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# 引言 INTRODUCTION

## 政府帳目

本書列載二〇〇三至〇四年度的政府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條設立或當作為設立的各項基金的財務報表：

- 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；以及
- 獎券基金。

政府一般收入帳目和上述各項基金的目的，在各自的財務報表中另作闡釋。

## 綜合帳目

2. 此外，本書載有一套綜合政府一般收入帳目和上述各項基金(自二〇〇三至〇四財政年度起包括獎券基金)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。

## The Accounts of the Government

This book contains the financial statements for the year ended 31 March 2004 of the Government's General Revenue Account (GRA) and the following Funds established or deemed to have been 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 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 (including the Lotteries Fund with effect from the financial year ended 31 March 2004) above. These consolidated statements, referred to collectively as the Consolidated Account, show the overall position of the Government's fiscal reserves.

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## 作出匯報的法定規定

3. 根據《核數條例》(香港法例第 122 章) 的規定，庫務署署長必須在每一財政年度完結後的五個月內，向審計署署長呈交有關政府一般收入帳目和上述各項基金(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。

## 編製帳目的目的和方法

4. 政府在每一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)。

5. 提交予審計署署長的帳目主要是以現金收付制編製。這類以現金收付制為基準的帳目的用途有二：其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；其二是符合編製收支表的法定規定。

6. 在資本投資基金和貸款基金方面，這些以現金收付制為基準的帳目會有所修訂，以便在有關帳目內包括基金的資產和負債總值。

## Statutory Reporting Requirements

3. Under the Audit Ordinance (Chapter 122 of the Laws of Hong Kong), the Director of Accounting Services is required to transmit 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 above 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).

## Objectives and Basis of Accounting

4. 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.

5. The accounts submitted to the Director of Audit 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.

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

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7. 除本書所列帳目外，政府亦按應計制基準另外編製一套綜合財務報表，以反映政府的整體財務表現及狀況，同時顯示政府在提供公共服務方面所持有的資源。此外，政府亦會公布一些屬於商業性質的服務的帳目，這些帳目是以應計制方式記帳。舉例來說，營運基金的帳目是按《營運基金條例》(香港法例第 430 章)的規定以應計制方式編製。目前運作的營運基金計有公司註冊處營運基金、機電工程營運基金、土地註冊處營運基金、電訊管理局營運基金和郵政署營運基金。政府部門在網頁公布政府公用事業(如污水處理服務及客運碼頭)的帳目時，雖沒有受法定規定所限，亦採用了類似方法列載有關帳項。

7. In addition to the accounts presented in this book, the Government separately publishes a set of consolidated financial statements prepared on an accrual basis to present the overall financial performance and position of the Government and demonstrate the resources held by the Government in the delivery of public services. The Government also publishes separate sets of accrual-based accounts for services which are commercial in nature. For example, the accounts of Trading Funds are prepared on an accrual basis as required by the Trading Funds Ordinance (Chapter 430 of the Laws of Hong Kong). The Trading Funds in operation at present are Companies Registry, Electrical and Mechanical Services, Land Registry, Office of the Telecommunications Authority and Post Office. Although not required statutorily, a similar method of presentation is used for the accounts of Government utilities such as sewage services and ferry terminals, which are accessible on the websites of the relevant government departments.

**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