



審計署署長報告書

二零零二至零三年度
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 2003*

二零零三年十月
October 2003

審 計 署 署 長
之
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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 2003

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 2003

主席：

Madam,

我已就審核香港特別行政區政府二零零二至零三年度帳目的詳情，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 2003, 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,

署理審計署署長歐中民

AU Chung-man, Johnsman
Director of Audit (Acting)

二零零三年十月三十日

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

目 錄

CONTENTS

二零零二至零三年度 香港特別行政區政府帳目

ACCOUNTS OF THE GOVERNMENT OF THE HONG KONG SPECIAL ADMINISTRATIVE REGION FOR THE YEAR ENDED 31 MARCH 2003

頁數 Page

政府一般收入帳目

—審計署署長報告書	7
—二零零三年三月三十一日資產 負債表	9
—二零零二至零三年度收支表	10

General Revenue Account

—Report of the Director of Audit
—Statement of Assets and Liabilities as at 31 March 2003
—Statement of Receipts and Payments for the year ended 31 March 2003

基本工程儲備基金

—審計署署長報告書	29
—二零零三年三月三十一日資產 負債表	31
—二零零二至零三年度收支表	32

Capital Works Reserve Fund

—Report of the Director of Audit
—Statement of Assets and Liabilities as at 31 March 2003
—Statement of Receipts and Payments for the year ended 31 March 2003

資本投資基金

—審計署署長報告書	41
—二零零三年三月三十一日資產 負債表	43
—二零零二至零三年度收支表	44

Capital Investment Fund

—Report of the Director of Audit
—Statement of Assets and Liabilities as at 31 March 2003
—Statement of Receipts and Payments for the year ended 31 March 2003

貸款基金

—審計署署長報告書	51
—二零零三年三月三十一日資產 負債表	53
—二零零二至零三年度收支表	54

Loan Fund

—Report of the Director of Audit
—Statement of Assets and Liabilities as at 31 March 2003
—Statement of Receipts and Payments for the year ended 31 March 2003

公務員退休金儲備基金		Civil Service Pension Reserve Fund
—審計署署長報告書	63	—Report of the Director of Audit
—二零零三年三月三十一日資產 負債表	65	—Statement of Assets and Liabilities as at 31 March 2003
—二零零二至零三年度收支表	66	—Statement of Receipts and Payments for the year ended 31 March 2003
賑災基金		Disaster Relief Fund
—審計署署長報告書	69	—Report of the Director of Audit
—二零零三年三月三十一日資產 負債表	71	—Statement of Assets and Liabilities as at 31 March 2003
—二零零二至零三年度收支表	72	—Statement of Receipts and Payments for the year ended 31 March 2003
土地基金		Land Fund
—審計署署長報告書	77	—Report of the Director of Audit
—二零零三年三月三十一日資產 負債表	79	—Statement of Assets and Liabilities as at 31 March 2003
—二零零二至零三年度收支表	80	—Statement of Receipts and Payments for the year ended 31 March 2003
創新及科技基金		Innovation and Technology Fund
—審計署署長報告書	83	—Report of the Director of Audit
—二零零三年三月三十一日資產 負債表	85	—Statement of Assets and Liabilities as at 31 March 2003
—二零零二至零三年度收支表	86	—Statement of Receipts and Payments for the year ended 31 March 2003

政府一般收入帳目

審計署署長向立法會主席提交的報告書

我已審核及審計刊於第 9 頁至第 27 頁的財務報表，該等財務報表根據第 12 頁及第 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 27 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二零零三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。

署理審計署署長歐中民

 香港審計署
二零零三年十月十八日


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 2003 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.

AU Chung-man, Johnsman
Director of Audit (Acting)

 Audit Commission
Hong Kong
18 October 2003

政府一般收入帳目 General Revenue Account

2003年3月31日資產負債表

STATEMENT OF ASSETS
AND LIABILITIES AS AT
31 MARCH 2003

	註釋 Note	2003 \$'000	2002 \$'000	
資產				
在外匯基金的投資	3	25,391,444	90,297,060	Investments with the Exchange Fund
銀行存款	4	325,210	1,050,587	Deposits with banks
現金及銀行結餘	5	1,998,404	2,279,791	Cash and bank balances
暫支款項	6	2,840,952	3,066,642	Advances
暫記帳	7	67,429	117,458	Suspense Accounts
	8	30,623,439	96,811,538	
負債				
暫收款項	9	(10,455,920)	(9,436,647)	Deposits
暫記帳	7	(116,189)	(130,969)	Suspense Accounts
	10	(10,572,109)	(9,567,616)	
		<u>20,051,330</u>	<u>87,243,922</u>	
上列項目代表：				
政府一般收入結餘				
2002年4月1日結餘		87,243,922	129,934,043	Balance at 1 April 2002
年內盈餘／(虧絀)		(67,715,271)	(44,174,333)	Surplus/(Deficit) for the year
回撥在外匯基金的投資 的虧損撥備	3	522,679	1,484,212	Write-back of provision for loss in Investments with the Exchange Fund
2003年3月31日結餘	11	<u>20,051,330</u>	<u>87,243,922</u>	Balance at 31 March 2003

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

2003年8月15日

SHUM Man-to

Director of Accounting Services

15 August 2003



政府一般收入帳目 General Revenue Account

2002年4月1日至2003年3月31日
收支表

STATEMENT OF RECEIPTS
AND PAYMENTS FOR THE
YEAR ENDED 31 MARCH 2003

	註釋 Note	2003 \$'000	2002 \$'000	
2002年4月1日現金及銀行結餘		2,279,791	1,367,225	Cash and bank balances at 1 April 2002
收入	12	147,517,978	156,538,489	Revenue
開支	13	(215,233,249)	(200,712,822)	Expenditure
年內盈餘／(虧絀)		(67,715,271)	(44,174,333)	Surplus/(Deficit) for the year
其他現金轉動	14	67,433,884	45,086,899	Other cash movements
2003年3月31日現金及銀行結餘		<u>1,998,404</u>	<u>2,279,791</u>	Cash and bank balances at 31 March 2003

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
2003年8月15日

SHUM Man-to
Director of Accounting Services
15 August 2003

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》而撥款支付的各项開支。

(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中申算值卻低。

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 on the last working day of the year except special

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

- (i) 指根據《公共財政條例》第 26 條所持有的投資及存款：

	2003 \$'000
投資	24,531,110
(在二〇〇三年三月三十一日的 市值：247.9 億元)	
存款	860,334
	<u>25,391,444</u>

- (ii) 在外匯基金的投資指在截至二〇〇三年三月三十一日為止的年度的投資額以及所收到的 25.9 億元利息。該等利息來自外匯基金在截至二〇〇二年十二月三十一日為止的年度就這些投資所獲得的 26.8 億元回報，減去這些投資在截至二〇〇一年十二月三十一日為止的年度所招致的 0.9 億元虧損。這項安排是根據香港特別行政區政府與香港金融管理局所簽訂的協議而訂立的。

- (iii) 在外匯基金的投資內，虧損撥備的撥回為 5.2 億元。在截至二〇〇二年三月三十一日為止的年度所作的虧損撥備，是因這些投資在截至二〇〇一年十二月三十一日為止的年度及二〇〇二年一月一日至三月三十一日期間的市值縮減所致。這項撥備現已不再需要。

2. Accounting Policies (Continued)

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

- (i) These are investments and deposits held under section 26 of the Public Finance Ordinance:

	2002 \$'000	
89,791,027		Investments
		(market value as at 31.3.2003: \$24.79 billion)
506,033		Deposits
<u>90,297,060</u>		

- (ii) The *Investments with the Exchange Fund* represent the cost of investments together with interest of \$2.59 billion received in the year ended 31 March 2003. The interest received is attributed to the return of \$2.68 billion made by the Exchange Fund on these investments in the year ended 31 December 2002, reduced by the loss of \$0.09 billion incurred on these investments for the year ended 31 December 2001. This arrangement is determined by an agreement between the Government of the Hong Kong Special Administrative Region and the Hong Kong Monetary Authority.

- (iii) The write-back of the provision for loss in the *Investments with the Exchange Fund* amounts to \$0.52 billion. The provision for loss, made in the year ended 31 March 2002, was attributed to the diminution in the market value of these investments for the year ended 31 December 2001 and the period from 1 January 2002 to 31 March 2002. This provision is no longer required.

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：

	2003 \$'000	2002 \$'000	
港元	177,618	941,145	Hong Kong dollars
外幣	147,592	109,442	Foreign currencies
	325,210	1,050,587	

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：

	2003 \$'000	2002 \$'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	795,371	870,545	Advances to Government officers
代非政府部門的公共機構、營運基金及 政府全資擁有的非法定公司所支付的 款項	486,371	417,331	Payments on behalf of non- departmental public bodies, trading funds and non-statutory corporations wholly-owned by Government
有關青馬管制區的暫支款項 (見以下(ii))	191,029	255,686	Advances for Tsing Ma Control Area (see (ii) below)
代九廣鐵路公司為西鐵工程支付的款項	22,600	74,332	Payments for the West Rail project of Kowloon-Canton Railway Corporation
代地鐵公司為收回土地以實施的紓緩 鯉魚涌乘客擠塞工程而支付的款項	14,264	-	Payments for land resumption in connection with the Quarry Bay Congestion Relief Works of MTR Corporation Limited

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)

	2003 \$'000
預付予資助學校的營辦開支整筆津貼	-
其他	169,326
	<u>2,840,952</u>

- (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，由於再獲得資金的机会渺茫，該署在一九九八年二月的償款已是專員署可實際預計的最後一次償款。倘專員署欠款不還，香港特別行政區政府亦不能循法律途徑要求還款，因為根據《國際組織及外交特權條例》(第 190 章)，專員署是豁免被起訴的。因此，能否完全收回該筆欠款，實在很成疑問。

在二〇〇二至〇三財政年度，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，並促請專員署再度尋找捐獻，以償還有關款項。至今，香港特別行政區政府沒有再收到還款或捐款。

6. Advances (Continued)

	2002 \$'000	
	23,146	Advance of operating expenses block grant to aided schools
其他	263,611	Others
	<u>3,066,642</u>	

- (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 2002-03, the Government of the HKSAR continued to pursue the repayment of the outstanding advances from the UNHCR and to urge it to make renewed efforts to look for donations with a view to settling the amount. So far, the Government of the HKSAR has not received any further repayments or donations.

政府一般收入帳目 General Revenue Account

6. 暫支款項 (續)

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。

- (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：

6. Advances (Continued)

Efforts to press the UNHCR for early settlement of the outstanding advances will continue.

- (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:

	2003 \$'000	2002 \$'000	
資產：			Assets:
水務署—物料	35,534	43,639	Water Supplies Department—Stores
政府物料供應處— 未編配物料	25,473	57,790	Government Supplies Department— Unallocated Stores
懲教工業	6,422	16,029	Correctional Services Industries
	67,429	117,458	
負債：			Liabilities:
特別硬幣	(106,007)	(119,447)	The Special Coin
財政司司長法團	(10,182)	(11,522)	The Financial Secretary Incorporated
	(116,189)	(130,969)	
結餘淨額	(48,760)	(13,511)	Net balance

政府一般收入帳目 General Revenue Account

7. 暫記帳 (續)

首兩項暫記帳的結餘代表手頭存貨的成本。

懲教工業暫記帳的結餘代表手頭存貨的成本，減去客戶多繳的款項。

特別硬幣暫記帳的結餘，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：

	2003 \$'000
給予獲培訓獎學金的政府人員的 免息貸款	<u>13,352</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:

	2002 \$'000	
	<u>13,929</u>	Interest-free loans to Government officers on training scholarships

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

政府一般收入帳目 General Revenue Account

9. 暫收款項

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

	2003 \$'000
儲稅券	6,466,028
水務按金	1,149,240
租務按金	588,388
法律援助按金	463,142
私人工程	403,671
多繳稅款	247,556
代政府部門以外其他公共機構及 營運基金收取的款項	57,648
其他	1,080,247
	<u>10,455,920</u>

10. 負債

下列負債並未載列於資產負債表內：

	2003 \$'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	92,535
	<u>92,535</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:

	2002 \$'000
Tax reserve certificates	5,396,412
Water deposits	1,076,586
Tenancy deposits	639,243
Legal aid deposits	414,937
Private works	598,240
Tax overpayments	182,691
Receipts on behalf of non- departmental public bodies and trading funds	107,838
Others	1,020,700
	<u>9,436,647</u>

10. Liabilities

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

	2002 \$'000
Outstanding promissory notes issued to the Asian Development Bank in respect of contributions to the Asian Development Fund	93,438
	<u>93,438</u>

政府一般收入帳目 General Revenue Account

11. 或有負債

下列為或有負債，括號內指二〇〇三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 (96.28 億元) ；
- (ii) 為中小企業信貸保證計劃所作的保證 (12.06 億元) ；及
- (iii) 訴訟 (47.09 億元) 。

12. 收入

按下開總目列出：

總目	2003				2002		Head
	原來預算 Original Estimate \$'000	實際數額 Actual \$'000	高 / (低) 於預算 Over / (Under) the Estimate \$'000	差異 Variance %	實際數額 Actual \$'000		
1 應課稅品稅項	6,960,708	6,619,681	(341,027)	(4.9)	6,981,183	Duties	
2 一般差餉	9,143,000	8,923,261	(219,739)	(2.4)	12,727,140	General Rates	
3 內部稅收	104,615,000	93,894,928	(10,720,072)	(10.2)	100,753,684	Internal Revenue	
4 車輛稅	2,660,912	2,510,037	(150,875)	(5.7)	2,675,596	Motor Vehicle Taxes	
5 罰款、沒收及罰金	952,382	842,541	(109,841)	(11.5)	925,892	Fines, Forfeitures and Penalties	
6 專利稅及特權稅	1,858,820	1,726,189	(132,631)	(7.1)	1,881,295	Royalties and Concessions	
7 物業及投資	28,831,758	12,992,899	(15,838,859)	(54.9)	11,329,296	Properties and Investments	
9 貸款、償款、 供款及其他收入	7,676,805	8,253,290	576,485	7.5	4,982,682	Loans, Reimbursements, Contributions and Other Receipts	
10 公用事業	2,159,506	2,068,378	(91,128)	(4.2)	3,365,704	Utilities	
11 各項收費	9,809,527	9,686,774	(122,753)	(1.3)	10,916,017	Fees and Charges	
總額	<u>174,668,418</u>	<u>147,517,978</u>	<u>(27,150,440)#</u>	(15.5)	<u>156,538,489</u>	Total	
# 細目：						# Breakdown:	
超出總額			576,485			Total excess	
不足總額			<u>(27,726,925)</u>			Total shortfall	
不足淨額			<u>(27,150,440)</u>			Net shortfall	

11. Contingent Liabilities

There are contingent liabilities as listed below, with the maximum amount of each liability as at 31 March 2003 indicated in brackets:

- (i) Guarantee to the Hong Kong Export Credit Insurance Corporation for liabilities under contracts of insurance (\$9,628 million);
- (ii) Guarantees provided under the SME Loan Guarantee Scheme (\$1,206 million); and
- (iii) Litigation (\$4,709 million).

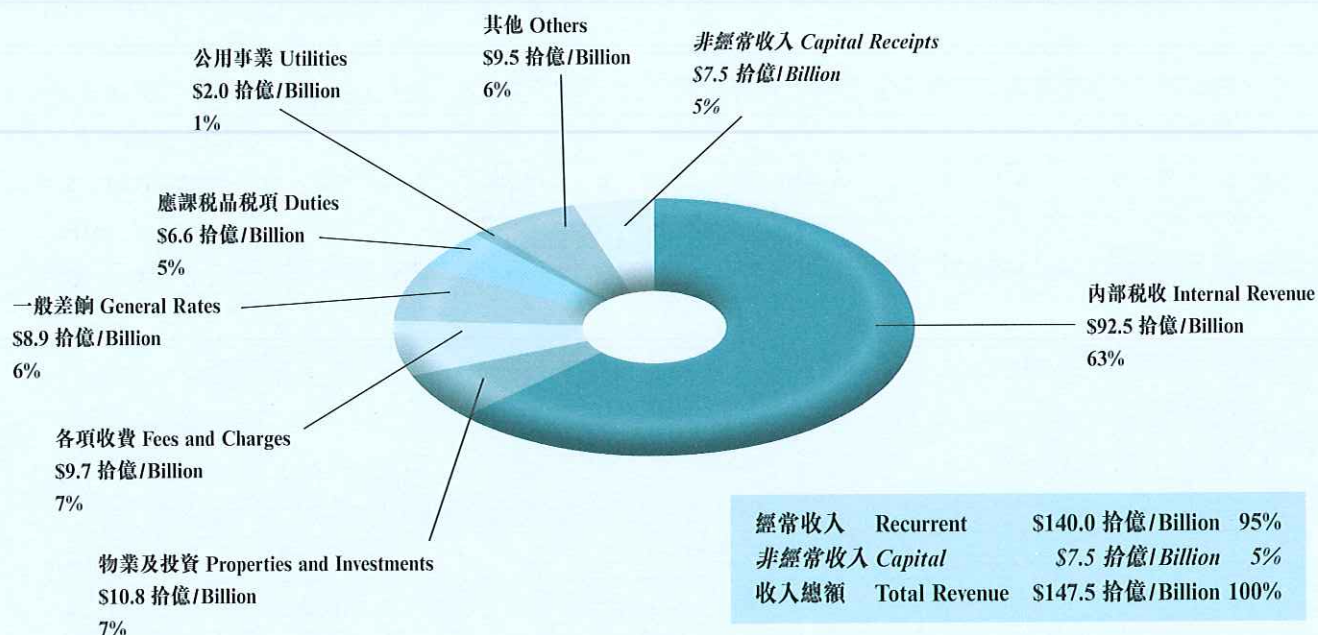
12. Revenue

Analysis of total revenue by Head:

政府一般收入帳目 General Revenue Account

二〇〇二至〇三年度的收入分析

Analysis of Revenue for the year ended 31 March 2003



13. 開支

按下開總目列出：

13. Expenditure

Analysis of total expenditure by Head:

總目	2003				2002		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	54,798	53,098	(1,700)	(3.1)	52,781	Chief Executive's Office	
22 漁農自然護理署	819,663	769,696	(49,967)	(6.1)	849,946	Agriculture, Fisheries and Conservation Department	
25 建築署	1,596,293	1,473,229	(123,064)	(7.7)	1,549,838	Architectural Services Department	
24 審計署	135,701	129,744	(5,957)	(4.4)	133,356	Audit Commission	
23 醫療輔助隊	65,592	64,900	(692)	(1.1)	65,215	Auxiliary Medical Service	
82 屋宇署	854,641	716,837	(137,804)	(16.1)	648,725	Buildings Department	
26 政府統計處	554,272	524,640	(29,632)	(5.3)	735,651	Census and Statistics Department	
27 民眾安全服務處	79,399	79,537	138	0.2	80,283	Civil Aid Service	
28 民航處	685,216	609,424	(75,792)	(11.1)	609,443	Civil Aviation Department	
43 土木工程署	915,157	891,078	(24,079)	(2.6)	879,307	Civil Engineering Department	

政府一般收入帳目 General Revenue Account

13. 開支 (續)

13. Expenditure (Continued)

總目	2003				2002	
	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
29 公務員培訓處	170,260	139,215	(31,045)	(18.2)	142,179	Civil Service Training and Development Institute
30 懲教署	2,657,349	2,647,212	(10,137)	(0.4)	2,670,765	Correctional Services Department
31 香港海關	2,019,809	1,919,841	(99,968)	(4.9)	1,884,040	Customs and Excise Department
37 衛生署	3,681,191	3,435,875	(245,316)	(6.7)	3,466,396	Department of Health
92 律政司	981,820	854,165	(127,655)	(13.0)	872,119	Department of Justice
39 渠務署	1,662,016	1,590,217	(71,799)	(4.3)	1,445,582	Drainage Services Department
40 教育署	32,608,883	30,210,526	(2,398,357)	(7.4)	29,605,132	Education Department
42 機電工程署	289,085	271,613	(17,472)	(6.0)	257,396	Electrical and Mechanical Services Department
44 環境保護署	2,283,070	2,319,184	36,114	1.6	2,447,152	Environmental Protection Department
45 消防處	3,264,512	3,166,759	(97,753)	(3.0)	3,143,997	Fire Services Department
49 食物環境衛生署	4,730,306	4,259,524	(470,782)	(10.0)	4,198,692	Food and Environmental Hygiene Department
46 公務員一般開支	4,944,203	4,671,302	(272,901)	(5.5)	4,792,540	General Expenses of the Civil Service
166 政府飛行服務隊	271,278	257,590	(13,688)	(5.0)	251,930	Government Flying Service
48 政府化驗所	263,548	257,641	(5,907)	(2.2)	242,033	Government Laboratory
50 政府車輛管理處	152,666	146,421	(6,245)	(4.1)	228,459	Government Land Transport Agency
51 政府產業署	1,870,714	1,747,267	(123,447)	(6.6)	1,795,662	Government Property Agency
35 政府總部： 駐北京辦事處	50,920	50,089	(831)	(1.6)	45,408	Government Secretariat: Beijing Office
143 政府總部： 公務員事務局	217,879	200,747	(17,132)	(7.9)	210,525	Government Secretariat: Civil Service Bureau
*152 政府總部： 工商及科技局 (工商)	112,841	99,551	(13,290)	(11.8)	108,648	Government Secretariat: Commerce, Industry and Technology Bureau (Commerce and Industry)

政府一般收入帳目 General Revenue Account

13. 開支 (續)

13. Expenditure (Continued)

總目	2003				2002		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		
*55 政府總部： 工商及科技局 (資訊科技及廣播)	143,753	129,559	(14,194)	(9.9)	152,992	Government Secretariat: Commerce, Industry and Technology Bureau (Information Technology and Broadcasting)	
144 政府總部： 政制事務局	36,575	37,547	972	2.7	35,194	Government Secretariat: Constitutional Affairs Bureau	
*145 政府總部： 經濟發展及 勞工局 (經濟發展)	120,143	112,959	(7,184)	(6.0)	91,629	Government Secretariat: Economic Development and Labour Bureau (Economic Development)	
*146 政府總部： 教育統籌局和 經濟發展及 勞工局 (勞工)	395,983	594,573	198,590	50.2	176,098	Government Secretariat: Education and Manpower Bureau and Economic Development and Labour Bureau (Labour)	
*154 政府總部： 環境運輸及 工務局 (環境) 和 衛生福利及食物局	58,742	54,880	(3,862)	(6.6)	56,366	Government Secretariat: Environment, Transport and Works Bureau (Environment) and Health, Welfare and Food Bureau	
*153 政府總部： 環境運輸及 工務局 (運輸及工務)	86,398	74,821	(11,577)	(13.4)	77,011	Government Secretariat: Environment, Transport and Works Bureau (Transport and Works)	
*148 政府總部： 財經事務及 庫務局 (財經事務)	165,394	146,566	(18,828)	(11.4)	131,485	Government Secretariat: Financial Services and the Treasury Bureau (Financial Services)	
*147 政府總部： 財經事務及 庫務局 (庫務)	120,006	114,627	(5,379)	(4.5)	121,607	Government Secretariat: Financial Services and the Treasury Bureau (Treasury)	

政府一般收入帳目 General Revenue Account

13. 開支 (續)

13. Expenditure (Continued)

總目	2003				2002		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		
*149 政府總部： 衛生福利及 食物局	124,088	96,507	(27,581)	(22.2)	88,245	Government Secretariat: Health, Welfare and Food Bureau	
53 政府總部： 民政事務局	216,873	213,440	(3,433)	(1.6)	198,576	Government Secretariat: Home Affairs Bureau	
**96 政府總部： 香港經濟貿易 辦事處	270,208	251,281	(18,927)	(7.0)	231,650	Government Secretariat: Hong Kong Economic and Trade Offices	
*150 政府總部： 房屋及規劃地政局 (房屋)	43,243	35,405	(7,838)	(18.1)	44,625	Government Secretariat: Housing, Planning and Lands Bureau (Housing)	
*56 政府總部： 房屋及規劃地政局 (規劃及地政) 和 環境運輸及工務局 (運輸及工務)	291,038	266,078	(24,960)	(8.6)	278,776	Government Secretariat: Housing, Planning and Lands Bureau (Planning and Lands) and Environment, Transport and Works Bureau (Transport and Works)	
155 政府總部： 創新科技署	156,406	129,878	(26,528)	(17.0)	134,714	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	384,687	403,896	19,209	5.0	301,441	Government Secretariat: Offices of the Chief Secretary for Administration and the Financial Secretary	
151 政府總部： 保安局	130,245	127,377	(2,868)	(2.2)	126,470	Government Secretariat: Security Bureau	
58 政府物料供應處	177,482	157,936	(19,546)	(11.0)	157,980	Government Supplies Department	
60 路政署	1,994,279	1,949,264	(45,015)	(2.3)	1,880,787	Highways Department	
63 民政事務總署	1,408,682	1,345,057	(63,625)	(4.5)	1,254,167	Home Affairs Department	
168 香港天文台	227,341	219,336	(8,005)	(3.5)	221,296	Hong Kong Observatory	

政府一般收入帳目 General Revenue Account

13. 開支 (續)

13. Expenditure (Continued)

總目	2003				2002	
	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
122 香港警務處	12,445,751	12,019,983	(425,768)	(3.4)	12,120,236	Hong Kong Police Force
62 房屋署	387,593	384,767	(2,826)	(0.7)	481,200	Housing Department
70 入境事務處	2,265,240	2,234,739	(30,501)	(1.3)	2,215,320	Immigration Department
72 廉政公署	719,832	701,987	(17,845)	(2.5)	709,403	Independent Commission Against Corruption
121 投訴警方獨立 監察委員會	15,014	14,147	(867)	(5.8)	15,536	Independent Police Complaints Council
74 政府新聞處	416,787	369,526	(47,261)	(11.3)	372,266	Information Services Department
47 資訊科技署	616,600	598,102	(18,498)	(3.0)	625,398	Information Technology Services Department
76 稅務局	1,349,635	1,248,653	(100,982)	(7.5)	1,355,969	Inland Revenue Department
78 知識產權署	113,667	101,860	(11,807)	(10.4)	91,582	Intellectual Property Department
79 投資推廣署	73,709	76,999	3,290	4.5	80,492	Invest Hong Kong
174 公務及司法人員 薪俸及服務條件 諮詢委員會聯合 秘書處	18,730	17,611	(1,119)	(6.0)	16,058	Joint Secretariat for the Advisory Bodies on Civil Service and Judicial Salaries and Conditions of Service
80 司法機構	1,037,782	1,007,797	(29,985)	(2.9)	999,021	Judiciary
90 勞工處	941,518	932,024	(9,494)	(1.0)	868,666	Labour Department
91 地政總署	1,727,562	1,615,186	(112,376)	(6.5)	1,588,789	Lands Department
94 法律援助署	791,403	717,972	(73,431)	(9.3)	722,026	Legal Aid Department
112 立法會行政管理 委員會	383,013	384,248	1,235	0.3	375,690	Legislative Council Commission
95 康樂及文化事務署	5,243,008	4,920,934	(322,074)	(6.1)	4,986,784	Leisure and Cultural Services Department
98 管理參議署 (在 2002 年 7 月 22 日解散)	61,263	17,549	(43,714)	(71.4)	60,352	Management Services Agency (disestablished on 22.7.2002)
100 海事處	988,820	922,444	(66,376)	(6.7)	916,971	Marine Department

政府一般收入帳目 General Revenue Account

13. 開支 (續)

13. Expenditure (Continued)

總目	2003				2002	
	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
106 雜項服務	7,554,141	297,753	(7,256,388)	(96.1)	200,242	Miscellaneous Services
114 申訴專員公署	99,084	110,454	11,370	11.5	109,163	Office of The Ombudsman
115 法定語文事務署	128,327	121,502	(6,825)	(5.3)	125,362	Official Languages Agency
116 破產管理署	144,065	130,676	(13,389)	(9.3)	131,621	Official Receiver's Office
120 退休金	12,784,952	12,714,197	(70,755)	(0.6)	14,471,917	Pensions
118 規劃署	481,208	442,782	(38,426)	(8.0)	434,918	Planning Department
130 政府印務局	234,170	187,726	(46,444)	(19.8)	220,059	Printing Department
136 公務員敘用 委員會	21,234	20,051	(1,183)	(5.6)	18,996	Public Service Commission
160 香港電台	514,989	484,461	(30,528)	(5.9)	506,243	Radio Television Hong Kong
162 差餉物業估價署	416,866	406,873	(9,993)	(2.4)	389,191	Rating and Valuation Department
163 選舉事務處	114,805	58,106	(56,699)	(49.4)	52,602	Registration and Electoral Office
170 社會福利署	32,292,685	31,347,900	(944,785)	(2.9)	29,156,931	Social Welfare Department
173 學生資助辦事處	2,737,043	2,499,886	(237,157)	(8.7)	2,307,333	Student Financial Assistance Agency
176 資助金：雜項	301,155	291,094	(10,061)	(3.3)	290,002	Subventions: Miscellaneous
177 資助金：非政府 部門的公共 機構	34,821,580	34,283,734	(537,846)	(1.5)	34,068,570	Subventions: Non- Departmental Public Bodies
180 影視及娛樂事務 管理處	120,539	92,055	(28,484)	(23.6)	101,030	Television and Entertainment Licensing Authority
110 拓展署	231,607	223,190	(8,417)	(3.6)	226,866	Territory Development Department
181 工業貿易署	1,040,884	360,179	(680,705)	(65.4)	299,379	Trade and Industry Department
186 運輸署	956,472	885,599	(70,873)	(7.4)	868,147	Transport Department
188 庫務署	338,999	302,634	(36,365)	(10.7)	317,703	Treasury
190 大學教育資助 委員會	13,497,105	13,280,991	(216,114)	(1.6)	13,308,841	University Grants Committee
194 水務署	5,493,398	5,367,969	(125,429)	(2.3)	5,299,679	Water Supplies Department

政府一般收入帳目 General Revenue Account

13. 開支 (續)

13. Expenditure (Continued)

總目	2003				2002	
	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
紀律人員薪俸及 服務條件常務 委員會	-	-	-	-	5,959	Standing Committee on Disciplined Services Salaries and Conditions of Service
184 轉撥各基金的 款項	21,019,000	13,019,000	(8,000,000)	(38.1)	26,000	Transfers to Funds
總額	239,485,883	215,233,249	(24,252,634)#	(10.1)	200,712,822	Total
# 細目：						# Breakdown:
超出總額			270,918			Total excess
省回總額			(24,523,552)			Total savings
省回淨額			(24,252,634)			Net savings

* 總目 152, 55, 145, 146, 154, 153, 148, 147, 149, 150 及 56—這些總目的修訂名稱由二〇〇二年七月一日起生效。

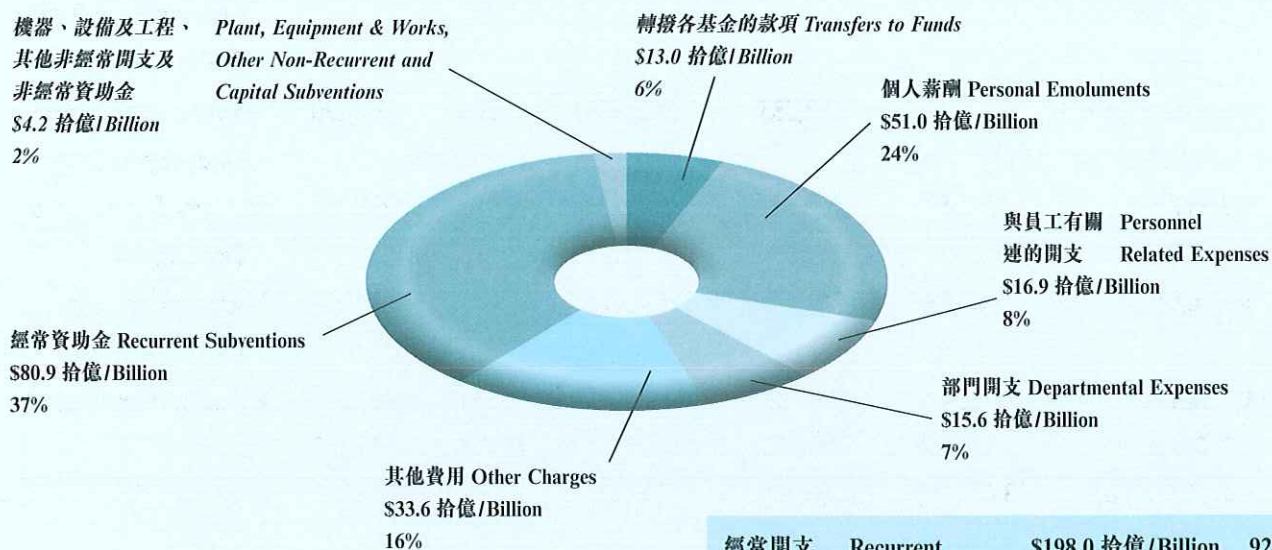
** 在二〇〇二年四月一日起，總目 96—「政府總部：香港經濟貿易辦事處」之名稱已取代「政府總部：駐海外辦事處」。

* Heads 152, 55, 145, 146, 154, 153, 148, 147, 149, 150 and 56—these are revised titles which took effect on 1.7.2002.

** Head 96—the title “Government Secretariat: Hong Kong Economic and Trade Offices” replaced “Government Secretariat: Overseas Offices” on 1.4.2002.

二〇〇二至〇三年度的開支分析

Analysis of Expenditure for the year ended 31 March 2003



經常開支 Recurrent	\$198.0 拾億/Billion	92%
非經常開支 Capital	\$17.2 拾億/Billion	8%
開支總額 Total Expenditure	\$215.2 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

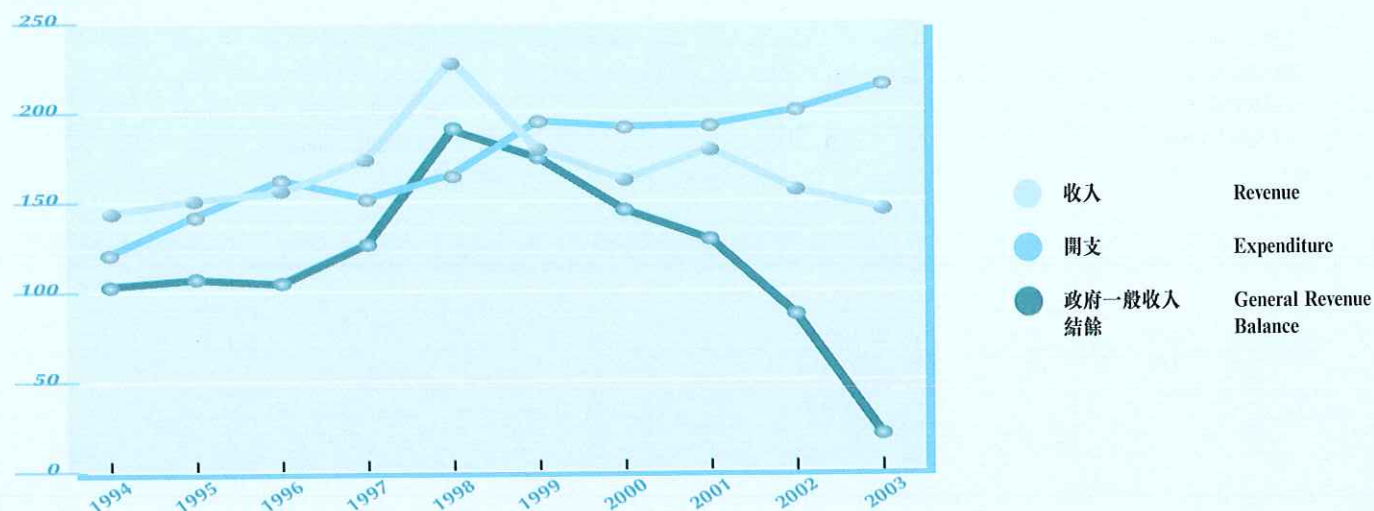
These are transactions relating to cash movements other than revenue or expenditure.

	2003 \$'000	2002 \$'000	
收入淨額：			Net receipts:
增加暫收款項	1,019,273	1,057,981	Increase in deposits
減少在外匯基金的投資	65,428,295	43,260,879	Reduction in investments with the Exchange Fund
減少銀行存款	725,377	516,937	Reduction in deposits with banks
減少暫支款項	225,690	244,631	Reduction in advances
減少暫記帳	35,249	6,471	Reduction in Suspense Accounts
	<u>67,433,884</u>	<u>45,086,899</u>	

一九九四至二〇〇三各年度的收入、開支及政府一般收入結餘

Revenue, Expenditure and General Revenue Balance for the years ended 31 March 1994 to 2003

拾億元 / \$Billion



基本工程儲備基金

審計署署長向立法會主席提交的報告書

我已審核及審計刊於第 31 頁至第 39 頁的財務報表，該等財務報表根據第 33 頁載列的會計政策所擬備。

庫務署署長及審計署署長的責任

按照《公共財政條例》(第 2 章) 第 16(1) 條的規定，庫務署署長負責編製及監管香港特別行政區政府的帳目。

我的責任是根據我的審計工作的結果，對財務報表作出獨立意見，並向立法會主席報告。

意見的基礎

茲證明我已按照《核數條例》(第 122 章) 第 12(1) 條的規定及審計署的審計準則，審核及審計上述的財務報表。審計範圍包括以抽查方式查核與財務報表所載數額及披露事項有關的憑證，亦包括評估庫務署署長於擬備該等財務報表時所作的判斷、所釐定

Capital Works Reserve Fund

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

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

Respective responsibilities of the Director of Accounting Services and the Director of Audit

The Director of Accounting Services is responsible for the compilation and supervision of the accounts of the Government of the Hong Kong Special Administrative Region in accordance with section 16(1) of the Public Finance Ordinance (Cap. 2).

It is my responsibility to form an independent opinion, based on my audit, on the financial statements and to report my opinion to you.

Basis of opinion

I certify that I have examined and audited the financial statements referred to above in accordance with section 12(1) of the Audit Ordinance (Cap. 122) and the Audit Commission auditing standards. An audit includes examination, on a test


的會計政策是否適合基本工程儲備基金的具體情況、及有否貫徹運用並足夠披露該等會計政策。

我在策劃和進行審計工作時，均以取得一切我認為必需的資料及解釋為目標，使我能獲得充分的憑證，就該等財務報表是否存有重要錯誤陳述，作合理的確定。在作出意見時，我亦已衡量該等財務報表所載資料在整體上是否足夠。我相信，我的審計工作已為下列意見建立合理的基礎。

意見

我認為上述的財務報表適當顯示基本工程儲備基金在二零零三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。

署理審計署署長歐中民

 香港審計署
二零零三年十月十八日

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 2003 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.

AU Chung-man, Johnsman
Director of Audit (Acting)

 Audit Commission
Hong Kong
18 October 2003

基本工程儲備基金 Capital Works Reserve Fund

2003年3月31日資產負債表

STATEMENT OF ASSETS
AND LIABILITIES AS AT
31 MARCH 2003

	註釋 Note	2003 \$'000	2002 \$'000	
資產				Assets
在外匯基金的投資	3	7,588,110	13,294,556	Investments with the Exchange Fund
銀行存款	4	-	10,000	Deposits with banks
現金及銀行結餘		27,908	31,124	Cash and bank balances
暫支款項	5	81,292	127,044	Advances
		7,697,310	13,462,724	
負債				Liabilities
暫收款項	6	(1,441,769)	(1,542,058)	Deposits
		6,255,541	11,920,666	
上列項目代表：				Representing:
基金結餘				Fund Balance
2002年4月1日結餘		11,920,666	31,171,085	Balance at 1 April 2002
年內盈餘／(虧絀)		(5,729,373)	(19,646,736)	Surplus/(Deficit) for the year
回撥在外匯基金的投資 的虧損撥備	3	64,248	396,317	Write-back of provision for loss in Investments with the Exchange Fund
2003年3月31日結餘		6,255,541	11,920,666	Balance at 31 March 2003

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
2003年8月15日

SHUM Man-to
Director of Accounting Services
15 August 2003

基本工程儲備基金 Capital Works Reserve Fund

2002年4月1日至2003年3月31日
收支表

STATEMENT OF RECEIPTS
AND PAYMENTS FOR THE
YEAR ENDED 31 MARCH 2003

	註釋 Note	2003 \$'000	2002 \$'000	
2002年4月1日現金及銀行結餘		31,124	30,830	Cash and bank balances at 1 April 2002
收入	7	25,189,650	10,683,542	Revenue
開支	8	(30,919,023)	(30,330,278)	Expenditure
年內盈餘／(虧絀)		(5,729,373)	(19,646,736)	Surplus/(Deficit) for the year
其他現金轉動	9	5,726,157	19,647,030	Other cash movements
2003年3月31日現金及銀行結餘		<u>27,908</u>	<u>31,124</u>	Cash and bank balances at 31 March 2003

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
2003年8月15日

SHUM Man-to
Director of Accounting Services
15 August 2003

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

(i) 指根據決議第 (d)(iii) 段所持有的投資及存款：

	2003 \$'000
投資	7,468,676
(在二〇〇三年三月三十一日的 市值：75.1 億元)	
存款	119,434
	<u>7,588,110</u>

(ii) 在外匯基金的投資指在截至二〇〇三年三月三十一日為止的年度的投資額以及所收到的 3.63 億元利息。該等利息來自外匯基金在截至二〇〇二年十二月三十一日為止的年度就這些投資所獲得的 3.51 億元回報，以及將先前由外匯基金在截至二〇〇一年十二月三十一日為止的年度保留的 0.12 億元撥回。這項安排是根據香港特別行政區政府與香港金融管理局所簽訂的協議而訂立的。

(iii) 在外匯基金的投資內，虧損撥備的撥回為 0.64 億元。在截至二〇〇二年三月三十一日為止的年度所作的虧損撥備，是因這些投資於二〇〇二年一月一日至三月三十一日期間的市值縮減所致。這項撥備現已不再需要。

3. Investments with the Exchange Fund

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

	2002 \$'000	
12,310,834		Investments
		(market value as at 31.3.2003: \$7.51 billion)
983,722		Deposits
<u>13,294,556</u>		

(ii) The *Investments with the Exchange Fund* represent the cost of investments together with interest of \$363 million received in the year ended 31 March 2003. The interest received is attributed to the return of \$351 million made by the Exchange Fund on these investments for the year ended 31 December 2002 and the release of an amount of \$12 million previously held by the Exchange Fund for the year ended 31 December 2001. This arrangement is determined by an agreement between the Government of the Hong Kong Special Administrative Region and the Hong Kong Monetary Authority.

(iii) The write-back of the provision for loss in the *Investments with the Exchange Fund* amounts to \$64 million. The provision for loss, made in the year ended 31 March 2002, was attributed to the diminution in the market value of these investments during the period from 1 January 2002 to 31 March 2002. This provision is no longer required.

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:

	2003 \$'000	2002 \$'000	
工程合約保留金	741,728	855,710	Contract retentions
其他	700,041	686,348	Others
	<u>1,441,769</u>	<u>1,542,058</u>	

基本工程儲備基金 Capital Works Reserve Fund

7. 收入

7. Revenue

	2003		2002	
	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	10,950,000	3,765,000	2,689,900	Sales by public auction and tender
私人協約方式批地	5,595,900	3,058,378	1,509,883	Private treaty grants
修訂現行土地契約、換地 及續訂土地契約	8,224,200	4,424,107	5,896,725	Modification of existing leases, exchanges and extensions
就短期豁免書而收到的費用	222,000	228,315	230,316	Fees received in respect of short term waivers
	24,992,100	11,475,800	10,326,824	
投資收入	250,000	393,446	77,121	Investment income
從政府一般收入轉撥的款項	20,000,000	13,000,000	-	Appropriation from General Revenue
其他收入：				Other revenue:
從地鐵有限公司收回的 款項	113,342	-	-	Recovery from MTR Corporation Ltd.
從郵政署營運基金收回的 款項	43,000	-	-	Recovery from Post Office Trading Fund
捐款及提供的款項	-	8,504	85	Donations and contributions
其他	250,000	311,900	279,512	Others
	406,342	320,404	279,597	
	<u>45,648,442</u>	<u>25,189,650</u>	<u>10,683,542</u>	

基本工程儲備基金 Capital Works Reserve Fund

8. 開支

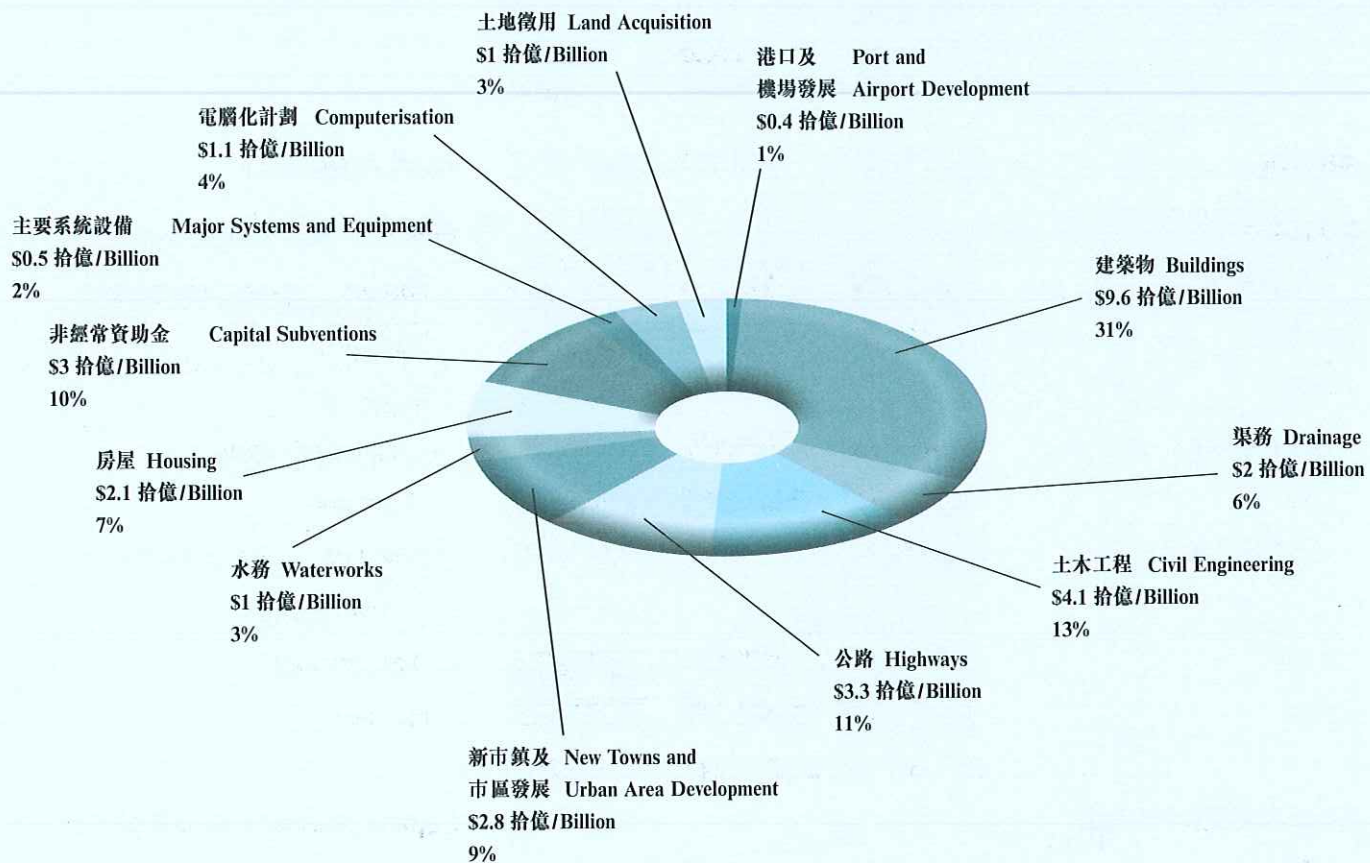
8. Expenditure

	2003		2002	
	原來預算 Original Estimate \$'000	實際數額 Actual \$'000	實際數額 Actual \$'000	
土地徵用	2,821,510	992,219	2,479,297	Land Acquisition
工務計劃：				Public Works Programme:
港口及機場發展	619,974	396,830	655,739	Port and airport development
建築物	9,916,109	9,607,838	8,138,260	Buildings
渠務	1,941,857	2,016,854	2,123,271	Drainage
土木工程	3,448,138	4,155,897	4,148,596	Civil engineering
公路	2,735,981	3,283,092	2,262,985	Highways
新市鎮及市區發展	2,517,141	2,833,840	2,613,135	New towns and urban area development
水務	917,147	980,501	812,863	Waterworks
房屋	1,477,599	2,065,390	2,325,435	Housing
	23,573,946	25,340,242	23,080,284	
非經常資助金及主要系統				Capital Subventions and Major
設備：				Systems and Equipment:
非經常資助金	4,902,762	2,978,205	3,376,421	Capital subventions
主要系統設備	1,312,490	504,969	377,767	Major systems and equipment
	6,215,252	3,483,174	3,754,188	
電腦化計劃	1,748,980	1,069,965	1,012,989	Computerisation
其他支出：				Other payments:
退還多繳地價	-	33,423	3,520	Refund of overpayment of land premium
	<u>34,359,688</u>	<u>30,919,023</u>	<u>30,330,278</u>	

基本工程儲備基金 Capital Works Reserve Fund

二〇〇二至〇三年度的開支分析

Analysis of Expenditure for the year ended 31 March 2003



開支總額 Total Expenditure
\$30.9 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

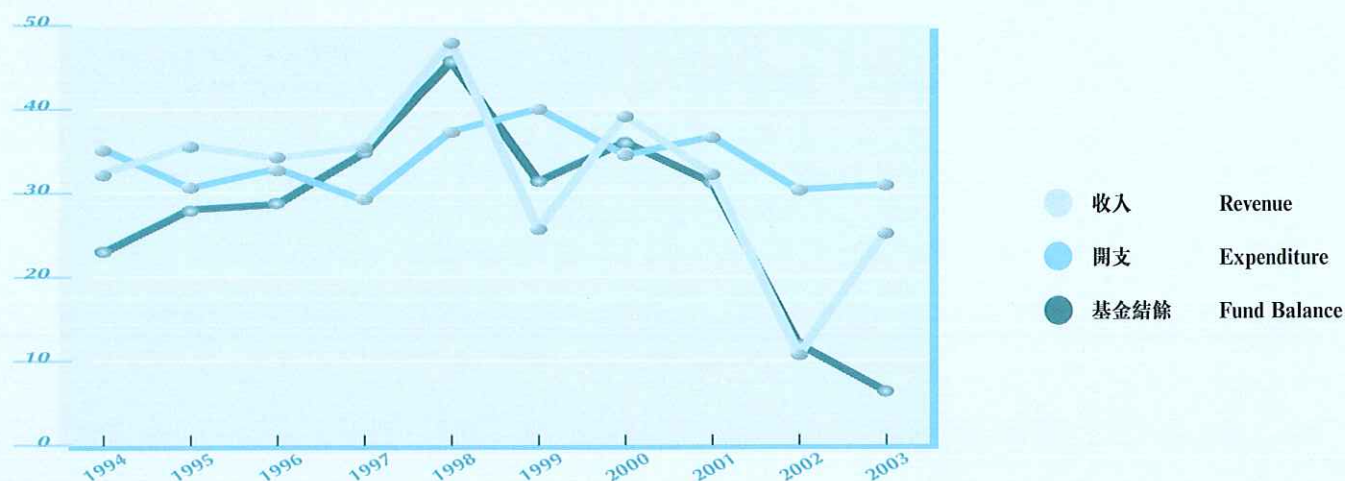
These are transactions relating to cash movements other than revenue or expenditure.

	2003 \$'000	2002 \$'000	
收入淨額：			Net receipts:
增加暫收款項	-	150,010	Increase in deposits
減少在外匯基金的投資	5,770,694	19,496,561	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	45,752	459	Reduction in advances
	5,826,446	19,647,030	
支出淨額：			Net payments:
減少暫收款項	(100,289)	-	Reduction in deposits
	<u>5,726,157</u>	<u>19,647,030</u>	

一九九四至二〇〇三各年度的收入、開支及基金結餘

Revenue, Expenditure and Fund Balance for the years ended 31 March 1994 to 2003

拾億元 / \$Billion



資本投資基金

審計署署長向立法會主席提交的報告書

我已審核及審計刊於第 43 頁至第 50 頁的財務報表，該等財務報表根據第 45 頁及第 46 頁載列的會計政策所擬備。

庫務署署長及審計署署長的責任

按照《公共財政條例》(第 2 章) 第 16(1) 條的規定，庫務署署長負責編製及監管香港特別行政區政府的帳目。

我的責任是根據我的審計工作的結果，對財務報表作出獨立意見，並向立法會主席報告。

意見的基礎

茲證明我已按照《核數條例》(第 122 章) 第 12(1) 條的規定及審計署的審計準則，審核及審計上述的財務報表。審計範圍包括以抽查方式查核與財務報表所載數額及披露事項有關的憑證，亦包括評估庫務署署長於擬備該等財務報表時所作的判斷、所釐定

Capital Investment Fund

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

I have examined and audited the financial statements on pages 43 to 50 which have been prepared under the accounting policies set out on pages 45 and 46.

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二零零三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。

署理審計署署長歐中民

 香港審計署
二零零三年十月十八日


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 2003 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.

AU Chung-man, Johnsman
Director of Audit (Acting)

 Audit Commission
Hong Kong
18 October 2003

資本投資基金 Capital Investment Fund

2003年3月31日資產負債表

STATEMENT OF ASSETS
AND LIABILITIES AS AT
31 MARCH 2003

	註釋 Note	2003 \$'000	2002 \$'000	
資產				Assets
投資	3			Investments
股本投資		106,795,216	105,701,039	Equity holdings
其他投資		369,707,990	353,723,853	Other investments
		<u>476,503,206</u>	<u>459,424,892</u>	
貸款	4	7,434,146	7,927,045	Loans
		<u>483,937,352</u>	<u>467,351,937</u>	
流動資產				Current Assets
在外匯基金的投資	5	3,756,943	4,265,103	Investments with the Exchange Fund
		<u>487,694,295</u>	<u>471,617,040</u>	
上列項目代表：				Representing:
基金結餘總額				Total Fund Balance
已分配基金	6	483,937,352	467,351,937	Applied Fund
可動用基金	7			Available Fund
2002年4月1日結餘		4,265,103	1,753,704	Balance at 1 April 2002
年內盈餘／(虧絀)		(508,160)	2,511,399	Surplus/(Deficit) for the year
2003年3月31日結餘		<u>3,756,943</u>	<u>4,265,103</u>	Balance at 31 March 2003
	8	<u>487,694,295</u>	<u>471,617,040</u>	

隨附註釋1至11亦為上述帳目的一部分。

The accompanying Notes 1 to 11 form part of these accounts.

沈文燾
庫務署署長
2003年8月15日

SHUM Man-to
Director of Accounting Services
15 August 2003



資本投資基金 Capital Investment Fund

2002年4月1日至2003年3月31日
收支表

STATEMENT OF RECEIPTS
AND PAYMENTS FOR THE
YEAR ENDED 31 MARCH 2003

	註釋 Note	2003 \$'000	2002 \$'000	
2002年4月1日現金及銀行結餘		-	1	Cash and bank balances at 1 April 2002
收入	9	2,432,226	2,816,408	Revenue
開支	10	(2,940,386)	(305,009)	Expenditure
年內盈餘／(虧絀)		(508,160)	2,511,399	Surplus/(Deficit) for the year
其他現金轉動	11	508,160	(2,511,400)	Other cash movements
2003年3月31日現金及銀行結餘		-	-	Cash and bank balances at 31 March 2003

隨附註釋1至11亦為上述帳目的一部分。

The accompanying Notes 1 to 11 form part of these accounts.

沈文燾
庫務署署長
2003年8月15日

SHUM Man-to
Director of Accounting Services
15 August 2003

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)

	2003			2002			
	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	
2002年4月1日結餘	105,701,039	353,723,853	459,424,892	105,275,133	329,404,648	434,679,781	Balance at 1 April 2002
增加：							Additions:
以現金投資所得的 資產	344,386	2,000,000	2,344,386	61,009	-	61,009	Cash acquisitions
非現金投資所得的 資產	943,843	15,548,369	16,492,212	553,153	24,336,216	24,889,369	Non-cash acquisitions
	1,288,229	17,548,369	18,836,598	614,162	24,336,216	24,950,378	
減少：							Deductions:
資產清理	(194,052)	(1,564,232)	(1,758,284)	(188,256)	(17,011)	(205,267)	Disposal
2003年3月31日結餘	106,795,216	369,707,990	476,503,206	105,701,039	353,723,853	459,424,892	Balance at 31 March 2003

資本投資基金 Capital Investment Fund

4. 未償還貸款

	2003 \$'000
2002年4月1日結餘	7,927,045
增加：	
貸款	596,000
轉作本金的利息	24,239
	620,239
減少：	
貸款償還	(1,113,138)
2003年3月31日結餘	<u>7,434,146</u>

4. Loans Outstanding

	2002 \$'000	
	8,747,125	Balance at 1 April 2002
Additions:		
貸款	244,000	Loan payments
轉作本金的利息	3,418	Capitalized interest
	247,418	
Deductions:		
貸款償還	(1,067,498)	Loan repayments
2003年3月31日結餘	<u>7,927,045</u>	Balance at 31 March 2003

5. 在外匯基金的投資

指根據決議第7段存放在外匯基金的港元存款。

5. Investments with the Exchange Fund

These are Hong Kong dollar deposits placed with the Exchange Fund under paragraph 7 of the Resolution.

6. 已分配基金

指本基金根據決議第5段所作的投資及貸款的總額。

6. Applied Fund

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

7. 可動用基金

指本基金尚可動用作根據決議第5段的投資或貸款款項。

7. Available Fund

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

8. 或有負債

在二〇〇三年三月三十一日，可能向亞洲開發銀行認購的股本為19.20億元。

8. Contingent Liabilities

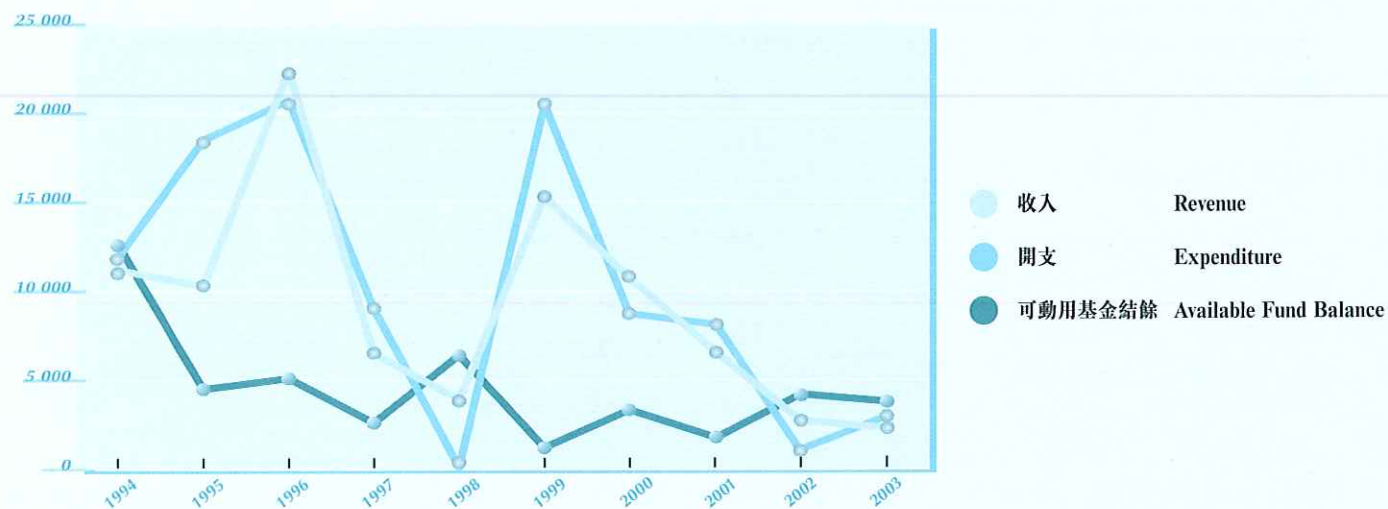
As at 31 March 2003, the amount of possible capital subscriptions to the Asian Development Bank was \$1,920 million.

資本投資基金 Capital Investment Fund

一九九四至二〇〇三各年度的收入、開支及可動用基金結餘

Revenue, Expenditure and Available Fund Balance for the years ended 31 March 1994 to 2003

百萬元/\$Million



9. 收入

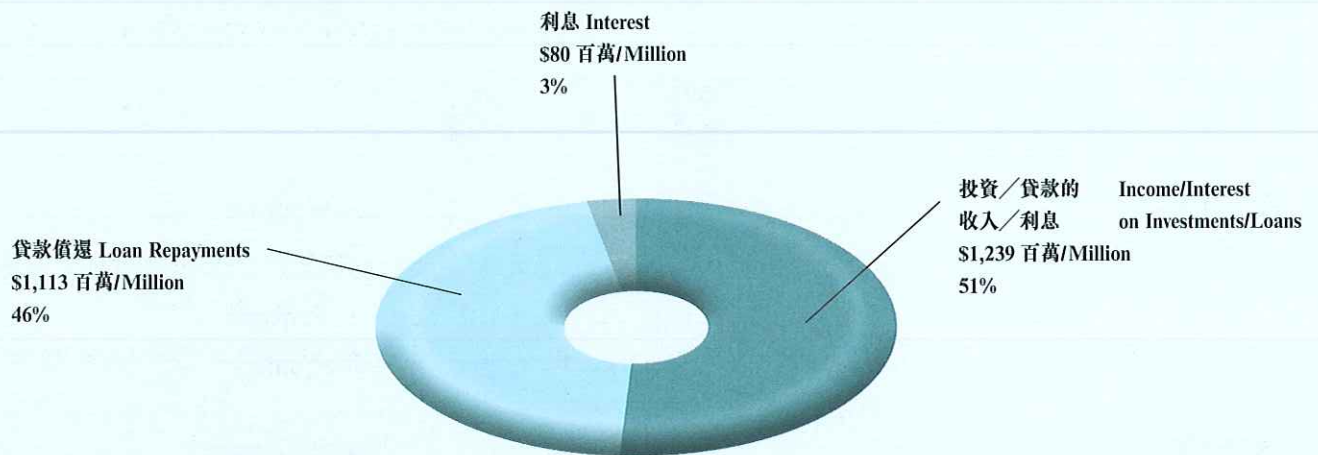
9. Revenue

	2003		2002	
	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	1,016,263	1,239,452	1,692,783	Income/Interest on investments/ loans
貸款償還	1,113,138	1,113,138	1,067,498	Loan repayments
存款及銀行結餘的利息	73,450	79,636	56,127	Interest on deposits and bank balances
從政府一般收入轉撥的款項	1,000,000	-	-	Appropriation from General Revenue
	<u>3,202,851</u>	<u>2,432,226</u>	<u>2,816,408</u>	

資本投資基金 Capital Investment Fund

二〇〇二至〇三年度的收入分析

Analysis of Revenue for the year ended 31 March 2003



收入總額 Total Revenue
\$2,432 百萬/Million

10. 開支

10. Expenditure

	2003		2002	
	原來預算 Original Estimate \$'000	實際數額 Actual \$'000	實際數額 Actual \$'000	
投資增添：				Acquisition of investments:
股本投資	1,224,480	344,386	61,009	Equity holdings
其他投資	-	2,000,000	-	Other investments
	1,224,480	2,344,386	61,009	
貸款	2,146,000	596,000	244,000	Loan payments
額外承擔	2,185,000	-	-	Additional commitments
	5,555,480	2,940,386	305,009	

資本投資基金 Capital Investment Fund

11. 其他現金轉動

下列是收支以外其他現金轉動的項目。

11. Other Cash Movements

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

	2003 \$'000	2002 \$'000	
收入淨額：			Net receipts:
減少在外匯基金的投資	508,160	-	Reduction in investments with the Exchange Fund
減少銀行存款	-	528,809	Reduction in deposits with banks
	508,160	528,809	
支出淨額：			Net payments:
增加在外匯基金的投資	-	(3,040,209)	Increase in investments with the Exchange Fund
	508,160	(2,511,400)	

貸款基金

審計署署長向立法會主席提交的報告書

我已審核及審計刊於第 53 頁至第 61 頁的財務報表，該等財務報表根據第 55 頁及第 56 頁載列的會計政策所擬備。

庫務署署長及審計署署長的責任

按照《公共財政條例》(第 2 章) 第 16(1) 條的規定，庫務署署長負責編製及監管香港特別行政區政府的帳目。

我的責任是根據我的審計工作的結果，對財務報表作出獨立意見，並向立法會主席報告。

意見的基礎

茲證明我已按照《核數條例》(第 122 章) 第 12(1) 條的規定及審計署的審計準則，審核及審計上述的財務報表。審計範圍包括以抽查方式查核與財務報表所載數額及披露事項有關的憑證，亦包括評估庫務署署長於擬備該等財務報表時所作的判斷、所釐定

Loan Fund

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

I have examined and audited the financial statements on pages 53 to 61 which have been prepared under the accounting policies set out on pages 55 and 56.

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二零零三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。

署理審計署署長歐中民

 香港審計署
二零零三年十月十八日

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 2003 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.

AU Chung-man, Johnsman
Director of Audit (Acting)

 Audit Commission
Hong Kong
18 October 2003

貸款基金 Loan Fund

2003年3月31日資產負債表

STATEMENT OF ASSETS
AND LIABILITIES AS AT
31 MARCH 2003

	註釋 Note	2003 \$'000	2002 \$'000	
資產				Assets
未償還貸款	3			Loans Outstanding
房屋貸款		19,508,296	22,040,319	Housing loans
教育貸款		6,176,783	5,400,519	Education loans
其他貸款		3,097,759	2,577,267	Other loans
		28,782,838	30,018,105	
流動資產淨額				Net Current Assets
流動資產				Current Assets
在外匯基金的投資	4	3,579,050	5,215,099	Investments with the Exchange Fund
現金及銀行結餘		24,153	12,918	Cash and bank balances
		3,603,203	5,228,017	
流動負債				Current Liabilities
暫收款項	5	(2,379)	(2,128)	Deposits
		3,600,824	5,225,889	
		32,383,662	35,243,994	
上列項目代表：				Representing:
基金結餘總額				Total Fund Balance
已分配基金	6	28,782,838	30,018,105	Applied Fund
可動用基金	7			Available Fund
2002年4月1日結餘		5,225,889	7,121,147	Balance at 1 April 2002
年內盈餘／(虧絀)		(1,625,065)	(1,895,258)	Surplus/(Deficit) for the year
2003年3月31日結餘		3,600,824	5,225,889	Balance at 31 March 2003
	8	32,383,662	35,243,994	

隨附註釋1至11亦為上述帳目的一部分。

The accompanying Notes 1 to 11 form part of these accounts.

沈文燾
庫務署署長
2003年8月15日

SHUM Man-to
Director of Accounting Services
15 August 2003



貸款基金 Loan Fund

2002年4月1日至2003年3月31日
收支表

STATEMENT OF RECEIPTS
AND PAYMENTS FOR THE
YEAR ENDED 31 MARCH 2003

	註釋 Note	2003 \$'000	2002 \$'000	
2002年4月1日現金及銀行結餘		12,918	18,044	Cash and bank balances at 1 April 2002
收入	9	4,463,445	5,382,119	Revenue
開支	10	(6,088,510)	(7,277,377)	Expenditure
年內盈餘／(虧絀)		(1,625,065)	(1,895,258)	Surplus/(Deficit) for the year
其他現金轉動	11	1,636,300	1,890,132	Other cash movements
2003年3月31日現金及銀行結餘		<u>24,153</u>	<u>12,918</u>	Cash and bank balances at 31 March 2003

隨附註釋1至11亦為上述帳目的一部分。

The accompanying Notes 1 to 11 form part of these accounts.

沈文燾
庫務署署長
2003年8月15日

SHUM Man-to
Director of Accounting Services
15 August 2003

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

	2003			2002			
	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	
2002年4月1日結餘	22,040,319	5,400,519	2,577,267	20,283,406	5,003,148	1,974,841	Balance at 1 April 2002
增加：							Additions:
貸款	210,805	1,810,242	767,402	5,082,583	1,374,206	820,420	Loan payments
轉作本金的利息	-	-	2,299	-	-	-	Capitalized interest
	210,805	1,810,242	769,701	5,082,583	1,374,206	820,420	
減少：							Deductions:
貸款償還	(2,742,828)	(1,033,847)	(247,853)	(3,325,646)	(975,661)	(207,420)	Loan repayments
豁免償還的貸款	-	(131)	(1,356)	(24)	(1,174)	(10,574)	Loans written off
	(2,742,828)	(1,033,978)	(249,209)	(3,325,670)	(976,835)	(217,994)	
2003年3月31日結餘	19,508,296	6,176,783	3,097,759	22,040,319	5,400,519	2,577,267	Balance at 31 March 2003

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. 暫收款項

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

5. Deposits

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

	2003 \$'000	2002 \$'000	
學生	2,367	2,069	Students
其他	12	59	Others
	<u>2,379</u>	<u>2,128</u>	

6. 已分配基金

指本基金根據決議第 6 段所貸出而未償還的貸款。

6. Applied Fund

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

貸款基金 Loan Fund

7. 可動用基金

指本基金尚可動用作根據決議第 6 段的貸款款項。

7. Available Fund

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

8. 或有負債

在二〇〇三年三月三十一日，對中小型企業特別信貸計劃作出的保證為 2.8 億元。

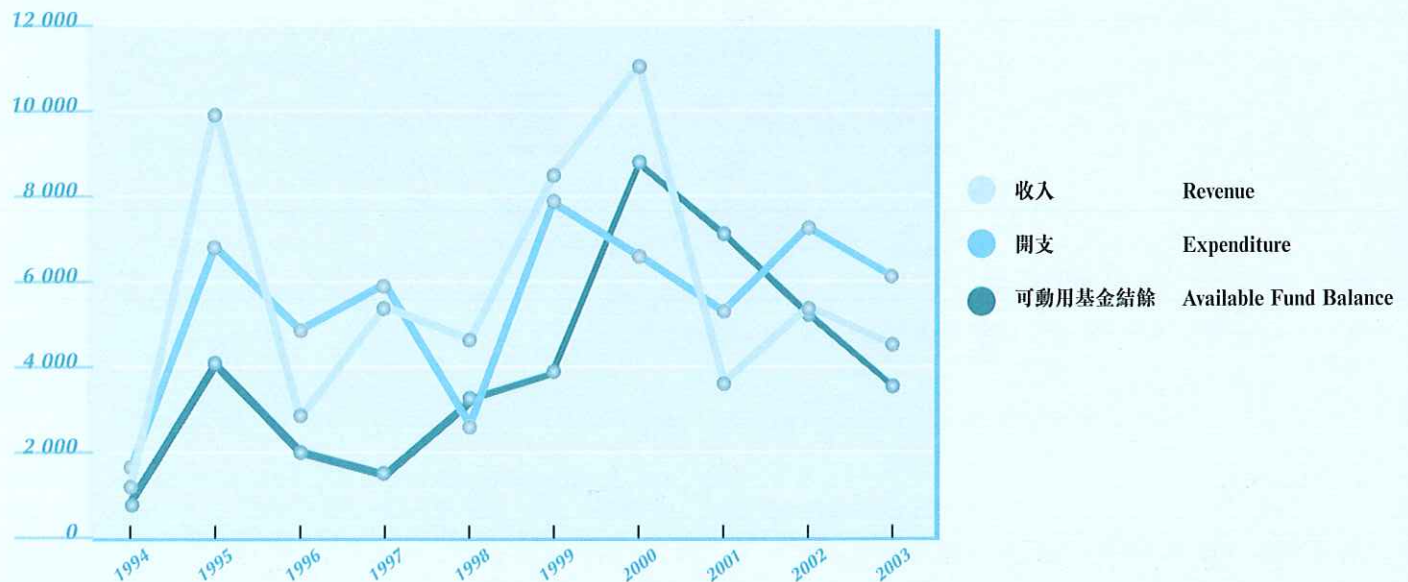
8. Contingent Liabilities

As at 31 March 2003, the amount of guarantees provided under a special finance scheme for small and medium enterprises was \$280 million.

一九九四至二〇〇三各年度的收入、開支及可動用基金結餘

Revenue, Expenditure and Available Fund Balance for the years ended 31 March 1994 to 2003

百萬元 / \$Million



貸款基金 Loan Fund

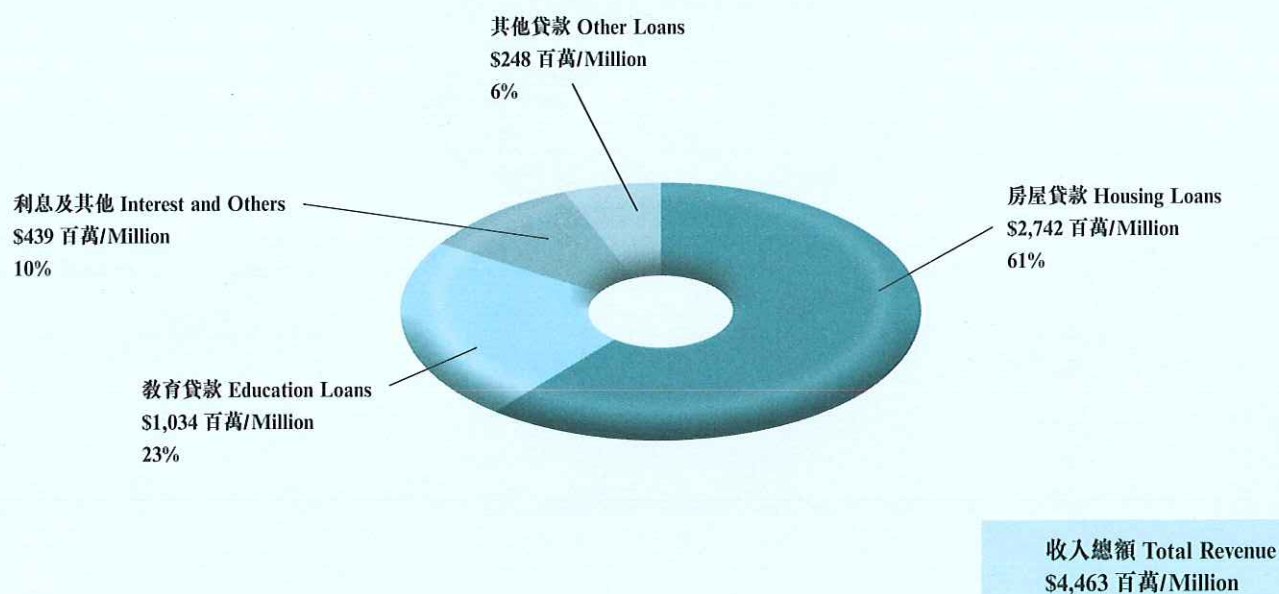
9. 收入

9. Revenue

	2003		2002	
	原來預算 Original Estimate \$'000	實際數額 Actual \$'000	實際數額 Actual \$'000	
貸款償還：				Loan repayments:
房屋貸款	2,721,737	2,742,828	3,325,646	Housing loans
教育貸款	981,081	1,033,847	975,661	Education loans
其他貸款	139,661	247,853	207,420	Other loans
	3,842,479	4,024,528	4,508,727	
利息：				Interest:
貸款	347,728	291,580	472,915	Loans
存款及銀行結餘	136,330	144,217	397,301	Deposits and bank balances
過期償還貸款的附加費	3,326	3,118	3,171	Surcharges on overdue loan repayments
其他	-	2	5	Others
	<u>4,329,863</u>	<u>4,463,445</u>	<u>5,382,119</u>	

二〇〇二至〇三年度的收入分析

Analysis of Revenue for the year ended 31 March 2003



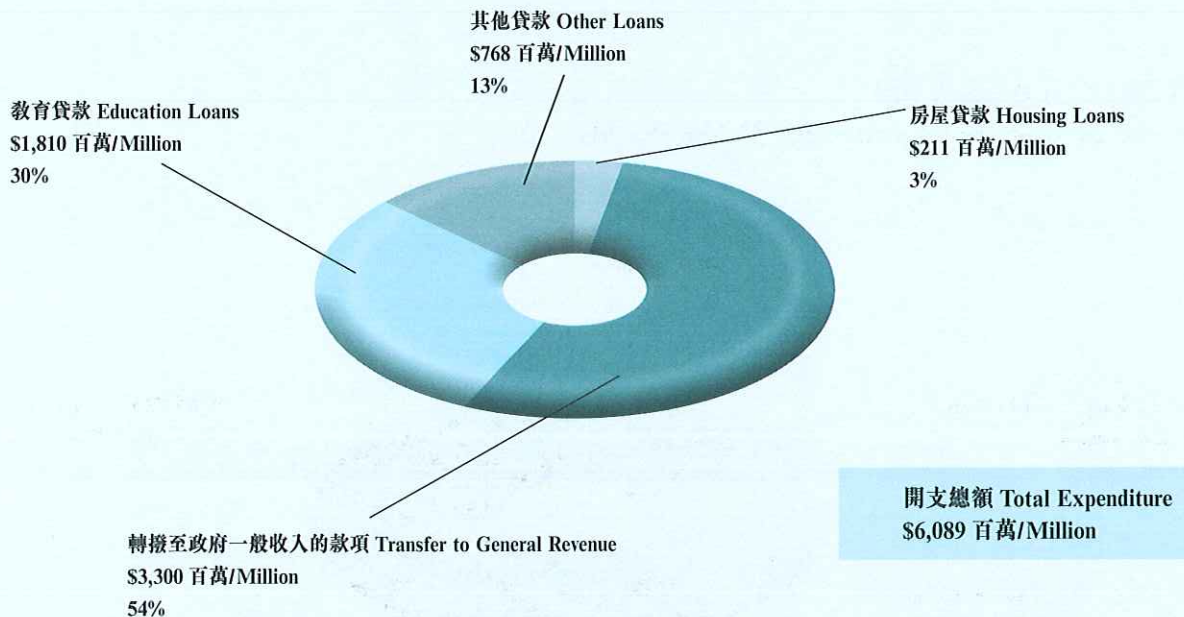
貸款基金 Loan Fund

10. 開支

10. Expenditure

	2003		2002	
	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	570,494	210,805	5,082,583	Housing loans
教育貸款	2,169,151	1,810,242	1,374,206	Education loans
其他貸款	842,095	767,402	820,420	Other loans
	3,581,740	2,788,449	7,277,209	
其他	-	61	168	Others
額外承擔	230,000	-	-	Additional commitments
轉撥至政府一般收入的款項	3,000,000	3,300,000	-	Transfer to General Revenue
	6,811,740	6,088,510	7,277,377	

二〇〇二至〇三年度的開支分析 Analysis of Expenditure for the year ended 31 March 2003



貸款基金 Loan Fund

11. 其他現金轉動

下列是收支以外其他現金轉動的項目。

11. Other Cash Movements

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

	2003 \$'000	2002 \$'000	
收入淨額：			Net receipts:
增加暫收款項	251	938	Increase in deposits
減少在外匯基金的投資	1,636,049	1,878,593	Reduction in investments with the Exchange Fund
減少銀行存款	-	10,601	Reduction in deposits with banks
	<u>1,636,300</u>	<u>1,890,132</u>	

Information for the year ending 31st March 2019

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 65 頁至第 68 頁的財務報表，該等財務報表根據第 67 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 65 to 68 which have been prepared under the accounting policy set out on page 67.

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二零零三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。

署理審計署署長歐中民

 香港審計署
二零零三年十月十八日

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 2003 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.

AU Chung-man, Johnsman
Director of Audit (Acting)

 Audit Commission
Hong Kong
18 October 2003

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

2003年3月31日資產負債表

STATEMENT OF ASSETS
AND LIABILITIES AS AT
31 MARCH 2003

	註釋 Note	2003 \$'000	2002 \$'000	
資產				Assets
在外匯基金的投資	3	<u>12,376,559</u>	<u>11,745,842</u>	Investments with the Exchange Fund
上列項目代表：				Representing:
基金結餘				Fund Balance
2002年4月1日結餘		11,745,842	11,577,259	Balance at 1 April 2002
年內盈餘		630,717	5,052	Surplus for the year
回撥在外匯基金的投資 的虧損撥備		-	163,531	Write-back of provision for loss in Investments with the Exchange Fund
2003年3月31日結餘		<u>12,376,559</u>	<u>11,745,842</u>	Balance at 31 March 2003

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
2003年8月15日

SHUM Man-to
Director of Accounting Services
15 August 2003

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

2002年4月1日至2003年3月31日
收支表

STATEMENT OF RECEIPTS
AND PAYMENTS FOR THE
YEAR ENDED 31 MARCH 2003

	註釋 Note	2003 \$'000	2002 \$'000	
2002年4月1日現金及銀行結餘		-	-	Cash and bank balances at 1 April 2002
收入	4	630,717	5,052	Revenue
開支		-	-	Expenditure
年內盈餘		630,717	5,052	Surplus for the year
其他現金轉動	5	(630,717)	(5,052)	Other cash movements
2003年3月31日現金及銀行結餘		-	-	Cash and bank balances at 31 March 2003

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
2003年8月15日

SHUM Man-to
Director of Accounting Services
15 August 2003

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) 在外匯基金的投資指在截至二〇〇三年三月三十一日為止的年度的投資額以及所收到的6.31億元利息。該等利息來自外匯基金在截至二〇〇二年十二月三十一日為止的年度就這些投資所獲得的5.63億元回報，以及將先前由外匯基金在截至二〇〇一年十二月三十一日為止的年度保留的0.68億元撥回。這項安排是根據香港特別行政區政府與香港金融管理局所簽訂的協議而訂立的。這些投資在二〇〇三年三月三十一日的市值為124.57億元。

NOTES ON THE ACCOUNTS

1. Purpose and Legislation

The Civil Service Pension Reserve Fund is intended to meet payment of civil service pensions in the most unlikely event that the Government cannot meet such liabilities from the General Revenue. It was established with effect from 27 January 1995 by a Resolution (hereinafter referred to as the Resolution) passed by the Legislative Council under section 29(1) of the Public Finance Ordinance (Cap. 2) on 25 January 1995.

2. Accounting Policy

The accounts of the Civil Service Pension Reserve Fund are kept on a cash basis. Transactions are recorded when moneys are received or paid.

3. Investments with the Exchange Fund

- (i) These are investments made under paragraph (f) of the Resolution.
- (ii) The *Investments with the Exchange Fund* represent the cost of investments together with interest of \$631 million received in the year ended 31 March 2003. The interest received is attributed to the return of \$563 million made by the Exchange Fund on these investments for the year ended 31 December 2002 and the release of an amount of \$68 million previously held by the Exchange Fund for the year ended 31 December 2001. This arrangement is determined by an agreement between the Government of the Hong Kong Special Administrative Region and the Hong Kong Monetary Authority. The market value of these investments as at 31 March 2003 was \$12,457 million.

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

4. 收入

4. Revenue

	2003		2002	
	原來預算 Original Estimate \$'000	實際數額 Actual \$'000	實際數額 Actual \$'000	
投資收入	480,000	630,717	5,052	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.

	2003 \$'000	2002 \$'000	
支出淨額：			Net payments:
增加在外匯基金的投資	630,717	5,052	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 71 頁至第 76 頁的財務報表，該等財務報表根據第 73 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 71 to 76 which have been prepared under the accounting policy set out on page 73.

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二零零三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。

署理審計署署長歐中民

 香港審計署
二零零三年十月十八日

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 2003 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.

AU Chung-man, Johnsmann
Director of Audit (Acting)

 Audit Commission
Hong Kong
18 October 2003

賑災基金 Disaster Relief Fund

2003年3月31日資產負債表

STATEMENT OF ASSETS
AND LIABILITIES AS AT
31 MARCH 2003

	註釋 Note	2003 \$'000	2002 \$'000	
資產				Assets
在外匯基金的投資	3	<u>31,885</u>	<u>29,458</u>	Investments with the Exchange Fund
上列項目代表：				Representing:
基金結餘				Fund Balance
2002年4月1日結餘		29,458	10,606	Balance at 1 April 2002
年內盈餘		2,427	18,735	Surplus for the year
回撥在外匯基金的投資 的虧損撥備		-	117	Write-back of provision for loss in Investments with the Exchange Fund
2003年3月31日結餘		<u>31,885</u>	<u>29,458</u>	Balance at 31 March 2003

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
2003年8月15日

SHUM Man-to
Director of Accounting Services
15 August 2003

賑災基金 Disaster Relief Fund

2002年4月1日至2003年3月31日
收支表

STATEMENT OF RECEIPTS
AND PAYMENTS FOR THE
YEAR ENDED 31 MARCH 2003

	註釋 Note	2003 \$'000	2002 \$'000	
2002年4月1日現金及銀行結餘		-	-	Cash and bank balances at 1 April 2002
收入	4	21,218	26,885	Revenue
開支	5	(18,791)	(8,150)	Expenditure
年內盈餘		2,427	18,735	Surplus for the year
其他現金轉動	6	(2,427)	(18,735)	Other cash movements
2003年3月31日現金及銀行結餘		-	-	Cash and bank balances at 31 March 2003

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
2003年8月15日

SHUM Man-to
Director of Accounting Services
15 August 2003

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) 在外匯基金的投資指在截至二〇〇三年三月三十一日為止的年度的投資額以及所收到的186萬元利息。該等利息來自外匯基金在截至二〇〇二年十二月三十一日為止的年度就這些投資所獲得的168萬元回報，以及將先前由外匯基金在截至二〇〇一年十二月三十一日為止的年度保留的18萬元撥回。這項安排是根據香港特別行政區政府與香港金融管理局所簽訂的協議而訂立的。這些投資在二〇〇三年三月三十一日的市值為3,211萬元。

NOTES ON THE ACCOUNTS

1. Purpose and Legislation

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

2. Accounting Policy

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

3. Investments with the Exchange Fund

- (i) These are investments made under paragraph (i) of the Resolution.
- (ii) The *Investments with the Exchange Fund* represent the cost of investments together with interest of \$1.86 million received in the year ended 31 March 2003. The interest received is attributed to the return of \$1.68 million made by the Exchange Fund on these investments for the year ended 31 December 2002 and the release of an amount of \$0.18 million previously held by the Exchange Fund for the year ended 31 December 2001. This arrangement is determined by an agreement between the Government of the Hong Kong Special Administrative Region and the Hong Kong Monetary Authority. The market value of these investments as at 31 March 2003 was \$32.11 million.

賑災基金 Disaster Relief Fund

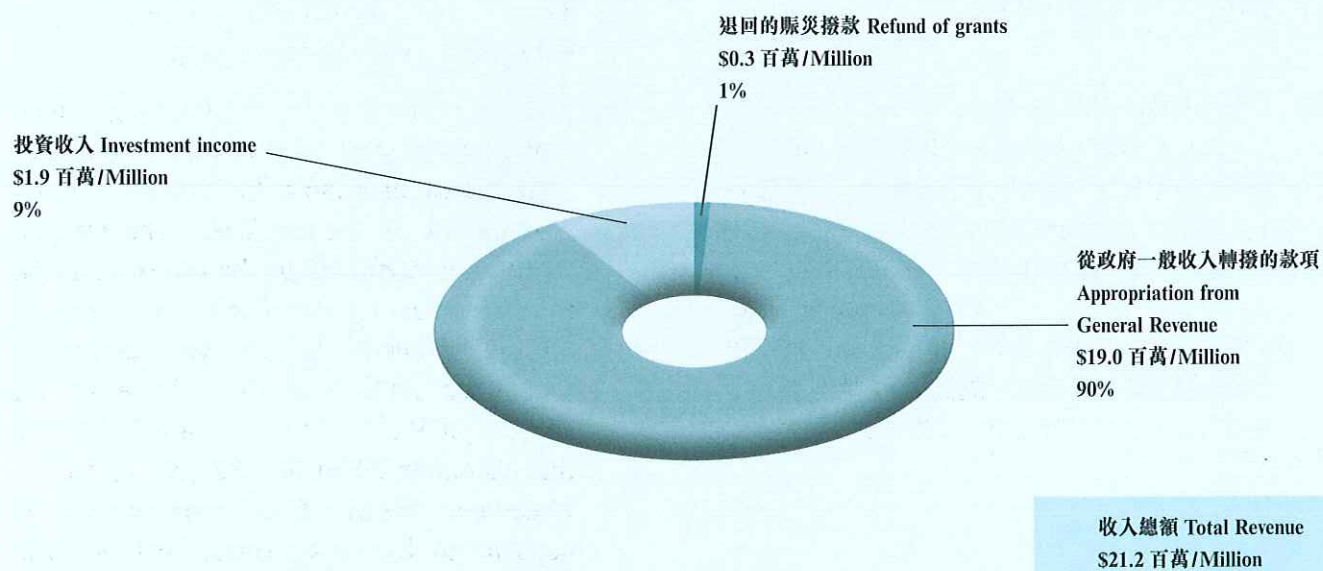
4. 收入

4. Revenue

	2003		2002	
	原來預算 Original Estimate \$'000	實際數額 Actual \$'000	實際數額 Actual \$'000	
投資收入	-	1,860	359	Investment income
從政府一般收入轉撥的款項	19,000	19,000	26,000	Appropriation from General Revenue
退回的賑災撥款	-	358	526	Refund of grants
	19,000	21,218	26,885	

二〇〇二至〇三年度的收入分析

Analysis of Revenue for the year ended 31 March 2003



賑災基金 Disaster Relief Fund

5. 開支

5. Expenditure

	2003 實際數額 Actual \$'000	2002 實際數額 Actual \$'000	
賑濟計劃：			Relief programmes for:
內地水災災民	10,850	2,500	flood victims in the Mainland
埃塞俄比亞旱災災民	4,760	-	drought victims in Ethiopia
非洲南部馬拉維糧荒及旱災災民	1,360	-	famine and drought victims in Malawi, Southern Africa
內地地震災民	921	-	earthquake victims in the Mainland
厄立特里亞旱災災民	900	-	drought victims in Eritrea
阿富汗難民	-	2,000	refugees in Afghanistan
阿富汗亟需援助人民	-	1,950	the most vulnerable population in Afghanistan
秘魯地震災民	-	1,700	earthquake victims in Peru
	18,791	8,150	

6. 其他現金轉動

6. 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.

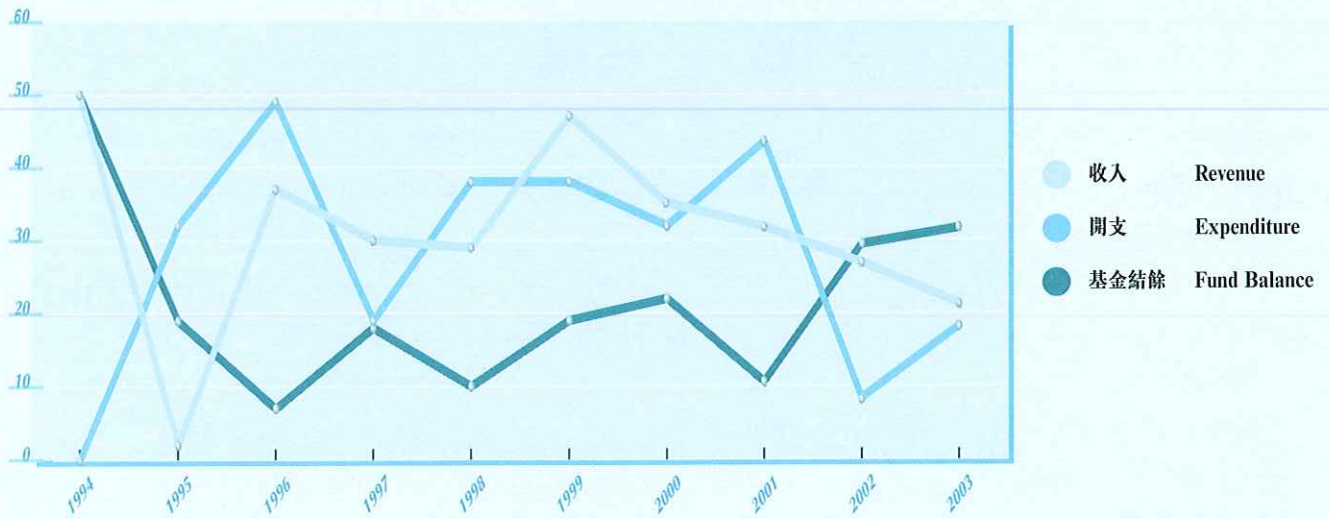
	2003 \$'000	2002 \$'000	
支出淨額：			Net payments:
增加在外匯基金的投資	2,427	18,735	Increase in investments with the Exchange Fund

賑災基金 Disaster Relief Fund

一九九四至二〇〇三各年度的收入、開支及基金結餘

Revenue, Expenditure and Fund Balance for the years ended 31 March 1994 to 2003

百萬元 / \$Million



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 79 頁至第 82 頁的財務報表，該等財務報表根據第 81 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 79 to 82 which have been prepared under the accounting policy set out on page 81.

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二零零三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。

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 2003 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.

署理審計署署長歐中民



香港審計署

二零零三年十月十八日

AU Chung-man, Johnsman
Director of Audit (Acting)



Audit Commission

Hong Kong

18 October 2003

土地基金 Land Fund

2003年3月31日資產負債表

STATEMENT OF ASSETS
AND LIABILITIES AS AT
31 MARCH 2003

	註釋 Note	2003 \$'000	2002 \$'000	
資產				Assets
在外匯基金的投資	3	<u>260,614,678</u>	<u>247,333,596</u>	Investments with the Exchange Fund
上列項目代表：				Representing:
基金結餘				Fund Balance
2002年4月1日結餘		247,333,596	243,783,731	Balance at 1 April 2002
年內盈餘		13,281,082	106,377	Surplus for the year
回撥在外匯基金的投資 的虧損撥備		-	3,443,488	Write-back of provision for loss in Investments with the Exchange Fund
2003年3月31日結餘		<u>260,614,678</u>	<u>247,333,596</u>	Balance at 31 March 2003

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
2003年8月15日

SHUM Man-to
Director of Accounting Services
15 August 2003

土地基金 Land Fund

2002年4月1日至2003年3月31日
收支表

STATEMENT OF RECEIPTS
AND PAYMENTS FOR THE
YEAR ENDED 31 MARCH 2003

	註釋 Note	2003 \$'000	2002 \$'000	
2002年4月1日現金及銀行結餘		-	-	Cash and bank balances at 1 April 2002
收入	4	13,281,082	106,377	Revenue
開支		-	-	Expenditure
年內盈餘		13,281,082	106,377	Surplus for the year
其他現金轉動	5	(13,281,082)	(106,377)	Other cash movements
2003年3月31日現金及銀行結餘		-	-	Cash and bank balances at 31 March 2003

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
2003年8月15日

SHUM Man-to
Director of Accounting Services
15 August 2003

土地基金 Land Fund

帳項註釋

1. 目的及立法

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土地基金。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。

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) 在外匯基金的投資指在截至二〇〇三年三月三十一日為止的年度的投資額以及所收到的132.8億元利息。該等利息來自外匯基金在截至二〇〇二年十二月三十一日為止的年度就這些投資所獲得的118.4億元回報，以及將先前由外匯基金在截至二〇〇一年十二月三十一日為止的年度保留的14.4億元撥回。這項安排是根據香港特別行政區政府與香港金融管理局所簽訂的協議而訂立的。這些投資在二〇〇三年三月三十一日的市值為2,623億元。

NOTES ON THE ACCOUNTS

1. Purpose and Legislation

The Land 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.

3. Investments with the Exchange Fund

- (i) These are investments made under paragraph 7 of the Resolution.
- (ii) The *Investments with the Exchange Fund* represent the cost of investments together with interest of \$13.28 billion received in the year ended 31 March 2003. The interest received is attributed to the return of \$11.84 billion made by the Exchange Fund on these investments for the year ended 31 December 2002 and the release of an amount of \$1.44 billion previously held by the Exchange Fund for the year ended 31 December 2001. This arrangement is determined by an agreement between the Government of the Hong Kong Special Administrative Region and the Hong Kong Monetary Authority. The market value of these investments as at 31 March 2003 was \$262.3 billion.

土地基金 Land Fund

4. 收入

4. Revenue

	2003		2002	
	原來預算 Original Estimate \$'000	實際數額 Actual \$'000	實際數額 Actual \$'000	
投資收入	10,090,000	13,281,082	106,377	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.

	2003 \$'000	2002 \$'000	
支出淨額：			Net payments:
增加在外匯基金的投資	13,281,082	106,377	Increase in investments with the Exchange Fund

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二零零三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。

署理審計署署長歐中民

 香港審計署
二零零三年十月十八日

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 2003 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.

AU Chung-man, Johnsman
Director of Audit (Acting)

 Audit Commission
Hong Kong
18 October 2003

創新及科技基金 Innovation and Technology Fund

2003年3月31日資產負債表

STATEMENT OF ASSETS
AND LIABILITIES AS AT
31 MARCH 2003

	註釋 Note	2003 \$'000	2002 \$'000	
資產				Assets
在外匯基金的投資	3	<u>4,714,154</u>	<u>4,738,828</u>	Investments with the Exchange Fund
上列項目代表：				Representing:
基金結餘				Fund Balance
2002年4月1日結餘		4,738,828	4,926,136	Balance at 1 April 2002
年內盈餘／(虧絀)		(24,674)	(255,737)	Surplus/(Deficit) for the year
回撥在外匯基金的投資 的虧損撥備		-	68,429	Write-back of provision for loss in Investments with the Exchange Fund
2003年3月31日結餘	4	<u>4,714,154</u>	<u>4,738,828</u>	Balance at 31 March 2003

隨附註釋1至7亦為上述帳目的一部分。

The accompanying Notes 1 to 7 form part of these accounts.

沈文燾

庫務署署長

2003年8月15日

SHUM Man-to

Director of Accounting Services

15 August 2003

創新及科技基金 Innovation and Technology Fund

2002年4月1日至2003年3月31日
收支表

STATEMENT OF RECEIPTS
AND PAYMENTS FOR THE
YEAR ENDED 31 MARCH 2003

	註釋 Note	2003 \$'000	2002 \$'000	
2002年4月1日現金及銀行結餘		-	-	Cash and bank balances at 1 April 2002
收入	5	271,148	26,961	Revenue
開支	6	(295,822)	(282,698)	Expenditure
年內盈餘／(虧絀)		(24,674)	(255,737)	Surplus/(Deficit) for the year
其他現金轉動	7	24,674	255,737	Other cash movements
2003年3月31日現金及銀行結餘		-	-	Cash and bank balances at 31 March 2003

隨附註釋1至7亦為上述帳目的一部分。

The accompanying Notes 1 to 7 form part of these accounts.

沈文燾
庫務署署長
2003年8月15日

SHUM Man-to
Director of Accounting Services
15 August 2003

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

(i) 指根據決議第6段所持有的投資及存款:

	2003 \$'000
投資 (在二〇〇三年三月三十一日的 市值: 47.08 億元)	4,677,688
存款	36,466
	<u>4,714,154</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

(i) These are investments and deposits held under paragraph 6 of the Resolution:

	2002 \$'000	
投資 (market value as at 31.3.2003: \$4,708 million)	4,645,889	Investments
存款	92,939	Deposits
	<u>4,738,828</u>	

創新及科技基金 Innovation and Technology Fund

3. 在外匯基金的投資 (續)

(ii) 在外匯基金的投資指在截至二〇〇三年三月三十一日為止的年度的投資額以及所收到的 2.42 億元利息。該等利息來自外匯基金在截至二〇〇二年十二月三十一日為止的年度就這些投資所獲得的 2.15 億元回報，以及將先前由外匯基金在截至二〇〇一年十二月三十一日為止的年度保留的 0.27 億元撥回。這項安排是根據香港特別行政區政府與香港金融管理局所簽訂的協議而訂立的。

3. Investments with the Exchange Fund (Continued)

(ii) The *Investments with the Exchange Fund* represent the cost of investments together with interest of \$242 million received in the year ended 31 March 2003. The interest received is attributed to the return of \$215 million made by the Exchange Fund on these investments for the year ended 31 December 2002 and the release of an amount of \$27 million previously held by the Exchange Fund for the year ended 31 December 2001. This arrangement is determined by an agreement between the Government of the Hong Kong Special Administrative Region and the Hong Kong Monetary Authority.

4. 承擔款項

在二〇〇三年三月三十一日，已批准但未撥付的補助金款項為 3.34 億元。

4. Commitments

The approved grants that were unpaid as at 31 March 2003 amounted to \$334 million.

5. 收入

5. Revenue

	2003		2002	
	原來預算 Original Estimate \$'000	實際數額 Actual \$'000	實際數額 Actual \$'000	
投資收入	180,000	252,868	6,359	Investment income
補助金退款	-	18,280	20,602	Refund of grants
	<u>180,000</u>	<u>271,148</u>	<u>26,961</u>	

創新及科技基金 Innovation and Technology Fund

6. 開支

6. Expenditure

	2003		2002	
	原來預算 Original Estimate \$'000	實際數額 Actual \$'000	實際數額 Actual \$'000	
補助金	561,756	295,822	282,698	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.

	2003 \$'000	2002 \$'000	
收入淨額：			Net receipts:
減少在外匯基金的投資	24,674	255,737	Reduction in investments with the Exchange Fund

二〇〇〇至〇三各年度的收入、開支及基金結餘

Revenue, Expenditure and Fund Balance for the years ended 31 March 2000 to 2003

百萬元 / \$Million

