

# 财务审计报告

# Financial Audit Report

## 审计报告

中泽永诚年审字(2010)第062号

中国人口福利基金会:

我们审计了后附的中国人口福利基金会财务报表,包括2009年12月31日的资产负债表、2009年度的业务活动表和现金流量表以及会计报表附注。

### 一、管理层对财务报表的责任

按照《基金会管理条例》和《民间非营利组织会计制度》的规定编制财务报表是中国人口福利基金会管理层的责任。这种责任包括:(1)设计、实施和维护与财务报表编制相关的内部控制,以使财务报表不存在由于舞弊或错误而导致的重大错报;(2)选择和运用恰当的会计政策;(3)做出合理的会计估计。

### 二、注册会计师的责任

我们的责任是在实施审计工作的基础上对财务报表发表审计意见。我们按照中国注册会计师审计准则的规定执行了审计工作。中国注册会计师审计准则要求我们遵守职业道德规范,计划和实施审计工作以对财务报表是否不存在重大错报获取合理保证。

审计工作涉及实施审计程序,以获取有关财务报表金额和披露的审计证据。选择的审计程序取决于注册会计师的判断,包括对由于舞弊或错误导致财务报表重大错报风险的评估。在进行风险评估时,我们考虑与财务报表编制相关的内部控制,以设计恰当的审计程序,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管理层选用会计政策的恰当性和做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充分、适当的,为发表审计意见提供了基础。

## AUDITOR'S REPORT

Zhong Ze Yong Cheng Shen Zi (2010) No.062

**China Population Welfare Foundation:**

We have audited the accompanying financial statements of China Population Welfare Foundation (the Foundation), which comprise the balance sheet as at 31 December 2009, the annual business activities, cash flow statement for the year then ended, and notes to the financial statements.

### I. The responsibilities of the management

The management of the Foundation is responsible for preparing the financial statements in accordance with "Regulation on Foundation Administration" and Accounting System for Non-government and Nonprofit Organizations. These responsibilities include: (1) designing and implementing and maintaining the internal control of the financial statements in order to ensure no material misstatements caused by fraud or errors; (2) choosing and using applicable accounting policies; (3) making reasonable accounting estimations.

### II. The responsibilities of the Auditor

Our responsibility is to express an audit opinion on the financial statements based on our auditing. Our audit was conducted in accordance with the Auditing Standards of Certified Public Accountants of People's Republic of China. The auditing standards of P. R. China require that the CPAs perform the auditing in accordance with professional conducts and plan and implement auditing work in order to provide reasonable assurance for the financial statements of no material misstatements. The auditing includes implementing the procedures of auditing to obtain the numbers of financial statements and auditing evidences for disclosure. The auditing procedures chosen and used to evaluate fraud and errors of material misstatements depend on the auditor's professional judgment. When performing the risk evaluation, we consider the internal controls related to preparing the financial statement to design the suitable auditing procedures; however we would not express our opinion on the effectiveness of the internal control of the company. The audit includes examining evidences supporting the amounts and disclosures in the financial statements on a test basis; assessing the accounting policies adopted and significant estimates made by management, as well as evaluating the overall financial statement presentation.

We believe that our audit procedures provide a reasonable basis for our opinion.

### 三、基本情况

中国人口福利基金会登记证号为公募基证字第 0023 号，组织机构代码为 50000761-2。2008 年 4 月 10 日经中华人民共和国民政部批准换发了基金会法人登记证书，法定代表人为赵炳礼，地址为北京市海淀区大慧寺 12 号，业务主管单位为 国家人口和计划生育委员会。

### 四、财务状况

1、中国人口福利基金会截止 2009 年 12 月 31 日资产总额为 53,957,028.25 元，其中：货币资金 36,846,556.71 元，对外投资 16,390,000.00 元，应收款项 433,918.00 元，其中：应收帐款 0.00 元、其他应收款 433,918.00 元，固定资产原值 684,080.70 元，累计折旧 439,192.16 元，固定资产净值 244,888.54 元。

2、中国人口福利基金会截止 2009 年 12 月 31 日负债总额为 3,758,963.77 元，其中：流动负债 3,758,963.77 元、长期负债 0.00 元、受托代理负债 1,980,000.00 元。

3、中国人口福利基金会截止 2009 年 12 月 31 日净资产总额为 48,218,064.48 元，其中：限定性净资产 27,501,667.41 元，非限定性净资产 20,716,397.07 元。

4、中国人口福利基金会 2009 年度收入 34,501,607.58 元，其中：捐赠收入 32,004,117.26 元，政府补助收入 751,802.40 元，投资收益 1,326,726.55 元，其他收入 418,961.37 元。

中国人口福利基金会 2009 年度支出 31,878,005.99 元，其中：业务活动成本 30,379,399.45 元，管理费用 1,494,123.80 元，筹资费用 4,482.74 元，其他费用 0.00 元。

5、中国人口福利基金会 2009 年度公益事业支出 30,379,399.45 元，上年收入合计 67,798,403.17 元，上年收入中时间限定为上年不得使用的限定性收入 0.00 元，于上年解除时间限定的净资产 0.00 元，调整后的上年度收入合计 67,798,403.17

### III. Basic situation

The registration number of the Foundation is Gong Mu Ji Zheng Zi No. 0023, and the organization code is 50000761-2. The Foundation obtained the registration certificate for a juridical foundation from the Ministry of Civil Affairs of the People's Republic of China on April 10, 2008.

Legal representative: Zhao Bingli,

Legal residence: No. 12 Dahuisi, Haidian District, Beijing;

Superior: National Population and Family Planning Commission.

### IV. Financial situation

1. Up to December 31, 2009, the total assets of the Foundation are 53,957,028.25 Yuan, in which bank balances and cash is 36,846,556.71 Yuan, investments 16,390,000.00 Yuan, receivables 433,918.00 Yuan, in which account receivables 0.00 Yuan and other receivables 433,918.00 Yuan, fixed assets (cost) 684,080.70 Yuan, fixed assets accumulated depreciation 439,192.16 Yuan and fixed assets (net value) 244,888.54 Yuan.

2. Up to December 31, 2009, total liabilities of the Foundation are 3,758,963.77 Yuan, in which current liability is 3,758,963.77 Yuan, long-term liability 0.00 Yuan, and custodial liability 1,980,000.00 Yuan.

3. Up to December 31, 2009, total net assets of the Foundation are 48,218,064.48 Yuan, in which restricted net assets are 27,501,667.41 Yuan, and unrestricted net assets 20,716,397.07 Yuan.

4. Yearly income of the Foundation in 2009 is 34,501,607.58 Yuan, in which donation revenue is 32,004,117.26 Yuan, government subsidies revenue is 751,802.40 Yuan, investment income 1,326,726.55 Yuan, and other revenue 418,961.37 Yuan.

Annual expenditure of the Foundation in 2009 are 31,878,005.99 Yuan, in which costs of business activities are 30,379,399.45 Yuan, general and administrative expenses 1,494,123.80 Yuan, cost of financing 4,482.74 Yuan, and other expenses 0.00 Yuan.

5. In the year of 2009, expenditure for public welfare is 30,379,399.45 Yuan, makes up 44.81% of 67,798,403.17 Yuan, the total income of the previous year. Excluding the factor of the donation of Wenchuan Earthquake Relief, the total income of the previous year is adjusted to 37,177,068.67 Yuan, and the expenditure for public welfare makes up 81.72% of total income 37,177,068.67 Yuan of the previous year. Expenditure for staff wages & welfare is 680,328.83 Yuan and administration is 813,794.97 Yuan, makes up 4.92% of total expenditure of the year.

元，公益事业支出占上一年总收入的比例为 44.81%；工作人员工资福利 680,328.83 元，行政办公支出 813,794.97 元，工作人员工资福利和行政办公支出占本年支出的比例为 4.92%。

扣除为汶川地震接收捐赠部分以后的 2009 年公益支出比例为 81.72%，其中：调整后的上年度总收入为 37,177,068.67 元，调整后的本年度公益支出为 30,379,399.45 元。

6、中国人口福利基金会 2008 年度为汶川地震所接收捐赠为 30,621,334.50 元，截止 2009 年 12 月 31 日共使用 31,107,100.38 元，结存 0.00 元。其中，2008 年年度工作报告中所申报 2009 年计划使用 0.00 元，实际使用 0.00 元，实际使用占计划使用的 0%。

**五、审计意见**

我们认为，中国人口福利基金会财务报表已按照《基金会管理条例》和《民间非营利组织会计制度》的规定编制，在所有重大方面公允反映了中国人口福利基金会 2009 年 12 月 31 日的财务状况以及 2009 年度的业务活动成果和现金流量。



中国注册会计师 中国注册会计师   
二〇一〇年三月十日



6. In the year of 2008, donation revenue of "Wenchuan Earthquake Relief" is 30,621,334.50 Yuan, 31,107,100.38 Yuan used before Y.E. 2009 and 0.00 Yuan retained, in which planned to use 0.00 Yuan in "2008 Annual Work Report" and actually used 0.00 Yuan, 0.00% of planning.

**V. Opinion of Auditor**

In our opinion, the financial statements comply with the requirements of the Regulation on Foundation Administration and the Accounting System for Non-government and Nonprofit Organizations, and present fairly, in all material respects, the financial position of the Foundation as at 31 December 2009 and of its results of activities and cash flows for the year then ended.



Beijing, China

Chinese CPA:  
Bai Yuemei

Chinese CPA:  
Fan Mingfei

Mar. 10, 2010

## 资产负债表

会民非01表

编制单位: 中国人口福利基金会

2009年 12 月31 日

单位: 元

资产	行次	年初数	年末数	负债和净资产	行次	年初数	年末数
流动资产:				流动负债:			
货币资金	1	35,156,335.87	36,846,556.71	短期借款	28		
短期投资	2	-	-	应付款项	29	3,828,689.02	2,334,912.22
应收款项	3	253,741.24	433,918.00	应付工资	30	558,145.00	166,095.00
预付账款	4	-	-	应交税金	31	15,669.47	17,309.29
存货	5	61,260.00		预收账款	32	650,601.75	1,240,647.26
待摊费用	6	-	41,665.00	预提费用	33		
一年内到期的长期债权投资	7	-	-	预计负债	34		
其他流动资产	8	-	-	一年内到期的长期负债	35		
流动资产合计	9	35,471,337.11	37,322,139.71	其他流动负债	36		
	10			流动负债合计	37	5,053,105.24	3,758,963.77
长期投资:	11				38		
长期股权投资	12	5,940,000.00	5,940,000.00	长期负债:	39		
长期债权投资	13	10,450,000.00	10,450,000.00	长期借款	40		
长期投资合计	14	16,390,000.00	16,390,000.00	长期应付款	41		
固定资产:	15			其他长期负债	42		
固定资产原价	16	643,671.70	684,080.70	长期负债合计	43		
减: 累计折旧	17	386,836.38	439,192.16		44		
固定资产净值	18	256,835.32	244,888.54	受托代理负债:	45		
在建工程	19			受托代理负债:	46	1,400,000.00	1,980,000.00
文物文化资产	20			负债合计	47	6,453,105.24	5,738,963.77
固定资产清理	21				48		
固定资产合计	22	256,835.32	244,888.54	净资产:	49		
无形资产:	23			非限定性净资产	50	20,040,728.95	22,052,691.63
无形资产	24			限定性净资产	51	25,624,338.24	26,165,372.85
受托代理资产:	25			净资产合计	52	45,665,067.19	48,218,064.48
受托代理资产	26				53		
资产总计	27	52,118,172.43	53,957,028.25	负债和净资产总计	54	52,118,172.43	53,957,028.25

单位负责人: 赵炳礼

制表: 邢军

复核: 郭京茹

## Balance Sheet

Hui Min Fei Table 01

Formulated by: China Population Welfare Foundation

2009

Unit: Yuan

Assets	Line	Beginning amount	Ending amount	Liabilities and net assets	Line	Beginning amount	Ending amount
Current assets:				Current liabilities:			
Cash and cash equivalents	1	35,156,335.87	36,846,556.71	Short-term loan	28		
Current investment	2	-	-	Notes and accounts payable	29	3,828,689.02	2,334,912.22
Receivables	3	253,741.24	433,918.00	Accrued payroll	30	558,145.00	166,095.00
Account prepaid	4	-	-	Taxes payable	31	15,669.47	17,309.29
Inventories	5	61,260.00		advances from customers	32	650,601.75	1,240,647.26
Deferred expenses	6	-	41,665.00	Accrued expenses	33		
Long-term debt investment due within one year	7	-	-	Estimated liabilities	34		
Other current assets	8	-	-	long-term liabilities due within one year	35		
Total current assets	9	35,471,337.11	37,322,139.71	Other current liabilities	36		
	10			Total current liabilities	37	5,053,105.24	3,758,963.77
Long-term investments:	11				38		
Long-term equity investment	12	5,940,000.00	5,940,000.00	Long-term liabilities:	39		
Long-term debt investment	13	10,450,000.00	10,450,000.00	Long-term loan	40		
Total long-term investments	14	16,390,000.00	16,390,000.00	Long-term payable	41		
Fixed assets:	15			Other long-term liabilities	42		
Original price of fixed assets	16	643,671.70	684,080.70	Total long-term liabilities	43		
Deduct: accumulated depreciation	17	386,836.38	439,192.16		44		
Net value of fixed assets	18	256,835.32	244,888.54	Agency liabilities:	45		
Construction in process	19			Agency liabilities:	46	1,400,000.00	1,980,000.00
Cultural relic and cultural assets	20	-		Total liabilities	47	6,453,105.24	5,738,963.77
Liquidation of fixed assets	21				48		
Total fixed assets	22	256,835.32	244,888.54	Net assets:	49		
Intangible assets:	23			Unrestricted net assets	50	20,040,728.95	22,052,691.63
Intangible assets	24			Restricted net assets	51	25,624,338.24	26,165,372.85
Agency assets:	25			Total net assets	52	45,665,067.19	48,218,064.48
Agency assets	26				53		
Total assets	27	52,118,172.43	53,957,028.25	Total liabilities and net assets	54	52,118,172.43	53,957,028.25

Head of unit: Zhao Bingli

Made by: Xing Jun

Checked by: Guo Jingru

### 业务活动表

公民非02表

编制单位：中国人口福利基金会

2009年度

单位：元

项目	行次	上年数			本年累计数		
		非限定性	限定性	合计	非限定性	限定性	合计
一、收入							
其中：捐赠收入	1	32,792.00	66,602,027.79	66,634,819.79	570,571.29	31,433,545.97	32,004,117.26
提供服务收入	2			-			-
商品销售收入	3			-			-
政府补助收入	4			-	751,802.40		751,802.40
投资收益	5	1,007,034.49		1,007,034.49	1,326,726.55		1,326,726.55
其他收入	6	156,548.89		156,548.89	418,961.37		418,961.37
收入合计	7	1,196,375.38	66,602,027.79	67,798,403.17	2,316,259.21	32,185,348.37	34,501,607.58
二、费用							
(一) 业务活动成本	8	62,750,945.06		62,750,945.06	30,379,399.45		30,379,399.45
(二) 管理费用	9	2,195,931.46		2,195,931.46	1,494,123.80		1,494,123.80
其中：工作人员工资福利		2,015,741.34		2,015,741.34	680,328.83		680,328.83
行政办公费		177,644.92		177,644.92	592,847.75		592,847.75
其他		2,545.20		2,545.20	220,947.22		220,947.22
(三) 筹资费用	10	209,202.63		209,202.63	4,482.74		4,482.74
(四) 其他费用	11			-			-
费用合计	12	65,156,079.15	-	65,156,079.15	31,878,005.99	-	31,878,005.99
三、限定性净资产转为非限定性净资产	13	62,748,680.24	-62,748,680.24	-	31,644,313.76	-31,644,313.76	-
四、净资产变动额（若为净资产减少额，以“-”号填列）	14	-1,211,023.53	3,853,347.55	2,642,324.02	2,082,566.98	541,034.61	2,623,601.59

单位负责人：赵炳礼

制表：邢军

复核：郭京茹

### Business Activities

Hui Min Fei Table 02

Formulated by: China Population Welfare Foundation

2009

Unit: Yuan

Items	Line	Previous year amount			Current year cumulative amount		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
I. Revenues							
Among: Revenues from donations	1	32,792.00	66,602,027.79	66,634,819.79	570,571.29	31,433,545.97	32,004,117.26
Revenues from providing services	2			-			-
Revenues from selling goods	3			-			-
Revenues from governmental subsidies	4			-		751,802.40	751,802.40
Income from investment	5	1,007,034.49		1,007,034.49	1,326,726.55		1,326,726.55
Other revenues	6	156,548.89		156,548.89	418,961.37		418,961.37
Total revenues	7	1,196,375.38	66,602,027.79	67,798,403.17	2,316,259.21	32,185,348.37	34,501,607.58
II. Expenses							
(I) Costs of business activities	8	62,750,945.06		62,750,945.06	30,379,399.45		30,379,399.45
(II) General and administrative expenses	9	2,195,931.46		2,195,931.46	1,494,123.80		1,494,123.80
Among: wage and welfare of staff		2,015,741.34		2,015,741.34	680,328.83		680,328.83
Administrative expenses		177,644.92		177,644.92	592,847.75		592,847.75
Others		2,545.20		2,545.20	220,947.22		220,947.22
(III) Cost of financing	10	209,202.63		209,202.63	4,482.74		4,482.74
(IV) Other expenses	11			-			-
Total expenses	12	65,156,079.15	-	65,156,079.15	31,878,005.99	-	31,878,005.99
III. Restricted net assets transferred to unrestricted net assets	13	62,748,680.24	-62,748,680.24	-	31,644,313.76	-31,644,313.76	-
IV. Changes of net assets (if net assets reduction, written by "-")	14	-1,211,023.53	3,853,347.55	2,642,324.02	2,082,566.98	541,034.61	2,623,601.59

Head of unit: Zhao Bingli

Made by: Xing Jun

Checked by: Guo Jingru