

# 綜合帳目 Consolidated Account

2004年3月31日資產負債表

STATEMENT OF ASSETS  
AND LIABILITIES AS AT  
31 MARCH 2004

	註釋 Note	2004 \$'000	2003 \$'000	
<b>資產</b>				<b>Assets</b>
在外匯基金的投資	3	283,008,948	322,127,834	Investments with the Exchange Fund
銀行存款	4	285,521	325,210	Deposits with banks
現金及銀行結餘	5	2,113,251	2,050,672	Cash and bank balances
暫支款項	6	2,702,721	2,922,244	Advances
暫記帳	7	38,297	67,429	Suspense Accounts
	8	288,148,738	327,493,389	
<b>負債</b>				<b>Liabilities</b>
暫收款項	9	(12,672,101)	(11,906,054)	Deposits
暫記帳	7	(133,946)	(116,189)	Suspense Accounts
	10	(12,806,047)	(12,022,243)	
		<u>275,342,691</u>	<u>315,471,146</u>	
<b>上列項目代表：</b>				<b>Representing:</b>
<b>綜合結餘</b>				<b>Consolidated Fund Balance</b>
2003年4月1日結餘		315,471,146	376,631,510	Balance at 1 April 2003
年內虧絀		(40,128,455)	(61,747,291)	Deficit for the year
回撥在外匯基金的投資 的虧損撥備		-	586,927	Write-back of provision for loss in Investments with the Exchange Fund
2004年3月31日結餘	11, 12	<u>275,342,691</u>	<u>315,471,146</u>	Balance at 31 March 2004

隨附註釋 1 至 17 亦為上述帳目的一部分。

The accompanying Notes 1 to 17 form part of these accounts.

李李嘉麗  
庫務署署長  
2004年8月23日

Mrs. Lucia LI  
Director of Accounting Services  
23 August 2004



# 綜合帳目 Consolidated Account

2003年4月1日至2004年3月31日  
收支表

STATEMENT OF RECEIPTS  
AND PAYMENTS FOR THE  
YEAR ENDED 31 MARCH 2004

	註釋 Note	2004 \$'000	2003 \$'000	
2003年4月1日現金及銀行結餘		2,050,672	2,328,467	Cash and bank balances at 1 April 2003
收入	15	207,337,453	178,359,384	Revenue
開支	15	(247,465,908)	(240,106,675)	Expenditure
年內虧絀		(40,128,455)	(61,747,291)	Deficit for the year
其他現金轉動	16	40,191,034	61,469,496	Other cash movements
2004年3月31日現金及銀行結餘		<u>2,113,251</u>	<u>2,050,672</u>	Cash and bank balances at 31 March 2004

隨附註釋1至17亦為上述帳目的一部分。

The accompanying Notes 1 to 17 form part of these accounts.

李李嘉麗  
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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) 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條所設立或當作為設立的八項基金，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、貸款基金及獎券基金。
- (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15所述，不包括各帳目之間的轉撥款項。

## 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) The Consolidated Account covers the General Revenue Account and the eight Funds established or deemed to have been 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, Loan Fund and Lotteries 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 15.

# 綜合帳目 Consolidated Account

## 3. 在外匯基金的投資

(i) 指所持有的投資及存款：

	2004 \$'000
<b>投資</b>	
政府一般收入帳目	81,666,037
基本工程儲備基金	10,355,143
公務員退休金儲備基金	14,523,105
賑災基金	33,865
創新及科技基金	4,628,259
土地基金	157,774,040
獎券基金	4,037,447
(在二〇〇四年三月三十一日 的市值：2,775.1 億元)	<b>273,017,896</b>

### 存款

政府一般收入帳目	435,577
基本工程儲備基金	330,054
資本投資基金	3,927,082
創新及科技基金	40,114
貸款基金	5,030,388
獎券基金	227,837
	<b>9,991,052</b>
	<b>283,008,948</b>

(ii) 在外匯基金的投資指在截至二〇〇四年三月三十一日為止的年度的投資額以及所收到的257億元利息。

## 3. Investments with the Exchange Fund

(i) These are investments and deposits held:

	2003 \$'000
<b>Investments</b>	
General Revenue Account	24,531,110
Capital Works Reserve Fund	7,468,676
Civil Service Pension Reserve Fund	12,376,559
Disaster Relief Fund	31,885
Innovation and Technology Fund	4,677,688
Land Fund	260,614,678
Lotteries Fund	-
(market value as at 31.3.2004: \$277.51 billion)	<b>309,700,596</b>

### Deposits

General Revenue Account	860,334
Capital Works Reserve Fund	119,434
Capital Investment Fund	3,756,943
Innovation and Technology Fund	36,466
Loan Fund	3,579,050
Lotteries Fund	4,075,011
	<b>12,427,238</b>
	<b>322,127,834</b>

(ii) The *Investments with the Exchange Fund* represent the cost of investments together with interest of \$25.7 billion received in the year ended 31 March 2004.

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## 4. 銀行存款

指存放在香港持牌銀行的港元及外幣存款：

	2004 \$'000
政府一般收入帳目	<u>285,521</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：

	2004 \$'000
政府一般收入帳目	2,069,462
基本工程儲備基金	26,130
資本投資基金	3,319
貸款基金	14,340
獎券基金	-
	<u>2,113,251</u>

## 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：

	2004 \$'000
政府一般收入帳目	2,621,228
基本工程儲備基金	81,493
	<u>2,702,721</u>

## 4. Deposits with Banks

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

	2003 \$'000	
	325,210	General Revenue Account

## 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:

	2003 \$'000	
	1,998,404	General Revenue Account
	27,908	Capital Works Reserve Fund
	-	Capital Investment Fund
	24,153	Loan Fund
	207	Lotteries Fund
	<u>2,050,672</u>	

## 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:

	2003 \$'000	
	2,840,952	General Revenue Account
	81,292	Capital Works Reserve Fund
	<u>2,922,244</u>	

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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：

	2004 \$'000
<b>資產：</b>	
懲教工業	22,709
政府物流服務署— 未編配物料	15,588
水務署—物料	-
	<b>38,297</b>

### 負債：

特別硬幣	(122,170)
財政司司長法團	(11,776)
	<b>(133,946)</b>
結餘淨額	<b>(95,649)</b>

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。

第二及第三項暫記帳的結餘代表手頭存貨的成本。

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:

	2003 \$'000
<b>Assets:</b>	
Correctional Services Industries	6,422
Government Logistics Department— Unallocated Stores	25,473
Water Supplies Department—Stores	35,534
	<b>67,429</b>

### Liabilities:

The Special Coin	(106,007)
The Financial Secretary Incorporated	(10,182)
	<b>(116,189)</b>
Net balance	<b>(48,760)</b>

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

The balances on the second and the third suspense accounts represent the cost of stocks in hand.

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：

	2004 \$'000
<b>投資：</b>	
資本投資基金	
股本投資	108,768,717
其他投資	379,157,866
	487,926,583

### 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	9,390
資本投資基金	
給予已投資機構的貸款	7,578,958
貸款基金	
房屋貸款	3,658,351
教育貸款	6,953,662
其他貸款	2,955,823
獎券基金	
給予一慈善機構的貸款	764
	21,156,948
<b>總額</b>	<b>509,083,531</b>

## 8. Assets

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

	2003 \$'000
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### Investments:

Capital Investment Fund
Equity holdings
Other investments

106,795,216

369,707,990

476,503,206

### Loans Outstanding:

General Revenue Account
Loans to Government officers on training scholarships
Capital Investment Fund
Loans to investees
Loan Fund
Housing loans
Education loans
Other loans
Lotteries Fund
Loan to a charitable institution

13,352

7,434,146

19,508,296

6,176,783

3,097,759

894

36,231,230

Total

512,734,436

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## 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：

	2004		2003
	\$'000		\$'000
政府一般收入帳目	11,191,279	10,455,920	General Revenue Account
基本工程儲備基金	1,474,086	1,441,769	Capital Works Reserve Fund
貸款基金	2,391	2,379	Loan Fund
獎券基金	4,345	5,986	Lotteries Fund
	<u>12,672,101</u>	<u>11,906,054</u>	

## 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:

## 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：

	2004		2003
	\$'000		\$'000
政府一般收入帳目			General Revenue Account
資助亞洲開發基金而向			Outstanding promissory notes issued
亞洲開發銀行發			to the Asian Development Bank
出但仍未兌現的			in respect of contributions to the
承付票據	<u>85,123</u>	<u>92,535</u>	Asian Development Fund

## 10. Liabilities

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



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## 11. 或有負債

下列為或有負債，括號內指二〇〇四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 (94.99 億元)；
- (ii) 為中小企業信貸保證計劃所作的保證 (31 億元)；
- (iii) 為受嚴重急性呼吸系統綜合症影響的行業而設的貸款擔保計劃所作的保證 (4.18 億元)；及
- (iv) 訴訟 (1.13 億元)。

### 資本投資基金

可能向亞洲開發銀行認購的股本 (20.69 億元)。

### 貸款基金

對中小型企業特別信貸計劃作出的保證 (1.62 億元)。

## 11. Contingent Liabilities

There are contingent liabilities as listed below, with the maximum amount of each liability as at 31 March 2004 indicated in brackets:

### General Revenue Account

- (i) Guarantee to the Hong Kong Export Credit Insurance Corporation for liabilities under contracts of insurance (\$9,499 million);
- (ii) Guarantees provided under the SME Loan Guarantee Scheme (\$3,100 million);
- (iii) Guarantees provided under the Loan Guarantee Scheme for Severe Acute Respiratory Syndrome Impacted Industries (\$418 million); and
- (iv) Litigation (\$113 million).

### Capital Investment Fund

Possible capital subscriptions to the Asian Development Bank (\$2,069 million).

### Loan Fund

Guarantees provided under a special finance scheme for small and medium enterprises (\$162 million).

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## 12. 綜合結餘

綜合結餘包括下列個別帳目的結餘：

	<b>2004</b>
	<b>\$'000</b>
政府一般收入帳目	<b>75,790,897</b>
基本工程儲備基金	<b>9,318,734</b>
資本投資基金	<b>3,930,401</b>
公務員退休金儲備基金	<b>14,523,105</b>
賑災基金	<b>33,865</b>
創新及科技基金	<b>4,668,373</b>
土地基金	<b>157,774,040</b>
貸款基金	<b>5,042,337</b>
獎券基金	<b>4,260,939</b>
	<b><u>275,342,691</u></b>

## 12. Consolidated Fund Balance

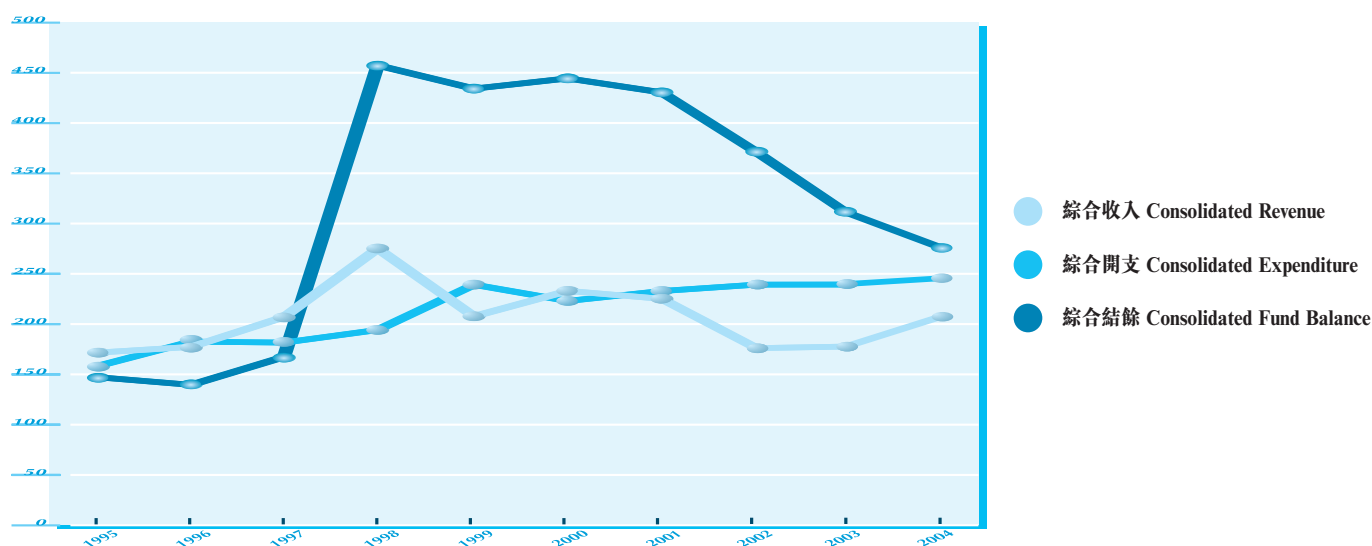
The consolidated fund balance comprises the following individual fund balances:

	2003	
	\$'000	
General Revenue Account	20,051,330	
Capital Works Reserve Fund	6,255,541	
Capital Investment Fund	3,756,943	
Civil Service Pension Reserve Fund	12,376,559	
Disaster Relief Fund	31,885	
Innovation and Technology Fund	4,714,154	
Land Fund	260,614,678	
Loan Fund	3,600,824	
Lotteries Fund	4,069,232	
	<b><u>315,471,146</u></b>	

## 一九九五至二〇〇四各年度的綜合收入、開支及結餘

### Consolidated Revenue, Expenditure and Fund Balance for the years ended 31 March 1995 to 2004

拾億元 / \$Billion



# 綜合帳目 Consolidated Account

## 13. 承擔款項

### 創新及科技基金

在二〇〇四年三月三十一日，已批准但未撥付的補助金款項為 4.23 億元。

### 獎券基金

在二〇〇四年三月三十一日，已批准但未撥付的補助金款項為 27.51 億元。

## 14. 政府債券及票據

二〇〇四年五月，政府發行總值 60 億元的隧橋費收入債券。政府以其擁有的下列隧道及橋樑所收取的隧橋費收入淨額，償還給香港五隧一橋有限公司；香港五隧一橋有限公司則把同等總值的債券及票據，分別售予零售投資者及機構投資者：

- (1) 香港仔隧道
- (2) 海底隧道
- (3) 獅子山隧道
- (4) 城門隧道
- (5) 將軍澳隧道
- (6) 青嶼幹線

隧橋費收入債券將於二〇一六年五月到期及可於此日期前全數償還。

二〇〇四年七月，政府向零售投資者及機構投資者發行了總值 200 億元的債券及票據。當中包括向機構投資者發行的 12.5 億美元票據。這些債券及票據將於二〇〇六年七月至二〇一九年七月期間到期。

這兩次發行債券及票據的淨收入已撥入基本工程儲備基金。

## 13. Commitments

### Innovation and Technology Fund

The approved grants that were unpaid as at 31 March 2004 amounted to \$423 million.

### Lotteries Fund

The approved grants that were unpaid as at 31 March 2004 amounted to \$2,751 million.

## 14. Government Bonds and Notes

In May 2004, the Government issued a \$6 billion Toll Revenue Bond to be repaid by the net toll revenue receivable of the following Government-owned tunnels and bridges to Hong Kong Link 2004 Limited, which issued bonds and notes of the same amount to retail and institutional investors:

- (1) Aberdeen Tunnel
- (2) Cross-Harbour Tunnel
- (3) Lion Rock Tunnel
- (4) Shing Mun Tunnels
- (5) Tseung Kwan O Tunnel
- (6) Lantau Link

The Toll Revenue Bond will mature in May 2016 and may be fully repaid before then.

In July 2004, the Government issued bonds and notes totalling \$20 billion to retail and institutional investors. These include institutional notes of US\$1.25 billion denominated in United States dollars. These bonds and notes will mature within the period from July 2006 to July 2019.

The net proceeds from these two issues have been credited to the Capital Works Reserve Fund.

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## 15. 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 1,680.14 億元的轉撥款項。

## 15. Revenue and Expenditure

The consolidated revenue and expenditure exclude inter-fund transactions totalling \$168,014 million in respect of transfers between the General Revenue Account and various Funds.

## 16. 其他現金轉動

下列是收支以外其他現金轉動的項目。

## 16. Other Cash Movements

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

	2004 \$'000	2003 \$'000	
<b>收入淨額：</b>			<b>Net receipts:</b>
增加暫收款項	766,047	919,782	Increase in deposits
減少在外匯基金的投資	39,118,886	59,507,646	Reduction in investments with the Exchange Fund
減少銀行存款	39,689	735,377	Reduction in deposits with banks
減少暫支款項	219,523	271,442	Reduction in advances
減少暫記帳	46,889	35,249	Reduction in Suspense Accounts
	<u>40,191,034</u>	<u>61,469,496</u>	

## 17. 比較數字

供比較的數字已作出修訂，以配合本年度的帳目編排。

## 17. Comparative Figures

Comparative figures have been revised so as to conform with the current year's presentation.