



審計署署長報告書  
二零零四至零五年度  
香港特別行政區政府  
帳目審計結果

*Report of the Director of Audit  
on the Accounts of the Government of  
the Hong Kong Special Administrative Region  
for the year ended 31 March 2005*

二零零五年十月  
*October 2005*

審 計 署 署 長  
之  
二 零 零 四 至 零 五 年 度  
香 港 特 別 行 政 區 政 府  
帳 目 審 計 結 果  
報 告 書

REPORT  
OF  
THE DIRECTOR OF AUDIT  
ON THE ACCOUNTS OF THE GOVERNMENT OF  
THE HONG KONG SPECIAL ADMINISTRATIVE REGION  
FOR THE YEAR ENDED  
31 MARCH 2005

## 匯 率

除另有說明外，本報告書所用的“元”均指港元。自一九八三年十月十七日起，政府透過一項有關發行紙幣的措施，將港元與美元聯繫，以 7.8 港元兌 1 美元為固定匯率。

## EXCHANGE RATES

When dollars are quoted in this report, they are, unless otherwise stated, Hong Kong dollars. Since 17 October 1983, the Hong Kong dollar has been linked to the US dollar, through an arrangement in the note-issue mechanism, at a fixed rate of HK\$7.8=US\$1.

香港入境事務大樓  
審計署

Audit Commission,  
Immigration Tower,  
Hong Kong.

香港立法會大樓  
立法會主席

26 October 2005

主席：

Madam,

我已就審核香港特別行政區政府二零零四至零五年度帳目的詳情，及就我根據《核數條例》履行職務與行使所賦予權力的有關事項，完成報告書。現依照《核數條例》第 12(1) 條的規定，將報告書連同以下已由我證明的帳目各一份，提交審閱：

In accordance with section 12(1) of the Audit Ordinance I have the honour to submit the Report on my examination and audit of the Accounts of the Government of the Hong Kong Special Administrative Region for the year ended 31 March 2005, and on matters relating to the performance of my duties and the exercise of my powers under the Ordinance, together with a copy of the following statements duly certified by me:

—政府資產負債表與政府收支表；及

—the Statement of Assets and Liabilities of the Government and the Statement of Receipts and Payments by the Government; and

—根據《公共財政條例》第 29 條設立的每項基金 (政府獎券基金除外) 的資產負債表與政府收支表。

—the Statement of Assets and Liabilities of each fund, and the Statement of Receipts and Payments by each fund, other than the Lotteries Fund, established in accordance with section 29 of the Public Finance Ordinance.

Yours faithfully,

審計署署長鄧國斌

**Benjamin Tang**  
Director of Audit

二零零五年十月二十六日

The President of the Legislative Council,  
Legislative Council Building,  
Hong Kong.



## 目 錄

## CONTENTS

### 二零零四至零五年度 香港特別行政區政府帳目

### ACCOUNTS OF THE GOVERNMENT OF THE HONG KONG SPECIAL ADMINISTRATIVE REGION FOR THE YEAR ENDED 31 MARCH 2005

	頁數 Page	
<b>政府一般收入帳目</b>		<b>General Revenue Account</b>
—審計署署長報告書	7	—Report of the Director of Audit
—二零零五年三月三十一日資產 負債表	9	—Statement of Assets and Liabilities as at 31 March 2005
—二零零四至零五年度收支表	10	—Statement of Receipts and Payments for the year ended 31 March 2005
<b>基本工程儲備基金</b>		<b>Capital Works Reserve Fund</b>
—審計署署長報告書	31	—Report of the Director of Audit
—二零零五年三月三十一日資產 負債表	33	—Statement of Assets and Liabilities as at 31 March 2005
—二零零四至零五年度收支表	34	—Statement of Receipts and Payments for the year ended 31 March 2005
<b>資本投資基金</b>		<b>Capital Investment Fund</b>
—審計署署長報告書	43	—Report of the Director of Audit
—二零零五年三月三十一日資產 負債表	45	—Statement of Assets and Liabilities as at 31 March 2005
—二零零四至零五年度收支表	46	—Statement of Receipts and Payments for the year ended 31 March 2005
<b>貸款基金</b>		<b>Loan Fund</b>
—審計署署長報告書	53	—Report of the Director of Audit
—二零零五年三月三十一日資產 負債表	55	—Statement of Assets and Liabilities as at 31 March 2005
—二零零四至零五年度收支表	56	—Statement of Receipts and Payments for the year ended 31 March 2005

<b>公務員退休金儲備基金</b>		<b>Civil Service Pension Reserve Fund</b>
—審計署署長報告書	65	—Report of the Director of Audit
—二零零五年三月三十一日資產 負債表	67	—Statement of Assets and Liabilities as at 31 March 2005
—二零零四至零五年度收支表	68	—Statement of Receipts and Payments for the year ended 31 March 2005
<b>賑災基金</b>		<b>Disaster Relief Fund</b>
—審計署署長報告書	71	—Report of the Director of Audit
—二零零五年三月三十一日資產 負債表	73	—Statement of Assets and Liabilities as at 31 March 2005
—二零零四至零五年度收支表	74	—Statement of Receipts and Payments for the year ended 31 March 2005
<b>土地基金</b>		<b>Land Fund</b>
—審計署署長報告書	79	—Report of the Director of Audit
—二零零五年三月三十一日資產 負債表	81	—Statement of Assets and Liabilities as at 31 March 2005
—二零零四至零五年度收支表	82	—Statement of Receipts and Payments for the year ended 31 March 2005
<b>創新及科技基金</b>		<b>Innovation and Technology Fund</b>
—審計署署長報告書	85	—Report of the Director of Audit
—二零零五年三月三十一日資產 負債表	87	—Statement of Assets and Liabilities as at 31 March 2005
—二零零四至零五年度收支表	88	—Statement of Receipts and Payments for the year ended 31 March 2005