

核數師報告書 Auditors' Report

截至2004年3月31日止年度

For the year ended 31st March 2004

本核數師已完成審核刊於第49頁至第56頁按照香港公認會計原則所編製的財務報表。

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，並只按僱員再培訓條例第十一段第二節之規定，向貴法團提交報告。我們不接納就此報告內容向任何其他人士負責。

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2004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。

We have audited the accounts on pages 49 to 56 which have been prepared in accordance with accounting principles generally accepted in Hong Kong.

Respective responsibilities of Employees Retraining Board and auditors

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

It is our responsibility to form an independent opinion, based on our audit, on those accounts and to report our opinion solely to you, as a body, in accordance with Section 11(2) of the Employees Retraining Ordinance, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

Basis of opinion

We conducted our audit in accordance with Statements of Auditing Standards issued by the Hong Kong Institute of Certified Public Accountants. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the accounts.

It also includes an assessment of the significant estimates and judgements made by the Employees Retraining Board in the preparation of the accounts, and of whether the accounting policies are appropriate to the circumstances of the Employees Retraining Board, 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 accounts are free from material misstatement. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the accounts. We believe that our audit provides a reasonable basis for our opinion.

Opinion

In our opinion the accounts give a true and fair view of the state of affairs of the Employees Retraining Board as at 31st March 2004 and of its deficit and cash flows for the year then ended and have been properly prepared in accordance with the Employees Retraining Ordinance.

羅兵咸永道會計師行
執業會計師
香港

PricewaterhouseCoopers
Certified Public Accountants
Hong Kong

* 報告以英文版本為準

* English version taken as standard in this Report.

收支表 Income and Expenditure Account

截至2004年3月31日止年度
For the year ended 31st March 2004

		附註 Notes	零三至零四年度 2003-2004 港幣 HK\$	零二至零三年度 2002-2003 港幣 HK\$
收入	Income			
政府補助金	Government subvention	3	384,669,944	396,000,000
徵款收入	Levy income	4	4,809,600	4,944,000
利息收入	Interest income	5	602,199	2,492,987
培訓課程學費收入	Course fee income		6,844,770	8,880,069
其他收入	Other income	6	22,355	1,396
			396,948,868	412,318,452
支出	Expenditure			
再培訓津貼	Retraining allowances	7	90,152,627	120,086,663
再培訓計劃及課程開支	Retraining programmes and course expenses	8	289,707,361	326,135,173
行政開支	Administrative expenses	9	35,969,037	32,152,306
資本性開支	Capital expenditure	10	433,671	3,574,914
其他開支	Other expenses	11	1,316,720	1,476,188
			417,579,416	483,425,244
本年度保留赤字	Deficit for the year		(20,630,548)	(71,106,792)

權益變動結算表 Statement of Changes in Equity

截至2004年3月31日止年度
For the year ended 31st March 2004

		僱員再培訓基金 Employees retraining fund 港幣 HK\$	累積赤字 Accumulated deficits 港幣 HK\$	總計 Total 港幣 HK\$
於2002年4月1日	At 1st April 2002	1,600,000,000	(1,427,547,864)	172,452,136
年內赤字	Deficit for the year	-	(71,106,792)	(71,106,792)
於2003年3月31日	At 31st March 2003	1,600,000,000	(1,498,654,656)	101,345,344
年內赤字	Deficit for the year	-	(20,630,548)	(20,630,548)
於2004年3月31日	At 31st March 2004	1,600,000,000	(1,519,285,204)	80,714,796

資產負債表 Balance Sheet

2004年3月31日結算

As at 31st March 2004

	附註 Notes	零三至零四年度 2003-2004 港幣 HK\$	零二至零三年度 2002-2003 港幣 HK\$
流動資產	Current assets		
租金及其他按金	Rental and utility deposits	1,441,235	1,451,934
預付開支	Prepayments	1,084,282	1,050,961
應收利息	Interest receivable	3,251	123,304
應收培訓課程收入	Course fee receivables	573,451	545,697
其他應收收入	Other receivables	5,932,850	23,776
與多間培訓機構之 往來帳目	Amounts due from training bodies	12,013,229	12,727,933
與人民入境事務處之 往來帳目	Amount due from Immigration Department	75,505	58,690
現金及銀行結存	Cash and bank balances	229,885,263	115,279,091
		251,009,066	131,261,386
流動負債	Current liabilities		
與多間培訓機構之 往來帳目	Amounts due to training bodies	814,465	2,717,794
在職培訓津貼之準備	Provision for on-the-job training allowances	136,771	224,873
應付開支	Accruals	24,975,341	26,224,899
延遞收益	Deferred income	144,367,693	748,476
		170,294,270	29,916,042
		80,714,796	101,345,344
僱員再培訓基金	Employees retraining fund	12	1,600,000,000
1,600,000,000			1,600,000,000
累積 (赤字)	Accumulated deficits		
		(1,519,285,204)	(1,498,654,656)
		80,714,796	101,345,344

現金流動表 Cash Flow Statement

截至2004年3月31日止年度
For the year ended 31st March 2004

		零三至零四年度 2003-2004 港幣 HK\$	零二至零三年度 2002-2003 港幣 HK\$
營業活動	Operating activities		
年內赤字	Deficit for the year	(20,630,548)	(71,106,792)
利息收入	Interest income	(602,199)	(2,492,987)
未計營運資金變動前之 營業現金流量	Operating cash flows before working capital changes	(21,232,747)	(73,599,779)
租金及其他按金之 (增加) / 減少	Decrease / (increase) in rental and utility deposits	10,699	(22,499)
預付開支之減少 / (增加)	(Increase) / decrease in prepayments	(33,321)	98,234
應收培訓課程收入之 減少 / (增加)	(Increase) / decrease in course fee receivables	(27,754)	109,684
其他應收收入之增加	Increase in other receivables	(5,909,074)	(9,765)
與多間培訓機構往來帳目 之 (增加) / 減少	Decrease / (increase) in amounts due from training bodies	714,704	(1,793,901)
與人民入境事務處往來 帳戶之減少	(Increase) / decrease in amount due from Immigration Department	(16,815)	46,910
與多間培訓機構往來 帳戶之 (減少) / 增加	Decrease in amount due to training bodies	(1,903,329)	(11,321,518)
徵款收集費準備之 增加 / (減少) / 增加	Decrease in provision for annual handling fees	-	(91,177)
增加 / (減少) 在職培訓津貼之準備	Increase in provision for on-the-job training allowances	(88,102)	159,259
應付開支之增加	(Decrease) / increase in accruals	(1,249,558)	4,826,224
減少延遞收益	Increase / (decrease) in deferred income	143,619,217	(368,513)
營業活動使用之現金	Cash generated from / (used in) operating activities	113,883,920	(81,966,841)
投資活動	Investment activities		
收取之利息	Interest received	722,252	2,969,178
減少現金及現金等 同項目之淨額	Net increase / (decrease) in cash and cash equivalents	114,606,172	(78,997,663)
年初之現金及現金等同項目	Cash and cash equivalents at 1st April	115,279,091	194,276,754
年終之現金及現金等同項目	Cash and cash equivalents at 31st March	229,885,263	115,279,091

財務報表附註 Notes to the Accounts

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。該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. 主要會計政策

在制訂本帳目時所採納之主要會計政策如下：

a) 制訂基礎

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及香港會計師公會所制訂之會計準則。

b) 收益之計算

政府補助金乃按政府撥付款項入帳。

徵款收入乃按入境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。

c) 資本性開支

該局已採用香港會計實務準則第十七號「財產、工廠及設備」第二段之豁免制度。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。

d) 經營租約

若租約內大部份與資產擁有權相關之風險及利益均屬租賃公司所有，此等租約應以經營租約計算。經營租約之應付支出，在扣除租賃公司所收取之獎金後，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 Retaining 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. Principal accounting policies

The principal accounting policies adopted in the preparation of these accounts are set out below:

a) Basis of preparation

The accounts have been prepared under the historical cost convention, in accordance with accounting principles generally accepted in Hong Kong and comply with accounting standards issued by the Hong Kong Institute of Certified Public Accountants.

b) 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 recognised on a time proportion basis, taking into account the principal amounts outstanding and the interest rates applicable.

Course fees income is recognised on an accrual basis.

c) 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.

d) Operating leases

Leases where substantially all the risks and rewards of ownership of assets remain with the leasing company are accounted for as operating leases. Payments made under operating leases net of any incentives received from the leasing company are charged to the income and expenditure account on a straight-line basis over the lease period.

e) 僱員福利

僱員再培訓局為所有僱員提供按組定額提款制退休福利計劃，供款予此計劃是由僱員再培訓局及其僱員，按僱員基本薪金之百分比繳付，在收支表中之退休福利計劃支出代表僱員再培訓局支付予該計劃的款項。

當年假應計予僱員後，僱員所享有之年假已獲確認。截至資產負債表日期前，僱員因服務而享有之年假，已經按估計負債作準備。僱員所享有之病假及產假並沒有確認直至放取此等假期時。

f) 現金及現金等同項目

現金及現金等同項目以成本記載於資產負債表中。為符合現金流量表之目的，現金及現金等同項目包括現金及存放於銀行之活期存款。

e) Employee benefits

The Board contributes to a defined contribution retirement scheme which is available to all employees. Contributions to the scheme by the Board and employees are calculated as a percentage of employees' basic salaries.

The retirement benefit scheme cost charged to the profit and loss account represents contributions payable by the Board to the scheme.

Employee entitlements to annual leave are recognised when they accrue to employees. A provision is made for the estimated liability for annual leave as a result of services rendered by employees up to the balance sheet date. Employee entitlements to sick leave and maternity leave are not recognised until the time of leave.

f) Cash and cash equivalents

Cash and cash equivalents are carried in the balance sheet at cost. For the purposes of the cash flow statement, cash and cash equivalents comprise cash on hand and deposits held at call with banks.

3. 政府補助金

此補助金包括香港特別行政區政府每年所支付之經常性資助金額－港幣377,984,000元（2003：港幣396,000,000元）和墊支入境事務處代再培訓局收取外傭僱主徵款之行政費－港幣6,685,944元（2003：零）。

3. Government subvention

The government subvention received from the Government of the Hong Kong Special Administrative Region represent an annual grant of HK\$377,984,000 (2003 : HK\$ 396,000,000) and a special grant of HK\$ 6,685,944 (2003: Nil) to cover the administrative charges for the collection of levy from Employers of Foreign Domestic Helpers.

4. 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每月港幣四百元計算。

4. 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.

5. 利息收入

5. Interest income

		零三至零四年度 2003-2004 港幣 HK\$	零二至零三年度 2002-2003 港幣 HK\$
培訓資金利息	Interest on training funds subsidies	27,302	117,281
銀行存款利息	Interest on bank deposits	574,897	2,375,706
		602,199	2,492,987

6. 其他收入

6. Other income

		零三至零四年度 2003-2004 港幣 HK\$	零二至零三年度 2002-2003 港幣 HK\$
財產、廠地及設備出售利益	Proceeds from disposal of property, plant and equipment	120	1,396
雜項收入	Sundry income	22,235	-
		22,355	1,396

7. 再培訓津貼

7. Retraining allowances

根據僱員再培訓條例第二十一段第四節，每個參與超過一星期之全日制再培訓課程而符合資格領取再培訓津貼的學員均可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.

8. 再培訓計劃及課程開支

8. Retraining programmes and course expenses

		零三至零四年度 2003-2004 港幣 HK\$	零二至零三年度 2002-2003 港幣 HK\$
再培訓資源中心	Retraining Resources Centres	6,644,517	7,080,740
技能評估中心	Skills Assessment Centre	3,800,432	2,354,217
自僱創業支援計劃	Self Employment Business Start-up Assistance Scheme	523,743	365,529
家務助理「家務通」服務計劃	Integrated Scheme for Local Domestic Helpers	6,512,161	6,004,978
在職培訓計劃開支	On-the-Job Training Scheme	460,431	967,504
宣傳及推廣費用	Publicity Programmes	5,293,900	5,480,600
再培訓課程開支	Retraining courses expenses	266,435,171	303,734,801
導師培訓課程	Training for trainers	30,006	113,304
課程發展及支援	Course Development and support	7,000	33,500
		289,707,361	326,135,173

9. 行政開支

9. Administrative expenses

		零三至零四年度 2003-2004 港幣 HK\$	零二至零三年度 2002-2003 港幣 HK\$
徵款收集費	Annual handling fee	6,717,129	31,608
核數師酬金	Auditors' remuneration	75,050	88,350
大廈管理費	Building management fee	685,923	685,923
汽車使用費用	Car running expenses	124,599	128,410
運輸費	Delivery charges	105,799	115,674
房屋津貼	Housing allowance	1,415,848	1,386,420
保險費	Insurance	357,898	349,122
專業顧問費	Legal and professional fees	103,644	14,135
雜項	Miscellaneous	79,469	84,101
報紙及雜誌費用	Newspapers and magazines	6,969	7,724
郵費	Postage	17,867	24,100
印刷及文具費用	Printing and stationery	145,343	149,305
公積金	Provident fund contributions	758,406	884,902
招聘開支	Recruitment expenses	19,624	40,589
租金及差餉費	Rent and rates	2,406,286	2,553,771
設備保養維修	Repairs and maintenance	124,026	137,017
研究及員工培訓費用	Research and staff training costs	533,532	377,599
員工薪資及津貼	Salaries and allowances	21,662,969	24,441,033
社交費用	Social expenses	52,408	46,698
員工福利	Staff welfare	41,948	37,493
翻譯支出	Translation fees	9,000	32,205
交通費	Travelling expenses	15,282	20,502
公用設施	Utility expenses	510,018	515,625
		35,969,037	32,152,306

10. 資本性開支

10. Capital expenditure

		零三至零四年度 2003-2004 港幣 HK\$	零二至零三年度 2002-2003 港幣 HK\$
傢俬及附屬裝置	Furniture and fixtures	680	166,841
辦公室設備	Office equipment	2,631	256,254
裝修	Leasehold improvements	-	1,498,558
電腦設備	Computer equipment	430,360	1,443,442
汽車	Motor vehicles	-	209,819
		433,671	3,574,914

11.其他開支

其他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.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.資本承擔

由2003年10月1日起，僱主若聘請或與外籍家庭傭工續約時，必須按兩年標準合約期繳付每月400元之徵款，此等徵款將用於僱員再培訓局所提供予本地工人之培訓及再培訓，以提升他們的就業機會，部份外籍家庭傭工集體向香港高等法院申請司法覆核，質疑由香港特別行政區政府所定下徵收外傭僱主款項的合法性。截至2004年3月31日，僱員再培訓局已收取了港幣1億4千4百萬元徵款。

14.營業租賃

於3月31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：

11.Other expenses

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

12.Employees Retraining Fund

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

13.Contingent liabilities

From 1st October 2003 onwards, employers who employ, or renew a contract with, a foreign domestic helper would have to pay a levy of \$400 per month for the duration of the standard two-year contract period. The levy received would be used by the Board for the training and retraining of the local workforce to enhance their employment opportunities. Certain foreign domestic helpers groups filed a case before the Hong Kong High Court questioning the legality of the levy imposed by the Hong Kong Special Administrative Region Government. Up to the year ended 31st March 2004, the levy received by the Board amounted to HK\$144 million.

14.Commitments under operating leases

At 31st March, the Board had future aggregate minimum lease payments under non-cancellable operating leases in respect of land and buildings payable is as follows:

		零三至零四年度 2003-2004 港幣 HK\$	零二至零三年度 2002-2003 港幣 HK\$
一年內	Not later than one year	4,191,699	2,071,894
第二至五年內	Later than one year but not later than five years	4,455,960	2,204,844
		8,647,659	4,276,738

15.批核帳目

僱員再培訓局已於二零零四年九月十四日批核此帳目。

15.Approval of accounts

The accounts were approved by the Employees Retraining Board on 14th September, 2004.