

中华人民共和国广东省审计厅
Guangdong Provincial Audit Office
of the People's Republic of China

审 计 报 告

Audit Report

粤审外报〔2016〕148号
GUANGDONG AUDIT REPORT〔2015〕NO. 148

项目名称：亚洲开发银行贷款广东省潮南水资源保护及利用示范项目
Project Name: Guangdong Chaonan Water Resources Development and
Protection Demonstration Project Financed by ADB

贷款号：3114-PRC
Loan No.: 3114-PRC

项目执行单位：广东省潮南水资源保护及利用示范项目办公室
Project Entity: Guangdong Chaonan Water Resources Development and
Protection Demonstration Project Office

会计期间：2014年8月12日至2015年12月31日
Accounting Period: August 12, 2014 - December 31, 2015

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一、 审计师意见

审计师意见

广东省潮南水资源保护及利用示范项目办公室：

我们审计了亚洲开发银行贷款广东省潮南水资源保护及利用示范项目 2015 年 12 月 31 日的资金平衡表及截至该日同期间的的项目进度表、贷款协定执行情况表和专用账户报表等特定目的财务报表及财务报表附注（第 6 页至第 18 页）。

（一）项目执行单位及广东省财政厅对财务报表的责任

编制上述财务报表中的资金平衡表、项目进度表是你办的责任，编制贷款协定执行情况表、专用账户报表是广东省财政厅的责任，这种责任包括：

1. 按照中国的会计准则、会计制度和本项目贷款协定的要求编制项目财务报表，并使其实现公允反映；
2. 设计、执行和维护必要的内部控制，以使项目财务报表不存在由于舞弊或错误而导致的重大错报。

（二）审计责任

我们的责任是在执行审计工作的基础上对财务报表发表审计意见。我们按照中国国家审计准则和国际审计准则的规定执行了审计工作，上述准则要求我们遵守审计职业要求，计划和执行审计工作以对项目财务报表是否不存在重大错报获取合理保证。

为获取有关财务报表金额和披露信息的有关证据，我们实施了必要的审计程序。我们运用职业判断选择审计程序，这些程序包括对由于舞弊或错误导致的财务报表重大错报风险的评估。在进行风险评估时，为了设计恰当的审计程序，我们考虑了与财务报表相关的内部控制，但目的并非对

内部控制的有效性发表意见。审计工作还包括评价所选用会计政策的恰当性和作出会计估计的合理性，以及评价财务报表的总体列报。

我们相信，我们获取的审计证据是适当的、充分的，为发表审计意见提供了基础。

（三）审计意见

我们认为，第一段所列财务报表在所有重大方面按照中国的会计准则、会计制度和本项目贷款协定的要求编制，公允反映了亚洲开发银行贷款广东省潮南水资源保护及利用示范项目 2015 年 12 月 31 日的财务状况及截至该日同期间的财务收支、项目执行和专用账户收支情况。

（四）其他事项

我们审查了本期内由广东省财政厅报送给亚洲开发银行的第 15001 号的提款申请书及所附资料。我们认为，这些资料均符合贷款协议的要求，可以作为申请提款的依据。

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

中华人民共和国广东省审计厅

2016 年 6 月 28 日

地址：中国广东省广州市黄埔大道西 361 号

邮政编码：510630

电话：86-020-87078160

传真：86-020-87078201

I . Auditor's Opinion

Auditor's Opinion

To Guangdong Chaonan Water Resources Development and Protection Demonstration Project Office,

We have audited the special purpose financial statements (from page 6 to page 18) of Guangdong Chaonan Water Resources Development and Protection Demonstration Project Financed by ADB, which comprise the Balance Sheet as of December 31, 2015, the Summary of Sources and Uses of Funds by Project Component, the Statement of Implementation of Loan Agreement and the Special Account Statements for the period then ended, and Notes to the Financial Statements.

Project Entity and Guangdong Provincial Finance Department's Responsibility for the Financial Statements

The preparation of the Balance Sheet, the Summary of Sources and Uses of Funds by Project Component and is the responsibility of your entity, while the preparation of the Statement of Implementation of Loan Agreement and Special Account Statements is the responsibility of Guangdong Provincial Finance Department, which includes:

- i. Preparing and fairly 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 necessary procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures

selected depend on the auditor's ethical 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, the financial position of Guangdong Chaonan Water Resources Development and Protection Demonstration Project Financed by ADB as of December 31, 2015, its financial receipts and disbursements, the project implementation and the receipts and disbursements of 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. 15001 and the attached documents submitted to the ADB during the period. In our opinion, those documents comply with the project loan agreement and can serve as basis for loan withdrawal.

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

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

June 28, 2016

Address: No. 361, West Huangpu Avenue, Tianhe District, Guangzhou City,
Guangdong Province, P.R. China

Postcode: 510630

Tel: 86-20-87078160

Fax: 86-20-87078201

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) 资金平衡表

i. Balance Sheet

资 金 平 衡 表 BALANCE SHEET

2015 年 12 月 31 日

(As of December 31, 2015)

项目名称：亚洲开发银行贷款广东省潮南水资源保护及利用示范项目

Project Name: Guangdong Chaonan Water Resources Development and Protection Demonstration Project

Financed by ADB

编报单位：广东省潮南水资源保护及利用示范项目办公室

货币单位：人民币元

Prepared by: Guangdong Chaonan Water Resources Development and Protection
Demonstration Project Office

Currency Unit: RMB Yuan

| 资金占用 Application of Fund | 期初余额 Beginning Balance | 期末余额 Ending Balance | 资金来源 Sources of Fund | 期初余额 Beginning Balance | 期末余额 Ending Balance |
|--|---------------------------|------------------------|--|---------------------------|------------------------|
| 一、项目支出合计 Total Project Expenditures | - | 69,421,697.03 | 一、项目拨款合计 Total Project Appropriation Funds | - | 143,291,505.43 |
| 1.交付使用资产 Fixed Assets Transferred | - | - | 二、项目资本与项目资本公积 Project Capital and Capital Surplus | - | - |
| 2.待核销项目支出 Project Expenditures to be Offset | - | - | 其中：捐赠款 Including: Grants | - | - |
| 3.转出投资 Investments Transferred-out | - | - | 三、项目借款合计 Total Project Loan | - | 39,981,709.04 |
| 4.在建工程 Construction in Progress | - | 69,421,697.03 | 1.项目投资借款 Total Project Investment Loan | - | 39,981,709.04 |
| 二、应收生产单位投资借款 Investment Loan Receivable | - | - | (1) 亚行借款 ADB Loan | - | 39,981,709.04 |
| 其中：应收生产单位亚行贷款 Including: ADB Investment Loan Receivable | - | - | 其中：技术合作信贷 Technical Cooperation | - | - |
| 三、拨付所属投资借款 Appropriation of Investment Loan | - | - | 联合融资 Co-Financing | - | - |
| 其中：拨付亚行贷款 Including: Appropriation of ADB Investment Loan | - | - | | | |
| 四、器材 Equipment | - | - | | | |
| 其中：待处理器材损失 Including: Equipment Losses in Suspense | - | - | (2) 国内借款 Domestic Loan | - | - |
| 五、货币资金合计 Total Cash and Bank | - | 40,014,873.94 | 2.其他借款 Other Loan | - | - |
| 1.银行存款 Cash in Bank | - | 40,012,637.66 | 四、上级拨入投资借款 Appropriation of Investment Loan | - | - |
| 其中：周转金账户存款 Including: Special Account | - | 38,624,413.39 | 其中：拨入亚行贷款 Including: ADB Loan | - | - |
| 2.现金 Cash on Hand | - | 2,236.28 | 五、企业债券资金 Bond Fund | - | - |

后续 (To be continued)

| | | | | | |
|--|---|----------------|---|---|----------------|
| 六、预付款及应收款合计 Total Prepaid and Receivable | - | 77,102,663.30 | 六、待冲项目支出 Construction Expenditure to be Offset | - | - |
| 其中：应收子项目执行单位亚行 贷款 Including: ADB Loan Receivable | - | - | 七、应付款合计 Total Payables | - | 3,259,045.61 |
| 应收亚行贷款利息 ADB Loan Interest Receivable | - | - | 其中：应付亚行贷款利息 Including: ADB Loan Interest Payable | - | - |
| 应收亚行贷款承诺费 ADB Loan Commitment Fee Receivable | - | - | 应付亚行贷款承诺费 ADB Loan Commitment Fee Payable | - | - |
| 应收亚行贷款占用费 ADB Loan Service Fee Receivable | - | - | 应付亚行贷款资金占用费 ADB Loan Service Fee Payable | - | - |
| 七、有价证券 Marketable Securities | - | - | 其他应付款 Others Payable | - | - |
| 八、固定资产合计 Total Fixed Assets | - | - | 八、未交款合计 Other Payables | - | - |
| 固定资产原价 Fixed Assets Cost | - | - | 九、上级拨入资金 Appropriation of Fund | - | - |
| 减：累计折旧 Less: Accumulated Depreciation | - | - | 十、留成收入 Retained Earnings | - | 6,974.19 |
| 固定资产净值 Fixed Assets Net | - | - | 十一、固定资金 Total Fixed funds | - | - |
| 固定资产清理 Fixed Assets Pending Disposal | - | - | | | |
| 待处理固定资产损失 Fixed Assets Losses in Suspense | - | - | | | |
| 资金占用合计 Total Application of Fund | - | 186,539,234.27 | 资金来源合计 Total Sources of Fund | - | 186,539,234.27 |

(二) 项目进度表

ii. Summary of Sources and Uses of Funds by Project Component

项目进度表

SUMMARY OF SOURCES AND USES OF FUNDS BY PROJECT COMPONENT

本期截至 2015 年 12 月 31 日

(For the period ended December 31, 2015)

项目名称: 亚洲开发银行贷款广东省潮南水资源保护及利用示范项目

Project Name: Guangdong Chaonan Water Resources Development and Protection Demonstration Project Financed by ADB

编报单位: 广东省潮南水资源保护及利用示范项目办公室

货币单位: 人民币元

Prepared by: Guangdong Chaonan Water Resources Development and Protection Demonstration Project Office

Currency Unit: RMB Yuan

| | 本期 Current Period | | | 累计 Cumulative | | |
|-------------------------------------|-----------------------------------|-----------------------------------|--|-----------------------|----------------------------|------------------------------------|
| | 本期计划额 Current period Budget | 本期发生额 Current period Actual | 本期完成比 Current period % completed | 项目总计划额 Life of PAD | 累计完成额 Cumulative Actual | 累计完成比 Cumulative % Completed |
| 资金来源合计 Total Sources of Funds | 236,677,500.00 | 183,273,214.47 | 77.44% | 1,396,461,900.00 | 183,273,214.47 | 13.12% |
| 1. 国际金融组织贷款 International Financing | 157,076,512.00 | 39,981,709.04 | 25.45% | 605,166,700.00 | 39,981,709.04 | 6.61% |
| 亚洲开发银行贷款 ADB Loan | 157,076,512.00 | 39,981,709.04 | 25.45% | 605,166,700.00 | 39,981,709.04 | 6.61% |
| 二、配套资金 Counterpart Financing | 79,600,988.00 | 143,291,505.43 | 180.01% | 791,295,200.00 | 143,291,505.43 | 18.11% |
| 有偿配套 Other Loan | - | - | - | - | - | - |
| 无偿配套 Appropriation Funds | 79,600,988.00 | 143,291,505.43 | 180.01% | 791,295,200.00 | 143,291,505.43 | 18.11% |
| 资金运用合计 Total Application of Funds | 236,677,500.00 | 69,421,697.03 | 29.33% | 1,396,461,900.00 | 69,421,697.03 | 4.97% |
| 1. 在建工程 Construction in Progress | 236,677,500.00 | 69,421,697.03 | 29.33% | 1,287,563,300.00 | 69,421,697.03 | 5.39% |
| 2. 器材 Equipment | - | - | - | 108,898,600.00 | - | - |
| 差异 Difference | - | 113,851,517.44 | - | - | 113,851,517.44 | - |
| 1. 应收款变化 Change in Receivables | - | 77,102,663.30 | - | - | 77,102,663.30 | - |
| 2. 应付款变化 Change in Payables | - | -3,259,045.61 | - | - | -3,259,045.61 | - |
| 3. 货币资金变化 Change in Cash and Bank | - | 40,014,873.94 | - | - | 40,014,873.94 | - |
| 4. 其他 Other | - | -6,974.19 | - | - | -6,974.19 | - |

(三) 贷款协定执行情况表

iii. Statement of Implementation of Loan Agreement

贷款协定执行情况表

STATEMENT OF IMPLEMENTATION OF LOAN AGREEMENT

本期截至 2015 年 12 月 31 日

(For the period ended December 31, 2015)

项目名称: 亚洲开发银行贷款广东省潮南水资源保护及利用示范项目

Project Name: Guangdong Chaonan Water Resources Development and Protection Demonstration Project

Financed by ADB

编报单位: 广东省财政厅

货币单位: 美元/人民币元

Prepared by: Guangdong Provincial Finance Department

Currency Unit: USD/ RMB Yuan

| 类 别 Category | 核定贷款金额 Loan Amount | 本期提款数 Current-period Withdrawals | | 累计提款数 Cumulative Withdrawals | |
|--|-----------------------|-------------------------------------|---------------|---------------------------------|---------------|
| | 美 元 USD | 美 元 USD | 折合人民币 RMB | 美 元 USD | 折合人民币 RMB |
| 一、工程和货物 (Civil Works and Goods) | 90,876,600.00 | - | - | - | - |
| (1) 工程 | 57,221,200.00 | - | - | - | - |
| (2) 货物 | 33,655,400.00 | - | - | - | - |
| 二、咨询服务和培训与考察 (Consulting Services and training) | 3,563,300.00 | - | - | - | - |
| (1) 咨询服务费 (Consulting Services) | 2,317,300.00 | - | - | - | - |
| (2) 培训与考察 (training and study visit) | 1,246,000.00 | - | - | - | - |
| 三、待分配部分 (Unlocated) | 5,560,100.00 | 157,094.53 | 1,020,109.04 | 157,094.53 | 1,020,109.04 |
| (1) 利息和承诺费 (Interest and Commitment Fee) | 5,560,100.00 | 157,094.53 | 1,020,109.04 | 157,094.53 | 1,020,109.04 |
| (2) 汇兑损益 (profit and loss on exchange) | - | - | - | - | - |
| 四、周转金账户 (Imprest Account) | - | 6,000,000.00 | 38,961,600.00 | 6,000,000.00 | 38,961,600.00 |
| 总计 (Total) | 100,000,000.00 | 6,157,094.53 | 39,981,709.04 | 6,157,094.53 | 39,981,709.04 |

(四) 专用账户报表

iv. Special Account Statement

专用账户（周转金账户）报表

SPECIAL ACCOUNT (IMPREST ACCOUNT) STATEMENT

本期截至 2015 年 12 月 31 日

(For the period ended December 31, 2015)

项目名称: 亚洲开发银行贷款广东省潮南水资源保护及利用示范项目

Project Name: Guangdong Chaonan Water Resources Development and Protection Demonstration Project

Financed by ADB

贷款号: 3114-PRC

Loan No: 3114-PRC

编报单位: 广东省财政厅

Prepared by: Guangdong Provincial Finance Department

开户银行名称: 中国银行广州东山支行

Depository Bank: Guangzhou Dongshan Sub-branch, Bank of China

账号: 700364737071

Account No: 700364737071

货币种类: 美元

Currency: USD

| 项 目 Items | 金 额 Amount |
|--|--------------|
| A 部分: 本期账户收支情况 Part A: Account Activity for the Period | |
| 期初余额 Beginning balance(month/day/year) | 0.00 |
| 增加 Add | |
| 1.本期亚行提款总额 (Total amount deposited by ADB) | 6,000,000.00 |
| 2.利息收入(Total interest earned)) | 1074.01 |
| 3.本期不合格支出归还总额(Total amount refunded) | - |
| 减少 Deduct | |
| 4.本期支付总额 (Total amount withdraw) | 53,000.00 |
| a.工程 (Civil Works) | - |
| b.货物设备 (Goods) | - |
| c.咨询服务 (Consulting Services) | - |
| d.培训考察 (Training : Including Study tours) | 53,000.00 |
| e.利息和承诺费 (Interests and Commitment Charges) | - |
| 5.其他服务费支出 (Total service charges if not included in above amount withdraw) | - |
| 期末余额 Ending Balance(month/day/year) | 5,948,074.01 |

(后续To be continued)

| | | | |
|--|------------|--|--------------|
| B 部分：专用银行账户调节 Part B-Account Reconciliation | | | |
| 1、亚行预付款总额（Amount advanced by ADB） | | | 6,000,000.00 |
| 减少 Deduce | | | |
| 2.亚行回收总额（Total amount recovered by ADB） | | | - |
| 3.本期期末专用账户未偿还预付款净额 （Outstanding amount advanced to the Imprest Account at 12/31/2015） | | | 6,000,000.00 |
| 4.周转金账户期末余额（Ending balance of Imprest Account at 12/31/2015） | | | 5,948,074.01 |
| 增加 Add | | | |
| 5.截至本期期末已申请报账但尚未回补金额 Amount claimed but not yet credited at month/day/year | | | 53,000.00 |
| 申请书号 Application No. | 金 额 Amount | | - |
| 15001 | 53,000.00 | | - |
| 6.截至本期期末已支付但尚未申请报账金额 Amount paid but not yet claimed | | | - |
| 7.服务费累计支出（Cumulative service charge(if not included in item5.or6.) | | | - |
| 减少 Deduce | | | |
| 8.利息收入（存入专用账户部分）（Interest earned(if included in Special Account)） | | | 1,074.01 |
| 9.本期期末周转金账户首次存款净额（Total advance to Special Account accounted for at 12/31/2015 | | | 6,000,000.00 |

（五）财务报表附注

财务报表附注

1. 项目概况

亚洲开发银行贷款广东省潮南水资源保护及利用示范项目贷款号为 3114-PRC，旨在通过项目建设，改善潮南区的卫生条件，提高潮南区城乡居民的生活质量，提供良好的供水服务。项目依靠统筹城乡供水系统、减少水漏，保护潮南区的水资源并提高其用水安全，向潮南区 123 万城乡居民提供新的或更可靠的供水。同时将通过涵养林建设、污染治理、水质监测、公共意识提高、机构加强和能力建设来支持流域管理。具体包括 3 个子项：（1）水资源保护；（2）供水设施改善；（3）机构加强和能力建设。项目协议于 2014 年 5 月 30 日签订，于 2014 年 8 月 12 日生效，关账日为 2020 年 3 月 31 日。项目计划总投资为人民币 1,396,461,900.00 元，其中亚洲开发银行贷款总额为 100,000,000.00 美元，折合人民币 605,166,700.00 元（以 1 美元兑换人民币 6.051667 元计算）。

2. 财务报表编制范围

本财务报表的编制范围包括广东省潮南水资源保护及利用示范项目办公室（以下简称项目办）、汕头市潮南自来水有限公司（以下简称自来水公司）、潮南区环境保护局、潮南区教育局、潮南区城市综合管理局、潮南区农业局、潮南区水务局（潮南区水利工程建设管理服务中心）及省财政厅的财务报表。

3. 主要会计政策

3.1 本项目财务报表按照财政部《世界银行贷款项目会计核算办法》（财际字〔2000〕13 号）的要求编制。

3.2 会计核算期间采用公历年制，首次审计的会计期间为 2014 年 8 月 12 日至 2015 年 12 月 31 日。

3.3 本项目会计核算以“权责发生制”作为记账原则，采用借贷复式记账法记账，以人民币为记账本位币。

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

4. 报表科目说明

4.1 项目支出

本期项目支出人民币 69,421,697.03 元，累计支出人民币 69,421,697.03 元，占总投资计划的 4.97%。

4.2 货币资金

2015 年 12 月 31 日货币资金余额为人民币 40,014,873.94 元，其中专用账户存款折合人民币 38,624,413.39 元。

4.3 预付及应收款

2015 年 12 月 31 日余额为人民币 77,102,663.30 元，主要是预付龙溪水厂、金溪水厂、秋风水厂及给水管道工程基础设施配套费和给水管道工程 9 个镇路产补（赔）偿款。

4.4 项目拨款

2015 年 12 月 31 日余额为人民币 143,291,505.43 元，是省、市、区各级到位的配套资金。

项目计划配套资金总额约人民币 791,295,200.00 元，截至 2015 年 12 月 31 日到位配套资金人民币 143,291,505.43 元，占计划的 18.11%。

4.5 项目借款

2015 年 12 月 31 日余额为人民币 39,981,709.04 元，其中：亚洲开发银行贷款为 6,157,094.53 美元，折合人民币 39,981,709.04 元。

截至 2015 年 12 月 31 日，累计提取亚洲开发银行贷款 6,157,094.53 美元，占贷款总额的 6.16%。

4.6 应付款

2015 年 12 月 31 日余额为人民币 3,259,045.61 元，主要是应付村村通自来水公路管网一期的工程款。

4.7 留成收入

2015 年 12 月 31 日余额为人民币 6,974.19 元，主要是省财政厅专用账户的银行存款利息收入。

5. 专用账户使用情况

本项目专用账户设在省财政厅，开户银行为中国银行广州东山支行，账号为 700364737071，币种为美元。专用账户首次存款 6,000,000.00 美元。期初余额 0.00 美元，本期拨入预付款 6,000,000.00 美元，利息收入 1,074.01 美元，本期支付 53,000.00 美元，期末余额 5,948,074.01 美元。

6. 其他需要说明的事项

6.1 项目进度表中本期计划额按 2015 年年度计划额填列，其中“国际金融组织贷款”和“亚洲开发银行贷款”的本期计划额不包括利息和承诺费。本期发生额按 2014 年 8 月 12 日至 2015 年 12 月 31 日累计发生额填列。

6.2 贷款协定执行情况表的本期间提款数总计金额 6,157,094.53 美元与专用账户报表中的本期亚洲开发银行回补总额 6,000,000.00 美元存在 157,094.53 美元的利息和承诺费差额，利息和承诺费直接在亚洲开发银行贷款 100,000,000.00 美元中扣除而不经专用账户支付。

v. Notes to the Financial Statements

Notes to the Financial Statements

1. Project Overview

The Loan Number of Guangdong Chaonan Water Resources Development and Protection Demonstration Project is 3114-PRC, which aims to bring better sanitation and quality of life in Chaonan District, and improved and equitable water supply services to urban and rural residents in Chaonan District by integrating urban–rural water supply systems and reducing water losses. The project will protect water resources and improve water security in Chaonan District. The project will ensure new or more reliable water supply to about 1.23 million urban and rural inhabitants of Chaonan District. It will also support watershed management through reforestation, pollution prevention, water quality monitoring, public awareness building and institutional capacity development. The project included 3 subprojects: (i) water resources protection, (ii) water supply infrastructure improvement, and (iii) institutional and staff capacity strengthening. The project agreement was signed on May 30, 2014 and became effective on August 12, 2014, with the closing date of the loan of March 31, 2020. The planned total investment of the project is RMB1,396,461,900.00 yuan, among which ADB loan funding is USD100,000,000.00, equivalent to RMB605,166,700.00 yuan (calculated with the exchange rate of USD1= RMB6.051667 yuan).

2. Consolidation Scope of the Financial Statements

Consolidation scope of the financial statements covers the financial statements of Guangdong Chaonan Water Resources Development and Protection Demonstration Project Office (hereinafter referred to as PMO), Chaonan Water Supply Company (hereinafter referred to as CWSC), Environmental Protection Bureau of Chaonan District, Education Bureau of Chaonan District, Urban Management Bureau of Chaonan District, Agricultural Bureau of Chaonan District, Water Affairs Bureau of Chaonan District (Water Conservancy Construction and Management Center of Chaonan District), as well as relevant financial statements of the Guangdong Provincial Finance Department (hereinafter referred to as GDFD).

3. Accounting Policies

3.1 The Financial Statements of the project were prepared according to the requirements of *Accounting Methods for the World Bank Financed Project* (Caijizi[2000]No.13) .

3.2 In accounting practice, the Gregorian calendar year is adopted as the fiscal period, the accounting period in the first audit was from August 12, 2014 to December 31, 2015.

3.3 The accrual basis and the debit/credit double entry bookkeeping method are adopted. RMB is used as the recording currency of bookkeeping.

3.4 The exchange rate adopted in the financial statements was the exchange rate on December 31, 2015 of the People's Bank of China, which is USD1=RMB6.4936 yuan.

4. Explanation of Subjects

4.1 Project Expenditures

The project expenditure in this period was RMB69, 421,697.03 yuan, and the cumulative expenditures were RMB69,421,697.03 yuan, which accounted for 4.97% of the total investment plan.

4.2 Cash and Bank

On December 31, 2015, the balance was RMB40,014,873.94 yuan, including the funds in the Special Account of RMB38,624,413.39 yuan converted.

4.3 Prepaid and Receivable

Its balance on December 31, 2015 was RMB77,102,663.30 yuan, mainly the prepayment to infrastructure supporting costs of Longxi Water Supply Plant, Qiufeng Water Supply Plant, Jinxi Water Supply Plant and water supply pipe projects and road property compensation in 9 towns of water supply pipe projects.

4.4 Project Appropriation Funds

The balance on December 31, 2015 was RMB143,291,505.43 yuan, which was the counterpart funds allocated by all levels including the province, the city and the county.

The total planned counterpart funds of this project were approximately RMB791,295,200.00 yuan. By the end of 2015, RMB143,291,505.43 yuan of the counterpart funds had been allocated, which accounted for 18.11% of the plan.

4.5 Project Loan

The balance on December 31, 2015 was RMB39,981,709.04 yuan, including the ADB loan USD6,157,094.53, equivalent to RMB39,981,709.04 yuan.

By the end of December 31, 2015, accumulated USD6,157,094.53 of the ADB loan had been withdrawn, accounting for 6.16% of the total amount.

4.6 Payables

The balance on December 31, 2015 was RMB3,259,045.61 yuan, mainly payable for civil works of Water Transmission Lines project.

4.7 Retained Earnings

The balance on December 31, 2015 was RMB6,974.19 yuan, mainly interest earned by the GDFD's Special Account..

5. Special Account

The Special Account of this project is set in GDFD. The depository bank is Guangzhou Dongshan Sub-branch, Bank of China, with the account number of 700364737071, and USD as currency Unit. The initial Deposit of the Special Account is USD6,000,000.00. The beginning balance of this period was USD0.00 and the disbursement from the ADB by the method of advances in this period was USD6,000,000.00. This period the interest earned was USD1,074.01 and the disbursement was USD53,000.00. Thus, the ending balance was USD5,948,074.01.

6. Other Explanation for the Financial Statements

6.1 The Current period Budget in Summary of Sources and Uses of Funds by Project Component was filled according the annual plan of 2015, among which the number of International Financing and ADB Loan did not include Interest and Commitment Charges. The number of Current period Actual filled was the Cumulative amount occurred from August 12, 2014 to December 31, 2015.

6.2 There was a difference of USD157,094.53 between the total Current Period Withdrawals of USD6,157,094.53 in *Statement of Implementation of Loan Agreement* and the total Amount Deposited this Period by ADB of USD6,000,000.00 in the Special Account Statement, which was the Interest and Commitment Charges, not disbursed by the Special Account but deducted directly in the ADB loan of USD100,000,000.00.

三、审计发现的问题及建议

审计发现的问题及建议

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

(一)违反国家法规或贷款协定的问题

1. 部分采购未按规定进行公开招标,涉及金额 14,856,800.00 元。

子项目实施单位自来水公司分别于2012年8月和2013年2月与广东省水利电力勘测设计研究院签订《潮南区亚行项目水土保持方案技术咨询合同》(直接委托,金额人民币1,024,800.00元)、《潮南区亚行项目水资源论证专题技术咨询合同》(直接委托,金额人民币546,000.00元)和《广东省潮南水资源保护及利用示范项目可行性研究阶段勘察设计合同》(邀请招标,金额人民币13,286,000.00元),上述使用配套资金的采购未按规定进行公开招标。

上述做法不符合《广东省实施〈中华人民共和国招标投标法〉办法》第九条“必须进行招标项目的规模标准为:……(三)服务:1.勘察、设计、咨询、监理、劳务等服务单项合同估算价五十万元以上的”以及第十一条“必须进行招标的下列项目应当公开招标:……(五)使用财政性资金的勘察、设计、咨询、监理、管理等服务项目”的规定。

建议你办督促子项目实施单位严格按照相关法规开展招标采购工作。你办已接受审计建议。

2. 个别工程项目基建程序不符合规定,涉及金额 56,088,300.00 元。

龙溪水厂土建工程项目（C4 合同包，金额人民币 56,088,300.00 元）已于 2015 年 12 月开工建设，但截至现场审计日仍未办理国有土地使用证和建设工程规划许可证。

上述做法不符合《中华人民共和国土地管理法实施条例》第五条“单位和个人依法使用的国有土地，由土地使用者向土地所在地的县级以上人民政府土地行政主管部门提出土地登记申请，由县级以上人民政府登记造册，核发国有土地使用权证书，确认使用权”和《中华人民共和国城乡规划法》第四十条“在城市、镇规划区内进行建筑物、构筑物、道路、管线和其他工程建设的，建设单位或者个人应当向城市、县人民政府城乡规划主管部门或者省、自治区、直辖市人民政府确定的镇人民政府申请办理建设工程规划许可证”的规定。

经审计指出后，你办已办理建设工程规划许可证。建议你办严格执行基本建设程序，规范项目管理。你办已接受审计建议。

3. 违规超范围使用现金，涉及金额 896,491.93 元。

项目办及子项目实施单位自来水公司未按现金支出范围使用现金，共计 75 笔，金额总计人民币 896,491.93 元，全部为配套资金。其中：项目办 73 笔，金额合计人民币 559,274.93 元；自来水公司 2 笔，金额合计人民币 337,217.00 元。

上述做法不符合《现金管理暂行条例》第五条“开户单位可以在下列范围内使用现金：（一）职工工资、津贴；（二）个人劳务报酬；（三）根据国家规定颁发给个人的科学技术、文化艺术、体育等各种奖金；（四）各种劳保、福利费用以及国家规定的对个人的其他支出；（五）向个人收购农副产品和其他物资的价款；（六）出差人员必须随身携带的差旅费；（七）结算起点以下的零星支出；（八）中国人民银行确定需要支付现金的其他支出。前款结算起点为一千元”的规定。

建议你办并督促自来水公司严格执行《现金管理暂行条例》的有关规定，规范结算行为。你办已接受审计建议。

4. 支付不应承担的社会稳定风险评估费金额 200,000.00 元。

项目办于 2015 年 7 月使用配套资金支付水资源保护及利用示范项目社会稳定风险评估咨询费人民币 200,000.00 元。但该费用是由汕头市潮南区发展和改革局与汕头市伟信安全生产技术服务有限公司签订合同，由汕头市伟信安全生产技术服务有限公司开具发票给汕头市潮南区发展和改革局，并且此工作不应由项目办承担。

上述做法不符合《广东省发展改革委关于印发重大项目社会稳定风险评估暂行办法的通知》（粤发改重点〔2012〕1095 号）第六条“项目所在地地级以上市人民政府是基础设施项目的社会稳定风险评估主体，其他项目的社会稳定风险评估主体由所在地地级以上市人民政府指定的部门承担。评估主体负责组织开展项目社会稳定风险评估工作……”和《中华人民共和国会计法》第十四条“会计机构、会计人员必须按照国家统一的会计制度的规定对原始凭证进行审核，对不真实、不合法的原始凭证有权不予接受”的规定。

经审计指出后，你办已收回此笔费用并调整相关账务。建议你办严格按照规定列支费用。你办已接受审计建议。

（二）项目管理方面存在的问题

1. 采购计划执行进度滞后。

根据亚洲开发银行审批后的采购计划，截至现场审计日，有 8 项应于 2015 年底开展的采购未能如期开展（估值合计 30,804,380.00 美元），如 C1 合同包（水资源保护展示馆和宣传栏）已比计划迟 12 个月。

建议你办及时协调和解决项目实施过程中出现的问题，督促各子项目实施单位加快项目实施进度，依法依规开展项目采购。你办已接受审计建议。

2. 征地补偿款未设置专户管理。

子项目实施单位自来水公司于 2014 年 7 月分别支付汕头市潮南区两英镇古厝经济联合社秋风水厂征地综合补偿款人民币 1,925,000.00 元、潮南区仙城镇深溪社区居民委员会金溪水厂征地综合补偿款人民币 590,000.00 元、潮南区陇田镇东波社区居民委员会龙溪水厂征地综合补偿款人民币 3,546,400.00 元。上述收款村（居委）集体均未按《广东省征收农民集体所有土地各项补偿费管理办法》的相关规定设置专户存放征地补偿款。

经审计指出后，你办已督促相关村（居委）集体开设专户。建议你办加强征地补偿款管理。你办已接受审计建议。

III. Audit Findings and Recommendations

Audit Findings and Recommendations

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

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

1. Tendering and bidding procedures were not performed in specific procurements, involving an amount of RMB14,856,800.00 yuan.

In August 2012 and February 2013, CWSC (Sub-Project implementation entity) signed the following contracts with Guangdong Provincial Hydropower Planning & Design Institute: *Chaonan ADB Project - Technical Consulting for Plan of Water and Soil Conservation* (entrusted directly, amounting to RMB1,024,800.00 yuan), *Chaonan ADB Project - Technical Consulting for Water Resources Demonstration* (entrusted directly, amounting to RMB546,000.00 yuan) and *Survey and Design During Project Feasibility Study of Guangdong Chaonan Water Resources Development and Protection Demonstration Project* (invited tendering, amounting to RMB13,286,000.00 yuan). Public bidding procedure was not applied to the above procurement which was paid by counterpart fund according to relevant regulations.

The above practices did not comply with the provisions of Article 9 of the *Measures for Guangdong Province to Implement the Law of the People's Republic of China on Tenders and Bids* that “the scales that must conduct bidding procedures are...(3) Services: (i) Contract relating to survey, design, consultation, supervision, labor and other services with an estimated price of over RMB 500,000.00 yuan” and Article 11 “public bidding procedure should be conducted for the following projects that must go through bidding procedure...(5) projects on survey, design, consultation, supervision, management etc. which are supported by financial funds”.

We suggested that your office urge the Sub-Project implementation entities to go through the bidding procedures strictly according to relevant regulations. Your office accepted the suggestion.

2. Individual civil works project was not implemented according to the statutory construction procedures, involving RMB56,088,300.00 yuan.

Longxi water supply plant civil works project (Package Number: C4, with the contract price of RMB56,088,300.00 yuan) was started in December, 2015, until the audit day, the State-owned land use certificate and Planning permit of construction had not been obtained.

The above practices did not comply with the provisions of Article 5 of the *Regulation on the Implementation of the Land Administration Law of the People's Republic of China* that “For the using of state-owned land by units or individuals, the land users should apply for land registration to the land administration departments of government at or above the county level. Government at or above the county level shall register and put on record, then issue certificates to certify the right of use” and Article 40 of the *Urban and Rural Planning Law of the People's Republic of China* that “The construction unit or individual proprietor of buildings, structures, roads, pipelines or other engineering constructions in planning area of city or town should apply for the Planning permit of construction certificated by planning administration departments of city and country governments or town government authorized by provincial, autonomous regional or municipal governments.”

After we pointed out the problem, your office had already obtained the Planning permit of construction. We suggested that your office comply strictly with the capital construction procedures and strengthen the management of project. Your office accepted the suggestion.

3. The expenditure of cash was over the scope of relevant regulations, involving RMB896,491.93 yuan.

The PMO and CWSC (Sub-Project implementation entity) paid 75 expenditures of counterpart funds with cash which were out of the cash expenditure scope stipulated by regulations, totaling up to RMB896,491.93 yuan, including 73 expenditures of PMO with the amount of RMB559,274.93 yuan and 2 expenditures of CWSC with the amount of

RMB337,217.00yuan.

The above practices did not comply with the provisions of Article 5 of the *Interim Regulations on Cash Management* that “The account holder can use cash within the scope as follows: (i) wages, allowances; (ii) remuneration for personal services; (iii) variety of bonuses of science, technology, culture and art, sports, etc. awarded to individual in accordance with national regulations; (iv) various labor insurance, welfare expenses and other expenses for the individual in accordance with national regulations; (v) payment of purchasing agricultural products or other goods from individual; (vi) traveling expense which traveler have to carry it on ; (vii) petty expenses under the starting point ; (viii) other disbursements which the People's Bank of China deems necessary to be paid in cash. The starting point of the preceding provision is RMB1,000.00 yuan.”

We suggested that your office and urge CWSC to proceed settlements in strict accordance with relevant regulations of *Interim Regulations on Cash Management*. Your office accepted the suggestion.

4. The PMO paid a expense of RMB200, 000.00 yuan for the social stability risk assessment which is out of its scope of work.

In July 2015,the PMO spent RMB200, 000.00 yuan of counterpart funds for the social stability risk assessment of this project. But the contract was signed between Development and Reform Bureau of Shantou City and Shantou Weixin Work Safety Technology Service Co., Ltd .Shantou Weixin Work Safety Technology Service Co., Ltd issued an invoice to Development and Reform Bureau of Shantou City. Furthermore, the PMO should not to undertake the work of assessing social stability risk.

The above practices did not comply with the provisions of Article 6 of the *Notice of the Guangdong Provincial Development and Reform Commission on Issuing the Interim Measures for the Social Stability Risk Assessment of Major Projects*(Yuefagaizhongdian[2012]No.1095)that “Government of city level or above where the project located is the main part of social stability risk assessment of infrastructure projects, the main part of social stability risk assessment of other projects is designated department appointed by Government of city level or above where the project located. The main part is responsible for organizing the social stability risk assessment.” And Article 14

of the *Accounting Law of The People's Republic of China* that “The accounting offices and accountant must examine the original documents according to the uniform accounting system of the state and have the right to refuse original documents which are inauthentic or illegitimate.

After we pointed out the problem, your office had already taken the expense back and adjusted the correspondent accounts about the above unqualified expenditures. We suggested that your office should comply with relevant regulations strictly. Your office accepted the suggestion.

Issues on project management

1. The implementation progress of procurement plan was slow.

8 procurement actions had not begun by the spot auditing day which were planned to start at end of 2015 according to the procurement plan approved by the ADB (with total estimated value of USD30,804,380.00). For example, the package C1 (Exhibition hall and bulletin boards for water resource protection) was 12 months behind schedule.

We suggested that your office timely coordinate and solve the problems in the project implementation, supervise each project entity to promote the implementation progress and to carry out procurements in accordance with laws and regulations. Your office accepted the suggestion.

2. There was no special account set up for managing the land requisition compensation.

In July 2014, CWSC(Sub-Project implementation entity) paid Gucuo Economic Cooperative, Liangying Town, Shantou City for land requisition compensation of Qiufeng water supply plant of RMB1,925,000.00 yuan, Shenxi Community,Xiancheng Town, Shantou City for land requisition compensation of Jinxi water supply plant of RMB590,000.00 yuan and Dongbo Community,Longtian Town, Shantou City for land requisition compensation of Longxi water supply plant of RMB3,546,400.00 yuan respectively. The above villages (communities) did not set up special accounts to manage the land requisition compensation according to relevant regulations of *Administration Measures for expropriated-land compensation of land collectively owned by peasants in Guangdong Province*.

After we pointed out the problem, your office had already urged relevant villages (communities) to set up a special account .We suggested that your office strengthen the management of land requisition compensation. Your office accepted the suggestion.

汕头市潮南区人民政府

关于审计发现问题整改情况的报告

广东省审计厅：

贵厅对我区实施的亚洲开发银行贷款广东省潮南水资源保护及利用示范项目 2014 年 8 月至 2015 年 12 月财务收支和项目执行情况进行了审计，并出具了客观、公正的审计报告，为我区项目的顺利实施和进一步规范管理提供了积极帮助，我区对此表示衷心的感谢。

贵厅发送的《广东省审计厅关于发送亚洲开发银行贷款广东省潮南水资源保护及利用示范项目 2014 年 8 月至 2015 年 12 月财务收支和项目执行情况审计报告的函》（粤审外函〔2016〕369 号）、《中华人民共和国广东省审计厅审计报告》（粤审外报〔2016〕148 号）已收悉。对于《审计报告》中反映的项目存在问题及建议，我区十分重视，专门召开会议进行分析研究，明确整改工作要求，并落实相关单位针对审计发现的问题认真采取切实可行的整改措施进行整改，确保措施到位、工作责任落实、整改效果明显、长效机制健全、项目管理规范。现将整改情况报告如下：

一、违反国家法规或贷款协定的问题

1、部分采购未按规定进行公开招标，涉及金额 14,856,800.00 元。

针对已实施的部分项目前期工作存在未按规定进行公开招标的问题，为规范招标采购工作，我区已落实项目办要求各子项目实施单位在今后的项目实施过程中，必须严格按照相关法规开展各项招标采购工作，确保招标采购工作依法合规。

（1）属于分别使用亚洲开发银行贷款资金与国内配套资金进行支付的土建工程、材料设备、咨询服务等项目的采购工作，均严格按照《贷款协议》、《项目协议》、《亚洲开发银行采购指南》、合同包采购方法与审批程序、以及国内招标投标相关法规的规定和要求开展。

（2）属于全额使用国内配套资金进行支付的工程监理、咨询服务等项目的采购工作，严格按照《中华人民共和国招标投标法》、《中华人民共和国招标投标法实施条例》、《广东省实施〈中华人民共和国招标投标法〉办法》等有关法规的规定和要求开展。

（3）切实加强对各子项目实施单位各项采购工作的监督管理，由区人民检察院、监察局、发改局、财政局和各子项目单位的行业主管部门共同依法对招标采购工作实施监督。

2、个别工程项目基建程序不符合规定，涉及金额 56,088,300.00 元。

（1）潮南区国土资源局于 2015 年 11 月向自来水公司办理了龙溪水厂国有建设用地划拨手续，划拨用地面积 44.33 亩；潮南区城乡规划局已于 2016 年 5 月 10 日向自来水公司核发了《龙溪水厂建设工程规划许可证》。

(2) 按照《中华人民共和国国土资源部令》(第 40 号)第二十六条的规定,由自来水公司在龙溪水厂工程(中型建设项目)通过竣工验收并取得建设项目竣工验收报告后,立即向潮南区国土资源局申办国有土地使用证。

(3) 我区已落实项目办要求有关子项目实施单位必须按照《中华人民共和国土地管理法实施条例》、《中华人民共和国城乡规划法》等有关法规的要求,在项目实施过程中严格执行基本建设程序规定,确保项目管理规范。

3、违规超范围使用现金,涉及金额 896,491.93 元。

(1) 我区已落实项目办、自来水公司及其他子项目实施单位在今后的资金使用过程中严格执行《现金管理暂行条例》的有关规定,规范结算支付行为,切实杜绝超范围使用现金情况的发生。

(2) 项目办从 2016 年 1 月开始,对办公场所租金、办公用品等结算起点超过 1000.00 元的支出均已通过银行办理转账支付;对于零星开支没有超过规定的结算起点、或符合现金使用范围的支出,若具备转账结算条件的,也已全部通过银行账户办理转账支付。

(3) 自来水公司自 2014 年 2 月以来,对与项目实施有关的所有资金支出都通过银行办理转账结算,全部实行零现金支付。

4、支付不应承担的社会稳定风险评估费金额 200,

000.00 元。

(1) 根据审计建议，潮南区财政局于 2016 年 4 月 30 日向项目办出具账务调整通知要求调整该笔支出，项目办也已于当月完成对该笔支出的相关账务调整。

(2) 我区已落实项目办及各子项目实施单位必须按照《中华人民共和国会计法》的有关规定，切实履行会计职责，认真做好对项目各种报销原始凭证的审核工作，并严格按照规定列支相应费用支出，确保资金开支用途合理规范。

二、项目管理方面存在的问题

1、采购计划执行进度滞后。

针对采购计划执行进度滞后的问题，我区已落实项目办认真分析原因，切实加大工作力度，及时协调解决项目实施过程中碰到的各种具体问题，督促各子项目单位在扎实做好各项前期工作的基础上依法依规开展项目采购，创造有利条件加快项目实施进度，并采取以下工作措施：

(1) 要求各子项目单位进一步加强对项目实施的领导与工作力度，落实专人负责跟踪项目各项前期工作，并及时解决实施过程中出现的具体问题，积极协调设计、招标代理及有关审批部门的工作业务关系，制订倒计时工作计划，按时间节点和目标要求抓好落实，切实加快采购执行进度。

(2) 落实勘察设计单位进一步加大技术力量投入，充分提高设计成果质量，确保按时完成各合同包项目的设计任

务。

(3) 落实招标代理机构增派业务人员，与业主、设计、亚行等有关单位加强工作联系沟通，合理、科学安排各项采购准备工作，切实加快项目招标采购进度。

至目前，采购执行进度滞后的项目中有 6 项已完成初步设计等前期工作，预计 2016 年第 4 季度发布招标公告（估值合计 29454380.00 美元）、2 项已完成任务大纲（报批稿）的编制，预计 2016 年第 4 季度发布招标公告（估值合计 1350000.00 美元）。

2、征地补偿款未设置专户管理。

我区已落实项目办要求各有关镇人民政府、相关村（居）按照《广东省征收农民集体所有土地各项补偿费管理办法》的相关规定，分别在金融机构设置专户存放征地补偿款并加强管理，确保征地补偿款项管理规范。

(1) 陇田镇东波社区居民委员会已于 2016 年 4 月在农业银行潮南陇田支行开设龙溪水厂征地补偿款银行专户，并将结存的水厂征地补偿款共 2993572.73 元全额存放在该专户。

(2) 仙城镇深溪社区居民委员会已于 2016 年 5 月在潮阳农村信用联合社仙城深溪分社开设金溪水厂征地补偿款银行专户，并将结存的水厂征地补偿款共 590000.00 元全额存放在该专户。

(3) 两英镇古厝经济联合社的秋风水厂征地综合补偿款在截止现场审计日之前已全额用于村集体的开支，因征地补偿款结存金额为零，该村未有开设征地补偿款银行专户。

专此报告。

附件：1、国有建设用地划拨决定书。

2、龙溪水厂建设工程规划许可证。

3、银行转账支付凭证（部分）。

4、社会稳定风险评估费账务调整凭证。

5、陇田镇东波社区居民委员会开设征地补偿款专户证明材料。

6、仙城镇深溪社区居民委员会开设征地补偿款专户证明材料。

汕头市潮南区人民政府

2016年7月25日

