



二〇〇六至〇七年度
政府綜合財務報表(按應計制編製)
**Accrual-based consolidated financial statements of
the Government for the year ended 31 March 2007**

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引言

INTRODUCTION

引言 INTRODUCTION

我們很高興在本冊載列二〇〇六至〇七財政年度的應計制政府綜合財務報表及資產保管報表。

2. 這份應計制財務報表是我們在現金收付制周年帳目外額外編製的報表，以提供有關整體政府財務表現及狀況的資料。資產保管報表匯報政府為提供公共服務所動用的主要實物資產，即建築物、基建資產和土地等的具體數據。

3. 我們希望本冊所載的資料能提高社會人士對公共財政的了解及認識。本冊的軟複本可在本署的互聯網瀏覽 (www.try.gov.hk)。

李李嘉麗
庫務署署長
二〇〇七年十二月

We are pleased to present in this booklet the accrual-based consolidated financial statements and the stewardship statement of the Government for the financial year 2006-07.

2. The accrual-based financial statements are prepared in addition to the annual cash-based accounts and present the overall financial performance and position of the Government. The stewardship statement describes in terms of physical measurements the major physical assets (i.e. buildings, infrastructure assets and land) employed by the Government for the delivery of public services.

3. We hope the information in this booklet will generate better understanding and promote greater awareness of public finances in the community. An electronic copy of the booklet is available at our website (www.try.gov.hk).

Mrs Lucia LI
Director of Accounting Services
December 2007

綜合財務報表(按應計制編製)

ACCRUAL-BASED CONSOLIDATED

FINANCIAL STATEMENTS

2006年4月1日至2007年3月31日
 綜合財務表現表 (經營開支按性質分類)
 CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE
 FOR THE YEAR ENDED 31 MARCH 2007
 (with operating expenses classified by nature)

	附註 Note	2007 百萬元 \$million	2006 (重列) (as restated) 百萬元 \$million
經營收入 Operating revenue			
稅項、差餉及應課稅品稅項 Taxes, rates and duties	4	180,579	168,043
租金收入 Rental income	5	21,071	22,728
各項收費 Fees and charges	6	11,646	11,076
公用事業 Utilities	7	3,324	3,371
專利稅及特權稅 Royalties and concessions	8	1,830	1,802
其他經營收入 Other operating revenue	9	5,177	6,136
總經營收入 Total operating revenue		223,627	213,156
經營開支 Operating expenses			
薪金、津貼及其他僱員福利 Salaries, allowances and other employee benefits	10	(63,802)	(62,093)
其他經營開支 Other operating expenses	11	(36,326)	(36,271)
經常性資助金 Recurrent subventions	12	(75,609)	(74,950)
社會保障開支 Social security payments	13	(23,185)	(23,444)
折舊 Depreciation	27	(9,396)	(10,110)
總經營開支 Total operating expenses		(208,318)	(206,868)
經營盈餘 Surplus from operating activities		15,309	6,288
非經營收入/(開支) Non-operating revenue / (expenses)			
非經常開支 Capital expenses	14	(16,169)	(21,735)
出售投資的收益 Gain on disposal of investments		-	191
分拆出售零售和停車場設施的收益/(支出) Gain/(Expenditure) on divestment of retail and carparking facilities		(16)	14,096
地價收入 Land premia	15	36,986	29,465
資助自置居所計劃的淨收入 Net revenue from home ownership assistance schemes	16	2,276	2,456
利息及投資收入 Interest and investment income	17(a)	34,769	18,504
利息開支 Interest expenses	18	(19,525)	(19,095)
退休金的精算虧損 Actuarial loss on pensions	23	(9,200)	(27,681)
應佔政府企業利潤及虧損 Share of profits and losses of government business enterprises	19	14,550	13,320
外匯基金盈餘 Surplus of the Exchange Fund	26	65,887	33,165
非經營收入淨額 Net non-operating revenue		109,558	42,686
年內淨盈餘 Net surplus for the year		124,867	48,974

第 12 至 38 頁的附註亦為這些財務報表的一部分。
 The notes on pages 12 to 38 form part of these financial statements.

2006年4月1日至2007年3月31日
綜合財務表現表 (經營開支按功能分類)

**CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 31 MARCH 2007
(with operating expenses classified by function)**

	附註 Note	2007 百萬元 \$million	2006 (重列) (as restated) 百萬元 \$million
經營收入 Operating revenue			
稅項、差餉及應課稅品稅項 Taxes, rates and duties	4	180,579	168,043
租金收入 Rental income	5	21,071	22,728
各項收費 Fees and charges	6	11,646	11,076
公用事業 Utilities	7	3,324	3,371
專利稅及特權稅 Royalties and concessions	8	1,830	1,802
其他經營收入 Other operating revenue	9	5,177	6,136
總經營收入 Total operating revenue		223,627	213,156
經營開支 Operating expenses			
教育 Education		(47,370)	(46,695)
社會福利 Social welfare		(33,859)	(33,759)
衛生 Health		(30,833)	(30,175)
保安 Security		(28,716)	(27,790)
輔助服務 Support		(15,126)	(15,371)
基礎建設 Infrastructure		(14,398)	(13,845)
房屋 Housing		(10,556)	(12,755)
經濟 Economic		(10,128)	(10,076)
環境及食物 Environment and food		(9,335)	(8,851)
社區及對外事務 Community and external affairs		(7,997)	(7,551)
總經營開支 Total operating expenses		(208,318)	(206,868)
經營盈餘 Surplus from operating activities		15,309	6,288
非經營收入/(開支) Non-operating revenue / (expenses)			
非經常開支 Capital expenses	14	(16,169)	(21,735)
出售投資的收益 Gain on disposal of investments		-	191
分拆出售零售和停車場設施的收益/(支出) Gain/(Expenditure) on divestment of retail and carparking facilities		(16)	14,096
地價收入 Land premia	15	36,986	29,465
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利息開支 Interest expenses	18	(19,525)	(19,095)
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第 12 至 38 頁的附註亦為這些財務報表的一部分。
The notes on pages 12 to 38 form part of these financial statements.

2007年3月31日
綜合財務狀況表

CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2007

	附註 Note	2007 百萬元 \$million	2006 (重列) (as restated) 百萬元 \$million
財務資產 Financial Assets			
在外匯基金的投資 Investments with the Exchange Fund	17(b)	386,432	324,939
在政府企業的投資 Investments in government business enterprises	19	215,614	204,131
其他投資 Other investments	20	43,892	21,720
貸款及暫支款項 Loans and advances	21	16,945	16,244
現金及現金等價物 Cash and cash equivalents	3(c)	25,796	43,750
其他資產 Other assets	22	22,623	20,584
		711,302	631,368
負債 Liabilities			
退休金準備 Provision for pensions	23	(400,892)	(375,693)
已發行的債券及票據 Bonds and notes issued	24	(21,556)	(24,588)
其他負債 Other liabilities	25	(47,819)	(45,624)
		(470,267)	(445,905)
財務資產淨值 Net Financial Assets		241,035	185,463
外匯基金資產淨值 Net Assets of the Exchange Fund	26	519,751	453,864
固定資產 Fixed Assets	27	278,091	274,929
資產淨值 Net Assets		1,038,877	914,256
上列項目代表 Represented by:			
一般儲備 General Reserve	28	241,035	185,463
外匯基金儲備 Exchange Fund Reserve	26	519,751	453,864
資本開支儲備 Capital Expenditure Reserve	29	278,091	274,929
		1,038,877	914,256

第 12 至 38 頁的附註亦為這些財務報表的一部分。
The notes on pages 12 to 38 form part of these financial statements.

2006年4月1日至2007年3月31日
 綜合現金流量表
CONSOLIDATED CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2007

	2007 百萬元 \$million	2006 (重列) (as restated) 百萬元 \$million
經營活動所產生的現金流量		
CASH FLOWS FROM OPERATING ACTIVITIES		
經營盈餘 Surplus from operating activities	15,309	6,288
調整項目 Adjustments for:		
折舊 Depreciation	9,396	10,110
存貨、應收帳項等的(增加)/減少 (Increase)/Decrease in stocks, accounts receivable, etc.	(2,619)	57
負債及準備的減少 Decrease in liabilities and provisions	(61)	(2,411)
註銷金額 Write-off	82	1,218
獲贈固定資產 Donated fixed assets received	(77)	(37)
出售或撇除固定資產的虧損 Loss on disposal of fixed assets	115	56
	<u>6,836</u>	<u>8,993</u>
經營活動所產生的現金流入淨額		
Net cash inflow from operating activities	22,145	15,281
非經營活動所產生的現金流量		
CASH FLOWS FROM NON-OPERATING ACTIVITIES		
已收地價收入 Receipt of land premia	36,986	29,465
非經常開支 Capital expenses	(16,169)	(21,735)
償還政府債券及票據的貸款 Repayments of government bonds and notes	(3,099)	(984)
在外匯基金投資的增加 Increase in investments with the Exchange Fund	(60,400)	(15,491)
已收利息及股息 Receipt of interest and dividends	34,682	14,342
新增固定資產 Additions to fixed assets	(13,114)	(13,871)
其他投資(包括政府企業)的增加 Increase in other investments (including government business enterprises)	(20,655)	(7,575)
新增貸款 Loans made	(2,751)	(4,333)
已收償還的貸款 Loan repayments received	1,705	1,923
已付利息 Interest paid	(994)	(1,025)
資助自置居所計劃的現金淨流入 Net cash inflow from home ownership assistance schemes		
售賣樓宇單位 Sale of flats	3,602	2,315
自置居所/置業資助貸款 Home Purchase / Assistance Loans	176	439
出售置業貸款所得 Proceeds from sale of housing loans	107	172
分拆出售零售和停車場設施(開支)/所得 (Payments)/Proceeds from divestment of retail and carparking facilities	(207)	33,065
出售投資所得 Proceeds from disposal of investments	18	445
出售固定資產所得 Proceeds from disposal of fixed assets	14	8
非經營活動所產生的現金(流出)/流入淨額		
Net cash (outflow)/inflow from non-operating activities	<u>(40,099)</u>	<u>17,160</u>
現金及現金等價物淨(減少)/增加 Net (decrease)/increase in cash and cash equivalents	(17,954)	32,441
財政年度開始時現金及現金等價物		
Cash and cash equivalents as at the beginning of the financial year	43,750	11,309
財政年度終結時現金及現金等價物		
Cash and cash equivalents as at the end of the financial year	<u>25,796</u>	<u>43,750</u>

第 12 至 38 頁的附註亦為這些財務報表的一部分。

The notes on pages 12 to 38 form part of these financial statements.

2007年3月31日

應計制下的一般儲備與現金收付制下的綜合結餘（財政儲備）對帳表

STATEMENT OF RECONCILIATION BETWEEN THE GENERAL RESERVE REPORTED UNDER THE ACCRUAL BASIS AND THE CONSOLIDATED FUND BALANCE (FISCAL RESERVES) REPORTED UNDER THE CASH BASIS AS AT 31 MARCH 2007

	2007 百萬元 \$million	2006 百萬元 \$million
一般儲備 – 綜合財務狀況表(以應計制計算)所匯報者 General Reserve – as reported in the accrual-based Consolidated Statement of Financial Position	241,035	185,463
調整項目 Adjustments for:		
<u>按應計制須入帳但按現金收付制則不須入帳的負債 (註 a)</u> <u>Liabilities recognised under the accrual basis but not the cash basis (Note a)</u>		
退休金準備 Provision for pensions	400,892	375,693
已發行的債券及票據 Bonds and notes issued	21,556	24,588
其他負債 Other liabilities	20,789	20,658
	443,237	420,939
<u>按應計制須入帳但按現金收付制則不須入帳的資產 (註 a)</u> <u>Assets recognised under the accrual basis but not the cash basis (Note a)</u>		
投資 Investments	(145,447)	(141,343)
貸款 Loans	(21,235)	(21,323)
其他資產 Other assets	(7,201)	(6,785)
在外匯基金投資的市值增加 Increase in market value of investments with the Exchange Fund	(6,354)	(5,262)
	(180,237)	(174,713)
<u>應佔政府企業的未派發儲備 (註 b)</u> <u>Share of undistributed reserves of government business enterprises (Note b)</u>	(83,294)	(75,986)
<u>應佔其他單位的淨財務資產 (註 c)</u> <u>Share of net financial assets of other entities (Note c)</u>	(51,477)	(45,040)
	(134,771)	(121,026)
財政儲備 – 現金收付制綜合帳目所匯報者 Fiscal Reserves – as reported in the cash-based Consolidated Account	<u>369,264</u>	<u>310,663</u>

註 Note:

(a) 只限於核心政府 – 參閱附註 33(a)(i) 列出的單位。 Core Government only – refer to note 33(a)(i) for a list of the entities.

(b) 參閱附註 33(b)(ii) 列出的單位。 Refer to note 33(b)(ii) for a list of the entities.

(c) 參閱附註 33(a)(ii), (iii) 及 (iv) 列出的單位。 Refer to note 33(a)(ii), (iii) and (iv) for a list of the entities.

第 12 至 38 頁的附註亦為這些財務報表的一部分。

The notes on pages 12 to 38 form part of these financial statements.

2006年4月1日至2007年3月31日

應計制與現金收付制下的盈餘對帳表

STATEMENT OF RECONCILIATION BETWEEN THE SURPLUSES REPORTED UNDER THE ACCRUAL BASIS AND UNDER THE CASH BASIS FOR THE YEAR ENDED 31 MARCH 2007

	2007 百萬元 \$million	2006 (重列) (as restated) 百萬元 \$million
盈餘 - 綜合財務表現表(以應計制計算)所匯報者 Surplus - as reported in the accrual-based Consolidated Statement of Financial Performance	124,867	48,974
調整項目 Adjustments for:		
按應計制須入帳但按現金收付制則不須入帳的(收入)/開支 (註 a) <u>(Revenue)/Expenses recognised under the accrual basis but not the cash basis (Note a)</u>		
準備的淨增加 Net increase in provisions	25,502	42,462
固定資產折舊 Depreciation of fixed assets	6,125	6,379
因在外匯基金的投資的公允價值變動而產生的收益 Gains arising from changes in fair value of investments with the Exchange Fund	(1,092)	(5,980)
隧橋費收入 Toll revenue	(1,220)	(1,186)
債券及票據利息支出 Interest expenses on bonds and notes	183	204
出售投資的收益 Gain on disposal of investments	-	(191)
手頭存貨的淨增加 Net increase in stocks in hand	(118)	(131)
出售或撇除固定資產的虧損 Loss on disposal of fixed assets	115	56
債券及票據的匯兌虧損/(收益) Exchange loss/(gain) on bonds and notes	67	(49)
因公允價值變動而產生的收益 Gains arising from changes in fair value	-	(17)
	29,562	41,547
按現金收付制須入帳但按應計制則不須入帳的(收入)/(開支) (註 a) <u>Revenue/(Expenses) recognised under the cash basis but not the accrual basis (Note a)</u>		
添置固定資產 Additions to fixed assets	(9,288)	(8,381)
現金投資 Cash investments made	(3,131)	(4,751)
貸款的淨減少/(增加) Net decrease/(increase) in loans	17	(1,419)
償還政府債券及票據的貸款 Repayments of government bonds and notes	(2,550)	-
出售投資的收益淨額 Net proceeds from sale of investments	-	257
出售置業貸款所得 Proceeds from sale of housing loans	107	172
出售固定資產所得 Proceeds from disposal of fixed assets	14	8
	(14,831)	(14,114)
應佔未包括在現金收付制綜合帳目的其他綜合匯報單位的盈餘 <u>Share of surpluses of other consolidated entities not included in the cash-based Consolidated Account</u>		
政府企業及外匯基金 (註 b) Government business enterprises and the Exchange Fund (Note b)	(80,437)	(46,485)
減：已收淨額 Less: Net amount received	6,009	3,761
其他單位 (註 c) Other entities (Note c)	(6,568)	(19,719)
	(80,996)	(62,443)
盈餘 - 現金收付制綜合帳目所匯報者 Surplus - as reported in the cash-based Consolidated Account	58,602	13,964

註 Note:

- (a) 只限於核心政府 - 參閱附註 33(a)(i) 列出的單位。 Core Government only - refer to note 33(a)(i) for a list of the entities.
 (b) 參閱附註 33(b) 列出的單位。 Refer to note 33(b) for a list of the entities.
 (c) 參閱附註 33(a)(ii), (iii) 及 (iv) 列出的單位。 Refer to note 33(a)(ii), (iii) and (iv) for a list of the entities.

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1. 編製基準

除另有指明外，這些綜合財務報表是按應計制基準編製，其目的是反映香港特別行政區政府（政府）的整體財務表現和狀況，以及顯示政府在提供公共服務方面所持有的資源。

2. 匯報單位及綜合匯報基準

2.1 匯報單位

納入這套綜合財務報表的單位包括：

- a) 政府一般收入帳目；
- b) 根據《公共財政條例》（第二章）第 29 條設立的基金(附註 33(a)(i))；
- c) 政府為特定目的而設立的其他基金，其財政資源主要來自政府，而政府須就其用途負責（附註 33(a)(ii)）；
- d) 政府持有不少於 20% 控股投資並分享其淨收益的政府企業(附註 33(b)(ii)）；
- e) 香港房屋委員會（房委會）；
- f) 香港五隧一橋有限公司；以及
- g) 外匯基金。

2.2 其他非政府部門的公共機構

這些單位所耗用的資源已按補助金及資助金形式，在這些綜合財務報表內匯報有關開支，以反映政府與這些單位之間存在服務購買者與服務供應者的關係，所以不作綜合匯報。

2.3 綜合匯報基準

附註 2.1(a)、(b)、(c)、(e) 及 (f) 所述的單位，採用分項總計法方式作綜合匯報，即收入、開支、資產及負債等相同項目予以合併，猶如一個單一單位，以反映政府的整體財務表現及狀況。這些單位之間的重大交易和負債餘額已互相抵銷。至於年結日期不同的單位，亦已作適當調整，以反映截至三月三十一日止的財務表現及狀況。

1. Basis of Preparation

These consolidated financial statements are prepared on the accrual basis of accounting, except where stated otherwise, to present the overall financial performance and position of the Government of the Hong Kong Special Administrative Region (the Government) and to demonstrate the resources held by the Government in the delivery of public services.

2. Reporting Entities and Basis of Consolidation

2.1 Reporting entities

The entities included in these consolidated financial statements are as follows:

- a) the General Revenue Account (GRA);
- b) the Funds established under section 29 of the Public Finance Ordinance (Cap. 2) (Note 33(a)(i));
- c) other Funds established by the Government for specific purposes with their funding mainly from the Government and the Government being responsible for their use (Note 33(a)(ii));
- d) government business enterprises in which the Government has an investment holding of not less than 20 per cent and of which the Government shares the net earnings (Note 33(b)(ii));
- e) the Hong Kong Housing Authority (HKHA);
- f) Hong Kong Link 2004 Limited; and
- g) the Exchange Fund.

2.2 Other non-departmental public bodies

Entities whose resource consumption has been accounted for in these consolidated financial statements as grants and subventions, thereby reflecting the relationship between the Government and these entities as one of purchaser and provider of services, are not consolidated.

2.3 Basis of consolidation

Entities in notes 2.1(a), (b), (c), (e) and (f) are consolidated on a line-by-line basis whereby similar items of revenue, expenses, assets and liabilities are combined to give an overall view of the Government's financial performance and position as if they were a single entity. Significant transactions and balances of indebtedness between these entities are eliminated, and adjustments are made to reflect the financial performances and positions as of March 31 for entities with a different reporting date.

附註 2.1(d)及(g)所述的單位，採用權益法方式作綜合匯報，即政府在其當年度經營結算淨額中的應佔金額在綜合財務表現表分開披露，而政府在其資產淨值中的應佔金額則於扣除已確認入帳的減值虧損後，納入綜合財務狀況表的投資項目內。

2.4 作綜合匯報而財政年度並非在三月三十一日結束的單位

採用分項總計法方式作綜合匯報，而財政年度結算日期並非為三月三十一日的單位，綜合匯報是以該單位截至三月三十一日止 12 個月的未經審計帳目為基礎。

採用權益法方式作綜合匯報，而財政年度結算日期並非為三月三十一日的單位，綜合匯報是以該單位最近期的財政年度的經審計帳目為基礎。但財政年度在十二月三十一日結束的外匯基金則除外，其帳目已作調整，以涵蓋截至三月三十一日止的 12 個月。

3. 主要會計政策

a) 收入

就政府一般收入帳目及根據《公共財政條例》(第 2 章)設立的基金而言，收入在收款後確認入帳。至於其他作綜合匯報的單位，如經濟利益可能流入有關單位並能可靠地計算，有關收入便確認入帳。

b) 開支

就政府一般收入帳目及根據《公共財政條例》(第 2 章)設立的基金而言，除下述情況外，政府的開支在支付後確認入帳：

- (i) 主要負債(包括退休金、尚餘假期以及債券及票據的應付利息)以應計制計算，以反映匯報期內所耗用資源的價值；以及
- (ii) 手頭存貨。

至於其他綜合匯報的單位，如資產減少或負債增加引致日後減少的經濟利益能可靠地計算，有關開支便確認入帳。

Entities in notes 2.1(d) and (g) are consolidated on an equity basis whereby the Government's share of their current year's net operating results are separately disclosed in the Consolidated Statement of Financial Performance, and the Government's share of their net assets, less any impairment losses recognised, are included in the investments reported in the Consolidated Statement of Financial Position.

2.4 Consolidated entities with financial year-end dates other than March 31

For entities consolidated on a line-by-line basis and with a financial year-end date other than March 31, consolidation is based on the unaudited accounts covering the twelve-month period to March 31.

For entities consolidated on an equity basis and with a reporting date other than March 31, consolidation is based on the audited accounts available for the latest financial year, with the exception of the Exchange Fund, of which the financial year ends on December 31 and for which adjustments are made to cover a twelve-month period to March 31.

3. Principal Accounting Policies

a) Revenue

For GRA and the funds established under the Public Finance Ordinance (Cap. 2), revenue is recognised when it is received. For other consolidated entities, revenue is recognised when it is probable that the economic benefit will flow to the entities concerned and can be measured reliably.

b) Expenses

For GRA and the funds established under the Public Finance Ordinance (Cap. 2), the Government's expenses are recognised when they are paid except for the following:

- (i) accruals are made for major liabilities (including pensions, untaken leave and interest payable on bonds and notes) in order to reflect the value of the resources consumed in the reporting period; and
- (ii) stocks in hand.

For other consolidated entities, expenses are recognised when a decrease in future economic benefits relating to a decrease in an asset or an increase of a liability has arisen that can be measured reliably.

<p>c) <i>現金及現金等價物</i></p> <p>現金及現金等價物是指現金以及在銀行和其他金融機構不多於三個月（由存款日計）的存款。</p>	<p>c) <i>Cash and cash equivalents</i></p> <p>Cash and cash equivalents are cash, placements with banks and other financial institutions with an original period to maturity of not more than three months.</p>
<p>d) <i>在外匯基金的投資</i></p> <p>這些是政府存放於外匯基金作投資用途的盈餘資金，以財政年度結束時的公允價值匯報。公允價值的變動則在綜合財務表現表入帳。</p>	<p>d) <i>Investments with the Exchange Fund</i></p> <p>These are surplus funds of the Government placed with the Exchange Fund for investment purposes, and are stated at fair value at the end of the financial year. Changes in fair values are dealt with in the Consolidated Statement of Financial Performance.</p>
<p>e) <i>投資</i></p> <p><u>在政府企業的投資</u></p> <p>對於政府持有不少於 20% 控股投資並分享其淨收益的政府企業（參閱附註 33(b)(ii) 列出的單位），以政府應佔有關單位的資產淨值扣除已確認入帳的減值虧損後匯報。在其他政府企業的投資則以成本匯報。因出售投資或減值虧損確認／回撥而引致的收益或虧損，在綜合財務表現表入帳。</p>	<p>e) <i>Investments</i></p> <p><u>Investments in government business enterprises</u></p> <p>For investments in those government business enterprises in which the Government has an investment holding of not less than 20 per cent and of which the Government shares the net earnings (refer to note 33(b)(ii) for a list of the entities), their values are stated at the Government's share of the net assets of the entities concerned, less any impairment losses recognised. For investments in other government business enterprises, their values are stated at cost. Gains or losses arising from disposal or recognition/reversal of impairment losses are dealt with in the Consolidated Statement of Financial Performance.</p>
<p><u>其他投資</u></p> <p>其他投資是以成本或財政年度完結時的公允價值匯報。投資的公允價值的變動與及因出售投資或減值虧損確認／回撥而引致的收益或虧損，在綜合財務表現表入帳。</p>	<p><u>Other investments</u></p> <p>Other investments are stated at cost or fair value at the end of the financial year. Changes in the fair value of investments as well as gains or losses arising from disposals or recognition/reversal of impairment losses are dealt with in the Consolidated Statement of Financial Performance.</p>
<p>f) <i>手頭存貨</i></p> <p>手頭存貨包括所持有供出售的財產，以及政府在日常運作中所耗用或出售的物料、零件及消耗品。重要的手頭存貨在綜合財務狀況表內以加權平均成本法匯報。</p>	<p>f) <i>Stocks in hand</i></p> <p>Stocks in hand comprise properties held for sale, stores, parts and consumables for own consumption or sale in the course of the Government's operations. They are reported in the Consolidated Statement of Financial Position using the weighted average cost method to the extent that they are material.</p>
<p>g) <i>居者有其屋計劃（住宅）樓宇</i></p> <p>回購單位及未售的新建單位，均以成本或可變現淨值較低者匯報。建築中的單位則以成本匯報。</p>	<p>g) <i>Home Ownership Scheme (domestic) premises</i></p> <p>Stock of re-purchased properties and unsold new premises are stated at the lower of cost and net realizable value. Premises under construction are stated at cost.</p>
<p>h) <i>固定資產</i></p> <p>除土地、部分基建資產（主要為道路及雨水渠）及文物資產外，政府和香港房屋委員會（其帳目已用分項總計法方式在這份財務報表綜合匯報）的固定資產，均在這份應</p>	<p>h) <i>Fixed assets</i></p> <p>Except for land, some infrastructure assets (mainly roads and drains) and heritage assets, the Government's fixed assets and those of the Hong Kong Housing Authority (which has been consolidated on a line-by-line basis in these financial</p>

計制財務報表內匯報。

固定資產按成本扣除累計折舊後匯報。成本包括購置固定資產或把固定資產設定在添置、建造或發展時所需的狀況和地點的開支。固定資產添置後的開支，如能提高日後從該資產得到的經濟利益，則計入該資產的帳面值內。

對於未能可靠地取得成本數字的樓宇，其成本由獨立合資格估價師採用折舊後的重置成本（於二〇〇四年三月三十一日）估值。海底隧道在建造、經營及移交安排屆滿後於一九九九年九月一日移交政府，其價值按原來建造費用扣除折舊（累計至移交日）後計算。

在這份財務報表匯報的基建資產為供水服務、污水處理服務、客運碼頭、收費隧道、青嶼幹線、堆填區及其他環保設施等。

折舊是以直線法計算，按固定資產的預計可供使用年期攤銷其成本或估值。各類資產的預計可供使用年期如下：

- 基建資產	大多為 50 年
- 樓宇	10-50 年
- 電腦軟件及硬體	5-10 年
- 土木工程	30-50 年
- 船隻	4-20 年
- 照明及通風設備	20 年
- 其他機器及設備	5-15 年

進行中的基本工程／項目不計算折舊。

出售或撤除固定資產的盈虧，均按該資產出售所得的淨額（如有的話）與其帳面淨值的差額釐定，並在有關年度的財務表現表內入帳。

i) 建造、經營及移交安排下的資產

在建造、經營及移交安排下，政府與私人公司訂立合約，由有關公司出資、設計及建造某項設施，而該公司一般可獲得固定年期的特許經營權，以經營該項設施並從中取得收入，直至特許經營期結束為止，該項設施之後便會移交政府。在建造、經營及移交安排下由私人

statements) are reported in this accrual-based financial statements.

Fixed assets are stated at cost less accumulated depreciation. Cost comprises expenditure incurred in acquiring or bringing a fixed asset to its condition and location intended at the time of acquisition, construction or development. Subsequent expenditure relating to an existing fixed asset is added to the carrying value of the fixed asset if it is probable that future economic benefit in excess of the originally assessed standard of performance of the asset will be obtained.

For those buildings whose costs cannot be ascertained reliably, their costs are based on valuation (as of 31 March 2004) made by independent qualified valuers on a depreciated replacement cost basis. For Cross-harbour Tunnel, which was reverted to the Government on 1 September 1999 after the expiry of a build-operate-transfer arrangement, it is valued at its original construction cost less accumulated depreciation up to the date of reversion.

Infrastructure assets reported in these financial statements comprise water supplies, sewage services, marine ferry terminals, toll-tunnels, the Lantau Link, landfills and other environmental protection facilities.

Depreciation is provided on a straight line basis to amortise the costs or valuations of fixed assets over their estimated useful lives as follows:

- Infrastructure assets	mainly 50 years
- Buildings	10-50 years
- Computer software and hardware	5-10 years
- Civil engineering works	30-50 years
- Boats and vessels	4-20 years
- Lighting and ventilation	20 years
- Other plant and equipment	5-15 years

No depreciation is provided for capital works/projects in progress.

The gain or loss on retirement or disposal of a fixed asset is determined as the difference between the net disposal proceeds (if any) and its net book value, and is recognised in the Statement of Financial Performance in the year of retirement or disposal.

i) Assets under Build-Operate-Transfer arrangements

In a Build-Operate-Transfer (BOT) arrangement, the Government enters into an agreement with a private sector company under which the company agrees to finance, design and build a facility at its own cost, and is given a concession, usually for a fixed period, to operate that facility and collect revenue from its operation before transferring the facility to the Government at the end of the concession period. For assets constructed by the private sector under

機構建造的資產，其權益及有關的經濟利益不會在經營期結束前轉移給政府。

因此，建造、經營及移交安排下的資產不會在經營期結束前在政府的綜合財務狀況表內匯報為資產。當經營期屆滿，有關資產會按固定資產的會計政策予以確認入帳和折舊。

於二〇〇七年三月三十一日，在建造、經營及移交安排下的資產名稱及屆滿日期，載於附註 32。

j) *僱員福利*

退休福利

政府根據《強制性公積金計劃條例》(第 485 章)就僱員參與強制性公積金計劃而向該等計劃作出的供款，在支付後匯報為開支。

政府現時提供的數個退休金計劃，均屬界定福利計劃(見附註 23)。在應計制的會計模式下，政府就這些退休金計劃須履行的承擔，由獨立合資格精算師，使用預計單位給付成本法定期計算。綜合財務表現表內的退休金福利包括下列開支項目(除另有指明外，全以應計制入帳)：

- (i) *現行服務成本* – 指僱員在所匯報的財政年度內在政府服務而增加的政府退休金負債；
- (ii) *利息費用* – 指因退休金福利距離支付日期的時間減少一年而增加的政府退休金負債；
- (iii) *精算收益／虧損* – 指政府退休金負債因下述情況而減少(精算收益)或增加(精算虧損)：
 - 因應經驗而作出的調整，即先前訂定的精算假設與實際情況有所出入的影響；以及
 - 改變精算假設的影響。

BOT arrangements, both the title to the assets and the economic benefits arising from the assets are not passed to the Government until the arrangements expire.

Assets under BOT arrangements are therefore not reported as assets in the Government's Consolidated Statement of Financial Position until the arrangements expire. At the expiry of such arrangements, the related assets are recognised and depreciated according to the accounting policy on fixed assets.

A list of the assets under BOT arrangements as at 31 March 2007 and the expiry dates of the arrangements are at note 32.

j) *Employee benefits*

Retirement benefits

For employees participating in the Mandatory Provident Fund Schemes as required under the Mandatory Provident Fund Schemes Ordinance (Cap. 485), the Government's contributions to the schemes are reported as expenses upon payment.

The Government operates a number of pension schemes which are defined benefit schemes (see note 23). For the purpose of accrual-based accounting, the Government's obligations under these pension schemes are determined at periodical intervals by an independent qualified actuary using the Projected Unit Credit Method. The pension benefits included in the Consolidated Statement of Financial Performance comprise the following expense items, all of which are accounted for on the accrual basis except otherwise indicated:

- (i) *current service cost* – represents the increase in the Government's pension liabilities arising from service in the financial year being reported on;
- (ii) *interest cost* – represents the increase in the Government's pension liabilities which arises because the pension benefits are one year closer to settlement;
- (iii) *actuarial gain/loss* – represents the decrease (for actuarial gain) or increase (for actuarial loss) in the Government's pension liabilities arising from:
 - experience adjustments (i.e. the effect of differences between the previous actuarial assumptions and what has actually occurred); and
 - the effect of changes in actuarial assumptions.

所計得的精算收益／虧損悉數確認入帳；以及

- (iv) *截減年期虧損* – 指因向自願退休計劃參與者發放退休金福利較正常情況為早而增加的政府退休金負債。所計得的截減年期虧損悉數確認入帳。

其他僱員福利

約滿酬金及假期是以應計制入帳，而其他福利，例如房屋、醫療及教育福利，則在支付時確認入帳。

k) 外幣換算

外幣收入及開支均按交易日的匯率折算為港幣入帳。以外幣結算的財務資產及負債均按三月三十一日的匯率折算為港幣。匯兌損益均在綜合財務表現表入帳。

l) 往年數字調整

往年數字調整代表在過去數年少報了的固定資產。基於這些少報的數目，截至二〇〇六年三月三十一日止年度之年內淨盈餘被低估了 14.11 億元。政府於二〇〇六年三月三十一日之資產淨值則增加了 36 億元。

故此，二〇〇五至〇六年度的比較數字已重列，以記錄這些固定資產及有關的開支。

Actuarial gain/loss is recognised in full as identified; and

- (iv) *curtailment loss* – represents the increase in the Government's pension liabilities arising from the payment of pension benefits to participants of the voluntary retirement schemes earlier than would otherwise be the case. Curtailment loss is recognised in full as identified.

Other employee benefits

Contract gratuities and leave are accrued while other benefits such as housing, medical and education are recognised when they are paid.

k) Foreign currency translation

Foreign currency revenue and expenses are translated into Hong Kong dollars at the exchange rates prevailing at the transaction dates. Monetary assets and liabilities denominated in foreign currencies are translated into Hong Kong dollars at the rates of exchange ruling at March 31. Exchange gains and losses on foreign currency translation are dealt with in the Consolidated Statement of Financial Performance.

l) Prior year adjustments

Prior year adjustments have been made for the understatement of fixed assets in prior years. As a result of these understatements, net surplus for the year was understated by \$1,411 million for the year ended 31 March 2006. Government's net assets as at 31 March 2006 were increased by \$3,600 million.

The comparative figures for 2005-06 have, therefore, been restated to record these fixed assets and the relevant expenses.

4. 稅項、差餉及應課稅品稅項 Taxes, rates and duties

	2007 百萬元 \$million	2006 百萬元 \$million
內部稅收 Internal revenue		
利得稅 Profits tax	71,741	69,561
薪俸稅 Salaries tax	38,586	37,494
印花稅 Stamp duties	25,076	17,867
博彩稅 Betting duty	12,047	11,938
其他內部稅收 Other internal revenue	7,506	7,887
	<hr/>	<hr/>
	154,956	144,747
一般差餉 General rates	14,265	12,977
應課稅品稅項 Duties	7,023	6,424
車輛稅 Motor vehicle taxes	4,335	3,895
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	180,579	168,043
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5. 租金收入 Rental income

	2007 百萬元 \$million	2006 百萬元 \$million
房委會物業租金 Rents from HKHA's properties	12,099	14,996
按應課差餉租值百分之三徵收的地租 Government rents charged at 3% of rateable values	5,595	4,576
政府物業租金 Rents from government properties	1,740	1,625
政府土地牌照 Government land licences	1,637	1,531
	<hr/>	<hr/>
	21,071	22,728
	<hr/> <hr/>	<hr/> <hr/>

6. 各項收費 Fees and charges

	2007 百萬元 \$million	2006 百萬元 \$million
經濟 Economic	5,015	4,882
基礎建設 Infrastructure	3,833	3,544
保安 Security	918	894
社區及對外事務 Community and external affairs	630	622
環境及食物 Environment and food	615	501
輔助服務 Support	408	421
其他 Others	227	212
	<hr/>	<hr/>
	11,646	11,076
	<hr/> <hr/>	<hr/> <hr/>

7. 公用事業 Utilities

	2007 百萬元 \$million	2006 百萬元 \$million
水務 Waterworks	2,438	2,469
污水處理服務 Sewage services	668	673
客運碼頭 Marine ferry terminals	218	229
	3,324	3,371
	3,324	3,371

8. 專利稅及特權稅 Royalties and concessions

	2007 百萬元 \$million	2006 百萬元 \$million
橋樑及隧道 Bridges and tunnels	1,237	1,202
停放車輛 Parking	315	320
車輛檢驗 Vehicles examination	52	59
其他 Others	226	221
	1,830	1,802
	1,830	1,802

9. 其他經營收入 Other operating revenue

	2007 百萬元 \$million	2006 百萬元 \$million
收回的薪金及職員附帶福利成本 Recovery of salaries and staff on-costs	1,181	1,218
罰款、沒收及罰金 Fines, forfeitures and penalties	1,009	988
六合彩獎券 Mark Six Lottery	928	980
收回的多繳及損失款項 Recovery of overpayments and losses	505	482
其他 Others	1,554	2,468
	5,177	6,136
	5,177	6,136

10. 薪金、津貼及其他僱員福利 Salaries, allowances and other employee benefits

	2007 百萬元 \$million	2006 (重列) (as restated) 百萬元 \$million
薪金及津貼 Salaries and allowances	51,682	51,753
退休金現行服務成本 (附註 23) Pension current service cost (Note 23)	10,696	9,043
其他僱員福利 Other employee benefits	1,424	1,297
	63,802	62,093
	63,802	62,093

11. 其他經營開支 Other operating expenses

	2007 百萬元 \$million	2006 百萬元 \$million
僱用服務及專業費用 Hire of services and professional fees	9,692	9,075
補助金 Grants	5,585	5,002
維修保養 Maintenance	4,991	5,090
一般其他非經常開支 General other non-recurrent	2,884	3,985
電燈及電力 Light and power	2,781	3,046
購買食水 Purchase of water	2,495	2,530
雜項開支 Miscellaneous	2,179	1,966
專門用途的物料及設備 Specialist supplies, stores and equipment	1,599	1,583
廢物處理設施的運作 Operation of waste facilities	1,208	1,193
行政開支 Administration expenses	1,148	1,135
物業租金及管理費用（宿舍除外） Rents and management charges for properties (other than quarters)	678	641
宣傳及文化活動 Publicity and cultural activities	649	593
數據處理 Data processing	437	432
	<u>36,326</u>	<u>36,271</u>

12. 經常性資助金 Recurrent subventions

	2007 百萬元 \$million	2006 百萬元 \$million
教育 Education	38,351	38,394
衛生 Health	27,686	27,178
社會福利 Social welfare	6,476	6,365
經濟 Economic	1,774	1,716
其他 Others	1,322	1,297
	<u>75,609</u>	<u>74,950</u>

13. 社會保障開支 Social security payments

	2007 百萬元 \$million	2006 百萬元 \$million
綜合社會保障援助 Comprehensive social security assistance	17,638	17,766
公共福利金計劃 Social security allowance scheme	5,516	5,339
其他開支 Other payments	31	339
	<u>23,185</u>	<u>23,444</u>

14. 非經常開支 Capital expenses

	2007 百萬元 \$million	2006 (重列) (as restated) 百萬元 \$million
公路 Highways	4,083	5,785
非經常資助金 Capital subventions	4,009	5,184
土木工程 Civil engineering works	2,085	2,013
建築物 Buildings	2,044	4,467
新市鎮及市區發展 New towns and urban area developments	1,717	2,219
渠務 Drainage	623	480
房屋 Housing	422	677
港口及機場發展 Port and airport development	129	370
其他 Others	1,057	540
	16,169	21,735
	16,169	21,735

15. 地價收入 Land premia

	2007 百萬元 \$million	2006 百萬元 \$million
私人協約方式批地 Private treaty grants	23,188	4,460
公開拍賣及招標出售土地 Sales by public auction and tender	7,186	10,666
修訂現行土地契約、換地及續訂土地契約 Modification of existing leases, exchanges and extensions	6,325	14,074
短期豁免書收費 Fees received in respect of short-term waivers	287	265
	36,986	29,465
	36,986	29,465

16. 資助自置居所計劃的淨收入

Net revenue from home ownership assistance schemes

	2007 百萬元 \$million	2006 百萬元 \$million
收入 Income	4,044	2,994
經營成本 Operating costs	(2,614)	(1,918)
準備的減少 Decrease in provisions	846	1,380
	2,276	2,456
	2,276	2,456

售出單位詳情如下 Details of the flats sold are as follows:

	2007		2006	
	單位數目 No. of Flats	面積(平方米) Area (m ²)	單位數目 No. of Flats	面積(平方米) Area (m ²)
租者置其屋計劃 Tenants Purchase Scheme	8,853	456,603	9,157	470,047
居者有其屋計劃 Home Ownership Scheme	467	35,689	-	-
私人參建居屋計劃 Private Sector Participation Scheme	519	31,883	-	-

17. (a) 利息及投資收入 Interest and investment income

	2007 百萬元 \$million	2006 百萬元 \$million
在外匯基金的投資 (附註 17(b)) Investments with the Exchange Fund (Note 17(b))		
利息收入 Interest income	29,161	10,202
因公允價值變動而產生的收益 Gains arising from changes in fair value	1,092	5,980
	30,253	16,182
貸款利息及投資收入 Interest on loans and investment income	4,535	2,265
因公允價值變動而產生的(虧損)/收益 (Losses)/Gains arising from changes in fair value	(19)	57
	34,769	18,504

(b) 在外匯基金的投資 Investments with the Exchange Fund

這是政府存放在外匯基金作投資用途的款項。綜合財務狀況表所匯報的 3,864.32 億元，較下文附註 26 的外匯基金未經審計資產負債表所包括的相關金額 3,800.83 億元為多，因為前者是按二〇〇七年三月三十一日的市值匯報，而後者則按成本匯報。

由二〇〇七年四月一日起，投資回報會按外匯基金投資組合過去六年的平均回報率計算，惟每年投資回報須保證不低於外匯基金三年期票據在過去一年的平均孳息率。

These are the Government's funds deposited with the Exchange Fund for investment purposes. The amount of \$386,432 million stated in the Consolidated Statement of Financial Position is higher than the corresponding amount of \$380,083 million reported in the Exchange Fund's unaudited balance sheet reproduced at note 26 below. The difference is due to the former being stated at market value as at 31 March 2007 and the latter at cost.

Effective from 1 April 2007, the return on the investments will be calculated on the basis of the average rate of return of the Exchange Fund's investment portfolio over the past six years, subject to the annual investment return in any year being guaranteed to be not lower than the average yield of three-year Exchange Fund Notes for the previous year.

18. 利息開支 Interest expenses

	2007 百萬元 \$million	2006 百萬元 \$million
退休金負債的利息費用 (附註 23) Interest cost on pension liabilities (Note 23)	18,516	18,041
已發行的債券及票據利息 (附註 24) Interest on bonds and notes issued (Note 24)	1,009	1,054
	19,525	19,095

19. 在政府企業的投資 Investments in government business enterprises

	2007 百萬元 \$million	2006 百萬元 \$million
投資成本(註 a) Cost of investments (Note a)	126,317	122,196
應佔未派發儲備 Share of undistributed reserves		
年首結餘 Balance at beginning of the year	75,986	65,981
應佔前期調整 Share of prior year adjustments	(791)	(976)
應佔年內利潤及虧損 Share of profits and losses for the year	14,550	13,320
應佔年內派發(註 b) Share of distributions for the year (Note b)	(6,999)	(4,764)
應佔其他儲備變動 Share of other reserve movements	548	2,436
轉撥至其他投資 Transfer to other investments	-	(11)
年終結餘 Balance at end of the year	83,294	75,986
應佔資產淨值 Share of net assets	209,611	198,182
貸款 Loans	6,003	5,949
	215,614	204,131

註 Note:

(a) 請參閱附註 33(b)(ii)列出的政府企業。

Please refer to note 33(b)(ii) for a list of the government business enterprises included.

(b) 包括以股代息 9.90 億元 (2006 : 9.79 億元)。

This includes shares received in lieu of dividends amounting to \$990 million (2006 : \$979 million).

20. 其他投資 Other investments

	2007 百萬元 \$million	2006 百萬元 \$million
房委會所作的投資 Investments made by HKHA	34,228	14,155
其他基金所作的投資 Investments made by other funds	9,491	7,392
亞洲開發銀行 Asian Development Bank	87	87
新香港隧道有限公司 New Hong Kong Tunnel Company Limited	56	56
貿易通電子貿易有限公司 Tradelink Electronic Commerce Limited	30	30
	43,892	21,720

21. 貸款及暫支款項 Loans and advances

	2007 百萬元 \$million	2006 百萬元 \$million
教育貸款 Education loans	10,041	9,125
暫支款項(註 a) Advances (Note a)	2,191	2,248
貸款予廣東省人民政府進行水質改善工程 Loan to the Guangdong Provincial People's Government for water quality improvement project	1,891	2,009
房委會提供的自置居所／置業資助貸款 Home Purchase / Assistance Loans provided by HKHA	1,375	1,615
公務員房屋貸款(註 b) Civil servants housing loans (Note b)	185	240
其他貸款 Other loans	1,262	1,007
	16,945	16,244

註:

- (a) 包括在上述暫支款項的一筆 11.62 億元 (2006 : 11.62 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 (專員署) 收回。該署最近的還款共 4 百萬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。

在二〇〇六至〇七財政年度，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。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。

- (b) 已扣除出售公務員房屋貸款所得的 1.07 億元 (2006 : 1.72 億元)。

Note:

- (a) Included in the advances above is a sum of \$1,162 million (2006 : \$1,162 million) being the outstanding balance of expenditure on Vietnamese migrants recoverable from the United Nations High Commissioner for Refugees (UNHCR). The last repayment, amounting to \$4 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 2006-07, 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. Efforts to press the UNHCR for early settlement of the outstanding advances will continue.

- (b) After deducting the sums received from sale of civil servants housing loans \$107 million (2006: \$172 million).

22. 其他資產 Other assets

	2007 百萬元 \$million	2006 百萬元 \$million
居者有其屋計劃（住宅）樓宇（註） Home Ownership Scheme (domestic) premises (Note)	12,441	13,330
應收帳項 Accounts receivable	4,627	1,635
出售置業貸款所得應收餘額 Balance of proceeds receivable from sale of housing loans	4,041	4,189
手頭存貨 Stocks in hand	1,390	1,278
債券及票據的發行折讓及費用（附註24） Issue discounts and expenses on bonds and notes (Note 24)	124	152
	22,623	20,584
	22,623	20,584

註:

為 15,071 個 (2006 : 16,025 個) 的回購
／未售居屋／私人參建居屋單位。於年
度內，沒有(2006 : 4,304 個) 未售居屋
單位被用作紀律部隊部門宿舍。

Note:

Representing 15,071 units (2006 : 16,025 units) of
re-purchased/unsold Home Ownership Scheme
(HOS)/Private Sector Participation Scheme (PSPS) flats.
During the year, no (2006: 4,304 units) unsold HOS flats
were reprovioned as departmental quarters for the
disciplined services.

23. 退休金準備 Provision for pensions

政府主要提供四類的退休金計劃：

- a) *公務員退休金計劃* – 指受《退休金條例》(第 89 章)、《退休金利益條例》(第 99 章)、《退休金(增加)條例》(第 305 章)、《退休金(特別規定)(醫院管理局)條例》(第 80 章)、《退休金(特別規定)(香港理工學院)條例》(第 90 章)、《退休金(特別規定)(職業訓練局)條例》(第 387 章)及《退休金(特別規定)(香港教育學院)條例》(第 477 章)規管的退休金福利；
- b) *司法人員退休金計劃* – 指受《退休金利益(司法人員)條例》(第 401 章)及《退休金(增加)條例》(第 305 章)規管的退休金福利；
- c) *孤寡撫恤金計劃* – 指受《孤寡撫恤金條例》(第 94 章)及《孤寡撫恤金(增加)條例》(第 205 章)規管的撫恤金福利；以及
- d) *尚存配偶及子女撫恤金計劃* – 指受《尚存配偶及子女撫恤金條例》(第 79 章)及《退休金(增加)條例》(第 305 章)規管的撫恤金福利。

上述各項退休金／撫恤金計劃(統稱退休金計劃)均為界定福利計劃，當中公務員及司法人員退休金計劃屬非供款性質，而其餘兩項計劃則屬供款性質(以固定金額或按薪金的某個百分比供款)。公務員退休金計劃及有關的撫恤金計劃已經截止加入。凡於二〇〇〇年六月一日或以後獲發聘書的公務員，均沒有資格參加。這些退休金計劃的運作和資金來源，一律由相關的退休金法例規管。在應計制的會計模式下，政府就這些計劃截至二〇〇七年三月三十一日止的財政負債，以及二〇〇六至〇七年度的現行服務成本，已由獨立合資格精算師使用預計單位給付成本法作出評估。在評估過程中，採用了以下的主要精算假設：

貼現率 Discount rate

退休金計劃資產的預期回報率

Expected rate of return on the assets of the pension schemes

The Government operates four major types of pension schemes:

- a) *Civil Service Pension Scheme* – refers to the pension benefits governed by Pensions Ordinance (Cap. 89), Pension Benefits Ordinance (Cap. 99), Pensions (Increase) Ordinance (Cap. 305), Pensions (Special Provisions) (Hospital Authority) Ordinance (Cap. 80), Pensions (Special Provisions) (Hong Kong Polytechnic) Ordinance (Cap. 90), Pensions (Special Provisions) (Vocational Training Council) Ordinance (Cap. 387) and Pensions (Special Provisions) (The Hong Kong Institute of Education) Ordinance (Cap. 477);
- b) *Judicial Service Pension Scheme* – refers to the pension benefits governed by Pension Benefits (Judicial Officers) Ordinance (Cap. 401) and Pensions (Increase) Ordinance (Cap. 305);
- c) *Widows and Orphans Pension Scheme* – refers to the pension benefits governed by Widows and Orphans Pension Ordinance (Cap. 94) and Widows and Orphans Pension (Increase) Ordinance (Cap. 205); and
- d) *Surviving Spouses' and Children's Pensions Scheme* – refers to the pension benefits governed by Surviving Spouses' and Children's Pensions Ordinance (Cap. 79) and Pensions (Increase) Ordinance (Cap. 305).

All the pension schemes above are defined benefit schemes with the civil and judicial pension schemes being non-contributory and the other two schemes being contributory (either at a fixed amount or as a percentage on salaries). The Civil Service Pension Scheme and the dependant pension schemes are closed schemes. Civil servants offered appointment on or after 1 June 2000 are not eligible to join. The operation and funding of the pension schemes are governed by the relevant pension legislation. For the purpose of accrual-based accounting, the Government's financial liabilities under these schemes as at 31 March 2007 as well as the current service cost for 2006-07 were assessed by an independent qualified actuary using the Projected Unit Credit Method and the following principal actuarial assumptions:

5%

不適用(註)

Not applicable (Note)

未來的薪酬增幅 — 包括以下組成部分：

Future salary increases — consisting of the following components:

— 通脹及生產力 Inflation and productivity		
— 二〇〇六至〇七年度 2006-07	— 二〇〇七至〇八年度 2007-08	— 二〇〇八至〇九及往後 2008-09 and thereafter
0%	4.62% - 4.96%	2.5%
— 晉升及按年增薪額（根據一套與服務年資相關的比率計算） Promotion and annual increments (based on a set of service-related rates)		
		0% — 3.7%

在財務狀況表確認入帳的負債的變動：

Movements in the liabilities recognised in the Statement of Financial Position:

	2007 百萬元 \$million	2006 百萬元 \$million
年首退休金承擔額現值 Present value of pension obligations at beginning of the year	375,693	333,326
在財務表現表確認入帳的開支 Expenses recognised in the Statement of Financial Performance	38,412	54,765
已支付的福利 Benefits paid	(13,213)	(12,398)
年終退休金承擔額現值 Present value of pension obligations at end of the year	400,892	375,693

在財務表現表確認入帳的開支：

Expenses recognised in the Statement of Financial Performance:

	2007 百萬元 \$million	2006 百萬元 \$million
利息費用（附註 18）Interest cost (Note 18)	18,516	18,041
現行服務成本（附註 10）Current service cost (Note 10)	10,696	9,043
精算虧損 Actuarial loss	9,200	27,681
	38,412	54,765

註：政府基本上未有為退休金負債作出資金準備，所以沒有退休金計劃資產的預期回報率。根據退休金法例的規定，退休金福利須全數由政府一般收入支付。因此，政府每年都在一般收入帳目預留款項，以應付退休金的開支。政府由一九九五年起設立了公務員退休金儲備基金（金額相當於一年的退休金開支預算），當萬一政府未能由政府一般收入支付公務員退休金時，用以支付有關款項。這基金於二〇〇七年三月三十一日的結餘為 172.94 億元（2006：158.14 億元）。

Note: The Government's pension liabilities are basically unfunded and hence there is no expected rate of return on the assets of the pension schemes. The pension legislation provides that payments of all pension benefits should be charged to the General Revenue. Accordingly, funds are set aside every year from the General Revenue Account for pension payments. To meet payments of civil service pensions in the most unlikely event that the Government cannot meet such liabilities from the General Revenue, the Government has since 1995 maintained a Civil Service Pension Reserve Fund which could cover the estimated pension payment for one year. The balance of this Fund was \$17,294 million as at 31 March 2007 (2006: \$15,814 million).

24. 已發行的債券及票據 Bonds and Notes issued

	尚餘面值 於2007年3月31日 Principal Amount Outstanding at 31 March 2007 百萬元 \$million	尚餘面值 於2006年3月31日 Principal Amount Outstanding at 31 March 2006 百萬元 \$million
隧橋費收入債券及票據(註 a) Toll revenue bonds and notes (Note a)		
甲組8.8億港元於二〇〇七年五月到期的2.75厘零售債券 Tranche A HK\$880 million secured 2.75% retail bonds due May 2007	880	880
乙組8億港元於二〇〇九年五月到期的3.6厘零售債券 Tranche B HK\$800 million secured 3.6% retail bonds due May 2009	800	800
丙組7.9億港元於二〇一一年五月到期的4.28厘零售債券 Tranche C HK\$790 million secured 4.28% retail bonds due May 2011	790	790
甲二級30.8億港元於二〇一六年五月到期的有抵押浮息票據 Class A2 HK\$3.08 billion secured floating rate notes due May 2016	1,619	2,168
	4,089	4,638
政府債券及票據(註 b) Government bonds and notes (Note b)		
甲組25.5億港元於二〇〇六年七月到期的2.13厘零售債券 Tranche A HK\$2.55 billion 2.13% retail bonds due July 2006	-	2,550
乙組27億港元於二〇〇八年七月到期的3.38厘零售債券 Tranche B HK\$2.7 billion 3.38% retail bonds due July 2008	2,700	2,700
甲一級35億港元於二〇〇九年七月到期的3.75厘票據 Class A1 HK\$3.5 billion 3.75% notes due July 2009	3,500	3,500
甲二級15億港元於二〇一九年七月到期的5.125厘票據 Class A2 HK\$1.5 billion 5.125% notes due July 2019	1,500	1,500
12.5億美元於二〇一四年八月到期的5.125厘票據 US\$1.25 billion 5.125% notes due August 2014	9,767	9,700
	17,467	19,950
	21,556	24,588

註:

(a) 二〇〇四年五月，政府發行總值 60 億元的隧橋費收入債券。政府以其擁有的下列隧道及橋樑所收取的隧橋費收入淨額，償還給香港五隧一橋有限公司；香港五隧一橋有限公司則把同等總值的債券及票據，分別售予零售投資者及機構投資者（所有債券以折讓價發售而票據則以票面值發售）：

1. 香港仔隧道；
2. 海底隧道；
3. 獅子山隧道；
4. 城門隧道；
5. 將軍澳隧道；及
6. 青嶼幹線。

由於香港五隧一橋有限公司為政府全資擁有，該公司已在這份財務報表內以分項總計法綜合匯報。在這裏匯報的債券及票據，均為該公司售與個別及機構投資者的。

Note:

(a) In May 2004, the Government issued a \$6 billion Toll Revenue Bond to be repaid by the net toll revenue receivable of the following Government-owned tunnels and bridges to Hong Kong Link 2004 Limited, which issued bonds and notes of the same amount to retail and institutional investors (all bonds were issued at a discount while the notes were issued at par):

1. Aberdeen Tunnel;
2. Cross-Harbour Tunnel;
3. Lion Rock Tunnel;
4. Shing Mun Tunnels;
5. Tseung Kwan O Tunnel; and
6. Lantau Link.

Since Hong Kong Link 2004 Limited is wholly-owned by the Government, the company has been consolidated on a line-by-line basis in these financial statements and the bonds and notes issued reported here are those issued by the company to retail and institutional investors.

在二〇〇六至〇七年度，5.49 億元的甲二級票據已被贖回。

- (b) 二〇〇四年七月，政府向零售投資者及機構投資者發行了總值 200 億元的債券及票據（全以折讓價發售）。

25.5 億元的甲組債券，已於二〇〇六年七月到期時被全數贖回。

During 2006-07, \$549 million of the Class A2 notes were redeemed.

- (b) In July 2004, the Government issued bonds and notes totalling \$20 billion to retail and institutional investors (all at a discount).

\$2,550 million of the Tranche A bonds were fully redeemed upon maturity in July 2006.

25. 其他負債 Other liabilities

	2007 百萬元 \$million	2006 百萬元 \$million
準備 Provisions		
尚餘假期（註） Untaken leave (Note)	19,585	19,268
其他 Others	4,759	6,339
	<u>24,344</u>	<u>25,607</u>
暫收款項 Deposits	16,783	14,594
應付帳項 Accounts payable	6,579	5,288
其他 Others	113	135
	<u>47,819</u>	<u>45,624</u>

註：尚餘假期準備旨在顯示在職僱員的假期餘額（即已賺取但未放取）總值，金額以目前薪金水平計算。當僱員放取假期後，這項負債會相應減少。若僱員離職時仍有未放取的假期，有關金額將在僱員所屬部門的薪金撥款內支付。在二〇〇〇年六月一日或之後獲發聘書的公務員，其假期賺取率及假期可積存額均已大幅下調；這些公務員的平均假期賺取率約為每年 20 日，平均假期可積存額約為 40 日。基於這個原因，預計日後政府在尚餘假期方面的負債額將會減少。

Note: The provision for 'untaken leave' gives an indication of the overall amount of leave earned but not yet taken by serving officers calculated at their current salary levels. As and when officers clear their untaken leave balance, such liability is expected to decrease. In case officers have untaken leave when leaving the Government, the liability for untaken leave will be absorbed within the salary provisions for the departments concerned. It should be noted that both leave earning rates and leave accumulation limits have been substantially reduced for civil servants offered appointment on or after 1 June 2000. To illustrate, the average leave earning rate of these civil servants is about 20 days per annum and the average accumulation limit is about 40 days. As such, it is expected that the Government's liability for untaken leave will decline over time.

26. 外匯基金儲備 Exchange Fund Reserve

金融管理專員獲財政司司長轉授權力，作為外匯基金（該基金）的監管人，根據《外匯基金條例》(第 66 章) 的條文管理該基金。該基金於二〇〇七年三月三十一日的資產淨值，在綜合財務狀況表內列為外匯基金儲備。在二〇〇五至〇六年度及二〇〇六至〇七年度，外匯基金儲備的年內變動如下：

The Monetary Authority, under delegated authority from the Financial Secretary as Controller of the Exchange Fund (the Fund), manages the Fund in accordance with the provisions of the Exchange Fund Ordinance (Cap. 66). The net assets of the Fund as at 31 March 2007 are represented by the Exchange Fund Reserve in the Consolidated Statement of Financial Position. The movements of the Exchange Fund Reserve during the years ended 31 March 2006 and 31 March 2007 were as follows:

	2007 百萬元 \$million	2006 百萬元 \$million
年首結餘（以往列報） Balance at beginning of the year (as previously reported)	453,864	420,893
受會計政策修改的影響 Effect of change in accounting policy	-	(194)
年首結餘（重列） Balance as at beginning of the year (as restated)	453,864	420,699
撥自一般儲備（附註 28） Transfer from General Reserve (Note 28)	65,887	33,165
年終結餘 Balance at end of the year	519,751	453,864

於二〇〇六年三月三十一日及二〇〇七年三月三十一日，外匯基金資產負債表摘要（未經審計）如下：
The Exchange Fund's abridged Balance Sheets (unaudited) as at 31 March 2006 and 31 March 2007 were as follows:

	2007 百萬元 \$million	2006 百萬元 \$million
資產 Assets		
外幣資產 Foreign currency assets	1,074,233	988,769
港元資產 Hong Kong dollar assets	149,222	101,378
	1,223,455	1,090,147
負債 Liabilities		
香港特別行政區政府存款 Placements by Hong Kong Special Administrative Region Government	(380,083)	(319,677)
負債證明書 Certificates of Indebtedness	(157,572)	(150,009)
外匯基金票據及債券 Exchange Fund Bills and Notes	(131,689)	(125,491)
銀行及其他金融機構存款 Placements by banks and other financial institutions	(1,428)	(14,166)
政府發行的流通紙幣及硬幣 Government-issued currency notes and coins in circulation	(7,375)	(6,891)
銀行體系結餘 Balance of the banking system	(1,309)	(1,294)
香港法定組織存款 Placements by Hong Kong Statutory bodies	(329)	-
其他負債 Other liabilities	(23,919)	(18,755)
	(703,704)	(636,283)
資產淨值 Net assets	519,751	453,864

27. 固定資產 Fixed assets

	樓宇 Buildings	基建資產 Infra- structure Assets	電腦資產 Computer Assets	其他 機器及設備 Other Plant and Equipment	進行中的基本 工程/項目 Capital Works / Projects in Progress	總額 Total
	百萬元 \$million	百萬元 \$million	百萬元 \$million	百萬元 \$million	百萬元 \$million	百萬元 \$million
成本 At cost						
於二〇〇六年四月一日 At 1 April 2006	218,407	83,806	7,795	13,160	20,700	343,868
往年數字調整 (附註 3(l)) Prior year adjustments (Note 3(l))	-	-	-	-	3,600	3,600
於二〇〇六年四月一日 (重列) At 1 April 2006 (as restated)	218,407	83,806	7,795	13,160	24,300	347,468
添置 Additions	456	270	362	462	11,453	13,003
轉撥 Transfers	3,926	3,887	464	703	(8,980)	-
出售或撇除 Disposals	(963)	(154)	(242)	(41)	(7)	(1,407)
調整 Adjustments	161	7	4	(9)	(3)	160
於二〇〇七年三月三十一日 At 31 March 2007	221,987	87,816	8,383	14,275	26,763	359,224
累計折舊 Accumulated depreciation						
於二〇〇六年四月一日 At 1 April 2006	39,982	20,603	5,580	6,374	-	72,539
年內折舊 Charge for the year	5,193	2,298	806	1,162	-	9,459
折舊回撥 Written back on disposals	(457)	(138)	(241)	(38)	-	(874)
調整 Adjustments	(2)	-	4	7	-	9
於二〇〇七年三月三十一日 At 31 March 2007	44,716	22,763	6,149	7,505	-	81,133
帳面淨值 Net Book Value						
於二〇〇七年三月三十一日 At 31 March 2007	177,271	65,053	2,234	6,770	26,763	278,091
於二〇〇六年三月三十一日 (重列) At 31 March 2006 (as restated)	178,425	63,203	2,215	6,786	24,300	274,929

28. 一般儲備 General Reserve

	2007 百萬元 \$million	2006 (重列) (as restated) 百萬元 \$million
年首結餘 Balance at beginning of the year	185,463	152,426
年內淨盈餘 Net surplus for the year	124,867	48,974
應佔政府企業的前期調整及其他儲備變動金額 (附註 19) Share of prior year adjustments and other reserve movements in government business enterprises (Note 19)	(243)	1,460
撥歸外匯基金儲備 (附註 26) Transfer to Exchange Fund Reserve (Note 26)	(65,887)	(33,165)
撥(歸)/自資本開支儲備 (即固定資產的淨(增加)/減少 (附註 29)) Transfer (to)/from Capital Expenditure Reserve (being net (increase)/decrease in fixed assets (Note 29))	(3,162)	15,752
受會計政策修改的影響 Effect of change in accounting policy	(3)	16
年終結餘 Balance at end of the year	<u>241,035</u>	<u>185,463</u>

29. 資本開支儲備 Capital Expenditure Reserve

	2007 百萬元 \$million	2006 (重列) (as restated) 百萬元 \$million
年首結餘 (以往列報) Balance at beginning of the year (as previously reported)	271,329	288,492
往年數字調整 (附註 3(I)) Prior year adjustments (Note 3(I))	3,600	2,189
年首結餘 (重列) Balance at beginning of the year (as restated)	274,929	290,681
撥自/(歸)一般儲備 (附註 28) Transfer from/(to) General Reserve (Note 28)	3,162	(15,752)
年終結餘 Balance at end of the year	<u>278,091</u>	<u>274,929</u>

30. 承擔 Commitments

(a) 資本承擔 Capital commitments

於二〇〇六年三月三十一日及二〇〇七年三月三十一日，未包括在綜合財務報表內的資本承擔餘額如下：

Outstanding capital commitments as at 31 March 2006 and 31 March 2007 not provided for in the consolidated financial statements were as follows:

	2007 百萬元 \$million	2006 (重列) (as restated) 百萬元 \$million
(i) 資本工程項目、物業、機器及設備 Capital works projects, property, plant and equipment		
已簽約但未撥備 Contracted but not provided for	<u>38,158</u>	<u>41,863</u>
已核准但未簽約 Approved but not contracted for	<u>89,735</u>	<u>89,378</u>
(ii) 投資 Investments 承擔餘額 Outstanding commitment	<u>557</u>	<u>3,681</u>
(iii) 貸款 Loans 承擔餘額 Outstanding commitment	<u>15,753</u>	<u>21,560</u>

(b) 租務承擔 Leasing commitments

於二〇〇七年三月三十一日，根據不得取消的經營租賃於日後須支付的最低租金總額為 9.86 億元 (2006 : 9.97 億元)。

As at 31 March 2007, the total future minimum lease payments under non-cancelable operating leases were \$986 million (2006 : \$997 million).

31. 或有負債 Contingent liabilities

於二〇〇七年三月三十一日，政府的或有負債如下：

As at 31 March 2007, the Government had the following contingent liabilities:

- | | |
|---|---|
| a) 對香港出口信用保險局根據保險合約所負責任的保證 123.04 億元；(2006 : 109.88 億元)； | a) guarantee to the Hong Kong Export Credit Insurance Corporation for liabilities under contracts of insurance amounting to \$12,304 million (2006 : \$10,988 million); |
| b) 對中小企業信貸保證計劃作出的保證 50.75 億元 (2006 : 52.87 億元)； | b) guarantees provided under loan guarantee schemes for small and medium enterprises amounting to \$5,075 million (2006 : \$5,287 million); |
| c) 可能對亞洲開發銀行認購的股本 21.15 億元 (2006 : 20.03 億元)； | c) possible capital subscriptions to the Asian Development Bank amounting to \$ 2,115 million (2006 : \$2,003 million); |
| d) 銀行及其他認可財務機構就居屋計劃及私人參建計劃下興建及出售的單位提供的按揭貸款，均由房委會作出還款保證，所涉及的或有 | d) default guarantees in respect of mortgage loans made by banks and other authorised financial institutions on flats built and sold under HOS and PSPS amounted to \$45,241million (2006 : \$52,246 million) for the Primary Market Scheme and \$6,002 million |

- 負債，屬於居屋第一市場的為 452.41 億元 (2006 : 522.46 億元)，屬於居屋第二市場的則為 60.02 億元 (2006 : 61 億元)。然而，房委會認為，除非有關物業在轉讓限制期的首兩年內以原價重售、在轉讓限制期的第 3 至 5 年內以當時居屋價格重售，以及在轉讓限制期屆滿後以當時市值扣除應付補價後的價格重售後所得的收入不足以抵銷未償還給銀行及其他財務機構的按揭債項，否則，上述或有負債不會出現。房委會據此估計其財務風險，屬於居屋第一市場的為 9.49 億元 (2006 : 14.20 億元)，屬於居屋第二市場的則為 1.97 億元 (2006 : 2.68 億元)；
- e) 房委會就租者置其屋計劃 (租置計劃) 單位作出的還款保證，屬第一市場的為 43.29 億元 (2006 : 46.27 億元)，屬第二市場的則為 1.19 億元 (2006 : 8,200 萬元)。然而，根據上文第(d)項的理據，以及假設有相關物業能在轉讓限制期的首兩年內以原價重售、在轉讓限制期的第 3 至 5 年內以當時的租置計劃單位價格 (減去第一市場單位折上折優惠所涉及的實際金額) 重售，以及在轉讓限制期屆滿後以當時市值扣除應付補價後的價格重售，房委會據此估計其財務風險，屬於第一市場的為 5,300 萬元 (2006 : 4.08 億元)，屬於第二市場的則為 4,800 萬元 (2006 : 2,000 萬元)；
- f) 一名發展商就過去數年內取消出售的若干私人參建居屋單位，對房委會採取法律行動，申索約 2 億元 (2006 : 2 億元)；
- g) 一名承建商就建築合約的爭端對房委會提出仲裁，申索約 2.4 億元 (2006 : 2.4 億元)；
- h) 兩個私人參建計劃發展項目的發展商指稱房委會及政府違反批地條件，向房委會及律政司司長發出傳訊令狀，提出索償，而索償金額有待估算。房委會及政府均會提出抗辯。現階段暫未能確定此事會造成的財政影響；以及
- i) 所有新落成的居屋計劃及私人參建計劃屋苑均享有樓宇結構安全保證，保證由屋苑完工日期起計十
- (2006 : \$6,100 million) for the Secondary Market Scheme. However, it is HKHA's view that it will have a financial exposure only if the outstanding indebtedness of mortgages to banks and other financial institutions cannot be covered by proceeds from resale at the original selling price for flats within the first 2 years of the alienation restriction period, at the prevailing HOS price for flats from the 3rd to the 5th year of such period, and at the prevailing market price less premium payable after the alienation restriction period. HKHA estimates its financial exposure to be \$949 million (2006 : \$1,420 million) for the Primary Market Scheme and \$197 million (2006 : \$268 million) for the Secondary Market Scheme;
- e) default guarantees for flats sold under Tenants Purchase Scheme (TPS) amounted to \$ 4,329 million (2006 : \$4,627 million) for the primary market and \$119 million (2006 : \$82 million) for secondary market. However following the rationale in (d) above and assuming that the properties can be re-sold at the original selling price for flats within the first 2 years of the alienation restriction period, at the prevailing TPS price for flats from the 3rd to the 5th year of such period (less the actual amount of special credit for primary market flats) and at the prevailing market price less premium payable after the alienation restriction period, HKHA estimates its financial exposure to be \$53 million (2006 : \$408 million) for the primary market and \$48 million (2006 : \$20 million) for the secondary market;
- f) a claim by legal action had been made by a developer in the region of \$200 million (2006 : \$200 million) against HKHA arising from cancellation of sales of certain flats in previous years;
- g) the arbitration for claims by a contractor in the region of \$240 million (2006 : \$240 million) against HKHA arising from disputes on a construction contract is in progress;
- h) writs of summons on HKHA and the Secretary for Justice were served by developers of two PSPS development projects claiming for damages to be assessed as a result of the alleged breach of the land grant conditions by HKHA and the Government. Both HKHA and the Government would defend their case. The financial implications cannot be reasonably ascertained at this stage; and
- i) structural safety guarantee (SSG) covers all newly completed HOS and PSPS developments for a period of 10 years (20 years for Tin Shui Wai area) from the

年內（天水圍地區則為二十年內）有效，這項保證亦適用於截至二〇〇〇年四月十三日止仍在有關樓宇結構安全保證期限內的現存屋苑。2007年出售的剩餘居屋和私人參建居屋單位，亦會獲提供十年樓宇結構安全保證（天水圍地區則為二十年），以未發售大廈首個推售期的首個選樓日起計。截至二〇〇七年三月三十一日止，仍在樓宇結構安全保證期限以內的居屋及私人參建居屋單位有 103,969 個 (2006 : 114,000 個)。然而，房委會無法確定為作出樓宇結構安全保證而須承擔的負債，因此，除自二〇〇〇至〇一年度起用於樓宇結構安全保證的維修費用總額 600 萬元 (2006 : 520 萬元) 外，帳目未有反映房委會因有關保證而或須承擔的負債。

date of completion, including those existing developments which were within the relevant SSG period as at 13 April 2000. Pursuant to the sale of surplus HOS/PSPS flats in 2007, SSG for a period of 10 years (20 years for Tin Shui Wai area) is also offered to cover each unsold block of these flats from the commencement date of flat selection period of the first sale phase. As at 31 March 2007, there were 103,969 units (2006 : 114,000 units) of HOS and PSPS flats covered by the SSG. However, HKHA's liabilities under the SSG could not be reasonably ascertained and have not been recognised in the accounts, except for the total repair costs incurred under the SSG of \$6 million (2006 : \$5.2 million) since the year 2000-01.

32. 建造、經營及移交安排下的資產 Assets under Build-Operate-Transfer arrangements

於二〇〇七年三月三十一日，在建造、經營及移交安排下的資產名稱及屆滿日期如下：

The names of the assets under Build-Operate-Transfer arrangements as at 31 March 2007 and the expiry dates of the arrangements are as follows:

- a) 東區海底隧道（二〇一六年八月屆滿）；
- b) 大老山隧道（二〇一八年七月屆滿）；
- c) 西區海底隧道（二〇二三年八月屆滿）；以及
- d) 大欖隧道及元朗引道（二〇二五年五月屆滿）。

- a) The Eastern Harbour Crossing (expires in August 2016);
- b) The Tate's Cairn Tunnel (expires in July 2018);
- c) The Western Harbour Crossing (expires in August 2023); and
- d) Tai Lam Tunnel and Yuen Long Approach Road (expires in May 2025).

33. 在這些財務報表內綜合匯報的單位 Entities consolidated in these financial statements

- a) 採用分項總計法方式綜合匯報的單位
 - (i) 核心政府 — 包括政府一般收入帳目及根據《公共財政條例》（第二章）第 29 條設立的基金：
 1. 基本工程儲備基金
 2. 資本投資基金
 3. 公務員退休金儲備基金

- a) Entities consolidated on a line-by-line basis
 - (i) Core Government – comprising the General Revenue Account and the Funds established under Section 29 of the Public Finance Ordinance (Cap. 2):
 1. Capital Works Reserve Fund
 2. Capital Investment Fund
 3. Civil Service Pension Reserve Fund

4. 賑災基金	4. Disaster Relief Fund	
5. 創新及科技基金	5. Innovation and Technology Fund	
6. 土地基金	6. Land Fund	
7. 貸款基金	7. Loan Fund	
8. 獎券基金	8. Lotteries Fund	
(ii) 政府為特定目的而設立的基金，其財政資源主要來自政府，而政府須就其用途負責：	(ii) Funds established by the Government for specific purposes with their funding mainly from the Government and the Government being responsible for their use:	
1. 愛滋病信託基金	1. AIDS Trust Fund	
2. 禁毒基金會	2. Beat Drugs Fund Association	
3. 消費者訴訟基金	3. Consumer Legal Action Fund	
4. 資助小學教師提早退休特惠金基金 †	4. Early Retirement Ex-gratia Payment Fund for Aided Primary School Teachers †	
5. 資助中學教師提早退休特惠金基金 †	5. Early Retirement Ex-gratia Payment Fund for Aided Secondary School Teachers †	
6. 教育發展基金 †	6. Education Development Fund †	
7. 緊急救援基金	7. Emergency Relief Fund	
8. 環境及自然保育基金	8. Environment and Conservation Fund	
9. 健康護理及促進基金	9. Health Care and Promotion Fund	
10. 醫療服務研究基金	10. Health Services Research Fund	
11. 香港展能精英運動員基金	11. Hong Kong Paralympians Fund	
12. 語文基金 †	12. Language Fund †	
13. 新科技培訓基金	13. New Technology Training Fund	
14. 優質教育基金 †	14. Quality Education Fund †	
15. 伊利沙伯女皇弱智人士基金	15. Queen Elizabeth Foundation for the Mentally Handicapped	
16. 戴麟趾爵士康樂基金	16. Sir David Trench Fund for Recreation	
17. 法律援助輔助計劃基金 †	17. Supplementary Legal Aid Fund †	
18. 嚴重急性呼吸系統綜合症信託基金	18. Trust Fund for Severe Acute Respiratory Syndrome	
(iii) 香港房屋委員會	(iii) The Hong Kong Housing Authority	
(iv) 香港五隧一橋有限公司	(iv) Hong Kong Link 2004 Limited	
b) 採用權益法方式綜合匯報的單位	b) Entities consolidated on an equity basis	
(i) 外匯基金 †	(i) The Exchange Fund †	
(ii) 政府持有不少於 20% 控股投資並分享其淨收益的政府企業：	(ii) Government business enterprises in which the Government has an investment holding of not less than 20 per cent and of which the Government shares the net earnings:	
		擁有比率 % owned
1. 機場管理局	1. Airport Authority	100%
2. 公司註冊處營運基金	2. Companies Registry Trading Fund	100%
3. 數碼貿易運輸網絡有限公司 †	3. Digital Trade and Transportation Network Limited †	24%

4. 機電工程營運基金	4. Electrical and Mechanical Services Trading Fund	100%
5. 香港數碼港發展控股有限公司	5. Hong Kong Cyberport Development Holdings Limited	100%
6. 香港國際主題樂園有限公司 †	6. Hongkong International Theme Parks Limited †	57%
7. 香港科技園公司	7. Hong Kong Science and Technology Parks Corporation	100%
8. 香港國際展覽中心有限公司	8. Hong Kong IEC Limited	76.5%
9. 九廣鐵路公司 †	9. Kowloon-Canton Railway Corporation †	100%
10. 土地註冊處營運基金	10. Land Registry Trading Fund	100%
11. 地鐵有限公司 †	11. MTR Corporation Limited †	76.58%
12. 電訊管理局營運基金	12. OFTA Trading Fund	100%
13. 郵政署營運基金	13. Post Office Trading Fund	100%
14. 市區重建局	14. Urban Renewal Authority	100%

† 財政年度結算日期與政府的不同。

Financial year-end date not coterminous with that of the Government.

34. 地鐵和九鐵合併

Merger of the Mass Transit Railway and the Kowloon-Canton Railway Systems

立法會在二〇〇七年六月八日通過《兩鐵合併條例》。有關條例由二〇〇七年十二月二日起生效。

合併後，香港鐵路有限公司已向九廣鐵路公司（九鐵公司）預先支付 42.5 億元，以取得九鐵公司的服務經營權，從而取得及使用特許經營物業，以提供九鐵服務；及作為購入部分九鐵鐵路資產的代價，同時，香港鐵路有限公司會支付 77.9 億元，購入一個包括物業發展權、投資物業、及物業管理權的組合，並在服務經營權的有效期內，每年向九鐵公司支付定額 7.5 億元，以及每年按九鐵車務及與車務相關的營運收入而浮動的款項。在合併後首三十六個月內，香港鐵路有限公司並不需要支付該等浮動款項。

Rail Merger Ordinance was passed by the Legislative Council on 8 June 2007 and came into effect on 2 December 2007.

As part of the Merger transaction, MTR Corporation Limited has made an upfront payment of \$4.25 billion for the grant of a service concession in respect of the right to access and use the concession properties to provide the Kowloon Canton Railway Corporation (KCRC) services, and as consideration for certain rail assets purchased from KCRC, \$7.79 billion to acquire the property package comprising development rights, investment properties and property management rights, and an annual fixed payment of \$750 million plus annual variable payment based on revenues generated from KCRC's rail and rail-related operations over the life of the service concession. No variable annual payment will be payable in respect of the first 36 months.

35. 比較數字 Comparative figures

部分用作比較的數字已重新分類，以配合本年度的帳目編排。

Certain comparative figures have been re-classified to conform with the presentation of the current year.

資產保管報表

STEWARDSHIP STATEMENT

2007年3月31日 資產保管報表
Stewardship Statement as at 31 March 2007

引言

本報表載列有關政府擁有的建築物、基建資產及土地的非財務資料，以補充政府在應計制綜合財務報表中就這幾類資產所提供的財務資料。這報表的有些資產（即下文註有*號的項目）按財務報表附註 3(h) 的會計政策，在應計制綜合財務報表中作固定資產匯報。

INTRODUCTION

This statement provides non-financial information of Government-owned buildings, infrastructure assets and land in order to supplement the financial information given on these types of assets in the accrual-based consolidated financial statements. Some of the items (i.e. those marked with an asterisk below) included in this statement are recognised as fixed assets in the accrual-based consolidated financial statements according to the accounting policies for fixed assets set forth in note 3(h) to the financial statements.

(I) 建築物 BUILDINGS *

- (i) *各局及部門為提供公共服務所動用屬政府擁有的建築物*
Government-owned buildings employed by bureaux and departments for the delivery of public services

	2007	2006
	面積 Area '000 平方米 m ²	面積 Area '000 平方米 m ²
康樂及文化事務署 Leisure and Cultural Services Department	2,066	2,056
香港警務處 Hong Kong Police Force	1,366	1,372
食物環境衛生署 Food and Environmental Hygiene Department	774	719
運輸署 Transport Department	571	585
懲教署 Correctional Services Department	498	499
教育統籌局 Education and Manpower Bureau	399	375
渠務署 Drainage Services Department	396	163
消防處 Fire Services Department	392	386
水務署 Water Supplies Department	329	332
香港海關 Customs and Excise Department	193	191
入境事務處 Immigration Department	185	182
衛生署 Department of Health	180	180
司法機構 Judiciary	162	163
漁農自然護理署 Agriculture, Fisheries and Conservation Department	124	122
海事處 Marine Department	107	55
其他局及部門 Other bureaux and departments	1,295	1,242
	9,037	8,622

(ii) 公共租住房屋 Public rental housing

	2007 面積 Area '000 平方米 m ²	2006 面積 Area '000 平方米 m ²
包括 683,840 (2006 : 688,616) 個住宅單位及相關的零售設施、福利設施、學校、公共交通交匯處、政府機構及社區設施等，但不包括在租者置其屋計劃下已售出的單位。 Including 683,840 (2006 : 688,616) domestic housing units and associated retail facilities, welfare facilities, school, public transport interchanges, government institution and community facilities, etc, but excluding those units sold under the Tenants Purchase Scheme.	24,575	24,836
	2007 車位數目 No. of units	2006 車位數目 No. of units
停車場 Carparks	27,204	27,320

(II) 基建資產 INFRASTRUCTURE ASSETS

基建資產是特定用途的不動產，構成社會帶來經濟效益的主要基礎設施。以下是各局及部門負責管理／維修的主要基建資產：

These are specialised immovable assets forming part of a basic structural foundation that delivers economic value to the community. Major infrastructure assets under the management/maintenance of bureaux and departments are as follows:

	2007	2006
土木工程拓展署 Civil Engineering and Development Department		
碼頭 (數目) Piers (number)	310	310
海堤 (公里) Seawalls (km)	120	120
渠務署 Drainage Services Department		
雨水渠及河道 (公里) Stormwater drains and watercourses (km)	2,586	2,544
污水渠* (公里) Sewers* (km)	1,561	1,547
污水處理廠* Sewage treatment plants*		
— 數目 Number	69	70
— 每天吸納量 (百萬立方米) Capacity (million m ³ per day)	3.4	3.4
環境保護署 Environmental Protection Department		
堆填區* Landfills*		
— 數目 Number	3	3
— 容量 (百萬公噸) Capacity (million tonnes)	152	146
化學廢物處理中心* Chemical waste treatment centre*		
— 數目 Number	1	1
— 每年吸納量 (公噸) Capacity (tonnes per year)	100,000	100,000
廢物轉運站* Refuse transfer stations *		
— 數目 Number	7	7
— 每天吸納量 (公噸) Capacity (tonnes per day)	8,261	8,261
低放射性廢物貯存設施* Low-level radioactive waste storage facility*		
— 數目 Number	1	1
— 容量 (立方米) Capacity (m ³)	70	70
路政署 Highways Department		
道路 (不包括收費隧道及青嶼幹線) (百萬平方米) Roads (excluding toll tunnels and Lantau Link) (million m ²)	23	23

海事處 Marine Department

客運碼頭* Ferry terminals *

— 碼頭數目 Number of terminals	3	2
— 泊位 (數目) Berthing space (number)	26	23
公眾貨物裝卸區 Public cargo working areas		
— 數目 Number	8	8
— 泊位 (米) Berthing space (m)	7,044	7,044
避風塘 (數目) Typhoon shelters (number)	14	14

運輸署 Transport Department

收費隧道* Toll tunnels *

— 數目 Number	5	5
— 長度 (公里) Length (km)	8.7	8.7
青嶼幹線* — 長度 (公里) Lantau Link* – Length (km)	3.5	3.5

水務署 Water Supplies Department

水塘* Reservoirs *

— 數目 Number	17	17
— 容量 (百萬立方米) Capacity (million m ³)	586	586

濾水廠* — 日產水量 (百萬立方米)

Water treatment plants* – Capacity (million m ³ per day)	4.8	4.8
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水管* Water mains*

— 食水 (公里) Fresh water (km)	6,152	6,078
— 鹹水 (公里) Salt water (km)	1,582	1,553

(III) 土地 LAND

(i) 各局及部門為提供公共服務所動用的土地
Land employed by bureaux and departments for the delivery of public services

	2007	2006
	面積 Area	面積 Area
	'000	'000
	平方米 m ²	平方米 m ²
漁農自然護理署 Agriculture, Fisheries and Conservation Department	411,126	412,647 ^λ
康樂及文化事務署 Leisure and Cultural Services Department	13,643	13,830
環境保護署 Environmental Protection Department	7,294	7,214
土木工程拓展署 Civil Engineering and Development Department	5,452	4,317
水務署 Water Supplies Department	4,988	4,904
懲教署 Correctional Services Department	3,404	3,153
食物環境衛生署 Food and Environmental Hygiene Department	2,817	2,858
渠務署 Drainage Services Department	1,881	1,570
政府產業署 Government Property Agency	1,251	1,249
香港警務處 Hong Kong Police Force	1,241	1,250
路政署 Highways Department	593	188
海事處 Marine Department	444	420
教育統籌局 Education and Manpower Bureau	392	382
消防處 Fire Services Department	372	367
民航處 Civil Aviation Department	319	53
民眾安全服務隊 Civil Aid Service	215	215
民政事務總署 Home Affairs Department	214	207
運輸署 Transport Department	203	212
衛生署 Department of Health	177	169
香港海關 Customs and Excise Department	130	85
其他局及部門 Other bureaux and departments	1,138 [†]	1,092 [†]
	<u>457,294</u>	<u>456,382</u>

^λ 二〇〇五至〇六年度的比較數字已重列，以配合二〇〇六至〇七年度的匯報範圍。

The comparative figure for 2005-06 has been restated to conform to the reporting scope for 2006-07.

[†] 不包括由地政總署作為政府地政監督所管理的一切土地。

Exclude all land being managed by Lands Department as the Land Authority of the Government.

(ii) 公共租住房屋所佔用的土地 *Land for public rental housing estates*

截至二〇〇七年三月三十一日，公共租住房屋所佔用的土地總面積為 15,648,543 平方米 (2006 : 15,541,163 平方米)，其中包括相關的零售、福利及停車場用地、學校、公共交通交匯處、鄰舍休憩用地、獨立的政府機構及社區設施，以及不能發展的土地，如綠化地帶、斜坡等。公共租住房屋根據接管令所涵蓋的土地範圍通常較實際的發展範圍為大，原因是接管令是基於行政考慮而訂定的。就租者置其屋計劃下的屋邨而言，用地面積涵蓋整個屋邨，包括已售和未售的單位。

Total area of the land occupied by public rental housing estates was 15,648,543 m² (2006 : 15,541,163 m²) as at 31 March 2007. They include associated retail, welfare and carparking areas, schools, public transport interchanges, local open spaces, free-standing Government institution and community facilities, etc. and areas that are not developable, such as green belts, steep slopes. The Vesting Order boundaries of public rental housing estates often cover a larger area than the actual development areas since the Vesting Orders are determined based on administrative considerations. In the case of Tenants Purchase Scheme estates, the site area covers the entire estate inclusive of sold and unsold flats.