



審計署署長報告書

一九九九至二零零零年度
香港特別行政區政府
帳目審計結果

*Report of the Director of Audit
on the Accounts of the Government of
the Hong Kong Special Administrative Region
for the year ended 31 March 2000*

二零零零年十月
October 2000

審 計 署 署 長
之
一 九 九 九 至 二 零 零 零 年 度
香 港 特 別 行 政 區 政 府
帳 目 審 計 結 果
報 告 書

REPORT
OF
THE DIRECTOR OF AUDIT
ON THE ACCOUNTS OF THE GOVERNMENT OF
THE HONG KONG SPECIAL ADMINISTRATIVE REGION
FOR THE YEAR ENDED
31 MARCH 2000

匯 率

除另有說明外，本報告書所用的“元”均指港元。自一九八三年十月十七日起，政府透過一項有關發行紙幣的措施，將港元與美元聯繫，以 7.8 港元兌 1 美元為固定匯率。

EXCHANGE RATES

When dollars are quoted in this report, they are, unless otherwise stated, Hong Kong dollars. Since 17 October 1983, the Hong Kong dollar has been linked to the US dollar, through an arrangement in the note-issue mechanism, at a fixed rate of HK\$7.8=US\$1.

香港入境事務大樓
審計署

Audit Commission,
Immigration Tower,
Hong Kong.

香港立法會大樓
立法會主席

30 October 2000

主席：

Madam,

我已就審核香港特別行政區政府一九九九至二零零零年度帳目的詳情，及就我根據《核數條例》履行職務與行使所賦予權力的有關事項，完成報告書。現依照《核數條例》第 12(1) 條的規定，將報告書連同以下已由我證明的帳目各一份，提交審閱：

In accordance with section 12(1) of the Audit Ordinance I have the honour to submit the Report on my examination and audit of the Accounts of the Government of the Hong Kong Special Administrative Region for the year ended 31 March 2000, and on matters relating to the performance of my duties and the exercise of my powers under the Ordinance, together with a copy of the following statements duly certified by me:

—政府資產負債表與政府收支表；及

—the Statement of Assets and Liabilities of the Government and the Statement of Receipts and Payments by the Government; and

—根據《公共財政條例》第 29 條設立的每項基金 (政府獎券基金除外) 的資產負債表與政府收支表。

—the Statement of Assets and Liabilities of each fund, and the Statement of Receipts and Payments by each fund, other than the Lotteries Fund, established in accordance with section 29 of the Public Finance Ordinance.

Yours faithfully,

審計署署長 陳彥達

Dominic Y T Chan
Director of Audit

二零零零年十月三十日

The President of the Legislative Council,
Legislative Council Building,
Hong Kong.

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政府一般收入帳目

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 9 頁至第 27 頁的財務報表，該等財務報表根據第 12 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

General Revenue Account

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

I have examined and audited the financial statements on pages 9 to 27 which have been prepared under the accounting policies set out on page 12.

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政府一般收入帳目的具體情況、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政府一般收入帳目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 General Revenue Account, 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 General Revenue Account 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

政府一般收入帳目 General Revenue Account

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				
在外匯基金的投資	3	148,223,342	175,657,674	Investments with the Exchange Fund
銀行存款	4	670,225	293,997	Deposits with banks
現金及銀行結餘	5	1,757,285	2,366,937	Cash and bank balances
暫支款項	6	3,771,257	5,632,693	Advances
暫記帳	7	146,346	151,706	Suspense Accounts
	8	154,568,455	184,103,007	
負債				
暫收款項	9	(9,044,940)	(9,412,429)	Deposits
暫記帳	7	(136,430)	(129,924)	Suspense Accounts
	10	(9,181,370)	(9,542,353)	
		<u>145,387,085</u>	<u>174,560,654</u>	
上列項目代表：				
政府一般收入結餘				
1999年4月1日結餘		174,560,654	190,111,427	Balance at 1 April 1999
年內虧絀		(29,173,569)	(15,550,773)	Deficit for the year
2000年3月31日結餘	11	<u>145,387,085</u>	<u>174,560,654</u>	Balance at 31 March 2000

隨附註釋1至14亦為上述帳目的一部分。

The accompanying Notes 1 to 14 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



政府一般收入帳目 General Revenue Account

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		2,366,937	2,330,994	Cash and bank balances at 1 April 1999
收入	12	162,104,739	179,143,145	Revenue
開支	13	(191,278,308)	(194,693,918)	Expenditure
年內虧絀		(29,173,569)	(15,550,773)	Deficit for the year
其他現金轉動	14	28,563,917	15,586,716	Other cash movements
2000年3月31日現金及銀行結餘		<u>1,757,285</u>	<u>2,366,937</u>	Cash and bank balances at 31 March 2000

隨附註釋1至14亦為上述帳目的一部分。

The accompanying Notes 1 to 14 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

政府一般收入帳目 General Revenue Account

帳項註釋

1. 目的及立法

- (i) 香港公共財政的控制及管理 and 有關事宜，須根據《公共財政條例》(第 2 章) 的規定而執行。政府一般收入帳目記錄的是各項公款的收入 (除法例另作規定外) 和根據《撥款條例》及《追加撥款條例》而撥款支付的各項開支。
- (ii) 政府一般收入帳目的資產負債表及收支表組成《核數條例》(第 122 章) 第 11(1)(a) 及 (b) 條所指的政府資產負債表及周年收支表。這些帳目並不包括根據《公共財政條例》第 29 條所設立的基金，即基本工程儲備基金、資本投資基金、公務員退休金儲備基金、賑災基金、創新及科技基金、土地基金、貸款基金及獎券基金的資產、負債、收入及支出。這些基金均有獨立帳目。

NOTES ON THE ACCOUNTS

1. Purpose and Legislation

- (i) The Public Finance Ordinance (Cap. 2) provides for the control and management of the public finances of Hong Kong and for incidental and connected purposes. The General Revenue Account records moneys raised or received for the purposes of the Government (except where provided otherwise in other Ordinances) and appropriations of expenditure in accordance with the Appropriation Ordinance and the Supplementary Appropriation Ordinance.
- (ii) The Statement of Assets and Liabilities and the Statement of Receipts and Payments of the General Revenue Account constitute the statement of the assets and liabilities and the annual statement of the receipts and payments of the Government as specified in section 11(1)(a) and (b) of the Audit Ordinance (Cap. 122). These Statements exclude the assets and liabilities and the receipts and payments of the Funds established under section 29 of the Public Finance Ordinance, viz Capital Works Reserve Fund, Capital Investment Fund, Civil Service Pension Reserve Fund, Disaster Relief Fund, Innovation and Technology Fund, Land Fund, Loan Fund and Lotteries Fund, for which separate statements of accounts are prepared.

政府一般收入帳目 General Revenue Account

2. 會計政策

- (i) 政府一般收入帳目是以現金記帳。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。政府一般收入帳目的資產負債表並不包括《公共財政條例》第 26 條所指以外的固定資產、貸款及投資；亦不包括該條例第 20、21、22、23、24、27 及 30 條所指以外的債務人及債權人帳項。
- (ii) 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。
- (iii) 除港元外，貨幣結餘是以香港銀行公會 (有關貨幣不包括人民幣) 及中國銀行香港分行 (有關人民幣) 在有關年度內最後一個工作日所提供的買賣平均匯率申算，但用作生活津貼的特別預墊備用金則以交易當日的實際價值計算，因為這些預墊備用金涉及相當多的項目而其申算值卻低。

2. Accounting Policies

- (i) The General Revenue Account is kept on a cash basis. Transactions are recorded when moneys are received or paid, whether they relate to recurrent or capital transactions. The Statement of Assets and Liabilities does not include fixed assets, loans, investments other than those made under section 26 of the Public Finance Ordinance, and debtors and creditors other than those covered by sections 20, 21, 22, 23, 24, 27 and 30 of the Public Finance Ordinance.
- (ii) 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.
- (iii) Currency balances other than Hong Kong dollars are valued at the mid-point between the selling and buying rates quoted by the Hong Kong Association of Banks (for currencies other than Renminbi) and the Bank of China, Hong Kong Branch (for Renminbi) on the last working day of the year except special imprests for subsistence allowances which are accounted for at the actual costs incurred on the dates of transactions concerned because of the large numbers involved and their low values.

政府一般收入帳目 General Revenue Account

3. 在外匯基金的投資

指根據《公共財政條例》第 26 條所持有的投資及存款：

	2000 \$'000
投資	146,513,949
(在二〇〇〇年三月三十一日的 市值：1,488.5 億元)	
存款	1,709,393
	<u>148,223,342</u>

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 184.1 億元。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 164.2 億元。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 14 億元。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，一九九八至二〇〇〇年度在外匯基金的投資所得利息為 150.2 億元。

3. Investments with the Exchange Fund

These are investments and deposits held under section 26 of the Public Finance Ordinance:

	1999 \$'000	
174,102,893		Investments
		(market value as at 31.3.2000: \$148,850 million)
1,554,781		Deposits
<u>175,657,674</u>		

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 \$18.41 billion. The investment return for the year ended 31 December 1999 on the Investments with the Exchange Fund was \$16.42 billion. The value of these investments fell by \$1.4 billion 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 \$15.02 billion.

政府一般收入帳目 General Revenue Account

4. 銀行存款

指根據《公共財政條例》第 26 條，存放在香港持牌銀行作投資的港元及外幣存款：

	2000	1999	
	\$'000	\$'000	
港元	526,582	148,458	Hong Kong dollars
外幣	143,643	145,539	Foreign currencies
	<u>670,225</u>	<u>293,997</u>	

5. 現金及銀行結餘

包括庫存現金、在運送中的現金、存放在銀行與代理人的款項，以及根據《公共財政條例》第 22 條的規定，給予公職人員用作管理經常或特別預墊備用金帳目的現金。

6. 暫支款項

指由於各種不同原因而根據《公共財政條例》第 20 條所發出的有關令狀所賦權力支付的款項。這些款項可予追收，或在獲得授權時轉作開支項目：

	2000	1999	
	\$'000	\$'000	
越南入境者方面的開支 (見以下(i))	1,161,991	1,161,991	Expenditure on Vietnamese migrants (see (i) below)
給予政府人員的暫支款項	1,007,114	1,175,274	Advances to Government officers
可向九廣鐵路公司收回為西鐵工程 支付的款項	624,555	1,002,760	Payments for the West Rail project to be reimbursed by the Kowloon- Canton Railway Corporation
代政府部門以外其他公共機構及營 運基金支付的款項	526,476	1,811,409	Payments on behalf of non- departmental public bodies and trading funds
有關青馬管制區的暫支款項 (見以下(ii))	227,033	192,568	Advances for Tsing Ma Control Area (see (ii) below)
其他	224,088	288,691	Others
	<u>3,771,257</u>	<u>5,632,693</u>	

4. Deposits with Banks

These are Hong Kong dollar and foreign currency deposits placed with licensed banks in Hong Kong for investment under section 26 of the Public Finance Ordinance:

	2000	1999	
	\$'000	\$'000	
Hong Kong dollars	526,582	148,458	Hong Kong dollars
Foreign currencies	143,643	145,539	Foreign currencies
	<u>670,225</u>	<u>293,997</u>	

5. Cash and Bank Balances

These balances cover cash in hand, in transit, with banks and agents, and with public officers for operating standing or special imprest accounts as provided under section 22 of the Public Finance Ordinance.

6. Advances

Advances are paid under the authority of warrants issued under section 20 of the Public Finance Ordinance for a variety of reasons and are either recoverable or chargeable to expenditure upon authority being given:

政府一般收入帳目 General Revenue Account

6. 暫支款項 (續)

(i) 上述 11.61991 億元有關越南入境者方面的開支，可向聯合國難民事務高級專員署 (簡稱“專員署”) 收回。近年專員署償還的款額漸次減少。該署最近的還款共 386.5 萬元在一九九八年二月收到。再者，在一九九八年一月，難民事務高級專員通知香港特別行政區政府，由於再獲得資金的机会渺茫，該署在一九九八年二月的償款已是專員署可實際預計的最後一次償款。倘專員署欠款不還，香港特別行政區政府亦不能循法律途徑要求還款，因為根據《國際組織及外交特權條例》(第 190 章)，專員署是豁免被起訴的。因此，能否完全收回該筆欠款，實在很成疑問。二〇〇〇年二月，香港特別行政區政府再度呼籲各捐款國家向專員署捐助指定撥給香港的款項。香港特別行政區政府會繼續致力要求專員署盡早償還此暫支款項。

6. Advances (Continued)

(i) The sum of \$1,161.991 million is the outstanding balance of expenditure on Vietnamese migrants recoverable from the United Nations High Commissioner for Refugees (UNHCR). Repayments by the UNHCR have been diminishing in recent years. The last repayment, amounting to \$3.865 million, was received in February 1998. In January 1998, the High Commissioner for Refugees informed the Government of the Hong Kong Special Administrative Region (HKSAR) that in the absence of further funding prospects, the repayment in February 1998 was the last reimbursement that the UNHCR could realistically foresee. If the UNHCR defaults on repayment of the outstanding advances, the Government of the HKSAR will not be able to enforce repayment through legal means as the UNHCR is immune from suit under the International Organisations and Diplomatic Privileges Ordinance (Cap. 190). Consequently, the full recovery of the amount due is doubtful. In February 2000, the Government of the HKSAR made a fresh round of appeals to donor countries to seek contributions to the UNHCR earmarked for Hong Kong. Efforts to press the UNHCR for early settlement of the outstanding advances will continue.

政府一般收入帳目 General Revenue Account

6. 暫支款項 (續)

(ii) 有關青馬管制區的暫支款項於一九九七年五月開設，用以付款予政府所聘請負責管理及保養青馬管制區的營運者。根據《青馬管制區條例》(第498章)第31(3)條，該營運者的酬金可直接以使用費收入及相關收入支付。如收入不足支付營運者的酬金，不足之數會由此暫支款項提供款項支付。此暫支款項會由於使用費收入超過營運者的酬金而得以結清。

7. 暫記帳

這些暫記帳是按照立法局根據《公共財政條例》第30條所通過的決議而設立：

	2000 \$'000	1999 \$'000
資產：		
水務署——物料	67,085	60,830
政府物料供應處—— 未編配物料	63,878	76,375
懲教工業	15,383	14,501
	146,346	151,706
負債：		
特別錢幣	(121,980)	(117,658)
財政司司長法團	(14,450)	(12,266)
	(136,430)	(129,924)
結餘淨額	9,916	21,782

6. Advances (Continued)

(ii) The advance account for the Tsing Ma Control Area (TMCA) was opened in May 1997 for payments made to the operator engaged by the Government to manage and maintain the TMCA. The operator is remunerated directly from the toll revenue and related receipts, as allowed under section 31(3) of the TMCA Ordinance (Cap. 498). When the revenue collected is insufficient to meet the operator's remuneration, the shortfall is financed through this advance account. This account will be cleared by the excess of the toll revenue over the operator's remuneration.

7. Suspense Accounts

These Suspense Accounts are established under Resolutions passed by the Legislative Council under section 30 of the Public Finance Ordinance:

Assets :

Water Supplies Department—Stores
Government Supplies Department—
Unallocated Stores
Correctional Services Industries

Liabilities :

Special Coin
Financial Secretary Incorporated

Net balance

政府一般收入帳目 General Revenue Account

7. 暫記帳 (續)

首兩項暫記帳的結餘代表手頭存貨的成本。

懲教工業暫記帳的結餘代表手頭存貨的成本，減去客戶多繳的款項。

特別錢幣暫記帳的結餘，代表因發行及處理特別及紀念錢幣所得的收益淨額而又未提用的結餘。

財政司司長法團暫記帳的結餘，代表因處理政府契約的重批或續期，以及因管理政府契約所指的物業而得出的淨額。

8. 資產

除了資產負債表內所列出的資產外，並有下列未償還的貸款：

	2000 \$'000
給予獲培訓獎學金的政府人員的 免息貸款	<u>23,746</u>

關於根據公務員事務規例第 1008 條批予政府人員的免息貸款，政府人員倘於受訓後完成有關的強制服務，將獲免除還款，否則須按該人員所簽署的承諾書的條件償還貸款。

7. Suspense Accounts (Continued)

The balances on the first two suspense accounts represent the cost of stocks in hand.

The balance on the Correctional Services Industries Suspense Account represents the cost of stocks in hand less overpayments by customers.

The balance on the Special Coin Suspense Account represents the unutilised balance of net proceeds arising from issuing and dealing with special and commemorative coins.

The balance on the Financial Secretary Incorporated Suspense Account represents the net amount arising from dealing with the regrant or renewal of Government Leases and managing the properties comprised therein.

8. Assets

Apart from those assets shown in the Statement of Assets and Liabilities, there are also the following outstanding loans:

	1999 \$'000	
	<u>28,842</u>	Interest-free loans to Government officers on training scholarships

An interest-free loan granted to a Government officer under Civil Service Regulation 1008 is waived upon satisfactory completion of the mandatory post-training service, failing which it is repayable in accordance with the terms of the undertaking signed by the officer.

政府一般收入帳目 General Revenue Account

9. 暫收款項

指根據《公共財政條例》第 23 及 24 條，由於各種不同原因而不時從個別人士或機構收到的款項。這些款項稍後或須發還付款人，或轉撥政府一般收入：

9. Deposits

These are moneys received from time to time from individuals or organisations under sections 23 and 24 of the Public Finance Ordinance for a variety of reasons and are in due course either repayable or transferable to General Revenue:

	2000 \$'000	1999 \$'000	
儲稅券	4,984,166	5,629,562	Tax reserve certificates
水務按金	899,965	843,016	Water deposits
私人工程	634,718	640,592	Private works
租務按金	616,733	543,020	Tenancy deposits
法律援助按金	538,189	523,661	Legal aid deposits
多繳稅款	192,617	235,988	Tax overpayments
代政府部門以外其他公共機構及 營運基金收取的款項	172,505	30,145	Receipts on behalf of non- departmental public bodies and trading funds
其他	1,006,047	966,445	Others
	<u>9,044,940</u>	<u>9,412,429</u>	

政府一般收入帳目 General Revenue Account

10. 負債

下列負債並未載列於資產負債表內：

	2000 \$'000
資助亞洲開發基金而向 亞洲開發銀行 發出但仍未兌現 的承付票據	<u>73,327</u>

10. Liabilities

The following liabilities are not included in the Statement of Assets and Liabilities :

	1999 \$'000
Outstanding promissory notes issued to the Asian Development Bank in respect of contributions to the Asian Development Fund	<u>52,297</u>

11. 或有負債

下列為或有負債，括號內指二〇〇〇年三月三十一日
當日每項負債的最高負債額：

- (i) 對香港出口信用保險局根據保險合約所負責任的
保證 (79.2 億元)；及
- (ii) 訴訟 (3.42 億元)。

11. Contingent Liabilities

There are contingent liabilities as listed below,
with the maximum amount of each liability as
at 31 March 2000 indicated in brackets:

- (i) Guarantee to the Hong Kong Export
Credit Insurance Corporation for liabilities
under contracts of insurance (\$7,920
million); and
- (ii) Litigation (\$342 million).

政府一般收入帳目 General Revenue Account

12. 收入

12. Revenue

按下開總目列出：

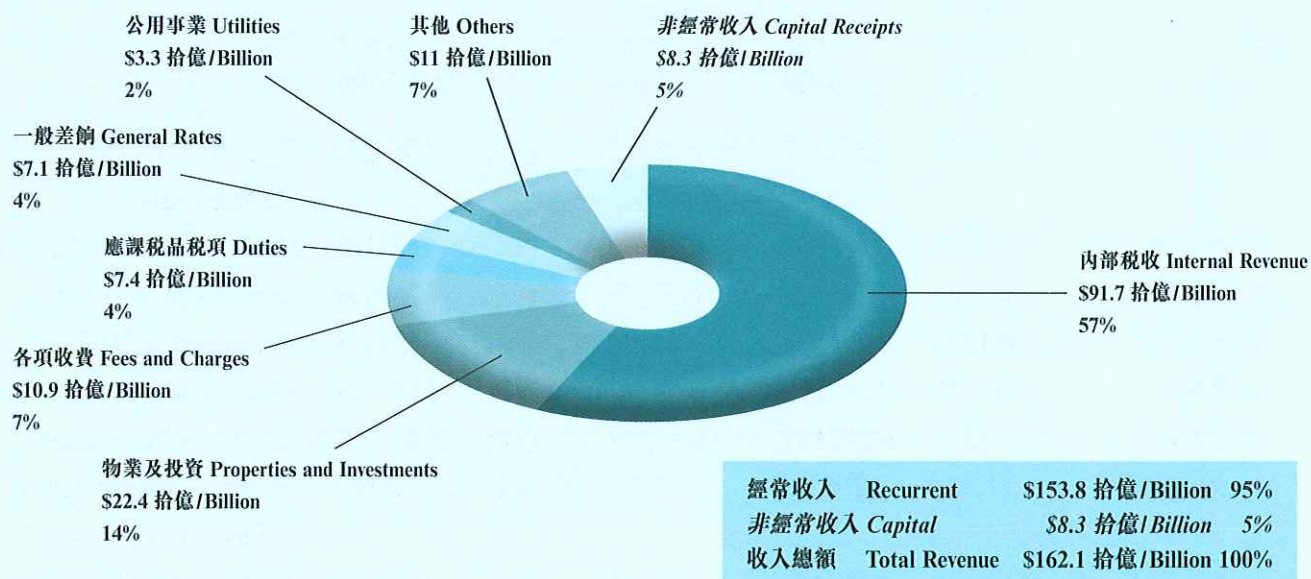
Analysis of total revenue by Head:

總目	2000				1999		Head
	原來預算 Original Estimate \$'000	實際數額 Actual \$'000	高/(低)於預算 Over/(Under) the Estimate \$'000	差異 Variance %	實際數額 Actual \$'000		
1 應課稅品稅項	7,743,256	7,377,196	(366,060)	(4.7)	7,698,535	Duties	
2 一般差餉	4,770,000	7,132,256	2,362,256	49.5	3,613,643	General Rates	
3 內部稅收	89,955,122	93,017,889	3,062,767	3.4	100,387,109	Internal Revenue	
4 車輛稅	2,299,982	2,612,763	312,781	13.6	2,236,876	Motor Vehicle Taxes	
5 罰款、沒收及罰金	1,525,480	1,092,890	(432,590)	(28.4)	1,332,591	Fines, Forfeitures and Penalties	
6 專利稅及特權稅	1,915,801	1,577,102	(338,699)	(17.7)	1,286,590	Royalties and Concessions	
7 物業及投資	15,914,501	23,016,342	7,101,841	44.6	31,373,592	Properties and Investments	
9 貸款、償款、 供款及其他收入	6,818,645	12,056,313	5,237,668	76.8	16,249,193	Loans, Reimbursements, Contributions and Other Receipts	
10 公用事業	3,262,409	3,326,167	63,758	2.0	4,399,931	Utilities	
11 各項收費	11,104,146	10,895,821	(208,325)	(1.9)	10,565,085	Fees and Charges	
總額	<u>145,309,342</u>	<u>162,104,739</u>	<u>16,795,397#</u>	11.6	<u>179,143,145</u>	Total	
# 細目：						# Breakdown:	
超出總額			18,141,071			Total excess	
不足總額			<u>(1,345,674)</u>			Total shortfall	
超出淨額			<u>16,795,397</u>			Net excess	

政府一般收入帳目 General Revenue Account

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



13. 開支

按下開總目列出：

13. Expenditure

Analysis of total expenditure by Head :

總目	2000				1999		Head
	原來預算 Original Estimate \$'000	實際數額 Actual \$'000	高/(低)於預算 Over/(Under) the Estimate \$'000	差異 Variance %	實際數額 Actual \$'000		
21 行政長官辦公室	56,809	52,585	(4,224)	(7.4)	46,715	Chief Executive's Office	
* 22 漁農自然護理署	782,643	715,791	(66,852)	(8.5)	681,771	Agriculture, Fisheries and Conservation Department	
25 建築署	1,498,107	1,458,936	(39,171)	(2.6)	1,340,697	Architectural Services Department	
24 審計署	131,103	124,632	(6,471)	(4.9)	122,841	Audit Commission	
23 醫療輔助隊	63,409	62,924	(485)	(0.8)	58,710	Auxiliary Medical Service	
82 屋宇署	504,575	479,967	(24,608)	(4.9)	448,436	Buildings Department	
26 政府統計處	579,794	527,479	(52,315)	(9.0)	488,585	Census and Statistics Department	
27 民眾安全服務處	80,968	79,428	(1,540)	(1.9)	77,427	Civil Aid Service	
28 民航處	759,792	643,071	(116,721)	(15.4)	761,082	Civil Aviation Department	
43 土木工程署	934,420	886,893	(47,527)	(5.1)	881,737	Civil Engineering Department	
29 公務員培訓處	162,796	129,013	(33,783)	(20.8)	128,876	Civil Service Training and Development Institute	

政府一般收入帳目 General Revenue Account

13. 開支 (續)

13. Expenditure (Continued)

總目	2000				1999		Head
	原來預算 Original Estimate \$'000	實際數額 Actual \$'000	高/(低)於預算 Over/(Under) the Estimate \$'000	差異 Variance %	實際數額 Actual \$'000		
30 懲教署	2,710,087	2,581,475	(128,612)	(4.7)	2,550,252	Correctional Services Department	
31 香港海關	1,986,341	1,808,042	(178,299)	(9.0)	1,658,165	Customs and Excise Department	
37 衛生署	3,507,561	3,345,826	(161,735)	(4.6)	3,206,130	Department of Health	
92 律政司	954,394	872,438	(81,956)	(8.6)	824,154	Department of Justice	
39 渠務署	1,419,717	1,343,875	(75,842)	(5.3)	1,250,220	Drainage Services Department	
40 教育署	28,533,134	26,982,077	(1,551,057)	(5.4)	24,877,362	Education Department	
42 機電工程署	207,078	210,351	3,273	1.6	207,646	Electrical and Mechanical Services Department	
44 環境保護署	2,279,225	2,065,510	(213,715)	(9.4)	2,104,603	Environmental Protection Department	
45 消防處	3,049,006	2,914,384	(134,622)	(4.4)	2,803,010	Fire Services Department	
49 食物環境衛生署	-	1,051,288	1,051,288	-	-	Food and Environmental Hygiene Department	
46 公務員一般開支	4,877,207	4,899,315	22,108	0.5	4,529,641	General Expenses of the Civil Service	
166 政府飛行服務隊	513,945	759,346	245,401	47.7	204,163	Government Flying Service	
48 政府化驗所	223,428	220,839	(2,589)	(1.2)	206,505	Government Laboratory	
50 政府車輛管理處	266,865	151,513	(115,352)	(43.2)	220,580	Government Land Transport Agency	
51 政府產業署	2,189,605	1,996,480	(193,125)	(8.8)	2,058,203	Government Property Agency	
35 政府總部： 駐京辦事處	65,410	47,761	(17,649)	(27.0)	29,831	Government Secretariat: Beijing Office	
143 政府總部： 公務員事務局	238,227	210,285	(27,942)	(11.7)	183,910	Government Secretariat: Civil Service Bureau	
144 政府總部： 政制事務局	40,089	51,477	11,388	28.4	42,950	Government Secretariat: Constitutional Affairs Bureau	
145 政府總部： 經濟局	70,149	61,939	(8,210)	(11.7)	56,664	Government Secretariat: Economic Services Bureau	
146 政府總部： 教育統籌局	125,541	114,444	(11,097)	(8.8)	89,565	Government Secretariat: Education and Manpower Bureau	

政府一般收入帳目 General Revenue Account

13. 開支 (續)

13. Expenditure (Continued)

總目	2000				1999	
	原來預算	實際數額	高 / (低)於預算	差異	實際數額	Head
	Original Estimate \$'000	Actual \$'000	Over / (Under) the Estimate \$'000	Variance %	Actual \$'000	
154 政府總部： 環境食物局	-	14,288	14,288	-	-	
147 政府總部： 庫務局	116,339	130,201	13,862	11.9	108,232	Government Secretariat: Finance Bureau
148 政府總部： 財經事務局	152,613	172,700	20,087	13.2	138,277	Government Secretariat: Financial Services Bureau
149 政府總部： 衛生福利局	66,131	74,191	8,060	12.2	73,485	Government Secretariat: Health and Welfare Bureau
53 政府總部： 民政事務局	173,971	204,251	30,280	17.4	149,098	Government Secretariat: Home Affairs Bureau
150 政府總部： 房屋局	43,202	40,364	(2,838)	(6.6)	36,599	Government Secretariat: Housing Bureau
55 政府總部： 資訊科技及 廣播局	66,334	65,274	(1,060)	(1.6)	45,448	Government Secretariat: Information Technology and Broadcasting Bureau
142 政府總部： 政務司司長 辦公室及財政司 司長辦公室	372,467	308,198	(64,269)	(17.3)	317,484	Government Secretariat: Offices of the Chief Secretary for Administration and the Financial Secretary
96 政府總部： 駐海外辦事處	266,251	226,763	(39,488)	(14.8)	234,248	Government Secretariat: Overseas Offices
**56 政府總部： 規劃地政局 及工務局	346,642	283,729	(62,913)	(18.1)	326,034	Government Secretariat: Planning and Lands Bureau and Works Bureau
151 政府總部： 保安局	112,350	99,088	(13,262)	(11.8)	124,762	Government Secretariat: Security Bureau
152 政府總部： 工商局	84,938	71,590	(13,348)	(15.7)	70,359	Government Secretariat: Trade and Industry Bureau
153 政府總部： 運輸局	92,108	86,394	(5,714)	(6.2)	89,716	Government Secretariat: Transport Bureau

政府一般收入帳目 General Revenue Account

13. 開支 (續)

13. Expenditure (Continued)

總目	2000				1999	
	原來預算 Original Estimate \$'000	實際數額 Actual \$'000	高/(低)於預算 Over/(Under) the Estimate \$'000	差異 Variance %	實際數額 Actual \$'000	Head
58 政府物料供應處	168,585	159,631	(8,954)	(5.3)	164,155	Government Supplies Department
60 路政署	1,937,510	1,872,384	(65,126)	(3.4)	1,746,677	Highways Department
63 民政事務總署	1,062,926	1,042,241	(20,685)	(1.9)	989,547	Home Affairs Department
168 香港天文台	225,497	220,952	(4,545)	(2.0)	217,281	Hong Kong Observatory
122 香港警務處	12,599,625	11,892,318	(707,307)	(5.6)	11,914,659	Hong Kong Police Force
62 房屋署	511,804	511,704	(100)	-	530,064	Housing Department
70 入境事務處	2,176,108	2,071,281	(104,827)	(4.8)	1,956,990	Immigration Department
72 廉政公署	705,901	696,899	(9,002)	(1.3)	681,029	Independent Commission Against Corruption
121 投訴警方獨立 監察委員會	15,377	14,627	(750)	(4.9)	13,315	Independent Police Complaints Council
73 工業署	537,948	259,843	(278,105)	(51.7)	459,560	Industry Department
74 政府新聞處	403,671	375,881	(27,790)	(6.9)	313,034	Information Services Department
47 資訊科技署	669,722	628,221	(41,501)	(6.2)	574,298	Information Technology Services Department
76 稅務局	1,272,666	1,275,998	3,332	0.3	1,188,048	Inland Revenue Department
78 知識產權署	84,500	78,286	(6,214)	(7.4)	70,441	Intellectual Property Department
80 司法機構	975,748	949,152	(26,596)	(2.7)	925,954	Judiciary
90 勞工處	779,898	755,252	(24,646)	(3.2)	703,334	Labour Department
91 地政總署	1,644,020	1,486,029	(157,991)	(9.6)	1,409,023	Lands Department
94 法律援助署	903,069	804,591	(98,478)	(10.9)	741,676	Legal Aid Department
112 立法會行政管理 委員會	428,179	422,044	(6,135)	(1.4)	329,072	Legislative Council Commission
95 康樂及文化事務署	-	1,087,035	1,087,035	-	-	Leisure and Cultural Services Department
98 管理參議署	69,137	66,662	(2,475)	(3.6)	69,063	Management Services Agency
100 海事處	1,025,251	934,689	(90,562)	(8.8)	938,101	Marine Department
106 雜項服務	5,051,771	223,818	(4,827,953)	(95.6)	11,794,471	Miscellaneous Services
114 申訴專員公署	61,286	54,575	(6,711)	(11.0)	51,487	Office of The Ombudsman

政府一般收入帳目 General Revenue Account

13. 開支 (續)

13. Expenditure (Continued)

總目	2000				1999	
	原來預算 Original Estimate \$'000	實際數額 Actual \$'000	高/(低)於預算 Over/(Under) the Estimate \$'000	差異 Variance %	實際數額 Actual \$'000	Head
115 法定語文事務署	115,903	116,585	682	0.6	138,315	Official Languages Agency
116 破產管理署	145,375	125,360	(20,015)	(13.8)	113,800	Official Receiver's Office
120 退休金	8,567,893	8,254,052	(313,841)	(3.7)	7,394,823	Pensions
118 規劃署	439,690	417,469	(22,221)	(5.1)	401,836	Planning Department
130 政府印務局	267,999	204,113	(63,886)	(23.8)	213,617	Printing Department
136 公務員絀用委員會	21,273	19,708	(1,565)	(7.4)	18,296	Public Service Commission
160 香港電台	570,645	527,343	(43,302)	(7.6)	517,848	Radio Television Hong Kong
162 差餉物業估價署	391,057	367,228	(23,829)	(6.1)	353,888	Rating and Valuation Department
163 選舉事務處	463,637	221,275	(242,362)	(52.3)	234,172	Registration and Electoral Office
170 社會福利署	28,996,190	26,894,113	(2,102,077)	(7.2)	25,430,744	Social Welfare Department
174 公務員薪俸及服務 條件常務委員會	30,045	18,268	(11,777)	(39.2)	17,842	Standing Commission on Civil Service Salaries and Conditions of Service
175 紀律人員薪俸及 服務條件常務 委員會	6,525	6,419	(106)	(1.6)	6,066	Standing Committee on Disciplined Services Salaries and Conditions of Service
173 學生資助辦事處	2,294,403	1,832,113	(462,290)	(20.1)	1,874,954	Student Financial Assistance Agency
176 資助金：雜項	309,718	344,745	35,027	11.3	820,699	Subventions: Miscellaneous
177 資助金：非政府部 門的公共機構	31,746,042	31,748,614	2,572	-	30,566,823	Subventions: Non- Departmental Public Bodies
180 影視及娛樂事務 管理處	103,326	90,469	(12,857)	(12.4)	78,011	Television and Entertainment Licensing Authority
110 拓展署	219,507	215,981	(3,526)	(1.6)	212,555	Territory Development Department
181 貿易署	299,780	264,679	(35,101)	(11.7)	271,755	Trade Department
186 運輸署	893,756	836,078	(57,678)	(6.5)	832,724	Transport Department
188 庫務署	333,090	301,241	(31,849)	(9.6)	296,476	Treasury
190 大學教育資助 委員會	13,265,331	13,781,548	516,217	3.9	13,271,456	University Grants Committee

政府一般收入帳目 General Revenue Account

13. 開支 (續)

13. Expenditure (Continued)

總目	2000				1999	
	原來預算 Original Estimate \$'000	實際數額 Actual \$'000	高/(低)於預算 Over/(Under) the Estimate \$'000	差異 Variance %	實際數額 Actual \$'000	Head
194 水務署	5,377,707	5,149,379	(228,328)	(4.2)	4,929,042	Water Supplies Department
醫院事務署	-	-	-	-	17,971	Hospital Services Department
工業教育及訓練署	-	-	-	-	753	Technical Education and Industrial Training Department
	<u>188,873,862</u>	<u>178,247,308</u>	<u>(10,626,554)</u>	<u>(5.6)</u>	<u>179,649,918</u>	
184 轉撥各基金的款項	11,031,000	13,031,000	2,000,000	18.1	15,044,000	Transfers to Funds
總額	<u>199,904,862</u>	<u>191,278,308</u>	<u>(8,626,554)#</u>	<u>(4.3)</u>	<u>194,693,918</u>	Total
# 細目:						# Breakdown:
超出總額			5,064,900			Total excess
省回總額			(13,691,454)			Total savings
省回淨額			(8,626,554)			Net savings

* 在二〇〇〇年一月一日，總目 22 —「漁農處」改稱為「漁農自然護理署」。

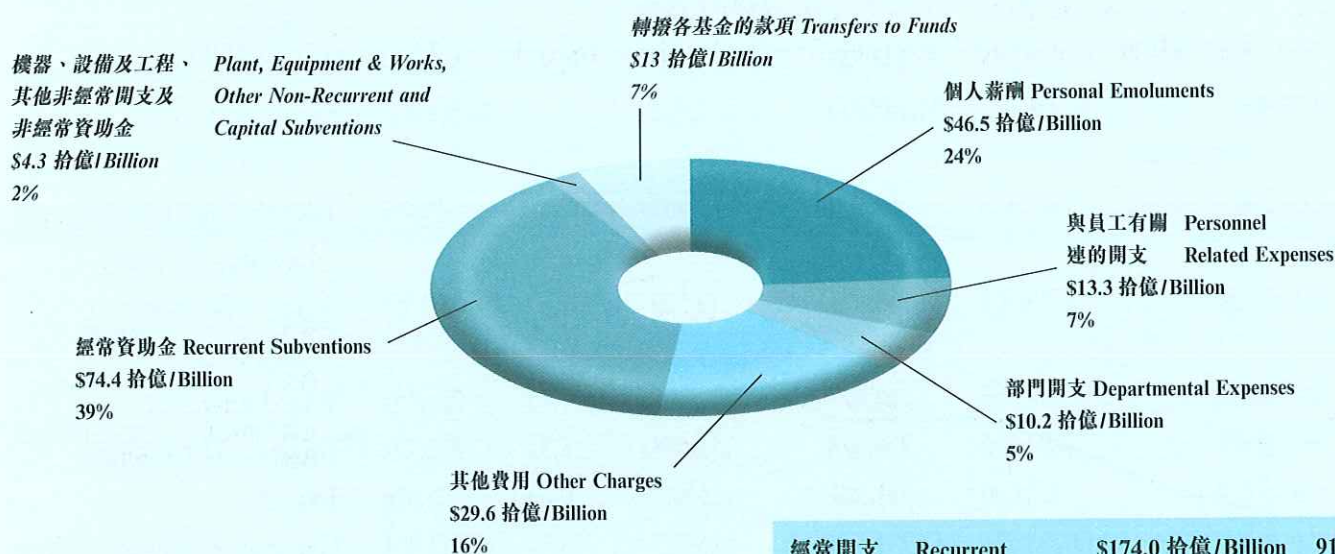
* Head 22—“Agriculture and Fisheries Department” has been retitled to “Agriculture, Fisheries and Conservation Department” with effect from 1 January 2000.

** 在二〇〇〇年一月一日，總目 56 —「政府總部：規劃環境地政局及工務局」改稱為「政府總部：規劃地政局及工務局」。

** Head 56—“Government Secretariat: Planning, Environment and Lands Bureau and Works Bureau” has been retitled to “Government Secretariat: Planning and Lands Bureau and Works Bureau” with effect from 1 January 2000.

一九九九至二〇〇〇年度的開支分析

Analysis of Expenditure for the year ended 31 March 2000



經常開支 Recurrent	\$174.0 拾億/Billion	91%
非經常開支 Capital	\$17.3 拾億/Billion	9%
開支總額 Total Expenditure	\$191.3 拾億/Billion	100%

政府一般收入帳目 General Revenue Account

14. 其他現金轉動

下列是收支以外其他現金轉動的項目。

14. Other Cash Movements

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

	2000 \$'000	1999 \$'000	
收入淨額：			Net receipts :
增加暫收款項	-	1,996,009	Increase in deposits
減少在外匯基金的投資	27,434,332	15,353,045	Reduction in investments with the Exchange Fund
減少銀行存款	-	4,331	Reduction in deposits with banks
減少暫支款項	1,861,436	-	Reduction in advances
減少暫記帳	11,866	27,632	Reduction in Suspense Accounts
	29,307,634	17,381,017	
支出淨額：			Net payments :
增加銀行存款	(376,228)	-	Increase in deposits with banks
增加暫支款項	-	(1,794,301)	Increase in advances
減少暫收款項	(367,489)	-	Reduction in deposits
	(743,717)	(1,794,301)	
	<u>28,563,917</u>	<u>15,586,716</u>	

一九九一至二〇〇〇各年度的收入、開支及政府一般收入結餘

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

拾億元 / \$Billion



基本工程儲備基金

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 31 頁至第 39 頁的財務報表，該等財務報表根據第 33 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 Works Reserve Fund

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

I have examined and audited the financial statements on pages 31 to 39 which have been prepared under the accounting policy set out on page 33.

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基本工程儲備基金的具體情況、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基本工程儲備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 Capital Works Reserve 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 Works Reserve 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

基本工程儲備基金 Capital Works Reserve 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				
在外匯基金的投資	3	37,081,813	32,486,406	Investments with the Exchange Fund
銀行存款	4	20,000	20,000	Deposits with banks
現金及銀行結餘		40,408	32,757	Cash and bank balances
暫支款項	5	128,327	47,195	Advances
		37,270,548	32,586,358	
負債				
暫收款項	6	(1,245,023)	(1,181,435)	Deposits
		36,025,525	31,404,923	
上列項目代表：				
基金結餘				
1999年4月1日結餘		31,404,923	45,735,966	Balance at 1 April 1999
年內盈餘／(虧絀)		4,620,602	(14,331,043)	Surplus/(Deficit) for the year
2000年3月31日結餘		36,025,525	31,404,923	Balance at 31 March 2000

隨附註釋1至9亦為上述帳目的一部分。

The accompanying Notes 1 to 9 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

基本工程儲備基金 Capital Works Reserve 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		32,757	23,047	Cash and bank balances at 1 April 1999
收入	7	39,110,692	25,685,731	Revenue
開支	8	(34,490,090)	(40,016,774)	Expenditure
年內盈餘／(虧絀)		4,620,602	(14,331,043)	Surplus/(Deficit) for the year
其他現金轉動	9	(4,612,951)	14,340,753	Other cash movements
2000年3月31日現金及銀行結餘		<u>40,408</u>	<u>32,757</u>	Cash and bank balances at 31 March 2000

隨附註釋1至9亦為上述帳目的一部分。

The accompanying Notes 1 to 9 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

基本工程儲備基金 Capital Works Reserve Fund

帳項註釋

1. 目的及立法

基本工程儲備基金的設立，是為工務計劃、徵用土地、非經常資助金及主要系統設備提供資金。本基金最初是根據一九八二年一月二十日立法局通過的一項決議，在一九八二年四月一日設立，並根據在一九九七年十二月十七日通過的另一項決議（在下文內，該決議簡稱「決議」），自一九九八年一月一日起重組。

2. 會計政策

基本工程儲備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。本基金的資產負債表並不包括決議第 (d)(iii) 段所指以外的固定資產、貸款及投資；亦不包括下列註釋所指的暫支款項及暫收款項以外的債務人及債權人帳項。

NOTES ON THE ACCOUNTS

1. Purpose and Legislation

The Capital Works Reserve Fund was set up to finance public works programmes, acquisitions of land, capital subventions and major systems and equipment items. It was initially established on 1 April 1982 by a Resolution of the Legislative Council on 20 January 1982 and has been reconstituted since 1 January 1998 under another Resolution passed on 17 December 1997 (hereinafter referred to as the Resolution).

2. Accounting Policy

The accounts of the Capital Works Reserve Fund are kept on a cash basis. Transactions are recorded when moneys are received or paid, whether they relate to recurrent or capital transactions. The Statement of Assets and Liabilities of the Fund excludes fixed assets, loans, investments other than those made under paragraph (d)(iii) of the Resolution, and debtors and creditors other than those advances and deposits referred to in the Notes below.

基本工程儲備基金 Capital Works Reserve Fund

3. 在外匯基金的投資

指根據決議第 (d)(iii) 段所持有的投資及存款：

	2000 \$'000
投資	36,288,082
<i>(在二〇〇〇年三月三十一日的 市值：369.4 億元)</i>	
存款	793,731
	<u>37,081,813</u>

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 47.7 億元。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 38.2 億元。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 3.5 億元。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 34.7 億元。

3. Investments with the Exchange Fund

These are investments and deposits held under paragraph (d)(iii) of the Resolution:

	1999 \$'000	
投資	32,062,121	Investments
<i>(market value as at 31.3.2000: \$36,940 million)</i>		
存款	424,285	Deposits
	<u>32,486,406</u>	

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 \$4.77 billion. The investment return for the year ended 31 December 1999 on the Investments with the Exchange Fund was \$3.82 billion. The value of these investments fell by \$0.35 billion 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 \$3.47 billion.

基本工程儲備基金 Capital Works Reserve Fund

4. 銀行存款

指根據決議第 (d)(iii) 段，存放在香港持牌銀行作投資的港元存款。

4. Deposits with Banks

These are Hong Kong dollar deposits placed with licensed banks in Hong Kong for investment under paragraph (d)(iii) of the Resolution.

5. 暫支款項

指由於各種不同原因而根據《公共財政條例》第 20 條所發出的有關令狀所賦權力支付的款項。這些款項可予追收，或在獲得授權時轉作開支項目。

5. Advances

These are advances paid under the authority of warrants issued under section 20 of the Public Finance Ordinance for a variety of reasons and are either recoverable or chargeable to expenditure upon authority being given.

6. 暫收款項

指由於各種不同原因而不時從個別人士或機構收到的款項。這些款項稍後或須發還付款人，或轉作收入項目：

6. Deposits

These are moneys received from time to time from individuals or organisations for a variety of reasons and are in due course either repayable or transferable to revenue:

	2000 \$'000	1999 \$'000	
工程合約保留金	769,071	933,941	Contract retentions
捐款	-	3	Donations
其他	475,952	247,491	Others
	<u>1,245,023</u>	<u>1,181,435</u>	

基本工程儲備基金 Capital Works Reserve Fund

7. 收入

7. Revenue

	2000		1999	
	原來預算 Original Estimate \$'000	實際數額 Actual \$'000	實際數額 Actual \$'000	
地價收入：				Land premium：
公開拍賣及招標	14,533,000	10,364,902	13,644,488	Sales by public auction and tender
私人協約方式批地	6,129,000	10,452,982	1,484,434	Private treaty grants
修訂現行土地契約、換地 及續訂土地契約	9,926,000	13,805,739	3,915,320	Modification of existing leases, exchanges and extensions
就短期豁免書而收到的費用	181,000	186,003	206,582	Fees received in respect of short term waivers
	30,769,000	34,809,626	19,250,824	
投資收入	1,707,000	3,647,027	6,097,811	Investment income
其他收入：				Other revenue：
從香港地下鐵路公司及機場 管理局收回的款項	143,730	154,873	128,816	Recovery from Mass Transit Railway Corporation and Airport Authority
從郵政署營運基金收回的 款項	47,990	300,000	-	Recovery from Post Office Trading Fund
捐款及其他	36,035	199,166	208,280	Donations and others
	227,755	654,039	337,096	
	<u>32,703,755</u>	<u>39,110,692</u>	<u>25,685,731</u>	

基本工程儲備基金 Capital Works Reserve Fund

8. 開支

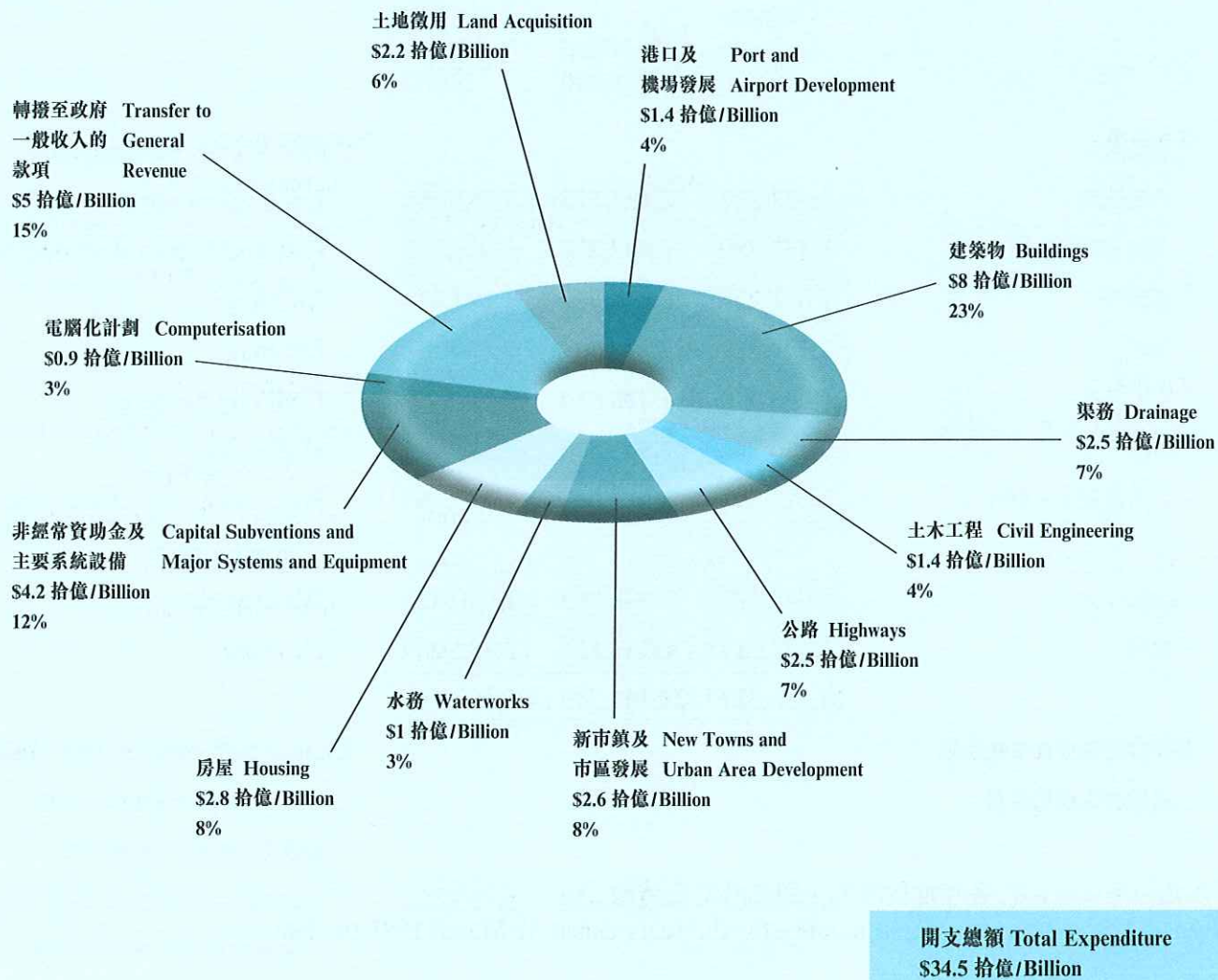
8. Expenditure

	2000		1999	
	原來預算 Original Estimate \$'000	實際數額 Actual \$'000	實際數額 Actual \$'000	
工務計劃：				Public Works Programme :
土地徵用	1,932,230	2,162,515	2,553,645	Land acquisition
港口及機場發展	1,443,780	1,407,270	3,002,842	Port and airport development
建築物	7,811,255	8,036,903	7,180,478	Buildings
渠務	2,288,281	2,510,407	2,174,501	Drainage
土木工程	1,695,690	1,428,814	2,312,255	Civil engineering
公路	2,815,346	2,500,379	2,375,865	Highways
新市鎮及市區發展	3,112,896	2,612,307	2,472,364	New towns and urban area development
水務	948,524	938,995	1,048,573	Waterworks
房屋	2,580,375	2,764,156	2,182,089	Housing
	24,628,377	24,361,746	25,302,612	
非經常資助金及主要系統 設備和電腦化計劃：				Capital Subventions and Major Systems and Equipment and Computerisation :
非經常資助金及主要系統 設備	6,840,603	4,214,410	5,133,828	Capital subventions and major systems and equipment
電腦化計劃	1,147,445	898,018	799,702	Computerisation
	7,988,048	5,112,428	5,933,530	
轉撥至政府一般收入的款項	-	5,000,000	8,750,000	Transfer to General Revenue
其他支出：				Other payments :
退還多繳地價	-	15,916	30,632	Refund of overpayment of land premium
額外承擔	490,780	-	-	Additional commitments
	<u>33,107,205</u>	<u>34,490,090</u>	<u>40,016,774</u>	

基本工程儲備基金 Capital Works Reserve Fund

一九九九至二〇〇〇年度的開支分析

Analysis of Expenditure for the year ended 31 March 2000



基本工程儲備基金 Capital Works Reserve Fund

9. 其他現金轉動

下列是收支以外其他現金轉動的項目。

9. Other Cash Movements

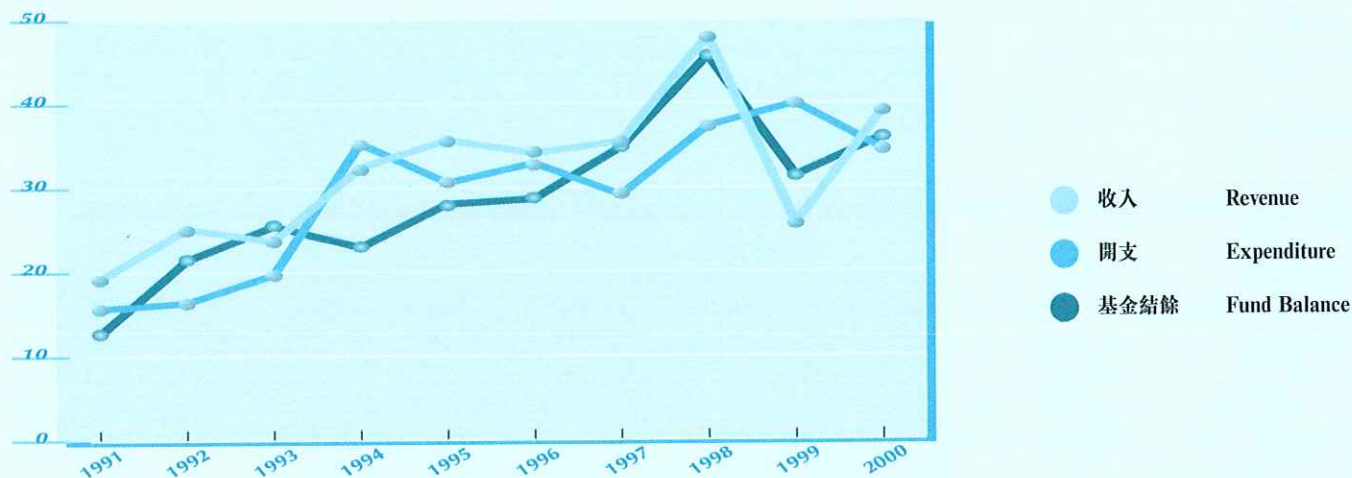
These are transactions relating to cash movements other than revenue or expenditure.

	2000 \$'000	1999 \$'000	
收入淨額：			Net receipts：
增加暫收款項	63,588	-	Increase in deposits
減少在外匯基金的投資	-	14,456,537	Reduction in investments with the Exchange Fund
	63,588	14,456,537	
支出淨額：			Net payments：
增加在外匯基金的投資	(4,595,407)	-	Increase in investments with the Exchange Fund
增加銀行存款	-	(19,000)	Increase in deposits with banks
增加暫支款項	(81,132)	(31,099)	Increase in advances
減少暫收款項	-	(65,685)	Reduction in deposits
	(4,676,539)	(115,784)	
	(4,612,951)	14,340,753	

一九九一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 1991 to 2000

拾億元 / \$Billion



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

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。

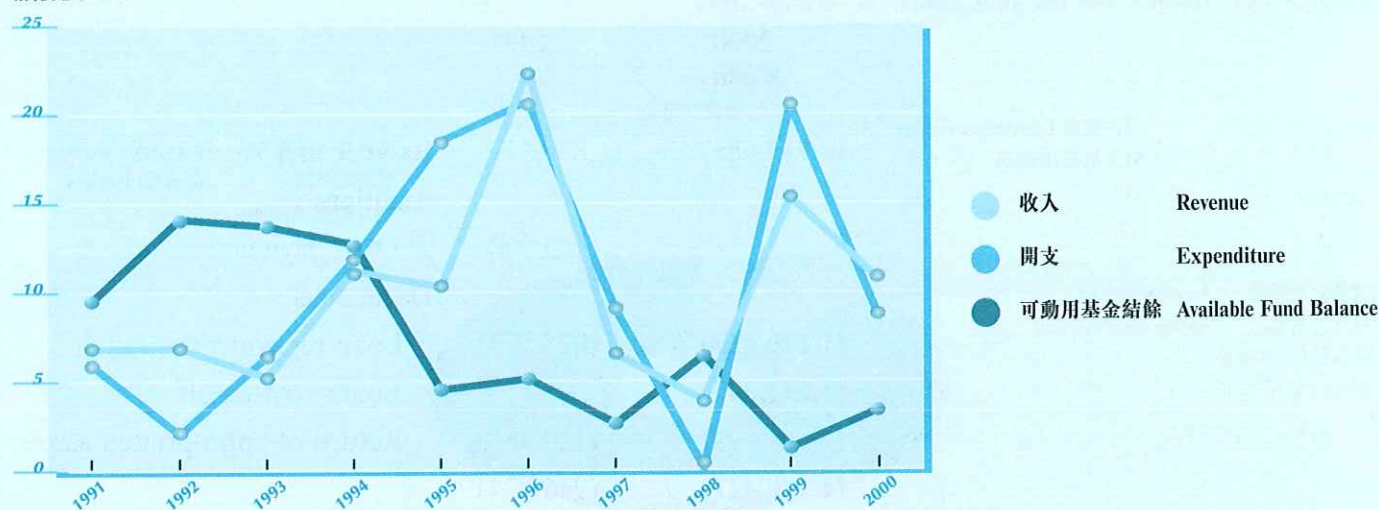
8. Contingent Liabilities

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

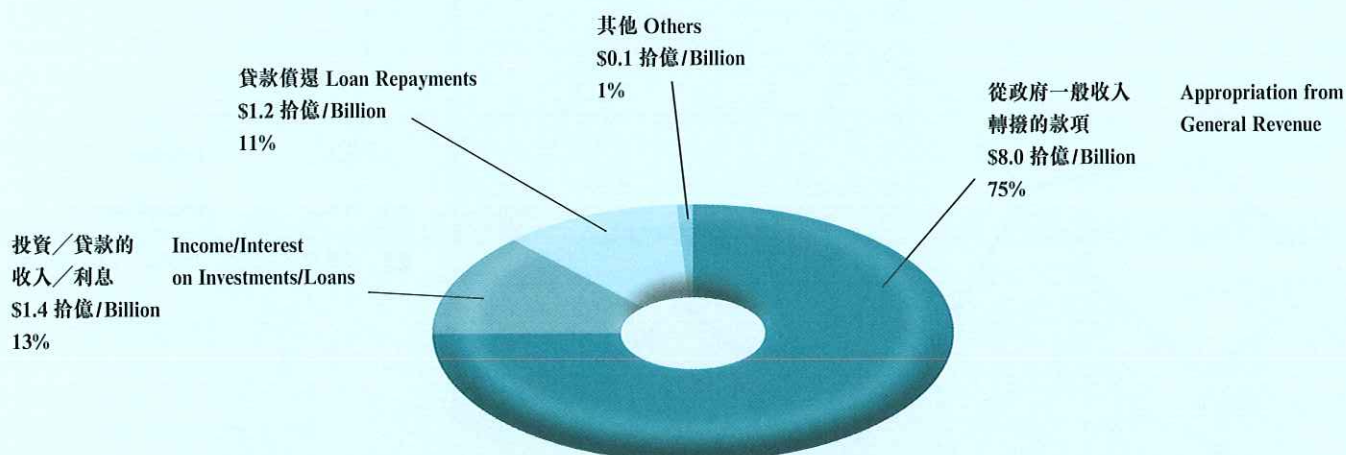
9. 收入

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 \$'000	1999 \$'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>	

貸款基金

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 53 頁至第 60 頁的財務報表，該等財務報表根據第 55 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

Loan Fund

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

I have examined and audited the financial statements on pages 53 to 60 which have been prepared under the accounting policies set out on page 55.

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貸款基金的具體情況、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貸款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 Loan 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 Loan 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

貸款基金 Loan 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
未償還貸款	3			Loans Outstanding
房屋貸款		17,837,317	22,082,952	Housing loans
教育貸款		4,945,152	4,644,463	Education loans
其他貸款		1,568,333	1,402,171	Other loans
		24,350,802	28,129,586	
流動資產淨額				Net Current Assets
流動資產				Current Assets
在外匯基金的投資	4	8,800,014	3,866,065	Investments with the Exchange Fund
現金及銀行結餘		20,326	18,614	Cash and bank balances
		8,820,340	3,884,679	
流動負債				Current Liabilities
暫收款項	5	(976)	(567)	Deposits
		8,819,364	3,884,112	
		33,170,166	32,013,698	
上列項目代表：				Representing :
基金結餘總額				Total Fund Balance
已分配基金	6	24,350,802	28,129,586	Applied Fund
可動用基金	7			Available Fund
1999年4月1日結餘		3,884,112	3,207,070	Balance at 1 April 1999
年內盈餘		4,935,252	677,042	Surplus for the year
2000年3月31日結餘		8,819,364	3,884,112	Balance at 31 March 2000
	8	33,170,166	32,013,698	

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



貸款基金 Loan 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		18,614	12,691	Cash and bank balances at 1 April 1999
收入	9	11,514,946	8,532,900	Revenue
開支	10	(6,579,694)	(7,855,858)	Expenditure
年內盈餘		4,935,252	677,042	Surplus for the year
其他現金轉動	11	(4,933,540)	(671,119)	Other cash movements
2000年3月31日現金及銀行結餘		<u>20,326</u>	<u>18,614</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

貸款基金 Loan Fund

帳項註釋

1. 目的及立法

貸款基金為財務委員會核准的計劃提供款項，包括為本港的發展計劃提供貸款及墊款，以及為選定的專上院校學生提供貸款。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(以下簡稱為「決議」)，在一九九〇年四月一日設立。

2. 會計政策

- (i) 除下文第(ii)項另有規定外，貸款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基金的整體財政狀況，並包括未償還貸款總額。
- (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 Loan Fund finances loans and advances for schemes of developments in Hong Kong and loans to students at selected post-secondary institutions under schemes approved by the Finance Committee. It was established with effect from 1 April 1990 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 14 March 1990.

2. Accounting Policies

- (i) Subject to (ii) below, the accounts of the Loan 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 show the overall financial position of the Fund including the total outstanding loans.
- (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.

貸款基金 Loan Fund

3. 未償還貸款

	2000		
	房屋貸款 Housing Loans \$'000	教育貸款 Education Loans \$'000	其他貸款 Other Loans \$'000
1999年4月1日結餘	22,082,952	4,644,463	1,402,171
增加：			
貸款	5,066,001	978,904	534,782
轉作本金的利息	92,306	-	-
	5,158,307	978,904	534,782
減少：			
貸款償還	(9,403,942)	(677,867)	(320,605)
豁免償還的貸款	-	(348)	(48,015)
	(9,403,942)	(678,215)	(368,620)
2000年3月31日結餘	<u>17,837,317</u>	<u>4,945,152</u>	<u>1,568,333</u>

3. Loans Outstanding

	1999			
	房屋貸款 Housing Loans \$'000	教育貸款 Education Loans \$'000	其他貸款 Other Loans \$'000	
1999年4月1日結餘	17,106,425	3,849,031	707,559	Balance at 1 April 1999
增加：				Additions :
貸款	5,757,137	1,287,217	811,504	Loan payments
轉作本金的利息	411,220	-	424	Capitalized interest
	6,168,357	1,287,217	811,928	
減少：				Deductions :
貸款償還	(1,191,830)	(490,993)	(117,162)	Loan repayments
豁免償還的貸款	-	(792)	(154)	Loans written off
	(1,191,830)	(491,785)	(117,316)	
2000年3月31日結餘	<u>22,082,952</u>	<u>4,644,463</u>	<u>1,402,171</u>	Balance at 31 March 2000

4. 在外匯基金的投資

指根據決議第8段存放在外匯基金作投資的港元存款。

4. Investments with the Exchange Fund

These are Hong Kong dollar deposits placed with the Exchange Fund for investment under paragraph 8 of the Resolution.

5. 暫收款項

指由於各種不同原因而不時從個別人士或機構收到的款項。這些款項稍後或須發還付款人，或轉撥收入項目：

5. Deposits

These are moneys received from time to time from individuals or organisations for a variety of reasons and are in due course either repayable or transferable to revenue :

	2000 \$'000	1999 \$'000	
學生	970	564	Students
其他	6	3	Others
	<u>976</u>	<u>567</u>	

貸款基金 Loan Fund

6. 已分配基金

指本基金根據決議第 6 段所貸出而未償還的貸款。

6. Applied Fund

This represents the outstanding loans made from the Fund under paragraph 6 of the Resolution.

7. 可動用基金

指本基金尚可動用作根據決議第 6 段的貸款款項。

7. Available Fund

This represents funds available for making loans under paragraph 6 of the Resolution.

8. 或有負債

在二〇〇〇年三月三十一日，對中小型企業特別信貸計劃作出的保證為 49.27 億元。

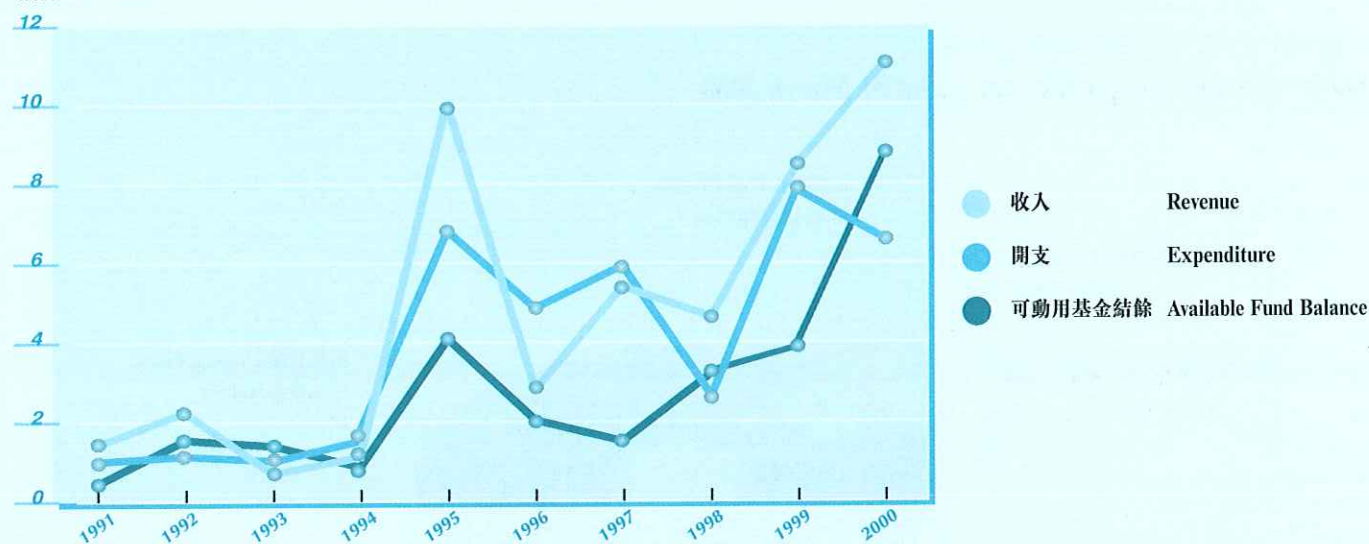
8. Contingent Liabilities

As at 31 March 2000, the amount of guarantees provided under the special finance scheme for small and medium enterprises was \$4,927 million.

一九九一至二〇〇〇年度的收入、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



貸款基金 Loan Fund

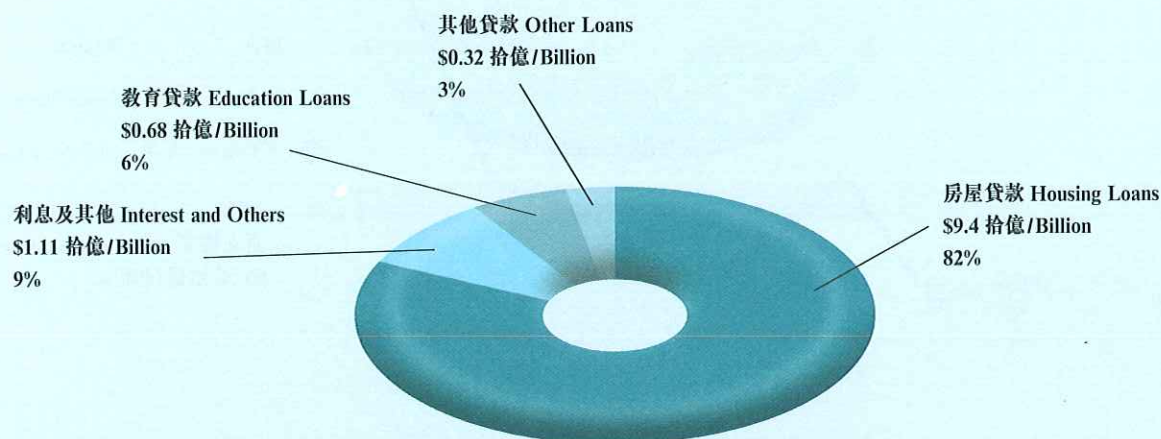
9. 收入

9. Revenue

	2000		1999	
	原來預算 Original Estimate \$'000	實際數額 Actual \$'000	實際數額 Actual \$'000	
貸款償還：				Loan repayments：
房屋貸款	8,717,955	9,403,942	1,191,830	Housing loans
教育貸款	631,538	677,867	490,993	Education loans
其他貸款	1,725,422	320,605	117,162	Other loans
	11,074,915	10,402,414	1,799,985	
利息：				Interest：
貸款	860,852	886,439	584,898	Loans
存款及銀行結餘	131,000	223,591	146,178	Deposits and bank balances
過期償還貸款的附加費	1,667	2,500	1,838	Surcharges on overdue loan repayments
從政府一般收入轉撥的款項	2,000,000	-	6,000,000	Appropriation from General Revenue
其他	-	2	1	Others
	<u>14,068,434</u>	<u>11,514,946</u>	<u>8,532,900</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



收入總額 Total Revenue
\$11.51 拾億/Billion

貸款基金 Loan 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
貸款：			
房屋貸款	6,339,494	5,066,001	5,757,137
教育貸款	1,950,402	978,904	1,287,217
其他貸款	2,353,774	534,782	811,504
	10,643,670	6,579,687	7,855,858
其他	-	7	-
額外承擔	248,300	-	-
	<u>10,891,970</u>	<u>6,579,694</u>	<u>7,855,858</u>

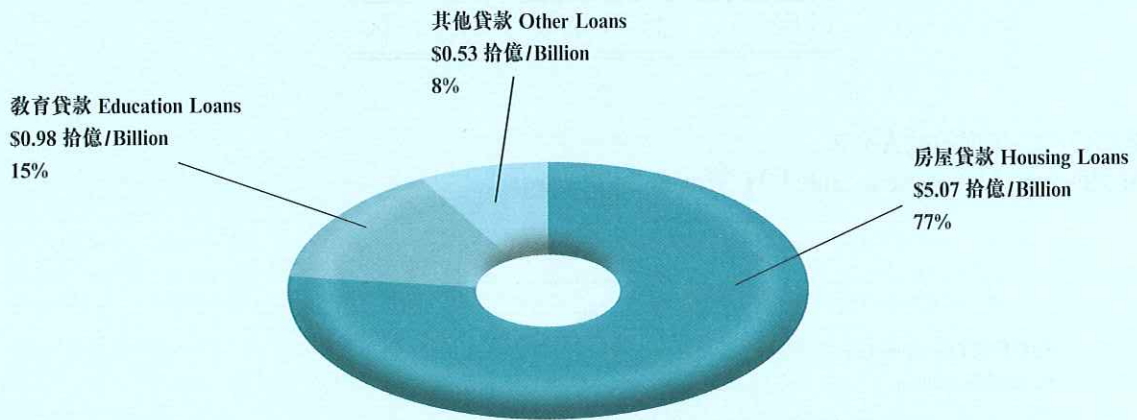
Loan payments :

Housing loans
Education loans
Other loans

Others

Additional commitments

一九九九至二〇〇〇年度的開支分析 Analysis of Expenditure for the year ended 31 March 2000



開支總額 Total Expenditure
\$6.58 拾億 / Billion

貸款基金 Loan Fund

11. 其他現金轉動

下列是收支以外其他現金轉動的項目。

11. Other Cash Movements

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

	2000 \$'000	1999 \$'000	
收入淨額：			Net receipts：
增加暫收款項	409	181	Increase in deposits
支出淨額：			Net payments：
增加在外匯基金的投資	(4,933,949)	(671,300)	Increase in investments with the Exchange Fund
	<u>(4,933,540)</u>	<u>(671,119)</u>	

公務員退休金儲備基金

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 63 頁至第 66 頁的財務報表，該等財務報表根據第 65 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

Civil Service Pension Reserve Fund

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

I have examined and audited the financial statements on pages 63 to 66 which have been prepared under the accounting policy set out on page 65.

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公務員退休金儲備基金的具體情況、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公務員退休金儲備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 Civil Service Pension Reserve 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 Civil Service Pension Reserve 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

公務員退休金儲備基金 Civil Service Pension Reserve 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>11,138,564</u>	<u>10,122,878</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		10,122,878	9,032,041	Balance at 1 April 1999
年內盈餘		<u>1,015,686</u>	<u>1,090,837</u>	Surplus for the year
2000年3月31日結餘		<u>11,138,564</u>	<u>10,122,878</u>	Balance at 31 March 2000

隨附註釋1至5亦為上述帳目的一部分。

The accompanying Notes 1 to 5 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

公務員退休金儲備基金 Civil Service Pension Reserve 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	1,015,686	1,090,837	Revenue
開支		-	-	Expenditure
年內盈餘		1,015,686	1,090,837	Surplus for the year
其他現金轉動	5	(1,015,686)	(1,090,837)	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5亦為上述帳目的一部分。

The accompanying Notes 1 to 5 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

公務員退休金儲備基金 Civil Service Pension Reserve Fund

帳項註釋

1. 目的及立法

公務員退休金儲備基金的目的，是當萬一政府未能自政府一般收入支付公務員退休金時，用以支付有關款項。本基金是按照立法局於一九九五年一月二十五日根據《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」)，在一九九五年一月二十七日設立。

2. 會計政策

公務員退休金儲備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(f)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10.44億元。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11.30億元。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1.14億元。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10.16億元。這些投資在二〇〇〇年三月三十一日的市值為113.14億元。

NOTES ON THE ACCOUNTS

1. Purpose and Legislation

The Civil Service Pension Reserve Fund is intended to meet payment of civil service pensions in the most unlikely event that the Government cannot meet such liabilities from the General Revenue. It was established with effect from 27 January 1995 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 25 January 1995.

2. Accounting Policy

The accounts of the Civil Service Pension Reserve 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 (f) 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 \$1,044 million. The investment return for the year ended 31 December 1999 on the Investments with the Exchange Fund was \$1,130 million. The value of these investments fell by \$114 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 \$1,016 million. As at 31 March 2000, the market value of these investments was \$11,314 million.

公務員退休金儲備基金 Civil Service Pension Reserve 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	554,000	1,015,686	1,090,837	Investment income

5. 其他現金轉動

下列是收支以外其他現金轉動的項目。

5. 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			Increase in investments with the Exchange Fund
	1,015,686	1,090,837	

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

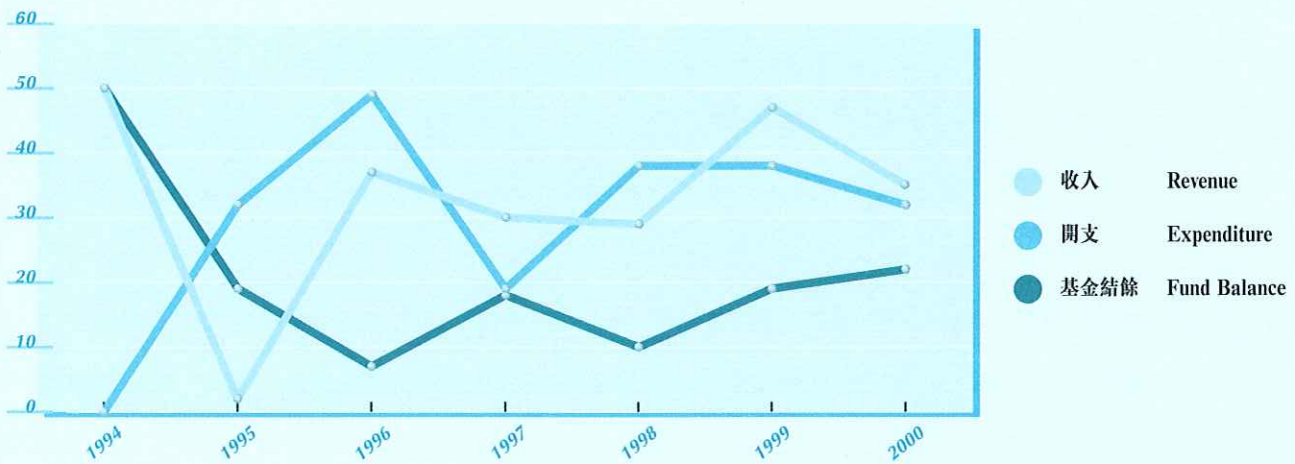
These are transactions relating to cash movements other than revenue or expenditure.

	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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土地基金

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 77 頁至第 82 頁的財務報表，該等財務報表根據第 80 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

Land Fund

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

I have examined and audited the financial statements on pages 77 to 82 which have been prepared under the accounting policies set out on page 80.

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土地基金的具體情況、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土地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 Land 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 Land 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

土地基金 Land 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>234,546,083</u>	<u>213,158,644</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		213,158,644	203,077,822	Balance at 1 April 1999
據香港金融管理局所報投資淨值的增加		-	8,305,097	Increase in net worth of investments reported by HKMA
年內盈餘		<u>21,387,439</u>	<u>1,775,725</u>	Surplus for the year
2000年3月31日結餘		<u>234,546,083</u>	<u>213,158,644</u>	Balance at 31 March 2000

隨附註釋1至5亦為上述帳目的一部分。

The accompanying Notes 1 to 5 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

土地基金 Land 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	21,387,439	1,775,725	Revenue
開支		-	-	Expenditure
年內盈餘		21,387,439	1,775,725	Surplus for the year
其他現金轉動	5	(21,387,439)	(1,775,725)	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5亦為上述帳目的一部分。

The accompanying Notes 1 to 5 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

土地基金 Land Fund

帳項註釋

1. 目的及立法

在一九九七年七月成立的土地基金旨在把香港特別行政區政府土地基金前受託人所持有的投資項目，正式撥入政府帳目內。根據聯合聲明附件 III 第 6 款的規定，受託人自一九八五年五月二十七日起，獲得本港賣地收入 (在扣除開發土地平均成本的款項後) 的一半。一九九七年七月，前臨時立法會根據《公共財政條例》(第 2 章) 第 29(1) 條通過決議 (以下簡稱為「決議」)，在一九九七年七月一日成立該基金。香港金融管理局 (金管局) 獲財政司司長指示，負責管理土地基金資產的投資，直至政府就土地基金資產的長遠管理和運用作出決定為止。

NOTES ON THE ACCOUNTS

1. Purpose and Legislation

The Land Fund was established in July 1997 to enable the investments held by the former Trustees of the Hong Kong Special Administrative Region Government Land Fund to be formally brought into the Government's accounts. The Trustees had received 50% of the proceeds of land sales in Hong Kong, net of the average cost of land production, since 27 May 1985 in accordance with paragraph 6 in Annex III to the Joint Declaration. The Fund was set up with effect from 1 July 1997 by a Resolution (hereinafter referred to as the Resolution) passed by the then Provisional Legislative Council under section 29(1) of the Public Finance Ordinance (Cap. 2) in July 1997. Pending a decision by the Government on the long-term management and use of the Land Fund's assets, the Hong Kong Monetary Authority (hereinafter referred to as HKMA) has been directed by the Financial Secretary to manage the investment of the Fund's assets.

土地基金 Land Fund

2. 會計政策

- (i) 土地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。
- (ii) 在一九九七年七月一日至一九九八年十月三十一日，這基金的資產是由金管局以獨立投資組合形式管理，而金管局所賺得的款項，不論是利息、股息、已出售投資的利潤等，都用來再投資。因此，政府並無收入或支出，而金管局代表此基金在這段期間進行投資活動所帶來的財政增益，亦即其投資組合總值的增加，已反映在此基金的結餘，亦由此記入政府的帳目內。
- (iii) 由一九九八年十一月一日起，該基金的資產與外匯基金的資產合併，並由該日起享有相同的投資回報率。有關的投資收入則作收入處理。

2. Accounting Policies

- (i) The accounts of the Land Fund are kept on a cash basis. Transactions are recorded when moneys are received or paid.
- (ii) From 1 July 1997 to 31 October 1998, the assets of the Fund were managed by the HKMA as a separate portfolio and all moneys received by the HKMA in the form of interest, dividends, profits on disposal etc., were reinvested. The Government thus had no receipts or payments and the financial consequences of the HKMA's investment activities on behalf of the Fund during that period were brought into the Government's accounts by increasing the Fund's balance in accordance with the increase in the total value of the Fund's investment portfolio.
- (iii) With effect from 1 November 1998, the assets of the Fund have been merged with those of the Exchange Fund and share the same rate of investment return as from that date. The income received on the investments is treated as receipts.

土地基金 Land Fund

3. 在外匯基金的投資

指根據決議第7段所持有的投資。根據一九九八年十一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17.8億元。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237.8億元。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23.9億元。香港特別行政區政府與金管局新訂的協議規定，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213.9億元。這些投資在二〇〇〇年三月三十一日的市值為2,382.4億元。

3. Investments with the Exchange Fund

These are investments made under paragraph 7 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 November 1998 to 31 December 1998, was \$1.78 billion. The investment return for the year ended 31 December 1999 on the Investments with the Exchange Fund was \$23.78 billion. The value of these investments fell by \$2.39 billion 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 HKMA 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 \$21.39 billion. As at 31 March 2000, the market value of these investments was \$238.24 billion.

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	11,659,000	21,387,439	1,775,725	Investment income

創新及科技基金

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 85 頁至第 89 頁的財務報表，該等財務報表根據第 87 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

Innovation and Technology Fund

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

I have examined and audited the financial statements on pages 85 to 89 which have been prepared under the accounting policy set out on page 87.

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創新及科技基金的具體情況、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創新及科技基金在二零零零年三月三十一日的資產負債情況及一九九九年六月三十日至二零零零年三月三十一日期間的收支帳目，並已按照《公共財政條例》及《核數條例》第 11(1) 條適當擬備。

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 Innovation and Technology 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 Innovation and Technology Fund as at 31 March 2000 and the receipts and payments for the period from 30 June 1999 to 31 March 2000 and have been properly prepared in accordance with the Public Finance Ordinance and section 11(1) of the Audit Ordinance.

審計署署長

陳 彥 達



香港審計署

二零零零年十月十二日

Dominic Y T Chan

Director of Audit



Audit Commission

Hong Kong

12 October 2000

創新及科技基金 Innovation and Technology 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	
資產			Assets
在外匯基金的投資	3	<u>5,008,051</u>	Investments with the Exchange Fund
上列項目代表：			Representing :
基金結餘			Fund Balance
1999年6月30日結餘		-	Balance at 30 June 1999
期內盈餘		<u>5,008,051</u>	Surplus for the period
2000年3月31日結餘		<u>5,008,051</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

創新及科技基金 Innovation and Technology Fund

1999年6月30日(基金設立的日期)
至2000年3月31日收支表

STATEMENT OF RECEIPTS
AND PAYMENTS FOR THE
PERIOD 30 JUNE 1999 (DATE
OF ESTABLISHMENT OF THE
FUND) TO 31 MARCH 2000

	註釋 Note	2000 \$'000	
1999年6月30日現金及銀行結餘		-	Cash and bank balances at 30 June 1999
收入	4	5,192,541	Revenue
開支	5	(184,490)	Expenditure
期內盈餘		5,008,051	Surplus for the period
其他現金轉動	6	(5,008,051)	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

創新及科技基金 Innovation and Technology Fund

帳項註釋

1. 目的及立法

創新及科技基金提供資金予有助提高製造及服務業的創新及科技水平和有助製造及服務業的升級及發展的項目。本基金是按照立法會於一九九九年六月三十日根據《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

創新及科技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6段所持有的投資及存款：

	2000	
	\$'000	
投資	4,988,959	Investments
(在二〇〇〇年三月三十一日的 市值：50.67 億元)		(market value as at 31.3.2000 : \$5,067 million)
存款	19,092	Deposits
	<u>5,008,051</u>	

NOTES ON THE ACCOUNTS

1. Purpose and Legislation

The Innovation and Technology Fund finances projects that contribute to innovation and technology upgrading in the manufacturing and service industries, as well as those that contribute to the upgrading and development of the manufacturing and service industries. It was established with effect from 30 June 1999 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 Innovation and Technology 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 and deposits held under paragraph 6 of the Resolution :

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3. 在外匯基金的投資 (續)

一九九九年六月三十日至十二月三十一日在外匯基金的投資收益為 2.43 億元。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 0.51 億元。香港特別行政區政府與香港金融管理局所訂的協議規定，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，一九九九年六月三十日至二〇〇〇年三月三十一日在外匯基金的投資所得利息為 1.92 億元。

3. Investments with the Exchange Fund (Continued)

The investment return for the period from 30 June 1999 to 31 December 1999 on the Investments with the Exchange Fund was \$243 million. The value of these investments fell by \$51 million during the period from 1 January 2000 to 29 February 2000. An 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 period from 30 June 1999 to 31 March 2000 was \$192 million.

4. 收入

4. Revenue

	2000		
	原來預算 Original Estimate \$'000	實際數額 Actual \$'000	
投資收入	-	192,541	Investment income
從政府一般收入轉撥的款項	-	5,000,000	Appropriation from General Revenue
	-	5,192,541	

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5. 開支

5. Expenditure

	2000		
	原來預算 Original Estimate \$'000	實際數額 Actual \$'000	
補助金	-	<u>184,490</u>	Grants

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	
支出淨額：		Net payments :
增加在外匯基金的投資	<u>5,008,051</u>	Increase in investments with the Exchange Fund