

# 獎券基金

## 審計署署長向立法會提交的報告書

我已審計隨文夾附的帳目報表，該等帳目報表根據帳項註2載列的會計政策所擬備。

### 庫務署署長及審計署署長的責任

根據《政府獎券條例》(第334章)第7(1)條的規定，庫務署署長負責擬備包括收支結算表及資產負債表的帳目報表。

我的責任是根據我的審計工作的結果，對帳目報表作出獨立意見，並向立法會報告。

### 意見的基礎

茲證明我已按照《政府獎券條例》第7(1A)條的規定及審計署的審計準則，審計上述的帳目報表。審計範圍包括以抽查方式查核與帳目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帳目報表時所作的判斷、所釐定的會計政策是否適合獎券基金的具體情況、及有否貫徹運用並足夠披露該等會計政策。

# Lotteries Fund

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

I have audited the attached statement of the accounts which has been prepared under the accounting policies set out in Note 2 on the accounts.

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

Under section 7(1) of the Government Lotteries Ordinance (Cap. 334), the Director of Accounting Services is responsible for the preparation of the statement of the accounts which includes a receipts and payments account and a statement of assets and liabilities.

It is my responsibility to form an independent opinion, based on my audit, on that statement of the accounts and to report my opinion to you.

### Basis of opinion


I certify that I have audited the statement of the accounts referred to above in accordance with section 7(1A) of the Government Lotteries Ordinance and the Audit Commission auditing standards. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the statement of the accounts. It also includes an assessment of the judgements made by the Director of Accounting Services in the preparation of the statement of the accounts, and of whether the accounting policies are appropriate to the circumstances of the Lotteries Fund, consistently applied and adequately disclosed.

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，就該等帳目報表是否存有重要錯誤陳述，作合理的確定。在作出意見時，我亦已衡量該等帳目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

我認為上述的帳目報表適當顯示獎券基金在二零零一年三月三十一日的資產負債情況及結算至該日止全年度的收支帳目，並已按照《政府獎券條例》第 7(1) 條適當擬備。

審計署署長 陳 彥 達

 香港審計署  
二零零一年十月十五日

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 statement of the accounts is free from material misstatement. In forming my opinion I also evaluated the overall adequacy of the presentation of information in the statement of the accounts. I believe that my audit provides a reasonable basis for my opinion.

### Opinion

In my opinion the statement of the accounts properly presents the assets and liabilities of the Lotteries Fund as at 31 March 2001 and the receipts and payments for the year then ended and has been properly prepared in accordance with section 7(1) of the Government Lotteries Ordinance.

Dominic Y T Chan  
Director of Audit

 Audit Commission  
Hong Kong  
15 October 2001

# 獎券基金 Lotteries Fund

2001年3月31日資產負債表

STATEMENT OF ASSETS  
AND LIABILITIES AS AT  
31 MARCH 2001

	註釋 Note	2001 \$'000	2000 \$'000	
<b>資產</b>				
在外匯基金的投資	3	4,112,974	3,614,785	Investments with the Exchange Fund
銀行存款	4	4,282	-	Deposits with banks
現金及銀行結餘		3	4,648	Cash and bank balances
暫支款項	5	8	-	Advances
	6	4,117,267	3,619,433	
<b>負債</b>				
暫收款項	7	(5,456)	(4,268)	Deposits
		<u>4,111,811</u>	<u>3,615,165</u>	
<b>上列項目代表：</b>				
<b>基金結餘</b>				
2000年4月1日結餘		3,615,165	3,174,619	Balance at 1 April 2000
年內盈餘		496,646	440,546	Surplus for the year
2001年3月31日結餘		<u>4,111,811</u>	<u>3,615,165</u>	Balance at 31 March 2001

隨附註釋 1 至 11 亦為上述帳目的一部分。

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

沈文燾

庫務署署長

2001年8月2日

SHUM Man-to

Director of Accounting Services

2 August 2001

# 獎券基金 Lotteries Fund

2000年4月1日至2001年3月31日  
收支表

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

	註釋 Note	2001 \$'000	2000 \$'000	
2000年4月1日現金及銀行結餘		4,648	-	Cash and bank balances at 1 April 2000
收入	9	1,047,051	1,126,052	Revenue
開支	10	(550,405)	(685,506)	Expenditure
年內盈餘		496,646	440,546	Surplus for the year
其他現金轉動	11	(501,291)	(435,898)	Other cash movements
2001年3月31日現金及銀行結餘		<u>3</u>	<u>4,648</u>	Cash and bank balances at 31 March 2001

隨附註釋1至11亦為上述帳目的一部分。

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

沈文燾

庫務署署長

2001年8月2日

SHUM Man-to

Director of Accounting Services

2 August 2001

# 獎券基金 Lotteries Fund

## 帳項註釋

### 1. 目的及立法

獎券基金是以補助金、貸款及墊款形式為社會福利服務提供資助。本基金是按照立法局於一九六五年六月三十日通過的一項決議（以下簡稱為「決議」）在同日設立。其後，該項基金視作已根據《公共財政條例》（第2章）第29(3)條設立。基金的帳目是按照《政府獎券條例》（第334章）第7條編製。

### 2. 會計政策

獎券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2段所指以外的固定資產、貸款及投資；亦不包括下述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

指根據決議第2段存放在外匯基金作投資的港元存款。

### 4. 銀行存款

指根據決議第2段，存放在香港持牌銀行作投資的港元存款。

## NOTES ON THE ACCOUNTS

### 1. Purpose and Legislation

The Lotteries Fund finances social welfare services by grants, loans and advances. It was established with effect from 30 June 1965 by a Resolution (hereinafter referred to as the Resolution) passed by the Legislative Council on the same date and subsequently deemed to have been established under section 29(3) of the Public Finance Ordinance (Cap. 2). The accounts of the Fund are prepared in accordance with section 7 of the Government Lotteries Ordinance (Cap. 334).

### 2. Accounting Policies

The accounts of the Lotteries 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 does not include fixed assets, loans, investments other than those made under paragraph 2 of the Resolution, or debtors and creditors other than those advances and deposits referred to in the Notes below.

### 3. Investments with the Exchange Fund

These are Hong Kong dollar deposits placed with the Exchange Fund for investment under paragraph 2 of the Resolution.

### 4. Deposits with Banks

These are Hong Kong dollar deposits placed with licensed banks in Hong Kong for investment under paragraph 2 of the Resolution.

# 獎券基金 Lotteries Fund

## 5. 暫支款項

指由於各種不同原因而根據《公共財政條例》第20條所發出的有關令狀所賦權力支付的款項。這些款項可予追收，或在獲得授權時轉作開支項目。

## 5. Advances

These are advances paid under the authority of warrants issued under section 20 of the Public Finance Ordinance for a variety of reasons and are either recoverable or chargeable to expenditure upon authority being given.

## 6. 資產

除了資產負債表內所列出的資產外，並有下列未償還的貸款：

## 6. Assets

Apart from those assets shown in the Statement of Assets and Liabilities, there is also the following outstanding loan :

	2001 \$'000	2000 \$'000	
給予中華海岸公益團的貸款	1,124	1,244	Loan to China Coast Community Limited

## 7. 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：

## 7. Deposits

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

	2001 \$'000	2000 \$'000	
捐款	776	2,586	Donations
工程合約保留金	4,014	1,016	Contract retentions
補助金退款	666	666	Refund of grants
	<u>5,456</u>	<u>4,268</u>	

## 8. 承擔款項

已批准但未撥付的承擔款項共 31.96 億元。

## 8. Commitments

There are commitments of \$3,196 million in respect of the outstanding balance of the approved grants.

# 獎券基金 Lotteries Fund

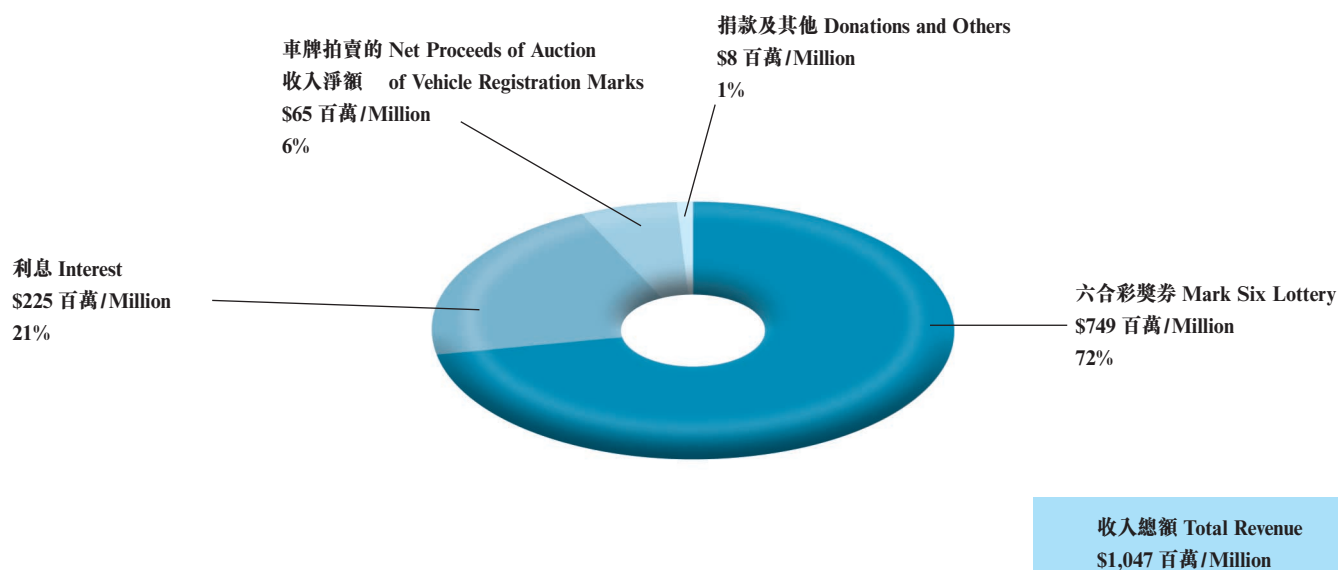
## 9. 收入

## 9. Revenue

	2001		2000	
	原來預算 Original Estimate \$'000	實際數額 Actual \$'000	實際數額 Actual \$'000	
六合彩獎券：				Mark Six Lottery：
收入淨額	746,479	748,556	725,557	Net proceeds
無人認領的獎金	-	-	86,539	Unclaimed prize money
	746,479	748,556	812,096	
存款及銀行結餘的利息	153,553	224,703	242,585	Interest on deposits and bank balances
車牌拍賣的收入淨額	42,626	65,473	59,017	Net proceeds of auction of vehicle registration marks
捐款	16,422	7,062	11,013	Donations
補助金退款	-	1,137	1,221	Refund of grants
貸款償還	120	120	120	Loan repayments
	959,200	1,047,051	1,126,052	

## 二〇〇〇至〇一年度的收入分析

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



# 獎券基金 Lotteries Fund

## 10. 開支

## 10. Expenditure

	2001		2000	
	原來預算 Original Estimate \$'000	實際數額 Actual \$'000	實際數額 Actual \$'000	
補助金	952,219	550,405	685,506	Grants
額外承擔	135,947	-	-	Additional commitments
	<u>1,088,166</u>	<u>550,405</u>	<u>685,506</u>	

## 11. 其他現金轉動

## 11. Other Cash Movements

下列是收支以外其他現金轉動的項目。

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

	2001 \$'000	2000 \$'000	
<b>收入淨額：</b>			<b>Net receipts :</b>
增加暫收款項	1,188	356	Increase in deposits
<b>支出淨額：</b>			<b>Net payments :</b>
增加在外匯基金的投資	(498,189)	(436,254)	Increase in investments with the Exchange Fund
增加銀行存款	(4,282)	-	Increase in deposits with banks
增加暫支款項	(8)	-	Increase in advances
	<u>(502,479)</u>	<u>(436,254)</u>	
	<u>(501,291)</u>	<u>(435,898)</u>	

# 獎券基金 Lotteries Fund

一九九二至二〇〇一各年度的收入、開支及基金結餘

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

百萬元 / \$Million

