

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〔2023〕46号

HUNAN AUDIT REPORT〔2023〕NO.46

项目名称：世界银行结果导向贷款湖南省湘赣边区乡村振兴地方政府治理能力提升项目

Project Name: Hunan Subnational Governance and Public Service Delivery Program for Results Financed by the World Bank

贷款号：9200-CN

Loan No.: 9200-CN

项目执行单位：世界银行结果导向贷款湖南省湘赣边区乡村振兴地方政府治理能力提升项目联席会议办公室

Project Entity: Program Management Office for Hunan Subnational Governance and Public Service Delivery Program for Results

会计年度：2022

Accounting Year: 2022

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一、 审计师意见

审计师意见

世界银行结果导向贷款湖南省湘赣边区乡村振兴地方政府治理能力提升项目联席会议办公室（以下简称世行贷款政府治理能力提升项目办）：

我们审计了世界银行结果导向贷款湖南省湘赣边区乡村振兴地方政府治理能力提升项目（以下简称世行贷款政府治理能力提升项目）2022 年度项目资金年度使用情况表（第 5—6 页）。

（一）项目执行单位对财务报表的责任

编制项目资金年度使用情况表是你单位的责任，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，公允反映了世行贷款政府治理能力提升项目 2022 年度的资金归集情况和项目执行情况。

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。



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I. Auditor's Opinion

Auditor's Opinion

To Program Management Office (PMO) for Hunan Subnational Governance and Public Service Delivery Program for Results

We have audited the Statement of Loan Proceeds Annual Use for the year 2022 of Hunan Subnational Governance and Public Service Delivery Program for Results (PforR) financed by the World Bank (WB) (page 5-6).

Program Entity's Responsibilities for the Financial Statements

The preparation of the Statement of Loan Proceeds Annual Use is the responsibility of your entity, which includes:

- i. Preparing and fairly presenting the accompanying financial statements in accordance with Chinese accounting standards and system, and the requirements of the program 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 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 opinion, the financial statements identified in the first paragraph present fairly, in all material respects, status of funds collection and program implementation for the year of 2022 of PforR financed by the WB in accordance with Chinese accounting standards and system, and the requirements of the loan agreement.

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
September 27, 2023

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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

(一) 项目资金年度使用情况表

i. Statement of Loan Proceeds Annual Use

项目资金年度使用情况表 (2022 年)
Statement of Loan Proceeds Annual Use (2022)

编制单位: 世界银行结果导向贷款湖南省湘赣边区乡村振兴地方政府治理能力提升项目联席
单位: 人民币万元
会议办公室

Prepared by: Program Management Office for Hunan Subnational Governance and Public Service
Delivery Program for Results Currency Unit:
RMB 10,000 yuan

资金来源及费用支出 Funding Source and Expenditures	本年计划 Current Year Plan		本年计划 调整 Current Year Planned Adjustment	本年完成 Current Year Completed	本年计划完 成率 Current Year Completion Rate	截至本期累 计完成金额 Cumulative Completed Amount as of Current Period	备注 Notes
	金额 Amount	其中: 上年 结转 Including: Carry-Over from Previous Year					
资金来源总计 Total Funding Sources	813,335.88	-	70,273.46	883,609.34	100.00%	1,628,714.18	
中央和省級 Central and Provincial Level	231,506.94	-	11,456.68	242,963.62	100.00%	441,497.20	
义务教育 Compulsory Education	165,535.40	-	11,456.68	176,992.08	100.00%	341,418.15	
农村公路 Rural Roads	65,971.54	-	0.00	65,971.54	100.00%	100,079.05	
市级 City Level	5,973.24	-	203.30	6,176.54	100.00%	11,927.98	
义务教育 Compulsory Education	347.70	-	203.30	551.00	100.00%	1,089.50	
农村公路 Rural Roads	5,625.54	-	0.00	5,625.54	100.00%	10,838.48	
县级 County Level	536,270.95	-	58,613.48	594,884.43	100.00%	1,135,704.25	
义务教育 Compulsory Education	527,228.45	-	57,813.48	585,041.93	100.00%	1,098,984.15	
农村公路 Rural Roads	9,042.50	-	800.00	9,842.50	100.00%	36,720.10	

世行贷款 World Bank Loan	39,584.75	-	0.00	39,584.75	100.00%	39,584.75	
费用支出总计 Total Expenditures	715,716.16	2,224.18	-	765,286.19	106.93%	1,421,091.32	
义务教育支出小计 Subtotal Expenditures for Compulsory Education	635,643.12	0.00	-	703,544.38	110.68%	1,296,117.93	
小学教育(2050202) Primary Education (2050202)	372,802.63	0.00	-	399,786.70	107.24%	732,991.39	
初中教育(2050203) Secondary Education (2050203)	262,840.49	0.00	-	303,757.67	115.57%	563,126.53	
农村公路支出小计 Subtotal Expenditures for Rural Roads	80,073.04	2,224.18	-	61,741.81	77.11%	124,973.40	
农村公路建设 Rural Roads Construction	44,275.05	1,833.34	-	31,811.05	71.85%	55,833.65	
农村公路养护 Rural Roads Maintenance	32,003.59	390.84	-	26,127.86	81.64%	59,881.59	
日常养护 Daily Maintenance	5,918.83	0.00	-	5,712.72	96.52%	10,095.14	
养护工程 Maintenance Engineering	7,000.17	198.70	-	5,633.01	80.47%	14,140.61	
安防工程 Security Engineering	7,247.91	0.00	-	7,388.10	101.93%	18,537.63	
危桥改造 Dangerous Bridge Reconstruction	9,713.27	20.70	-	5,379.70	55.39%	11,364.17	
养护管理 Maintenance Management	869.20	9.80	-	783.84	90.18%	1,484.85	
应急养护 Emergency Maintenance	1,254.21	161.64	-	1,230.49	98.11%	4,259.18	
农村公路管理及运营 Rural Roads Management and Operaiton	3,794.40	0.00	-	3,802.90	100.22%	9,258.16	

（二）财务报表附注

1. 项目概况

2021年3月8日，中华人民共和国财政部与世界银行签署项目《贷款协定》，贷款号：9200-CN，这是世界银行结果导向贷款工具在中国乡村振兴领域和湖南省的首次应用。项目贷款2亿美元（折合1.669亿欧元），还款期限24年，其中宽限期5年；利率以6个月欧洲市场欧元同业拆借利率加世界银行融资成本计算；先征费率0.25%，承诺费率0.25%。建设期限5年（2020-2024年），关账日期2026年5月31日。

项目由省财政厅牵头，省发展改革委、省交通运输厅、省教育厅等单位配合，支持平江、浏阳、醴陵、攸县、茶陵、桂东、汝城、宜章8个县市以乡村振兴为目标，以财政政策为核心，义务教育、农村交通政策为支柱，能力建设为基础，主要在现有资源条件下，促进地方政府治理体系和治理能力现代化。

2. 报表编制范围

本项目的财务报表只包含项目年度资金使用情况表，不涉及资金平衡表、项目进度表和专用账户表。本财务报表的编制范围为浏阳市、平江县等8个项目县市义务教育和农村公路资金来源和费用支出情况。

3. 主要会计政策

3.1 本项目报表根据项目管理手册进行会计核算，会计核算工作按照国内有关总预算和政府会计制度执行。

3.2 会计核算期间采用公历年制，即公历每年1月1日起至12月31日。

3.3 本项目资金收入与支出以政府预算会计的收付实现制作为记账原则，以人民币为记账本位币。

3.4 按照中国人民银行2022年12月30日汇率，即EUR1=人民币7.4229元。

4. 报表科目说明

4.1 资金来源本年计划及调整。

资金来源本年计划总计人民币 813,335.88 万元，本年计划调整数人民币 70,273.46 万元，其中：中央和省级资金本年计划金额为人民币 231,506.94 万元，本年计划调整数人民币 11,456.68 万元；市级资金本年计划金额为人民币 5,973.24 万元，本年计划调整数人民币 203.30 万元；县级资金本年计划金额为人民币 536,270.95 万元，本年计划调整数人民币 58,613.48 万元。世界银行贷款为人民币 39,584.75 万元。

4.2 资金来源本年完成。

资金来源本年完成总计人民币 883,609.34 万元，完成率 100%，其中：中央和省级资金本年完成金额为人民币 242,963.62 万元，市级资金来源本年完成金额为人民币 6,176.54 万元，县级资金来源本年完成金额为人民币 594,884.43 万元。截至本期资金来源累计完成金额为人民币 1,628,714.18 万元。

4.3 费用支出本年计划及调整。

费用支出本年计划总计人民币 715,716.16 万元，其中包含上年结转人民币 1,625.48 万元，义务教育支出本年计划金额为人民币 635,643.12 万元，农村公路支出本年计划金额为人民币 80,073.04 万元，其中包含上年结转 2,224.18 万元。在实际工作中，一般不会就单独一个科目的支出做预算调整，故在费用支出中本年计划调整数均为 0。

4.4 费用支出本年完成。

费用支出本年完成总计人民币 765,286.19 万元，完成率 106.93%，其中：义务教育支出本年完成金额为人民币 703,544.38 万元，完成率 110.68%；农村公路支出本年完成金额为人民币 61,741.81 万元，本年计划完成率 77.11%。截至本期费用支出累计完成金额为人民币 1,421,091.33 万元。

4.5 资金来源“本年计划”金额和“本年完成”金额大于费用支出“本年计划”金额和“本年完成”金额的说明。

纳入资金来源的各级财政下达义务教育和农村公路领域的专项资金，

未细化具体使用方向和支出科目，因而其统计范围大于费用支出中义务教育和农村公路指定支出科目和使用方向的资金范围，从而资金来源“本年计划”和“本年完成”数与费用支出“本年计划”和“本年完成”数存在不一致，且资金来源总额大于费用支出总额。

4.6 费用支出“本年完成”金额大于“本年计划”金额の説明。

以往年度的结余结转资金的支出纳入了“本年完成”金额，造成费用支出“本年完成”金额大于“本年计划”金额。

5. 贷款协定执行情况。

截至 2022 年 12 月 31 日，省项目办获得世界银行预付款 6,000.055 万欧元。

ii. Notes to the Financial Statements

Notes to the Financial Statements

1. Program Overview

On March 8, 2021, the Ministry of Finance of the People's Republic of China and WB signed the Loan Agreement (loan number: 9200-CN), which signified the first application of the WB results-based loan facility in the PRC rural revitalization area and Hunan Province. The program loan is USD 200 million (equivalent to EUR 166.90 million). The loan period is 24 years, with a grace period of 5 years. The interest rate is the Euribor plus the financing cost of the WB. The front-end ratio is 0.25%, and the commitment charge rate is 0.25%. The timeline of the proposed PforR is 2020-2024. The loan closing date is May 31, 2026.

Led by Hunan Provincial Department of Finance and cooperated by agencies including Hunan Provincial Development and Reform Commission, Hunan Provincial Department of Transportation and Hunan Provincial Department of Education, on the basis of capacity building and support of compulsory education and rural transportation policies, the financial policy-oriented program aims to support the rural revitalization of 8 counties including Pingjiang, Liuyang, Liling, Youxian, Chaling, Guidong, Rucheng and Yizhang, which facilitates the modernization of governance system and capacity of the local governments under the condition of the current resources.

2. Consolidation Scope of the Financial Statements

The financial statements only consist of the Statement of Loan Proceeds Annual Use, excluding the Balance Sheet, the Summary of Sources and Uses of Funds by Program Component and the Special Account Statement. Consolidation scope of the financial statements covers the funding sources and expenditures of compulsory education and rural roads of the 8 program counties, including Liuyang County and Pingjiang County etc.

3. Principal Accounting Policies

3.1 The financial accounting of the financial statements of the program was conducted based on the program administration manual, the financial accounting work was conducted in accordance with the national related overall

budget and government accounting system.

3.2 The accounting year of the program is from January 1 to December 31 of each calendar year.

3.3 The cash basis of government budget accounting is taken for the bookkeeping principle for program funds receipts and disbursements. RMB yuan is used as the recording currency for bookkeeping.

3.4 The exchange rate used in the financial statements was the exchange rate on December 30, 2022 of the People's Bank of China, which is EUR1= RMB 7.4229 yuan.

4. Explanation of Accounting Subjects

4.1 Funding Sources Planned and Adjusted this Year

The total amount of funding sources planned for this year was RMB 8,133,358,800 yuan and the amount of planned adjustment this year was RMB 702,734,600 yuan, including the amount of RMB 2,315,069,400 yuan of the central and provincial funds planned for this year, the amount of RMB 114,566,800 yuan planned to be adjusted this year; the amount of RMB 59,732,400 yuan of the city funds planned for this year, the amount of RMB 2,033,000 yuan planned to be adjusted this year; the amount of RMB 5,362,709,500 yuan of the county funds planned for this year, the amount of RMB 586,134,800 yuan planned to be adjusted this year. Loan proceeds from the WB amounted to RMB 395,847,500 yuan.

4.2 Funding Sources Completed this Year

The total amount of funding sources completed this year was RMB 8,836,093,400 yuan, the completion rate was 100%, including the amount of RMB 2,429,636,200 yuan of the central and provincial funds completed this year, the amount of RMB 61,765,400 yuan of the city funds completed this year, and the amount of RMB 5,948,844,300 yuan of the county funds completed this year. As of the current period, the cumulative amount of completed funding sources was RMB 16,287,141,800 yuan.

4.3 Expenditures Planned and Adjusted this Year

The total amount of expenditures planned for this year was RMB 7,157,161,600 yuan, including the amount of RMB 16,254,800 yuan carried over from the previous year, the amount of RMB 6,356,431,200 yuan of the planned expenditure for compulsory education this year, and the amount of RMB 800,730,400 yuan of the planned expenditure for rural roads this year, in which the amount of RMB 22,241,800 yuan carried over from the previous year was included. Since normally budget adjustment would not be made to the expenditure of an individual subject in actual work, the amount of planned adjustment for expenditures this year was 0.

4.4 Expenditures Completed this Year

The total amount of expenditures completed this year was RMB 7,652,861,900 yuan, and the completion rate was 106.93%, including the amount of RMB 7,035,443,800 yuan of the expenditure completed this year for compulsory education, the completion rate of 110.68%; the amount of RMB 617,418,100 yuan of the expenditure completed this year for rural roads, the completion rate of 77.11%. As of the current period, the cumulative amount of expenditures completed was RMB 14,210,913,300 yuan.

4.5 Explanation of the Phenomenon the Amount of Funding Sources Planned and Completed this Year Was Greater than that of Expenditures Planned and Completed this Year

The special funds for compulsory education and rural roads released by governments at all levels, which were included in funding sources, but the specific direction of use and expenditure subject were not indicated, so its statistical scope was larger than scope of funds for designated expenditure subject and use direction of compulsory education and rural roads in the expenditure. Consequently, the inconsistency between the amount of funding source planned and completed this year and the amount of expenditures planned and completed this year came into being. Moreover, the total amount of funding sources was great than that of expenditures.

4.6 Explanation of the Phenomenon the Amount of Expenditures Completed this Year Was Great than that of Expenditures Planned this Year

The carryover and surplus funds of the previous years were included in the amount of the expenditures completed this year, which resulted in the amount of expenditures completed this year was great than that of expenditures

planned this year.

5. Compliance of Loan Agreement

On December 31, 2022, the provincial PMO received the advance of EUR 60,000,550.00 from the WB.

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贷款资金的拨付情况、项目执行过程中相关单位遵守国家法规和项目贷款协定情况，内部控制、项目管理情况和核验情况。该项目 2022 年度归集的费用支出实际完成数为人民币 765,286.19 万元。其中，义务教育 703,544.38 万元，占比 91.93%；农村公路 61,741.81 万元，占比 8.07%，为农村公路建设、农村公路养护和农村公路管理及运营资金。上述资金仅作为世行贷款资金影响范围的资金量统计，不作为审计金额。我们本次现场审计抽查了部分义务教育薄弱环节改善与能力提升补助资金、中小学课后服务费以及农村公路养护资金，存在如下问题：

（一）违反国家法规或贷款协定的问题

1. 醴陵市交通运输局为应对农村公路养护管理考评，虚报当前工程量。

2022 年 9 月，醴陵市交通运输局将当年实施农村公路养护完成情况上报至省交通运输厅，上报资料反应：截至 2022 年 9 月末，醴陵市已完成 35 条道路的养护，其中：预防养护 15 条道路 87.26 公里、当年完成投资额 95.56 万元，修复养护 20 条道路 63.52 公里、当年完成投资额 6,124.23 万元，其中国省资金 1,590.78 万元。审计抽查发现，醴陵市并未按上报情况完成实际工程量。

一是虚报当期工程量。醴陵市交通运输局上报的修复养护 20 条道路中，有 5 条道路没有实施，涉及虚报公路里程 13.14 公里，虚报投入国省奖补资金 341.55 万元。截至 2023 年 8 月 30 日，尚有 2 条道路没有实施，涉及公路里程 2.7 公里。

二是项目资金支出进度不达标。2022 年省交通运输厅下达给醴陵市交通运输局关于农村公路养护资金 1580 万元，截至 2022 年末，醴陵市交通运输局实际支出 1,181.31 万元，占省财政下达资金比 74.77%。

2023 年 1 月，经省交通运输厅审核评定醴陵市在“2022 年度全省农村

公路管理考评”中排名全省第 31 名、在世行项目农村公路养护管理绩效考核中排名第 2 名,考核结果与 2023 年省级农村公路养护奖补资金分配挂钩。

上述行为不符合《湖南省交通运输厅关于印发〈湖南省农村公路养护工程管理办法(试行)〉的通知》(湘交农路〔2021〕162 号)第三十条“有下列情形之一的,省交通运输厅取消或核减该市县下一年度养护工程补助资金:(一)资金管理使用违反相关规定;(二)未完成年度农村公路养护工程目标任务……”和《湖南省交通运输厅 湖南省财政厅关于印发〈基于农村公路养护绩效的养护工程省补资金转移支付管理办法(试行)〉的通知》(湘交农路〔2021〕244 号)第十五条“有下列情形之一的,省交通运输厅取消或核减该项目市县下一年度养护工程补助资金:(一)资金管理使用违反相关规定;(二)未完成年度农村公路养护工程目标任务……”的规定。

责令你办督促省交通运输厅世行项目办公室重新核定醴陵市农村公路养护管理绩效考核结果,核减农村公路养护补助资金,督促醴陵市树立正确政绩观,严格按照要求实施农村公路养护工程。你办已接受审计建议。

2. 部分项目建设单位违规将教学楼拆除工程发包给不具有执业资质的自然人。

2022 年 12 月 30 日,宜章县第一完全小学组织教学楼(主管部门鉴定为危房)的拆除工程询价招标。在评标过程中,3 位评委未对项目投标人“需具备房屋建筑工程施工总承包三级及以上的资质”的投标条件开展实质性审查,仅以最低报价将拆除工程项目发包给不具备施工资质的自然人邓乐帅,合同金额 29.67 万元。

上述行为不符合《中华人民共和国招标投标法实施条例》第二十条“招标人采用资格后审办法对投标人进行资格审查的,应当在开标后由评标委员会按照招标文件规定的标准和方法对投标人的资格进行审查”、第五十条“招标项目设有标底的,招标人应当在开标时公布。标底只能作为评标的参考,不得以投标报价是否接近标底作为中标条件,也不得以投标报价超过标底上下浮动范围作为否决投标的条件”、《中华人民共和国建筑法》第二十二条“建筑工程实行招标发包的,发包单位应当将建筑工程发包给依法中标的承包单位。建筑工程实行直接发包的,发包单位应当将建筑工程发包给具有相应资质条件的承包单位”、第二十六条“承包建筑工程的单位应当持有依法取得的资质证书,并在其资质等级许可的业务范围内承揽工程”

的规定。建议你办督促各项目县市加强严格项目管理，你办已接受审计建议。

（二）内部控制方面存在的问题

1. 预算编制不细化、不精准。

一是基本预算支出没细化到具体的类款项。醴陵市教育部门的 24 个中心校 2022 年度预算收支预算中，基本支出预算的工资福利支出、一般商品和服务支出、对个人和家庭的补助支出没有根据辖区的中小学实际收支细化到具体类款项，混用科目，造成资金归口统计与实际不符。如：2022 年度李畋镇中心学校工资福利支出 3,957.14 万元，其中：2050202（小学教育）科目编制基本工资 1,745.87 万元，机关事业单位基本养老保险 473.03 万元，无津贴补贴、奖金和住房公积金支出；2050203（初中教育）科目编制津贴补贴 1,065.06 万元、奖金 145.49 万元、住房公积金 354.77 万元，无基本工资和机关事业单位基本养老支出。

二是重点专项资金没有细化到各学段教育的对应科目。醴陵市教育部门对各学段的重点专项资金没有按要求细化到对应类款项，统一纳入 2050299（其他普通教育支出）科目进行核算，造成各学段教育投入资金统计失真。

决算报表反映：小学教育教育投入 2021 年 38,401.45 万元，2022 年 55,642.57 万元，增长 44.9%；中学教育教育投入 2021 年 27,089.97 万元，2022 年 20,634.10 万元，减少 23.83%。

教育经费统计报表反映：普通小学教育投入 2021 年 61,687.45 万元，2022 年 65,112.36 万元，增长 5.56%；普通初中教育投入 2021 年 37,477.77 万元，2022 年 39,125.76 万元，增长 4.40%。

上述行为不符合《中华人民共和国预算法》第三十二条“各级预算应当根据年度经济社会发展目标、国家宏观调控总体要求和跨年度预算平衡的需要，参考上一年预算执行情况、有关支出绩效评价结果和本年度收支预测，按照规定程序征求各方面意见后，进行编制。各级政府依据法定权限作出决定或者制定行政措施，凡涉及增加或者减少财政收入或者支出的，应当在预算批准前提出并在预算草案中作出相应安排。各部门、各单位应当按照国务院财政部门制定的政府收支分类科目、预算支出标准和要求，

以及绩效目标管理等预算编制规定，根据其依法履行职能和事业发展的需要以及存量资产情况，编制本部门、本单位预算草案。前款所称政府收支分类科目，收入分为类、款、项、目；支出按其功能分类分为类、款、项，按其经济性质分类分为类、款”的规定。

建议你办督促醴陵市细化预算编制，严格预算执行。你办已接受审计建议。

2. 无预算列支空调等办公设备费用 533.25 万元。

浏阳市关口街道教育发展中心小学等 17 所中小学校，2022 年，在未编制预算的情况下，通过湖南省政府采购电子卖场购买空调、打印机等办公设备 533.25 万元。其中：泰安小学 223.03 万元，道吾中学 112.48 万元，长兴湖小学 53.79 万元，道吾小学 43.03 万元，溪江中学 30.57 万元，关口中学 20.06 万元，升田小学 13.32 万元，溪江小学 12.72 万元，西山小学 6.51 万元，长溪小学 5.19 万元，关口街道教育发展中心小学 4.44 万元，占佳小学 3.13 万元，浆田小学 1.58 万元，湖里小学 1.39 万元，关口小学 1.1 万元，金钩小学 0.46 万元，金龙小学 0.45 万元。

上述行为不符合《中华人民共和国预算法》第十三条“.....各级政府、各部门、各单位的支出必须以经批准的预算为依据，未列入预算的不得支出”和《中华人民共和国政府采购法》第六条“政府采购应当严格按照批准的预算执行”的规定。

依据《中华人民共和国政府采购法》第三十三条“负有编制部门预算职责的部门在编制下一财政年度部门预算时，应当将该财政年度政府采购的项目及资金预算列出，报本级财政部门汇总。部门预算的审批，按预算管理权限和程序进行”的规定，建议你办督促各项目县市严格政府采购预算管理，认真编制采购预算，严格按采购预算开展采购事项。你办已接受审计建议。

（三）项目管理方面存在的问题

1. 7 个项目县市教育部门未将课后服务费收支纳入部门预算管理。

2022 年，醴陵市等 7 个项目县市教育部门未将课后服务费纳入全口径部门预算管理，收支均通过单位往来项目进行核算，涉及课后服务费金额

39,202.4 万元。其中，醴陵市 8,312.95 万元，攸县 6,201.12 万元，茶陵县 5,731.34 万元，平江县 8,089.67 万元，宜章县 4,156.45 万元，汝城县 5,054.45 万元，桂东县 1,656.42 万元。

上述行为不符合《行政单位财务规则》（2023 年财政部第 113 号令）第十六条“收入是指行政单位依法取得的非偿还性资金，包括财政拨款收入和其他收入。财政拨款收入，是指行政单位从本级财政部门取得的预算资金。其他收入，是指行政单位依法取得的除财政拨款收入以外的各项收入……”和第十八条“行政单位应当将各项收入全部纳入单位预算，统一核算，统一管理，未纳入预算的收入不得安排支出”的规定。

建议你办督促各项目县市严格预算管理，将课后服务费纳入全口径预算，统一核算。你办已接受审计建议。

2. 部分学校违规发放课后服务费 32.08 万元。

依据省发展改革委、省教育厅等部门的规定，中小学课后服务费必须坚持非营利性原则，以提供课后服务实际工作量来收取课后服务费。浏阳市教育局规定，本市范围内所有学校城市学生不超过 1000 元/学期，农村学生不超过 800 元/学期的收费上限，发放标准为课后服务作业辅导、课外阅读类不超过 70 元/课时，社团活动、体艺特长培训专业类不超过 90 元/课时。审计抽查发现，部分学校存在违规发放课后服务费的情况。

（1）2022 年春季学期，浏阳市长郡·浏阳实验小学一部在课后服务费收支中，直接按上限收费，发放课时费采用老师实际课时和多余费用平均分配原则。经计算，106 位教师开展课后服务费的实际工作量按补贴标准计算应发放课时费 40.93 万元，实际发放 69.71 万元，超标准发放 28.78 万元。

（2）2022 年春季学期，浏阳市里仁完小 7 名行政人员在无带课记录的情况下，多计课后服务 472 课时，违规发放课时费 3.3 万元。

上述行为不符合《湖南省发展和改革委员会 湖南省教育厅 湖南省市场监督管理局关于印发〈湖南省中小学服务性收费和代收费管理办法（2022 年修订）〉的通知》（湘发改价费规〔2022〕450 号）第十一条“中小学向在校学生收取服务性收费和代收费，必须坚持非营利原则，即时发生，即时收取，据实结算，并及时向学生家长公布收费支出清单。学校和教师不得收取任何形式的回扣，确有折扣的，须全额返还交费学生”以及《中华人民

《中华人民共和国会计法》第九条“各单位必须根据实际发生的经济业务事项进行会计核算，填制会计凭证，登记会计帐簿，编制财务会计报告。任何单位不得以虚假的经济业务事项或者资料进行会计核算”的规定。

审计指出问题后，浏阳市已将违规发放的课后服务课时费 32.08 万元追回至浏阳市财政局非税收入汇缴户，建议你办督促浏阳市今后根据非营利原则收取课后服务费，即时发生，即时收取，据实结算，规范使用。你办已接受审计建议。

3. 部分学校挪用课后服务费 25.24 万元。

审计抽查发现，2022 年平江县部分学校挪用课后服务费 25.24 万元，用于弥补学校公用经费，其中：平江县简青芙蓉学校列支罚款、临聘人员工资 9.24 万元，平江县三阳中学列支课桌椅购置 16 万元。

上述行为不符合《岳阳市教育体育局 岳阳市发展和改革委员会 岳阳市财政局 岳阳市人力资源和社会保障局关于进一步做好中小学课后服务工作的通知》（岳教体发〔2021〕7号）“（十）加强经费管理。课后服务经费应以学校为单位，按照专款专用的原则，主要用于向参与课后服务的教师和相关人员发放补助、保障课后服务正常运转等专项开支，具体开支范围以当地教育行政部门会同财政部门审核同意的方案为准……各地各校不得截留或提取管理费；不得随意侵占、挪用；不得列支其他无关费用”的规定。

建议你办督促平江县将挪用资金返还原资金渠道，加强课后服务费支出管理，做到专款专用。你办已接受审计建议。

4. 部分学校开展的文化学科课后服务课程设置课时超标准。

浏阳市教育局规定，课后服务要以全面提升学生综合素养为目标，非文化课程时间不得少于 50%。审计抽查发现，2022 年度，浏阳市长郡·浏阳实验小学一部等 4 所学校在开展课后服务时，非文化学科课时少于 50%。

上述行为不符合《浏阳市教育局关于进一步加强中小学课后服务工作的通知》（浏教通〔2022〕15号）第四条“2.各校要以全面提升学生综合素养为目标，综合学生需求、教师特长积极开设体育、艺术、科技、综合实践等多类别服务课程，且非文化课程时间不得少于 50%……”的规定。建议你办督促浏阳市科学设置课后服务课程。你办已接受审计建议。

5. 违规拖欠工程款 319 万元。

截至 2022 年末，醴陵市王仙小学等 17 家义务教育中小学拖欠湖南省醴陵市泰安建设工程有限公司等 10 家中小企业于 2017 年以来实施、已完工且过质保期的教学楼改造等 18 个项目工程款 122.18 万元。

截至 2023 年 8 月末，桂东县公路建设养护中心拖欠广西金路投资建设有限公司桂东县 X127 线杨柳湾至油箩口路面大修工程款 196.82 万元。

上述行为不符合《保障中小企业款项支付条例》第六条“机关、事业单位和大型企业不得要求中小企业接受不合理的付款期限、方式、条件和违约责任等交易条件，不得违约拖欠中小企业的货物、工程、服务款项”的规定。

依据《保障中小企业款项支付条例》第二十五条“机关、事业单位违反本条例，有下列情形之一的，由其上级机关、主管部门责令改正；拒不改正的，对直接负责的主管人员和其他直接责任人员依法给予处分：（一）未在规定的期限内支付中小企业货物、工程、服务款项……”的规定，责令你办督促醴陵市、桂东县尽快支付拖欠的工程款。你办已接受审计建议。

6. 执行保障农民工工资支付政策不规范。

宜章县第一完全小学新建教学综合楼建设项目、醴陵市李畋镇中心小学新建教学楼项目、X001 汝城县石壁山至三角坪公路改建工程项目等 6 个建设项目，发现 6 家项目施工单位未按规定开设农民工工资专用账户。经审计调查，醴陵市泗汾镇泗汾中学新建教学楼项目施工单位株洲市海雁建筑工程有限公司拖欠农民工工资 19.58 万元，宜章县第一完全小学教学楼项目施工单位湖南省晟恒建设工程有限公司拖欠农民工工资 11.61 万元。经审计指出问题后，上述施工单位进行全面清理，及时整改，共计支付拖欠的农民工工资 38.18 万元。

上述行为不符合《保障农民工工资支付条例》第二十六条“施工总承包单位应当按照有关规定开设农民工工资专用账户，专项用于支付该工程建设项目农民工工资”、《保障农民工工资支付条例》第三条“农民工有按时足额获得工资的权利。任何单位和个人不得拖欠农民工工资”的规定。

建议你办督促各施工单位按规定开设农民工工资专用账户，及时支付

农民工工资，合理保障农民工权益。你办已接受审计建议。

7. 部分学校的建设项目未经竣工联合验收、消防验收，擅自交付使用。

审计抽查发现，2022年至2023年8月，醴陵市李畋镇塘坊完全小学新建食堂综合楼项目等6个项目、浏阳市关口街道关口初级中学新建综合楼项目等4个项目，未报经住房和城乡建设主管部门开展竣工联合验收、消防验收，擅自交付使用。

上述行为不符合《湖南省住房和城乡建设厅等五部门关于印发〈湖南省房屋建筑和市政基础设施工程竣工联合验收办法〉的通知》（湘建建〔2019〕134号）第八条“建筑工程项目已完工且具备法律法规规定的各项竣工验收条件后，建设单位通过系统向牵头部门申请竣工联合验收”和《中华人民共和国消防法》第十三条“国务院住房和城乡建设主管部门规定应当申请消防验收的建设工程竣工，建设单位应当向住房和城乡建设主管部门申请消防验收。前款规定以外的其他建设工程，建设单位在验收后应当报住房和城乡建设主管部门备案，住房和城乡建设主管部门应当进行抽查。依法应当进行消防验收的建设工程，未经消防验收或者消防验收不合格的，禁止投入使用；其他建设工程经依法抽查不合格的，应当停止使用”的规定。

建议你办督促浏阳市、醴陵市按要求开展竣工联合验收、消防验收，验收合格后再交付使用。你办已接受审计建议。

8. 未及时办理教育项目竣工决算、工程款支付。

审计抽查发现，截至2023年8月30日，醴陵市2023年5月以前竣工、交付使用的富里完全小学新建教学楼项目等8个项目、合同总额1,687.97万元，建设单位支付合同款798万元，因未及时办理竣工决算，尚有工程款889.97万元未支付、占比52.72%。

上述行为不符合《保障中小企业款项支付条例》第六条“机关、事业单位和大型企业不得要求中小企业接受不合理的付款期限、方式、条件和违约责任等交易条件，不得违约拖欠中小企业的货物、工程、服务款项”的规定。建议你办督促醴陵市尽快办理竣工决算，根据合同支付工程款。你办已接受审计建议。

（四）项目绩效方面存在的问题

1. 部分县市教育项目进度缓慢，影响项目建设效益。

(1) 未及时分解下达义务教育薄弱环节改善与能力提升资金。2021年12月、2022年5月，省财政厅、省教育厅分2批下达全省2022年义务教育薄弱环节改善与能力提升资金，其中，宜章县1948万元、醴陵市1672万元。审计抽查发现，宜章县将上述资金1948万元分解下达至39所学校的对应建设项目，当年实际支出704.6万元、占比36.17%；醴陵市仅将上述资金中的305万元分解下达至6所学校的建设项目、当年实际支出85万元，分别仅占比18.24%、5.08%。

上述行为不符合《湖南省财政厅 湖南省教育厅关于印发〈湖南省义务教育薄弱环节改善与能力提升补助资金管理办法〉的通知》（湘财教〔2021〕26号）第十二条“……市（州）、县（市、区）财政、教育部门要加强学校预算管理，细化预算编制，硬化预算执行，强化预算监督；规范学校财务管理，确保补助资金使用安全、规范和有效”，第十四条“各地要切实做好项目前期准备工作，强化项目管理，加快预算执行进度。补助资金原则上应在当年执行完毕，年度未支出的资金按照财政部结转结余资金管理有关规定处理”的规定。建议你办督促各项目县市及时分解下达专项资金，加快预算执行进度。你办已接受审计建议。

(2) 部分学校工程项目进展缓慢。

2022年，浏阳市、醴陵市分别安排教育薄改资金至38个项目、规划投资总额21,184万元，30个项目、规划投资总额7475万元。

审计抽查发现，截至2023年8月末，浏阳市范市小学整体搬迁项目等5个项目未开工建设、计划投资3820万元，浏阳市十中设备项目等7个项目未建设完成、计划投资3250万元；醴陵市仙霞中学新建教师周转房等14个项目进展缓慢或未开工建设，未发挥项目效益，涉及计划投资7770万元。

上述行为不符合《湖南省财政厅 湖南省教育厅关于印发〈湖南省义务教育薄弱环节改善与能力提升补助资金管理办法〉的通知》（湘财教〔2021〕26号）第十四条“各地要切实做好项目前期准备工作，强化项目管理，加快预算执行进度……”的规定。建议你办督促浏阳市、醴陵市加强项目管理，加快项目执行进度和支付进度。你办已接受审计建议。

2. 部分农村公路项目进展缓慢。

桂东县 X004 线增口至泮溪公路改建工程应于 2021 年建设完成，2023 年 2 月，桂东县交通运输局才签订施工合同，合同金额 3,822.38 万元。截至 2023 年 8 月 30 日，项目尚未完工，已支付工程款 594 万元，占比 15.54%。

茶陵县 X149 线换板工程应于 2022 年建设完成，2023 年 3 月，茶陵县交通事务中心才签订施工合同，合同金额 102 万元，2023 年 7 月项目完工验收。截至 2023 年 8 月底，已支付工程款 76.50 万元，占比 75%。

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》（2016 年财政部第 85 号令）第十二条“项目实施单位履行下列职责：……（二）按照贷款、赠款法律文件和国内相关规定，落实项目配套资金，组织项目采购，开展项目活动，推进项目进度，监测项目绩效等”的规定。建议你办督促桂东县、茶陵县等加快推动项目实施、如期完成项目建设。你办已接受审计建议。

（五）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 6 个问题，已整改到位。

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 made observations with respect to its loan proceeds appropriation, compliance with applicable provisions of state laws and regulations and the loan agreement of the relevant entities, internal control, program management and verification. The actual completed amount of expenditures collected for the program in 2022 was RMB 7,652,861,900 yuan, including compulsory education of RMB 7,035,443,800 yuan, accounting for 91.93% of the total actual completed amount; rural roads of RMB 617,418,100 yuan, accounting for 8.07% of the total actual completed amount, which were funds for rural roads construction, maintenance, management and operation. The above-mentioned funds were only counted as the amount of funds in the scope the influence of loan proceeds of the WB, not counted as audit amount. We spot-checked parts of subsidies for lagging school strengthening and capacity enhancement of compulsory education, after-school service fee in elementary and secondary school and funds for rural roads maintenance, and found the following issues.

Issues related to non-compliance with state laws and regulations or the applicable provisions of the loan agreement

1. Liling County Transportation Bureau falsely reported the current project quantity in order to cope with the maintenance and management evaluation of rural roads.

In September 2022, Liling County Transportation Bureau reported the annual completion of rural road maintenance to Hunan Provincial Department of Transportation, and reported data indicated that “As of the end of September 2022, Liling County has completed the maintenance of 35 roads, of which preventive maintenance of 15 roads of 87.26 km, completed investment of RMB 955,600 yuan; repair and maintenance of 20 roads of 63.52 km, completed investment of RMB 61,242,300 yuan, in which the national and provincial capital of RMB 15,907,800 yuan”. Audit spot-checked and found that Liling County did not complete the actual project quantity in accordance with the reported situation.

Firstly, the current project quantity was falsely reported. Among the 20 roads repaired and maintained reported by Liling County Transportation Bureau, 5 roads were not implemented, involving a false report of 13.14 km of road mileage and a false report of investment of RMB 3.415,500 yuan of national and provincial award and subsidy funds. As of August 30, 2023, there were still two roads which had not been implemented, involving 2.7 km of road mileage.

Secondly, the progress of project fund expenditure was not up to standard. In 2022, Hunan Provincial Department of Transportation issued funds of RMB 15.80 million yuan for rural road maintenance to Liling County Transportation Bureau. By the end of 2022, the actual expenditure amount of Liling County Transportation Bureau was RMB 11,813,100 yuan, accounting for 74.77% of the funds allocated from provincial finance.

In January 2023, Hunan Provincial Department of Transportation reviewed and ranked Liling County as the 31st in the province's Rural Roads Management Evaluation in 2022 and the 2nd in the performance assessment of rural roads maintenance and management of PforR financed by the WB, and the assessment results would be linked to the provincial award and subsidies allocated for rural road maintenance in 2023.

The above practice didn't conform with the provisions of Article 30 of the *Notice of Hunan Provincial Department of Transportation on the Issuance of Management Measures for Hunan Provincial Rural Road Maintenance Project (Trial)* (Xiangjiaononglu[2021]No.162), "Under any of the following circumstances, Hunan Provincial Department of Transportation shall cancel or reduce the subsidy funds for maintenance projects of the city or county in the next year: (a) the management and use of funds violate the relevant provisions; (b) fail to complete the annual objectives and tasks of rural road maintenance project...", and Article 15 of *Notice of Hunan Provincial Department of Finance of Hunan Provincial Department of Transportation on the Issuance of Management Measures for Budget Transfer of Provincial Subsidies for Maintenance Projects Based on Rural Road Maintenance Performance (Trial)* (Xiangjiaononglu[2021]No.244), "Under any of the following circumstances, Hunan Provincial Department of Transportation shall cancel or reduce the subsidy funds for maintenance projects of the city or county in the next year: (a) the management and use of funds violate the relevant provisions; (b) fail to complete the annual objectives and tasks of rural road maintenance project..."

We ordered your office urge the office of Hunan Provincial Department of

Transportation established for PforR financed by the WB to re-approve the performance assessment results of rural road maintenance management in Liling County, reduce the subsidies for the rural road maintenance, urge Liling County to establish a correct view of political achievements and strictly implement the rural road maintenance project in accordance with the requirements. Your office has accepted our audit recommendations.

2. Some project construction units illegally contracted the demolition of teaching buildings to natural persons who did not have practicing qualifications.

On December 30, 2022, the First Complete Primary School in Yizhang County organized an inquiry and bidding for the demolition of teaching buildings (identified as dangerous houses by the competent department). In the process of bid evaluation, the three judges did not carry out a substantive review of the bidding conditions of the project bidders who need to have the qualification of Grade 3 and above of the general contracting of housing construction engineering, but only awarded the demolition works to the natural person Deng Leshuai who did not have the construction qualification at the lowest price with the contract amount of RMB 296,700 yuan.

The above practice didn't conform with the provisions of Article 20 and Article 50 of the *Regulations on the implementation of the Tendering and Bidding Law of the People's Republic of China*, "Where the tenderer adopts the post-qualification method to examine the qualifications of the bidder, the bid evaluation committee shall examine the qualifications of the bidder in accordance with the standards and methods stipulated in the bidding documents after the opening of the bid", "If a bidding project has a reserve price, the tenderer shall announce it at the bid opening. The reserve price can only serve as a reference for bid evaluation, and whether the bid price is close to the reserve price may not be used as a condition for winning the bid, nor may the bid price exceed the floating range of the reserve price as a condition for rejecting the bid", Article 22 and Article 26 of the *Construction Law of the People's Republic of China*, "For construction projects subject to bidding, the employer shall contract the construction project to the contractor who wins the bid in accordance with law. For construction projects subject to direct contracting, the employer shall contract the construction project to the contractor who has appropriate qualifications", "The unit contracting a construction project shall hold a lawfully obtained qualification certificate and contract the project within the business scope permitted by its qualification level". We suggested that your

office urge program counties to strengthen the strict program management. Your office has accepted our audit recommendations.

The issue on internal control

1. The budgeting was neither detailed nor accurate.

Firstly, basic budget expenditures were not broken down into specific categories. In the budget of budgetary revenues and expenditures in 2022 of the 24 central schools of the education department in Liling County, the wage and welfare expenditure, the general goods and services expenditure, and the subsidy expenditure for individuals and families in the basic expenditure budget were not detailedly classified into specific categories according to the actual income and expenditure of primary and secondary schools in the area, and the subjects were mixed, resulting in the inconsistency between the centralized statistics of funds and the reality. For example, the salary and welfare expenditure for Li Tian Town Central School in 2022 was RMB 39,571,400 yuan, of which the basic salary of RMB 17,458,700 yuan, the basic pension insurance for government departments and public institutions of RMB 4,730,300 yuan were budgeted for subject 2050202 (primary education), no expenditures of allowances, bonuses and housing provident fund; allowances and subsidies of RMB 10,650,600 yuan, bonus of RMB 1,454,900 yuan and housing provident fund of RMB 3,547,700 yuan were budgeted for subject 2050203 (junior high school education), no basic salary and basic pension expenditures for government departments and public institutions.

Secondly, the key special funds were not broken down into the corresponding subjects of each school section. The education department of Liling County did not detailedly classify the key special funds of each school section to the corresponding category as required, and uniformly included in subject 2050299 (other general education expenditure) for accounting, resulting in the statistical distortion of education investment funds of each school section.

The final accounting statement indicated that the investment in primary education in 2021 and 2022 was RMB 384,104,500 yuan and RMB 556,425,700 yuan, respectively, an increase of 44.9%; the investment in secondary education in 2021 and 2022 was RMB 270,899,700 yuan and RMB 206,341,000 yuan, respectively, a decrease of 23.83%.

The statistical report of education expenditure showed that the investment in general primary education in 2021 and 2022 was RMB 616,874,500 yuan and RMB 651,123,600 yuan, respectively, an increase of 5.56%; the investment in general junior high school education in 2021 and 2022 was RMB 374,777,700 yuan and RMB 391,257,600 yuan, respectively, an increase of 4.40%.

The above practice didn't conform with the provisions of Article 32 of the *Budget Law of the People's Republic of China*, "Budgets at all levels shall be prepared in accordance with the annual economic and social development objectives, the overall requirements of the state for macro-control and the need for cross-year budget balance, with reference to the implementation of the previous year's budget, the results of the performance evaluation of relevant expenditures and the forecast of revenue and expenditure for the current year, and the budget shall be prepared after soliciting opinions from all parties in accordance with the prescribed procedures. Governments at all levels shall make decisions or adopt administrative measures in accordance with their statutory authority, and any increase or decrease in fiscal revenue or expenditure shall be proposed and corresponding arrangements shall be made in the draft budget before the approval of the budget. All departments and units shall, in accordance with the classified accounts of government revenue and expenditure, the standards and requirements for budgetary expenditure formulated by the financial department under the State Council, as well as the provisions on budget preparation such as the management of performance targets, prepare the draft budgets of their own departments and units according to the needs of their function performance and business development, as well as the stock of assets. The government revenue and expenditure classified items mentioned in the preceding paragraph are divided into categories, sections, items and items; expenditure is divided into categories, sections and items according to its functional classification, and categories and sections according to its economic nature".

We suggested that your office urge Liling County to prepare detailed budget and perform strict budget implementation. Your office has accepted our audit recommendations.

2. RMB 5,332,500 yuan was allocated for the cost of air conditioning and other office equipment under the circumstance of no relevant budget.

Within the jurisdiction of of Liuyang County Guankou Street Education Development Center, there were 17 primary and secondary schools such as

Changxinghu Primary School in Guankou Street, Liuyang County, who purchased air conditioners, printers and other office equipment with cost of RMB 5,332,500 yuan by means of Hunan Provincial government procurement electronic market in 2022 under the circumstance of no budget, among which Tai'an Primary School of RMB 2,230,300 yuan, Daowu Middle School of RMB 1,124,800 yuan, Changxinghu Primary School of RMB 537,900 yuan, Daowu Primary School of RMB 430,300 yuan, Xijiang Middle School of RMB 305,700 yuan, Guankou Middle School of RMB 200,600 yuan, Shengtian Primary School of RMB 133,200 yuan, Xijiang Primary School of RMB 127,200 yuan, Xishan Primary School of RMB 65,100 yuan, Changxi Primary School of RMB 51,900 yuan, Guankou Street Education Development Center of RMB 44,400 yuan, Zhanjia Primary School of RMB 31,300 yuan, Jiangtian Primary School of RMB 15,800 yuan, Huli Primary School of RMB 13,900 yuan, Guankou Primary School of RMB 11,000 yuan, Jingou Primary School of RMB 4,600 yuan and Jinlong Primary School of RMB 4,500 yuan.

The above practice didn't conform with the provisions of Article 13 of the *Budget Law of the People's Republic of China*, "The expenditures of governments, departments and units at all levels must be based on their approved budgets, and expenditures not included in the budgets may not be made", and Article 6 of the *Government Procurement Law of the People's Republic of China*, "Government procurement shall be carried out in strict accordance with the approved budget".

According to the provisions of Article 33 of the *Government Procurement Law of the People's Republic of China*, "The department responsible for the preparation of departmental budgets shall, when preparing the departmental budgets of the next fiscal year, list the projects and capital budgets of the government procurement in that fiscal year and submit them to the financial departments at the same level for summary. The examination and approval of departmental budgets shall be carried out in accordance with the limits and procedures of budget management". We suggested that your office urge program counties to strictly manage the government procurement budget, carefully prepare the procurement budget, and strictly carry out procurement matters in accordance with the procurement budget. Your office has accepted our audit recommendations.

Issues on project management

1. The education departments in 7 program counties didn't include the

after-school service fee income and expenditure in the department budget management.

In 2022, the education departments of 7 project counties, including Liling County, didn't include after-school service fees into the total management of department budget, and the income and expenditure were accounted through the unit's current items, involving the after-school service fees of RMB 39,202,400 yuan, of which Liling County of RMB 83,129,500 yuan, Youxian County of RMB 62,011,200 yuan, Chaling County of RMB 57,313,400 yuan, Pingjiang County of RMB 80,896,700 yuan, Yizhang County of RMB 41,564,500 yuan, Rucheng County of RMB 50,544,500 yuan, and Guidong County of RMB 16,564,200 yuan.

The above practice didn't conform with the provisions of Article 16 and Article 18 of the *Financial Rules of Administrative Units (Order No.113, 2023, the Ministry of Finance)*, "Income refers to the non-reimbursable funds legally obtained by administrative units, including financial appropriation income and other income. Revenue from financial appropriations refers to the budgetary funds obtained by administrative units from financial departments at the corresponding levels. Other income refers to the income legally obtained by administrative units, other than the income from financial appropriations...", "An administrative unit shall incorporate all its revenues into its budget, make unified accounting and manage them in a unified manner, and no expenditure shall be arranged for the revenues not included in the budget".

We suggested that your office urge the program counties to strictly manage the budget, incorporate after-school service fees into the full budget, and make unified accounting. Your office has accepted the audit recommendations.

2. Some schools illegally distributed after-school service fees of RMB 320,800 yuan.

According to the regulations of Hunan Provincial Development and Reform Commission, Hunan Provincial Department of Education and other departments, the after-school service fee of primary and secondary schools must adhere to the non-profit principle, and the after-school service fee shall be charged according to the actual workload of the after-school service. According to the provisions of Liuyang County Education Bureau, the charging ceiling for urban students and rural students in all of the schools within the county area was RMB 1,000 yuan/semester and RMB 800 yuan/semester, respectively, the standards of

payment for after-school service were homework tutoring, extracurricular reading classes not exceeding RMB 70 yuan/class hour, community activities, sports and art training professional classes not exceeding RMB 90 yuan/class hour. The audit spot-checked and found that some schools illegally distributed after-school service fees.

(1) In the spring semester of 2022, the Division 1 of Changjun Liuyang Experimental Primary School of Liuyang County, directly charged according to the upper limit in the income and expenditure of after-school service fee, and adopted the principle of equal distribution of teachers' actual class hours and excess expenses. Through calculation, the class fee should be paid for the actual workload of 106 teachers who carried out after-school service was RMB 409,300 yuan in accordance with the subsidy standard, but the actual payment was RMB 697,100 yuan, and the excess payment was RMB 287,800 yuan.

(2) In the spring semester of 2022, 7 administrative staff of Liren Primary School of Liuyang County counted 472 class hours of after-school service without class records, to whom RMB 33,000 yuan of class fees was illegally distributed.

The above practice didn't conform with the provisions of Article 11 of the *Notice of Hunan Development and Reform Commission, Hunan Provincial Department of Education and Hunan Provincial Market Supervision Administration on the Issuance of Management Measures for Hunan Primary and Secondary School Service Fees and fees (amended in 2022) (Xiangfajiafeigui[2022]No.450)*, "When primary and secondary schools collect and commissioned to collect service fees from students, must adhere to the non-profit principle, immediate occurrence, immediate collection, settlement according to the facts, and timely release to the parents of students a list of fees and expenditures. Schools and teachers shall not receive any form of rebate, and if there is a discount, the full amount shall be returned to the students who pay the fee", and Article 9 of the *Accounting Law of the People's Republic of China*, "All units must conduct accounting on the basis of actual economic transactions, fill in accounting vouchers, register accounting books and prepare financial accounting reports. No unit may conduct accounting with false economic transactions or data".

After the audit pointed out the problem, Liuyang County has recovered the illegal after-school service class fee of RMB 320,800 yuan to the non-tax income remittance account of Liuyang County Finance Bureau. We suggested

that your office urge Liuyang County to collect after-school service fee in accordance with the non-profit principle in the future, immediately occur, immediately collect, settle according to the facts, and normalize the use. Your office has accepted the audit recommendations.

3. Some schools misappropriated RMB 252,400 yuan of after-school service fees.

The audit spot-checked and found that in 2022, some schools in Pingjiang County misappropriated RMB 252,400 yuan of after-school service fees to compensate for school public funds, including Jianqingfurong School in Pingjiang County paid fines and temporary staff wages of RMB 92,400 yuan, and Sanyang Middle School in Pingjiang County paid RMB 160,000 yuan for desks and chairs.

The above practice didn't conform with the provisions of the *Notice of Yueyang City Education and Sports Bureau, Yueyang City Development and Reform Commission, Yueyang City Finance Bureau, Yueyang City Human Resources and Social Security Bureau on Further Enhancement of Primary and Secondary School After-School Service (Yuejiaotifa [2021] No. 7)*, "(j) Strengthen the management of funds. The funds for after-school services shall take the school as a unit, and shall be mainly used for special expenses such as granting subsidies to teachers and related personnel involved in after-school services and ensuring the normal operation of after-school services in accordance with the principle of special funds. The specific scope of expenditure shall be subject to the plan approved by the local education administrative department and the financial department. All localities and schools shall not withhold or withdraw management fees; shall not arbitrarily seize or misappropriate; no other irrelevant expenses shall be included".

We suggested your office urge Pingjiang County to return the misappropriated funds to the original fund channel, strengthen the management of after-school service fee expenditure, and ensure use of funds as ear-marked. Your office has accepted the audit recommendations.

4. The after-school service course hour for cultural subjects in some schools exceeded the standard.

According to the regulations of Liuyang County Education Bureau, after-school services should be aimed at all-round improvement of students' comprehensive

abilities, and the time of non-cultural courses should not be less than 50%. The audit spot-checked and found that in 2022, when conducting after-school services in four schools, including Division 1 of Changjun Liuyang Experimental Primary School of Liuyang County, the class hours of non-cultural subjects were less than 50%.

The above practice didn't conform with the provisions of Article 4 of the *Notice of Liuyang County Education Bureau on Further strengthening the After-School Service Work (Liujiatong[2022]No.15)*, "2. All schools should aim to all-round improvement of students' comprehensive abilities, and actively offer sports, art, science and technology, comprehensive practice and other service courses based on students' needs and teachers' strengths, and the non-cultural courses hours should not be less than 50%". We suggested your office urge Liuyang County to scientifically set up after-school service courses. Your office has accepted the audit recommendations.

5. There existed an amount of project funds of RMB 3.19 million yuan in illegally arrears.

As of the end of 2022, 17 compulsory education primary and secondary schools in Liling County, including Wangxian Primary School, were in arrears with the payment for project funds of RMB 1,221,800 yuan to 10 small and medium-sized enterprises such as Tai'an Construction Engineering Co., Ltd. in Liling County, Hunan Province for 18 engineering projects implemented ever since 2017, which had been completed and had passed the warranty period, such as the renovation of teaching buildings.

As of the end of August 2023, Guidong County Road Construction and Maintenance Center was in arrears with the payment for project funds of RMB 1,968,200 yuan to Guangxi Jinlu Investment and Construction Co., Ltd. for the road overhaul project of Line X127 from Yangliuwan to Youluokou in Guidong County.

The above practice didn't conform with the provisions of Article 6 of the *Regulations on the Protection of Payments for Small and Medium-Sized Enterprises*, "Government departments, public institutions and large enterprises may not require small and medium-sized enterprises to accept unreasonable payment terms, methods, terms and liabilities for breach of contract and other trading conditions, and may not default on the payment of goods, civil works and services owed to small and medium-sized enterprises".

According to the provisions of Article 25 of the *Regulations on the Protection of Payments for Small and Medium-Sized Enterprises*, “Government departments and public institutions violates these regulations under any of the following circumstances, the government departments at a higher level and the competent department shall order it to make corrections; If the party refuses to make corrections, the persons directly in charge and other persons directly responsible shall be given sanctions according to law: (a) Failure to pay for goods, civil works and services of the small and medium-sized enterprise within the prescribed time limit...”. We ordered your office urge Liling County, Guidong County to pay the project funds in arrears as soon as possible. Your office has accepted the audit recommendations.

6. The implementation of the policy to ensure the payment of migrant workers’ wages was not normative.

Among the 6 construction projects, including the construction of multi-purpose teaching buildings of the First Complete Primary School in Yizhang County, the construction of teaching buildings of Litian Town Central Primary School in Liling County, and the road reconstruction project of Line X001 from Shibishan to Sanjiaoping in Rucheng County, it was found that 6 contractors did not open special accounts for migrant workers’ wages in accordance with regulations. Through audit investigation, it was found that the contractor of the construction of teaching buildings of Sifen Middle School in Sifen Town, Liling County, Zhuzhou City Haiyan Constructional Engineering Co., Ltd. was in arrears with the payment for migrant workers’ wages of RMB 195,800 yuan, and the contractor of the construction of teaching buildings of the First Complete Primary School in Yizhang County, Hunan Provincial Shengheng Construction Engineering Co., Ltd. was in arrears with the payment for migrant workers’ wages of RMB 116,100 yuan. After the audit pointed out the problem, the above-said contractors carried out a comprehensive cleanup, timely rectification, and paid a total of RMB 381,800 yuan in arrears to migrant workers’ wages.

The above practice didn’t conform with the provisions of Article 26 and Article 3 of the *Regulations on the Protection of Migrant Workers’ Wages*, “The general contractor shall, in accordance with the relevant provisions, open a special account for the wages of migrant workers, which shall be used to pay the wages of migrant workers in the construction project”, “Migrant workers have the right to be paid on time and in full. No unit or individual may delay payment of wages to migrant workers”.

We suggested your office urge contractors to open special accounts for migrant workers' wages in accordance with regulations, pay migrant workers' wages in a timely manner, and reasonably protect the rights and interests of migrant workers. Your office has accepted the audit recommendations.

7. The construction projects of some schools were delivered and put into service without completion of joint acceptance and fire inspection.

The audit spot-checked and found that from 2022 to August 2023, 6 projects including the construction of canteen comprehensive building of Litian Town Tangfang Primary School in Liling County, and 4 projects including the construction of multi-purpose buildings of Guankou Junior Middle School in Guankou Street, Liuyang County, were delivered and put into use without being reported to the competent housing and urban-rural construction departments to carry out joint completion acceptance and fire inspection.

The above practice didn't conform with the provisions of Article 8 of the *Notice of Hunan Provincial Department of Housing and Urban-Rural Development and Other Five Departments on Issuing the Joint Acceptance Measures for the Completion of Housing Construction and Municipal Infrastructure Projects in Hunan Province (Xiangjianjian [2019]No.134)*, "After the construction project has been completed and has met the conditions for completion acceptance prescribed by laws and regulations, the construction unit shall apply to the lead department for joint completion acceptance through the system", and Article 13 of the *Law of the People's Republic of China on Fire Prevention and Control*, "When a construction project prescribed by the competent department of housing and urban-rural construction under the State Council to be applied for fire control acceptance is completed, the construction unit shall apply to the competent department of housing and urban-rural construction for fire control inspection and acceptance. For construction projects other than those provided for in the preceding paragraph, the construction unit shall, after acceptance, report them to the competent department of housing and urban-rural construction for the record, and the competent department of housing and urban-rural construction shall conduct spot checks. Construction projects that should be subject to fire control acceptance inspection according to law shall not be put into use without fire control acceptance inspection or if they fail to pass the acceptance inspection; other construction projects that fail to pass spot check according to law shall be discontinued".

We suggested your office urge Liuyang County and Liling County to carry out

joint completion acceptance and fire control acceptance as required, and deliver the goods after passing the acceptance. Your office has accepted the audit recommendations.

8. The final account of the completion of education projects and the payment of project funds were not handled in a timely manner.

The audit spot-checked and found that as of August 30, 2023, 8 projects in Liling County, including the construction of teaching buildings of Fuli Complete Primary School, completed, delivered and put into use before May 2023, had a total contract amount of RMB 16,879,700 yuan, and the construction unit had paid RMB 7.98 million yuan for the contract payment. There was still RMB 8,899,700 yuan of project funds to be paid, accounting for 52.72% of the total contract amount.

The above practice didn't conform with the provisions of Article 6 of the *Regulations on the Protection of Payments for Small and Medium-Sized Enterprises*, "Government departments, public institutions and large enterprises may not require small and medium-sized enterprises to accept unreasonable payment terms, methods, terms and liabilities for breach of contract and other trading conditions, and may not default on the payment of goods, civil works and services owed to small and medium-sized enterprises". We suggested your office urge Liling County to handle the final account of the completion as soon as possible and pay the project funds according to the contract. Your office has accepted the audit recommendations.

Issues on project performance

1. The progress of education projects in some counties lagged behind, which affected the benefit of project construction.

(1) Funds for lagging school strengthening and capacity enhancement of compulsory education were not allocated and released in a timely manner. In December 2021 and May 2022, Hunan Provincial Department of Finance and Hunan Provincial Department of Education released funds for lagging school strengthening and capacity enhancement of compulsory education in 2022 in two batches, including RMB 19.48 million yuan in Yizhang County and RMB 16.72 million yuan in Liling County. The audit spot-checked and found that Yizhang County distributed RMB 19.48 million yuan of the above-said funds to the corresponding construction projects of 39 schools, while the actual

expenditure was RMB 7,046,000 yuan that year, accounting for 36.17%; Liling County only distributed RMB 3.05 million yuan of the above-said funds to the construction projects of 6 schools, while the actual expenditure was RMB 850,000 yuan that year, accounting for only 18.24% and 5.08% respectively.

The above practice didn't conform with the provisions of Article 12 of the *Notice of Hunan Provincial Department of Finance and Hunan Provincial Department of Education on the Issuance of Management Measures for Subsidies for Lagging School Strengthening and Capacity Enhancement of Compulsory Education (Xiangcaijiao[2021]No.26)*, "...Municipal (prefecture) and county (city, district) departments of finance and education should strengthen school budget management, refine budget preparation, reinforce budget implementation and strengthen budget supervision; normalize the financial management of the school to ensure the safe, normative and effective use of subsidies", and Article 14 "All localities should make sufficient preliminary preparation for the project, strengthen project management, and speed up the budget implementation schedule. In principle, the subsidies shall be completed in the current year, and the unspent funds shall be handled in accordance with the relevant provisions of the Ministry of Finance on the management of carry-over and balance funds". We suggested your office urge program counties to release special funds in a timely manner to speed up the budget implementation progress. Your office has accepted the audit recommendations.

(2) The construction progress of some schools lagged behind.

In 2022, Liuyang County and Liling County arranged funds for lagging school strengthening and capacity enhancement of compulsory education for 38 projects with a total planning investment of RMB 211.84 million yuan, and 30 projects with a total planning investment of RMB 74.75 million yuan, respectively.

The audit spot-checked and found that as of the end of August 2023, 5 projects, such as the overall relocation project of Fanshi Primary School in Liuyang County, had not commenced and planned investment was RMB 38.20 million yuan, and 7 projects, such as the equipment project of the Tenth Middle School in Liuyang County, had not been completed and planned investment was RMB 32.50 million yuan. 14 projects such as the construction of teachers' relocation housing of Xianxia Middle School in Liling County made slow progress or did

not commence, which did not produce project benefits, involving a planned investment of RMB 77.70 million yuan.

The above practice didn't conform with the provisions of Article 14 of the *Notice of Hunan Provincial Department of Finance and Hunan Provincial Department of Education on the Issuance of Management Measures for Subsidies for Lagging School Strengthening and Capacity Enhancement of Compulsory Education (Xiangcaijiao[2021]No.26)*, "All localities should make sufficient preliminary preparation for the project, strengthen project management, and speed up the budget implementation schedule...". We suggested your office urge Liuyang County and Liling County to strengthen program management and speed up program implementation and payment progress. Your office has accepted the audit recommendations.

2. Some rural roads project lagged behind.

The road reconstruction project of Line X004 from Zengkou to Panxi in Guidong County should had been completed in 2021. Whereas the construction contract was signed by Guidong County Transportation Bureau in February 2023 with the contract amount of RMB 38,223,800 yuan. As of August 30, 2023, the construction had not yet been completed, and the project funds had been paid amounted to RMB 5.94 million yuan, accounting for 15.54%.

The board replacement project of Line X149 in Chaling County should had been completed in 2022. Whereas, Chaling County Traffic Affairs Center signed the construction contract in March 2023, and the contract amount was RMB 1.02 million yuan. In July 2023, the project was completed and accepted. As of the end of August 2023, the project funds had been paid amounted to RMB 765,000 yuan, accounting for 75%.

The above practice didn't conform with the provisions of Article 12 of the *Management Measures for International Financial Organizations and Foreign Government Loan and Grant (Order No.85, 2016, the Ministry of Finance)*, "The project implementation unit shall perform the following duties: ... (b) guarantee the availability of the project counterpart fund, organize project procurement, carry out project activities, promote project progress and monitor project performance in accordance with loan and grant legal documents and relevant domestic regulations". We suggested your office urge Guidong County and Chaling County to speed up the implementation of the project and complete the project construction on schedule. Your office has accepted the audit

recommendations.

The Followed-up of previous recommendations

The audit found, 6 audit finding disclosed in the last audit report were rectified.

