



審計署署長報告書  
二零零零至零一年度  
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 2001*

二零零一年十月  
*October 2001*

審 計 署 署 長  
之  
二 零 零 零 至 零 一 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 2001

## 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 2001

主席：

Madam,

我已就審核香港特別行政區政府二零零零至零一年度帳目的詳情，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 2001, 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

二零零一年十月三十日

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



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### 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 26 頁的財務報表，該等財務報表根據第 12 頁及第 13 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 26 which have been prepared under the accounting policies set out on pages 12 and 13.

### 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 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 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

# 政府一般收入帳目 General Revenue Account

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	
<b>資產</b>				
在外匯基金的投資	3	132,073,727	148,223,342	Investments with the Exchange Fund
銀行存款	4	1,567,524	670,225	Deposits with banks
現金及銀行結餘	5	1,367,225	1,757,285	Cash and bank balances
暫支款項	6	3,311,273	3,771,257	Advances
暫記帳	7	129,951	146,346	Suspense Accounts
	8	138,449,700	154,568,455	
<b>負債</b>				
暫收款項	9	(8,378,666)	(9,044,940)	Deposits
暫記帳	7	(136,991)	(136,430)	Suspense Accounts
	10	(8,515,657)	(9,181,370)	
		<u>129,934,043</u>	<u>145,387,085</u>	
<b>上列項目代表：</b>				
<b>政府一般收入結餘</b>				
2000年4月1日結餘		145,387,085	174,560,654	Balance at 1 April 2000
年內虧絀		(13,446,150)	(29,173,569)	Deficit for the year
在外匯基金的投資的虧損	3	(2,006,892)	—	Loss in Investments with the Exchange Fund
2001年3月31日結餘	11	<u>129,934,043</u>	<u>145,387,085</u>	Balance at 31 March 2001

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  
2001年8月2日

SHUM Man-to  
Director of Accounting Services  
2 August 2001



# 政府一般收入帳目 General Revenue Account

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		1,757,285	2,366,937	Cash and bank balances at 1 April 2000
收入	12	178,734,268	162,104,739	Revenue
開支	13	(192,180,418)	(191,278,308)	Expenditure
年內虧絀		(13,446,150)	(29,173,569)	Deficit for the year
其他現金轉動	14	13,056,090	28,563,917	Other cash movements
2001年3月31日現金及銀行結餘		<u>1,367,225</u>	<u>1,757,285</u>	Cash and bank balances at 31 March 2001

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  
2001年8月2日

SHUM Man-to  
Director of Accounting Services  
2 August 2001

# 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和有關事宜，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，或有負債是指：

(a) 由已發生的事故而導致可能產生的責任，而這些責任會否產生則須視乎日後會否發生一宗或多宗不能全受政府控制的未確定事件而定；或

(b) 由已發生的事故而產生的責任，但這些責任未能確認是因為：

- 履行這些責任時要付出包含經濟效益的資源的可能性不大；或
- 涉及這些責任的金額不能可靠地釐定。

(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) a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Government; or

(b) a present obligation that arises from past events but is not recognised because:

- it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation; or
- the amount of the obligation cannot be measured with sufficient reliability.

(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

# 政府一般收入帳目 General Revenue Account

## 2. 會計政策 (續)

### 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：

	2001 \$'000
投資	130,802,237
(在二〇〇一年三月三十一日的 市值：1,308 億元)	
存款	1,271,490
	<u>132,073,727</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 20.1 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 64.9 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 50.9 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 14 億元的款項。

## 2. Accounting Policies (Continued)

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.

### 3. Investments with the Exchange Fund

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

	2000 \$'000	
146,513,949		Investments
		(market value as at 31.3.2001: \$130.8 billion)
1,709,393		Deposits
148,223,342		

(i) The value of *Investments with the Exchange Fund* has taken into account the diminution of \$2.01 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 \$6.49 billion, composed of an investment return of \$5.09 billion for the year ended 31 December 2000 and an amount of \$1.4 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.

# 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：

	2001 \$'000	2000 \$'000	
港元	1,445,680	526,582	Hong Kong dollars
外幣	121,844	143,643	Foreign currencies
	<u>1,567,524</u>	<u>670,225</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：

	2001 \$'000	2000 \$'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	865,621	1,007,114	Advances to Government officers
代政府部門以外其他公共機構及營運基金支付的款項	511,634	526,476	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))	295,010	227,033	Advances for Tsing Ma Control Area (see (ii) below)
可向九廣鐵路公司收回為西鐵工程支付的款項	254,795	624,555	Payments for the West Rail project to be reimbursed by the Kowloon-Canton Railway Corporation
其他	222,222	224,088	Others
	<u>3,311,273</u>	<u>3,771,257</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:

## 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。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，由於再獲得資金的機會渺茫，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。

在二〇〇〇至〇一財政年度，香港特別行政區政府繼續要求專員署償還尚欠的暫支款項，並呼籲國際社會向專員署捐助指定撥給香港的款項。至今，我們仍未收到任何還款或捐款。

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). 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.

During the financial year 2000-01, the Government of the HKSAR continued to pursue the repayment of the outstanding advances from the UNHCR and to appeal to international community to make donations to the UNHCR earmarked for such purpose. So far, we have not received any repayments or donations.

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帳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帳提供款項支付。此暫支帳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：

	2001 \$'000	2000 \$'000
<b>資產：</b>		
政府物料供應處— 未編配物料	61,615	63,878
水務署—物料	51,625	67,085
懲教工業	16,711	15,383
	<b>129,951</b>	<b>146,346</b>
<b>負債：</b>		
特別硬幣	(123,244)	(121,980)
財政司司長法團	(13,747)	(14,450)
	<b>(136,991)</b>	<b>(136,430)</b>
結餘淨額	<b>(7,040)</b>	<b>9,916</b>

## 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:

	2001 \$'000	2000 \$'000
<b>Assets :</b>		
Government Supplies Department— Unallocated Stores	61,615	63,878
Water Supplies Department—Stores	51,625	67,085
Correctional Services Industries	16,711	15,383
	<b>129,951</b>	<b>146,346</b>
<b>Liabilities :</b>		
The Special Coin	(123,244)	(121,980)
The Financial Secretary Incorporated	(13,747)	(14,450)
	<b>(136,991)</b>	<b>(136,430)</b>
Net balance	<b>(7,040)</b>	<b>9,916</b>

# 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。

特別硬幣暫記帳的結餘，代表因發行及處理特別及紀念硬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：

	2001 \$'000
給予獲培訓獎學金的政府人員的 免息貸款	<u>20,418</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:

	2000 \$'000	
	<u>23,746</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人或機構收到的款項。這些款項稍後或須發還付款人，或轉撥政府一般收入：

	2001 \$'000	2000 \$'000	
儲稅券	4,432,968	4,984,166	Tax reserve certificates
水務按金	974,334	899,965	Water deposits
租務按金	653,143	616,733	Tenancy deposits
私人工程	620,241	634,718	Private works
法律援助按金	452,425	538,189	Legal aid deposits
多繳稅款	231,768	192,617	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	13,959	172,505	Receipts on behalf of non- departmental public bodies and trading funds
其他	999,828	1,006,047	Others
	<u>8,378,666</u>	<u>9,044,940</u>	

## 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:

## 10. 負債

下列負債並未載列於資產負債表內：

	2001 \$'000	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>89,471</u>	<u>73,327</u>	Outstanding promissory notes issued to the Asian Development Bank in respect of contributions to the Asian Development Fund

## 10. Liabilities

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

# 政府一般收入帳目 General Revenue Account

## 11. 或有負債

下列為或有負債，括號內指二〇〇一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 (88.89 億元)；及
- (ii) 訴訟 (47.88 億元)。

## 12. 收入

按下開總目列出：

總目	2001		高/(低)於預算 Over/(Under) the Estimate \$'000	差異 Variance %	2000		Head
	原來預算 Original Estimate \$'000	實際數額 Actual \$'000			實際數額 Actual \$'000		
1 應課稅品稅項	7,579,032	7,293,458	(285,574)	(3.8)	7,377,196	Duties	
2 一般差餉	13,910,000	14,428,229	518,229	3.7	7,132,256	General Rates	
3 內部稅收	91,776,000	99,673,684	7,897,684	8.6	93,017,889	Internal Revenue	
4 車輛稅	2,809,620	3,025,308	215,688	7.7	2,612,763	Motor Vehicle Taxes	
5 罰款、沒收及罰金	1,111,031	1,060,907	(50,124)	(4.5)	1,092,890	Fines, Forfeitures and Penalties	
6 專利稅及特權稅	1,908,225	1,766,710	(141,515)	(7.4)	1,577,102	Royalties and Concessions	
7 物業及投資	34,528,798	26,542,301	(7,986,497)	(23.1)	23,016,342	Properties and Investments	
9 貸款、償款、 供款及其他收入	14,435,839	10,673,954	(3,761,885)	(26.1)	12,056,313	Loans, Reimbursements, Contributions and Other Receipts	
10 公用事業	3,291,137	3,296,731	5,594	0.2	3,326,167	Utilities	
11 各項收費	11,385,490	10,972,986	(412,504)	(3.6)	10,895,821	Fees and Charges	
總額	182,735,172	178,734,268	(4,000,904)#	(2.2)	162,104,739	Total	
# 細目：						# Breakdown:	
超出總額			8,637,195			Total excess	
不足總額			(12,638,099)			Total shortfall	
不足淨額			(4,000,904)			Net shortfall	

## 11. Contingent Liabilities

There are contingent liabilities as listed below, with the maximum amount of each liability as at 31 March 2001 indicated in brackets:

- (i) Guarantee to the Hong Kong Export Credit Insurance Corporation for liabilities under contracts of insurance (\$8,889 million); and
- (ii) Litigation (\$4,788 million).

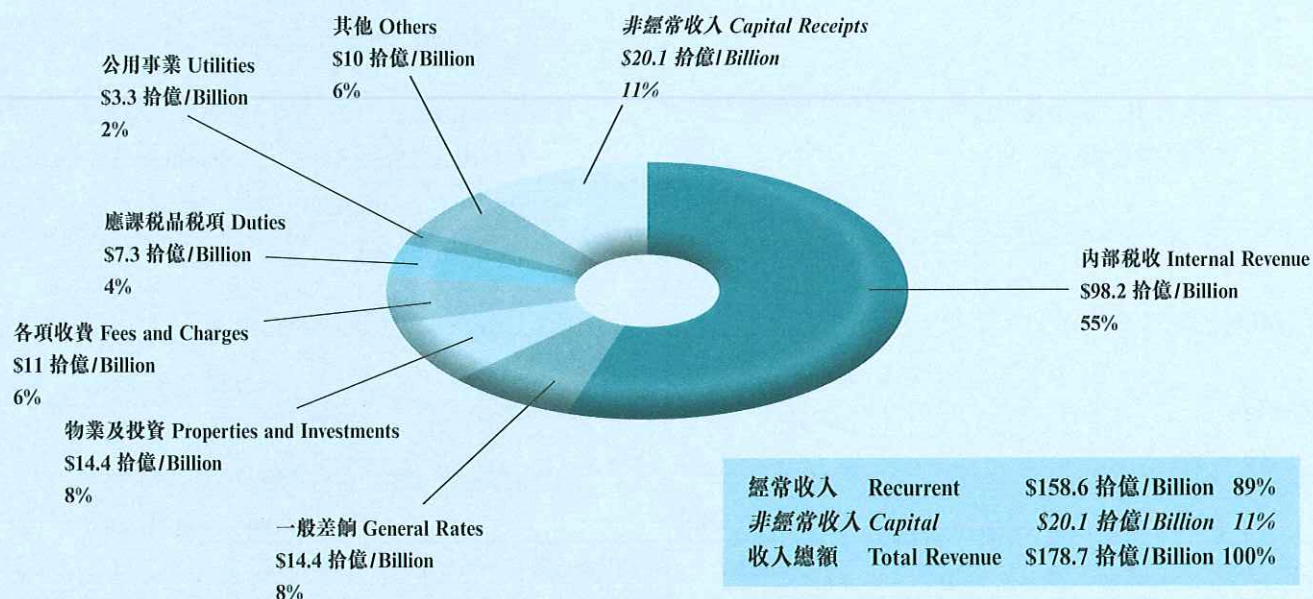
## 12. Revenue

Analysis of total revenue by Head:

# 政府一般收入帳目 General Revenue Account

二〇〇〇至〇一年度的收入分析

Analysis of Revenue for the year ended 31 March 2001



## 13. 開支

按下開總目列出：

## 13. Expenditure

Analysis of total expenditure by Head :

總目	2001				2000		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	53,841	49,753	(4,088)	(7.6)	52,585	Chief Executive's Office	
22 漁農自然護理署	743,022	694,700	(48,322)	(6.5)	715,791	Agriculture, Fisheries and Conservation Department	
25 建築署	1,652,699	1,557,809	(94,890)	(5.7)	1,458,936	Architectural Services Department	
24 審計署	132,042	126,006	(6,036)	(4.6)	124,632	Audit Commission	
23 醫療輔助隊	62,927	63,564	637	1.0	62,924	Auxiliary Medical Service	
82 屋宇署	544,983	529,713	(15,270)	(2.8)	479,967	Buildings Department	
26 政府統計處	623,376	568,396	(54,980)	(8.8)	527,479	Census and Statistics Department	
27 民眾安全服務處	78,058	78,131	73	0.1	79,428	Civil Aid Service	
28 民航處	721,632	623,077	(98,555)	(13.7)	643,071	Civil Aviation Department	
43 土木工程署	892,108	858,315	(33,793)	(3.8)	886,893	Civil Engineering Department	
29 公務員培訓處	160,058	126,795	(33,263)	(20.8)	129,013	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	2001				2000		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	2,677,764	<b>2,604,043</b>	(73,721)	(2.8)	2,581,475	Correctional Services Department	
31 香港海關	1,993,352	<b>1,930,428</b>	(62,924)	(3.2)	1,808,042	Customs and Excise Department	
37 衛生署	3,446,863	<b>3,295,642</b>	(151,221)	(4.4)	3,345,826	Department of Health	
92 律政司	955,563	<b>885,871</b>	(69,692)	(7.3)	872,438	Department of Justice	
39 渠務署	1,507,953	<b>1,365,984</b>	(141,969)	(9.4)	1,343,875	Drainage Services Department	
40 教育署	29,299,219	<b>28,551,687</b>	(747,532)	(2.6)	26,982,077	Education Department	
42 機電工程署	232,325	<b>228,694</b>	(3,631)	(1.6)	210,351	Electrical and Mechanical Services Department	
44 環境保護署	2,215,540	<b>2,412,459</b>	196,919	8.9	2,065,510	Environmental Protection Department	
45 消防處	3,088,453	<b>2,997,171</b>	(91,282)	(3.0)	2,914,384	Fire Services Department	
49 食物環境衛生署	4,466,542	<b>4,066,887</b>	(399,655)	(8.9)	1,051,288	Food and Environmental Hygiene Department	
46 公務員一般開支	5,330,394	<b>5,022,026</b>	(308,368)	(5.8)	4,899,315	General Expenses of the Civil Service	
166 政府飛行服務隊	189,767	<b>180,537</b>	(9,230)	(4.9)	759,346	Government Flying Service	
48 政府化驗所	238,722	<b>226,923</b>	(11,799)	(4.9)	220,839	Government Laboratory	
50 政府車輛管理處	236,134	<b>207,232</b>	(28,902)	(12.2)	151,513	Government Land Transport Agency	
51 政府產業署	2,144,022	<b>1,853,747</b>	(290,275)	(13.5)	1,996,480	Government Property Agency	
35 政府總部： 駐北京辦事處	57,344	<b>42,569</b>	(14,775)	(25.8)	47,761	Government Secretariat: Beijing Office	
143 政府總部： 公務員事務局	229,010	<b>214,614</b>	(14,396)	(6.3)	210,285	Government Secretariat: Civil Service Bureau	
*152 政府總部： 工商局	97,375	<b>100,122</b>	2,747	2.8	71,590	Government Secretariat: Commerce and Industry Bureau	
144 政府總部： 政制事務局	36,330	<b>32,893</b>	(3,437)	(9.5)	51,477	Government Secretariat: Constitutional Affairs Bureau	
145 政府總部： 經濟局	69,671	<b>75,023</b>	5,352	7.7	61,939	Government Secretariat: Economic Services Bureau	

# 政府一般收入帳目 General Revenue Account

## 13. 開支 (續)

## 13. Expenditure (Continued)

總目	2001				2000		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		
146 政府總部： 教育統籌局	125,013	337,119	212,106	169.7	114,444	Government Secretariat: Education and Manpower Bureau	
154 政府總部： 環境食物局	57,861	50,938	(6,923)	(12.0)	14,288	Government Secretariat: Environment and Food Bureau	
147 政府總部： 庫務局	117,826	118,070	244	0.2	130,201	Government Secretariat: Finance Bureau	
148 政府總部： 財經事務局	162,575	119,099	(43,476)	(26.7)	172,700	Government Secretariat: Financial Services Bureau	
149 政府總部： 衛生福利局	74,842	71,574	(3,268)	(4.4)	74,191	Government Secretariat: Health and Welfare Bureau	
53 政府總部： 民政事務局	277,656	279,162	1,506	0.5	204,251	Government Secretariat: Home Affairs Bureau	
150 政府總部： 房屋局	41,883	40,398	(1,485)	(3.5)	40,364	Government Secretariat: Housing Bureau	
55 政府總部： 資訊科技及 廣播局	128,373	120,227	(8,146)	(6.3)	65,274	Government Secretariat: Information Technology and Broadcasting Bureau	
155 政府總部： 創新科技署	—	134,465	134,465	—	—	Government Secretariat: Innovation and Technology Commission	
142 政府總部： 政務司司長 辦公室及財政司 司長辦公室	359,275	269,352	(89,923)	(25.0)	308,198	Government Secretariat: Offices of the Chief Secretary for Administration and the Financial Secretary	
96 政府總部： 駐海外辦事處	261,710	242,978	(18,732)	(7.2)	226,763	Government Secretariat: Overseas Offices	
56 政府總部： 規劃地政局 及工務局	277,666	256,725	(20,941)	(7.5)	283,729	Government Secretariat: Planning and Lands Bureau and Works Bureau	
151 政府總部： 保安局	118,184	117,239	(945)	(0.8)	99,088	Government Secretariat: Security Bureau	

# 政府一般收入帳目 General Revenue Account

## 13. 開支 (續)

## 13. Expenditure (Continued)

總目	2001				2000		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		
153 政府總部： 運輸局	76,910	<b>78,929</b>	2,019	2.6	86,394	Government Secretariat: Transport Bureau	
58 政府物料供應處	175,538	<b>160,465</b>	(15,073)	(8.6)	159,631	Government Supplies Department	
60 路政署	1,961,816	<b>1,858,627</b>	(103,189)	(5.3)	1,872,384	Highways Department	
63 民政事務總署	1,143,979	<b>1,103,702</b>	(40,277)	(3.5)	1,042,241	Home Affairs Department	
168 香港天文台	222,269	<b>218,186</b>	(4,083)	(1.8)	220,952	Hong Kong Observatory	
122 香港警務處	12,560,017	<b>11,741,268</b>	(818,749)	(6.5)	11,892,318	Hong Kong Police Force	
62 房屋署	486,855	<b>486,855</b>	—	—	511,704	Housing Department	
70 入境事務處	2,149,435	<b>2,055,514</b>	(93,921)	(4.4)	2,071,281	Immigration Department	
72 廉政公署	698,688	<b>693,908</b>	(4,780)	(0.7)	696,899	Independent Commission Against Corruption	
121 投訴警方獨立 監察委員會	14,513	<b>15,325</b>	812	5.6	14,627	Independent Police Complaints Council	
73 工業署(在2000年 7月1日解散)	234,647	<b>37,557</b>	(197,090)	(84.0)	259,843	Industry Department (disestablished on 1.7.2000)	
74 政府新聞處	373,510	<b>385,828</b>	12,318	3.3	375,881	Information Services Department	
47 資訊科技署	668,397	<b>633,741</b>	(34,656)	(5.2)	628,221	Information Technology Services Department	
76 稅務局	1,283,059	<b>1,251,597</b>	(31,462)	(2.5)	1,275,998	Inland Revenue Department	
78 知識產權署	88,276	<b>77,668</b>	(10,608)	(12.0)	78,286	Intellectual Property Department	
79 投資推廣署	—	<b>45,021</b>	45,021	—	—	Invest Hong Kong	
80 司法機構	984,042	<b>939,620</b>	(44,422)	(4.5)	949,152	Judiciary	
90 勞工處	752,051	<b>822,245</b>	70,194	9.3	755,252	Labour Department	
91 地政總署	1,605,149	<b>1,512,507</b>	(92,642)	(5.8)	1,486,029	Lands Department	
94 法律援助署	951,208	<b>706,012</b>	(245,196)	(25.8)	804,591	Legal Aid Department	
112 立法會行政管理 委員會	375,285	<b>353,452</b>	(21,833)	(5.8)	422,044	Legislative Council Commission	
95 康樂及文化事務署	5,093,350	<b>4,561,646</b>	(531,704)	(10.4)	1,087,035	Leisure and Cultural Services Department	

# 政府一般收入帳目 General Revenue Account

## 13. 開支 (續)

## 13. Expenditure (Continued)

總目	2001				2000	
	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
98 管理參議署	67,125	59,328	(7,797)	(11.6)	66,662	Management Services Agency
100 海事處	981,291	922,950	(58,341)	(5.9)	934,689	Marine Department
106 雜項服務	3,103,934	232,399	(2,871,535)	(92.5)	223,818	Miscellaneous Services
114 申訴專員公署	63,906	57,935	(5,971)	(9.3)	54,575	Office of The Ombudsman
115 法定語文事務署	117,242	121,395	4,153	3.5	116,585	Official Languages Agency
116 破產管理署	140,044	121,118	(18,926)	(13.5)	125,360	Official Receiver's Office
120 退休金	9,657,887	9,606,807	(51,080)	(0.5)	8,254,052	Pensions
118 規劃署	443,218	421,113	(22,105)	(5.0)	417,469	Planning Department
130 政府印務局	258,492	216,076	(42,416)	(16.4)	204,113	Printing Department
136 公務員敍用委員會	19,457	18,180	(1,277)	(6.6)	19,708	Public Service Commission
160 香港電台	527,310	525,497	(1,813)	(0.3)	527,343	Radio Television Hong Kong
162 差餉物業估價署	384,009	368,752	(15,257)	(4.0)	367,228	Rating and Valuation Department
163 選舉事務處	405,989	293,658	(112,331)	(27.7)	221,275	Registration and Electoral Office
170 社會福利署	29,466,894	27,504,974	(1,961,920)	(6.7)	26,894,113	Social Welfare Department
174 公務員薪俸及服務 條件常務委員會	14,251	12,719	(1,532)	(10.8)	18,268	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	6,778	7,012	234	3.5	6,419	Standing Committee on Disciplined Services Salaries and Conditions of Service
173 學生資助辦事處	2,105,807	2,074,681	(31,126)	(1.5)	1,832,113	Student Financial Assistance Agency
176 資助金：雜項	304,503	332,779	28,276	9.3	344,745	Subventions: Miscellaneous
177 資助金：非政府部 門的公共機構	32,396,709	32,179,046	(217,663)	(0.7)	31,748,614	Subventions: Non- Departmental Public Bodies
180 影視及娛樂事務 管理處	102,873	91,342	(11,531)	(11.2)	90,469	Television and Entertainment Licensing Authority
110 拓展署	219,601	219,658	57	-	215,981	Territory Development Department
**181 工業貿易署	288,760	279,239	(9,521)	(3.3)	264,679	Trade and Industry Department

# 政府一般收入帳目 General Revenue Account

## 13. 開支 (續)

## 13. Expenditure (Continued)

總目	2001				2000	
	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
186 運輸署	876,500	819,862	(56,638)	(6.5)	836,078	Transport Department
188 庫務署	324,227	301,276	(22,951)	(7.1)	301,241	Treasury
190 大學教育資助 委員會	12,720,597	13,183,254	462,657	3.6	13,781,548	University Grants Committee
194 水務署	5,398,995	5,112,538	(286,457)	(5.3)	5,149,379	Water Supplies Department
	198,475,346	188,551,418	(9,923,928)	(5.0)	178,247,308	
184 轉撥各基金的款項	5,619,000	3,629,000	(1,990,000)	(35.4)	13,031,000	Transfers to Funds
總額	204,094,346	192,180,418	(11,913,928)#	(5.8)	191,278,308	Total
# 細目:						# Breakdown:
超出總額			1,179,790			Total excess
省回總額			(13,093,718)			Total savings
省回淨額			(11,913,928)			Net savings

\* 在二〇〇〇年七月一日，總目 152 —「政府總部：工商局」之英文名稱有改變。

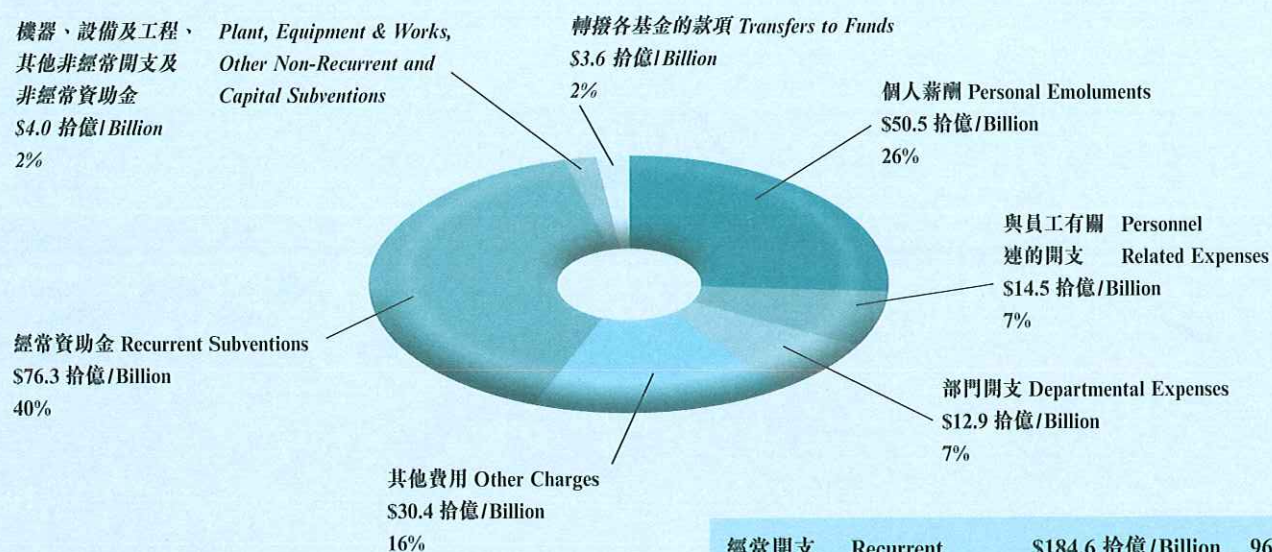
\* Head 152—"Government Secretariat: Trade and Industry Bureau" has been retitled to "Government Secretariat: Commerce and Industry Bureau" with effect from 1 July 2000.

\*\* 在二〇〇〇年七月一日，總目 181 —「貿易署」改稱為「工業貿易署」。

\*\* Head 181—"Trade Department" has been retitled to "Trade and Industry Department" with effect from 1 July 2000.

## 二〇〇〇至〇一年度的開支分析

## Analysis of Expenditure for the year ended 31 March 2001



經常開支 Recurrent	\$184.6 拾億/Billion	96%
非經常開支 Capital	\$7.6 拾億/Billion	4%
開支總額 Total Expenditure	\$192.2 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

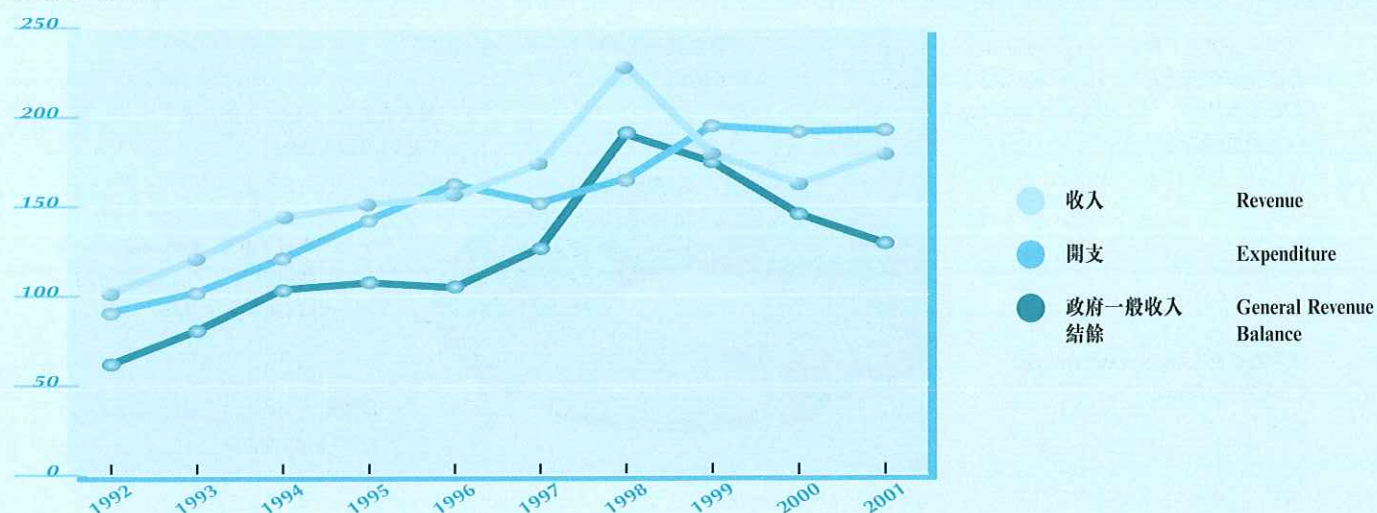
These are transactions relating to cash movements other than revenue or expenditure.

	2001 \$'000	2000 \$'000	
<b>收入淨額：</b>			<b>Net receipts :</b>
減少在外匯基金的投資	14,142,723	27,434,332	Reduction in investments with the Exchange Fund
減少暫支款項	459,984	1,861,436	Reduction in advances
減少暫記帳	16,956	11,866	Reduction in Suspense Accounts
	<b>14,619,663</b>	<b>29,307,634</b>	
<b>支出淨額：</b>			<b>Net payments :</b>
增加銀行存款	(897,299)	(376,228)	Increase in deposits with banks
減少暫收款項	(666,274)	(367,489)	Reduction in deposits
	<b>(1,563,573)</b>	<b>(743,717)</b>	
	<b><u>13,056,090</u></b>	<b><u>28,563,917</u></b>	

一九九二至二〇〇一各年度的收入、開支及政府一般收入結餘

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

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 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	
<b>資產</b>				
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
		<b>32,563,133</b>	<b>37,270,548</b>	
<b>負債</b>				
暫收款項	6	(1,392,048)	(1,245,023)	Deposits
		<b>31,171,085</b>	<b>36,025,525</b>	
<b>上列項目代表：</b>				
<b>基金結餘</b>				
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
		<b>31,171,085</b>	<b>36,025,525</b>	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	
<b>地價收入：</b>				<b>Land premium：</b>
公開拍賣及招標	20,244,000	<b>15,646,900</b>	10,364,902	Sales by public auction and tender
私人協約方式批地	7,465,300	<b>8,107,873</b>	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	<b>5,596,413</b>	13,805,739	Modification of existing leases, exchanges and extensions
就短期豁免書而收到的費用	200,680	<b>179,529</b>	186,003	Fees received in respect of short term waivers
	42,349,847	<b>29,530,715</b>	34,809,626	
<b>投資收入</b>	2,457,000	<b>2,483,006</b>	3,647,027	<b>Investment income</b>
<b>其他收入：</b>				<b>Other revenue：</b>
從地鐵有限公司及機場 管理局收回的款項	72,160	<b>23,230</b>	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	<b>60,000</b>	300,000	Recovery from Post Office Trading Fund
捐款及其他	28,628	<b>85,639</b>	199,166	Donations and others
	203,788	<b>168,869</b>	654,039	
	<u>45,010,635</u>	<u><b>32,182,590</b></u>	<u>39,110,692</u>	

# 基本工程儲備基金 Capital Works Reserve Fund

## 8. 開支

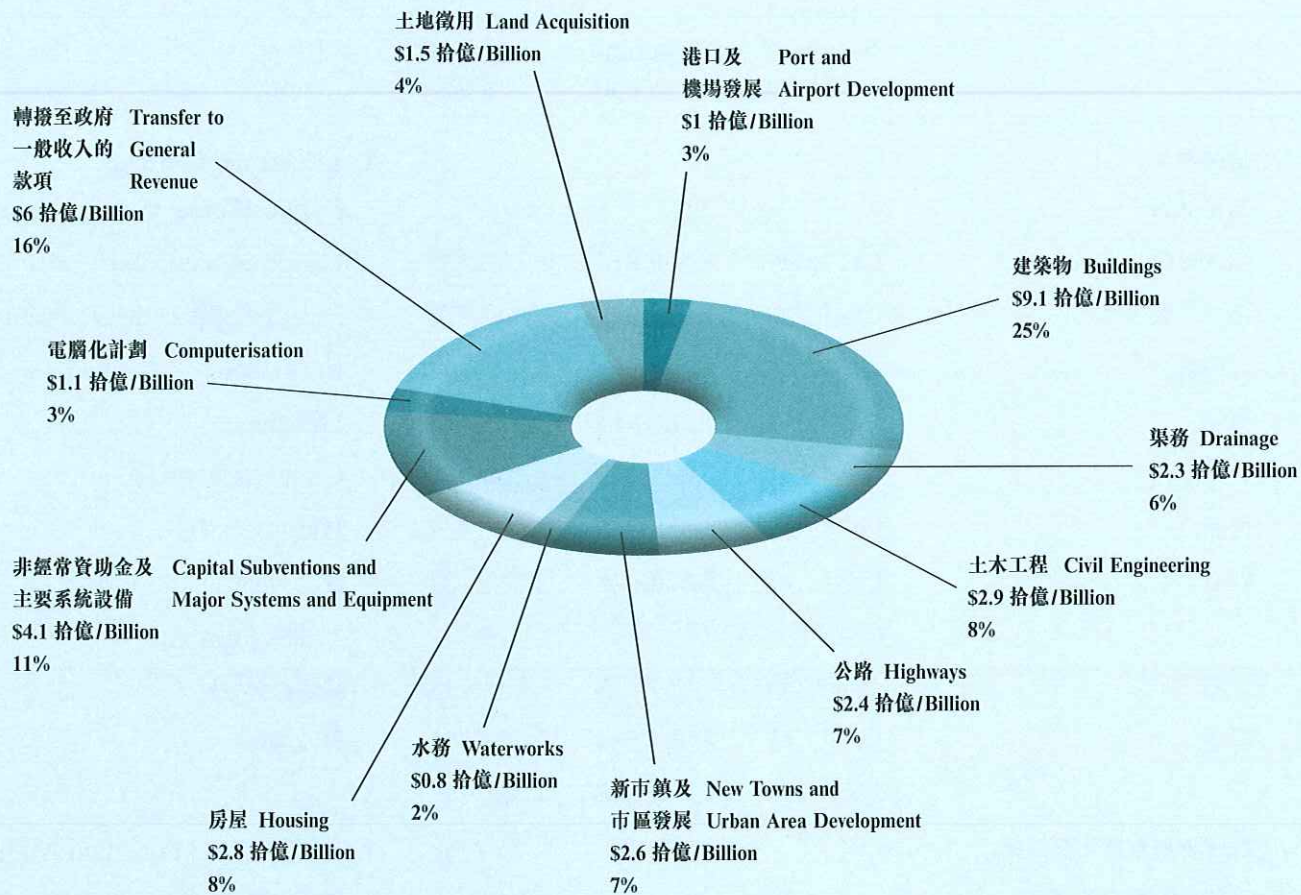
## 8. Expenditure

	2001		2000	
	原來預算 Original Estimate \$'000	實際數額 Actual \$'000	實際數額 Actual \$'000	
<b>土地徵用及 工務計劃：</b>				<b>Land Acquisition and Public Works Programme：</b>
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	
<b>非經常資助金及主要系統 設備和電腦化計劃：</b>				<b>Capital Subventions and Major Systems and Equipment and Computerisation：</b>
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
<b>其他支出：</b>				<b>Other payments：</b>
退還多繳地價	-	6,828	15,916	Refund of overpayment of land premium
<b>額外承擔</b>	264,141	-	-	<b>Additional commitments</b>
	<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	
<b>收入淨額：</b>			<b>Net receipts :</b>
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
	<b>4,384,298</b>	<b>63,588</b>	
<b>支出淨額：</b>			<b>Net payments :</b>
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)	
	<b>4,384,298</b>	<b>(4,612,951)</b>	

## 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





## 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 41 頁至第 48 頁的財務報表，該等財務報表根據第 43 頁及第 44 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 41 to 48 which have been prepared under the accounting policies set out on pages 43 and 44.

### 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 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 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

# 資本投資基金 Capital Investment 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	
<b>資產</b>				<b>Assets</b>
<b>投資</b>	3			<b>Investments</b>
股本投資		105,275,133	104,595,718	Equity holdings
其他投資		329,404,648	302,827,118	Other investments
		<u>434,679,781</u>	<u>407,422,836</u>	
<b>貸款</b>	4	8,747,125	9,754,658	<b>Loans</b>
		<u>443,426,906</u>	<u>417,177,494</u>	
<b>流動資產</b>				<b>Current Assets</b>
在外匯基金的投資	5	1,224,894	3,306,946	Investments with the Exchange Fund
銀行存款	6	528,809	-	Deposits with banks
現金及銀行結餘		1	1	Cash and bank balances
		<u>1,753,704</u>	<u>3,306,947</u>	
		<u><u>445,180,610</u></u>	<u><u>420,484,441</u></u>	
<b>上列項目代表：</b>				<b>Representing :</b>
<b>基金結餘總額</b>				<b>Total Fund Balance</b>
已分配基金	7	443,426,906	417,177,494	<b>Applied Fund</b>
<b>可動用基金</b>	8			<b>Available Fund</b>
2000年4月1日結餘		3,306,947	1,152,184	Balance at 1 April 2000
年內(虧絀)/盈餘		(1,553,243)	2,154,763	(Deficit)/Surplus for the year
2001年3月31日結餘		<u>1,753,704</u>	<u>3,306,947</u>	Balance at 31 March 2001
	9	<u><u>445,180,610</u></u>	<u><u>420,484,441</u></u>	

隨附註釋1至12亦為上述帳目的一部分。

The accompanying Notes 1 to 12 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



# 資本投資基金 Capital Investment 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		1	1,450	Cash and bank balances at 1 April 2000
收入	10	6,549,435	10,664,763	Revenue
開支	11	(8,102,678)	(8,510,000)	Expenditure
年內(虧絀)/盈餘		(1,553,243)	2,154,763	(Deficit)/Surplus for the year
其他現金轉動	12	1,553,243	(2,156,212)	Other cash movements
2001年3月31日現金及銀行結餘		<u>1</u>	<u>1</u>	Cash and bank balances at 31 March 2001

隨附註釋1至12亦為上述帳目的一部分。

The accompanying Notes 1 to 12 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

# 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，或有負債是指：
  - (a) 由已發生的事故而導致可能產生的責任，而這些責任會否產生則須視乎日後會否發生一宗或多宗不能全受政府控制的未確定事件而定；或

## 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) a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Government; or

# 資本投資基金 Capital Investment Fund

## 2. 會計政策 (續)

- (b) 由已發生的事故而產生的責任，但這些責任未能確認是因為：
- 履行這些責任時要付出包含經濟效益的資源的可能性不大；或
  - 涉及這些責任的金額不能可靠地釐定。

## 2. Accounting Policies (Continued)

- (b) a present obligation that arises from past events but is not recognised because :
- it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation; or
  - the amount of the obligation cannot be measured with sufficient reliability.

## 3. 投資 (以成本/原本估值計算)

## 3. Investments (at cost/original valuation)

	2001			2000			
	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	
2000年4月1日結餘	104,595,718	302,827,118	407,422,836	92,087,718	269,034,705	361,122,423	Balance at 1 April 2000
<b>增加：</b>							<b>Additions :</b>
以現金投資所得的 資產	8,082,678	-	8,082,678	8,510,000	-	8,510,000	Cash acquisitions
非現金投資所得的 資產	-	26,577,530	26,577,530	4,000,000	33,792,413	37,792,413	Non-cash acquisitions
	8,082,678	26,577,530	34,660,208	12,510,000	33,792,413	46,302,413	
<b>減少：</b>							<b>Deductions :</b>
資產清理	(7,403,263)	-	(7,403,263)	(515)	-	(515)	Disposal
資產撤銷	-	-	-	(1,485)	-	(1,485)	Write-off
	(7,403,263)	-	(7,403,263)	(2,000)	-	(2,000)	
2001年3月31日結餘	105,275,133	329,404,648	434,679,781	104,595,718	302,827,118	407,422,836	Balance at 31 March 2001

# 資本投資基金 Capital Investment Fund

## 4. 未償還貸款

	2001 \$'000
2000年4月1日結餘	9,754,658
增加：	
貸款	20,000
減少：	
貸款償還	(1,027,533)
豁免償還的貸款	-
	<u>(1,027,533)</u>
2001年3月31日結餘	<u>8,747,125</u>

## 4. Loans Outstanding

	2000 \$'000	
	10,935,085	Balance at 1 April 2000
		<b>Additions :</b>
	-	Loan payments
		<b>Deductions :</b>
	(1,179,427)	Loan repayments
	(1,000)	Loans written off
	<u>(1,180,427)</u>	
	<u>9,754,658</u>	<b>Balance at 31 March 2001</b>

## 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. 銀行存款

指根據決議第7段，存放在香港持牌銀行作投資的港元存款。

## 6. Deposits with Banks

These are Hong Kong dollar deposits placed with licensed banks in Hong Kong for investment under paragraph 7 of the Resolution.

## 7. 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。

## 7. Applied Fund

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

## 8. 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。

## 8. Available Fund

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

## 9. 或有負債

在二〇〇一年三月三十一日，可能向亞洲開發銀行認購的股本為17.63億元。

## 9. Contingent Liabilities

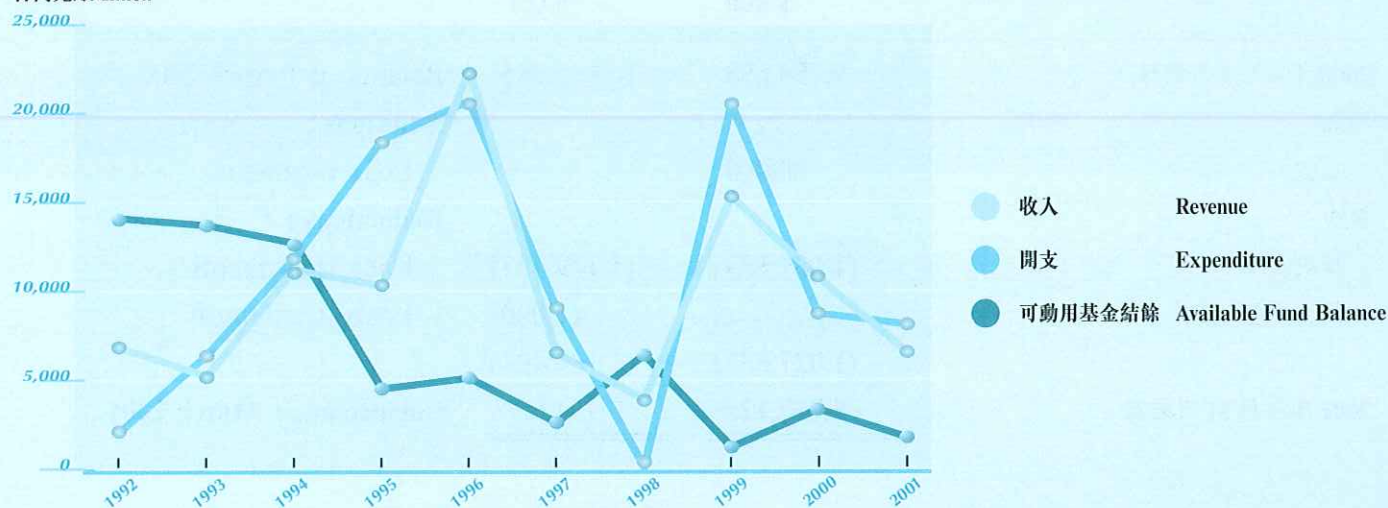
As at 31 March 2001, the amount of possible capital subscriptions to the Asian Development Bank was \$1,763 million.

# 資本投資基金 Capital Investment Fund

一九九二至二〇〇一各年度的收入、開支及可動用基金結餘

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

百萬元/\$Million



## 10. 收入

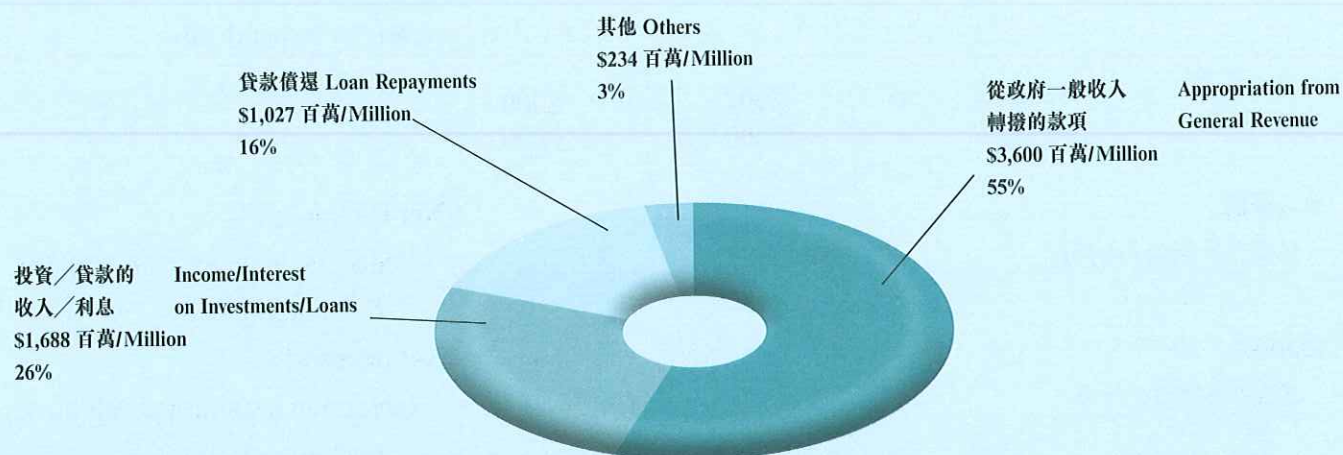
## 10. Revenue

	2001		2000	
	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	1,376,177	<b>1,687,812</b>	1,426,039	Income/interest on investments/ loans
貸款償還	1,027,533	<b>1,027,533</b>	1,179,427	Loan repayments
存款及銀行結餘的利息	174,000	<b>234,090</b>	58,782	Interest on deposits and bank balances
從政府一般收入轉撥的款項	3,600,000	<b>3,600,000</b>	8,000,000	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.
	<u>6,177,710</u>	<u><b>6,549,435</b></u>	<u>10,664,763</u>	

# 資本投資基金 Capital Investment Fund

二〇〇〇至〇一年度的收入分析

Analysis of Revenue for the year ended 31 March 2001



收入總額 Total Revenue  
\$6,549 百萬/Million

## 11. 開支

## 11. Expenditure

	2001		2000
	原來預算 Original Estimate \$'000	實際數額 Actual \$'000	實際數額 Actual \$'000
投資增添：			
股本投資	120,000	8,082,678	8,510,000
貸款	624,000	20,000	-
額外承擔	6,000,000	-	-
	<u>6,744,000</u>	<u>8,102,678</u>	<u>8,510,000</u>

### Acquisition of investments :

Equity holdings

Loan payments

Additional commitments

# 資本投資基金 Capital Investment Fund

## 12. 其他現金轉動

下列是收支以外其他現金轉動的項目。

	2001 \$'000	2000 \$'000
<b>收入淨額：</b>		
減少在外匯基金的投資	2,082,052	-
<b>支出淨額：</b>		
增加在外匯基金的投資	-	(2,156,212)
增加銀行存款	(528,809)	-
	<u>(528,809)</u>	<u>(2,156,212)</u>
	<u><u>1,553,243</u></u>	<u><u>(2,156,212)</u></u>

## 12. Other Cash Movements

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

### Net receipts :

Reduction in investments with the Exchange Fund

### Net payments :

Increase in investments with the Exchange Fund

Increase in deposits with banks

## 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 51 頁至第 59 頁的財務報表，該等財務報表根據第 53 頁及第 54 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 51 to 59 which have been prepared under the accounting policies set out on pages 53 and 54.

### 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 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 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

# 貸款基金 Loan 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	
<b>資產</b>				<b>Assets</b>
未償還貸款	3			<b>Loans Outstanding</b>
房屋貸款		20,283,406	17,837,317	Housing loans
教育貸款		5,003,148	4,945,152	Education loans
其他貸款		1,974,841	1,568,333	Other loans
		<b>27,261,395</b>	<b>24,350,802</b>	
<b>流動資產淨額</b>				<b>Net Current Assets</b>
<b>流動資產</b>				<b>Current Assets</b>
在外匯基金的投資	4	7,093,692	8,800,014	Investments with the Exchange Fund
銀行存款	5	10,601	-	Deposits with banks
現金及銀行結餘		18,044	20,326	Cash and bank balances
		<b>7,122,337</b>	<b>8,820,340</b>	
<b>流動負債</b>				<b>Current Liabilities</b>
暫收款項	6	(1,190)	(976)	Deposits
		<b>7,121,147</b>	<b>8,819,364</b>	
		<b>34,382,542</b>	<b>33,170,166</b>	
<b>上列項目代表：</b>				<b>Representing :</b>
<b>基金結餘總額</b>				<b>Total Fund Balance</b>
已分配基金	7	27,261,395	24,350,802	<b>Applied Fund</b>
<b>可動用基金</b>	8			<b>Available Fund</b>
2000年4月1日結餘		8,819,364	3,884,112	Balance at 1 April 2000
年內(虧絀)/盈餘		(1,698,217)	4,935,252	(Deficit)/Surplus for the year
2001年3月31日結餘		7,121,147	8,819,364	Balance at 31 March 2001
	9	<b>34,382,542</b>	<b>33,170,166</b>	

隨附註釋1至12亦為上述帳目的一部分。

The accompanying Notes 1 to 12 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



# 貸款基金 Loan 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		20,326	18,614	Cash and bank balances at 1 April 2000
收入	10	3,611,848	11,514,946	Revenue
開支	11	(5,310,065)	(6,579,694)	Expenditure
年內(虧絀)/盈餘		(1,698,217)	4,935,252	(Deficit)/Surplus for the year
其他現金轉動	12	1,695,935	(4,933,540)	Other cash movements
2001年3月31日現金及銀行結餘		<u>18,044</u>	<u>20,326</u>	Cash and bank balances at 31 March 2001

隨附註釋1至12亦為上述帳目的一部分。

The accompanying Notes 1 to 12 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

# 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，或有負債是指：

(a) 由已發生的事故而導致可能產生的責任，而這些責任會否產生則須視乎日後會否發生一宗或多宗不能全受政府控制的未確定事件而定；或

## 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 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) a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Government; or

# 貸款基金 Loan Fund

## 2. 會計政策 (續)

- (b) 由已發生的事故而產生的責任，但這些責任未能確認是因為：
- 履行這些責任時要付出包含經濟效益的資源的可能性不大；或
  - 涉及這些責任的金額不能可靠地釐定。

## 2. Accounting Policies (Continued)

- (b) a present obligation that arises from past events but is not recognised because :
- it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation; or
  - the amount of the obligation cannot be measured with sufficient reliability.

## 3. 未償還貸款

## 3. Loans Outstanding

	2001			2000			
	房屋貸款 Housing Loans \$'000	教育貸款 Education Loans \$'000	其他貸款 Other Loans \$'000	房屋貸款 Housing Loans \$'000	教育貸款 Education Loans \$'000	其他貸款 Other Loans \$'000	
2000年4月1日結餘	17,837,317	4,945,152	1,568,333	22,082,952	4,644,463	1,402,171	Balance at 1 April 2000
<b>增加：</b>							<b>Additions :</b>
貸款	3,734,955	888,258	686,802	5,066,001	978,904	534,782	Loan payments
轉作本金的利息	69,977	-	-	92,306	-	-	Capitalized interest
	3,804,932	888,258	686,802	5,158,307	978,904	534,782	
<b>減少：</b>							<b>Deductions :</b>
貸款償還	(1,358,843)	(830,104)	(280,251)	(9,403,942)	(677,867)	(320,605)	Loan repayments
豁免償還的貸款	-	(158)	(43)	-	(348)	(48,015)	Loans written off
	(1,358,843)	(830,262)	(280,294)	(9,403,942)	(678,215)	(368,620)	
<b>2001年3月31日結餘</b>	<b>20,283,406</b>	<b>5,003,148</b>	<b>1,974,841</b>	<b>17,837,317</b>	<b>4,945,152</b>	<b>1,568,333</b>	<b>Balance at 31 March 2001</b>

# 貸款基金 Loan Fund

## 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. 銀行存款

指根據決議第 8 段，存放在香港持牌銀行作投資的港元存款。

## 5. Deposits with Banks

These are Hong Kong dollar deposits placed with licensed banks in Hong Kong for investment under paragraph 8 of the Resolution.

## 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，或轉撥收入項目：

## 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	
學生	1,186	970	Students
其他	4	6	Others
	<u>1,190</u>	<u>976</u>	

## 7. 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。

## 7. Applied Fund

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

# 貸款基金 Loan Fund

## 8. 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。

## 8. Available Fund

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

## 9. 或有負債

在二〇〇一年三月三十一日，對中小型企業特別信貸計劃作出的保證為 46.05 億元。

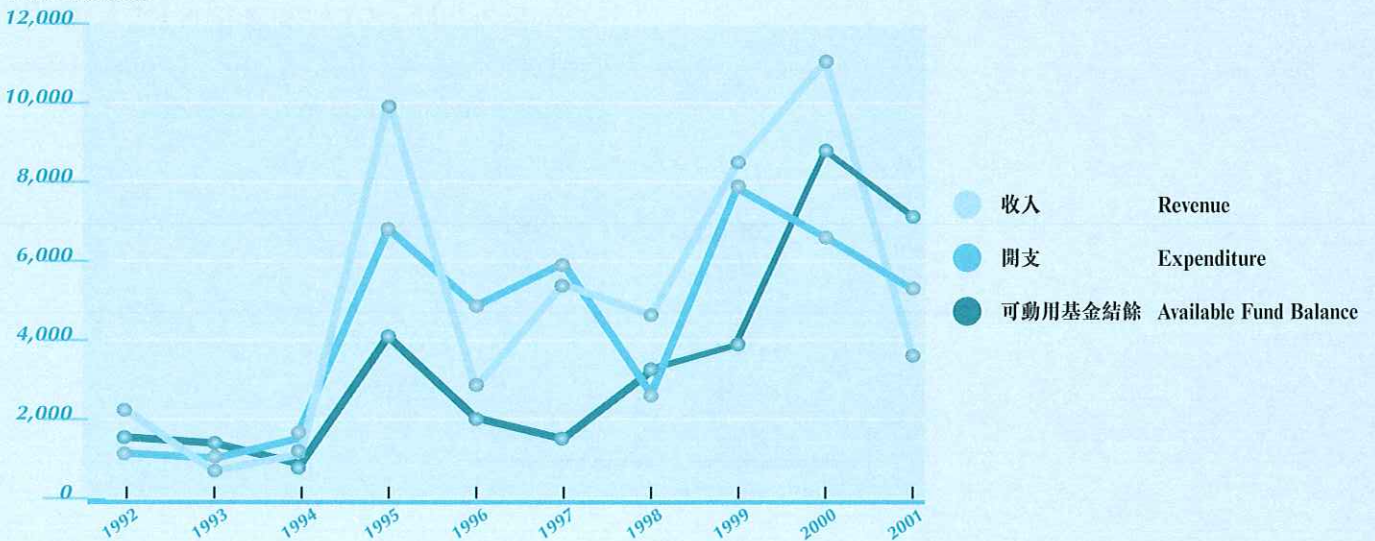
## 9. Contingent Liabilities

As at 31 March 2001, the amount of guarantees provided under a special finance scheme for small and medium enterprises was \$4,605 million.

## 一九九二至二〇〇一各年度的收入、開支及可動用基金結餘

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

百萬元 / \$Million



# 貸款基金 Loan Fund

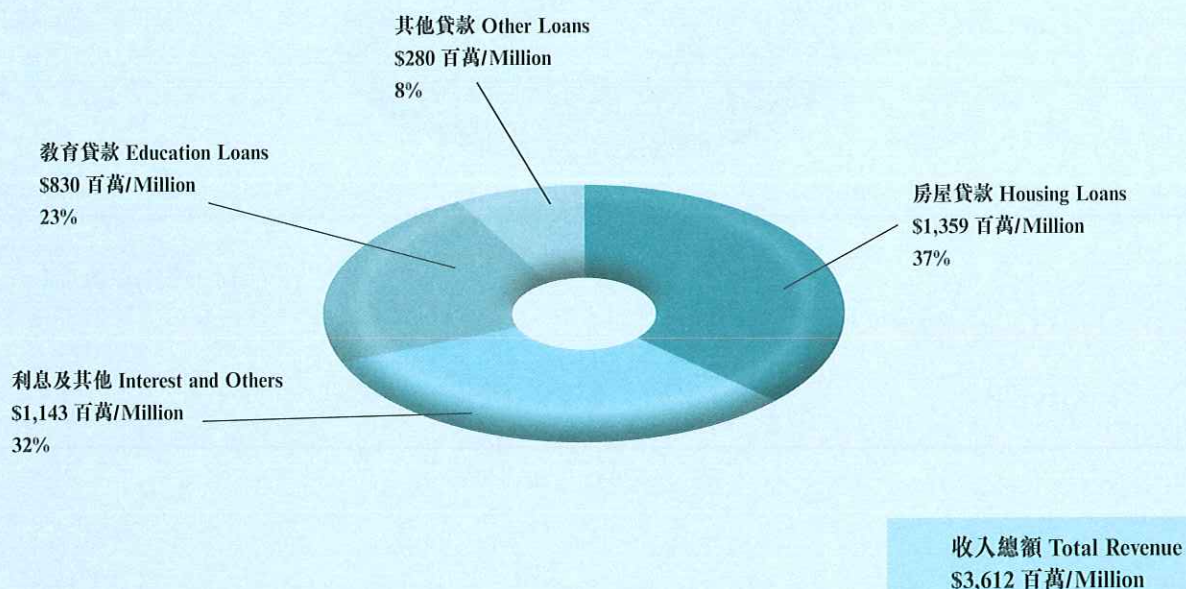
## 10. 收入

## 10. Revenue

	2001		2000	
	原來預算 Original Estimate \$'000	實際數額 Actual \$'000	實際數額 Actual \$'000	
<b>貸款償還：</b>				<b>Loan repayments :</b>
房屋貸款	2,775,500	<b>1,358,843</b>	9,403,942	Housing loans
教育貸款	833,810	<b>830,104</b>	677,867	Education loans
其他貸款	286,843	<b>280,251</b>	320,605	Other loans
	3,896,153	<b>2,469,198</b>	10,402,414	
<b>利息：</b>				<b>Interest :</b>
貸款	710,842	<b>718,801</b>	886,439	Loans
存款及銀行結餘	366,000	<b>420,796</b>	223,591	Deposits and bank balances
過期償還貸款的附加費	2,475	<b>3,051</b>	2,500	Surcharges on overdue loan repayments
從政府一般收入轉撥的款項	2,000,000	-	-	Appropriation from General Revenue
其他	-	<b>2</b>	2	Others
	<u>6,975,470</u>	<u><b>3,611,848</b></u>	<u>11,514,946</u>	

## 二〇〇〇至〇一年度的收入分析

## Analysis of Revenue for the year ended 31 March 2001



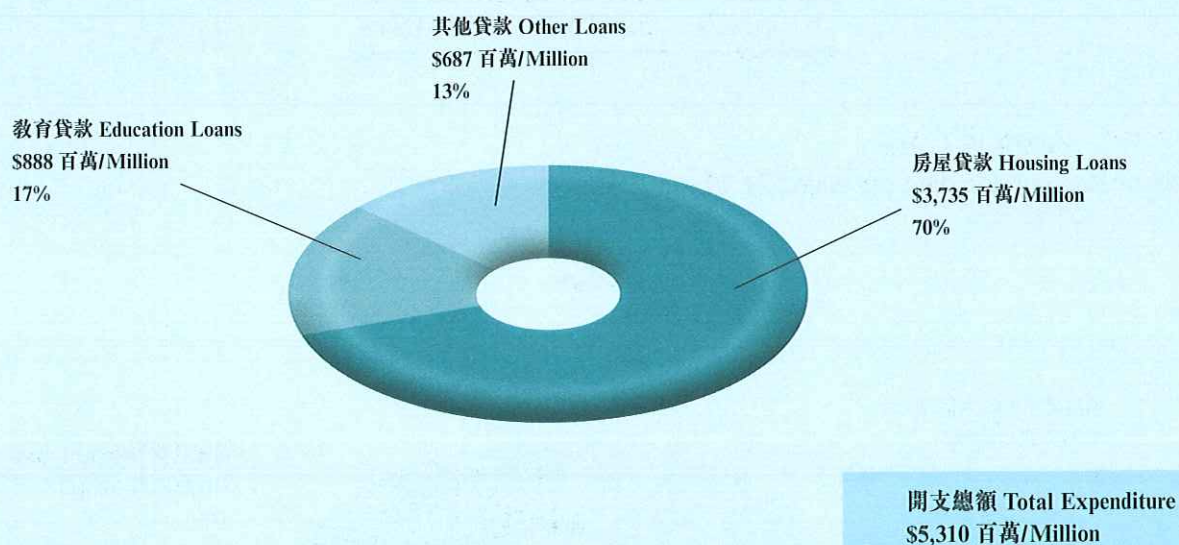
# 貸款基金 Loan Fund

## 11. 開支

## 11. Expenditure

	2001		2000	
	原來預算 Original Estimate \$'000	實際數額 Actual \$'000	實際數額 Actual \$'000	
貸款：				Loan payments：
房屋貸款	5,268,800	3,734,955	5,066,001	Housing loans
教育貸款	1,471,300	888,258	978,904	Education loans
其他貸款	1,060,615	686,802	534,782	Other loans
	7,800,715	5,310,015	6,579,687	
其他	-	50	7	Others
額外承擔	1,670,000	-	-	Additional commitments
	9,470,715	5,310,065	6,579,694	

### 二〇〇〇至〇一年度的開支分析 Analysis of Expenditure for the year ended 31 March 2001



# 貸款基金 Loan Fund

## 12. 其他現金轉動

下列是收支以外其他現金轉動的項目。

## 12. Other Cash Movements

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

	2001 \$'000	2000 \$'000	
<b>收入淨額：</b>			<b>Net receipts :</b>
增加暫收款項	214	409	Increase in deposits
減少在外匯基金的投資	1,706,322	-	Reduction in investments with the Exchange Fund
	<b>1,706,536</b>	409	
<b>支出淨額：</b>			<b>Net payments :</b>
增加在外匯基金的投資	-	(4,933,949)	Increase in investments with the Exchange Fund
增加銀行存款	(10,601)	-	Increase in deposits with banks
	<b>(10,601)</b>	<b>(4,933,949)</b>	
	<b><u>1,695,935</u></b>	<b><u>(4,933,540)</u></b>	



## 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 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 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

# 公務員退休金儲備基金 Civil Service Pension 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	
<b>資產</b>				<b>Assets</b>
在外匯基金的投資	3	<u>11,577,259</u>	<u>11,138,564</u>	Investments with the Exchange Fund
上列項目代表：				<b>Representing :</b>
<b>基金結餘</b>				<b>Fund Balance</b>
2000年4月1日結餘		11,138,564	10,122,878	Balance at 1 April 2000
年內盈餘		602,226	1,015,686	Surplus for the year
在外匯基金的投資的虧損	3	(163,531)	-	Loss in Investments with the Exchange Fund
2001年3月31日結餘		<u>11,577,259</u>	<u>11,138,564</u>	Balance at 31 March 2001

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  
2001年8月2日

SHUM Man-to  
Director of Accounting Services  
2 August 2001

# 公務員退休金儲備基金 Civil Service Pension 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		-	-	Cash and bank balances at 1 April 2000
收入	4	602,226	1,015,686	Revenue
開支		-	-	Expenditure
年內盈餘		602,226	1,015,686	Surplus for the year
其他現金轉動	5	(602,226)	(1,015,686)	Other cash movements
2001年3月31日現金及銀行結餘		-	-	Cash and bank balances at 31 March 2001

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  
2001年8月2日

SHUM Man-to  
Director of Accounting Services  
2 August 2001

# 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

- (i) 指根據決議第(f)段所持有的投資。
- (ii) 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1.64億元。這些投資在二〇〇一年三月三十一日的市值為115.77億元。
- (iii) 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在外匯基金的投資所得的利息為6.02億元，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4.88億元的投資回報，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1.14億元的款項。

## 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

- (i) These are investments made under paragraph (f) of the Resolution.
- (ii) The value of *Investments with the Exchange Fund* has taken into account the diminution of \$164 million in the market value of these investments during the period from 1 January 2001 to 31 March 2001. As at 31 March 2001, the market value of these investments was \$11,577 million.
- (iii) 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 \$602 million, composed of an investment return of \$488 million for the year ended 31 December 2000 and an amount of \$114 million 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.

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

## 4. 收入

## 4. Revenue

	2001		2000	
	原來預算 Original Estimate \$'000	實際數額 Actual \$'000	實際數額 Actual \$'000	
投資收入	844,000	<b>602,226</b>	1,015,686	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.

	2001 \$'000	2000 \$'000	
支出淨額：			Net payments :
增加在外匯基金的投資	<b>602,226</b>	1,015,686	Increase in investments with the Exchange Fund

## 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 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 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

# 賑災基金 Disaster Relief 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	
<b>資產</b>				<b>Assets</b>
在外匯基金的投資	3	<u>10,606</u>	<u>22,439</u>	Investments with the Exchange Fund
上列項目代表：				<b>Representing :</b>
<b>基金結餘</b>				<b>Fund Balance</b>
2000年4月1日結餘		22,439	19,035	Balance at 1 April 2000
年內(虧絀)/盈餘		(11,716)	3,404	(Deficit)/Surplus for the year
在外匯基金的投資的虧損	3	(117)	-	Loss in Investments with the Exchange Fund
2001年3月31日結餘		<u>10,606</u>	<u>22,439</u>	Balance at 31 March 2001

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  
2001年8月2日

SHUM Man-to  
Director of Accounting Services  
2 August 2001

# 賑災基金 Disaster Relief 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		-	-	Cash and bank balances at 1 April 2000
收入	4	31,814	35,024	Revenue
開支	5	(43,530)	(31,620)	Expenditure
年內(虧絀)/盈餘		(11,716)	3,404	(Deficit)/Surplus for the year
其他現金轉動	6	11,716	(3,404)	Other cash movements
2001年3月31日現金及銀行結餘		-	-	Cash and bank balances at 31 March 2001

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  
2001年8月2日

SHUM Man-to  
Director of Accounting Services  
2 August 2001

# 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

- (i) 指根據決議第(i)段所持有的投資。
- (ii) 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0.12百萬元。這些投資在二〇〇一年三月三十一日的市值為10.61百萬元。
- (iii) 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在外匯基金的投資所得的利息為1.3百萬元，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0.97百萬元的投資回報，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0.33百萬元的款項。

## 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

- (i) These are investments made under paragraph (i) of the Resolution.
- (ii) The value of *Investments with the Exchange Fund* has taken into account the diminution of \$0.12 million in the market value of these investments during the period from 1 January 2001 to 31 March 2001. As at 31 March 2001, the market value of these investments was \$10.61 million.
- (iii) 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 \$1.3 million, composed of an investment return of \$0.97 million for the year ended 31 December 2000 and an amount of \$0.33 million 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.

# 賑災基金 Disaster Relief Fund

## 4. 收入

## 4. Revenue

	2001		2000	
	原來預算 Original Estimate \$'000	實際數額 Actual \$'000	實際數額 Actual \$'000	
投資收入	2,196	1,296	3,794	Investment income
從政府一般收入轉撥的款項	19,000	29,000	31,000	Appropriations from General Revenue
退回的賑災撥款	-	1,518	230	Refund of grants
	<u>21,196</u>	<u>31,814</u>	<u>35,024</u>	

## 5. 開支

## 5. Expenditure

	2001	2000	
	實際數額 Actual \$'000	實際數額 Actual \$'000	
<b>賑濟計劃：</b>			<b>Relief programmes for :</b>
印度地震災民	8,400	-	earthquake victims in India
薩爾瓦多地震災民	6,000	-	earthquake victims in El Salvador
內地雪暴災民	5,900	-	snowstorm victims in the Mainland
埃塞俄比亞糧荒災民	4,780	-	famine victims in Ethiopia
內地水災災民	4,660	5,890	flood victims in the Mainland
非洲東部旱災災民	3,000	-	drought victims in Eastern Africa
蒙古雪暴災民	3,000	-	snowstorm victims in Mongolia
印度水災災民	2,840	-	flood victims in India
孟加拉水災災民	2,000	530	flood victims in Bangladesh
莫桑比克及鄰近區域水災災民	1,950	2,500	flood victims in Mozambique and nearby regions
印度旱災災民	1,000	-	drought victims in India
台灣地震災民	-	8,620	earthquake victims in Taiwan
土耳其地震災民	-	4,300	earthquake victims in Turkey
內地地震災民	-	2,820	earthquake victims in the Mainland
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
	<u>43,530</u>	<u>31,620</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

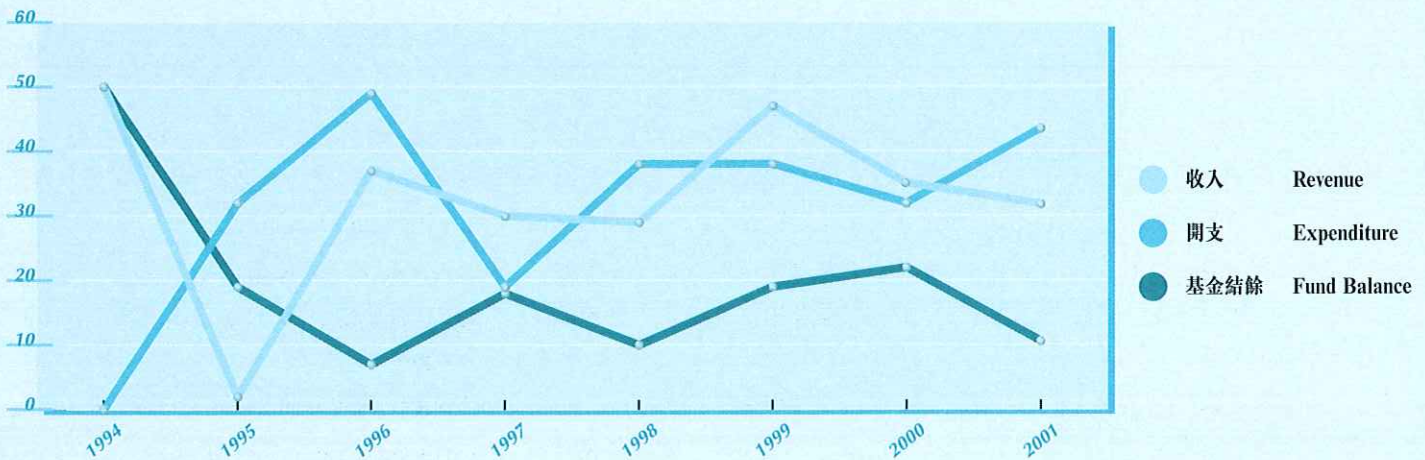
These are transactions relating to cash movements other than revenue or expenditure.

	2001 \$'000	2000 \$'000	
<b>收入淨額：</b>			<b>Net receipts：</b>
減少在外匯基金的投資	11,716	-	Reduction in investments with the Exchange Fund
<b>支出淨額：</b>			<b>Net payments：</b>
增加在外匯基金的投資	-	(3,404)	Increase in investments with the Exchange Fund
	<u>11,716</u>	<u>(3,404)</u>	

## 一九九四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 1994 to 2001

百萬元 / \$Million



# UNIT 10: THE HISTORY OF THE UNITED STATES

UNIT 10: THE HISTORY OF THE UNITED STATES

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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 81 頁的財務報表，該等財務報表根據第 79 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 81 which have been prepared under the accounting policy set out on page 79.

### 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 policy is 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 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

# 土地基金 Land 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	
<b>資產</b>				<b>Assets</b>
在外匯基金的投資	3	<u>243,783,731</u>	<u>234,546,083</u>	Investments with the Exchange Fund
上列項目代表：				<b>Representing :</b>
<b>基金結餘</b>				<b>Fund Balance</b>
2000年4月1日結餘		234,546,083	213,158,644	Balance at 1 April 2000
年內盈餘		12,681,136	21,387,439	Surplus for the year
在外匯基金的投資的虧損	3	(3,443,488)	-	Loss in Investments with the Exchange Fund
2001年3月31日結餘		<u>243,783,731</u>	<u>234,546,083</u>	Balance at 31 March 2001

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

2001年8月2日

SHUM Man-to

Director of Accounting Services

2 August 2001

# 土地基金 Land 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		-	-	Cash and bank balances at 1 April 2000
收入	4	12,681,136	21,387,439	Revenue
開支		-	-	Expenditure
年內盈餘		12,681,136	21,387,439	Surplus for the year
其他現金轉動	5	(12,681,136)	(21,387,439)	Other cash movements
2001年3月31日現金及銀行結餘		-	-	Cash and bank balances at 31 March 2001

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  
2001年8月2日

SHUM Man-to  
Director of Accounting Services  
2 August 2001

# 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。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。

### 2. 會計政策

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。

## 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 has been directed by the Financial Secretary to manage the investment of the Fund's assets. 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.

### 2. Accounting Policy

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

# 土地基金 Land Fund

## 3. 在外匯基金的投資

- (i) 指根據決議第 7 段所持有的投資。
- (ii) 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 34.4 億元。這些投資在二〇〇一年三月三十一日的市值為 2,437.8 億元。
- (iii) 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在外匯基金的投資所得的利息為 126.8 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 102.9 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 23.9 億元的款項。

## 3. Investments with the Exchange Fund

- (i) These are investments made under paragraph 7 of the Resolution.
- (ii) The value of *Investments with the Exchange Fund* has taken into account the diminution of \$3.44 billion in the market value of these investments during the period from 1 January 2001 to 31 March 2001. As at 31 March 2001, the market value of these investments was \$243.78 billion.
- (iii) 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 \$12.68 billion, composed of an investment return of \$10.29 billion for the year ended 31 December 2000 and an amount of \$2.39 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.

## 4. 收入

## 4. Revenue

	2001		2000	
	原來預算 Original Estimate \$'000	實際數額 Actual \$'000	實際數額 Actual \$'000	
投資收入	17,693,000	<b>12,681,136</b>	21,387,439	Investment income

# 土地基金 Land Fund

## 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.

	2001 \$'000	2000 \$'000	
支出淨額：			Net payments :
增加在外匯基金的投資	<u>12,681,136</u>	<u>21,387,439</u>	Increase in investments with the Exchange Fund

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## 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 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 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

# 創新及科技基金 Innovation and Technology 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	
<b>資產</b>				<b>Assets</b>
在外匯基金的投資	3	<u>4,926,136</u>	<u>5,008,051</u>	Investments with the Exchange Fund
上列項目代表：				<b>Representing :</b>
<b>基金結餘</b>				<b>Fund Balance</b>
2000年4月1日結餘		5,008,051	-	Balance at 1 April 2000
年內(虧絀)/盈餘		(13,486)	5,008,051	(Deficit)/Surplus for the year
在外匯基金的投資的虧損	3	(68,429)	-	Loss in Investments with the Exchange Fund
2001年3月31日結餘		<u>4,926,136</u>	<u>5,008,051</u>	Balance at 31 March 2001

隨附註釋1至8亦為上述帳目的一部分。

The accompanying Notes 1 to 8 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

# 創新及科技基金 Innovation and Technology 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		-	-	Cash and bank balances at 1 April 2000
收入	5	295,939	5,192,541	Revenue
開支	6	(309,425)	(184,490)	Expenditure
年內(虧絀)/盈餘		(13,486)	5,008,051	(Deficit)/Surplus for the year
其他現金轉動	7	13,486	(5,008,051)	Other cash movements
2001年3月31日現金及銀行結餘		-	-	Cash and bank balances at 31 March 2001

隨附註釋1至8亦為上述帳目的一部分。

The accompanying Notes 1 to 8 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

# 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:

	2001 \$'000	2000 \$'000	
投資	4,844,460	4,988,959	Investments
(在二〇〇一年三月三十一日的 市值: 48.44 億元)			(market value as at 31.3.2001: \$4,844 million)
存款	81,676	19,092	Deposits
	<u>4,926,136</u>	<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:

# 創新及科技基金 Innovation and Technology Fund

## 3. 在外匯基金的投資 (續)

(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0.68億元。

(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在外匯基金的投資所得的利息為2.56億元，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2.05億元的投資回報，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0.51億元的款項。

## 4. 承擔款項

已批准但未撥付的承擔款項共3.25億元。

## 5. 收入

## 3. Investments with the Exchange Fund (Continued)

(i) The value of *Investments with the Exchange Fund* has taken into account the diminution of \$68 million 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 \$256 million, composed of an investment return of \$205 million for the year ended 31 December 2000 and an amount of \$51 million 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.

## 4. Commitments

There are commitments of \$325 million in respect of the outstanding balance of the approved grants.

## 5. Revenue

	2001		2000	
	原來預算 Original Estimate \$'000	實際數額 Actual \$'000	實際數額 Actual \$'000	
投資收入	356,000	261,972	192,541	Investment income
補助金退款	-	33,967	-	Refund of grants
從政府一般收入轉撥的款項	-	-	5,000,000	Appropriation from General Revenue
	<u>356,000</u>	<u>295,939</u>	<u>5,192,541</u>	

# 創新及科技基金 Innovation and Technology Fund

## 6. 開支

## 6. Expenditure

	2001		2000
	原來預算 Original Estimate \$'000	實際數額 Actual \$'000	實際數額 Actual \$'000
補助金	872,250	309,425	184,490
			Grants

## 7. 其他現金轉動

## 7. 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.

	2001 \$'000	2000 \$'000	
收入淨額：			Net receipts :
減少在外匯基金的投資	13,486	-	Reduction in investments with the Exchange Fund
支出淨額：			Net payments :
增加在外匯基金的投資	-	(5,008,051)	Increase in investments with the Exchange Fund
	<u>13,486</u>	<u>(5,008,051)</u>	

## 8. 比較數字

## 8. Comparative Figures

比較數字為一九九九年六月三十日至二〇〇〇年三月三十一日的數字。

The comparative figures are for the period from 30 June 1999 to 31 March 2000.