

政府一般收入帳目

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 24 頁至第 41 頁的財務報表，該等財務報表根據第 27 頁及第 28 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政府一般收入帳目的具體情況、及有否貫徹運用並足夠披露該等會計政策。

General Revenue Account

REPORT OF THE DIRECTOR OF AUDIT TO THE PRESIDENT OF THE LEGISLATIVE COUNCIL

I have examined and audited the financial statements on pages 24 to 41 which have been prepared under the accounting policies set out on pages 27 and 28.

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 General Revenue Account, 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政府一般收入帳目在二零零一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 陳 彥 達


 香港審計署
二零零一年十月十五日

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 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 General Revenue Account as at 31 March 2001 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.

Dominic Y T Chan
Director of Audit

 Audit Commission
Hong Kong
15 October 2001

政府一般收入帳目 General Revenue 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	
資產				Assets
在外匯基金的投資	3	132,073,727	148,223,342	Investments with the Exchange Fund
銀行存款	4	1,567,524	670,225	Deposits with banks
現金及銀行結餘	5	1,367,225	1,757,285	Cash and bank balances
暫支款項	6	3,311,273	3,771,257	Advances
暫記帳	7	129,951	146,346	Suspense Accounts
	8	138,449,700	154,568,455	
負債				Liabilities
暫收款項	9	(8,378,666)	(9,044,940)	Deposits
暫記帳	7	(136,991)	(136,430)	Suspense Accounts
	10	(8,515,657)	(9,181,370)	
		<u>129,934,043</u>	<u>145,387,085</u>	
上列項目代表：				Representing :
政府一般收入結餘				General Revenue Balance
2000年4月1日結餘		145,387,085	174,560,654	Balance at 1 April 2000
年內虧絀		(13,446,150)	(29,173,569)	Deficit for the year
在外匯基金的投資的虧損	3	(2,006,892)	—	Loss in Investments with the Exchange Fund
2001年3月31日結餘	11	<u>129,934,043</u>	<u>145,387,085</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



政府一般收入帳目 General Revenue 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		1,757,285	2,366,937	Cash and bank balances at 1 April 2000
收入	12	178,734,268	162,104,739	Revenue
開支	13	(192,180,418)	(191,278,308)	Expenditure
年內虧絀		(13,446,150)	(29,173,569)	Deficit for the year
其他現金轉動	14	13,056,090	28,563,917	Other cash movements
2001年3月31日現金及銀行結餘		<u>1,367,225</u>	<u>1,757,285</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

SHUM Man-to

Director of Accounting Services

2 August 2001

政府一般收入帳目 General Revenue Account

帳項註釋

1. 目的及立法

- (i) 香港公共財政的控制及管理有關事宜，須根據《公共財政條例》(第2章)的規定而執行。政府一般收入帳目記錄的是各項公款的收入(除法例另作規定外)和根據《撥款條例》及《追加撥款條例》而撥款支付的各项開支。
- (ii) 政府一般收入帳目的資產負債表及收支表組成《核數條例》(第122章)第11(1)(a)及(b)條所指的政府資產負債表及周年收支表。這些帳目並不包括根據《公共財政條例》第29條所設立的基金，即基本工程儲備基金、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、貸款基金及獎券基金的資產、負債、收入及支出。這些基金均有獨立帳目。

NOTES ON THE ACCOUNTS

1. Purpose and Legislation

- (i) The Public Finance Ordinance (Cap. 2) provides for the control and management of the public finances of Hong Kong and for incidental and connected purposes. The General Revenue Account records moneys raised or received for the purposes of the Government (except where provided otherwise in other Ordinances) and appropriations of expenditure in accordance with the Appropriation Ordinance and the Supplementary Appropriation Ordinance.
- (ii) The Statement of Assets and Liabilities and the Statement of Receipts and Payments of the General Revenue Account constitute the statement of the assets and liabilities and the annual statement of the receipts and payments of the Government as specified in section 11(1)(a) and (b) of the Audit Ordinance (Cap. 122). These Statements exclude the assets and liabilities and the receipts and payments of the Funds established under section 29 of the Public Finance Ordinance, viz Capital Works Reserve Fund, Capital Investment Fund, Civil Service Pension Reserve Fund, Disaster Relief Fund, Innovation and Technology Fund, Land Fund, Loan Fund and Lotteries Fund, for which separate statements of accounts are prepared.

政府一般收入帳目 General Revenue Account

2. 會計政策

(i) 政府一般收入帳目是以現金記帳。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。政府一般收入帳目的資產負債表並不包括《公共財政條例》第 26 條所指以外的固定資產、貸款及投資；亦不包括該條例第 20、21、22、23、24、27 及 30 條所指以外的債務人及債權人帳項。

(ii) 就本帳目而言，或有負債是指：

(a) 由已發生的事故而導致可能產生的責任，而這些責任會否產生則須視乎日後會否發生一宗或多宗不能全受政府控制的未確定事件而定；或

(b) 由已發生的事故而產生的責任，但這些責任未能確認是因為：

- 履行這些責任時要付出包含經濟效益的資源的可能性不大；或
- 涉及這些責任的金額不能可靠地釐定。

(iii) 除港元外，貨幣結餘是以香港銀行公會 (有關貨幣不包括人民幣) 及中國銀行香港分行 (有關人民幣) 在有關年度內最後一個工作日所提供的買賣平均匯率申算，但用作生活津貼的特別預墊備用金則以交易當日的實際價值計算，因為這些預墊備用金涉及相當多的項目而其申算值卻低。

2. Accounting Policies

(i) The General Revenue Account is 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 section 26 of the Public Finance Ordinance, and debtors and creditors other than those covered by sections 20, 21, 22, 23, 24, 27 and 30 of the Public Finance Ordinance.

(ii) For the purposes of these accounts, a contingent liability is defined as:

(a) a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Government; or

(b) a present obligation that arises from past events but is not recognised because:

- it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation; or
- the amount of the obligation cannot be measured with sufficient reliability.

(iii) Currency balances other than Hong Kong dollars are valued at the mid-point between the selling and buying rates quoted by the Hong Kong Association of Banks (for currencies other than Renminbi) and the Bank of China, Hong Kong Branch (for Renminbi) on the last working day of the

政府一般收入帳目 General Revenue Account

2. 會計政策 (續)

3. 在外匯基金的投資

指根據《公共財政條例》第 26 條所持有的投資及存款：

	2001 \$'000
投資	130,802,237
(在二〇〇一年三月三十一日的 市值：1,308 億元)	
存款	<u>1,271,490</u>
	<u>132,073,727</u>

(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 20.1 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 64.9 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 50.9 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 14 億元的款項。

2. Accounting Policies (Continued)

year except special imprests for subsistence allowances which are accounted for at the actual costs incurred on the dates of transactions concerned because of the large numbers involved and their low values.

3. Investments with the Exchange Fund

These are investments and deposits held under section 26 of the Public Finance Ordinance:

	2000 \$'000	
投資	146,513,949	Investments
(market value as at 31.3.2001: \$130.8 billion)		
存款	<u>1,709,393</u>	Deposits
	<u>148,223,342</u>	

(i) The value of *Investments with the Exchange Fund* has taken into account the diminution of \$2.01 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 \$6.49 billion, composed of an investment return of \$5.09 billion for the year ended 31 December 2000 and an amount of \$1.4 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.

政府一般收入帳目 General Revenue Account

4. 銀行存款

指根據《公共財政條例》第26條，存放在香港持牌銀行作投資的港元及外幣存款：

	2001 \$'000	2000 \$'000	
港元	1,445,680	526,582	Hong Kong dollars
外幣	<u>121,844</u>	<u>143,643</u>	Foreign currencies
	<u><u>1,567,524</u></u>	<u><u>670,225</u></u>	

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。

6. 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：

	2001 \$'000	2000 \$'000	
越南入境者方面的開支 (見以下(i))	1,161,991	1,161,991	Expenditure on Vietnamese migrants (see (i) below)
給予政府人員的暫支款項	865,621	1,007,114	Advances to Government officers
代政府部門以外其他公共機構及營運基金支付的款項	511,634	526,476	Payments on behalf of non-departmental public bodies and trading funds
有關青馬管制區的暫支款項 (見以下(ii))	295,010	227,033	Advances for Tsing Ma Control Area (see (ii) below)
可向九廣鐵路公司收回為西鐵工程支付的款項	254,795	624,555	Payments for the West Rail project to be reimbursed by the Kowloon-Canton Railway Corporation
其他	<u>222,222</u>	<u>224,088</u>	Others
	<u><u>3,311,273</u></u>	<u><u>3,771,257</u></u>	

4. Deposits with Banks

These are Hong Kong dollar and foreign currency deposits placed with licensed banks in Hong Kong for investment under section 26 of the Public Finance Ordinance:

	2001 \$'000	2000 \$'000	
Hong Kong dollars	1,445,680	526,582	Hong Kong dollars
Foreign currencies	<u>121,844</u>	<u>143,643</u>	Foreign currencies
	<u><u>1,567,524</u></u>	<u><u>670,225</u></u>	

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.

6. Advances

Advances are 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:

政府一般收入帳目 General Revenue Account

6. 暫支款項 (續)

(i) 上述 11.61991 億元有關越南入境者方面的開支，可向聯合國難民事務高級專員署 (簡稱“專員署”) 收回。該署最近的還款共 386.5 萬元在一九九八年二月收到。再者，在一九九八年一月，難民事務高級專員通知香港特別行政區政府，由於再獲得資金的機會渺茫，該署在一九九八年二月的償款已是專員署可實際預計的最後一次償款。倘專員署欠款不還，香港特別行政區政府亦不能循法律途徑要求還款，因為根據《國際組織及外交特權條例》(第 190 章)，專員署是豁免被起訴的。因此，能否完全收回該筆欠款，實在很成疑問。

在二〇〇〇至〇一財政年度，香港特別行政區政府繼續要求專員署償還尚欠的暫支款項，並呼籲國際社會向專員署捐助指定撥給香港的款項。至今，我們仍未收到任何還款或捐款。

香港特別行政區政府會繼續致力要求專員署盡早償還此暫支款項。

6. Advances (Continued)

(i) The sum of \$1,161.991 million is the outstanding balance of expenditure on Vietnamese migrants recoverable from the United Nations High Commissioner for Refugees (UNHCR). The last repayment, amounting to \$3.865 million, was received in February 1998. In January 1998, the High Commissioner for Refugees informed the Government of the Hong Kong Special Administrative Region (HKSAR) that in the absence of further funding prospects, the repayment in February 1998 was the last reimbursement that the UNHCR could realistically foresee. If the UNHCR defaults on repayment of the outstanding advances, the Government of the HKSAR will not be able to enforce repayment through legal means as the UNHCR is immune from suit under the International Organisations and Diplomatic Privileges Ordinance (Cap. 190). Consequently, the full recovery of the amount due is doubtful.

During the financial year 2000-01, the Government of the HKSAR continued to pursue the repayment of the outstanding advances from the UNHCR and to appeal to international community to make donations to the UNHCR earmarked for such purpose. So far, we have not received any repayments or donations.

Efforts to press the UNHCR for early settlement of the outstanding advances will continue.

政府一般收入帳目 General Revenue Account

6. 暫支款項 (續)

(ii) 有關青馬管制區的暫支帳於一九九七年五月開設，用以付款予政府所聘請負責管理及保養青馬管制區的營運者。根據《青馬管制區條例》(第498章)第31(3)條，該營運者的酬金可直接以使用費收入及相關收入支付。如收入不足支付營運者的酬金，不足之數會由此暫支帳提供款項支付。此暫支帳會由於使用費收入超過營運者的酬金而得以結清。

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
資產：		
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
	129,951	146,346
負債：		
特別硬幣	(123,244)	(121,980)
財政司司長法團	(13,747)	(14,450)
	(136,991)	(136,430)
結餘淨額	(7,040)	9,916

6. Advances (Continued)

(ii) The advance account for the Tsing Ma Control Area (TMCA) was opened in May 1997 for payments made to the operator engaged by the Government to manage and maintain the TMCA. The operator is remunerated directly from the toll revenue and related receipts, as allowed under section 31(3) of the TMCA Ordinance (Cap. 498). When the revenue collected is insufficient to meet the operator's remuneration, the shortfall is financed through this advance account. This account will be cleared by the excess of the toll revenue over the operator's remuneration.

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

政府一般收入帳目 General Revenue Account

7. 暫記帳 (續)

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。

8. 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：

	2001 \$'000
給予獲培訓獎學金的政府人員的 免息貸款	<u>20,418</u>

關於根據公務員事務規例第 1008 條批予政府人員的免息貸款，政府人員倘於受訓後完成有關的強制服務，將獲免除還款，否則須按該人員所簽署的承諾書的條件償還貸款。

7. Suspense Accounts (Continued)

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.

8. Assets

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

	2000 \$'000
Interest-free loans to Government officers on training scholarships	<u>23,746</u>

An interest-free loan granted to a Government officer under Civil Service Regulation 1008 is waived upon satisfactory completion of the mandatory post-training service, failing which it is repayable in accordance with the terms of the undertaking signed by the officer.

政府一般收入帳目 General Revenue Account

9. 暫收款項

指根據《公共財政條例》第 23 及 24 條，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，或轉撥政府一般收入：

	2001 \$'000	2000 \$'000	
儲稅券	4,432,968	4,984,166	Tax reserve certificates
水務按金	974,334	899,965	Water deposits
租務按金	653,143	616,733	Tenancy deposits
私人工程	620,241	634,718	Private works
法律援助按金	452,425	538,189	Legal aid deposits
多繳稅款	231,768	192,617	Tax overpayments
代政府部門以外其他公共機構及 營運基金收取的款項	13,959	172,505	Receipts on behalf of non- departmental public bodies and trading funds
其他	999,828	1,006,047	Others
	<u>8,378,666</u>	<u>9,044,940</u>	

9. Deposits

These are moneys received from time to time from individuals or organisations under sections 23 and 24 of the Public Finance Ordinance for a variety of reasons and are in due course either repayable or transferable to General Revenue:

10. 負債

下列負債並未載列於資產負債表內：

	2001 \$'000	2000 \$'000	
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	89,471	73,327	Outstanding promissory notes issued to the Asian Development Bank in respect of contributions to the Asian Development Fund
	<u>89,471</u>	<u>73,327</u>	

10. Liabilities

The following liabilities are not included in the Statement of Assets and Liabilities :

政府一般收入帳目 General Revenue Account

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：

(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)。

12. 收入

按下開總目列出：

總目	2001				2000		Head
	原來預算 Original Estimate \$'000	實際數額 Actual \$'000	高/(低)於預算 Over/(Under) the Estimate \$'000	差異 Variance %	實際數額 Actual \$'000		
1 應課稅品稅項	7,579,032	7,293,458	(285,574)	(3.8)	7,377,196	Duties	
2 一般差餉	13,910,000	14,428,229	518,229	3.7	7,132,256	General Rates	
3 內部稅收	91,776,000	99,673,684	7,897,684	8.6	93,017,889	Internal Revenue	
4 車輛稅	2,809,620	3,025,308	215,688	7.7	2,612,763	Motor Vehicle Taxes	
5 罰款、沒收及罰金	1,111,031	1,060,907	(50,124)	(4.5)	1,092,890	Fines, Forfeitures and Penalties	
6 專利稅及特權稅	1,908,225	1,766,710	(141,515)	(7.4)	1,577,102	Royalties and Concessions	
7 物業及投資	34,528,798	26,542,301	(7,986,497)	(23.1)	23,016,342	Properties and Investments	
9 貸款、償款、 供款及其他收入	14,435,839	10,673,954	(3,761,885)	(26.1)	12,056,313	Loans, Reimbursements, Contributions and Other Receipts	
10 公用事業	3,291,137	3,296,731	5,594	0.2	3,326,167	Utilities	
11 各項收費	11,385,490	10,972,986	(412,504)	(3.6)	10,895,821	Fees and Charges	
總額	<u>182,735,172</u>	<u>178,734,268</u>	<u>(4,000,904)#</u>	<u>(2.2)</u>	<u>162,104,739</u>	Total	
# 細目：						# Breakdown:	
超出總額			8,637,195			Total excess	
不足總額			<u>(12,638,099)</u>			Total shortfall	
不足淨額			<u><u>(4,000,904)</u></u>			Net shortfall	

進一步的收入分析見於附表。

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:

(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).

12. Revenue

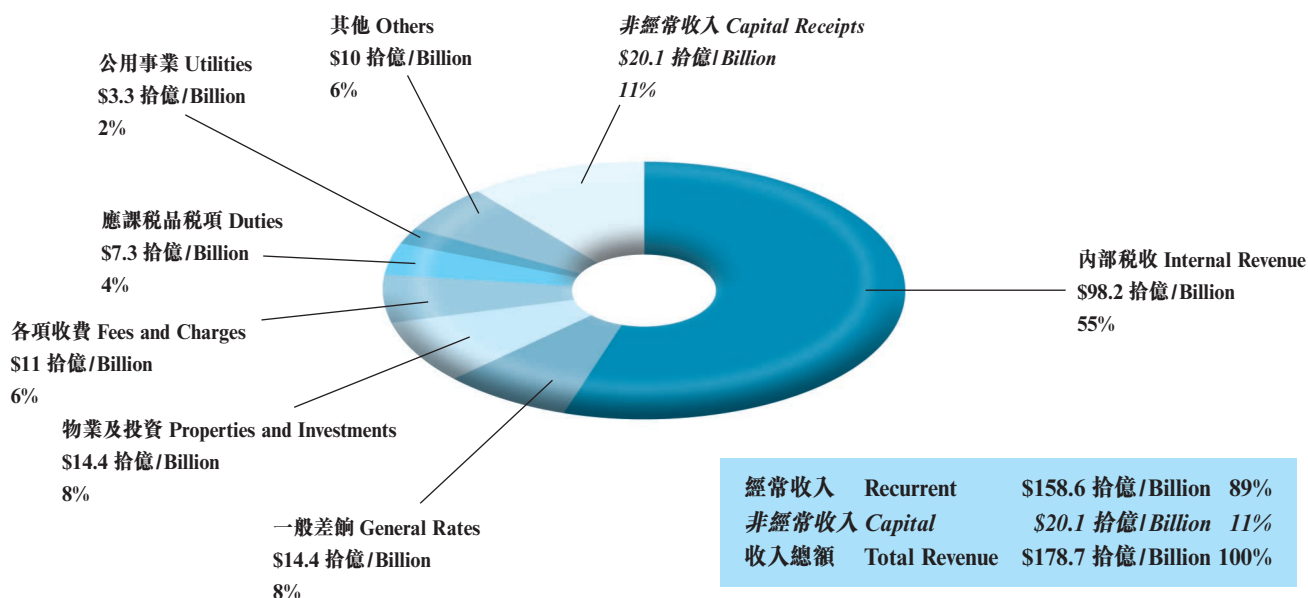
Analysis of total revenue by Head:

Further analysis of revenue appears in the Supporting Statement.

政府一般收入帳目 General Revenue Account

二〇〇〇至〇一年度的收入分析

Analysis of Revenue for the year ended 31 March 2001



13. 開支

按下開總目列出：

13. Expenditure

Analysis of total expenditure by Head :

總目	2001				2000		Head
	原來預算 Original Estimate \$'000	實際數額 Actual \$'000	高/(低)於預算 Over/(Under) the Estimate \$'000	差異 Variance %	實際數額 Actual \$'000		
21 行政長官辦公室	53,841	49,753	(4,088)	(7.6)	52,585	Chief Executive's Office	
22 漁農自然護理署	743,022	694,700	(48,322)	(6.5)	715,791	Agriculture, Fisheries and Conservation Department	
25 建築署	1,652,699	1,557,809	(94,890)	(5.7)	1,458,936	Architectural Services Department	
24 審計署	132,042	126,006	(6,036)	(4.6)	124,632	Audit Commission	
23 醫療輔助隊	62,927	63,564	637	1.0	62,924	Auxiliary Medical Service	
82 屋宇署	544,983	529,713	(15,270)	(2.8)	479,967	Buildings Department	
26 政府統計處	623,376	568,396	(54,980)	(8.8)	527,479	Census and Statistics Department	
27 民眾安全服務處	78,058	78,131	73	0.1	79,428	Civil Aid Service	
28 民航處	721,632	623,077	(98,555)	(13.7)	643,071	Civil Aviation Department	
43 土木工程署	892,108	858,315	(33,793)	(3.8)	886,893	Civil Engineering Department	
29 公務員培訓處	160,058	126,795	(33,263)	(20.8)	129,013	Civil Service Training and Development Institute	

政府一般收入帳目 General Revenue Account

13. 開支 (續)

13. Expenditure (Continued)

總目	2001				2000	
	原來預算 Original Estimate \$'000	實際數額 Actual \$'000	高/(低)於預算 Over/(Under) the Estimate \$'000	差異 Variance %	實際數額 Actual \$'000	Head
30 懲教署	2,677,764	2,604,043	(73,721)	(2.8)	2,581,475	Correctional Services Department
31 香港海關	1,993,352	1,930,428	(62,924)	(3.2)	1,808,042	Customs and Excise Department
37 衛生署	3,446,863	3,295,642	(151,221)	(4.4)	3,345,826	Department of Health
92 律政司	955,563	885,871	(69,692)	(7.3)	872,438	Department of Justice
39 渠務署	1,507,953	1,365,984	(141,969)	(9.4)	1,343,875	Drainage Services Department
40 教育署	29,299,219	28,551,687	(747,532)	(2.6)	26,982,077	Education Department
42 機電工程署	232,325	228,694	(3,631)	(1.6)	210,351	Electrical and Mechanical Services Department
44 環境保護署	2,215,540	2,412,459	196,919	8.9	2,065,510	Environmental Protection Department
45 消防處	3,088,453	2,997,171	(91,282)	(3.0)	2,914,384	Fire Services Department
49 食物環境衛生署	4,466,542	4,066,887	(399,655)	(8.9)	1,051,288	Food and Environmental Hygiene Department
46 公務員一般開支	5,330,394	5,022,026	(308,368)	(5.8)	4,899,315	General Expenses of the Civil Service
166 政府飛行服務隊	189,767	180,537	(9,230)	(4.9)	759,346	Government Flying Service
48 政府化驗所	238,722	226,923	(11,799)	(4.9)	220,839	Government Laboratory
50 政府車輛管理處	236,134	207,232	(28,902)	(12.2)	151,513	Government Land Transport Agency
51 政府產業署	2,144,022	1,853,747	(290,275)	(13.5)	1,996,480	Government Property Agency
35 政府總部： 駐北京辦事處	57,344	42,569	(14,775)	(25.8)	47,761	Government Secretariat: Beijing Office
143 政府總部： 公務員事務局	229,010	214,614	(14,396)	(6.3)	210,285	Government Secretariat: Civil Service Bureau
*152 政府總部： 工商局	97,375	100,122	2,747	2.8	71,590	Government Secretariat: Commerce and Industry Bureau
144 政府總部： 政制事務局	36,330	32,893	(3,437)	(9.5)	51,477	Government Secretariat: Constitutional Affairs Bureau
145 政府總部： 經濟局	69,671	75,023	5,352	7.7	61,939	Government Secretariat: Economic Services Bureau

政府一般收入帳目 General Revenue Account

13. 開支 (續)

13. Expenditure (Continued)

總目	2001				2000	
	原來預算 Original Estimate \$'000	實際數額 Actual \$'000	高/(低)於預算 Over/(Under) the Estimate \$'000	差異 Variance %	實際數額 Actual \$'000	Head
146 政府總部： 教育統籌局	125,013	337,119	212,106	169.7	114,444	Government Secretariat: Education and Manpower Bureau
154 政府總部： 環境食物局	57,861	50,938	(6,923)	(12.0)	14,288	Government Secretariat: Environment and Food Bureau
147 政府總部： 庫務局	117,826	118,070	244	0.2	130,201	Government Secretariat: Finance Bureau
148 政府總部： 財經事務局	162,575	119,099	(43,476)	(26.7)	172,700	Government Secretariat: Financial Services Bureau
149 政府總部： 衛生福利局	74,842	71,574	(3,268)	(4.4)	74,191	Government Secretariat: Health and Welfare Bureau
53 政府總部： 民政事務局	277,656	279,162	1,506	0.5	204,251	Government Secretariat: Home Affairs Bureau
150 政府總部： 房屋局	41,883	40,398	(1,485)	(3.5)	40,364	Government Secretariat: Housing Bureau
55 政府總部： 資訊科技及 廣播局	128,373	120,227	(8,146)	(6.3)	65,274	Government Secretariat: Information Technology and Broadcasting Bureau
155 政府總部： 創新科技署	—	134,465	134,465	—	—	Government Secretariat: Innovation and Technology Commission
142 政府總部： 政務司司長 辦公室及財政司 司長辦公室	359,275	269,352	(89,923)	(25.0)	308,198	Government Secretariat: Offices of the Chief Secretary for Administration and the Financial Secretary
96 政府總部： 駐海外辦事處	261,710	242,978	(18,732)	(7.2)	226,763	Government Secretariat: Overseas Offices
56 政府總部： 規劃地政局 及工務局	277,666	256,725	(20,941)	(7.5)	283,729	Government Secretariat: Planning and Lands Bureau and Works Bureau
151 政府總部： 保安局	118,184	117,239	(945)	(0.8)	99,088	Government Secretariat: Security Bureau

政府一般收入帳目 General Revenue Account

13. 開支 (續)

13. Expenditure (Continued)

總目	2001				2000	
	原來預算 Original Estimate \$'000	實際數額 Actual \$'000	高/(低)於預算 Over/(Under) the Estimate \$'000	差異 Variance %	實際數額 Actual \$'000	Head
153 政府總部： 運輸局	76,910	78,929	2,019	2.6	86,394	Government Secretariat: Transport Bureau
58 政府物料供應處	175,538	160,465	(15,073)	(8.6)	159,631	Government Supplies Department
60 路政署	1,961,816	1,858,627	(103,189)	(5.3)	1,872,384	Highways Department
63 民政事務總署	1,143,979	1,103,702	(40,277)	(3.5)	1,042,241	Home Affairs Department
168 香港天文台	222,269	218,186	(4,083)	(1.8)	220,952	Hong Kong Observatory
122 香港警務處	12,560,017	11,741,268	(818,749)	(6.5)	11,892,318	Hong Kong Police Force
62 房屋署	486,855	486,855	—	—	511,704	Housing Department
70 入境事務處	2,149,435	2,055,514	(93,921)	(4.4)	2,071,281	Immigration Department
72 廉政公署	698,688	693,908	(4,780)	(0.7)	696,899	Independent Commission Against Corruption
121 投訴警方獨立 監察委員會	14,513	15,325	812	5.6	14,627	Independent Police Complaints Council
73 工業署(在 2000 年 7 月 1 日解散)	234,647	37,557	(197,090)	(84.0)	259,843	Industry Department (disestablished on 1.7.2000)
74 政府新聞處	373,510	385,828	12,318	3.3	375,881	Information Services Department
47 資訊科技署	668,397	633,741	(34,656)	(5.2)	628,221	Information Technology Services Department
76 稅務局	1,283,059	1,251,597	(31,462)	(2.5)	1,275,998	Inland Revenue Department
78 知識產權署	88,276	77,668	(10,608)	(12.0)	78,286	Intellectual Property Department
79 投資推廣署	—	45,021	45,021	—	—	Invest Hong Kong
80 司法機構	984,042	939,620	(44,422)	(4.5)	949,152	Judiciary
90 勞工處	752,051	822,245	70,194	9.3	755,252	Labour Department
91 地政總署	1,605,149	1,512,507	(92,642)	(5.8)	1,486,029	Lands Department
94 法律援助署	951,208	706,012	(245,196)	(25.8)	804,591	Legal Aid Department
112 立法會行政管理 委員會	375,285	353,452	(21,833)	(5.8)	422,044	Legislative Council Commission
95 康樂及文化事務署	5,093,350	4,561,646	(531,704)	(10.4)	1,087,035	Leisure and Cultural Services Department

政府一般收入帳目 General Revenue Account

13. 開支 (續)

13. Expenditure (Continued)

總目	2001				2000	
	原來預算 Original Estimate \$'000	實際數額 Actual \$'000	高/(低)於預算 Over/(Under) the Estimate \$'000	差異 Variance %	實際數額 Actual \$'000	Head
98 管理參議署	67,125	59,328	(7,797)	(11.6)	66,662	Management Services Agency
100 海事處	981,291	922,950	(58,341)	(5.9)	934,689	Marine Department
106 雜項服務	3,103,934	232,399	(2,871,535)	(92.5)	223,818	Miscellaneous Services
114 申訴專員公署	63,906	57,935	(5,971)	(9.3)	54,575	Office of The Ombudsman
115 法定語文事務署	117,242	121,395	4,153	3.5	116,585	Official Languages Agency
116 破產管理署	140,044	121,118	(18,926)	(13.5)	125,360	Official Receiver's Office
120 退休金	9,657,887	9,606,807	(51,080)	(0.5)	8,254,052	Pensions
118 規劃署	443,218	421,113	(22,105)	(5.0)	417,469	Planning Department
130 政府印務局	258,492	216,076	(42,416)	(16.4)	204,113	Printing Department
136 公務員絀用委員會	19,457	18,180	(1,277)	(6.6)	19,708	Public Service Commission
160 香港電台	527,310	525,497	(1,813)	(0.3)	527,343	Radio Television Hong Kong
162 差餉物業估價署	384,009	368,752	(15,257)	(4.0)	367,228	Rating and Valuation Department
163 選舉事務處	405,989	293,658	(112,331)	(27.7)	221,275	Registration and Electoral Office
170 社會福利署	29,466,894	27,504,974	(1,961,920)	(6.7)	26,894,113	Social Welfare Department
174 公務員薪俸及服務 條件常務委員會	14,251	12,719	(1,532)	(10.8)	18,268	Standing Commission on Civil Service Salaries and Conditions of Service
175 紀律人員薪俸及 服務條件常務 委員會	6,778	7,012	234	3.5	6,419	Standing Committee on Disciplined Services Salaries and Conditions of Service
173 學生資助辦事處	2,105,807	2,074,681	(31,126)	(1.5)	1,832,113	Student Financial Assistance Agency
176 資助金：雜項	304,503	332,779	28,276	9.3	344,745	Subventions: Miscellaneous
177 資助金：非政府部 門的公共機構	32,396,709	32,179,046	(217,663)	(0.7)	31,748,614	Subventions: Non- Departmental Public Bodies
180 影視及娛樂事務 管理處	102,873	91,342	(11,531)	(11.2)	90,469	Television and Entertainment Licensing Authority
110 拓展署	219,601	219,658	57	—	215,981	Territory Development Department
**181 工業貿易署	288,760	279,239	(9,521)	(3.3)	264,679	Trade and Industry Department

政府一般收入帳目 General Revenue Account

13. 開支 (續)

13. Expenditure (Continued)

總目	2001				2000	
	原來預算 Original Estimate \$'000	實際數額 Actual \$'000	高/(低)於預算 Over/(Under) the Estimate \$'000	差異 Variance %	實際數額 Actual \$'000	Head
186 運輸署	876,500	819,862	(56,638)	(6.5)	836,078	Transport Department
188 庫務署	324,227	301,276	(22,951)	(7.1)	301,241	Treasury
190 大學教育資助 委員會	12,720,597	13,183,254	462,657	3.6	13,781,548	University Grants Committee
194 水務署	5,398,995	5,112,538	(286,457)	(5.3)	5,149,379	Water Supplies Department
	198,475,346	188,551,418	(9,923,928)	(5.0)	178,247,308	
184 轉撥各基金的款項	5,619,000	3,629,000	(1,990,000)	(35.4)	13,031,000	Transfers to Funds
總額	204,094,346	192,180,418	(11,913,928)#	(5.8)	191,278,308	Total
# 細目:						# Breakdown:
超出總額			1,179,790			Total excess
省回總額			(13,093,718)			Total savings
省回淨額			(11,913,928)			Net savings

* 在二〇〇〇年七月一日，總目 152 —「政府總部：工商局」之英文名稱有改變。

* Head 152—"Government Secretariat: Trade and Industry Bureau" has been retitled to "Government Secretariat: Commerce and Industry Bureau" with effect from 1 July 2000.

** 在二〇〇〇年七月一日，總目 181 —「貿易署」改稱為「工業貿易署」。

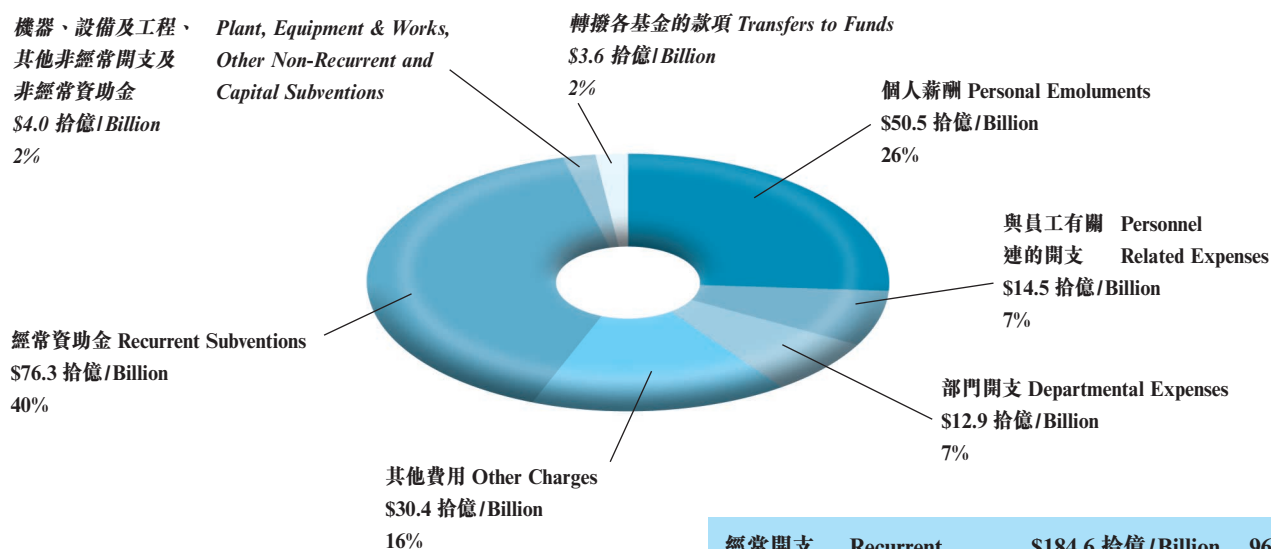
** Head 181—"Trade Department" has been retitled to "Trade and Industry Department" with effect from 1 July 2000.

進一步的開支分析見於附表。

Further analyses of expenditure appear in the Supporting Statements.

二〇〇〇至〇一年度的開支分析

Analysis of Expenditure for the year ended 31 March 2001



經常開支 Recurrent	\$184.6 拾億/Billion	96%
非經常開支 Capital	\$7.6 拾億/Billion	4%
開支總額 Total Expenditure	\$192.2 拾億/Billion	100%

政府一般收入帳目 General Revenue 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
收入淨額：		
減少在外匯基金的投資	14,142,723	27,434,332
減少暫支款項	459,984	1,861,436
減少暫記帳	16,956	11,866
	14,619,663	29,307,634
支出淨額：		
增加銀行存款	(897,299)	(376,228)
減少暫收款項	(666,274)	(367,489)
	(1,563,573)	(743,717)
	13,056,090	28,563,917

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 deposits with banks
Reduction in deposits

一九九二至二〇〇一各年度的收入、開支及政府一般收入結餘

Revenue, Expenditure and General Revenue Balance for the years ended 31 March 1992 to 2001

拾億元 / \$Billion

