

# 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 88 頁至第 92 頁的財務報表，該等財務報表根據第 90 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。

# 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 88 to 92 which have been prepared under the accounting policy set out on page 90.

## 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 Innovation and Technology 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創新及科技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 Innovation and Technology 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

# 創新及科技基金 Innovation and Technology 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	
<b>資產</b>				<b>Assets</b>
在外匯基金的投資	3	<u>4,433,320</u>	<u>4,605,046</u>	Investments with the Exchange Fund
上列項目代表：				<b>Representing:</b>
<b>基金結餘</b>				<b>Fund Balance</b>
2005年4月1日結餘		4,605,046	4,668,373	Balance at 1 April 2005
年內赤字		(182,857)	(52,196)	Deficit for the year
在外匯基金的投資的虧損 回撥／(撥備)	3	11,131	(11,131)	Write-back of provision/ (Provision) for loss in Investments with the Exchange Fund
2006年3月31日結餘	4	<u>4,433,320</u>	<u>4,605,046</u>	Balance at 31 March 2006

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  
2006年8月16日

**Mrs. Lucia LI**  
Director of Accounting Services  
16 August 2006

# 創新及科技基金 Innovation and Technology 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	5	182,419	317,302	Revenue
開支	6	(365,276)	(369,498)	Expenditure
年內赤字		(182,857)	(52,196)	Deficit for the year
其他現金轉動	7	182,857	52,196	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  
2006年8月16日

Mrs. Lucia LI  
Director of Accounting Services  
16 August 2006

# 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:

	<b>2006</b>
	<b>\$'000</b>
投資	<b>4,330,824</b>
(在二〇〇六年三月三十一日的 市值: 44.02 億元)(見以下(ii) 及(iii))	
存款	<b>102,496</b>
	<b>4,433,320</b>

## 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:

	2005	
	\$'000	
投資	4,454,197	Investments
(market value as at 31.3.2006: \$4,402 million)(see (ii) and (iii) below)		
存款	150,849	Deposits
	4,605,046	

# 創新及科技基金 Innovation and Technology Fund

## 3. 在外匯基金的投資 (續)

(ii) 這是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 1.49 億元利息。

(iii) 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 1,100 萬元虧損撥備，已不再需要，並作出回撥。

## 4. 承擔款項

在二〇〇六年三月三十一日，已批准但未撥付的補助金款項為 5.53 億元。

## 5. 收入

## 3. Investments with the Exchange Fund (Continued)

(ii) The investments represent the cost of investments together with interest of \$149 million received in the year ended 31 March 2006.

(iii) The write-back of the provision for loss in the investments amounts to \$11 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.

## 4. Commitments

The approved grants that were unpaid as at 31 March 2006 amounted to \$553 million.

## 5. Revenue

	2006		2005		
	原來預算 Original Estimate \$'000	實際數額 Actual \$'000	實際數額 Actual \$'000	實際數額 Actual \$'000	
投資收入	207,647	156,748	244,059		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	-	25,671	51,654		Refund of grants
	<u>207,647</u>	<u>182,419</u>	<u>317,302</u>		

# 創新及科技基金 Innovation and Technology Fund

## 6. 開支

## 6. Expenditure

	2006		2005	
	原來預算 Original Estimate \$'000	實際數額 Actual \$'000	實際數額 Actual \$'000	
補助金	808,553	365,276	369,498	Grants

進一步的補助金分析見於附表。

Further analysis of grants appears in the Supporting Statements.

## 7. 其他現金轉動

## 7. 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.

	2006 \$'000	2005 \$'000	
減少資產：			Reduction in Assets:
在外匯基金的投資	182,857	52,196	Investments with the Exchange Fund

## 二〇〇〇至〇六各年度的收入、開支及基金結餘

## Revenue, Expenditure and Fund Balance for the years ended 31 March 2000 to 2006

百萬元 / \$Million

