

附錄七 財政報告 Appendix 7 Financial Statements

核數師報告書

本核數師已完成審核刊於第53頁至第60頁按照香港公認會計原則及詳列於附註第2點之主要會計政策所編製的財務報表。

僱員再培訓局及核數師的責任

僱員再培訓局負責備存妥善帳目簿冊及紀錄，並須編製真實而公正之財務報表。在編製該等真實而公正之財務報表時，必須貫徹地選擇及採用合適的會計政策。

我們的責任是根據我們審核工作的結果，對該等財務報表作出獨立意見，並提交報告。

意見的基礎

我們是按照香港會計師公會頒佈的核數準則實行審核工作。審核範圍包括以抽查方式查核與財務報表所載數額及披露事項有關的憑證，亦包括評估僱員再培訓局於編製該等財務報表時所作的重大估計和判斷、所釐定的會計政策是否適合僱員再培訓局的具體情況、及有否貫徹地運用並足夠披露該等會計政策。

我們在策劃和進行審核工作時，均以取得一切我們認為必需的資料及解釋為目標，使我們能獲得充份的憑證，就該等財務報表是否存有重要錯誤陳述，作出合理的確定。在作出意見時，我們亦已衡量該等財務報表所載資料在整體上是否足夠。我們相信，我們的審核工作已為下列意見建立合理的基礎。

意見

我們認為，上述的財務報表均真實而公正地反映僱員再培訓局於2001年3月31日的財政狀況及 貴法團截至該日止年度的赤字，並已按照僱員再培訓條例適當編製。

德勤、關黃陳方會計師行

香港執業會計師
香港，2001年9月14日

AUDITOR'S REPORT

We have audited the financial statements on pages 53 to 60 which have been prepared in accordance with accounting principles generally accepted in Hong Kong and in accordance with the accounting policies as set out in note 2 to the financial statements.

RESPECTIVE RESPONSIBILITIES OF EMPLOYEES RETRAINING BOARD AND AUDITORS

The Employees Retraining Board is responsible for keeping proper books and records and to prepare financial statements which give a true and fair view. In preparing financial statements it is fundamental that appropriate accounting policies are selected and applied consistently.

We are engaged to form an independent opinion, based on our audit, on those statements and to report our opinion to you.

BASIS OF OPINION

We conducted our audit in accordance with Statements of Auditing Standards issued by the Hong Kong Society of Accountants. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the Employees Retraining Board in the preparation of the financial statements, and of whether the accounting policies are appropriate to the Employees Retraining Board's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance as to whether the financial statements are free from material misstatement. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements. We believe that our audit provides a reasonable basis for our opinion.

OPINION

In our opinion the financial statements give a true and fair view of the state of the Employees Retraining Board's affairs as at 31st March, 2001 and of its deficit for the year then ended and have been properly prepared in accordance with the Employees Retraining Ordinance.

Deloitte Touche Tohmatsu
Certified Public Accountants
14th September, 2001, Hong Kong

收支表 截至 2001 年 3 月 31 日止年度
Income and Expenditure Account For The Year Ended 31st March, 2001

		附註 Notes	2000-2001 港幣 HK\$	1999-2000 港幣 HK\$
收入		INCOME		
徵款收入	Levy income	3	8,577,600	5,178,400
利息收入	Interest income	4	25,580,748	46,894,723
培訓課程學費收入	Course fees income		11,546,446	10,050,410
其他收入	Other income	5	196,313	—
			<u>45,901,107</u>	<u>62,123,533</u>
支出		EXPENDITURE		
再培訓津貼	Retraining allowances	6	91,711,127	93,273,619
再培訓計劃及課程開支	Retraining programmes and course expenses	7	267,274,598	259,752,795
行政開支	Administrative expenses	8	26,309,014	25,454,218
資本性開支	Capital expenditure	9	835,757	4,758,298
其它開支	Other expenses	10	2,052,789	1,823,035
			<u>388,183,285</u>	<u>385,061,965</u>
本年度保留赤字	Deficit for the year		(342,282,178)	(322,938,432)
承前累積盈餘／(赤字)	Accumulated deficit brought forward		(1,058,782,717)	(735,844,285)
累積赤字	Accoumlated deficit carried forward		(1,401,064,895)	(1,058,782,717)

資產負債表 2001年3月31日結算
Balance Sheet At 31st March, 2001

	附註 Notes	2000-2001 港幣 HK\$	1999-2000 港幣 HK\$
流動資產 CURRENT ASSETS			
租金及其他按金	Rental and utility deposits	1,471,434	1,577,435
預付開支	Prepayments	875,146	1,946,557
應收利息	Interest receivable	7,664,100	20,202,083
應收培訓課程收入	Course fee receivables	611,946	—
其它應收收入	Other receivables	3,065	1,591
與多間培訓機構之往來賬目	Amounts due from training bodies	15,484,754	18,139,912
與人民入境事務處之往來賬目	Amount due from Immigration Department	153,600	254,400
現金及銀行結存	Cash and bank balances	196,237,364	521,184,676
		222,501,409	563,306,654
扣除：流動負債 CURRENT LIABILITIES			
與多間培訓機構之往來賬目	Amounts due to training bodies	4,019,129	6,052,843
徵款收集費準備	Provision for annual handling fees	91,095	150,000
退還給學員的考試費用之準備	Provision for examination allowances	—	276,456
在職培訓津貼之準備	Provision for On-the-Job Training allowances	146,231	277,040
應付開支	Accruals	17,481,593	13,687,390
遞延收益	Deferred income	1,828,256	1,645,642
		23,566,304	22,089,371
		198,935,105	541,217,283
來源：僱員再培訓基金 FINANCED BY			
一般基金	Employees retraining fund	11	1,600,000,000
累積(赤字)/盈餘	Accumulated deficit		(1,401,064,895)
			198,935,105
			541,217,283

從第54頁至第55頁之財務報表已於2001年9月14日經僱員再培訓局批核。賬項附註第56頁至第60頁乃本財務報告表之一部份。

The financial statements on pages 54 to 55 were approved by the Employees Retraining Board on 14th September, 2001. The notes on pages 56 to 60 form an integral part of these financial statements.

財務報表附註 截至 2001 年 3 月 31 日止年度 Notes To The Financial Statements For The Year Ended 31st March, 2001

1. 梗概

僱員再培訓局(“本局”)是根據1992年僱員再培訓條例而成立的一個無股本合法組織。本局是一個非牟利團體，旨在向僱主徵收僱用外來僱員須繳付的徵款及政府的注資，然後支付提供再培訓課程予僱員所需的費用事宜。本局乃根據稅務條例第88段，獲得豁免所有香港之稅項。

2. 主要會計政策

編製本財務報表乃根據歷史常規之應計收支會計基礎為準則，並符合香港公認會計原則。採用之主要會計政策如下：

資本性開支

資本性開支包括本局所添置的財產、工廠及設備之開支，並會在本年之收入中支付。

營業租約

營業租約所支付之租金乃以直線法按有關之租約年期自收支表支銷。

收益之計算

徵款收入乃按入境處之通告有關僱主繳費入賬。

利息收入乃按時間比例入賬，並根據本金及應用之利率計算的。

培訓課程學費收入乃按課程時間比例入賬。

3. 徵款收入

根據僱員再培訓條例第14段第1節，向通過「輸入外地勞工計劃」而引入外地勞工之僱主徵收一筆徵款名為僱員再培訓徵款，並在頭兩年僱傭合約期前預先繳付。本年度的徵款，乃以每1名外來僱員的僱傭合約內指明的月數按每月港幣4百元計算。

1. GENERAL

The Employees Retraining Board is a legal entity incorporated under the Employees Retraining Ordinance of 1992 without a share capital. It is a non-profit-making organisation formed for the objective to provide for the imposition of a levy payable by employers who employ imported employees and to receive government injection, and to defray the costs of providing retraining courses for employees. The Employees Retraining Board has been granted an exemption under Section 88 of The Inland Revenue Ordinance (“the Ordinance”) and is therefore exempted from all taxes payable under the Ordinance.

2. SIGNIFICANT ACCOUNTING POLICIES

The financial statements have been prepared under the historical cost convention and in accordance with accounting principles generally accepted in Hong Kong. The principal accounting policies adopted are as follows:

Capital expenditure

Capital expenditure, representing the cost of property, plant and equipment acquired for the use of the Employees Retraining Board, is written off to the income and expenditure account in the year of acquisition.

Operating leases

Rentals payable under operating leases are charged to the income and expenditure account on a straight-line basis over the relevant lease terms.

Revenue recognition

Levy income is recognised upon notification from the Immigration Department of its receipt from employers.

Interest income is accrued on a time basis by reference to the principal outstanding and at the interest rate applicable.

Course fees income is recognised on accrual basis.

3. LEVY INCOME

In accordance with Section 14(1) of the Employees Retraining Ordinance, a specified levy known as the Employees Retraining Levy is imposed on those employers importing employees under the Labour Importation Scheme and is payable in advance for the first two-years contract period. During the year, the levy was charged at a rate of HK\$400 per imported worker per month of contracted employment.

4. 利息收入

4. INTEREST INCOME

		2000-2001 港幣 HK\$	1999-2000 港幣 HK\$
培訓資金利息	Interest on training funds subsidies	1,457,277	739,332
銀行存款利息	Interest on bank deposits	24,123,471	46,155,391
		<u>25,580,748</u>	<u>46,894,723</u>

5. 其它收入

5. OTHER INCOME

		2000-2001 港幣 HK\$	1999-2000 港幣 HK\$
財產、廠地及設備出售利益	Gain on disposal of property, plant and equipment	21,915	—
注銷餘下之考試費用準備	Write back of overprovision of examination allowances	174,398	—
		<u>196,313</u>	<u>—</u>

6. 再培訓津貼

根據僱員再培訓條例第21段第4節，每個參與超過1星期之全日制再培訓課程的學員均會獲得指定的再培訓津貼。

6. RETRAINING ALLOWANCES

In accordance with Section 21(4) of the Employees Retraining Ordinance, a specified retraining allowance is payable to the trainees in respect of their attendance at whole-day and one-week retraining courses.

7. 再培訓計劃及課程開支

7. RETRAINING PROGRAMMES AND COURSE EXPENSES

		2000-2001 港幣 HK\$	1999-2000 港幣 HK\$
再培訓資源中心	Retraining Resources Centres	6,299,604	4,990,051
在職培訓計劃開支	On-the-Job Training Scheme	1,217,351	2,135,229
宣傳及推廣費用	Publicity programmes	4,564,335	3,983,588
再培訓課程開支	Retraining courses expenses	255,179,355	248,610,405
導師培訓課程	Training for trainers	13,953	33,522
		<u>267,274,598</u>	<u>259,752,795</u>

附錄七 (續)

Appendix 7 (Cont'd)

8. 行政開支

8. ADMINISTRATIVE EXPENSES

		2000-2001 港幣 HK\$	1999-2000 港幣 HK\$
徵款收集費	Annual handling fee	—	118,836
核數師酬金	Auditors' remuneration	90,000	76,000
大廈管理費	Building management fee	682,389	685,889
汽車使用費用	Car running expenses	105,435	124,811
運輸費	Delivery charges	143,009	149,810
房屋津貼	Housing allowances	1,290,148	1,074,373
保險費	Insurance	311,735	252,467
專業顧問費	Legal and professional fees	49,382	130,389
什項	Miscellaneous	58,480	189,974
報紙及雜誌費用	Newspapers and magazines	6,077	6,240
郵費	Postage	26,002	36,600
印刷及文具費用	Printing and stationery	133,281	132,879
公積金	Provident fund contribution	573,189	561,950
招聘開支	Recruitment expenses	64,610	119,249
租金及差餉費	Rent and rates	2,569,260	2,932,477
設備保養維修	Repairs and maintenance	160,107	203,819
研究及員工培訓費用	Research and staff training cost	886,397	109,125
員工薪資及津貼	Salaries and allowances	18,485,246	18,121,874
社交費用	Social expenses	95,517	64,617
員工福利	Staff welfare	40,427	57,495
翻譯支出	Translation fee	28,150	41,870
交通費	Travelling expenses	14,179	17,366
公用設施費	Utility expenses	495,994	246,108
		26,309,014	25,454,218

9. 資本性開支

以成本計算

傢俬及附屬裝置
辦公室設備
裝修
電腦設備

9. INTEREST INCOME

Cost

Furniture and fixtures
Office equipment
Leasehold improvements
Computer equipment

2000-2001
港幣
HK\$

1999-2000
港幣
HK\$

1,240	292,803
99,571	210,970
7,150	2,237,009
727,796	2,017,516
<u>835,757</u>	<u>4,758,298</u>

10. 其它收入

其它開支代表與培訓機構的
即時聯網系統之開發、營運及
維修費用。

10. OTHER EXPENSES

Other expenses represent the expenses incurred in the development, operating and maintenance of on-line computer network system linking with training bodies.

11. 僱員再培訓基金

上年及本年度累積結餘

11. EMPLOYEES RETRAINING FUND

2000-2001
港幣
HK\$

1999-2000
港幣
HK\$

<u>1,600,000,000</u>	<u>1,600,000,000</u>
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僱員再培訓基金代表香港特別
行政區政府不定期之現金資助
本局營運。

The Employees Retraining Fund represents funds contributed by the Government of the Hong Kong Special Administrative Region from time to time to finance the operations of the Employees Retraining Board.

附錄七 (續)

Appendix 7 (Cont'd)

12. 營業租賃

於資產負債表結算日，本局之
不可解除營業租賃須每年支付
如下：

營業租賃於下列期間屆滿

1年內
第2至5年內

12. OPERATING LEASE COMMITMENT

At the balance sheet date, the Employees Retraining Board had annual commitments under non-cancellable operating leases in respect of rental premises as follows:

	2000-2001 港幣 HK\$	1999-2000 港幣 HK\$
Operating leases which expire:		
Within 1 year	—	120,000
In the second to fifth year inclusive	3,770,415	3,602,421
	<u>3,770,415</u>	<u>3,722,421</u>

13. 資本承擔

已簽約購置但未包括於本財務
報表內之財產、廠地及設備等
資本開支

13. CAPITAL COMMITMENT

Capital expenditure in respect of the acquisition of property, plant and equipment contracted for but not provided in the financial statements

	2000-2001 港幣 HK\$	1999-2000 港幣 HK\$
Capital expenditure in respect of the acquisition of property, plant and equipment contracted for but not provided in the financial statements	<u>—</u>	<u>954,000</u>