

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 policy 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 policy is 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二零零七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。

審計署署長鄧國斌

 香港審計署
二零零七年十月二十五日

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 2007 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.

Benjamin Tang

Director of Audit

 Audit Commission
Hong Kong
25 October 2007

獎券基金 Lotteries Fund

2007年3月31日資產負債表

STATEMENT OF ASSETS AND LIABILITIES AS AT 31 MARCH 2007

	註釋 Note	2007 \$'000	2006 \$'000	
資產	4			Assets
在外匯基金的投資	3	5,519,503	4,959,678	Investments with the Exchange Fund
現金及銀行結餘		12,730	6,098	Cash and bank balances
		5,532,233	4,965,776	
負債				Liabilities
暫收款項	5	(87,889)	(79,167)	Deposits
		5,444,344	4,886,609	
上列項目代表：				Representing:
基金結餘				Fund Balance
2006年4月1日結餘		4,886,609	4,490,221	Balance at 1 April 2006
年內盈餘		557,735	385,553	Surplus for the year
在外匯基金的投資的虧損 回撥		-	10,835	Write-back of provision for loss in Investments with the Exchange Fund
2007年3月31日結餘	6	5,444,344	4,886,609	Balance at 31 March 2007

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
2007年8月23日

Mrs. Lucia LI
Director of Accounting Services
23 August 2007

獎券基金 Lotteries Fund

2006年4月1日至2007年3月31日
收支表

STATEMENT OF RECEIPTS
AND PAYMENTS FOR THE
YEAR ENDED 31 MARCH 2007

	註釋 Note	2007 \$'000	2006 \$'000	
2006年4月1日現金及銀行結餘		6,098	-	Cash and bank balances at 1 April 2006
收入	7	1,452,300	1,231,327	Revenue
開支	8	(894,565)	(845,774)	Expenditure
年內盈餘		557,735	385,553	Surplus for the year
其他現金轉動	9	(551,103)	(379,455)	Other cash movements
2007年3月31日現金及銀行結餘		<u>12,730</u>	<u>6,098</u>	Cash and bank balances at 31 March 2007

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
2007年8月23日

Mrs. Lucia LI
Director of Accounting Services
23 August 2007

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。收支項目不論屬經常或非經常性質，只在收到或支付款項時才記錄下來。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2段所持有的投資及存款：

	2007 \$'000
投資	5,341,962
<i>(在二〇〇七年三月三十一日的 市值：54.31億元)(見以下(ii) 及(iii))</i>	
存款	177,541
	<u>5,519,503</u>

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 Policy

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 deposits referred to in the Notes below.

3. Investments with the Exchange Fund

(i) These are investments and deposits held under paragraph 2 of the Resolution:

	2006 \$'000	
投資	4,740,141	Investments
<i>(market value as at 31.3.2007: \$5,431 million) (see (ii) and (iii) below)</i>		
存款	219,537	Deposits
	<u>4,959,678</u>	

獎券基金 Lotteries Fund

3. 在外匯基金的投資 (續)

(ii) 這是截至二〇〇七年三月三十一日為止的年度的投資額以及所收到的 4.32 億元利息。

(iii) 由二〇〇七年四月一日起，投資回報會按外匯基金投資組合過去六年的平均回報率計算，惟每年投資回報須保證不低於外匯基金三年期票據在過去一年的平均孳息率。

4. 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：

	2007 \$'000	2006 \$'000	
給予一慈善機構的貸款	<u>404</u>	<u>524</u>	Loan to a charitable institution

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：

	2007 \$'000	2006 \$'000	
捐款	78,026	76,589	Donations
工程合約保留金	9,863	2,578	Contract retentions
	<u>87,889</u>	<u>79,167</u>	

3. Investments with the Exchange Fund (Continued)

(ii) The investments represent the cost of investments together with interest of \$432 million received in the year ended 31 March 2007.

(iii) Effective from 1 April 2007, the return on the investments will be calculated on the basis of the average rate of return of the Exchange Fund's investment portfolio over the past six years, subject to the annual investment return in any year being guaranteed to be not lower than the average yield of three-year Exchange Fund Notes for the previous year.

4. Assets

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

	2007 \$'000	2006 \$'000	
Loan to a charitable institution	<u>404</u>	<u>524</u>	

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:

	2007 \$'000	2006 \$'000	
Donations	78,026	76,589	
Contract retentions	9,863	2,578	
	<u>87,889</u>	<u>79,167</u>	

獎券基金 Lotteries Fund

6. 承擔款項

在二〇〇七年三月三十一日，已批准但未撥付的補助金款項為 24.34 億元。

6. Commitments

The approved grants that were unpaid as at 31 March 2007 amounted to \$2,434 million.

7. 收入

7. Revenue

	2007		2006	
	原來預算 Original Estimate \$'000	實際數額 Actual \$'000	實際數額 Actual \$'000	
六合彩獎券	1,017,010	928,448	980,043	Mark Six Lottery
投資收入及利息	289,036	439,045	157,446	Investment income and interest
車牌拍賣的收入淨額	44,087	50,406	55,412	Net proceeds of auction of vehicle registration marks
捐款	36,864	33,999	37,252	Donations
補助金退款	-	282	1,054	Refund of grants
貸款償還	120	120	120	Loan repayments
	<u>1,387,117</u>	<u>1,452,300</u>	<u>1,231,327</u>	

二〇〇六至〇七年度的收入分析

Analysis of Revenue for the year ended 31 March 2007



獎券基金 Lotteries Fund

8. 開支

8. Expenditure

	2007		2006	
	原來預算 Original Estimate \$'000	實際數額 Actual \$'000	實際數額 Actual \$'000	
補助金	520,909	894,565	845,774	Grants
額外承擔	639,218	-	-	Additional commitments
	<u>1,160,127</u>	<u>894,565</u>	<u>845,774</u>	

9. 其他現金轉動

9. 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.

	2007 \$'000	2006 \$'000	
增加資產：			Increase in Assets:
在外匯基金的投資	(559,825)	(405,053)	Investments with the Exchange Fund
增加負債：			Increase in Liabilities:
暫收款項	<u>8,722</u>	<u>25,598</u>	Deposits
	<u>(551,103)</u>	<u>(379,455)</u>	

獎券基金 Lotteries Fund

一九九八至二〇〇七各年度的收入、開支及基金結餘

Revenue, Expenditure and Fund Balance for the years ended 31 March 1998 to 2007

百萬元 / \$Million

