

綜合帳目 Consolidated Account

2003年3月31日資產負債表

STATEMENT OF ASSETS
AND LIABILITIES AS AT
31 MARCH 2003

	註釋 Note	2003 \$'000	2002 \$'000	
資產				Assets
在外匯基金的投資	3	318,052,823	376,919,542	Investments with the Exchange Fund
銀行存款	4	325,210	1,060,587	Deposits with banks
現金及銀行結餘	5	2,050,465	2,323,833	Cash and bank balances
暫支款項	6	2,922,244	3,193,686	Advances
暫記帳	7	67,429	117,458	Suspense Accounts
	8	323,418,171	383,615,106	
負債				Liabilities
暫收款項	9	(11,900,068)	(10,980,833)	Deposits
暫記帳	7	(116,189)	(130,969)	Suspense Accounts
	10	(12,016,257)	(11,111,802)	
		<u>311,401,914</u>	<u>372,503,304</u>	
上列項目代表：				Representing:
綜合結餘				Consolidated Fund Balance
2002年4月1日結餘		372,503,304	430,277,711	Balance at 1 April 2002
年內盈餘／(虧絀)		(61,688,317)	(63,330,501)	Surplus/(Deficit) for the year
回撥在外匯基金的投資 的虧損撥備	3	586,927	5,556,094	Write-back of provision for loss in Investments with the Exchange Fund
2003年3月31日結餘	11, 12	<u>311,401,914</u>	<u>372,503,304</u>	Balance at 31 March 2003

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.

沈文燾

庫務署署長

2003年8月15日

SHUM Man-to

Director of Accounting Services

15 August 2003



綜合帳目 Consolidated Account

2002年4月1日至2003年3月31日
收支表

STATEMENT OF RECEIPTS
AND PAYMENTS FOR THE
YEAR ENDED 31 MARCH 2003

	註釋 Note	2003 \$'000	2002 \$'000	
2002年4月1日現金及銀行結餘		2,323,833	1,416,100	Cash and bank balances at 1 April 2002
收入	14	177,488,464	175,559,833	Revenue
開支	14	(239,176,781)	(238,890,334)	Expenditure
年內盈餘／(虧絀)		(61,688,317)	(63,330,501)	Surplus/(Deficit) for the year
其他現金轉動	15	61,414,949	64,238,234	Other cash movements
2003年3月31日現金及銀行結餘		<u>2,050,465</u>	<u>2,323,833</u>	Cash and bank balances at 31 March 2003

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.

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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) 在符合下文註釋 (iii) 的情況下，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 條所設立的七項基金，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、土地基金和貸款基金。

(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 14 所述，不包括各帳目之間的轉撥款項。本綜合帳目亦不包括獎券基金，此基金的帳目是按照《政府獎券條例》(第 334 章) 第 7 條編製。

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) Subject to Note (iii) below, the Consolidated Account covers the General Revenue Account and seven Funds 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 and Loan 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 14. It also excludes the Lotteries Fund, the accounts of which are prepared in accordance with section 7 of the Government Lotteries Ordinance (Cap. 334).

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3. 在外匯基金的投資

(i) 指所持有的投資及存款：

	2003 \$'000
投資	
政府一般收入帳目	24,531,110
基本工程儲備基金	7,468,676
公務員退休金儲備基金	12,376,559
賑災基金	31,885
創新及科技基金	4,677,688
土地基金	260,614,678
(在二〇〇三年三月三十一日 的市值：3,118 億元)	309,700,596
存款	
政府一般收入帳目	860,334
基本工程儲備基金	119,434
資本投資基金	3,756,943
創新及科技基金	36,466
貸款基金	3,579,050
	8,352,227
	<u>318,052,823</u>

(ii) 在外匯基金的投資內，虧損撥備的撥回為 5.9 億元。在截至二〇〇二年三月三十一日為止的年度所作的虧損撥備，是因投資在政府一般收入帳目及基本工程儲備基金於二〇〇一年一月一日至二〇〇二年三月三十一日期間的市值縮減所致。這項撥備現已不再需要。

3. Investments with the Exchange Fund

(i) These are investments and deposits held:

	2002 \$'000	
Investments		
	89,791,027	General Revenue Account
	12,310,834	Capital Works Reserve Fund
	11,745,842	Civil Service Pension Reserve Fund
	29,458	Disaster Relief Fund
	4,645,889	Innovation and Technology Fund
	247,333,596	Land Fund
(market value as at 31.3.2003: \$311.8 billion)	365,856,646	
Deposits		
	506,033	General Revenue Account
	983,722	Capital Works Reserve Fund
	4,265,103	Capital Investment Fund
	92,939	Innovation and Technology Fund
	5,215,099	Loan Fund
	11,062,896	
	<u>376,919,542</u>	

(ii) The write-back of the provision for loss in the *Investments with the Exchange Fund* amounts to \$0.59 billion. The provision for loss, made in the year ended 31 March 2002, was attributed to the diminution in the market value of the investments held for the General Revenue Account and the Capital Works Reserve Fund during the period from 1 January 2001 to 31 March 2002. This provision is no longer required.

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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：

	2003
	\$'000
政府一般收入帳目	325,210
基本工程儲備基金	-
	<u>325,210</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：

	2003
	\$'000
政府一般收入帳目	1,998,404
基本工程儲備基金	27,908
貸款基金	24,153
	<u>2,050,465</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：

	2003
	\$'000
政府一般收入帳目	2,840,952
基本工程儲備基金	81,292
	<u>2,922,244</u>

4. Deposits with Banks

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

	2002	
	\$'000	
	1,050,587	General Revenue Account
	10,000	Capital Works Reserve Fund
	<u>1,060,587</u>	

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:

	2002	
	\$'000	
	2,279,791	General Revenue Account
	31,124	Capital Works Reserve Fund
	12,918	Loan Fund
	<u>2,323,833</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:

	2002	
	\$'000	
	3,066,642	General Revenue Account
	127,044	Capital Works Reserve Fund
	<u>3,193,686</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：

	2003 \$'000	2002 \$'000
資產：		
水務署—物料	35,534	43,639
政府物料供應處— 未編配物料	25,473	57,790
懲教工業	6,422	16,029
	67,429	117,458
負債：		
特別硬幣	(106,007)	(119,447)
財政司司長法團	(10,182)	(11,522)
	(116,189)	(130,969)
結餘淨額	(48,760)	(13,511)

首兩項暫記帳的結餘代表手頭存貨的成本。

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。

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	2002 \$'000
Assets:		
Water Supplies Department—Stores	35,534	43,639
Government Supplies Department— Unallocated Stores	25,473	57,790
Correctional Services Industries	6,422	16,029
	67,429	117,458
Liabilities:		
The Special Coin	(106,007)	(119,447)
The Financial Secretary Incorporated	(10,182)	(11,522)
	(116,189)	(130,969)
Net balance	(48,760)	(13,511)

The balances on the first two suspense accounts represent the cost of stocks in hand.

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

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.

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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：

	2003 \$'000
投資：	
資本投資基金	
股本投資	106,795,216
其他投資	369,707,990
	476,503,206

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	13,352
資本投資基金	
給予已投資機構的貸款	7,434,146
貸款基金	
房屋貸款	19,508,296
教育貸款	6,176,783
其他貸款	3,097,759
	36,230,336
總額	512,733,542

8. Assets

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

	2002 \$'000
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Investments:

Capital Investment Fund
Equity holdings
Other investments

105,701,039

353,723,853

459,424,892

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

13,929

7,927,045

22,040,319

5,400,519

2,577,267

37,959,079

Total

497,383,971

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：

	2003 \$'000
政府一般收入帳目	10,455,920
基本工程儲備基金	1,441,769
貸款基金	2,379
	11,900,068

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:

2002

\$'000

9,436,647

1,542,058

2,128

10,980,833

General Revenue Account

Capital Works Reserve Fund

Loan Fund

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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：

	2003
	\$'000
政府一般收入帳目	
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	92,535

11. 或有負債

下列為或有負債，括號內指二〇〇三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 (96.28 億元)；
- (ii) 為中小企業信貸保證計劃所作的保證 (12.06 億元)；及
- (iii) 訴訟 (47.09 億元)。

資本投資基金

可能向亞洲開發銀行認購的股本 (19.2 億元)。

貸款基金

對中小型企業特別信貸計劃作出的保證 (2.8 億元)。

10. Liabilities

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

2002
\$'000

General Revenue Account

Outstanding promissory notes issued to the Asian Development Bank in respect of contributions to the Asian Development Fund

93,438

11. Contingent Liabilities

There are contingent liabilities as listed below, with the maximum amount of each liability as at 31 March 2003 indicated in brackets:

General Revenue Account

- (i) Guarantee to the Hong Kong Export Credit Insurance Corporation for liabilities under contracts of insurance (\$9,628 million);
- (ii) Guarantees provided under the SME Loan Guarantee Scheme (\$1,206 million); and
- (iii) Litigation (\$4,709 million).

Capital Investment Fund

Possible capital subscriptions to the Asian Development Bank (\$1,920 million).

Loan Fund

Guarantees provided under a special finance scheme for small and medium enterprises (\$280 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：

	2003 \$'000
政府一般收入帳目	20,051,330
基本工程儲備基金	6,255,541
資本投資基金	3,756,943
公務員退休金儲備基金	12,376,559
賑災基金	31,885
創新及科技基金	4,714,154
土地基金	260,614,678
貸款基金	3,600,824
	<u>311,401,914</u>

12. Consolidated Fund Balance

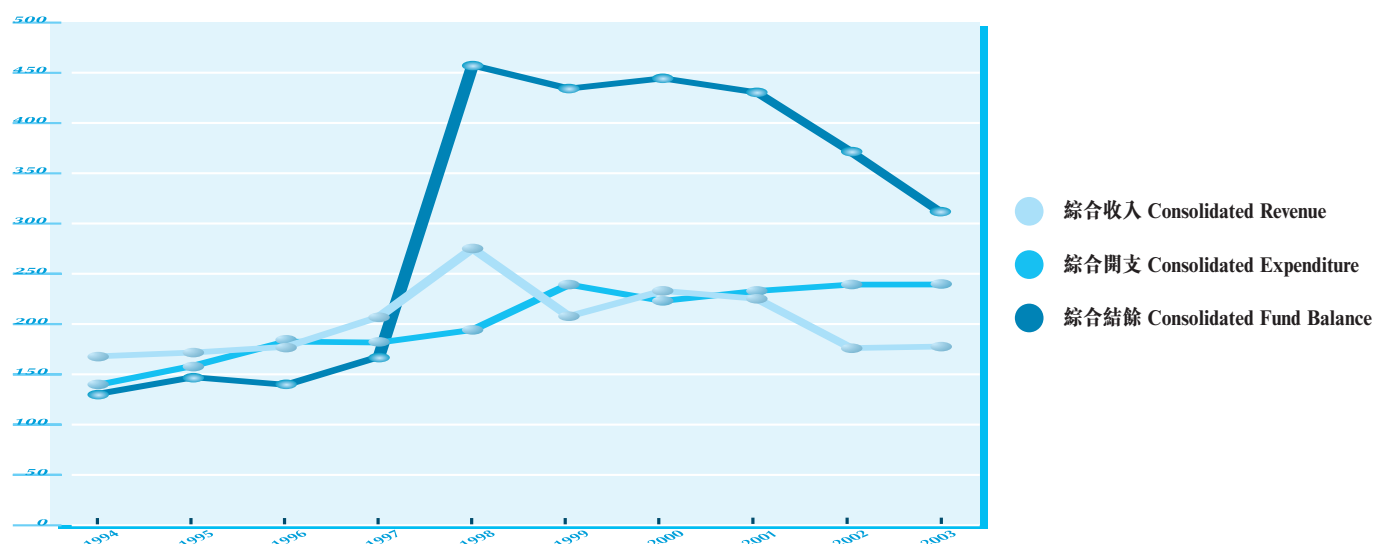
The consolidated fund balance comprises the following individual fund balances:

	2003 \$'000	2002 \$'000	
政府一般收入帳目	20,051,330	87,243,922	General Revenue Account
基本工程儲備基金	6,255,541	11,920,666	Capital Works Reserve Fund
資本投資基金	3,756,943	4,265,103	Capital Investment Fund
公務員退休金儲備基金	12,376,559	11,745,842	Civil Service Pension Reserve Fund
賑災基金	31,885	29,458	Disaster Relief Fund
創新及科技基金	4,714,154	4,738,828	Innovation and Technology Fund
土地基金	260,614,678	247,333,596	Land Fund
貸款基金	3,600,824	5,225,889	Loan Fund
	<u>311,401,914</u>	<u>372,503,304</u>	

一九九四至二〇〇三各年度的綜合收入、開支及結餘

Consolidated Revenue, Expenditure and Fund Balance for the years ended 31 March 1994 to 2003

拾億元 / \$Billion



13. 承擔款項

創新及科技基金

在二〇〇三年三月三十一日，已批准但未撥付的補助金款項為 3.34 億元。

13. Commitments

Innovation and Technology Fund

The approved grants that were unpaid as at 31 March 2003 amounted to \$334 million.

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14. 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 163.19 億元的轉撥款項。

14. Revenue and Expenditure

The consolidated revenue and expenditure exclude inter-fund transactions totalling \$16,319 million in respect of transfers between the General Revenue Account and various Funds.

15. 其他現金轉動

下列是收支以外其他現金轉動的項目。

15. Other Cash Movements

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

	2003 \$'000	2002 \$'000	
收入淨額：			Net receipts:
增加暫收款項	919,235	1,208,929	Increase in deposits
減少在外匯基金的投資	59,453,646	61,721,397	Reduction in investments with the Exchange Fund
減少銀行存款	735,377	1,056,347	Reduction in deposits with banks
減少暫支款項	271,442	245,090	Reduction in advances
減少暫記帳	35,249	6,471	Reduction in Suspense Accounts
	<u>61,414,949</u>	<u>64,238,234</u>	