



## 財務報表

截至2005年3月31日止年度

### 核數師報告書

#### 致僱員再培訓局各委員

(於香港根據僱員再培訓條例成立)

我們已完成審核載於第四十九頁至第五十六頁按照香港普遍採納的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，並按僱員再培訓條例第十一段第二節之規定，只向貴法團提交報告。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進行審核工作。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、所採用的會計政策是否適合僱員再培訓局的具體情況、及有否貫徹地應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，以便獲得充分的憑證，就該等財務報表是否存有重大錯誤陳述，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2005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。

羅兵咸永道會計師行  
執業會計師  
香港，2005年9月12日

## REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31ST MARCH 2005

### AUDITORS' REPORT TO THE MEMBERS OF EMPLOYEES RETRAINING BOARD

(Established in Hong Kong under the Employees Retraining Ordinance)

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 2005 and of its deficit and cash flows for the year then ended and have been properly prepared in accordance with the Employees Retraining Ordinance.

PricewaterhouseCoopers  
Certified Public Accountants  
Hong Kong, 12th September 2005

## 收支表

INCOME AND EXPENDITURE ACCOUNT

截至2005年3月31日止年度  
FOR THE YEAR ENDED 31ST MARCH 2005

	附註 Note	零四至零五年度 2004-2005 港幣HK\$	零三至零四年度 2003-2004 港幣HK\$
<b>收入</b>	<b>Income</b>		
政府補助金	Government subvention	374,191,291	384,669,944
徵款收入	Levy income	4,580,000	4,809,600
利息收入	Interest income	456,245	602,199
培訓課程學費收入	Course fee income	6,855,839	6,844,770
其他收入	Other income	117,610	22,355
		386,200,985	396,948,868
<b>支出</b>	<b>Expenditure</b>		
再培訓津貼	Retraining allowances	77,608,662	90,152,627
再培訓計劃及課程開支	Retraining programmes and course expenses	274,488,477	289,707,361
行政開支	Administrative expenses	39,840,927	35,969,037
資本性開支	Capital expenditure	540,037	433,671
其他開支	Other expenses	1,005,330	1,316,720
		393,483,433	417,579,416
<b>本年度保留赤字</b>	<b>Deficit for the year</b>	(7,282,448)	(20,630,548)

## 權益變動結算表

STATEMENT OF CHANGES IN EQUITY

截至2005年3月31日止年度  
FOR THE YEAR ENDED 31ST MARCH 2005

	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2003年4月1日	At 1st April 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
年內赤字	Deficit for the year		(7,282,448)	(7,282,448)
於2005年3月31日	At 31st March 2005	1,600,000,000	(1,526,567,652)	73,432,348


**資產負債表**  
**BALANCE SHEET**

 2005年3月31日結算  
 AS AT 31ST MARCH 2005

	附註 Note	零四至零五年度 2004-05 港幣HK\$	零三至零四年度 2003-04 港幣HK\$
<b>流動資產</b> <b>Current assets</b>			
租金及其他按金	Rental and utility deposits	1,460,734	1,441,235
預付開支	Prepayments	1,010,644	1,084,282
應收利息	Interest receivable	81,035	3,251
應收培訓課程收入	Course fee receivables	491,682	573,451
其他應收收入	Other receivables	17,873,394	5,932,850
與多間培訓機構之往來賬目	Amounts due from training bodies	11,419,509	12,013,229
與人民入境事務處之往來賬目	Amount due from Immigration Department	47,067	75,505
現金及銀行結存	Cash and bank balances	875,553,837	229,885,263
		907,937,902	251,009,066
<b>扣除：</b>			
<b>流動負債</b> <b>Current liabilities</b>			
與多間培訓機構之往來賬目	Amounts due to training bodies	186,334	814,465
在職培訓津貼之準備	Provision for on-the-job training allowances	132,569	136,771
應付開支	Accruals	22,983,902	24,975,341
延遞收益	Deferred income	811,202,749	144,367,693
		834,505,554	170,294,270
		73,432,348	80,714,796
<b>僱員再培訓基金</b>	<b>Employees Retraining Fund</b>	1,600,000,000	1,600,000,000
<b>累積(赤字)</b>	<b>Accumulated deficits</b>	(1,526,567,652)	(1,519,285,204)
		73,432,348	80,714,796

**現金流動表**  
**CASH FLOW STATEMENT**

 截至2005年3月31日止年度  
 FOR THE YEAR ENDED 31ST MARCH 2005

		零四至零五年度 2004-05 港幣HK\$	零三至零四年度 2003-04 港幣HK\$
<b>營業活動</b> <b>Operating activities</b>			
年內赤字	Deficit for the year	(7,282,448)	(20,630,548)
利息收入	Interest income	(456,245)	(602,199)
未計營運資金變動前之營業現金流量	Operating cash flows before working capital changes	(7,738,693)	(21,232,747)
租金及其他按金之(增加)/減少	(Increase)/decrease in rental and utility deposits	(19,499)	10,699
預付開支之減少/(增加)	Decrease/(increase) in prepayments	73,638	(33,321)
應收培訓課程收入之減少/(增加)	Decrease/(increase) in course fee receivables	81,769	(27,754)
其他應收收入之增加	Increase in other receivables	(11,940,544)	(5,909,074)
應收多間培訓機構款項之減少	Decrease in amounts due from training bodies	593,720	714,704
應收人民入境事務處款項之減少/(增加)	Decrease/(increase) in amount due from Immigration Department	28,438	(16,815)
應付多間培訓機構款項之減少	Decrease in amount due to training bodies	(628,131)	(1,903,329)
在職培訓津貼準備之減少	Decrease in provision for on-the-job training allowances	(4,202)	(88,102)
應付開支之減少	Decrease in accruals	(1,991,439)	(1,249,558)
延遞收益之增加	Increase in deferred income	666,835,056	143,619,217
營業活動使用之現金	Cash generated from operating activities	645,290,113	113,883,920
<b>投資活動</b> <b>Investing activities</b>			
已收利息	Interest received	378,461	722,252
現金及現金等同項目之增加淨額	Net increase in cash and cash equivalents	645,668,574	114,606,172
於4月1日之現金及等同現金項目	Cash and cash equivalents at 1st April	229,885,263	115,279,091
於3月31日之現金及等同現金項目	Cash and cash equivalents at 31st March	875,553,837	229,885,263



## 財務報表附註

### 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，用作提供再培訓課程予僱員。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。

香港會計師公會已頒布多項新增及經修訂香港財務報告準則及香港會計實務準則(新香港財務報告準則)，並於2005年1月1日或之後開始之會計期間生效。本局已開始評估該等新香港財務報告準則之影響，唯並未能就該等新香港財務報告準則是否對營運業績及財務狀況造成重大影響而達致結論。

#### (b) 收益之計算

政府補助金乃政府按本局與其訂定而履行之條款，並於收到撥款時入帳。

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

本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

## NOTES TO THE ACCOUNTS

### 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.

The HKICPA has issued a number of new and revised Hong Kong Financial Reporting Standards and Hong Kong Accounting Standards ("new HKFRSs") which are effective for accounting periods beginning on or after 1st January 2005. The Board has not early adopted these new HKFRSs in the accounts for the year ended 31st December 2004. The Board has already commenced an assessment of the impact of these new HKFRSs but is not yet in a position to analyse and quantify the impact of these new HKFRSs on its results of operations and financial position.

#### (b) Revenue recognition

Government subvention is recognised when there is a reasonable assurance that the Board will comply with the conditions attaching with them and that the subvention will be received. Government subvention is credited to the income and expenditure account for the amount entitled and the related expenditure is debited to the income and expenditure account when incurred.

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 and other income are recognised on an accrual basis.

#### (c) Capital expenditure

Capital expenditure represents the cost of fixed assets including leasehold improvements, furniture and fixtures and office and computer equipment. The Board has taken the advantage of the exemption under Section 2 of SSAP 17 "Property, plant and equipment", that all fixed assets acquired for the use of the Employees Retraining Board are written off to the income and expenditure account in the year of acquisition.

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。

#### e) 僱員福利

僱員再培訓局為所有僱員提供界定供款退休金計劃，此計劃的供款是由僱員再培訓局及其僱員按僱員基本薪金之百分比計算，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，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待放取才確認。

#### (f) 現金及等同現金項目

現金及等同現金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，現金及等同現金項目包括現金及存放於銀行之活期存款。

### 3 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經常性資助金額 - 港幣364,100,000 (2004: 港幣377,984,000)和墊支入境事務處代本局收取外僱僱主徵款之行政費 - 港幣10,091,291 (2004: 港幣6,685,944)。

### 4 徵款收入

根據僱員再培訓條例第十四段第一節，向透過「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，並在首兩年僱傭合約期前預先繳付。本年度的徵款，乃以每一名輸入僱員每月港幣四百元計算。

### 5 利息收入

#### (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) 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 Government subvention

The government subvention received from the Government of the Hong Kong Special Administrative Region represent an annual grant of HK\$364,100,000 (2004: HK\$377,984,000) and a special grant of HK\$10,091,291 (2004: HK\$6,685,944) to cover the administrative charges for the collection of levy from Employers of Foreign Domestic Helpers.

### 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 Interest income

	零四至零五年度 2004-05 港幣HK\$	零三至零四年度 2003-04 港幣HK\$
培訓資金利息	13,123	27,302
銀行存款利息	443,122	574,897
	456,245	602,199



## 6 其他收入

## 6 Other income

		零四至零五年度 2004-05 港幣HK\$	零三至零四年度 2003-04 港幣HK\$
出售固定資產之得益	Proceeds from disposal of fixed assets	8,494	120
向其他機構提供服務收費	Income from service rendered to other organisations	109,111	-
雜項收入	Sundry income	5	22,235
		117,610	22,355

## 7 再培訓津貼

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的學員均會獲得指定的再培訓津貼。

## 7 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.

## 8 再培訓計劃及課程開支

## 8 Retraining programmes and course expenses

		零四至零五年度 2004-05 港幣HK\$	零三至零四年度 2003-04 港幣HK\$
再培訓資源中心	Retraining Resource Centres	6,946,197	6,644,517
技能評估中心	Skills Assessment Centre	4,449,661	3,800,432
自僱創業支援計劃	Self Employment Business Start-up Assistance Scheme	65,522	523,743
家務助理「家務通」服務計劃	Integrated Scheme for Local Domestic Helpers	6,525,265	6,512,161
在職培訓計劃開支	On-the-Job Training Scheme	615,925	460,431
宣傳及推廣費用	Publicity Programmes	5,177,595	5,293,900
再培訓課程開支	Retraining courses expenses	250,650,043	266,435,171
導師培訓課程	Training for trainers	37,909	30,006
課程發展及支援	Course Development and support	20,360	7,000
		274,488,477	289,707,361

## 9 行政開支

## 9 Administrative expenses

		零四至零五年度 2004-05 港幣HK\$	零三至零四年度 2003-04 港幣HK\$
徵款收集費	Annual handling fee	10,105,329	6,717,129
核數師酬金	Auditors' remuneration	75,510	75,050
大廈管理費	Building management fee	686,433	685,923
汽車使用費用	Car running expenses	135,693	124,599
運輸費	Delivery charges	103,931	105,799
房屋津貼	Housing allowance	1,328,878	1,415,848
保險費	Insurance	364,855	357,898
專業顧問費	Legal and professional fees	5,150	103,644
雜項	Miscellaneous	77,578	79,469
報紙及雜誌費用	Newspapers and magazines	7,010	6,969
郵費	Postage	19,464	17,867
印刷及文具費用	Printing and stationery	143,755	145,343
公積金	Provident fund contributions	772,305	758,406
招聘開支	Recruitment expenses	15,940	19,624
租金及差餉費	Operating lease rentals in respect of land and buildings	2,349,014	2,406,286
設備保養維修	Repairs and maintenance	121,667	124,026
研究及員工培訓費用	Research and staff training costs	525,296	533,532
員工薪資及津貼	Salaries and allowances	22,363,299	21,662,969
社交費用	Social expenses	49,692	52,408
員工福利	Staff welfare	40,146	41,948
翻譯支出	Translation fees	17,500	9,000
交通費	Travelling expenses	12,966	15,282
公用設施費	Utility expenses	519,516	510,018
		39,840,927	35,969,037

## 10 資本性開支

## 10 Capital expenditure

		零四至零五年度 2004-05 港幣HK\$	零三至零四年度 2003-04 港幣HK\$
傢俬及附屬裝置	Furniture and fixtures	8,520	680
辦公室設備	Office equipment	29,665	2,631
寫字樓裝修	Leasehold improvements	19,898	-
電腦設備	Computer equipment	481,954	430,360
		540,037	433,671

### 11 其他開支

其他開支指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 或有負債

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，質疑香港特別行政區政府徵收外傭僱主款項的合法性，此案件尚未完結。截至2005年3月31日，僱員再培訓局已收取了港幣8億1千1百萬元徵款(2004: 港幣1億4千4百萬元)。

### 14 營業租賃

於3月31日，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，未來最少之租金支出為：

### 11 Other expenses

Other expenses represent the expenses incurred for 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 2005, the levy received by the Board amounted to HK\$811 million (2004: 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:

		零四至零五年度 2004-05 港幣HK\$	零三至零四年度 2003-04 港幣HK\$
一年內	Not later than one year	4,189,050	4,191,699
第二至五年內	Later than one year but not later than five years	1,487,352	4,455,960
		5,676,402	8,647,659

### 15 批核帳目

僱員再培訓局已於2005年9月12日批核此帳目。

### 15 Approval of accounts

The accounts were approved by the Employees Retraining Board on 12th September 2005.