



二〇〇二至〇三年度政府帳目

**Accounts of the Government for the year ended  
31 March 2003**

除另有說明外，本書所用的「元」均指港元。自一九八三年十月十七日起，政府透過一項有關發行紙幣的措施，將港元與美元聯繫，以 7.8 港元兌 1 美元為固定匯率。

When dollars are quoted in this book, they are, unless otherwise stated, Hong Kong dollars. Since 17 October 1983, the Hong Kong dollar has been linked to the US dollar, through an arrangement in the note-issue mechanism, at a fixed rate of HK\$7.8 = US\$1.

# 目錄 CONTENTS

	頁數 Page	
引言	5	<b>INTRODUCTION</b>
帳目	9	<b>ACCOUNTS</b>
<b>綜合帳目</b>		<b>Consolidated Account</b>
帳目	10	Accounts
<b>政府一般收入帳目</b>		<b>General Revenue Account</b>
審計署署長報告書	20	Report of the Director of Audit
帳目	22	Accounts
<b>基本工程儲備基金</b>		<b>Capital Works Reserve Fund</b>
審計署署長報告書	42	Report of the Director of Audit
帳目	44	Accounts
<b>資本投資基金</b>		<b>Capital Investment Fund</b>
審計署署長報告書	54	Report of the Director of Audit
帳目	56	Accounts
<b>公務員退休金儲備基金</b>		<b>Civil Service Pension Reserve Fund</b>
審計署署長報告書	64	Report of the Director of Audit
帳目	66	Accounts
<b>賑災基金</b>		<b>Disaster Relief Fund</b>
審計署署長報告書	70	Report of the Director of Audit
帳目	72	Accounts
<b>創新及科技基金</b>		<b>Innovation and Technology Fund</b>
審計署署長報告書	78	Report of the Director of Audit
帳目	80	Accounts
<b>土地基金</b>		<b>Land Fund</b>
審計署署長報告書	86	Report of the Director of Audit
帳目	88	Accounts
<b>貸款基金</b>		<b>Loan Fund</b>
審計署署長報告書	92	Report of the Director of Audit
帳目	94	Accounts
<b>獎券基金</b>		<b>Lotteries Fund</b>
審計署署長報告書	104	Report of the Director of Audit
帳目	106	Accounts

# 目錄 CONTENTS

	頁數 Page	
<b>附表</b>	<b>113</b>	<b>SUPPORTING STATEMENTS</b>
<b>政府一般收入帳目</b>		<b>General Revenue Account</b>
收入總目的分析報表	114	Statement of Revenue Analysis by Head
開支總目及分目的分析報表	128	Statement of Expenditure Analysis by Head and Subhead
開支總目及成分的分析報表	181	Statement of Expenditure Analysis by Head and Component
因失竊、詐騙或疏忽致損失金錢及貴重物品一覽表	189	Losses of Cash and Valuables due to Theft, Fraud or Negligence
<b>基本工程儲備基金</b>		<b>Capital Works Reserve Fund</b>
工程支出報表——摘要	192	Statement of Project Payments—Summary
工程支出報表——總目分析	193	Statement of Project Payments—Analysis by Head
<b>資本投資基金</b>		<b>Capital Investment Fund</b>
投資報表	356	Statement of Investments
貸款報表	359	Statement of Loans
<b>創新及科技基金</b>		<b>Innovation and Technology Fund</b>
補助金報表	360	Statement of Grants
<b>貸款基金</b>		<b>Loan Fund</b>
貸款報表	361	Statement of Loans
<b>差異分析</b>	<b>365</b>	<b>VARIANCE ANALYSES</b>
<b>政府一般收入帳目</b>		<b>General Revenue Account</b>
收入總目的差異分析	366	Variance Analysis by Revenue Head
開支總目的差異分析	367	Variance Analysis by Expenditure Head