

政府一般收入帳目

審計署署長向立法會主席提交的報告書

我已審核及審計刊於第 30 頁至第 49 頁的財務報表，該等財務報表根據第 33 頁載列的會計政策所擬備。

庫務署署長及審計署署長的責任

按照《公共財政條例》(第 2 章) 第 16(1) 條的規定，庫務署署長負責編製及監管香港特別行政區政府的帳目。

我的責任是根據我的審計工作的結果，對財務報表作出獨立意見，並向立法會主席報告。

意見的基礎

茲證明我已按照《核數條例》(第 122 章) 第 12(1) 條的規定及審計署的審計準則，審核及審計上述的財務報表。審計範圍包括以抽查方式查核與財務報表所載數額及披露事項有關的憑證，亦包括評估庫務署署長於擬備該等財務報表時所作的判斷、所釐定的會計政策是否適合政府一般收入帳目的具體情況、及有否貫徹運用並足夠披露該等會計政策。

General Revenue Account

REPORT OF THE DIRECTOR OF AUDIT TO THE PRESIDENT OF THE LEGISLATIVE COUNCIL

I have examined and audited the financial statements on pages 30 to 49 which have been prepared under the accounting policies set out on pages 33.

Respective responsibilities of the Director of Accounting Services and the Director of Audit

The Director of Accounting Services is responsible for the compilation and supervision of the accounts of the Government of the Hong Kong Special Administrative Region in accordance with section 16(1) of the Public Finance Ordinance (Cap. 2).

It is my responsibility to form an independent opinion, based on my audit, on the financial statements and to report my opinion to you.

Basis of opinion


I certify that I have examined and audited the financial statements referred to above in accordance with section 12(1) of the Audit Ordinance (Cap. 122) and the Audit Commission auditing standards. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the judgements made by the Director of Accounting Services in the preparation of the financial statements, and of whether the accounting policies are appropriate to the circumstances of the General Revenue Account, consistently applied and adequately disclosed.

我在策劃和進行審計工作時，均以取得一切我認為必需的資料及解釋為目標，使我能獲得充分的憑證，就該等財務報表是否存有重要錯誤陳述，作合理的確定。在作出意見時，我亦已衡量該等財務報表所載資料在整體上是否足夠。我相信，我的審計工作已為下列意見建立合理的基礎。

意見

我認為上述的財務報表適當顯示政府一般收入帳目在二零零六年三月三十一日的資產負債情況及結算至該日止全年度的收支帳目，並已按照《公共財政條例》及《核數條例》第 11(1) 條適當擬備。

審計署署長鄧國斌

 香港審計署
二零零六年十月二十三日

I planned and performed my audit so as to obtain all the information and explanations which I considered necessary in order to provide me with sufficient evidence to give reasonable assurance as to whether the financial statements are free from material misstatement. In forming my opinion I also evaluated the overall adequacy of the presentation of information in the financial statements. I believe that my audit provides a reasonable basis for my opinion.

Opinion

In my opinion the financial statements properly present the assets and liabilities of the General Revenue Account as at 31 March 2006 and the receipts and payments for the year then ended and have been properly prepared in accordance with the Public Finance Ordinance and section 11(1) of the Audit Ordinance.

Benjamin Tang

Director of Audit

 Audit Commission
Hong Kong
23 October 2006

政府一般收入帳目 General Revenue 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	121,980,108	113,033,262	Investments with the Exchange Fund
銀行存款	4	685,054	315,386	Deposits with banks
現金及銀行結餘	5	2,555,565	2,941,044	Cash and bank balances
暫支款項	6	2,147,902	2,255,469	Advances
暫記帳	7	52,653	39,894	Suspense Accounts
		127,421,282	118,585,055	
負債				Liabilities
暫收款項	8	(13,195,594)	(11,755,670)	Deposits
暫記帳	7	(134,306)	(129,242)	Suspense Accounts
	9	(13,329,900)	(11,884,912)	
		114,091,382	106,700,143	
上列項目代表：				Representing:
政府一般收入結餘				General Revenue Balance
2005年4月1日結餘		106,700,143	75,790,897	Balance at 1 April 2005
年內盈餘		7,135,126	31,165,359	Surplus for the year
在外匯基金的投資的虧損 回撥／(撥備)	3	256,113	(256,113)	Write-back of provision/ (Provision) for loss in Investments with the Exchange Fund
2006年3月31日結餘	10	114,091,382	106,700,143	Balance at 31 March 2006

隨附註釋1至13亦為上述帳目的一部分。

The accompanying Notes 1 to 13 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



政府一般收入帳目 General Revenue 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		2,941,044	2,069,462	Cash and bank balances at 1 April 2005
收入	11	204,981,195	229,636,616	Revenue
開支	12	(197,846,069)	(198,471,257)	Expenditure
年內盈餘		7,135,126	31,165,359	Surplus for the year
其他現金轉動	13	(7,520,605)	(30,293,777)	Other cash movements
2006年3月31日現金及銀行結餘		<u>2,555,565</u>	<u>2,941,044</u>	Cash and bank balances at 31 March 2006

隨附註釋1至13亦為上述帳目的一部分。

The accompanying Notes 1 to 13 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

政府一般收入帳目 General Revenue Account

帳項註釋

1. 目的及立法

(i) 香港公共財政的控制及管理有關事宜，須根據《公共財政條例》(第2章)的規定而執行。政府一般收入帳目記錄的是各項公款的收入(除法例另作規定外)和根據《撥款條例》及《追加撥款條例》而撥款支付的各项開支。

(ii) 政府一般收入帳目的資產負債表及收支表組成《核數條例》(第122章)第11(1)(a)及(b)條所指的政府資產負債表及周年收支表。這些帳目並不包括根據《公共財政條例》第29條所設立的基金，即基本工程儲備基金、資本投資基金、公務員退休金儲備基金、賑災基金、創新及科技基金、土地基金、貸款基金及獎券基金的資產、負債、收入及支出。這些基金均有獨立帳目。

NOTES ON THE ACCOUNTS

1. Purpose and Legislation

(i) The Public Finance Ordinance (Cap. 2) provides for the control and management of the public finances of Hong Kong and for incidental and connected purposes. The General Revenue Account records moneys raised or received for the purposes of the Government (except where provided otherwise in other Ordinances) and appropriations of expenditure in accordance with the Appropriation Ordinance and the Supplementary Appropriation Ordinance.

(ii) The Statement of Assets and Liabilities and the Statement of Receipts and Payments of the General Revenue Account constitute the statement of the assets and liabilities and the annual statement of the receipts and payments of the Government as specified in section 11(1)(a) and (b) of the Audit Ordinance (Cap. 122). These Statements exclude the assets and liabilities and the receipts and payments of the Funds established under section 29 of the Public Finance Ordinance, viz Capital Works Reserve Fund, Capital Investment Fund, Civil Service Pension Reserve Fund, Disaster Relief Fund, Innovation and Technology Fund, Land Fund, Loan Fund and Lotteries Fund, for which separate statements of accounts are prepared.

政府一般收入帳目 General Revenue Account

2. 會計政策

(i) 政府一般收入帳目是以現金記帳。收支項目不論屬經常或非經常性質，只在收到或支付款項時才記錄下來。政府一般收入帳目的資產負債表並不包括《公共財政條例》第 26 條所指以外的固定資產、貸款及投資；亦不包括該條例第 20、21、22、23、24、27 及 30 條所指以外的債務人及債權人帳項。

(ii) 就本帳目而言，或有負債是指：

(a) 由已發生的事故而導致可能產生的責任，而這些責任會否產生則須視乎日後會否發生一宗或多宗不能全受政府控制的未確定事件而定；或

(b) 由已發生的事故而產生的責任，但這些責任未能確認是因為：

- 履行這些責任時要付出包含經濟效益的資源的可能性不大；或
- 涉及這些責任的金額不能可靠地釐定。

(iii) 除港元外，貨幣結餘是按當年度內最後一個工作日之匯率換算為港幣。

2. Accounting Policies

(i) The General Revenue Account is kept on a cash basis. Transactions are recorded when moneys are received or paid, whether they relate to recurrent or capital transactions. The Statement of Assets and Liabilities does not include fixed assets, loans, investments other than those made under section 26 of the Public Finance Ordinance, and debtors and creditors other than those covered by sections 20, 21, 22, 23, 24, 27 and 30 of the Public Finance Ordinance.

(ii) For the purposes of these accounts, a contingent liability is defined as:

(a) a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Government; or

(b) a present obligation that arises from past events but is not recognised because:

- it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation; or
- the amount of the obligation cannot be measured with sufficient reliability.

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

政府一般收入帳目 General Revenue Account

3. 在外匯基金的投資

(i) 指根據《公共財政條例》第 26 條所持有的投資及存款：

	2006 \$'000
投資	121,786,498
<i>(在二〇〇六年三月三十一日的 市值：1,238 億元) (見以下 (ii) 及 (iii))</i>	
存款	193,610
	<u>121,980,108</u>

(ii) 投資指在截至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 36.7 億元利息。

(iii) 因應這些投資在二〇〇五年一月一日至二〇〇五年三月三十一日期間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 2.6 億元虧損撥備，已不再需要，並作出回撥。

4. 銀行存款

指根據《公共財政條例》第 26 條，存放在香港持牌銀行作投資的港元及外幣存款：

	2006 \$'000
港元	517,570
外幣	167,484
	<u>685,054</u>

3. Investments with the Exchange Fund

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

	2005 \$'000	
112,600,168		Investments
<i>(market value as at 31.3.2006: \$123.8 billion) (see (ii) and (iii) below)</i>		
433,094		Deposits
	<u>113,033,262</u>	

(ii) The investments represent the cost of investments together with interest of \$3.67 billion received in the year ended 31 March 2006.

(iii) The write-back of the provision for loss in the investments amounts to \$0.26 billion. The provision for loss, made in the year ended 31 March 2005, was attributed to the diminution in the market value of these investments 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 for investment under section 26 of the Public Finance Ordinance:

	2005 \$'000	
156,636		Hong Kong dollar
158,750		Foreign currency
	<u>315,386</u>	

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5. 現金及銀行結餘

包括庫存現金、在運送中的現金、存放在銀行與代理人的款項，以及根據《公共財政條例》第 22 條的規定，給予公職人員用作管理經常或特別預墊備用金帳目的現金。

6. 暫支款項

指由於各種不同原因而根據《公共財政條例》第 20 條所發出的有關令狀所賦權力支付的款項。這些款項可予追收，或在獲得授權時轉作開支項目：

	2006 \$'000
越南入境者方面的開支 (見以下(i))	1,161,991
給予政府人員的暫支款項	527,091
代非政府部門的公共機構、營運基金及 政府全資擁有的非法定公司所支付的 款項	279,495
有關青馬管制區的暫支款項 (見以下(ii))	18,499
其他	160,826
	<u>2,147,902</u>

(i) 上述 11.61991 億元有關越南入境者方面的開支，可向聯合國難民事務高級專員署(簡稱“專員署”)收回。該署最近的還款共 386.5 萬元在一九九八年二月收到。再者，在一九九八年一月，難民事務高級專員通知香港特別行政區政府，由於再獲得資金的機會渺茫，該署在一九九八年二月的償款已是專員署可實際預計的最後一次償款。倘專員署欠款不還，香港特別行政區政府亦不能循法律途徑要求還款，因為根據

5. Cash and Bank Balances

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

6. Advances

Advances are paid under the authority of warrants issued under section 20 of the Public Finance Ordinance for a variety of reasons and are either recoverable or chargeable to expenditure upon authority being given:

	2005 \$'000	
1,161,991		Expenditure on Vietnamese migrants (see (i) below)
603,222		Advances to Government officers
291,366		Payments on behalf of non- departmental public bodies, trading funds and non-statutory corporations wholly-owned by Government
55,899		Advances for Tsing Ma Control Area (see (ii) below)
142,991		Others
<u>2,255,469</u>		

(i) The sum of \$1,161.991 million is the outstanding balance of expenditure on Vietnamese migrants recoverable from the United Nations High Commissioner for Refugees (UNHCR). The last repayment, amounting to \$3.865 million, was received in February 1998. In January 1998, the High Commissioner for Refugees informed the Government of the Hong Kong Special

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6. 暫支款項 (續)

《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。

在二〇〇五至〇六財政年度，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。

- (ii) 有關青馬管制區的暫支帳於一九九七年五月開設，用以付款予政府所聘請負責管理及保養青馬管制區的營運者。隨着政府隧道及橋樑收費的收入證券化計劃在二〇〇四年五月實施，暫支帳中未清繳的款項，會按照證券化計劃的債券發行章程所載的安排償還。預期暫支帳將於二〇〇六年九月得以結清。

6. Advances (Continued)

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 2005-06, 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.

- (ii) The advance account for the Tsing Ma Control Area (TMCA) was opened in May 1997 for payments made to the operator engaged by the Government to manage and maintain the TMCA. Following the securitization in May 2004 of the revenue receivable from the tolls on Government-owned tunnels and bridges, repayment of the outstanding balance in the advance account will be made in accordance with

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6. 暫支款項 (續)

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：

6. Advances (Continued)

the arrangements set out in the prospectus for issuance of bonds relating to the securitization. It is envisaged that the advance account will be cleared by September 2006.

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	2005 \$'000	
資產：			Assets:
懲教工業	37,835	31,492	Correctional Services Industries
政府物流服務署— 未編配物料	14,818	8,402	Government Logistics Department— Unallocated Stores
	52,653	39,894	
負債：			Liabilities:
特別硬幣	(117,295)	(118,797)	The Special Coin
財政司司長法團	(17,011)	(10,445)	The Financial Secretary Incorporated
	(134,306)	(129,242)	
結餘淨額	(81,653)	(89,348)	Net balance

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7. 暫記帳 (續)

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。

8. 暫收款項

指根據《公共財政條例》第 23 及 24 條，由於各種不同原因而不時從個別人士或機構收到的款項。這些款項稍後或須發還付款人，或轉撥政府一般收入：

7. Suspense Accounts (Continued)

The balances 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.

8. Deposits

These are moneys received from time to time from individuals or organisations under sections 23 and 24 of the Public Finance Ordinance for a variety of reasons and are in due course either repayable or transferable to General Revenue:

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8. 暫收款項 (續)

	2006 \$'000
儲稅券	8,924,023
水務按金	1,282,996
租務按金	671,273
多繳稅款	352,533
法律援助按金	346,627
私人工程	208,800
代政府部門以外其他公共機構及 營運基金收取的款項	90,784
其他	1,318,558
	<u>13,195,594</u>

9. 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：

	2006 \$'000
未償還的隧橋費收入債券 (見以下 (i))	<u>4,639,893</u>

(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

8. Deposits (Continued)

	2005 \$'000	
7,551,927		Tax reserve certificates
1,248,933		Water deposits
592,556		Tenancy deposits
379,049		Tax overpayments
392,488		Legal aid deposits
257,248		Private works
40,788		Receipts on behalf of non- departmental public bodies and trading funds
1,292,681		Others
<u>11,755,670</u>		

9. Liabilities

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

	2005 \$'000	
5,610,526		Outstanding Toll Revenue Bond (see (i) below)

(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

政府一般收入帳目 General Revenue Account

9. 負債 (續)

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。

10. 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：

- (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)。

9. Liabilities (Continued)

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.

10. Contingent Liabilities

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

- (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).

政府一般收入帳目 General Revenue Account

11. 收入

按下開總目列出：

11. Revenue

Analysis of total revenue by Head:

總目	2006		2005		Head	
	原來預算 Original Estimate \$'000	實際數額 Actual \$'000	高 / (低)於預算 Over / (Under) the Estimate \$'000	差異 Variance %		實際數額 Actual \$'000
1 應課稅品稅項	6,641,323	6,424,366	(216,957)	(3.3)	6,602,930	Duties
2 一般差餉	13,771,000	14,146,318	375,318	2.7	12,640,083	General Rates
3 內部稅收	130,323,000	144,982,283	14,659,283	11.2	127,683,767	Internal Revenue
4 車輛稅	3,888,239	3,894,940	6,701	0.2	3,416,794	Motor Vehicle Taxes
5 罰款、沒收及罰金	925,007	987,869	62,862	6.8	949,003	Fines, Forfeitures and Penalties
6 專利稅及特權稅	654,415	616,059	(38,356)	(5.9)	774,707	Royalties and Concessions
7 物業及投資	13,744,017	13,700,857	(43,160)	(0.3)	13,663,770	Properties and Investments
9 貸款、償款、 供款及其他收入	12,249,522	5,745,173	(6,504,349)	(53.1)	49,710,713	Loans, Reimbursements, Contributions and Other Receipts
10 公用事業	3,376,379	3,373,900	(2,479)	(0.1)	3,401,493	Utilities
11 各項收費	11,107,736	11,109,430	1,694	-	10,793,356	Fees and Charges
總額	<u>196,680,638</u>	<u>204,981,195</u>	<u>8,300,557</u>	4.2	<u>229,636,616</u>	Total

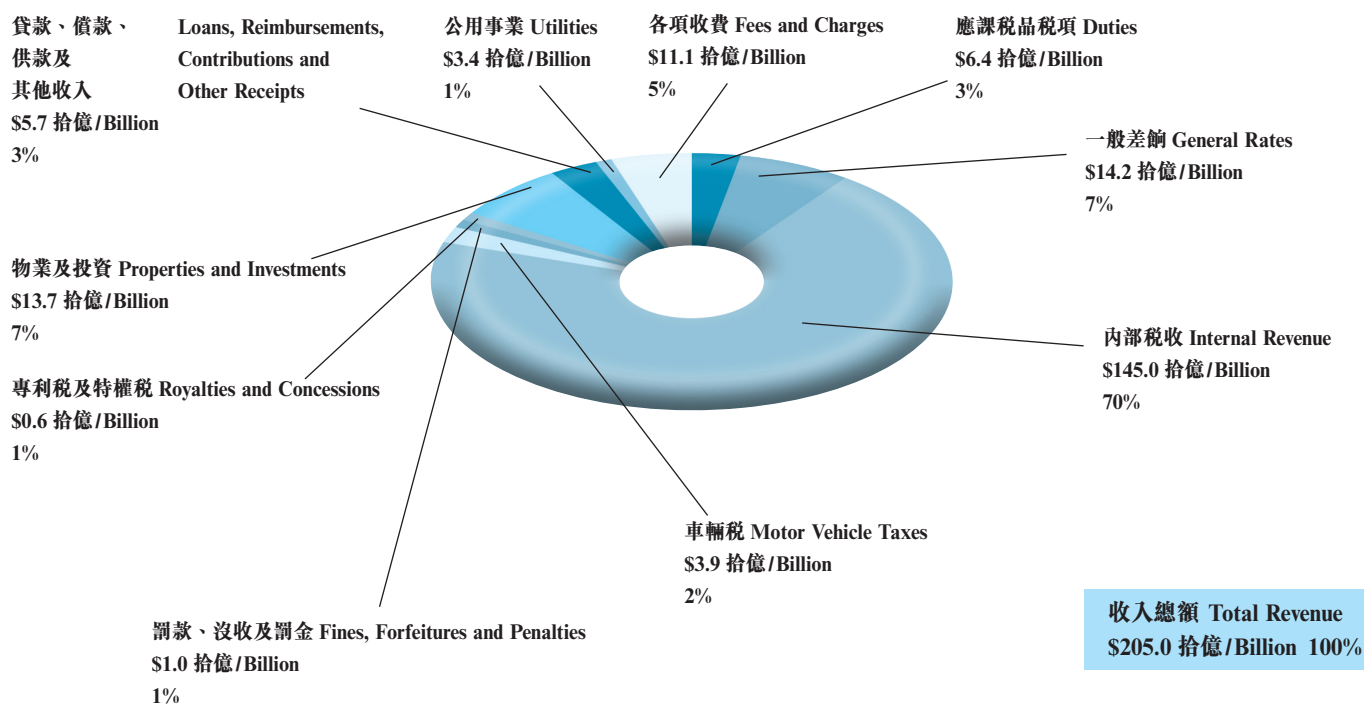
進一步的收入分析見於附表。

Further analysis of revenue appears in the Supporting Statements.

政府一般收入帳目 General Revenue Account

二〇〇五至〇六年度的收入分析

Analysis of Revenue for the year ended 31 March 2006



12. 開支

按下開總目列出：

12. Expenditure

Analysis of total expenditure by Head:

總目	2006				2005		Head
	原來預算 Original Estimate \$'000	實際數額 Actual \$'000	高/(低)於預算 Over/(Under) the Estimate \$'000	差異 Variance %	實際數額 Actual \$'000		
21 行政長官辦公室	59,006	61,316	2,310	3.9	60,397	Chief Executive's Office	
22 漁農自然護理署	703,072	742,566	39,494	5.6	761,371	Agriculture, Fisheries and Conservation Department	
25 建築署	1,380,584	1,368,381	(12,203)	(0.9)	1,400,782	Architectural Services Department	
24 審計署	115,379	110,775	(4,604)	(4.0)	117,441	Audit Commission	
23 醫療輔助隊	59,788	59,835	47	0.1	61,292	Auxiliary Medical Service	
82 屋宇署	768,256	751,263	(16,993)	(2.2)	735,747	Buildings Department	
26 政府統計處	499,078	450,486	(48,592)	(9.7)	462,386	Census and Statistics Department	
27 民眾安全服務處	73,009	72,862	(147)	(0.2)	73,616	Civil Aid Service	
28 民航處	648,290	636,777	(11,513)	(1.8)	600,499	Civil Aviation Department	

政府一般收入帳目 General Revenue Account

12. 開支 (續)

12. Expenditure (Continued)

總目	2006				2005	
	原來預算 Original Estimate \$'000	實際數額 Actual \$'000	高/(低)於預算 Over/(Under) the Estimate \$'000	差異 Variance %	實際數額 Actual \$'000	Head
33 土木工程拓展署	1,056,152	1,007,324	(48,828)	(4.6)	828,770	Civil Engineering and Development Department
30 懲教署	2,402,021	2,376,728	(25,293)	(1.1)	2,441,035	Correctional Services Department
31 香港海關	1,826,794	1,801,587	(25,207)	(1.4)	1,853,418	Customs and Excise Department
37 衛生署	2,820,353	2,850,682	30,329	1.1	2,831,541	Department of Health
92 律政司	888,151	802,673	(85,478)	(9.6)	838,103	Department of Justice
39 渠務署	1,576,514	1,554,704	(21,810)	(1.4)	1,606,802	Drainage Services Department
42 機電工程署	267,406	264,683	(2,723)	(1.0)	229,280	Electrical and Mechanical Services Department
44 環境保護署	2,195,717	2,081,502	(114,215)	(5.2)	2,137,048	Environmental Protection Department
45 消防處	3,007,562	2,965,741	(41,821)	(1.4)	3,037,510	Fire Services Department
49 食物環境衛生署	3,889,855	3,650,295	(239,560)	(6.2)	3,817,376	Food and Environmental Hygiene Department
46 公務員一般開支	4,676,657	4,074,626	(602,031)	(12.9)	4,499,753	General Expenses of the Civil Service
166 政府飛行服務隊	229,812	207,180	(22,632)	(9.8)	189,092	Government Flying Service
48 政府化驗所	234,704	228,220	(6,484)	(2.8)	240,232	Government Laboratory
59 政府物流服務署	463,032	430,540	(32,492)	(7.0)	443,179	Government Logistics Department
51 政府產業署	1,679,663	1,598,431	(81,232)	(4.8)	1,560,504	Government Property Agency
35 政府總部： 駐北京辦事處	46,104	36,281	(9,823)	(21.3)	37,790	Government Secretariat: Beijing Office
143 政府總部： 公務員事務局	398,656	360,925	(37,731)	(9.5)	384,984	Government Secretariat: Civil Service Bureau
152 政府總部： 工商及科技局 (工商科)	498,029	459,180	(38,849)	(7.8)	474,092	Government Secretariat: Commerce, Industry and Technology Bureau (Commerce and Industry Branch)

政府一般收入帳目 General Revenue Account

12. 開支 (續)

12. Expenditure (Continued)

總目	2006				2005	
	原來預算 Original Estimate \$'000	實際數額 Actual \$'000	高/(低)於預算 Over/(Under) the Estimate \$'000	差異 Variance %	實際數額 Actual \$'000	Head
55 政府總部： 工商及科技局 (通訊及科技科)	80,874	51,652	(29,222)	(36.1)	75,248	Government Secretariat: Commerce, Industry and Technology Bureau (Communications and Technology Branch)
144 政府總部： 政制事務局	39,888	37,334	(2,554)	(6.4)	37,136	Government Secretariat: Constitutional Affairs Bureau
145 政府總部： 經濟發展及 勞工局 (經濟發展科)	897,840	891,193	(6,647)	(0.7)	723,256	Government Secretariat: Economic Development and Labour Bureau (Economic Development Branch)
156 政府總部： 教育統籌局	33,873,648	32,623,689	(1,249,959)	(3.7)	32,460,172	Government Secretariat: Education and Manpower Bureau
158 政府總部： 環境運輸及 工務局 (運輸科)	72,025	75,697	3,672	5.1	93,606	Government Secretariat: Environment, Transport and Works Bureau (Transport Branch)
159 政府總部： 環境運輸及 工務局 (工務科)	198,474	175,013	(23,461)	(11.8)	185,004	Government Secretariat: Environment, Transport and Works Bureau (Works Branch)
148 政府總部： 財經事務及 庫務局 (財經事務科)	121,847	101,189	(20,658)	(17.0)	106,443	Government Secretariat: Financial Services and the Treasury Bureau (Financial Services Branch)
147 政府總部： 財經事務及 庫務局 (庫務科)	196,226	155,032	(41,194)	(21.0)	160,321	Government Secretariat: Financial Services and the Treasury Bureau (The Treasury Branch)

政府一般收入帳目 General Revenue Account

12. 開支 (續)

12. Expenditure (Continued)

總目	2006				2005		Head
	原來預算 Original Estimate \$'000	實際數額 Actual \$'000	高/(低)於預算 Over/(Under) the Estimate \$'000	差異 Variance %	實際數額 Actual \$'000		
149 政府總部： 衛生福利及 食物局	27,728,814	27,941,721	212,907	0.8	28,670,655	Government Secretariat: Health, Welfare and Food Bureau	
53 政府總部： 民政事務局	669,152	643,578	(25,574)	(3.8)	662,324	Government Secretariat: Home Affairs Bureau	
96 政府總部： 香港經濟貿易 辦事處	290,711	247,332	(43,379)	(14.9)	239,932	Government Secretariat: Hong Kong Economic and Trade Offices	
138 政府總部： 房屋及規劃地政局 (規劃地政科)	90,476	84,773	(5,703)	(6.3)	85,076	Government Secretariat: Housing, Planning and Lands Bureau (Planning and Lands Branch)	
155 政府總部： 創新科技署	453,739	415,768	(37,971)	(8.4)	416,507	Government Secretariat: Innovation and Technology Commission	
47 政府總部： 政府資訊科技 總監辦公室	543,071	519,306	(23,765)	(4.4)	503,828	Government Secretariat: Office of the Government Chief Information Officer	
142 政府總部： 政務司司長 辦公室及財政司 司長辦公室	591,386	503,623	(87,763)	(14.8)	482,220	Government Secretariat: Offices of the Chief Secretary for Administration and the Financial Secretary	
151 政府總部： 保安局	123,427	109,870	(13,557)	(11.0)	113,215	Government Secretariat: Security Bureau	
60 路政署	1,937,190	1,932,106	(5,084)	(0.3)	1,934,210	Highways Department	
63 民政事務總署	1,227,436	1,178,365	(49,071)	(4.0)	1,197,533	Home Affairs Department	
168 香港天文台	195,990	194,005	(1,985)	(1.0)	193,806	Hong Kong Observatory	
122 香港警務處	11,052,991	10,864,378	(188,613)	(1.7)	11,126,678	Hong Kong Police Force	
62 房屋署	302,952	302,952	-	-	332,952	Housing Department	
70 入境事務處	2,232,697	2,215,452	(17,245)	(0.8)	2,230,657	Immigration Department	

政府一般收入帳目 General Revenue Account

12. 開支 (續)

12. Expenditure (Continued)

總目	2006				2005	
	原來預算 Original Estimate \$'000	實際數額 Actual \$'000	高/(低)於預算 Over/(Under) the Estimate \$'000	差異 Variance %	實際數額 Actual \$'000	Head
72 廉政公署	663,024	640,440	(22,584)	(3.4)	677,648	Independent Commission Against Corruption
121 投訴警方獨立 監察委員會	13,254	13,056	(198)	(1.5)	12,998	Independent Police Complaints Council
74 政府新聞處	346,736	319,121	(27,615)	(8.0)	311,592	Information Services Department
76 稅務局	1,186,786	1,053,844	(132,942)	(11.2)	1,079,248	Inland Revenue Department
78 知識產權署	83,359	75,390	(7,969)	(9.6)	84,250	Intellectual Property Department
79 投資推廣署	106,183	105,863	(320)	(0.3)	207,426	Invest Hong Kong
174 公務及司法人員 薪俸及服務條件 諮詢委員會聯合 秘書處	9,519	10,441	922	9.7	9,829	Joint Secretariat for the Advisory Bodies on Civil Service and Judicial Salaries and Conditions of Service
80 司法機構	944,370	861,126	(83,244)	(8.8)	881,007	Judiciary
90 勞工處	1,061,135	938,583	(122,552)	(11.5)	980,041	Labour Department
91 地政總署	1,409,424	1,363,211	(46,213)	(3.3)	1,417,354	Lands Department
94 法律援助署	751,491	608,027	(143,464)	(19.1)	627,253	Legal Aid Department
112 立法會行政管理 委員會	338,862	334,147	(4,715)	(1.4)	351,382	Legislative Council Commission
95 康樂及文化事務署	4,983,438	4,886,157	(97,281)	(2.0)	4,867,642	Leisure and Cultural Services Department
100 海事處	909,494	849,230	(60,264)	(6.6)	882,880	Marine Department
106 雜項服務	9,062,409	103,628	(8,958,781)	(98.9)	156,596	Miscellaneous Services
114 申訴專員公署	81,422	81,422	-	-	86,978	Office of The Ombudsman
116 破產管理署	130,344	107,502	(22,842)	(17.5)	116,768	Official Receiver's Office
120 退休金	14,607,924	12,917,656	(1,690,268)	(11.6)	15,700,749	Pensions
118 規劃署	415,267	389,038	(26,229)	(6.3)	419,419	Planning Department
136 公務員絀用 委員會	17,374	16,436	(938)	(5.4)	17,654	Public Service Commission

政府一般收入帳目 General Revenue Account

12. 開支 (續)

12. Expenditure (Continued)

總目	2006				2005	
	原來預算 Original Estimate \$'000	實際數額 Actual \$'000	高/(低)於預算 Over/(Under) the Estimate \$'000	差異 Variance %	實際數額 Actual \$'000	Head
160 香港電台	428,479	418,616	(9,863)	(2.3)	448,887	Radio Television Hong Kong
162 差餉物業估價署	361,772	347,972	(13,800)	(3.8)	375,783	Rating and Valuation Department
163 選舉事務處	73,791	69,758	(4,033)	(5.5)	269,299	Registration and Electoral Office
170 社會福利署	34,056,760	32,542,905	(1,513,855)	(4.4)	32,527,366	Social Welfare Department
173 學生資助辦事處	3,722,780	3,090,668	(632,112)	(17.0)	2,880,969	Student Financial Assistance Agency
180 影視及娛樂事務 管理處	87,525	82,360	(5,165)	(5.9)	82,936	Television and Entertainment Licensing Authority
181 工業貿易署	676,872	699,971	23,099	3.4	597,377	Trade and Industry Department
186 運輸署	854,314	816,126	(38,188)	(4.5)	812,691	Transport Department
188 庫務署	330,106	303,347	(26,759)	(8.1)	302,067	Treasury
190 大學教育資助 委員會	11,407,036	12,394,766	987,730	8.7	12,043,513	University Grants Committee
194 水務署	5,121,371	5,107,271	(14,100)	(0.3)	5,211,863	Water Supplies Department
土木工程署	-	-	-	-	204,039	Civil Engineering Department
拓展署	-	-	-	-	50,934	Territory Development Department
	<u>209,627,119</u>	<u>193,817,669</u>	<u>(15,809,450)</u>	<u>(7.5)</u>	<u>198,451,257</u>	
184 轉撥各基金的 款項	5,028,400	4,028,400	(1,000,000)	(19.9)	20,000	Transfers to Funds
總額	<u><u>214,655,519</u></u>	<u><u>197,846,069</u></u>	<u><u>(16,809,450)</u></u>	<u><u>(7.8)</u></u>	<u><u>198,471,257</u></u>	Total

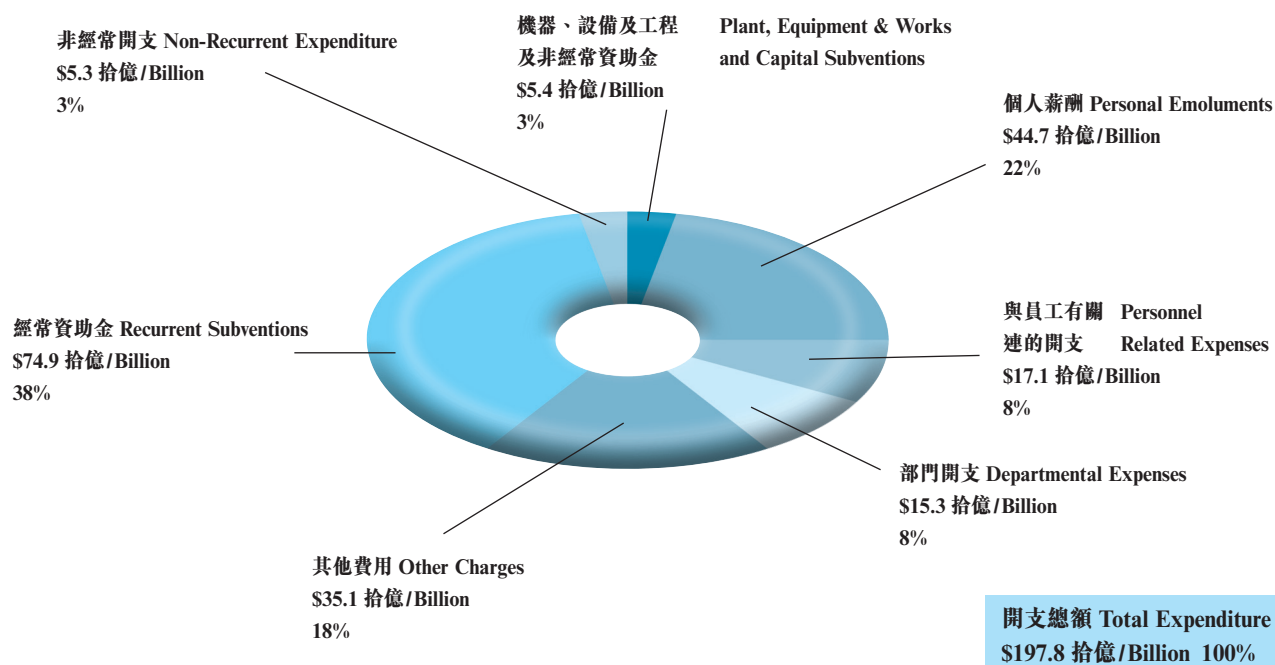
進一步的開支分析見於附表。

Further analyses of expenditure appear in the Supporting Statements.

政府一般收入帳目 General Revenue Account

二〇〇五至〇六年度的開支分析

Analysis of Expenditure for the year ended 31 March 2006



政府一般收入帳目 General Revenue Account

13. 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。

13. 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	(8,690,733)	(31,187,761)	Investments with the Exchange Fund
銀行存款	(369,668)	(29,865)	Deposits with banks
暫支款項	107,567	365,759	Advances
暫記帳	(12,759)	(1,597)	Suspense Accounts
	(8,965,593)	(30,853,464)	
增加／(減少)負債：			Increase/(Reduction) in Liabilities:
暫收款項	1,439,924	564,391	Deposits
暫記帳	5,064	(4,704)	Suspense Accounts
	1,444,988	559,687	
	<u>(7,520,605)</u>	<u>(30,293,777)</u>	

一九九七至二〇〇六各年度的收入、開支及政府一般收入結餘

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

拾億元 / \$Billion

