

中华人民共和国河北省审计厅  
Hebei Provincial Audit Office of the People's Republic of China

# 审计报告

## Audit Report

冀审外报〔2021〕3号

HEBEI AUDIT REPORT〔2021〕NO.3

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项目名称： 亚洲开发银行贷款河北省养老服务体系建设项目

Project Name: Hebei Elderly Care Development Project

Financed by the Asian Development Bank

贷款号： 3536-PRC

Loan No. : 3536-PRC

项目执行单位： 河北省政府外债项目管理服务中心

Project Entity: Hebei Provincial Government Foreign Debt

Project Management & Service Center

会计年度： 2020

Accounting Year: 2020

# 目 录

## Contents

一、 审计师意见·····	1
I. Auditor's Opinion·····	3
二、 财务报表及财务报表附注·····	5
II. Financial Statements and Notes to the Financial Statements·····	5
(一) 资金平衡表·····	5
i. Balance Sheet·····	5
(二) 项目进度表·····	7
ii. Summary of Sources and Uses of Funds by Project Component·····	7
(三) 贷款协定执行情况表·····	10
iii. Statement of Implementation of Loan Agreement·····	10
(四) 专用账户报表·····	11
iv. Special Account Statement·····	11
(五) 财务报表附注·····	13
v. Notes to the Financial Statements·····	16
三、 审计发现的问题及建议·····	19
III. Audit Findings and Recommendations·····	20

## 一、 审计师意见

### 审计师意见

河北省政府外债项目管理服务中心：

我们审计了亚洲开发银行贷款河北省养老服务体系建设项目截至2020年12月31日的资金平衡表，以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5页至第18页）。

#### （一）项目执行单位及河北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、项目进度表及贷款协定执行情况表是你中心的责任，编制专用账户报表是河北省财政厅的责任，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河北省养老服务体系建设项目 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

我们还审查了本期内报送给亚洲开发银行的第 HB003、HB004、HB006 号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、审计发现的问题及建议。

中华人民共和国河北省审计厅

2021 年 6 月 29 日

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## **I. Auditor's Opinion**

### **Auditor's Opinion**

To Hebei Provincial Government Foreign Debt Project Management & Service Center

We have audited the special purpose financial statements (from page 5 to page 18) of Hebei Elderly Care Development Project Financed by the Asian Development Bank, 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 Statement for the year then ended, and Notes to the Financial Statements.

#### **Project Entity and Hebei 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 the Statement of Implementation of Loan Agreement is the responsibility of your entity, while the preparation of the Special Account Statement is the responsibility of Hebei Provincial Finance Department, 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 Hebei Elderly Care Development Project Financed by the Asian Development Bank 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.HB003, No.HB004 and No.HB006 and the attached documents submitted to the World Bank during the period. In our opinion, those 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.

Hebei Provincial Audit Office of the People's Republic of China  
June 29, 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: 亚洲开发银行贷款河北省养老服务体系建设项目

Project Name: Hebei Elderly Care Development Project Financed by the ADB

编报单位: 河北省政府外债项目管理服务中心

Prepared by: Hebei Provincial Government Foreign Debt

货币单位: 人民币元

Project Management & Service Center

Currency Unit: RMB Yuan

资金占用 Application of Fund	行次 Line No.	期初数 Beginning Balance	期末数 Ending Balance	资金来源 Sources of Fund	行次 Line No.	期初数 Beginning Balance	期末数 Ending Balance
一、项目支出合计 Total Project Expenditures	1	44,268,177.48	88,667,731.62	一、项目拨款合计 Total Project Appropriation Funds	28	45,086,800.60	141,397,961.07
1. 交付使用资产 Fixed Assets Transferred	2	-	-	二、项目资本与项目资本公积 Project Capital and Capital Surplus	29	-	-
2. 待核销项目支出 Construction Expenditures to be Disposed	3	-	-	其中: 亚行赠款 ADB grant	30	-	-
3. 转出投资 Investments Transferred-out	4	-	-	三、项目借款合计 Total Project Loan	31	74,558,501.87	97,326,535.77
4. 在建工程 Construction in Progress	5	44,268,177.48	88,667,731.62	1. 项目投资借款 Total Project Investment Loan	32	74,558,501.87	97,326,535.77
二、应收生产单位投资借款 Investment Loan Receivable	6	-	-	(1) 国外借款 Foreign Loan	33	74,558,501.87	97,326,535.77
三、拨付所属投资借款 Appropriation of Investment Loan	7	-	-	亚洲开发银行贷款 Asian Development Bank Loan	34	74,558,501.87	97,326,535.77
四、器材 Equipment	8	-	-	(2) 国内借款 Domestic Loan	35	-	-
其中:待处理器材损失 Including: Equipment Losses in Suspense	9	-	-	2. 其他借款 Other Loan	36	-	-
五、货币资金合计 Total Cash and Bank	10	79,411,143.35	108,805,564.14	四、上级拨入投资借款 Appropriation of Investment Loan	37	-	-
1. 银行存款 Cash in Bank	11	79,411,143.35	108,805,564.14	五、企业债券资金 Bond Fund	38	-	-
其中:专用账户存款 Including: Special Account	12	70,746,567.22	62,379,771.60	六、待冲项目支出 Construction Expenditures to be Offset	39	-	-
2. 现金 Cash on Hand	13	-	-	七、应付款合计 Total Payable	40	2,500,756.00	1,787,624.41
六、预付及应收款合计 Total Prepaid and Receivable	14	183,398.17	44,943,682.61	其中: 应付亚行贷款利息 Including: ADB Loan Interest Payable	41	-	-
其中: 应收亚行贷款利息 Including: ADB Loan Interest Receivable	15	-	-	应付亚行贷款承诺费 Including: ADB Loan Commitment Fee Payable	42	-	-
应收亚行贷款承诺费 Including: ADB Loan Commitment Fee Receivable	16	-	-	八、未交款合计 Other Payables	43	1,716,660.53	1,904,857.12

后续 (To be continued)

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资金占用 Application of Fund	行次 Line No.	期初数 Beginning Balance	期末数 Ending Balance	资金来源 Sources of Fund	行次 Line No.	期初数 Beginning Balance	期末数 Ending Balance
七、有价证券 Marketable Securities	17	-	-	九、上级拨入资金 Appropriation of Fund	44	-	-
八、固定资产合计 Total Fixed Assets	18	-	-	十、留成收入 Retained Earnings	45	-	-
固定资产原价 Fixed Assets, Cost	19	-	-		46	-	-
减:累计折旧 Less: Accumulated Depreciation	20	-	-		47	-	-
固定资产净值 Fixed Assets, Net	21	-	-		48	-	-
固定资产清理 Fixed Assets Pending Disposal	22	-	-		49	-	-
待处理固定资产损失 Fixed Assets Losses in Suspense	23	-	-		50	-	-
资金占用合计 Total Application of Fund	24	123,862,719.00	242,416,978.37	资金来源合计 Total Sources of Fund	51	123,862,719.00	242,416,978.37



(二) 项目进度表

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

项目进度表(一)

SUMMARY OF SOURCES AND USES OF FUNDS  
BY PROJECT COMPONENT I

本期截至 2020 年 12 月 31 日

(For the period ended December 31, 2020)

项目名称: 亚洲开发银行贷款河北省养老服务体系建设项目

Project Name: Hebei Elderly Care Development Project Financed by the ADB

编报单位: 河北省政府外债项目管理服务中心

Prepared by: Hebei Provincial Government Foreign Debt Project Management & Service Center

货币单位: 人民币元

Currency Unit: RMB Yuan

项目内容 Project Component	本期 Current Period			累计 Cumulative		
	本期计划额 Current Year 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	74,393,081.95	119,079,194.37	160.07%	1,183,233,065.00	238,724,496.84	20.18%
一、亚洲开发银行贷款 Asian Development Bank Loan	27,293,081.95	22,768,033.90	83.42%	665,000,000.00	97,326,535.77	14.64%
二、配套资金 Counterpart Fund	47,100,000.00	96,311,160.47	204.48%	518,233,065.00	141,397,961.07	27.28%
1.财政拨款 Government	9,000,000.00	51,036,000.00	567.07%	156,221,000.00	60,096,000.00	38.47%
2.企业自筹 Self-financed	38,100,000.00	45,275,160.47	118.83%	324,012,065.00	81,301,961.07	25.09%
3.国债 State Bond	-	-	-	-	-	-
4.国内借款 Domestic Loan	-	-	-	38,000,000.00	-	-
三、赠款 Grant	-	-	-	-	-	-
其中: 亚行赠款 Asian Development Bank Grant	-	-	-	-	-	-

后续 (To be continued)

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项目内容 Project Component	本期 Current Period			累计 Cumulative		
	本期计划额 Current Year 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
资金运用合计 Total Application of funds	45,620,492.00	44,399,554.14	97.32%	1,183,233,065.00	88,667,731.62	7.49%
1.土建 Civil Works	-	-	-	699,849,075.00	-	-
2.设备和材料采购 Investment of Equipment and Materials	-	-	-	203,572,989.00	-	-
3.能力建设 Capacity Building	960,000.00	279,391.16	29.10%	14,850,900.00	1,181,082.79	7.95%
4.征地拆迁和移民 Land Acquisition and Resettlement	35,150,000.00	36,567,987.67	104.03%	77,433,340.00	67,335,383.67	86.96%
5.项目管理费 Project Management Fee	6,568,500.00	5,954,085.08	90.65%	53,900,644.00	13,715,941.49	25.45%
6.环境管理费 Environmental Management Fee	40,000.00	36,000.00	90.00%	1,053,000.00	199,000.00	18.90%
7.教师培训和科研管理 Management and Teacher's Training Curriculum and Science	10,000.00	12,257.50	122.58%	16,750,000.00	131,066.69	0.78%
8.实施期财务费用 Financing Charge During Construction	2,001,992.00	2,000,871.90	99.94%	50,117,800.00	6,553,842.71	13.08%
9.其他 Other	890,000.00	-451,039.17	-50.68%	65,705,317.00	-448,585.73	-0.68%
差异 Difference	-	74,679,640.23	-	-	150,056,765.22	-
1.应收账款变化 Change in Accounts Receivable	-	44,760,284.44	-	-	44,943,682.61	-
2.应付账款变化 Change in Accounts Payable		713,131.59			-1,787,624.41	
3.货币资金 Change in Cash and Bank		29,394,420.79			108,805,564.14	
4.其它 Other		-188,196.59			-1,904,857.12	

**项目进度表(二)**  
**SUMMARY OF SOURCES AND USES OF FUNDS**  
**BY PROJECT COMPONENT II**

本期截至 2020 年 12 月 31 日  
 (For the period ended December 31, 2020)

项目名称: 亚洲开发银行贷款河北省养老服务体系建设项目

Project Name: Hebei Elderly Care Development Project Financed by the ADB

编报单位: 河北省政府外债项目管理服务中心

货币单位: 人民币元

Prepared by: Hebei Provincial Government Foreign Debt Project Management & Service Center

Currency Unit: RMB Yuan

项目内容 Project Component	项目支出 Project Expenditure							
	累计支出 Cumulative Amount	已交付资产 Assets Transferred				在建工程 Work in Progress	待核销项目支出 Construction Expenditures to be Disposed	转出投资 Investments Transferred-out
		固定资产 Fixed Asset	流动资产 Current Asset	无形资产 Intangible Asset	递延资产 Deferred Asset			
1. 土建 Civil Works	-	-	-	-	-	-	-	-
2. 设备和材料采购 Investment of Equipment and Materials	-	-	-	-	-	-	-	-
3. 能力建设 Capacity Building	1,181,082.79	-	-	-	-	1,181,082.79	-	-
4. 征地拆迁和移民 Land Acquisition and Resettlement	67,335,383.67	-	-	-	-	67,335,383.67	-	-
5. 项目管理费 Project Management Fee	13,715,941.49	-	-	-	-	13,715,941.49	-	-
6. 环境管理费 Environmental Management Fee	199,000.00	-	-	-	-	199,000.00	-	-
7. 教师培训和科研管理 Management and Teacher's Training Curriculum and Science	131,066.69	-	-	-	-	131,066.69	-	-
8. 实施期财务费用 Financing Charge During Construction	6,553,842.71					6,553,842.71		
9. 其他 Other	-448,585.73					-448,585.73		
合计 Total	88,667,731.62	-	-	-	-	88,667,731.62	-	-

(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: 亚洲开发银行贷款河北省养老服务体系建设项目

Project Name: Hebei Elderly Care Development Project Financed by the ADB

编报单位: 河北省政府外债项目管理服务中心

货币单位: 美元/人民币元

Prepared by: Hebei Provincial Government Foreign Debt Project Management & Service Center

Currency Unit: USD/RMB Yuan

类别 Category	核定贷款金额 Loan Amount 美元 USD	本年度提款数 Current-period Withdrawals		累计提款数 Cumulative Withdrawals	
		美元 USD	折合人民币 RMB	美元 USD	折合人民币 RMB
1. 土建 Civil Works	58,410,000.00	3,726,119.63	24,312,557.97	3,726,119.63	24,312,557.97
其中: 巨鹿县 Julu County	7,220,000.00	-	-	-	-
蠡县 Li County	13,780,000.00	2,405,397.13	15,694,975.73	2,405,397.13	15,694,975.73
双滦区 Chengde City, Shuangluan District	11,570,000.00	-	-	-	-
涉县 She County	6,960,000.00	-	-	-	-
辛集市 Xinji City	8,800,000.00	-	-	-	-
燕山大学 Yanshan University	10,080,000.00	1,320,722.50	8,617,582.24	1,320,722.50	8,617,582.24
2. 货物、能力提升及培训 Goods, Capacity Improvement and Training	34,530,000.00	176,325.17	1,150,504.11	209,129.49	1,364,549.01
3. 实施期利息和承诺费 Financial Charges during Implementation	7,060,000.00	326,175.75	2,128,264.15	980,923.66	6,400,428.79
4. 专用账户 Special Account	-	-	-	10,000,000.00	65,249,000.00
总计 Total	100,000,000.00	4,228,620.55	27,591,326.23	14,916,172.78	97,326,535.77

#### (四) 专用账户报表

#### iv. Special Account Statement

### 专用账户报表

### SPECIAL ACCOUNT STATEMENT

本期截至 2020 年 12 月 31 日

(For the period ended December 31, 2020)

项目名称: 亚洲开发银行贷款河北省养老服务体系建设项目

Project Name: Hebei Elderly Care Development Project Financed by the ADB

贷款号: 3536-PRC

Loan No. 3536-PRC

编报单位: 河北省财政厅

Prepared by: The Finance Department of Hebei Province

开户银行名称: 中国建设银行股份有限公司石家庄桥西支行

Depository Bank: China Construction Bank Ltd. Shijiazhuang Qiaoxi Sub-branch

账号: 13050161500800000970

Account No. : 13050161500800000970

货币种类: 美元

Currency: USD

A 部分: 本期专用账户收支情况 Part A-Account Activity for the Current Period	金 额 Amount
期初余额 Beginning Balance	10,141,132.31
增加: Add:	-
本期亚洲开发银行回补总额 Total Amount Deposited this Period by Asian Development Bank	3,827,599.23
本期利息收入总额(存入专用账户部分) Total Interest Earned this Period if Deposited in Special Account	45,862.73
本期不合格支出归还总额 Total Amount Refunded this Period to Cover Ineligible Expenditures	-
减少: Deduct:	-
本期支付总额 Total Amount Withdrawn this Period	4,454,319.50
本期末包括在支付额中的服务费支出 Total Service Charges this Period if not Included in Above Amount Withdrawn	10.00
期末余额 Ending Balance	9,560,264.77

后续 (To be continued)

续 (continued)

B 部分：专用账户调节 Part B-Account Reconciliation		金 额 Amount
1. 亚洲开发银行首次存款总额 Amount Advanced by Asian Development Bank		10,000,000.00
减少： Deduct:		-
2. 亚洲开发银行回收总额 Total Amount Recovered by Asian Development Bank		-
3. 本期期末专用账户首次存款净额 Outstanding Amount Advanced to the Special Account at the End of this Period		10,000,000.00
4. 专用账户期末余额 Ending Balance of Special Account		9,560,264.77
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 the End of this Period		
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 Withdrawn but not yet Claimed at the End of this Period		731,553.87
7. 服务费累计支出（如未含在 5 和 6 栏中） Cumulative Service Charges (If not Included in Item 5 or 6)		117.96
减少： Deduct:		-
8. 利息收入（存入专用账户部分） Interest Earned (If Included in Special Account)		291,936.60
9. 本期期末专用账户首次存款净额 Total Advance to the 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

亚洲开发银行贷款河北省养老服务体系建设项目贷款号 3536-PRC，旨在提高河北省养老服务体系能力和养老服务质量。本项目涉及 6 个子项目单位，主要项目内容包括提高社区和居家养老服务质量、提高机构养老服务能力和质量、开发人力资源，提升行业能力、养老行业组织能力提升。项目协议于 2017 年 7 月 17 日签订，2017 年 10 月 26 日生效，预计于 2022 年 6 月 30 日完工，2022 年 12 月 31 日关账。项目计划总投资为人民币 1,183,233,065.00 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 665,000,000.00 元，国内配套资金人民币 518,233,065.00 元。

#### 2.财务报表编制范围

本财务报表的编制范围包括省项目办，燕山大学康养人才培养中心、辛集市养老服务中心（父母乐园）、承德市双滦区好人健康养老服务中心、保定蠡县养老综合服务中心、巨鹿县健康养老综合服务指导中心和涉县滨河老年颐养康复中心-润亲源养护院 6 个子项目的财务报表及省财政厅专用账户报表。

#### 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 本财务报表会计期间：2020 年 1 月 1 日-2020 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 2020 年 12 月 31 日汇率，即 1 美元=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 44,399,554.14 元，累计支出人民币 88,667,731.62 元，占总投资计划的 7.49%。

##### 4.2 货币资金

2020 年 12 月 31 日货币资金余额为人民币 108,805,564.14 元，其中专用账户存款折合人民币 62,379,771.60 元。

##### 4.3 预付及应收款

2020 年 12 月 31 日余额为人民币 44,943,682.61 元。

##### 4.4 项目拨款

2020 年 12 月 31 日余额为人民币 141,397,961.07 元，是财政拨款及企业自筹到位的配套资金。

项目计划配套资金总额人民币 518,233,065.00 元，截至 2020 年 12 月 31 日到位配套人民币 141,397,961.07 元，占计划的 27.28%，其中：财政拨款计划配套资金总额人民币 156,221,000.00 元，累计到位人民币 60,096,000.00 元，占计划的 38.47%；企业自筹计划配套资金总额人民币 324,012,065.00 元，累计到位人民币 81,301,961.07 元，占计划的 25.09%；国内借款计划配套资金总额人民币 38,000,000.00 元，累计到位人民币 0.00 元，占计划的 0.00%。

##### 4.5 项目借款

2020 年 12 月 31 日余额为人民币 97,326,535.77 元，其中：亚洲开发银行贷款为 14,916,172.78 美元，折合人民币 97,326,535.77 元。

截至 2020 年 12 月 31 日，累计提取亚洲开发银行贷款资金 14,916,172.78 美元，占贷款总额的 14.92%。其中：土建类累计提款 3,726,119.63 美元，占该类计划的 6.38%；货物、能力提升及培训类累计



提款 209,129.49 美元，占该类计划的 0.61%；实施期利息和承诺费类累计提款 980,923.66 美元，占该类计划的 13.89%。

#### 4.6 应付款

2020 年 12 月 31 日余额为人民币 1,787,624.41 元，主要是承德好人养老产业有限公司应付勘察设计费。

#### 4.7 未交款

2020 年 12 月 31 日余额为人民币 1,904,857.12 元，主要是专用账户利息收入。

#### 5. 专用账户使用情况

本项目专用账户设在中国建设银行股份有限公司石家庄桥西支行，账号为 13050161500800000970，币种为美元。专用账户首次存款 10,000,000.00 美元。本期期初余额 10,141,132.31 美元，本期亚行回补 3,827,599.23 美元，利息收入 45,862.73 美元，本期支付 4,454,319.50 美元，本期服务费支出 10.00 美元，期末余额 9,560,264.77 美元。

#### 6. 其他需要说明的事项

6.1 项目资金平衡表中亚洲开发银行贷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。

6.2 根据亚行《2019 年度项目审计报告审核意见》的要求，并在充分征求亚行意见的基础上，调整了 2020 年度财务报表中“项目进度表（一）”中“资金运用合计”中的项目、“项目进度表（二）”中“项目内容”中的项目。

## **v. Notes to the Financial Statements**

### **Notes to the Financial Statements**

#### **1. Project Overview**

ADB Loan No. 3536-PRC of Hebei Elderly Care Development Project was aimed for the purpose of improving elderly care service system capacity and service quality in Hebei Province. The project is composed of 6 subprojects with main components including improving home and community-based care quality, enhancing capacity and quality of elderly care facilities, development of human capitals, sectoral and organizational capacities. The project agreement was signed on July 17, 2017 and took effective on October 26, 2017. It is expected to be completed on June 30, 2022 and closed on December 31, 2022. The project plans to invest RMB 1,183,233,065.00 yuan, of which ADB loan is USD 100,000,000.00 in total, equivalent to RMB 665,000,000.00 yuan and domestic counterpart fund is RMB 518,233,065.00 yuan.

#### **2. Consolidation Scope of the Financial Statements**

Consolidation scope of the financial statements covers the financial statements of Yanshan University Health and Elderly Care Integration Training Center, Xinji Parents' Paradise Elderly Care Community Center, Chengde Shuangluan District Haoren Health and Elderly Care Service Center Project, Baoding Li County Elderly Care Comprehensive Service Center, Julu County Healthcare and Elderly Care Integrated Service Center and She County Binhe Elderly Care and Rehabilitation Center- Runqinyuan Elderly Care Service as well as the Special Account set in the Provincial Financial Department.

#### **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 Financial statements for the current accounting period is from January 1, 2020 to December 31, 2020.

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 USD 1= RMB 6.5249 yuan.

#### **4. Explanation of Subjects**

##### **4.1 Total Project Expenditure**

The project expenditure in 2020 was RMB 44,399,554.14 yuan and the cumulative expenditures were RMB 88,667,731.62 yuan, which accounted for 7.49% of the total investment plan.

##### **4.2 Cash and Bank**

On December 31, 2020, the balance was RMB 108,805,564.14 yuan. The funds in the Special Account were converted to RMB 62,379,771.60 yuan.

##### **4.3 Prepaid and Receivable**

On December 31, 2020, the balance was RMB 44,943,682.61 yuan .

##### **4.4 Project Appropriation Funds**

The balance on December 31, 2020 was RMB 141,397,961.07 yuan, which was the counterpart fund by both financial budget and corporate own resources of fund-raising.

The total planned counterpart funds of this project were RMB 518,233,065.00 yuan. As of December 31, 2020, the counterpart fund of RMB 141,397,961.07 yuan was made available, accounting for 27.28% of the plan. The total planned counterpart funds for financial budget were RMB 156,221,000.00 yuan and the actual cumulative allocated funds were RMB 60,096,000.00 yuan, 38.47% of the plan. The total planned counterpart funds for corporate self-raised were RMB 324,012,065.00 yuan and the actual cumulative allocated funds were RMB 81,301,961.07 yuan, 25.09% of the plan. The total planned counterpart funds for Domestic Loan were RMB 38,000,000.00 yuan and the actual cumulative allocated funds were RMB 0.00 yuan, 0.00% of the plan.

##### **4.5 Project Loan**

The balance on December 31, 2020 was RMB 97,326,535.77 yuan, including the ADB loan USD 14,916,172.78, equivalent to RMB 97,326,535.77 yuan.

As of December 31, 2020, accumulated USD 14,916,172.78 of the ADB loan had been withdrawn, accounting for 14.92% of the total, among which the withdrawal for Civil Works during implementation was USD 3,726,119.63,

accounting for 6.38% of the category plan; the withdrawal for Goods, Capacity Improvement and Training was USD 209,129.49, accounting for 0.61% of the category plan; the withdrawal for Financial Charges during Implementation was USD 980,923.66, accounting for 13.89% of the category plan.

#### 4.6 Payable

The balance on December 31, 2020 was RMB 1,787,624.41 yuan, mainly paid for Survey&Design advanced by Chengde Haoren Elderly Care Industry Co., Ltd..

#### 4.7 Other Payables

The balance on December 31, 2020 was RMB 1,904,857.12 yuan, mainly the interest income of the Special Account.

### 5. Special Account

The Special Account of this project is set in China Construction Bank Ltd. Shijiazhuang Qiaoxi Sub-Branch, with the account number of 13050161500800000970, and USD as Currency Unit. The initial deposit of the Special Account is USD 10,000,000.00. The beginning balance of 2020 was USD 10,141,132.31 and the reimbursement in the year was USD 3,827,599.23. This year the interest earned was USD 45,862.73, the disbursement was USD 4,454,319.50, and the service charges was USD 10.00. Thus, the ending balance was USD 9,560,264.77.

### 6. Other Explanation for the Financial Statements

6.1 Due to the change of foreign exchange rate, there are discrepancies between the beginning and ending balance of the IBRD loan in the Balance Sheet, and inconsistency 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.

6.2 According to the requirements of 2019 Audit Opinions of Audit Report issued by ADB, based on full consultation with ADB, the Total Application of Funds in Summary of Sources and Uses of Funds by Project Component I, and Project Component in Summary of Sources and Uses of Funds by Project Component II in Financial Statements of 2020 have been adjusted.

### 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、项目绩效情况及上年度审计建议整改落实情况。我们认为,该项目将对构建具有河北特色的养老服务体系产生积极影响。我们未发现该项目在上述方面存在问题。

### **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. In our opinion, the project will have positive impacts on developing Hebei-specific elderly care service system. We have not found any weaknesses or problems on the above mentioned aspects.