

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二零零二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
二零零二年十月十五日


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 2002 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 2002

基本工程儲備基金 Capital Works Reserve Fund

2002年3月31日資產負債表

STATEMENT OF ASSETS
AND LIABILITIES AS AT
31 MARCH 2002

	註釋 Note	2002 \$'000	2001 \$'000	
資產				Assets
在外匯基金的投資	3	13,294,556	32,394,800	Investments with the Exchange Fund
銀行存款	4	10,000	10,000	Deposits with banks
現金及銀行結餘		31,124	30,830	Cash and bank balances
暫支款項	5	127,044	127,503	Advances
		13,462,724	32,563,133	
負債				Liabilities
暫收款項	6	(1,542,058)	(1,392,048)	Deposits
		<u>11,920,666</u>	<u>31,171,085</u>	
上列項目代表：				Representing:
基金結餘				Fund Balance
2001年4月1日結餘		31,171,085	36,025,525	Balance at 1 April 2001
年內虧絀		(19,646,736)	(4,393,876)	Deficit for the year
回撥在外匯基金的投資 的虧損撥備	3	396,317	(460,564)	Write-back of provision for loss in Investments with the Exchange Fund
2002年3月31日結餘		<u>11,920,666</u>	<u>31,171,085</u>	Balance at 31 March 2002

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
2002年8月13日

SHUM Man-to
Director of Accounting Services
13 August 2002

基本工程儲備基金 Capital Works Reserve Fund

2001年4月1日至2002年3月31日
收支表

STATEMENT OF RECEIPTS
AND PAYMENTS FOR THE
YEAR ENDED 31 MARCH 2002

	註釋 Note	2002 \$'000	2001 \$'000	
2001年4月1日現金及銀行結餘		30,830	40,408	Cash and bank balances at 1 April 2001
收入	7	10,683,542	32,182,590	Revenue
開支	8	(30,330,278)	(36,576,466)	Expenditure
年內虧絀		(19,646,736)	(4,393,876)	Deficit for the year
其他現金轉動	9	19,647,030	4,384,298	Other cash movements
2002年3月31日現金及銀行結餘		<u>31,124</u>	<u>30,830</u>	Cash and bank balances at 31 March 2002

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
2002年8月13日

SHUM Man-to
Director of Accounting Services
13 August 2002

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：

	2002 \$'000
投資	12,310,834
(在二〇〇二年三月三十一日的 市值：123.1 億元)	
存款	983,722
	<u>13,294,556</u>

(i) 在二〇〇一年一月一日至十二月三十一日在外匯基金的投資回報為 0.12 億元，不足以彌補這些投資在二〇〇二年一月一日至二月二十八日期間的市值縮減合共 0.96 億元。因此，根據香港特別行政區政府與香港金融管理局所訂立的協議，政府不會在截至二〇〇二年三月三十一日為止的年度內就這些投資獲支付任何利息。

(ii) 關於虧損撥備的撥回：

(a) 二〇〇〇至〇一年度的數額是指為在外匯基金的投資於二〇〇一年一月一日至三月三十一日期間的市值縮減所作的撥備；及

3. Investments with the Exchange Fund

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

	2001 \$'000	
投資	32,208,517	Investments
(market value as at 31.3.2002: \$12.31 billion)		
存款	186,283	Deposits
	<u>32,394,800</u>	

(i) The investment return on the *Investments with the Exchange Fund* for the year ended 31 December 2001 was \$12 million, which was not enough to cover the diminution amounting to \$96 million in the market value of these investments during the period from 1 January 2002 to 28 February 2002. As a result, in accordance with an agreement between the Government of the Hong Kong Special Administrative Region and the Hong Kong Monetary Authority, no interest was paid to the Government on these investments for the year ended 31 March 2002.

(ii) With regard to the write-back of provision for loss:

(a) the amount for 2000-01 refers to the provision for the diminution in the market value of the *Investments with the Exchange Fund* during the period from 1 January 2001 to 31 March 2001; and

基本工程儲備基金 Capital Works Reserve Fund

3. 在外匯基金的投資 (續)

(b) 二〇〇一至〇二年度的數額是指撥回二〇〇〇至〇一年度所作的撥備，有關金額已減去為彌補在二〇〇二年一月一日至三月三十一日期間這些投資的市值縮減所需的撥備數額(0.76億元)，當中部分被已扣起的二〇〇一年一月一日至十二月三十一日期間之投資回報(0.12億元)所抵銷。

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。

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。

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：

3. Investments with the Exchange Fund (Continued)

(b) the amount for 2001-02 refers to the write-back of the provision made in 2000-01, less the amount required to meet the diminution in the market value of these investments during the period from 1 January 2002 to 31 March 2002 (\$76 million) which was partly offset by the investment return withheld for the year ended 31 December 2001 (\$12 million).

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. 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. 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:

	2002 \$'000	2001 \$'000	
工程合約保留金	855,710	856,539	Contract retentions
其他	866,348	535,509	Others
	<u>1,542,058</u>	<u>1,392,048</u>	

基本工程儲備基金 Capital Works Reserve Fund

7. 收入

7. Revenue

	2002		2001	
	原來預算 Original Estimate \$'000	實際數額 Actual \$'000	實際數額 Actual \$'000	
地價收入：				Land premium:
公開拍賣及招標	11,301,400	2,689,900	15,646,900	Sales by public auction and tender
私人協約方式批地	6,053,300	1,509,883	8,107,873	Private treaty grants
修訂現行土地契約、換地 及續訂土地契約	10,002,000	5,896,725	5,596,413	Modification of existing leases, exchanges and extensions
就短期豁免書而收到的費用	197,600	230,316	179,529	Fees received in respect of short term waivers
	27,554,300	10,326,824	29,530,715	
投資收入	2,530,000	77,121	2,483,006	Investment income
其他收入：				Other revenue:
從地鐵有限公司收回的 款項	181,360	-	23,230	Recovery from MTR Corporation Ltd.
從郵政署營運基金收回的 款項	43,000	-	60,000	Recovery from Post Office Trading Fund
捐款及提供的款項	2,000	85	34,522	Donations and contributions
其他	5,000	279,512	51,117	Others
	231,360	279,597	168,869	
	<u>30,315,660</u>	<u>10,683,542</u>	<u>32,182,590</u>	

基本工程儲備基金 Capital Works Reserve Fund

8. 開支

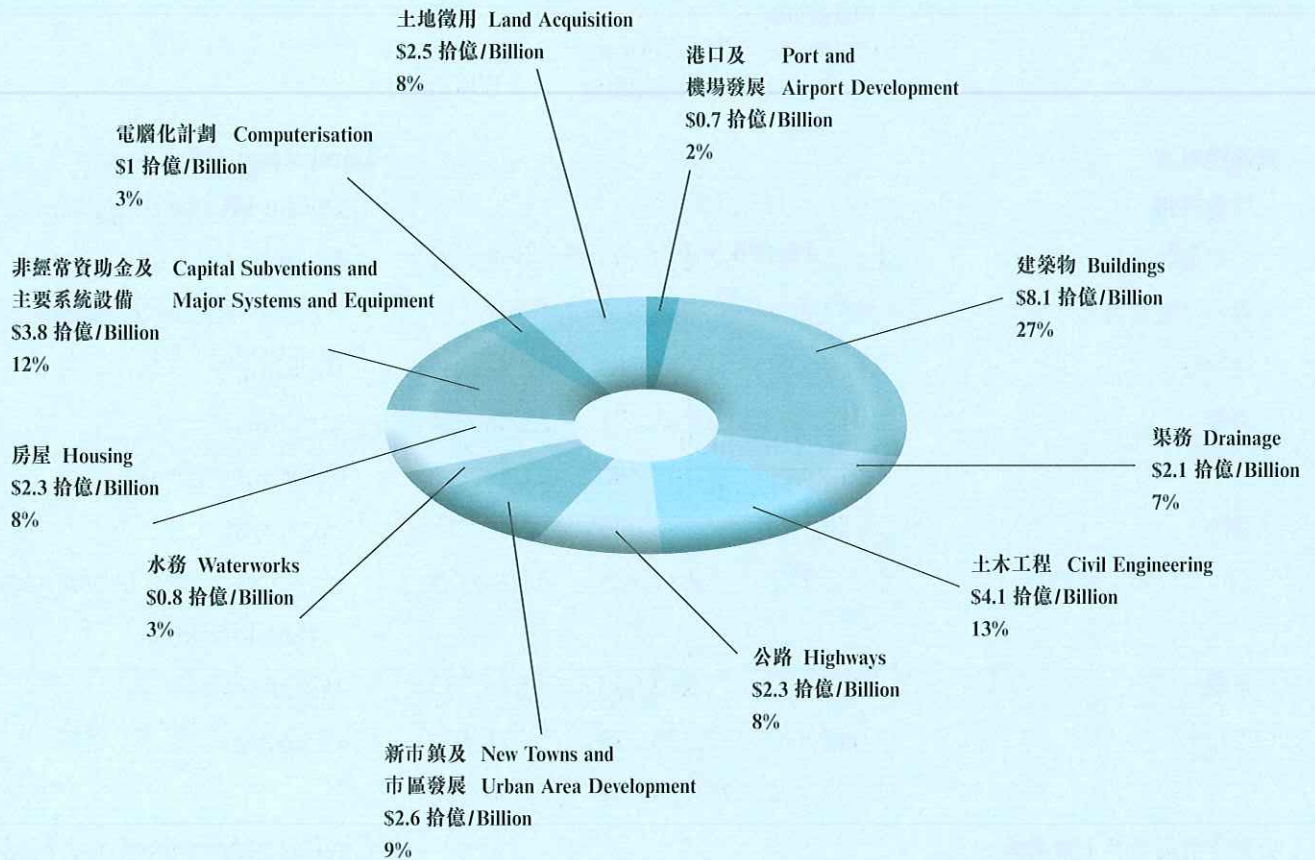
8. Expenditure

	2002		2001	
	原來預算 Original Estimate \$'000	實際數額 Actual \$'000	實際數額 Actual \$'000	
土地徵用及 工務計劃：				Land Acquisition and Public Works Programme:
土地徵用	4,515,510	2,479,297	1,450,874	Land acquisition
港口及機場發展	557,320	655,739	1,008,615	Port and airport development
建築物	7,550,318	8,138,260	9,148,294	Buildings
渠務	2,015,780	2,123,271	2,266,814	Drainage
土木工程	3,574,444	4,148,596	2,887,471	Civil engineering
公路	2,176,133	2,262,985	2,358,818	Highways
新市鎮及市區發展	2,225,377	2,613,135	2,628,075	New towns and urban area development
水務	791,882	812,863	819,773	Waterworks
房屋	2,046,570	2,325,435	2,821,504	Housing
	25,453,334	25,559,581	25,390,238	
非經常資助金及主要系統 設備和電腦化計劃：				Capital Subventions and Major Systems and Equipment and Computerisation:
非經常資助金及主要系統 設備	4,405,144	3,754,188	4,081,876	Capital subventions and major systems and equipment
電腦化計劃	1,568,387	1,012,989	1,097,524	Computerisation
	5,973,531	4,767,177	5,179,400	
轉撥至政府一般收入的款項	-	-	6,000,000	Transfer to General Revenue
其他支出：				Other payments:
退還多繳地價	-	3,520	6,828	Refund of overpayment of land premium
	<u>31,426,865</u>	<u>30,330,278</u>	<u>36,576,466</u>	

基本工程儲備基金 Capital Works Reserve Fund

二〇〇一至〇二年度的開支分析

Analysis of Expenditure for the year ended 31 March 2002



開支總額 Total Expenditure
\$30.3 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

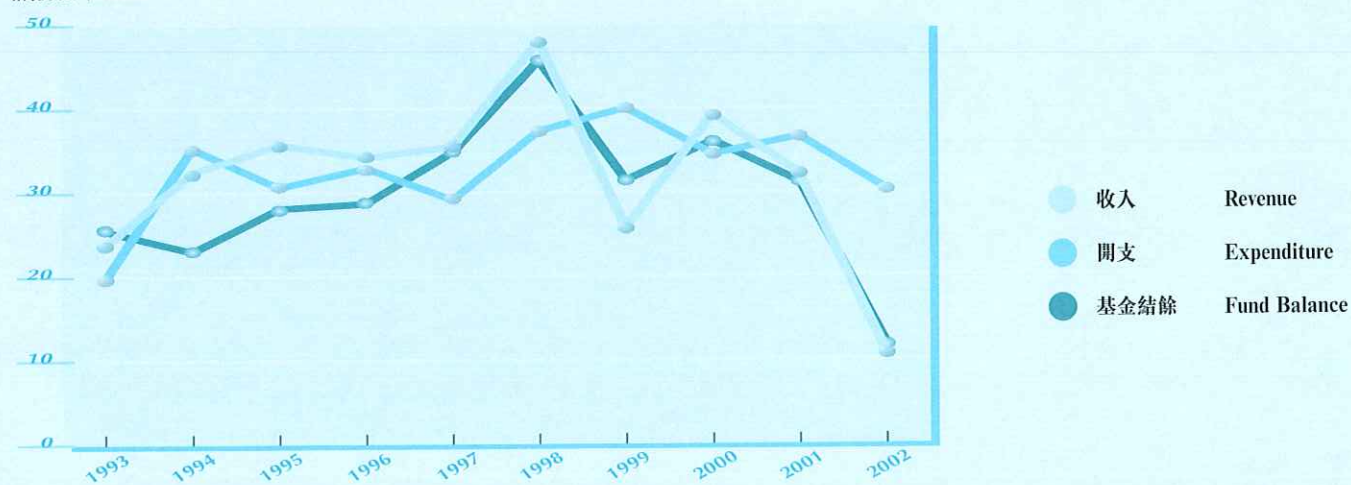
These are transactions relating to cash movements other than revenue or expenditure.

	2002 \$'000	2001 \$'000	
收入淨額：			Net receipts:
增加暫收款項	150,010	147,025	Increase in deposits
減少在外匯基金的投資	19,496,561	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	459	824	Reduction in advances
	<u>19,647,030</u>	<u>4,384,298</u>	

一九九三至二〇〇二各年度的收入、開支及基金結餘

Revenue, Expenditure and Fund Balance for the years ended 31 March 1993 to 2002

拾億元 / \$Billion



THE HISTORY OF THE UNITED STATES

BY CHARLES C. SMITH

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