



審計署署長報告書
二零零四至零五年度
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 2005*

二零零五年十月
October 2005

審 計 署 署 長
之
二 零 零 四 至 零 五 年 度
香 港 特 別 行 政 區 政 府
帳 目 審 計 結 果
報 告 書

REPORT
OF
THE DIRECTOR OF AUDIT
ON THE ACCOUNTS OF THE GOVERNMENT OF
THE HONG KONG SPECIAL ADMINISTRATIVE REGION
FOR THE YEAR ENDED
31 MARCH 2005

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

26 October 2005

主席：

Madam,

我已就審核香港特別行政區政府二零零四至零五年度帳目的詳情，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 2005, and on matters relating to the performance of my duties and the exercise of my powers under the Ordinance, together with a copy of the following statements duly certified by me:

—政府資產負債表與政府收支表；及

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

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

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

Yours faithfully,

審計署署長鄧國斌

Benjamin Tang
Director of Audit

二零零五年十月二十六日

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

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政府一般收入帳目

審計署署長向立法會主席提交的報告書

我已審核及審計刊於第 9 頁至第 30 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 30 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二零零五年三月三十一日的資產負債情況及結算至該日止全年度的收支帳目，並已按照《公共財政條例》及《核數條例》第 11(1) 條適當擬備。

審計署署長鄧國斌



香港審計署

二零零五年十月二十二日

basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the judgements made by the Director of Accounting Services in the preparation of the financial statements, and of whether the accounting policies are appropriate to the circumstances of the General Revenue Account, consistently applied and adequately disclosed.

I planned and performed my audit so as to obtain all the information and explanations which I considered necessary in order to provide me with sufficient evidence to give reasonable assurance as to whether the financial statements are free from material misstatement. In forming my opinion I also evaluated the overall adequacy of the presentation of information in the financial statements. I believe that my audit provides a reasonable basis for my opinion.

Opinion

In my opinion the financial statements properly present the assets and liabilities of the General Revenue Account as at 31 March 2005 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.

Benjamin Tang

Director of Audit



Audit Commission

Hong Kong

22 October 2005

政府一般收入帳目 General Revenue Account

2005年3月31日資產負債表

STATEMENT OF ASSETS
AND LIABILITIES AS AT
31 MARCH 2005

	註釋 Note	2005 \$'000	2004 \$'000	
資產				Assets
在外匯基金的投資	3	113,033,262	82,101,614	Investments with the Exchange Fund
銀行存款	4	315,386	285,521	Deposits with banks
現金及銀行結餘	5	2,941,044	2,069,462	Cash and bank balances
暫支款項	6	2,255,469	2,621,228	Advances
暫記帳	7	39,894	38,297	Suspense Accounts
		118,585,055	87,116,122	
負債				Liabilities
暫收款項	8	(11,755,670)	(11,191,279)	Deposits
暫記帳	7	(129,242)	(133,946)	Suspense Accounts
	9	(11,884,912)	(11,325,225)	
		106,700,143	75,790,897	
上列項目代表：				Representing:
政府一般收入結餘				General Revenue Balance
2004年4月1日結餘		75,790,897	20,051,330	Balance at 1 April 2004
年內盈餘		31,165,359	55,739,567	Surplus for the year
在外匯基金的投資的虧損	3	(256,113)	-	Loss in Investments with the Exchange Fund
2005年3月31日結餘	10	106,700,143	75,790,897	Balance at 31 March 2005

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.

李李嘉麗
庫務署署長
2005年8月16日

Mrs. Lucia LI
Director of Accounting Services
16 August 2005



政府一般收入帳目 General Revenue Account

2004年4月1日至2005年3月31日
收支表

STATEMENT OF RECEIPTS
AND PAYMENTS FOR THE
YEAR ENDED 31 MARCH 2005

	註釋 Note	2005 \$'000	2004 \$'000	
2004年4月1日現金及銀行結餘		2,069,462	1,998,404	Cash and bank balances at 1 April 2004
收入	11	229,636,616	294,773,440	Revenue
開支	12	(198,471,257)	(239,033,873)	Expenditure
年內盈餘		31,165,359	55,739,567	Surplus for the year
其他現金轉動	13	(30,293,777)	(55,668,509)	Other cash movements
2005年3月31日現金及銀行結餘		<u>2,941,044</u>	<u>2,069,462</u>	Cash and bank balances at 31 March 2005

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.

李李嘉麗
庫務署署長
2005年8月16日

Mrs. Lucia LI
Director of Accounting Services
16 August 2005

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：

	2005 \$'000
投資	112,600,168
(在二〇〇五年三月三十一日的 市值：1,126 億元)	
存款	433,094
	<u>113,033,262</u>

- (ii) 在外匯基金的投資總值已計及該等投資的市值在二〇〇五年一月一日至二〇〇五年三月三十一日期間縮減的 2.6 億元。

- (iii) 香港特別行政區政府在二〇〇四至〇五年度就在外匯基金的投資所得的利息為 48.1 億元。

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：

	2005 \$'000
港元	156,636
外幣	158,750
	<u>315,386</u>

2. Accounting Policies (Continued)

impressts 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:

	2004 \$'000	
81,666,037		Investments
		(market value as at 31.3.2005: \$112.6 billion)
435,577		Deposits
<u>82,101,614</u>		

- (ii) The value of *Investments with the Exchange Fund* has taken into account the diminution of \$0.26 billion in the market value of these investments during the period from 1 January 2005 to 31 March 2005.

- (iii) For the year ended 31 March 2005, interest received by the Government of the Hong Kong Special Administrative Region on *Investments with the Exchange Fund* was \$4.81 billion.

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:

	2004 \$'000	
122,706		Hong Kong dollars
162,815		Foreign currencies
<u>285,521</u>		

政府一般收入帳目 General Revenue Account

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：

	2005 \$'000
越南入境者方面的開支 (見以下(i))	1,161,991
給予政府人員的暫支款項	603,222
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	291,366
有關青馬管制區的暫支款項 (見以下(ii))	55,899
其他	142,991
	<u>2,255,469</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，由於再獲得資金的機會渺茫，該署在一九九八年二月的償款已是專員署可實際預計的最後一次償款。倘專員署欠款不還，香港特別行政區政府亦不能循法律途徑要求還款，因為根據

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:

	2004 \$'000	
1,161,991		Expenditure on Vietnamese migrants (see (i) below)
762,648		Advances to Government officers
434,679		Payments on behalf of non- departmental public bodies, trading funds and non-statutory corporations wholly-owned by Government
96,768		Advances for Tsing Ma Control Area (see (ii) below)
165,142		Others
<u>2,621,228</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

政府一般收入帳目 General Revenue Account

6. 暫支款項 (續)

《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。

在二〇〇四至〇五財政年度，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。

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。隨着政府隧道及橋樑收費的收入證券化計劃在二〇〇四年五月實施，暫支帳中未清繳的款項，會按照證券化計劃的債券發行章程所載的安排償還。預期暫支帳將於二〇〇六年九月得以結清。

6. Advances (Continued)

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 2004-05, 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.

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. Following the securitization in May 2004 of the revenue receivable from the tolls on Government-owned tunnels and bridges, repayment of the outstanding balance in the advance account will be made in accordance with

政府一般收入帳目 General Revenue Account

6. 暫支款項 (續)

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)

the arrangements set out in the prospectus for issuance of bonds relating to the securitization. It is envisaged that the advance account will be cleared by September 2006.

7. Suspense Accounts

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

	2005 \$'000	2004 \$'000	
資產：			Assets:
懲教工業	31,492	22,709	Correctional Services Industries
政府物流服務署— 未編配物料	8,402	15,588	Government Logistics Department— Unallocated Stores
	39,894	38,297	
負債：			Liabilities:
特別硬幣	(118,797)	(122,170)	The Special Coin
財政司司長法團	(10,445)	(11,776)	The Financial Secretary Incorporated
	(129,242)	(133,946)	
結餘淨額	(89,348)	(95,649)	Net balance

政府一般收入帳目 General Revenue Account

7. 暫記帳 (續)

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。

政府物流服務署—未編配物料暫記帳的結餘，代表手頭存貨的成本。

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. 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：

7. Suspense Accounts (Continued)

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

The balance on the Government Logistics Department—Unallocated Stores Suspense Account represents the cost of stocks in hand.

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. 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:

政府一般收入帳目 General Revenue Account

8. 暫收款項 (續)

	2005 \$'000	2004 \$'000	
儲稅券	7,551,927	7,300,470	Tax reserve certificates
水務按金	1,248,933	1,201,422	Water deposits
租務按金	592,556	577,972	Tenancy deposits
法律援助按金	392,488	376,370	Legal aid deposits
私人工程	257,248	304,134	Private works
多繳稅款	379,049	237,433	Tax overpayments
代政府部門以外其他公共機構及 營運基金收取的款項	40,788	68,742	Receipts on behalf of non- departmental public bodies and trading funds
其他	<u>1,292,681</u>	<u>1,124,736</u>	Others
	<u><u>11,755,670</u></u>	<u><u>11,191,279</u></u>	

8. Deposits (Continued)

9. 負債

下列根據《借款條例》(第 61 章) 所承擔但尚未償還的負債並未載列於資產負債表內：

	2005 \$'000
未償還的隧橋費收入債券 (見以下 (i))	<u><u>5,610,526</u></u>

(i) 政府根據《借款條例》(第 61 章) 第 3(1) 條下所通過的一項決議，在二〇〇四年五月向香港五隧一橋有限公司發行總值 60 億元的隧橋費收入債券，並以其擁有的指定隧道及橋樑所收取的隧橋費收入淨額償還給該公司。所得的淨收入已撥入基本工程儲備基金。在未償還的隧橋費收入債

9. Liabilities

The following outstanding liabilities under the Loans Ordinance (Cap. 61) are not included in the Statement of Assets and Liabilities:

	2004 \$'000
Outstanding Toll Revenue Bond (see (i) below)	<u><u>-</u></u>

(i) Following a resolution passed under section 3(1) of the Loans Ordinance (Cap. 61), the Government issued in May 2004 a \$6 billion Toll Revenue Bond to Hong Kong Link 2004 Limited to be repaid by the net toll revenue receivable of

政府一般收入帳目 General Revenue Account

9. 負債 (續)

券中，4.5 億元將於未來十二個月到期，餘下部分則於二〇一六年五月到期，但可於此日期前全數償還。在二〇〇四至〇五財政年度，已償還 3.9 億元的本金及支付 1 億元的利息。

10. 或有負債

下列為或有負債，括號內指二〇〇五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 (102.07 億元)；
- (ii) 為中小企業信貸保證計劃所作的保證 (48.66 億元)；
- (iii) 為受嚴重急性呼吸系統綜合症影響的行業而設的貸款擔保計劃所作的保證 (1.76 億元)；
- (iv) 為電影貸款保證基金所作的保證 (0.13 億元)；及
- (v) 訴訟 (3.92 億元)。

9. Liabilities (Continued)

the specified Government-owned tunnels and bridges. The net proceeds were credited to the Capital Works Reserve Fund. Of the outstanding Toll Revenue Bond, \$0.45 billion will mature within the next 12 months and the rest will mature by May 2016 but may be fully repaid before then. During the financial year, repayments of \$0.39 billion principal and payments of \$0.10 billion interest were made.

10. Contingent Liabilities

There are contingent liabilities as listed below, with the maximum amount of each liability as at 31 March 2005 indicated in brackets:

- (i) Guarantee to the Hong Kong Export Credit Insurance Corporation for liabilities under contracts of insurance (\$10,207 million);
- (ii) Guarantees provided under the SME Loan Guarantee Scheme (\$4,866 million);
- (iii) Guarantees provided under the Loan Guarantee Scheme for Severe Acute Respiratory Syndrome Impacted Industries (\$176 million);
- (iv) Guarantees provided under the Film Guarantee Fund (\$13 million); and
- (v) Litigation (\$392 million).

政府一般收入帳目 General Revenue Account

11. 收入

11. Revenue

按下開總目列出：

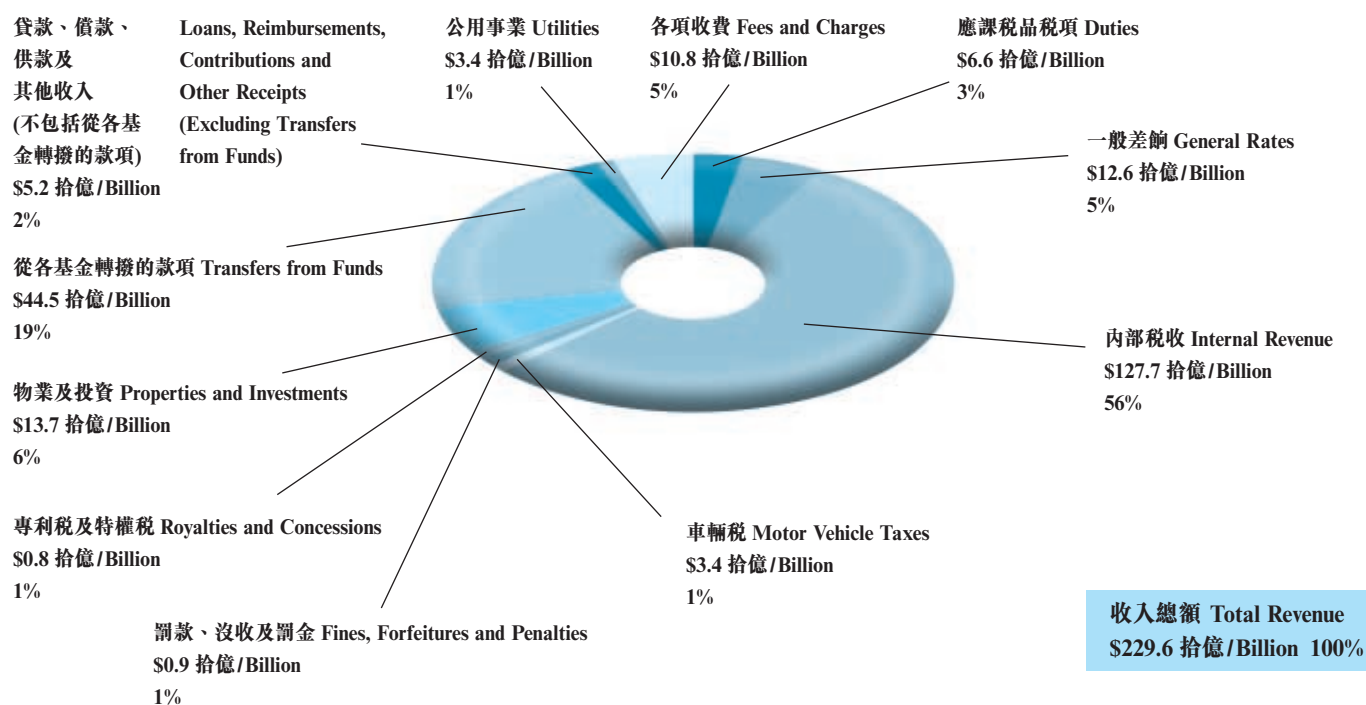
Analysis of total revenue by Head:

總目	2005				2004		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	6,750,738	6,602,930	(147,808)	(2.2)	6,422,286	Duties	
2 一般差餉	12,345,000	12,640,083	295,083	2.4	11,166,687	General Rates	
3 內部稅收	108,983,000	127,683,767	18,700,767	17.2	105,719,724	Internal Revenue	
4 車輛稅	2,895,901	3,416,794	520,893	18.0	2,724,071	Motor Vehicle Taxes	
5 罰款、沒收及罰金	924,670	949,003	24,333	2.6	845,765	Fines, Forfeitures and Penalties	
6 專利稅及特權稅	635,187	774,707	139,520	22.0	1,676,224	Royalties and Concessions	
7 物業及投資	11,047,986	13,663,770	2,615,784	23.7	14,119,584	Properties and Investments	
9 貸款、償款、 供款及其他收入	55,790,172	49,710,713	(6,079,459)	(10.9)	138,673,204	Loans, Reimbursements, Contributions and Other Receipts	
10 公用事業	3,434,582	3,401,493	(33,089)	(1.0)	2,877,246	Utilities	
11 各項收費	10,375,549	10,793,356	417,807	4.0	10,548,649	Fees and Charges	
總額	<u>213,182,785</u>	<u>229,636,616</u>	<u>16,453,831#</u>	7.7	<u>294,773,440</u>	Total	
# 細目：						# Breakdown:	
超出總額			22,714,187			Total excess	
不足總額			(6,260,356)			Total shortfall	
超出淨額			<u>16,453,831</u>			Net excess	

政府一般收入帳目 General Revenue Account

二〇〇四至〇五年度的收入分析

Analysis of Revenue for the year ended 31 March 2005



12. 開支

按下開總目列出：

12. Expenditure

Analysis of total expenditure by Head:

總目	2005				2004		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	59,760	60,397	637	1.1	55,016	Chief Executive's Office	
22 漁農自然護理署	720,686	761,371	40,685	5.6	783,713	Agriculture, Fisheries and Conservation Department	
25 建築署	1,453,374	1,400,782	(52,592)	(3.6)	1,489,507	Architectural Services Department	
24 審計署	123,206	117,441	(5,765)	(4.7)	125,131	Audit Commission	
23 醫療輔助隊	62,304	61,292	(1,012)	(1.6)	63,149	Auxiliary Medical Service	
82 屋宇署	803,932	735,747	(68,185)	(8.5)	689,538	Buildings Department	
26 政府統計處	503,306	462,386	(40,920)	(8.1)	501,079	Census and Statistics Department	
27 民眾安全服務處	74,991	73,616	(1,375)	(1.8)	76,458	Civil Aid Service	
28 民航處	663,715	600,499	(63,216)	(9.5)	580,961	Civil Aviation Department	

政府一般收入帳目 General Revenue Account

12. 開支 (續)

12. Expenditure (Continued)

總目	2005				2004	
	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
33 土木工程拓展署	-	828,770	828,770	-	-	Civil Engineering and Development Department
43 土木工程署 (在 2004 年 7 月 1 日解散)	922,614	204,039	(718,575)	(77.9)	900,156	Civil Engineering Department (disestablished on 1.7.2004)
30 懲教署	2,466,385	2,441,035	(25,350)	(1.0)	2,567,827	Correctional Services Department
31 香港海關	1,904,226	1,853,418	(50,808)	(2.7)	1,916,274	Customs and Excise Department
37 衛生署	2,900,869	2,831,541	(69,328)	(2.4)	3,114,297	Department of Health
92 律政司	897,942	838,103	(59,839)	(6.7)	846,572	Department of Justice
39 渠務署	1,637,681	1,606,802	(30,879)	(1.9)	1,538,573	Drainage Services Department
42 機電工程署	238,627	229,280	(9,347)	(3.9)	244,927	Electrical and Mechanical Services Department
44 環境保護署	2,422,912	2,137,048	(285,864)	(11.8)	2,282,119	Environmental Protection Department
45 消防處	3,078,749	3,037,510	(41,239)	(1.3)	3,101,594	Fire Services Department
49 食物環境衛生署	3,958,769	3,817,376	(141,393)	(3.6)	4,214,127	Food and Environmental Hygiene Department
46 公務員一般開支	4,872,854	4,499,753	(373,101)	(7.7)	4,702,394	General Expenses of the Civil Service
166 政府飛行服務隊	201,835	189,092	(12,743)	(6.3)	199,744	Government Flying Service
48 政府化驗所	244,718	240,232	(4,486)	(1.8)	257,832	Government Laboratory
59 政府物流服務署	511,386	443,179	(68,207)	(13.3)	353,777	Government Logistics Department
51 政府產業署	1,706,753	1,560,504	(146,249)	(8.6)	1,651,736	Government Property Agency
35 政府總部： 駐北京辦事處	48,256	37,790	(10,466)	(21.7)	40,452	Government Secretariat: Beijing Office
143 政府總部： 公務員事務局	445,102	384,984	(60,118)	(13.5)	269,608	Government Secretariat: Civil Service Bureau

政府一般收入帳目 General Revenue Account

12. 開支 (續)

12. Expenditure (Continued)

總目	2005				2004	
	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
152 政府總部： 工商及科技局 (工商科)	531,435	474,092	(57,343)	(10.8)	92,457	Government Secretariat: Commerce, Industry and Technology Bureau (Commerce and Industry Branch)
55 政府總部： 工商及科技局 (通訊及科技科)	133,372	75,248	(58,124)	(43.6)	116,270	Government Secretariat: Commerce, Industry and Technology Bureau (Communications and Technology Branch)
144 政府總部： 政制事務局	34,442	37,136	2,694	7.8	36,089	Government Secretariat: Constitutional Affairs Bureau
145 政府總部： 經濟發展及 勞工局 (經濟發展科)	713,802	723,256	9,454	1.3	194,883	Government Secretariat: Economic Development and Labour Bureau (Economic Development Branch)
156 政府總部： 教育統籌局	35,068,749	32,460,172	(2,608,577)	(7.4)	30,896,414	Government Secretariat: Education and Manpower Bureau
158 政府總部： 環境運輸及 工務局 (環境及 運輸科)	96,317	93,606	(2,711)	(2.8)	89,430	Government Secretariat: Environment, Transport and Works Bureau (Environment and Transport Branch)
159 政府總部： 環境運輸及 工務局 (工務科)	216,055	185,004	(31,051)	(14.4)	197,941	Government Secretariat: Environment, Transport and Works Bureau (Works Branch)

政府一般收入帳目 General Revenue Account

12. 開支 (續)

12. Expenditure (Continued)

總目	2005				2004	
	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
148 政府總部： 財經事務及 庫務局 (財經事務科)	152,187	106,443	(45,744)	(30.1)	131,504	Government Secretariat: Financial Services and the Treasury Bureau (Financial Services Branch)
147 政府總部： 財經事務及 庫務局 (庫務科)	190,776	160,321	(30,455)	(16.0)	118,658	Government Secretariat: Financial Services and the Treasury Bureau (The Treasury Branch)
149 政府總部： 衛生福利及 食物局	28,589,332	28,670,655	81,323	0.3	883,645	Government Secretariat: Health, Welfare and Food Bureau
53 政府總部： 民政事務局	684,835	662,324	(22,511)	(3.3)	197,146	Government Secretariat: Home Affairs Bureau
96 政府總部： 香港經濟貿易 辦事處	279,293	239,932	(39,361)	(14.1)	234,542	Government Secretariat: Hong Kong Economic and Trade Offices
138 政府總部： 房屋及規劃地政局 (規劃地政科)	84,798	85,076	278	0.3	78,089	Government Secretariat: Housing, Planning and Lands Bureau (Planning and Lands Branch)
155 政府總部： 創新科技署	412,078	416,507	4,429	1.1	126,761	Government Secretariat: Innovation and Technology Commission
*47 政府總部： 政府資訊科技 總監辦公室	506,520	503,828	(2,692)	(0.5)	540,609	Government Secretariat: Office of the Government Chief Information Officer
142 政府總部： 政務司司長 辦公室及財政司 司長辦公室	542,827	482,220	(60,607)	(11.2)	379,725	Government Secretariat: Offices of the Chief Secretary for Administration and the Financial Secretary
151 政府總部： 保安局	124,820	113,215	(11,605)	(9.3)	124,293	Government Secretariat: Security Bureau

政府一般收入帳目 General Revenue Account

12. 開支 (續)

12. Expenditure (Continued)

總目	2005				2004	
	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
60 路政署	1,949,958	1,934,210	(15,748)	(0.8)	1,873,423	Highways Department
63 民政事務總署	1,278,694	1,197,533	(81,161)	(6.3)	1,292,215	Home Affairs Department
168 香港天文台	208,073	193,806	(14,267)	(6.9)	214,863	Hong Kong Observatory
122 香港警務處	11,563,502	11,126,678	(436,824)	(3.8)	11,620,804	Hong Kong Police Force
62 房屋署	332,952	332,952	-	-	367,562	Housing Department
70 入境事務處	2,322,478	2,230,657	(91,821)	(4.0)	2,244,425	Immigration Department
72 廉政公署	681,580	677,648	(3,932)	(0.6)	703,331	Independent Commission Against Corruption
121 投訴警方獨立 監察委員會	13,088	12,998	(90)	(0.7)	13,775	Independent Police Complaints Council
74 政府新聞處	373,036	311,592	(61,444)	(16.5)	353,842	Information Services Department
76 稅務局	1,236,311	1,079,248	(157,063)	(12.7)	1,184,183	Inland Revenue Department
78 知識產權署	107,787	84,250	(23,537)	(21.8)	99,002	Intellectual Property Department
79 投資推廣署	233,718	207,426	(26,292)	(11.2)	638,368	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	13,057	9,829	(3,228)	(24.7)	11,220	Joint Secretariat for the Advisory Bodies on Civil Service and Judicial Salaries and Conditions of Service
80 司法機構	981,099	881,007	(100,092)	(10.2)	944,066	Judiciary
90 勞工處	1,176,254	980,041	(196,213)	(16.7)	1,139,279	Labour Department
91 地政總署	1,488,396	1,417,354	(71,042)	(4.8)	1,534,932	Lands Department
94 法律援助署	785,736	627,253	(158,483)	(20.2)	669,311	Legal Aid Department
112 立法會行政管理 委員會	367,724	351,382	(16,342)	(4.4)	367,919	Legislative Council Commission
95 康樂及文化事務署	5,218,210	4,867,642	(350,568)	(6.7)	4,843,005	Leisure and Cultural Services Department
100 海事處	942,366	882,880	(59,486)	(6.3)	919,707	Marine Department
106 雜項服務	6,598,165	156,596	(6,441,569)	(97.6)	178,326	Miscellaneous Services
114 申訴專員公署	86,978	86,978	-	-	93,269	Office of The Ombudsman

政府一般收入帳目 General Revenue Account

12. 開支 (續)

12. Expenditure (Continued)

總目	2005				2004	
	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
116 破產管理署	135,815	116,768	(19,047)	(14.0)	128,831	Official Receiver's Office
120 退休金	16,327,139	15,700,749	(626,390)	(3.8)	14,023,261	Pensions
118 規劃署	444,035	419,419	(24,616)	(5.5)	428,694	Planning Department
136 公務員絀用 委員會	18,588	17,654	(934)	(5.0)	17,067	Public Service Commission
160 香港電台	462,668	448,887	(13,781)	(3.0)	474,240	Radio Television Hong Kong
162 差餉物業估價署	390,596	375,783	(14,813)	(3.8)	397,787	Rating and Valuation Department
163 選舉事務處	336,193	269,299	(66,894)	(19.9)	168,179	Registration and Electoral Office
170 社會福利署	33,166,139	32,527,366	(638,773)	(1.9)	32,764,170	Social Welfare Department
173 學生資助辦事處	3,748,586	2,880,969	(867,617)	(23.1)	2,709,570	Student Financial Assistance Agency
180 影視及娛樂事務 管理處	101,218	82,936	(18,282)	(18.1)	92,791	Television and Entertainment Licensing Authority
110 拓展署 (在 2004 年 7 月 1 日解散)	211,846	50,934	(160,912)	(76.0)	211,489	Territory Development Department (disestablished on 1.7.2004)
181 工業貿易署	903,811	597,377	(306,434)	(33.9)	535,287	Trade and Industry Department
186 運輸署	908,346	812,691	(95,655)	(10.5)	837,313	Transport Department
188 庫務署	338,686	302,067	(36,619)	(10.8)	307,668	Treasury
190 大學教育資助 委員會	12,042,532	12,043,513	981	-	13,912,068	University Grants Committee
194 水務署	5,223,406	5,211,863	(11,543)	(0.2)	5,339,747	Water Supplies Department
公務員培訓處	-	-	-	-	113,886	Civil Service Training and Development Institute
政府車輛管理處	-	-	-	-	33,821	Government Land Transport Agency

政府一般收入帳目 General Revenue Account

12. 開支 (續)

12. Expenditure (Continued)

總目	2005				2004	
	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
政府總部： 經濟發展及勞工局 (勞工科)	-	-	-	-	2,010	Government Secretariat: Economic Development and Labour Bureau (Labour Branch)
政府物料供應處	-	-	-	-	38,409	Government Supplies Department
法定語文事務署	-	-	-	-	29,090	Official Languages Agency
政府印務局	-	-	-	-	46,604	Printing Department
資助金：雜項	-	-	-	-	252,580	Subventions: Miscellaneous
資助金：非政府 部門的公共 機構	-	-	-	-	33,843,467	Subventions: Non- Departmental Public Bodies
	<u>214,005,356</u>	<u>198,451,257</u>	<u>(15,554,099)</u>	<u>(7.3)</u>	<u>205,019,873</u>	
184 轉撥各基金的 款項	30,943,000	20,000	(30,923,000)	(99.9)	34,014,000	Transfers to Funds
總額	<u>244,948,356</u>	<u>198,471,257</u>	<u>(46,477,099)#</u>	<u>(19.0)</u>	<u>239,033,873</u>	Total
# 細目：						# Breakdown:
超出總額			969,251			Total excess
省回總額			<u>(47,446,350)</u>			Total savings
省回淨額			<u>(46,477,099)</u>			Net savings

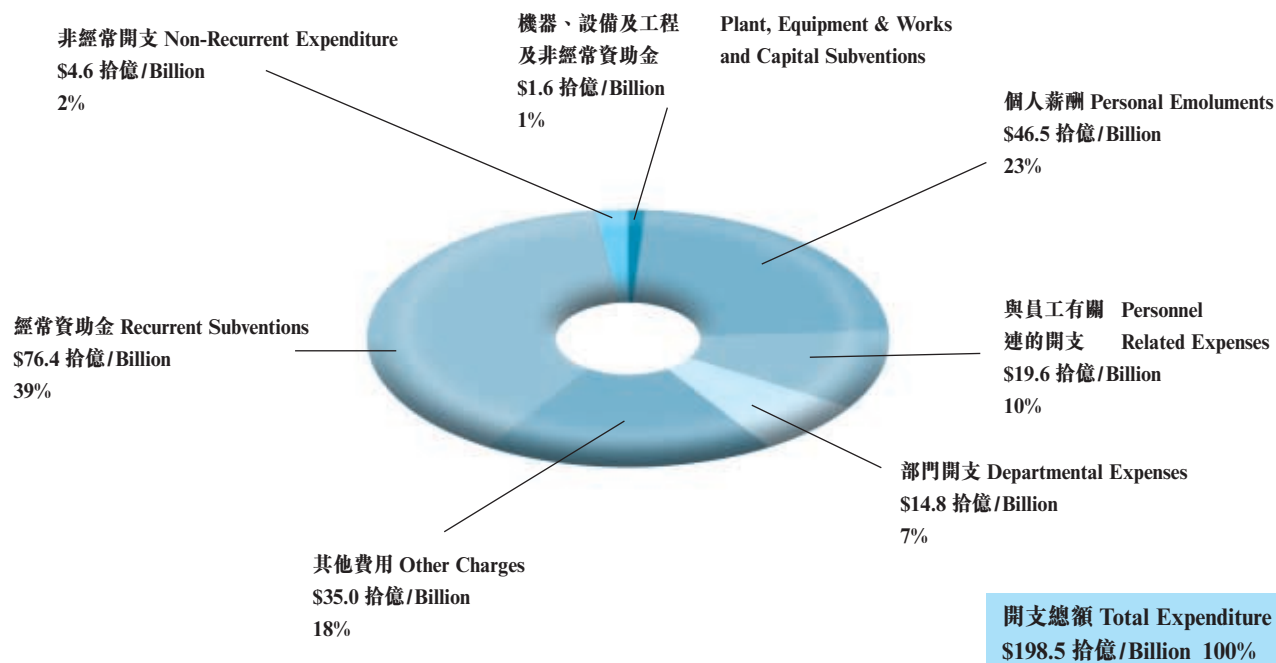
* 在二〇〇四年七月一日起，總目 47—「政府總部：政府資訊科技總監辦公室」之名稱已取代「資訊科技署」。

* Head 47—the title “Government Secretariat: Office of the Government Chief Information Officer” replaced “Information Technology Services Department” on 1.7.2004.

政府一般收入帳目 General Revenue Account

二〇〇四至〇五年度的開支分析

Analysis of Expenditure for the year ended 31 March 2005



政府一般收入帳目 General Revenue Account

13. 其他現金轉動

下列現金轉動是因其他資產及負債有所改變而引致。

	2005 \$'000	2004 \$'000
減少／(增加)資產：		
在外匯基金的投資	(31,187,761)	(56,710,170)
銀行存款	(29,865)	39,689
暫支款項	365,759	219,724
暫記帳	(1,597)	29,132
	(30,853,464)	(56,421,625)
增加／(減少)負債：		
暫收款項	564,391	735,359
暫記帳	(4,704)	17,757
	559,687	753,116
	<u>(30,293,777)</u>	<u>(55,668,509)</u>

13. Other Cash Movements

These are cash movements arising from changes in other assets and liabilities.

Reduction/(Increase) in Assets:

Investments with the Exchange Fund
Deposits with banks
Advances
Suspense Accounts

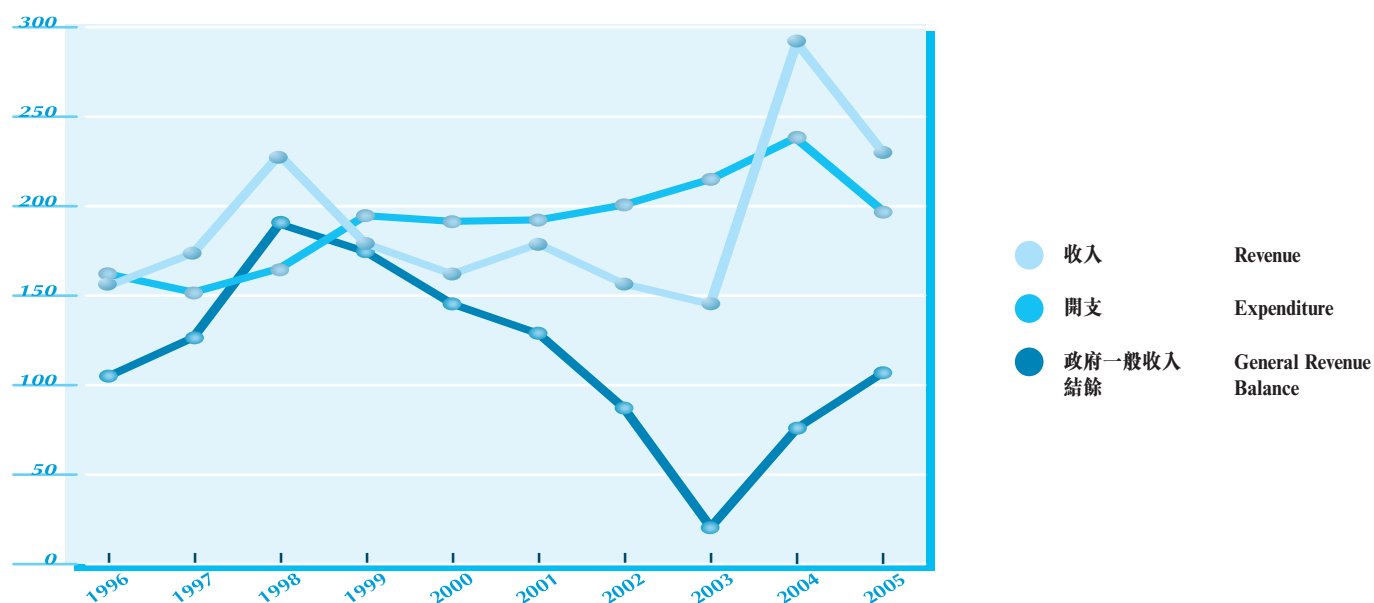
Increase/(Reduction) in Liabilities:

Deposits
Suspense Accounts

一九九六至二〇〇五各年度的收入、開支及政府一般收入結餘

Revenue, Expenditure and General Revenue Balance for the years ended 31 March 1996 to 2005

拾億元 / \$Billion



政府一般收入帳目 General Revenue Account

14. 比較數字

供比較的數字已作出修訂，以配合本年度的帳目編排。

14. Comparative Figures

Comparative figures have been revised so as to conform with the current year's presentation.

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 33 頁至第 42 頁的財務報表，該等財務報表根據第 35 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 33 to 42 which have been prepared under the accounting policies set out on page 35.

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二零零五年三月三十一日的資產負債情況及結算至該日止全年度的收支帳目，並已按照《公共財政條例》及《核數條例》第 11(1) 條適當擬備。

審計署署長鄧國斌

 香港審計署
二零零五年十月二十二日

basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the judgements made by the Director of Accounting Services in the preparation of the financial statements, and of whether the accounting policies are appropriate to the circumstances of the Capital 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 2005 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.

Benjamin Tang
Director of Audit

 Audit Commission
Hong Kong
22 October 2005

基本工程儲備基金 Capital Works Reserve Fund

2005年3月31日資產負債表

STATEMENT OF ASSETS
AND LIABILITIES AS AT
31 MARCH 2005

	註釋 Note	2005 \$'000	2004 \$'000	
資產				
在外匯基金的投資	3	36,046,985	10,685,197	Investments with the Exchange Fund
現金及銀行結餘		25,786	26,130	Cash and bank balances
暫支款項	4	100,111	81,493	Advances
		36,172,882	10,792,820	
負債				
暫收款項	5	(1,243,731)	(1,474,086)	Deposits
		<u>34,929,151</u>	<u>9,318,734</u>	
上列項目代表：				
基金結餘				
2004年4月1日結餘		9,318,734	6,255,541	Balance at 1 April 2004
年內盈餘		25,702,662	3,063,193	Surplus for the year
在外匯基金的投資的虧損	3	(92,245)	-	Loss in Investments with the Exchange Fund
2005年3月31日結餘		<u>34,929,151</u>	<u>9,318,734</u>	Balance at 31 March 2005

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.

李李嘉麗
庫務署署長
2005年8月16日

Mrs. Lucia LI
Director of Accounting Services
16 August 2005

基本工程儲備基金 Capital Works Reserve Fund

2004年4月1日至2005年3月31日
收支表

STATEMENT OF RECEIPTS
AND PAYMENTS FOR THE
YEAR ENDED 31 MARCH 2005

	註釋 Note	2005 \$'000	2004 \$'000	
2004年4月1日現金及銀行結餘		26,130	27,908	Cash and bank balances at 1 April 2004
發行債券及票據前的收入	7	34,034,048	37,549,259	Revenue before issuance of bonds and notes
開支	8	(33,725,291)	(34,486,066)	Expenditure
盈餘		308,757	3,063,193	Surplus
發行債券及票據所得淨收入	7	25,393,905	-	Net proceeds from issuance of bonds and notes
發行債券及票據後的盈餘		25,702,662	3,063,193	Surplus after issuance of bonds and notes
其他現金轉動	9	(25,703,006)	(3,064,971)	Other cash movements
2005年3月31日現金及銀行結餘		25,786	26,130	Cash and bank balances at 31 March 2005

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.

李李嘉麗
庫務署署長
2005年8月16日

Mrs. Lucia LI
Director of Accounting Services
16 August 2005

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。

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：

	2005 \$'000
投資	35,690,617
(在二〇〇五年三月三十一日的 市值：356.9 億元)	
存款	356,368
	<u>36,046,985</u>

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.

3. Investments with the Exchange Fund

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

	2004 \$'000	
10,355,143		Investments
		(market value as at 31.3.2005: \$35.69 billion)
330,054		Deposits
<u>10,685,197</u>		

基本工程儲備基金 Capital Works Reserve Fund

3. 在外匯基金的投資 (續)

- (ii) 在外匯基金的投資總值已計及該等投資的市值在二〇〇五年一月一日至二〇〇五年三月三十一日期間縮減的 0.92 億元。
- (iii) 香港特別行政區政府在二〇〇四至〇五年度就在外匯基金的投資所得的利息為 19.3 億元。

4. 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：

	2005 \$'000	2004 \$'000	
青馬管制區非預定維修工程的 暫支款項	22,408	-	Advances for Tsing Ma Control Area non-scheduled maintenance works
暫支款項予其他基本工程項目	77,703	81,493	Advances in respect of other capital works projects
	<u>100,111</u>	<u>81,493</u>	

3. Investments with the Exchange Fund (Continued)

- (ii) The value of *Investments with the Exchange Fund* has taken into account the diminution of \$92 million in the market value of these investments during the period from 1 January 2005 to 31 March 2005.
- (iii) For the year ended 31 March 2005, interest received by the Government of the Hong Kong Special Administrative Region on *Investments with the Exchange Fund* was \$1.93 billion.

4. 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:

基本工程儲備基金 Capital Works Reserve Fund

4. 暫支款項 (續)

政府把其擁有的隧道和橋樑的隧橋費收入證券化後，於二〇〇四年七月為青馬管制區的非預定維修工程開立暫支帳。該暫支帳的結餘會在每個財政年度，由青嶼幹線收費收入所預收的 0.2 億元抵銷。此外，由二〇〇五至〇六年度起，政府依據與五隧一橋證券化有關的債券發行章程所訂安排，向香港五隧一橋有限公司收取不超過 0.1 億元，這筆款項也會用以抵銷上述暫支帳的結餘。

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，或轉作收入項目：

	2005	2004	
	\$'000	\$'000	
工程合約保留金	812,884	738,489	Contract retentions
其他	430,847	735,597	Others
	<u>1,243,731</u>	<u>1,474,086</u>	

4. Advances (Continued)

The advance account for the non-scheduled maintenance works of Tsing Ma Control Area (TMCA) was opened in July 2004 following the securitization of revenue receivable from the tolls on Government-owned tunnels and bridges. The balance on the advance account will be offset in each financial year by \$20 million collected upfront from the Lantau Link toll revenue and, starting from 2005-06, by another amount of up to \$10 million receivable from Hong Kong Link 2004 Limited pursuant to the arrangement set out in the prospectus for issuance of bonds relating to the securitization.

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:

基本工程儲備基金 Capital Works Reserve Fund

6. 負債

下列根據《借款條例》(第 61 章) 所承擔但尚未償還的負債並未載列於資產負債表內：

	2005
	\$'000
未償還的政府債券及票據	<u>19,999,375</u>

政府根據《借款條例》(第 61 章) 第 3(1) 條下所通過的一項決議，在二〇〇四年七月向零售投資者及機構投資者發行總值 200 億元的債券及票據，當中包括向機構投資者發行的 12.5 億美元票據。這些債券及票據將於二〇〇六年七月至二〇一九年七月期間到期。在二〇〇四至〇五財政年度，已支付 4.4 億元的利息。

向機構投資者發行的美元票據，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折算。

6. Liabilities

The following outstanding liabilities under the Loans Ordinance (Cap. 61) are not included in the Statement of Assets and Liabilities:

	2004
	\$'000
Outstanding government bonds and notes	<u>-</u>

Following a resolution passed under section 3(1) of the Loans Ordinance (Cap. 61), the Government issued in July 2004 bonds and notes totalling \$20 billion to retail and institutional investors. These include institutional notes of US\$1.25 billion denominated in United States dollars. These bonds and notes will mature within the period from July 2006 to July 2019. During the financial year, interest payments of \$0.44 billion were made.

The institutional notes denominated in United States 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.

基本工程儲備基金 Capital Works Reserve Fund

7. 收入

7. Revenue

	2005		2004	
	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	4,568,000	20,717,744	891,154	Sales by public auction and tender
私人協約方式批地	508,500	808,793	1,432,425	Private treaty grants
修訂現行土地契約、換地 及續訂土地契約	6,689,000	10,279,855	2,860,523	Modification of existing leases, exchanges and extensions
就短期豁免書而收到的費用	218,000	226,379	230,662	Fees received in respect of short term waivers
	11,983,500	32,032,771	5,414,764	
投資收入	1,021,091	1,938,922	862,477	Investment income
從政府一般收入轉撥的款項	25,000,000	-	31,000,000	Appropriation from General Revenue
其他收入：				Other revenue:
從地鐵有限公司收回的 款項	-	11,235	-	Recovery from MTR Corporation Ltd.
捐款及提供的款項	36,500	2,174	16,828	Donations and contributions
其他	-	48,946	255,190	Others
	36,500	62,355	272,018	
發行債券及票據前的收入	38,041,091	34,034,048	37,549,259	Revenue before issuance of bonds and notes
發行債券及票據所得淨收入：				Net proceeds from issuance of bonds and notes:
隧道費收入債券	6,000,000	5,522,499	-	Toll Revenue Bond
其他政府債券及票據	20,000,000	19,871,406	-	Other government bonds and notes
	26,000,000	25,393,905	-	
發行債券及票據後的收入	64,041,091	59,427,953	37,549,259	Revenue after issuance of bonds and notes

基本工程儲備基金 Capital Works Reserve Fund

8. 開支

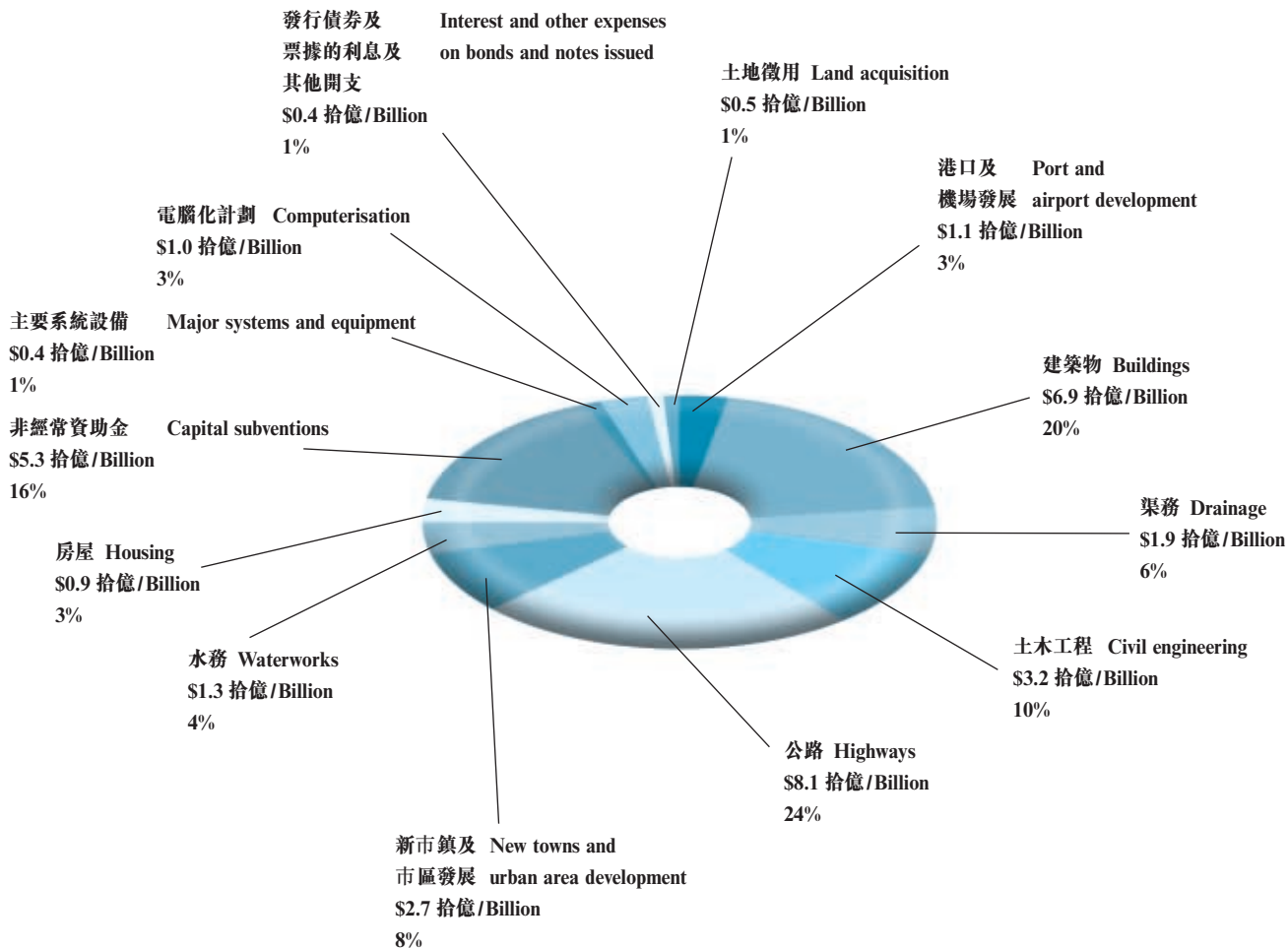
8. Expenditure

	2005		2004	
	原來預算 Original Estimate \$'000	實際數額 Actual \$'000	實際數額 Actual \$'000	
土地徵用	2,095,610	470,907	1,370,436	Land acquisition
工務計劃：				Public Works Programme:
港口及機場發展	994,712	1,079,052	818,897	Port and airport development
建築物	6,783,612	6,862,371	9,141,102	Buildings
渠務	1,850,699	1,857,981	2,184,394	Drainage
土木工程	3,201,797	3,235,409	3,721,468	Civil engineering
公路	8,574,117	8,120,193	5,056,232	Highways
新市鎮及市區發展	2,757,550	2,706,825	2,904,749	New towns and urban area development
水務	1,337,628	1,317,540	1,086,478	Waterworks
房屋	917,687	883,230	1,520,821	Housing
	26,417,802	26,062,601	26,434,141	
非經常資助金及主要系統				Capital subventions and major systems and equipment:
設備：				equipment:
非經常資助金	6,474,790	5,328,535	4,994,716	Capital subventions
主要系統設備	1,200,237	434,057	550,083	Major systems and equipment
	7,675,027	5,762,592	5,544,799	
電腦化計劃	1,884,015	985,479	1,123,143	Computerisation
發行債券及票據的利息及 其他開支	500,000	440,378	-	Interest and other expenses on bonds and notes issued
其他支出：				Other payments:
退還多繳地價	-	3,334	13,547	Refund of overpayment of land premium
	<u>38,572,454</u>	<u>33,725,291</u>	<u>34,486,066</u>	

基本工程儲備基金 Capital Works Reserve Fund

二〇〇四至〇五年度的開支分析

Analysis of Expenditure for the year ended 31 March 2005



開支總額 Total Expenditure
\$33.7 拾億/Billion

基本工程儲備基金 Capital Works Reserve Fund

9. 其他現金轉動

下列現金轉動是因其他資產及負債有所改變而引致。

	2005 \$'000	2004 \$'000
減少／(增加)資產：		
在外匯基金的投資	(25,454,033)	(3,097,087)
暫支款項	(18,618)	(201)
	(25,472,651)	(3,097,288)
增加／(減少)負債：		
暫收款項	(230,355)	32,317
	<u>(25,703,006)</u>	<u>(3,064,971)</u>

9. Other Cash Movements

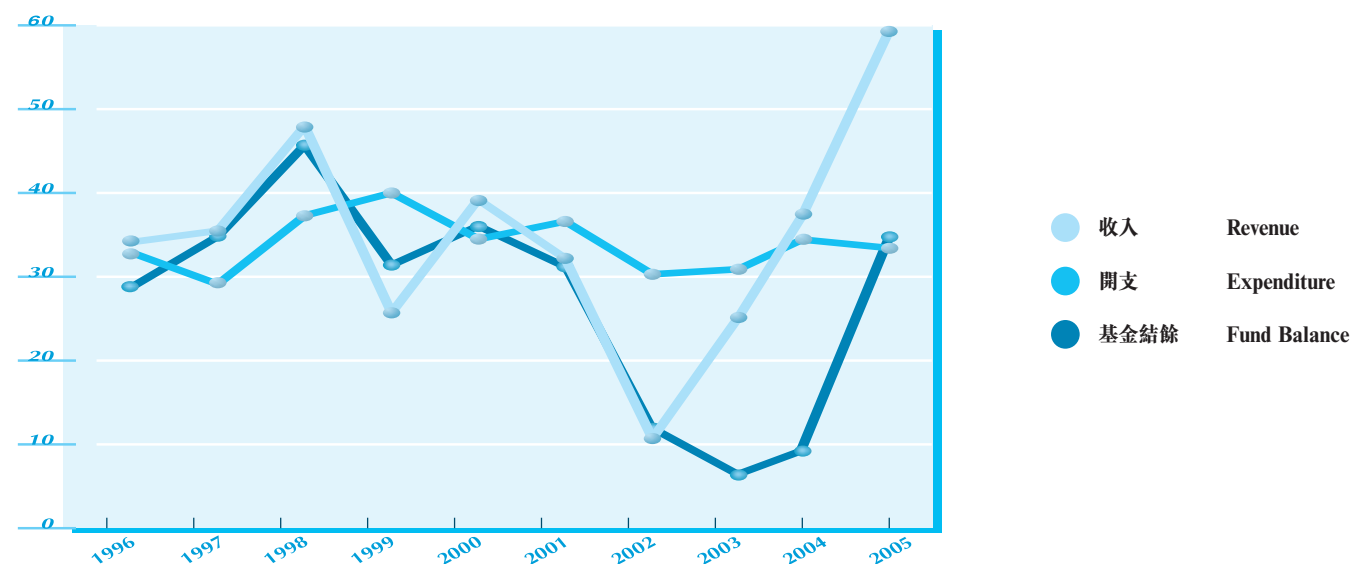
These are cash movements arising from changes in other assets and liabilities.

	2005 \$'000	2004 \$'000
Reduction/(Increase) in Assets:		
Investments with the Exchange Fund	(25,454,033)	(3,097,087)
Advances	(18,618)	(201)
	(25,472,651)	(3,097,288)
Increase/(Reduction) in Liabilities:		
Deposits	(230,355)	32,317
	<u>(25,703,006)</u>	<u>(3,064,971)</u>

一九九六至二〇〇五各年度的收入、開支及基金結餘

Revenue, Expenditure and Fund Balance for the years ended 31 March 1996 to 2005

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 45 頁至第 52 頁的財務報表，該等財務報表根據第 47 頁及第 48 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 45 to 52 which have been prepared under the accounting policies set out on pages 47 and 48.

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二零零五年三月三十一日的資產負債情況及結算至該日止全年度的收支帳目，並已按照《公共財政條例》及《核數條例》第 11(1) 條適當擬備。

審計署署長鄧國斌

 香港審計署
二零零五年十月二十二日

basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the judgements made by the Director of Accounting Services in the preparation of the financial statements, and of whether the accounting policies are appropriate to the circumstances of the Capital Investment Fund, consistently applied and adequately disclosed.

I planned and performed my audit so as to obtain all the information and explanations which I considered necessary in order to provide me with sufficient evidence to give reasonable assurance as to whether the financial statements are free from material misstatement. In forming my opinion I also evaluated the overall adequacy of the presentation of information in the financial statements. I believe that my audit provides a reasonable basis for my opinion.

Opinion

In my opinion the financial statements properly present the assets and liabilities of the Capital Investment Fund as at 31 March 2005 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.

Benjamin Tang
Director of Audit

 Audit Commission
Hong Kong
22 October 2005

資本投資基金 Capital Investment Fund

2005年3月31日資產負債表

STATEMENT OF ASSETS
AND LIABILITIES AS AT
31 MARCH 2005

	註釋 Note	2005 \$'000	2004 \$'000	
資產				Assets
投資	3			Investments
股本投資		106,148,611	108,768,717	Equity holdings
其他投資		380,853,500	379,157,866	Other investments
		487,002,111	487,926,583	
貸款	4	8,194,515	7,578,958	Loans
		495,196,626	495,505,541	
流動資產				Current Assets
在外匯基金的投資	5	4,576,634	3,927,082	Investments with the Exchange Fund
現金及銀行結餘		2,869	3,319	Cash and bank balances
		4,579,503	3,930,401	
		499,776,129	499,435,942	
上列項目代表：				Representing:
基金結餘總額				Total Fund Balance
已分配基金	6	495,196,626	495,505,541	Applied Fund
可動用基金	7			Available Fund
2004年4月1日結餘		3,930,401	3,756,943	Balance at 1 April 2004
年內盈餘		649,102	173,458	Surplus for the year
2005年3月31日結餘		4,579,503	3,930,401	Balance at 31 March 2005
	8	499,776,129	499,435,942	

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.

李李嘉麗
庫務署署長
2005年8月16日

Mrs. Lucia LI
Director of Accounting Services
16 August 2005



資本投資基金 Capital Investment Fund

2004年4月1日至2005年3月31日
收支表

STATEMENT OF RECEIPTS
AND PAYMENTS FOR THE
YEAR ENDED 31 MARCH 2005

	註釋 Note	2005 \$'000	2004 \$'000	
2004年4月1日現金及銀行結餘		3,319	-	Cash and bank balances at 1 April 2004
收入	9	8,405,959	4,426,638	Revenue
開支	10	(7,756,857)	(4,253,180)	Expenditure
年內盈餘		649,102	173,458	Surplus for the year
其他現金轉動	11	(649,552)	(170,139)	Other cash movements
2005年3月31日現金及銀行結餘		<u>2,869</u>	<u>3,319</u>	Cash and bank balances at 31 March 2005

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.

李李嘉麗
庫務署署長
2005年8月16日

Mrs. Lucia LI
Director of Accounting Services
16 August 2005

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)

	2005			2004			
	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	
2004年4月1日結餘	108,768,717	379,157,866	487,926,583	106,795,216	369,707,990	476,503,206	Balance at 1 April 2004
增加：							Additions:
以現金投資所得的 資產	2,365,857	2,000,000	4,365,857	988,180	2,000,000	2,988,180	Cash acquisitions
非現金投資所得的 資產	1,014,038	-	1,014,038	985,322	8,371,893	9,357,215	Non-cash acquisitions
	3,379,895	2,000,000	5,379,895	1,973,502	10,371,893	12,345,395	
減少：							Deductions:
資產清理	(6,000,001)	(304,366)	(6,304,367)	(1)	(922,017)	(922,018)	Disposal
2005年3月31日結餘	106,148,611	380,853,500	487,002,111	108,768,717	379,157,866	487,926,583	Balance at 31 March 2005

資本投資基金 Capital Investment Fund

4. 未償還貸款

	2005 \$'000
2004年4月1日結餘	7,578,958
增加：	
貸款	1,691,000
轉作本金的利息	85,221
	1,776,221
減少：	
貸款償還	(1,160,664)
2005年3月31日結餘	8,194,515

4. Loans Outstanding

	2004 \$'000	
	7,434,146	Balance at 1 April 2004
Additions:		
Loan payments	1,265,000	
Capitalized interest	40,362	
	1,305,362	
Deductions:		
Loan repayments	(1,160,550)	
Balance at 31 March 2005	7,578,958	

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

在二〇〇五年三月三十一日，可能向亞洲開發銀行認購的股本為21.12億元。

8. Contingent Liabilities

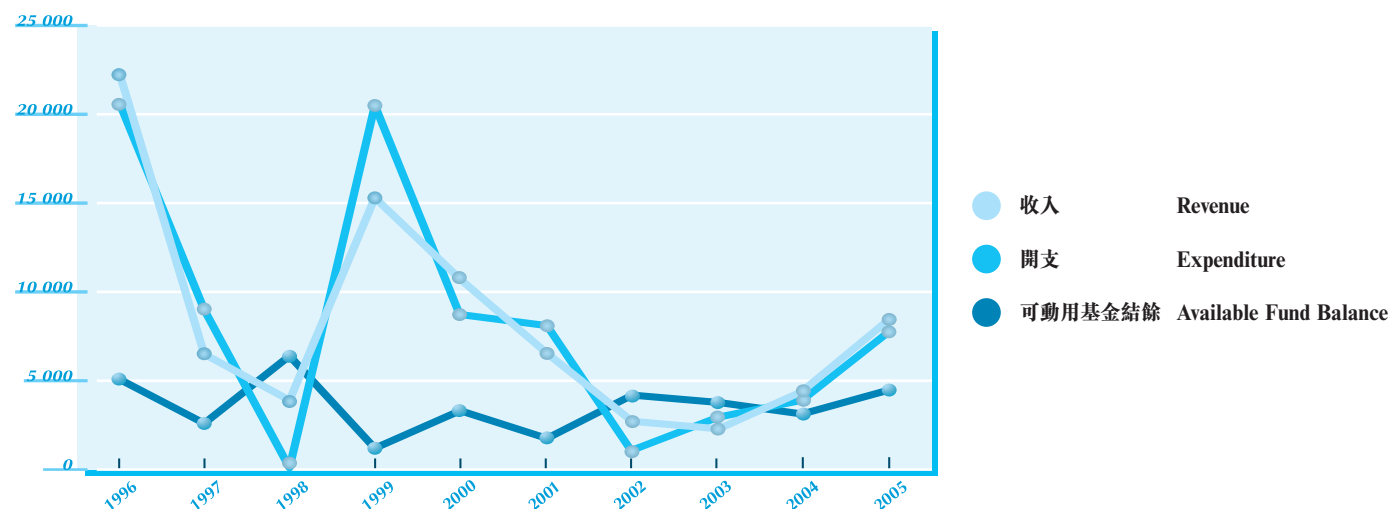
As at 31 March 2005, the amount of possible capital subscriptions to the Asian Development Bank was \$2,112 million.

資本投資基金 Capital Investment Fund

一九九六至二〇〇五各年度的收入、開支及可動用基金結餘

Revenue, Expenditure and Available Fund Balance for the years ended 31 March 1996 to 2005

百萬元/\$Million



9. 收入

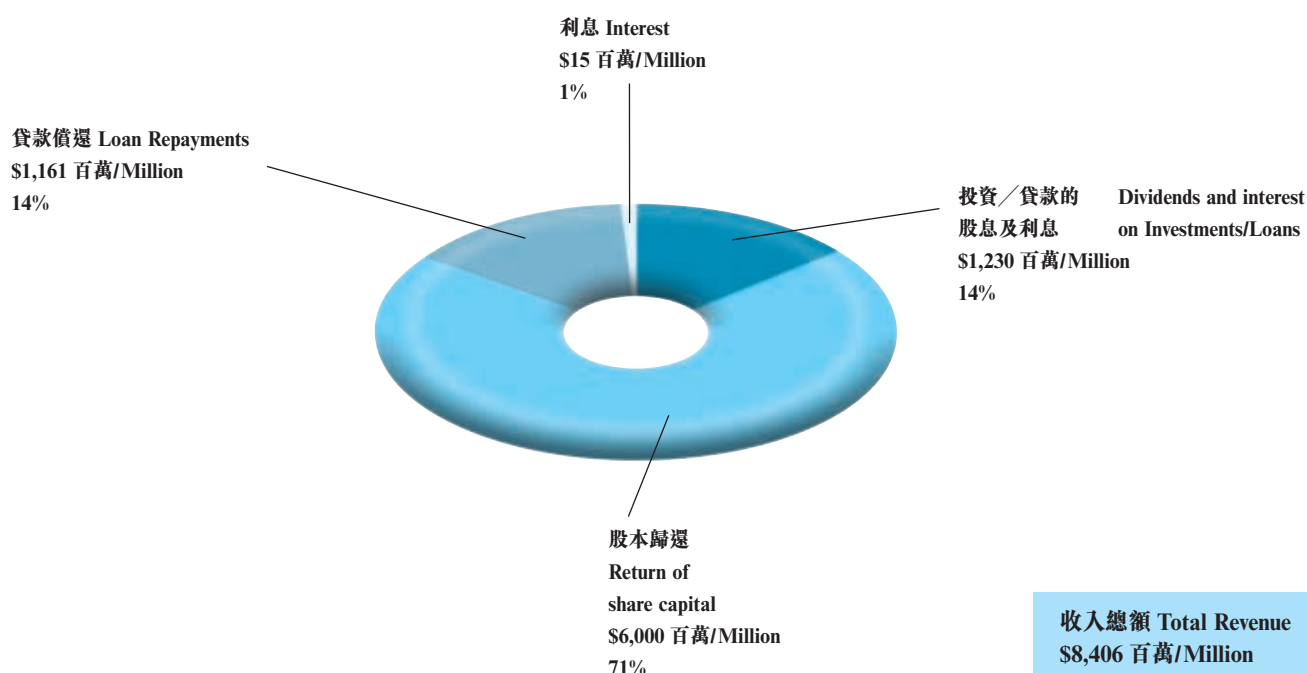
9. Revenue

	2005		2004	
	原來預算 Original Estimate \$'000	實際數額 Actual \$'000	實際數額 Actual \$'000	
投資／貸款的股息及利息	1,018,455	1,230,275	1,245,246	Dividends and interest on investments/loans
貸款償還	1,160,665	1,160,664	1,160,550	Loan repayments
存款及銀行結餘的利息	10,445	15,020	20,842	Interest on deposits and bank balances
股本歸還	6,000,000	6,000,000	-	Return of share capital
從政府一般收入轉撥的款項	4,300,000	-	2,000,000	Appropriation from General Revenue
	<u>12,489,565</u>	<u>8,405,959</u>	<u>4,426,638</u>	

資本投資基金 Capital Investment Fund

二〇〇四至〇五年度的收入分析

Analysis of Revenue for the year ended 31 March 2005



10. 開支

10. Expenditure

	2005		2004
	原來預算 Original Estimate \$'000	實際數額 Actual \$'000	實際數額 Actual \$'000
投資增添：			
股本投資	2,932,351	2,365,857	988,180
其他投資	2,000,000	2,000,000	2,000,000
	4,932,351	4,365,857	2,988,180
貸款	2,347,000	1,691,000	1,265,000
額外承擔	100,000	-	-
轉撥至政府一般收入的款項	6,000,000	1,700,000	-
	<u>13,379,351</u>	<u>7,756,857</u>	<u>4,253,180</u>

Acquisition of investments:

Equity holdings
Other investments

Loan payments

Additional commitments

Transfer to General Revenue

資本投資基金 Capital Investment Fund

11. 其他現金轉動

下列現金轉動是因其他資產及負債有所改變而引致。

	2005 \$'000
增加資產：	
在外匯基金的投資	<u>649,552</u>

11. Other Cash Movements

These are cash movements arising from changes in other assets and liabilities.

	2004 \$'000
增加資產：	
Investments with the Exchange Fund	<u>170,139</u>

Increase in Assets:

Investments with the Exchange
Fund

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 55 頁至第 63 頁的財務報表，該等財務報表根據第 57 頁及第 58 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 55 to 63 which have been prepared under the accounting policies set out on pages 57 and 58.

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二零零五年三月三十一日的資產負債情況及結算至該日止全年度的收支帳目，並已按照《公共財政條例》及《核數條例》第 11(1) 條適當擬備。

審計署署長鄧國斌

 香港審計署
二零零五年十月二十二日

basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the judgements made by the Director of Accounting Services in the preparation of the financial statements, and of whether the accounting policies are appropriate to the circumstances of the Loan Fund, consistently applied and adequately disclosed.

I planned and performed my audit so as to obtain all the information and explanations which I considered necessary in order to provide me with sufficient evidence to give reasonable assurance as to whether the financial statements are free from material misstatement. In forming my opinion I also evaluated the overall adequacy of the presentation of information in the financial statements. I believe that my audit provides a reasonable basis for my opinion.

Opinion

In my opinion the financial statements properly present the assets and liabilities of the Loan Fund as at 31 March 2005 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.

Benjamin Tang
Director of Audit

 Audit Commission
Hong Kong
22 October 2005

貸款基金 Loan Fund

2005年3月31日資產負債表

STATEMENT OF ASSETS
AND LIABILITIES AS AT
31 MARCH 2005

	註釋 Note	2005 \$'000	2004 \$'000	
資產				Assets
未償還貸款	3			Loans Outstanding
房屋貸款		3,545,694	3,658,351	Housing loans
教育貸款		8,003,051	6,953,662	Education loans
其他貸款		3,001,018	2,955,823	Other loans
		14,549,763	13,567,836	
流動資產淨額				Net Current Assets
流動資產				Current Assets
在外匯基金的投資	4	1,363,163	5,030,388	Investments with the Exchange Fund
現金及銀行結餘		17,627	14,340	Cash and bank balances
		1,380,790	5,044,728	
流動負債				Current Liabilities
暫收款項	5	(3,253)	(2,391)	Deposits
		1,377,537	5,042,337	
		15,927,300	18,610,173	
上列項目代表：				Representing:
基金結餘總額				Total Fund Balance
已分配基金	6	14,549,763	13,567,836	Applied Fund
可動用基金	7			Available Fund
2004年4月1日結餘		5,042,337	3,600,824	Balance at 1 April 2004
年內(赤字)/盈餘		(3,664,800)	1,441,513	(Deficit)/Surplus for the year
2005年3月31日結餘		1,377,537	5,042,337	Balance at 31 March 2005
	8	15,927,300	18,610,173	

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.

李李嘉麗
庫務署署長
2005年8月16日

Mrs. Lucia LI
Director of Accounting Services
16 August 2005



貸款基金 Loan Fund

2004年4月1日至2005年3月31日
收支表

STATEMENT OF RECEIPTS
AND PAYMENTS FOR THE
YEAR ENDED 31 MARCH 2005

	註釋 Note	2005 \$'000	2004 \$'000	
2004年4月1日現金及銀行結餘		14,340	24,153	Cash and bank balances at 1 April 2004
收入	9	1,688,400	17,622,264	Revenue
開支	10	(5,353,200)	(16,180,751)	Expenditure
年內(赤字)/盈餘		(3,664,800)	1,441,513	(Deficit)/Surplus for the year
其他現金轉動	11	3,668,087	(1,451,326)	Other cash movements
2005年3月31日現金及銀行結餘		<u>17,627</u>	<u>14,340</u>	Cash and bank balances at 31 March 2005

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.

李李嘉麗
庫務署署長
2005年8月16日

Mrs. Lucia LI
Director of Accounting Services
16 August 2005

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

	2005			2004			
	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	
2004年4月1日結餘	3,658,351	6,953,662	2,955,823	19,508,296	6,176,783	3,097,759	Balance at 1 April 2004
增加：							Additions:
貸款	193,683	2,079,029	280,381	187,070	1,820,293	173,363	Loan payments
轉作本金的利息	1,423	-	2,361	-	-	586	Capitalized interest
	195,106	2,079,029	282,742	187,070	1,820,293	173,949	
減少：							Deductions:
貸款償還	(130,154)	(1,028,282)	(215,527)	(1,137,513)	(1,041,926)	(300,860)	Loan repayments
豁免償還的貸款	(963)	(1,358)	(22,020)	(1,327)	(1,488)	(15,025)	Loans written off
出售貸款的收益	(176,646)	-	-	(14,898,175)	-	-	Proceeds from sale of loans
	(307,763)	(1,029,640)	(237,547)	(16,037,015)	(1,043,414)	(315,885)	
2005年3月31日結餘	3,545,694	8,003,051	3,001,018	3,658,351	6,953,662	2,955,823	Balance at 31 March 2005

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:

	2005	2004	
	\$'000	\$'000	
學生	3,189	2,299	Students
其他	64	92	Others
	<u>3,253</u>	<u>2,391</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

在二〇〇五年三月三十一日，對中小型企業特別信貸計劃作出的保證為 0.79 億元。

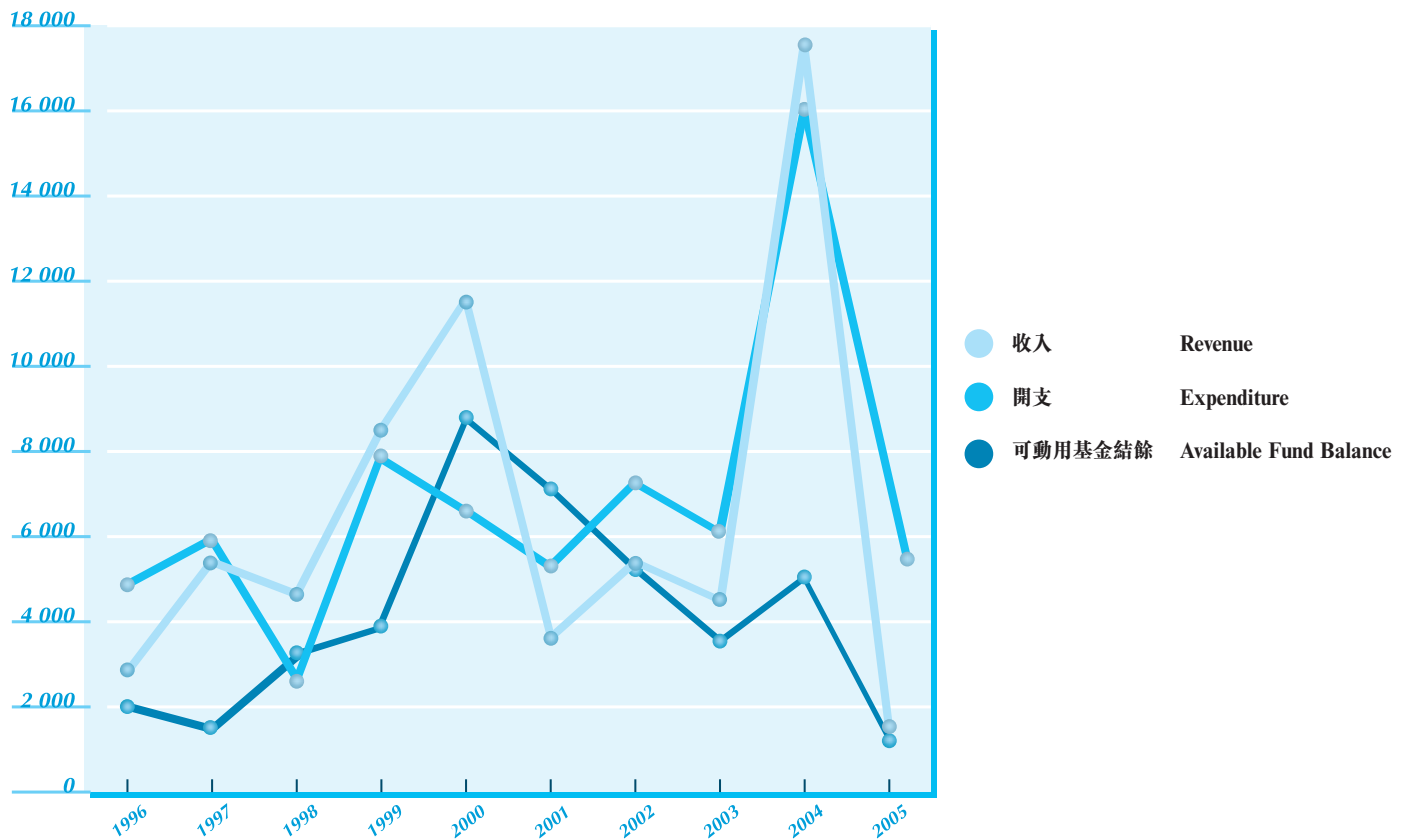
8. Contingent Liabilities

As at 31 March 2005, the amount of guarantees provided under a special finance scheme for small and medium enterprises was \$79 million.

一九九六至二〇〇五各年度的收入、開支及可動用基金結餘

Revenue, Expenditure and Available Fund Balance for the years ended 31 March 1996 to 2005

百萬元 / \$Million



貸款基金 Loan Fund

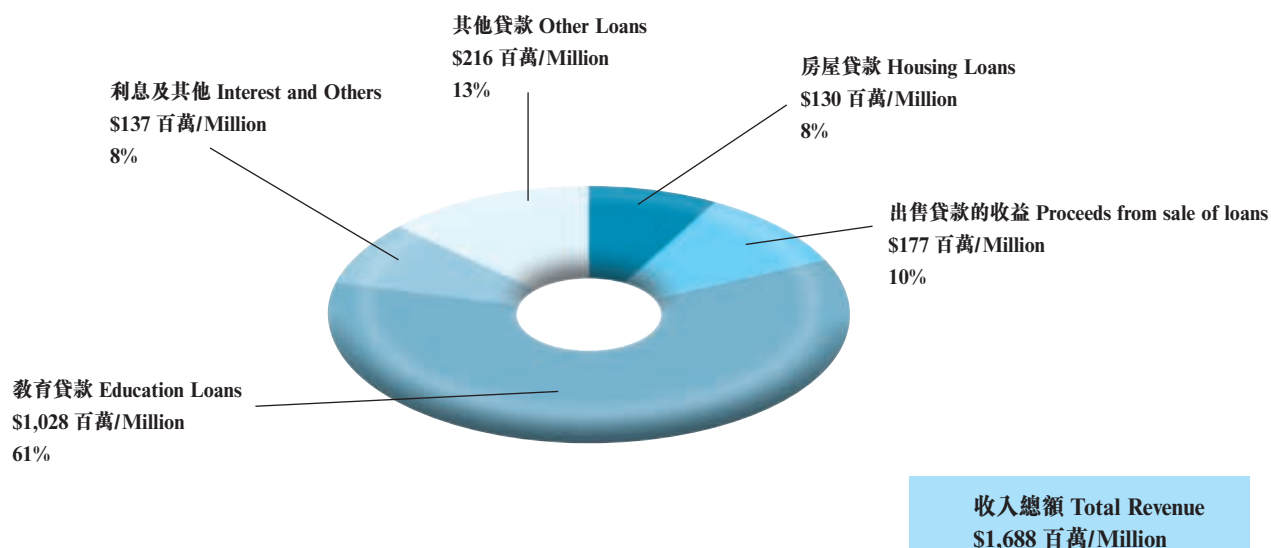
9. 收入

9. Revenue

	2005		2004	
	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	119,242	130,154	1,137,513	Housing loans
教育貸款	942,024	1,028,282	1,041,926	Education loans
其他貸款	219,824	215,527	300,860	Other loans
	1,281,090	1,373,963	2,480,299	
利息：				Interest:
貸款	133,139	127,821	201,971	Loans
存款及銀行結餘	9,077	7,350	38,962	Deposits and bank balances
過期償還貸款的附加費	2,986	2,618	2,843	Surcharges on overdue loan repayments
出售貸款的收益	5,000,000	176,646	14,898,175	Proceeds from sale of loans
收回已豁免的還款	-	-	3	Repayments waived now recovered
其他	-	2	11	Others
從政府一般收入轉撥的款項	1,633,000	-	-	Appropriation from General Revenue
	8,059,292	1,688,400	17,622,264	

二〇〇四至〇五年度的收入分析

Analysis of Revenue for the year ended 31 March 2005



貸款基金 Loan Fund

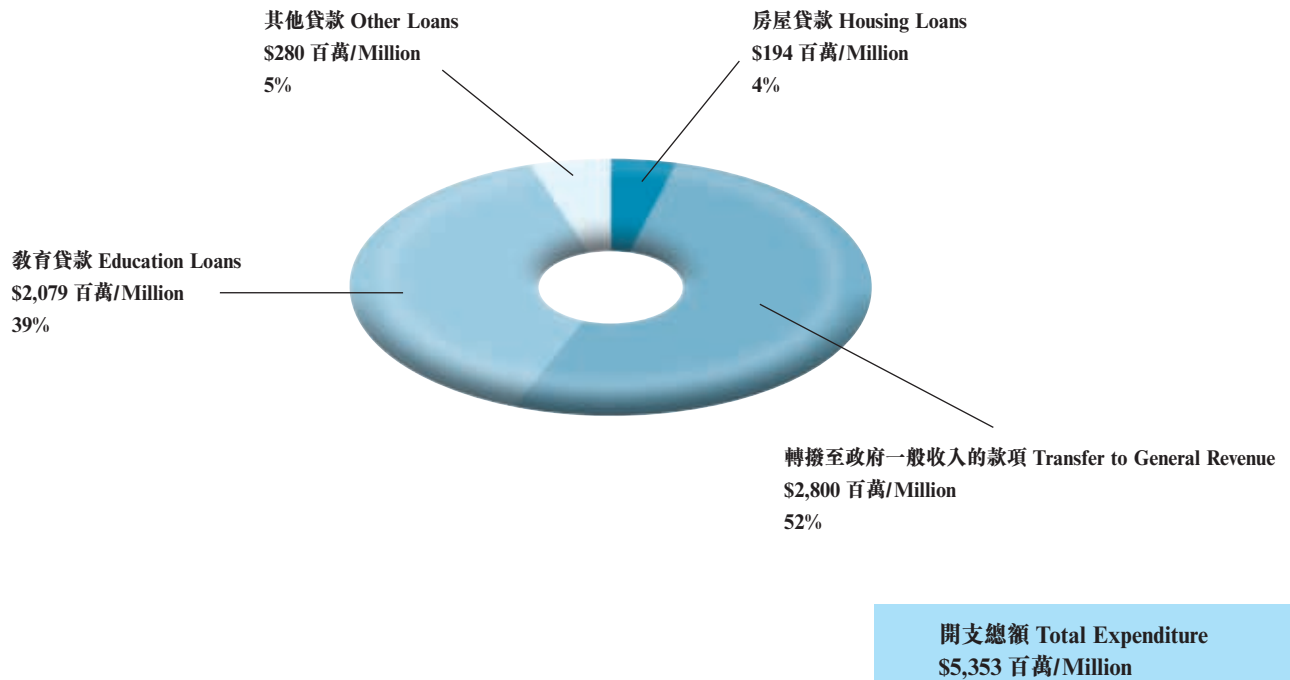
10. 開支

10. Expenditure

	2005		2004	
	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	347,033	193,683	187,070	Housing loans
教育貸款	2,866,303	2,079,029	1,820,293	Education loans
其他貸款	538,485	280,381	173,363	Other loans
	3,751,821	2,553,093	2,180,726	
其他	-	107	25	Others
額外承擔	601,430	-	-	Additional Commitments
轉撥至政府一般收入的款項	6,500,000	2,800,000	14,000,000	Transfer to General Revenue
	10,853,251	5,353,200	16,180,751	

二〇〇四至〇五年度的開支分析

Analysis of Expenditure for the year ended 31 March 2005



貸款基金 Loan Fund

11. 其他現金轉動

下列現金轉動是因其他資產及負債有所改變而引致。

11. Other Cash Movements

These are cash movements arising from changes in other assets and liabilities.

	2005 \$'000	2004 \$'000	
減少／(增加)資產：			Reduction/(Increase) in Assets:
在外匯基金的投資	3,667,225	(1,451,338)	Investments with the Exchange Fund
增加負債：			Increase in Liabilities:
暫收款項	862	12	Deposits
	<u>3,668,087</u>	<u>(1,451,326)</u>	

公務員退休金儲備基金

審計署署長向立法會主席提交的報告書

我已審核及審計刊於第 67 頁至第 70 頁的財務報表，該等財務報表根據第 69 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 67 to 70 which have been prepared under the accounting policy set out on page 69.

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二零零五年三月三十一日的資產負債情況及結算至該日止全年度的收支帳目，並已按照《公共財政條例》及《核數條例》第 11(1) 條適當擬備。

審計署署長鄧國斌

 香港審計署
二零零五年十月二十二日

basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the judgements made by the Director of Accounting Services in the preparation of the financial statements, and of whether the accounting policy is appropriate to the circumstances of the Civil Service Pension Reserve Fund, consistently applied and adequately disclosed.

I planned and performed my audit so as to obtain all the information and explanations which I considered necessary in order to provide me with sufficient evidence to give reasonable assurance as to whether the financial statements are free from material misstatement. In forming my opinion I also evaluated the overall adequacy of the presentation of information in the financial statements. I believe that my audit provides a reasonable basis for my opinion.

Opinion

In my opinion the financial statements properly present the assets and liabilities of the Civil Service Pension Reserve Fund as at 31 March 2005 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.

Benjamin Tang
Director of Audit

 Audit Commission
Hong Kong
22 October 2005

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

2005年3月31日資產負債表

STATEMENT OF ASSETS
AND LIABILITIES AS AT
31 MARCH 2005

	註釋 Note	2005 \$'000	2004 \$'000	
資產				Assets
在外匯基金的投資	3	<u>15,256,254</u>	<u>14,523,105</u>	Investments with the Exchange Fund
上列項目代表：				Representing:
基金結餘				Fund Balance
2004年4月1日結餘		14,523,105	12,376,559	Balance at 1 April 2004
年內盈餘		771,184	2,146,546	Surplus for the year
在外匯基金的投資的虧損	3	(38,035)	-	Loss in Investments with the Exchange Fund
2005年3月31日結餘		<u>15,256,254</u>	<u>14,523,105</u>	Balance at 31 March 2005

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.

李李嘉麗
庫務署署長
2005年8月16日

Mrs. Lucia LI
Director of Accounting Services
16 August 2005

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

2004年4月1日至2005年3月31日
收支表

STATEMENT OF RECEIPTS
AND PAYMENTS FOR THE
YEAR ENDED 31 MARCH 2005

	註釋 Note	2005 \$'000	2004 \$'000	
2004年4月1日現金及銀行結餘		-	-	Cash and bank balances at 1 April 2004
收入	4	771,184	2,146,546	Revenue
開支		-	-	Expenditure
年內盈餘		771,184	2,146,546	Surplus for the year
其他現金轉動	5	(771,184)	(2,146,546)	Other cash movements
2005年3月31日現金及銀行結餘		-	-	Cash and bank balances at 31 March 2005

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.

李李嘉麗
庫務署署長
2005年8月16日

Mrs. Lucia LI
Director of Accounting Services
16 August 2005

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

帳項註釋

1. 目的及立法

公務員退休金儲備基金的目的，是當萬一政府未能自政府一般收入支付公務員退休金時，用以支付有關款項。本基金是按照立法局於一九九五年一月二十五日根據《公共財政條例》(第2章)第29(1)條所通過的一項決議(以下簡稱為「決議」)，在一九九五年一月二十七日設立。

2. 會計政策

公務員退休金儲備基金的帳目是以現金記帳。收支項目只在收到或支付款項時才記錄下來。

3. 在外匯基金的投資

- (i) 指根據決議第(f)段所持有的投資。
- (ii) 在外匯基金的投資總值已計及該等投資的市值在二〇〇五年一月一日至二〇〇五年三月三十一日期間縮減的0.38億元。這些投資在二〇〇五年三月三十一日的市值為152.56億元。
- (iii) 香港特別行政區政府在二〇〇四至〇五年度就在外匯基金的投資所得的利息為7.71億元。

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 value of *Investments with the Exchange Fund* has taken into account the diminution of \$38 million in the market value of these investments during the period from 1 January 2005 to 31 March 2005. As at 31 March 2005, the market value of these investments was \$15,256 million.
- (iii) For the year ended 31 March 2005, interest received by the Government of the Hong Kong Special Administrative Region on *Investments with the Exchange Fund* was \$771 million.

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

4. 收入

4. Revenue

	2005		2004	
	原來預算 Original Estimate \$'000	實際數額 Actual \$'000	實際數額 Actual \$'000	
投資收入	744,735	771,184	1,146,546	Investment income
從政府一般收入轉撥的款項	-	-	1,000,000	Appropriation from General Revenue
	<u>744,735</u>	<u>771,184</u>	<u>2,146,546</u>	

5. 其他現金轉動

下列現金轉動是因其他資產及負債有所改變而引致。

5. Other Cash Movements

These are cash movements arising from changes in other assets and liabilities.

	2005 \$'000	2004 \$'000	
增加資產：			Increase in Assets:
在外匯基金的投資	<u>771,184</u>	<u>2,146,546</u>	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 73 頁至第 77 頁的財務報表，該等財務報表根據第 75 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 73 to 77 which have been prepared under the accounting policy set out on page 75.

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二零零五年三月三十一日的資產負債情況及結算至該日止全年度的收支帳目，並已按照《公共財政條例》及《核數條例》第 11(1) 條適當擬備。

審計署署長鄧國斌



香港審計署

二零零五年十月二十二日

basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the judgements made by the Director of Accounting Services in the preparation of the financial statements, and of whether the accounting policy is appropriate to the circumstances of the Disaster Relief Fund, consistently applied and adequately disclosed.

I planned and performed my audit so as to obtain all the information and explanations which I considered necessary in order to provide me with sufficient evidence to give reasonable assurance as to whether the financial statements are free from material misstatement. In forming my opinion I also evaluated the overall adequacy of the presentation of information in the financial statements. I believe that my audit provides a reasonable basis for my opinion.

Opinion

In my opinion the financial statements properly present the assets and liabilities of the Disaster Relief Fund as at 31 March 2005 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.

Benjamin Tang

Director of Audit



Audit Commission

Hong Kong

22 October 2005

賑災基金 Disaster Relief Fund

2005年3月31日資產負債表

STATEMENT OF ASSETS
AND LIABILITIES AS AT
31 MARCH 2005

	註釋 Note	2005 \$'000	2004 \$'000	
資產				Assets
在外匯基金的投資	3	<u>18,439</u>	<u>33,865</u>	Investments with the Exchange Fund
上列項目代表：				Representing:
基金結餘				Fund Balance
2004年4月1日結餘		33,865	31,885	Balance at 1 April 2004
年內(赤字)/盈餘		(15,364)	1,980	(Deficit)/Surplus for the year
在外匯基金的投資的虧損	3	(62)	-	Loss in Investments with the Exchange Fund
2005年3月31日結餘		<u>18,439</u>	<u>33,865</u>	Balance at 31 March 2005

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.

李李嘉麗
庫務署署長
2005年8月16日

Mrs. Lucia LI
Director of Accounting Services
16 August 2005

賑災基金 Disaster Relief Fund

2004年4月1日至2005年3月31日
收支表

STATEMENT OF RECEIPTS
AND PAYMENTS FOR THE
YEAR ENDED 31 MARCH 2005

	註釋 Note	2005 \$'000	2004 \$'000	
2004年4月1日現金及銀行結餘		-	-	Cash and bank balances at 1 April 2004
收入	4	21,955	17,484	Revenue
開支	5	(37,319)	(15,504)	Expenditure
年內(赤字)/盈餘		(15,364)	1,980	(Deficit)/Surplus for the year
其他現金轉動	6	15,364	(1,980)	Other cash movements
2005年3月31日現金及銀行結餘		-	-	Cash and bank balances at 31 March 2005

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.

李李嘉麗
庫務署署長
2005年8月16日

Mrs. Lucia LI
Director of Accounting Services
16 August 2005

賑災基金 Disaster Relief Fund

帳項註釋

1. 目的及立法

賑災基金提供一個現成機制，以便香港能夠對國際間的人道援助要求作出迅速的回應，對在香港以外發生的災難提供賑濟。本基金是按照立法局於一九九三年十二月一日根據《公共財政條例》(第2章)第29(1)條所通過的一項決議(以下簡稱為「決議」)，在同日設立。

2. 會計政策

賑災基金的帳目是以現金記帳。收支項目只在收到或支付款項時才記錄下來。

3. 在外匯基金的投資

- (i) 指根據決議第(i)段所持有的投資。
- (ii) 在外匯基金的投資總值已計及該等投資的市值在二〇〇五年一月一日至二〇〇五年三月三十一日期間縮減的6萬元。這些投資在二〇〇五年三月三十一日的市值為1,844萬元。
- (iii) 香港特別行政區政府在二〇〇四至〇五年度就在外匯基金的投資所得的利息為191萬元。

4. 收入

NOTES ON THE ACCOUNTS

1. Purpose and Legislation

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

2. Accounting Policy

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

3. Investments with the Exchange Fund

- (i) These are investments made under paragraph (i) of the Resolution.
- (ii) The value of *Investments with the Exchange Fund* has taken into account the diminution of \$0.06 million in the market value of these investments during the period from 1 January 2005 to 31 March 2005. As at 31 March 2005, the market value of these investments was \$18.44 million.
- (iii) For the year ended 31 March 2005, interest received by the Government of the Hong Kong Special Administrative Region on *Investments with the Exchange Fund* was \$1.91 million.

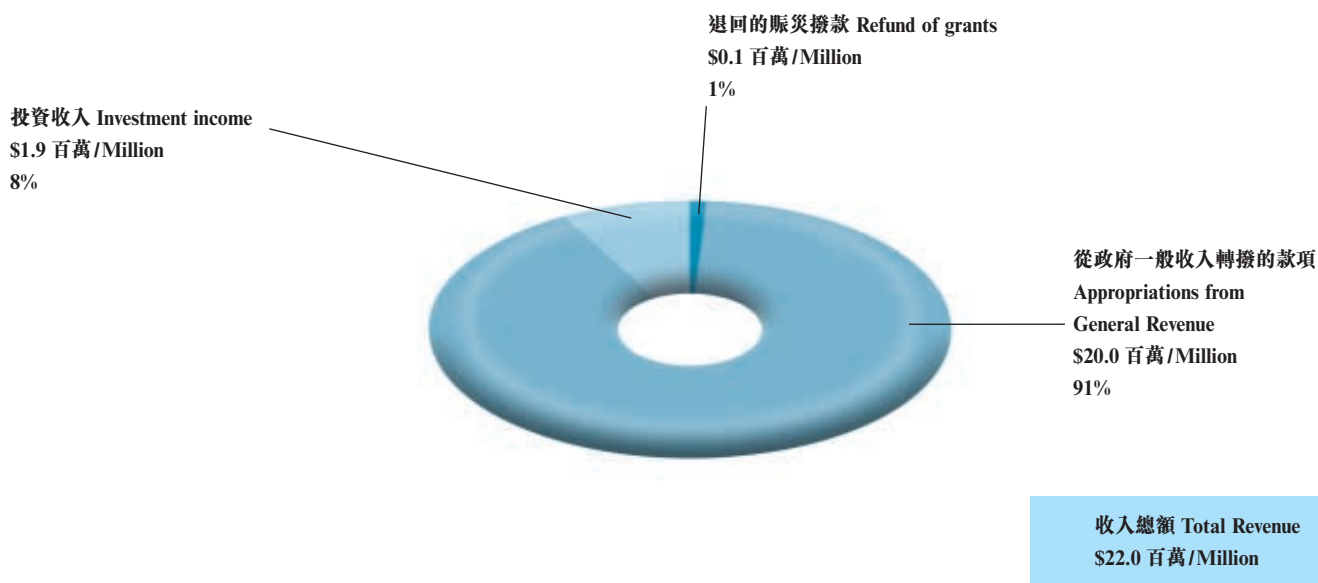
4. Revenue

	2005		2004	
	原來預算 Original Estimate \$'000	實際數額 Actual \$'000	實際數額 Actual \$'000	
投資收入	2,206	1,905	2,950	Investment income
從政府一般收入轉撥的款項	10,000	20,000	14,000	Appropriations from General Revenue
退回的賑災撥款	-	50	534	Refund of grants
	12,206	21,955	17,484	

賑災基金 Disaster Relief Fund

二〇〇四至〇五年度的收入分析

Analysis of Revenue for the year ended 31 March 2005



5. 開支

5. Expenditure

賑濟計劃：

南亞地震及海嘯災民

24,769

-

內地水災災民

6,590

8,000

菲律賓颱風災民

2,000

-

蘇丹達爾富爾北部地區流離失所的災民

1,000

-

肯尼亞旱災災民

1,000

-

印度水災災民

1,000

-

孟加拉水災災民

960

-

伊朗地震災民

-

4,500

內地地震災民

-

2,004

斯里蘭卡水災災民

-

1,000

37,319

15,504

Relief programmes for:

earthquake and tsunami victims in South Asia

flood victims in the Mainland

typhoon victims in the Philippines

displaced population in North Darfur, Sudan

drought victims in Kenya

flood victims in India

flood victims in Bangladesh

earthquake victims in Iran

earthquake victims in the Mainland

flood victims in Sri Lanka

賑災基金 Disaster Relief Fund

6. 其他現金轉動

下列現金轉動是因其他資產及負債有所改變而引致。

6. Other Cash Movements

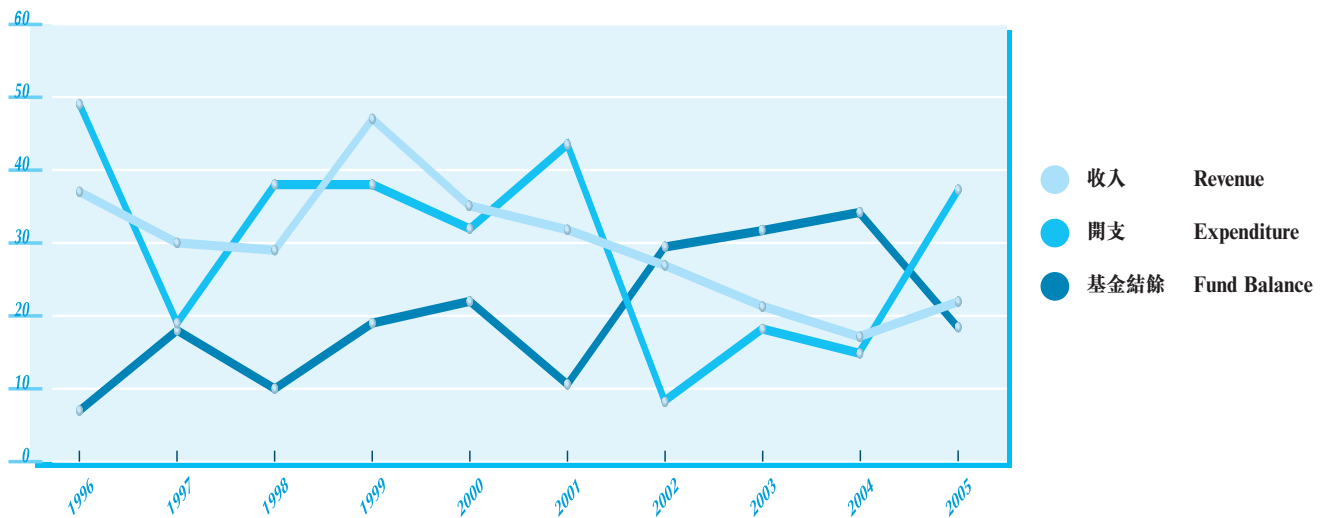
These are cash movements arising from changes in other assets and liabilities.

	2005 \$'000	2004 \$'000	
減少／(增加)資產：			Reduction/(Increase) in Assets:
在外匯基金的投資	<u>15,364</u>	<u>(1,980)</u>	Investments with the Exchange Fund

一九九六至二〇〇五各年度的收入、開支及基金結餘

Revenue, Expenditure and Fund Balance for the years ended 31 March 1996 to 2005

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 81 頁至第 84 頁的財務報表，該等財務報表根據第 83 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 81 to 84 which have been prepared under the accounting policy set out on page 83.

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二零零五年三月三十一日的資產負債情況及結算至該日止全年度的收支帳目，並已按照《公共財政條例》及《核數條例》第 11(1) 條適當擬備。

審計署署長鄧國斌

 香港審計署
二零零五年十月二十二日

basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the judgements made by the Director of Accounting Services in the preparation of the financial statements, and of whether the accounting policy is appropriate to the circumstances of the 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 2005 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.

Benjamin Tang
Director of Audit

 Audit Commission
Hong Kong
22 October 2005

土地基金 Land Fund

2005年3月31日資產負債表

STATEMENT OF ASSETS AND LIABILITIES AS AT 31 MARCH 2005

	註釋 Note	2005 \$'000	2004 \$'000	
資產				Assets
在外匯基金的投資	3	<u>124,024,961</u>	<u>157,774,040</u>	Investments with the Exchange Fund
上列項目代表：				Representing:
基金結餘				Fund Balance
2004年4月1日結餘		157,774,040	260,614,678	Balance at 1 April 2004
年內赤字		(33,439,872)	(102,840,638)	Deficit for the year
在外匯基金的投資的虧損	3	(309,207)	-	Loss in Investments with the Exchange Fund
2005年3月31日結餘		<u>124,024,961</u>	<u>157,774,040</u>	Balance at 31 March 2005

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.

李李嘉麗
庫務署署長
2005年8月16日

Mrs. Lucia LI
Director of Accounting Services
16 August 2005

土地基金 Land Fund

2004年4月1日至2005年3月31日
收支表

STATEMENT OF RECEIPTS
AND PAYMENTS FOR THE
YEAR ENDED 31 MARCH 2005

	註釋 Note	2005 \$'000	2004 \$'000	
2004年4月1日現金及銀行結餘		-	-	Cash and bank balances at 1 April 2004
收入	4	6,560,128	17,159,362	Revenue
開支	5	(40,000,000)	(120,000,000)	Expenditure
年內赤字		(33,439,872)	(102,840,638)	Deficit for the year
其他現金轉動	6	33,439,872	102,840,638	Other cash movements
2005年3月31日現金及銀行結餘		-	-	Cash and bank balances at 31 March 2005

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.

李李嘉麗
庫務署署長
2005年8月16日

Mrs. Lucia LI
Director of Accounting Services
16 August 2005

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。一九九七年七月一日至一九九八年十月三十一日，基金的資產以獨立投資組合的方式管理。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) 在外匯基金的投資總值已計及該等投資的市值在二〇〇五年一月一日至二〇〇五年三月三十一日期間縮減的3.09億元。這些投資在二〇〇五年三月三十一日的市值為1,240.25億元。
- (iii) 香港特別行政區政府在二〇〇四至〇五年度就在外匯基金的投資所得的利息為65.6億元。

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. The Hong Kong Monetary Authority has been directed by the Financial Secretary to manage the investment of the Fund's assets. From 1 July 1997 to 31 October 1998, the assets of the Fund were managed as a separate portfolio. 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 value of *Investments with the Exchange Fund* has taken into account the diminution of \$309 million in the market value of these investments during the period from 1 January 2005 to 31 March 2005. As at 31 March 2005, the market value of these investments was \$124,025 million.
- (iii) For the year ended 31 March 2005, interest received by the Government of the Hong Kong Special Administrative Region on *Investments with the Exchange Fund* was \$6.56 billion.

土地基金 Land Fund

4. 收入

4. Revenue

	2005		2004	
	原來預算 Original Estimate \$'000	實際數額 Actual \$'000	實際數額 Actual \$'000	
投資收入	7,061,124	6,560,128	17,159,362	Investment income

5. 開支

5. Expenditure

	2005		2004	
	原來預算 Original Estimate \$'000	實際數額 Actual \$'000	實際數額 Actual \$'000	
轉撥至政府一般收入的款項	40,000,000	40,000,000	120,000,000	Transfer to General Revenue

6. 其他現金轉動

6. Other Cash Movements

下列現金轉動是因其他資產及負債有所改變而引致。

These are cash movements arising from changes in other assets and liabilities.

	2005 \$'000	2004 \$'000	
減少資產：			Reduction in Assets:
在外匯基金的投資	33,439,872	102,840,638	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 87 頁至第 92 頁的財務報表，該等財務報表根據第 89 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 87 to 92 which have been prepared under the accounting policy set out on page 89.

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二零零五年三月三十一日的資產負債情況及結算至該日止全年度的收支帳目，並已按照《公共財政條例》及《核數條例》第 11(1) 條適當擬備。

審計署署長鄧國斌

 香港審計署
二零零五年十月二十二日

basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the judgements made by the Director of Accounting Services in the preparation of the financial statements, and of whether the accounting policy is appropriate to the circumstances of the 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 2005 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.

Benjamin Tang
Director of Audit

 Audit Commission
Hong Kong
22 October 2005

創新及科技基金 Innovation and Technology Fund

2005年3月31日資產負債表

STATEMENT OF ASSETS
AND LIABILITIES AS AT
31 MARCH 2005

	註釋 Note	2005 \$'000	2004 \$'000	
資產				Assets
在外匯基金的投資	3	<u>4,605,046</u>	<u>4,668,373</u>	Investments with the Exchange Fund
上列項目代表：				Representing:
基金結餘				Fund Balance
2004年4月1日結餘		4,668,373	4,714,154	Balance at 1 April 2004
年內赤字		(52,196)	(45,781)	Deficit for the year
在外匯基金的投資的虧損	3	(11,131)	-	Loss in Investments with the Exchange Fund
2005年3月31日結餘	4	<u>4,605,046</u>	<u>4,668,373</u>	Balance at 31 March 2005

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.

李李嘉麗
庫務署署長
2005年8月16日

Mrs. Lucia LI
Director of Accounting Services
16 August 2005

創新及科技基金 Innovation and Technology Fund

2004年4月1日至2005年3月31日
收支表

STATEMENT OF RECEIPTS
AND PAYMENTS FOR THE
YEAR ENDED 31 MARCH 2005

	註釋 Note	2005 \$'000	2004 \$'000	
2004年4月1日現金及銀行結餘		-	-	Cash and bank balances at 1 April 2004
收入	5	317,302	425,204	Revenue
開支	6	(369,498)	(470,985)	Expenditure
年內赤字		(52,196)	(45,781)	Deficit for the year
其他現金轉動	7	52,196	45,781	Other cash movements
2005年3月31日現金及銀行結餘		-	-	Cash and bank balances at 31 March 2005

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.

李李嘉麗
庫務署署長
2005年8月16日

Mrs. Lucia LI
Director of Accounting Services
16 August 2005

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:

	2005 \$'000
投資	4,454,197
(在二〇〇五年三月三十一日的 市值: 44.54 億元)	
存款	150,849
	<u>4,605,046</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:

	2004 \$'000	
投資	4,628,259	Investments
(market value as at 31.3.2005: \$4,454 million)		
存款	40,114	Deposits
	<u>4,668,373</u>	

創新及科技基金 Innovation and Technology Fund

3. 在外匯基金的投資 (續)

(ii) 在外匯基金的投資總值已計及該等投資的市值在二〇〇五年一月一日至二〇〇五年三月三十一日期間縮減的 1,100 萬元。

(iii) 香港特別行政區政府在二〇〇四至〇五年度就在外匯基金的投資所得的利息為 2.37 億元。

4. 承擔款項

在二〇〇五年三月三十一日，已批准但未撥付的補助金款項為 3.22 億元。

5. 收入

3. Investments with the Exchange Fund (Continued)

(ii) The value of *Investments with the Exchange Fund* has taken into account the diminution of \$11 million in the market value of these investments during the period from 1 January 2005 to 31 March 2005.

(iii) For the year ended 31 March 2005, interest received by the Government of the Hong Kong Special Administrative Region on *Investments with the Exchange Fund* was \$237 million.

4. Commitments

The approved grants that were unpaid as at 31 March 2005 amounted to \$322 million.

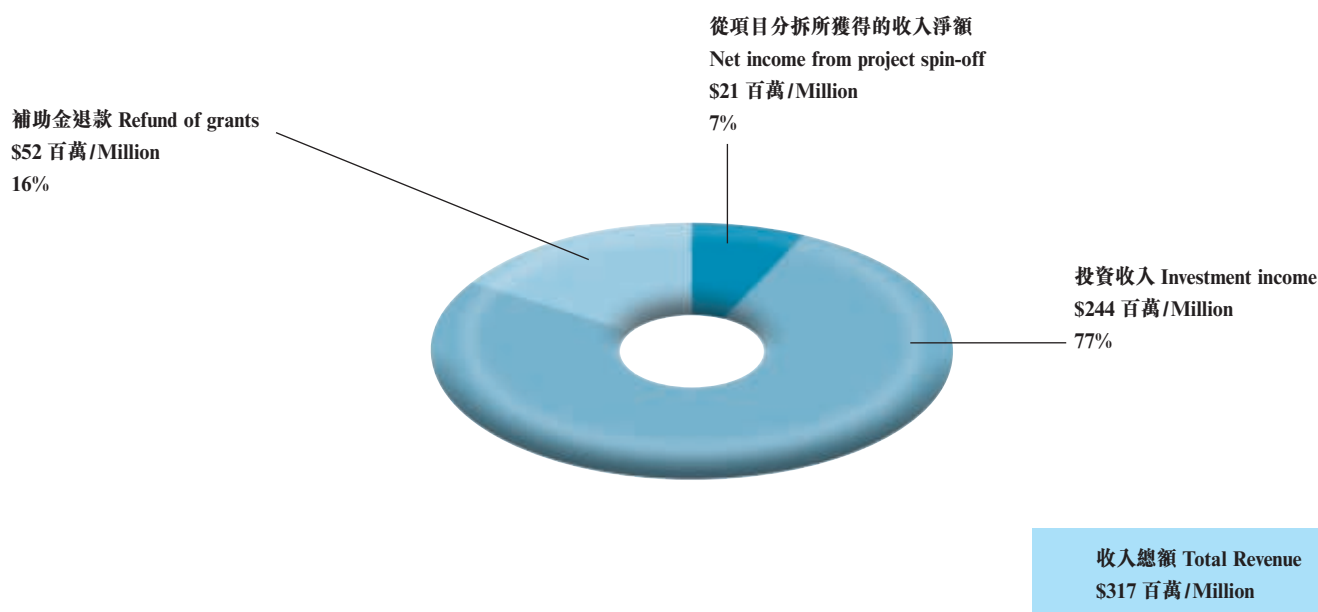
5. Revenue

	2005		2004	
	原來預算 Original Estimate \$'000	實際數額 Actual \$'000	實際數額 Actual \$'000	
投資收入	221,133	244,059	415,347	Investment income
從項目分拆所獲得的收入淨額	-	21,589	-	Net income from project spin-off
補助金退款	-	51,654	9,857	Refund of grants
	<u>221,133</u>	<u>317,302</u>	<u>425,204</u>	

創新及科技基金 Innovation and Technology Fund

二〇〇四至〇五年度的收入分析

Analysis of Revenue for the year ended 31 March 2005



6. 開支

6. Expenditure

	2005		2004
	原來預算 Original Estimate \$'000	實際數額 Actual \$'000	實際數額 Actual \$'000
補助金	644,475	369,498	470,985
			Grants

7. 其他現金轉動

下列現金轉動是因其他資產及負債有所改變而引致。

7. Other Cash Movements

These are cash movements arising from changes in other assets and liabilities.

	2005 \$'000	2004 \$'000
減少資產：		
在外匯基金的投資	52,196	45,781
		Reduction in Assets: Investments with the Exchange Fund

創新及科技基金 Innovation and Technology Fund

二〇〇〇至〇五各年度的收入、開支及基金結餘

Revenue, Expenditure and Fund Balance for the years ended 31 March 2000 to 2005

百萬元 / \$Million

