

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 9 頁至第 27 頁的財務報表，該等財務報表根據第 12 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

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 9 to 27 which have been prepared under the accounting policies set out on page 12.

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

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。


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二零零零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。

審計署署長

陳彥達

 香港審計署
二零零零年十月十二日

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.

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 2000 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.

Dominic Y T Chan
Director of Audit

 Audit Commission
Hong Kong
12 October 2000

政府一般收入帳目 General Revenue Account

2000年3月31日資產負債表

STATEMENT OF ASSETS
AND LIABILITIES AS AT
31 MARCH 2000

	註釋 Note	2000 \$'000	1999 \$'000	
資產				
在外匯基金的投資	3	148,223,342	175,657,674	Investments with the Exchange Fund
銀行存款	4	670,225	293,997	Deposits with banks
現金及銀行結餘	5	1,757,285	2,366,937	Cash and bank balances
暫支款項	6	3,771,257	5,632,693	Advances
暫記帳	7	146,346	151,706	Suspense Accounts
	8	154,568,455	184,103,007	
負債				
暫收款項	9	(9,044,940)	(9,412,429)	Deposits
暫記帳	7	(136,430)	(129,924)	Suspense Accounts
	10	(9,181,370)	(9,542,353)	
		<u>145,387,085</u>	<u>174,560,654</u>	
上列項目代表：				
政府一般收入結餘				
1999年4月1日結餘		174,560,654	190,111,427	Balance at 1 April 1999
年內虧絀		(29,173,569)	(15,550,773)	Deficit for the year
2000年3月31日結餘	11	<u>145,387,085</u>	<u>174,560,654</u>	Balance at 31 March 2000

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

2000年6月30日

SHUM Man-to

Director of Accounting Services

30 June 2000



政府一般收入帳目 General Revenue Account

1999年4月1日至2000年3月31日
收支表

STATEMENT OF RECEIPTS
AND PAYMENTS FOR THE
YEAR ENDED 31 MARCH 2000

	註釋 Note	2000 \$'000	1999 \$'000	
1999年4月1日現金及銀行結餘		2,366,937	2,330,994	Cash and bank balances at 1 April 1999
收入	12	162,104,739	179,143,145	Revenue
開支	13	(191,278,308)	(194,693,918)	Expenditure
年內虧絀		(29,173,569)	(15,550,773)	Deficit for the year
其他現金轉動	14	28,563,917	15,586,716	Other cash movements
2000年3月31日現金及銀行結餘		<u>1,757,285</u>	<u>2,366,937</u>	Cash and bank balances at 31 March 2000

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
2000年6月30日

SHUM Man-to
Director of Accounting Services
30 June 2000

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 and 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，所謂或有負債，是年終結算時在某種情況下所引致的負債，其數額及成為實際負債的時間，則視乎這些未定情況日後的發展而定。

(iii) 除港元外，貨幣結餘是以香港銀行公會 (有關貨幣不包括人民幣) 及中國銀行香港分行 (有關人民幣) 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 liability arising from a condition which exists at the year end, where the amount of the liability, if any, and its timing will depend on the occurrence or non-occurrence of one or more uncertain future events.

(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 (for currencies other than Renminbi) and the Bank of China, Hong Kong Branch (for Renminbi) on the last working day of the year except special imprests 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.

政府一般收入帳目 General Revenue Account

3. 在外匯基金的投資

指根據《公共財政條例》第 26 條所持有的投資及存款：

	2000 \$'000
投資	146,513,949
(在二〇〇〇年三月三十一日的 市值：1,488.5 億元)	
存款	1,709,393
	<u>148,223,342</u>

根據一九九八年四月一日至十二月三十一日期間的投資收益計算，一九九八至九九年度在外匯基金的投資所得利息為 184.1 億元。一九九九年一月一日至十二月三十一日在外匯基金的投資收益則為 164.2 億元。在二〇〇〇年一月一日至二月二十九日期間，這些投資的價值下跌 14 億元。香港特別行政區政府與香港金融管理局新訂的協議規定，外匯基金在派發利息前，如投資的價值出現縮減，所派發的利息須盡可能將此計算在內。根據這項協議，一九九八至二〇〇〇年度在外匯基金的投資所得利息為 150.2 億元。

3. Investments with the Exchange Fund

These are investments and deposits held under section 26 of the Public Finance Ordinance:

	1999 \$'000	
174,102,893		Investments
		(market value as at 31.3.2000: \$148,850 million)
1,554,781		Deposits
<u>175,657,674</u>		

For the year ended 31 March 1999, interest received on the Investments with the Exchange Fund, based on the investment return for the period from 1 April 1998 to 31 December 1998, was \$18.41 billion. The investment return for the year ended 31 December 1999 on the Investments with the Exchange Fund was \$16.42 billion. The value of these investments fell by \$1.4 billion during the period from 1 January 2000 to 29 February 2000. A new agreement between the Government of the Hong Kong Special Administrative Region and the Hong Kong Monetary Authority provides that interest to be distributed by the Exchange Fund should as far as possible take into account any diminution in the value of investments that may have occurred prior to distribution. In accordance with this agreement, interest received on these investments for the year ended 31 March 2000 was \$15.02 billion.

政府一般收入帳目 General Revenue Account

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：

	2000	1999	
	\$'000	\$'000	
港元	526,582	148,458	Hong Kong dollars
外幣	143,643	145,539	Foreign currencies
	<u>670,225</u>	<u>293,997</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：

	2000	1999	
	\$'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	1,007,114	1,175,274	Advances to Government officers
可向九廣鐵路公司收回為西鐵工程 支付的款項	624,555	1,002,760	Payments for the West Rail project to be reimbursed by the Kowloon- Canton Railway Corporation
代政府部門以外其他公共機構及營 運基金支付的款項	526,476	1,811,409	Payments on behalf of non- departmental public bodies and trading funds
有關青馬管制區的暫支款項 (見以下(ii))	227,033	192,568	Advances for Tsing Ma Control Area (see (ii) below)
其他	224,088	288,691	Others
	<u>3,771,257</u>	<u>5,632,693</u>	

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:

	2000	1999	
	\$'000	\$'000	
Hong Kong dollars	526,582	148,458	Hong Kong dollars
Foreign currencies	143,643	145,539	Foreign currencies
	<u>670,225</u>	<u>293,997</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:

政府一般收入帳目 General Revenue Account

6. 暫支款項 (續)

(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。近年專員署償還的款額漸次減少。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，由於再獲得資金的机会渺茫，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。二〇〇〇年二月，香港特別行政區政府再度呼籲各捐款國家向專員署捐助指定撥給香港的款項。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。

6. Advances (Continued)

(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). Repayments by the UNHCR have been diminishing in recent years. 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. In February 2000, the Government of the HKSAR made a fresh round of appeals to donor countries to seek contributions to the UNHCR earmarked for Hong Kong. Efforts to press the UNHCR for early settlement of the outstanding advances will continue.

政府一般收入帳目 General Revenue Account

6. 暫支款項 (續)

(ii) 有關青馬管制區的暫支款項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款項提供款項支付。此暫支款項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：

	2000 \$'000	1999 \$'000
資產：		
水務署——物料	67,085	60,830
政府物料供應處—— 未編配物料	63,878	76,375
懲教工業	15,383	14,501
	146,346	151,706
負債：		
特別錢幣	(121,980)	(117,658)
財政司司長法團	(14,450)	(12,266)
	(136,430)	(129,924)
結餘淨額	9,916	21,782

6. Advances (Continued)

(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:

Assets :

Water Supplies Department—Stores
Government Supplies Department—
Unallocated Stores
Correctional Services Industries

Liabilities :

Special Coin
Financial Secretary Incorporated

Net balance

政府一般收入帳目 General Revenue Account

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。

特別錢幣暫記帳的結餘，代表因發行及處理特別及紀念錢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：

	2000 \$'000
給予獲培訓獎學金的政府人員的 免息貸款	<u>23,746</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:

	1999 \$'000	
	<u>28,842</u>	Interest-free loans to Government officers on training scholarships

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.

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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：

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:

	2000 \$'000	1999 \$'000	
儲稅券	4,984,166	5,629,562	Tax reserve certificates
水務按金	899,965	843,016	Water deposits
私人工程	634,718	640,592	Private works
租務按金	616,733	543,020	Tenancy deposits
法律援助按金	538,189	523,661	Legal aid deposits
多繳稅款	192,617	235,988	Tax overpayments
代政府部門以外其他公共機構及 營運基金收取的款項	172,505	30,145	Receipts on behalf of non- departmental public bodies and trading funds
其他	1,006,047	966,445	Others
	<u>9,044,940</u>	<u>9,412,429</u>	

政府一般收入帳目 General Revenue Account

10. 負債

下列負債並未載列於資產負債表內：

	2000 \$'000
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	<u>73,327</u>

10. Liabilities

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

	1999 \$'000
Outstanding promissory notes issued to the Asian Development Bank in respect of contributions to the Asian Development Fund	<u>52,297</u>

11. 或有負債

下列為或有負債，括號內指二〇〇〇年三月三十一日
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 (79.2 億元)；及
- (ii) 訴訟 (3.42 億元)。

11. Contingent Liabilities

There are contingent liabilities as listed below,
with the maximum amount of each liability as
at 31 March 2000 indicated in brackets:

- (i) Guarantee to the Hong Kong Export
Credit Insurance Corporation for liabilities
under contracts of insurance (\$7,920
million); and
- (ii) Litigation (\$342 million).

政府一般收入帳目 General Revenue Account

12. 收入

12. Revenue

按下開總目列出：

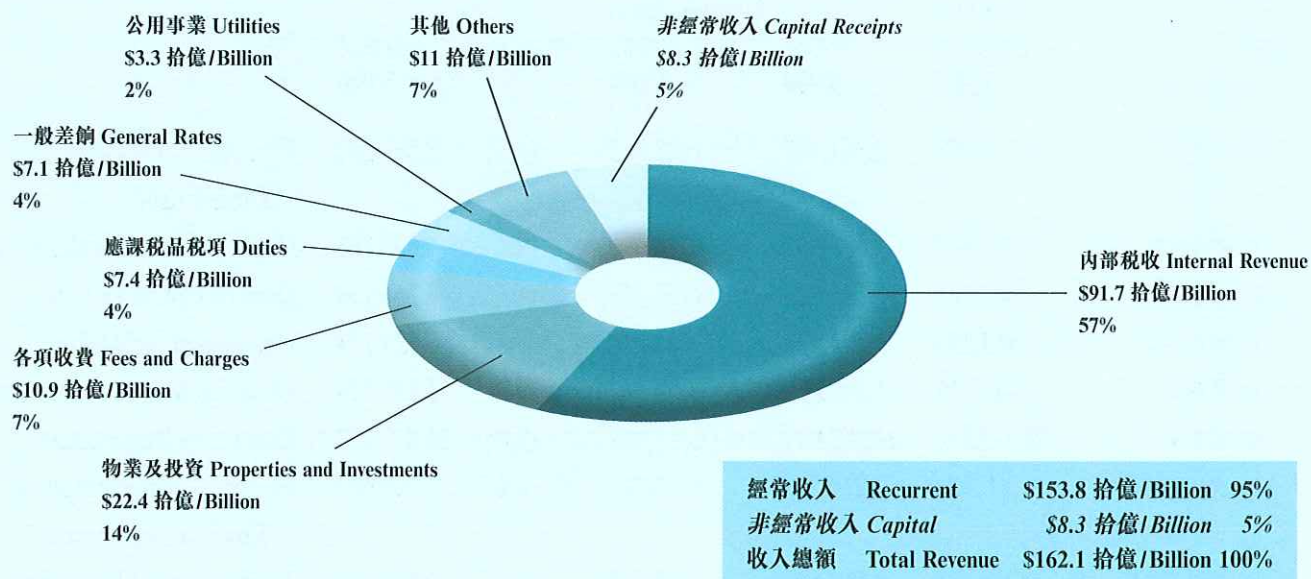
Analysis of total revenue by Head:

總目	2000				1999		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		
1 應課稅品稅項	7,743,256	7,377,196	(366,060)	(4.7)	7,698,535	Duties	
2 一般差餉	4,770,000	7,132,256	2,362,256	49.5	3,613,643	General Rates	
3 內部稅收	89,955,122	93,017,889	3,062,767	3.4	100,387,109	Internal Revenue	
4 車輛稅	2,299,982	2,612,763	312,781	13.6	2,236,876	Motor Vehicle Taxes	
5 罰款、沒收及罰金	1,525,480	1,092,890	(432,590)	(28.4)	1,332,591	Fines, Forfeitures and Penalties	
6 專利稅及特權稅	1,915,801	1,577,102	(338,699)	(17.7)	1,286,590	Royalties and Concessions	
7 物業及投資	15,914,501	23,016,342	7,101,841	44.6	31,373,592	Properties and Investments	
9 貸款、償款、 供款及其他收入	6,818,645	12,056,313	5,237,668	76.8	16,249,193	Loans, Reimbursements, Contributions and Other Receipts	
10 公用事業	3,262,409	3,326,167	63,758	2.0	4,399,931	Utilities	
11 各項收費	11,104,146	10,895,821	(208,325)	(1.9)	10,565,085	Fees and Charges	
總額	<u>145,309,342</u>	<u>162,104,739</u>	<u>16,795,397#</u>	11.6	<u>179,143,145</u>	Total	
# 細目：						# Breakdown:	
超出總額			18,141,071			Total excess	
不足總額			<u>(1,345,674)</u>			Total shortfall	
超出淨額			<u>16,795,397</u>			Net excess	

政府一般收入帳目 General Revenue Account

一九九九至二〇〇〇年度的收入分析

Analysis of Revenue for the year ended 31 March 2000



13. 開支

按下開總目列出：

13. Expenditure

Analysis of total expenditure by Head :

總目	2000				1999		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	56,809	52,585	(4,224)	(7.4)	46,715	Chief Executive's Office	
* 22 漁農自然護理署	782,643	715,791	(66,852)	(8.5)	681,771	Agriculture, Fisheries and Conservation Department	
25 建築署	1,498,107	1,458,936	(39,171)	(2.6)	1,340,697	Architectural Services Department	
24 審計署	131,103	124,632	(6,471)	(4.9)	122,841	Audit Commission	
23 醫療輔助隊	63,409	62,924	(485)	(0.8)	58,710	Auxiliary Medical Service	
82 屋宇署	504,575	479,967	(24,608)	(4.9)	448,436	Buildings Department	
26 政府統計處	579,794	527,479	(52,315)	(9.0)	488,585	Census and Statistics Department	
27 民眾安全服務處	80,968	79,428	(1,540)	(1.9)	77,427	Civil Aid Service	
28 民航處	759,792	643,071	(116,721)	(15.4)	761,082	Civil Aviation Department	
43 土木工程署	934,420	886,893	(47,527)	(5.1)	881,737	Civil Engineering Department	
29 公務員培訓處	162,796	129,013	(33,783)	(20.8)	128,876	Civil Service Training and Development Institute	

政府一般收入帳目 General Revenue Account

13. 開支 (續)

13. Expenditure (Continued)

總目	2000				1999		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		
30 懲教署	2,710,087	2,581,475	(128,612)	(4.7)	2,550,252	Correctional Services Department	
31 香港海關	1,986,341	1,808,042	(178,299)	(9.0)	1,658,165	Customs and Excise Department	
37 衛生署	3,507,561	3,345,826	(161,735)	(4.6)	3,206,130	Department of Health	
92 律政司	954,394	872,438	(81,956)	(8.6)	824,154	Department of Justice	
39 渠務署	1,419,717	1,343,875	(75,842)	(5.3)	1,250,220	Drainage Services Department	
40 教育署	28,533,134	26,982,077	(1,551,057)	(5.4)	24,877,362	Education Department	
42 機電工程署	207,078	210,351	3,273	1.6	207,646	Electrical and Mechanical Services Department	
44 環境保護署	2,279,225	2,065,510	(213,715)	(9.4)	2,104,603	Environmental Protection Department	
45 消防處	3,049,006	2,914,384	(134,622)	(4.4)	2,803,010	Fire Services Department	
49 食物環境衛生署	-	1,051,288	1,051,288	-	-	Food and Environmental Hygiene Department	
46 公務員一般開支	4,877,207	4,899,315	22,108	0.5	4,529,641	General Expenses of the Civil Service	
166 政府飛行服務隊	513,945	759,346	245,401	47.7	204,163	Government Flying Service	
48 政府化驗所	223,428	220,839	(2,589)	(1.2)	206,505	Government Laboratory	
50 政府車輛管理處	266,865	151,513	(115,352)	(43.2)	220,580	Government Land Transport Agency	
51 政府產業署	2,189,605	1,996,480	(193,125)	(8.8)	2,058,203	Government Property Agency	
35 政府總部： 駐京辦事處	65,410	47,761	(17,649)	(27.0)	29,831	Government Secretariat: Beijing Office	
143 政府總部： 公務員事務局	238,227	210,285	(27,942)	(11.7)	183,910	Government Secretariat: Civil Service Bureau	
144 政府總部： 政制事務局	40,089	51,477	11,388	28.4	42,950	Government Secretariat: Constitutional Affairs Bureau	
145 政府總部： 經濟局	70,149	61,939	(8,210)	(11.7)	56,664	Government Secretariat: Economic Services Bureau	
146 政府總部： 教育統籌局	125,541	114,444	(11,097)	(8.8)	89,565	Government Secretariat: Education and Manpower Bureau	

政府一般收入帳目 General Revenue Account

13. 開支 (續)

13. Expenditure (Continued)

總目	2000				1999	
	原來預算	實際數額	高 / (低)於預算	差異	實際數額	Head
	Original Estimate	Actual	Over / (Under) the Estimate	Variance	Actual	
\$'000	\$'000	\$'000	%	\$'000		
154 政府總部： 環境食物局	-	14,288	14,288	-	-	Government Secretariat: Environment and Food Bureau
147 政府總部： 庫務局	116,339	130,201	13,862	11.9	108,232	Government Secretariat: Finance Bureau
148 政府總部： 財經事務局	152,613	172,700	20,087	13.2	138,277	Government Secretariat: Financial Services Bureau
149 政府總部： 衛生福利局	66,131	74,191	8,060	12.2	73,485	Government Secretariat: Health and Welfare Bureau
53 政府總部： 民政事務局	173,971	204,251	30,280	17.4	149,098	Government Secretariat: Home Affairs Bureau
150 政府總部： 房屋局	43,202	40,364	(2,838)	(6.6)	36,599	Government Secretariat: Housing Bureau
55 政府總部： 資訊科技及 廣播局	66,334	65,274	(1,060)	(1.6)	45,448	Government Secretariat: Information Technology and Broadcasting Bureau
142 政府總部： 政務司司長 辦公室及財政司 司長辦公室	372,467	308,198	(64,269)	(17.3)	317,484	Government Secretariat: Offices of the Chief Secretary for Administration and the Financial Secretary
96 政府總部： 駐海外辦事處	266,251	226,763	(39,488)	(14.8)	234,248	Government Secretariat: Overseas Offices
**56 政府總部： 規劃地政局 及工務局	346,642	283,729	(62,913)	(18.1)	326,034	Government Secretariat: Planning and Lands Bureau and Works Bureau
151 政府總部： 保安局	112,350	99,088	(13,262)	(11.8)	124,762	Government Secretariat: Security Bureau
152 政府總部： 工商局	84,938	71,590	(13,348)	(15.7)	70,359	Government Secretariat: Trade and Industry Bureau
153 政府總部： 運輸局	92,108	86,394	(5,714)	(6.2)	89,716	Government Secretariat: Transport Bureau

政府一般收入帳目 General Revenue Account

13. 開支 (續)

13. Expenditure (Continued)

總目	2000				1999	
	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
58 政府物料供應處	168,585	159,631	(8,954)	(5.3)	164,155	Government Supplies Department
60 路政署	1,937,510	1,872,384	(65,126)	(3.4)	1,746,677	Highways Department
63 民政事務總署	1,062,926	1,042,241	(20,685)	(1.9)	989,547	Home Affairs Department
168 香港天文台	225,497	220,952	(4,545)	(2.0)	217,281	Hong Kong Observatory
122 香港警務處	12,599,625	11,892,318	(707,307)	(5.6)	11,914,659	Hong Kong Police Force
62 房屋署	511,804	511,704	(100)	-	530,064	Housing Department
70 入境事務處	2,176,108	2,071,281	(104,827)	(4.8)	1,956,990	Immigration Department
72 廉政公署	705,901	696,899	(9,002)	(1.3)	681,029	Independent Commission Against Corruption
121 投訴警方獨立 監察委員會	15,377	14,627	(750)	(4.9)	13,315	Independent Police Complaints Council
73 工業署	537,948	259,843	(278,105)	(51.7)	459,560	Industry Department
74 政府新聞處	403,671	375,881	(27,790)	(6.9)	313,034	Information Services Department
47 資訊科技署	669,722	628,221	(41,501)	(6.2)	574,298	Information Technology Services Department
76 稅務局	1,272,666	1,275,998	3,332	0.3	1,188,048	Inland Revenue Department
78 知識產權署	84,500	78,286	(6,214)	(7.4)	70,441	Intellectual Property Department
80 司法機構	975,748	949,152	(26,596)	(2.7)	925,954	Judiciary
90 勞工處	779,898	755,252	(24,646)	(3.2)	703,334	Labour Department
91 地政總署	1,644,020	1,486,029	(157,991)	(9.6)	1,409,023	Lands Department
94 法律援助署	903,069	804,591	(98,478)	(10.9)	741,676	Legal Aid Department
112 立法會行政管理 委員會	428,179	422,044	(6,135)	(1.4)	329,072	Legislative Council Commission
95 康樂及文化事務署	-	1,087,035	1,087,035	-	-	Leisure and Cultural Services Department
98 管理參議署	69,137	66,662	(2,475)	(3.6)	69,063	Management Services Agency
100 海事處	1,025,251	934,689	(90,562)	(8.8)	938,101	Marine Department
106 雜項服務	5,051,771	223,818	(4,827,953)	(95.6)	11,794,471	Miscellaneous Services
114 申訴專員公署	61,286	54,575	(6,711)	(11.0)	51,487	Office of The Ombudsman

政府一般收入帳目 General Revenue Account

13. 開支 (續)

13. Expenditure (Continued)

總目	2000				1999	
	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
115 法定語文事務署	115,903	116,585	682	0.6	138,315	Official Languages Agency
116 破產管理署	145,375	125,360	(20,015)	(13.8)	113,800	Official Receiver's Office
120 退休金	8,567,893	8,254,052	(313,841)	(3.7)	7,394,823	Pensions
118 規劃署	439,690	417,469	(22,221)	(5.1)	401,836	Planning Department
130 政府印務局	267,999	204,113	(63,886)	(23.8)	213,617	Printing Department
136 公務員敍用委員會	21,273	19,708	(1,565)	(7.4)	18,296	Public Service Commission
160 香港電台	570,645	527,343	(43,302)	(7.6)	517,848	Radio Television Hong Kong
162 差餉物業估價署	391,057	367,228	(23,829)	(6.1)	353,888	Rating and Valuation Department
163 選舉事務處	463,637	221,275	(242,362)	(52.3)	234,172	Registration and Electoral Office
170 社會福利署	28,996,190	26,894,113	(2,102,077)	(7.2)	25,430,744	Social Welfare Department
174 公務員薪俸及服務 條件常務委員會	30,045	18,268	(11,777)	(39.2)	17,842	Standing Commission on Civil Service Salaries and Conditions of Service
175 紀律人員薪俸及 服務條件常務 委員會	6,525	6,419	(106)	(1.6)	6,066	Standing Committee on Disciplined Services Salaries and Conditions of Service
173 學生資助辦事處	2,294,403	1,832,113	(462,290)	(20.1)	1,874,954	Student Financial Assistance Agency
176 資助金：雜項	309,718	344,745	35,027	11.3	820,699	Subventions: Miscellaneous
177 資助金：非政府部 門的公共機構	31,746,042	31,748,614	2,572	-	30,566,823	Subventions: Non- Departmental Public Bodies
180 影視及娛樂事務 管理處	103,326	90,469	(12,857)	(12.4)	78,011	Television and Entertainment Licensing Authority
110 拓展署	219,507	215,981	(3,526)	(1.6)	212,555	Territory Development Department
181 貿易署	299,780	264,679	(35,101)	(11.7)	271,755	Trade Department
186 運輸署	893,756	836,078	(57,678)	(6.5)	832,724	Transport Department
188 庫務署	333,090	301,241	(31,849)	(9.6)	296,476	Treasury
190 大學教育資助 委員會	13,265,331	13,781,548	516,217	3.9	13,271,456	University Grants Committee

政府一般收入帳目 General Revenue Account

13. 開支 (續)

13. Expenditure (Continued)

總目	2000				1999	
	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
194 水務署	5,377,707	5,149,379	(228,328)	(4.2)	4,929,042	Water Supplies Department
醫院事務署	-	-	-	-	17,971	Hospital Services Department
工業教育及訓練署	-	-	-	-	753	Technical Education and Industrial Training Department
	<u>188,873,862</u>	<u>178,247,308</u>	<u>(10,626,554)</u>	<u>(5.6)</u>	<u>179,649,918</u>	
184 轉撥各基金的款項	11,031,000	13,031,000	2,000,000	18.1	15,044,000	Transfers to Funds
總額	<u>199,904,862</u>	<u>191,278,308</u>	<u>(8,626,554)#</u>	<u>(4.3)</u>	<u>194,693,918</u>	Total
# 細目:						# Breakdown:
超出總額			5,064,900			Total excess
省回總額			(13,691,454)			Total savings
省回淨額			<u>(8,626,554)</u>			Net savings

* 在二〇〇〇年一月一日，總目 22 —「漁農處」改稱為「漁農自然護理署」。

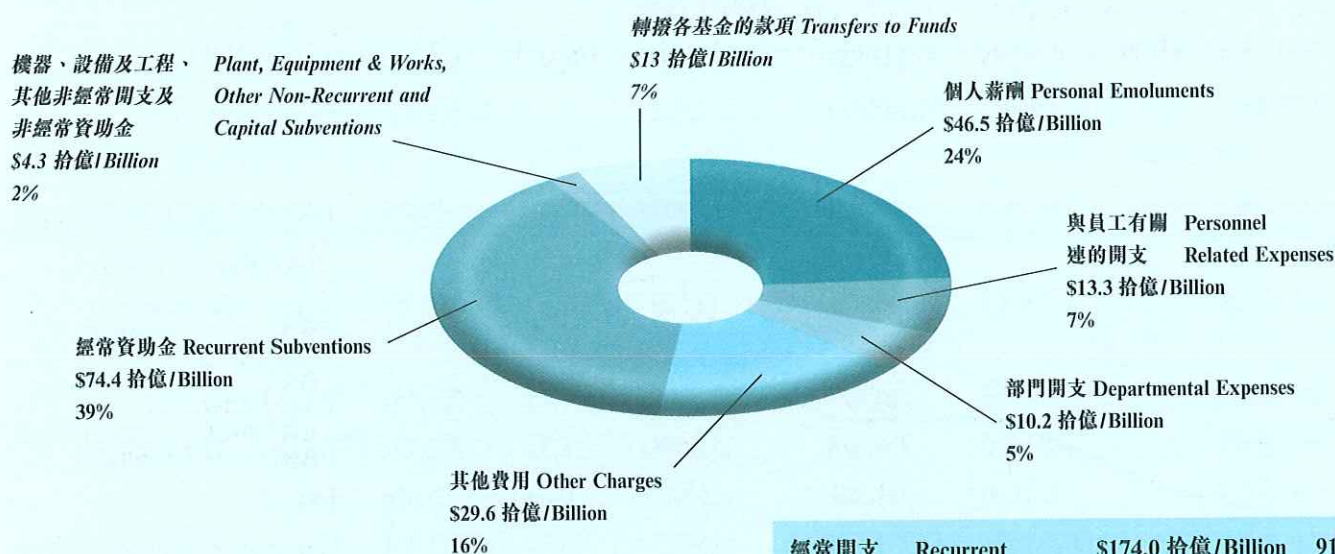
** 在二〇〇〇年一月一日，總目 56 —「政府總部：規劃環境地政局及工務局」改稱為「政府總部：規劃地政局及工務局」。

* Head 22—“Agriculture and Fisheries Department” has been retitled to “Agriculture, Fisheries and Conservation Department” with effect from 1 January 2000.

** Head 56—“Government Secretariat: Planning, Environment and Lands Bureau and Works Bureau” has been retitled to “Government Secretariat: Planning and Lands Bureau and Works Bureau” with effect from 1 January 2000.

一九九九至二〇〇〇年度的開支分析

Analysis of Expenditure for the year ended 31 March 2000



經常開支 Recurrent	\$174.0 拾億/Billion	91%
非經常開支 Capital	\$17.3 拾億/Billion	9%
開支總額 Total Expenditure	\$191.3 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。

14. Other Cash Movements

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

	2000 \$'000	1999 \$'000	
收入淨額：			Net receipts :
增加暫收款項	-	1,996,009	Increase in deposits
減少在外匯基金的投資	27,434,332	15,353,045	Reduction in investments with the Exchange Fund
減少銀行存款	-	4,331	Reduction in deposits with banks
減少暫支款項	1,861,436	-	Reduction in advances
減少暫記帳	11,866	27,632	Reduction in Suspense Accounts
	29,307,634	17,381,017	
支出淨額：			Net payments :
增加銀行存款	(376,228)	-	Increase in deposits with banks
增加暫支款項	-	(1,794,301)	Increase in advances
減少暫收款項	(367,489)	-	Reduction in deposits
	(743,717)	(1,794,301)	
	<u>28,563,917</u>	<u>15,586,716</u>	

一九九一至二〇〇〇各年度的收入、開支及政府一般收入結餘

Revenue, Expenditure and General Revenue Balance for the years ended 31 March 1991 to 2000

拾億元 / \$Billion

