

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 74 頁至第 77 頁的財務報表，該等財務報表根據第 76 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。

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 74 to 77 which have been prepared under the accounting policy set out on page 76.

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 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.

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二零零六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

二零零六年十月二十三日

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 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 2006 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

23 October 2006

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

2006年3月31日資產負債表

STATEMENT OF ASSETS
AND LIABILITIES AS AT
31 MARCH 2006

	註釋 Note	2006 \$'000	2005 \$'000	
資產				Assets
在外匯基金的投資	3	<u>15,814,090</u>	<u>15,256,254</u>	Investments with the Exchange Fund
上列項目代表：				Representing:
基金結餘				Fund Balance
2005年4月1日結餘		15,256,254	14,523,105	Balance at 1 April 2005
年內盈餘		519,801	771,184	Surplus for the year
在外匯基金的投資的虧損 回撥／(撥備)	3	38,035	(38,035)	Write-back of provision/ (Provision) for loss in Investments with the Exchange Fund
2006年3月31日結餘		<u>15,814,090</u>	<u>15,256,254</u>	Balance at 31 March 2006

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
2006年8月16日

Mrs. Lucia LI
Director of Accounting Services
16 August 2006

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

2005年4月1日至2006年3月31日
收支表

STATEMENT OF RECEIPTS
AND PAYMENTS FOR THE
YEAR ENDED 31 MARCH 2006

	註釋 Note	2006 \$'000	2005 \$'000	
2005年4月1日現金及銀行結餘		-	-	Cash and bank balances at 1 April 2005
收入	4	519,801	771,184	Revenue
開支		-	-	Expenditure
年內盈餘		519,801	771,184	Surplus for the year
其他現金轉動	5	(519,801)	(771,184)	Other cash movements
2006年3月31日現金及銀行結餘		-	-	Cash and bank balances at 31 March 2006

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
2006年8月16日

Mrs. Lucia LI
Director of Accounting Services
16 August 2006

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) 這是根據決議第(f)段所持有的投資，即截至二〇〇六年三月三十一日為止的年度的投資額以及所收到的5.20億元利息。這些投資在二〇〇六年三月三十一日的市值為160.72億元。
- (ii) 因應這些投資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市值而在截至二〇〇五年三月三十一日為止的年度所作的0.38億元虧損撥備，已不再需要，並作出回撥。

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. They represent the cost of investments together with interest of \$520 million received in the year ended 31 March 2006. The market value of these investments as at 31 March 2006 was \$16,072 million.
- (ii) The write-back of the provision for loss in the investments amounts to \$38 million. The provision for loss, made in the year ended 31 March 2005, was attributed to the diminution in the market value of these investments during the period from 1 January 2005 to 31 March 2005. This provision is no longer required.

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

4. 收入

4. Revenue

	2006		2005	
	原來預算 Original Estimate \$'000	實際數額 Actual \$'000	實際數額 Actual \$'000	
投資收入	784,323	519,801	771,184	Investment income

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.

	2006 \$'000	2005 \$'000	
增加資產：			Increase in Assets:
在外匯基金的投資	519,801	771,184	Investments with the Exchange Fund