

# 綜合帳目 Consolidated Account

2001年3月31日資產負債表

STATEMENT OF ASSETS  
AND LIABILITIES AS AT  
31 MARCH 2001

	註釋 Note	2001 \$'000	2000 \$'000	
<b>資產</b>				<b>Assets</b>
在外匯基金的投資	3	433,084,845	448,127,252	Investments with the Exchange Fund
銀行存款	4	2,116,934	690,225	Deposits with banks
現金及銀行結餘	5	1,416,100	1,818,020	Cash and bank balances
暫支款項	6	3,438,776	3,899,584	Advances
暫記帳	7	129,951	146,346	Suspense Accounts
	8	440,186,606	454,681,427	
<b>負債</b>				<b>Liabilities</b>
暫收款項	9	(9,771,904)	(10,290,939)	Deposits
暫記帳	7	(136,991)	(136,430)	Suspense Accounts
	10	(9,908,895)	(10,427,369)	
		<u>430,277,711</u>	<u>444,254,058</u>	
<b>上列項目代表：</b>				<b>Representing :</b>
<b>綜合結餘</b>				<b>Consolidated Fund Balance</b>
2000年4月1日結餘		444,254,058	434,302,430	Balance at 1 April 2000
年內(虧絀)/盈餘		(7,833,326)	9,951,628	(Deficit)/Surplus for the year
在外匯基金的投資的虧損	3	(6,143,021)	-	Loss in Investments with the Exchange Fund
2001年3月31日結餘	11, 12	<u>430,277,711</u>	<u>444,254,058</u>	Balance at 31 March 2001

隨附註釋1至14亦為上述帳目的一部分。

The accompanying Notes 1 to 14 form part of these accounts.

沈文燾

庫務署署長

2001年8月2日

SHUM Man-to

Director of Accounting Services

2 August 2001



# 綜合帳目 Consolidated Account

2000年4月1日至2001年3月31日  
收支表

STATEMENT OF RECEIPTS  
AND PAYMENTS FOR THE  
YEAR ENDED 31 MARCH 2001

	註釋 Note	2001 \$'000	2000 \$'000	
2000年4月1日現金及銀行結餘		1,818,020	2,419,758	Cash and bank balances at 1 April 2000
收入	13	225,060,256	232,994,830	Revenue
開支	13	(232,893,582)	(223,043,202)	Expenditure
年內(虧絀)/盈餘		(7,833,326)	9,951,628	(Deficit)/Surplus for the year
其他現金轉動	14	7,431,406	(10,553,366)	Other cash movements
2001年3月31日現金及銀行結餘		<u>1,416,100</u>	<u>1,818,020</u>	Cash and bank balances at 31 March 2001

隨附註釋1至14亦為上述帳目的一部分。

The accompanying Notes 1 to 14 form part of these accounts.

沈文燾

庫務署署長

2001年8月2日

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# 綜合帳目 Consolidated Account

## 帳項註釋

### 1. 目的

本綜合帳目顯示香港特別行政區政府的整體財政狀況及現金資源。

### 2. 會計政策

(i) 在符合下文註釋 (iii) 的情況下，綜合帳目包括政府一般收入帳目及根據《公共財政條例》(第 2 章) 第 29 條所設立的七項基金，分別是基本工程儲備基金、資本投資基金、公務員退休金儲備基金、賑災基金、創新及科技基金、土地基金和貸款基金。

(ii) 本綜合帳目是以現金記帳方式編製。固定資產及負債（包括資本投資基金和貸款基金的固定資產及負債）不會顯示在綜合帳目的資產負債表內，而以註釋說明（見註釋 8 及 10）。

(iii) 本綜合帳目如註釋 13 所述，不包括各帳目之間的轉撥款項。本綜合帳目亦不包括獎券基金的會計事項及結餘，因為這基金的收入是指定用於社會福利服務方面，並不能支付政府一般用途的開支。

## NOTES ON THE ACCOUNTS

### 1. Purpose

The Consolidated Account gives an overview of the financial position and cash resources of the Government of the Hong Kong Special Administrative Region.

### 2. Accounting Policies

(i) Subject to Note (iii) below, the Consolidated Account covers the General Revenue Account and seven Funds established under section 29 of the Public Finance Ordinance (Cap. 2), viz. Capital Works Reserve Fund, Capital Investment Fund, Civil Service Pension Reserve Fund, Disaster Relief Fund, Innovation and Technology Fund, Land Fund and Loan Fund.

(ii) The Consolidated Account is prepared on a cash basis. Fixed assets and liabilities including those in the Capital Investment Fund and the Loan Fund are not shown in the Statement of Assets and Liabilities of the Consolidated Account but are shown by way of note (see Notes 8 and 10).

(iii) The Consolidated Account excludes inter-fund transfers as set out in Note 13. It also excludes the transactions and balances of the Lotteries Fund because the revenue of that Fund is earmarked for social welfare services and cannot be used for general government purposes.

# 綜合帳目 Consolidated Account

## 3. 在外匯基金的投資

指所持有的投資及存款：

**2001**  
**\$'000**

### 投資

政府一般收入帳目	<b>130,802,237</b>
基本工程儲備基金	<b>32,208,517</b>
公務員退休金儲備基金	<b>11,577,259</b>
賑災基金	<b>10,606</b>
創新及科技基金	<b>4,844,460</b>
土地基金	<b>243,783,731</b>
(在二〇〇一年三月三十一日 的市值：4,232.3 億元)	<b>423,226,810</b>

### 存款

政府一般收入帳目	<b>1,271,490</b>
基本工程儲備基金	<b>186,283</b>
資本投資基金	<b>1,224,894</b>
創新及科技基金	<b>81,676</b>
貸款基金	<b>7,093,692</b>
	<b>9,858,035</b>
	<b>433,084,845</b>

## 3. Investments with the Exchange Fund

These are investments and deposits held:

2000  
\$'000

### Investments

General Revenue Account	146,513,949
Capital Works Reserve Fund	36,288,082
Civil Service Pension Reserve Fund	11,138,564
Disaster Relief Fund	22,439
Innovation and Technology Fund	4,988,959
Land Fund	234,546,083
(market value as at 31.3.2001: \$423.23 billion)	433,498,076

### Deposits

General Revenue Account	1,709,393
Capital Works Reserve Fund	793,731
Capital Investment Fund	3,306,946
Innovation and Technology Fund	19,092
Loan Fund	8,800,014
	14,629,176
	448,127,252

# 綜合帳目 Consolidated Account

## 3. 在外匯基金的投資 (續)

- (i) 在外匯基金的投資總值已計及該等投資的市值在二〇〇一年一月一日至三月三十一日期間縮減 61.4 億元。
- (ii) 根據其與香港金融管理局訂立的協議，香港特別行政區政府在二〇〇〇至〇一年度就在外匯基金的投資所得的利息為 223.6 億元，當中包括在二〇〇〇年一月一日至十二月三十一日一年內為數 180.5 億元的投資回報，以及外匯基金先前保留了在一九九九年的部分投資回報共 43.1 億元的款項。

## 4. 銀行存款

指存放在香港持牌銀行的港元及外幣存款：

	2001 \$'000
政府一般收入帳目	1,567,524
基本工程儲備基金	10,000
資本投資基金	528,809
貸款基金	10,601
	2,116,934

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

- (i) The value of *Investments with the Exchange Fund* has taken into account the diminution of \$6.14 billion in the market value of these investments during the period from 1 January 2001 to 31 March 2001.
- (ii) For the year ended 31 March 2001, interest received by the Government of the Hong Kong Special Administrative Region on *Investments with the Exchange Fund* was \$22.36 billion, composed of an investment return of \$18.05 billion for the year ended 31 December 2000 and an amount of \$4.31 billion previously held by the Exchange Fund for the year ended 31 December 1999 in accordance with an agreement between the Government and the Hong Kong Monetary Authority.

## 4. Deposits with Banks

These are Hong Kong dollar and foreign currency deposits placed with licensed banks in Hong Kong:

	2000 \$'000	
	670,225	General Revenue Account
	20,000	Capital Works Reserve Fund
	-	Capital Investment Fund
	-	Loan Fund
	690,225	

# 綜合帳目 Consolidated Account

## 5. 現金及銀行結餘

包括庫存現金、在運送中的現金、存放在銀行與代理人的款項，以及根據《公共財政條例》第 22 條的規定，給予公職人員用作管理經常或特別預墊備用金帳目的現金：

	<b>2001</b>	
	<b>\$'000</b>	
政府一般收入帳目	<b>1,367,225</b>	
基本工程儲備基金	<b>30,830</b>	
資本投資基金	<b>1</b>	
貸款基金	<b>18,044</b>	
	<b><u>1,416,100</u></b>	

## 5. Cash and Bank Balances

These balances cover cash in hand, in transit, with banks and agents, and with public officers for operating standing or special imprest accounts as provided under section 22 of the Public Finance Ordinance:

	2000	
	\$'000	
General Revenue Account	1,757,285	
Capital Works Reserve Fund	40,408	
Capital Investment Fund	1	
Loan Fund	20,326	
	<b><u>1,818,020</u></b>	

## 6. 暫支款項

指由於各種不同原因而不時支付給個別人士或機構的款項。這些款項可予追收，或在獲得授權時轉作開支項目：

	<b>2001</b>	
	<b>\$'000</b>	
政府一般收入帳目	<b>3,311,273</b>	
基本工程儲備基金	<b>127,503</b>	
	<b><u>3,438,776</u></b>	

## 6. Advances

These are moneys paid out from time to time to individuals or organisations for a variety of reasons and are either recoverable or chargeable to expenditure upon authority being given:

	2000	
	\$'000	
General Revenue Account	3,771,257	
Capital Works Reserve Fund	128,327	
	<b><u>3,899,584</u></b>	

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## 7. 暫記帳

這些暫記帳是按照立法局根據《公共財政條例》第 30 條所通過的決議而設立：

	2001 \$'000	2000 \$'000
<b>資產：</b>		
政府物料供應處—— 未編配物料	61,615	63,878
水務署——物料	51,625	67,085
懲教工業	16,711	15,383
	<b>129,951</b>	146,346
<b>負債：</b>		
特別硬幣	(123,244)	(121,980)
財政司司長法團	(13,747)	(14,450)
	<b>(136,991)</b>	<b>(136,430)</b>
結餘淨額	<b>(7,040)</b>	9,916

首兩項暫記帳的結餘代表手頭存貨的成本。

懲教工業暫記帳的結餘代表手頭存貨的成本，減去客戶多繳的款項。

特別硬幣暫記帳的結餘，代表因發行及處理特別及紀念硬幣所得的收益淨額而又未提用的結餘。

財政司司長法團暫記帳的結餘，代表因處理政府契約的重批或續期，以及因管理政府契約所指的物業而得出的淨額。

## 7. Suspense Accounts

These Suspense Accounts are established under Resolutions passed by the Legislative Council under section 30 of the Public Finance Ordinance:

	2001 \$'000	2000 \$'000
<b>Assets :</b>		
Government Supplies Department— Unallocated Stores	61,615	63,878
Water Supplies Department—Stores	51,625	67,085
Correctional Services Industries	16,711	15,383
	<b>129,951</b>	146,346
<b>Liabilities :</b>		
The Special Coin	(123,244)	(121,980)
The Financial Secretary Incorporated	(13,747)	(14,450)
	<b>(136,991)</b>	<b>(136,430)</b>
Net balance	<b>(7,040)</b>	9,916

The balances on the first two suspense accounts represent the cost of stocks in hand.

The balance on the Correctional Services Industries Suspense Account represents the cost of stocks in hand less overpayments by customers.

The balance on The Special Coin Suspense Account represents the unutilised balance of net proceeds arising from issuing and dealing with special and commemorative coins.

The balance on The Financial Secretary Incorporated Suspense Account represents the net amount arising from dealing with the regrant or renewal of Government Leases and managing the properties comprised therein.

# 綜合帳目 Consolidated Account

## 8. 資產

除了資產負債表內所列出的資產外（見註釋 2(ii)），還有下列資產：

**2001**  
**\$'000**

### 投資：

資本投資基金

股本投資

其他投資

**105,275,133**

**329,404,648**

**434,679,781**

### 未償還貸款：

政府一般收入帳目

給予獲培訓獎學金的政府  
人員的貸款

**20,418**

資本投資基金

給予已投資機構的貸款

**8,747,125**

貸款基金

房屋貸款

教育貸款

其他貸款

**20,283,406**

**5,003,148**

**1,974,841**

**36,028,938**

總額

**470,708,719**

## 8. Assets

Apart from those assets shown in the Statement of Assets and Liabilities (see Note 2(ii)), there are also the following assets:

2000  
\$'000

### Investments:

Capital Investment Fund

Equity holdings

Other investments

104,595,718

302,827,118

407,422,836

### Loans Outstanding:

General Revenue Account

Loans to Government officers  
on training scholarships

23,746

Capital Investment Fund

Loans to investees

9,754,658

Loan Fund

Housing loans

Education loans

Other loans

17,837,317

4,945,152

1,568,333

34,129,206

Total

441,552,042

## 9. 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：

**2001**  
**\$'000**

政府一般收入帳目

基本工程儲備基金

貸款基金

**8,378,666**

**1,392,048**

**1,190**

**9,771,904**

## 9. 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:

2000  
\$'000

General Revenue Account

Capital Works Reserve Fund

Loan Fund

9,044,940

1,245,023

976

10,290,939

# 綜合帳目 Consolidated Account

## 10. 負債

除了資產負債表內所列出的負債外（見註釋 2(ii)），還有下列負債：

	<b>2001</b>
	<b>\$'000</b>
政府一般收入帳目	
資助亞洲開發基金而向	
亞洲開發銀行發	
出但仍未兌現的	
承付票據	<b>89,471</b>

## 11. 或有負債

下列為或有負債，括號內指二〇〇一年三月三十一日當日每項負債的最高負債額：

### 政府一般收入帳目

(i) 對香港出口信用保險局根據保險合約所負責任的保證 (88.89 億元)；及

(ii) 訴訟 (47.88 億元)。

### 資本投資基金

可能向亞洲開發銀行認購的股本 (17.63 億元)。

### 貸款基金

對中小型企業特別信貸計劃作出的保證 (46.05 億元)。

## 10. Liabilities

Apart from those liabilities shown in the Statement of Assets and Liabilities (see Note 2(ii)), there are also the following liabilities:

2000
\$'000

### General Revenue Account

Outstanding promissory notes issued to the Asian Development Bank in respect of contributions to the Asian Development Fund

73,327
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## 11. Contingent Liabilities

There are contingent liabilities as listed below, with the maximum amount of each liability as at 31 March 2001 indicated in brackets:

### General Revenue Account

(i) Guarantee to the Hong Kong Export Credit Insurance Corporation for liabilities under contracts of insurance (\$8,889 million); and

(ii) Litigation (\$4,788 million).

### Capital Investment Fund

Possible capital subscriptions to the Asian Development Bank (\$1,763 million).

### Loan Fund

Guarantees provided under a special finance scheme for small and medium enterprises (\$4,605 million).

# 綜合帳目 Consolidated Account

## 12. 綜合結餘

綜合結餘包括下列個別帳目的結餘：

	2001 \$'000	2000 \$'000	
政府一般收入帳目	129,934,043	145,387,085	General Revenue Account
基本工程儲備基金	31,171,085	36,025,525	Capital Works Reserve Fund
資本投資基金	1,753,704	3,306,947	Capital Investment Fund
公務員退休金儲備基金	11,577,259	11,138,564	Civil Service Pension Reserve Fund
賑災基金	10,606	22,439	Disaster Relief Fund
創新及科技基金	4,926,136	5,008,051	Innovation and Technology Fund
土地基金	243,783,731	234,546,083	Land Fund
貸款基金	7,121,147	8,819,364	Loan Fund
	<u>430,277,711</u>	<u>444,254,058</u>	

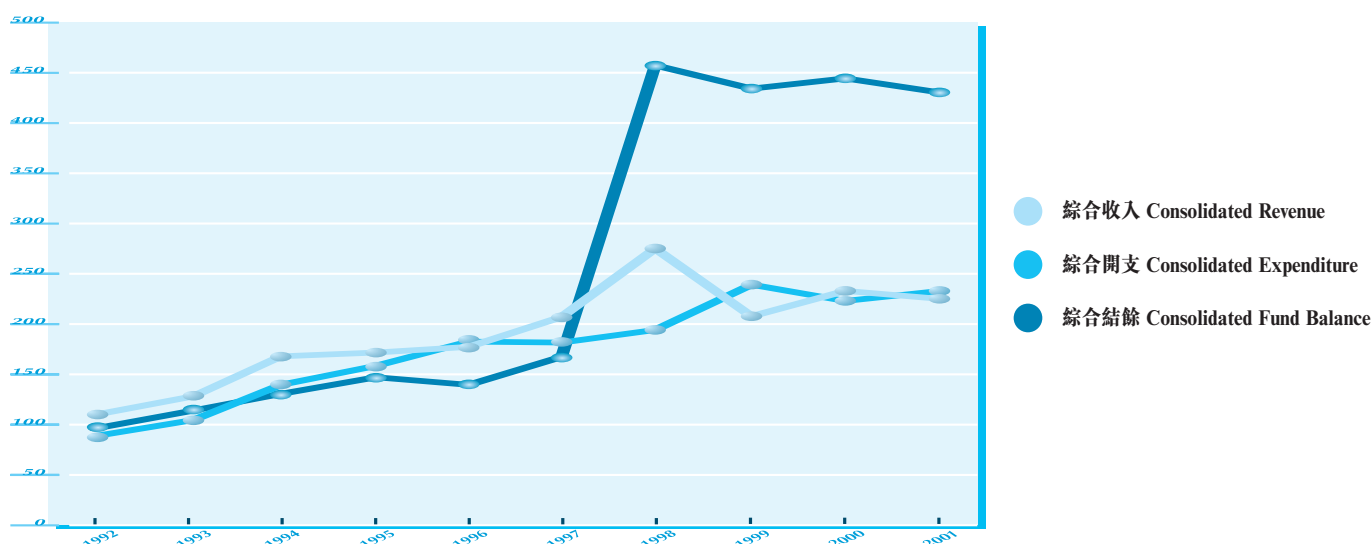
## 12. Consolidated Fund Balance

The consolidated fund balance comprises the following individual fund balances:

## 一九九二至二〇〇一各年度的綜合收入、開支及結餘

### Consolidated Revenue, Expenditure and Fund Balance for the years ended 31 March 1992 to 2001

拾億元 / \$Billion



## 13. 收入與開支

綜合收入與開支並不包括政府一般收入帳目及各基金之間為數共 96.29 億元的轉撥款項。

## 13. Revenue and Expenditure

The consolidated revenue and expenditure exclude inter-fund transactions totalling \$9,629 million in respect of transfers between the General Revenue Account and various Funds.

# 綜合帳目 Consolidated Account

## 14. 其他現金轉動

下列是收支以外其他現金轉動的項目。

	2001 \$'000	2000 \$'000
<b>收入淨額：</b>		
減少在外匯基金的投資	8,899,386	-
減少暫支款項	460,808	1,780,304
減少暫記帳	16,956	11,866
	<b>9,377,150</b>	1,792,170
<b>支出淨額：</b>		
增加在外匯基金的投資	-	(11,665,816)
增加銀行存款	(1,426,709)	(376,228)
減少暫收款項	(519,035)	(303,492)
	<b>(1,945,744)</b>	(12,345,536)
	<b><u>7,431,406</u></b>	<b><u>(10,553,366)</u></b>

## 14. Other Cash Movements

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

### Net receipts :

Reduction in investments with the Exchange Fund  
Reduction in advances  
Reduction in Suspense Accounts

### Net payments :

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