

# 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 22 頁至第 40 頁的財務報表，該等財務報表根據第 25 頁及第 26 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 22 to 40 which have been prepared under the accounting policies set out on pages 25 and 26.

## 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二零零三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。

署理審計署署長歐中民

 香港審計署  
二零零三年十月十八日

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 2003 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.

**AU Chung-man, Johnsman**  
Director of Audit (Acting)

 Audit Commission  
Hong Kong  
18 October 2003

# 政府一般收入帳目 General Revenue 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	
<b>資產</b>				<b>Assets</b>
在外匯基金的投資	3	25,391,444	90,297,060	Investments with the Exchange Fund
銀行存款	4	325,210	1,050,587	Deposits with banks
現金及銀行結餘	5	1,998,404	2,279,791	Cash and bank balances
暫支款項	6	2,840,952	3,066,642	Advances
暫記帳	7	67,429	117,458	Suspense Accounts
	8	30,623,439	96,811,538	
<b>負債</b>				<b>Liabilities</b>
暫收款項	9	(10,455,920)	(9,436,647)	Deposits
暫記帳	7	(116,189)	(130,969)	Suspense Accounts
	10	(10,572,109)	(9,567,616)	
		<u>20,051,330</u>	<u>87,243,922</u>	
<b>上列項目代表：</b>				<b>Representing:</b>
<b>政府一般收入結餘</b>				<b>General Revenue Balance</b>
2002年4月1日結餘		87,243,922	129,934,043	Balance at 1 April 2002
年內盈餘／(虧絀)		(67,715,271)	(44,174,333)	Surplus/(Deficit) for the year
回撥在外匯基金的投資 的虧損撥備	3	522,679	1,484,212	Write-back of provision for loss in Investments with the Exchange Fund
2003年3月31日結餘	11	<u>20,051,330</u>	<u>87,243,922</u>	Balance at 31 March 2003

隨附註釋 1 至 14 亦為上述帳目的一部分。

The accompanying Notes 1 to 14 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



# 政府一般收入帳目 General Revenue 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		2,279,791	1,367,225	Cash and bank balances at 1 April 2002
收入	12	147,517,978	156,538,489	Revenue
開支	13	(215,233,249)	(200,712,822)	Expenditure
年內盈餘／(虧絀)		(67,715,271)	(44,174,333)	Surplus/(Deficit) for the year
其他現金轉動	14	67,433,884	45,086,899	Other cash movements
2003年3月31日現金及銀行結餘		<u>1,998,404</u>	<u>2,279,791</u>	Cash and bank balances at 31 March 2003

隨附註釋1至14亦為上述帳目的一部分。

The accompanying Notes 1 to 14 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

# 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》而撥款支付的各項開支。
  
- (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：

	2003 \$'000
投資	24,531,110
(在二〇〇三年三月三十一日的 市值：247.9 億元)	
存款	860,334
	<u>25,391,444</u>

- (ii) 在外匯基金的投資指在截至二〇〇三年三月三十一日為止的年度的投資額以及所收到的 25.9 億元利息。該等利息來自外匯基金在截至二〇〇二年十二月三十一日為止的年度就這些投資所獲得的 26.8 億元回報，減去這些投資在截至二〇〇一年十二月三十一日為止的年度所招致的 0.9 億元虧損。這項安排是根據香港特別行政區政府與香港金融管理局所簽訂的協議而訂立的。

- (iii) 在外匯基金的投資內，虧損撥備的撥回為 5.2 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，是因這些投資在截至二〇〇一年十二月三十一日為止的年度及二〇〇二年一月一日至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。

## 2. Accounting Policies (Continued)

impressts 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:

	2002 \$'000	
投資	89,791,027	Investments
(market value as at 31.3.2003: \$24.79 billion)		
Deposits	506,033	
	<u>90,297,060</u>	

- (ii) The *Investments with the Exchange Fund* represent the cost of investments together with interest of \$2.59 billion received in the year ended 31 March 2003. The interest received is attributed to the return of \$2.68 billion made by the Exchange Fund on these investments in the year ended 31 December 2002, reduced by the loss of \$0.09 billion incurred on these investments for the year ended 31 December 2001. This arrangement is determined by an agreement between the Government of the Hong Kong Special Administrative Region and the Hong Kong Monetary Authority.

- (iii) The write-back of the provision for loss in the *Investments with the Exchange Fund* amounts to \$0.52 billion. The provision for loss, made in the year ended 31 March 2002, was attributed to the diminution in the market value of these investments for the year ended 31 December 2001 and the period from 1 January 2002 to 31 March 2002. This provision is no longer required.

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## 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：

	2003	2002	
	\$'000	\$'000	
港元	177,618	941,145	Hong Kong dollars
外幣	147,592	109,442	Foreign currencies
	<u>325,210</u>	<u>1,050,587</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。

## 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：

	2003	2002	
	\$'000	\$'000	
越南入境者方面的開支 (見以下(i))	1,161,991	1,161,991	Expenditure on Vietnamese migrants (see (i) below)
給予政府人員的暫支款項	795,371	870,545	Advances to Government officers
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	486,371	417,331	Payments on behalf of non- departmental public bodies, trading funds and non-statutory corporations wholly-owned by Government
有關青馬管制區的暫支款項 (見以下(ii))	191,029	255,686	Advances for Tsing Ma Control Area (see (ii) below)
代九廣鐵路公司為西鐵工程支付的款項	22,600	74,332	Payments for the West Rail project of Kowloon-Canton Railway Corporation
代地鐵公司為收回土地以實施的紓緩 鯪魚涌乘客擠塞工程而支付的款項	14,264	-	Payments for land resumption in connection with the Quarry Bay Congestion Relief Works of MTR Corporation Limited

## 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	2002	
	\$'000	\$'000	
Hong Kong dollars	177,618	941,145	Hong Kong dollars
Foreign currencies	147,592	109,442	Foreign currencies
	<u>325,210</u>	<u>1,050,587</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.

## 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:



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## 6. 暫支款項 (續)

	2003 \$'000
預付予資助學校的營辦開支整筆津貼	-
其他	<u>169,326</u>
	<u><u>2,840,952</u></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。

在二〇〇二至〇三財政年度，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。

## 6. Advances (Continued)

	2002 \$'000	
	23,146	Advance of operating expenses block grant to aided schools
其他	<u>263,611</u>	Others
	<u><u>3,066,642</u></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 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 2002-03, 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.

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## 6. 暫支款項 (續)

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。如收入不足支付營運者的酬金，不足之數會由此暫支帳提供款項支付。此暫支帳會由於使用費收入超過營運者的酬金而得以結清。

## 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)

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 and related receipts, as allowed under section 31(3) of the TMCA Ordinance (Cap. 498). When the revenue collected is insufficient to meet the operator's remuneration, the shortfall is financed through this advance account. This account will be cleared by the excess of the toll revenue over the operator's remuneration.

## 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	
<b>資產：</b>			<b>Assets:</b>
水務署—物料	35,534	43,639	Water Supplies Department—Stores
政府物料供應處— 未編配物料	25,473	57,790	Government Supplies Department— Unallocated Stores
懲教工業	6,422	16,029	Correctional Services Industries
	<b>67,429</b>	117,458	
<b>負債：</b>			<b>Liabilities:</b>
特別硬幣	(106,007)	(119,447)	The Special Coin
財政司司長法團	(10,182)	(11,522)	The Financial Secretary Incorporated
	<b>(116,189)</b>	(130,969)	
結餘淨額	<b>(48,760)</b>	(13,511)	Net balance

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## 7. 暫記帳 (續)

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。

## 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：

	<b>2003</b>
	<b>\$'000</b>
給予獲培訓獎學金的政府人員的 免息貸款	<u><u>13,352</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 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.

## 8. Assets

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

	2002	
	\$'000	
Interest-free loans to Government officers on training scholarships	<u><u>13,929</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.

# 政府一般收入帳目 General Revenue Account

## 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：

	<b>2003</b>	
	<b>\$'000</b>	
儲稅券	<b>6,466,028</b>	
水務按金	<b>1,149,240</b>	
租務按金	<b>588,388</b>	
法律援助按金	<b>463,142</b>	
私人工程	<b>403,671</b>	
多繳稅款	<b>247,556</b>	
代政府部門以外其他公共機構及 營運基金收取的款項	<b>57,648</b>	
其他	<b>1,080,247</b>	
	<b>10,455,920</b>	

## 10. 負債

下列負債並未載列於資產負債表內：

	<b>2003</b>
	<b>\$'000</b>
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	<b>92,535</b>

## 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:

	2002	
	\$'000	
Tax reserve certificates	5,396,412	
Water deposits	1,076,586	
Tenancy deposits	639,243	
Legal aid deposits	414,937	
Private works	598,240	
Tax overpayments	182,691	
Receipts on behalf of non- departmental public bodies and trading funds	107,838	
Others	1,020,700	
	9,436,647	

## 10. Liabilities

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

	2002
	\$'000
Outstanding promissory notes issued to the Asian Development Bank in respect of contributions to the Asian Development Fund	93,438

# 政府一般收入帳目 General Revenue Account

## 11. 或有負債

下列為或有負債，括號內指二〇〇三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(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)。

## 12. 收入

按下開總目列出：

總目	2003		高/(低)於預算 Over/(Under) the Estimate \$'000	差異 Variance %	2002		Head
	原來預算 Original Estimate \$'000	實際數額 Actual \$'000			實際數額 Actual \$'000		
1 應課稅品稅項	6,960,708	<b>6,619,681</b>	(341,027)	(4.9)	6,981,183	Duties	
2 一般差餉	9,143,000	<b>8,923,261</b>	(219,739)	(2.4)	12,727,140	General Rates	
3 內部稅收	104,615,000	<b>93,894,928</b>	(10,720,072)	(10.2)	100,753,684	Internal Revenue	
4 車輛稅	2,660,912	<b>2,510,037</b>	(150,875)	(5.7)	2,675,596	Motor Vehicle Taxes	
5 罰款、沒收及罰金	952,382	<b>842,541</b>	(109,841)	(11.5)	925,892	Fines, Forfeitures and Penalties	
6 專利稅及特權稅	1,858,820	<b>1,726,189</b>	(132,631)	(7.1)	1,881,295	Royalties and Concessions	
7 物業及投資	28,831,758	<b>12,992,899</b>	(15,838,859)	(54.9)	11,329,296	Properties and Investments	
9 貸款、償款、 供款及其他收入	7,676,805	<b>8,253,290</b>	576,485	7.5	4,982,682	Loans, Reimbursements, Contributions and Other Receipts	
10 公用事業	2,159,506	<b>2,068,378</b>	(91,128)	(4.2)	3,365,704	Utilities	
11 各項收費	9,809,527	<b>9,686,774</b>	(122,753)	(1.3)	10,916,017	Fees and Charges	
總額	<u>174,668,418</u>	<u><b>147,517,978</b></u>	<u>(27,150,440)#</u>	(15.5)	<u>156,538,489</u>	Total	
# 細目：						# Breakdown:	
超出總額			576,485			Total excess	
不足總額			<u>(27,726,925)</u>			Total shortfall	
不足淨額			<u>(27,150,440)</u>			Net shortfall	

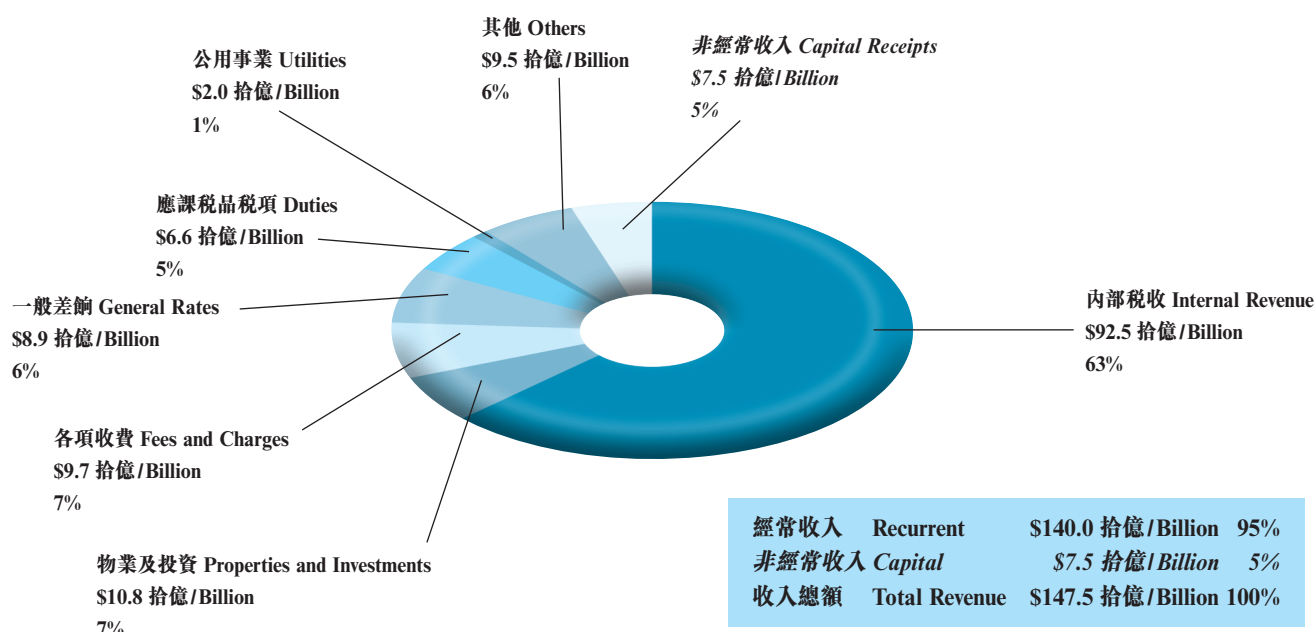
進一步的收入分析見於附表。

Further analysis of revenue appears in the Supporting Statement.

# 政府一般收入帳目 General Revenue Account

二〇〇二至〇三年度的收入分析

Analysis of Revenue for the year ended 31 March 2003



## 13. 開支

按下開總目列出：

## 13. Expenditure

Analysis of total expenditure by Head:

總目	2003				2002		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	54,798	53,098	(1,700)	(3.1)	52,781	Chief Executive's Office	
22 漁農自然護理署	819,663	769,696	(49,967)	(6.1)	849,946	Agriculture, Fisheries and Conservation Department	
25 建築署	1,596,293	1,473,229	(123,064)	(7.7)	1,549,838	Architectural Services Department	
24 審計署	135,701	129,744	(5,957)	(4.4)	133,356	Audit Commission	
23 醫療輔助隊	65,592	64,900	(692)	(1.1)	65,215	Auxiliary Medical Service	
82 屋宇署	854,641	716,837	(137,804)	(16.1)	648,725	Buildings Department	
26 政府統計處	554,272	524,640	(29,632)	(5.3)	735,651	Census and Statistics Department	
27 民眾安全服務處	79,399	79,537	138	0.2	80,283	Civil Aid Service	
28 民航處	685,216	609,424	(75,792)	(11.1)	609,443	Civil Aviation Department	
43 土木工程署	915,157	891,078	(24,079)	(2.6)	879,307	Civil Engineering Department	

# 政府一般收入帳目 General Revenue Account

## 13. 開支 (續)

## 13. Expenditure (Continued)

總目	2003				2002	
	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	170,260	<b>139,215</b>	(31,045)	(18.2)	142,179	Civil Service Training and Development Institute
30 懲教署	2,657,349	<b>2,647,212</b>	(10,137)	(0.4)	2,670,765	Correctional Services Department
31 香港海關	2,019,809	<b>1,919,841</b>	(99,968)	(4.9)	1,884,040	Customs and Excise Department
37 衛生署	3,681,191	<b>3,435,875</b>	(245,316)	(6.7)	3,466,396	Department of Health
92 律政司	981,820	<b>854,165</b>	(127,655)	(13.0)	872,119	Department of Justice
39 渠務署	1,662,016	<b>1,590,217</b>	(71,799)	(4.3)	1,445,582	Drainage Services Department
40 教育署	32,608,883	<b>30,210,526</b>	(2,398,357)	(7.4)	29,605,132	Education Department
42 機電工程署	289,085	<b>271,613</b>	(17,472)	(6.0)	257,396	Electrical and Mechanical Services Department
44 環境保護署	2,283,070	<b>2,319,184</b>	36,114	1.6	2,447,152	Environmental Protection Department
45 消防處	3,264,512	<b>3,166,759</b>	(97,753)	(3.0)	3,143,997	Fire Services Department
49 食物環境衛生署	4,730,306	<b>4,259,524</b>	(470,782)	(10.0)	4,198,692	Food and Environmental Hygiene Department
46 公務員一般開支	4,944,203	<b>4,671,302</b>	(272,901)	(5.5)	4,792,540	General Expenses of the Civil Service
166 政府飛行服務隊	271,278	<b>257,590</b>	(13,688)	(5.0)	251,930	Government Flying Service
48 政府化驗所	263,548	<b>257,641</b>	(5,907)	(2.2)	242,033	Government Laboratory
50 政府車輛管理處	152,666	<b>146,421</b>	(6,245)	(4.1)	228,459	Government Land Transport Agency
51 政府產業署	1,870,714	<b>1,747,267</b>	(123,447)	(6.6)	1,795,662	Government Property Agency
35 政府總部： 駐北京辦事處	50,920	<b>50,089</b>	(831)	(1.6)	45,408	Government Secretariat: Beijing Office
143 政府總部： 公務員事務局	217,879	<b>200,747</b>	(17,132)	(7.9)	210,525	Government Secretariat: Civil Service Bureau
*152 政府總部： 工商及科技局 (工商)	112,841	<b>99,551</b>	(13,290)	(11.8)	108,648	Government Secretariat: Commerce, Industry and Technology Bureau (Commerce and Industry)

# 政府一般收入帳目 General Revenue Account

## 13. 開支 (續)

## 13. Expenditure (Continued)

總目	2003				2002	
	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
*55 政府總部： 工商及科技局 (資訊科技及廣播)	143,753	<b>129,559</b>	(14,194)	(9.9)	152,992	Government Secretariat: Commerce, Industry and Technology Bureau (Information Technology and Broadcasting)
144 政府總部： 政制事務局	36,575	<b>37,547</b>	972	2.7	35,194	Government Secretariat: Constitutional Affairs Bureau
*145 政府總部： 經濟發展及 勞工局 (經濟發展)	120,143	<b>112,959</b>	(7,184)	(6.0)	91,629	Government Secretariat: Economic Development and Labour Bureau (Economic Development)
*146 政府總部： 教育統籌局和 經濟發展及 勞工局 (勞工)	395,983	<b>594,573</b>	198,590	50.2	176,098	Government Secretariat: Education and Manpower Bureau and Economic Development and Labour Bureau (Labour)
*154 政府總部： 環境運輸及 工務局 (環境) 和 衛生福利及食物局	58,742	<b>54,880</b>	(3,862)	(6.6)	56,366	Government Secretariat: Environment, Transport and Works Bureau (Environment) and Health, Welfare and Food Bureau
*153 政府總部： 環境運輸及 工務局 (運輸及工務)	86,398	<b>74,821</b>	(11,577)	(13.4)	77,011	Government Secretariat: Environment, Transport and Works Bureau (Transport and Works)
*148 政府總部： 財經事務及 庫務局 (財經事務)	165,394	<b>146,566</b>	(18,828)	(11.4)	131,485	Government Secretariat: Financial Services and the Treasury Bureau (Financial Services)
*147 政府總部： 財經事務及 庫務局 (庫務)	120,006	<b>114,627</b>	(5,379)	(4.5)	121,607	Government Secretariat: Financial Services and the Treasury Bureau (Treasury)



# 政府一般收入帳目 General Revenue Account

## 13. 開支 (續)

## 13. Expenditure (Continued)

總目	2003				2002	
	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
*149 政府總部： 衛生福利及 食物局	124,088	<b>96,507</b>	(27,581)	(22.2)	88,245	Government Secretariat: Health, Welfare and Food Bureau
53 政府總部： 民政事務局	216,873	<b>213,440</b>	(3,433)	(1.6)	198,576	Government Secretariat: Home Affairs Bureau
**96 政府總部： 香港經濟貿易 辦事處	270,208	<b>251,281</b>	(18,927)	(7.0)	231,650	Government Secretariat: Hong Kong Economic and Trade Offices
*150 政府總部： 房屋及規劃地政局 (房屋)	43,243	<b>35,405</b>	(7,838)	(18.1)	44,625	Government Secretariat: Housing, Planning and Lands Bureau (Housing)
*56 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)	291,038	<b>266,078</b>	(24,960)	(8.6)	278,776	Government Secretariat: Housing, Planning and Lands Bureau (Planning and Lands) and Environment, Transport and Works Bureau (Transport and Works)
155 政府總部： 創新科技署	156,406	<b>129,878</b>	(26,528)	(17.0)	134,714	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	384,687	<b>403,896</b>	19,209	5.0	301,441	Government Secretariat: Offices of the Chief Secretary for Administration and the Financial Secretary
151 政府總部： 保安局	130,245	<b>127,377</b>	(2,868)	(2.2)	126,470	Government Secretariat: Security Bureau
58 政府物料供應處	177,482	<b>157,936</b>	(19,546)	(11.0)	157,980	Government Supplies Department
60 路政署	1,994,279	<b>1,949,264</b>	(45,015)	(2.3)	1,880,787	Highways Department
63 民政事務總署	1,408,682	<b>1,345,057</b>	(63,625)	(4.5)	1,254,167	Home Affairs Department
168 香港天文台	227,341	<b>219,336</b>	(8,005)	(3.5)	221,296	Hong Kong Observatory

# 政府一般收入帳目 General Revenue Account

## 13. 開支 (續)

## 13. Expenditure (Continued)

總目	2003				2002	
	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
122 香港警務處	12,445,751	<b>12,019,983</b>	(425,768)	(3.4)	12,120,236	Hong Kong Police Force
62 房屋署	387,593	<b>384,767</b>	(2,826)	(0.7)	481,200	Housing Department
70 入境事務處	2,265,240	<b>2,234,739</b>	(30,501)	(1.3)	2,215,320	Immigration Department
72 廉政公署	719,832	<b>701,987</b>	(17,845)	(2.5)	709,403	Independent Commission Against Corruption
121 投訴警方獨立 監察委員會	15,014	<b>14,147</b>	(867)	(5.8)	15,536	Independent Police Complaints Council
74 政府新聞處	416,787	<b>369,526</b>	(47,261)	(11.3)	372,266	Information Services Department
47 資訊科技署	616,600	<b>598,102</b>	(18,498)	(3.0)	625,398	Information Technology Services Department
76 稅務局	1,349,635	<b>1,248,653</b>	(100,982)	(7.5)	1,355,969	Inland Revenue Department
78 知識產權署	113,667	<b>101,860</b>	(11,807)	(10.4)	91,582	Intellectual Property Department
79 投資推廣署	73,709	<b>76,999</b>	3,290	4.5	80,492	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	18,730	<b>17,611</b>	(1,119)	(6.0)	16,058	Joint Secretariat for the Advisory Bodies on Civil Service and Judicial Salaries and Conditions of Service
80 司法機構	1,037,782	<b>1,007,797</b>	(29,985)	(2.9)	999,021	Judiciary
90 勞工處	941,518	<b>932,024</b>	(9,494)	(1.0)	868,666	Labour Department
91 地政總署	1,727,562	<b>1,615,186</b>	(112,376)	(6.5)	1,588,789	Lands Department
94 法律援助署	791,403	<b>717,972</b>	(73,431)	(9.3)	722,026	Legal Aid Department
112 立法會行政管理 委員會	383,013	<b>384,248</b>	1,235	0.3	375,690	Legislative Council Commission
95 康樂及文化事務署	5,243,008	<b>4,920,934</b>	(322,074)	(6.1)	4,986,784	Leisure and Cultural Services Department
98 管理參議署 (在 2002 年 7 月 22 日解散)	61,263	<b>17,549</b>	(43,714)	(71.4)	60,352	Management Services Agency (disestablished on 22.7.2002)
100 海事處	988,820	<b>922,444</b>	(66,376)	(6.7)	916,971	Marine Department

# 政府一般收入帳目 General Revenue Account

## 13. 開支 (續)

## 13. Expenditure (Continued)

總目	2003				2002	
	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
106 雜項服務	7,554,141	<b>297,753</b>	(7,256,388)	(96.1)	200,242	Miscellaneous Services
114 申訴專員公署	99,084	<b>110,454</b>	11,370	11.5	109,163	Office of The Ombudsman
115 法定語文事務署	128,327	<b>121,502</b>	(6,825)	(5.3)	125,362	Official Languages Agency
116 破產管理署	144,065	<b>130,676</b>	(13,389)	(9.3)	131,621	Official Receiver's Office
120 退休金	12,784,952	<b>12,714,197</b>	(70,755)	(0.6)	14,471,917	Pensions
118 規劃署	481,208	<b>442,782</b>	(38,426)	(8.0)	434,918	Planning Department
130 政府印務局	234,170	<b>187,726</b>	(46,444)	(19.8)	220,059	Printing Department
136 公務員絀用 委員會	21,234	<b>20,051</b>	(1,183)	(5.6)	18,996	Public Service Commission
160 香港電台	514,989	<b>484,461</b>	(30,528)	(5.9)	506,243	Radio Television Hong Kong
162 差餉物業估價署	416,866	<b>406,873</b>	(9,993)	(2.4)	389,191	Rating and Valuation Department
163 選舉事務處	114,805	<b>58,106</b>	(56,699)	(49.4)	52,602	Registration and Electoral Office
170 社會福利署	32,292,685	<b>31,347,900</b>	(944,785)	(2.9)	29,156,931	Social Welfare Department
173 學生資助辦事處	2,737,043	<b>2,499,886</b>	(237,157)	(8.7)	2,307,333	Student Financial Assistance Agency
176 資助金：雜項	301,155	<b>291,094</b>	(10,061)	(3.3)	290,002	Subventions: Miscellaneous
177 資助金：非政府 部門的公共 機構	34,821,580	<b>34,283,734</b>	(537,846)	(1.5)	34,068,570	Subventions: Non- Departmental Public Bodies
180 影視及娛樂事務 管理處	120,539	<b>92,055</b>	(28,484)	(23.6)	101,030	Television and Entertainment Licensing Authority
110 拓展署	231,607	<b>223,190</b>	(8,417)	(3.6)	226,866	Territory Development Department
181 工業貿易署	1,040,884	<b>360,179</b>	(680,705)	(65.4)	299,379	Trade and Industry Department
186 運輸署	956,472	<b>885,599</b>	(70,873)	(7.4)	868,147	Transport Department
188 庫務署	338,999	<b>302,634</b>	(36,365)	(10.7)	317,703	Treasury
190 大學教育資助 委員會	13,497,105	<b>13,280,991</b>	(216,114)	(1.6)	13,308,841	University Grants Committee
194 水務署	5,493,398	<b>5,367,969</b>	(125,429)	(2.3)	5,299,679	Water Supplies Department

# 政府一般收入帳目 General Revenue Account

## 13. 開支 (續)

## 13. Expenditure (Continued)

總目	2003				2002	
	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
紀律人員薪俸及 服務條件常務 委員會	-	-	-	-	5,959	Standing Committee on Disciplined Services Salaries and Conditions of Service
184 轉撥各基金的 款項	218,466,883	202,214,249	(16,252,634)	(7.4)	200,686,822	Transfers to Funds
總額	21,019,000	13,019,000	(8,000,000)	(38.1)	26,000	
# 細目:	239,485,883	215,233,249	(24,252,634)#	(10.1)	200,712,822	Total
超出總額			270,918			# Breakdown: Total excess
省回總額			(24,523,552)			Total savings
省回淨額			(24,252,634)			Net savings

\* 總目 152, 55, 145, 146, 154, 153, 148, 147, 149, 150 及 56—這些總目的修訂名稱由二〇〇二年七月一日起生效。

\*\* 在二〇〇二年四月一日起, 總目 96—「政府總部: 香港經濟貿易辦事處」之名稱已取代「政府總部: 駐海外辦事處」。

進一步的開支分析見於附表。

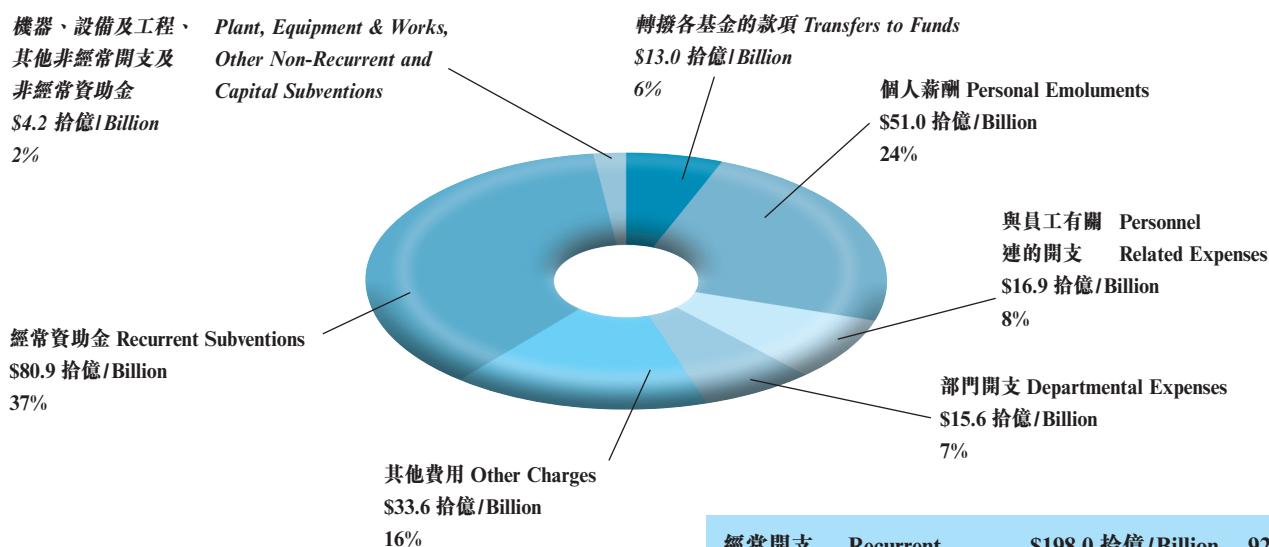
\* Heads 152, 55, 145, 146, 154, 153, 148, 147, 149, 150 and 56—these are revised titles which took effect on 1.7.2002.

\*\* Head 96—the title “Government Secretariat: Hong Kong Economic and Trade Offices” replaced “Government Secretariat: Overseas Offices” on 1.4.2002.

Further analyses of expenditure appear in the Supporting Statements.

## 二〇〇二至〇三年度的開支分析

## Analysis of Expenditure for the year ended 31 March 2003



經常開支 Recurrent	\$198.0 拾億/Billion	92%
非經常開支 Capital	\$17.2 拾億/Billion	8%
開支總額 Total Expenditure	\$215.2 拾億/Billion	100%

# 政府一般收入帳目 General Revenue Account

## 14. 其他現金轉動

下列是收支以外其他現金轉動的項目。

	2003 \$'000	2002 \$'000
<b>收入淨額：</b>		
增加暫收款項	1,019,273	1,057,981
減少在外匯基金的投資	65,428,295	43,260,879
減少銀行存款	725,377	516,937
減少暫支款項	225,690	244,631
減少暫記帳	35,249	6,471
	<b>67,433,884</b>	<b>45,086,899</b>

## 14. 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

一九九四至二〇〇三各年度的收入、開支及政府一般收入結餘

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

拾億元 / \$Billion

