

政府總部  
民政事務局

香港灣仔  
告士打道五號  
稅務大樓  
四十一樓



GOVERNMENT SECRETARIAT

HOME AFFAIRS BUREAU

41/F, REVENUE TOWER  
5 GLOUCESTER ROAD  
WAN CHAI  
HONG KONG

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政府帳目委員會秘書  
韓律科女士

韓女士：

**審計署署長的  
衡工量值式審計結果報告書（第五十六號報告書）**

**香港 2009 東亞運動會（第 5 章）**

關於你在二零一一年五月十二日來信要求當局提供更多有關香港 2009 東亞運動會（東亞運）的資料，現把所需資料臚列如下：

**(a) 政府人員的職級和薪金**

康文署在二零零六／零七至二零一零／一一年度調派 80 名政府人員為 2009 東亞運提供支援，他們的職級和月薪載於附件 A。

**(b) 會計處理方式**

有關確認贊助款項和政府補助的會計處理方式反映舉辦東亞運的進度和東亞運公司的會計政策及實際撥款情況。詳細安排載於附件 B。這項會計安排在有關財政年度內一直沿用。來自政府補助和贊助的所有遞延收入在東亞運結束後已予確認。

**(c) 廣播權和電視播映權**

政府於二零零三年七月就香港申辦 2009 東亞運一事，尋求立法會財務委員會（財委會）原則上支持。當時我們假

設會有多個機構爭取指定廣播權<sup>1</sup>，在這方面會帶來約2,500萬元收入。其後，我們參考了二零零五年澳門東亞運的經驗，於二零零六年一月向財委會提出撥款申請時，把銷售廣播權的預算收入調低至1,200萬元。不過，北京2008年奧運會香港區火炬接力的經驗顯示，本港並無一間電子傳媒機構有能力就火炬接力擔當指定廣播機構的角色。為解決這個問題，本地電子傳媒機構以協作模式共同承擔拍攝工作，並按成本計算費用，以換取火炬接力的免費廣播權。

考慮到奧運會火炬接力的安排，以及東亞運的場地（20個場地及部分公共道路）和賽事（約700場比賽）數目眾多，東亞運公司於二零零九年初與本地電子傳媒機構議定應以協作模式安排拍攝和廣播2009東亞運的節目。本港七個電子傳媒機構根據其可供調配的人手和器材，議定如何就製作有關東亞運典禮和比賽的節目分工。在這個協作模式之下，本港電子傳媒機構須按成本價提供製作人員、器材及報道東亞運各項典禮和賽事，以換取免費廣播權。至於海外廣播機構方面，東亞運公司通過公開招標方式委聘中介機構處理銷售和分發廣播權的事宜。扣除中介機構佣金後，東亞運公司出售廣播權予16間海外廣播機構的總收入為120萬元。

作為2009東亞運協作夥伴之一，無線電視廣播有限公司（無線電視）負責為東亞運的開幕典禮和田徑項目製作電視片段，並按成本價向東亞運公司收取費用。有關費用包括提供器材和人手，以廣播及傳送電視訊號至東亞運國際廣播中心，供本地廣播機構和海外特許轉播機構使用。東亞運公司受合約條款約束，未經有關協作夥伴同意，不得披露他們各自收取的實際費用。東亞運公司曾就各協作夥伴收取的費用，徵詢香港電台的意見。鑑於開幕典禮規模龐大和製作繁複、田徑賽事為期不短，以及有需要使用先進器材追蹤運動員的比賽情況，香港電台認為無線電視的報價公道合理。

與本地電子傳媒機構進行磋商的工作，由東亞運公司而非康文署負責。由於所有本地電子傳媒機構的製作均按成本計算費用，因此難以量化因採用協作模式而節省的金額。至於向海外廣播機構銷售電視播映權，我們認為，東亞運公司委聘中介機構作為代表商討條款及條件，其利益已獲得適當處理。

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<sup>1</sup> 指定廣播機構負責為東亞運拍攝和製作電視片段，並把電視訊號傳送至一個廣播中心，由該中心分發予所有本地及海外特許轉播機構。

(d) 收支出現差異的原因

正如在二零零六年向財委會提交的文件所述，政府的目標是確保東亞運公司盡力節約，把開支控制在財委會的撥款以內，以及為舉辦東亞運開拓收入。我們認為這些目標均已達到，因為東亞運公司已把開支控制在財委會的撥款以內，決算帳目達致平衡，並有餘款退還給政府。

像東亞運這樣的大型國際賽事，籌備時間幾近六年，個別項目的預算與實際收支出現差異，亦非不尋常。繼較早時向審計署作出的回應，現於附件 C 進一步分析審計報告所指若干項目的預算與實際收支有差異的主要原因。

(e) 馬術項目的財政檢討

由於二零零八年奧運會及殘疾人奧運會馬術項目是由第 29 屆奧林匹克運動會組織委員會（北京奧組委）撥款舉辦，我們並沒有為舉辦馬術項目一事進行財政檢討。香港特別行政區政府沒有向馬術公司提供撥款，以資助其在港舉辦馬術項目。不過，馬術公司是註冊公司，其經審計的財務報表已送交公司註冊處存檔，公眾人士可從該處獲取有關資料查閱。

(f) “其他收入”的分項數字

為數 2,610 萬元的“其他收入”包括：

(i) 東亞運籌款音樂會	\$1,975 萬元
(ii) 來自體育用品店、商業橫額和電視幕牆廣告、東亞運郵票和雜誌、銀行利息及雜項的收入	\$633 萬元
總計	<b>\$2,608 萬元</b>

(g) 傳承項目資助款項的來源

有關東亞運傳承項目資助安排的事件時序表載於附件 D。來函第(g)(i)至(iv)段所要求的文件載於附件 D 的附錄(I)至(VI)。考慮到財經事務及庫務局於二零一零年六月提供的意見中所提述的一般原則，東亞運公司能區分一筆為數 1,000 萬元的贊助款項作傳承項目之用。在獲得民政事務局局長及其公司董事局的批准後，東亞運公司將這筆為數 1,000 萬元的贊助款項（來自贊助人 A 以外另一名贊助人）列作資助傳承項目用途。

我們希望指出，政府給東亞運公司的最後一筆撥款在二零零九年十一月發放，而用於傳承項目的 1,000 萬元贊助是於二零一零年一月收到，其用途大致是用作支持東亞運，但無具體指定用於任何東亞運活動或開支項目。鑑於收到款項的時間，這 1,000 萬元的贊助（來自贊助人 A 以外另一名贊助人）與發放給東亞運公司的政府撥款很易區分。以這筆贊助款項資助傳承項目，符合財經事務及庫務局二零一零年六月一日的便箋所述的原則，並在考慮到贊助人支持東亞運和體育發展的意願後，東亞運公司就此在二零一零年六月中尋求董事局批准。

(h) 東亞運公司二零一零年四月一日至六月三十日的財務報表

東亞運公司最後三個月（即二零一零年四月一日至六月三十日）運作情況的經審計財務報表（載於附件 E-只提供英文版）已送交稅務局作評稅之用。

(i) 派發給區議會的門票

22 個運動項目派發給所有嘉賓的門票共 44 974 張，當中派發給區議會的門票約佔 18%。

民政事務局局長

(莫君虞)



代行)

副本送：康樂及文化事務署署長(傳真號碼：2606 1824)  
財經事務及庫務局局長(傳真號碼：2596 0729)  
審計署署長(傳真號碼：2583 9063)

二零一一年五月二十四日

\*委員會秘書附註：附件 E 並無在此隨附。

**80 個有時限公務員職位的分類**  
**(2006-07 年度至 2010-11 年度)**

時間	職級	每月薪金 (中點薪金)	人數
2006 年 4 月至 2010 年 8 月 (4 年 5 個月)	總行政主任	\$83,060	1
	高級行政主任	\$60,890	1
	助理文書主任	\$15,875	1
	二級私人秘書	\$15,875	1
小計 (I):			<b>4</b>
2007 年底至 2010 年 3 月 (2 年 4 個月)	總康樂事務經理	\$83,060	1
	高級康樂事務經理	\$69,105	1
	康樂事務經理	\$55,640	3
	一級助理康樂事務經理	\$40,515	2
小計 (II):			<b>7</b>
2008 年底至 2010 年 3 月 (1 年 4 個月)	總康樂事務經理	\$83,060	1
	高級康樂事務經理	\$69,105	2
	一級助理康樂事務經理	\$40,515	6
	小計 (III):		
2009 年 6 月至 12 月 (7 個月)	一級行政主任	\$44,400	15
小計 (IV):			<b>15</b>
2009 年 10 月 中至 12 月 (2 個月)	一級行政主任	\$44,400	2
	二級行政主任	\$29,400	43
小計 (V):			<b>45</b>
總計 ((I) - (V)):			<b>80</b>

## 東亞運公司有關確認贊助款項和政府補助的詳細會計安排

根據東亞運公司的會計政策，贊助款項及其他收入在收款年度內首先確認為“遞延收入”，然後在承付直接及相關開支期間確認為“收入”。在二零零九至一零財政年度，來自贊助的“遞延收入”有一筆龐大餘額實際是“應收帳款”。因此，恰當的做法是先確認來自贊助的部分“遞延收入”，把餘額結轉至下一年度，然後在東亞運公司收取“應收帳款”後確認剩下的款額。根據《香港會計準則第 20 號 — 政府補助的會計和政府援助的披露》，政府補助不會確認為收入，直至有合理保證證明有關單位（即東亞運公司）會遵辦附加於該筆補助的條件（即三邊協議）及會據此收到有關補助。根據三邊協議的條款，政府可酌情決定發放補助的次數和金額，以應付東亞運公司的現金流量需求。東亞運公司已於二零零九至一零財政年度履行舉辦東亞運的主要角色和宗旨（即東亞運已於二零零九年十二月舉行），並收取全數政府補助（113,350,000 元）。此外，來自贊助的“遞延收入”有很大部分是“應收帳款”。因此，在同一財政年度一次過確認該筆政府補助是恰當的做法，符合相關的會計準則及東亞運公司的會計政策。

有關確認贊助款項和政府補助的會計處理方式反映舉辦東亞運的進度和東亞運公司的會計政策及實際撥款情況。來自政府補助和贊助的所有遞延收入在東亞運結束後已予確認。

**有關香港 2009 東亞運動會  
預算與實際收支項目出現差異的分析**

項目	預算 (二零零六年一月) (百萬元)	實際 (二零一零年六月) (百萬元)	出現差異的原因
<b>收入</b>			
(a) 社會人士 / 商界贊助	50	131.4	實際收入有所增加是由於得到社會人士大力支持，亦由於在制訂原來預算時十分保守。
(b) 門票銷售	28	11	實際收入有所減少，是因為銷售門票時所訂票價（平均每張 50 元）低於原來預算（平均每張 100 元）。財委會委員認為，票價應訂於低水平以鼓勵市民到場觀看東亞運賽事，東亞運公司因應這項意見作出上述調整。此外，因學生門票的銷售獲得贊助，有關收益入帳列為贊助收入。
(c) 特許授權 及商品銷售	15	0.8	實際收入有所減少，主要由於在評估規模相若運動會的商品的市場反應方面欠缺經驗。
(d) 電視播映權	12	1.2	請參閱隨文函件(c)項所載的詳細解釋。
(e) 其他收入	4	26.1	實際收入有所增加，主要由於兩個東亞運籌款演唱會獲得極佳反應。

項目	預算 (二零零六年一月) (百萬元)	實際 (二零一零年六月) (百萬元)	出現差異的原因
<b>開支</b>			
(f) 開幕及閉幕典禮	35	63.4	實際開支有所增加是由於提高了開幕典禮的標準及質素。增加的開支用於設置電子屏幕，方便市民在現場觀看開幕典禮和煙花匯演。這些加強的項目已取得相關的贊助款項，因而可以付諸實行。
(g) 住宿及膳食	15	25.5	實際開支有所增加，是由於貴賓的住宿及膳食支出從“接待貴賓”項目轉撥入本項目。此外，二零零九年的酒店和餐飲價格亦較二零零五年年底的預算價格為高。
(h) 義務工作人員	8	12.3	實際開支有所增加是由於招募到的義工人數由3 000增至6 000。
(i) 交通	4	10.5	實際開支有所增加，主要由於貴賓的交通支出從“接待貴賓”項目轉撥入本項目。
(j) 接待貴賓	8.5	2.7	實際開支有所減少是由於貴賓的交通、住宿及膳食支出從本項目轉撥入其他項目(見上文(g)和(i)項)。

**2009 東亞運動會傳承項目**  
**相關事件時序表**

日期	事件
二零零九年十一月初	贊助人 A 向東亞運公司捐出 1,000 萬元，以供加強開幕典禮的節目內容。
二零零九年十一月	康文署向東亞運公司發放最後一筆政府撥款。
二零零九年十一月	贊助人 B 表示會向東亞運公司捐出 1,000 萬元（無具體指明贊助的支出項目）。
二零零九年十二月二日至十三日	2009 東亞運
二零一零年一月二十二日	東亞運公司收到贊助人 B 捐出的 1,000 萬元，並在二零一零年一月二十七日把款項存入銀行（有關支票、東亞運公司的收款單和銀行結單的複本載於附錄 I-只提供英文版）。
二零一零年五月初	康文署就未撥用餘款（2,000 萬元）用於擬議傳承項目一事徵詢民政事務局的意見。民政事務局同意推行擬議的傳承項目（向民政事務局提交的文件的相關內容摘錄於附錄 II-只提供英文版）。
二零一零年五月十七日	康文署致函財經事務及庫務局，就擬議傳承項目徵詢其意見（相關便箋摘錄於附錄 III-只提供英文版）。
二零一零年五月二十五日	應財經事務及庫務局的要求，康文署向該局提供補充資料（相關通訊內容摘錄於附錄 IV-只提供英文版）。
二零一零年六月一日	財經事務及庫務局回覆康文署，闡述該局對擬議傳承項目一事以及使用東亞運公司帳目內未撥用餘款所需考慮的一般原則的意見（財經事務及庫務局覆函摘錄於附錄 V-只提供英文版）。

日期	事件
二零一零年六月初	鑑於財經事務及庫務局的回覆，康文署就把未撥用餘款中的 1,000 萬元用於兩個傳承項目的建議徵詢民政事務局的意見。民政事務局同意東亞運公司董事局會議文件擬稿所載的有關建議。
二零一零年六月中	康文署通知東亞運公司，可向公司董事局發出該份董事局會議文件擬稿。有關文件其後獲董事局成員通過（該份董事局會議文件的複本載於附錄 VI-只提供英文版）。

\*委員會秘書附註：附錄 I 及 II 並無在此隨附。

## 附錄 III

### **Extracts from LCSD's memo dated 17 May 2010 seeking FSTB's view on the Proposed Legacy Project**

#### **Proposed EAG Legacy Project**

The 5<sup>th</sup> EAG, the first large-scale international multi-sport games ever held in Hong Kong, was concluded successfully last December. While the EAG Company is finalising its accounts for winding up in end June 2010, it has been giving thoughts to how Hong Kong's hosting of the 5<sup>th</sup> EAG could be commemorated in a meaningful and long-lasting way. The Company has now proposed to launch an EAG legacy project so as to continue the spirit of the EAG and to mark the success of Hong Kong in hosting this special event.

Having explored different options and taking into account practices adopted by other cities hosting major multi-sport events, the Company proposes that the EAG legacy project should comprise both tangible and intangible elements :

- (a) installing commemorative plaques at 19 EAG-related venues owned by LCSD, including 16 competition venues and three other venues where the 100-day countdown, flag raising and opening ceremonies were held, so as to create a tangible legacy for EAG; and
- (b) setting up an EAG fund or scholarship for the long-term benefits of Hong Kong athletes and the creation of an intangible but long-lasting EAG legacy.

On (a) above, the Company would arrange for the design and production for the commemorative plaques which will display the relevant EAG mascots and events, as well as the dates on which the events were held at that particular venue. The installation would be completed before late June 2010 when the Company is scheduled to wind up.

On (b) above, since the resounding success of the EAG was due in a large measure to our athletes' outstanding achievements in the Games (110 medals including 26 gold, 31 silver and 53 bronze), setting up an EAG fund or scholarship that would support the long-term development of our athletes

\*委員會秘書附註：本文件只備英文本。

directly would be a fitting recognition of their contributions and a meaningful way to create an EAG legacy. However, as the Company is scheduled for winding up next month, instead of setting up a new fund that requires separate fund administration, the Company proposes to donate its funds to existing athletes' programmes so as to minimize the administrative work and expenditure involved. In this connection, we have identified two possible funds, namely the Hong Kong Athletes Career and Education Programme (HKACEP) and the Hong Kong Athlete Fund (HKAF), both with the objective of helping Hong Kong's serving and retired athletes to pursue excellence in their sports and to support their career and educational development, for the purpose of the donation. The HKACEP is operated by the Sports Federation and Olympic Committee of Hong Kong (SF&OC). Through supporting top athletes' career and education development, the Programme aims to nurture well respected world class sports talents to be the role models of youth and to honour their sports achievements and dedication to Hong Kong's sports success. The HKAF, operated by the Hong Kong Sports Institute Limited (HKSI), aims to provide grants for educational and other academic training to individual athletes to enable them to pursue excellence in their chosen sports and provide them with the opportunity to develop alternative careers upon retirement from sports. Information on the HKACEP and the HKAF is at Annex A and B respectively.

The donation to both funds will be a welcomed addition to the on-going efforts to support Hong Kong athletes' career and education development, which is a major area of concern of the sports community. To highlight and commemorate the outstanding achievements of Hong Kong's athletes in the 5<sup>th</sup> EAG, it is proposed that an EAG scholarship or sub-fund should be set up under the HKACEP and/or the HKAF or both so as to benefit the EAG medalists/athletes (including participants in future EAGs) directly. We agree that this would be a meaningful way to create a more long lasting legacy for the 5<sup>th</sup> EAG hosted by Hong Kong and would be warmly welcomed by the sports sector. The Company's legal advisor has confirmed that donating the Company's money to funds that will benefit athletes falls within the Memorandum of Articles and Association of the Company which states that the Company may "subscribe or guarantee money for charitable/religious or educational objects, and to promote, contribute to or assist financially or otherwise any fund for any charitable purposes".

### **Funding Position of the Company**

The EAG Company is scheduled to wind up by the end of June 2010 and it has been finalizing its account. As can be seen from the latest draft income and

expenditure statement of the Company as at 31 March 2010 at Annex C, it is anticipated that there will be an unallocated balance of funding of about \$20M if all the money receivable is duly received. The unallocated balance is a combined result of the concerted efforts of all parties concerned to contain costs, the lower expenditure arising from a lower-than-expected turnout of VIPs and participants at the Games and the better than expected ticket sales and sponsorship. With this balance, the Company would have sufficient funding to pursue the proposed legacy projects.

### **Funding Approval by Finance Committee**

The Finance Committee (FC) of the Legislative Council approved a funding of \$123M vide FCai FCR(2005-06)40 for the purpose of EAG, among which \$113.35M has been allocated to the EAG Company. The Company has also succeeded in securing over \$120 million sponsorship from various sectors of the community. We have examined the proposed EAG legacy projects having regard to the provisions set out in the FCai (Annex D). We note that while the FCai has made no reference specifically to the EAG Company pursuing legacy projects or donating money to funds which will benefit athletes, the preamble of the FCai states that the funding approved by FC is “to provide financial support for the organisation and implementation of the 2009 EAG”. As the purpose of the proposed EAG legacy projects is to commemorate the successful hosting of the 5<sup>th</sup> EAG in Hong Kong and given that it is customary for the hosts of other large-scale multi-sport games to pursue some kind of legacy projects to continue the spirit of the games in the city, we consider that the proposed legacy project constitutes a logical and justifiable extension of the implementation of the 5<sup>th</sup> EAG. The proposed donation to funds that support long-term sports and athletes development is also in line with one of the objectives of hosting of the 5<sup>th</sup> EAG as set out in paragraph 4(c) of the FCai, i.e. “to foster the development of our sports standard and culture”. As such, we believe that the use of the Company’s funding to fund the proposed legacy project including the setting up of an EAG sub-fund/scholarship under existing athletes programmes falls within the funding ambit approved by FC.

We note that paragraph 18 of the FCai states that “surplus funding from the event, if any, up to the amount of government subsidy provided and hiring charges waived, shall be returned to the Government”. Since the proposed legacy project would form part of the overall implementation of the 5<sup>th</sup> EAG, we believe that the use of the \$20M by the EAG Company for the purpose of pursuing such project could be legitimately charged as an expenditure item under the Company’s account. As such, the said amount would be deducted

from the Company's account as an expenditure item before calculating the net surplus, if any, to be returned to the Government upon the winding up of the Company and after settlement of all its debts and liabilities.

Grateful to know if you would have any views on the proposal set out in paragraph 3 above. As the EAG Company has to wind up in end June and allowing time to its Board of Director's formal endorsement of the proposals, your reply by 24 May 2010 would be much appreciated. Please let me know if you need further information.

\*委員會秘書附註：附件並無在此隨附。

## 附錄 IV

### **Extracts from LCSD's supplementary information provided to FSTB on 25 May 2010**

We spoke last week. As requested, I attach a summary of the disbursement of government funding to the EAG Company and other parties from 2006-07 onwards.



Summary of financial position for the organisation of 2009 EAG(2009-10).final with schedules.xls

You may wish to note that the last batch of government funding, amounting to \$14M (or 11% of the \$123M government funding) was disbursed to the Company in October/November 2009. That said, the allocation had actually been committed and the expenditure approved by the EAG Planning Committee back in May 2009 for the organization of the Games. The deferred disbursement from Government was mainly due to the time taken to assess the sum to be disbursed to EMSD which was responsible for the provision of technical support services for the Games.

On the other hand, the Company has received some substantial last-minute donations, including a \$10M donation secured in November 2009 for enhancing the EAG opening ceremony and other publicity efforts. There were also sponsorships in kind received in November 2009, including \$2M sponsorship for sports equipment and \$0.5M for courier services for delivering doping samples to Beijing. It can be argued that quite a large proportion of the unallocated funding (about 65%) was due to the efforts made by the Company in securing last-minute sponsorship.

\*委員會秘書附註：本文件只備英文本。

**Government funds allocated for the organization of 2009 EAG**

<b>Year</b>	<b>2006-07</b>	<b>2007-08</b>	<b>2008-09</b>	<b>2009-10</b>	<b>Total</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
EAG Company					
May/June	2,000,000.00	7,800,000.00	19,650,000.00	40,000,000.00	69,450,000.00
Oct /Nov	2,550,000.00	8,088,895.85	19,059,405.76	14,201,698.39	43,900,000.00
RTHK	0.00	0.00	650,000.00	0.00	650,000.00
EAGA Secretariat (SF&OC)	1,750,000.00	1,461,104.15	1,690,594.24	2,098,301.61	7,000,000.00
LCSD*	0.00	0.00	0.00	2,000,000.00	2,000,000.00
<b>Total :</b>	<b>6,300,000.00</b>	<b>17,350,000.00</b>	<b>41,050,000.00</b>	<b>58,300,000.00</b>	<b>123,000,000.00</b>

\* Retained by LCSD for payment of venue operating and transport related expenses, with actual expenditure of \$1,931,931.00 and remaining of \$68,069.

## 附錄 V

### **Extracts from FSTB's reply dated 1 June 2010**

You sought our views on a proposal to fund a legacy project in commemoration of the hosting of the 5<sup>th</sup> EAG in Hong Kong by using an unallocated balance of \$20M left in the EAG Company's account. In making this proposal, you regard the proposed legacy project as a logical and justifiable extension of the implementation of the EAG, and one which fulfils the objective of fostering the development of Hong Kong's sports standard and culture as mentioned in the relevant Finance Committee (FC) paper. On these bases, you consider the legacy project falls within the ambit of FC's funding approval and can be funded by the \$20M in question.

FC approved the creation of a commitment of \$123M to provide financial support for "the organization and implementation" of the EAG. We have considered carefully the components of the proposed legacy project, viz. installation of commemorative plaques at various venues and provision of extra funds to further support Hong Kong athletes. In our view, these are post-implementation initiatives instead of part of the EAG implementation. We also find it difficult to fit the proposed legacy project into any of the expenditure items for organising and implementing the EAG (para. 12 of the FC paper and its Enclosure 5).

Paragraph 18 of the FC paper requires surplus funding from the event be returned to the Government. We understand that the EAG Company does not maintain separate accounts for Government allocation and sponsorship. They all form a general pool of resources. Any unallocated balance of that pool of resources then falls within the meaning of surplus funding. This being the case, it would be inappropriate to fund the legacy project by using the unallocated balance left in the EAG Company's account.

That said, if all (or part) of the unallocated balance of \$20M can be clearly attributed to community/commercial sponsorship received by the EAG Company, depending on the sponsorship terms, one could argue that the Government may not necessarily have the first claim on the balance (or that part of it).

We note from the supplementary information provided in your email that the EAG Company secured some \$10M donation in cash in November 2009. At that juncture, expenditure related to the implementation of EAG had largely been met with the EAG Company's general pool of resources. As a result, that \$10M cash donation was virtually not trapped and has now become a significant

\* 委員會秘書附註：本文件只備英文本。

proportion of the unallocated balance. It appears that with reference to the timing of securing the donation, the EAG Company is able to differentiate the \$10M cash donation from the general pool of resources already in existence for meeting EAG related expenditure. On this basis, we consider it reasonable not to regard the sum as part of the surplus funding for return to the Government for the time being, until all legitimate ways of expending it have been exhausted. In fact, if the donation is expended legitimately, it is no longer part of the unallocated balance. You mentioned in the email that the \$10M cash donation was for enhancing the EAG opening ceremony and other publicity efforts. It is for the EAG Company to consider whether that donation can be used legitimately to fund the proposed legacy project, seeking clarification from the donor as necessary.

As regards the sponsorships in kind totalling \$2.5M received in November 2009, we understand they were consumed during the EAG events, i.e. entered into the general pool of resources for meeting EAG related expenditure. And since they have been spent, they do not account for any part of the unallocated balance.

In short, other than the \$10M cash donation which can be differentiated from the EAG Company's general pool of resources, the remainder of the unallocated balance should be regarded as surplus funding from the event, and should be returned to the Government.

We have further considered the option of apportioning the unallocated balance based on the ratio of Government allocation to commercial sponsorship. We have concluded that the term "surplus funding" in the FC paper does not provide any basis for such apportioning. Therefore, we do not recommend pursuing this option.

We fully appreciated that the proposed legacy project is a worthwhile initiative on its own. In case the unallocated balance will need to be returned to the General Revenue according to the FC paper, you may wish to consider other alternative funding options, such as drawing on the sports portion of the Arts and Sport Development Fund.

## **附錄 VI**

### **Extracts from the EAG Company's Board Paper seeking approval for the Proposed EAG Legacy Project**

#### **Purpose**

This paper seeks Members' approval for the 2009 East Asian Games (Hong Kong) Limited (the Company) to pursue an EAG legacy project in commemoration of the successful staging of the 5th EAG in Hong Kong.

#### **Background**

The EAG was concluded successfully last December and the Company is finalising its account with a view to starting the legal winding up procedure in end June 2010. Based on the latest draft income and expenditure statement of the Company up to 31 March 2010 at Annex A, it is anticipated that there will be an unallocated balance of funding of about HK\$21M if all the money receivable is duly received. The unallocated balance is a combined result of the concerted efforts of the Company and relevant parties to contain costs and expenditure for the Games and the better than expected ticket sales and sponsorship received.

The Company's main sources of funding are Government allocation (\$113.35M) and cash sponsorship (\$131.33M). Since the Company does not maintain separate accounts for receiving Government allocation and sponsorship respectively, all the money received has been deposited into the same account. Clause 16 of the Tripartite Agreement for the EAG signed among the Government, the Company and the Sports Federation and Olympic Committee of Hong Kong, China (SF&OC) states that "any surplus funding for the event, if any, up to the amount of government subsidy provided and hiring charges waived, shall be returned to the Government."

To clarify whether the entire amount of the unallocated balance needs to be returned to the government, the Company has consulted the relevant government authorities on the proper way of disposing the balance. Among the HK\$21M unallocated balance, it should be noted that a sum of HK\$10M cash donation was secured by the Company only in late November 2009. Given that the unallocated balance amounts to HK\$21M, it can be argued that the Company had already exhausted the Government allocation by November

\*委員會秘書附註：本文件只備英文本。

2009 and that HK\$10M of the unallocated balance came from cash sponsorship received by the Company afterwards. Taking into account the timing of securing the donation and the above line of argument, the relevant government authorities agree to segregate the HK\$10M sponsorship from the Company's income and to allow the Company to dispose of the sum at its own discretion. For the remainder of the unallocated balance (HK\$11M), the relevant authorities consider that it should be regarded as surplus funding from EAG and be returned to the Government according to Clause 16 of the Tripartite Agreement. In other words, out of the HK\$21M unallocated balance, the Company may keep HK\$10M for such uses as deemed appropriate by its Board and return the remaining HK\$11M and any other surplus upon the dissolution of the Company to the Government in accordance with the Tripartite Agreement.

## **Proposed EAG Legacy Project**

To continue the spirit of the EAG and to mark the success of Hong Kong in hosting the first ever large-scale international multi-sports games, we propose to make use of the HK\$10M to pursue a legacy project comprising both intangible and tangible elements as set out in the ensuing paragraphs.

### ***(a) The tangible element – installation of commemorative plaques at EAG venues***

Commemorative plaques will be installed in 21 EAG-related venues (including 19 LCSD venues and two other venues) to leave a tangible legacy for the 5th EAG. The list of venues to be installed with commemorative plaques and the design of the plaque are at Annexes B and C respectively. The budget for this project is HK\$200,000 which has been approved by the Chief Executive Officer of the Company under delegated authority and in accordance with the Company's procurement guidelines. The project will be completed by end of June.

### ***(b) The intangible element – donation to athletes funds***

As a meaningful and long-lasting way to commemorate Hong Kong hosting the 5th EAG, we propose to donate the remaining HK\$9.8M at the Company's disposal (after deducting HK\$200,000 for (a) above) to existing funds/programmes with the objective of supporting the long-term development of Hong Kong's athletes, thereby creating an intangible EAG legacy. Since the resounding success of the EAG was due in a large measure to our athletes' outstanding achievements in the Games, the setting up of an EAG fund or scholarship that will support the long term development of our athletes directly

will be a fitting recognition of their contributions and a meaningful way to commemorate the 5th EAG. However, as the Company is about to wind up, instead of setting up a new fund that requires separate fund administration, donating the sum to existing athletes' fund will minimise administrative work and expenditure while benefiting the athletes. In this connection, we have identified two possible funds, namely the Hong Kong Athletes Career and Education Programme (HKACEP) and the Hong Kong Athletes Fund (HKAF), both with the objective of helping Hong Kong's serving and retired athletes to pursue excellence in their sports and to support their career and educational development, for the purpose of the donation.

The HKACEP is operated by the SF&OC and overseen by the Home Affairs Bureau. Through supporting top athletes' career and education development, the Programme aims to nurture well respected world class sports talents to be the role models of youth and to honour their sports achievements and dedication to Hong Kong's sports success. The HKAF, operated by the Hong Kong Sports Institute Limited, is a sub-fund of the Sir David Trench Fund which is monitored by the Sir David Trench Fund Committee. The HKAF aims to provide grants for educational and other academic training to individual athletes to enable them to pursue excellence in their chosen sports and provide them with the opportunity to develop alternative careers upon retirement from sports. Information on the HKACEP and the HKAF is at Annexes D and E respectively.

It is proposed to divide the HK\$9.8M surplus equally and donate HK\$4.9M to each of the two athlete funds. To commemorate the outstanding achievements of Hong Kong athletes in the 5th EAG, we will request, as part of the terms and conditions for the donation, that an EAG scholarship or sub-fund should be set up under the HKACEP and the HKAF. The use of the EAG donation will be generally in line with the existing objectives, terms and conditions of the respective funds, with the inclusion of the following specific requirements to provide an inherent link to EAG –

- (a) the donation should be put into an EAG sub-fund/scholarship to be set up under the respective funds;
- (b) on top of the eligibility criteria set by the respective funds, the beneficiaries of the EAG donation should be Hong Kong athletes, serving or retired, who have participated in major games, including the Olympic Games, Asian Games, East Asian Games and priority should be given to EAG athletes; and

- (c) the existing arrangements adopted by the respective funds should generally be applicable to the vetting and approval of applications for the EAG fund/scholarship.

We envisage that the proposed donation to the two athletes funds and the creation of an intangible legacy for the 5th EAG will be welcomed by the sports community. The Company's legal advisor has also confirmed that donating the Company's money to funds that will benefit athletes falls within the Memorandum of Articles and Association of the Company. The relevant government authorities are also agreeable to the Company's proposed ways of disposing its HK\$10M unallocated balance.

## **Way Forward**

Subject to Members' endorsement, we will arrange to donate the sum to HKACEP and HKAF with the inclusion of the specific requirements stated in paragraph 9 above and to complete the installation of commemorative plaques before the winding up of the Company.

## **Advice Sought**

Members are invited to approve the proposed EAG legacy project.

\*委員會秘書附註：附件並無在此隨附。