

宗旨

財務及採購科為行政總部各部門及服務單位（醫院除外）提供中央會計服務，負責管理東華的基金，並確保各項計劃和活動獲得適當的財政支持，合乎經濟及成本效益。本科亦負責中央採購物資及服務，向供應商爭取最優惠價格。

組織

財務及採購工作是在財務委員會的領導和財務及採購科的支援下運作。本科有三個部門，分別是財務會計部、成本管理部和採購及供應部。

財務報告

二〇〇四至〇五年度東華的總收入為四十八億七千二百三十萬元，總支出為四十六億四千一百一十萬元，盈餘有二億三千一百二十萬元，撥歸各服務發展基金及儲備基金。

經常性收入

二〇〇四至〇五年度的經常性收入為四十八億七千二百三十萬元，其中三十九億零九百四十萬元為政府津貼，五億六千一百四十萬元為各項服務的收費，二億一千零三十萬元為租金收入，一億八千零二十萬元為外界捐款及一千一百萬元為利息及投資收益。

經常性支出

二〇〇四至〇五年度的經常性支出為四十六億四千一百一十萬元，其中二十五億七千四百四十萬元為醫療服務經費，十億零五百萬元為教育服務經費，八億三千五百四十萬元為社會服務經費，六千八百萬元為物業管理經費，一億三千九百八十萬元為中央行政開支及一千八百五十萬元為籌募經費。有關經常費用收支資料撮錄於附錄F1(b)及(c)。

建設費開支

截至二〇〇五年三月三十一日，總建設費為三十一億三千三百八十萬元，其中六億四千一百七十萬元為醫療衛生服務計劃開支，八億五千八百一十萬元為教育服務計劃開支，八億零六百四十萬元為社會服務計劃開支，七億八千七百四十萬元為物業發展計劃開支及四千零二十萬元為其他計劃開支。詳細資料撮錄於附錄F2。

Objectives

The finance and supplies functions aim at providing central accounting service for all Divisions and Branches and service centres (except hospitals), managing Tung Wah's funds and ensuring that planned projects and activities are properly financed and implemented in a cost effective and economic manner. The best discount and credit terms are also sought from suppliers through centralized procurement.

Organization

The finance and supplies services are operated under the guidance of the Finance Committee and supported by the Finance & Supplies Division which comprises 3 Sections, including Financial Accounting, Management Accounting, and Purchasing & Supplies.

Finance

For the year 2004/05, the total income received amounted to \$4,872.3 million while the total expenditure was \$4,641.1 million, resulting a net surplus of \$231.2 million transferred to the Service Development Funds and the Reserve Funds.

Recurrent income

Recurrent income for the year 2004/05 was \$4,872.3 million, of which \$3,909.4 million was subvention received from the Government, \$561.4 million from fee income, \$210.3 million from rental of properties, \$180.2 million from donations and \$11.0 million from interest and investments.

Recurrent expenditure

Recurrent expenditure for the year 2004/05 was \$4,641.1 million, of which \$2,574.4 million was attributable to medical services, \$1,005.0 million to education services, \$835.4 million to community services, \$68.0 million to tenement properties, \$139.8 million to the Administration Headquarters and \$18.5 million to fund-raising expenditure. Information on recurrent income and expenditure is presented in Appendix F1(b) & (c).

Capital expenditure

The capital expenditure as at 31 March 2005 amounted to \$3,133.8 million, of which \$641.7 million was spent on medical & health services projects, \$858.1 million on education services projects, \$806.4 million on community services projects, \$787.4 million on property projects and \$40.2 million on other general projects. The details are summarized in Appendix F2.

資產負債表

截至二〇〇五年三月三十一日的資產負債表未及付印，截至二〇〇五年一月三十一日的資產負債表撮錄於附錄F1(a)。

主要發展工作

- 依照東華的建設及經常費用及採購程序條例，監管屬下單位的運作，以提高各項開支的成本效益。
- 完成二〇〇四/〇五至二〇〇八/〇九年度的五年現金流動預算。該預算顯示期間東華財務狀況穩健，並為四項物業發展計劃預留資金，包括約需七千萬元的鴨巴甸街二至六號項目，約需一億一千一百萬元的駱克道一九三至一九七號項目，約需三千四百萬元的巴炳頓道項目，及約需五千六百萬元的福全街五十六號項目，以擴大未來租務收入來源。連同東華行政總部的緊縮開支政策，東華向社會提供服務的能力將大為提高。
- 就東華的投資策略作出檢討。董事局議決港元債券投資上限設定為東華流動現金百分之三十。
- 為應付日益增長的購買交易量及提高支票付款的工作效率，東華經審慎研究後，議決委託一間銀行承辦印發支票付款的工作。新措施既可節省簽署支票的時間，更可大量減少處理印發支票的行政成本。
- 人力資源電腦系統的計算臨時員工薪酬副系統與舊系統並行運作，效果良好。系統已於二〇〇四年六月正式運行。
- 人力資源電腦系統於二〇〇四年十一月推出員工薪酬預算的副系統，以協助各部門及服務單位計算週年預算案的員工薪酬部分。
- 財務會計電腦系統將分兩個階段重新編寫。第一階段的電腦程式及初期測試經已完成，將於二〇〇五年進行詳盡測試。
- 通過中央招標方式與多間供應商簽訂採購合約，供應商以優惠價格為東華屬下服務單位供應印刷品、紙張及電腦硬件和軟件等。

Balance sheet

The balance sheet at the end of the financial year (i.e. 31 March 2005) was not yet available at the time of printing, but the balance sheet as at 31 January 2005 is presented in Appendix F1(a).

Major Development Tasks

- Tung Wah's operations are monitored in accordance with the Regulations for Capital and Recurrent Expenditure and Procurement Procedures to achieve both economy and cost-effectiveness.
- The 5-year cash flow forecast for the years from 2004/05 to 2008/09 has been formulated. The forecast shows a healthy financial position of Tung Wah with a plan for developing 4 property projects, namely Nos. 2-6 Aberdeen Street at \$70 million, Nos. 193-197 Lockhart Road at \$111 million, No. 21 Babington Path at \$34 million and No. 56 Fuk Tsun Street at \$56 million to enhance the future rental income. These plans, together with tight control on the costs of the Administration Headquarters, will enable Tung Wah to provide more services for the community.
- A review on the investment strategy of Tung Wah was conducted. The Board has set a ceiling at a maximum of 30% of Tung Wah's surplus cash for purchase of high-rating Hong Kong Dollar bonds.
- In response to the increasing volume of transactions and to improve the efficiency of the cheque payment function, a study on cheque outsourcing services (COS) was conducted. After careful consideration, the cheque printing and dispatching services have been outsourced to a local bank. The COS not only saves a lot of time of the authorized signatories in signing cheques, but also reduces the administration cost in handling a large volume of cheques to a great extent.
- The parallel run of sub-system of the Human Resources Information System (HRIS) for the payroll of temporary staff was completed with satisfaction. The sub-system was put into live run in June 2004.
- To facilitate all Divisions and Branches as well as service centres to project their personal emoluments expenditure for their annual operating budgets, a new personal emolument budget module was developed in the HRIS and put into use in November 2004.
- The computerized Financial Accounting System (FAS) is under redevelopment in 2 phases. The programming of Phase I redevelopment has been completed and a thorough testing is expected to be conducted in 2005.
- Various annual tendering exercises have been conducted on printed matters, paper and computer hardware & software with term contracts arranged at preferential prices for Tung Wah.

- 通過中央招標方式為東華安排二〇〇五至〇六年度的保險計劃、二〇〇四至〇六年度職前體格檢查服務及二〇〇五至〇七年度牙齒保健服務。
- 與一間大型超級市場簽訂貨品供應合約，獲得價格優惠。
- 通過中央招標方式，東華屬下各學校享有多方面的優惠服務，如午餐飯盒、校服、校章、領帶、教科書、練習本、美勞用品、小食部服務、學生輔導、電腦技術支援、學童校巴服務及機器售賣飲品服務。
- 社會服務單位透過中央採購程序，在膳食用料、奶類製品、旅遊車租賃服務、藥物及保安護衛服務等享有優惠，其中膳食用料的合約價平均比市價便宜約百分之四十。
- 通過中央招標方式，為新投入服務的幼稚園、中醫藥科研中心及社區書院臨時辦公室購置質優價廉的傢具及器材。
- 為社會服務單位安排醫療失誤及專業責任保險。
- Tendering exercises on insurance programme for 2005/06, pre-appointment medical examination package for 2004/06 and staff dental scheme for 2005/07 have been conducted.
- A contract has been entered with a leading supermarket to obtain a preferential discount for purchases of Tung Wah.
- Various preferential supplies were obtained through tendering exercises on lunch boxes, student uniforms, school badges/ties, textbooks, exercise books, art materials & tools, tuckshop service, student counselling service, technical support service, student coach service and drink vending machine service for education services centres.
- Various preferential supplies were obtained through centralized procurement on food provision, dairy products, coach service, drugs and security guarding service for community services centres. The contract prices of raw food were on average 40% lower than those of the market.
- Centralized tendering exercises have been conducted to obtain preferential offers for various supplies, including furniture and equipment for a newly established kindergarten, a Chinese medicine clinical centre and a temporary office of the Community College to facilitate their commencement of operation.
- An insurance programme for Medical Malpractice and Professional Indemnity has been arranged for community services centres.

	二〇〇五年一月三十一日 31 January 2005 港幣 HK \$	二〇〇四年三月三十一日 31 March 2004 港幣 HK \$
非流動資產 NON-CURRENT ASSETS		
固定資產 Fixed Assets	4,412,836,878	3,969,567,433
股票及債券投資 Investments	242,713,916	274,151,731
	<hr/>	<hr/>
	4,243,719,164	4,243,719,164
流動資產 CURRENT ASSETS		
存貨 Stocks	1,235,381	2,694,535
應收帳目及預付帳目 Accounts receivable and prepayments	12,961,054	15,301,227
文武廟來往帳 Amount due from Man Mo Temple	6,336,881	5,594,207
社區書院來往帳 Amount due from Community College	8,780,533	18,845,253
抵押存款 Pledged time deposits	5,000,000	5,000,000
銀行存款及現金 Cash and cash equivalents	477,529,953	425,639,001
	<hr/>	<hr/>
	511,843,802	473,074,223
流動負債 CURRENT LIABILITIES		
應付帳款 Accounts payable and provisions	(92,185,830)	(140,085,524)
廟宇來往帳 Amount due to general temples	(717,344)	(1,854,327)
香港特別行政區政府來往帳 Amount due to the Government of the HKSAR	(72,877,613)	(64,665,839)
銀行透支 - 抵押 Bank overdrafts - secured	(25,058,586)	(21,924,726)
	<hr/>	<hr/>
	(190,839,373)	(228,530,416)
流動資產淨值 NET CURRENT ASSETS	<hr/>	<hr/>
	321,004,429	244,543,807
非流動負債 NON-CURRENT LIABILITIES		
遞延善款 Deferred Donation	(116,007,997)	(141,764,886)
	<hr/>	<hr/>
	4,860,547,226	4,346,498,085
服務發展基金及儲備基金 SERVICE DEVELOPMENT FUNDS AND RESERVE FUNDS	<hr/>	<hr/>
	4,860,547,226	4,346,498,085

二〇〇四至〇五年度經常費用收支表（估計）

Estimated Recurrent Income and Expenditure Accounts
for the Year Ended 31 March 2005

附錄 F1(b)/Appendix F1(b)

	2004/05 收入 Income 港幣 HK\$	2004/05 支出 Expenditure 港幣 HK\$	2004/05 盈餘 / (虧損) Surplus/(Deficit) 港幣 HK\$	2003/04 盈餘 / (虧損) Surplus/(Deficit) 港幣 HK\$
善款 FUNDS RAISED	180,215,016	(18,472,772)	161,742,244	187,781,735
減： 已計入醫務科收入的善款 Less: Donation included in income of Medical Division	(4,574,849)	-	(4,574,849)	(6,336,189)
已計入教育科收入的善款 Donation included in income of Education Division	(1,324,700)	-	(1,324,700)	(748,236)
已計入社會服務科收入的善款 Donation included in income of Community Services Division	(4,520,000)	-	(4,520,000)	(3,688,300)
已計入東華三院文物館收入的善款 Donation included in income of Tung Wah Museum	(25,000)	-	(25,000)	(23,789)
			151,297,695	176,985,221
利息及投資收入 INTEREST AND INVESTMENT INCOME	11,000,000	-	11,000,000	23,827,734
租金收入 RENTAL INCOME	210,321,000	(67,991,000)	142,330,000	112,394,585
行政總部 ADMINISTRATION HEADQUARTERS	34,072,000	(138,594,200)	(104,522,200)	(91,075,838)
東華三院文物館 TUNG WAH MUSEUM	34,400	(1,277,600)	(1,243,200)	(1,275,840)
醫務科 MEDICAL DIVISION				
醫院 Hospitals	2,504,691,000	(2,504,691,000)	-	-
中醫藥科研中心 Chinese Medicine Clinical Centres	41,138,100	(41,702,200)	(564,100)	2,735,247
中醫普通科門診部 Chinese Medicine General Outpatient Clinics	2,768,000	(5,938,100)	(3,170,100)	(2,967,930)
男士健康普查部 Well Men Clinic	5,773,800	(5,480,000)	293,800	-
婦女健康普查部 Well Women Clinics	16,978,900	(14,529,800)	2,449,100	2,342,352
牙科門診部 Dental Clinics	2,101,000	(2,101,000)	-	(314,587)
			(991,300)	1,795,082

	2004/05 收入 Income 港幣 HK\$	2004/05 支出 Expenditure 港幣 HK\$	2004/05 盈餘 / (虧損) Surplus/(Deficit) 港幣 HK\$	2003/04 盈餘 / (虧損) Surplus/(Deficit) 港幣 HK\$
教育科 EDUCATION DIVISION				
中學 Secondary Schools	612,536,600	(610,987,300)	1,549,300	4,478,574
小學 Primary Schools	277,919,100	(277,153,200)	765,900	632,402
幼稚園 Kindergartens	62,609,100	(64,825,100)	(2,216,000)	(607,835)
特殊學校 Special Schools	52,062,700	(51,964,400)	98,300	135,694
			<u>197,500</u>	<u>4,638,835</u>
社會服務科 COMMUNITY SERVICES DIVISION				
社會服務：				
Community Service:				
安老服務單位 Elderly Services Centres	397,057,900	(399,713,800)	(2,655,900)	861,325
復康服務單位 Rehabilitation Services Centres	251,467,200	(251,415,300)	51,900	11,225,916
青少年及家庭服務 Service for Young People	30,933,800	(31,099,300)	(165,500)	290,121
輔導服務 Counselling Services	7,874,400	(7,874,400)	-	-
幼兒園 Day Nurseries	59,026,800	(58,109,000)	917,800	2,721,145
兒童住宿服務 Residential Services for Children	13,914,700	(14,182,800)	(268,100)	379,627
社會服務綜合大樓行政處				
Social Service Building - Management Office	12,969,600	(13,012,200)	(42,600)	(2,127,712)
			<u>(2,162,400)</u>	<u>13,350,422</u>
公共服務：				
Traditional Services:				
殯儀館 Funeral Parlours	75,204,500	(51,104,900)	24,099,600	24,359,639
其他公共服務單位 Other Traditional Services Centres	20,100,400	(8,910,500)	11,189,900	10,428,142
			<u>35,289,500</u>	<u>34,787,781</u>
			<u>33,127,100</u>	<u>48,138,203</u>
	<u>4,872,325,467</u>	<u>(4,641,129,872)</u>	231,195,595	275,427,982
減：轉至服務發展基金及儲備基金				
Less: Amount to be transferred to				
Service Development Funds and Reserve Funds			(231,195,595)	(275,427,982)
			<u>-</u>	<u>-</u>

Analysis of Estimated Recurrent Income and Expenditure
for the Year Ended 31 March 2005

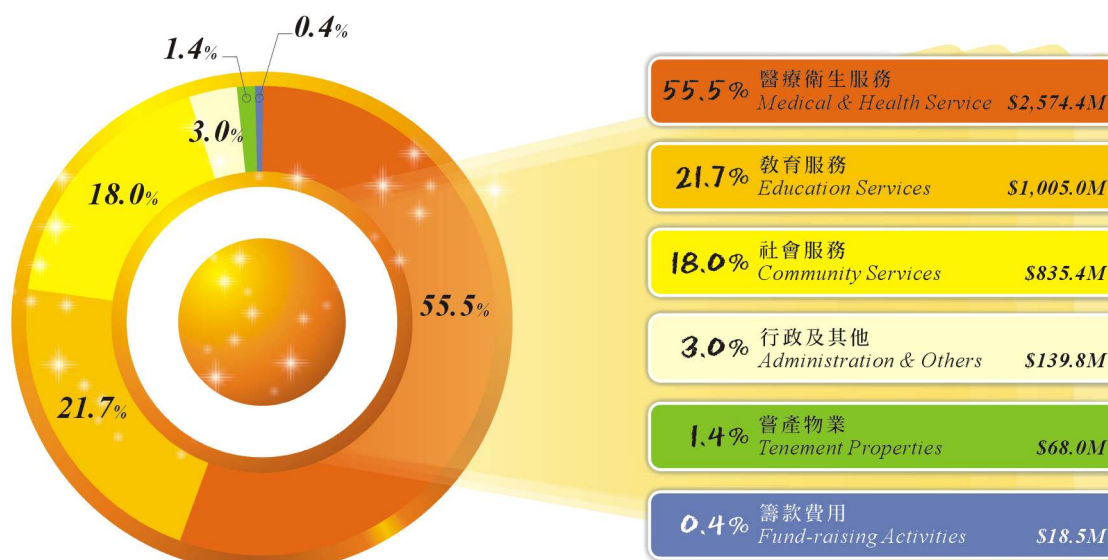
附錄 F1(c)/Appendix F1 (c)

經常收入
Recurrent Income

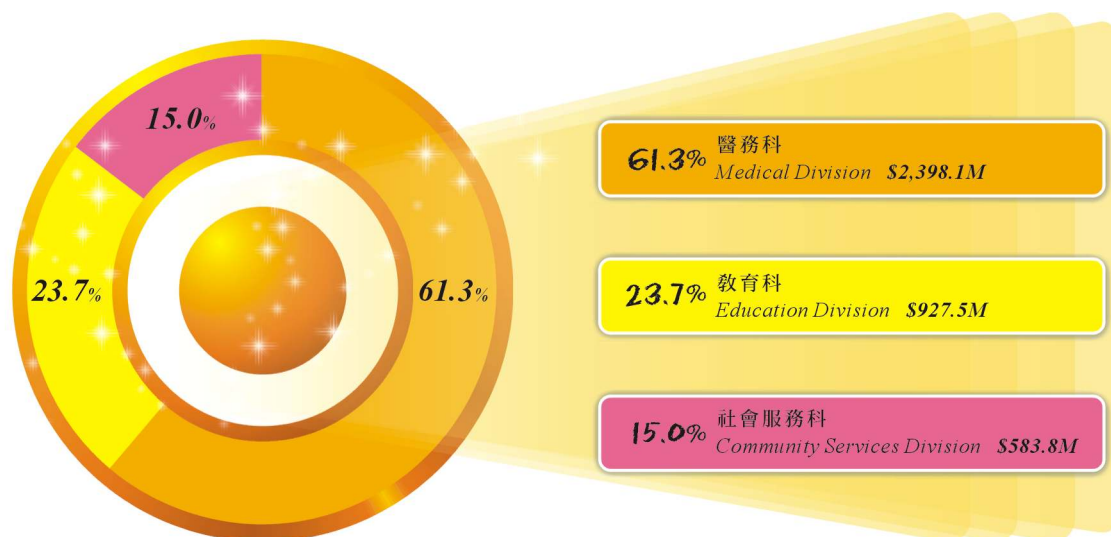


合計 Total: \$4,872.3M

經常開支
Recurrent Expenditure



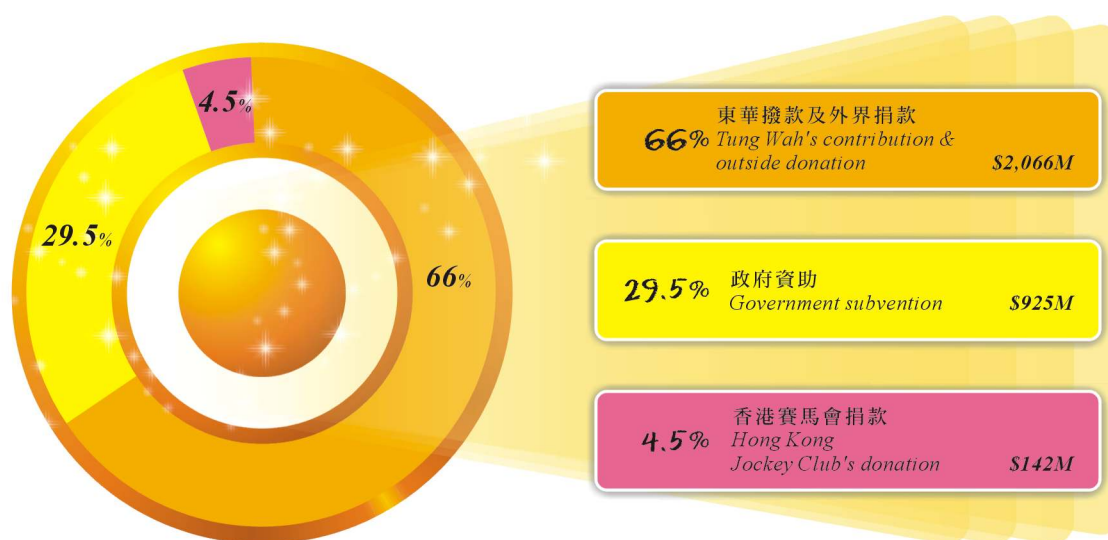
合計 Total: \$4,641.1M



合計 Total: \$3,909.4M

東華各項建設經費主要來自政府資助、香港賽馬會捐款、其他外界捐款及東華內部儲備，以下列出各項主要經費來源：
Tung Wah's capital projects are mainly funded by Government subvention, Hong Kong Jockey Club's donation, other outside donation and its general reserve. Major sources of funding for capital projects are tabulated as below:

已批准的計劃 Approved Project for Existing Service	工程費用 Project Cost	政府資助 Government Subvention	香港賽馬會捐款 Hong Kong Jockey Club Donation	東華撥款及 外界捐款 Tung Wah Contribution & Outside Donation 港幣 HK\$
	港幣 HK\$	港幣 HK\$	港幣 HK\$	港幣 HK\$
醫療服務計劃 Medical services capital projects	641,723,734	69,410,000	34,780,637	537,333,097
教育服務計劃 Education services capital projects	858,146,326	435,911,629	2,456,814	419,777,883
社會服務計劃 Community services capital projects	806,380,419	419,833,479	105,058,290	281,488,650
物業發展計劃 Property capital projects	787,407,433	-	-	787,407,433
其他工程 Other capital projects	40,155,594	-	-	40,155,594
總建設費開支 Total capital expenditure	<u>3,133,813,506</u>	<u>925,155,108</u>	<u>142,295,741</u>	<u>2,066,362,657</u>



合計 Total: \$3,133M