

## 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 26 頁的財務報表，該等財務報表根據第 12 頁及第 13 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 26 which have been prepared under the accounting policies set out on pages 12 and 13.

### 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二零零二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  
二零零二年十月十五日


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 2002 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  
15 October 2002

# 政府一般收入帳目 General Revenue Account

2002年3月31日資產負債表

STATEMENT OF ASSETS  
AND LIABILITIES AS AT  
31 MARCH 2002

	註釋 Note	2002 \$'000	2001 \$'000	
<b>資產</b>				<b>Assets</b>
在外匯基金的投資	3	90,297,060	132,073,727	Investments with the Exchange Fund
銀行存款	4	1,050,587	1,567,524	Deposits with banks
現金及銀行結餘	5	2,279,791	1,367,225	Cash and bank balances
暫支款項	6	3,066,642	3,311,273	Advances
暫記帳	7	117,458	129,951	Suspense Accounts
	8	96,811,538	138,449,700	
<b>負債</b>				<b>Liabilities</b>
暫收款項	9	(9,436,647)	(8,378,666)	Deposits
暫記帳	7	(130,969)	(136,991)	Suspense Accounts
	10	(9,567,616)	(8,515,657)	
		<u>87,243,922</u>	<u>129,934,043</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>
2001年4月1日結餘		129,934,043	145,387,085	Balance at 1 April 2001
年內虧絀		(44,174,333)	(13,446,150)	Deficit for the year
回撥在外匯基金的投資 的虧損撥備	3	1,484,212	(2,006,892)	Write-back of provision for loss in Investments with the Exchange Fund
2002年3月31日結餘	11	<u>87,243,922</u>	<u>129,934,043</u>	Balance at 31 March 2002

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  
2002年8月13日

SHUM Man-to  
Director of Accounting Services  
13 August 2002

# 政府一般收入帳目 General Revenue Account

2001年4月1日至2002年3月31日  
收支表

STATEMENT OF RECEIPTS  
AND PAYMENTS FOR THE  
YEAR ENDED 31 MARCH 2002

	註釋 Note	2002 \$'000	2001 \$'000	
2001年4月1日現金及銀行結餘		1,367,225	1,757,285	Cash and bank balances at 1 April 2001
收入	12	156,538,489	178,734,268	Revenue
開支	13	(200,712,822)	(192,180,418)	Expenditure
年內虧絀		(44,174,333)	(13,446,150)	Deficit for the year
其他現金轉動	14	45,086,899	13,056,090	Other cash movements
2002年3月31日現金及銀行結餘		<u>2,279,791</u>	<u>1,367,225</u>	Cash and bank balances at 31 March 2002

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  
2002年8月13日

SHUM Man-to  
Director of Accounting Services  
13 August 2002

# 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》而撥款支付的各项開支。

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

# 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

指根據《公共財政條例》第 26 條所持有的投資及存款：

	2002 \$'000
投資	89,791,027
(在二〇〇二年三月三十一日的 市值：897.9 億元)	
存款	506,033
	<u>90,297,060</u>

- (i) 在二〇〇一年一月一日至十二月三十一日在外匯基金的投資虧損了 0.9 億元。因此，根據香港特別行政區政府與香港金融管理局所訂立的協議，政府不會在截至二〇〇二年三月三十一日為止的年度內就這些投資獲支付任何利息。

- (ii) 關於虧損撥備的撥回：

- (a) 二〇〇〇至〇一年度的數額是指為在外匯基金的投資於二〇〇一年一月一日至三月三十一日期間的市值縮減所作的撥備；及
- (b) 二〇〇一至〇二年度的數額是指撥回二〇〇〇至〇一年度所作的撥備，有關金額已減去為彌補在二〇〇一年一月一日至十二月三十一日及二〇〇二年一月一日至三月三十一日期間這些投資的市值縮減所需的撥備總額（分別為 0.9 億元和 4.4 億元）。

## 2. Accounting Policies (Continued)

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.

### 3. Investments with the Exchange Fund

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

	2001 \$'000	
投資	130,802,237	Investments
(market value as at 31.3.2002: \$89.79 billion)		
存款	1,271,490	Deposits
	<u>132,073,727</u>	

- (i) The *Investments with the Exchange Fund* incurred a loss of \$0.09 billion in the year ended 31 December 2001. As a result, in accordance with an agreement between the Government of the Hong Kong Special Administrative Region and the Hong Kong Monetary Authority, no interest was paid to the Government on these investments for the year ended 31 March 2002.

- (ii) With regard to the write-back of provision for loss:

- (a) the amount for 2000-01 refers to the provision for the diminution in the market value of the *Investments with the Exchange Fund* during the period from 1 January 2001 to 31 March 2001; and
- (b) the amount for 2001-02 refers to the write-back of the provision made in 2000-01, less the total amount required to meet the diminution in the market value of these investments for the year ended 31 December 2001 (\$0.09 billion) and the period from 1 January 2002 to 31 March 2002 (\$0.44 billion).

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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：

	2002 \$'000	2001 \$'000	
港元	941,145	1,445,680	Hong Kong dollars
外幣	109,442	121,844	Foreign currencies
	<u>1,050,587</u>	<u>1,567,524</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：

	2002 \$'000	2001 \$'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	870,545	865,621	Advances to Government officers
代政府部門以外其他公共機構及營運基金支付的款項	412,581	511,634	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))	255,686	295,010	Advances for Tsing Ma Control Area (see (ii) below)
可向九廣鐵路公司收回為西鐵工程支付的款項	74,332	254,795	Payments for the West Rail project to be reimbursed by the Kowloon-Canton Railway Corporation
預付予資助學校的營辦開支整筆津貼	23,146	-	Advance of operating expenses block grant to aided schools
其他	268,361	222,222	Others
	<u>3,066,642</u>	<u>3,311,273</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:

## 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)

- (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。

在二〇〇一至〇二財政年度，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，並呼籲國際社會向專員署捐助指定撥給香港的款項。至今，我們仍未收到任何還款或捐款。

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). 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 2001-02, the Government of the HKSAR continued to pursue the repayment of the outstanding advances from the UNHCR and to appeal to international community to make donations to the UNHCR earmarked for such purpose. So far, we have not received any repayments or donations.

Efforts to press the UNHCR for early settlement of the outstanding advances will continue.

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## 6. 暫支款項 (續)

(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。

## 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. 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：

## 7. Suspense Accounts

These Suspense Accounts are established under Resolutions passed by the Legislative Council under section 30 of the Public Finance Ordinance:

	2002 \$'000	2001 \$'000	
<b>資產：</b>			<b>Assets:</b>
政府物料供應處— 未編配物料	57,790	61,615	Government Supplies Department— Unallocated Stores
水務署—物料	43,639	51,625	Water Supplies Department—Stores
懲教工業	16,029	16,711	Correctional Services Industries
	<b>117,458</b>	<b>129,951</b>	
<b>負債：</b>			<b>Liabilities:</b>
特別硬幣	(119,447)	(123,244)	The Special Coin
財政司司長法團	(11,522)	(13,747)	The Financial Secretary Incorporated
	<b>(130,969)</b>	<b>(136,991)</b>	
結餘淨額	<b>(13,511)</b>	<b>(7,040)</b>	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：

	2002 \$'000
給予獲培訓獎學金的政府人員的 免息貸款	<u>13,929</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:

	2001 \$'000	
	<u>20,418</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.

# 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：

	2002 \$'000	2001 \$'000	
儲稅券	5,396,412	4,432,968	Tax reserve certificates
水務按金	1,076,586	974,334	Water deposits
租務按金	639,243	653,143	Tenancy deposits
私人工程	598,240	620,241	Private works
法律援助按金	414,937	452,425	Legal aid deposits
多繳稅款	182,691	231,768	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	107,838	13,959	Receipts on behalf of non- departmental public bodies and trading funds
其他	1,020,700	999,828	Others
	<u>9,436,647</u>	<u>8,378,666</u>	

## 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:

## 10. 負債

下列負債並未載列於資產負債表內：

	2002 \$'000	2001 \$'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>93,438</u>	<u>89,471</u>	Outstanding promissory notes issued to the Asian Development Bank in respect of contributions to the Asian Development Fund

## 10. Liabilities

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

# 政府一般收入帳目 General Revenue Account

## 11. 或有負債

下列為或有負債，括號內指二〇〇二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 (90.16 億元)；
- (ii) 為中小企業營運設備及器材信貸保證計劃所作的保證 (1.33 億元)；及
- (iii) 訴訟 (42.56 億元)。

## 11. Contingent Liabilities

There are contingent liabilities as listed below, with the maximum amount of each liability as at 31 March 2002 indicated in brackets:

- (i) Guarantee to the Hong Kong Export Credit Insurance Corporation for liabilities under contracts of insurance (\$9,016 million);
- (ii) Guarantees provided under the Small and Medium Enterprises Business Installations and Equipment Loan Guarantee Scheme (\$133 million); and
- (iii) Litigation (\$4,256 million).

## 12. 收入

按下開總目列出：

## 12. Revenue

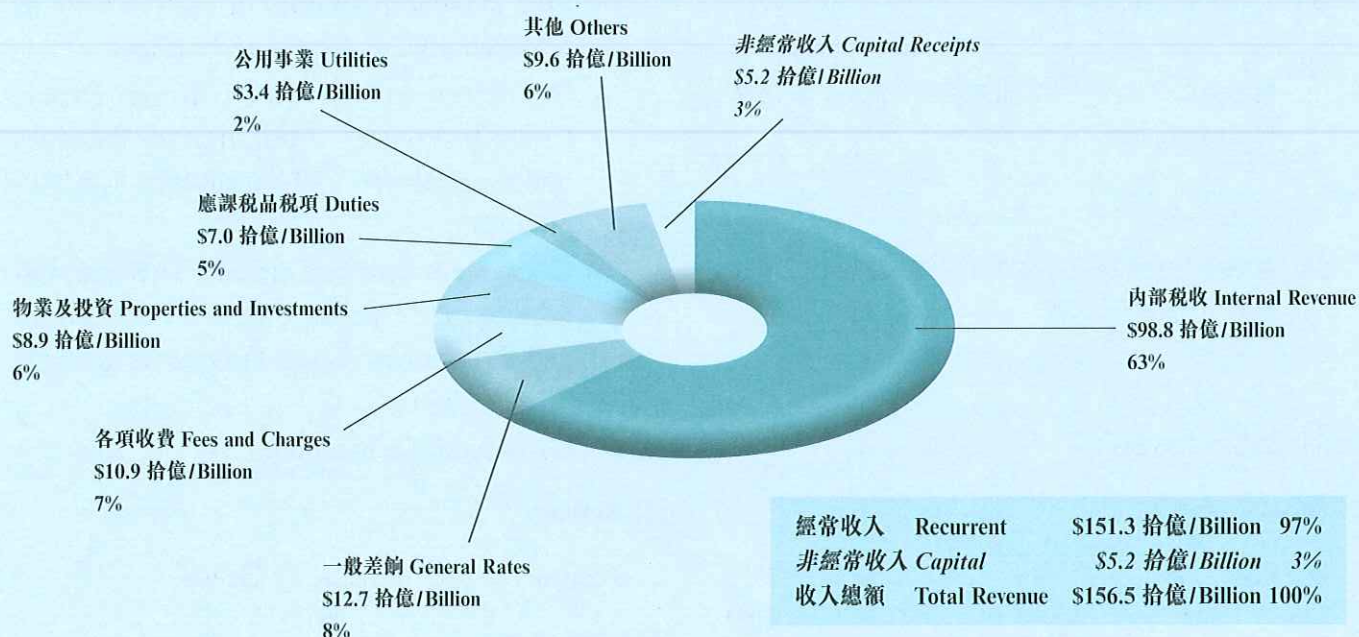
Analysis of total revenue by Head:

總目	2002		高 / (低) 於預算 Over / (Under) the Estimate \$'000	差異 Variance %	2001	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	7,850,894	6,981,183	(869,711)	(11.1)	7,293,458	Duties
2 一般差餉	14,884,000	12,727,140	(2,156,860)	(14.5)	14,428,229	General Rates
3 內部稅收	105,011,375	100,753,684	(4,257,691)	(4.1)	99,673,684	Internal Revenue
4 車輛稅	3,407,233	2,675,596	(731,637)	(21.5)	3,025,308	Motor Vehicle Taxes
5 罰款、沒收及罰金	1,079,096	925,892	(153,204)	(14.2)	1,060,907	Fines, Forfeitures and Penalties
6 專利稅及特權稅	1,818,951	1,881,295	62,344	3.4	1,766,710	Royalties and Concessions
7 物業及投資	37,071,892	11,329,296	(25,742,596)	(69.4)	26,542,301	Properties and Investments
9 貸款、償款、 供款及其他收入	4,633,668	4,982,682	349,014	7.5	10,673,954	Loans, Reimbursements, Contributions and Other Receipts
10 公用事業	3,380,991	3,365,704	(15,287)	(0.5)	3,296,731	Utilities
11 各項收費	11,826,177	10,916,017	(910,160)	(7.7)	10,972,986	Fees and Charges
總額	190,964,277	156,538,489	(34,425,788)#	(18.0)	178,734,268	Total
# 細目：						# Breakdown:
超出總額			411,358			Total excess
不足總額			(34,837,146)			Total shortfall
不足淨額			(34,425,788)			Net shortfall

# 政府一般收入帳目 General Revenue Account

二〇〇一至〇二年度的收入分析

Analysis of Revenue for the year ended 31 March 2002



## 13. 開支

按下開總目列出：

## 13. Expenditure

Analysis of total expenditure by Head:

總目	2002		高 / (低) 於預算 Over / (Under) the Estimate	差異 Variance %	2001		Head
	原來預算 Original Estimate \$'000	實際數額 Actual \$'000			實際數額 Actual \$'000		
21 行政長官辦公室	51,904	52,781	877	1.7	49,753	Chief Executive's Office	
22 漁農自然護理署	786,752	849,946	63,194	8.0	694,700	Agriculture, Fisheries and Conservation Department	
25 建築署	1,574,706	1,549,838	(24,868)	(1.6)	1,557,809	Architectural Services Department	
24 審計署	133,111	133,356	245	0.2	126,006	Audit Commission	
23 醫療輔助隊	65,302	65,215	(87)	(0.1)	63,564	Auxiliary Medical Service	
82 屋宇署	749,927	648,725	(101,202)	(13.5)	529,713	Buildings Department	
26 政府統計處	825,684	735,651	(90,033)	(10.9)	568,396	Census and Statistics Department	
27 民眾安全服務處	79,282	80,283	1,001	1.3	78,131	Civil Aid Service	
28 民航處	650,740	609,443	(41,297)	(6.3)	623,077	Civil Aviation Department	
43 土木工程署	869,084	879,307	10,223	1.2	858,315	Civil Engineering Department	
29 公務員培訓處	155,314	142,179	(13,135)	(8.5)	126,795	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	2002				2001		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	2,637,629	<b>2,670,765</b>	33,136	1.3	2,604,043	Correctional Services Department	
31 香港海關	1,887,500	<b>1,884,040</b>	(3,460)	(0.2)	1,930,428	Customs and Excise Department	
37 衛生署	3,622,980	<b>3,466,396</b>	(156,584)	(4.3)	3,295,642	Department of Health	
92 律政司	986,695	<b>872,119</b>	(114,576)	(11.6)	885,871	Department of Justice	
39 渠務署	1,481,982	<b>1,445,582</b>	(36,400)	(2.5)	1,365,984	Drainage Services Department	
40 教育署	30,786,223	<b>29,605,132</b>	(1,181,091)	(3.8)	28,551,687	Education Department	
42 機電工程署	291,240	<b>257,396</b>	(33,844)	(11.6)	228,694	Electrical and Mechanical Services Department	
44 環境保護署	2,615,945	<b>2,447,152</b>	(168,793)	(6.5)	2,412,459	Environmental Protection Department	
45 消防處	3,085,773	<b>3,143,997</b>	58,224	1.9	2,997,171	Fire Services Department	
49 食物環境衛生署	4,435,779	<b>4,198,692</b>	(237,087)	(5.3)	4,066,887	Food and Environmental Hygiene Department	
46 公務員一般開支	5,364,590	<b>4,792,540</b>	(572,050)	(10.7)	5,022,026	General Expenses of the Civil Service	
166 政府飛行服務隊	328,384	<b>251,930</b>	(76,454)	(23.3)	180,537	Government Flying Service	
48 政府化驗所	246,324	<b>242,033</b>	(4,291)	(1.7)	226,923	Government Laboratory	
50 政府車輛管理處	302,631	<b>228,459</b>	(74,172)	(24.5)	207,232	Government Land Transport Agency	
51 政府產業署	2,006,626	<b>1,795,662</b>	(210,964)	(10.5)	1,853,747	Government Property Agency	
35 政府總部： 駐北京辦事處	52,131	<b>45,408</b>	(6,723)	(12.9)	42,569	Government Secretariat: Beijing Office	
143 政府總部： 公務員事務局	207,329	<b>210,525</b>	3,196	1.5	214,614	Government Secretariat: Civil Service Bureau	
152 政府總部： 工商局	130,579	<b>108,648</b>	(21,931)	(16.8)	100,122	Government Secretariat: Commerce and Industry Bureau	
144 政府總部： 政制事務局	37,106	<b>35,194</b>	(1,912)	(5.2)	32,893	Government Secretariat: Constitutional Affairs Bureau	
145 政府總部： 經濟局	104,362	<b>91,629</b>	(12,733)	(12.2)	75,023	Government Secretariat: Economic Services Bureau	

# 政府一般收入帳目 General Revenue Account

## 13. 開支 (續)

## 13. Expenditure (Continued)

總目	2002		高 / (低) 於預算 Over / (Under) the Estimate \$'000	差異 Variance %	2001		Head
	原來預算 Original Estimate \$'000	實際數額 Actual \$'000			實際數額 Actual \$'000		
146 政府總部： 教育統籌局	200,541	<b>176,098</b>	(24,443)	(12.2)	337,119		Government Secretariat: Education and Manpower Bureau
154 政府總部： 環境食物局	60,562	<b>56,366</b>	(4,196)	(6.9)	50,938		Government Secretariat: Environment and Food Bureau
147 政府總部： 庫務局	118,258	<b>121,607</b>	3,349	2.8	118,070		Government Secretariat: Finance Bureau
148 政府總部： 財經事務局	159,906	<b>131,485</b>	(28,421)	(17.8)	119,099		Government Secretariat: Financial Services Bureau
149 政府總部： 衛生福利局	101,561	<b>88,245</b>	(13,316)	(13.1)	71,574		Government Secretariat: Health and Welfare Bureau
53 政府總部： 民政事務局	193,851	<b>198,576</b>	4,725	2.4	279,162		Government Secretariat: Home Affairs Bureau
150 政府總部： 房屋局	43,065	<b>44,625</b>	1,560	3.6	40,398		Government Secretariat: Housing Bureau
55 政府總部： 資訊科技及 廣播局	185,919	<b>152,992</b>	(32,927)	(17.7)	120,227		Government Secretariat: Information Technology and Broadcasting Bureau
155 政府總部： 創新科技署	142,748	<b>134,714</b>	(8,034)	(5.6)	134,465		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	359,790	<b>301,441</b>	(58,349)	(16.2)	269,352		Government Secretariat: Offices of the Chief Secretary for Administration and the Financial Secretary
96 政府總部： 駐海外辦事處	238,610	<b>231,650</b>	(6,960)	(2.9)	242,978		Government Secretariat: Overseas Offices
56 政府總部： 規劃地政局 及工務局	280,068	<b>278,776</b>	(1,292)	(0.5)	256,725		Government Secretariat: Planning and Lands Bureau and Works Bureau
151 政府總部： 保安局	124,441	<b>126,470</b>	2,029	1.6	117,239		Government Secretariat: Security Bureau

# 政府一般收入帳目 General Revenue Account

## 13. 開支 (續)

## 13. Expenditure (Continued)

總目	2002				2001		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		
153 政府總部： 運輸局	78,251	77,011	(1,240)	(1.6)	78,929	Government Secretariat: Transport Bureau	
58 政府物料供應處	175,156	157,980	(17,176)	(9.8)	160,465	Government Supplies Department	
60 路政署	1,928,464	1,880,787	(47,677)	(2.5)	1,858,627	Highways Department	
63 民政事務總署	1,251,477	1,254,167	2,690	0.2	1,103,702	Home Affairs Department	
168 香港天文台	225,708	221,296	(4,412)	(2.0)	218,186	Hong Kong Observatory	
122 香港警務處	12,350,674	12,120,236	(230,438)	(1.9)	11,741,268	Hong Kong Police Force	
62 房屋署	481,200	481,200	-	-	486,855	Housing Department	
70 入境事務處	2,192,943	2,215,320	22,377	1.0	2,055,514	Immigration Department	
72 廉政公署	686,659	709,403	22,744	3.3	693,908	Independent Commission Against Corruption	
121 投訴警方獨立 監察委員會	14,089	15,536	1,447	10.3	15,325	Independent Police Complaints Council	
74 政府新聞處	373,339	372,266	(1,073)	(0.3)	385,828	Information Services Department	
47 資訊科技署	619,131	625,398	6,267	1.0	633,741	Information Technology Services Department	
76 稅務局	1,343,285	1,355,969	12,684	0.9	1,251,597	Inland Revenue Department	
78 知識產權署	116,837	91,582	(25,255)	(21.6)	77,668	Intellectual Property Department	
79 投資推廣署	70,366	80,492	10,126	14.4	45,021	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	14,210	16,058	1,848	13.0	12,719	Joint Secretariat for the Advisory Bodies on Civil Service and Judicial Salaries and Conditions of Service	
80 司法機構	1,027,845	999,021	(28,824)	(2.8)	939,620	Judiciary	
90 勞工處	912,523	868,666	(43,857)	(4.8)	822,245	Labour Department	
91 地政總署	1,635,537	1,588,789	(46,748)	(2.9)	1,512,507	Lands Department	
94 法律援助署	883,571	722,026	(161,545)	(18.3)	706,012	Legal Aid Department	
112 立法會行政管理 委員會	357,230	375,690	18,460	5.2	353,452	Legislative Council Commission	

# 政府一般收入帳目 General Revenue Account

## 13. 開支 (續)

## 13. Expenditure (Continued)

總目	2002				2001		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		
95 康樂及文化事務署	5,287,321	<b>4,986,784</b>	(300,537)	(5.7)	4,561,646	Leisure and Cultural Services Department	
98 管理參議署	60,946	<b>60,352</b>	(594)	(1.0)	59,328	Management Services Agency	
100 海事處	984,389	<b>916,971</b>	(67,418)	(6.8)	922,950	Marine Department	
106 雜項服務	6,590,275	<b>200,242</b>	(6,390,033)	(97.0)	232,399	Miscellaneous Services	
114 申訴專員公署	106,929	<b>109,163</b>	2,234	2.1	57,935	Office of The Ombudsman	
115 法定語文事務署	121,809	<b>125,362</b>	3,553	2.9	121,395	Official Languages Agency	
116 破產管理署	137,885	<b>131,621</b>	(6,264)	(4.5)	121,118	Official Receiver's Office	
120 退休金	14,572,788	<b>14,471,917</b>	(100,871)	(0.7)	9,606,807	Pensions	
118 規劃署	447,243	<b>434,918</b>	(12,325)	(2.8)	421,113	Planning Department	
130 政府印務局	248,286	<b>220,059</b>	(28,227)	(11.4)	216,076	Printing Department	
136 公務員敍用委員會	18,521	<b>18,996</b>	475	2.6	18,180	Public Service Commission	
160 香港電台	515,144	<b>506,243</b>	(8,901)	(1.7)	525,497	Radio Television Hong Kong	
162 差餉物業估價署	389,629	<b>389,191</b>	(438)	(0.1)	368,752	Rating and Valuation Department	
163 選舉事務處	79,239	<b>52,602</b>	(26,637)	(33.6)	293,658	Registration and Electoral Office	
170 社會福利署	29,768,739	<b>29,156,931</b>	(611,808)	(2.1)	27,504,974	Social Welfare Department	
175 紀律人員薪俸及 服務條件常務 委員會 (在 2001 年 12 月 1 日解散)	6,774	<b>5,959</b>	(815)	(12.0)	7,012	Standing Committee on Disciplined Services Salaries and Conditions of Service (disestablished on 1.12.2001)	
173 學生資助辦事處	2,308,508	<b>2,307,333</b>	(1,175)	(0.1)	2,074,681	Student Financial Assistance Agency	
176 資助金：雜項	293,328	<b>290,002</b>	(3,326)	(1.1)	332,779	Subventions: Miscellaneous	
177 資助金：非政府部 門的公共機構	33,263,441	<b>34,068,570</b>	805,129	2.4	32,179,046	Subventions: Non- Departmental Public Bodies	
180 影視及娛樂事務 管理處	120,635	<b>101,030</b>	(19,605)	(16.3)	91,342	Television and Entertainment Licensing Authority	
110 拓展署	227,576	<b>226,866</b>	(710)	(0.3)	219,658	Territory Development Department	
181 工業貿易署	300,813	<b>299,379</b>	(1,434)	(0.5)	279,239	Trade and Industry Department	

# 政府一般收入帳目 General Revenue Account

## 13. 開支 (續)

## 13. Expenditure (Continued)

總目	2002				2001	
	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
186 運輸署	921,952	868,147	(53,805)	(5.8)	819,862	Transport Department
188 庫務署	324,271	317,703	(6,568)	(2.0)	301,276	Treasury
190 大學教育資助 委員會	12,900,744	13,308,841	408,097	3.2	13,183,254	University Grants Committee
194 水務署	5,429,959	5,299,679	(130,280)	(2.4)	5,112,538	Water Supplies Department
工業署	-	-	-	-	37,557	Industry Department
	210,928,573	200,686,822	(10,241,751)	(4.9)	188,551,418	
184 轉撥各基金的款項	3,026,000	26,000	(3,000,000)	(99.1)	3,629,000	Transfers to Funds
總額	213,954,573	200,712,822	(13,241,751)#	(6.2)	192,180,418	Total
# 細目:						# Breakdown:
超出總額			1,499,890			Total excess
省回總額			(14,741,641)			Total savings
省回淨額			(13,241,751)			Net savings

\* 在二〇〇一年十二月一日，總目 174—「公務員薪俸及服務條件常務委員會」改稱為「公務及司法人員薪俸及服務條件諮詢委員會聯合秘書處」。

\* Head 174—“Standing Commission on Civil Service Salaries and Conditions of Service” has been retitled to “Joint Secretariat for the Advisory Bodies on Civil Service and Judicial Salaries and Conditions of Service” with effect from 1.12.2001.

## 二〇〇一至〇二年度的開支分析

## Analysis of Expenditure for the year ended 31 March 2002

機器、設備及工程、  
其他非經常開支及  
非經常資助金  
\$5.1 拾億/Billion  
2%

Plant, Equipment & Works,  
Other Non-Recurrent and  
Capital Subventions

個人薪酬 Personal Emoluments  
\$51.9 拾億/Billion  
26%

與員工有關  
的開支 Personnel  
Related Expenses  
\$17.8 拾億/Billion  
9%

經常資助金 Recurrent Subventions  
\$80.2 拾億/Billion  
40%

部門開支 Departmental Expenses  
\$14.4 拾億/Billion  
7%

其他費用 Other Charges  
\$31.3 拾億/Billion  
16%

經常開支	Recurrent	\$195.6 拾億/Billion	98%
非經常開支	Capital	\$5.1 拾億/Billion	2%
開支總額	Total Expenditure	\$200.7 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.

	2002 \$'000	2001 \$'000	
<b>收入淨額：</b>			<b>Net receipts:</b>
增加暫收款項	1,057,981	-	Increase in deposits
減少在外匯基金的投資	43,260,879	14,142,723	Reduction in investments with the Exchange Fund
減少銀行存款	516,937	-	Reduction in deposits with banks
減少暫支款項	244,631	459,984	Reduction in advances
減少暫記帳	6,471	16,956	Reduction in Suspense Accounts
	<b>45,086,899</b>	<b>14,619,663</b>	
<b>支出淨額：</b>			<b>Net payments:</b>
增加銀行存款	-	(897,299)	Increase in deposits with banks
減少暫收款項	-	(666,274)	Reduction in deposits
	-	(1,563,573)	
	<b>45,086,899</b>	<b>13,056,090</b>	

一九九三至二〇〇二各年度的收入、開支及政府一般收入結餘

Revenue, Expenditure and General Revenue Balance for the years ended 31 March 1993 to 2002

拾億元 / \$Billion

