

# 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 44 頁至第 52 頁的財務報表，該等財務報表根據第 46 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。

# 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 44 to 52 which have been prepared under the accounting policies set out on page 46.

## 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 policies are appropriate to the circumstances of the Capital Works 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基本工程儲備基金在二零零三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。

署理審計署署長歐中民

 香港審計署  
二零零三年十月十八日

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 Capital Works Reserve Fund as at 31 March 2003 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.

**AU Chung-man, Johnsman**  
Director of Audit (Acting)

 Audit Commission  
Hong Kong  
18 October 2003

# 基本工程儲備基金 Capital Works Reserve Fund

2003年3月31日資產負債表

STATEMENT OF ASSETS  
AND LIABILITIES AS AT  
31 MARCH 2003

	註釋 Note	2003 \$'000	2002 \$'000	
<b>資產</b>				<b>Assets</b>
在外匯基金的投資	3	7,588,110	13,294,556	Investments with the Exchange Fund
銀行存款	4	-	10,000	Deposits with banks
現金及銀行結餘		27,908	31,124	Cash and bank balances
暫支款項	5	81,292	127,044	Advances
		<b>7,697,310</b>	13,462,724	
<b>負債</b>				<b>Liabilities</b>
暫收款項	6	(1,441,769)	(1,542,058)	Deposits
		<b>6,255,541</b>	<b>11,920,666</b>	
<b>上列項目代表：</b>				<b>Representing:</b>
<b>基金結餘</b>				<b>Fund Balance</b>
2002年4月1日結餘		11,920,666	31,171,085	Balance at 1 April 2002
年內盈餘／(虧絀)		(5,729,373)	(19,646,736)	Surplus/(Deficit) for the year
回撥在外匯基金的投資 的虧損撥備	3	64,248	396,317	Write-back of provision for loss in Investments with the Exchange Fund
2003年3月31日結餘		<b>6,255,541</b>	<b>11,920,666</b>	Balance at 31 March 2003

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.

沈文燾

庫務署署長

2003年8月15日

SHUM Man-to

Director of Accounting Services

15 August 2003



# 基本工程儲備基金 Capital Works Reserve Fund

2002年4月1日至2003年3月31日  
收支表

STATEMENT OF RECEIPTS  
AND PAYMENTS FOR THE  
YEAR ENDED 31 MARCH 2003

	註釋 Note	2003 \$'000	2002 \$'000	
2002年4月1日現金及銀行結餘		31,124	30,830	Cash and bank balances at 1 April 2002
收入	7	25,189,650	10,683,542	Revenue
開支	8	(30,919,023)	(30,330,278)	Expenditure
年內盈餘／(虧絀)		(5,729,373)	(19,646,736)	Surplus/(Deficit) for the year
其他現金轉動	9	5,726,157	19,647,030	Other cash movements
2003年3月31日現金及銀行結餘		<u>27,908</u>	<u>31,124</u>	Cash and bank balances at 31 March 2003

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.

沈文燾  
庫務署署長  
2003年8月15日

SHUM Man-to  
Director of Accounting Services  
15 August 2003

# 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。

## 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.

# 基本工程儲備基金 Capital Works Reserve Fund

## 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：

	<b>2003</b>
	<b>\$'000</b>
投資	<b>7,468,676</b>
(在二〇〇三年三月三十一日的 市值：75.1 億元)	
存款	<b>119,434</b>
	<b><u>7,588,110</u></b>

(ii) 在外匯基金的投資指在截至二〇〇三年三月三十一日為止的年度的投資額以及所收到的 3.63 億元利息。該等利息來自外匯基金在截至二〇〇二年十二月三十一日為止的年度就這些投資所獲得的 3.51 億元回報，以及將先前由外匯基金在截至二〇〇一年十二月三十一日為止的年度保留的 0.12 億元撥回。這項安排是根據香港特別行政區政府與香港金融管理局所簽訂的協議而訂立的。

(iii) 在外匯基金的投資內，虧損撥備的撥回為 0.64 億元。在截至二〇〇二年三月三十一日為止的年度所作的虧損撥備，是因這些投資於二〇〇二年一月一日至三月三十一日期間的市值縮減所致。這項撥備現已不再需要。

## 3. Investments with the Exchange Fund

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

	2002	
	\$'000	
Investments	12,310,834	Investments
(market value as at 31.3.2003: \$7.51 billion)		
Deposits	983,722	Deposits
	<b><u>13,294,556</u></b>	

(ii) The *Investments with the Exchange Fund* represent the cost of investments together with interest of \$363 million received in the year ended 31 March 2003. The interest received is attributed to the return of \$351 million made by the Exchange Fund on these investments for the year ended 31 December 2002 and the release of an amount of \$12 million previously held by the Exchange Fund for the year ended 31 December 2001. This arrangement is determined by an agreement between the Government of the Hong Kong Special Administrative Region and the Hong Kong Monetary Authority.

(iii) The write-back of the provision for loss in the *Investments with the Exchange Fund* amounts to \$64 million. The provision for loss, made in the year ended 31 March 2002, was attributed to the diminution in the market value of these investments during the period from 1 January 2002 to 31 March 2002. This provision is no longer required.

# 基本工程儲備基金 Capital Works Reserve Fund

## 4. 銀行存款

指根據決議第 (d)(iii) 段，存放在香港持牌銀行作投資的港元存款。

## 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。

## 6. 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：

## 4. Deposits with Banks

These are Hong Kong dollar deposits placed with licensed banks in Hong Kong for investment under paragraph (d)(iii) of the Resolution.

## 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. 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:

	2003 \$'000	2002 \$'000	
工程合約保留金	741,728	855,710	Contract retentions
其他	700,041	686,348	Others
	<u>1,441,769</u>	<u>1,542,058</u>	

# 基本工程儲備基金 Capital Works Reserve Fund

## 7. 收入

## 7. Revenue

	2003		2002	
	原來預算 Original Estimate \$'000	實際數額 Actual \$'000	實際數額 Actual \$'000	
<b>地價收入：</b>				<b>Land premium:</b>
公開拍賣及招標	10,950,000	<b>3,765,000</b>	2,689,900	Sales by public auction and tender
私人協約方式批地	5,595,900	<b>3,058,378</b>	1,509,883	Private treaty grants
修訂現行土地契約、換地 及續訂土地契約	8,224,200	<b>4,424,107</b>	5,896,725	Modification of existing leases, exchanges and extensions
就短期豁免書而收到的費用	222,000	<b>228,315</b>	230,316	Fees received in respect of short term waivers
	24,992,100	<b>11,475,800</b>	10,326,824	
<b>投資收入</b>	250,000	<b>393,446</b>	77,121	<b>Investment income</b>
從政府一般收入轉撥的款項	20,000,000	<b>13,000,000</b>	-	<b>Appropriation from General Revenue</b>
<b>其他收入：</b>				<b>Other revenue:</b>
從地鐵有限公司收回的 款項	113,342	-	-	Recovery from MTR Corporation Ltd.
從郵政署營運基金收回的 款項	43,000	-	-	Recovery from Post Office Trading Fund
捐款及提供的款項	-	<b>8,504</b>	85	Donations and contributions
其他	250,000	<b>311,900</b>	279,512	Others
	406,342	<b>320,404</b>	279,597	
	<u>45,648,442</u>	<u><b>25,189,650</b></u>	<u>10,683,542</u>	



# 基本工程儲備基金 Capital Works Reserve Fund

## 8. 開支

## 8. Expenditure

	2003		2002	
	原來預算 Original Estimate \$'000	實際數額 Actual \$'000	實際數額 Actual \$'000	
土地徵用	2,821,510	992,219	2,479,297	Land Acquisition
工務計劃：				Public Works Programme:
港口及機場發展	619,974	396,830	655,739	Port and airport development
建築物	9,916,109	9,607,838	8,138,260	Buildings
渠務	1,941,857	2,016,854	2,123,271	Drainage
土木工程	3,448,138	4,155,897	4,148,596	Civil engineering
公路	2,735,981	3,283,092	2,262,985	Highways
新市鎮及市區發展	2,517,141	2,833,840	2,613,135	New towns and urban area development
水務	917,147	980,501	812,863	Waterworks
房屋	1,477,599	2,065,390	2,325,435	Housing
	23,573,946	25,340,242	23,080,284	
非經常資助金及主要系統 設備：				Capital Subventions and Major Systems and Equipment:
非經常資助金	4,902,762	2,978,205	3,376,421	Capital subventions
主要系統設備	1,312,490	504,969	377,767	Major systems and equipment
	6,215,252	3,483,174	3,754,188	
電腦化計劃	1,748,980	1,069,965	1,012,989	Computerisation
其他支出：				Other payments:
退還多繳地價	-	33,423	3,520	Refund of overpayment of land premium
	<u>34,359,688</u>	<u>30,919,023</u>	<u>30,330,278</u>	

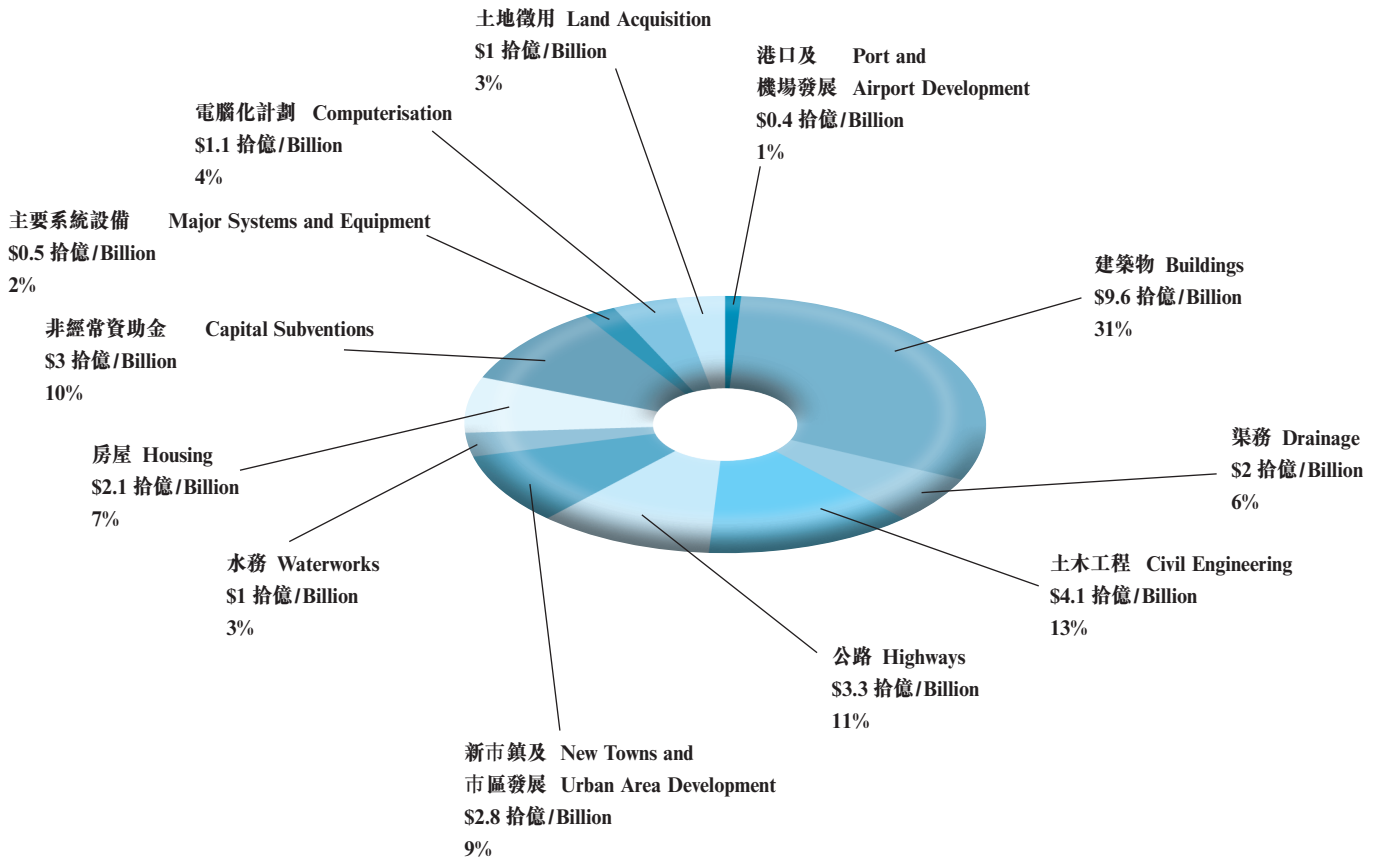
進一步的開支分析見於附表。

Further analyses of expenditure appear in the Supporting Statements.

# 基本工程儲備基金 Capital Works Reserve Fund

二〇〇二至〇三年度的開支分析

Analysis of Expenditure for the year ended 31 March 2003



開支總額 Total Expenditure  
\$30.9 拾億/Billion

# 基本工程儲備基金 Capital Works Reserve Fund

## 9. 其他現金轉動

下列是收支以外其他現金轉動的項目。

	2003 \$'000	2002 \$'000
<b>收入淨額：</b>		
增加暫收款項	-	150,010
減少在外匯基金的投資	5,770,694	19,496,561
減少銀行存款	10,000	-
減少暫支款項	45,752	459
	<b>5,826,446</b>	<b>19,647,030</b>
<b>支出淨額：</b>		
減少暫收款項	(100,289)	-
	<b>5,726,157</b>	<b>19,647,030</b>

## 9. Other Cash Movements

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

### Net receipts:

Increase in deposits  
Reduction in investments with the Exchange Fund  
Reduction in deposits with banks  
Reduction in advances

### Net payments:

Reduction in deposits

## 一九九四至二〇〇三各年度的收入、開支及基金結餘

### Revenue, Expenditure and Fund Balance for the years ended 31 March 1994 to 2003

拾億元 / \$Billion

