

中华人民共和国辽宁省审计厅

Liaoning Provincial Audit Office of the People's Republic of China

审计报告

Audit Report

辽审投报〔2021〕29号

LIAO AUDIT REPORT〔2021〕NO. 29

项目名称: 德国复兴银行贷款辽宁省朝阳市生物多样性和自然
资源保护森林可持续经营项目

Project Name: Biodiversity and Natural Resources - Sustainable
Forest Management Project in Chaoyang

贷款号: 201166677
Loan No.: 201166677

项目执行单位: 朝阳市人民政府中德合作生态造林项目办公室

Project Entity: Chaoyang City China-Germany Project Management
Office

会计年度: 2020

Accounting Year: 2020

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一、 审计师意见

审计师意见

朝阳市人民政府中德合作生态造林项目办公室：

我们审计了德国复兴银行贷款辽宁省朝阳市生物多样性和自然资源保护森林可持续经营项目（以下简称德贷林业项目）2020年12月31日的资产负债表及截至该日同年度的资金来源表、项目支出表和其他支出明细表等特定目的财务报表及财务报表附注（第5页至第16页）。

（一）项目执行单位对财务报表的责任

编制上述财务报表中的资产负债表、资金来源表、项目支出表和其他支出明细表是你单位的责任，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，公允反映了德贷林业项目 2020 年 12 月 31 日的财务状况及截至该日同年度的财务收支和项目执行情况。

（四）其他事项

我们审查了本期内由朝阳市人民政府中德合作生态造林项目办公室（以下简称朝阳项目办）报送给德国复兴银行的第 2 号和第 3 号提款申请书及所附资料。我们认为，这些材料均符合贷款协议的要求，可以作为申请提款的依据。

本审计师意见之后，共同构成审计报告的还有两项内容：财务报表及财务报表附注和审计发现的问题及建议。

中华人民共和国辽宁省审计厅
2021 年 6 月 21 日

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I. Auditor's Opinion

Auditor's Opinion

To Chaoyang City China- Germany Project Management Office

We have audited the special purpose financial statements (from page 5 to page 16) of Biodiversity and Natural Resources - Sustainable Forest Management Project in Chaoyang, which comprise the Balance Sheet as of December 31, 2020, the Sources of Funds by Project Component, Statement of Project Expenditures, Statement of Other Expenditures for the year then ended, and Notes to the Financial Statements.

Project Entity Responsibility for the Financial Statements

The preparation of the Balance Sheet, the Sources of Funds by Project Component, Statement of Project Expenditures, Statement of Other Expenditures then ended of Chaoyang City China- Germany project Management Office, which includes:

- i. Preparing and fair presenting the accompanying financial statements in accordance with Chinese accounting standards and system, and the requirements of the project loan agreement;
- ii. Designing, implementing and maintaining necessary internal control to ensure that the financial statements are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Government Auditing Standards of the People's Republic of China and International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the 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, financial position of Chaoyang City China-Germany Project Management Office as of December 31, 2020, its financial receipts and disbursements, the project implementation and the receipts and disbursements of the special account for the period then ended in accordance with Chinese accounting standards and system, and the requirements of the project loan agreement.

Other Matter

We also examined the withdrawal application NO.2,NO.3 and the attached documents submitted to the KFW Development Bank during the period. In our opinion, the attached documents comply with the project loan agreement and can serve as basis for loan withdrawal.

The audit report consists of the Auditor's Opinion and two more parts hereinafter: Financial Statements and Notes to the Financial Statements.

Liaoning Provincial Audit Office of the People's Republic of China
June 21, 2021

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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) 资产负债表

i. Balance Sheet

资产负债表

BALANCE SHEET

2020年12月31日

As of 12/31/2020

报表编号: 表1

单位: 人民币元

编制单位: 朝阳市人民政府中德合作生态造林项目办公室

Prepared by: Chaoyang City China- Germany project Management Office

Currency Unit: RMB yuan

资产和费用类	行次	期初数	期末数	负债、净资产和收入类	行次	期初数	期末数
Assets and expenditures	Line No.	Beginning Balance	Ending Balance	Liabilities, net assets and revenues	Line No.	Beginning Balance	Ending Balance
1. 货币资金合计 Total Currency	1	14,191,948.95	11,512,316.26	1. 应付账款 Account Payables	9	3,541,396.16	2,531,133.71
1.1 银行存款 Bank Deposit	2	14,190,791.85	11,511,570.88	2. 其他应付款 Other Account Payables	10	607,445.54	2,747,540.73
1.2 现金 Cash	3	1,157.10	745.38	3. 德方贷款 German Government Loan	11	23,020,933.06	36,360,667.03
2. 预付及应收款合计 Total Prepayment & Receivable	4	12,792,983.99	10,611,599.13	其中 In which: 收到贷款 GL received	12	19,630,525.49	26,942,676.23
3. 固定资产合计 Total Fixed Assets	5	1,871,335.50	1,871,335.50	申报贷款 GL in progress	13	3,390,407.57	9,417,990.80
4. 项目支出合计 Total Project Expenditures	6	32,402,271.63	50,401,436.31	4. 长期应付款 Long Term Account Payables	14	300,000.00	

5. 其他支出 Other Expenditures	7	1,220,190.40	2,097,779.03	5.非流动资产基金 Non-current asset funds	15	1,871,335.50	1,871,335.50
				6.德方赠款 German Grant	16		1,023,825.25
				7.配套资金 Chinese Counterpart Funds	17	32,155,062.34	34,640,027.03
				8.其他收入 Other Revenues	18	982,557.87	10,198,586.78
				9. 偿还德方贷款 German Loan repaid	19		- 12,878,649.80
合计 Total	8	62,478,730.47	76,494,466.23	合计 Total	20	62,478,730.47	76,494,466.23

(二) 资金来源表

ii.Sources of Funds

资金来源表
SOURCES OF FUNDS

本期截至 2020 年 12 月 31 日
(For the Period Ended 12/31/2020)

报表编号: 表 2

单位: 人民币元

编制单位: 朝阳市人民政府中德合作生态造林项目办公室

Prepared by:Chaoyang City China- Germany project Management Office

Currency Unit: RMB yuan

年度 Year	合计 Total			配套资金 Chinese Funds			德方赠款 German FC (Grant)			德方贷款 German FC (Loan)			其他收入
	预算 Budget	实际到位 Actual	%	预算 Budget	实际到位 Actual allocated	%	预算 (纳入贷款预算) Budget (included in FC Loan)	实际到位 Actual allocated	%	预算 (含赠款) Budget (FC Grant included)	实际到位 Actual allocated	%	Other Revenues
													实际到位 Actual allocated
2014	542,513.00	1,715,766.07	316.26%	542,513.00	1,714,548.45	316.04%							1,217.62
2015	8,315,169.00	4,817,939.47	57.94%	3,560,491.00	4,050,597.60	113.77%				4,754,678.00	763,223.42	16.05%	4,118.45
2016	8,123,405.00	2,766,902.25	34.06%	7,188,273.00	2,200,311.26	30.61%				935,132.00	565,174.40	60.44%	1,416.59

2017	40,640,325.00	2,123,852.22	5.23%	15,922,123.00	854,231.66	5.37%				24,718,202.00	1,268,046.00	5.13%	1,574.56
2018	38,731,812.00	7,958,765.21	20.55%	7,692,808.00	7,718,000.00	100.33%				31,039,004.00	216,342.79	0.70%	24,422.42
2019	21,414,141.00	33,371,064.48	155.84%	12,071,166.00	15,603,517.37	129.26%				9,342,975.00	16,817,738.88	180.00%	949,808.23
2020	6,325,965.05	20,050,825.59	316.96%	4,716,919.00	2,498,820.69	52.98%	1,196,665.05	1,023,825.25		412,381.00	7,312,150.74	1773.15%	9,216,028.91
合计 Total Sources of Funds	124,093,330.05	72,805,115.29	58.67%	51,694,293.00	34,640,027.03	67.01%	1,196,665.05	1,023,825.25		71,202,372.00	26,942,676.23	37.84%	10,198,586.78

(三) 项目支出表

iii. Statement of Project Expenditures

项目支出表

STATEMENT OF PROJECT EXPENDITURES

本期截至 2020 年 12 月 31 日

(For the Period Ended 12/31/2020)

报表编号: 表 3

单位: 人民币元

编制单位: 朝阳市人民政府中德合作生态造林项目办公室

Prepared by: Chaoyang City China- Germany project Management Office

Currency Unit: RMB yuan

内容 Descriptions	总预算 Total Budget			累计完成 任务量 Accumulat ed target achieved	累计完 成任务 量进度% Accumul ative progress in quantity %	累计支出金额 Accumulated Expenditures						累计完成 金额进 度% Accumula tive progress in expenditu res %	本年资金 计划 Budget this Year	本年支出 Expenditur es this year	本年实际 占计划% Expenditure this year account for annual plan	
	任务量 Target		金额 Amount			合计 Total	中方承担 Expenditure s borne by Chinese side	德方应承担 German funds to be contributed								汇率损益 Currency exchange gain/loss
	单位 Unit	数量 Quantit y						德方小计 German FC total	收到贷款 G FC Loan received	申报贷款 G FC Loan in progress	收到赠款 G FC Grant Received					
1 规划和准备 Planning and Preparation			300,000.00	0.00	2,740.00	2,740.00	0.00	0.00	0.00	0.00	0.00	0.91%	51,040.00	0.00		
1.1 编制方案的准备, 调查和勘察 Preparation of planing, investigation			300,000.00	0.00	2,740.00	2,740.00	0.00	0.00	0.00	0.00	0.00		51,040.00	0.00		

	and survey																
2	森林经营 Forest Management			89,881,585.00	10,304,782.36		38,707,439.14	6,095,609.37	32,557,716.81	23,222,798.33	9,334,918.48	0.00	54,112.96	43.06%	20,640,201.00	17,295,816.48	
2.1	森林经营方案编制 Forest management planning			4,500,000.00	132,976.00		132,976.00	132,976.00	0.00	0.00	0.00	0.00	0.00		671,850.00	0.00	
2.2	作业设计 Operational Design for all the Measures			2,911,300.00	2,959.00		702,959.00	702,959.00	0.00	0.00	0.00	0.00	0.00		352,690.00	700,000.00	
2.3	森林作业措施实施 Implementation of forest measures			69,158,030.00	10,171,806.36		32,513,372.78	5,254,634.37	27,204,625.45	21,803,498.33	5,401,127.12	0.00	54,112.96		18,323,271.00	13,408,925.12	
2.3.1	间伐 Thinning	公顷	6,984.00	24,444,000.00	5,109,314.98		11,037,123.80	3,311,137.14	7,725,986.66	7,434,475.67	291,510.99	0.00	0.00		8,578,500.00	914,122.00	
2.3.2	生物岛建设 Eco-cells	公顷	495.00	11,880,000.00	2,065,246.77		4,570,806.85	-7,195.09	4,568,328.62	3,088,371.94	1,479,956.68	0.00	9,673.32		2,690,400.00	3,039,083.76	
2.3.3	稀疏林地补植 Under planting	公顷	609.00	14,616,000.00	948,373.61		6,333,991.13	-20,475.02	6,331,134.95	4,227,132.00	2,104,002.95	0.00	23,331.20		2,558,400.00	5,472,608.36	
2.3.4	封山育林 Mountain closure	公顷	24,221.00	10,657,240.00	620,840.00		5,328,620.00	-21,108.44	5,328,620.00	4,478,980.00	849,640.00	0.00	21,108.44		1,781,120.00	2,483,800.00	
2.3.5	山杏嫁接 Apricot grafting	公顷	2,233.00	5,895,120.00	1,241,856.00		5,056,656.00	1,921,529.28	3,135,126.72	2,574,538.72	560,588.00	0.00	0.00		2,265,120.00	1,313,136.00	
2.3.6	病虫害、野兔和牲畜控制 Pest control, protection of plantations against hares and livestock			1,665,670.00	186,175.00		186,175.00	70,746.50	115,428.50	0.00	115,428.50	0.00	0.00		449,731.00	186,175.00	
2.3	封山育林护栏 Fences for MC	米	117,241.00	6,448,255.00	0.00		1,293,225.58	0.00	1,293,225.58	0.00	1,293,225.58	0.00	0.00		324,390.00	-286,996.80	
2.4	林道 Road system	千米	76.00	6,864,000.00	1,408,818.78		4,059,865.78	0.00	4,059,865.78	1,419,300.00	2,640,565.78	0.00	0.00		968,000.00	3,326,198.16	
2.6	工具和设备 Tools and equipment						5,040.00	5,040.00								147,690.00	
3	培训和推广活动 Training and Publicity Activities			4,807,401.00	158,288.58		503,515.21	308,382.20	195,133.01	195,133.01	0.00	0.00	0.00	10.47%	524,919.00	0.00	0.00%
3.1	国内培训 Domestic Training	人日	20,477.00	2,718,800.00	97,014.00		354,301.20	257,287.20	97,014.00	97,014.00	0.00	0.00	0.00		163,890.00	0.00	
3.2	国际培训 Overseas tour study	人日	560.00	1,682,301.00	61,274.58		149,214.01	51,095.00	98,119.01	98,119.01	0.00	0.00	0.00		320,399.00	0.00	
3.3	宣传与推广活动 Publicity and up scaling activities			406,300.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00		40,630.00	0.00	
4	项目管理 Project Management			16,450,001.00	649,304.98		5,334,768.46	5,334,768.46	0.00	0.00	0.00	0.00	0.00	32.43%	1,977,593.00	474,205.44	23.98%
4.1	市、县(区)项目办项目管理 Project management (MPO,CPOs)			13,400,000.00	376,929.48		3,535,831.21	3,535,831.21	0.00	0.00	0.00	0.00	0.00		1,880,160.00	474,205.44	
4.2	乡镇项目管理 Project management (Township)			800,001.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00		97,433.00	0.00	
4.3	车辆 Vehicle	辆	7.00	2,250,000.00	272,375.50		1,750,212.25	1,750,212.25	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
4.4	办公设备 Office equipment			0.00	0.00		48,725.00	48,725.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	

5	监测和评估 Monitoring and Evaluation			729,600.00	128,441.18		434,256.87	217,022.35	217,234.52	134,162.20	83,072.32	0.00	144.32	59.52%	194,903.00	229,474.26	
5.1	实施监测 Implementation monitoring			364,337.00	49,005.85		261,479.64	44,100.80	217,234.52	134,162.20	83,072.32	0.00	144.32		76,391.00	150,182.23	
5.2	抚育监测 PCM forestry (60CNY/ha;20% check)			365,263.00	79,435.33		172,777.23	172,777.23	0.00	0.00	0.00	0.00	0.00		118,512.00	79,292.03	
6	造林关键技术研究 Research on the Key Afforestation Techniques			2,828,000.00	217,887.50		1,266,501.50	625,378.11	639,000.00	639,000.00	0.00	0.00	2,123.39	305.06%	420,550.00	366,314.00	87.10%
7	咨询服务 Consultancy			4,931,586.05	531,164.67		3,775,407.94	0.00	3,775,407.94	2,751,582.69	0.00	1,023,825.25	0.00	515.23%	195,149.00	1,060,536.81	
8	不可预见费 Contingencies			4,165,157.00	66,909.69		376,807.19	376,807.19	0.00	0.00	0.00	0.00	0.00		499,004.00	376,807.19	
9	合计项目支出 Total project expenditures			124,093,330.05			50,401,436.31	12,960,707.68	37,384,492.28	26,942,676.23	9,417,990.80	1,023,825.25	56,380.67	39.30%	24,503,359.00	19,803,154.18	80.82%

(四) 其他支出明细表

iv. Statement of Other Expenditures

其他支出明细表
STATEMENT OF OTHER EXPENDITURES

本期截至 2020 年 12 月 31 日

Date: As of 12/31/2020

报表编号: 表 4

单位: 人民币元

项目单位: 朝阳市人民政府中德合作生态造林项目办公室

Project Office: Chaoyang City China- Germany project Management Office

Currency Unit: RMB yuan

序号 No.	内容 Descriptions	累计支出 Accumulated Expenditures	本年支出 Expenditures This Year
1	税金 Tax	66,663.25	-
2	其他政府性收费 Other public charges	-	-
3	利息支出 Interest cost	868,420.92	606,036.04
4	承诺费支出 Commitment fee	1,158,989.79	268,625.05
5	转贷手续费支出 On-lending service fee	3,705.07	2,927.54
6	不可预见费用 Contingencies	-	-
	合计 Total	2,097,779.03	877,588.63

(五) 财务报表附注

财务报表附注

1. 项目概况

2015年8月24日,国家发改委对德贷林业项目资金申请报告进行了批复。项目主要建设内容为森林间伐、生态岛和稀疏林地补植、封山育林、山杏嫁接及林路网和集材路建设。项目总投资原计划为1.33亿元人民币,其中,德国贷款资金为1,000万欧元(1欧元=8元人民币),德国赠款资金17.1万欧元,省、市、县(市、区)政府配套资金5170万人民币,2018年3月,因汇率原因总投资调整为1.23亿元人民币。目标是通过实施项目,极大改善林木生长环境,促进森林生长发育,增强森林生态系统防护功能。

截至2020年12月31日累计完成工程建设面积33,404.18公顷,占总目标33,636公顷(此目标是减去凌源市间伐抚育面积)的99.31%,林路169,941.6米(包括支路、集材路和步道),林路的计划为76公里,因在设计中根据资金进行了支路、集材路和步道的重新分配,将无法产生百分比;围栏116,018米,占总目标117,241米的98.96%。

2. 财务报表编制范围

本财务报表的编制范围包括朝阳市项目办和7个县区项目办的财务报表。

3. 会计政策

3.1 会计政策采用借贷记账法,按权责发生制原则进行会计核算。

3.2 会计核算年度采用公历年制,即公历每年1月1日至12月31日。

3.3 年末外币业务按照中国人民银行2020年12月31日汇率折算,即EUR1=人民币8.0250元。

4. 专用账户使用情况

2020年项目进行第二次、第三次提款报账,提款总金额534.38万元,其中建平县318.87万元,喀左县85.83万元,龙城区129.68万元。项目累

计提款额 2,555.18 万元。

5. 配套资金使用情况

截至 2020 年末，德贷林业项目配套资金到位 3,464.00 万元，占整个项目配套资金的 67%。其中省级配套到位 778.33 万元，市级配套到位 432.02 万元，县级配套 2,253.65 万元。

II. Notes to the Financial Statements

Notes to the Financial Statements

1. Project Overview

On 24 August 2015, National Development and Reform Commission (NDRC) approved the Fund Application Report of Biodiversity and Natural Resources-Sustainable Forest Management Project in Chaoyang. The main construction content of the project includes Forest thinning, replanting on ecological island and sparse forest land, hill-closing for forest cultivation, grafting of apricot and construction of forest road and collection road. The original total investment of the project was CNY133 million, including EUR10 million (EUR1=CNY8) of German loan funds, EUR0.171 million of German grant funds and CNY51.7 million of government counterpart funds. In March 2018, the total investment of the project was adjusted to CNY123 million due to the exchange rate changes. The main objective of the project is to improve the forest growth environment, promote the growth and development of forest, and enhance the protection function of forest ecosystem.

As of 31 December 2020, the afforestation area was 33,404.18 hectares, accounting for 99.31% of the total target of 33,636 hectares; The length of the forest road was 169,941.6m (includes branch roads, collection roads and footpaths). 76 km of forest road is planned to be constructed, but the percentage cannot be calculated due to the design adjustment of branch road, material road and footpath; The length of the fence was 116,018m, accounting for 98.96% of the total target of 117,241m.

2. Consolidation Scope of the Financial Statements

The consolidation scope of the financial statements covers the financial statements of Chaoyang City China-Germany Project Management Office and seven county project offices.

3. Accounting Policies

3.1 The accrual basis and the debit/credit double entry bookkeeping method are adopted.

3.2 In accounting practice, the Gregorian calendar year is adopted as the fiscal year from January to December 31.

3.3 The exchange rate used in the financial statements was the exchange rate on 31 December 2020 of the People's Bank of China, which is EUR1=CNY8.0250.

4. Advance Account

The project carried out the second and third withdrawal with a total withdrawal amount of 5.3438 million yuan in 2020, of which CNY3.1887 million for Jianping, CNY0.8583 million for Kazuo, CNY1.2968 million for Longcheng. The project accumulated withdrawal loan CNY25.5518 million in 2020.

5. Counterpart funds

There were 34.64 million had been allocated to the counterpart funds of the Biodiversity and Natural Resources-Sustainable Forest Management Project in Chaoyang, accounting for 67% of the total counterpart funds for the project. 34.64 million yuan of counterpart funds(including CNY4.3202 million of municipal counterpart funds, CNY22.5365 million of county counterpart funds, CNY7.7833 million of provincial counterpart funds.) had been allocated for Biodiversity and Natural Resources-Sustainable Forest Management Project in Chaoyang by the end of 2020, accounting for 67% of the total counterpart funds for the project.

三、审计发现的问题及建议

审计发现的问题及建议

除对财务报表进行审计并发表审计意见外，审计中我们还关注了项目执行过程中相关单位国家法规和项目贷款协定遵守情况、内部控制、项目管理情况、项目绩效及上年度审计建议整改落实情况。我们发现存在如下问题：

违反国家法规或贷款协定的问题

违规占用专项配套资金偿还项目贷款本金，涉及金额 173.25 万元。

截至 2020 年 12 月 31 日，建平县人民政府通过建平县项目办专户偿还德贷造林项目本金 257.57 万元，其中 173.25 万元为违规占用县级配套资金偿还。审计期间，建平县财政局已将上述被占用的资金重新拨付。

不符合《中华人民共和国预算法》第六十三条“各部门、各单位应当加强对预算收入和支出的管理，不得截留或者动用应当上缴的预算收入，不得擅自改变预算支出的用途”的规定。依据上述规定，朝阳项目办应加强项目资金使用监督管理，确保专款专用。

III. Audit Finding and Recommendations

Audit Finding and Recommendations

In addition to performing the audit and expressing an opinion on the financial statements, we also make observations with respect to compliance with application provisions of state laws and regulations and the loan agreement of the relevant entities, its internal financial control and project management, project performance and the follow-up of previous recommendations during the project implementing process. We found the following issues:

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

Violation operation of Chinese funds repays the loan principal of the project, involved an amount of CNY1,732,500.

Up to December 31, 2020, Jianping County People's Government repaid the principal amount of CNY2,575,700 for the biodiversity and natural resources-sustainable forest management project through the special account of Jianping County Project Office, of which CNY1,732,500 was repaid by violation operation county-level Chinese funds. During the audit period, Jianping County Finance Bureau has reallocated the above appropriated funds.

It is not in compliance with Article 63 of the Budget Law of the People's Republic of China, which stipulates that "all departments and units shall strengthen the management of budget revenues and expenditures, and shall not retain or use budget revenues that should be contributed, or change the use of budget expenditures without authorization. According to the above provisions, the Chaoyang Project Office should strengthen the supervision and management of the use of project funds to ensure the exclusive use of funds.