**Data Specification for**

**Data related to Accrual-based Consolidated Financial Statements of the Government**

The Data related to Accrual-based Consolidated Financial Statements of the Government is provided by TREASURY. This web service returns up-to-date data in CSV format and ZIPPED in different files.

*Explanation Notes for the wildcard characters used in this document:*

1. *XXXX-YY is the subject financial year. For example, for the files of financial year 2016-17:*

*XXXX-YY = 2016-17*

*XX = 16*

*YY = 17*

*XXXX = 2016*

*YYYY = 2017*

1. *For the files in English:*

*MMM in ZIP file name = eng*

*NNN in folder name = Eng*

*PPP in file prefix = ece*

1. *For the files in Traditional Chinese:*

*MMM in ZIP file name = tchi*

*NNN in folder name = Chi*

*PPP in file prefix = ecc*

1. *For the files in Simplified Chinese:*

*MMM in ZIP file name = schi*

*NNN in folder name = Sim C*

*PPP in file prefix = ecc*

Data related to Accrual-based Consolidated Financial Statements of the Government for the year ended 31 March YYYY

[XXXX-YY\_aa\_MMM.zip -> Accrual-based Accounts XXXX-YY NNN]

Consolidated Statement of Financial Performance (Expressed in Hong Kong dollars) [PPP\_abacXXYY\_cfs01\_con\_stat\_fin\_per.csv]

|  |  |  |
| --- | --- | --- |
| **Item (English / 中文繁體 / 中文簡體)** | **Description** | **Note** |
| Revenue/expenses type /  收入/開支種類 /  收入/开支种类 | Revenue/expenses type | Data Type: Text |
| Revenue/expenses Item /  收入/開支項目 /  收入/开支项目 | Revenue/expenses item | Data Type: Text |
| YYYY $ million /  YYYY 百萬元 /  YYYY 百万元 | Amount for YYYY in million | Data Type: Numeric |
| XXXX $ million / XXXX (as restated) $ million /  XXXX 百萬元 / XXXX (重列) 百萬元 /  XXXX 百万元 / XXXX (重列) 百万元 | Amount for XXXX in million | Data Type: Numeric |

Consolidated Statement of Financial Position (Expressed in Hong Kong dollars) [PPP\_abacXXYY\_cfs02\_con\_stat\_fin\_posit.csv]

|  |  |  |
| --- | --- | --- |
| **Item (English / 中文繁體 / 中文簡體)** | **Description** | **Note** |
| Assets/Liabilities/Reserves type /  資產/負債/儲備種類 /  资产/负债/储备种类 | Assets/Liabilities/Reserves type | Data Type: Text |
| Assets/Liabilities Item /  資產/負債項目 /  资产/负债项目 | Assets/Liabilities item | Data Type: Text |
| YYYY $ million /  YYYY 百萬元 /  YYYY 百万元 | Amount for YYYY in million | Data Type: Numeric |
| XXXX $ million / XXXX (as restated) $ million /  XXXX 百萬元 / XXXX (重列) 百萬元 /  XXXX 百万元 / XXXX (重列) 百万元 | Amount for XXXX in million | Data Type: Numeric |

Consolidated Cash Flow Statement (Expressed in Hong Kong dollars) [PPP\_abacXXYY\_cfs03\_con\_cf\_stat.csv]

|  |  |  |
| --- | --- | --- |
| **Item** | **Description** | **Note** |
| Cash flow type /  現金流量種類 /  现金流量种类 | Cash flow type | Data Type: Text |
| Cash flow Item /  現金流量項目 /  现金流量项目 | Cash flow item | Data Type: Text |
| YYYY $ million /  YYYY 百萬元 /  YYYY 百万元 | Amount for YYYY in million | Data Type: Numeric |
| XXXX $ million / XXXX (as restated) $ million /  XXXX 百萬元 / XXXX (重列) 百萬元 /  XXXX 百万元 / XXXX (重列) 百万元 | Amount for XXXX in million | Data Type: Numeric |

Statement of Reconciliation between the General Reserve reported under the accrual basis and the Consolidated Fund Balance (Fiscal Reserves) reported under the cash basis (Expressed in Hong Kong dollars) [PPP\_abacXXYY\_cfs04\_stat\_recon\_res.csv]

|  |  |  |
| --- | --- | --- |
| **Item** | **Description** | **Note** |
| Reconciliation Item /  對帳項目 /  对帐项目 | Reconciliation item | Data Type: Text |
| YYYY $ million /  YYYY 百萬元 /  YYYY 百万元 | Amount for YYYY in million | Data Type: Numeric |
| XXXX $ million / XXXX (as restated) $ million /  XXXX 百萬元 / XXXX (重列) 百萬元 /  XXXX 百万元 / XXXX (重列) 百万元 | Amount for XXXX in million | Data Type: Numeric |

Statement of Reconciliation between the Surpluses / Deficits reported under the accrual basis and under the cash basis (Expressed in Hong Kong dollars) [PPP\_abacXXYY\_cfs05\_stat\_recon\_p.csv]

|  |  |  |
| --- | --- | --- |
| **Item** | **Description** | **Note** |
| Reconciliation Item /  對帳項目 /  对帐项目 | Reconciliation item | Data Type: Text |
| YYYY $ million /  YYYY 百萬元 /  YYYY 百万元 | Amount for YYYY in million | Data Type: Numeric |
| XXXX $ million / XXXX (as restated) $ million /  XXXX 百萬元 / XXXX (重列) 百萬元 /  XXXX 百万元 / XXXX (重列) 百万元 | Amount for XXXX in million | Data Type: Numeric |

Capital expenses (Expressed in Hong Kong dollars) [PPP\_abacXXYY\_nfs01\_capex.csv]

|  |  |  |
| --- | --- | --- |
| **Item** | **Description** | **Note** |
| Capital expenses Item /  資本開支項目 /  资本开支项目 | Capital expenses category | Data Type: Text |
| YYYY $ million /  YYYY 百萬元 /  YYYY 百万元 | Amount for YYYY in million | Data Type: Numeric |
| XXXX $ million /  XXXX 百萬元 /  XXXX 百万元 | Amount for XXXX in million | Data Type: Numeric |

Fees and charges (Expressed in Hong Kong dollars) [PPP\_abacXXYY\_nfs02\_fees\_chg.csv]

|  |  |  |
| --- | --- | --- |
| **Item** | **Description** | **Note** |
| Fees and charges Item /  各項收費項目 /  各项收费项目 | Fees and charges category | Data Type: Text |
| YYYY $ million /  YYYY 百萬元 /  YYYY 百万元 | Amount for YYYY in million | Data Type: Numeric |
| XXXX $ million /  XXXX 百萬元 /  XXXX 百万元 | Amount for XXXX in million | Data Type: Numeric |

Interest and investment income (Expressed in Hong Kong dollars) [PPP\_abacXXYY\_nfs03\_int\_inv\_inc.csv]

|  |  |  |
| --- | --- | --- |
| **Item** | **Description** | **Note** |
| Interest and investment income Item /  利息及投資收入項目 /  利息及投资收入项目 | Interest and investment income category | Data Type: Text |
| YYYY $ million /  YYYY 百萬元 /  YYYY 百万元 | Amount for YYYY in million | Data Type: Numeric |
| XXXX $ million /  XXXX 百萬元 /  XXXX 百万元 | Amount for XXXX in million | Data Type: Numeric |

Interest expenses (Expressed in Hong Kong dollars) [PPP\_abacXXYY\_nfs04\_int\_exp.csv]

|  |  |  |
| --- | --- | --- |
| **Item** | **Description** | **Note** |
| Interest expenses Item /  利息開支項目 /  利息开支项目 | Interest expenses category | Data Type: Text |
| YYYY $ million /  YYYY 百萬元 /  YYYY 百万元 | Amount for YYYY in million | Data Type: Numeric |
| XXXX $ million /  XXXX 百萬元 /  XXXX 百万元 | Amount for XXXX in million | Data Type: Numeric |

Land premia (Expressed in Hong Kong dollars) [PPP\_abacXXYY\_nfs05\_land\_prem.csv]

|  |  |  |
| --- | --- | --- |
| **Item** | **Description** | **Note** |
| Land premia Item /  地價收入項目 /  地价收入项目 | Land premia category | Data Type: Text |
| YYYY $ million /  YYYY 百萬元 /  YYYY 百万元 | Amount for YYYY in million | Data Type: Numeric |
| XXXX $ million /  XXXX 百萬元 /  XXXX 百万元 | Amount for XXXX in million | Data Type: Numeric |

Net revenue from home ownership assistance schemes (Expressed in Hong Kong dollars) [PPP\_abacXXYY\_nfs06\_net\_rev\_hoas.csv]

|  |  |  |
| --- | --- | --- |
| **Item** | **Description** | **Note** |
| Revenue and expense items of home ownership assistance schemes /  資助自置居所計劃的收支項目 /  资助自置居所计划的收支项目 | Revenue and expenses of home ownership assistance schemes | Data Type: Text |
| YYYY $ million /  YYYY 百萬元 /  YYYY 百万元 | Amount for YYYY in million | Data Type: Numeric |
| XXXX $ million /  XXXX 百萬元 /  XXXX 百万元 | Amount for XXXX in million | Data Type: Numeric |

Operating expenses classified by function (Expressed in Hong Kong dollars) [PPP\_abacXXYY\_nfs07\_opex\_by\_function.csv]

|  |  |  |
| --- | --- | --- |
| **Item** | **Description** | **Note** |
| Operating expenses classified by function /  經營開支按功能分類 /  经营开支按功能分类 | Operating expenses classified by function | Data Type: Text |
| YYYY $ million /  YYYY 百萬元 /  YYYY 百万元 | Amount for YYYY in million | Data Type: Numeric |
| XXXX $ million / XXXX (as restated) $ million /  XXXX 百萬元 / XXXX (重列) 百萬元 /  XXXX 百万元 / XXXX (重列) 百万元 | Amount for XXXX in million | Data Type: Numeric |

Other operating expenses (Expressed in Hong Kong dollars) [PPP\_abacXXYY\_nfs08\_other\_opex.csv]

|  |  |  |
| --- | --- | --- |
| **Item** | **Description** | **Note** |
| Other operating expenses Item /  其他經營開支項目 /  其他经营开支项目 | Other operating expenses category | Data Type: Text |
| YYYY $ million /  YYYY 百萬元 /  YYYY 百万元 | Amount for YYYY in million | Data Type: Numeric |
| XXXX $ million /  XXXX 百萬元 /  XXXX 百万元 | Amount for XXXX in million | Data Type: Numeric |

Other operating revenue (Expressed in Hong Kong dollars) [PPP\_abacXXYY\_nfs09\_other\_op\_rev.csv]

|  |  |  |
| --- | --- | --- |
| **Item** | **Description** | **Note** |
| Other operating revenue Item /  其他經營收入項目 /  其他经营收入项目 | Other operating revenue category | Data Type: Text |
| YYYY $ million /  YYYY 百萬元 /  YYYY 百万元 | Amount for YYYY in million | Data Type: Numeric |
| XXXX $ million / XXXX (as restated) $ million /  XXXX 百萬元 / XXXX (重列) 百萬元 /  XXXX 百万元 / XXXX (重列) 百万元 | Amount for XXXX in million | Data Type: Numeric |

Recurrent subventions (Expressed in Hong Kong dollars) [PPP\_abacXXYY\_nfs10\_rec\_subv.csv]

|  |  |  |
| --- | --- | --- |
| **Item** | **Description** | **Note** |
| Recurrent subventions Item /  經常性資助金項目 /  经常性资助金项目 | Recurrent subventions category | Data Type: Text |
| YYYY $ million /  YYYY 百萬元 /  YYYY 百万元 | Amount for YYYY in million | Data Type: Numeric |
| XXXX $ million /  XXXX 百萬元 /  XXXX 百万元 | Amount for XXXX in million | Data Type: Numeric |

Rental income (Expressed in Hong Kong dollars) [PPP\_abacXXYY\_nfs11\_rental\_inc.csv]

|  |  |  |
| --- | --- | --- |
| **Item** | **Description** | **Note** |
| Rental income Item /  租金收入項目 /  租金收入项目 | Rental income category | Data Type: Text |
| YYYY $ million /  YYYY 百萬元 /  YYYY 百万元 | Amount for YYYY in million | Data Type: Numeric |
| XXXX $ million /  XXXX 百萬元 /  XXXX 百万元 | Amount for XXXX in million | Data Type: Numeric |

Royalties and concessions (Expressed in Hong Kong dollars) [PPP\_abacXXYY\_nfs12\_roy\_conces.csv]

|  |  |  |
| --- | --- | --- |
| **Item** | **Description** | **Note** |
| Royalties and concessions Item /  專利稅及特權稅項目 /  专利税及特权税项目 | Royalties and concessions category | Data Type: Text |
| YYYY $ million /  YYYY 百萬元 /  YYYY 百万元 | Amount for YYYY in million | Data Type: Numeric |
| XXXX $ million /  XXXX 百萬元 /  XXXX 百万元 | Amount for XXXX in million | Data Type: Numeric |

Salaries, allowances and other employee benefits (Expressed in Hong Kong dollars) [PPP\_abacXXYY\_nfs13\_sal\_allow\_emp\_bene.csv]

|  |  |  |
| --- | --- | --- |
| **Item** | **Description** | **Note** |
| Salaries, allowances and other employee benefits Item /  薪金、津貼及其他僱員福利項目 /  薪金、津贴及其他雇员福利项目 | Salaries, allowances and other employee benefits category | Data Type: Text |
| YYYY $ million /  YYYY 百萬元 /  YYYY 百万元 | Amount for YYYY in million | Data Type: Numeric |
| XXXX $ million /  XXXX 百萬元 /  XXXX 百万元 | Amount for XXXX in million | Data Type: Numeric |

Social security payments (Expressed in Hong Kong dollars) [PPP\_abacXXYY\_nfs14\_soc\_sec\_pay.csv]

|  |  |  |
| --- | --- | --- |
| **Item** | **Description** | **Note** |
| Social security payments Item /  社會保障開支項目 /  社会保障开支项目 | Social security payments category | Data Type: Text |
| YYYY $ million /  YYYY 百萬元 /  YYYY 百万元 | Amount for YYYY in million | Data Type: Numeric |
| XXXX $ million /  XXXX 百萬元 /  XXXX 百万元 | Amount for XXXX in million | Data Type: Numeric |

Taxes, rates and duties (Expressed in Hong Kong dollars) [PPP\_abacXXYY\_nfs15\_taxes\_rates\_duties.csv]

|  |  |  |
| --- | --- | --- |
| **Item** | **Description** | **Note** |
| Taxes, rates and duties type /  稅項、差餉及應課稅品稅項種類 /  税项、差饷及应课税品税项种类 | Taxes, rates and duties type | Data Type: Text |
| Taxes, rates and duties Item /  稅項、差餉及應課稅品稅項項目 /  税项、差饷及应课税品税项项目 | Taxes, rates and duties category | Data Type: Text |
| YYYY $ million /  YYYY 百萬元 /  YYYY 百万元 | Amount for YYYY in million | Data Type: Numeric |
| XXXX $ million /  XXXX 百萬元 /  XXXX 百万元 | Amount for XXXX in million | Data Type: Numeric |

Utilities (Expressed in Hong Kong dollars) [PPP\_abacXXYY\_nfs16\_utilities.csv]

|  |  |  |
| --- | --- | --- |
| **Item** | **Description** | **Note** |
| Utilities Item /  公用事業項目 /  公用事业项目 | Utilities category | Data Type: Text |
| YYYY $ million /  YYYY 百萬元 /  YYYY 百万元 | Amount for YYYY in million | Data Type: Numeric |
| XXXX $ million /  XXXX 百萬元 /  XXXX 百万元 | Amount for XXXX in million | Data Type: Numeric |

Bonds and notes issued (Expressed in Hong Kong dollars) [PPP\_abacXXYY\_nfs17\_bonds\_notes\_issued.csv]

|  |  |  |
| --- | --- | --- |
| **Item** | **Description** | **Note** |
| Bonds and notes type /  債券及票據種類 /  债券及票据种类 | Bonds and notes type | Data Type: Text |
| Bonds and notes sub-type /  債券及票據分類 /  债券及票据分类 | Bonds and notes sub-type | Data Type: Text |
| Maturity type /  到期日種類 /  到期日种类 | Maturity date range | Data Type: Text |
| Principal Amount Outstanding at 31 March YYYY $ million /  尚餘面值於YYYY年3月31日 百萬元 /  尚余面值于YYYY年3月31日 百万元 | Principal amount outstanding at 31 March YYYY in million | Data Type: Numeric |
| Principal Amount Outstanding at 31 March XXXX $ million /  尚餘面值於XXXX年3月31日 百萬元 /  尚余面值于XXXX年3月31日 百万元 | Principal amount outstanding at 31 March XXXX in million | Data Type: Numeric |

Capital Expenditure Reserve (Expressed in Hong Kong dollars) [PPP\_abacXXYY\_nfs18\_capex\_res.csv]

|  |  |  |
| --- | --- | --- |
| **Item** | **Description** | **Note** |
| Movements of Capital Expenditure Reserve Item /  資本開支儲備變動項目 /  资本开支储备变动项目 | Movements of Capital Expenditure Reserve | Data Type: Text |
| YYYY $ million /  YYYY 百萬元 /  YYYY 百万元 | Amount for YYYY in million | Data Type: Numeric |
| XXXX $ million / XXXX (as restated) $ million /  XXXX 百萬元 / XXXX (重列) 百萬元 /  XXXX 百万元 / XXXX (重列) 百万元 | Amount for XXXX in million | Data Type: Numeric |

Commitments (Expressed in Hong Kong dollars) [PPP\_abacXXYY\_nfs19\_commitments.csv]

|  |  |  |
| --- | --- | --- |
| **Item** | **Description** | **Note** |
| Commitments Item /  承擔項目 /  承担项目 | Commitments category | Data Type: Text |
| YYYY $ million /  YYYY 百萬元 /  YYYY 百万元 | Amount for YYYY in million | Data Type: Numeric |
| XXXX $ million / XXXX (as restated) $ million /  XXXX 百萬元 / XXXX (重列) 百萬元 /  XXXX 百万元 / XXXX (重列) 百万元 | Amount for XXXX in million | Data Type: Numeric |

Exchange Fund Reserve (Expressed in Hong Kong dollars) [PPP\_abacXXYY\_nfs20\_exch\_fund\_res.csv]

|  |  |  |
| --- | --- | --- |
| **Item** | **Description** | **Note** |
| Types of Movements of Exchange Fund Reserve / Types of Assets/ Liabilities of The Exchange Fund’s abridged Balance Sheets (unaudited)  外匯基金儲備變動種類/外匯基金儲備的資產/負債種類 /  外汇基金储备变动种类/外汇基金储备的资产/负债种类 | Movements of Exchange Fund Reserve/ Assets/ Liabilities of The Exchange Fund’s abridged Balance Sheets (unaudited) | Data Type: Text |
| Movements of Exchange Fund Reserve Item / Assets/ Liabilities of The Exchange Fund’s abridged Balance Sheets (unaudited) item /  外匯基金儲備變動項目/外匯基金儲備的資產/負債項目 /  外汇基金储备变动项目/外汇基金储备的资产/负债项目 | Movements of Exchange Fund Reserve item/  Assets/ Liabilities of The Exchange Fund’s abridged Balance Sheets (unaudited) item | Data Type: Text |
| YYYY $ million /  YYYY 百萬元 /  YYYY 百万元 | Amount for YYYY in million | Data Type: Numeric |
| XXXX $ million /  XXXX 百萬元 /  XXXX 百万元 | Amount for XXXX in million | Data Type: Numeric |

Fixed assets (Expressed in Hong Kong dollars) [PPP\_abacXXYY\_nfs21\_fixed\_assets.csv]

|  |  |  |
| --- | --- | --- |
| **Item** | **Description** | **Note** |
| Fixed assets Type /  固定資產種類 /  固定资产种类 | Fixed assets type | Data Type: Text |
| Movements of Fixed assets Item /  固定資產變動項目 /  固定资产变动项目 | Movements of Fixed assets item | Data Type: Text |
| Buildings $ million /  樓宇 百萬元 /  楼宇 百万元 | Amount for Buildings in million | Data Type: Numeric |
| Infrastructure Assets $ million /  基建資產 百萬元 /  基建资产 百万元 | Amount for Infrastructure Assets in million | Data Type: Numeric |
| Computer Assets $ million /  電腦資產 百萬元 /  电脑资产 百万元 | Amount for Computer Assets in million | Data Type: Numeric |
| Other Plant and Equipment $ million /  其他機器及設備 百萬元 /  其他机器及设备 百万元 | Amount for Other Plant and Equipment in million | Data Type: Numeric |
| Capital Works / Project in Progress $ million /  進行中的基本工程∕項目 百萬元 /  进行中的基本工程∕项目 百万元 | Amount for Capital Works / Project in Progress in million | Data Type: Numeric |
| Total $ million /  總額 百萬元 /  总额 百万元 | Total amount in million | Data Type: Numeric |

General Reserve (Expressed in Hong Kong dollars) [PPP\_abacXXYY\_nfs22\_gen\_res.csv]

|  |  |  |
| --- | --- | --- |
| **Item** | **Description** | **Note** |
| Movements of General Reserve Item /  一般儲備變動項目 /  一般储备变动项目 | Movements of General Reserve | Data Type: Text |
| YYYY $ million /  YYYY 百萬元 /  YYYY 百万元 | Amount for YYYY in million | Data Type: Numeric |
| XXXX $ million / XXXX (as restated) $ million /  XXXX 百萬元 / XXXX (重列) 百萬元 /  XXXX 百万元 / XXXX (重列) 百万元 | Amount for XXXX in million | Data Type: Numeric |

Investments in government business enterprises / Investments in and loans to government business enterprises (Expressed in Hong Kong dollars) [PPP\_abacXXYY\_nfs23\_inv\_gbe.csv]

|  |  |  |
| --- | --- | --- |
| **Item** | **Description** | **Note** |
| Investments in government business enterprises / Investments in and loans to government business enterprises Type /  在政府企業的投資 / 在政府企業的投資及給予政府企業的貸款種類 /  在政府企业的投资 / 在政府企业的投资及给予政府企业的贷款种类 | Investments in and loans to government business enterprises type | Data Type: Text |
| Movements of share of undistributed reserves Item /  應佔未派發儲備變動項目 /  应占未派发储备变动项目 | Movements of share of undistributed reserves | Data Type: Text |
| YYYY $ million /  YYYY 百萬元 /  YYYY 百万元 | Amount for YYYY in million | Data Type: Numeric |
| XXXX $ million /  XXXX 百萬元 /  XXXX 百万元 | Amount for XXXX in million | Data Type: Numeric |

Loans and advances (Expressed in Hong Kong dollars) [PPP\_abacXXYY\_nfs24\_loans\_adv.csv]

|  |  |  |
| --- | --- | --- |
| **Item** | **Description** | **Note** |
| Loans and advances Item /  貸款及暫支款項項目 /  贷款及暂支款项项目 | Loans and advances category | Data Type: Text |
| YYYY $ million /  YYYY 百萬元 /  YYYY 百万元 | Amount for YYYY in million | Data Type: Numeric |
| XXXX $ million /  XXXX 百萬元 /  XXXX 百万元 | Amount for XXXX in million | Data Type: Numeric |

Other assets (Expressed in Hong Kong dollars) [PPP\_abacXXYY\_nfs25\_other\_assets.csv]

|  |  |  |
| --- | --- | --- |
| **Item** | **Description** | **Note** |
| Other assets Type /  其他資產種類 /  其他资产种类 | Other assets type | Data Type: Text |
| Other assets Item /  其他資產項目 /  其他资产项目 | Other assets category | Data Type: Text |
| YYYY $ million /  YYYY 百萬元 /  YYYY 百万元 | Amount for YYYY in million | Data Type: Numeric |
| XXXX $ million /  XXXX 百萬元 /  XXXX 百万元 | Amount for XXXX in million | Data Type: Numeric |

Other investments (Expressed in Hong Kong dollars) [PPP\_abacXXYY\_nfs26\_other\_inv.csv]

|  |  |  |
| --- | --- | --- |
| **Item** | **Description** | **Note** |
| Other investments Item /  其他投資項目 /  其他投资项目 | Other investments category | Data Type: Text |
| YYYY $ million /  YYYY 百萬元 /  YYYY 百万元 | Amount for YYYY in million | Data Type: Numeric |
| XXXX $ million /  XXXX 百萬元 /  XXXX 百万元 | Amount for XXXX in million | Data Type: Numeric |

Other liabilities (Expressed in Hong Kong dollars) [PPP\_abacXXYY\_nfs27\_other\_liab.csv]

|  |  |  |
| --- | --- | --- |
| **Item** | **Description** | **Note** |
| Other liabilities Type /  其他負債種類 /  其他负债种类 | Other liabilities type | Data Type: Text |
| Other liabilities Item /  其他負債項目 /  其他负债项目 | Other liabilities category | Data Type: Text |
| YYYY $ million /  YYYY 百萬元 /  YYYY 百万元 | Amount for YYYY in million | Data Type: Numeric |
| XXXX $ million / XXXX (as restated) $ million /  XXXX 百萬元 / XXXX (重列) 百萬元 /  XXXX 百万元 / XXXX (重列) 百万元 | Amount for XXXX in million | Data Type: Numeric |

Provision for pensions (Expressed in Hong Kong dollars) [PPP\_abacXXYY\_nfs28\_prov\_pen.csv]

|  |  |  |
| --- | --- | --- |
| **Item** | **Description** | **Note** |
| Provision for pensions Type /  退休金準備種類 /  退休金准备种类 | Movements of provision for pensions | Data Type: Text |
| Provision for pensions Item /  退休金準備項目 /  退休金准备项目 | Provision for pensions Item | Data Type: Text |
| YYYY $ million /  YYYY 百萬元 /  YYYY 百万元 | Amount for YYYY in million | Data Type: Numeric |
| XXXX $ million /  XXXX 百萬元 /  XXXX 百万元 | Amount for XXXX in million | Data Type: Numeric |

Contingent liabilities (Expressed in Hong Kong dollars) [PPP\_abacXXYY\_nfs29\_cont\_liab.csv]

|  |  |  |
| --- | --- | --- |
| **Item** | **Description** | **Note** |
| Contingent liabilities Item /  或有負債項目 /  或有负债项目 | Contingent liabilities Category | Data Type: Text |
| YYYY $ million / units /  YYYY 百萬元 / 個單位 /  YYYY 百万元 / 个单位 | Amount for YYYY in million / units | Data Type: Numeric |
| XXXX $ million / units /  XXXX 百萬元 / 個單位 /  XXXX 百万元 / 个单位 | Amount for XXXX in million / units | Data Type: Numeric |

Government-owned buildings employed by bureaux and departments for the delivery of public services [PPP\_abacXXYY\_ss01\_gov\_owned\_bldg\_emp\_bds.csv]

|  |  |  |
| --- | --- | --- |
| **Item** | **Description** | **Note** |
| Bureau/Department /  局/部門 /  局/部门 | Bureau/Department | Data Type: Text |
| YYYY Area ‘000 m2 /  YYYY面積 '000 平方米 /  YYYY面积 '000 平方米 | YYYY area in thousand square metre | Data Type: Numeric |
| XXXX Area ‘000 m2 /  XXXX面積 '000 平方米 /  XXXX面积 '000 平方米 | XXXX area in thousand square metre | Data Type: Numeric |

Public housing [PPP\_abacXXYY\_ss02\_pub\_housing.csv]

|  |  |  |
| --- | --- | --- |
| **Item** | **Description** | **Note** |
| Public housing Item /  公共房屋項目 /  公共房屋项目 | Public housing item | Data Type: Text |
| YYYY Area ‘000 m2 / No. of units /  YYYY面積 '000 平方米 / 車位數目 /  YYYY面积 '000 平方米 / 车位数目 | YYYY area in thousand square metre / number of units | Data Type: Numeric |
| XXXX Area ‘000 m2 / No. of units /  XXXX面積 '000 平方米 / 車位數目 /  XXXX面积 '000 平方米 / 车位数目 | XXXX area in thousand square metre / number of units | Data Type: Numeric |

Infrastructure assets [PPP\_abacXXYY\_ss03\_infra\_assets.csv]

|  |  |  |
| --- | --- | --- |
| **Item** | **Description** | **Note** |
| Bureau/Department/ Infrastructure assets Type and Units /  局/部門/ 基建資產種類和單位 /  局/部门/ 基建资产种类和单位 | Infrastructure assets with units of measurement sorted by Bureau/Department | Data Type: Text |
| YYYY No. of units /  YYYY單位數目 /  YYYY单位数目 | YYYY number of units | Data Type: Numeric |
| XXXX No. of units /  XXXX單位數目 /  XXXX单位数目 | XXXX number of units | Data Type: Numeric |

Land employed by bureaux and departments for the delivery of public services [PPP\_abacXXYY\_ss04\_land\_emp\_bds.csv]

|  |  |  |
| --- | --- | --- |
| **Item** | **Description** | **Note** |
| Bureau/Department /  局/部門 /  局/部门 | Bureau/Department | Data Type: Text |
| YYYY Area ‘000 m2 /  YYYY面積 '000 平方米 /  YYYY面积 '000 平方米 | YYYY area in thousand square metre | Data Type: Numeric |
| XXXX Area ‘000 m2 /  XXXX面積 '000 平方米 /  XXXX面积 '000 平方米 | XXXX area in thousand square metre | Data Type: Numeric |