



## 核數師 報告書

**本**

核數師已完成審核刊於第51頁至第52頁按照香港公認會計原則（詳情見附註2）編製的財務報表。

### 僱員再培訓局及核數師的責任

香港僱員再培訓條例規定僱員再培訓局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二零零零年三月三十一日的財政狀況及 貴法團截至該日止年度的赤字，並已按照香港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

二零零零年九月十二日

\* 報告之中文譯本如與英文有異，概以英文為準。

# 收支表

截至二零零零年三月三十一日止年度

	附註	一九九九至 二零零零年 港幣	一九九八至 一九九九年 港幣
<b>收入</b>			
徵款收入	3	5,178,400	16,123,200
利息收入	4	46,894,723	56,662,861
培訓課程學費收入		10,050,410	11,007,700
其他收入		-	3,000
		<u>62,123,533</u>	<u>83,796,761</u>
<b>支出</b>			
再培訓津貼	5	93,273,619	88,904,957
再培訓計劃及課程開支	6	259,752,795	250,589,261
行政開支	7	25,454,218	22,637,317
資本性開支	8	6,581,333	3,261,921
其他開支		-	6,030
		<u>385,061,965</u>	<u>365,399,486</u>
本年度保留赤字		(322,938,432)	(281,602,725)
承前累積赤字		<u>(735,844,285)</u>	<u>(454,241,560)</u>
累積赤字		<u>(1,058,782,717)</u>	<u>(735,844,285)</u>



## 資產負債表

二零零零年三月三十一日結算

附註	一九九九至 二零零零年 港幣	一九九八至 一九九九年 港幣
<b>流動資產</b>		
租金及其他按金 ●.....●	1,577,435	798,487
預付開支 ●.....●	1,946,557	6,022,239
應收利息 ●.....●	20,202,083	22,262,479
其他應收收入 ●.....●	1,591	1,114
與多間培訓機構之往來賬目 ●.....●	18,139,912	6,809,916
與入境事務處之往來賬目 ●.....●	254,400	48,000
現金及銀行結存 ●.....●	521,184,676	849,212,696
	<u>563,306,654</u>	<u>885,154,931</u>
<b>扣除：流動負債</b>		
與多間培訓機構之往來賬目 ●.....●	6,052,843	6,626,459
徵款收集費準備 ●.....●	150,000	191,730
退還給學員的考試費用之準備 ●.....●	276,456	761,336
退還給在職培訓津貼之準備 ●.....●	277,040	-
應付開支 ●.....●	13,687,390	11,518,215
延遞收益 ●.....●	1,645,642	1,901,476
	<u>22,089,371</u>	<u>20,999,216</u>
	<u>541,217,283</u>	<u>864,155,715</u>
<b>來源：</b>		
僱員再培訓基金/一般基金 ●.....● 9	1,600,000,000	1,600,000,000
累積(赤字)/盈餘 ●.....●	<u>(1,058,782,717)</u>	<u>(735,844,285)</u>
	<u>541,217,283</u>	<u>864,155,715</u>

從第51頁至第56頁之財務表已於二零零零年九月十二日

經僱員再培訓局批核。

賬項附註第53頁至56頁乃本財務報告表之一部份。



# 財務報表附註

截至二零二零年三月三十一日止年度

## 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八十八段，獲得豁免所有香港之稅務。

## 2. 主要會計政策

本財務報表是按歷史常規之應計收支會計基礎為準則，並符合香港公認的會計原則編製。所採用的主要會計政策如下：

### 資本性開支

資本性開支包括本局所添置的有關固定資產之開支，均會在本年之收入中支付。

### 營業租約

營業租約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，並參考了本金及應用之利率計算。

培訓課程學費收入按課程完結後才入賬。



### 3. 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。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。

此項徵款需按兩年僱傭合約期預先繳付，不能退回。

### 4. 利息收入

	一九九九至 二零零零年	一九九八至 一九九九年
	港幣	港幣
培訓資金利息 ● .....	739,332	908,084
銀行存款利息 ● .....	46,155,391	55,754,777
	46,894,723	56,662,861

### 5. 再培訓津貼

根據僱員再培訓條例第二十一段第四節，參與全日制再培訓課程而符合資格領取再培訓津貼之學員均可獲得指定的再培訓津貼。

### 6. 再培訓計劃及課程開支

	一九九九至 二零零零年	一九九八至 一九九九年
	港幣	港幣
再培訓資源中心 ● .....	4,990,051	-
在職培訓計劃開支 ● .....	2,135,229	1,998,268
宣傳及推廣費用 ● .....	3,983,588	5,088,526
再培訓課程開支 ● .....	248,610,405	243,471,967
教員培訓課程 ● .....	33,522	30,500
	259,752,795	250,589,261



## 7. 行政開支

	一九九九至 二零零零年	一九九八至 一九九九年
	港幣	港幣
徵款收集費	118,836	200,000
核數師酬金	76,000	82,500
大廈管理費	685,889	515,784
汽車使用費用	124,811	139,694
運輸費	149,810	141,290
房屋津貼	1,074,373	631,778
保險費	252,467	199,734
專業顧問費	130,389	101,584
雜項	189,974	141,475
報紙及雜誌費用	6,240	11,942
郵費	36,600	34,176
印刷及文具費用	132,879	132,572
公積金	561,950	383,402
招聘開支	119,249	263,682
租金及差餉費	2,932,477	2,298,387
設備保養維修	203,819	184,914
研究及員工培訓費用	109,125	105,252
員工薪資及津貼	18,121,874	16,441,104
社交費用	64,617	144,185
員工福利	57,495	82,635
翻譯支出	41,870	48,950
交通費	17,366	19,196
公用設施費	246,108	333,081
	<u>25,454,218</u>	<u>22,637,317</u>

## 8. 資本性開支

	一九九九至 二零零零年	一九九八至 一九九九年
	港幣	港幣
以成本計算		
傢俬及附屬裝置	292,803	131,760
辦公室設備	210,970	183,760
裝修	2,237,009	517,590
電腦設備	3,840,551	2,428,811
	<u>6,581,333</u>	<u>3,261,921</u>



## 7. 行政開支

	一九九九至 二零零零年	一九九八至 一九九九年
	港幣	港幣
徵款收集費	118,836	200,000
核數師酬金	76,000	82,500
大廈管理費	685,889	515,784
汽車使用費用	124,811	139,694
運輸費	149,810	141,290
房屋津貼	1,074,373	631,778
保險費	252,467	199,734
專業顧問費	130,389	101,584
雜項	189,974	141,475
報紙及雜誌費用	6,240	11,942
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社交費用	64,617	144,185
員工福利	57,495	82,635
翻譯支出	41,870	48,950
交通費	17,366	19,196
公用設施費	246,108	333,081
	<u>25,454,218</u>	<u>22,637,317</u>

## 8. 資本性開支

	一九九九至 二零零零年	一九九八至 一九九九年
	港幣	港幣
以成本計算		
傢俬及附屬裝置	292,803	131,760
辦公室設備	210,970	183,760
裝修	2,237,009	517,590
電腦設備	3,840,551	2,428,811
	<u>6,581,333</u>	<u>3,261,921</u>

## 9. 僱員再培訓基金

	一九九九至 二零零零年	一九九八至 一九九九年
	港幣	港幣
本年度開初結餘	1,600,000,000	1,100,000,000
本年內政府注資	-	500,000,000
本年度累積結餘	<u>1,600,000,000</u>	<u>1,600,000,000</u>

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。

## 10. 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：

	一九九九至 二零零零年	一九九八至 一九九九年
	港幣	港幣
營運租賃於下列期間屆滿		
一年內	120,000	1,718,420
第二至五年內	3,602,421	416,364
	<u>3,722,421</u>	<u>2,134,784</u>

## 11. 資本租賃

	一九九九至 二零零零年	一九九八至 一九九九年
	港幣	港幣
未錄入財務報表的資本開支 包括租賃物業、廠房及設備等合約	<u>954,000</u>	<u>2,252,040</u>

**W**e have audited the financial statements on pages 58 to 59 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 Ordinance requires the Employees Retraining Board to prepare financial statements which give a true and fair view. In preparing financial statements which give a true and fair view 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, in all material respects, of the state of the Employees Retraining Board's affairs as at 31 March 2000 and of its deficit for the year then ended and have been properly prepared in accordance with the Employees Retraining Ordinance.

Delloitte Touche Tohmatsu  
Certified Public Accountants  
12 September, 2000



# Income <sup>And</sup> Expenditure Account

For The Year Ended 31<sup>st</sup> March 2000

	NOTES	<u>1999-2000</u>	<u>1998-1999</u>
		HK\$	HK\$
<b>INCOME</b>			
Levy income •.....•	3	5,178,400	16,123,200
Interest income •.....•	4	46,894,723	56,662,861
Course fees income •.....•	•	10,050,410	11,007,700
Other income •.....•	•	-	3,000
		<u>62,123,533</u>	<u>83,796,761</u>
<b>EXPENDITURE</b>			
Retraining allowances •.....•	5	93,273,619	88,904,957
Retraining programmes and course expenses •.....•	6	259,752,795	250,589,261
Administrative expenses •.....•	7	25,454,218	22,637,317
Capital expenditure •.....•	8	6,581,333	3,261,921
Other expenses •.....•	•	-	6,030
		<u>385,061,965</u>	<u>365,399,486</u>
<b>DEFICIT FOR THE YEAR •.....•</b>		<b>(322,938,432)</b>	<b>(281,602,725)</b>
<b>ACCUMULATED DEFICIT BROUGHT FORWARD •.....•</b>		<b>(735,844,285)</b>	<b>(454,241,560)</b>
<b>ACCUMULATED DEFICIT CARRIED FORWARD •.....•</b>		<b><u>(1,058,782,717)</u></b>	<b><u>(735,844,285)</u></b>

# Balance Sheet

AT 31<sup>st</sup> March, 2000

NOTES	<u>1999-2000</u>	<u>1998-1999</u>
	HK\$	HK\$
<b>CURRENT ASSETS</b>		
Rental and utility deposits	1,577,435	798,487
Prepayments	1,946,557	6,022,239
Interest receivable	20,202,083	22,262,479
Other receivables	1,591	1,114
Amounts due from training bodies	18,139,912	6,809,916
Amount due from Immigration Department	254,400	48,000
Cash and bank balances	521,184,676	849,212,696
	<u>563,306,654</u>	<u>885,154,931</u>
<b>CURRENT LIABILITIES</b>		
Amounts due to training bodies	6,052,843	6,626,459
Provision for annual handling fees	150,000	191,730
Provision for examination allowances	276,456	761,336
Provision for On-the-Job Training allowances	277,040	-
Accruals	13,687,390	11,518,215
Deferred income	1,645,642	1,901,476
	<u>22,089,371</u>	<u>20,999,216</u>
	<u>541,217,283</u>	<u>864,155,715</u>
Financed by:		
<b>EMPLOYEES RETRAINING FUND</b>	1,600,000,000	1,600,000,000
<b>ACCUMULATED DEFICIT</b>	<u>(1,058,782,717)</u>	<u>(735,844,285)</u>
	<u>541,217,283</u>	<u>864,155,715</u>

The financial statements on pages 58 to 63 were approved by the Employees Retraining Board on 12 September, 2000.

The notes on page 60 to 63 form an integral part of these financial statements.



# Notes To The Financial Statements

For The Year Ended 31<sup>st</sup> March 2000

## 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 recognised on a time proportion basis by reference to the principal outstanding and at the interest rate applicable.

Course fees income is recognised when the courses are completed.



### 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. INTEREST INCOME

	<u>1999-2000</u>	<u>1998-1999</u>
	HK\$	HK\$
Interest on training funds subsidies ●-----●	739,332	908,084
Interest on bank deposits ●-----●	<u>46,155,391</u>	<u>55,754,777</u>
	<u>46,894,723</u>	<u>56,662,861</u>

### 5. 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 retraining courses.

### 6. RETRAINING PROGRAMMES AND COURSE EXPENSES

	<u>1999-2000</u>	<u>1998-1999</u>
	HK\$	HK\$
Retraining resources centres ●-----●	4,990,051	-
On-the-Job Training Scheme ●-----●	2,135,229	1,998,268
Publicity programmes ●-----●	3,983,588	5,088,526
Retraining courses expenses ●-----●	248,610,405	243,471,967
Training for trainers ●-----●	<u>33,522</u>	<u>30,500</u>
	<u>259,752,795</u>	<u>250,589,261</u>



## 7. ADMINISTRATIVE EXPENSES

	<u>1999-2000</u>	<u>1998-1999</u>
	HK\$	HK\$
Annual handling fee	118,836	200,000
Auditors' remuneration	76,000	82,500
Building management fee	685,889	515,784
Car running expenses	124,811	139,694
Delivery charges	149,810	141,290
Housing allowances	1,074,373	631,778
Insurance	252,467	199,734
Legal and professional fees	130,389	101,584
Miscellaneous	189,974	141,475
Newspapers and magazines	6,240	11,942
Postage	36,600	34,176
Printing and stationery	132,879	132,572
Provident fund contribution	561,950	383,402
Recruitment expenses	119,249	263,682
Rent and rates	2,932,477	2,298,387
Repairs and maintenance	203,819	184,914
Research and staff training cost	109,125	105,252
Salaries and allowances	18,121,874	16,441,104
Social expenses	64,617	144,185
Staff welfare	57,495	82,635
Translation fee	41,870	48,950
Travelling expenses	17,366	19,196
Utility expenses	246,108	333,081
	<u>25,454,218</u>	<u>22,637,317</u>

## 8. CAPITAL EXPENDITURE

	<u>1999-2000</u>	<u>1998-1999</u>
	HK\$	HK\$
<b>COST</b>		
Furniture and fixtures	292,803	131,760
Office equipment	210,970	183,760
Leasehold improvements	2,237,009	517,590
Computer equipment	3,840,551	2,428,811
	<u>6,581,333</u>	<u>3,261,921</u>



## 9. EMPLOYEES RETRAINING FUND

	<u>1999-2000</u>	<u>1998-1999</u>
	HK\$	HK\$
Balance at beginning of the year	1,600,000,000	1,100,000,000
Funds received during the year	-	500,000,000
Balance at end of the year	<u>1,600,000,000</u>	<u>1,600,000,000</u>

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.

## 10. 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:

	<u>1999-2000</u>	<u>1998-1999</u>
	HK\$	HK\$
Operating leases which expire:		
Within one year	120,000	1,718,420
In the second to fifth year inclusive	<u>3,602,421</u>	<u>416,364</u>
	<u>3,722,421</u>	<u>2,134,784</u>

## 11. CAPITAL COMMITMENT

	<u>1999-2000</u>	<u>1998-1999</u>
	HK\$	HK\$
Capital expenditure in respect of the acquisition of property, plant and equipment contracted for but not provided in the financial statements	<u>954,000</u>	<u>2,252,040</u>