

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 44 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 44 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二零零四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。

審計署署長鄧國斌

 香港審計署
二零零四年十月二十三日

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 2004 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.

Benjamin Tang

Director of Audit

 Audit Commission
Hong Kong
23 October 2004

政府一般收入帳目 General Revenue 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	
資產				Assets
在外匯基金的投資	3	82,101,614	25,391,444	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	2,069,462	1,998,404	Cash and bank balances
暫支款項	6	2,621,228	2,840,952	Advances
暫記帳	7	38,297	67,429	Suspense Accounts
	8	87,116,122	30,623,439	
負債				Liabilities
暫收款項	9	(11,191,279)	(10,455,920)	Deposits
暫記帳	7	(133,946)	(116,189)	Suspense Accounts
	10	(11,325,225)	(10,572,109)	
		<u>75,790,897</u>	<u>20,051,330</u>	
上列項目代表：				Representing:
政府一般收入結餘				General Revenue Balance
2003年4月1日結餘		20,051,330	87,243,922	Balance at 1 April 2003
年內盈餘／(虧絀)		55,739,567	(67,715,271)	Surplus/(Deficit) for the year
回撥在外匯基金的投資 的虧損撥備		-	522,679	Write-back of provision for loss in Investments with the Exchange Fund
2004年3月31日結餘	11	<u>75,790,897</u>	<u>20,051,330</u>	Balance at 31 March 2004

隨附註釋 1 至 15 亦為上述帳目的一部分。

The accompanying Notes 1 to 15 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



政府一般收入帳目 General Revenue 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		1,998,404	2,279,791	Cash and bank balances at 1 April 2003
收入	13	294,773,440	147,517,978	Revenue
開支	14	(239,033,873)	(215,233,249)	Expenditure
年內盈餘／(虧絀)		55,739,567	(67,715,271)	Surplus/(Deficit) for the year
其他現金轉動	15	(55,668,509)	67,433,884	Other cash movements
2004年3月31日現金及銀行結餘		<u>2,069,462</u>	<u>1,998,404</u>	Cash and bank balances at 31 March 2004

隨附註釋1至15亦為上述帳目的一部分。

The accompanying Notes 1 to 15 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

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 on the last working day of the year except special

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

- (i) 指根據《公共財政條例》第 26 條所持有的投資及存款：

	2004 \$'000
投資 (在二〇〇四年三月三十一日的 市值：831.3 億元)	81,666,037
存款	435,577
	<u>82,101,614</u>

- (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 58 億元利息。

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：

	2004 \$'000
港元	122,706
外幣	162,815
	<u>285,521</u>

2. Accounting Policies (Continued)

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

- (i) These are investments and deposits held under section 26 of the Public Finance Ordinance:

	2003 \$'000	
24,531,110		Investments (market value as at 31.3.2004: \$83.13 billion)
860,334		Deposits
<u>25,391,444</u>		

- (ii) The *Investments with the Exchange Fund* represent the cost of investments together with interest of \$5.8 billion received in the year ended 31 March 2004.

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:

	2003 \$'000	
177,618		Hong Kong dollars
147,592		Foreign currencies
<u>325,210</u>		

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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：

	2004 \$'000
越南入境者方面的開支 (見以下(i))	1,161,991
給予政府人員的暫支款項	762,648
代非政府部門的公共機構、營運基金及 政府全資擁有的非法定公司所支付的 款項	430,924
有關青馬管制區的暫支款項 (見以下(ii))	96,768
代九廣鐵路公司為西鐵工程支付的款項	3,755
代地鐵公司為收回土地以實施的紓緩 鰂魚涌乘客擠塞工程而支付的款項	-
其他	165,142
	<u>2,621,228</u>

(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

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:

	2003 \$'000	
	1,161,991	Expenditure on Vietnamese migrants (see (i) below)
	795,371	Advances to Government officers
	486,371	Payments on behalf of non- departmental public bodies, trading funds and non-statutory corporations wholly-owned by Government
	191,029	Advances for Tsing Ma Control Area (see (ii) below)
	22,600	Payments for the West Rail project of Kowloon-Canton Railway Corporation
	14,264	Payments for land resumption in connection with the Quarry Bay Congestion Relief Works of MTR Corporation Limited
	169,326	Others
	<u>2,840,952</u>	

(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

政府一般收入帳目 General Revenue Account

6. 暫支款項 (續)

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。

在二〇〇三至〇四財政年度，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，並促請專員署再度尋找捐獻，以償還有關款項。至今，香港特別行政區政府沒有再收到還款或捐款。

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。

- (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。暫支帳預期以支付營運者酬金後剩餘的使用費收入清繳。隨着政府隨

6. Advances (Continued)

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 2003-04, the Government of the HKSAR continued to pursue the repayment of the outstanding advances from the UNHCR and to urge it to make renewed efforts to look for donations with a view to settling the amount. So far, the Government of the HKSAR has not received any further repayments or donations.

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

- (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

政府一般收入帳目 General Revenue Account

6. 暫支款項 (續)

道及橋樑收費的收入證券化計劃在二〇〇四年五月實施，暫支帳中未清繳的款項，會按照證券化計劃的債券發行章程所載的安排償還。根據新的安排，預期暫支帳將於二〇〇六年九月得以結清。

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：

6. Advances (Continued)

and related receipts, as allowed under section 31(3) of the TMCA Ordinance (Cap. 498). The advance account was expected to be cleared by the excess of the toll revenue over the operator's remuneration. Following the securitization in May 2004 of the revenue receivable from the tolls on Government-owned tunnels and bridges, repayment of the outstanding balance in the advance account will be made in accordance with the arrangements set out in the prospectus of issuance of bonds relating to this securitization. Based on the new arrangements, it is envisaged that the advance account will be cleared by September 2006.

7. Suspense Accounts

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

	2004 \$'000	2003 \$'000	
資產：			Assets:
懲教工業	22,709	6,422	Correctional Services Industries
政府物流服務署— 未編配物料	15,588	25,473	Government Logistics Department— Unallocated Stores
水務署—物料	-	35,534	Water Supplies Department—Stores
	38,297	67,429	
負債：			Liabilities:
特別硬幣	(122,170)	(106,007)	The Special Coin
財政司司長法團	(11,776)	(10,182)	The Financial Secretary Incorporated
	(133,946)	(116,189)	
結餘淨額	(95,649)	(48,760)	Net balance

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7. 暫記帳 (續)

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。

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：

	2004
	\$'000
給予獲培訓獎學金的政府人員的 免息貸款	<u><u>9,390</u></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 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.

8. Assets

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

	2003	
	\$'000	
Interest-free loans to Government officers on training scholarships	<u><u>13,352</u></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.

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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：

	2004 \$'000
儲稅券	7,300,470
水務按金	1,201,422
租務按金	577,972
法律援助按金	376,370
私人工程	304,134
多繳稅款	237,433
代政府部門以外其他公共機構及 營運基金收取的款項	68,742
其他	1,124,736
	<u>11,191,279</u>

10. 負債

下列負債並未載列於資產負債表內：

	2004 \$'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	<u>85,123</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:

	2003 \$'000
Tax reserve certificates	6,466,028
Water deposits	1,149,240
Tenancy deposits	588,388
Legal aid deposits	463,142
Private works	403,671
Tax overpayments	247,556
Receipts on behalf of non- departmental public bodies and trading funds	57,648
Others	1,080,247
	<u>10,455,920</u>

10. Liabilities

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

	2003 \$'000
Outstanding promissory notes issued to the Asian Development Bank in respect of contributions to the Asian Development Fund	<u>92,535</u>

政府一般收入帳目 General Revenue Account

11. 或有負債

下列為或有負債，括號內指二〇〇四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 (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) 。

12. 隧橋費收入債券

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。

這項證券化計劃的淨收入已撥入基本工程儲備基金。

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:

- (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).

12. Toll Revenue Bond

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.

The net proceeds from this securitization exercise have been credited to the Capital Works Reserve Fund.

政府一般收入帳目 General Revenue Account

13. 收入

13. Revenue

按下開總目列出：

Analysis of total revenue by Head:

總目	2004				2003		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	6,269,190	6,422,286	153,096	2.4	6,619,681	Duties	
2 一般差餉	13,048,000	11,166,687	(1,881,313)	(14.4)	8,923,261	General Rates	
3 內部稅收	98,835,000	105,719,724	6,884,724	7.0	93,894,928	Internal Revenue	
4 車輛稅	3,182,281	2,724,071	(458,210)	(14.4)	2,510,037	Motor Vehicle Taxes	
5 罰款、沒收及罰金	816,004	845,765	29,761	3.6	842,541	Fines, Forfeitures and Penalties	
6 專利稅及特權稅	1,539,853	1,676,224	136,371	8.9	1,726,189	Royalties and Concessions	
7 物業及投資	13,232,657	14,119,584	886,927	6.7	12,992,899	Properties and Investments	
9 貸款、償款、 供款及其他收入	144,073,740	138,673,204	(5,400,536)	(3.7)	8,253,290	Loans, Reimbursements, Contributions and Other Receipts	
10 公用事業	3,401,512	2,877,246	(524,266)	(15.4)	2,068,378	Utilities	
11 各項收費	10,877,404	10,548,649	(328,755)	(3.0)	9,686,774	Fees and Charges	
總額	<u>295,275,641</u>	<u>294,773,440</u>	<u>(502,201)#</u>	(0.2)	<u>147,517,978</u>	Total	
# 細目：						# Breakdown:	
超出總額			8,090,879			Total excess	
不足總額			<u>(8,593,080)</u>			Total shortfall	
不足淨額			<u><u>(502,201)</u></u>			Net shortfall	

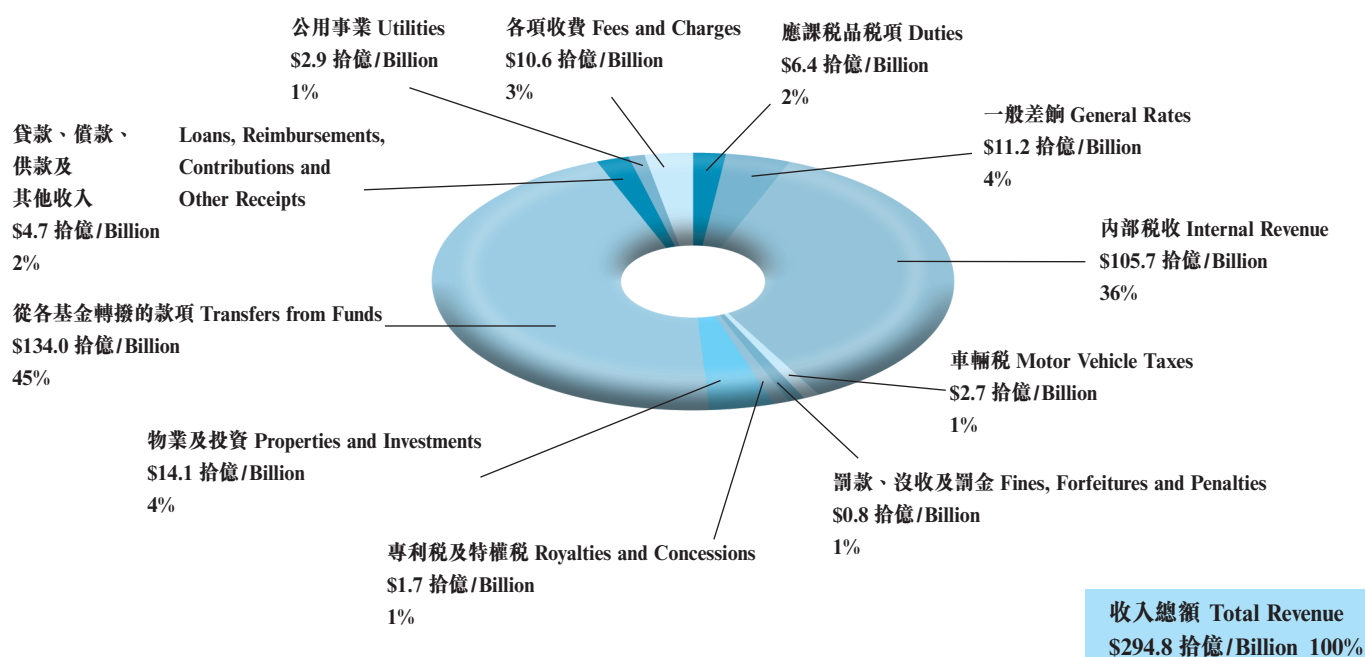
進一步的收入分析見於附表。

Further analysis of revenue appears in the Supporting Statement.

政府一般收入帳目 General Revenue Account

二〇〇三至〇四年度的收入分析

Analysis of Revenue for the year ended 31 March 2004



14. 開支

按下開總目列出：

14. Expenditure

Analysis of total expenditure by Head:

總目	2004				2003		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	59,923	55,016	(4,907)	(8.2)	53,098	Chief Executive's Office	
22 漁農自然護理署	795,994	783,713	(12,281)	(1.5)	769,696	Agriculture, Fisheries and Conservation Department	
25 建築署	1,536,090	1,489,507	(46,583)	(3.0)	1,473,229	Architectural Services Department	
24 審計署	131,854	125,131	(6,723)	(5.1)	129,744	Audit Commission	
23 醫療輔助隊	64,183	63,149	(1,034)	(1.6)	64,900	Auxiliary Medical Service	
82 屋宇署	769,234	689,538	(79,696)	(10.4)	716,837	Buildings Department	
26 政府統計處	534,842	501,079	(33,763)	(6.3)	524,640	Census and Statistics Department	
27 民眾安全服務處	77,778	76,458	(1,320)	(1.7)	79,537	Civil Aid Service	
28 民航處	682,597	580,961	(101,636)	(14.9)	609,424	Civil Aviation Department	
43 土木工程署	938,725	900,156	(38,569)	(4.1)	891,078	Civil Engineering Department	

政府一般收入帳目 General Revenue Account

14. 開支 (續)

14. Expenditure (Continued)

總目	2004				2003	
	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
29 公務員培訓處	146,169	113,886	(32,283)	(22.1)	139,215	Civil Service Training and Development Institute
30 懲教署	2,605,200	2,567,827	(37,373)	(1.4)	2,647,212	Correctional Services Department
31 香港海關	2,026,041	1,916,274	(109,767)	(5.4)	1,919,841	Customs and Excise Department
37 衛生署	3,220,859	3,114,297	(106,562)	(3.3)	3,435,875	Department of Health
92 律政司	988,446	846,572	(141,874)	(14.4)	854,165	Department of Justice
39 渠務署	1,623,296	1,538,573	(84,723)	(5.2)	1,590,217	Drainage Services Department
42 機電工程署	261,218	244,927	(16,291)	(6.2)	271,613	Electrical and Mechanical Services Department
44 環境保護署	2,544,735	2,282,119	(262,616)	(10.3)	2,319,184	Environmental Protection Department
45 消防處	3,209,018	3,101,594	(107,424)	(3.3)	3,166,759	Fire Services Department
49 食物環境衛生署	4,404,249	4,214,127	(190,122)	(4.3)	4,259,524	Food and Environmental Hygiene Department
46 公務員一般開支	5,105,918	4,702,394	(403,524)	(7.9)	4,671,302	General Expenses of the Civil Service
166 政府飛行服務隊	213,579	199,744	(13,835)	(6.5)	257,590	Government Flying Service
48 政府化驗所	269,880	257,832	(12,048)	(4.5)	257,641	Government Laboratory
50 政府車輛管理處 (在 2003 年 7 月 1 日解散)	153,074	33,821	(119,253)	(77.9)	146,421	Government Land Transport Agency (disestablished on 1.7.2003)
59 政府物流服務署	-	353,777	353,777	-	-	Government Logistics Department
51 政府產業署	1,795,092	1,651,736	(143,356)	(8.0)	1,747,267	Government Property Agency
35 政府總部： 駐北京辦事處	48,517	40,452	(8,065)	(16.6)	50,089	Government Secretariat: Beijing Office
143 政府總部： 公務員事務局	205,344	269,608	64,264	31.3	200,747	Government Secretariat: Civil Service Bureau

政府一般收入帳目 General Revenue Account

14. 開支 (續)

14. Expenditure (Continued)

總目	2004				2003	
	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
*152 政府總部： 工商及科技局 (工商科)	165,601	92,457	(73,144)	(44.2)	99,551	Government Secretariat: Commerce, Industry and Technology Bureau (Commerce and Industry Branch)
**55 政府總部： 工商及科技局 (通訊及科技科)	149,085	116,270	(32,815)	(22.0)	129,559	Government Secretariat: Commerce, Industry and Technology Bureau (Communications and Technology Branch)
144 政府總部： 政制事務局	37,404	36,089	(1,315)	(3.5)	37,547	Government Secretariat: Constitutional Affairs Bureau
*145 政府總部： 經濟發展及 勞工局 (經濟發展科)	120,042	194,883	74,841	62.3	112,959	Government Secretariat: Economic Development and Labour Bureau (Economic Development Branch)
157 政府總部： 經濟發展及勞工局 (勞工科) (在 2003 年 7 月 1 日解散)	34,348	2,010	(32,338)	(94.1)	-	Government Secretariat: Economic Development and Labour Bureau (Labour Branch) (disestablished on 1.7.2003)
156 政府總部： 教育統籌局	32,924,895	30,896,414	(2,028,481)	(6.2)	-	Government Secretariat: Education and Manpower Bureau
158 政府總部： 環境運輸及 工務局 (環境及 運輸科)	97,637	89,430	(8,207)	(8.4)	-	Government Secretariat: Environment, Transport and Works Bureau (Environment and Transport Branch)

政府一般收入帳目 General Revenue Account

14. 開支 (續)

14. Expenditure (Continued)

總目	2004				2003	
	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
159 政府總部： 環境運輸及 工務局(工務科)	232,545	197,941	(34,604)	(14.9)	-	Government Secretariat: Environment, Transport and Works Bureau (Works Branch)
*148 政府總部： 財經事務及 庫務局 (財經事務科)	159,411	131,504	(27,907)	(17.5)	146,566	Government Secretariat: Financial Services and the Treasury Bureau (Financial Services Branch)
*147 政府總部： 財經事務及 庫務局(庫務科)	122,059	118,658	(3,401)	(2.8)	114,627	Government Secretariat: Financial Services and the Treasury Bureau (The Treasury Branch)
149 政府總部： 衛生福利及 食物局	160,576	883,645	723,069	450.3	96,507	Government Secretariat: Health, Welfare and Food Bureau
53 政府總部： 民政事務局	209,957	197,146	(12,811)	(6.1)	213,440	Government Secretariat: Home Affairs Bureau
96 政府總部： 香港經濟貿易 辦事處	270,917	234,542	(36,375)	(13.4)	251,281	Government Secretariat: Hong Kong Economic and Trade Offices
138 政府總部： 房屋及規劃地政局 (規劃地政科)	85,358	78,089	(7,269)	(8.5)	-	Government Secretariat: Housing, Planning and Lands Bureau (Planning and Lands Branch)
155 政府總部： 創新科技署	156,574	126,761	(29,813)	(19.0)	129,878	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	436,191	379,725	(56,466)	(12.9)	403,896	Government Secretariat: Offices of the Chief Secretary for Administration and the Financial Secretary
151 政府總部： 保安局	135,344	124,293	(11,051)	(8.2)	127,377	Government Secretariat: Security Bureau

政府一般收入帳目 General Revenue Account

14. 開支 (續)

14. Expenditure (Continued)

總目	2004				2003	
	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
58 政府物料供應處 (在 2003 年 7 月 1 日解散)	178,828	38,409	(140,419)	(78.5)	157,936	Government Supplies Department (disestablished on 1.7.2003)
60 路政署	2,005,099	1,873,423	(131,676)	(6.6)	1,949,264	Highways Department
63 民政事務總署	1,362,282	1,292,215	(70,067)	(5.1)	1,345,057	Home Affairs Department
168 香港天文台	223,296	214,863	(8,433)	(3.8)	219,336	Hong Kong Observatory
122 香港警務處	12,189,767	11,620,804	(568,963)	(4.7)	12,019,983	Hong Kong Police Force
62 房屋署	378,010	367,562	(10,448)	(2.8)	384,767	Housing Department
70 入境事務處	2,304,683	2,244,425	(60,258)	(2.6)	2,234,739	Immigration Department
72 廉政公署	708,162	703,331	(4,831)	(0.7)	701,987	Independent Commission Against Corruption
121 投訴警方獨立 監察委員會	14,009	13,775	(234)	(1.7)	14,147	Independent Police Complaints Council
74 政府新聞處	402,424	353,842	(48,582)	(12.1)	369,526	Information Services Department
47 資訊科技署	578,809	540,609	(38,200)	(6.6)	598,102	Information Technology Services Department
76 稅務局	1,305,710	1,184,183	(121,527)	(9.3)	1,248,653	Inland Revenue Department
78 知識產權署	126,542	99,002	(27,540)	(21.8)	101,860	Intellectual Property Department
79 投資推廣署	67,410	638,368	570,958	847.0	76,999	Invest Hong Kong
174 公務及司法人員 薪俸及服務條件 諮詢委員會聯合 秘書處	18,378	11,220	(7,158)	(38.9)	17,611	Joint Secretariat for the Advisory Bodies on Civil Service and Judicial Salaries and Conditions of Service
80 司法機構	1,031,281	944,066	(87,215)	(8.5)	1,007,797	Judiciary
90 勞工處	1,091,606	1,139,279	47,673	4.4	932,024	Labour Department
91 地政總署	1,601,782	1,534,932	(66,850)	(4.2)	1,615,186	Lands Department
94 法律援助署	826,945	669,311	(157,634)	(19.1)	717,972	Legal Aid Department
112 立法會行政管理 委員會	376,389	367,919	(8,470)	(2.3)	384,248	Legislative Council Commission

政府一般收入帳目 General Revenue Account

14. 開支 (續)

14. Expenditure (Continued)

總目	2004				2003	
	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
95 康樂及文化事務署	5,285,678	4,843,005	(442,673)	(8.4)	4,920,934	Leisure and Cultural Services Department
100 海事處	990,212	919,707	(70,505)	(7.1)	922,444	Marine Department
106 雜項服務	4,666,100	178,326	(4,487,774)	(96.2)	297,753	Miscellaneous Services
114 申訴專員公署	93,861	93,269	(592)	(0.6)	110,454	Office of The Ombudsman
115 法定語文事務署 (在 2003 年 7 月 1 日解散)	122,760	29,090	(93,670)	(76.3)	121,502	Official Languages Agency (disestablished on 1.7.2003)
116 破產管理署	139,468	128,831	(10,637)	(7.6)	130,676	Official Receiver's Office
120 退休金	14,806,044	14,023,261	(782,783)	(5.3)	12,714,197	Pensions
118 規劃署	465,958	428,694	(37,264)	(8.0)	442,782	Planning Department
130 政府印務局 (在 2003 年 7 月 1 日解散)	228,459	46,604	(181,855)	(79.6)	187,726	Printing Department (disestablished on 1.7.2003)
136 公務員絀用 委員會	17,963	17,067	(896)	(5.0)	20,051	Public Service Commission
160 香港電台	496,031	474,240	(21,791)	(4.4)	484,461	Radio Television Hong Kong
162 差餉物業估價署	406,135	397,787	(8,348)	(2.1)	406,873	Rating and Valuation Department
163 選舉事務處	204,395	168,179	(36,216)	(17.7)	58,106	Registration and Electoral Office
170 社會福利署	32,868,899	32,764,170	(104,729)	(0.3)	31,347,900	Social Welfare Department
173 學生資助辦事處	3,810,654	2,709,570	(1,101,084)	(28.9)	2,499,886	Student Financial Assistance Agency
176 資助金：雜項	268,416	252,580	(15,836)	(5.9)	291,094	Subventions: Miscellaneous
177 資助金：非政府 部門的公共 機構	33,956,787	33,843,467	(113,320)	(0.3)	34,283,734	Subventions: Non- Departmental Public Bodies
180 影視及娛樂事務 管理處	117,402	92,791	(24,611)	(21.0)	92,055	Television and Entertainment Licensing Authority
110 拓展署	223,194	211,489	(11,705)	(5.2)	223,190	Territory Development Department

政府一般收入帳目 General Revenue Account

14. 開支 (續)

14. Expenditure (Continued)

總目	2004				2003	
	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
181 工業貿易署	755,137	535,287	(219,850)	(29.1)	360,179	Trade and Industry Department
186 運輸署	959,191	837,313	(121,878)	(12.7)	885,599	Transport Department
188 庫務署	343,903	307,668	(36,235)	(10.5)	302,634	Treasury
190 大學教育資助 委員會	13,152,349	13,912,068	759,719	5.8	13,280,991	University Grants Committee
194 水務署	5,374,527	5,339,747	(34,780)	(0.6)	5,367,969	Water Supplies Department
教育署	-	-	-	-	30,210,526	Education Department
政府總部： 教育統籌局和 經濟發展及 勞工局 (勞工)	-	-	-	-	594,573	Government Secretariat: Education and Manpower Bureau and Economic Development and Labour Bureau (Labour)
政府總部： 環境運輸及 工務局 (環境) 和 衛生福利及食物局	-	-	-	-	54,880	Government Secretariat: Environment, Transport and Works Bureau (Environment) and Health, Welfare and Food Bureau
政府總部： 環境運輸及 工務局 (運輸及工務)	-	-	-	-	74,821	Government Secretariat: Environment, Transport and Works Bureau (Transport and Works)
政府總部： 房屋及規劃地政局 (房屋)	-	-	-	-	35,405	Government Secretariat: Housing, Planning and Lands Bureau (Housing)
政府總部： 房屋及規劃地政局 (規劃及地政) 和 環境運輸及工務局 (運輸及工務)	-	-	-	-	266,078	Government Secretariat: Housing, Planning and Lands Bureau (Planning and Lands) and Environment, Transport and Works Bureau (Transport and Works)

政府一般收入帳目 General Revenue Account

14. 開支 (續)

14. Expenditure (Continued)

總目	2004				2003	
	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
管理參議署	-	-	-	-	17,549	Management Services Agency
184 轉撥各基金的 款項	216,454,734	205,019,873	(11,434,861)	(5.3)	202,214,249	Transfers to Funds
總額	279,468,734	239,033,873	(40,434,861)#	(14.5)	215,233,249	Total
# 細目:						# Breakdown:
超出總額			2,594,301			Total excess
省回總額			(43,029,162)			Total savings
省回淨額			(40,434,861)			Net savings

* 總目 152、145、148 及 147—這些總目的修訂名稱由二〇〇三年四月一日起生效。

** 在二〇〇三年七月一日起，總目 55—「政府總部：工商及科技局 (通訊及科技科)」之名稱已取代「政府總部：工商及科技局 (資訊科技及廣播科)」。

進一步的開支分析見於附表。

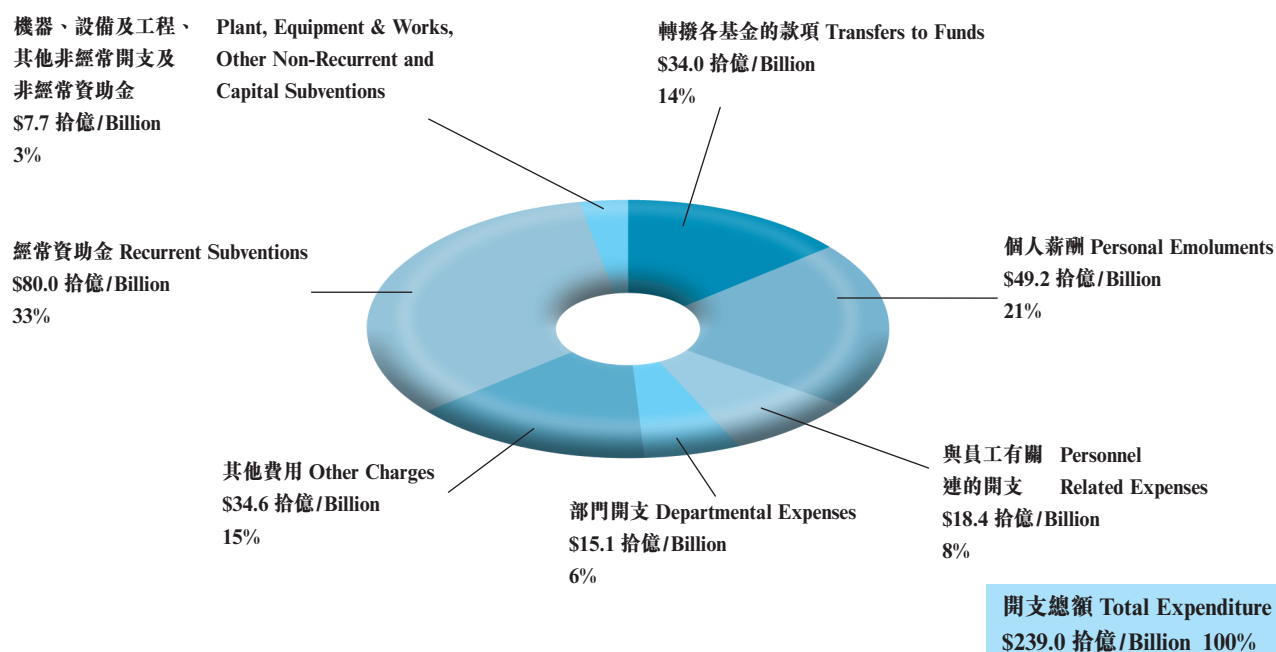
* Heads 152, 145, 148 and 147—these are revised titles which took effect on 1.4.2003.

** Head 55—the title “Government Secretariat: Commerce, Industry and Technology Bureau (Communications and Technology Branch)” replaced “Government Secretariat: Commerce, Industry and Technology Bureau (Information Technology and Broadcasting Branch)” on 1.7.2003.

Further analyses of expenditure appear in the Supporting Statements.

二〇〇三至〇四年度的開支分析

Analysis of Expenditure for the year ended 31 March 2004



政府一般收入帳目 General Revenue Account

15. 其他現金轉動

下列是收支以外其他現金轉動的項目。

	2004 \$'000	2003 \$'000
收入淨額：		
增加暫收款項	735,359	1,019,273
減少在外匯基金的投資	-	65,428,295
減少銀行存款	39,689	725,377
減少暫支款項	219,724	225,690
減少暫記帳	46,889	35,249
	1,041,661	67,433,884
支出淨額：		
增加在外匯基金的投資	(56,710,170)	-
	(55,668,509)	67,433,884

15. Other Cash Movements

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

Net receipts:

Increase in deposits
Reduction in investments with the Exchange Fund
Reduction in deposits with banks
Reduction in advances
Reduction in Suspense Accounts

Net payments:

Increase in investments with the Exchange Fund

一九九五至二〇〇四各年度的收入、開支及政府一般收入結餘

Revenue, Expenditure and General Revenue Balance for the years ended 31 March 1995 to 2004

拾億元 / \$Billion

