

### 宗旨

財務及採購科的宗旨為支援東華三院行政總部各部門及轄下服務單位（醫院管理局撥款資助的五間醫院服務除外），並以夥伴關係提供優質服務。財務及採購科確保東華有妥善的內部監管措施，以提升資源運用的效益及保護本院資產。本科因應法定要求及東華三院的規定，負責中央會計、財務和採購功能，並管理東華的資金及確保各項計劃和活動獲得適當的財政支持；此外負責收集市場資料，以最優惠價格為東華採購物品及服務。

### 組織

財務及採購工作是在財務委員會的領導和指引下進行。財務及採購科共有約四十名員工為各部門及服務單位提供會計、財務及採購服務。為加強管理層的資訊流通及提升現時採購功能的效率，於本年度財務及採購科增設兩個工作小組，合共招聘六名新員工以協助開發一套管理資訊系統及一套採購系統。

### 財務報告

二〇〇九/二〇一〇年度(由二〇〇九年四月一日至二〇一〇年三月三十一日)東華的行政總部各科/處及其非醫院服務單位總收入/應收未收估計共為二十八億七千九百萬元(二〇〇八/二〇〇九年度為二十八億六千六百萬美元，包括外界捐款共二億二千八百萬元)，總支出估計共為二十四億九千八百萬元(二〇〇八/二〇〇九年度為二十四億八千二百萬元)，相對盈餘為三億八千一百萬元(二〇〇八/二〇〇九年度為三億八千四百萬元)。扣除將外界捐款直接分派及資助醫務科(包括醫院)、教育科及社會服務科後，餘數將撥歸各服務發展基金及儲備基金。詳細資料撮錄於附錄F1。

### 經常性收入

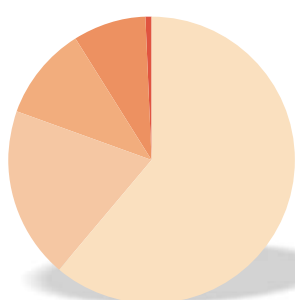
二〇〇九/二〇一〇年度的經常性收入主要包括十七億五千六百萬元政府津貼(二〇〇八/二〇〇九年度為十七億四千一百萬元)，五億五千五百萬元各項服務的收費(二〇〇八/二〇〇九年度為五億四千七百萬元)，三億一千五百萬元租金收入(二〇〇八/二〇〇九年度為三億八百萬元)，二億三千九百萬元外界捐款(二〇〇八/二〇〇九年度為二億二千八百萬元)及一千四百萬元銀行利息及投資收益(二〇〇八/二〇〇九年度為四千二百萬元)。

### 經常性支出

二〇〇九/二〇一〇年度的經常性支出為二十四億九千八百萬元，主要範圍包括一億一千六百萬元為醫療服務經費(二〇〇八/二〇〇九年度為一億四百萬元)，十一億三千三百萬元教育服務經費(二〇〇八/二〇〇九年度為十一億五千六百萬美元)，十億三千萬元社會服務費(二〇〇八/二〇〇九年度為十億三百萬元)，六千二百萬元物業管理經費(二〇〇八/二〇〇九年度為六千七百萬元)，一億三千九百萬元中央行政開支(二〇〇八/二〇〇九年度為一

## 二〇〇九／二〇一〇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 2010

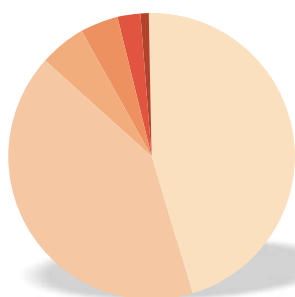
### 經常收入 Recurrent Income



政府資助 Government Subvention	61.0%	(1,756 M)
收費 Fee Income	19.3%	(555 M)
租金收入 Rental Income	10.9%	(315 M)
捐款收入 Donation Income	8.3%	(239 M)
利息收入 Interest Income	0.5%	(14 M)

合計 Total : 2,879 M

### 經常開支 Recurrent Expenditure



教育服務 Education Services	45.4%	(1,133 M)
社會服務 Community Services	41.2%	(1,030 M)
行政及其他 Administration & Others	5.6%	(139 M)
醫療衛生服務 Medical & Health Services	4.6%	(116 M)
管產物業 Tenement Properties	2.5%	(62 M)
籌款費用 Fund-raising Activities	0.7%	(18 M)

合計 Total : 2,498 M

## Objective

The objective of the Finance and Supplies Division is to partner with and support all Divisions/Branches as well as all service centres (excluding the operations of the 5 hospitals funded by Hospital Authority) under the management of the Tung Wah Group of Hospitals in the delivery of quality services. The Division ensures that appropriate and adequate internal control measures are in place to safeguard the assets of Tung Wah and to facilitate the efficient and effective utilization of resources. The Division provides central accounting, financial and purchasing functions in compliance with both statutory and Tung Wah's requirements. Apart from managing Tung Wah's funds and ensuring that projects and activities are properly financed, the Division also collects relevant market information in order to secure optimal prices in the procurement of goods and services required by Tung Wah.

## Organization

The financial and purchasing functions are carried out under the general direction of the Finance Committee. With a staffing strength of around 40, the Division provides accounting, financial and procurement services for all service centres. During the year, 6 new staffs in 2 new teams were recruited to assist in developing the Management Information System and a Procurement System, with the objectives of enhancing the flow and availability of key information to senior management and improving the efficiency and effectiveness of the purchasing function respectively.

## Finances

Recurrent income received/receivable in 2009/10 (i.e. 1 April 2009 to 31 March 2010) for all non-hospital units under Tung Wah is estimated to total \$2,879 million (2008/09: \$2,866 million, including donations of \$228 million). Total recurrent expenditure is estimated to be \$2,498 million (2008/09: \$2,482 million), resulting in a recurrent surplus of \$381 million (2008/09: \$384 million), which would, after allocating all donations received/receivable directly to and for the benefit of medical (including hospitals), education and community services, be transferred to the Service Development Funds and the Reserve Funds. Details are summarized in Appendix F1.

## Recurrent Income

Total recurrent income for the year 2009/10 is made up primarily of government subventions totalling \$1,756 million (2008/09: \$1,741 million), fees collected from clients of service centres amounting to \$555 million (2008/09: \$547 million), rentals from properties of \$315 million (2008/09: \$308 million), donations of \$239 million (2008/09: \$228 million) and bank interest and investments of \$14 million (2008/09: \$42 million).

## Recurrent Expenditure

Total recurrent expenditure for the year 2009/10 is \$2,498 million, of which \$116 million (2008/09: \$104 million) is attributable to medical services, \$1,133 million (2008/09: \$1,156 million) to education services, \$1,030 million (2008/09: \$1,003 million) to community services, \$62 million (2008/09: \$67 million) to rental properties, \$139 million (2008/09: \$131 million) to Administration Headquarters and \$18 million (2008/09: \$21 million) to fund-raising.

## Non-recurrent Expenditure

Non-recurrent expenditure (for all service centres including hospitals) for approved projects completed within the year 2009/10 as well as continuing into 2010/11 is estimated to total \$2,167 million, of which \$344 million is incurred on medical and health services projects, \$552 million on education services projects, \$937 million on community services projects, \$240 million on property projects and \$94 million on other general projects. All these projects are funded by government subventions, donations from individuals, the general public and Hong Kong Jockey Club as well as from within internal resources available to Tung Wah. Details are summarized in Appendix F3.

## Balance Sheet

At the time of printing this Report, the balance sheet as at the end of the year 2009/10 (i.e. 31 March 2010) is not yet available. The balance sheet as at 31 January 2010 is presented in Appendix F2 for reference.

## Major Tasks

- A review of the organization structure of the Division was completed during the year. Job titles have been modified so that the descriptions were more consistent with current commercial practice and the related functional responsibilities were clarified. The boundary of the 2 accounting sections has been removed so that various teams of staff members were set up to provide full range of financial services to other designated internal departments. A customer-based one-stop shopping arrangement has also been introduced to facilitate and enhance communication between the Division and the many service centres that it serves.
- 2 projects have been initiated during the year for the purposes of improving operation efficiency and enhancing internal control of service centres. One was the development of an integrated receipt system, and the other was the setting up of a fixed asset registration and tracking system. These projects were in good progress at the year-end and were scheduled to complete in 2011.

億三千一百萬元)及一千八百萬元籌募經費(二〇〇八/二〇〇九年度為二千一百萬元)。

### 非經常性開支

經批准而於二〇〇九/二〇一〇年度完成或將於二〇一〇/二〇一一年度繼續進行的項目，其非經常性開支估計總數為二十一億六千七百萬元，其中三億四千四百萬元為醫療衛生服務計劃開支，五億五千二百萬元為教育服務計劃開支，九億三千七百萬元為社會服務計劃開支，二億四千萬元為物業發展計劃開支及九千四百萬元為其他計劃開支。各項計劃開支由政府、外界捐款、香港賽馬會及東華內部資源資助。詳細資料撮登於附錄F3。

### 資產負債表

截至二〇一〇年三月三十一日的資產負債表未及付印。截至二〇一〇年一月三十一日的資產負債表撮錄於附錄F2以供參考。

### 主要工作

- 在年內完成財務及採購科內部架構的檢討。根據檢討結果賦予員工與市場配合的職銜，令職責得以更清晰釐定。兩個會計部門已合併並成立多個組別為各科/處提供全面性的財務服務，提供一個以客為本的一站式服務支援，以方便及加強財務及採購科與東華轄下服務單位的溝通。
- 開展兩個工作計劃以提升各服務單位的工作效率及加強內部監控，計劃分別為開發綜合款項收據印發系統及固定資產登記系統。以上計劃進展順利並預期在二〇一一年完成。
- 聯同資訊科技處進行管理資訊系統的顧問研究工作。有關研究旨在識別管理層對資訊的要求以及辨識現時機構內資訊及技術上的缺漏。有關的研究為日後的訊息管理資訊系統開發工作提供了技術上及商業上的考慮。
- 定期檢討東華的投資策略，研究投資其他投資產品的可行性，包括人民幣債券及外匯市場等。考慮到東華為一個慈善團體，董事局決定維持現時相對較低財務風險的投資政策。
- 完成二〇一〇年四月一日至二〇一三年三月三十一日三個財政年度的現金流動預算並已呈交董事局。有關預算顯示東華在未來三年仍能保持相當穩健的財務狀況以維持現有的服務水平和繼續未來的發展計劃。
- 東華早於一九九六年已實行大量採購政策。由於有關政策得到各服務單位的接受和取得一定的成本效益，故考慮將納入大量採購政策內的貨品/服務種類擴大以取得更大的效益。本科於今年度新增的其中一個工作小組便是專責研究如何透過大量採購形式購買的貨品/服務範疇，進一步減省運作成本。
- 現時保險保障範圍相當全面，包括東華資產、第三者保險以及商業營運風險等。本科會定期作出檢討以確保保險範圍足夠及恰當，最近為僱員自願性部分供款醫療保險計劃招標便是其中新增的保障範圍。為加強員工風險管理知識，本科舉辦了相關的專題講座，內容包括分析招聘自僱人士所涉責任及各項保險的涵蓋範圍。
- 密切監察香港中文大學一東華三院社區書院的運作表現，並同時考慮書院在不同方案下的未來運作。本科一直為董事局提供書院詳細的財務分析，以便在議決有關方案時作為參考。
- 為配合機構倡議的環保概念，本科將在成本及效益取得平衡下，繼續推行環保採購政策，令更多的環保產品得以納入在採購項目內。現時納入採購的各類環保產品及服務包括辦公室用紙、傢俬、清潔用品、文具用品、午餐飯盒、石油氣環保小巴及防治蟲蟻服務等。

- The Division co-led with the Information Technology Branch the consultancy study for the development of the Management Information System. The consultancy study identified the users' requirements, the data and technology gaps that existed in the organization. It proposed solutions for both technological and commercial considerations, and mapped out the steps to be taken for the future phases of the development.
- The investment strategy adopted by Tung Wah is regularly reviewed to determine the possibility of various investment options, including Renminbi-denominated bonds, foreign currencies and etc.. Given the nature of the business of Tung Wah, the Board has decided to continue with the current prudent investment policy which permits only investment with low financial risk.
- A 3-year cash flow forecast for the years from 1 April 2010 to 31 March 2013 has been prepared and submitted to the Board. The forecast indicated that the financial position of Tung Wah would remain strong and healthy during this 3-year period and would be able to sustain the current level of services and the planned services as well as future development projects.
- The Group has implemented a bulk purchase policy for certain products since 1996. While the policy has been gaining acceptance among service centres and has resulted in cost savings, further benefits in this area could be realized by expanding the contract items to more goods and services. One of the new development teams was responsible for studying and identifying additional areas where bulk purchases could apply so that further cost saving could be achieved.
- A wide range of insurance policies are in place to cover the various property, third party and business interruption risk. Review of the adequacy of such insurance coverage has been done regularly, resulting in the recent tendering exercise for voluntary medical insurance scheme for the purpose of providing a partially employee-funded medical insurance programme for staff. Training and development classes on various risk management subjects have been organized for staff, including talks on the liability of hiring self-employed person, terms and coverage of various insurance policies, etc.
- The performance of The Chinese University of Hong Kong - Tung Wah Group of Hospitals Community College has been closely monitored, with various alternatives to the future operation of the College brought under consideration. The Division provided detailed financial analysis for the assessment of the alternatives to support the conclusion and recommendation presented to the Board.
- In accordance with the Group's Green initiatives, the Division has continued its effort in expanding the list of goods and services for which Green product specifications have been, as far as possible and after balancing costs and benefits, adopted. These items included paper for office use, furniture, cleansing items, stationery, lunch boxes, rehabilitation light buses operated with liquefied petroleum gas and pest control services.