

實情結果報告

致: 中華人民共和國澳門特別行政區紅十字會中央委員會

我們執行了 貴會予以同意之程序並對由中華人民共和國澳門特別行政區紅十字會 ("澳門紅十字會") 管理之四川地震項目 ("四川項目") 自二零零八年五月十二日至二零一二年十二月三十一日期間之相關收支表作出以下陳述, 該收支表現隨附在此報告。四川項目是澳門紅十字會其中一個分項, 而並不是一個獨立的法人實體。隨附之收入和支出僅根據四川項目相關之記錄而準備, 且該記錄僅反映於本澳地區記錄該四川項目之交易。我們的協定是根據由國際會計師聯合會訂定之國際審閱準則第 4400 號 "對財務信息執行商定程序之約定" 而執行。此程序之執行僅為協助貴會評估四川項目自二零零八年五月十二日至二零一二年十二月三十一日期間之財務信息。以下為我們所作之程序:

- 一. 我們取得由澳門紅十字會準備自二零零八年五月十二日至二零一二年十二月三十一日期間之收支表。
- 二. 我們對收支表中的記錄和總帳中的記錄作出比較, 以確定所記錄之收入和支出是否一致。
- 三. 我們檢查了所有記錄在總帳的善款收入以確定這些收款是否與證明文件一致。
- 四. 我們檢查了所有記錄在總帳的支出以確定這些支出是否與證明文件一致。
- 五. 我們檢查了所有記錄在總帳的銀行利息收入以確定這些收入是否與證明文件一致。
- 六. 我們檢查了所有記錄在總帳利益分配的項目, 以確定這些項目是否與證明文件一致。

我們得到的結果如下:

- (i) 對於上述第一項, 我們取得了由澳門紅十字會準備自二零零八年五月十二日至二零一二年十二月三十一日期間之收支表。
- (ii) 對於上述第二項, 我們得出收支表中的記錄與總帳中的記錄是一致的。
- (iii) 對於上述第三項, 我們得出所有記錄在總帳的善款收入與銀行對帳單等證明文件所記錄的一致。
- (iv) 對於上述第四項, 我們得出所有記錄在總帳的支出與發票、銀行轉帳通知書以及由中國紅十字會分會提交經批准之預算申請等證明文件所記錄的一致。
- (v) 對於上述第五項, 我們得出所有記錄在總帳的銀行利息收入與銀行對帳單和存款單等證明文件所記錄的一致。
- (vi) 對於上述第六項, 我們發現自二零零八年五月十二日至二零一二年十二月三十一日期間的總帳中沒有記錄利益分配的項目。

實情結果報告(續)

致: 中華人民共和國澳門特別行政區紅十字會中央委員會

由於以上的程序並不構成根據澳門特別行政區核數準則和核數實務準則("澳門核數準則")、由國際會計師聯合會訂定之國際核數準則、國際審閱準則或國際鑒證業務準則之相關審計約定, 因此我們不會對四川項目的財務信息表達任何保證。

如果我們執行了額外程序或者執行了根據澳門核數準則、由國際會計師聯合會訂定之國際核數準則、國際審閱準則或國際鑒證業務準則之相關審計約定, 其他可能引起我們關注的事項或會反映在這份報告中。

我們的報告僅為在第一段所提及的目的而作出。若四川項目自二零零八年五月十二日至二零一二年十二月三十一日期間的收支表被刊登於本地報刊、澳門紅十字會網頁和其他由澳門紅十字會發出之刊物媒體, 我們的報告僅供貴會參考之用, 並不能發給第三方, 亦不能作其他用途使用。這份報告只對上述特定之項目有關, 而不會延伸至澳門紅十字會任何財務報表。



包敬燾

註冊核數師

安永會計師事務所

二零一三年四月三十日

中華人民共和國澳門特別行政區紅十字會

四川地震項目

收支表

自二零零八年五月十二日至二零一二年十二月三十一日期間

	澳門幣
收益	
善款	104,058,772
利息收入	410,673
	<u>104,469,445</u>
支出	
物資	(13,237,036)
重建項目(註釋二)	(89,528,257)
其他	(55,317)
	<u>(102,820,610)</u>
此期間之盈餘	<u><u>1,648,835</u></u>

註釋一：所有收益和支出是根據現金收付制而記錄。

註釋二：重建項目是指對受二零零八年五月十二日地震影響的災區所作出的財務援助，包括重建鄉鎮民房、鄉鎮級衛生院、學校以及村級衛生站等。澳門紅十字會作為項目實施主體，獨立負責審閱和選擇工程投標書、簽訂有關合同、監理施工進度、審批工程費用發票和委託第三方專業人士審核工程質量和結算等。所有建築工程項目應付費用，按工程進度經監理單位確認後，相關發票呈澳門紅十字會批核，再透過中國紅十字會分會分期向各相關方撥出款項支付。

註釋三：澳門幣是此項目的功能性和列報貨幣，並以該貨幣反映在收支表上。外幣交易的記錄是根據當天可行貨幣匯率計算而作出。

Report of Factual Findings
To the Central Council of Cruz Vermelha de Região Administrativa Especial
de Macau, República Popular da China

We have performed the procedures agreed with you and enumerated below with respect to the statement of income and expenditure of the Sichuan Earthquake Project (the "Sichuan Project") under management of Cruz Vermelha de Região Administrativa Especial de Macau, República Popular da China (the "Macau Red Cross") for the period from 12 May 2008 to 31 December 2012, set forth in the accompanying schedule. The Sichuan Project is a segment of the Macau Red Cross and is not a separately formed legal entity. The accompanying income and expenditure has been prepared solely from the records of the Sichuan Project and reflect those transactions recorded locally. Our engagement was undertaken in accordance with International Standards on Related Services 4400 "Engagements to Perform Agreed-Upon Procedures Regarding Financial Information" issued by the International Federation of Accountants ("IFAC"). The procedures were performed solely to assist you in evaluating the financial information of the Sichuan Project for the period from 12 May 2008 to 31 December 2012 and are set out as follows:

1. We obtained the statement of income and expenditure (the "Statement") prepared by the Central Council of the Macau Red Cross for the period from 12 May 2008 to 31 December 2012.
2. We compared amounts recorded in the Statement to those in the general ledger to determine if the recorded income and expenditure are in agreement.
3. We inspected all donation receipts recorded in the general ledger to determine if these receipts are agreed with supporting documentation.
4. We inspected all expenditures recorded in the general ledger to determine if these expenditures are agreed with supporting documentation.
5. We inspected all bank interest receipts recorded in the general ledger to determine if these receipts are agreed with supporting documentation.
6. We inspected all appropriations of surplus recorded in the general ledger to determine if these appropriations are agreed with supporting documentation.

We report our findings below:

- (a) With respect to item (1), we obtained the Statement prepared by the Central Council of the Macau Red Cross for the period from 12 May 2008 to 31 December 2012.
- (b) With respect to item (2), we found the amounts recorded in the Statement to be in agreement with those in the general ledger.
- (c) With respect to item (3), we found all donation receipts recorded in the general ledger to be in agreement with the supporting documentation, such as bank statements.

Report of Factual Findings (continued)
To the Central Council of Cruz Vermelha de Região Administrativa Especial
de Macau, República Popular da China

We report our findings below: (continued)

- (d) With respect to item (4), we found all expenditures recorded in the general ledger to be in agreement with the supporting documentation, such as invoices, bank remittance advices and approved budget applications submitted by branches of Red Cross Society of China.
- (e) With respect to item (5), we found all bank interest receipts recorded in the general ledger to be in agreement with the supporting documentation, such as bank statements and time deposit notes.
- (f) With respect to item (6), we found that there were no appropriations of surplus recorded in the general ledger during the period from 12 May 2008 to 31 December 2012.

Because the above procedures do not constitute an assurance engagement made in accordance with Auditing Standards and Technical Auditing Standards of the Macao Special Administrative Region ("MAS"), International Standards on Auditing ("ISA"), International Standards on Review Engagements ("ISRE") or International Standards on Assurance Engagements ("ISAE") issued by the IFAC, we do not express any assurance on the financial information of the Sichuan Project.

Had we performed additional procedures or had we performed an assurance engagement of the Statements in accordance with MAS, ISA, ISRE or ISAE issued by the IFAC, other matters might have come to our attention that would have been reported to you.

Our report is solely for the purpose set forth in the first paragraph of this report and for your information in the event that the statement of income and expenditure of the Sichuan Project for the period from 12 May 2008 to 31 December 2012 will be published in local newspapers, website of the Macau Red Cross and other publications issued by the Macau Red Cross and is not to be used for any other purpose or to be distributed to any other parties. This report relates only to the items specified above and does not extend to any financial statements of the Macau Red Cross, taken as a whole.



Bao, King To
Registered Auditor
Ernst & Young

Macao
30 April 2013

**CRUZ VERMELHA DE REGIÃO ADMINISTRATIVA ESPECIAL
DE MACAU, REPÚBLICA POPULAR DA CHINA**

SICHUAN EARTHQUAKE PROJECT

STATEMENT OF INCOME AND EXPENDITURE

For the period from 12 May 2008 to 31 December 2012

	MOP
Income	
Donations	104,058,772
Interest income	410,673
	<u>104,469,445</u>
Expenditures	
Supply of materials	(13,237,036)
Reconstruction projects (Note 2)	(89,528,257)
Others	(55,317)
	<u>(102,820,610)</u>
Surplus for the period	<u><u>1,648,835</u></u>

Note 1: All the income and expenditures are recorded in accordance with cash basis of accounting.

Note 2: Reconstruction projects represent financial support to the areas affected by the earthquake that occurred on 12 May 2008. These reconstruction projects include reconstruction of township houses, township-level hospitals, schools and village-level clinics, etc. Being the entity responsible for the implementation of these projects, Macau Red Cross was independently responsible for reviewing and selecting construction tenders, signing relevant contracts, supervising the construction progress, approving invoices of construction expenditure and appointing third party professionals to examine the construction quality and settlement amount. With regards to payments for the reconstruction projects, upon confirmation of the reconstruction progress by the relevant supervisory units and receipt of relevant invoices, Macau Red Cross approved and made payments to the relevant service providers through the branches of Red Cross Society of China.

Note 3: The statement of income and expenditure is presented in Macao patacas (“MOP”), which is the functional and presentation currency of the Project. Foreign currency transactions are recorded using the functional currency rates prevailing at the dates of the transactions.