

資本投資基金

審計署署長向立法會主席提交的報告書

我已審核及審計刊於第 43 頁至第 49 頁的財務報表，該等財務報表根據第 45 頁載列的會計政策所擬備。

庫務署署長及審計署署長的責任

按照《公共財政條例》(第 2 章)第 16(1) 條的規定，庫務署署長負責編製及監管香港特別行政區政府的帳目。

我的責任是根據我的審計工作的結果，對財務報表作出獨立意見，並向立法會主席報告。

意見的基礎

茲證明我已按照《核數條例》(第 122 章)第 12(1) 條的規定及審計署的審計準則，審核及審計上述的財務報表。審計範圍包括以抽查方式查核與財務報表所載數額及披露事項有關的憑證，亦包括評估庫務署署長於擬備該等財務報表時所作的判斷、所釐定

Capital Investment Fund

REPORT OF THE DIRECTOR OF AUDIT TO THE PRESIDENT OF THE LEGISLATIVE COUNCIL

I have examined and audited the financial statements on pages 43 to 49 which have been prepared under the accounting policies set out on page 45.

Respective responsibilities of the Director of Accounting Services and the Director of Audit

The Director of Accounting Services is responsible for the compilation and supervision of the accounts of the Government of the Hong Kong Special Administrative Region in accordance with section 16(1) of the Public Finance Ordinance (Cap. 2).

It is my responsibility to form an independent opinion, based on my audit, on the financial statements and to report my opinion to you.

Basis of opinion

I certify that I have examined and audited the financial statements referred to above in accordance with section 12(1) of the Audit Ordinance (Cap. 122) and the Audit Commission auditing standards. An audit includes examination, on a test


的會計政策是否適合資本投資基金的具體情況、及有否貫徹運用並足夠披露該等會計政策。

我在策劃和進行審計工作時，均以取得一切我認為必需的資料及解釋為目標，使我能獲得充分的憑證，就該等財務報表是否存有重要錯誤陳述，作合理的確定。在作出意見時，我亦已衡量該等財務報表所載資料在整體上是否足夠。我相信，我的審計工作已為下列意見建立合理的基礎。

意見

我認為上述的財務報表適當顯示資本投資基金在二零零零年三月三十一日的資產負債情況及結算至該日止全年度的收支帳目，並已按照《公共財政條例》及《核數條例》第 11(1) 條適當擬備。

審計署署長 陳 彥 達

 香港審計署
二零零零年十月十二日

basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the judgements made by the Director of Accounting Services in the preparation of the financial statements, and of whether the accounting policies are appropriate to the circumstances of the Capital Investment Fund, consistently applied and adequately disclosed.

I planned and performed my audit so as to obtain all the information and explanations which I considered necessary in order to provide me with sufficient evidence to give reasonable assurance as to whether the financial statements are free from material misstatement. In forming my opinion I also evaluated the overall adequacy of the presentation of information in the financial statements. I believe that my audit provides a reasonable basis for my opinion.

Opinion

In my opinion the financial statements properly present the assets and liabilities of the Capital Investment Fund as at 31 March 2000 and the receipts and payments for the year then ended and have been properly prepared in accordance with the Public Finance Ordinance and section 11(1) of the Audit Ordinance.

Dominic Y T Chan
Director of Audit

 Audit Commission
Hong Kong
12 October 2000

資本投資基金 Capital Investment Fund

2000年3月31日資產負債表

STATEMENT OF ASSETS
AND LIABILITIES AS AT
31 MARCH 2000

	註釋 Note	2000 \$'000	1999 \$'000	
資產				Assets
投資	3			Investments
股本投資		104,595,718	92,087,718	Equity holdings
其他投資		302,827,118	269,034,705	Other investments
		<u>407,422,836</u>	<u>361,122,423</u>	
貸款	4	9,754,658	10,935,085	Loans
		<u>417,177,494</u>	<u>372,057,508</u>	
流動資產				Current Assets
在外匯基金的投資	5	3,306,946	1,150,734	Investments with the Exchange Fund
現金及銀行結餘	1	1	1,450	Cash and bank balances
		<u>3,306,947</u>	<u>1,152,184</u>	
		<u><u>420,484,441</u></u>	<u><u>373,209,692</u></u>	
上列項目代表：				Representing :
基金結餘總額				Total Fund Balance
已分配基金	6	417,177,494	372,057,508	Applied Fund
可動用基金	7			Available Fund
1999年4月1日結餘		1,152,184	6,368,250	Balance at 1 April 1999
年內盈餘／(虧絀)		2,154,763	(5,216,066)	Surplus/(Deficit) for the year
2000年3月31日結餘		<u>3,306,947</u>	<u>1,152,184</u>	Balance at 31 March 2000
	8	<u><u>420,484,441</u></u>	<u><u>373,209,692</u></u>	

隨附註釋1至11亦為上述報目的一部分。

The accompanying Notes 1 to 11 form part of these accounts.

沈文燾
庫務署署長
2000年6月30日

SHUM Man-to
Director of Accounting Services
30 June 2000



資本投資基金 Capital Investment Fund

1999年4月1日至2000年3月31日
收支表

STATEMENT OF RECEIPTS
AND PAYMENTS FOR THE
YEAR ENDED 31 MARCH 2000

	註釋 Note	2000 \$'000	1999 \$'000	
1999年4月1日現金及銀行結餘		1,450	1,306	Cash and bank balances at 1 April 1999
收入	9	10,664,763	15,328,796	Revenue
開支	10	(8,510,000)	(20,544,862)	Expenditure
年內盈餘／(虧絀)		2,154,763	(5,216,066)	Surplus/(Deficit) for the year
其他現金轉動	11	(2,156,212)	5,216,210	Other cash movements
2000年3月31日現金及銀行結餘		<u>1</u>	<u>1,450</u>	Cash and bank balances at 31 March 2000

隨附註釋1至11亦為上述帳目的一部分。

The accompanying Notes 1 to 11 form part of these accounts.

沈文燾
庫務署署長
2000年6月30日

SHUM Man-to
Director of Accounting Services
30 June 2000

資本投資基金 Capital Investment Fund

帳項註釋

1. 目的及立法

資本投資基金為在政府架構以外的公營部門機構和財務委員會指定的其他機構所作的投資和貸款，提供資金。本基金是按照立法局於一九九〇年三月十四日根據《公共財政條例》(第2章)第29(1)條所通過的一項決議，在一九九〇年四月一日設立。立法局於一九九一年十一月六日通過對原本的決議作出修訂。(在下文內，該經修訂的決議簡稱為「決議」。)

2. 會計政策

- (i) 除下文第(ii)項另有規定外，資本投資基金的帳目是以現金記帳。收支項目只在收到或支付款項時才記錄下來，不論屬經常或非經常性質。
- (ii) 本基金的資產負債表列出透過現金、豁免地價、捐贈工程費用或其他相類交易所獲得的投資及貸款。
- (iii) 就本帳目而言，所謂或有負債，是年終結算時在某種情況下所引致的負債，其數額及成為實際負債的時間，則視乎這些未定情況日後的發展而定。

NOTES ON THE ACCOUNTS

1. Purpose and Legislation

The Capital Investment Fund finances investments in and loans to public sector bodies which are not part of the Government structure and such other bodies as the Finance Committee may specify. It was established with effect from 1 April 1990 by a Resolution passed by the Legislative Council under section 29(1) of the Public Finance Ordinance (Cap. 2) on 14 March 1990. Amendments to this Resolution were passed by the Legislative Council on 6 November 1991. (The Resolution as amended is hereinafter referred to as the Resolution.)

2. Accounting Policies

- (i) Subject to (ii) below, the accounts of the Capital Investment Fund are kept on a cash basis. Transactions are recorded when moneys are received or paid, whether they relate to recurrent or capital transactions.
- (ii) The Statement of Assets and Liabilities is structured to include investments acquired and loans made by way of cash, waived land premium, donated works or other similar transactions.
- (iii) For the purposes of these accounts, a contingent liability is defined as a liability arising from a condition which exists at the year end, where the amount of the liability, if any, and its timing will depend on the occurrence or non-occurrence of one or more uncertain future events.

資本投資基金 Capital Investment Fund

3. 投資 (以成本/原本估值計算)

	2000			1999			
	股本投資 Equity Holdings \$'000	其他投資 Other Investments \$'000	投資總額 Total \$'000	股本投資 Equity Holdings \$'000	其他投資 Other Investments \$'000	投資總額 Total \$'000	
1999年4月1日結餘	92,087,718	269,034,705	361,122,423	69,467,718	260,709,227	330,176,945	Balance at 1 April 1999
增加:							Additions:
以現金投資所得的 資產	8,510,000	-	8,510,000	20,499,862	-	20,499,862	Cash acquisitions
非現金投資所得的 資產	4,000,000	33,792,413	37,792,413	-	18,122,386	18,122,386	Non-cash acquisitions
	12,510,000	33,792,413	46,302,413	20,499,862	18,122,386	38,622,248	
資本投資轉作股本 投資	-	-	-	2,120,138	(2,120,138)	-	Conversion of capital investment to equity holding
減少:							Deductions:
資產清理	(515)	-	(515)	-	(2,485,833)	(2,485,833)	Disposal
資產撤銷	(1,485)	-	(1,485)	-	(5,190,937)	(5,190,937)	Write-off
	(2,000)	-	(2,000)	-	(7,676,770)	(7,676,770)	
2000年3月31日結餘	104,595,718	302,827,118	407,422,836	92,087,718	269,034,705	361,122,423	Balance at 31 March 2000

4. 未償還貸款

	2000 \$'000	1999 \$'000	
1999年4月1日結餘	10,935,085	11,836,119	Balance at 1 April 1999
增加:			Additions:
貸款	-	45,000	Loan payments
減少:			Deductions:
貸款償還	(1,179,427)	(825,573)	Loan repayments
豁免償還的貸款	(1,000)	-	Loans written off
退還的撥歸資產	-	(120,461)	Return of appropriated assets
	(1,180,427)	(946,034)	
2000年3月31日結餘	9,754,658	10,935,085	Balance at 31 March 2000

4. Loans Outstanding

資本投資基金 Capital Investment Fund

5. 在外匯基金的投資

指根據決議第 7 段存放在外匯基金的港元存款。

5. Investments with the Exchange Fund

These are Hong Kong dollar deposits placed with the Exchange Fund under paragraph 7 of the Resolution.

6. 已分配基金

指本基金根據決議第 5 段所作的投資及貸款的總額。

6. Applied Fund

This represents the sum of investments acquired and loans made for the purposes of the Fund under paragraph 5 of the Resolution.

7. 可動用基金

指本基金尚可動用作根據決議第 5 段的投資或貸款款項。

7. Available Fund

This represents funds available for acquiring investments or making loans for the purposes of the Fund under paragraph 5 of the Resolution.

8. 或有負債

在二〇〇〇年三月三十一日，可能向亞洲開發銀行認購的股本為 18.79 億元。

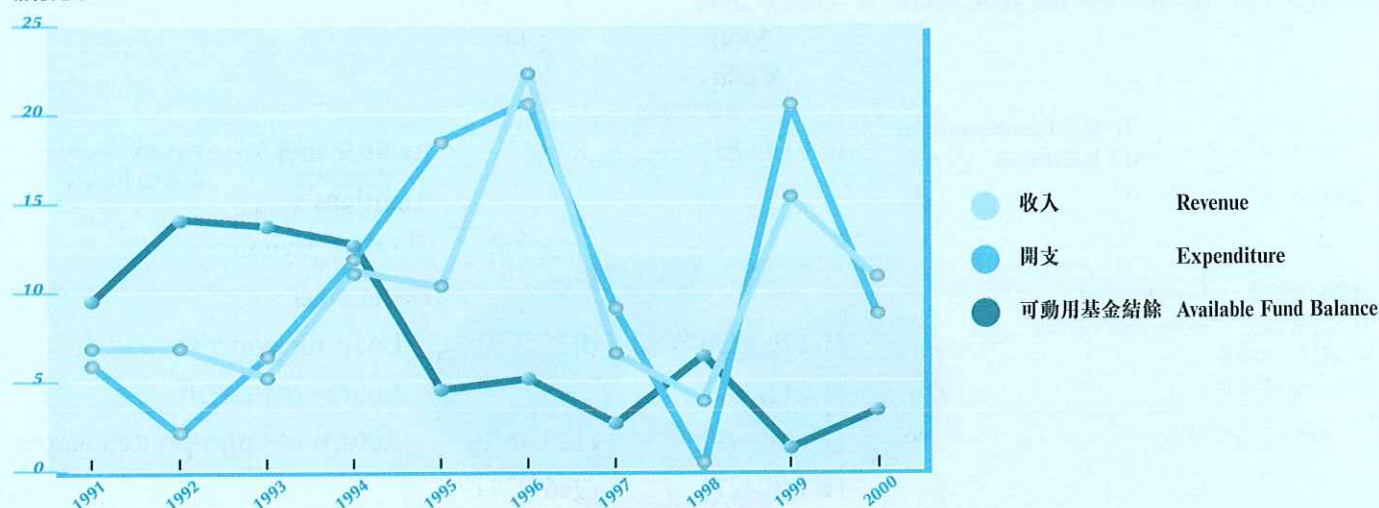
8. Contingent Liabilities

As at 31 March 2000, the amount of possible capital subscriptions to the Asian Development Bank was \$1,879 million.

一九九一至二〇〇〇各年度的收入、開支及可動用基金結餘

Revenue, Expenditure and Available Fund Balance for the years ended 31 March 1991 to 2000

拾億元/\$Billion



資本投資基金 Capital Investment Fund

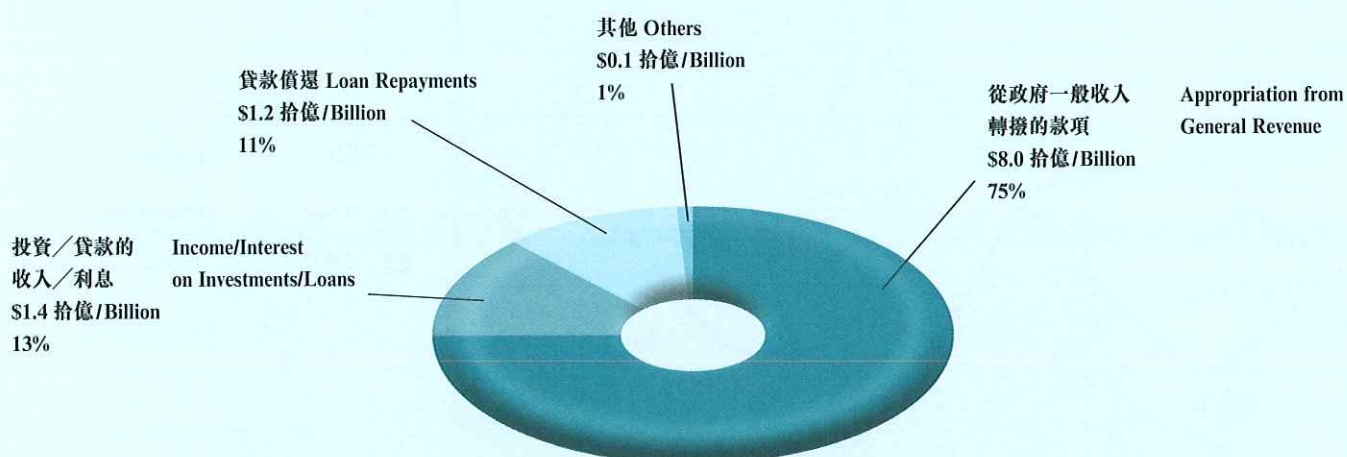
9. 收入

9. Revenue

	2000		1999	
	原來預算 Original Estimate \$'000	實際數額 Actual \$'000	實際數額 Actual \$'000	
投資／貸款的收入／利息	1,731,752	1,426,039	2,677,043	Income/interest on investments/ loans
貸款償還	984,426	1,179,427	825,573	Loan repayments
存款及銀行結餘的利息	110,000	58,782	340,347	Interest on deposits and bank balances
從政府一般收入轉撥的款項	9,000,000	8,000,000	9,000,000	Appropriation from General Revenue
香港國際人才有限公司剩餘的 資金	-	515	-	Residual capital returned by Hong Kong IPM Manpower International Ltd.
污水處理服務營運基金剩餘的 資金	-	-	2,485,833	Residual capital returned by the Sewage Services Trading Fund
	<u>11,826,178</u>	<u>10,664,763</u>	<u>15,328,796</u>	

一九九九至二〇〇〇年度的收入分析

Analysis of Revenue for the year ended 31 March 2000



資本投資基金 Capital Investment Fund

10. 開支

10. Expenditure

	2000		1999	
	原來預算 Original Estimate \$'000	實際數額 Actual \$'000	實際數額 Actual \$'000	
投資增添：				Acquisition of investments :
股本投資	8,500,000	8,510,000	20,499,862	Equity holdings
貸款	95,000	-	45,000	Loan payments
額外承擔	157,000	-	-	Additional commitments
	<u>8,752,000</u>	<u>8,510,000</u>	<u>20,544,862</u>	

11. 其他現金轉動

11. Other Cash Movements

下列是收支以外其他現金轉動的項目。

These are transactions relating to cash movements other than revenue or expenditure.

	2000	1999	
	\$'000	\$'000	
收入淨額：			Net receipts :
減少在外匯基金的投資	-	5,216,210	Reduction in investments with the Exchange Fund
支出淨額：			Net payments :
增加在外匯基金的投資	(2,156,212)	-	Increase in investments with the Exchange Fund
	<u>(2,156,212)</u>	<u>5,216,210</u>	

Journal of Applied Psychology

Volume 41, Number 1, February 1966

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