

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48頁至第56頁按照香港公認會計原則及詳列於附註第3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

僱員再培訓局須負責保存適當的記錄及編製真實而公正之財務報表。在編製該等財務報表時，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，並向閣下提交報告。

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2002年3月31日的財政狀況及貴法團截至該日止年度的赤字及現金流動，並已按照僱員再培訓條例而適當地編製。

德勤、關黃陳方會計師行

香港執業會計師

2002年9月24日

AUDITORS' REPORT

We have audited the financial statements on pages 48 to 56 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 3 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, 2002 and of its deficit and cash flows for the year then ended and have been properly prepared in accordance with the Employees Retraining Ordinance.

Deloitte Touche Tohmatsu

Certified Public Accountants

24th September, 2002

* 報告之中文譯本如與英文有異，概以英文為準

收支表

Income and Expenditure Account

截至 2002 年 3 月 31 日止年度

For The Year Ended 31st March, 2002

		附註 Notes	2001-2002 港幣 HK\$	2000-2001 港幣 HK\$
收入	INCOME			
政府補助金	Government subvention	4	400,000,000	—
徵款收入	Levy income	5	8,396,800	8,577,600
利息收入	Interest income	6	8,084,283	25,580,748
培訓課程學費收入	Course fees income		10,447,232	11,546,446
其他收入	Other income	7	18,910	196,313
			426,947,225	45,901,107
支出	EXPENDITURE			
再培訓津貼	Retraining allowances	8	115,695,290	91,711,127
再培訓計劃及課程開支	Retraining programmes and course expenses	9	303,662,582	267,274,598
行政開支	Administrative expenses	10	31,037,794	26,309,014
資本性開支	Capital expenditure	11	1,508,658	835,757
其它開支	Other expenses	12	1,525,870	2,052,789
			453,430,194	388,183,285
本年度保留赤字	Deficit for the year		(26,482,969)	(342,282,178)
承前累積赤字	Accumulated deficit brought forward		(1,401,064,895)	(1,058,782,717)
累積赤字	Accumulated deficit carried forward		(1,427,547,864)	(1,401,064,895)

資產負債表

Balance Sheet

2002年3月31日結算
at 31st March, 2002

	附註 Notes	2001-2002 港幣 HK\$	2000-2001 港幣 HK\$
流動資產			
CURRENT ASSETS			
租金及其他按金	Rental and utility deposits	1,429,435	1,471,434
預付開支	Prepayments	1,149,195	875,146
應收利息	Interest receivable	599,495	7,664,100
應收培訓課程收入	Course fee receivables	655,381	611,946
其它應收收入	Other receivables	14,011	3,065
與多間培訓機構之往來賬目	Amounts due from training bodies	10,934,032	15,484,754
與人民入境事務處之往來賬目	Amount due from Immigration Department	105,600	153,600
現金及銀行結存	Cash and bank balances	194,276,754	196,237,364
		209,163,903	222,501,409
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	14,039,312	4,019,129
徵款收集費準備	Provision for annual handling fees	91,177	91,095
在職培訓津貼之準備	Provision for On-the-Job Training allowances	65,614	146,231
應付開支	Accruals	21,398,675	17,481,593
延遞收益	Deferred income	1,116,989	1,828,256
		36,711,767	23,566,304
		172,452,136	198,935,105
來源：僱員再培訓基金			
FINANCED BY			
一般基金	Employees retraining fund	13	1,600,000,000
累積赤字	Accumulated deficit	(1,427,547,864)	(1,401,064,895)
		172,452,136	198,935,105

從第48頁至第56頁之財務報表已於2002年9月24日經僱員再培訓局批核。

The financial statements on pages 48 to 56 were approved and authorised for issue by the Employees Retraining Board on 24th September, 2002.

現金流動表

Cash Flow Statement

截至 2002 年 3 月 31 日止年度
For The Year Ended 31st March, 2002

	附註 Notes	2001-2002 港幣 HK\$	2000-2001 港幣 HK\$
經營業務現金流出淨額	NET CASH OUTFLOW FROM OPERATING ACTIVITIES		
	14	(17,109,498)	(363,066,043)
投資回報及融資 成本之現金流入	CASH INFLOW FROM RETURNS ON INVESTMENTS AND SERVICING OF FINANCE		
已收利息	Interest received	15,148,888	38,118,731
現金及現金等 同項目之減少	DECREASE IN CASH AND CASH EQUIVALENTS	(1,960,610)	(324,947,312)
年初之現金及 現金等同項目	CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR	196,237,364	521,184,676
年終之現金及 現金等同項目	CASH AND CASH EQUIVALENTS AT END OF THE YEAR	194,276,754	196,237,364
現金及現金等同 項目結餘分析	ANALYSIS OF THE BALANCES OF CASH AND CASH EQUIVALENTS		
現金及銀行結餘	Cash and bank balances	194,276,754	196,237,364

財務報表附註

Notes To The Financial Statements

截至 2002 年 3 月 31 日止年度
For The Year Ended 31st March, 2002

1. 梗概

僱員再培訓局（“本局”）是根據一九九二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補助金，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八十八段，獲得豁免所有香港之稅項。

2. 採納之會計實務準則

在本財政年度，本局第1次採納由香港會計師公會所發出之會計實務準則14‘租賃’的修訂本。根據會計實務準則14之修訂本，本局必須公佈經修訂後之經營租約，以符合此會計實務準則之要求，而若干比對數字已重新計算，以達致連貫性之呈報方式。

3. 主要會計政策

編製本財務報表乃根據歷史成本會計法編撰，並符合香港公認之會計原則。採用之主要會計政策如下：

資本性開支

本局已採用會計實務準則17「財產、工廠及設備」第2段之豁免制度。按此，資本性開支包括僱員再培訓局所添置的財產、工廠及設備之開支，將會在購置年份之收益表內扣除。

經營租約

經營租約之應付租金於有關租期內以直線法計入收益表內。

1. GENERAL

The Employees Retraining Board (“the 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 of providing retraining courses for employees to be funded by a levy payable by employers who employ imported employees and by government subventions. 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. ADOPTION OF STATEMENTS OF STANDARD ACCOUNTING PRACTICE

In the current year, the Board adopted for the first time Statement of Standard Accounting Practice (“SSAP”) 14 (Revised) “Leases” issued by the Hong Kong Society of Accountants. In accordance with SSAP 14 (Revised), disclosure for the Board’s operating lease contracts have been modified so as to meet the requirements of this SSAP. Comparative figures have been restated in order to achieve a consistent presentation.

3. 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

The Board has taken the advantage of the exemption under section 2 of SSAP 17 “Property, plant and equipment”. Accordingly, 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.

收益之計算

政府補助金乃按政府撥付款項入帳。

徵款收入乃按人民入境事務處之通告有關僱主繳費入帳。

利息收入乃按時間比例入帳，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帳。

現金等同項目

現金等同項目代表隨時可轉換至已知的現金之短期高速動投資，並在3個月內到期，然後減去由貸款日計於3個月到期之銀行貸款。

4. 政府補助金

此補助金乃香港特別行政區政府每年所支付之補助金額。

5. 徵款收入

根據僱員再培訓條例第十四段第一節，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，乃以每一名外來僱員的僱傭合約內指明的月數按每月港幣四百元計算。

Revenue recognition

Government subvention is recognised when fund is appropriated from the Government.

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 an accrual basis.

Cash equivalents

Cash equivalents represent short-term highly liquid investments that are readily convertible into known amounts of cash and which were within three months of maturity when acquired; less advances from bank repayable within three months from the date of the advance.

4. GOVERNMENT SUBVENTION

The subvention is an annual grant received from the Government of the Hong Kong Special Administrative Region.

5. 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-year contract period. During the year, the levy was charged at a rate of HK\$400 per imported worker per month.

6. 利息收入

6. INTEREST INCOME

		2001-2002 港幣 HK\$	2000-2001 港幣 HK\$
培訓資金利息	Interest on training funds subsidies	709,907	1,457,277
銀行存款利息	Interest on bank deposits	7,374,376	24,123,471
		8,084,283	25,580,748

7. 其它收入

7. OTHER INCOME

		2001-2002 港幣 HK\$	2000-2001 港幣 HK\$
財產、廠地及設備出售 利益	Proceeds from disposal of property, plant and equipment	18,910	21,915
注銷餘下之考試費用 準備	Write back of overprovision of examination allowances	—	174,398
		18,910	196,313

8. 再培訓津貼

8. RETRAINING ALLOWANCES

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。

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.

9. 再培訓計劃及 課程開支

9. RETRAINING PROGRAMMES AND COURSE EXPENSES

		2001-2002 港幣 HK\$	2000-2001 港幣 HK\$
再培訓資源中心	Retraining resources centres	6,662,384	6,299,604
在職培訓計劃開支	On-the-Job Training Scheme	942,548	1,217,351
宣傳及推廣費用	Publicity programmes	6,000,028	4,564,335
再培訓課程開支	Retraining courses expenses	290,041,528	255,179,355
導師培訓課程	Training for trainers	16,094	13,953
		303,662,582	267,274,598

10. 行政開支

10. ADMINISTRATIVE EXPENSES

		2001-2002 港幣 HK\$	2000-2001 港幣 HK\$
徵款收集費	Annual handling fee	91,414	—
核數師酬金	Auditors' remuneration	90,340	90,000
大廈管理費	Building management fee	684,462	682,389
汽車使用費用	Car running expenses	129,310	105,435
運輸費	Delivery charges	109,813	143,009
房屋津貼	Housing allowances	1,300,013	1,290,148
保險費	Insurance	343,871	311,735
專業顧問費	Legal and professional fees	4,770	49,382
什項	Miscellaneous	79,635	58,480
報紙及雜誌費用	Newspapers and magazines	6,615	6,077
郵費	Postage	30,249	26,002
印刷及文具費用	Printing and stationery	159,512	133,281
公積金	Provident fund contribution	789,293	573,189
招聘開支	Recruitment expenses	67,440	64,610
租金及差餉費	Rent and rates	2,564,743	2,569,260
設備保養維修	Repairs and maintenance	195,460	160,107
研究及員工培訓費用	Research and staff training cost	678,279	886,397
員工薪資及津貼	Salaries and allowances	22,990,854	18,485,246
社交費用	Social expenses	109,201	95,517
員工福利	Staff welfare	39,641	40,427
翻譯支出	Translation fee	62,397	28,150
交通費	Travelling expenses	16,450	14,179
公用設施費	Utility expenses	494,032	495,994
		31,037,794	26,309,014

11. 資本性開支

11. CAPITAL EXPENDITURE

		2001-2002 港幣 HK\$	2000-2001 港幣 HK\$
以成本計算	cost		
傢俬及附屬裝置	Furniture and fixtures	61,575	1,240
辦公室設備	Office equipment	87,667	99,571
裝修	Leasehold improvements	45,070	7,150
電腦設備	Computer equipment	1,314,346	727,796
		1,508,658	835,757

12. 其他開支

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。

12. OTHER EXPENSES

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

13. 僱員再培訓基金

僱員再培訓基金代表香港特別行政區政府初期資助本局營運之資金。

13. EMPLOYEES RETRAINING FUND

The Employees Retraining Fund represents the funds initially contributed by the Government of the Hong Kong Special Administrative Region.

14. 本年度赤字與經營業務之現金流出淨額的調節

14. RECONCILIATION OF DEFICIT FOR THE YEAR TO NET CASH OUTFLOW FROM OPERATING ACTIVITIES

		2001-2002 港幣 HK\$	2000-2001 港幣 HK\$
本年度赤字	Deficit for the year	(26,482,969)	(342,282,178)
利息收入	Interest income	(8,084,283)	(25,580,748)
租金及其他按金之減少	Decrease in rental and utility deposits	41,999	106,001
預付開支之減少／(增加)	(Increase) decrease in prepayments	(274,049)	1,071,411
應收培訓課程收入之增加	Increase in course fee receivables	(43,435)	(611,946)
其他應收收入之增加	Increase in other receivables	(10,946)	(1,474)
與多間培訓機構往來帳目之減少	Decrease in amounts due from training bodies	4,550,722	2,655,158
與人民入境事務處往來帳戶之減少	Decrease in amount due from Immigration Department	48,000	100,800
與多間培訓機構往來帳戶之增加／(減少)	Increase (decrease) in amounts due to training bodies	10,020,183	(2,033,714)
徵款收集費準備之增加／(減少)	Increase (decrease) in provision for annual handling fees	82	(58,905)
減少在職培訓津貼之準備	Decrease in provision for On-the-Job Training allowances	(80,617)	(130,809)
減少退還給學員的考試費用之準備	Decrease in provision for examination allowances	—	(276,456)
應付開支之增加	Increase in accruals	3,917,082	3,794,203
(減少)／增加延遞收益	(Decrease) increase in deferred income	(711,267)	182,614
經營業務之現金流出淨額	Net cash outflow from operating activities	(17,109,498)	(363,066,043)

15. 營業租賃

於資產負債表結算日，僱員再培訓局就有關已租賃之物業於下列期間屆滿前，在不可解除營業租賃承諾下，未來最少之租賃支出為：

		2001-2002 港幣 HK\$	2000-2001 港幣 HK\$
一年內	Within one year	3,054,120	3,770,415
第二至五年內	In the second to fifth years inclusive	603,886	3,738,506
		3,658,006	7,508,921

租賃可協商，而租金在未來2至3年內已釐訂。

15. OPERATING LEASE COMMITMENT

At the balance sheet date, the Employees Retraining Board had commitments for future minimum lease payments under non-cancellable operating leases in respect of rented premises which fall due as follows:

Leases are negotiated and rentals are fixed ranging from two to three years.

16. 資本承擔

於2002年3月31日，本局就有關成立訓練及評估中心已承諾批准但尚未簽訂合約之數額為港幣3百69萬元正。

16. CAPITAL COMMITMENT

As at 31st March, 2002, the Board had commitment in respect of setting up a training and assessment centre authorised but not contracted for amounting to HK\$3,690,000 (2001: nil).