

賑災基金

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 69 頁至第 73 頁的財務報表，該等財務報表根據第 71 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

Disaster Relief Fund

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

I have examined and audited the financial statements on pages 69 to 73 which have been prepared under the accounting policy set out on page 71.

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賑災基金的具體情況、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賑災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 policy is appropriate to the circumstances of the Disaster Relief 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 Disaster Relief 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

賑災基金 Disaster Relief 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
在外匯基金的投資	3	<u>22,439</u>	<u>19,035</u>	Investments with the Exchange Fund
上列項目代表：				Representing :
基金結餘				Fund Balance
1999年4月1日結餘		19,035	10,438	Balance at 1 April 1999
年內盈餘		<u>3,404</u>	<u>8,597</u>	Surplus for the year
2000年3月31日結餘		<u>22,439</u>	<u>19,035</u>	Balance at 31 March 2000

隨附註釋1至6亦為上述帳目的一部分。

The accompanying Notes 1 to 6 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

賑災基金 Disaster Relief 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		-	-	Cash and bank balances at 1 April 1999
收入	4	35,024	46,667	Revenue
開支	5	(31,620)	(38,070)	Expenditure
年內盈餘		3,404	8,597	Surplus for the year
其他現金轉動	6	(3,404)	(8,597)	Other cash movements
2000年3月31日現金及銀行結餘		-	-	Cash and bank balances at 31 March 2000

隨附註釋1至6亦為上述帳目的一部分。

The accompanying Notes 1 to 6 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

賑災基金 Disaster Relief Fund

帳項註釋

1. 目的及立法

賑災基金提供一個現成機制，以便香港能夠對國際間的人道援助要求作出迅速的回應，對在香港以外發生的災難提供賑濟。本基金是按照立法局於一九九三年十二月一日根據《公共財政條例》(第2章)第29(1)條所通過的一項決議(以下簡稱為「決議」)，在同日設立。

2. 會計政策

賑災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。

3. 在外匯基金的投資

指根據決議第(i)段所持有的投資。根據一九九八年四月一日至十二月三十一日期間的投資收益計算，一九九八至九九年度在外匯基金的投資所得利息為2.2百萬元。一九九九年一月一日至十二月三十一日在外匯基金的投資收益則為4.1百萬元。在二〇〇〇年一月一日至二月二十九日期間，這些投資的價值下跌0.3百萬元。香港特別行政區政府與香港金融管理局新訂的協議規定，外匯基金在派發利息前，如投資的價值出現縮減，所派發的利息須盡可能將此計算在內。根據這項協議，一九九九至二〇〇〇年度在外匯基金的投資所得利息為3.8百萬元。這些投資在二〇〇〇年三月三十一日的市值為22.8百萬元。

NOTES ON THE ACCOUNTS

1. Purpose and Legislation

The Disaster Relief Fund provides a ready mechanism for Hong Kong to respond swiftly to international appeals for humanitarian aid in relief of disasters that occur outside Hong Kong. It was established with effect from 1 December 1993 by a Resolution (hereinafter referred to as the Resolution) passed by the Legislative Council under section 29(1) of the Public Finance Ordinance (Cap. 2) on the same date.

2. Accounting Policy

The accounts of the Disaster Relief Fund are kept on a cash basis. Transactions are recorded when moneys are received or paid.

3. Investments with the Exchange Fund

These are investments made under paragraph (i) of the Resolution. For the year ended 31 March 1999, interest received on the Investments with the Exchange Fund, based on the investment return for the period from 1 April 1998 to 31 December 1998, was \$2.2 million. The investment return for the year ended 31 December 1999 on the Investments with the Exchange Fund was \$4.1 million. The value of these investments fell by \$0.3 million during the period from 1 January 2000 to 29 February 2000. A new agreement between the Government of the Hong Kong Special Administrative Region and the Hong Kong Monetary Authority provides that interest to be distributed by the Exchange Fund should as far as possible take into account any diminution in the value of investments that may have occurred prior to distribution. In accordance with this agreement, interest received on these investments for the year ended 31 March 2000 was \$3.8 million. As at 31 March 2000, the market value of these investments was \$22.8 million.

賑災基金 Disaster Relief Fund

4. 收入

4. Revenue

	2000		1999	
	原來預算 Original Estimate \$'000	實際數額 Actual \$'000	實際數額 Actual \$'000	
投資收入	2,000	3,794	2,228	Investment income
從政府一般收入轉撥的款項	31,000	31,000	44,000	Appropriation from General Revenue
退回的賑災撥款	-	230	439	Refund of grants
	<u>33,000</u>	<u>35,024</u>	<u>46,667</u>	

5. 開支

5. Expenditure

	2000	1999	
	實際數額 Actual \$'000	實際數額 Actual \$'000	
賑濟計劃：			Relief programmes for :
台灣地震災民	8,620	-	earthquake victims in Taiwan
中國內地水災災民	5,890	24,520	flood victims in the mainland of China
土耳其地震災民	4,300	-	earthquake victims in Turkey
中國內地地震災民	2,820	3,230	earthquake victims in the mainland of China
莫桑比克水災災民	2,500	-	flood victims in Mozambique
印度風災災民	2,000	-	cyclone victims in India
東帝汶及西帝汶難民	1,900	-	refugees in East and West Timor
越南水災災民	1,850	-	flood victims in Vietnam
菲律賓風災及水災災民	1,210	-	typhoon and flood victims in the Philippines
孟加拉水災災民	530	3,510	flood victims in Bangladesh
朝鮮民主主義人民共和國饑民	-	3,000	people suffering from starvation in the Democratic People's Republic of Korea
尼加拉瓜及危地馬拉風災災民	-	2,460	hurricane victims in Nicaragua and Guatemala
莫桑比克霍亂疫症病患者	-	500	people suffering from a cholera epidemic in Mozambique
蘇丹難民	-	500	displaced people in Sudan
菲律賓旱災災民	-	350	drought victims in the Philippines
	<u>31,620</u>	<u>38,070</u>	

賑災基金 Disaster Relief Fund

6. 其他現金轉動

下列是收支以外其他現金轉動的項目。

6. Other Cash Movements

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

	2000 \$'000	1999 \$'000	
支出淨額：			Net payments :
增加在外匯基金的投資	<u>3,404</u>	<u>8,597</u>	Increase in investments with the Exchange Fund

一九九四至二〇〇〇各年度的收入、開支及基金結餘

Revenue, Expenditure and Fund Balance for the years ended 31 March 1994 to 2000

百萬元 / \$Million



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