricultural and Rural Infrastructure Improvement Project financed by IFAD

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 | 51,916,226.75 | 43,787,681.28 | 84.34% | 598,013,349.83 | 555,640,533.61 | 92.91% |
| 1. 项目借款资金

International Financing | 29,205,508.45 | 12,678,704.49 | 43.41% | 299,321,360.08 | 273,374,601.91 | 91.33% |
| 1、项目投资借款Total Project Investment Loan | 28,963,208.45 | 12,678,704.49 | 43.78% | 299,321,360.08 | 273,374,601.91 | 91.33% |
| （1）国际农发基金借款 IFAD Loan | 28,963,208.45 | 12,678,704.49 | 43.78% | 299,321,360.08 | 273,374,601.91 | 91.33% |
| （2）国内借款Domestic Loan | 0.00 | 0.00 | 0.00 |  | 0.00 |  |
| 2、其他借款Other Loan | 242,300.00 | 0.00 | 0.00% |  | 0.00 |  |
| 二、国内配套资金 Counterpart Financing | 22,710,718.30 | 31,108,976.79 | 136.98% | 298,691,989.75 | 282,265,951.70 | 94.50% |
| 1. 政府配套T-bond | 21,011,864.34 | 30,894,238.79 | 147.03% | 296,220,408.32 | 282,051,213.70 | 95.22% |
| 2. 农户自筹Farmer households | 1,698,853.96 | 214,738.00 | 12.64% | 2,905,581.43 | 214,738.00 | 7.39% |
| 资金运用合计Total Application of Funds  | 51,916,226.75 | 37,560,617.23 | 72.35% | 598,013,349.83 | 571,394,909.13 | 95.55% |
| 1. 社区基础设施Community infrastructure | 18,940,866.56 | 1,266,304.61 | 6.69% | 411,293,440.81 | 406,470,115.88 | 98.83% |
| 2. 可持续农业生产及市场准入Sustainable agriculture and market access | 23,665,354.60 | 23,992,095.55 | 101.38% | 141,843,552.06 | 132,085,570.48 | 93.12% |
| 3. 项目管理和协调Project Management, Monitoring and Evaluation | 9,310,005.59 | 12,302,217.07 | 132.14% | 44,876,356.96 | 32,839,222.77 | 73.18% |
| 差异 Difference |  | 6,227,064.05 |  |  | -15,754,355.52 |  |
| 1. 应收款变化 Change in Receivables |  | -2,879,631.30 |  |  | 10,374,379.93 |  |
| 2. 应付款变化 Change in Payables |  | 11,489,085.29 |  |  | -32,456,075.70 |  |
| 3. 货币资金变化 Change in Cash and Bank |  | -2,366,507.10 |  |  | 6,007,884.14 |  |
| 4. 其它Other | 　 | -15,882.84 |  |  | -84,542.73 | 　 |

项 目 进 度 表（二）(贷款)

SUMMARY OF SOURCES AND USES OF FUNDS

BY PROJECT COMPONENT Ⅱ(Loan)

本期截至2017年9月30日

(For the period ended September 30, 2017）

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

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 Agricultural and Rural Infrastructure Improvement Project financed by IFAD

 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 | 406,470,115.88  | 　 | 0.00  | 　 | 　 | 406,470,115.88 |  |
| 1.1灌溉设备 irrigation | 142,822,680.88 | 　 | 0.00  | 　 | 　 | 142,822,680.88 | 　 |
| 1.2饮用水drinking water | 44,155,873.50 | 　 | 0.00  | 　 | 　 | 44,155,873.50 | 　 |
| 1.3村道硬化road pavement | 219,491,561.50 | 　 | 0.00  | 　 | 　 | 219,491,561.50 | 　 |
| 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 | 132,085,570.48  | 　 | 0.00  | 　 | 　 | 132,085,570.48 |  |
| 2.1经济作物/副业创收活动（模块1）cash crops and IGA | 113,817,487.15  | 　 | 0.00  | 　 | 　 | 113,817,487.15 | 　 |
| 2.2果园家禽综合农业（模块2）orchard and poultry | 5,503,425.10 | 　 | 0.00  | 　 | 　 | 5,503,425.10 | 　 |
| 2.3农-林业（模块3）agro-forestry | 5,717,524.35 | 　 | 0.00  | 　 | 　 | 5,717,524.35 | 　 |
| 2.4农民合作社的支持（模块4）farmers cooperatives | 5,976,701.88 | 　 | 　 | 　 | 　 | 5,976,701.88 | 　 |
| 2.5技术服务支持（模块5）technical service support | 702,132.00  | 　 | 　 | 　 | 　 | 702,132.00  | 　 |
| 2.6块根茎作物（模块6）root and tuber crops | 368,300.00 | 　 | 　 | 　 | 　 | 368,300.00 | 　 |
| 3. PMO项目管理project management | 32,839,222.77 | 　 | 　 | 　 | 　 | 32,839,222.77 |  |
| 3.1投资活动费用investment activities cost | 7,881,274.09 | 　 | 　 | 　 | 　 | 7,881,274.09 | 　 |
| 3.2管理费用management cost | 24,957,948.68 | 　 | 　 | 　 | 　 | 24,957,948.68 | 　 |
| 合计Total | 571,394,909.13 | 　 | 　 | 　 | 　 | 571,394,909.13 |  |

（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2017年9月30日

(For the period ended September 30, 2017）

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

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 Agricultural and Rural Infrastructure Improvement Project financed by IFAD

 Currency Unit: USD/ RMB Yuan

|  |  |  |  |
| --- | --- | --- | --- |
| 　 | 核定贷款金额loan | 本年度提款数loan in this year | 累计提款数cumulative |
| 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  | 　 | 　 | 1,940,876.04 | 12,682,072.22 | 　 | 30,457,956.28 | 199,018,377.92 |
| 2. 车辆、设备和材料vehicle, equipment and materials | 190,000.00  | 288,926.00  | 　 | 　 | 　 | 0.00  | 　 | 276,625.97  | 1,807,529.41  |
| 3.设备和材料equipment and materials | 650,000.00  | 988,430.00  | 　 | 　 | 128,703.57 | 840,974.87  | 　 | 700,002.94  | 4,573,959.21 |
| 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  | 　 | 　 | 307,267.69  | 2,007,748.54  | 　 | 882,399.94  | 5,765,777.69  |
| 4(b)培训、研讨会、技术援助、考察（赠款）training, workshop, technical assistance, study tour (loan) | 　 | 　 | 　 | 　 | 　 | 0.00  | 　 | 　 | 0.00  |
| 5(a).农业生产资料（贷款）agricultural production materials(loan) | 6,420,000.00  | 9,762,644.00  | 　 | 　 | 1,880,158.62  | 12,285,332.45 | 　 | 9,520,516.31 | 62,208,957.67 |
| 5(b).农业生产资料（赠款）agricultural production materials(grant) | 　 | 0.00  | 　 | 　 | 　 | 　 | 　 | 　 | 　 |
| 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  | 4,257,005.92  | 27,816,128.08 | 0.00  | 41,837,501.44 | 273,374,601.91 |
| 备注：美元兑人民币汇率=6.5342Note: The foreign exchange rate of US$ to RMB = 6. 5342 |

（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2017年9月30日

(For the period ended September 30, 2017)

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

贷款号：L-I-785-CN

Loan No. L-I-785-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 Agricultural and Rural Infrastructure Improvement Project financed by IFAD

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

Eco-Farming Project

|  |  |
| --- | --- |
| 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 | 4,123,617.89  |
| 加：Plus | 　 |
| 　　IFAD回补总额The amount withdrawn in current period | 4,288,374.16 |
|  本期利息收入（存入专用账户部分）Total Interest Earned | 1,590.01  |
| 　　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 | 7,566,619.76  |
|  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 | 10.00 |
| 期末余额Ending balance | 846,952.30  |
| **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 | 2,907,886.97　 |
| 3．本期期末专用账户首期存款净额Outstanding Amount Advanced to the Special Account  | 5,092,113.03  |
| 4．专用账户期末余额Ending Balance of Special Account | 846,952.30   |
| 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 |  4,257,005.92 |
| 7．服务费支出总额Cumulative Service Charges | 73.65  |
| 减：Less | 　 |
| 8．利息收入总额Total Interest Earned | 10,135.20  |
| 9．本期期末专用账户首次存款净额Total Advance to Special Account | 5,092,113.03 |

（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，省财政直管县市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。9月办理决算时，由省财政厅按照9月30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 。**

湖南省国际农发基金贷款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户农户收入增加、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户农户增加收入、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。

 截至2017年9月30日，该项目所有活动全面竣工，累计完成项目工程总投资人民币571,394,909.13元，占项目计划总投资的95.55%，其中：社区基础设施建设人民币406,470,115.88元，占计划投资的98.83%；可持续农业生产及市场准入人民币132,085,570.48元，占计划投资的93.12%；项目管理和协调人民币32,839,222.77元，占计划投资的73.18%。

 2017年1-9月提款报账5次，全省累计提款报账并已经支付项目县市区报账回补资金17次，统一组织物质采购2次。已经支付国际农发基金贷款41,837,501.44美元，折合人民币273,374,601.91元，占贷款额的90.95%。因汇率变化，造成贷款实际到位数为43,557,952.73美元，占计划数的94.69%。国内配套资金到位共计人民币282,265,951.70元，占计划的94.50%。

 **6. 应收应付款及货币资金。**

 报表中反映的应付款项为项目工程在2017年9月30日前完成的所有项目活动，经验收合格并开具发票入账后，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账资金收到后，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 provincial Financial Department and then allocated in RMB, according to respective financial debts to the project cities, prefecture and those counties administrated directly by Hunan provincial Financial Department after the settlement of foreign currency. When the project entities repay IFAD, the cities and counties under direct supervision by Hunan provincial Financial Department repay to Hunan provincial Financial Department, while the others collect the amount in RMB from the lower level to Hunan provincial Financial Department. The foreign exchange rate of US$ to RMB is adjusted and listed by Hunan provincial Financial Department according to the foreign exchange rate released by the State on September 30 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 is 30.25 million SDR (46 million USD), IFAD grant is 660000 SDR (1 million USD), and domestic funds is 46.2 million USD (beneficiaries’ contribution is 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%); and (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 September 30, 2017, the total investment of the project had been finished RMB 571,394,909.13 Yuan, accounting for 95.55% of the total investment, among which, the community infrastructure development had been finished RMB 406,470,115.88 Yuan, accounting for 98.83% of the planned investment, the sustainable agriculture and market access had been finished RMB 132,085,570.48 Yuan, accounting for 93.12% of the planned investment, and the project management and coordination had been finished RMB 32,839,222.77 Yuan , accounting for 73.18/% of the planned investment.

From Jan. to Sept, 2017, there are 5 times of withdrawal in Hunan, and the project completed 17 times of withdrawal in cumulative, 2 times of material purchasing had been organized, US$ 41,837,501.44 had been paid by the IFAD loan, amounting to RMB 273,374,601.91 Yuan, accounting for 90.95% of the total loan. Due to the exchange rate fluctuations, US$ 43,557,952.73 had been put in place, accounting for 94.69% of the plan. RMB 282,265,951.70 Yuan of the domestic counterpart funds had been put in place, accounting for 94.50% of the plan.

6. Account Receivable, 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, accepted, invoiced and recorded before September 30, 2017. 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)

2017年9月30日

(As of September 30, 2017)

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

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 Agricultural and Rural Infrastructure Improvement Project financed by IFAD

 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 | 4,888,623.30  | 6,000,617.30  | 一、项目拨款合计 Total Project Appropriation Funds  | 21 | 166,690.00  | 33,420.00  |
|  1. 交付使用资产 Fixed Assets Transferred  | 2 | 　 | 　 | 1、政府配套 | 22 | 166,690.00  | 33,420.00  |
|  2. 在建工程 Construction in Progress  | 3 | 4,888,623.30  | 6,000,617.30  |  2、农户自筹  | 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 | 3,466,194.30  | 3,568,694.30  |
| 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 | 3,466,194.30  | 3,568,694.30  |
| 四、器材 Equipment  | 7 | - | - | （1）国际农发基金赠款 | 27 | 3,466,194.30  | 3,568,694.30  |
| 五、货币资金合计 Total Cash and Bank | 8 | 99,960.00 | 148,022.50 |  (2) 国内赠款 Domestic Grant  | 28 | 　 | 　 |
|  1. 银行存款 Cash in Bank | 9 | 99,960.00 | 148,022.50 |  2. 其他赠款 Other Grant  | 29 | 　 | 　 |
| 其中:专用账户存款 Including: Special Account  | 10 | 99,960.00 |  |  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 | 42,450.00 | 75,870.00 |  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 | 1,398,149.00  | 2,622,395.50  |
| 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 | 5,031,033.30  | 6,224,509.80  | 资金来源合计 Total Sources of Fund  | 40 | 5,031,033.30  | 6,224,509.80  |

（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2017年9月30日

(For the period ended September 30, 2017）

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

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 Agricultural and Rural Infrastructure Improvement Project financed by IFAD

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 | 2,009,610.00 | 620,706.00 | 30.89% | 6,400,000.00 | 3,602,114.30 | 56.28% |
| 一、项目赠款资金International Financing | 2,009,610.00 | 620,706.00 | 30.89% | 6,400,000.00 | 3,568,694.30 | 55.76% |
| 1、项目赠款 | 2,009,610.00 | 620,706.00 | 30.89% | 6,400,000.00 | 3,568,694.30 | 55.76% |
| （1）国际农发基金赠款 IBRD | 2,009,610.00 | 620,706.00 | 30.89% | 6,400,000.00 | 3,568,694.30 | 55.76% |
| （2）国内赠款 |  |  |  |  |  |  |
| 2、其他赠款 |  |  |  |  |  |  |
| 二、国内配套资金 Counterpart Financing |  |  |  |  | 33,420.00 |  |
| 1. 政府配套T-bond |  |  |  |  | 33,420.00 |  |
| 2. 农户自筹Farmer households |  |  |  |  |  |  |
| 资金运用合计Total Application of Funds  | 2,009,610.00 | 1,674,080.00 | 83.30% | 6,400,000.00 | 6,000,617.30 | 93.76% |
| 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 | 1,712,410.00 | 1,573,904.50 | 91.91% | 6,400,000.00 | 5,867,531.30 | 91.68% |
| 3. 项目管理和协调Project Management, Monitoring and Evaluation | 297,200.00 | 100,175.50 | 33.71% |  | 133,086.00 |  |
| 差异 Difference |  | (1,053,374.00) |  |  | (2,398,503.00) |  |
| 1. 应收款变化 Change in Receivables |  | 33,420.00 |  |  | 75,870.00 |  |
| 2. 应付款变化 Change in Payables |  | (1,224,246.50) |  |  | (2,622,395.50) |  |
|  3. 货币资金变化 Change in Cash and Bank |  | 48,062.50 |  |  | 148,022.50 |  |
| 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2017年9月30日

(For the period ended September 30, 2017）

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

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 Agricultural and Rural Infrastructure Improvement Project financed by IFAD

 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 | 5,867,531.30 | 　 | 　 | 　 | 　 | 5,867,531.30 | 　 |
| 2.1经济作物/副业创收活动（模块1）cash crops and IGA | 115,659.80 | 　 | 　 | 　 | 　 | 115,659.80 |  |
| 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 | 73,168.20 | 　 | 　 | 　 | 　 | 73,168.20 |  |
| 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 | 5,493,529.30 | 　 | 　 | 　 | 　 | 5,493,529.30 | 　 |
| 3. PMO项目管理project management | 133,086.00 | 　 | 　 | 　 | 　 | 133,086.00 | 　 |
| 3.1投资活动费用investment activities cost | 92,086.00 | 　 | 　 | 　 | 　 | 92,086.00 | 　 |
| 3.2管理费用management cost | 41,000.00 | 　 | 　 | 　 | 　 | 41,000.00 |  |
| 合计Total | 6,000,617.30 | 　 | 　 | 　 | 　 | 6,000,617.30 | 　 |

（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2017年9月30日

(For the period ended September 30, 2017）

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

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 Agricultural and Rural Infrastructure Improvement Project financed by IFAD

 Currency Unit: USD/ RMB Yuan

|  |  |  |  |
| --- | --- | --- | --- |
| 　 | 核定贷款金额loan | 本年度提款数loan in this year | 累计提款数cumulative |
| 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 |  |  |  |  |  | 89,734.14 | 514,398.00 |
| 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 |  |  | 15,089.51 | 102,500.00 |  | 455,087.66 | 3,054,296.30 |
| 6、待分配unallocated | 60,000.00 | 90,909.09 |  |  |  |  |  |  |  |
| 合计total | 660,000.00 | 1,000,000.00 |  |  | 15,089.51 | 102,500.00 |  | 544,821.80 | 3,568,694.30 |
| 备注：提款人民币数指已经支付给项目区的款项Note: 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2017年9月30日

(For the period ended September 30, 2017)

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

贷款号：L-I-785-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

Loan No. L-I-785-CN Prepared by: Hunan Provincial Project Management Office of the World Bank’s

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

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

Eco-Farming Project

|  |  |
| --- | --- |
| 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 | 22,947.45 |
| 加：Plus |  |
| 　　IFAD回补总额The amount withdrawn in current period |  |
|  本期利息收入（存入专用账户部分）Total Interest Earned | 14.46 |
| 　　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 | 15,089.51 |
|  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 |  |
| 期末余额End balance | 7，872.40 |
| **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 | 7,872.40 |
| 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 | 177,376.36 |
| 申请书号：HN-05　Application No　HN-05 |  |
| 　金额：177,376.36　Amount　177,376.36　 |
| 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 | 15,089.51 |
| 7．服务费支出总额Cumulative Service Charges | 25.00 |
| 减：Less |  |
| 8．利息收入总额Total Interest Earned | 359.86 |
| 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贷款中西部地区农村综合发展项目项目融资协定（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。**

 2017年1-9月，完成提款报账1次，累计完成项目单位提款报账8次，完成财务软件采购1次，完成赠款支付额累计544,821.80美元。

 **6. 应付款。**

 报表中反映的应付款项为截至2017年9月，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**

From Jan. to Sept. 2017, there is 1 time of withdrawal in Hunan, and the project completed 8 times of withdrawal in cumulative，and once purchase of project financial management software. Grant of USD 544,821.80 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 before September, 2017. 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

HARIIP项目主要是从以下四个方面进行创新确保资金来源及有效发挥项目效益。一是与国内项目有机结合，分头报账，很好地解决了配套资金的来源问题；二是生产模块可以灵活调整和安排，可以更好进入市场，产生效益；三是管护小组的建立解决项目基础设施建后的问题，避免了重视建设轻视管护的情况出现；四是马铃薯示范推广与品种引进育种相结合，解决了品种退化的难题。

HARIIP项目取得上述成绩的成功经验来至于以下六个方面。一是尊重民情民意,是确保项目取得实效的重要基础；二是示范带动是引导农户自觉参与项目的有效措施；三是加强经验分享及知识管理是促进项目共同进步的有效途径；四是加强监测评价是促进项目管理的重要手段；五是做好财务报账工作是项目管理的核心；六是政府协调、部门配合是实施项目的关键。

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、赠款协定遵守情况、内部控制和项目管理情况、项目绩效情况。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、由于汇率变化，造成项目计划投资未能全部完成。**

 湖南省国际农发基金贷款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（约5.980亿元人民币），其中：农业基金贷款额度为3,025万个提别提款权（约和4,600万美元），赠款额度为66万个特别提款权（约和100万美元），国内配套约4,620万美元。由于汇率变化，造成贷款无法全额按计划到位，截至2017年9月30日，该项目累计收到国际农发基金贷款4,355.8万美元，尚有244.2万美元无法到位，导致实际项目工程支付人民币5.714亿元，为计划数的95.55%。

 **2. 项目报账资金未全部到位。**

（1）怀化市靖州项目办尚有贷款、赠款项目资金333.99万元未到位。

 2017年9月19日，怀化市靖州项目办向国际农发基金申请项目资金333.99万元，其中贷款资金315.25万元，赠款18.74万元。截至2017年9月30日，该回款资金尚未到位。

 （2）岳阳市临湘项目办尚有14.7万元未回款。2017年9月20日，岳阳市临湘项目办向国际农发基金申请赠款资金提款14.7万元。截至2018年9月30日，该回款资金尚未到位。

 **3. 账务处理欠规范。**

邵阳市邵东项目办2013年购入汽车等固定资产列入待摊投资39.7万元，其中汽车28.48万元，电脑等办公设备11.22万元。截至2017年9月30日，项目完工并验收完毕，该项目办未建立固定资产台账及明细账。

 上述行为违反了《中华人民共和国会计法》“第十五条“会计帐簿登记，必须以经过审核的会计凭证为依据，并符合有关法律、行政法规和国家统一的会计制度的规定。会计帐簿包括总帐、明细帐、日记帐和其他辅助性帐簿”、第十六条“各单位发生的各项经济业务事项应当在依法设置的会计帐簿上统一登记、核算，不得违反本法和国家统一的会计制度的规定私设会计帐簿登记、核算”的规定。

依据《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财务管理手册》 第四十八条“各项目单位应单独设立独立项目会计账簿，按本手册的规定设置和使用会计科目。项目单位的各种会计记录都必须依据本级实际发生、符合规定的原始单据进行登记、做到手续齐全、内容完整和及时准确。各项目单位应保留完整的、全面反映项目实施情况的账面”的规定，建议你办督促邵东项目办按实际调整会计账簿和报表。你办已接受审计建议。

 **4、超标准列支公务接待费5278.2元。**

 截至2017年9月30日，邵东县国际农发基金贷款湖南省中西部地区农村综合发展项目办公室共列支建设单位管理费713,095.91元，其中：公务接待费40,933元，占建设单位管理费的5.74%，超标准开支公务接待费5278.２元。

上述行为违反了财政部《关于印发<基本建设项目建设成本管理规定>的通知》（财建〔2016〕504号）第六条“行政事业单位项目建设管理费实行总额控制，分年度据实列支......一般不得发生业务招待费，确需列支的，项目业务招待费支出应当严格按照国家有关规定执行，并不得超过项目建设管理费的5%”的规定。建议你办督促邵阳市邵东项目办严格遵守相关财务管理规定，不能超标准支出公务接待费。你办已接受审计建议。

**（二）上一年度审计发现问题未整改情况**

审计发现，上一年度审计报告中披露的15个问题中，有14个问题已得到整改，但项目年度计划实施不均衡的情况仍然存在。建议你办切实制定和落实整改措施，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 order to ensure the funds sources and project benefits, HARIIP has carried out innovations in the following 4 aspects. Firstly, solved perfectly the problems of counter part funds sources by integrating with domestic projects and carrying out reimbursements at different authorities. Secondly, production modules can be arranged and adjusted flexibly aiming at achieving market access and benefits. Thirdly, the establishment of maintenance groups solved the issues after the completion of project infrastructures, and the problem of emphasizing construction but underestimating maintenance. Fourthly, the problem of potato varieties degeneration was solved by the integration of potato demonstration and promotion, varieties introduction and breeding.

The above-mentioned successful experiences are from the following 6 aspects. Firstly, respecting farmers’ opinion is the important foundation to ensure achieving project benefits. Secondly, demonstration is an effective measure to lead farmer households to join in the project consciously. Thirdly, Experience sharing and knowledge management is the effective way to promote project common progress. Fourthly, strengthening monitoring and evaluation is the important measure to promote project management. Fifthly, effective financial management is the core of project management. Sixthly, governmental coordination and sectors cooperation is the key of project implementation.

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. The project overall planned investment was not completed due to the fluctuations of foreign currency exchange rate.**

The loan 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(about 598 million RMB Yuan), of which IFAD loan is 30.25 million SDR (about 46 million USD), IFAD grant is 660000 SDR (about 1 million USD), and domestic funds is 46.2 million USD. The project overall planned investment was not completed due to the fluctuations of foreign currency exchange rate. By September 30, 2017, the project received IFAD’ loan 43.558 million USD in total, and 2.442 million USD hadn’t been put in place yet, which results in actual payments of RMB 571.4 million Yuan, accounting for 95.55% of the project plan.

**2. The project reimbursed funds hadn’t been put in place completely.**

(1)For Jinzhou county PMO, RMB 3.3399 million Yuan of loan and grant hadn’t been put in place.

On September 19, 2017, Jinzhou county PMO submitted withdrawal application of RMB 3.3399 million Yuan to IFAD, including loan of RMB 3.1525 million Yuan and grant of RMB 0.1874 million Yuan. By September 30, 2017, the funds hadn’t been put in place.

(2) For linxiang county PMO, RMB 0.147 million Yuan hadn’t been put in place. On September 20, 2017, linxiang county PMO submitted withdrawal application of RMB 0.147 million Yuan grant to IFAD. By September 30, 2017, the funds hadn’t been put in place.

**3. Accounting is not proper.**

Shaodong county PMO purchased a car of RMB 0.2848 million Yuan and office equipment of RMB 0.1122 million Yuan in 2013, and RMB 0.397 million Yuan was listed in amotized investment . Until IFAD project completion and acceptance on September 30, 2017, fixed assets ledger and detail account were not established.

The above practice violated Article 15 of Accounting Law of the People’s Republic of China, which stipulates that account book entries must be conducted on the basis of the examined accounting vouchers and conform to the provisions of relevant laws, administrative regulations and the uniform accounting system of the State. Account books include general ledgers, detail ledgers, daily books and other auxiliary account books. The above practice violated Article 16 of Accounting Law of the People’s Republic of China, which stipulates that the economic transaction and operational matters conducted by every unit shall be entered and calculated uniformly in the account books set up according to law and may not be entered or calculated in the account books set up secretly in violation of the provisions of this Law and the uniform accounting system of the State.

According to Article 48 of financial management manual of HARIIP, which stipulates that each project unit should establish the separate account book, and set up and use account subjects according to the requirements of this manual. All accounting records of the project unit should be entered according to actual occurrence of this level and the original documents conforming to the requirements. Besides, complete formalities and accurate contents must be documented timely. The project units should keep a complete and comprehensive account of the implementation of the project. We suggested your office urge Shaodong county PMO to adjust the account book and financial statements according to the facts. Your office accepted the suggestion.

**4. Hospitality spending of RMB 5278.2 Yuan exceeded the standards.**

By September 30, 2017, Shaodong county PMO paid the construction unit administrative expense of RMB 713,095.91 Yuan, of which hospitality spending of 40,933 RMB Yuan, accounting for 5.74% of the total. The amount of hospitality spending which exceeded the standards was RMB 5278.2 Yuan.

The above practice violated the Article 6 of Notice on the Construction Cost Management of Infrastruction Projects (caijian[2016] no.504) issued by MOF, which stipulates that the construction unit administrative expense of administrative institutions shall be controlled in totals and paid based on actuality annually…… hospitality spending is generally not permitted. If it is really necessary, hospitality spending should comply with the relevant national regulations strictly, and not exceeding the 5% of the construction unit administrative expense.

We suggested your office urge Shaodong county PMO strictly comply with the financial regulations, and the hospitality spending should not exceed the standards. Your office accepted the suggestion.

The Follow-up of previous recommendations

Through audit we found 14 of the 15 issues disclosed in the audit report of previous year were fully followed up, and the issues of imbalanced execution of project annual work plan still persisted. We suggested your office should take practical follow-up measures and strengthen the management to promote project successful completion. Your office accepted the suggestion

附件：

审计发现问题的整改情况

项目报账资金未全部到位、账务处理欠规范、超标准列支公务接待费问题已整改；其余问题正在采取措施整改。

审计建议已全部采纳。