

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〔2022〕52号

HUNAN AUDIT REPORT〔2022〕NO.52

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: 2021

Accounting Year: 2021

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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）2021年度项目资金年度使用情况表及财务报表附注（第5页至第12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、本项目管理手册和世界银行审计任务大纲的要求编制，公允反映了世行贷款政府治理能力提升项目 2021 年度的资金归集和使用情况。

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、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 2021 of Hunan Subnational Governance and Public Service Delivery Program for Results financed by the World Bank (“PforR”), and Notes to the Financial Statements (from page 5 to page12).

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 (“PRC”) 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

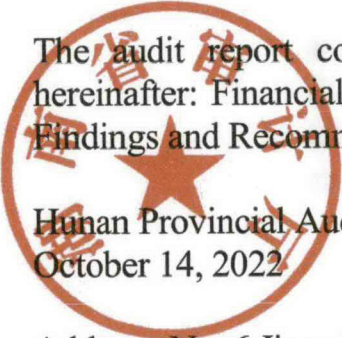
order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates 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 use for the year of 2021 of PforR financed by the WB in accordance with Chinese accounting standards and system, and the requirements of the program administration manual (PAM) and the WB audit terms of reference (TOF).

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
October 14, 2022

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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 (2021年)

i. Statement of Loan Proceeds Annual Use (2021)

项目资金年度使用情况表 (2021年)
Statement of Loan Proceeds Annual Use (2021)

编制单位: 世行贷款政府治理能力提升项目办

单位: 人民币万元

Prepared by: PMO for PforR

Currency Unit: RMB
10,000 Yuan

资金来源及费用支出 Funds Sources and Expenditures	本年计划 Current Year Plan	本年计划调整 Current Year Adjustment	本年完成 Current Year Completion	本年计划完成率 Current Year Completion Rate	截至本期累计 完成金额 Cumulative Actual as of Current Period	备注 Notes
资金来源总计 Total Funds sources	709,599.86	35,504.98	745,104.84	100%	745,104.84	
中央和省级 Central and Provincial Level	194,682.93	3,850.65	198,533.58	100%	198,533.58	
义务教育 Compulsory Education	162,064.07	2,362.00	164,426.07	100%	164,426.07	
农村公路 Rural Road	32,618.86	1,488.65	34,107.51	100%	34,107.51	
市级 City Level	5,637.44	114.00	5,751.44	100%	5,751.44	
义务教育 Compulsory Education	434.50	104.00	538.50	100%	538.50	
农村公路 Rural Road	5,202.94	10.00	5,212.94	100%	5,212.94	
县级 County Level	509,279.49	31,540.33	540,819.82	100%	540,819.82	
义务教育 Compulsory Education	491,953.99	21,988.23	513,942.22	100%	513,942.22	
农村公路 Rural Road	17,325.50	9,552.10	26,877.60	100%	26,877.60	
世行贷款 WB Loan	0	0	0		0	
费用支出总计 Total Expenditures	637,740.29		655,805.68	102.83%	655,476.71	
义务教育支出小计 Subtotal Compulsory Education Expenditures	580,681.55		592,574.11	102.05%	592,574.11	

小学教育 Primary Education (2050202)	329,325.69		333,205.25	101.18%	333,205.25	
初中教育 Secondary Education (2050203)	251,355.86		259,368.86	103.19%	259,368.86	
农村公路支出小计 Subtotal Rural Road Expenditures	57,058.74		63,231.57	110.82%	62,902.60	
农村公路建设 Rural Road Construction	23,305.08		24,022.59	103.08%	23,380.88	
农村公路养护 Rural Road Maintenance	27,620.09		33,753.73	122.21%	34,066.47	
日常养护 Daily Maintenance	4,169.46		4,382.42	105.11%	4,322.20	
养护工程 Maintenance Engineering	7,988.24		8,507.61	106.50%	8,647.99	
安防工程 Security Engineering	9,341.76		11,149.52	119.35%	11,262.55	
危桥改造 Renovation of Bridge in Danger	4,114.68		5,984.49	145.44%	6,104.04	
养护管理 Maintenance Management	274.70		701.01	255.19%	701.01	
应急养护 Emergency Maintenance	1,731.25		3,028.69	174.94%	3,028.69	
农村公路管理及运营 Rural Road Management and Operation	6,133.57		5,455.24	88.94%	5,455.24	

（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》，贷款号为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、项目贷款协定执行情况表和专用账户报表。本财务报表的编制范围为浏阳市、平江县等8个项目县市世界银行贷款和国内配套资金收支情况。

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 2021 年 12 月 31 日汇率，即 EUR1 =人民币 7.2197 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 709,599.86 万元，本年计划调整数人民币 35,504.98 万元，其中：中央和省级资金本年计划人民币 194,682.93 万元，本年计划调整数人民币 3,850.65 万元；市级资金本年计划人民币 5,637.44 万元，本年计划调整数人民币 114.00 万元；县级资金本年计划人民币 509,279.49 万元，本年计划调整数人民币 31,540.33 万元。世界银行贷款为 0，8 个项目县市截至 2021 年底未收到世界银行贷款资金。

4.2 资金来源本年完成。

资金来源本年完成总计人民币 745,104.84 万元，完成率 100%，其中：中央和省级资金本年完成人民币 198,533.58 万元，完成率 100%；市级资金来源本年完成人民币 5,751.44 万元，完成率 100%；县级资金来源本年完成人民币 540,819.82 万元，完成率 100%。

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 637,740.29 万元，其中：义务教育支出本年计划人民币 580,681.55 万元，农村公路支出本年计划人民币 57,058.74 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 655,805.68 万元，完成率 102.83%，其中：义务教育支出本年完成人民币 592,574.11 万元，完成率 102.05%；农村公路支出本年完成人民币 63,231.57 万元，本年计划完成率 110.82%。

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”金额的说明。

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。

2021年12月29日，省项目办获得世界银行预付款41,725,000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 PRC 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 166.9 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 31 May, 2026.

Led by Hunan Provincial Finance Department and cooperated by agencies including Hunan Provincial Development and Reform Commission, Hunan Provincial Transportation Department and Hunan Education Department, 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 and the Statement of Implementation of Loan Agreement, excluding the Balance Sheet, the Summary of Sources and Uses of Funds by Program Component, the Statement of Implementation of Loan Agreement and the Special Account Statement. Consolidation scope of the financial statements covers the receipts and disbursements of the WB loan and the counterpart funds 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 31, 2021 of the People's Bank of China, which is EUR1= RMB 7.2197 Yuan.

4. Explanation of Accounting Subjects

4.1 Current Year Funds Sources Plan and Adjustment

The total funds sources plan of the current year amounted to RMB 7,095,998,600 Yuan and the planning adjustment of the current year amounted to RMB 355,049,800 Yuan, including the current year planning of the central and provincial funds of RMB 1,946,829,300 Yuan, the current year planning adjustment amount of RMB 38,506,500 Yuan; the current year planning of the city funds of RMB 56,374,400 Yuan, the current year planning adjustment amount of RMB 1,140,000 Yuan; the current year planning of the county funds of RMB 5,092,794,900 Yuan, the current year planning adjustment amount of RMB 315,403,300 Yuan. Loan proceeds amount was 0, since 8 program counties hadn't receive loan proceeds from the WB as of then end of 2021.

4.2 Completion of the Current Year Funds Sources

The total completion of the current year funds sources amounted to RMB 7,451,048,400 Yuan, and the completion rate was 100%, including the current year completion of the central and provincial funds of RMB 1,985,335,800 Yuan, the completion rate of 100%; the current year completion of the city funds of RMB 57,514,400 Yuan, the completion rate of 100%; the current year completion of the county funds of RMB 5,408,198,200 Yuan, the completion rate of 100%;

4.3 Current Year Expenditures Plan and Adjustment

The total expenditures of the current year plan amounted to RMB 6,377,402,900 Yuan, including the current year planning compulsory education expenditures of RMB 5,806,815,500 Yuan and the current year planning rural road expenditures of RMB 570,587,400 Yuan. Since normally budget adjustment would not be made to the expenditure of an individual subject in actual work, the current year planning adjustment amount for expenditures was 0.

4.4 Completion of the Current Year Expenditures

The total completion of the current year expenditures amounted to RMB 6,558,056,800 Yuan, and the completion rate was 102.83%, including the current year completion of compulsory education expenditures of RMB 5,925,741,100 Yuan, the completion rate of 102.05%; the current year completion of rural road expenditures of RMB 632,315,700 Yuan, the completion rate of 110.82%.

4.5 Explanation of the phenomenon the amount of funds sources of “current year plan” and “current year completion” greater than that of expenditures of “current year plan” and “current year completion”

Considering the special funds for compulsory education and rural road allocated by the finance of various levels, which were included in funds sources, but were not specifically indicated the applicable application and disbursement subject, the statistic range was wider than that of the specified disbursement subject and applicable application for expenditures of compulsory education and rural roads, and so hence the inconsistency of the amount in “current year plan” and “current year completion” between funds sources and expenditures. Moreover, the total amount of funds sources was great than that of expenditures.

4.6 Explanation of the phenomenon the amount of “current year completion” was greater than that of “current year plan” for expenditures

The carryover and surplus funds of the previous years was included in the amount of “current year completion”, which resulted in the amount of “current year completion” greater than that of “current year plan”.

5. Compliance of Loan Agreement

On December 29, 2021, the provincial PMO received the advance of EUR 41,725,000 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 2021 年度归集的费用支出实际完成数为人民币 655,805.68 万元，其中，义务教育 592,574.11 万元，占比 90.36%，均为人员经费和运转经费；农村公路 63,231.57 万元，占比 9.64%，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。我们本次现场审计抽查了归集资金总量的 10%，同步对项目县市 2021 年度预算执行审计以及义务教育、农村公路专项审计发现的问题一并纳入该审计报告予以反映。存在如下问题：

（一）违反国家法规或贷款协定的问题

1.挪用小修保养补助经费人民币 6.95 万元。

2021 年，平江县交通运输局农村公路所拨付小修保养补助经费人民币 56.97 万元给南江镇，其中公路养护包干费用人民币 15.27 万元，道路小修保养补助经费人民币 41.7 万元。审计发现，凤凰山村等 3 个村改变道路小修保养补助经费资金用途，将其用于空心房拆除、山塘、水渠维修等，涉及人民币 6.95 万元。

上述行为不符合《湖南省交通运输厅关于印发〈湖南省农村公路日常养护管理办法（试行）〉的通知》（湘交农路〔2021〕160号）第十八条“农村公路日常养护资金必须专款专用，任何单位或个人不得截留、挤占和挪用”的规定。审计指出问题后，凤凰山村等 3 个村已将违规使用的资金人民币 6.95 万元归还原资金渠道。

2.多支付工程费用人民币 9.27 万元。

2021 年，平江县 S308、S313 线路基水毁抢险工程、平江县 S308、S316 线路基水毁抢险工程、平江县幕阜山通景公路路基抢险工程、平江县社会

停车场铺石子工程四个项目的中标单位均为平江县乐得公路工程有限责任公司，合同中约定由平江县公路建设和养护中心提供部分材料，施工方按3%税率开具工程费税票。经审计，上述项目在财审结算审核中税率均按9%计算，四个项目多计税金人民币9.27万元。平江县公路建设和养护中心最终支付工程款时未对多计算税金予以扣除，造成多付工程费用人民币9.27万元。

上述行为不符合湖南省财政厅《关于进一步加强建设领域国有基本建设资金管理和监督的通知》（湘财建〔2001〕55号）第八条“……工程承包双方必须遵守结算纪律，不准虚报冒领和相互拖欠……”的规定。建议你办督促平江县公路建设和养护中心收回多支付的工程费用人民币9.27万元，加强工程费用审核。你办已接受审计建议。

（二）项目管理方面存在的问题

1.个别支付关联指标实施进度较慢。

世行贷款政府治理能力提升项目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，贷款资金的拨付以支付指标的完成情况为依据。项目共涉及7个支付关联指标，指标2“实现上级政府转移支付高预测性的项目县市数量”为2024年度结果指标。指标1“建立债务管理系统，以及使用升级版地方政府债务管理系统的项目县市数量”、指标3“发布省级预决算公开方案和公开模板，畅通公民反馈机制以及已经提高预算透明度和公民参与度的项目县市数量”、指标4“采用道路资产管理系统（包含气候适应性和道路安全状况）的项目县市数量”、指标5“农村公路养护方面，采用以结果为导向的转移支付方式”、指标6“义务教育方面，采用以结果为导向的转移支付方式”约定的2021年度工作目标基本完成。指标7“采用全面的义务教育综合评估体系”，应于2021年12月底完成义务教育综合检测系统的开发，由于中外双方直到2022年初才就具体工作细节达成共识，截至2022年8月，该指标尚未完成，项目进度有所滞后。

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……开展项目活动，推进项目进

度……”的规定。建议你办督促各子项目办按照项目实施总体进度要求，尽快推动完成支付关联指标。你办已接受审计建议。

2.部分项目实施进度较慢。

(1) 2019年11月12日，攸县交通运输局采用公开招标的方式对攸县X130线公路水毁修复工程进行采购，湖南省交建工程集团有限公司以人民币1,571.86万元中标。11月13日，发包单位攸县航道管理站（攸县交通运输局二级机构）与湖南省交建工程集团有限公司签订建设工程施工合同，拟定开工日期2019年11月22日，工期90天，拟竣工日期2020年2月20日。由于村民纠纷，截至2021年7月，该项目才实际交工验收，比计划竣工日期滞后1年5个月。

上述行为不符合《攸县人民政府办公室关于印发〈攸县政府投资项目管理办法〉的通知》（政办发〔2018〕5号）第十条“项目管理（业主）单位职责：全程负责项目管理……负责征地、拆迁及当地矛盾的协调；完成土地三通一平；对项目的工程质量、工程进度、工程安全负总责”的规定。建议你办督促项目实施单位按照项目进度要求，推动项目实施。你办已接受审计建议。

(2) 2015年11月，宜章县第六完全小学教学楼工程项目经宜章县发改局批复立项，项目规划占地面积35亩，新建教学、体艺、办公用房11,752平方米，以及围墙、校门、建设运动场地等基础设施建设，项目计划总投资额为人民币5500万元，建设期为2015年11月—2019年12月。

截至2022年8月，宜章县第六完全小学仅新建3栋教学楼，完成投资额人民币1,686.93万元，占计划投资总额的30.67%。

上述行为不符合宜章县发改局《关于宜章县曹排小学新建设项目可行性研究报告的批复》（宜发改投资〔2015〕98号）“五、建设期限：2015年11月—2019年12月”的规定。建议你办督促项目实施单位按照项目进度要求，加快推动项目实施。你办已接受审计建议。

（三）内部控制方面存在的问题

1.个别工程项目备案流程不合规。

2021年12月8日，浏阳市淮川街道人民路小学校门及综合楼建设项

目在长沙市政府采购网申请备案。经审计抽查，该项目备案时未按要求在7个工作日内上传合同，导致备案资料不完整。

上述行为不符合《中华人民共和国政府采购法》第四十七条“政府采购项目的采购合同自签订之日起七个工作日内，采购人应当将合同副本报同级政府采购监督管理部门和有关部门备案”的规定。建议你办督查项目实施单位严格按照相关流程和要求进行备案。你办已接受审计建议。

2. 资金拨付不及时。

2021年5月，湖南省教育厅下达汝城县2021年城乡义务教育经费保障机制中央直达资金人民币121万元。截至2021年12月31日，汝城县教育局尚未将资金拨付至汝城县泉水中学新建厕所等项目。

上述行为不符合《中华人民共和国预算法实施条例》第六十条“各级政府、各部门、各单位应当加强对预算支出的管理，严格执行预算，遵守财政制度，强化预算约束，不得擅自扩大支出范围、提高开支标准；严格按照预算规定的支出用途使用资金，合理安排支出进度”的规定。建议你办督促汝城县按期拨付资金，合理安排支出进度。你办已接受审计建议。

除完成上述审计任务外，我们还完成了世行贷款政府治理提升项目的支付关联指标3、4、5、6等4个指标的核验工作。

本报告有关内容，湖南省审计厅将依法向社会公告。

对本报告指出的问题，请你办自收到本报告之日起60日内整改完毕，并将整改结果书面报告湖南省审计厅，其中与湖南省审计厅公告事项相关的问题整改结果，请你单位在整改期限截止后依法向社会公告。湖南省审计厅将视情况对整改结果进行检查，并将检查情况向社会公告。

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 completion amount of the collected expenditures of the program in 2021 was RMB 6,558,056,800 Yuan, including compulsory education of RMB 5,925,741,100 Yuan, accounting for 90.36% of the total actual completion amount, which were all personnel funds and operation funds; rural roads of RMB 632,315,700 Yuan, accounting for 9.64% of the total actual completion amount, which were funds for rural road construction, maintenance, management and operation. We spot-checked 10% of the total collected funds and simultaneously included the issues found in audit on budget execution of the program counties in 2021 and special audit on compulsory education and rural roads in this audit report. There existed the following issues.

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

1. There existed the phenomenon of the misappropriation of current repair and maintenance subsidies of RMB 69,500 Yuan.

In 2021, Rural Road Station of Pingjiang County Transportation Bureau appropriated the current repair and maintenance subsidies of RMB 569,700 Yuan to Nanjiang Township, including the lump sum charge of RMB 152,700 Yuan for road maintenance and the subsidies of RMB 41,7000 Yuan for the road current repair and maintenance. The audit found, there was 3 villages including Fenghuangshan Village diverted the use of subsidies for the road current repair and maintenance, who used for demolition of uninhabited houses and maintenance of pool and channel, the amount of money involved was RMB 69,500 Yuan .

The above practices didn't conform with Article 18 of *Notification of Issuing Measures for Hunan Provincial Rural Road Routine Maintenance Issued by Hunan Provincial Transportation Department (Provisional) (Xiangjiaononglu[2021]No.160)*. "As for funds of rural road routine

maintenance, shall earmark funds for its specified purpose only, no unit or individual shall withhold, occupy and misappropriate”. After audit pointed out the issue, 3 villages including Fenghuangshan Village returned the illegally used funds of RMB 69,500 Yuan to the original funds channel.

2. There existed the phenomenon of excess payment of construction expenses of RMB 92,700 Yuan.

In 2021, the bid winner of four components including emergency work of road subgrade damaged by flood in routes S308 and S313 in Pingjiang County, emergency work of road subgrade damaged by flood in routes S308 and S316 in Pingjiang County, emergency work of road subgrade damaged by flood in tourism attraction access road to Mufushan Mountain in Pingjiang County and pebble paving construction in a public parking lot in Pingjiang County was Pingjiang County Lede Road Works Co. Ltd. As stipulated in the contract, Pingjiang County Road Construction and Maintenance Center is responsible to provide parts of materials, and the contractor will issue the tax invoice of construction expenses based on the tax rate of 3%. The audit found, the tax rate adopted in settlement review of financial audit was 9%, and so hence there was excess calculation of taxes of RMB 92,700 Yuan in the above-mentioned four components. Pingjiang County Road Construction and Maintenance Center didn't deduct the excess calculation of taxes in the final payment of construction expenses, which resulted in the excess payment of construction expenses of RMB 92,700 Yuan.

The above practices didn't conform with Article 8 of *Notification of Further Strengthening Management and Supervision on State-owned Capital Construction Funds in Construction Areas (Xiangcaijian[2001]No.55)*. “...Both parties of the construction contracting shall comply with settlement discipline, shall not make a fraudulent application and claim and mutual default...” We suggested that your office supervise and urge Pingjiang County Road Construction and Maintenance Center withdraw the excess payment of construction expenses of RMB 92,700 Yuan and strengthen construction expense review. Your office has accepted our audit recommendations.

The issue on program management

1. There existed particular disbursement-linked indicator whose progress was relatively slow.

The PforR was the first application of the WB results-based loan facility in the PRC rural revitalization area and Hunan Province, and the loan appropriation was based on the achievements of the disbursement indicators. The program involved 7 disbursement-linked indicators, in which DLI 2 number of participating counties have achieved high predictability of high-level government transfer was the result indicator in 2024; as for DLI 1 development of a provincial comprehensive debt management system and number of participating counties with enhanced subnational debt management system, DLI 3 issuance of provincial Guideline on Open Budget Protocols and number of participating counties have enhanced budget transparency and citizen engagement, DLI 4 number of participating counties adopting a road asset management system (including climate resilience and road safety conditions), DLI 5 adoption of performance-based budget transfers for rural roads maintenance and DLI 6 adoption of a performance-based budget transfer for compulsory education, the objectives of 2021 were basically achieved; as for DLI 7 development of a provincial comprehensive evaluation system for compulsory education, in which the development of a comprehensive detecting system for compulsory education was scheduled to be finished by the end of December 2021, however the Chinese and foreign parties didn't reach agreement on the specific work details until the beginning of 2022. As of August 2022, the indicator hadn't been achieved, and the progress lagged behind to some degree.

The above practices didn't conform with Article 12 of *the Measures for the Administration of Loan Grants of International Financial Organizations and Foreign Governments (Order No.85, 2016, the Ministry of Finance)*. "The program implementing unit shall perform the following duties:...(2) in accordance with the legal documents on loans, grants and relevant domestic regulations... to carry out program activities and facilitate the program progress." We suggested that your office supervise and urge the sub-PMOs to promptly carry forward the DLI achievement in strict accordance with the overall progress requirement of program implementation. Your office has accepted our audit recommendations.

2. The implementation progress of some components is relatively slow.

(1) On 12 November 2019, Youxian County Transportation Bureau adopted open competitive bidding method to procure for the recovery work of route X130 damaged by flood in Youxian County, and the bid winner was Hunan Provincial Jiaojian Construction Group Co. Ltd. with the bid price of RMB 15,718,600 Yuan. On 13 November, the contract awarding unit Yuxian County

Route Management Station (subsidiary institute of Youxian County Transportation Bureau) signed the construction contract with Hunan Provincial Jiaojian Construction Group Co. Ltd. The construction commencement date was scheduled on 22 November 2019, and the completion date was expected on 20 February 2020 with the construction period of 90 days. Due to the disputes among villagers, the component had not been actually completed and accepted until July 2021, which brought about an extension of a year and 5 months compared with the original plan.

The above practices didn't conform with Article 10 of *Notification of Measures for Projects Financed by Youxian County Government Investment Issued by Youxian County Government (Zhengbanfa[2018]No.5)*. "The responsibilities of the project management (employer): fully responsible for the coordination of land acquisition, demolition and local conflicts; complete three supplies and one leveling; overall responsible for the project quality, project progress and project security." We suggested that your office supervise and urge project implementing unit facilitate the component implementation in accordance with the progress requirements. Your office has accepted our audit recommendations.

(2) In November 2015, the construction of teaching buildings in the Sixth Complete Primary School in Yizhang County was approved by Yizhang County Development and Reform Bureau. In the component planning, the floor area is 35 mu with newly-built buildings of teaching, physical education and arts and office of 11,752m², and ancillary infrastructures of fence, school gate and playground etc. The total investment was estimated to RMB 55,000,000 Yuan, and the construction period was from November 2015 to December 2019.

As of August 2022, there had been only 3 newly-built buildings in the Sixth Complete Primary School in Yizhang County, the investment amount of RMB 16,869,300 Yuan had been completed, which had accounted for 30.67% of the total investment amount.

The above practices didn't conform with Section 5 of *Approval of Feasibility Study Report of Newly-Built Construction in Caopai Primary School in Yizhang County (Yifatouzi[2015]No.98)* released by Yizhang County Development and Reform Bureau. "Construction Period: November 2015 to December 2019". We suggested that your office supervise and urge project implementing unit facilitate the component implementation in accordance with the progress requirements. Your office has accepted our audit recommendations.

The issue on internal control

1. Individual construction component' filing process was not in compliance with the regulations.

On 8 December 2021, the construction of the school gate and multi-use building of Primary School in Renmin Rd, Huaichuan Street, Liuyang County was applied for filing at Changsha City government procurement website. Through the audit spot-check, the contract was not be uploaded within 7 workdays as required during filing, which resulted in the incomplete filing materials.

The above practices didn't conform with Article 47 of *Regulations on Government Procurement in PRC*. "As for the procurement contract of the government procurement, the procuring entity shall report the contract copy to the government procurement supervision management department at the same level and the relevant department for filing". We suggested that your office supervise and urge project implementing unit conduct filing in accordance with the related process and requirements. Your office has accepted our audit recommendations.

2. The funds were not appropriated in a timely manner.

In May 2021, the funds in Rucheng County 2021 released by Hunan Provincial Education Department amounted to RMB 1,210,000Yuan, which was allocated from the funds directly appropriated from the central level through the urban rural compulsory education expenses guarantee system. As of 31 December 2021, Rucheng County hadn't appropriated the funds to the components such as the construction of newly-built toilet in Quanshui Middle School in Rucheng County.

The above practices didn't conform with Article 60 of *Enforcement Regulations on Budget in PRC*. "Government of various levels, various departments and units shall strengthen the management of budget expenditures to strictly execute budget, comply with financial system and reinforce budget constraints, and shall not arbitrarily expand expenditure scope or upgrade expenditure standard; shall make use of funds in strict accordance with the expenditure use stipulated by budget and reasonably arrange the expenditure progress". We suggested that your office supervise and urge Rucheng County appropriate funds in a timely manner and make reasonable expenditure progress. Your office has accepted our audit recommendations.

Apart from the above audit, we completed the verification work about 4 DLIs including DLI 3, DLI 4, DLI5 and DLI 6 of PforR supported by the WB loan.

Hunan Provincial Audit Office will disclose the relevant contents in the audit report to the public in accordance with the law.

With respect to the issues described in the audit report, your office shall rectify within 60 days ever since the receipt of the report, and report the results to Hunan Provincial Audit Office in a formal manner. In regard to the matters publicized by Hunan Provincial Audit Office, your entity shall publish the results to the public in accordance with the law after the rectification period deadline. Hunan Provincial Audit Office will inspect the results in light of the actual situation and announce the results to the public.

