

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 29 頁至第 37 頁的財務報表，該等財務報表根據第 31 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 29 to 37 which have been prepared under the accounting policies set out on page 31.

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二零零一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
二零零一年十月十五日


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 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 2001 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
15 October 2001

基本工程儲備基金 Capital Works Reserve Fund

2001年3月31日資產負債表

STATEMENT OF ASSETS
AND LIABILITIES AS AT
31 MARCH 2001

	註釋 Note	2001 \$'000	2000 \$'000	
資產				
在外匯基金的投資	3	32,394,800	37,081,813	Investments with the Exchange Fund
銀行存款	4	10,000	20,000	Deposits with banks
現金及銀行結餘		30,830	40,408	Cash and bank balances
暫支款項	5	127,503	128,327	Advances
		32,563,133	37,270,548	
負債				
暫收款項	6	(1,392,048)	(1,245,023)	Deposits
		31,171,085	36,025,525	
上列項目代表：				
基金結餘				
2000年4月1日結餘		36,025,525	31,404,923	Balance at 1 April 2000
年內(虧絀)/盈餘		(4,393,876)	4,620,602	(Deficit)/Surplus for the year
在外匯基金的投資的虧損	3	(460,564)	-	Loss in Investments with the Exchange Fund
		31,171,085	36,025,525	Balance at 31 March 2001

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
2001年8月2日

SHUM Man-to
Director of Accounting Services
2 August 2001

基本工程儲備基金 Capital Works Reserve Fund

2000年4月1日至2001年3月31日
收支表

STATEMENT OF RECEIPTS
AND PAYMENTS FOR THE
YEAR ENDED 31 MARCH 2001

	註釋 Note	2001 \$'000	2000 \$'000	
2000年4月1日現金及銀行結餘		40,408	32,757	Cash and bank balances at 1 April 2000
收入	7	32,182,590	39,110,692	Revenue
開支	8	(36,576,466)	(34,490,090)	Expenditure
年內(虧絀)/盈餘		(4,393,876)	4,620,602	(Deficit)/Surplus for the year
其他現金轉動	9	4,384,298	(4,612,951)	Other cash movements
2001年3月31日現金及銀行結餘		<u>30,830</u>	<u>40,408</u>	Cash and bank balances at 31 March 2001

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
2001年8月2日

SHUM Man-to
Director of Accounting Services
2 August 2001

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 Policies

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：

	2001 \$'000
投資	32,208,517
(在二〇〇一年三月三十一日的 市值：322.1 億元)	
存款	186,283
	<u>32,394,800</u>

(i) 在外匯基金的投資總值已計及該等投資的市值在二〇〇一年一月一日至三月三十一日期間縮減 4.6 億元。

(ii) 根據其與香港金融管理局訂立的協議，香港特別行政區政府在二〇〇〇至〇一年度就在外匯基金的投資所得的利息為 23.3 億元，當中包括在二〇〇〇年一月一日至十二月三十一日一年內為數 19.8 億元的投資回報，以及外匯基金先前保留了在一九九九年的部分投資回報共 3.5 億元的款項。

3. Investments with the Exchange Fund

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

	2000 \$'000	
投資	36,288,082	Investments
(market value as at 31.3.2001: \$32.21 billion)		
存款	793,731	Deposits
	<u>37,081,813</u>	

(i) The value of *Investments with the Exchange Fund* has taken into account the diminution of \$0.46 billion in the market value of these investments during the period from 1 January 2001 to 31 March 2001.

(ii) For the year ended 31 March 2001, interest received by the Government of the Hong Kong Special Administrative Region on *Investments with the Exchange Fund* was \$2.33 billion, composed of an investment return of \$1.98 billion for the year ended 31 December 2000 and an amount of \$0.35 billion previously held by the Exchange Fund for the year ended 31 December 1999 in accordance with an agreement between the Government and the Hong Kong Monetary Authority.

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:

	2001 \$'000	2000 \$'000	
工程合約保留金	856,539	769,071	Contract retentions
其他	535,509	475,952	Others
	<u>1,392,048</u>	<u>1,245,023</u>	

基本工程儲備基金 Capital Works Reserve Fund

7. 收入

7. Revenue

	2001		2000	
	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	20,244,000	15,646,900	10,364,902	Sales by public auction and tender
私人協約方式批地	7,465,300	8,107,873	10,452,982	Private treaty grants
修訂現行土地契約、換地 及續訂土地契約	14,439,867	5,596,413	13,805,739	Modification of existing leases, exchanges and extensions
就短期豁免書而收到的費用	200,680	179,529	186,003	Fees received in respect of short term waivers
	42,349,847	29,530,715	34,809,626	
投資收入	2,457,000	2,483,006	3,647,027	Investment income
其他收入：				Other revenue：
從地鐵有限公司及機場 管理局收回的款項	72,160	23,230	154,873	Recovery from MTR Corporation Ltd. and Airport Authority
從郵政署營運基金收回的 款項	103,000	60,000	300,000	Recovery from Post Office Trading Fund
捐款及其他	28,628	85,639	199,166	Donations and others
	203,788	168,869	654,039	
	<u>45,010,635</u>	<u>32,182,590</u>	<u>39,110,692</u>	

基本工程儲備基金 Capital Works Reserve Fund

8. 開支

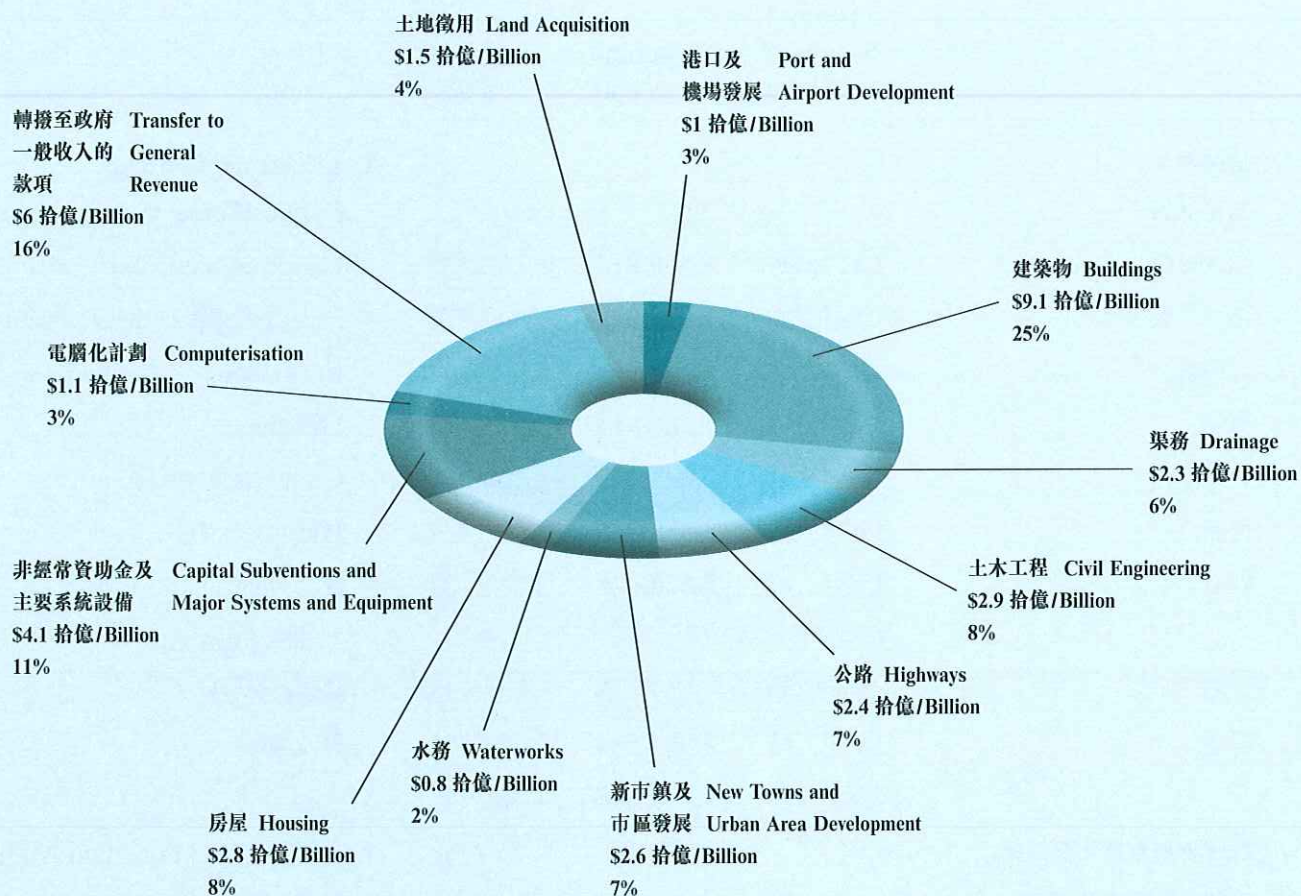
8. Expenditure

	2001		2000	
	原來預算 Original Estimate \$'000	實際數額 Actual \$'000	實際數額 Actual \$'000	
土地徵用及 工務計劃：				Land Acquisition and Public Works Programme：
土地徵用	2,814,400	1,450,874	2,162,515	Land acquisition
港口及機場發展	891,500	1,008,615	1,407,270	Port and airport development
建築物	9,904,881	9,148,294	8,036,903	Buildings
渠務	2,254,204	2,266,814	2,510,407	Drainage
土木工程	2,886,131	2,887,471	1,428,814	Civil engineering
公路	2,478,148	2,358,818	2,500,379	Highways
新市鎮及市區發展	2,781,243	2,628,075	2,612,307	New towns and urban area development
水務	859,350	819,773	938,995	Waterworks
房屋	2,657,013	2,821,504	2,764,156	Housing
	27,526,870	25,390,238	24,361,746	
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	5,791,700	4,081,876	4,214,410	Capital subventions and major systems and equipment
電腦化計劃	1,295,069	1,097,524	898,018	Computerisation
	7,086,769	5,179,400	5,112,428	
轉撥至政府一般收入的款項	10,000,000	6,000,000	5,000,000	Transfer to General Revenue
其他支出：				Other payments：
退還多繳地價	-	6,828	15,916	Refund of overpayment of land premium
額外承擔	264,141	-	-	Additional commitments
	<u>44,877,780</u>	<u>36,576,466</u>	<u>34,490,090</u>	

基本工程儲備基金 Capital Works Reserve Fund

二〇〇〇至〇一年度的開支分析

Analysis of Expenditure for the year ended 31 March 2001



開支總額 Total Expenditure
\$36.6 拾億/Billion

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.

	2001 \$'000	2000 \$'000	
收入淨額：			Net receipts :
增加暫收款項	147,025	63,588	Increase in deposits
減少在外匯基金的投資	4,226,449	-	Reduction in investments with the Exchange Fund
減少銀行存款	10,000	-	Reduction in deposits with banks
減少暫支款項	824	-	Reduction in advances
	4,384,298	63,588	
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
增加暫支款項	-	(81,132)	Increase in advances
	-	(4,676,539)	
	4,384,298	(4,612,951)	

一九九二至二〇〇一各年度的收入、開支及基金結餘

Revenue, Expenditure and Fund Balance for the years ended 31 March 1992 to 2001

拾億元 / \$Billion



REVENUE

1907-1908

Item	1907-1908	1906-1907
General Fund	1,000,000	950,000
Special Funds	500,000	450,000
State Aid	2,000,000	1,800,000
Federal Aid	1,000,000	900,000
Local Contributions	500,000	450,000
Interest	100,000	100,000
Other	50,000	50,000
Total	5,150,000	4,600,000

EXPENDITURES

Item	1907-1908	1906-1907
Salaries	2,500,000	2,300,000
Operating Expenses	1,500,000	1,400,000
Capital Expenditures	1,000,000	900,000
Interest	100,000	100,000
Other	50,000	50,000
Total	5,650,000	5,150,000