

財政報告

Financial
Statements

平等機會委員會

截至二零零一年三月三十一日止財政年度的帳目報告

核數師報告書

致：平等機會委員會委員

(委員會是依據《性別歧視條例》於香港成立)

本核數師已完成審核第44至第54頁之帳目，該等帳目乃按照香港普遍採納之會計原則及「接受政府補助機構的核數師與會計師指引」(Notes for Auditors and Accountants of Miscellaneous Organizations in receipt of Government Subventions)編製。

委員會及核數師各自之責任

委員會有責任編製真實兼公平之帳目。在編製該等真實兼公平之帳目時，必須採用適當之會計政策，並且貫徹應用該等會計政策。

本核數師之責任是根據審核之結果，對該等帳目作出獨立意見，並向委員會報告。

意見之基礎

本核數師已按照香港會計師公會所頒佈之核數準則進行審核工作。審核範圍包括以抽查方式查核與帳目所載數額及披露事項有關之憑證，亦包括評審委員會於編製帳目時所作之重大估計和判斷，所採用之會計政策是否適合委員會之具體情況，及有否貫徹應用並足夠披露該等會計政策。

本核數師在策劃和進行審核工作時，均以取得所有本核數師認為必需之資料及解釋為目標，以便獲得充分憑證，就該等帳目是否存有重大錯誤陳述，作出合理之確定。在作出意見時，本核數師亦已評估該等帳目所載之資料在整體上是否足夠。本核數師相信我們之審核工作已為下列意見提供合理之基礎。

意見

本核數師認為，上述之帳目足以真實兼公平地顯示委員會於二零零一年三月三十一日結算時之財務狀況，及截至該日止財政年度之盈餘及現金流量。

羅兵咸永道會計師事務所

香港執業會計師

香港，二零零一年九月十二日

EQUAL OPPORTUNITIES COMMISSION STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2001

AUDITORS' REPORT TO THE COMMISSION MEMBERS OF THE EQUAL OPPORTUNITIES COMMISSION (established in Hong Kong pursuant to the Sex Discrimination Ordinance)

We have audited the accounts on pages 44 to 54 which have been prepared in accordance with accounting principles generally accepted in Hong Kong and the "Notes for Auditors and Accountants of Miscellaneous Organizations in receipt of Government Subventions".

Respective responsibilities of Commission and auditors

The Commission is responsible for the preparation of 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 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 accounts. It also includes an assessment of the significant estimates and judgements made by the Commission in the preparation of the accounts, and of whether the accounting policies are appropriate to the Commission'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 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 the Commission's affairs as at 31st March 2001 and of its results and cash flows for the year then ended.

PricewaterhouseCoopers
Certified Public Accountants
Hong Kong, 12th September 2001

收支結算表 (截至二零零一年三月三十一日止財政年度)

STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31ST MARCH 2001

	附註 Note	2001 港幣 HK\$	2000 港幣 HK\$
收入及收益			
INCOME AND REVENUE			
政府補助	2(b)	86,321,630	94,137,000
Government Subventions			
利息收入	2(b)	1,238,789	873,162
Interest income			
雜項收入	2(b)	269,757	57,656
Sundry income			
		<u>87,830,176</u>	<u>95,067,818</u>
支出及撥入儲備			
EXPENDITURE AND TRANSFERS TO RESERVES			
職員費用		62,244,550	70,058,933
Staff costs			
律師費		5,568,897	2,535,356
Legal fees			
宣傳及公眾教育支出		6,054,748	5,372,728
Publicity and public education expenses			
研究計劃及教材資料套		4,560,016	1,372,899
Research projects and training modules			
租金及差餉		5,722,644	6,252,498
Rent and rates			
物料及設備		1,264,923	807,297
Stores and equipment			
其他一般行政費用		2,414,398	2,232,589
Other general and administrative expenses			
		<u>87,830,176</u>	<u>88,632,300</u>
承前盈餘結餘		(518)	-
Surplus brought forward			
撥入基本設施儲備	8	518	3,600,000
Transfer to capital reserve			
撥入法律訴訟儲備	8	-	835,000
Transfer to legal litigation reserve			
撥入一般儲備	8	-	2,000,000
Transfer to general reserve			
財政年度盈餘	3	-	518
SURPLUS FOR THE YEAR		<u><u>-</u></u>	<u><u>518</u></u>
		<u>87,830,176</u>	<u>95,067,818</u>

資產負債表(二零零一年三月三十一日)

STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH 2001

	附註 Note	2001 港幣 HK\$	2000 港幣 HK\$
固定資產 FIXED ASSETS	4	6	5
應收政府的約滿酬金撥款 GRATUITY SUBVENTION RECEIVABLE FROM GOVERNMENT	5	4,106,091	-
流動資產 CURRENT ASSETS			
其他應收帳款、按金及預付款項 Other receivables, deposits and prepayments		686,127	236,243
銀行結存及現金 Bank balances and cash		22,775,849	13,227,023
		<u>23,461,976</u>	<u>13,463,266</u>
流動負債 CURRENT LIABILITIES			
應付帳項、準備及應計費用 Accounts payable, provisions and accruals	6	9,397,998	4,746,924
職員約滿酬金的準備 Provision for staff gratuity	9(b)	1,142,448	-
淨流動資產 NET CURRENT ASSETS		<u>12,921,530</u>	<u>8,716,342</u>
		<u>17,027,627</u>	<u>8,716,347</u>
亦即： Represented by:			
資本補助基金 CAPITAL SUBVENTION FUND	7	777,749	201,346
其他儲備 OTHER RESERVES	8	6,509,900	8,514,483
盈餘及虧損帳 SURPLUS AND DEFICIT ACCOUNT		-	518
		<u>7,287,649</u>	<u>8,716,347</u>
長期負債 LONG TERM LIABILITIES			
長期服務金及遣散費的準備 Provision for long service and severance payment	9(a)	168,433	-
職員約滿酬金的準備 Provision for staff gratuity	9(b)	9,571,545	-
		<u>17,027,627</u>	<u>8,716,347</u>
胡紅玉女士 S.B.S., J.P. 委員會主席 Ms. Anna WU Hung-yuk S.B.S., J.P. Chairperson of the Commission	李業廣先生 G.B.S., J.P. 行政及財務專責小組 召集人 The Hon. Charles LEE Yeh-kwong G.B.S., J.P. Convenor of the Administration and Finance Committee	鄧伊珊女士 會計師 Ms. Kerrie TENG Yee-san Accountant	

現金流動表 (截至二零零一年三月三十一日止財政年度)

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2001

	附註 Note	2001 港幣 HK\$	2000 港幣 HK\$
營運活動現金流入淨額 Net cash inflow from operating activities	12 (a)	9,172,477	4,409,256
投資回報及融資支出 RETURNS ON INVESTMENTS AND SERVICING OF FINANCE			
已收利息 Interest received		1,238,789	867,058
投資活動 INVESTING ACTIVITIES			
購置固定資產 Purchase of fixed assets		(2,333,309)	(2,148,624)
融資前之現金流入淨額 Net cash inflow before financing		8,077,957	3,127,690
融資 FINANCING			
政府資本補助 Government capital subvention	12 (b)	1,470,869	2,688,385
現金及現金等值之增加 Increase in cash and cash equivalents		9,548,826	5,816,075
年初之現金及現金等值 Cash and cash equivalents at beginning of year		13,227,023	7,410,948
年末之現金及現金等值 Cash and cash equivalents at end of year		22,775,849	13,227,023
現金及現金等值結存分析： ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS:			
銀行結存及現金 Bank balances and cash		22,775,849	13,227,023

已確認損益報表 (截至二零零一年三月三十一日止財政年度)

STATEMENT OF RECOGNIZED GAINS AND LOSSES
FOR THE YEAR ENDED 31ST MARCH 2001

	附註 Note	2001 港幣 HK\$	2000 港幣 HK\$
政府本年給予之資本補助 Government capital subvention granted for the year	7	1,470,869	2,688,385
資本補助基金之使用 Expenditure utilized in capital subvention fund	7	(894,466)	(2,275,745)
基本設施儲備之使用 Expenditure utilized in capital reserve	8	(990,336)	(1,341,327)
法律訴訟儲備之使用 Expenditure utilized in legal litigation reserve	8	(1,014,765)	-
		<hr/>	<hr/>
未於收支結算表內確認的淨虧損 Net losses not recognized in the statement of income and expenditure		(1,428,698)	(928,687)
撥入基本設施儲備 Transfer to capital reserve	8	-	3,600,000
撥入法律訴訟儲備 Transfer to legal litigation reserve	8	-	835,000
撥入一般儲備 Transfer to general reserve	8	-	2,000,000
財政年度盈餘 Surplus for the year		-	518
		<hr/>	<hr/>
已確認損益總額 Total recognized gains and losses		<u>(1,428,698)</u>	<u>5,506,831</u>

帳目附註

1. 法律地位

平等機會委員會(「委員會」)是一個法定機構，於1996年成立，負責執行《性別歧視條例》、《殘疾歧視條例》及《家庭崗位歧視條例》。委員會致力消除基於性別、婚姻狀況、懷孕、殘疾及家庭崗位而產生的歧視。此外，委員會亦致力消除性騷擾及基於殘疾的騷擾及中傷行為，促進男女之間、傷健之間及不同家庭崗位人士之間的平等機會。

委員會是政府補助機構，可根據《稅務條例》(香港法例第112章)豁免繳交稅務局之一切徵稅。

2. 主要會計政策

(a) 擬備帳目基礎

帳目是採用原值成本慣例，按照香港普遍採納之會計原則、香港會計師公會所頒佈之會計準則及「接受政府補助機構的核數師與會計師指引」(Notes for Auditors and Accountants of Miscellaneous Organizations in receipt of Government Subventions)擬定。

(b) 收益的確認

政府補助是以應計制計算。

利息收入是根據未到期之本金以其適用的利率按時間比例記帳。

雜項收入是以應計制確認。

(c) 固定資產

固定資產乃按成本值減累積撇帳額入帳。

每個固定資產的類目均以港幣一元的帳面值入帳。所有固定資產購置的成本值已於購置年度在資本補助基金、基本設施儲備或收支結算表的有關項目中撇帳。

(d) 營業租約

資產擁有權之全部得益及風險實質地由出租公司保留之租約，皆作為營業租約入帳。營業租約的付款在扣除出租公司給予的獎勵金後，以直線法按租約期在收支結算表中支銷。

(e) 外幣換算

外幣交易按交易日之兌換率折算。於結算日以外幣顯示之貨幣資產及負債均按結算日之匯率換算。所有匯兌盈虧，均已計入收支結算表內。

3. 財政年度盈餘

	2001 港幣	2000 港幣
財政年度之盈餘已扣除下列項目：		
固定資產之撇銷	1,342,972	807,298
營業租約 — 土地及樓宇	5,722,644	6,252,498
職員費用	62,244,550	70,058,933
核數師酬金	23,550	20,350
	<u> </u>	<u> </u>

NOTES TO THE ACCOUNTS

1. Legal status

Equal Opportunities Commission (the "Commission") is a statutory body set up in 1996 to implement the Sex Discrimination Ordinance, the Disability Discrimination Ordinance and the Family Status Discrimination Ordinance. The Commission works towards the elimination of discrimination on the grounds of sex, marital status, pregnancy, disability and family status. The Commission also aims to eliminate sexual harassment and harassment and vilification on the ground of disability and promote equality of opportunities between men and women, between persons with and without a disability and irrespective of family status.

The Commission is a government subvented body exempted from payments of all taxes administered by the Inland Revenue Department by virtue of the Inland Revenue Ordinance (Chapter 112).

2. Principal accounting policies

(a) Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with accounting principles generally accepted in Hong Kong and comply with accounting standards issued by the Hong Kong Society of Accountants and the Notes for Auditors and Accountants of Miscellaneous Organizations in receipt of Government Subventions.

(b) Revenue recognition

Subventions from government are accounted for on an accruals basis.

Interest income is recognized on a time proportion basis, taking into account the principal amounts outstanding and the interest rates applicable.

Sundry income is recognized on an accruals basis.

(c) Fixed assets

Fixed assets are stated at cost less accumulated amounts written off.

Each category of fixed assets is stated at a nominal value of HK\$1. The cost of all additions is written off in the year of acquisition to the capital subvention fund, capital reserve or relevant items in the statement of income and expenditure.

(d) Operating leases

Leases where substantially all the rewards and risks 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 statement of income and expenditure on a straight-line basis over the lease period.

(e) Translation of foreign currencies

Transactions in foreign currencies are translated at exchange rates ruling at the transaction dates. Monetary assets and liabilities expressed in foreign currencies at the balance sheet date are translated at rates of exchange ruling at the balance sheet date. All exchange differences are dealt with in the statement of income and expenditure.

3. Surplus for the year

	2001 HK\$	2000 HK\$
Surplus for the year is stated after charging the following:		
Fixed assets written off	1,342,972	807,298
Operating leases — land and buildings	5,722,644	6,252,498
Staff costs	62,244,550	70,058,933
Auditors' remuneration	23,550	20,350
	<u> </u>	<u> </u>

帳目附註

4. 固定資產

	租賃 物業裝修 港幣	固定裝置 及裝修 港幣	辦公室傢俬 及設備 港幣	汽車 港幣	電腦器材 港幣	即時傳譯及 擴音系統 港幣	總數 港幣
成本							
於2000年4月1日之結餘	-	5,537,082	1,770,810	726,698	3,215,951	394,724	11,645,265
年內增置	649,244	261,009	684,901	-	738,155	-	2,333,309
年內減少/撤銷	-	-	(21,780)	-	(525,914)	-	(547,694)
於2001年3月31日之結餘	649,244	5,798,091	2,433,931	726,698	3,428,192	394,724	13,430,880
撤銷之累計數目							
於2000年4月1日之結餘	-	5,537,081	1,770,809	726,697	3,215,950	394,723	11,645,260
在收支結算表及基本設施儲備 撤銷之數目	649,243	261,009	684,901	-	738,155	-	2,333,308
年內減少/撤銷	-	-	(21,780)	-	(525,914)	-	(547,694)
於2001年3月31日之結餘	649,243	5,798,090	2,433,930	726,697	3,428,191	394,723	13,430,874
帳面淨值							
於2001年3月31日之結餘	1	1	1	1	1	1	6
於2000年3月31日之結餘	-	1	1	1	1	1	5

5. 應收政府的約滿酬金撥款

	港幣
於2001年3月31日之約滿酬金準備	13,693,091
財政年度已收政府約滿酬金撥款	(9,587,000)
於2001年3月31日之結餘	4,106,091

這代表香港特別行政區政府將會補償予委員會職員約滿酬金方面的資金。

6. 應付帳項、準備及應計費用

應付帳項、準備及應計費用已包括以下準備的變動：

	法律費用的準備 港幣
於2000年4月1日之結餘	1,045,023
撥出準備	5,550,558
財政年度已支付之金額	(2,987,962)
於2001年3月31日之結餘	3,607,619

法律費用的準備是因應由委員會提出或向委員會提出的法律訴訟所涉及的法律開支而設立，其使用的時間及金額將取決於個別法律訴訟的進展。

7. 資本補助基金

	2001 港幣	2000 港幣
承前結餘	201,346	(211,294)
政府資本補助	1,470,869	2,688,385
財政年度已使用之結餘	(894,466)	(2,275,745)
結餘滾存	777,749	201,346

資本補助基金指經由民政事務局局長事先核准，於財政年度間用以支付資本計劃費用之政府資本補助之盈餘／(虧損)。

NOTES TO THE ACCOUNTS

4. Fixed assets

	Leasehold improvements HK\$	Fixtures and fittings HK\$	Office furniture and equipment HK\$	Motor vehicles HK\$	Computer equipment HK\$	Simultaneous interpretation and public address equipment HK\$	Total HK\$
Cost							
At 1st April 2000	–	5,537,082	1,770,810	756,698	3,215,951	394,724	11,645,265
Additions	649,244	261,009	684,901	–	738,155	–	2,333,309
Disposals/written off	–	–	(21,780)	–	(525,914)	–	(547,694)
At 31st March 2001	649,244	5,798,091	2,433,931	726,698	3,428,192	394,724	13,430,880
Accumulated amounts written off							
At 1st April 2000	–	5,537,081	1,770,809	726,697	3,215,950	394,723	11,645,260
Written off to surplus and deficit account and capital reserve	649,243	261,009	684,901	–	738,155	–	2,333,308
Disposals/written off	–	–	(21,780)	–	(525,914)	–	(547,694)
At 31st March 2001	649,243	5,798,090	2,433,930	726,697	3,428,191	394,723	13,430,874
Net book value							
At 31st March 2001	1	1	1	1	1	1	6
At 31st March 2000	–	1	1	1	1	1	5

5. Gratuity subvention receivable from Government

Provision for gratuity as at 31st March 2001	HK\$ 13,693,091
Gratuity Subvention received from Government for the year	(9,587,000)
At 31st March 2001	<u>4,106,091</u>

This represents funds to be reimbursed by the Government of Hong Kong Special Administrative Region in respect of gratuity payments to staff of the Commission.

6. Accounts payable, provisions and accruals

Movement of provisions included in accounts payable, provisions and accruals is as follows:

	Provision for legal fees HK\$
At 1st April 2000	1,045,023
Provisions made	5,550,558
Amount paid during the year	(2,987,962)
At 31st March 2001	<u>3,607,619</u>

Provision for legal fees is set up for legal expenses to be incurred in respect of litigation raised for or against the Commission. The timing and amount to be utilized will depend on the progress of the respective litigation.

7. Capital subvention fund

	2001 HK\$	2000 HK\$
Balance brought forward	201,346	(211,294)
Government capital subvention	1,470,869	2,688,385
Amount utilized during the year	(894,466)	(2,275,745)
Balance carried forward	<u>777,749</u>	<u>201,346</u>

The capital subvention fund represents the surplus/(deficit) of government capital subventions received during the year to finance the cost of capital projects with the prior approval of the Secretary for Home Affairs.

帳目附註

8. 其他儲備

	基本設施儲備 港幣	法律訴訟儲備 港幣	一般儲備 港幣	總數 港幣
由年初盈餘及虧損帳撥入	-	3,420,810	-	3,420,810
由本年盈餘及虧損帳撥入	3,600,000	835,000	2,000,000	6,435,000
財政年度已使用之金額	(1,341,327)	-	-	(1,341,327)
於2000年4月1日之結餘	2,258,673	4,255,810	2,000,000	8,514,483
由本年盈餘及虧損帳撥入	518	-	-	518
財政年度已使用／支付之金額	(990,336)	(1,014,765)	-	(2,005,101)
於2001年3月31日之結餘	1,268,855	3,241,045	2,000,000	6,509,900

基本設施儲備可作電腦系統改善、辦公室翻新、辦公室保安改善及其他資本開支之用。

法律訴訟儲備可作為給予根據反歧視條例提出起訴的人士的法律援助或向委員會提出的法律訴訟所涉及的法律費之用。

一般儲備是由收支結算表撥入，以作一般用途。

9. 長期負債

(a) 長期服務金及遣散費的準備

	港幣
於2000年4月1日之結餘	-
撥出準備	168,433
於2001年3月31日之結餘	168,433

(b) 職員約滿酬金的準備

	港幣
撥出準備	13,693,091
財政年度已支付之金額	(2,979,098)
於2001年3月31日之結餘	10,713,993
減：包括在流動負債的一年內到期之金額	(1,142,448)
長期部份	9,571,545

職員約滿酬金的準備是因應將付予由受僱日期起計，於委員會完成三年合約之僱員的職員約滿酬金而設立。

10. 營業租約承付款

於三月三十一日，委員會有於下列期間到期涉及土地及樓宇的營業租約而須於往後十二個月繳付的承付款：

	2001 港幣	2000 港幣
首年屆滿	4,053,192	-
次年至第五年屆滿(包括首尾兩年)	-	4,053,192
	4,053,192	4,053,192

NOTES TO THE ACCOUNTS

8. Other reserves

	Capital reserve HK\$	Legal litigation reserve HK\$	General reserve HK\$	Total HK\$
Transfer from surplus and deficit account brought forward	-	3,420,810	-	3,420,810
Transfer from current year surplus and deficit account	3,600,000	835,000	2,000,000	6,435,000
Amount utilized during the year	(1,341,327)	-	-	(1,341,327)
Balance as at 1st April 2000	2,258,673	4,255,810	2,000,000	8,514,483
Transfer from current year surplus and deficit account	518	-	-	518
Amount utilized / paid during the year	(990,336)	(1,014,765)	-	(2,005,101)
At 31st March 2001	<u>1,268,855</u>	<u>3,241,045</u>	<u>2,000,000</u>	<u>6,509,900</u>

The capital reserve is available for use in computer system enhancement, office refurbishment, improvement of office security and other capital expenditure.

The legal litigation reserve may be utilized for the legal fees in respect of legal assistance granted to any person who institutes proceedings under the anti-discrimination ordinances or any litigation raised against the Commission.

The general reserve is transferred from the statement of income and expenditure and is available for general use.

9. Long term liabilities

(a) Provision for long service and severance payment

	HK\$
At 1st April 2000	-
Provisions made	168,433
At 31st March 2001	<u>168,433</u>

(b) Provision for staff gratuity

	HK\$
Provisions made	13,693,091
Amount paid during the year	(2,979,098)
At 31st March 2001	10,713,993
Less: amount due within one year included in current liabilities	(1,142,448)
Long term portion	<u>9,571,545</u>

Provision for staff gratuity is set up for the gratuity payments which will be payable to employees of the Commission who complete the three year contracts commencing from the date of their employment.

10. Commitments under operating leases

At 31st March, the Commission had commitments in respect of land and buildings to make payments in the next twelve months under operating leases which expire as follows:

	2001 HK\$	2000 HK\$
Within one year	4,053,192	-
In the second to fifth year inclusive	-	4,053,192
	<u>4,053,192</u>	<u>4,053,192</u>

帳目附註

NOTES TO THE ACCOUNTS

11. 固定資產之資本承擔

Capital commitments for fixed assets

	2001 港幣HK\$	2000 港幣HK\$
已核准但未簽訂合約 Authorized but not contracted for	940,000	1,757,000

12. 現金流動表附註

Notes to the cash flow statement

(a) 營運活動現金流入淨額與財政年度盈餘之對帳表

Reconciliation of results for the year to net cash inflow from operating activities

	2001 港幣HK\$	2000 港幣HK\$
財政年度盈餘 Surplus for the year	-	518
盈餘之資本開支 Capital expenses included in results	1,342,972	807,297
法律訴訟儲備之使用 Expenditure utilized in legal litigation reserve	(1,014,765)	-
資本補助基金之特別支出 Special expenditure utilized in capital subvention fund	(894,466)	(2,275,745)
利息收入 Interest income	(1,238,789)	(873,162)
應收政府的約滿酬金撥款之增長 Increase in gratuity subvention receivable from government	(4,106,091)	-
其他應收帳款、按金及預付款項之增長 Increase in other receivables, deposits and prepayments	(449,884)	(11,336)
應付帳項、準備及應計費用之增長 Increase in accounts payable, provisions and accruals	4,651,074	326,684
職員約滿酬金的準備之增長 Increase in provision for staff gratuity	10,713,993	-
長期服務金及遣散費的準備之增長 Increase in provision for long service and severance payment	168,433	-
撥入其他儲備 Transfer to other reserves	-	6,435,000
營運活動現金流入淨額 Net cash inflow from operating activities	9,172,477	4,409,256

(b) 財政年度融資變動分析

Analysis of changes in financing during the year

	2001 港幣HK\$	2000 港幣HK\$
資本補助基金 Capital subvention fund		
年初之結存 Balance at beginning of year	201,346	(211,294)
政府資本補助之現金流入 Cash inflow from government capital subvention	1,470,869	2,688,385
財政年度已使用之金額 Amount utilized during the year	(894,466)	(2,275,745)
年末之結存 Balance at end of year	777,749	201,346

13. 帳目核准

Approval of accounts

此帳目由委員會委員於二零零一年九月十二日核准。

The accounts were approved by the Commission Members on 12th September 2001.