

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

粤审涉外报〔2021〕145号
GUANGDONG AUDIT REPORT〔2021〕NO. 145

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

会计年度: 2020
Accounting Year: 2020

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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 2020 年 12 月 31 日的资金平衡表及截至该日同年度的项目进度表、贷款协定执行情况表和专用账户报表等特定目的财务报表及财务报表附注（第 6 页至第 19 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 2020 年 12 月 31 日的财务状况及截至该日同年度的财务收支、项目执行和专用账户收支情况。

（四）其他事项

我们审查了本期内由广东省财政厅报送给亚洲开发银行的第 2020001、2020003 至 2020009 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。



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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 19) of Guangdong Chaonan Water Resources Development and Protection Demonstration Project Financed by ADB, which comprise the Balance Sheet as of December 31, 2020, 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 year 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.

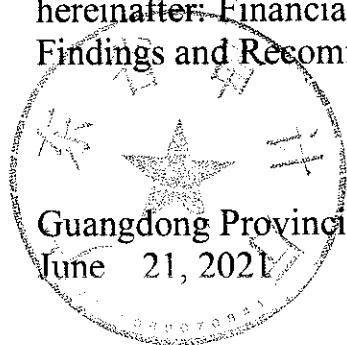
Opinion

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, 2020, its financial receipts and disbursements, the project implementation and the receipts and disbursements of special account for the year 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. 2020001, No. 2020003 to No. 2020009 and the attached documents submitted to the ADB during the year. 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 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) 资金平衡表

i. Balance Sheet

资金平衡表

BALANCE SHEET

2020年12月31日

(As of December 31, 2020)

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	655,542,533.51	902,548,119.26	一、项目拨款合计 Total Project Appropriation Funds	343,780,090.91	424,506,755.91
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	438,838,182.77	521,417,514.81
4.在建工程 Construction in Progress	655,542,533.51	902,548,119.26	1.项目投资借款 Total Project Investment Loan	438,838,182.77	521,417,514.81
二、应收生产单位投资借款 Investment Loan Receivable	-	-	(1) 亚行借款 ADB Loan	438,838,182.77	521,417,514.81
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	65,660,265.39	67,109,258.59	2.其他借款 Other Loan	-	-
1.银行存款 Cash in Bank	65,660,118.96	67,109,112.16	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	63,213,716.48	65,339,969.11	其中: 拨入亚行贷款 Including: ADB Loan	-	-
2.现金 Cash on Hand	146.43	146.43	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	112,370,008.28	48,435,998.84	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	50,629,919.93	71,839,236.86
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	-	34,585,326.02
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	324,613.57	329,869.11
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	833,572,807.18	1,018,093,376.69	资金来源合计 Total Sources of Fund	833,572,807.18	1,018,093,376.69

(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

(For the period ended December 31, 2020)

本期截至 2020 年 12 月 31 日

(For the period ended December 31, 2020)

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
Currency Unit: RMB Yuan

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

	本期 Current Period			项目总计划额 Life of PAD	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		累计完成额 Cumulative Actual	累计完成比 Cumulative % Completed
资金来源合计 Total Sources of Funds	261,025,139.72	163,305,997.04	62.56%	1,396,461,900.00	945,924,270.72	67.74%
1. 国际金融组织贷款 International Financing	180,143,359.27	82,579,332.04	45.84%	605,166,700.00	521,417,514.81	86.16%
2. 亚洲开发银行贷款 ADB Loan	180,143,359.27	82,579,332.04	45.84%	605,166,700.00	521,417,514.81	86.16%
二、配套资金 Counterpart Financing	80,881,780.45	80,726,665.00	99.81%	791,295,200.00	424,506,755.91	53.65%
1. 有偿配套 Other Loan	-	-	-	-	-	-
2. 无偿配套 Appropriation Funds	80,881,780.45	80,726,665.00	99.81%	791,295,200.00	424,506,755.91	53.65%
资金运用合计 Total Application of Funds	261,025,139.72	247,005,585.75	94.63%	1,396,461,900.00	902,548,119.26	64.63%
1. 在建工程 Construction in Progress	261,025,139.72	247,005,585.75	94.63%	1,287,563,300.00	902,548,119.26	70.10%
2. 器材 Equipment	-	-	-	108,898,600.00	-	-
差异 Difference	-	-83,699,588.71	-	-	43,376,151.46	-
1. 应收款变化 Change in Receivables	-	-63,934,009.44	-	-	48,435,998.84	-
2. 应付款变化 Change in Payables	-	-21,209,316.93	-	-	-71,839,236.86	-
3. 货币资金变化 Change in Cash and Bank	-	1,448,993.20	-	-	67,109,258.59	-
4. 其他 Other	-	-5,255.54	-	-	-329,869.11	-

(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 2020 年 12 月 31 日

(For the period ended December 31, 2020)

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
一、工程和货物 (Civil Works and Goods)	92,260,000.00	18,057,734.08	117,824,909.10	68,338,673.88	445,903,013.20
(1) 工程 (Works)	53,660,000.00	9,954,433.48	64,951,683.01	37,695,608.25	245,960,074.27
(2) 货物 (Goods)	38,600,000.00	8,103,300.60	52,873,226.08	30,643,065.63	199,942,938.93
二、咨询服务和培训与 考察 (Consulting Services and training)	2,280,000.00	552,470.59	3,604,815.35	1,534,635.28	10,013,341.74
(1) 咨询服务费 (Consulting Services)	2,110,000.00	552,470.59	3,604,815.35	1,407,963.59	9,186,821.63
(2) 培训与考察 (training and study visit)	170,000.00			126,671.69	826,520.11
三、待分配部分 (Unallocated)	5,460,000.00	1,406,977.17	9,180,385.34	4,084,647.56	26,651,916.86
(1) 利息和承诺费 (Interest and Commitment Fee)	5,460,000.00	1,406,977.17	9,180,385.34	4,084,647.56	26,651,916.86
(2) 汇兑损益 (profit and loss on exchange)	-	-	-	-	-
四、周转金账户 (Imprest Account)	-	-	-	10,000,000.00	65,249,000.00
总计 (Total)	100,000,000.00	20,017,181.84	130,610,109.79	83,957,956.72	547,817,271.80

(四) 专用账户报表

iv. Special Account Statement

专用账户报表

IMPREST ACCOUNT STATEMENT

本期截至 2020 年 12 月 31 日

(For the period ended December 31, 2020)

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 (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 (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)	9,061,339.48
增加 Add	
1. 本期亚行提款总额 (Total amount deposited by ADB)	18,057,734.08
2. 利息收入 (Total interest earned)	1,655.27
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)	17,106,786.99
a. 工程 (WORKS)	9,003,486.39
b. 货物设备 (GOODS)	8,103,300.60
c. 咨询服务 (Consulting Services)	0.00
d. 培训考察 (Training: Including Study tours)	0.00
e. 利息和承诺费 (Intest and Commitment Charges)	-
5. 其他服务费支出 (Total service changes if not included in above amount withdraw)	-
期末余额 Ending Balance (month/day/year)	10,013,941.84

(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)		10,000,000.00
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 the end of this period)		10,000,000.00
4.周转金账户期末余额 (Ending balance of Imprest Account at the end of this period)		10,013,941.84
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		-
申请书号 Application No.	金额 Amount -	-
-	-	-
6.截至本期期末已支付但尚未申请报账金额 Amount claimed 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))		13,941.84
9.本期期末周转金账户首次存款净额 Total advance to Special Account accounted for at the end of this period		10,000,000.00

（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、减少漏水，保护广东省汕头市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，2014年8月12日生效，原计划关账日为2020年3月31日。2020年2月18日获得亚洲开发银行批准项目延期至2021年9月30日关账。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）、汕头市生态环境局潮南分局（原潮南区环境保护局）、汕头市潮南区教育局、汕头市潮南区城市管理和综合执法局（原潮南区城市综合管理局）、汕头市自然资源局潮南分局（原潮南区农业局）、潮南区水利工程建设管理服务中心及广东省财政厅（以下简称省财政厅）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 会计核算年度采用公历年制，即公历每年1月1日至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 2020 年 12 月 31 日汇率，即 USD1=人民币 6.5249 元。

4. 报表科目说明

4.1 项目支出

2020 年项目支出人民币 247,005,585.75 元，累计支出人民币 902,548,119.26 元，占总投资计划的 64.63%。

4.2 货币资金

2020 年 12 月 31 日货币资金余额为人民币 67,109,258.59 元，比上年增加人民币 1,448,993.20 元，其中专用账户存款折合人民币 65,339,969.11 元。

4.3 预付及应收款

2020 年 12 月 31 日余额为人民币 48,435,998.84 元，主要是预付给水管工程 9 个镇路产补（赔）偿款；秋风水厂扩改建及金溪水厂改建工程预付款；庐岗镇管道工程预付款；峡山街道管道工程预付款；陈店镇和司马浦镇管道工程预付款；汕禾线和东蓝线干管工程预付款；峡新线、司高线和禾洋线干管工程预付款。

4.4 项目拨款

2020 年 12 月 31 日余额为人民币 424,506,755.91 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 2020 年 12 月 31 日到位配套资金人民币 424,506,755.91 元，占计划的 53.65%。

4.5 项目借款

2020 年 12 月 31 日余额为人民币 521,417,514.81 元，其中：亚洲开发银行贷款为 79,911,954.94 美元，折合人民币 521,417,514.81 元。

截至 2020 年 12 月 31 日，累计提取亚洲开发银行贷款 83,957,956.72 美元，占贷款总额的 83.96%，截至本期末累计已还贷 4,046,001.78 美元。

4.6 应付款

2020年12月31日余额为人民币71,839,236.86元。其中，应付工程款人民币18,896,068.37元，应付器材款人民币18,357,842.47元，其他应付款人民币34,585,326.02元。

4.7 留成收入

2020年12月31日余额为人民币329,869.11元，主要是省财政厅专用账户的银行存款利息收入和龙溪水厂试运营期间供水收入。

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。专用账户预付款总额10,000,000.00美元。2020年年初余额9,061,339.48美元，本年度拨入预付款0美元，回补18,057,734.08美元，利息收入1,655.27美元，本年度支付17,106,786.99美元，年末余额10,013,941.84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2020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2020年1月1日至2020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20,017,181.84美元与专用账户报表中的本期亚洲开发银行回补总额18,057,734.08美元存在1,959,447.76美元差额，分别为：亚洲开发银行直接支付552,470.59美元，利息和承诺费1,406,977.17美元，直接支付、利息和承诺费不经过专用账户支付。

6.3 项目资金平衡表中亚行借款期末数与期初数之差、项目进度表中相应本期发生额与贷款协定执行情况表人民币本期提款数不一致是由于历年汇兑损益造成的。项目资金平衡表中项目借款合计期末数、项目进度表中亚洲开发银行贷款累计完成额与贷款协定执行情况表累计提款数总计的差额，为货币折算过程中四舍五入导致。

6.4 《项目进度表》中配套资金累计完成比53.65%，支付率占比偏低

主要原因未按国内配套资金实际需求调整国内配套资金用款计划。国内配套资金用款计划人民币 791,290,000.00 元是以项目概算金额计算，而本项目国内配套资金实际需求应以中标合同价计算。各合同包通过招标采购，中标金额对比概算总投资金额均有较大比例下降，且实施过程中征地补偿投资和勘察设计费用实际支出需求对比原计划金额也有大幅下降。

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 that 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 sub-projects: (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, and the planned closing date was March 31, 2020. The closing date was extended to September 30, 2021, approved by ADB on February 18, 2020. The total planned 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 year from January 1 to December 31.

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, 2020 of the People's Bank of China, which is USD1=RMB6.5249 yuan.

4. Explanation of Subjects

4.1 Project Expenditures

The project expenditure in 2020 was RMB247,005,585.75 yuan, and the cumulative expenditures were RMB902,548,119.26 yuan, which accounted for 64.63% of the total investment plan.

4.2 Cash and Bank

On December 31, 2020, the balance was RMB67,109,258.59 yuan with an increase of RMB1,448,993.20 yuan compared with that of the last year. Thereinto, the funds in the Special Account were converted to RMB65,339,969.11 yuan.

4.3 Prepaid and Receivable

Its balance on December 31, 2020 was RMB48,435,998.84 yuan, mainly the prepayment of water pipeline projects and road occupation compensation to 9 towns for water pipeline projects, Prepaid for Qiufeng water supply plant project and Jinxi Water supply plant project, Prepaid for water pipeline project in Lugang, Xiashan, Chendian and Simapu, Shanhe and Donglan, Xiaxin, Sigao and Heyang, etc.

4.4 Project Appropriation Funds

The balance on December 31, 2020 was RMB424,506,755.91 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 2020, RMB424,506,755.91 yuan of the counterpart funds had been allocated, which accounted for 53.65% of the plan.

4.5 Project Loan

The balance on December 31, 2020 was RMB521,417,514.81 yuan, including the ADB loan USD79,911,954.94, equivalent to RMB521,417,514.81 yuan. By the end of December 31, 2020, accumulated USD83,957,956.72 of the ADB loan had been withdrawn, accounting for 83.95% of the total amount. At the end of current period, accumulated USD 4,046,001.78 of the loan had been repaid.

4.6 Payables

The balance on December 31, 2020 was RMB71,839,236.86 yuan, including project payable of RMB18,896,068.37yuan, equipment payable of RMB18,357,842.47 yuan and other payables of RMB 34,585,326.02 yuan.

4.7 Retained Earnings

The balance on December 31, 2020 was RMB329,869.11 yuan, mainly interest earned by the GDFD's Special Account and income from water supply during the operation testing period of Longxi water supply plants.

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 Total advanced of Special Account was USD10,000,000.00. The beginning balance of 2020 was USD9,061,339.48. In the year, USD0.00 was advanced and USD18,057,734.08 was deposited. The interest earned was USD1,655.27 and the disbursement was USD17,106,786.99. Thus, the ending balance was USD10,013,941.84.

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 to the annual plan of 2020, among which the amount of International Financing and ADB Loan did not include

Interest and Commitment Charges. The amount of Current period Actual filled was the Cumulative amount occurred from January 1, 2020 to December 31, 2020.

6.2 There was a difference of USD1,959,447.76 between the total Current Period Withdrawals of USD20,017,181,84 in Statement of Implementation of Loan Agreement and the total Amount Deposited of this Period by ADB of USD18,057,734.08 in the Special Account Statement, which was the direct payment of USD552,470.59, the Interest and Commitment Charges of USD1,406,977.17 that had not disbursed by the Special Account but deducted directly from the ADB loan of USD100,000,000.00.

6.3 Due to the change of foreign exchange rate, there were differences between the beginning balance and the ending balance of the ADB loan in the *Balance Sheet*, and there were differences between the current year's loan received in the *Summary of Sources and Uses of Funds by Project Component* and the amount of current year's withdrawals (disclosed in RMB) in the *Statement of Implementation of Loan Agreement*. The differences among the amounts, which were the total project loan in the *Balance Sheet*, the cumulative actual amount of ADB Loan in the *Summary of Sources and Uses of Funds by Project Component*, and the amount of total cumulative withdrawals in *Statement of Implementation of Loan Agreement*, were due to rounding in the currency conversion.

6.4 The cumulative ratio Completed of Counterpart Financing in the *Summary of Sources and Uses of Funds by Project Component* was 53.65%. This ratio was low mainly because the utilization plan of domestic counterpart fund was not adjusted according to the actual demand of domestic counterpart funds. The planned domestic counterpart funds of RMB 791,290,000.00 were calculated based on the estimated amount of the project, while the actual demand of the domestic matching funds of the project shall be calculated based on the bidding contract price. All the contract packages were purchased by bidding, and the amount of the winning bid was reduced by a large proportion compared with the total estimated investment amount, and the actual expenditure demand of land expropriation compensation investment, survey cost and design cost in the implementation process was also significantly reduced compared with the original planned amount.

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、项目绩效及上年度审计建议整改落实情况。审计结果表明，截至 2020 年 12 月 31 日，计划使用亚行贷款的所有 26 个合同包已全部完成了采购工作。2020 年外部监测结果表明，项目施工活动对三个水库水质没有产生明显的负面影响。本项目在潮南区水资源保护及利用方面产生积极的社会影响。但我们发现本项目仍存在如下问题：

（一）项目管理方面存在的问题

1. 部分管道工程建设未能如期完成。

截至 2020 年 12 月底，C7 两英镇和仙城镇管道工程等 5 项使用亚行贷款和配套资金建设的管道工程已建设 2 年仍未完工，超出合同计划约定的 1 年工期，涉及合同价人民币 320,358,610.08 元，截至 2020 年底已支付金额人民币 182,518,854.63 元。主要原因是部分管道铺设基本上处于民宅巷道内，入巷道建设难度大、效率低，从而影响施工进度。

建议项目办与未完工的镇、村等加强沟通联系，提出可行措施，及时向上级反映并解决工程施工困难，加快提款报账进度，确保项目如期完工。项目办已接受审计建议。

2. 使用亚行贷款购置的水表设备未能及时安装使用，资金效益未能及时发挥。

2021 年 4 月上旬现场审计发现，2020 年 4 月使用亚行贷款采购的 15.8 万套水表设备存放在租用厂房中仍未安装使用，涉及人民币 18,738,091.12 元，资金未能及时发挥效用。主要原因：一是未理顺部分区、镇（街道）和村（社区）之间的供水管理体制机制；二是安装工程涉及范围广、户数多，水表安装建设方案的勘察与调查工作难度大。

上述做法不满足潮南区人民政府《汕头市潮南区城乡供水直抄到户工作实施方案》关于为实现“同网、同质、同价、直抄到户”的城乡供水安

全保障体系，计划 2020 年 12 月底潮南区终端用户全面实现直抄收费的工作要求。

建议项目办加快落实水表设备安装工作，确保亚行贷款资金发挥效益。项目办已接受审计建议。

（二）上一年度审计发现问题未整改情况

上一年度审计报告中披露的问题中，资金使用进度慢于原项目计划的问题未整改到位，因 C8 合同包（秋风水厂及金溪水厂土建工程）中的水泵房遇到技术困难导致工程建设推进缓慢，截至 2020 年底，累计支出人民币 52,135,001.11 元，占合同金额 60%。

建议项目办重点落实解决水泵房技术困难问题，加快施工建设，并督促已完工的工程尽快提款报账。项目办已接受审计建议。

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 made 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. The audit results indicated that all of 26 contract packages planned to use ADB loans had been completed the procurement works at the end of December 31, 2020. In 2020, the external monitoring results indicated that the project construction activities had no obvious negative impacts on the water quality of the three reservoirs. This project had a positive social impact on the Chaonan water resources development and protection. However, the following issues were still found in this project.

Issues on project management

1. Parts of the pipeline construction were failed to complete as scheduled.

By the end of December 2020, the construction of 5 pipeline projects, using ADB loan and counterpart funds, such as the C7 Liangying Town and Xiancheng Town Pipeline Project, etc., lasted for 2 years but still had not been completed. Those pipeline projects exceeded the one-year construction period plan which were stipulated in the contract, involving the contract price of RMB 320,358,610.08 yuan, but just an amount of RMB 182,518,854.63 yuan had been paid by the end of 2020. The main reason was that parts of the pipeline laying were basically in the roadway of residential houses, and the tunnel construction was difficult and low efficiency. Thus, the construction progress was adversely affected.

We suggested that your office should strengthen communication with unfinished towns, villages, etc., and propose feasible measures, promptly report to the superior and solve construction difficulties, speed up the progress of loan withdrawal and reimbursement, and ensure that the project can be completed on schedule. The office accepted the suggestion.

2. The water meter equipment purchased with the ADB loan was not installed in time, and the fund failed to be employed effectively and timely.

During the on-site audit in early April 2021, it was found that 158,000 sets of water meter equipment purchased with ADB loan in April 2020 were stored in the rented factory and had not been installed, involving RMB 18,738,091.12 yuan, and the funds failed to be employed effectively and timely. The main reasons were as follows: firstly, the water supply management system and mechanism among some districts, towns and streets, villages and communities had not been straightened out. Secondly, the installation project involved a wide range and a large number of households. As a result, the investigation of the water meter installation and the construction were difficult.

The above practice did not comply with the requirements of *the Implementation Plan of Direct Water Supply from Urban and Rural Areas to Households in Chaonan District, Shantou*, agreed by Chaonan District People's Government, which stipulates that it is planned that all terminal users in Chaonan District will realize direct water supply charging by the end of December 2020, in order to achieve the target of urban and rural water supply security system of "same network, same quality, same price, direct water supply to households".

We suggested that your office should speed up the implementation of the installation of water meter equipment to ensure the effectiveness of ADB loan funds. The office accepted the suggestion.

The Followed-up of previous recommendations

Among the problems disclosed in the audit report of the previous year, The problem that the progress of the fund usage was behind schedule had not been fully rectified. Due to the technical difficulties encountered in the civil engineering work of the water pump room in Qiufeng and Jinxi water supply plant project of the C8 contract package, the construction of the project was slowed down. By the end of 2020, the accumulative expenditure was RMB52,135,001.11 yuan, accounting for 60% of the contract amount.

We suggested that you should focus on solving the technical difficulties of the water pump room, speed up the construction, and urge the completed projects to speed up the progress of loan withdrawal and reimbursement as soon as possible. The office accepted the suggestion.

广东省潮南水资源保护及利用示范项目办公室

关于审计发现问题整改情况的报告

广东省审计厅：

贵厅对我区组织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 2020 年度财务收支和项目执行情况进行了审计，并出具了客观、公正的项目审计报告。在审计期间，贵厅领导和审计组成员认真查阅项目各项基础资料、亲临有关项目现场开展审计询证工作，为我区亚行贷款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《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 2020 年度财务收支和项目执行情况审计报告的函》、《中华人民共和国广东省审计厅审计报告》（粤审涉外报【2021】145 号）已收悉。对于审计报告中所反映存在问题及建议，我区高度重视，专门召开会议进行分析研究，明确整改工作要求，并落实相关单位采取切实可行的整改措施，逐项落实整改，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。现将有关整改情况汇报如下：

一、项目管理方面

1、部分管道工程建设未能如期完成。

截止 2020 年 12 月底，两英镇和仙城镇等 5 个使用亚行贷款和国内配套资金建设的管道工程项目仍未完工，超出原合同计划的 1 年工期，延期完工的主要原因为部分管道铺设基本上处于民宅巷道内，施工条件差、难

度大、效率低,以及新增用水区域增加管道铺设工程量、部分管段受现场施工条件制约须变更调整施工设计方案等,从而影响工程整体完成进度。至目前:

(1) 两英镇和仙城镇管道工程原合同工程量、以及设计变更部分新增加的工程量等已基本完成,并分别通过闭水试压验收,具备使用条件,目前正在准备办理工程完工验收等手续。

(2) 庐岗镇管道工程原合同工程量、以及设计变更部分新增加的工程量等已基本完成,并分别通过闭水试压验收,具备使用条件,目前该工程已通过完工验收,正在准备办理工程价款结算。

(3) 峡新线、司高线和禾洋线管道工程已完成管道铺设 23.9 公里,占计划建设的 97%,并分别通过闭水试压验收,其中部分管道已投入使用试运营,剩余局部管线连接及少量阀门井室砌筑等正在加紧施工中,预计 11 月底前可全面完成并办理完工验收手续。

(4) 峡山街道管道工程原合同工程量为铺设 DN400mm 及以下给水管道长 780 公里,但由于工程设计与进场施工存在着一定的时间延慢,部分管道老化突出须适当实施改造,以及个别村新增用水区域须相应延伸增加管道铺设等原因,截止 8 月底,该工程实际已完成管道铺设 810 多公里,占计划工程量 104%,并分别通过闭水试压验收,其中大部分管道已投入使用试运营。目前尚存部分村应增加铺设的到户管道长约 30 多公里,以及少量阀门井室砌筑与混凝土路面修复等正在加紧施工中,预计 12 月底前可全面完成并办理完工验收手续。该工程大部分工程量为到户巷管道铺设,受施工场地较为狭窄,大型机械设备无法进入巷道内施工等制约,混凝土路面

拆除修复、管道安装等材料均需通过人工二次搬运，且施工场地主要处于民宅区域内，夜间无法加班施工，整体施工效率偏低，造成工程未能按合同计划工期完成。

(5) 陈店镇和司马浦镇管道工程累计已完成管道铺设 94 公里，占计划建设的 99%，原合同工程量中尚存 0.45 公里须采用顶管施工工艺的 DN600mm 主干管道，以及部分表计阀门井室等正在加紧实施中，预计 10 月底前可全面完成并准备办理完工验收。该工程主要受部分主干管道铺设位置与截污干管、公路改造等其他建设项目共用同一区域，施工相互交叉制约等影响而无法正常连续施工，造成工程未能按合同计划工期完成。

针对部分管道工程未能按计划建设完成，以及原存在的制约工程建设进度的实际情况，我办已督促并做好业主单位及相关子项目单位与当地镇（街道）、村（社区）的协调沟通联系工作，以问题为导向落实相关单位采取切实可行的措施，倒排施工工期，合理优化施工顺序，积极创造条件加快未完工程量的施工进度，并同步做好办理完工验收各项准备工作，确保工程尽快建成、按时验收投入使用；同时督促施工、监理等单位及时做好工程进度款的申报与审核工作，加快提款报帐进度。

2、使用亚行贷款购置的水表设备未能及时安装，资金效益未能及时发挥。

为确保用水计量的准确度和有利于加强供水直抄到户管理，我区利用亚行贷款资金采购 15.8 万套水表及相应的配套设备，该项目于 2020 年 11 月完成了设备供货及验收工作，而设备采购到位后的安装工作，则以内资项目另行组织实施，该项目未列入在亚行贷款项目中。

由于所采购的水表均计划安装于各终端居民用户，受我区原城乡供水管理体制机制未及时理顺，以及计划安装的水表涉及区域广、户数多，水表安装施工设计前期踏勘调查难度大、耗时长，且水表安装建设方案需履行区内相关审批程序等多方面制约，造成采购到位的水表设备未能在 2020 年底前及时组织安装。

至 2021 年 7 月，水表设备安装项目已按有关规定分别完成了施工图纸设计、技术审查与立项审批、工程造价预算审核、施工招投标及合同签订等前置工作，并于 8 月份进场组织拆除安装等施工，目前累计拆除安装到户计量水表及配套设备共 4.9 万多套，预计 12 月底前可全面拆除安装完成。下阶段我办将及时督促项目业主单位科学制定水表提速安装方案，加大施工力量投入，加强施工过程管理，切实加快水表设备安装进度，确保项目按计划实施完成，保障贷款资金及时发挥效益。

二、上一年度审计发现问题未整改方面。

秋风水厂扩建及金溪水厂改造土建工程中的取水泵房设计建设于秋风水库内，该泵房选址于水库底部高程的最低点，水位相对较高。由于受围堰部分钢板桩须布设于花岗岩与砂砾石多层叠加的特殊地段，钢板桩常规插打方法无法完全击穿石体，且取水泵房建设位置处于建库前的坑隙冲积区，地质状况极为复杂等多方面制约，造成原形成的钢板桩围堰体未能完全达到止水效果，导致主体部分未能及时组织施工而影响工程的整体建设进度。

针对取水泵房碰到的施工技术困难问题，阶段来，施工单位通过采取潜钻机水下引孔、冲孔机碎石等特殊施工工艺对花岗岩块石予以逐一凿穿，

基本实现钢板桩完全穿石并增加入土深度至全风化层处，并在原已初步形成的堰体外侧增加浇筑一圈钢筋混凝土围堰体，以提高围堰整体抗水下压力的强度和满足主体工程施工需要的止水效果。至目前，增加浇筑的钢筋混凝土围堰体、围堰内积水抽排等工作已基本完成，开始进入基础冲孔桩施工。按照当前施工情况，计划在 10 月中旬完成冲孔桩浇筑并检测合格后，可开始基础土方开挖及浇筑泵房钢筋混凝土底板等施工，预计 12 月底前完成主体工程施工等工作。下阶段我办将及时关注并重点落实工程各参建单位妥善解决好取水泵房施工过程中遇到的技术困难问题，督促施工单位充分利用当前水库水位较低、天气晴好等有利条件，切实加大工料机投入，合理倒排施工计划，在确保工程施工安全与质量的前提下，调整优化施工工序，加班加点抢赶进度；并督促已完工的合同包项目加紧办理工程造价结算等后续工作，尽快提款报账，对已完成工程价款结算应扣留的质保金，采用“见索即付保函”的方式予以等额支付，以有效加快和充分利用亚行贷款资金。

专此报告。

广东省潮南水资源保护及利用示范项目办公室

2021 年 9 月 24 日

