

引言
INTRODUCTION

簡介 INTRODUCTION

政府帳目

本書列載在二〇〇〇至〇一年度政府的一般收入帳目和以下根據《公共財政條例》(香港法例第2章)第29條設立的各個基金的財務報表：

- 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。

一般收入帳目和各基金的目的，分別在各自所屬的財務報表中另作闡釋。

綜合帳目

2. 此外，本書載有一套綜合一般收入帳目和上述所有基金(獎券基金除外)的財務報表。這套綜合報表統稱為綜合帳目，顯示政府財政儲備的整體狀況。

3. 獎券基金並不包括在綜合帳目內，因為這基金的收入(大多是來自六合彩獎券)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。

作出匯報的法定規定

4. 根據《核數條例》(香港法例第122章)的規定，庫務署署長必須在財政年度完結後的五個月內，向審計署署長呈交有關一般收入帳目和上文第1段所列各項基金(獎券基金除外)的資產負債表和收支表。獎券基金會根據《政府獎券條例》(香港法例第334章)獨立匯報和審計。

The Accounts of the Government

This book contains the financial statements for the year ended 31 March 2001 of the Government's General Revenue Account (GRA) and the following Funds established under section 29 of the Public Finance Ordinance (Chapter 2 of the Laws of Hong Kong):

- 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.

The purposes of the GRA and the Funds above are explained separately in their respective financial statements.

The Consolidated Account

2. In addition, this book includes a set of financial statements consolidating the GRA and all the Funds above except the Lotteries Fund. These consolidated statements, referred to collectively as the Consolidated Account, show the overall position of the Government's fiscal reserves.

3. The Lotteries Fund is excluded from the Consolidated Account because its revenue (mostly derived from the operation of the Mark Six Lotteries) is earmarked for social welfare services and cannot be used for general government purposes.

Statutory Reporting Requirements

4. Under the Audit Ordinance (Chapter 122 of the Laws of Hong Kong), the Director of Accounting Services is required to submit to the Director of Audit, within five months of the end of a financial year, a statement of the assets and liabilities as well as a statement of the receipts and payments in respect of the GRA and each of the Funds listed in paragraph 1 except the Lotteries Fund. The Lotteries Fund is reported and audited separately under the Government Lotteries Ordinance (Chapter 334 of the Laws of Hong Kong).

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編製帳目的目的和方法

5. 政府在每一個財政年度只限於支付經立法會根據《公共財政條例》和《撥款條例》核准的款項。立法會在批核開支預算時，亦會批准支付款項的目的（在每一分目的涵蓋範圍下界定）。

6. 根據《核數條例》提交的帳目主要是以現金記帳方式編製。這類現金記帳帳目的用途有二，一是顯示支付的款項符合立法機關核准的限額和涵蓋範圍；其次是符合編製收支表的法定規定。

7. 在資本投資基金和貸款基金內，這些以現金記帳的帳目會有所修改，以便在有關帳目下包括其資產和負債總值。

8. 除本書所列帳目外，政府亦會公布一些屬於商業性質服務的帳目，這些帳目是以應計制方式記帳。舉例來說，營運基金的帳目按《營運基金條例》（香港法例第 430 章）規定全以應計制方式記帳。目前正在運作的營運基金計有土地註冊處營運基金、公司註冊處營運基金、郵政署營運基金、電訊管理局營運基金和機電工程營運基金。政府在其互聯網絡上的網頁公布政府公用事業的帳目時，如政府收費隧道，雖沒有受法定規定所限，但亦採用了類似方法來列載各有關帳項。

Objectives and Basis of Accounting

5. The payments which the Government is permitted to make in any financial year are limited to those approved by the Legislative Council under the Public Finance Ordinance and the Appropriation Ordinance. In approving the estimates of expenditure, the Legislative Council also approves the purposes (as defined by the ambit of each subhead) for which payments can be made.

6. The accounts submitted under the Audit Ordinance are prepared mainly on a cash basis. The cash-based accounts serve both to demonstrate that moneys have been paid within the limits and ambits approved by the Legislature and to satisfy the statutory requirement for the production of statements of *receipts and payments*.

7. The cash-based accounts are modified in the case of the Capital Investment Fund and the Loan Fund to include the values of their assets and liabilities in their respective accounts.

8. In addition to the accounts presented in this book, the Government publishes accrual-based accounts for services which are commercial in nature. For example, the accounts of Trading Funds are fully accrual-based as dictated by the Trading Funds Ordinance (Chapter 430 of the Laws of Hong Kong). The Trading Funds in operation at present are Land Registry, Companies Registry, Post Office, the Office of the Telecommunications Authority and the Electrical & Mechanical Services Trading Fund. Although not required statutorily, a similar method of presentation is used for the accounts of Government utilities such as the Government Toll Tunnels, which are published on the Government's website.

沈文燾

庫務署署長

2001 年 8 月 2 日

SHUM Man-to

Director of Accounting Services

2 August 2001