

# 綜合帳目 Consolidated Account

2007年3月31日資產負債表

STATEMENT OF ASSETS  
AND LIABILITIES AS AT  
31 MARCH 2007

	註釋 Note	2007 \$'000	2006 \$'000	
<b>資產</b>				<b>Assets</b>
在外匯基金的投資	3	380,077,664	319,677,326	Investments with the Exchange Fund
銀行存款	4	367,640	686,996	Deposits with banks
現金及銀行結餘	5	3,161,867	2,608,972	Cash and bank balances
暫支款項	6	2,171,409	2,238,112	Advances
暫記帳	7	47,046	52,653	Suspense Accounts
	8	385,825,626	325,264,059	
<b>負債</b>				<b>Liabilities</b>
暫收款項	9	(16,449,535)	(14,467,187)	Deposits
暫記帳	7	(111,888)	(134,306)	Suspense Accounts
	10	(16,561,423)	(14,601,493)	
		<u>369,264,203</u>	<u>310,662,566</u>	
<b>上列項目代表：</b>				<b>Representing:</b>
<b>綜合結餘</b>				<b>Consolidated Fund Balance</b>
2006年4月1日結餘		310,662,566	295,981,255	Balance at 1 April 2006
年內盈餘		58,601,637	13,963,683	Surplus for the year
在外匯基金的投資的虧損 回撥	3	-	717,628	Write-back of provision for loss in Investments with the Exchange Fund
2007年3月31日結餘	11, 12	<u>369,264,203</u>	<u>310,662,566</u>	Balance at 31 March 2007

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  
2007年8月23日

Mrs. Lucia LI  
Director of Accounting Services  
23 August 2007



# 綜合帳目 Consolidated Account

2006年4月1日至2007年3月31日  
收支表

STATEMENT OF RECEIPTS  
AND PAYMENTS FOR THE  
YEAR ENDED 31 MARCH 2007

	註釋 Note	2007 \$'000	2006 \$'000	
2006年4月1日現金及銀行結餘		2,608,972	2,987,326	Cash and bank balances at 1 April 2006
收入	14, 15	288,014,295	247,035,098	Revenue
開支	14, 16	(229,412,658)	(233,071,415)	Expenditure
盈餘	17	58,601,637	13,963,683	Surplus
其他現金轉動	18	(58,048,742)	(14,342,037)	Other cash movements
2007年3月31日現金及銀行結餘		<u>3,161,867</u>	<u>2,608,972</u>	Cash and bank balances at 31 March 2007

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  
2007年8月23日

Mrs. Lucia LI  
Director of Accounting Services  
23 August 2007

# 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.

# 綜合帳目 Consolidated Account

## 3. 在外匯基金的投資

(i) 指所持有的投資及存款：

	2007 \$'000
<b>投資</b>	
政府一般收入帳目	157,142,574
基本工程儲備基金	52,432,373
公務員退休金儲備基金	17,294,055
賑災基金	30,535
創新及科技基金	4,341,661
土地基金	140,591,160
獎券基金	5,341,962
(在二〇〇七年三月三十一日 的市值：3,835.3 億元) (見以下 (ii) 及 (iii))	377,174,320

### 存款

政府一般收入帳目	188,769
基本工程儲備基金	238,567
資本投資基金	55,570
創新及科技基金	124,807
貸款基金	2,118,090
獎券基金	177,541
	<u>2,903,344</u>
	<u><u>380,077,664</u></u>

(ii) 投資指在二〇〇七年三月三十一日為止的年度的投資額以及所收到的 289.4 億元利息。

(iii) 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。

## 3. Investments with the Exchange Fund

(i) These are investments and deposits held:

	2006 \$'000	
<b>Investments</b>		
General Revenue Account	121,786,498	General Revenue Account
Capital Works Reserve Fund	37,707,572	Capital Works Reserve Fund
Civil Service Pension Reserve Fund	15,814,090	Civil Service Pension Reserve Fund
Disaster Relief Fund	30,218	Disaster Relief Fund
Innovation and Technology Fund	4,330,824	Innovation and Technology Fund
Land Fund	128,559,859	Land Fund
Lotteries Fund	4,740,141	Lotteries Fund
(market value as at 31.3.2007: \$383.53 billion) (see (ii) and (iii) below)	312,969,202	

### Deposits

General Revenue Account	193,610
Capital Works Reserve Fund	404,074
Capital Investment Fund	2,972,788
Innovation and Technology Fund	102,496
Loan Fund	2,815,619
Lotteries Fund	219,537
	<u>6,708,124</u>
	<u><u>319,677,326</u></u>

(ii) The investments represent the cost of investments together with interest of \$28.94 billion received in the year ended 31 March 2007.

(iii) 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.

# 綜合帳目 Consolidated Account

## 4. 銀行存款

指存放在香港持牌銀行的港元及外幣存款：

	2007
	\$'000
政府一般收入帳目	366,029
基本工程基金	1,611
	<u>367,640</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：

	2007
	\$'000
政府一般收入帳目	3,090,671
基本工程儲備基金	31,266
資本投資基金	1
創新及科技基金	2,883
貸款基金	24,316
獎券基金	12,730
	<u>3,161,867</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：

	2007
	\$'000
政府一般收入帳目	2,069,304
基本工程儲備基金	102,105
	<u>2,171,409</u>

## 4. Deposits with Banks

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

	2006	
	\$'000	
	685,054	General Revenue Account
	1,942	Capital Works Reserve Fund
	<u>686,996</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:

	2006	
	\$'000	
	2,555,565	General Revenue Account
	28,804	Capital Works Reserve Fund
	-	Capital Investment Fund
	-	Innovation and Technology Fund
	18,505	Loan Fund
	6,098	Lotteries Fund
	<u>2,608,972</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:

	2006	
	\$'000	
	2,147,902	General Revenue Account
	90,210	Capital Works Reserve Fund
	<u>2,238,112</u>	

# 綜合帳目 Consolidated Account

## 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：

	2007 \$'000
<b>資產：</b>	
懲教工業	38,509
政府物流服務署— 未編配物料	8,537
	<b>47,046</b>
<b>負債：</b>	
特別硬幣	(109,416)
財政司司長法團	(2,472)
	<b>(111,888)</b>
結餘淨額	<b>(64,842)</b>

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:

	2006 \$'000
<b>Assets:</b>	
Correctional Services Industries	37,835
Government Logistics Department— Unallocated Stores	14,818
	<b>52,653</b>
<b>Liabilities:</b>	
The Special Coin	(117,295)
The Financial Secretary Incorporated	(17,011)
	<b>(134,306)</b>
Net balance	<b>(81,653)</b>

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：

	2007 \$'000
<b>投資：</b>	
資本投資基金	
股本投資	111,939,698
其他投資	386,213,924
	<b>498,153,622</b>

### 未償還貸款：

資本投資基金	
給予已投資機構的貸款	7,836,843
貸款基金	
房屋貸款	3,279,161
教育貸款	10,040,967
其他貸款	3,063,977
獎券基金	
給予一慈善機構的貸款	404
	<b>24,221,352</b>
<b>總額</b>	<b>522,374,974</b>

## 8. Assets

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

	2006 \$'000
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### 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

493,340,583

8,931,696

3,381,490

9,125,256

2,807,514

524

24,246,480

517,587,063

Total

# 綜合帳目 Consolidated Account

## 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：

	2007		2006
	\$'000		\$'000
政府一般收入帳目	15,355,861	13,195,594	General Revenue Account
基本工程儲備基金	1,002,189	1,188,144	Capital Works Reserve Fund
貸款基金	3,596	4,282	Loan Fund
獎券基金	87,889	79,167	Lotteries Fund
	<u>16,449,535</u>	<u>14,467,187</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))：

	2007		2006
	\$'000		\$'000
未償還的隧橋費收入債券 (見以下(i))	4,200,117	4,639,893	Outstanding Toll Revenue Bond (see (i) below)
其他未償還的政府債券及票據 (見以下(ii))	17,467,188	19,950,000	Other outstanding government bonds and notes (see (ii) below)
	<u>21,667,305</u>	<u>24,589,893</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。在未償還的隧橋費收入債券中 8.8 億元債券已於二〇〇七年五月到期，餘下部份則於二〇一六年五月到期，但可於此日期前全數償還。在二〇〇六至〇七財政年度，已償還 4.4 億元的本金及支付 2.8 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。未償還的政府債券及票據將於二〇〇八年七月至二〇一九年七月期間到期。在二〇〇六至〇七財政年度，已支付 8.3 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. Of the outstanding Toll Revenue Bond, \$0.88 billion matured in May 2007 and the rest will mature by May 2016 but may be fully repaid before then. During the financial year, repayments of \$0.44 billion principal and payments of \$0.28 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. The outstanding government bonds and notes will mature within the period July 2008 to July 2019. During the financial year, interest payments of \$0.83 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.

# 綜合帳目 Consolidated Account

## 11. 或有負債

下列為或有負債，括號內指二〇〇七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 (123.04 億元)；
  
- (ii) 為中小企業信貸保證計劃所作的保證 (50.34 億元)。

### 資本投資基金

可能向亞洲開發銀行認購的股本 (21.15 億元)。

### 貸款基金

對中小型企業特別信貸計劃作出的保證 (0.41 億元)。

## 11. Contingent Liabilities

There are contingent liabilities as listed below, with the maximum amount of each liability as at 31 March 2007 indicated in brackets:

### General Revenue Account

- (i) Guarantee to the Hong Kong Export Credit Insurance Corporation for liabilities under contracts of insurance (\$12,304 million);
  
- (ii) Guarantees provided under the SME Loan Guarantee Scheme (\$5,034 million).

### Capital Investment Fund

Possible capital subscriptions to the Asian Development Bank (\$2,115 million).

### Loan Fund

Guarantees provided under a special finance scheme for small and medium enterprises (\$41 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：

	2007 \$'000
政府一般收入帳目	147,436,644
基本工程儲備基金	51,803,733
資本投資基金	55,571
公務員退休金儲備基金	17,294,055
賑災基金	30,535
創新及科技基金	4,469,351
土地基金	140,591,160
貸款基金	2,138,810
獎券基金	5,444,344
	<u>369,264,203</u>

## 12. Consolidated Fund Balance

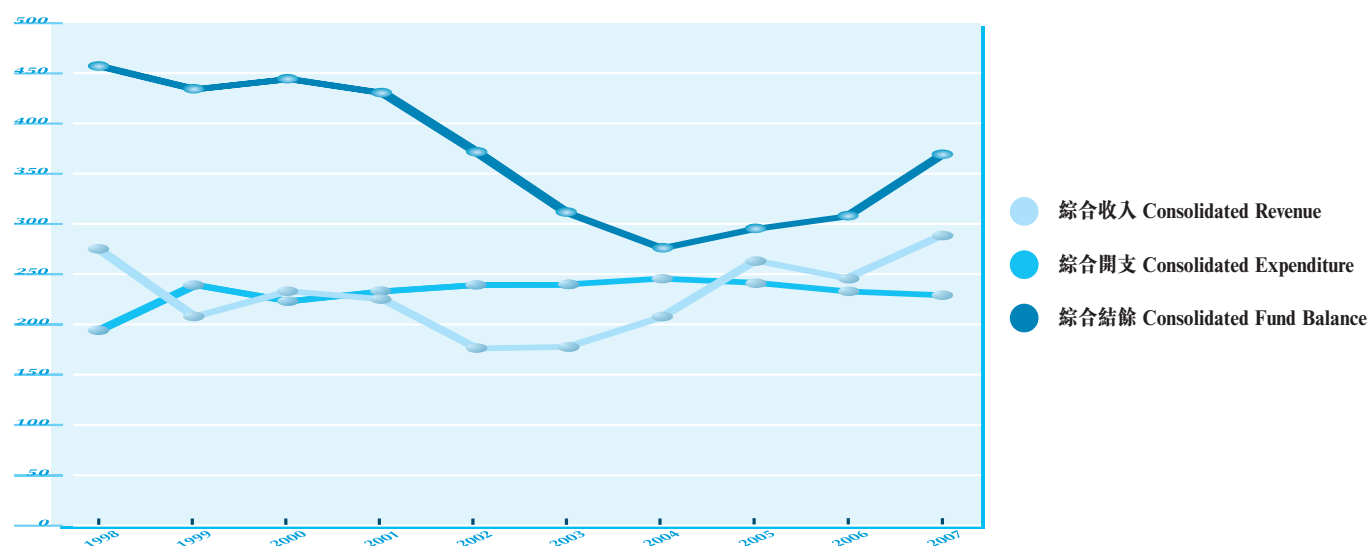
The consolidated fund balance comprises the following individual fund balances:

	2006 \$'000
General Revenue Account	114,091,382
Capital Works Reserve Fund	37,044,458
Capital Investment Fund	2,972,788
Civil Service Pension Reserve Fund	15,814,090
Disaster Relief Fund	30,218
Innovation and Technology Fund	4,433,320
Land Fund	128,559,859
Loan Fund	2,829,842
Lotteries Fund	4,886,609
	<u>310,662,566</u>

## 一九九八至二〇〇七各年度的綜合收入、開支及結餘

### Consolidated Revenue, Expenditure and Fund Balance for the years ended 31 March 1998 to 2007

拾億元 / \$Billion



# 綜合帳目 Consolidated Account

## 13. 承擔款項

### 創新及科技基金

在二〇〇七年三月三十一日，已批准但未撥付的補助金款項為 5.65 億元。

### 獎券基金

在二〇〇七年三月三十一日，已批准但未撥付的補助金款項為 24.34 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 21.66 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 2007 amounted to \$565 million.

### Lotteries Fund

The approved grants that were unpaid as at 31 March 2007 amounted to \$2,434 million.

## 14. Revenue and Expenditure

(i) The consolidated revenue and expenditure exclude inter-fund transfers totalling \$2,166 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

	2007		2006	
	原來預算 Original Estimate \$'000	實際數額 Actual \$'000	實際數額 Actual \$'000	
<b>經營收入：</b>				<b>Operating revenue:</b>
內部稅收	140,835,813	<b>154,356,965</b>	143,306,540	Internal revenue
應課稅品稅項	6,602,103	<b>7,022,970</b>	6,424,366	Duties
一般差餉	15,361,000	<b>15,467,273</b>	14,146,318	General rates
車輛稅	4,016,927	<b>4,334,659</b>	3,894,940	Motor vehicle taxes
專利稅及特權稅	617,763	<b>609,964</b>	616,059	Royalties and concessions
其他經營收入	27,830,648	<b>30,036,674</b>	28,076,579	Other operating revenue
<b>未計入投資收入的經營收入</b>	<b>195,264,254</b>	<b>211,828,505</b>	<b>196,464,802</b>	<b>Operating revenue before investment income</b>
投資收入	14,360,591	<b>22,591,425</b>	8,082,635	Investment income
<b>已計入投資收入的經營收入</b>	<b>209,624,845</b>	<b>234,419,930</b>	<b>204,547,437</b>	<b>Operating revenue after investment income</b>
<b>非經營收入：</b>				<b>Capital revenue:</b>
地價收入	30,500,000	<b>37,000,413</b>	29,471,948	Land premium
出售資產收入	4,347,773	<b>107,215</b>	435,935	Asset sales
其他非經營收入	8,999,898	<b>9,659,690</b>	10,290,888	Other capital revenue
<b>未計入投資收入的非經營收入</b>	<b>43,847,671</b>	<b>46,767,318</b>	<b>40,198,771</b>	<b>Capital revenue before investment income</b>
投資收入	3,852,160	<b>6,827,047</b>	2,288,890	Investment income
<b>已計入投資收入的非經營收入</b>	<b>47,699,831</b>	<b>53,594,365</b>	<b>42,487,661</b>	<b>Capital revenue after investment income</b>
<b>收入總額</b>	<b>257,324,676</b>	<b>288,014,295</b>	<b>247,035,098</b>	<b>Total Revenue</b>

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## 16. 開支

## 16. Expenditure

	2007		2006	
	原來預算 Original Estimate \$'000	實際數額 Actual \$'000	實際數額 Actual \$'000	
<b>經營開支：</b>				<b>Operating expenditure:</b>
經常開支				Recurrent expenditure
個人薪酬	45,908,149	<b>44,434,569</b>	44,664,882	Personal emoluments
與員工有關連的開支	18,662,694	<b>17,535,596</b>	17,142,835	Personnel related expenses
部門開支	17,894,864	<b>16,742,369</b>	15,293,805	Departmental expenses
其他費用	37,607,180	<b>35,176,676</b>	35,110,309	Other charges
資助金	77,073,549	<b>75,609,250</b>	74,950,033	Subventions
額外承擔	2,784,180	-	-	Additional commitments
經常開支總額	199,930,616	<b>189,498,460</b>	187,161,864	Total recurrent expenditure
非經常開支	3,512,472	<b>4,474,723</b>	5,299,697	Non-recurrent expenditure
額外承擔	5,556,912	-	-	Additional commitments
非經常開支總額	9,069,384	<b>4,474,723</b>	5,299,697	Total non-recurrent expenditure
<b>經營開支</b>	<b>209,000,000</b>	<b>193,973,183</b>	192,461,561	<b>Operating expenditure</b>
<b>非經營支出：</b>				<b>Capital spending:</b>
債券及票據利息和其他開支 以外的非經營開支	35,808,497	<b>28,939,262</b>	33,209,294	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	3,560,429	<b>3,124,297</b>	6,550,036	Advances and equity investment made by Capital Investment Fund
<b>未計入發行債券及票據利息 及其他開支的非經營支出</b>	<b>39,368,926</b>	<b>32,063,559</b>	39,759,330	<b>Capital spending before interest and other expenses on bonds and notes issued</b>
政府債券及票據的償還款項	2,550,000	<b>2,550,000</b>	-	Repayment of bonds and notes
發行債券及票據的利息及其 他開支	826,315	<b>825,916</b>	850,524	Interest and other expenses on bonds and notes issued
	3,376,315	<b>3,375,916</b>	850,524	
<b>非經營支出</b>	<b>42,745,241</b>	<b>35,439,475</b>	40,609,854	<b>Capital spending</b>
<b>開支總額</b>	<b>251,745,241</b>	<b>229,412,658</b>	233,071,415	<b>Total Expenditure</b>

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## 17. 盈餘／(赤字)

## 17. Surplus/(deficit)

	2007		2006	
	原來預算 Original Estimate \$'000	實際數額 Actual \$'000	實際數額 Actual \$'000	
<b>經營帳目：</b>				<b>Operating Account:</b>
經營收入	195,264,254	<b>211,828,505</b>	196,464,802	Operating revenue
經營開支	(209,000,000)	<b>(193,973,183)</b>	(192,461,561)	Operating expenditure
未計入投資收入的 盈餘／(赤字)	(13,735,746)	<b>17,855,322</b>	4,003,241	<b>Surplus/(deficit) before investment income</b>
投資收入	14,360,591	<b>22,591,425</b>	8,082,635	Investment income
已計入投資收入的經營 盈餘	624,845	<b>40,446,747</b>	12,085,876	<b>Operating surplus after investment income</b>
<b>非經營收支表：</b>				<b>Capital Financing Statement:</b>
非經營收入	39,499,898	<b>46,660,103</b>	39,762,836	Capital revenue
出售資產收入	4,347,773	<b>107,215</b>	435,935	Asset Sales
	43,847,671	<b>46,767,318</b>	40,198,771	
非經營支出	(39,368,926)	<b>(32,063,559)</b>	(39,759,330)	Capital spending
未計入投資收入／利息 支出的盈餘	4,478,745	<b>14,703,759</b>	439,441	<b>Surplus before investment income/interest expenses</b>
投資收入	3,852,160	<b>6,827,047</b>	2,288,890	Investment income
利息及其他開支	(826,315)	<b>(825,916)</b>	(850,524)	Interest and other expenses
已計入投資收入利息 支出	7,504,590	<b>20,704,890</b>	1,877,807	<b>Surplus after investment income/interest expenses</b>
政府債券及票據的償還 款項	(2,550,000)	<b>(2,550,000)</b>	-	Repayment of bonds and notes
已計入政府債券及 票據的償還款項後的 非經營盈餘	4,954,590	<b>18,154,890</b>	1,877,807	<b>Capital financing surplus after repayment of bonds and notes</b>
年內盈餘	5,579,435	<b>58,601,637</b>	13,963,683	<b>Surplus for the year</b>



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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.

	2007 \$'000	2006 \$'000	
<b>減少／(增加) 資產：</b>			<b>Reduction/(Increase) in Assets:</b>
在外匯基金的投資	(60,400,338)	(15,491,164)	Investment with the Exchange Fund
銀行存款	319,356	(371,610)	Deposits with banks
暫支款項	66,703	117,468	Advances
暫記帳	5,607	(12,759)	Suspense Accounts
	<b>(60,008,672)</b>	<b>(15,758,065)</b>	
<b>增加／(減少) 負債：</b>			<b>Increase/(Reduction) in Liabilities:</b>
暫收款項	1,982,348	1,410,964	Deposits
暫記帳	(22,418)	5,064	Suspense Accounts
	<b>1,959,930</b>	<b>1,416,028</b>	
	<b><u>(58,048,742)</u></b>	<b><u>(14,342,037)</u></b>	