

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

二〇〇五至〇六年度東華的總收入為四十五億八千一百四十萬元，總支出為四十二億六千九百九十萬元，盈餘有三億一千一百五十萬元，撥歸各服務發展基金及儲備基金。

經常性收入

二〇〇五至〇六年度的經常性收入為四十五億八千一百四十萬元，其中三十五億一千二百八十萬元為政府津貼，六億零三百一十萬元為各項服務收費，二億三千七百一十萬元為租金收入，一億九千八百四十萬元為外界捐款及三千萬元為利息及投資收益。

經常性支出

二〇〇五至〇六年度的經常性支出為四十二億六千九百九十萬元，其中二十二億二千三百四十萬元為醫療服務經費，九億九千二百五十萬元為教育服務經費，八億一千九百四十萬元為社會服務經費，七千二百七十萬元為物業管理經費，一億四千一百九十萬元為中央行政開支及二千萬元為籌募經費。有關經常費用收支資料撮錄於附錄F1(b)及(c)。

建設費開支

截至二〇〇六年三月三十一日，總建設費為二十四億七千八百九十萬元，其中五億二千九百四十萬元為醫療衛生服務計劃開支，五億六千五百五十萬元為教育服務計劃開支，六億九千九百八十萬元為社會服務計劃開支，六億四千五百五十萬元為物業發展計劃開支及三千八百七十萬元為其他計劃開支。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 as well as 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 rendered 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 2005/06, the total income received amounted to \$4,581.4 million while the total expenditure was \$4,269.9 million, resulting a net surplus of \$311.5 million transferred to the Service Development Funds and the Reserve Funds.

Recurrent income

Recurrent income for the year 2005/06 was \$4,581.4 million, of which \$3,512.8 million was subvention received from the Government, \$603.1 million from fee income, \$237.1 million from rental of properties, \$198.4 million from donations and \$30.0 million from interest and investments.

Recurrent expenditure

Recurrent expenditure for the year 2005/06 was \$4,269.9 million, of which \$2,223.4 million was attributable to medical services, \$992.5 million to education services, \$819.4 million to community services, \$72.7 million to tenement properties, \$141.9 million to the Administration Headquarters and \$20.0 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 2006 amounted to \$2,478.9 million, of which \$529.4 million was spent on medical & health services projects, \$565.5 million on education services projects, \$699.8 million on community services projects, \$645.5 million on property projects and \$38.7 million on other general projects. The details are summarized in Appendix F2.

資產負債表

截至二〇〇六年三月三十一日的資產負債表未及付印，截至二〇〇六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。
- 完成二〇〇五／〇六至二〇〇九／一〇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，並為兩項物業發展計劃預留資金，包括約需七千萬元的香港鴨巴甸街二至六號項目，及約需五千六百萬元的九龍福全街五十六號項目，以擴大未來租務收入來源。上述物業發展計劃連同東華行政總部的緊縮開支政策，將令東華向社會提供更多服務。
- 就東華的投資策略作出檢討。董事局議決維持港元債券投資上限為東華流動現金百分之三十。
- 重新編寫的財務會計電腦系統第一階段與舊系統並行運作已圓滿結束，新系統於二〇〇六年三月正式運行。為配合新系統推出，財務及採購科對內部工作流程進行檢討及設計，並為各服務單位及學校舉辦一系列訓練課程，讓員工認識新系統的操作及程序。
- 鑑於政府在二〇〇六至〇七年度停止發放過渡期撥款，東華就屬下社會服務單位在整筆撥款資助下的營運情況進行檢討，並根據二〇〇五至〇六年度東華的人手編制及整筆撥款資助模式作出二十年的財務狀況預測。報告顯示在未來十九年東華的財務狀況仍可保持穩健。
- 就東華社會服務單位在過渡期撥款終止後申請特別一筆過撥款一事作出研究。董事局已向社會福利署遞交一份令二〇〇四年四月一日定影的員工及其他員工同樣受惠的撥款用途建議。
- 就香港會計師公會所頒佈在二〇〇五年一月一日或以後實施的香港財務報告準則總覽，以及有關準則對東華制訂財務報表的影響作出評估。為確保東華順利過渡至推行新準則的階段，董事局已制訂適當的措施。

Balance sheet

The balance sheet at the end of the financial year (i.e. 31 March 2006) was not yet available at the time of printing, but the balance sheet as at 31 January 2006 is presented in Appendix F1(a).

Major Development Tasks

- Tung Wah's operations were monitored in accordance with the Regulations for Capital and Recurrent Expenditure and Procurement Procedures to achieve both economy and cost-effectiveness.
- A 5-year cash flow forecast for the years from 2005/06 to 2009/10 had been formulated. The forecast shows a healthy financial position of Tung Wah with a plan for developing 2 property projects, namely Nos. 2-6 Aberdeen Street, Hong Kong at \$70 million, and No. 56 Fuk Tsun Street, Kowloon at \$56 million to enhance future rental income. These plans, together with tight control on the costs of the Administration Headquarters, would enable Tung Wah to provide more services for the community.
- A review on the investment strategy of Tung Wah was conducted. The Board has maintained the ceiling at a maximum of 30% of Tung Wah's surplus cash for purchase of high-rating Hong Kong Dollars bonds.
- The parallel run of Phase I of the Computerized Financial Accounting System (FAS) with the old system was successfully completed, and the FAS was implemented in March 2006. To cope with the launch, internal operational work flows were reviewed and re-designed. Seminars and a series of training sessions were organized for all centres and schools to provide guidance for staff on its operational procedures.
- A review on Lump Sum Grant (LSG) operations for subvented community services centres after the cessation of the Tide-over Grant period in 2006/07 was conducted. Based on the staff establishment of 2005/06, a 20-year projection of Tung Wah under LSG operation was prepared to study the financial viability. The projection showed that under LSG operation, Tung Wah would be able to remain financially sound in the coming 19 years.
- A study on the application of Special One-off Grant after the Tide-over Grant period for subvented community services centres was conducted. A proposal that benefits both staff captured in the snapshot of 1 April 2000 and all other staff had been formulated and submitted to the Social Welfare Department.
- An evaluation on the new Hong Kong Financial Reporting Standards, which were effective for accounting periods on or after 1 January 2005 and issued by the Hong Kong Institute of Certified Public Accountants, as well as their impacts on Tung Wah's

- 檢討本院於一九九三年制訂的財務及會計規則，並正進行編寫有關規則的修訂版，讓員工在處理財務及會計事務時獲得最佳的實務建議及指引。

- 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、文儀用品、清潔用品及電腦硬件、軟件和配件等。

- 通過中央招標方式，為東華安排二〇〇六至〇八年度職前體格檢查服務及員工醫事檢查服務。

- 通過中央招標方式與一間燃油公司簽訂採購合約，供應商於二〇〇五至〇七年度會以較市場低約百分之十五的價格為東華車輛供應燃油。

- 通過中央招標方式，以優惠價格為東華服務單位購買電腦防毒軟件組合，提高成本效益。

- 為東華安排二〇〇六至〇七年度的保險計劃。

- 通過中央招標方式，以優惠價格為東華屬下中醫藥科研中心購買塑料袋和乾果以及為中醫普通科門診部提供中藥磨粉服務。

- 通過中央招標方式，東華屬下各學校享有多方面的優惠，項目包括午餐飯盒、校服、校章、領帶、教科書、練習本、美勞用品、傢俬、電腦設備、電腦技術支援、學童校巴服務及「成長的天空」計劃輔導服務。

- 社會服務單位透過中央採購程序，在膳食用料、老人失禁專用品、香燭用品、藥物及保安護衛服務等享有優惠。

- 通過中央招標方式，為新投入服務的社區書院山東街校舍、小學及中西醫藥治療中心購置質優價廉的傢具及器材。

financial statements was conducted. The Board had devised appropriate action plans with respect to the implementation of the standards to ensure a smooth transition to the new standards.

- A review on the Financial and Accounting Regulations promulgated in 1993 was conducted. A revised edition of the Regulations providing practical advice and guidelines for staff concerning financial management and accounting operations of Tung Wah was under preparation.

- Various annual tendering exercises had been conducted on printed matters, paper, stationery, cleansing items, as well as computer hardware, software and accessories with term contracts arranged at preferential prices for Tung Wah.

- A tendering exercise on pre-appointment medical examination and medical assessment services for 2006/08 had been conducted.

- A tendering exercise on fuel oil for vehicles of Tung Wah in 2005/07 had been conducted and favourable term at 15% off the market price had been secured from the contracted supplier.

- A tendering exercise had been conducted on obtaining the site license of Anti-Virus computer programme at a preferential price for Tung Wah to achieve cost-effectiveness.

- An insurance programme for 2006/07 for Tung Wah had been arranged.

- Tendering exercises on the provision of plastic bags and preserved plums for the Chinese medicine clinical research centres, as well as herbal medicine grinding service for the Chinese medicine general outpatient clinics had been conducted with favourable offers.

- Various preferential supplies were obtained through tendering exercises on lunch boxes, student uniform, school badges, ties, textbooks, exercise books, art materials & tools, furniture, computer facilities and technical support service, student coach service and "Understanding Adolescent Project" counselling service for education services centres.

- Various preferential supplies were obtained through centralized procurement on food provision, diapers, incense coils and joss sticks, medicine and security guarding service for community services centres.

- Centralized tendering exercises had been conducted to obtain preferential offers for various supplies, including furniture and equipment to furnish the newly established Shantung Street campus of the Community College, primary schools, and integrated Chinese and Western medicine treatment centres.

二〇〇六年一月三十一日資產負債表

Balance Sheet as at 31 January 2006

附錄 F1(a)/Appendix F1(a)

	二〇〇六年一月三十一日 31 January 2006 港幣 HK \$	二〇〇五年三月三十一日 31 March 2005 港幣 HK \$
非流動資產 NON-CURRENT ASSETS		
固定資產 Fixed Assets	4,546,254,625	3,984,506,775
股票及債券投資 Investments	181,582,842	240,873,935
	<hr/>	<hr/>
	4,727,837,467	4,225,380,710
流動資產 CURRENT ASSETS		
存貨 Stocks	1,135,737	3,154,575
應收帳目及預付帳目 Accounts receivable and prepayments	16,162,572	19,576,186
文武廟來往帳 Amount due from Man Mo Temple	5,732,279	5,656,918
社區書院來往帳 Amount due from Community College	17,211,515	4,576,237
抵押存款 Pledged time deposits	5,000,000	5,000,000
銀行存款及現金 Cash and cash equivalents	666,487,584	464,494,332
	<hr/>	<hr/>
	711,729,687	502,458,248
流動負債 CURRENT LIABILITIES		
應付帳款 Accounts payable and provisions	(98,698,977)	(129,840,758)
廟宇來往帳 Amount due to general temples	(1,775,847)	(1,181,863)
香港特別行政區政府來往帳 Amount due to the Government of the HKSAR	(83,261,180)	(71,028,890)
銀行透支 - 抵押 Bank overdrafts - secured	(2,559,054)	(37,025,302)
	<hr/>	<hr/>
	(186,295,058)	(239,076,813)
流動資產淨值 NET CURRENT ASSETS	<hr/>	<hr/>
	525,434,629	263,381,435
非流動負債 NON-CURRENT LIABILITIES		
遞延善款 Deferred Donation	(115,725,706)	(127,556,583)
	<hr/>	<hr/>
	5,137,546,390	4,361,205,562
服務發展基金及儲備基金 SERVICE DEVELOPMENT FUNDS AND RESERVE FUNDS	<hr/>	<hr/>
	5,137,546,390	4,361,205,562

二〇〇五至〇六年度經常費用收支表（估計）

Estimated Recurrent Income and Expenditure Accounts
for the Year Ended 31 March 2006

附錄 F1(b)/Appendix F1(b)

	2005/06 收入 Income 港幣HK\$	2005/06 支出 Expenditure 港幣HK\$	2005/06 盈餘 / (虧損) Surplus/(Deficit) 港幣HK\$	2004/05 盈餘 / (虧損) Surplus/(Deficit) 港幣HK\$
善款 FUNDS RAISED	210,067,049	(19,973,742)	190,093,307	162,923,859
減： 已計入醫務科收入的善款 Less: Donation included in income of Medical Division	(3,694,207)	-	(3,694,207)	(3,060,942)
已計入教育科收入的善款 Donation included in income of Education Division	(1,031,192)	-	(1,031,192)	(871,760)
已計入社會服務科收入的善款 Donation included in income of Community Services Division	(6,896,789)	-	(6,896,789)	(4,477,651)
已計入東華三院文物館收入的善款 Donation included in income of Tung Wah Museum	(68,000)	-	(68,000)	(22,098)
			<u>178,403,119</u>	<u>154,491,408</u>
利息及投資收入 INTEREST AND INVESTMENT INCOME	30,000,000	-	<u>30,000,000</u>	<u>21,357,004</u>
租金收入 RENTAL INCOME	237,079,000	(72,748,900)	<u>164,330,100</u>	<u>132,391,696</u>
行政總部 ADMINISTRATION HEADQUARTERS	40,091,300	(136,474,200)	<u>(96,382,900)</u>	<u>(99,368,965)</u>
資訊科技中心 IT CENTRES	1,977,600	(3,958,700)	<u>(1,981,100)</u>	<u>(732,136)</u>
東華三院文物館 TUNG WAH MUSEUM	20,200	(1,351,500)	<u>(1,331,300)</u>	<u>(1,244,484)</u>
醫務科 MEDICAL DIVISION				
醫院 Hospitals	2,139,721,000	(2,139,721,000)	-	-
中醫藥科研中心 Chinese Medicine Clinical Centres	46,340,800	(46,964,400)	(623,600)	4,243,152
中醫普通科門診部 Chinese Medicine General Outpatient Clinics	2,703,000	(5,937,900)	(3,234,900)	(2,863,273)
男士健康普查部 Well Men Clinic	8,367,200	(7,516,300)	850,900	(91,106)
婦女健康普查部 Well Women Clinics	22,818,800	(21,117,400)	1,701,400	3,138,426
牙科門診部 Dental Clinics	2,122,000	(2,136,500)	(14,500)	(244,034)
			<u>(1,320,700)</u>	<u>4,183,165</u>

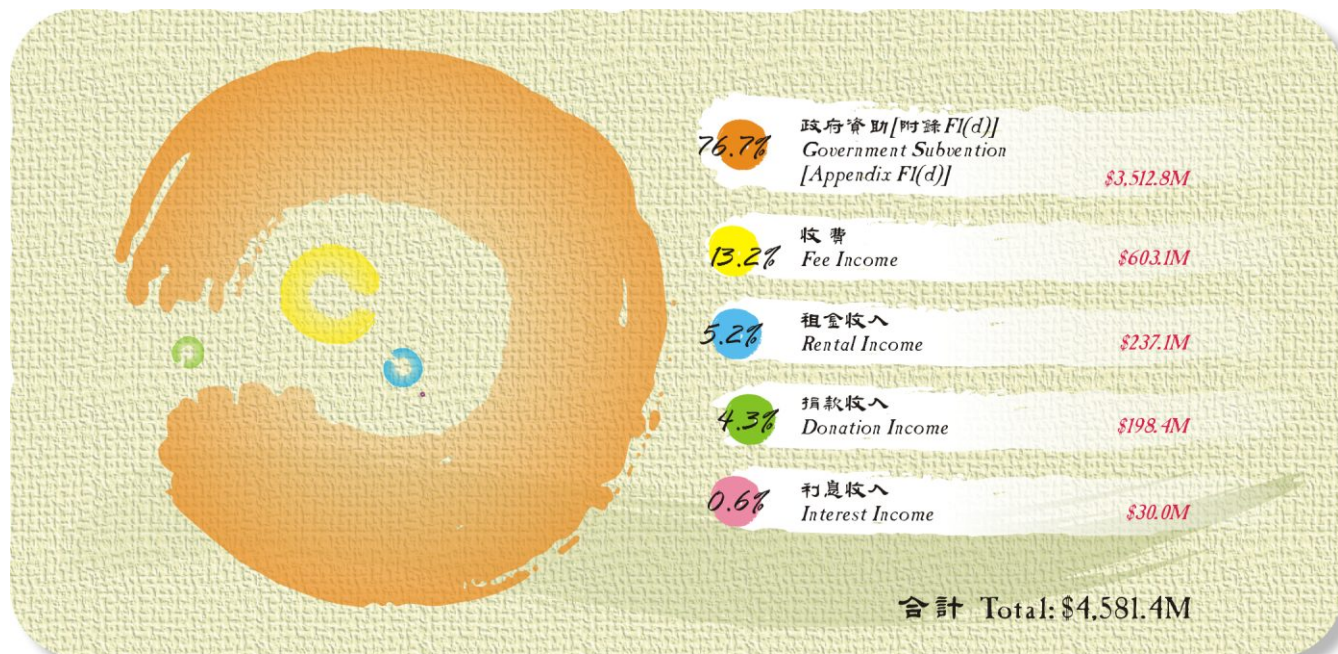
	2005/06 收入 Income 港幣HK\$	2005/06 支出 Expenditure 港幣HK\$	2005/06 盈餘 / (虧損) Surplus/(Deficit) 港幣HK\$	2004/05 盈餘 / (虧損) Surplus/(Deficit) 港幣HK\$
教育科 EDUCATION DIVISION				
中學 Secondary Schools	611,036,400	(606,606,700)	4,429,700	4,903,304
小學 Primary Schools	271,054,100	(270,495,900)	558,200	1,410,011
幼稚園 Kindergartens	64,198,000	(65,038,500)	(840,500)	1,348,646
特殊學校 Special Schools	50,503,000	(50,409,600)	93,400	68,810
			<u>4,240,800</u>	<u>7,730,771</u>
社會服務科 COMMUNITY SERVICES DIVISION				
社會服務：				
Community Service:				
安老服務單位 Elderly Services Centres	381,180,800	(382,481,100)	(1,300,300)	(3,652,896)
復康服務單位 Rehabilitation Services Centres	250,253,900	(250,053,000)	200,900	9,619,138
青少年及家庭服務 Youth and Family Service	37,674,300	(38,452,000)	(777,700)	125,743
輔導服務 Counselling Services	8,068,400	(8,416,400)	(348,000)	304,710
幼兒園 Day Nurseries	57,041,300	(56,390,400)	650,900	3,121,560
兒童住宿服務 Residential Services for Children	12,888,600	(13,027,200)	(138,600)	447,789
社會服務綜合大樓行政處 Social Service Building - Management Office	10,923,700	(10,932,900)	(9,200)	2,015,081
			<u>(1,722,000)</u>	<u>11,981,125</u>
公共服務：				
Traditional Service:				
殯儀館 Funeral Parlours	76,373,500	(50,691,900)	25,681,600	28,483,753
其他公共服務單位 Other Traditional Services Centres	20,579,200	(8,958,800)	11,620,400	10,494,467
			<u>37,302,000</u>	<u>38,978,220</u>
			<u>35,580,000</u>	<u>50,959,345</u>
	<u>4,581,392,961</u>	<u>(4,269,854,942)</u>	311,538,019	269,767,804
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			<u>(311,538,019)</u>	<u>(269,767,804)</u>
			<u>-</u>	<u>-</u>

二〇〇五至〇六年度估計經常收入及開支分析

Analysis of Estimated Recurrent Income and Expenditure for the Year Ended 31 March 2006

附錄 F1(c)/Appendix F1 (c)

經常收入 Recurrent Income



經常開支 Recurrent Expenditure



二〇〇五至〇六年度政府資助

Government Subvention

for the Year Ended 31 March 2006

附錄 F1(d)/Appendix F1 (d)



二〇〇五至〇六年度總建設費開支

2005/06 Group Total Capital Expenditure

附錄 F2(a)/Appendix F2 (a)

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 donations 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's Donation	東華撥款及 外界捐款 Tung Wah's Contribution & Outside Donations
	港幣 HK\$	港幣 HK\$	港幣 HK\$	港幣 HK\$
醫療服務計劃 Medical services capital projects	529,445,793	51,160,000	16,000,000	462,285,793
教育服務計劃 Education services capital projects	565,486,708	438,245,326	1,296,294	125,945,088
社會服務計劃 Community services capital projects	699,782,124	395,648,427	10,500,000	293,633,697
物業發展計劃 Property capital projects	645,535,047	-	-	645,535,047
其他工程 Other capital projects	38,705,669	4,666,824	-	34,038,845
總建設費開支 Total capital expenditure	<u>2,478,955,341</u>	<u>889,720,577</u>	<u>27,796,294</u>	<u>1,561,438,470</u>

附錄 F2(b)/Appendix F2 (b)

