

# Independent Auditor's Report and Audited Financial Statements 獨立核數師報告及經審查的財務報表

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羅兵咸永道

## Independent Auditor's Report

### To The Members of the Hospital Authority

We have audited the consolidated financial statements of the Hospital Authority ("HA") and its subsidiaries (together, the "Group") set out on pages 92 to 139, which comprise the consolidated and HA balance sheets as at 31 March 2013, and the consolidated statement of income and expenditure, the consolidated statement of comprehensive income, the consolidated cash flow statement and the consolidated statement of changes in net assets for the year then ended, and a summary of significant accounting policies and other explanatory information.

### The Hospital Authority's Responsibility for the Consolidated Financial Statements

The Hospital Authority is responsible for the preparation of consolidated financial statements that give a true and fair view in accordance with Hong Kong Financial Reporting Standards issued by the Hong Kong Institute of Certified Public Accountants, and for such internal control as the Hospital Authority determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit and to report our opinion solely to you, as a body, in accordance with section 10 of the Hospital Authority Ordinance and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

We conducted our audit in accordance with Hong Kong Standards on Auditing issued by the Hong Kong Institute of Certified Public Accountants. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

## 獨立核數師報告

### 致醫院管理局成員

本核數師(以下簡稱「我們」)已審計列載於第92頁至139頁醫院管理局(「醫管局」)及其附屬機構(以下合稱「貴集團」)的綜合財務報表,此綜合財務報表包括於二零一三年三月三十一日的綜合及醫管局資產負債表與截至該日止年度的綜合收支結算表、綜合全面收益表、綜合現金流動報表和綜合淨資產變動報表,以及主要會計政策概要及其他附註解釋資料。

### 醫院管理局就綜合財務報表須承擔的責任

醫院管理局須負責根據香港會計師公會頒佈的香港財務報告準則編製綜合財務報表,以令綜合財務報表作出真實而公平的反映,及落實其認為編製綜合財務報表所必要的內部控制,以使綜合財務報表不存在由於欺詐或錯誤而導致的重大錯誤陳述。

### 核數師的責任

我們的責任是根據我們的審計對該等綜合財務報表作出意見,並按照醫院管理局條例第十條僅向整體之醫院管理局成員報告,除此之外本報告別無其他目的。我們不會就本報告的內容向任何其他人士負上或承擔任何責任。

我們已根據香港會計師公會頒佈的香港審計準則進行審計。這些準則要求我們遵守道德規範,並規劃及執行審計,以合理確定此等綜合財務報表是否不存在任何重大錯誤陳述。

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## Independent Auditor's Report

### To The Members of the Hospital Authority (Continued)

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of consolidated financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Opinion

In our opinion, the consolidated financial statements give a true and fair view of the state of affairs of HA and of the Group as at 31 March 2013 and of the Group's surplus and cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards.

*PricewaterhouseCoopers*

**PricewaterhouseCoopers**  
Certified Public Accountants

Hong Kong, 22 August 2013

## 獨立核數師報告

### 致醫院管理局成員 (續)

審計涉及執程序以獲取有關綜合財務報表所載金額及披露資料的審計憑證。所選定的程序取決於核數師的判斷，包括評估由於欺詐或錯誤而導致綜合財務報表存在重大錯誤陳述的風險。在評估該等風險時，核數師考慮與該機構編製綜合財務報表以作出真實而公平的反映相關的內部控制，以設計適當的審計程序，但目的並非對機構的內部控制的效能發表意見。審核亦包括評價管理層所採用的會計政策的合適性及所作出的會計估計的合理性，以及評價綜合財務報表的整體列報方式。

我們相信，我們所獲得的審核憑證是充足和適當地為我們的審計意見提供基礎。

### 意見

我們認為，該等綜合財務報表已根據香港財務報告準則真實而公平地反映醫管局及貴集團於二零一三年三月三十一日的事務狀況及貴集團截至該日止年度的盈餘及現金流量。

*PricewaterhouseCoopers*

羅兵咸永道會計師事務所  
執業會計師

香港，二零一三年八月二十二日

## Consolidated Balance Sheet

### 綜合資產負債表

	Note 附註	At 31 March 2013 HK\$'000 2013年3月31日 結餘 港幣千元	At 31 March 2012 HK\$'000 2012年3月31日 結餘 港幣千元
<b>Non-Current Assets 非流動資產</b>			
Property, plant and equipment 物業、機器及設備	5	3,873,742	3,479,671
Intangible assets 無形資產	6	509,493	415,356
Loans receivable 應收債款	7	7,474	9,386
Placement with the Hong Kong Monetary Authority 香港金融管理局存款	8	6,124,158	-
Fixed income instruments 固定入息工具	9	-	300,001
		10,514,867	4,204,414
<b>Current Assets 流動資產</b>			
Inventories 存貨	10	1,251,914	1,048,667
Loans receivable 應收債款	7	1,452	1,603
Accounts receivable 應收賬款	11	260,368	257,684
Other receivables 其他應收賬款	12	100,782	78,192
Deposits and prepayments 按金及預付款項	13	278,466	262,957
Fixed income instruments 固定入息工具	9	300,001	1,730,993
Bank deposits with original maturity over three months 原來到期日超過三個月之銀行存款	14	8,886,683	4,717,415
Cash and cash equivalents 現金及現金等值	14	3,002,589	3,717,620
		14,082,255	11,815,131
<b>Current Liabilities 流動負債</b>			
Creditors and accrued charges 債權人及應付費用	15	6,664,372	5,770,957
Deposits received 已收按金	16	129,242	158,440
		6,793,614	5,929,397
<b>Net Current Assets 流動資產淨值</b>			
		7,288,641	5,885,734
<b>Total Assets Less Current Liabilities 總資產減流動負債</b>			
		17,803,508	10,090,148
<b>Non-Current Liabilities 非流動負債</b>			
Balance with Samaritan Fund 撒瑪利亞基金結餘	8	6,124,158	-
Death and disability liabilities 死亡及傷殘福利責任	17	195,720	176,363
Deferred income 遞延收益	18	490,428	506,621
<b>Net Assets 資產淨值</b>			
		10,993,202	9,407,164
<b>Capital subventions and donations 資本補助及捐贈</b>	19	4,383,235	3,895,027
<b>Designated fund 指定基金</b>	20	5,077,369	5,077,369
<b>Revenue reserve 收入儲備</b>		1,532,598	434,768
<b>Capital Subventions and Donations, Designated Fund and Reserves 資本補助及捐贈、指定基金及儲備</b>			
		10,993,202	9,407,164



Mr Benjamin HUNG, JP 洪丕正先生  
Chairman  
Finance Committee  
財務委員會主席



Dr LEUNG Pak Yin, JP 梁栢賢醫生  
Chief Executive  
行政總裁

## Balance Sheet

### 資產負債表

	Note 附註	At 31 March 2013 HK\$'000 2013年3月31日 結餘 港幣千元	At 31 March 2012 HK\$'000 2012年3月31日 結餘 港幣千元
<b>Non-Current Assets 非流動資產</b>			
Property, plant and equipment 物業、機器及設備	5	3,873,742	3,479,671
Intangible assets 無形資產	6	508,627	414,958
Loans receivable 應收債款	7	7,474	9,386
Placement with the Hong Kong Monetary Authority 香港金融管理局存款	8	6,124,158	-
Fixed income instruments 固定入息工具	9	-	300,001
		<b>10,514,001</b>	4,204,016
<b>Current Assets 流動資產</b>			
Inventories 存貨	10	1,251,914	1,048,667
Loans receivable 應收債款	7	1,452	1,603
Accounts receivable 應收賬款	11	260,368	257,684
Other receivables 其他應收賬款	12	100,782	78,269
Deposits and prepayments 按金及預付款項	13	278,383	262,874
Fixed income instruments 固定入息工具	9	300,001	1,730,993
Bank deposits with original maturity over three months 原來到期日超過三個月的銀行存款	14	8,886,683	4,717,415
Cash and cash equivalents 現金及現金等值	14	3,002,589	3,717,620
		<b>14,082,172</b>	11,815,125
<b>Current Liabilities 流動負債</b>			
Creditors and accrued charges 債權人及應付費用	15	6,664,295	5,770,957
Deposits received 已收按金	16	129,242	158,440
		<b>6,793,537</b>	5,929,397
<b>Net Current Assets 流動資產淨值</b>			
		<b>7,288,635</b>	5,885,728
<b>Total Assets Less Current Liabilities 總資產減流動負債</b>			
		<b>17,802,636</b>	10,089,744
<b>Non-Current Liabilities 非流動負債</b>			
Balance with Samaritan Fund 撒瑪利亞基金結餘	8	6,124,158	-
Death and disability liabilities 死亡及傷殘福利責任	17	195,720	176,363
Deferred income 遞延收益	18	490,428	506,621
		<b>10,992,330</b>	9,406,760
<b>Net Assets 資產淨值</b>			
		<b>10,992,330</b>	9,406,760
<b>Capital subventions and donations 資本補助及捐贈</b>	19	<b>4,382,369</b>	3,894,629
<b>Designated fund 指定基金</b>	20	<b>5,077,369</b>	5,077,369
<b>Revenue reserve 收入儲備</b>		<b>1,532,592</b>	434,762
<b>Capital Subventions and Donations, Designated Fund and Reserves 資本補助及捐贈、指定基金及儲備</b>		<b>10,992,330</b>	9,406,760



Mr Benjamin HUNG, JP 洪丕正先生  
Chairman  
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財務委員會主席



Dr LEUNG Pak Yin, JP 梁栢賢醫生  
Chief Executive  
行政總裁

## Consolidated Statement of Income and Expenditure

### 綜合收支結算表

	Note 附註	For the year ended 31 March 2013 HK\$'000 截至2013年 3月31日止年度 港幣千元	For the year ended 31 March 2012 HK\$'000 截至2012年 3月31日止年度 港幣千元
<b>Income 收入</b>			
Recurrent Government subvention 經常性政府補助	21	41,346,479	36,847,073
Capital Government subvention 資本性政府補助		1,137,177	790,108
Hospital/clinic fees and charges 醫院／診療所收費	22	2,950,732	3,029,866
Donations 捐贈		387	225
Transfers from 轉調自：			
Designated donation fund 指定捐贈基金	18	149,044	144,943
Capital subventions 資本補助	19	674,909	711,168
Capital donations 資本捐贈	19	120,087	109,149
Investment income 投資收益		176,955	149,682
Other income 其他收益		598,070	535,102
		<b>47,153,840</b>	42,317,316
<b>Expenditure 支出</b>			
Staff costs 員工成本		(32,289,722)	(29,616,427)
Drugs 藥物		(4,478,851)	(4,068,679)
Medical supplies and equipment 醫療物品及設備		(1,999,294)	(1,845,758)
Utilities charges 公用開支		(1,047,639)	(969,607)
Repairs and maintenance 維修及保養		(1,384,230)	(1,269,804)
Building projects funded by the Government 由政府撥款的建築工程	2(g)(ii) and (iii)	(1,137,177)	(790,108)
Operating lease expenses - office premises and equipment 營運租賃開支－辦公室及設備		(114,463)	(84,611)
Depreciation and amortisation 折舊及攤銷	5, 6	(768,537)	(814,718)
Other operating expenses 其他營運開支	23	(2,836,097)	(2,360,723)
		<b>(46,056,010)</b>	(41,820,435)
<b>Surplus for the year 年內盈餘</b>		<b>1,097,830</b>	496,881

## Consolidated Statement of Comprehensive Income

### 綜合全面收益表

	Note 附註	For the year ended 31 March 2013 HK\$'000 截至2013年 3月31日止年度 港幣千元	For the year ended 31 March 2012 HK\$'000 截至2012年 3月31日止年度 港幣千元
<b>Surplus for the year</b> 年內盈餘		<b>1,097,830</b>	496,881
Other comprehensive income 其他全面收益			
– Additions to capital subventions and donations 資本補助及捐贈增加	19	<b>1,283,204</b>	1,122,694
– Transfers to consolidated statement of income and expenditure 轉調往綜合收支結算表	19	<b>(794,996)</b>	(820,317)
<b>Total comprehensive income for the year</b> 年內全面收益總額		<b>1,586,038</b>	799,258

## Consolidated Cash Flow Statement

### 綜合現金流動報表

	Note 附註	For the year ended 31 March 2013 HK\$'000 截至2013年 3月31日止年度 港幣千元	For the year ended 31 March 2012 HK\$'000 截至2012年 3月31日止年度 港幣千元
<b>Net cash generated from operating activities</b> 營運活動所得現金淨額	27	<b>1,546,289</b>	1,302,753
Investing activities 投資活動			
Investment income received 已收投資收益		<b>176,955</b>	149,682
Purchases of property, plant and equipment 購置物業、機器及設備	5	<b>(1,106,447)</b>	(934,150)
Purchases of intangible assets 購置無形資產	6	<b>(176,757)</b>	(188,544)
Net (increase)/decrease in bank deposits with original maturity over three months 原來到期日超過三個月的銀行存款的淨額(增加)/減少		<b>(4,169,268)</b>	1,392,960
Net decrease/(increase) in fixed income instruments 固定入息工具的淨額減少/(增加)		<b>1,730,993</b>	(15)
Net cash (used in)/generated from investing activities 投資活動(所用)/所得現金淨額		<b>(3,544,524)</b>	419,933
Net cash (outflow)/inflow before financing activities 融資前之現金淨額(流出)/流入		<b>(1,998,235)</b>	1,722,686
Financing activities 融資活動			
Capital subventions 資本補助	19	<b>1,072,126</b>	929,549
Capital donations 資本捐贈	19	<b>211,078</b>	193,145
Net cash generated from financing activities 融資所得之現金淨額		<b>1,283,204</b>	1,122,694
(Decrease)/increase in cash and cash equivalents 現金及現金等值之(減少)/增加		<b>(715,031)</b>	2,845,380
Cash and cash equivalents at beginning of year 年初之現金及現金等值		<b>3,717,620</b>	872,240
Cash and cash equivalents at end of year 年終之現金及現金等值	14	<b>3,002,589</b>	3,717,620

Note: The cash flow for the placement with the Hong Kong Monetary Authority on behalf of the Samaritan Fund was netted off with the outstanding balance with the Samaritan Fund and the detailed arrangement is disclosed in note 8.

註：代撒瑪利亞基金存於香港金融管理局的存款之現金流量已經扣除於撒瑪利亞基金的結餘，詳細安排於附註8披露。



## Consolidated Statement of Changes in Net Assets

### 綜合淨資產變動報表

	Capital subventions and donations HK\$'000 [Note 19] 資本補助 及捐贈 港幣千元 [附註 19]	Designated fund HK\$'000 指定基金 港幣千元	Revenue reserve HK\$'000 收入儲備 港幣千元	Total HK\$'000 總計 港幣千元
At 1 April 2011 於二零一一年四月一日	3,592,650	5,077,369	(62,113)	8,607,906
Total comprehensive income for the year 年內全面收益總額	302,377	-	496,881	799,258
At 31 March 2012 於二零一二年三月三十一日	3,895,027	5,077,369	434,768	9,407,164
Total comprehensive income for the year 年內全面收益總額	488,208	-	1,097,830	1,586,038
At 31 March 2013 於二零一三年三月三十一日	4,383,235	5,077,369	1,532,598	10,993,202

## Notes to the Financial Statements

### 1. The Hospital Authority

#### (a) Background

The Hospital Authority ("HA") and its subsidiaries are collectively referred to as the "Group" in the consolidated financial statements. HA is a statutory body established in Hong Kong on 1 December 1990 under the Hospital Authority Ordinance (Cap.113). The Hospital Authority Ordinance provides HA with the powers to manage and control the delivery of public hospital services in Hong Kong. Under the Hospital Authority Ordinance, HA is responsible amongst other matters for the following:

- advising the Government of the Hong Kong Special Administrative Region (the "Government") of the needs of the public for hospital services and of the resources required to meet those needs;
- managing and developing the public hospital system;
- recommending to the Secretary for Food and Health appropriate policies on fees for the use of hospital services by the public;
- establishing public hospitals; and
- promoting, assisting and taking part in education and training of HA staff and research relating to hospital services.

Pursuant to Section 5(a) of the Hospital Authority Ordinance, an agreement was entered into between the Government and HA on 3 June 2011 ("Agreement"), under which the Government and HA agreed that HA shall be responsible for managing and controlling the government lands and the hospitals, clinics, facilities, buildings and premises established thereon (as set out in Annex A of the Agreement and referred to as "Properties"), as well as the facilities and amenities (as set out in Annex B of the Agreement) that may be provided on the Properties. The ownership of the Properties continues to be held by the Government.

HA has also entered into agreements with the individual governing bodies of the ex-subservent hospitals which allowed HA to assume ownership of some operating assets as at 1 December 1991 and to manage and control other assets, the ownership of which remains with the individual governing bodies.

As a result, HA has assumed responsibility for the management of the public hospital operations since 1 December 1991. Also, all operating and capital commitments outstanding as at 1 December 1991 were assumed by HA, except for the capital works projects funded under the Capital Works Reserve Fund of the Government.

As part of the Government's healthcare reform plan, HA has taken over the management and operation of all general outpatient clinics ("GOPCs") from the Department of Health by July 2003. Under the arrangement, the title and ownership in respect of the related operating assets of the GOPCs were retrospectively transferred to HA in July 2003 after receiving formal approval from the Government in June 2006. These assets were transferred at nil value.

## 財務報表附註

### 1. 醫院管理局

#### (a) 背景

在綜合財務報表中，醫院管理局（「醫管局」）及其附屬機構統稱為「集團」。醫管局於一九九零年十二月一日根據《醫院管理局條例》（第113章）成立為法定團體。《醫院管理局條例》賦予醫管局管理及掌管香港公立醫院服務的權力。根據《醫院管理局條例》，醫管局的主要工作如下：

- 就公眾對醫院服務之需求及所需之資源，向香港特區政府（「政府」）提供意見；
- 管理及發展公立醫院系統；
- 就公眾使用醫院服務須繳付的費用，向食物及衛生局局長建議恰當的政策；
- 設立公立醫院；及
- 促進、協助及參與有關醫院服務的教育，員工培訓及科研。

根據醫院管理局條例第5(a)條，政府與醫管局在二零一一年六月三日達成協議（「協議」），雙方同意由醫管局管理及掌管有關的政府土地及建於其上的醫院、診所、設施、建築物及樓宇（按協議附件A所載統稱「物業」），以及物業內的設施和設備（按協議附件B所載），物業的擁有權仍歸政府所有。

醫管局亦與個別前補助醫院的管治機構達成協議，容許醫管局於一九九一年十二月一日接收一些營運資產的擁有權，以及管理和掌管其他擁有權仍屬於個別管治機構的資產。

因此，醫管局由一九九一年十二月一日起全面承擔所有醫院運作的管理。此外，除由政府基本工程儲備基金撥款的基本工程計劃外，對於一九九一年十二月一日仍未完成的所有營運及資本承擔，亦由醫管局負責。

作為政府的醫療改革計劃的一部分，醫管局由二零零三年七月起接管衛生署所有普通科門診診所。根據安排，這些普通科門診診所相關營運資產之業權及擁有權由二零零三年七月起轉讓予醫管局，政府的正式批准於二零零六年六月發出，有關資產以無價值轉讓。

## Notes to the Financial Statements (Continued)

### 1. The Hospital Authority (Continued)

#### (a) Background (Continued)

In order to promote the development and research of Chinese medicine in Hong Kong, HA's subsidiary, HACM Limited entered into agreements with 10 non-governmental organisations ("NGOs") in collaboration with certain universities in Hong Kong to operate 17 Chinese Medicine Centres for Training and Research ("CMCTRs"). Under the agreements with the NGOs, HACM Limited has provided an annual subvention to the NGOs for operating CMCTRs in Hong Kong. These NGO clinics have provided Chinese medicine outpatient services including the prescription of Chinese herbal medicine and related services. For the year ended 31 March 2013, the subvention paid to these NGOs amounted to HK\$28,185,000 (2012: HK\$26,466,000).

In order to support the Government-led electronic health record ("eHR") programme, which is a 10-year-programme and an essential part of the healthcare reform, HA has been engaged to serve as the technical agency to the Government, leveraging its experience and know-how in the Clinical Management System ("CMS"). With this role, HA undertakes multiple streams of eHR related projects, which are funded by the recurrent subvention and other designated funding from the Government. During the financial year ended 31 March 2013, HA recognised HK\$210,131,000 (2012: HK\$179,673,000) as other income to match with the expenditure incurred in relation to the eHR related projects.

On 19 October 2011, HA set up a subsidiary, eHR HK Limited, to act as a custodian to hold, maintain and license the intellectual property rights and assets related to the eHR programme.

#### (b) Hospitals and other institutions

At 31 March 2013, HA had under its management and control the following hospitals and institutions:

##### Hospitals:

Alice Ho Miu Ling Nethersole Hospital  
Bradbury Hospice  
Caritas Medical Centre  
Castle Peak Hospital  
Cheshire Home, Chung Hom Kok  
Cheshire Home, Shatin  
The Duchess of Kent Children's Hospital at Sandy Bay  
Grantham Hospital  
Haven of Hope Hospital  
Hong Kong Buddhist Hospital  
Hong Kong Eye Hospital  
Kowloon Hospital  
Kwai Chung Hospital  
Kwong Wah Hospital  
MacLehose Medical Rehabilitation Centre  
North District Hospital  
Our Lady of Maryknoll Hospital

## 財務報表附註(續)

### 1. 醫院管理局(續)

#### (a) 背景(續)

為促進香港中醫藥發展及科研，醫管局及其附屬機構「醫院管理局中醫藥服務有限公司」與十間志願團體簽訂協議，與香港一些大學合作開辦十七間中醫臨床教研中心。根據與志願團體的協議，醫院管理局中醫藥服務有限公司每年提供一筆資助予這些志願團體在香港開辦及營運中醫臨床教研中心。這些診所會提供中醫門診服務，包括處方中藥及相關服務。截至二零一三年三月三十一日止之年度，為這些志願團體提供的一筆資助為港幣28,185,000元(二零一二年：港幣26,466,000元)。

政府推行的電子健康記錄互通系統計劃，為一項橫跨十年的計劃，是醫療改革一個重要部分。醫管局獲政府委託作為技術代理機構，運用發展臨床管理系統的經驗和專業知識，協助政府推行計劃。作為政府的技術代理機構，醫管局須進行不同範疇的電子健康記錄互通系統相關的計劃，這些計劃由政府的經常性補助及其他指定撥款提供經費。截至二零一三年三月三十一日止之財政年度，醫管局確認港幣210,131,000元(二零一二年：港幣179,673,000元)的款項作為其他收入，以支付電子健康記錄互通系統相關計劃的開支。

於二零一一年十月十九日，醫管局成立eHR HK Limited的附屬機構，此機構作為保管人，持有、保管及特許有關電子健康記錄互通系統計劃的知識產權及資產。

#### (b) 醫院及其他機構

在二零一三年三月三十一日，由醫管局管理及掌管的醫院及機構如下：

##### 醫院：

雅麗氏何妙齡那打素醫院  
白普理寧養中心  
明愛醫院  
青山醫院  
春磡角慈氏護養院  
沙田慈氏護養院  
大口環根德公爵夫人兒童醫院  
葛量洪醫院  
靈實醫院  
香港佛教醫院  
香港眼科醫院  
九龍醫院  
葵涌醫院  
廣華醫院  
麥理浩復康院  
北區醫院  
聖母醫院

## Notes to the Financial Statements (Continued)

### 1. The Hospital Authority (Continued)

#### (b) Hospitals and other institutions (Continued)

##### Hospitals (Continued):

Pamela Youde Nethersole Eastern Hospital  
Pok Oi Hospital  
Prince of Wales Hospital  
Princess Margaret Hospital  
Queen Elizabeth Hospital  
Queen Mary Hospital  
Ruttonjee & Tang Shiu Kin Hospitals  
Shatin Hospital  
Siu Lam Hospital  
St. John Hospital  
Tai Po Hospital  
Tsan Yuk Hospital  
Tseung Kwan O Hospital  
Tuen Mun Hospital  
Tung Wah Eastern Hospital  
Tung Wah Group of Hospitals Fung Yiu King Hospital  
Tung Wah Group of Hospitals Wong Tai Sin Hospital  
Tung Wah Hospital  
United Christian Hospital  
Wong Chuk Hang Hospital  
Yan Chai Hospital

##### Other Institutions:

eHR HK Limited  
HACare (ceased operation of the long stay care home on 31 December 2004 and has remained inactive thereafter)  
HACM Limited  
Hong Kong Red Cross Blood Transfusion Service  
Rehabaid Centre  
Specialist outpatient clinics  
General outpatient clinics  
Other clinics and associated units

#### (c) Principal office

The address of the principal office of the Hospital Authority is Hospital Authority Building, 147B Argyle Street, Kowloon, Hong Kong.

## 財務報表附註(續)

### 1. 醫院管理局(續)

#### (b) 醫院及其他機構(續)

##### 醫院(續):

東區尤德夫人那打素醫院  
博愛醫院  
威爾斯親王醫院  
瑪嘉烈醫院  
伊利沙伯醫院  
瑪麗醫院  
律敦治及鄧肇堅醫院  
沙田醫院  
小欖醫院  
長洲醫院  
大埔醫院  
贊育醫院  
將軍澳醫院  
屯門醫院  
東華東院  
東華三院馮堯敬醫院  
東華三院黃大仙醫院  
東華醫院  
基督教聯合醫院  
黃竹坑醫院  
仁濟醫院

##### 其他機構:

eHR HK Limited  
荔康居(此長期護理院在二零零四年十二月三十一日結束運作,之後已停止服務)  
醫院管理局中醫藥服務有限公司  
香港紅十字會輸血服務中心  
復康專科及資源中心  
專科門診診所  
普通科門診診所  
其他診療所及相關科組

#### (c) 主要辦事處

醫院管理局的主要辦事處設於香港九龍亞皆老街147號B醫院管理局大樓。

## Notes to the Financial Statements (Continued)

### 2. Principal accounting policies

The principal accounting policies applied in the preparation of the consolidated financial statements are set out below. These policies have been consistently applied to both years presented, unless otherwise stated.

#### (a) Basis of presentation

The financial statements have been prepared in accordance with Hong Kong Financial Reporting Standards ("HKFRSs") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") as appropriate to Government subvented and not-for-profit organisations. They have been prepared under the historical cost convention, as modified by the revaluation of certain financial assets which are stated at fair value.

The preparation of financial statements in conformity with HKFRSs requires the use of certain critical accounting estimates. It also requires management to exercise its judgment in the process of applying HA's accounting policies. The areas involving a higher degree of judgment or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed in note 4.

#### (b) Basis of consolidation

The financial statements of the Group include the income and expenditure of the Head Office, subsidiaries, all Hospitals, Specialist Clinics, General Outpatient Clinics and other institutions under its management and control made up to 31 March 2013.

The financial statements reflect the recorded book values of those assets owned and the liabilities assumed by the Group. Those assets under the management and control of HA, but not owned by HA, are not accounted for in these financial statements.

#### (c) Subsidiaries

Subsidiaries are entities over which the Group has the power to govern the financial and operating policies. Subsidiaries are fully consolidated from the date that control is transferred to the Group. They are de-consolidated from the date that control ceases.

Intra-group transactions, balances and unrealised gains on transactions within the Group have been eliminated on consolidation. Unrealised losses are also eliminated unless the transaction provides evidence of an impairment of the assets transferred. The accounting policies of the subsidiaries are consistent with the accounting policies adopted by the Group.

## 財務報表附註(續)

### 2. 主要會計政策

編製綜合財務報表所用的主要會計政策列述如下，除非另作說明，這些政策一貫用於呈列二零一二及二零一三年的數字。

#### (a) 呈報之基準

本財務報表是按照香港會計師公會所發出適用於政府補助及非牟利機構的《香港財務報告準則》，以及根據慣用的原值成本法編製，而某些以公允價值列出的財務資產會經過重新估值而作調整。

根據《香港財務報告準則》所編製的財務報表，需採用若干關鍵的會計估計，並要求管理層在應用其會計政策的過程中，作出判斷。需要較大判斷或較為複雜，或有關假設及估計對財務報表有重要影響的項目，於附註4披露。

#### (b) 綜合呈列之基準

集團的財務報表包括截至二零一三年三月三十一日之財政年度內由其管理及掌管的總辦事處、附屬機構、所有醫院、專科診所、普通科門診診所及其他機構的收入和支出。

本財務報表反映集團所擁有之資產及所承擔之負債的有紀錄賬面值。由醫管局管理及掌管，但並非由醫管局所擁有的資產，並未列入本財務報表內。

#### (c) 附屬機構

附屬機構為集團對其財政及營運政策具管控權的實體，在集團接管附屬機構之日，附屬機構與集團的財務資料會作綜合呈列，當集團對附屬機構的管控權終止，便不會作綜合呈列。

集團內機構之間的交易、結餘及未實現之交易收益，在綜合呈列後已減除，未實現之虧損亦已減除，除非交易能提供證明所轉移的資產有耗損。附屬機構的會計政策與集團採用的會計政策一致。

## Notes to the Financial Statements (Continued)

### 2. Principal accounting policies (Continued)

#### (c) Subsidiaries (Continued)

At 31 March 2013, the principal subsidiaries of HA comprise:

Name 名稱	Principal activities 主要業務	Place of incorporation/ operation 註冊成立／營運地點	Effective percentage directly held by the Group 集團直接持有的有效 份額
HACM Limited (limited by guarantee) 醫院管理局中醫藥服務有限公司 (擔保有限公司)	To steer the development and delivery of Chinese medicine services 規劃中醫藥服務的發展與供應	Hong Kong 香港	100
eHR HK Limited (limited by guarantee) (擔保有限公司)	To act as a custodian to hold, maintain and license the intellectual property rights and assets related to eHR programme 作為保管人，持有、保管及特許有關電子健康記錄互通系統計劃的知識產權及資產	Hong Kong 香港	100

#### (d) Adoption of new / revised HKFRSs

The HKICPA has issued a number of new / revised HKFRSs, including interpretations, amendments or improvements to the existing standards, which become effective in the current period. These new / revised HKFRSs are not applicable to the Group and have no effect on the Group's financial statements.

The HKICPA has also issued a number of new / revised HKFRSs which are effective for accounting period beginning on or after 1 April 2013. The Group has not early adopted these new / revised HKFRSs in the financial statements for the year ended 31 March 2013. The Group is in process of making an assessment but is not yet in a position to quantify the impact of these new / revised HKFRSs on its results of operations and financial position.

#### (e) Recognition of income

Recurrent subvention is recognised on an accruals basis. Non-recurrent subvention that is spent on expenditure which does not meet the capitalisation policy of property, plant and equipment or intangible assets as set out in note 2(g)(i) and note 2(i) respectively are recognised when the related expenditure is incurred.

Hospital / clinic fees and charges are recognised when services are provided.

## 財務報表附註(續)

### 2. 主要會計政策(續)

#### (c) 附屬機構(續)

在二零一三年三月三十一日，醫管局的主要附屬機構有：

#### (d) 採用新訂／經修訂的《香港財務報告準則》

香港會計師公會頒布了多項在此期間生效的新訂／經修訂的《香港財務報告準則》，包括對現有準則的詮釋、修訂或改良。這些新訂／經修訂的《香港財務報告準則》並不適用於集團，對集團的財務報表並無影響。

香港會計師公會亦頒布了多項在二零一三年四月一日或之後開始的會計期生效之新訂／經修訂的《香港財務報告準則》。集團在截至二零一三年三月三十一日止的財務報表並沒有提早採用這些新訂／經修訂之《香港財務報告準則》。集團現正作出評估，但現在尚未可量化這些新訂／經修訂準則對集團營運結果及財務狀況的影響。

#### (e) 收入之確認

經常性補助，以權責發生制原則確認。用於不符合附註2(g)(i)物業、機器及設備或附註2(i)無形資產資本化規定的非經常性補助，則於有關費用發生時確認。

醫院／診療所收費於提供服務時確認。



## Notes to the Financial Statements (Continued)

### 2. Principal accounting policies (Continued)

#### (e) Recognition of income (Continued)

Designated donations are recognised as income when the amounts have been received or are receivable from the donors and the related expenditure is charged to the statement of income and expenditure. Other donation income is recognised upon receipt of non-designated cash or donations-in-kind not meeting the capitalisation policy of property, plant and equipment or intangible assets as set out in note 2(g)(i) and note 2(i) respectively.

Transfers from the designated donation fund are recognised when the designated donation fund is utilised and the expenditure does not meet the capitalisation policy of property, plant and equipment or intangible assets as set out in note 2(g)(i) and note 2(i) respectively.

Transfers from capital subventions and capital donations are recognised when depreciation or amortisation and net book value of assets disposed are charged to the statement of income and expenditure.

Investment income from fixed income instruments is recognised as set out in note 2(k).

Investment income from bank deposits is recognised on a time proportion basis using the effective interest method.

#### (f) Donations

##### (i) Donated assets

Properties, computer software and systems donated to the Group with a value below HK\$250,000 each and other donated assets with a value below HK\$100,000 each are recorded as income and expenditure in the year of receipt of the assets.

Properties, computer software and systems donated to the Group with a value of HK\$250,000 or more each and other donated assets with a value of HK\$100,000 or more each are capitalised on receipt of assets according to the policy set out in note 2(g)(i) and note 2(i). The amount of the donated assets is credited to the capital donations account. Each year, an amount equal to the depreciation or amortisation charge for these assets and the net book value of assets disposed is transferred from the capital donations account and credited to the statement of income and expenditure.

##### (ii) Cash donations

Cash donations for specific use as prescribed by the donor are accounted for in the designated donation fund. When the fund is utilised and spent for expenditure not meeting the capitalisation policy as set out in note 2(g)(i) or note 2(i), they are accounted for as expenditure of the designated donation fund and, in the case of capital expenditure, in accordance with the policy for donated assets outlined above.

## 財務報表附註(續)

### 2. 主要會計政策(續)

#### (e) 收入之確認(續)

指定用途捐贈收入於收款或應收款及有關開支已記入收支結算表內時確認。其他捐贈收入於接獲非指定用途之現金或不符合附註(2)(g)(i)物業、機器及設備或附註2(i)無形資產資本化規定的實物捐贈時確認。

指定用途捐贈之轉調，於使用該指定用途捐款而該支出並不符合附註(2)(g)(i)物業、機器及設備或附註2(i)無形資產資本化規定時確認。

資本補助及資本捐贈之轉調，於資產折舊或攤銷及出售資產的賬面淨值計入收支結算表時確認。

來自固定入息工具的投資收益按附註2(k)的方式確認。

來自銀行存款之投資收益採用實際利息法按時間比例入賬。

#### (f) 捐贈

##### (i) 捐贈資產

捐贈予集團而每項價值少於港幣25萬元的物業、電腦軟件及系統，以及其他每項價值少於港幣10萬元的捐贈資產，於收取時在該年度之收支賬目內記賬。

捐贈予集團而每項價值港幣25萬元或以上的物業、電腦軟件及捐贈，以及其他每項價值港幣10萬元或以上的捐贈資產，按附註2(g)(i)及附註2(i)所列的政策，於收取時資本化。捐贈資產的金額會記入資本捐贈的貸方。每年，一筆相等於這些資產折舊或攤銷的金額及出售資產的賬面淨值由資本捐贈轉調往收支結算表的貸方。

##### (ii) 現金捐贈

由捐贈人指定用途的現金捐贈會列入一個指定捐贈基金。當資金的運用及支出不符合附註2(g)(i)或附註2(i)的資本化規定，會列入該指定基金的開支賬目內，至於資本開支則根據上述捐贈資產的政策處理。

## Notes to the Financial Statements (Continued)

### 2. Principal accounting policies (Continued)

#### (f) Donations (Continued)

##### (ii) Cash donations (Continued)

Non-specified donations for general operating purposes are recorded as donations in the statement of income and expenditure upon receipt of cash donations.

#### (g) Capitalisation of property, plant and equipment

##### (i) Effective from 1 December 1991, the following categories of assets which give rise to economic benefits have been capitalised:

Building projects costing HK\$250,000 or more; and  
All other assets costing HK\$100,000 or more on an individual basis.

The accounting policy for depreciation of property, plant and equipment is set out in note 2(h).

##### (ii) For properties which are funded by the Government through HA but are owned by an ex-subservent governing body, the associated expenditure is charged to the statement of income and expenditure in the year as incurred. Under the agreements with ex-subservent governing bodies, the ownership of building projects, although funded by the Government through HA, is vested with the governing bodies.

##### (iii) For expenditure on subsequent improvement to properties the ownership of which has not been vested with HA, the amount spent is capitalised only if the improvement does not form part of the properties and can be re-used by HA when re-located. Otherwise, the expenditure is charged to the statement of income and expenditure in the year as incurred.

##### (iv) Expenditure on furniture, fixtures, equipment, motor vehicles and computer hardware is capitalised (subject to the minimum expenditure limits set out in note 2(g)(i) above) and the corresponding amounts are credited to the capital subventions and capital donations accounts for capital expenditure funded by the Government and donations respectively.

##### (v) Property, plant and equipment transferred from the hospitals to HA at 1 December 1991 was recorded at nil value.

#### (h) Depreciation

Property, plant and equipment are stated at cost less accumulated depreciation. Additions represent new or replacement of specific components of an asset. An asset's carrying value is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

## 財務報表附註(續)

### 2. 主要會計政策(續)

#### (f) 捐贈(續)

##### (ii) 現金捐贈(續)

作為一般營運之用的非指定用途捐贈，於收款時列入該年度之收支結算表內。

#### (g) 物業、機器及設備資本化

##### (i) 由一九九一年十二月一日起，下列各類可帶來經濟效益的資產經已資本化：

費用在港幣 25 萬元或以上的建築工程；及  
以個別計算，費用在港幣 10 萬元或以上的所有其他資產。

物業、機器及設備的折舊會計政策列於附註 2(h)。

##### (ii) 由政府透過醫管局撥款但由前補助機構管治團體擁有的財產，有關開支於支出時即記入收支結算表列作開支入賬。根據與前補助機構管治團體的協議，建築工程雖然由政府透過醫管局撥款，但擁有權是屬於有關的管治團體。

##### (iii) 至於非由醫管局擁有的物業的隨後改善開支，只要改善不構成物業的一個附連部分及在遷移後可供醫管局重新使用，有關開支應資本化。否則，有關開支會記入開支發生的該年度的收支結算表內。

##### (iv) 家具、固定裝置、設備、汽車及電腦硬件的開支應資本化(根據上文附註 2(g)(i) 所列的最低限額)。此資本開支，會視乎是政府撥款或捐贈撥款而將相應款額分別記入資本補助及資本捐贈的貸方。

##### (v) 於一九九一年十二月一日由醫院轉調往醫管局的物業、機器及設備以無價值入賬。

#### (h) 折舊

物業、機器及設備乃按成本值減累積折舊入賬。年內增加代表某項資產新加或更換的組件。若資產的賬面價值高於估計可收回價值，其賬面價值會即時減至為可收回價值。



## Notes to the Financial Statements (Continued)

### 2. Principal accounting policies (Continued)

#### (h) Depreciation (Continued)

The historical cost of assets acquired and the value of donated assets received by the Group since 1 December 1991 are depreciated using the straight-line method over the expected useful lives of the assets as follows:

Leasehold improvements 租賃物業裝修	Over the life of the lease to which the improvement relates 根據租賃之年期
Buildings 建築物	20 - 50 years 年
Furniture, fixtures and equipment 家具、固定裝置及設備	3 - 10 years 年
Motor vehicles 汽車	5 - 7 years 年
Computer equipment 電腦設備	3 - 6 years 年

The residual values and useful lives of assets are reviewed and adjusted, if appropriate, at each balance sheet date.

The gain or loss arising from disposal or retirement of an asset is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in the statement of income and expenditure.

Capital expenditure in progress is not depreciated until the asset is placed into commission.

#### (i) Intangible assets

Computer software and systems including related development costs costing HK\$250,000 or more each, which give rise to economic benefits are capitalised as intangible assets. Intangible assets are stated at cost less accumulated amortisation and are amortised on a straight line basis over the estimated useful lives of one to three years.

#### (j) Placement with the Hong Kong Monetary Authority

HA has designated the placement with the Hong Kong Monetary Authority ("HKMA") as a "financial asset at fair value through profit or loss". HA determines the classification of its financial assets at initial recognition, and such classification depends on the purpose for which the financial assets were acquired. Financial assets carried at fair value through profit or loss are initially recognised at fair value and transaction costs are expensed to the statement of income and expenditure. Financial assets are derecognised when the rights to receive cash flows have expired or have been transferred and HA has transferred substantially all risks and rewards of ownership. Financial assets at fair value through profit or loss are subsequently carried at fair value.

## 財務報表附註(續)

### 2. 主要會計政策(續)

#### (h) 折舊(續)

集團自一九九一年十二月一日起所取得的資產的原值成本或捐贈資產的價值，是按資產的預計可使用年期以直線法計算折舊如下：

如有需要，資產的剩餘價值及可使用年期會在結算日作檢討及修訂。

資產出售或不再使用所產生之盈虧以其出售價及資產之賬面價值之差額計入收支結算表內。

未完成的資本開支在資產啟用前不提折舊。

#### (i) 無形資產

費用在港幣25萬元或以上可帶來經濟效益的電腦軟件及系統連開發費用，已資本化列為無形資產。無形資產乃按成本值減累積攤銷列出，以及按資產一至三年的預計可使用年期以直線法計算攤銷。

#### (j) 香港金融管理局存款

醫管局指定香港金融管理局(「金管局」)存款為「按公允價值列賬及在損益處理之財務資產」。醫管局在最初確認其財務資產時決定其分類，而有關分類視乎獲取該財務資產的目的。按公允價值列賬及在損益處理之財務資產最初以公允價值確認，而交易成本會記入收支結算表。當收取現金流量的權利已到期或已轉讓，並且醫管局已實質上將所有風險和報酬的擁有權已轉讓時，便會終止確認該財務資產。按公允價值列賬及在損益處理之財務資產其後按公允價值列賬。

## Notes to the Financial Statements (Continued)

### 2. Principal accounting policies (Continued)

#### (k) Fixed income instruments

Fixed income instruments are classified as held-to-maturity investments on the basis that the Group has the positive intention and ability to hold the investments to maturity.

Fixed income instruments are recognised on a trade-date basis and stated at amortised cost, less any impairment loss recognised to reflect irrecoverable amounts. The annual amortisation of any discount or premium on the acquisition of fixed income instruments is aggregated with other investment income receivable over the term of the instrument using the effective interest method.

The Group assesses whether there is objective evidence that fixed income instruments are impaired at each balance sheet date. The amount of the loss is measured as the difference between the carrying amount of the fixed income instruments and the present value of estimated future cash flows, discounted at the original effective interest rate. The carrying amount of the fixed income instruments is reduced and the amount of the loss is recognised in the statement of income and expenditure.

#### (l) Inventories

Inventories, which comprise drugs, other medical and general consumable stores, are valued at the lower of cost and net realisable value. Cost is calculated using the weighted average method. Where applicable, provision is made for obsolete and slow-moving items. Inventories are stated net of such provision in the balance sheet. Net realisable value is determined with reference to the replacement cost.

#### (m) Accounts receivable

Accounts receivable are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for impairment of accounts receivable is established when there is objective evidence that the Group will not be able to collect all amounts due according to the original terms of the receivables. Significant financial difficulties of the debtor, probability that the debtor will default or delinquency in payments are considered indicators that the receivable is impaired. The amount of the provision is the difference between the carrying amount of the accounts receivable and the present value of estimated future cash flows, discounted at the original effective interest rate. The carrying amount of the accounts receivable is reduced through the use of an allowance account, and the amount of the loss is recognised as an expense in the statement of income and expenditure. Decrease in the previously recognised impairment loss shall be reversed by adjusting the allowance account. When an accounts receivable is uncollectible and eventually written off, the respective uncollectible amount is offset against the allowance account for accounts receivable. Subsequent recoveries of amounts previously written off are credited against the current year's expense in the statement of income and expenditure.

## 財務報表附註(續)

### 2. 主要會計政策(續)

#### (k) 固定入息工具

固定入息工具歸類為持至到期日的投資，基於集團有意及具能力持有此等投資直至到期日。

固定入息工具是按交易日作為基準予以確認，並以攤餘成本減任何已確認以反映不可收回的金額的減值來計量。而因購買固定入息工具發生的折扣或溢價，則會在該投資工具的期限內，以實際利息法與該項投資的其他應收投資收入合計。

集團於結算日評估有否客觀證據顯示固定入息工具會減值，虧損額是固定入息工具的賬面價值及估計未來現金流量按原來實際息率貼現值的差額。當固定入息工具的賬面價值作出減值，虧損額會在收支結算表確認。

#### (l) 存貨

存貨包括藥物、其他醫療及一般消耗品，按成本及可變現淨值兩者之較低者入賬。計算成本時使用加權平均方式，有需要時會對過時及消耗緩慢的存貨作撇賬準備。在資產負債表中列出的存貨，是已減去撇賬準備後的款項。可變現淨值乃參考替換成本釐定。

#### (m) 應收賬款

應收賬款先以公允價值確認，其後以實際利息法，按攤餘成本減去壞賬撥備後確認。當有客觀證據顯示集團將不能按原來條款收回所有應收賬款，應收賬款便會作出減值撥備。欠款人有重大經濟困難，或欠款人可能拖欠款項或過期不付款，均被視為應收賬款作出減值的跡象。撥備款項是應收賬款的賬面價值及估計未來現金流量按原來實際息率貼現值的差額。應收賬款的賬面價值會利用備抵賬戶減值，虧損額在收支結算表確認為開支。先前確認的壞賬額如減少，會在備抵賬戶作出調整。當應收賬款不能收回並最終註銷，不能收回的款額會在應收賬款的備抵賬戶抵銷，已註銷的款額如日後收回，會記入收支結算表本年度開支的貸方。

## Notes to the Financial Statements (Continued)

### 2. Principal accounting policies (Continued)

#### (n) Cash and cash equivalents

For the purposes of the cash flow statement, cash and cash equivalents comprise cash in hand, deposits held at call with banks, and cash investments with a maturity of three months or less from the date of investment.

#### (o) Impairment of non-financial assets

Assets that are subject to amortisation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

#### (p) Provisions and contingent liabilities

Provisions are recognised when the Group has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources will be required to settle the obligation, and a reliable estimate of the amount can be made. Where the Group expects a provision to be reimbursed, for example under an insurance contract, the reimbursement is recognised as a separate asset but only when the reimbursement is virtually certain.

Where it is not probable that an outflow of economic benefits will be required, or the amount cannot be estimated reliably, the obligation is disclosed as a contingent liability, unless the probability of outflow of economic benefits is remote. A contingent liability is a possible obligation that arises from past events and whose existence will only be confirmed by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Group.

#### (q) Employee benefits

##### (i) Retirement benefits costs

Payments to the Group's defined contribution retirement benefit plans are charged as an expense as they fall due. Payments made to the Mandatory Provident Fund Scheme are dealt with as payments to defined contribution plans where the Group's obligations under the schemes are equivalent to those arising in a defined contribution retirement benefit plan. The retirement benefit costs charged in the statement of income and expenditure represent the contributions payable in respect of the current year to the Group's defined contribution retirement benefit plan and the Mandatory Provident Fund Scheme.

## 財務報表附註(續)

### 2. 主要會計政策(續)

#### (n) 現金及現金等值

在現金流動報表中所列的現金及現金等值，包括手持現金、銀行即期存款，以及自投資日期起三個月或不足三個月到期的現金投資。

#### (o) 非財務資產減值

需作攤銷的資產當出現有機會不能收回賬面價值的情況時，便須檢討減值狀況。若資產賬面價值超出可收回價值的數額，應確認為減值虧損。資產的可收回款額，是按資產的公允價值減去出售成本與使用價值的較高者釐定。

#### (p) 撥備及或然負債

當集團因過往事件而致目前負有法律或推定之責任，在履行這項責任時有可能導致資源流出，而涉及金額亦能可靠地作出估量，撥備便會予以確認。當集團預期撥備會獲發還，例如受保險合約保障，在款額肯定獲發還時，有關款額會作為獨立資產予以確認。

倘經濟效益流出未能肯定，或未能可靠地估量有關金額，則有關責任會以或然負債形式披露，除非經濟效益流出的可能性極低。或然負債是因過往事件引致的可能責任，其存在取決於一項或多項非全由集團控制的未來不肯定事件之發生與否。

#### (q) 僱員福利

##### (i) 退休福利開支

集團付予界定供款退休福利計劃的款項，到期時會以開支入賬。向強制性公積金計劃所作的供款，會作為向界定供款計劃供款處理，集團於這些計劃所負的責任，等同於界定供款退休福利計劃所負的責任。記入收支結算表中的退休福利開支，代表該年度集團向界定供款退休福利計劃及強制性公積金計劃所作的供款。

## Notes to the Financial Statements (Continued)

### 2. Principal accounting policies (Continued)

#### (q) Employee benefits (Continued)

##### (ii) Termination benefits costs

Termination benefits are payable whenever an employee's employment is terminated before the normal retirement age or whenever an employee accepts voluntary redundancy in exchange for these benefits. The Group recognises termination benefits costs when there is an obligation to make such payments without possibility of withdrawal.

##### (iii) Death and disability benefits costs

The cost of the Group's obligations in respect of death and disability benefits provided to employees is recognised as staff costs in the statement of income and expenditure with reference to annual actuarial valuations performed by an independent qualified actuary.

The death benefits for eligible employees are accounted for as post employment defined benefits. Any cumulative unrecognised actuarial gains and losses exceeding 10% of the greater of the present value of the Group's obligations and the fair value of plan assets are recognised in the statement of income and expenditure over the expected average remaining service lives of the employees.

The disability benefits are accounted for as other long-term employee benefits. Actuarial gains and losses are recognised immediately in the statement of income and expenditure.

Further details of the death and disability liabilities are set out in note 17.

##### (iv) Other employee benefits costs

Other employee benefits such as annual leave and contract gratuity are accounted for as they accrue.

#### (r) Government subvention

Subvention grants approved for the year less amounts spent on property, plant and equipment and intangible assets during the year are classified as recurrent grants.

Government subventions of a capital nature ("capital subventions") are credited to the capital subventions account and the corresponding amounts are capitalised as property, plant and equipment or intangible assets as set out in note 2(g)(iv) and note 2(i) respectively. This includes capital expenditure on furniture, fixtures, equipment, motor vehicles, computer hardware, software and systems. Each year, an amount equal to the depreciation or amortisation charge for these assets and net book value of assets disposed is transferred from the capital subventions account and credited to the statement of income and expenditure.

## 財務報表附註(續)

### 2. 主要會計政策(續)

#### (q) 僱員福利(續)

##### (ii) 離職福利開支

離職福利是當僱員在正常退休年齡前離職，或接受自願裁減條款以換取這些福利時而須支付的。當集團有責任支付及有關福利不可能撤回，這些離職福利會予以確認。

##### (iii) 死亡及傷殘福利開支

集團用以支付職員死亡及傷殘福利責任的開支，是根據獨立認可精算師每年所作的精算估值，在收支結算表確認為職員開支。

合資格僱員的死亡福利列為離職後的界定福利。任何未確認的精算盈餘或虧損中超過集團用以支付職員死亡福利責任的現值，及計劃資產的公允價值中較高者的10%之金額，會以僱員的預計尚餘平均服務年期，在收支結算表確認。

傷殘福利列為其他長遠職員福利，精算盈餘及虧損即時在收支結算表確認。

有關死亡及傷殘福利責任的詳情見附註17。

##### (iv) 其他僱員福利開支

其他僱員福利如年假及約滿酬金於應付時入賬。

#### (r) 政府補助

本年度經核准的政府補助金扣除本年內用於物業、機器及設備及無形資產的開支，列為經常性補助金。

資本性質的政府補助(「資本補助」)會記入資本補助的貸方，並按附註2(g)(iv)及附註2(i)所述將相同金額資本化，分別列為物業、機器及設備或無形資產。這個項目已包括家具、固定裝置、設備、汽車、電腦硬件、軟件及系統。每年，一筆相等於該等資產折舊或攤銷的金額及出售資產的賬面淨值會由資本補助轉往收支結算表的貸方。

## Notes to the Financial Statements (Continued)

### 2. Principal accounting policies (Continued)

#### (s) Operating leases

Leases in which a significant portion of the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under operating leases (net of any incentives received from the lessor) are recognised as expenses in the statement of income and expenditure on a straight line basis over the period of the lease.

#### (t) Translation of foreign currencies

Items included in the financial statements of the Group are measured using the currency of the primary economic environment in which the Group operates ("the functional currency"). The financial statements are presented in Hong Kong dollar, which is the Group's functional and presentation currency.

Foreign currency transactions are translated into the functional currency using the exchange rates prevailing at the transaction dates. Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Exchange gains and losses are dealt with in the statement of income and expenditure.

#### (u) Related parties

Parties are considered to be related to the Group if the party has the ability, directly or indirectly, to control the Group or exercise significant influence over the Group in making financial and operating decisions, or vice versa. Related parties also include key management personnel having authority and responsibility for planning, directing and controlling the activities of the Group.

For the purpose of these financial statements, transactions between the Group and Government departments, agencies or Government controlled entities, other than those transactions such as the payment of rent and rates, fees etc. that arise in the normal dealings between the Government and the Group, are considered to be related party transactions.

### 3. Financial risk management

#### (a) Financial risk factors

The Group's activities of providing healthcare services to patients, the administration of drugs, the employment of a large workforce and the investment activities are primary areas of financial risks being mitigated by the Group's financial risk management process. The Group's underlying principles of financial risk management are to transfer the cost of financial risks of significant level through insurance with a diversity of insurers, to self insure for the operational risks and to comply with regulatory insurance requirements as an employer and owner of a motor fleet.

## 財務報表附註(續)

### 2. 主要會計政策(續)

#### (s) 營運租賃

如有關租賃的大部分風險及擁有權回報歸出租人所有，均分類為營運租賃。根據營運租賃所支付的款項(減去出租人給予的任何優惠)按租賃年期以直線方式於收支結算表確認。

#### (t) 外幣換算

集團財務報表內各個項目均以集團營運時主要經濟環境的貨幣為計量(「功能貨幣」)。財務報表內呈列的金額以港元為單位，即集團的功能及呈列貨幣。

外幣交易是根據交易日的匯率將外幣轉換為功能貨幣。以外幣為單位的貨幣資產及負債，於資產負債表的日期按匯率轉換，透過轉換所得的盈餘及虧損記入收支結算表。

#### (u) 關聯人士

與集團關聯的人士，是指直接或間接有能力控制集團作出財政及運作決策，或對此深具影響的關聯人士，反之亦然。關聯人士亦包括具權力及有責任規劃、指令及管控集團事務的主要管理人員。

就本財務報表之編訂，集團與政府部門、機構或政府控制實體之間的交易，除政府與集團的正常交易如支付租金、差餉及費用等外，均視作關聯人士交易。

### 3. 財務風險管理

#### (a) 財務風險因素

集團所進行的事務如為病人提供醫療服務、管理藥物、僱用龐大職員隊伍及投資活動等，均是主要的財務風險來源，就這些風險進行財務管理可將風險減低。集團財務風險管理的主要原則，是透過向不同保險公司購買保險及自行承保運作風險，將重大風險而導致的財政費用轉移，以及作為僱主及擁有車隊的機構遵守各項保險規管條文。



## Notes to the Financial Statements (Continued)

### 3. Financial risk management (Continued)

#### (a) Financial risk factors (Continued)

With regard to investments, in accordance with the Group's policies and guidelines, the primary objectives are to meet liquidity requirements, to protect capital and to provide a reasonable return. The investment portfolio ("Portfolio") as at 31 March 2013 consisted entirely of bank deposits and debt instruments. Based on the risk control measures as summarised below, the risk of default by the counterparties is considered minimal and the Portfolio has no significant concentration of credit risk. Besides, the Group has no significant currency risk because substantially all assets and liabilities are denominated in Hong Kong dollar, the Group's functional and presentation currency. The Group manages its cash flow requirements and risk as disclosed in note 3(c).

##### (i) Credit risk

The Group's credit risk is the risk that counterparties may default on its bank deposits, debt instruments and placement.

Bank deposits are placed with the Group's approved banks which are of investment grade as determined by Standard and Poor's and Moody's. For bank deposits, banks must meet the minimum credit rating not lower than Moody's Baa3 or equivalent.

All transactions in debt instruments are settled or paid for upon delivery through approved banks. The credit risks of the issuers are assessed based on the credit ratings determined by Standard and Poor's or Moody's. Investments in debt instruments (i.e. certificate of deposits or bonds) should be with issuers of credit ratings not lower than Moody's A3 or equivalent. Where the maturity is over two years, the credit ratings should not be lower than Moody's Aa3 or equivalent at the time of investments.

The placement with the HKMA is entered into between HA and the HKMA for the HK\$6,000,000,000 not immediately required by the Samaritan Fund (note 8). It is expected that the HKMA can fulfill its contractual obligations to HA in respect to the placement.

##### (ii) Interest rate risk

The Portfolio's interest rate risk arises from interest bearing cash at bank, bank deposits and debt instruments. Cash at bank, which earns interest at variable rates, gives rise to cash flow interest rate risk. Fixed rate bank deposits and debt instruments expose the Portfolio to fair value interest rate risk. Sensitivity analyses have been performed by the Group with regard to interest rate risk as at 31 March 2013. If interest rates had been increased or decreased by 50 basis points, which represent management's assessment of a reasonably possible change in those rates, and all other variables were held constant, the effect on the Group's surplus and net assets is insignificant.

## 財務報表附註(續)

### 3. 財務風險管理(續)

#### (a) 財務風險因素(續)

就投資方面，根據集團有關政策及指引，其主要目標是符合流動資金的需要、保障資金及提供合理回報。截至二零一三年三月三十一日的投資組合（「組合」），全屬銀行存款及債務工具。根據下文所列的風險控制措施，有關銀行的拖欠風險應可減至最低，而組合亦沒有重大的信貸集中風險。此外，由於資產及負債大體上都以港元為單位，即集團的功能及呈列貨幣，故集團無重大的貨幣風險。集團對流動現金需要及風險的管理，於附註 3(c) 披露。

##### (i) 信貸風險

集團的信貸風險是交易對手可能拖欠其銀行存款、債務工具及存入款項。

銀行存款均存放於集團的認可銀行，銀行乃根據標準普爾及穆迪釐定的投資評級。就銀行存款而言，銀行的最低信貸評級須不低於穆迪 Baa3 或同等級別。

所有債務工具的交易是在交收後透過認可銀行結算／支付。債務工具發行商的信貸風險乃根據標準普爾或穆迪釐定的信貸評級。若投資於債務工具（即存款證或債券），有關發行商的最低信貸評級須不低於穆迪 A3 或同等級別。至於到期日超過兩年的投資，有關信貸評級在投資時須不低於穆迪 Aa3 或同等級別。

醫管局與金管局訂定安排，將撒瑪利亞基金未即時需要的港幣 6,000,000,000 元存放於金管局（附註 8），預計金管局就這筆存款可履行對醫管局的合約責任。

##### (ii) 利率風險

組合的利率風險來自賺取利息的銀行現金、銀行存款及債務工具。銀行現金賺取不同利率，會有流動現金利率風險；而賺取固定息率的銀行存款及債務工具，則有公允價值利率風險。集團在二零一三年三月三十一日就利率風險進行敏感度分析。當利率升降 50 點子（即管理層認為的合理可能之利率變動），而所有其他變動因素維持不變，這對集團的盈餘及資產淨值不會有重大影響。

## Notes to the Financial Statements (Continued)

### 3. Financial risk management (Continued)

#### (a) Financial risk factors (Continued)

##### (iii) Price risk

Debt instruments are subject to the price risk caused by the changes in the perceived credit risks of the issuers and market interest rates as disclosed in note 3(a)(i) and note 3(a)(ii).

##### (iv) Currency risk

The Group's financial assets and liabilities are substantially denominated in Hong Kong dollar, the Group's functional and presentation currency, and hence will not be exposed to significant currency risk.

#### (b) Fair values estimation

##### (i) Financial assets carried at fair values

HKFRS 7 "Financial Instruments: Disclosures" requires disclosure for the Group's financial instruments that are measured at fair value by level of the following fair value measurement hierarchy:

Level 1 – Quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2 – Inputs other than quoted prices included within level 1 that are observable for the asset or liability, either directly (that is, as prices) or indirectly (that is, derived from prices)

Level 3 – Inputs for the asset or liability that are not based on observable market data (that is, unobservable inputs).

The fair value of financial instruments traded in active markets is based on quoted market prices at the balance sheet date. A market is regarded as active if quoted prices are readily and regularly available from an exchange, dealer, broker, industry group, pricing service, or regulatory agency, and those prices represent actual and regularly occurring market transactions on an arm's length basis. These instruments are included in level 1. None of the instruments of HA is included in level 1.

The fair value of financial instruments that are not traded in an active market (for example, over-the-counter derivatives) is determined by using valuation techniques. These valuation techniques maximise the use of observable market data where it is available and rely as little as possible on entity specific estimates. If all significant inputs required to fair value an instrument are observable, the instrument is included in level 2. None of the instruments of HA is included in level 2.

## 財務報表附註(續)

### 3. 財務風險管理(續)

#### (a) 財務風險因素(續)

##### (iii) 價格風險

債務工具因發行商的認知信貸風險(附註3(a)(i))及市場利率(附註3(a)(ii))變動受價格風險的影響。

##### (iv) 貨幣風險

集團財務資產及負債大體上都以港元為單位，即集團的功能及呈列貨幣，故沒有重大的貨幣風險。

#### (b) 公允價值估計

##### (i) 按公允價值列賬的財務資產

香港財務報告準則第7號「金融工具：披露」要求披露集團的金融工具，並按以下公允價值的計量架構披露公允價值計量：

第一層 — 相同資產或負債於活躍市場之報價(未經調整)

第二層 — 除了第一層所包括的報價以外，該資產或負債的可觀察的其他輸入，可為直接(即價格)或間接(即源自價格)

第三層 — 資產和負債並不是根據可觀察市場數據的輸入(即不可觀察輸入)

在活躍市場交易的金融工具的公允價值根據資產負債表日的市場報價列賬。當報價可即時和定期從證券交易市場、交易商、經紀、業內人士、報價服務機構或監管代理獲得，而該等報價代表按公平交易基準進行的真實和常規市場交易，該市場被視為活躍。這些工具屬於第一層。醫管局並無屬於第一層的工具。

沒有在活躍市場交易的金融工具(例如場外衍生工具)的公允價值利用估值技術釐定。估值技術盡量利用可觀察市場數據(如有)，盡量少依賴主體的特定估計。如計算一項金融工具公允價值所需的所有重大輸入為可觀察數據，這些工具屬於第二層。醫管局並無屬於第二層的工具。

## Notes to the Financial Statements (Continued)

### 3. Financial risk management (Continued)

#### (b) Fair values estimation (Continued)

##### (i) Financial assets carried at fair values (Continued)

If one or more of the significant inputs is not based on observable market data, the instrument is included in level 3.

Specific valuation techniques used to value financial instruments include:

- Quoted market prices or dealer quotes for similar instruments.
- The fair value of forward foreign exchange contracts is determined using forward exchange rates at the balance sheet date, with the resulting value discounted back to present value.
- Other techniques, such as discounted cash flow analysis, are used to determine fair value for the remaining financial instruments.

The placement with the HKMA is included in level 3. The following table presents the changes in level 3 instruments for the year ended 31 March 2013:

	For the year ended 31 March 2013 HK\$'000 截至2013年 3月31日止年度 港幣千元
At beginning of year 於年初	—
Addition 增加	6,000,000
Interest from placement with the HKMA 金管局存款利息收入	124,158
At end of year 於年終	<u>6,124,158</u>

##### (ii) Fair values of financial assets not reported at fair values

The fair values of fixed income instruments (including Hong Kong dollar Bonds and Exchange Fund Notes) are determined based on quoted market prices at the balance sheet date and are summarised as follows:

## 財務報表附註(續)

### 3. 財務風險管理(續)

#### (b) 公允價值估計(續)

##### (i) 按公允價值列賬的財務資產(續)

如一項或多項重大輸入並非根據可觀察市場數據，這些工具屬於第三層。

用以估值金融工具的特定估值技術包括：

- 同類型工具的市場報價或交易商報價；
- 遠期外匯合約的公允價值使用資產負債表的遠期匯率釐定，而所得價值折算至現值；
- 其他技術，例如折算現金流分析，用以釐定其餘金融工具的公允價值。

金管局存款屬於第三層。下表呈列截至二零一三年三月三十一日止年度第三層金融工具的變動：

##### (ii) 非以公允價值呈列的財務資產

固定入息工具(包括港元債券及外匯基金債券)的公允價值是根據結算日的市價釐定，現概列如下：



## Notes to the Financial Statements (Continued)

### 3. Financial risk management (Continued)

#### (b) Fair values estimation (Continued)

(ii) Fair values of financial assets not reported at fair values (Continued)

The Group and HA 集團及醫管局				
	Carrying Value [Note 9] 賬面價值 [附註 9]		Fair Value 公允價值	
	31 March 2013 HK\$'000 2013年3月31日 港幣千元	31 March 2012 HK\$'000 2012年3月31日 港幣千元	31 March 2013 HK\$'000 2013年3月31日 港幣千元	31 March 2012 HK\$'000 2012年3月31日 港幣千元
Fixed Income Instruments 固定入息工具	300,001	2,030,994	300,165	2,037,082

The carrying values of other financial assets and liabilities such as cash and bank balances, loans receivable, accounts receivable and trade payables approximate their fair values and accordingly, no disclosure of fair values for these items is presented.

其他金融財務資產及負債如現金及銀行結餘、應收債款、應收賬款及應付貿易賬款的賬面價值與其公允價值相若，故這些項目的公允價值沒有呈列。

#### (c) Capital management

Under the Hospital Authority Ordinance, the resources of the Group consist of the following:

- All money paid by the Government to HA and appropriated for that purpose by the Legislative Council and otherwise provided to HA by the Government; and
- All other money and property, including gifts, donations, fees, rent, interest and accumulations of income received by HA.

In this regard, the capital of the Group comprises revenue reserve, designated fund, capital subventions and donations and deferred income as shown in the consolidated balance sheet. At 31 March 2013, the capital of the Group was HK\$11,483,630,000 (2012: HK\$9,913,785,000).

## 財務報表附註 (續)

### 3. 財務風險管理 (續)

#### (b) 公允價值估計 (續)

(ii) 非以公允價值呈列的財務資產 (續)

#### (c) 資本管理

根據《醫院管理局條例》，集團的資源包括：

- 由政府付予醫管局及經立法會通過有關撥款用途的所有款項，以及由政府以其他方式撥給醫管局的款項；及
- 醫管局收到的所有其他款項及財產，包括餽贈、捐贈、費用、租金、利息及累積收入。

故此，集團的資本包括綜合資產負債表所載的收入儲備、指定基金、資本補助及捐贈和遞延收益。截至二零一三年三月三十一日，集團的資本為港幣11,483,630,000元(二零一二年：港幣9,913,785,000元)。

## Notes to the Financial Statements (Continued)

### 3. Financial risk management (Continued)

#### (c) Capital management (Continued)

The Group's objective for managing capital is to safeguard the Group's ability to continue as a going concern to ensure sustainability of the public health care system. As in previous years, the Group undertook a budget planning process to work out a viable budget plan for the financial year ended 31 March 2013. The annual budget is compiled by assessing the total resources required for HA to meet its needs on baseline services, pressure areas, as well as programmes approved for the year and other initiatives incorporated in the HA annual plan. The projected requirement has been mapped against the funding indicated by the Government together with other sources of income, including medical and non-medical fee income and alternative sources of income. The Group targeted to contain the overall expenditure within the total funding available. The Group will also make every endeavour to meet the rising service demand and ensure the best use of public resources. To enhance accountability for the appropriate use of resources, key performance indicators have been developed to measure performance of hospitals / clusters and monthly financial report on HA and clusters' performance has been reviewed to monitor the spending level against budget on an ongoing basis.

### 4. Critical accounting estimates and judgments

In preparing the financial statements, management is required to exercise significant judgments in the selection and application of accounting policies, including making estimates and assumptions. The following is a review of the more significant accounting policies that are impacted by judgments and uncertainties and for which different amounts may be reported under a different set of conditions or using different assumptions.

#### (a) Provision for doctors' claims and non-doctors' compensation

165 doctors had filed claims against HA for alleged failure to grant rest days, statutory holidays, public holidays and overtime worked over a period going back to 1996 in High Court Action No. 1924 of 2002. Similar claims were lodged by other doctors in the Labour Tribunal between 2006 and 2012 and they were adjourned pending assessment of the High Court claim.

HA paid out HK\$525,434,000 during the financial year ended 31 March 2007 and HK\$222,640,000 between the financial years ended 31 March 2011 and 31 March 2013 under two settlement packages implemented in 2006 and 2010 respectively.

Following the Court of Final Appeal ruling in October 2009 and the assessment of damages for the three lead plaintiffs in High Court Action No. 1924 of 2002 in June 2012, damages in respect of the three lead plaintiffs were paid in September 2012. HA has since settled over 80% of remaining claims in High Court Action No. 1924 of 2002 and the Labour Tribunal. The estimated total settlement amount is HK\$206,429,000.

## 財務報表附註(續)

### 3. 財務風險管理(續)

#### (c) 資本管理(續)

集團資本管理的目標是保障集團的能力，繼續在持續經營的基礎上確保公立醫療體制的可持續能力。集團一如過往，透過預算規劃過程就截至二零一三年三月三十一日止財政年度制訂穩健的預算計劃。在制訂年度財政預算時，是根據所獲得的政府撥款及其他收入來源，包括醫療及非醫療費用和其他類別的收入，評估及訂出預計整體資源需求，以維持基線及壓力範疇的服務需要，以及推行醫管局工作計劃內載列的批核項目及其他措施。集團的目標是達至預算平衡，將整體開支控制於政府每年補助額內，並盡力切合日增的服務需求，確保公共資源用得其所。為加強適當運用資源的問責性，集團制訂了主要成效指標，以持續量度醫院／聯網的表現，並審閱反映醫管局及聯網表現的每月財政報告，按規劃預算監察開支情況。

### 4. 關鍵會計估計及判斷

在制備財務報表時，管理層在會計政策的挑選及應用方面需要運用重大判斷，包括作出估計及假設。以下所列是一些需要運用重大判斷及受不確定因素影響的較重要會計政策，如情況不同，或採用不同的假設，可能會得出不同的呈報數額。

#### (a) 醫生及非醫生職員補償之撥備

165名醫管局醫生因一九九六年起未獲給予休息日、法定假期、公眾假期及超時工作補償而向醫管局申索賠償，高等法院案件編號為1924-2002。其他醫生在二零零六至二零一二年期間經由勞資審裁處提出的類似申索，勞資審裁處已暫停審理，等待高院對案件的評估。

醫管局在二零零六年及二零一零年先後推出兩個和解方案，於截至二零零七年三月三十一日止之財政年度支付了港幣525,434,000元，另於截至二零一一年三月三十一日止至二零一三年三月三十一日止之財政年度共支付了港幣222,640,000元。

根據終審法院在二零零九年十月的判令，以及高等法院於二零一二年六月對三名主要原告人的賠償評估（高等法院案件編號1924-2002），醫管局於二零一二年九月向三名主要原告人支付了賠償。至此，就高等法院案件編號1924-2002及向勞資審裁處提出的餘下申索，超過80%已接受醫管局的和解方案。估計和解金額合共港幣206,429,000元。

## Notes to the Financial Statements (Continued)

### 4. Critical accounting estimates and judgments

(Continued)

#### (a) Provision for doctors' claims and non-doctors' compensation (Continued)

Meanwhile, HK\$47,568,000 was paid by HA during the financial year ended 31 March 2013 under the call payment offer to eligible non-doctors approved by the HA Board in January 2012. Reviews for various cases requested by staff / leavers who had not accepted or received offers under this call payment offer were completed. Further offers were issued to eligible staff / leavers in June 2013 and the total settlement amount is estimated to be HK\$13,100,000.

A provision of HK\$192,420,000 has been made in the financial statements as at 31 March 2013, representing management's best estimates of outstanding and potential claims after making reference to the court rulings and an independent qualified actuary.

#### (b) Provision for medical malpractice claims

The Group co-insures and retains a designated sum for each medical malpractice claim. For those professional liability claims in excess of the retained sum, the claims will be borne by the insurer. In view of the complex nature and long development period of the claims, a Claims Review Panel consisting of the participating medical malpractice insurers, the external panel law firms appointed by the insurers and HA's in-house experts review the status of potential and active claims semi-annually and assess the provision required on each significant case. An independent qualified actuary also assists the Group on the assessment of the exposure of other reported cases based on historical development trend of the claims settlement. With reference to the assessments and the analysis by the Claims Review Panel and the external actuarial consultant respectively, management reviews the claims exposure and determines the provision required to cover the Group's exposure at each balance sheet date. Such provision is included in accrued charges and other payables in note 15.

#### (c) Death and disability liabilities

The Group engages an independent qualified actuary to assess the present value of obligations for its death and disability scheme at each balance sheet date. Major actuarial assumptions include the discount rate and salary inflation rate which are set out in note 17. The present value of the Group's obligations is discounted with reference to market yields on Hong Kong Exchange Fund Notes, which have terms to maturity approximating the terms of the related obligations. The long-term salary inflation is generally based on the market's long-term expectation of price inflation.

## 財務報表附註(續)

### 4. 關鍵會計估計及判斷(續)

#### (a) 醫生及非醫生職員補償之撥備(續)

另一方面，醫管局大會於二零一二年一月通過向合資格的非醫生職員推出候召補償方案，醫管局在截至二零一三年三月三十一日止之財政年度支付了港幣47,568,000元。根據此方案，一些沒接受是次補償方案或未收過任何補償的僱員就其個案提出了檢討要求，醫管局已完成所有檢討，並於二零一三年六月進一步向合資格職員／離職人員發放補償。估計和解金額合共港幣13,100,000元。

截至二零一三年三月三十一日的財務報表已作出港幣192,420,000元撥備，這筆金額是管理層經參考法庭判令及合資格獨立精算師的意見所作的最近估計。

#### (b) 醫療失誤申索撥備

集團就醫療失誤申索採用共同保險制，並為每項醫療失誤申索預留指定款額。超出預留款額的專業責任申索，會由保險公司承擔。鑑於此等申索的複雜性質及漫長進展，一個由承保醫療失誤責任的保險公司、保險公司所委任的外界律師行小組及醫管局的專家組成的申索檢討委員會，會每半年檢討潛在及現有申索個案的情況，並評估每宗重要個案所需的撥備。合資格獨立精算師亦會根據過往申索補償的發展趨勢，協助集團評估其他呈報個案的申索風險。管理層會參考申索檢討委員會及外界精算顧問分別所作的評估和分析，檢討申索的風險，並於結算日釐定用以應付集團風險的所需撥備，此項撥備列入附註15的「應付費用及其他賬款」。

#### (c) 死亡及傷殘福利責任

集團委託了合資格的獨立精算師於結算日評估死亡及傷殘計劃福利責任的現值，所採用的主要精算假設包括附註17所述的貼現率及薪金通脹率。集團用以支付此等責任的現值，是根據與有關責任年期相若的香港外匯基金債券的市場回報按貼現率計算，而長遠的薪金通脹率一般是以市場預期的長遠價格通脹率為依據。

Notes to the Financial Statements (Continued)

財務報表附註(續)

5. Property, plant and equipment

5. 物業、機器及設備

<b>The Group</b> 集團					
	<b>Building and improvements</b> HK\$'000 建築物及裝修 港幣千元	<b>Furniture, fixtures and equipment</b> HK\$'000 家具、固定 裝置及設備 港幣千元	<b>Motor vehicles</b> HK\$'000 汽車 港幣千元	<b>Computer equipment</b> HK\$'000 電腦設備 港幣千元	<b>Total</b> HK\$'000 總計 港幣千元
<b>Cost 成本</b>					
At 1 April 2012 於2012年4月1日	1,047,823	8,016,103	156,821	1,046,830	10,267,577
Reclassifications 重新分類	(4,698)	4,585	–	145	32
Additions 增加	8,645	956,762	66,076	74,964	1,106,447
Disposals 出售	–	(422,463)	(6,115)	(467,829)	(896,407)
At 31 March 2013 於2013年3月31日	1,051,770	8,554,987	216,782	654,110	10,477,649
<b>Accumulated depreciation 累積折舊</b>					
At 1 April 2012 於2012年4月1日	318,299	5,478,865	123,997	866,745	6,787,906
Charge for the year 本年度之折舊	22,437	602,596	20,870	63,411	709,314
Disposals 出售	–	(419,515)	(6,115)	(467,683)	(893,313)
At 31 March 2013 於2013年3月31日	340,736	5,661,946	138,752	462,473	6,603,907
<b>Net book value 賬面淨值</b>					
At 31 March 2013 於2013年3月31日	711,034	2,893,041	78,030	191,637	3,873,742

<b>HA</b> 醫管局					
	<b>Building and improvements</b> HK\$'000 建築物及裝修 港幣千元	<b>Furniture, fixtures and equipment</b> HK\$'000 家具、固定 裝置及設備 港幣千元	<b>Motor vehicles</b> HK\$'000 汽車 港幣千元	<b>Computer equipment</b> HK\$'000 電腦設備 港幣千元	<b>Total</b> HK\$'000 總計 港幣千元
<b>Cost 成本</b>					
At 1 April 2012 於2012年4月1日	1,047,823	8,016,103	156,821	1,044,193	10,264,940
Reclassifications 重新分類	(4,698)	4,585	–	145	32
Additions 增加	8,645	956,762	66,076	74,964	1,106,447
Disposals 出售	–	(422,463)	(6,115)	(467,829)	(896,407)
At 31 March 2013 於2013年3月31日	1,051,770	8,554,987	216,782	651,473	10,475,012
<b>Accumulated depreciation 累積折舊</b>					
At 1 April 2012 於2012年4月1日	318,299	5,478,865	123,997	864,108	6,785,269
Charge for the year 本年度之折舊	22,437	602,596	20,870	63,411	709,314
Disposals 出售	–	(419,515)	(6,115)	(467,683)	(893,313)
At 31 March 2013 於2013年3月31日	340,736	5,661,946	138,752	459,836	6,601,270
<b>Net book value 賬面淨值</b>					
At 31 March 2013 於2013年3月31日	711,034	2,893,041	78,030	191,637	3,873,742

## Notes to the Financial Statements (Continued)

## 財務報表附註(續)

## 5. Property, plant and equipment (Continued)

## 5. 物業、機器及設備(續)

<b>The Group</b> 集團					
	<b>Building and improvements</b> HK\$'000 建築物及裝修 港幣千元	<b>Furniture, fixtures and equipment</b> HK\$'000 家具、固定 裝置及設備 港幣千元	<b>Motor vehicles</b> HK\$'000 汽車 港幣千元	<b>Computer equipment</b> HK\$'000 電腦設備 港幣千元	<b>Total</b> HK\$'000 總計 港幣千元
<b>Cost 成本</b>					
At 1 April 2011 於2011年4月1日	1,047,301	7,662,783	154,592	1,090,460	9,955,136
Reclassifications 重新分類	–	(469)	–	469	–
Additions 增加	522	881,135	5,157	47,336	934,150
Disposals 出售	–	(527,346)	(2,928)	(91,435)	(621,709)
At 31 March 2012 於2012年3月31日	1,047,823	8,016,103	156,821	1,046,830	10,267,577
<b>Accumulated depreciation 累積折舊</b>					
At 1 April 2011 於2011年4月1日	296,161	5,398,045	108,625	897,112	6,699,943
Reclassifications 重新分類	–	(469)	–	469	–
Charge for the year 本年度之折舊	22,138	606,643	18,300	60,512	707,593
Disposals 出售	–	(525,354)	(2,928)	(91,348)	(619,630)
At 31 March 2012 於2012年3月31日	318,299	5,478,865	123,997	866,745	6,787,906
<b>Net book value 賬面淨值</b>					
At 31 March 2012 於2012年3月31日	729,524	2,537,238	32,824	180,085	3,479,671

**HA**  
醫管局

	<b>Building and improvements</b> HK\$'000 建築物及裝修 港幣千元	<b>Furniture, fixtures and equipment</b> HK\$'000 家具、固定 裝置及設備 港幣千元	<b>Motor vehicles</b> HK\$'000 汽車 港幣千元	<b>Computer equipment</b> HK\$'000 電腦設備 港幣千元	<b>Total</b> HK\$'000 總計 港幣千元
<b>Cost 成本</b>					
At 1 April 2011 於2011年4月1日	1,047,301	7,662,783	154,592	1,087,823	9,952,499
Reclassifications 重新分類	–	(469)	–	469	–
Additions 增加	522	881,135	5,157	47,336	934,150
Disposals 出售	–	(527,346)	(2,928)	(91,435)	(621,709)
At 31 March 2012 於2012年3月31日	1,047,823	8,016,103	156,821	1,044,193	10,264,940
<b>Accumulated depreciation 累積折舊</b>					
At 1 April 2011 於2011年4月1日	296,161	5,398,045	108,625	894,652	6,697,483
Reclassifications 重新分類	–	(469)	–	469	–
Charge for the year 本年度之折舊	22,138	606,643	18,300	60,335	707,416
Disposals 出售	–	(525,354)	(2,928)	(91,348)	(619,630)
At 31 March 2012 於2012年3月31日	318,299	5,478,865	123,997	864,108	6,785,269
<b>Net book value 賬面淨值</b>					
At 31 March 2012 於2012年3月31日	729,524	2,537,238	32,824	180,085	3,479,671

## Notes to the Financial Statements (Continued)

## 財務報表附註(續)

## 6 Intangible assets

## 6 無形資產

<b>The Group</b> 集團	<b>For the year ended</b> <b>31 March 2013</b> <b>HK\$'000</b> 截至 2013 年 3 月 31 日止年度 港幣千元	For the year ended 31 March 2012 HK\$'000 截至 2012 年 3 月 31 日止年度 港幣千元
<b>Cost 成本</b>		
At beginning of year 於年初	<b>1,429,794</b>	1,337,312
Reclassifications 重新分類	<b>(32)</b>	-
Additions 增加	<b>176,757</b>	188,544
Disposals 出售	<b>(665,143)</b>	(96,062)
At end of year 於年終	<b>941,376</b>	1,429,794
<b>Accumulated amortisation 累積攤銷</b>		
At beginning of year 於年初	<b>1,014,438</b>	999,855
Charge for the year 本年度之攤銷	<b>59,223</b>	107,125
Disposals 出售	<b>(641,778)</b>	(92,542)
At end of year 於年終	<b>431,883</b>	1,014,438
<b>Net book value 賬面淨值</b>		
At end of year 於年終	<b>509,493</b>	415,356
<b>HA</b> 醫管局		
	<b>For the year ended</b> <b>31 March 2013</b> <b>HK\$'000</b> 截至 2013 年 3 月 31 日止年度 港幣千元	For the year ended 31 March 2012 HK\$'000 截至 2012 年 3 月 31 日止年度 港幣千元
<b>Cost 成本</b>		
At beginning of year 於年初	<b>1,423,238</b>	1,331,190
Reclassifications 重新分類	<b>(32)</b>	-
Additions 增加	<b>175,812</b>	188,110
Disposals 出售	<b>(665,143)</b>	(96,062)
At end of year 於年終	<b>933,875</b>	1,423,238
<b>Accumulated amortisation 累積攤銷</b>		
At beginning of year 於年初	<b>1,008,280</b>	994,396
Charge for the year 本年度之攤銷	<b>58,746</b>	106,426
Disposals 出售	<b>(641,778)</b>	(92,542)
At end of year 於年終	<b>425,248</b>	1,008,280
<b>Net book value 賬面淨值</b>		
At end of year 於年終	<b>508,627</b>	414,958



## Notes to the Financial Statements (Continued)

### 7 Loans receivable

Certain eligible employees under the Home Loan Interest Subsidy Scheme were offered downpayment loans for the purchase of their residential properties. The repayment period of the loans is the lesser of the mortgage life or 20 years. Interest charged on the downpayment loans is determined by the Group from time to time and is set at 1.674% as at 31 March 2013 (2012: 1.674%). New applications for the downpayment loans have been suspended since April 2002.

At 31 March 2013, the downpayment loans advanced to eligible staff which are fully secured by charges over the properties are as follows:

<b>The Group and HA</b> 集團及醫管局		<b>At 31 March 2013</b> <b>HK\$'000</b> <b>2013年3月31日</b> <b>港幣千元</b>	<b>At 31 March 2012</b> <b>HK\$'000</b> <b>2012年3月31日</b> <b>港幣千元</b>
Repayable within one year 一年內償還		<b>1,452</b>	1,603
Repayable beyond one year 超過一年償還		<b>7,474</b>	9,386
		<b>8,926</b>	10,989

The loans receivable is neither past due nor impaired. The maximum exposure to credit risk at the reporting date is the carrying value of the receivable mentioned above. According to the terms and conditions of the scheme, the monthly principal repayment and payment of interest in respect of the downpayment loans are deducted from the employees' wages and that any benefits to which an employee will be entitled to receive under the HA Provident Fund Scheme shall stand charged with repayment of downpayment loan and interest thereon if such debt has not been paid by the employee upon resignation or on an agreed date. On this basis, the receivable balance is considered to be fully recoverable.

### 8 Placement with the Hong Kong Monetary Authority

During the financial year ended 31 March 2013, the Government has injected HK\$10,000,000,000 to support the operation of the Samaritan Fund, which was established in 1950 by resolution of the Legislative Council for the purpose of providing financial assistance to needy patients. As instructed by the Government, HK\$4,000,000,000 was vested immediately in the Samaritan Fund. The balance of HK\$6,000,000,000 (the "Principal Amount") not immediately required by the Samaritan Fund has been placed with the HKMA since 8 November 2012 by way of a credit facility entered into between HA and the HKMA for a fixed period of six years during which time HA would not be able to withdraw the Principal Amount.

## 財務報表附註(續)

### 7 應收債款

在醫管局推行的購屋貸款利息津貼計劃下，一些合資格僱員可獲得首期貸款以購置居所。首期貸款的還款期為物業按揭年數或20年，以較短者為準。首期貸款的息率由醫管局不時訂定，於二零一三年三月三十一日時為1.674%（二零一二年：1.674%）。首期貸款計劃自二零一二年四月起暫停接受新申請。

在二零一三年三月三十一日，已發放給合資格僱員的首期貸款並有物業作十足抵押如下：

應收債款並無過期或減值。在報告日最大的信貸風險是上述債款的賬面價值。根據計劃的條款及條件，首期貸款的每月本金及利息還款會在僱員的薪金扣除。若僱員於離職時或議定日期未能償還首期貸款及所涉利息，則僱員根據「醫管局公積金計劃」可獲的任何權益，會用作扣減這些欠款。因此，應收債款結餘是可以完全收回。

### 8 香港金融管理局存款

在截至二零一三年三月三十一日止之財政年度，政府向撒瑪利亞基金注資港幣10,000,000,000元，以支持基金的運作。撒瑪利亞基金於一九五零年經立法局決議成立，目的是向有需要的病人提供資助。根據政府指示，為數港幣4,000,000,000元的款項即時投入基金，而餘下未即時需要的港幣6,000,000,000元（「本金」），根據醫管局與金管局所訂的信貸安排，由二零一二年十一月八日起存入金管局，年期固定為六年。在此段期間，醫管局不能支取這筆本金。

## Notes to the Financial Statements (Continued)

### 8 Placement with the Hong Kong Monetary Authority (Continued)

The rate of return on the placement, which is determined annually in January and payable annually in arrears on 31 December, is calculated on the basis of the average annual rate of return on certain investment portfolio of the Exchange Fund over the past six years or the average annual yield of three-year Exchange Fund Notes in the previous year (subject to a minimum of zero percent), whichever is the higher. This rate has been fixed at 5.6% and 5.0% per annum for January to December 2012 and January to December 2013, respectively. HA did not withdraw the interest earned for the period from 8 November to 31 December 2012 which would continue to accrue interest at the same rate payable for the Principal Amount.

HA has designated the placement with the HKMA as a "financial asset at fair value through profit or loss". The financial asset is denominated in Hong Kong dollar. Its fair value is determined using the discounted cash flow model. As HA is acting as a custodian for the Samaritan Fund, the investment income of HK\$124,158,000 for the year ended 31 March 2013 was recorded together with the Principal Amount as balance with Samaritan Fund, which is unsecured, interest free, denominated in Hong Kong dollar and repayable upon the maturity of the placement.

### 9 Fixed income instruments

The fixed income instruments represent Hong Kong dollar Bonds and Exchange Fund Notes with maturity periods within five years. The overall expected yield is between 1.9% and 2.0% (2012: 1.4% and 2.9%).

At 31 March 2013, the fixed income instruments held by the Group and HA are as follows:

#### The Group and HA 集團及醫管局

	At 31 March 2013 HK\$'000 2013年3月31日 港幣千元	At 31 March 2012 HK\$'000 2012年3月31日 港幣千元
Maturing within one year 一年內到期	300,001	1,730,993
Maturing between one and five years 一至五年內到期	-	300,001
	<b>300,001</b>	<b>2,030,994</b>

The above financial assets are neither past due nor impaired. The credit quality of these assets is disclosed in note 3(a) while the maximum exposure to credit risk at the reporting date is the fair value of these assets as stated in note 3(b)(ii). The Group does not hold any collateral as security.

## 財務報表附註(續)

### 8 香港金融管理局存款(續)

這筆存款的回報率在每年一月釐定，並於每年十二月三十一日支付。回報率是按外匯基金投資組合過往六年的平均投資回報率，或三年期外匯基金債券過去一年的平均年度收益率計算(最低為0%)，以較高者為準。二零一二年一月至十二月及二零一三年一月至十二月的每年回報率分別為5.6%及5.0%。醫管局沒有支取在二零一二年十一月八日至十二月三十一日賺取的利息，這些款項會按本金可享息率繼續積存利息。

醫管局將存放於金管局的款項列為「按公允價值列賬及在損益處理之財務資產」。這項財務資產以港元為單位，其公允價值根據貼現現金流模式釐定。由於醫管局是作為撒瑪利亞基金的保管人，基金截至二零一三年三月三十一日止年度為數港幣124,158,000元的投資收益連同本金，列作撒瑪利亞基金的結餘。這筆存款無抵押及免息，以港元為單位，並於到期日付還。

### 9 固定入息工具

固定入息工具是指醫管局一般持有直至到期日的港元債券及外匯基金債券。這些債券的年期少於五年。整體預期收益在1.9%至2.0%之間(二零一二年：1.4%至2.9%)

集團及醫管局在二零一三年三月三十一日持有的固定入息工具如下：

上述財務資產並無過期或減值，這些資產的信貸質素披露於附註3(a)。在報告日，最大的信貸風險是附註3(b)(ii)所列這些資產的公允價值。集團並未持有任何抵押品作抵押。



## 10 Inventories

## 10 存貨

The Group and HA 集團及醫管局		
	At 31 March 2013 HK\$'000 2013年3月31日 港幣千元	At 31 March 2012 HK\$'000 2012年3月31日 港幣千元
Drugs 藥物	1,043,097	839,690
Medical consumables 醫療消耗品	178,996	182,705
General consumables 一般消耗品	29,821	26,272
	<b>1,251,914</b>	1,048,667

## 11 Accounts receivable

## 11 應收賬款

The Group and HA 集團及醫管局		
	At 31 March 2013 HK\$'000 2013年3月31日 港幣千元	At 31 March 2012 HK\$'000 2012年3月31日 港幣千元
Bills receivable [note 11(a)] 應收賬單[附註11(a)]	297,471	282,011
Accrued income 累計收入	11,991	14,633
	<b>309,462</b>	296,644
Less: Provision for doubtful debts [note 11(b)] 減：呆賬撥備[附註11(b)]	<b>(49,094)</b>	(38,960)
	<b>260,368</b>	257,684

(a) Aging analysis of bills receivable is set out below:

(a) 應收賬單的賬齡分析如下：

The Group and HA 集團及醫管局		
	At 31 March 2013 HK\$'000 2013年3月31日 港幣千元	At 31 March 2012 HK\$'000 2012年3月31日 港幣千元
Below 30 days 30日以下	130,722	121,716
Between 31 and 60 days 31至60日	53,777	48,330
Between 61 and 90 days 61至90日	37,089	22,569
Over 90 days 超過90日	75,883	89,396
	<b>297,471</b>	282,011

## Notes to the Financial Statements (Continued)

### 11 Accounts receivable (Continued)

The Group's policy in respect of patient billing is as follows:

- (i) Patients attending outpatient and accident and emergency services are required to pay fees before services are performed.
- (ii) Private patients and non-eligible persons are required to pay deposit on admission to hospital.
- (iii) Interim bills are sent to patients during hospitalisation. Final bills are sent if the outstanding amounts have not been settled on discharge.
- (iv) Administrative charge is imposed on late payments of medical fees and charges for medical services provided on or after 1 July 2007. The administrative charge is imposed at 5% of the outstanding fees overdue for 60 days from issuance of the bills, subject to a maximum charge of HK\$1,000 for each bill. An additional 10% of the outstanding fees are imposed if the bills remain outstanding 90 days from issuance of the bills, subject to a maximum additional charge of HK\$10,000 for each bill.
- (v) Legal action will be instituted for outstanding bills where appropriate. Patients who have financial difficulties may be considered for waiver of fees charged.

An aging analysis of receivables that are past due but not impaired is as follows:

## 財務報表附註(續)

### 11 應收賬款(續)

集團有關病人賬單的政策如下：

- (i) 病人到門診診所及急症室求診須於接受診治前繳付費用。
- (ii) 私家病人及非符合資格人士入院時須繳付訂金。
- (iii) 醫院會向住院病人發出中期賬單。假如病人在出院時未繳付尚欠的費用，醫院會發出最後賬單通知。
- (iv) 就二零零七年七月一日或之後所提供的醫療服務，若過期支付費用須另繳行政費。如在賬單發出後60日仍未清繳費用，會另外徵收欠款5%作為行政費，每項賬單上限為1,000元；如在賬單發出後90日仍未清繳費用，則會另外徵收欠款10%作為行政費，每項賬單上限為10,000元。
- (v) 集團會就拖欠的賬款按個別情況採取法律行動。有經濟困難的病人，集團會考慮予以費用減免。

過期但沒有減值的應收賬單的賬齡分析如下：

<b>The Group and HA</b> 集團及醫管局	<b>At 31 March 2013</b> <b>HK\$'000</b> <b>2013年3月31日</b> <b>港幣千元</b>	At 31 March 2012 HK\$'000 2012年3月31日 港幣千元
Past due by: 過期：		
Below 30 days 30日以下	<b>98,404</b>	93,032
Between 31 and 60 days 31至60日	<b>43,015</b>	38,003
Between 61 and 90 days 61至90日	<b>29,228</b>	16,635
Over 90 days 超過90日	<b>35,310</b>	56,856
	<b>205,957</b>	204,526

Receivables that are past due but not impaired include outstanding debts to be settled by government departments, charitable organisations or other institutions for whom the credit risk associated with these receivables is relatively low. The Group does not hold any collateral over these balances.

過期但沒有減值的應收賬款包括政府部門、慈善團體或其他機構應償還的欠款，這些應收賬款涉及的信貸風險相對為低，集團並未持有任何抵押品作抵押。

## Notes to the Financial Statements (Continued)

## 財務報表附註(續)

### 11 Accounts receivable (Continued)

(b) At 31 March 2013, bills receivable of HK\$91,514,000 (2012: HK\$77,485,000) were impaired by HK\$49,094,000 (2012: HK\$38,960,000) of which HK\$27,889,000 (2012: HK\$23,194,000) related to receivables individually determined to be impaired. These mainly related to non-eligible persons, the recoverability of which are considered to be low after taking all possible debt recovery actions. Remaining allowance for impairment of HK\$21,205,000 (2012: HK\$15,766,000) was made by reference to historical past due recovery patterns. It was assessed that a portion of the receivables is expected to be recovered. The aging analysis of these receivables is as follows:

### 11 應收賬款(續)

(b) 於二零一三年三月三十一日，港幣91,514,000元(二零一二年：港幣77,485,000元)的應收賬單減值為港幣49,094,000元(二零一二年：港幣38,960,000元)，其中港幣27,889,000元(二零一二年：港幣23,194,000元)與個別決定減值的應收賬單有關，主要涉及非符合資格人士，雖然已採取所有可能行動向他們追收欠款，但成功收回機會不大。在參考以往的過期欠款追收情況後，繼而作出了港幣21,205,000元(二零一二年：港幣15,766,000元)餘額減值備抵，估計部分賬款應可收回。這些應收賬單的賬齡分析如下：

The Group and HA 集團及醫管局		
	At 31 March 2013 HK\$'000 2013年3月31日 港幣千元	At 31 March 2012 HK\$'000 2012年3月31日 港幣千元
Below 30 days 30日以下	32,318	28,684
Between 31 and 60 days 31至60日	10,762	10,327
Between 61 and 90 days 61至90日	7,861	5,934
Over 90 days 超過90日	40,573	32,540
	<b>91,514</b>	<b>77,485</b>

Movements in the provision for impairment of accounts receivable are as follows:

應收賬款減值撥備的變動如下：

The Group and HA 集團及醫管局		
	For the year ended 31 March 2013 HK\$'000 截至2013年 3月31日止 港幣千元	For the year ended 31 March 2012 HK\$'000 截至2012年 3月31日止 港幣千元
At beginning of year 於年初	38,960	42,699
Additional provision 撥備增加	45,322	33,161
Uncollectible amounts written off 註銷的未收回收款額	(35,188)	(36,900)
At end of year 於年終	<b>49,094</b>	<b>38,960</b>

The maximum exposure to credit risk at the reporting date is the fair value of receivable mentioned above. The Group does not hold any collateral as security.

在報告日，最大的信貸風險是上述應收賬款的公允價值，集團並未持有任何抵押品作抵押。

## Notes to the Financial Statements (Continued)

## 財務報表附註(續)

## 12 Other receivables

## 12 其他應收賬款

<b>The Group</b> 集團	<b>At 31 March 2013</b> <b>HK\$'000</b> <b>2013年3月31日</b> <b>港幣千元</b>	At 31 March 2012 HK\$'000 2012年3月31日 港幣千元
Donations receivable 應收捐款	<b>36,647</b>	14,182
Interest receivable 應收利息	<b>40,160</b>	41,620
Receivable from the Government for reimbursement or refund of expenditure incurred on capital projects 政府就基本工程發還或退還開支的應收款項	-	448
Other receivables 其他應收款項	<b>23,975</b>	21,942
	<b>100,782</b>	78,192

  

<b>HA</b> 醫管局	<b>At 31 March 2013</b> <b>HK\$'000</b> <b>2013年3月31日</b> <b>港幣千元</b>	At 31 March 2012 HK\$'000 2012年3月31日 港幣千元
Donations receivable 應收捐款	<b>36,647</b>	14,182
Interest receivable 應收利息	<b>40,160</b>	41,620
Receivable from the Government for reimbursement or refund of expenditure incurred on capital projects 政府就基本工程發還或退還開支的應收款項	-	448
Current account with a subsidiary 與附屬機構之間的來往賬目	-	77
Other receivables 其他應收款項	<b>23,975</b>	21,942
	<b>100,782</b>	78,269

Other receivables do not contain impaired assets. The maximum exposure to credit risk at the reporting date is the fair value of each class of receivable mentioned above. The Group does not hold any collateral as security.

其他應收款項並無減值資產。在報告日，最大的信貸風險是上述各類應收款項的公允價值，集團並未持有任何抵押品作抵押。

## 13 Deposits and prepayments

## 13 按金及預付款項

<b>The Group</b> 集團	<b>At 31 March 2013</b> <b>HK\$'000</b> <b>2013年3月31日</b> <b>港幣千元</b>	At 31 March 2012 HK\$'000 2012年3月31日 港幣千元
Utility and other deposits 公用事業及其他按金	<b>11,979</b>	11,378
Prepayments to Government departments 向政府部門預付的款項	<b>135,360</b>	147,874
Maintenance contracts and other prepayments 保養合約及其他預付款項	<b>131,127</b>	103,705
	<b>278,466</b>	262,957

  

<b>HA</b> 醫管局	<b>At 31 March 2013</b> <b>HK\$'000</b> <b>2013年3月31日</b> <b>港幣千元</b>	At 31 March 2012 HK\$'000 2012年3月31日 港幣千元
Utility and other deposits 公用事業及其他按金	<b>11,896</b>	11,295
Prepayments to Government departments 向政府部門預付的款項	<b>135,360</b>	147,874
Maintenance contracts and other prepayments 保養合約及其他預付款項	<b>131,127</b>	103,705
	<b>278,383</b>	262,874

## 14 Cash and bank balances

## 14 現金及銀行結餘

<b>The Group and HA</b> 集團及醫管局	<b>At 31 March 2013</b> <b>HK\$'000</b> <b>2013年3月31日</b> <b>港幣千元</b>	At 31 March 2012 HK\$'000 2012年3月31日 港幣千元
Cash at bank and in hand 銀行存款及手持現金	<b>1,618,563</b>	868,222
Bank deposits with original maturity within three months 原來到期日不超過三個月的銀行存款	<b>1,384,026</b>	2,849,398
Cash and cash equivalents 現金及現金等值	<b>3,002,589</b>	3,717,620
Bank deposits with original maturity over three months 原來到期日超過三個月的銀行存款	<b>8,886,683</b>	4,717,415
	<b>11,889,272</b>	8,435,035

The effective interest rate on short term bank deposits is between 0.01% and 2.65% (2012: 0.001% and 3.80%). These deposits have an average maturity of 47 days (2012: 51 days).

短期銀行存款的實際利率為0.01%至2.65%之間(二零一二年：0.001%至3.80%)，這些存款的平均到期日為47天(二零一二年：51天)。

Notes to the Financial Statements (Continued)

財務報表附註(續)

15 Creditors and accrued charges

15 債權人及應付費用

<b>The Group</b> 集團	<b>At 31 March 2013</b> <b>HK\$'000</b> <b>2013年3月31日</b> <b>港幣千元</b>	At 31 March 2012 HK\$'000 2012年3月31日 港幣千元
Trade payables [note 15 (a)] 應付貿易賬款 [附註 15(a)]	<b>211,236</b>	320,048
Accrued charges and other payables [note 15 (b)] 應付費用及其他賬款 [附註 15(b)]	<b>4,039,385</b>	3,631,814
Current account with the Government [note 15 (c)] 與政府之間的來往賬目 [附註 15(c)]	<b>2,413,751</b>	1,819,095
	<b>6,664,372</b>	5,770,957

<b>HA</b> 醫管局	<b>At 31 March 2013</b> <b>HK\$'000</b> <b>2013年3月31日</b> <b>港幣千元</b>	At 31 March 2012 HK\$'000 2012年3月31日 港幣千元
Trade payables [note 15 (a)] 應付貿易賬款 [附註 15(a)]	<b>211,236</b>	320,048
Accrued charges and other payables [note 15 (b)] 應付費用及其他賬款 [附註 15(b)]	<b>4,038,906</b>	3,631,814
Current account with the Government [note 15 (c)] 與政府之間的來往賬目 [附註 15(c)]	<b>2,413,751</b>	1,819,095
Current account with a subsidiary 與附屬機構之間的來往賬目	<b>402</b>	-
	<b>6,664,295</b>	5,770,957

(a) Aging analysis of trade payables is set out below:

(a) 應付貿易賬款的賬齡分析如下：

<b>The Group and HA</b> 集團及醫管局	<b>At 31 March 2013</b> <b>HK\$'000</b> <b>2013年3月31日</b> <b>港幣千元</b>	At 31 March 2012 HK\$'000 2012年3月31日 港幣千元
Below 30 days 30日以下	<b>181,420</b>	263,893
Between 31 and 60 days 31至60日	<b>19,102</b>	50,802
Between 61 and 90 days 61至90日	<b>8,561</b>	3,722
Over 90 days 超過90日	<b>2,153</b>	1,631
	<b>211,236</b>	320,048

All trade payables as at 31 March 2013 are expected to be settled within one year. The Group has maintained adequate cash flows and banking facilities for settlement of trade payables.

二零一三年三月三十一日的應付貿易賬款應於一年內繳付。集團備有足夠流動現金及銀行融資繳付應付貿易賬款。

## Notes to the Financial Statements (Continued)

### 15 Creditors and accrued charges (Continued)

- (b) Accrued charges and other payables included accrual for unutilised annual leave of HK\$1,551,413,000 (2012: HK\$1,377,685,000) and contract gratuity accrual of HK\$916,607,000 (2012: HK\$755,883,000). The balance also included a provision for doctors' claims and non-doctors' compensation of HK\$192,420,000 (2012: HK\$414,800,000) as described in note 4(a).
- (c) The balance mainly included Government funding for designated programs or specific items that were already received and will be recognised as income over the periods in which the related expenditure is incurred and charged to the statement of income and expenditure.

### 16 Deposits received

#### The Group and HA 集團及醫管局

	At 31 March 2013 HK\$'000 2013年3月31日 港幣千元	At 31 March 2012 HK\$'000 2012年3月31日 港幣千元
Patient deposits 病人按金	26,398	84,303
Deposits received from the Government in respect of building projects 就建築工程從政府所收的按金	18	199
Other deposits 其他按金	102,826	73,938
	<b>129,242</b>	<b>158,440</b>

### 17 Death and disability liabilities

Under their terms of employment, HA employees are entitled to death and disability benefit cover. This is funded by HA through the recurrent subvention from the Government.

The amounts recognised in the balance sheet are as follows:

#### The Group and HA 集團及醫管局

	At 31 March 2013 HK\$'000 2013年3月31日 港幣千元	At 31 March 2012 HK\$'000 2012年3月31日 港幣千元
Present value of funded obligations 注資責任的現值	207,103	184,599
Fair value of plan assets 計劃資產的公允價值	(10,079)	(1,307)
	<b>197,024</b>	<b>183,292</b>
Unrecognised actuarial losses 未予確認的虧損精算估值	(1,304)	(6,929)
Death and disability liabilities provided 已撥備的死亡及傷殘福利責任	<b>195,720</b>	<b>176,363</b>

## 財務報表附註(續)

### 15 債權人及應付費用(續)

- (b) 應付費用及其他賬款包括未放年假撥備港幣\$1,551,413,000元(二零一二年:港幣1,377,685,000元),以及應計合約酬金港幣916,607,000元(二零一二年:港幣755,883,000元)。結餘亦包括一筆港幣192,420,000元撥備(二零一二年:港幣414,800,000元),用以支付附註4(a)所述給醫生及非醫生職員的補償金額。
- (c) 結餘主要包括從政府收到對指定計劃/特定項目的撥款,這些撥款待有關開支發生及已記入收支結算表時確認作收入。

### 16 已收按金

### 17 死亡及傷殘福利責任

根據僱用條件,醫管局的僱員可享有死亡及傷殘福利保障。該計劃由醫管局透過政府的經常性補助予以資助。

資產負債表予以確認的款額如下:



## Notes to the Financial Statements (Continued)

## 財務報表附註(續)

### 17 Death and disability liabilities (Continued)

### 17 死亡及傷殘福利責任(續)

The movement in the present value of funded obligations is as follows:

注資責任之現值變動如下：

<b>The Group and HA</b> 集團及醫管局	<b>For the year ended</b> <b>31 March 2013</b> <b>HK\$'000</b> 截至2013年 3月31日止年度 港幣千元	For the year ended 31 March 2012 HK\$'000 截至2012年 3月31日止年度 港幣千元
At beginning of year 於年初	<b>184,599</b>	134,858
Current service cost 現行服務開支	<b>25,531</b>	17,113
Interest cost 利息開支	<b>2,359</b>	3,833
Benefits paid 已付福利	<b>(5,163)</b>	(4,418)
Actuarial (gain)/loss 精算估值(收益)/虧損	<b>(223)</b>	33,213
At end of year 於年終	<b>207,103</b>	184,599

The movement in the fair value of plan assets is as follows:

計劃資產的公允價值變動如下：

<b>The Group and HA</b> 集團及醫管局	<b>For the year ended</b> <b>31 March 2013</b> <b>HK\$'000</b> 截至2013年 3月31日止年度 港幣千元	For the year ended 31 March 2012 HK\$'000 截至2012年 3月31日止年度 港幣千元
At beginning of year 於年初	<b>1,307</b>	3,878
Actuarial gain/(loss) 精算估值收益/(虧損)	<b>8,991</b>	(3,174)
Employer contributions 僱主供款	<b>4,944</b>	5,021
Benefits paid 已付福利	<b>(5,163)</b>	(4,418)
At end of year 於年終	<b>10,079</b>	1,307



## Notes to the Financial Statements (Continued)

## 財務報表附註(續)

### 17 Death and disability liabilities (Continued)

### 17 死亡及傷殘福利責任(續)

The amounts recognised in the consolidated statement of income and expenditure have been calculated by reference to an actuarial valuation and are as follows:

在綜合收支結算表予以確認的款額，是根據精算估值得出：

<b>The Group and HA</b> 集團及醫管局	<b>For the year ended</b> <b>31 March 2013</b> <b>HK\$'000</b> <b>截至 2013 年</b> <b>3 月 31 日止年度</b> <b>港幣千元</b>	For the year ended 31 March 2012 HK\$'000 截至 2012 年 3 月 31 日止年度 港幣千元
Current service cost 現行服務開支	<b>25,531</b>	17,113
Interest cost 利息開支	<b>2,359</b>	3,833
Actuarial (gain)/loss recognised 確認的精算估值(收益)/虧損	<b>(3,589)</b>	18,356
Total, included in staff costs 總計(包括在員工成本內)	<b>24,301</b>	39,302

Principal actuarial assumptions used in the actuarial valuation are as follows:

精算估值採用的主要精算假設如下：

<b>The Group and HA</b> 集團及醫管局	<b>For the year ended</b> <b>31 March 2013</b> <b>截至 2013 年</b> <b>3 月 31 日止年度</b> <b>%</b>	For the year ended 31 March 2012 截至 2012 年 3 月 31 日止年度 %
Discount rate 貼現率	<b>1.40</b>	1.30
Assumed rate of future salary increases 假設未來薪金增幅	<b>3.60</b>	4.10

## Notes to the Financial Statements (Continued)

## 財務報表附註(續)

## 18 Deferred income

## 18 遞延收益

<b>The Group and HA</b> 集團及醫管局				
	<b>Designated donation fund</b> [Note 2(f)] <b>HK\$'000</b> 指定捐贈基金 [附註 2(f)] 港幣千元	<b>North District Hospital Fund</b> [Note 18(a)] <b>HK\$'000</b> 北區醫院基金 [附註 18(a)] 港幣千元	<b>Tseung Kwan O Hospital Fund</b> [Note 18(b)] <b>HK\$'000</b> 將軍澳醫院 基金 [附註 18(b)] 港幣千元	<b>Total</b> <b>HK\$'000</b> 總計 港幣千元
At 1 April 2011 於 2011 年 4 月 1 日	431,715	1,807	82,362	515,884
Additions during the year 年內增加	139,924	-	-	139,924
Adjustment/(utilisation) during the year 年內調整/(應用)	-	350	(2,437)	(2,087)
Transfers to consolidated statement of income and expenditure 轉調往綜合收支結算表	(144,943)	-	-	(144,943)
Return of unspent funds to the Government 退還政府的未經使用餘額	-	(2,157)	-	(2,157)
At 31 March 2012 於 2012 年 3 月 31 日	426,696	-	79,925	506,621
Additions during the year 年內增加	139,990	-	-	139,990
Utilisation during the year 年內應用	-	-	(7,139)	(7,139)
Transfers to consolidated statement of income and expenditure 轉調往綜合收支結算表	(149,044)	-	-	(149,044)
At 31 March 2013 於 2013 年 3 月 31 日	417,642	-	72,786	490,428

## (a) North District Hospital Fund

During the financial year ended 31 March 1994, the Government advanced to HA a sum of HK\$1,690,350,000 for the construction of the North District Hospital. The sum is held by HA in trust for the Government to meet the construction costs of the North District Hospital which are managed by HA as an agent for the Government. All interest earned from this grant is repaid annually to the Government. The hospital was commissioned during the financial year ended 31 March 1998. At 31 March 2012, the fund was fully spent and the balance payable of HK\$2,157,000 as at 31 March 2012 was returned to the Government during the financial year ended 31 March 2013.

## (b) Tseung Kwan O Hospital Fund

During the financial year ended 31 March 1996, the Government advanced HK\$2,047,290,000 to HA for the construction of Tseung Kwan O Hospital. All interest earned from this grant is repaid annually to the Government. The hospital was commissioned during the financial year ended 31 March 2000. The remaining fund balance will be used for project costs and any unspent balance will be repaid to the Government.

## (a) 北區醫院基金

於截至一九九四年三月三十一日止的財政年度內，政府預支港幣 1,690,350,000 元予醫管局以興建北區醫院。醫管局受託於政府管理這筆款項，以支付由醫管局作為政府代理人負責這項工程的興建費用。所有來自這筆款項的利息每年歸還政府。北區醫院已於截至一九九八年三月三十一日止的財政年度內啟用。在二零一二年三月三十一日，基金已全數使用，截至二零一二年三月三十一日的港幣 2,157,000 元尚餘款額，已於截至二零一三年三月三十一日止的財政年度內退還給政府。

## (b) 將軍澳醫院基金

於截至一九九六年三月三十一日止的財政年度內，政府預支港幣 2,047,290,000 元予醫管局，以興建將軍澳醫院。所有來自這筆款項的利息每年歸還政府。將軍澳醫院已於截至二零零零年三月三十一日止的財政年度內啟用。基金的尚餘款額將用以支付項目開支，未經使用的餘額會退還給政府。

## 19 Capital subventions and donations

## 19 資本補助及捐贈

<b>The Group</b> 集團	<b>Capital subventions</b> [Note 2(r)] HK\$'000 資本補助 [附註 2(r)] 港幣千元	<b>Capital donations</b> [Note 2(f)] HK\$'000 資本捐贈 [附註 2(f)] 港幣千元	<b>Total</b> HK\$'000 總計 港幣千元
At 1 April 2011 於2011年4月1日	2,548,717	1,043,933	3,592,650
Additions during the year 年內增加	929,549	193,145	1,122,694
Transfers to consolidated statement of income and expenditure 轉調往綜合收支結算表	(711,168)	(109,149)	(820,317)
At 31 March 2012 於2012年3月31日	2,767,098	1,127,929	3,895,027
Additions during the year 年內增加	1,072,126	211,078	1,283,204
Transfers to consolidated statement of income and expenditure 轉調往綜合收支結算表	(674,909)	(120,087)	(794,996)
At 31 March 2013 於2013年3月31日	3,164,315	1,218,920	4,383,235

  

<b>HA</b> 醫管局	<b>Capital subventions</b> [Note 2(r)] HK\$'000 資本補助 [附註 2(r)] 港幣千元	<b>Capital donations</b> [Note 2(f)] HK\$'000 資本捐贈 [附註 2(f)] 港幣千元	<b>Total</b> HK\$'000 總計 港幣千元
At 1 April 2011 於2011年4月1日	2,547,877	1,043,933	3,591,810
Additions during the year 年內增加	929,115	193,145	1,122,260
Transfers to statement of income and expenditure 轉調往收支結算表	(710,292)	(109,149)	(819,441)
At 31 March 2012 於2012年3月31日	2,766,700	1,127,929	3,894,629
Additions during the year 年內增加	1,071,181	211,078	1,282,259
Transfers to statement of income and expenditure 轉調往收支結算表	(674,432)	(120,087)	(794,519)
At 31 March 2013 於2013年3月31日	3,163,449	1,218,920	4,382,369

## Notes to the Financial Statements (Continued)

## 財務報表附註(續)

### 20 Designated Fund - Home Loan Interest Subsidy Scheme

The Group offers eligible employees under the scheme an interest subsidy to finance the purchase of a residence in Hong Kong. Eligibility under the scheme is primarily determined by the employee's length of service. The amount of subsidy generally represents half of the interest rate payable by the eligible employee up to a maximum of 6% per annum. However, eligibility and the maximum amount of subsidies granted are subject to a number of restrictions as further defined in the scheme.

The scheme is funded by HA through the recurrent subvention from the Government. A designated fund has been set aside for the scheme and is maintained in designated bank and investment accounts which are included under cash and bank and fixed income instruments balances respectively.

During the financial year ended 31 March 2013, the Group allocated HK\$59,289,000 (2012: HK\$68,637,000), out of its recurrent subvention from the Government, for meeting the related expenditure of the scheme. This amount is included within the recurrent Government subvention for the year in the consolidated statement of income and expenditure and has been fully utilised.

### 21 Recurrent Government subvention

The Group receives annual operating grants from the Government to provide hospital services in Hong Kong. A draft Memorandum of Administrative Agreement ("MAA") with the Government provides a formula for the claw back of the excess of income over expenditure in the reporting period. For the financial years ended 31 March 2013 and 2012, no provision for claw back was required under the terms of the draft MAA.

### 22 Hospital/clinic fees and charges

The charges for hospital services provided by the Group are levied in accordance with those stipulated in the Gazette. Since the Government has established a set of policies and procedures on granting fee waivers to the needy patients, the hospital/clinic fees and charges recognised as income in the consolidated statement of income and expenditure are stated net of such waivers. The amount of hospital / clinics fees and charges waived for the financial year ended 31 March 2013 amounted to HK\$517,964,000 (2012: HK\$526,928,000).

### 23 Other operating expenses

Other operating expenses comprise office supplies, hospital supplies, non-capitalised project expenditure and other administrative expenses. For the financial year ended 31 March 2013, other operating expenses included an accrual for auditor's remuneration of HK\$2,770,000 (2012: HK\$2,770,000).

### 20 指定基金 - 購屋貸款利息津貼計劃

根據此項計劃，集團為合資格僱員提供一項利息津貼，資助他們在本港購置居所。資格主要決定於僱員的服務年資。津貼金額一般為合資格僱員應付利率的一半，最高為每年6%。不過，資格及津貼最高限額受到計劃的一些規定所限制。

該計劃由醫管局透過政府的經常性補助予以資助。計劃預留一筆指定基金，用以支付購屋貸款利息津貼福利的有關開支，並存於指定銀行投資戶口，分別列入現金、銀行及固定入息工具結餘內。

於截至二零一三年三月三十一日止的財政年度內，集團從政府的經常性補助中撥出港幣59,289,000元(二零一二年：港幣68,637,000元)，用以支付計劃的有關開支，這筆款項已包括在綜合收支結算表中本年度的經常性政府補助內，並已全數應用。

### 21 經常性政府補助

集團每年獲政府提供營運補助，在香港提供醫院服務。集團與政府訂定的行政安排備忘錄草擬本制定了一個計算報告期間盈餘回扣的方程式。截至二零一二年及二零一三年三月三十一日止的財政年度，並無需要根據行政安排備忘錄草擬本的回扣規定作出任何撥備。

### 22 醫院／診療所收費

集團所提供的醫療服務，是根據憲報所刊載的收費表而收取費用。由於政府已制訂一套給予經濟有困難病人費用減免的政策及程序，故在綜合收支結算表中確認為收入的醫院／診療所收費，已扣除了這些減免數額。在截至二零一三年三月三十一日止之財政年度內，獲減免的醫院／診療所收費為港幣517,964,000元(二零一二年：港幣526,928,000元)。

### 23 其他營運開支

其他營運開支包括辦公室用品、醫院物資、非資本化項目開支及其他行政開支。在截至二零一三年三月三十一日止之財政年度，其他營運開支包括應計核數師酬金港幣2,770,000元(二零一二年：港幣2,770,000元)。

## Notes to the Financial Statements (Continued)

## 財務報表附註(續)

### 24 Remuneration of Members of the Board and Five Highest Paid Executives

- (a) No Board members are remunerated in the capacity as Board members.
- (b) The remuneration of the five highest paid executives, which is included in the staff costs for the year, is as follows:

For the year ended 31 March 2013

### 24 大會成員及五名最高薪行政人員的酬金

- (a) 所有出任大會成員的人士均沒有因成員身份而領取酬金：
- (b) 年內的員工成本已包括支付予以下五名最高薪行政人員的酬金：

截至二零一三年三月三十一日止年度

Current Position / Name of Executives 現時職位／行政人員姓名	Basic pay, allowance, retirement scheme contribution and other benefits HK\$'000 基本薪金、津貼、 退休計劃供款 及其他福利 港幣千元
Chief Executive 行政總裁 Dr Pak Yin LEUNG 梁栢賢醫生	4,732
Director (Finance) 財務總監 Ms Nancy TSE 謝秀玲女士	4,473
Cluster Chief Executive (New Territories East) 新界東聯網總監 Dr Hong FUNG 馮康醫生	4,412
Director (Cluster Services) 聯網服務總監 Dr Wai Lun CHEUNG 張偉麟醫生	4,350
Cluster Chief Executive (Kowloon West) 九龍西聯網總監 Dr Sau Ying TUNG 董秀英醫生	4,037
	22,004

Note: All executives do not receive any variable remuneration related to performance.

註：所有行政人員並不獲取與表現掛鈎的不定額薪酬。

## Notes to the Financial Statements (Continued)

## 財務報表附註(續)

### 24 Remuneration of Members of the Board and Five Highest Paid Executives (Continued)

### 24 大會成員及五名最高薪行政人員的酬金(續)

For the year ended 31 March 2012

截至二零一二年三月三十一日止年度

Current Position / Name of Executives 現時職位／行政人員姓名	Basic pay, allowance, retirement scheme contribution and other benefits HK\$'000 基本薪金、津貼、 退休計劃供款 及其他福利 港幣千元
Chief Executive 行政總裁 Dr Pak Yin LEUNG 梁栢賢醫生	4,552
Director (Finance) 財務總監 Ms Nancy TSE 謝秀玲女士	4,252
Cluster Chief Executive (New Territories East) 新界東聯網總監 Dr Hong FUNG 馮康醫生	4,196
Director (Cluster Services) 聯網服務總監 Dr Wai Lun CHEUNG 張偉麟醫生	4,134
Chief of Service (Pamela Youde Nethersole Eastern Hospital) 東區尤德夫人那打素醫院部門主管 Dr Wing Mui LEE <sup>^</sup> 李詠梅醫生 <sup>^</sup>	3,719
	20,853

Note: All executives do not receive any variable remuneration related to performance.

註：所有行政人員並不獲取與表現掛鈎的不定額薪酬。

<sup>^</sup> Dr Wing Mui LEE retired from her appointment as Chief of Service on 1 March 2012 with a one-off encashment of unutilised annual leave balance of approximately \$450,000.

<sup>^</sup> 擔任部門主管的李詠梅醫生於二零一二年三月一日退休，其未放取的年假結餘折算為一筆約港幣450,000元的現金。

### 25 Retirement schemes

The Group operates an occupational retirement scheme, the Hospital Authority Provident Fund Scheme ("HAPFS"). In accordance with the Mandatory Provident Fund ("MPF") Schemes Ordinance, the Group set up a MPF Scheme on 1 December 2000 by participating in a master trust scheme provided by INVESCO Strategic MPF Scheme ("MPFS"). Permanent employees can choose between the HAPFS and the MPFS while contract and temporary employees are required to join the MPFS unless otherwise exempted.

#### (a) HA Provident Fund Scheme

The HAPFS is a defined contribution scheme. The scheme was established on 1 April 2003 and governed by its Trust Deed and Rules dated 29 January 2003, and registered under section 18 of the Hong Kong Occupational Retirement Schemes Ordinance ("ORSO"). It replaced the old provident fund scheme ("the Old HAPFS") that was established and governed by its Trust Deed and Rules dated 22 October 1991, and registered under section 18 of the ORSO, and was terminated on 1 April 2003. All the funds, assets and monies of the Old HAPFS as at 1 April 2003 were transferred to the HAPFS.

### 25 退休金計劃

集團實施「醫管局公積金計劃」的職業退休計劃。此外，根據強制性公積金計劃條例的規定，醫管局於二零零零年十二月一日透過加入景順強積金策略計劃的一項集成信託計劃成立「強制性公積金計劃」。常額僱員可選擇加入「醫管局公積金計劃」或「強制性公積金計劃」，合約及臨時僱員則須加入「強制性公積金計劃」，除非獲得豁免。

#### (a) 醫管局公積金計劃

「醫管局公積金計劃」是一項界定供款計劃，根據二零零三年一月二十九日的信託契約與規則，於二零零三年四月一日成立及受其監管，並根據香港職業退休計劃條例第十八條註冊。此計劃取代舊有的醫管局公積金計劃（「舊有計劃」）。舊有計劃是根據一九九一年十月二十二日的信託契約與規則成立及受其監管，並根據香港職業退休計劃條例第十八條註冊，在二零零三年四月一日終止。舊有計劃截至二零零三年四月一日的所有資金、資產及款項全部轉移至「醫管局公積金計劃」。



## Notes to the Financial Statements (Continued)

### 25 Retirement schemes (Continued)

#### (a) HA Provident Fund Scheme (Continued)

Most employees who have opted for HA terms of employment are eligible to join the HAPFS on a non-contributory basis. The HAPFS is a defined contribution scheme as all benefits are defined in relation to contributions except that a minimum death benefit equating to twelve months' salary applies on the death of a member. However, when the member's account balance is less than his twelve months' scheme salary, the difference will be contributed by the Death and Disability Scheme of the Group.

The monthly normal contribution by the Group is currently set at 15% of each member's monthly basic salary. The percentage of benefit entitlement, receivable by the employee on resignation or retirement, increases with the length of service.

At 31 March 2013, the total membership was 31,643 (2012: 32,672). During the financial year ended 31 March 2013, the Group contributed HK\$2,115,711,000 (2012: HK\$2,033,235,000) to the scheme, which is included in the staff costs for the year. The scheme's net asset value as at 31 March 2013 was HK\$48,949,045,000 (2012: HK\$44,061,707,000).

#### (b) Mandatory Provident Fund Scheme

Effective from the MPF commencement date of 1 December 2000, HA joined the INVESCO Strategic MPF Scheme which has been registered with the Mandatory Provident Fund Schemes Authority and authorised by the Securities and Futures Commission.

The Group's contributions to MPFS are determined according to each member's terms of employment. Members' mandatory contributions are fixed at 5% of monthly salary up to a maximum of HK\$1,250 per month.

At 31 March 2013, the total membership was 35,784 (2012: 30,126). During the financial year ended 31 March 2013, total members' contributions were HK\$292,701,000 (2012: HK\$214,921,000). The Group's contributions to the scheme, including a contribution payable of HK\$33,073,000 as at 31 March 2013 (2012: HK\$25,826,000), totalled HK\$369,973,000 (2012: HK\$288,471,000) which is included in the staff costs for the year. The net asset value as at 31 March 2013, including assets transferred from members' previous employment, was HK\$4,071,549,000 (2012: HK\$3,284,148,000).

## 財務報表附註(續)

### 25 退休金計劃(續)

#### (a) 醫管局公積金計劃(續)

大部分已選擇醫管局僱用條件的僱員，均有資格參加無需供款的「醫管局公積金計劃」。「醫院管理局公積金計劃」是一個界定供款計劃，因為除了於成員去世時發放相等於十二個月薪金的最低死亡福利外，所有利益都視乎供款界定。不過，當成員的賬目結餘較其於該計劃下之十二個月計劃薪金為低，該差額則會由集團的死亡及傷殘基金補足。

集團的每月正常供款現為僱員底薪的15%。僱員在辭職或退休時可獲的利益比率隨服務年資增加。

於二零一三年三月三十一日，計劃共有31,643名成員(二零一二年：32,672名)。截至二零一三年三月三十一日止之財政年度內，集團對該計劃的供款為港幣2,115,711,000元(二零一二年：港幣2,033,235,000元)，這筆款項已包括在本年度的員工成本內。於二零一三年三月三十一日，計劃的資產淨值為港幣48,949,045,000元(二零一二年：港幣44,061,707,000元)。

#### (b) 強制性公積金計劃

二零零零年十二月一日強制性公積金的生效日期起，醫管局加入景順強積金策略計劃，此計劃已向強制性公積金管理局註冊，並經證券及期貨監察事務委員會認可。

集團對「強制性公積金計劃」的供款，根據每名成員的僱用條件而定。成員的強制性供款固定為月薪5%，以每月港幣1,250元為上限。

於二零一三年三月三十一日，計劃共有35,784名成員(二零一二年：30,126名)。在截至二零一三年三月三十一日止之財政年度內，成員的供款總額為港幣292,701,000元(二零一二年：港幣214,921,000元)。集團對計劃的供款，包括截至二零一三年三月三十一日應付的供款港幣33,073,000元(二零一二年：港幣25,826,000元)，為港幣369,973,000元(二零一二年：港幣288,471,000元)，供款已包括在本年的員工成本內。於二零一三年三月三十一日，計劃的資產淨值，包括成員先前職位轉調的資產，為港幣4,071,549,000元(二零一二年：港幣3,284,148,000元)。

## Notes to the Financial Statements (Continued)

### 26 Related party transactions

Significant related party transactions entered into by the Group include the following:

(a) HA has entered into agreements with the Electrical and Mechanical Services Department ("EMSD") of the Government for providing biomedical and general electronics engineering services, hospital engineering services and health building maintenance services to the Group. According to the terms of agreements, the amounts incurred for these services for the financial year ended 31 March 2013 amounted to HK\$774,974,000 (2012: HK\$699,526,000). Other services provided by the EMSD for the year (e.g. routine maintenance and improvement works) were approximately HK\$196,939,000 (2012: HK\$248,505,000).

(b) HA has entered into an agreement with the Government to provide serving and retired civil servants, their eligible dependants and other eligible persons with the services and facilities at all public hospitals and clinics free of charge or at the prevailing rates as prescribed in the Civil Service Regulations. For the financial year ended 31 March 2013, revenue foregone in respect of medical services provided to these persons amounted to HK\$303,590,000 (2012: HK\$284,400,000). The cost of such services has been taken into account in the Government's subvention to the Group.

(c) Remuneration of key management personnel

Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the Group. It comprises the Chief Executive, Cluster Chief Executives, Directors and other division heads of the Head Office.

Total remuneration of the key management personnel is shown below:

	For the year ended 31 March 2013 HK\$'000 截至2013年 3月31日止年度 港幣千元	For the year ended 31 March 2012 HK\$'000 截至2012年 3月31日止年度 港幣千元
Basic pay and other short term employee benefits 基本薪金及其他短期僱員福利	49,885	46,440
Post-employment benefits 離職後福利	4,760	4,324
	<b>54,645</b>	<b>50,764</b>

(d) Other significant related party transactions with the Government include annual recurrent grants (note 21), capital subventions (note 19) and designated funds (notes 18 and 20). Details of transactions relating to the Group's retirement schemes are included in note 25.

(e) Outstanding balances with the Government as at 31 March 2012 and 2013 are disclosed in notes 8, 12, 13, 15 and 16. The current account with a subsidiary, HACM Limited, is disclosed in notes 12 and 15.

## 財務報表附註(續)

### 26 與關聯人士的交易

集團與關聯人士所作的重大交易計有：

(a) 醫管局與政府機電工程署訂立了協議，由該署向集團提供醫學及一般電子工程服務、醫院工程服務及醫療建築保養服務。根據協議條款，截至二零一三年三月三十一日止之財政年度內有關服務涉及的款額為港幣774,974,000元(二零一二年：港幣699,526,000元)。年內機電工程署提供其他服務(如例行保養及改善工程)的費用約為港幣196,939,000元(二零一二年：港幣248,505,000元)。

(b) 醫管局與政府訂立了協議，為現職及退休公務員、其合資格的家屬及其他符合資格人士以免費或按公務員條例所訂收費提供公立醫院及診所的服務及設施。截至二零一三年三月三十一日止之財政年度，為上述人士所提供的醫療服務涉及之免收款項為港幣303,590,000元(二零一二年：財政港幣284,400,000元)，這些服務的費用已包括在政府給集團的補助內。

(c) 主要管理人員薪酬

主要管理人員是指具權力及責任規劃、指令及管控集團事務的人士，這包括行政總裁、聯網總監、各總監及總辦事處其他科部主管。

主要管理人員的薪酬總額如下：

(d) 與政府關聯人士進行的其他重大交易包括每年經常性補助(附註21)、資本補助(附註19)及指定基金(附註18及20)，有關集團退休計劃的交易詳情載於附註25。

(e) 截至二零一二年及二零一三年三月三十一日與政府之間的未清賬款於附註8,12,13,15及16披露，與附屬機構「醫院管理局中醫藥服務有限公司」之間的來往賬目於附註12及15披露。

## Notes to the Financial Statements (Continued)

## 財務報表附註(續)

### 27 Net cash generated from operating activities

### 27 營運活動所得現金淨額

The Group 集團	For the year ended 31 March 2013 HK\$'000 截至2013年 3月31日止年度 港幣千元	For the year ended 31 March 2012 HK\$'000 截至2012年 3月31日止年度 港幣千元
Surplus for the year 年內盈餘	1,097,830	496,881
Investment income 投資收益	(176,955)	(149,682)
Income transferred from capital subventions and donations 轉調自資本補助及捐贈之收入	(794,996)	(820,317)
Loss on disposal of property, plant and equipment and intangible assets 出售物業、機器及設備及無形資產虧損	26,459	5,599
Depreciation and amortisation 折舊及攤銷	768,537	814,718
Increase in death and disability liabilities 死亡及傷殘福利責任增加	19,357	34,281
Decrease in deferred income 遞延收益減少	(16,193)	(9,263)
Increase in inventories 存貨增加	(203,247)	(155,777)
Decrease in loans receivable 應收債款減少	2,063	3,559
Increase in accounts receivable 應收賬款增加	(2,684)	(32,850)
(Increase)/decrease in other receivables 其他應收款項(增加)/減少	(22,590)	12,798
Increase in deposits and prepayments 按金及預付款項增加	(15,509)	(31,850)
Increase in creditors and accrued charges 債權人及應付費用增加	893,415	1,274,018
Decrease in deposits received 已收按金減少	(29,198)	(139,362)
Net cash generated from operating activities 營運活動所得現金淨額	<b>1,546,289</b>	1,302,753

### 28 Funds in trust

At 31 March 2013, funds held in trust (including accrued interest income) for the Government but not included in the financial statements are set out below:

### 28 信託基金

於二零一三年三月三十一日，集團為政府管理但未列入財務報表的信託基金數額(包括應收利息收入)如下：

The Group and HA 集團及醫管局	At 31 March 2013 HK\$'000 2013年3月31日 港幣千元	At 31 March 2012 HK\$'000 2012年3月31日 港幣千元
Health Care and Promotion Fund 健康護理及促進基金	47,465	50,158
Health Services Research Fund 醫療服務研究基金	491	1,092
	<b>47,956</b>	51,250

## Notes to the Financial Statements (Continued)

## 財務報表附註(續)

### 29 Donations from the Hong Kong Jockey Club Charities Trust

### 29 來自香港賽馬會慈善信託基金的捐贈

During the financial year ended 31 March 2013, the Hong Kong Jockey Club Charities Trust made donations totalling HK\$57,333,000 (2012: HK\$46,147,000) to the following institutions:

截至二零一三年三月三十一日止的財政年度內，香港賽馬會慈善信託基金共向下列機構捐出港幣57,333,000元(二零一二年：港幣46,147,000元)：

	HK\$'000 港幣千元
Hospital Authority Head Office 醫院管理局總辦事處	7,974
Queen Elizabeth Hospital 伊利沙伯醫院	39,101
Caritas Medical Centre 明愛醫院	6,250
Tuen Mun Hospital 屯門醫院	2,226
Shatin Hospital 沙田醫院	1,782
	57,333

The donations were accounted for in the designated donation fund in accordance with the accounting policy set out in note 2(f)(ii).

根據附註2(f)(ii)所載的會計政策，捐贈列入指定捐贈基金內。

### 30 Commitments

### 30 承擔

At 31 March 2013, the Group and HA had the following commitments:

於二零一三年三月三十一日，集團及醫管局有以下之承擔：

#### (a) Capital commitments

#### (a) 資本承擔

<b>The Group</b> 集團	<b>At 31 March 2013</b> <b>HK\$'000</b> <b>2013年3月31日</b> <b>港幣千元</b>	At 31 March 2012 HK\$'000 2012年3月31日 港幣千元
Authorised but not contracted for 已獲授權但未訂契約	<b>2,791,492</b>	1,995,786
Contracted for but not provided 已訂契約但未撥備	<b>1,607,020</b>	2,138,366
	<b>4,398,512</b>	4,134,152

  

<b>HA</b> 醫管局	<b>At 31 March 2013</b> <b>HK\$'000</b> <b>2013年3月31日</b> <b>港幣千元</b>	At 31 March 2012 HK\$'000 2012年3月31日 港幣千元
Authorised but not contracted for 已獲授權但未訂契約	<b>2,790,362</b>	1,991,465
Contracted for but not provided 已訂契約但未撥備	<b>1,598,352</b>	2,136,253
	<b>4,388,714</b>	4,127,718

## Notes to the Financial Statements (Continued)

### 30 Commitments (Continued)

#### (a) Capital commitments (Continued)

The capital commitments disclosed above include both costs to be capitalised under property, plant and equipment or intangible assets and also costs which are to be charged to the statement of income and expenditure in accordance with the accounting policy set out in note 2(g).

#### (b) Operating lease commitments

At 31 March 2013, the Group and HA had commitments for future minimum payments under non-cancellable operating leases which fall due as follows:

<b>The Group and HA</b> 集團及醫管局		<b>At 31 March 2013</b> <b>HK\$'000</b> <b>2013年3月31日</b> <b>港幣千元</b>	<b>At 31 March 2012</b> <b>HK\$'000</b> <b>2012年3月31日</b> <b>港幣千元</b>
<b>Buildings 樓宇</b>			
Within one year 一年內期滿	<b>21,500</b>	18,540	
Between one and five years 一至五年內期滿	<b>18,794</b>	25,633	
Beyond five years 超過五年期滿	-	207	
	<b>40,294</b>	44,380	
<b>Equipment 設備</b>			
Within one year 一年內期滿	<b>72,859</b>	41,377	
Between one and five years 一至五年內期滿	<b>100,388</b>	115,352	
	<b>173,247</b>	156,729	

### 31 Taxation

No taxation is provided as HA is exempt from taxation under the Hospital Authority Ordinance.

### 32 Contingent liabilities

Adequate provisions have been made in the financial statements after reviewing the status of outstanding claims and taking into account legal advice received.

### 33 Approval of financial statements

The financial statements were approved by members of HA on 22 August 2013.

## 財務報表附註(續)

### 30 承擔(續)

#### (a) 資本承擔(續)

根據附註2(g)所述的會計政策，上述所列的資本承擔包括將會資本化的物業、機器及設備或無形資產費用，以及行將記入收支結算表的開支。

#### (b) 營運租賃承擔

在二零一三年三月三十一日，集團及醫管局有各項於下列時間到期的不可撤銷營運租賃之未來最低付款承擔：

### 31 稅項

醫管局按《醫院管理局條例》獲豁免繳稅，故並無作出稅項準備。

### 32 或然負債

經評估尚未解決申索個案的狀況，並根據所得法律意見，此財務報表已作出足夠的撥備。

### 33 財務報表的通過

本財務報表已於二零一三年八月二十二日獲醫管局成員通過。