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立法會大樓
立法會
政府帳目委員會秘書
韓律科女士

韓女士：

二零零九至二零一零年度政府帳目

在二零一一年一月六日政府帳目委員會的會議上，提交了陳茂波議員就上述政府帳目提出的兩條書面問題。現把所需資料載列如下。

問題一：

與私營界別的做法一致，審計署會就政府帳目的審計工作向當局發出管理建議書(以便箋的形式)。現把二零零九至一零年度發出的一份管理建議書(受審核機構的名稱已遮蓋)載於附件作為樣本，以供參考。

問題二：

該筆 1.31 億元的款項(在二零零九至一零年度基本工程儲備基金的帳目中列作預算收入)，屬當局為香港鐵路有限公司(港鐵公司)進行建造工程而預算應從該公司收回的款項。截至二零零九至一零年度完結為止，當局仍未收到港鐵公司的款項，原因是當局和港鐵公司仍未就該公司尚未清付的款項金額達成協議。當局表示，1.31 億元是從該公司收回的款項的最接近預算。

審計署署長

(劉新和



代行)

二零一一年一月十日

***委員會秘書附註：附件只備英文本。**



MEMO

<i>From</i>	Director of Audit	<i>To</i>	Director of [REDACTED]
<i>Ref.</i>	(1) in UI/TSY/ASA/09	<i>(Attn.:</i>	[REDACTED])
<i>Tel.</i>	[REDACTED]	<i>Your Ref.</i>	
<i>Fax</i>	2824 2087	<i>Dated</i>	<i>Fax</i>
<i>Date</i>	28 January 2010	<i>Total Pages</i>	2

Annual Return of Arrears of Revenue

We ([REDACTED] and the undersigned) spoke. I should be grateful for your comments on the following audit observations and recommendations by 8 February 2010.

Background

2. According to Standing Accounting Instruction 1020, Controlling Officers are required to produce each year a statement showing all debts and charges which were due but were not paid by 31 March and those that were still outstanding by 30 June. If a demand note has been raised, the due date of the debt or charge is the date specified in the demand note. If it has been agreed that a debt or charge may be collected by instalments, each instalment should be considered as a debt falling due on the date that the instalment is due to be paid.

Audit observations

3. Government bureaux and departments were required to submit the annual return of arrears of revenue for the year ended 31 March 2009 in electronic forms and in the manner specified in Treasury Circular Memorandum No. 6/2009. A general review of the Appendices of this memorandum indicated that, for debts and charges to be collected by instalments, the total amount of instalments which were not due on 31 March 2009 was required to be:

- (a) included in the annual return of arrears of revenue as outstanding as at 31 March 2009; and
- (b) excluded from the annual return of arrears of revenue as still outstanding as at 30 June 2009.

These accounting arrangements have the effect of overstating the total amount of arrears of revenue as at 31 March 2009. For example, in the case of the annual return of arrears of revenue submitted by the [REDACTED] Department, the total amount of arrears of revenue as at 31 March 2009 was overstated by \$144 million as a result of including those instalments which were not due on 31 March 2009.

Audit recommendations

4. Audit recommends that the Director of [REDACTED] should consider:
- (a) including specific guidelines in the Treasury Circular Memorandum for the correct reporting of the amount of arrears of revenue as at 31 March 2010; and
 - (b) revising the format of the annual return of arrears of revenue to eliminate the effect of overstating the amount of arrears of revenue as at 31 March 2010.

[REDACTED]
for Director of Audit

c.c. [REDACTED]
[REDACTED]