

綜合帳目 Consolidated Account

2006年3月31日資產負債表

STATEMENT OF ASSETS
AND LIABILITIES AS AT
31 MARCH 2006

	註釋 Note	2006 \$'000	2005 \$'000	
資產				Assets
在外匯基金的投資	3	319,677,326	303,468,534	Investments with the Exchange Fund
銀行存款	4	686,996	315,386	Deposits with banks
現金及銀行結餘	5	2,608,972	2,987,326	Cash and bank balances
暫支款項	6	2,238,112	2,355,580	Advances
暫記帳	7	52,653	39,894	Suspense Accounts
	8	325,264,059	309,166,720	
負債				Liabilities
暫收款項	9	(14,467,187)	(13,056,223)	Deposits
暫記帳	7	(134,306)	(129,242)	Suspense Accounts
	10	(14,601,493)	(13,185,465)	
		<u>310,662,566</u>	<u>295,981,255</u>	
上列項目代表：				Representing:
綜合結餘				Consolidated Fund Balance
2005年4月1日結餘		295,981,255	275,342,691	Balance at 1 April 2005
年內盈餘		13,963,683	21,356,192	Surplus for the year
在外匯基金的投資的虧損 回撥／(撥備)	3	717,628	(717,628)	Write-back of provision/ (Provision) for loss in Investments with the Exchange Fund
2006年3月31日結餘	11, 12	<u>310,662,566</u>	<u>295,981,255</u>	Balance at 31 March 2006

隨附註釋 1 至 18 亦為上述帳目的一部分。

The accompanying Notes 1 to 18 form part of these accounts.

李李嘉麗
庫務署署長
2006年8月16日

Mrs. Lucia LI
Director of Accounting Services
16 August 2006



綜合帳目 Consolidated Account

2005年4月1日至2006年3月31日
收支表

STATEMENT OF RECEIPTS
AND PAYMENTS FOR THE
YEAR ENDED 31 MARCH 2006

	註釋 Note	2006 \$'000	2005 \$'000	
2005年4月1日現金及銀行結餘		2,987,326	2,113,251	Cash and bank balances at 1 April 2005
發行債券及票據前的收入	14, 15	247,035,098	238,197,273	Revenue before issuance of bonds and notes
開支	14, 16	(233,071,415)	(242,234,986)	Expenditure
盈餘／(赤字)		13,963,683	(4,037,713)	Surplus/(Deficit)
發行債券及票據所得淨收入	15	-	25,393,905	Net proceeds from issuance of bonds and notes
發行債券及票據後的 盈餘	17	13,963,683	21,356,192	Surplus after issuance of bonds and notes
其他現金轉動	18	(14,342,037)	(20,482,117)	Other cash movements
2006年3月31日現金及銀行結餘		2,608,972	2,987,326	Cash and bank balances at 31 March 2006

隨附註釋 1 至 18 亦為上述帳目的一部分。

The accompanying Notes 1 to 18 form part of these accounts.

李李嘉麗
庫務署署長
2006年8月16日

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16 August 2006

綜合帳目 Consolidated Account

帳項註釋

1. 目的

本綜合帳目顯示香港特別行政區政府的整體財政狀況及現金資源。

2. 會計政策

(i) 綜合帳目包括政府一般收入帳目及根據《公共財政條例》(第2章)第29條所設立或當作為設立的八項基金，分別是基本工程儲備基金、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。

(ii) 本綜合帳目是以現金記帳方式編製。固定資產及負債(包括資本投資基金和貸款基金的固定資產及負債)不會顯示在綜合帳目的資產負債表內，而以註釋說明(見註釋8及10)。

(iii) 本綜合帳目如註釋14(i)所述，不包括各帳目之間的轉撥款項。

(iv) 除港元外，貨幣結餘是按當年度內最後一個工作日之匯率換算為港幣。

NOTES ON THE ACCOUNTS

1. Purpose

The Consolidated Account gives an overview of the financial position and cash resources of the Government of the Hong Kong Special Administrative Region.

2. Accounting Policies

(i) The Consolidated Account covers the General Revenue Account and the eight Funds established or deemed to have been established under section 29 of the Public Finance Ordinance (Cap. 2), 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.

(ii) The Consolidated Account is prepared on a cash basis. Fixed assets and liabilities including those in the Capital Investment Fund and the Loan Fund are not shown in the Statement of Assets and Liabilities of the Consolidated Account but are shown by way of note (see Notes 8 and 10).

(iii) The Consolidated Account excludes inter-fund transfers as set out in Note 14(i).

(iv) Currency balances other than Hong Kong dollar are translated into Hong Kong dollar at the rate of exchange ruling on the last working day of the year.

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3. 在外匯基金的投資

(i) 指所持有的投資及存款：

	2006 \$'000
投資	
政府一般收入帳目	121,786,498
基本工程儲備基金	37,707,572
公務員退休金儲備基金	15,814,090
賑災基金	30,218
創新及科技基金	4,330,824
土地基金	128,559,859
獎券基金	4,740,141
(在二〇〇六年三月三十一日 的市值：3,182.3 億元)	312,969,202

存款

政府一般收入帳目	193,610
基本工程儲備基金	404,074
資本投資基金	2,972,788
創新及科技基金	102,496
貸款基金	2,815,619
獎券基金	219,537
	6,708,124
	319,677,326

(ii) 投資指在二〇〇六年三月三十一日為止的年度的投資額以及所收到的 100.6 億元利息。

(iii) 因應這些投資在政府一般收入帳目、基本工程儲備基金、公務員退休金儲備基金、賑災基金、創新及科技基金、土地基金及獎券基金在二〇〇五年一月一日至二〇〇五年三月三十一日期間的市值縮減的市值而在截至二〇〇五年三月三十一日為止的年度所作的 7.2 億元虧損撥備，已不再需要，並作出回撥。

3. Investments with the Exchange Fund

(i) These are investments and deposits held:

	2005 \$'000	
Investments		
General Revenue Account	112,600,168	
Capital Works Reserve Fund	35,690,617	
Civil Service Pension Reserve Fund	15,256,254	
Disaster Relief Fund	18,439	
Innovation and Technology Fund	4,454,197	
Land Fund	124,024,961	
Lotteries Fund	4,281,449	
(market value as at 31.3.2006: \$318.23 billion)	296,326,085	

Deposits

General Revenue Account	433,094
Capital Works Reserve Fund	356,368
Capital Investment Fund	4,576,634
Innovation and Technology Fund	150,849
Loan Fund	1,363,163
Lotteries Fund	262,341

7,142,449
303,468,534

(ii) The investments represent the cost of investments together with interest of \$10.06 billion received in the year ended 31 March 2006.

(iii) The write-back of the provision for loss in the investments amounts to \$0.72 billion. The provision for loss, made in the year ended 31 March 2005, was attributed to the diminution in the market value of the investments held for the General Revenue Account, the Capital Works Reserve Fund, the Civil Service Pension Reserve Fund, the Disaster Relief Fund, the Innovation and Technology Fund, the Land Fund and

綜合帳目 Consolidated Account

3. 在外匯基金的投資 (續)

4. 銀行存款

指存放在香港持牌銀行的港元及外幣存款：

	2006 \$'000
政府一般收入帳目	685,054
基本工程基金	1,942
	<u>686,996</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：

	2006 \$'000
政府一般收入帳目	2,555,565
基本工程儲備基金	28,804
資本投資基金	-
貸款基金	18,505
獎券基金	6,098
	<u>2,608,972</u>

6. 暫支款項

指由於各種不同原因而不時支付給個別人士或機構的款項。這些款項可予追收，或在獲得授權時轉作開支項目：

	2006 \$'000
政府一般收入帳目	2,147,902
基本工程儲備基金	90,210
	<u>2,238,112</u>

3. Investments with the Exchange Fund (Continued)

the Lotteries Fund during the period from 1 January 2005 to 31 March 2005. This provision is no longer required.

4. Deposits with Banks

These are Hong Kong dollar and foreign currency deposits placed with licensed banks in Hong Kong:

	2005 \$'000	
	315,386	General Revenue Account
	-	Capital Works Reserve Fund
	<u>315,386</u>	

5. Cash and Bank Balances

These balances cover cash in hand, in transit, with banks and agents, and with public officers for operating standing or special imprest accounts as provided under section 22 of the Public Finance Ordinance:

	2005 \$'000	
	2,941,044	General Revenue Account
	25,786	Capital Works Reserve Fund
	2,869	Capital Investment Fund
	17,627	Loan Fund
	-	Lotteries Fund
	<u>2,987,326</u>	

6. Advances

These are moneys paid out from time to time to individuals or organisations for a variety of reasons and are either recoverable or chargeable to expenditure upon authority being given:

	2005 \$'000	
	2,255,469	General Revenue Account
	100,111	Capital Works Reserve Fund
	<u>2,355,580</u>	

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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：

	2006 \$'000
資產：	
懲教工業	37,835
政府物流服務署— 未編配物料	14,818
	52,653
負債：	
特別硬幣	(117,295)
財政司司長法團	(17,011)
	(134,306)
結餘淨額	(81,653)

懲教工業暫記帳及政府物流服務署—未編配物料暫記帳的結餘代表手頭存貨的成本。

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。

7. Suspense Accounts

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

	2005 \$'000
Assets:	
Correctional Services Industries	31,492
Government Logistics Department— Unallocated Stores	8,402
	39,894
Liabilities:	
The Special Coin	(118,797)
The Financial Secretary Incorporated	(10,445)
	(129,242)
Net balance	(89,348)

The balance on the Correctional Services Industries Suspense Account and the Government Logistics Department—Unallocated Stores Suspense Account represent the cost of stocks in hand.

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.

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8. 資產

除了資產負債表內所列出的資產外（見註釋 2(ii)），還有下列資產：

	2006 \$'000
投資：	
資本投資基金	
股本投資	109,825,368
其他投資	383,515,215
	493,340,583

未償還貸款：

資本投資基金	
給予已投資機構的貸款	8,931,696
貸款基金	
房屋貸款	3,381,490
教育貸款	9,125,256
其他貸款	2,807,514
獎券基金	
給予一慈善機構的貸款	524
	<u>24,246,480</u>
總額	<u><u>517,587,063</u></u>

8. Assets

Apart from those assets shown in the Statement of Assets and Liabilities (see Note 2(ii)), there are also the following assets:

	2005 \$'000
	106,148,611
	380,853,500
	487,002,111

Investments:

Capital Investment Fund
Equity holdings
Other investments

Loans Outstanding:

Capital Investment Fund
Loans to investees
Loan Fund
Housing loans
Education loans
Other loans
Lotteries Fund
Loan to a charitable institution

	8,194,515
	3,545,694
	8,003,051
	3,001,018
	644
	<u>22,744,922</u>
	<u><u>509,747,033</u></u>

Total

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9. 暫收款項

指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，或轉作收入項目：

	2006		2005
	\$'000		\$'000
政府一般收入帳目	13,195,594	11,755,670	General Revenue Account
基本工程儲備基金	1,188,144	1,243,731	Capital Works Reserve Fund
貸款基金	4,282	3,253	Loan Fund
獎券基金	79,167	53,569	Lotteries Fund
	<u>14,467,187</u>	<u>13,056,223</u>	

9. Deposits

These are moneys received from time to time from individuals or organisations for a variety of reasons and are in due course either repayable or transferable to revenue:

10. 負債

下列根據《借款條例》(第 61 章) 所承擔但尚未償還的負債並未載列於資產負債表內 (見註釋 2(ii))：

	2006		2005
	\$'000		\$'000
未償還的隧橋費收入債券 (見以下(i))	4,639,893	5,610,526	Outstanding Toll Revenue Bond (see (i) below)
其他未償還的政府債券及票據 (見以下(ii))	19,950,000	19,999,375	Other outstanding government bonds and notes (see (ii) below)
	<u>24,589,893</u>	<u>25,609,901</u>	

10. Liabilities

The following outstanding liabilities under the Loans Ordinance (Cap. 61) are not included in the Statement of Assets and Liabilities (see Note 2(ii)):

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10. 負債 (續)

- (i) 政府根據《借款條例》(第 61 章) 第 3(1) 條下所通過的一項決議，在二〇〇四年五月向香港五隧一橋有限公司發行總值 60 億元的隧橋費收入債券，並以其擁有的指定隧道及橋樑所收取的隧橋費收入淨額償還給該公司。所得的淨收入已撥入基本工程儲備基金。未償還的隧橋費收入債券將於二〇一六年五月到期，但可於此日期前全數償還。在二〇〇五至〇六財政年度，已償還 9.7 億元的本金及支付 1.8 億元的利息。
- (ii) 政府根據《借款條例》(第 61 章) 第 3(1) 條下所通過的一項決議，在二〇〇四年七月向零售投資者及機構投資者發行總值 200 億元的債券及票據，當中包括向機構投資者發行的 12.5 億美元票據。所得的淨收入已撥入基本工程儲備基金。在未償還的政府債券及票據中，25.5 億元債券已於二〇〇六年七月到期。餘下部份則將於二〇〇八年七月至二〇一九年七月期間到期。在二〇〇五至〇六財政年度，已支付 8.5 億元的利息。
- (iii) 向機構投資者發行的美元票據，是按當年度內最後一個工作日之匯率換算為港幣。

10. Liabilities (Continued)

- (i) Following a resolution passed under section 3(1) of the Loans Ordinance (Cap. 61), the Government issued in May 2004 a \$6 billion Toll Revenue Bond to Hong Kong Link 2004 Limited to be repaid by the net toll revenue receivable of the specified Government-owned tunnels and bridges. The net proceeds were credited to the Capital Works Reserve Fund. The outstanding Toll Revenue Bond will mature by May 2016 but may be fully repaid before then. During the financial year, repayments of \$0.97 billion principal and payments of \$0.18 billion interest were made.
- (ii) Following a resolution passed under section 3(1) of the Loans Ordinance (Cap. 61), the Government issued in July 2004 bonds and notes totalling \$20 billion to retail and institutional investors. These include institutional notes of US\$1.25 billion denominated in United States dollar. The net proceeds were credited to the Capital Works Reserve Fund. Of the outstanding government bonds and notes, \$2,550 million matured in July 2006 and the rest will mature within the period July 2008 to July 2019. During the financial year, interest payments of \$0.85 billion were made.
- (iii) The institutional notes denominated in United States dollar are translated into Hong Kong dollar at the rate of exchange ruling on the last working day of the year.

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11. 或有負債

下列為或有負債，括號內指二〇〇六年三月三十一日當日每項負債的最高負債額：

政府一般收入帳目

- (i) 對香港出口信用保險局根據保險合約所負責任的保證 (109.88 億元)；
- (ii) 為中小企業信貸保證計劃所作的保證 (52.40 億元)；及
- (iii) 訴訟 (2.90 億元)。

資本投資基金

可能向亞洲開發銀行認購的股本 (20.03 億元)。

貸款基金

對中小型企業特別信貸計劃作出的保證 (0.47 億元)。

11. Contingent Liabilities

There are contingent liabilities as listed below, with the maximum amount of each liability as at 31 March 2006 indicated in brackets:

General Revenue Account

- (i) Guarantee to the Hong Kong Export Credit Insurance Corporation for liabilities under contracts of insurance (\$10,988 million);
- (ii) Guarantees provided under the SME Loan Guarantee Scheme (\$5,240 million); and
- (iii) Litigation (\$290 million).

Capital Investment Fund

Possible capital subscriptions to the Asian Development Bank (\$2,003 million).

Loan Fund

Guarantees provided under a special finance scheme for small and medium enterprises (\$47 million).

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12. 綜合結餘

綜合結餘包括下列個別帳目的結餘：

	2006 \$'000
政府一般收入帳目	114,091,382
基本工程儲備基金	37,044,458
資本投資基金	2,972,788
公務員退休金儲備基金	15,814,090
賑災基金	30,218
創新及科技基金	4,433,320
土地基金	128,559,859
貸款基金	2,829,842
獎券基金	4,886,609
	<u>310,662,566</u>

12. Consolidated Fund Balance

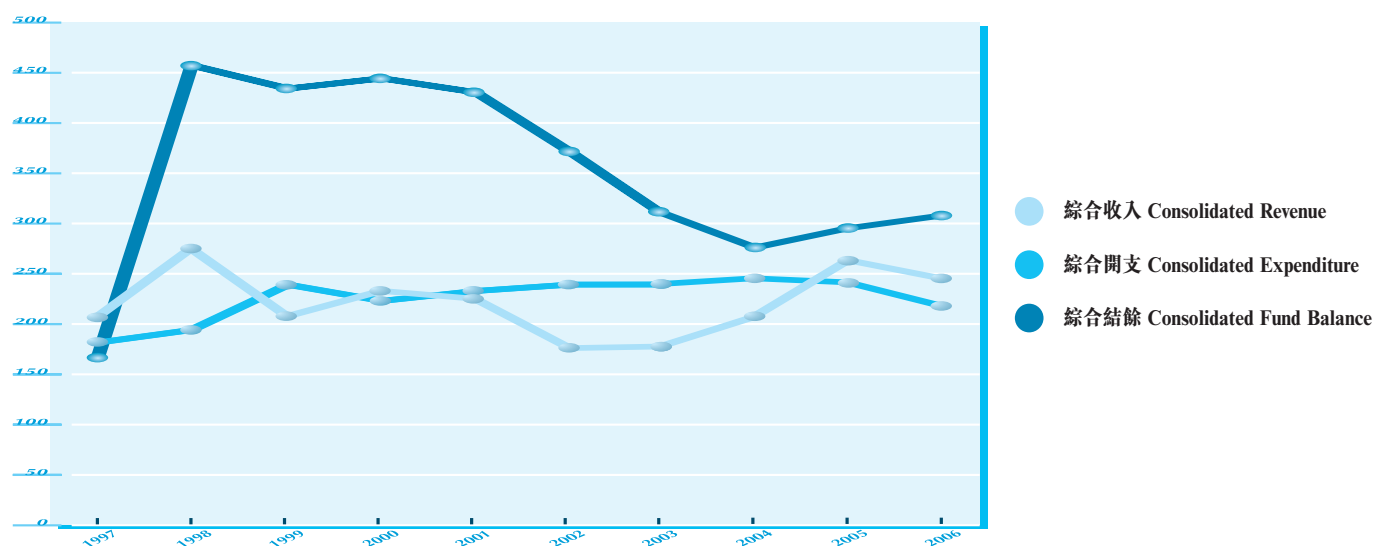
The consolidated fund balance comprises the following individual fund balances:

	2006 \$'000	2005 \$'000	
政府一般收入帳目	114,091,382	106,700,143	General Revenue Account
基本工程儲備基金	37,044,458	34,929,151	Capital Works Reserve Fund
資本投資基金	2,972,788	4,579,503	Capital Investment Fund
公務員退休金儲備基金	15,814,090	15,256,254	Civil Service Pension Reserve Fund
賑災基金	30,218	18,439	Disaster Relief Fund
創新及科技基金	4,433,320	4,605,046	Innovation and Technology Fund
土地基金	128,559,859	124,024,961	Land Fund
貸款基金	2,829,842	1,377,537	Loan Fund
獎券基金	4,886,609	4,490,221	Lotteries Fund
	<u>310,662,566</u>	<u>295,981,255</u>	

一九九七至二〇〇六各年度的綜合收入、開支及結餘

Consolidated Revenue, Expenditure and Fund Balance for the years ended 31 March 1997 to 2006

拾億元 / \$Billion



綜合帳目 Consolidated Account

13. 承擔款項

創新及科技基金

在二〇〇六年三月三十一日，已批准但未撥付的補助金款項為 5.53 億元。

獎券基金

在二〇〇六年三月三十一日，已批准但未撥付的補助金款項為 28.23 億元。

14. 收入與開支

(i) 綜合收入與開支不包括政府一般收入帳目及根據《公共財政條例》第 29 條所設立的各個基金之間為數共 40.28 億元的轉撥款項。

(ii) 收入 (分析見註釋 15)

收入包括經營收入和非經營收入。

經營收入指政府一般收入帳目 (不包括遺產稅和已收的償還貸款及墊款等列作非經營收入的項目) 及土地基金的所有收入項目。

非經營收入指各個基金 (土地基金除外) 的所有收入及政府一般收入項目的非經營收入項目。

(iii) 開支 (分析見註釋 16)

開支包括經營開支和非經營支出。

經營開支指政府一般收入帳目的所有開支，但不包括列作非經營開支的設備、小型工程及小額非經常資助金。

13. Commitments

Innovation and Technology Fund

The approved grants that were unpaid as at 31 March 2006 amounted to \$553 million.

Lotteries Fund

The approved grants that were unpaid as at 31 March 2006 amounted to \$2,823 million.

14. Revenue and Expenditure

(i) The consolidated revenue and expenditure exclude inter-fund transfers totalling \$4,028 million between the General Revenue Account and various Funds established under section 29 of the Public Finance Ordinance.

(ii) Revenue (see note 15 for an analysis)

Revenue comprises operating revenue and capital revenue.

Operating revenue comprises all revenue items of the General Revenue Account (except certain items such as estate duty, repayment of loans and advances, etc. which are classified as capital revenue) and the Land Fund.

Capital revenue comprises all receipts of various Funds (except Land Fund) and capital revenue items of the General Revenue Account.

(iii) Expenditure (see note 16 for an analysis)

Expenditure comprises operating expenditure and capital spending.

Operating expenditure comprises all expenditure of the General Revenue Account, except equipment, works and capital subventions of a minor nature which are classified as capital expenditure.

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14. 收入與開支 (續)

非經營支出是指非經營開支，以及由資本投資基金支付的墊款及股本投資的總和。非經營開支指各個基金的所有開支（不包括由資本投資基金支付的墊款及股本投資），以及政府一般收入帳目的非經營開支項目。

14. Revenue and Expenditure (Continued)

Capital spending is the aggregate of capital expenditure, advances and equity investments from the Capital Investment Fund. Capital expenditure comprises all expenditure of various Funds (excluding advances and investments from the Capital Investment Fund) and capital expenditure items of the General Revenue Account.

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15. 收入

15. Revenue

	2006		2005	
	原來預算 Original Estimate \$'000	實際數額 Actual \$'000	實際數額 Actual \$'000	
經營收入：				Operating revenue:
內部稅收	129,323,000	143,306,540	126,215,394	Internal revenue
應課稅品稅項	6,641,323	6,424,366	6,602,930	Duties
一般差餉	13,771,000	14,146,318	12,640,083	General rates
車輛稅	3,888,239	3,894,940	3,416,794	Motor vehicle taxes
專利稅及特權稅	644,415	616,059	774,707	Royalties and concessions
其他經營收入	27,119,992	28,076,579	26,877,745	Other operating revenue
未計入投資收入的經營收入	181,387,969	196,464,802	176,527,653	Operating revenue before investment income
投資收入	11,161,286	8,082,635	11,476,083	Investment income
已計入投資收入的經營收入	192,549,255	204,547,437	188,003,736	Operating revenue after investment income
非經營收入：				Capital revenue:
地價收入	31,983,300	29,471,948	32,032,771	Land premium
出售資產收入	5,401,400	435,935	6,176,646	Asset sales
其他非經營收入	10,175,924	10,290,888	8,785,699	Other capital revenue
未計入投資收入的非經營收入	47,560,624	40,198,771	46,995,116	Capital revenue before investment income
投資收入	2,939,073	2,288,890	3,198,421	Investment income
已計入投資收入的非經營收入	50,499,697	42,487,661	50,193,537	Capital revenue after investment income
發行債券及票據前的收入	243,048,952	247,035,098	238,197,273	Revenue before issuance of bonds and notes
發行債券及票據所得淨收入：				Net proceeds from issuance of bonds and notes:
隧橋費收入債券	-	-	5,522,499	Toll Revenue Bond
其他政府債券及票據	-	-	19,871,406	Other government bonds and notes
	-	-	25,393,905	
收入總額	243,048,952	247,035,098	263,591,178	Total Revenue

綜合帳目 Consolidated Account

16. 開支

16. Expenditure

	2006		2005	
	原來預算 Original Estimate \$'000	實際數額 Actual \$'000	實際數額 Actual \$'000	
經營開支：				Operating expenditure:
經常開支				Recurrent expenditure
個人薪酬	45,811,529	44,664,882	46,531,148	Personal emoluments
與員工有關連的開支	19,409,884	17,142,835	19,599,044	Personnel related expenses
部門開支	16,629,398	15,293,805	14,803,359	Departmental expenses
其他費用	37,153,835	35,110,309	35,010,931	Other charges
資助金	77,484,652	74,950,033	76,350,364	Subventions
額外承擔	2,627,808	-	-	Additional commitments
經常開支總額	199,117,106	187,161,864	192,294,846	Total recurrent expenditure
非經常開支	2,666,960	5,299,697	4,611,312	Non-recurrent expenditure
額外承擔	6,215,934	-	-	Additional commitments
非經常開支總額	8,882,894	5,299,697	4,611,312	Total non-recurrent expenditure
經營開支	208,000,000	192,461,561	196,906,158	Operating expenditure
非經營支出：				Capital spending:
債券及票據利息和其他開支 以外的非經營開支	38,938,521	33,209,294	38,831,593	Capital expenditure other than interest and other expenses on bonds and notes
由資本投資基金支付的墊 款及股本投資	5,802,159	6,550,036	6,056,857	Advances and equity investment made by Capital Investment Fund
未計入發行債券及票據利息 及其他開支的非經營支出	44,740,680	39,759,330	44,888,450	Capital spending before interest and other expenses on bonds and notes issued
發行債券及票據的利息及其 他開支	852,811	850,524	440,378	Interest and other expenses on bonds and notes issued
非經營支出	45,593,491	40,609,854	45,328,828	Capital spending
開支總額	253,593,491	233,071,415	242,234,986	Total Expenditure

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17. 盈餘／(赤字)

17. Surplus/(deficit)

	2006		2005	
	原來預算 Original Estimate \$'000	實際數額 Actual \$'000	實際數額 Actual \$'000	
經營帳目：				Operating Account:
經營收入	181,387,969	196,464,802	176,527,653	Operating revenue
經營開支	(208,000,000)	(192,461,561)	(196,906,158)	Operating expenditure
未計入投資收入的 盈餘／(赤字)	(26,612,031)	4,003,241	(20,378,505)	Surplus/(deficit) before investment income
投資收入	11,161,286	8,082,635	11,476,083	Investment income
已計入投資收入的經營 盈餘／(赤字)	(15,450,745)	12,085,876	(8,902,422)	Operating surplus/(deficit) after investment income
非經營收支表：				Capital Financing Statement:
非經營收入	47,560,624	40,198,771	46,995,116	Capital revenue
非經營支出	(44,740,680)	(39,759,330)	(44,888,450)	Capital spending
未計入投資收入及利息 支出的盈餘	2,819,944	439,441	2,106,666	Surplus before investment income and interest expenses
投資收入	2,939,073	2,288,890	3,198,421	Investment income
發行債券及票據的利息 及其他開支	(852,811)	(850,524)	(440,378)	Interest and other expenses on bonds and notes issued
已計入投資收入及利息 支出的非經營盈餘	4,906,206	1,877,807	4,864,709	Capital financing surplus after investment income and interest expenses
發行債券及票據所得淨 收入	-	-	25,393,905	Net proceeds from issuance of bonds and notes
已計入發行債券及 票據後的非經營 盈餘	4,906,206	1,877,807	30,258,614	Capital financing surplus after issuance of bonds and notes
年內盈餘／(赤字)	(10,544,539)	13,963,683	21,356,192	Surplus/(deficit) for the year

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18. 其他現金轉動

下列現金轉動是因其他資產及負債有所改變而引致。

18. Other Cash Movements

These are cash movements arising from changes in other assets and liabilities.

	2006 \$'000	2005 \$'000	
減少／(增加) 資產：			Reduction/(Increase) in Assets:
在外匯基金的投資	(15,491,164)	(21,177,214)	Investment with the Exchange Fund
銀行存款	(371,610)	(29,865)	Deposits with banks
暫支款項	117,468	347,141	Advances
暫記帳	(12,759)	(1,597)	Suspense Accounts
	(15,758,065)	(20,861,535)	
增加／(減少) 負債：			Increase/(Reduction) in Liabilities:
暫收款項	1,410,964	384,122	Deposits
暫記帳	5,064	(4,704)	Suspense Accounts
	1,416,028	379,418	
	<u>(14,342,037)</u>	<u>(20,482,117)</u>	