

綜合帳目 Consolidated Account

2005年3月31日資產負債表

STATEMENT OF ASSETS
AND LIABILITIES AS AT
31 MARCH 2005

	註釋 Note	2005 \$'000	2004 \$'000	
資產				Assets
在外匯基金的投資	3	303,468,534	283,008,948	Investments with the Exchange Fund
銀行存款	4	315,386	285,521	Deposits with banks
現金及銀行結餘	5	2,987,326	2,113,251	Cash and bank balances
暫支款項	6	2,355,580	2,702,721	Advances
暫記帳	7	39,894	38,297	Suspense Accounts
	8	309,166,720	288,148,738	
負債				Liabilities
暫收款項	9	(13,056,223)	(12,672,101)	Deposits
暫記帳	7	(129,242)	(133,946)	Suspense Accounts
	10	(13,185,465)	(12,806,047)	
		<u>295,981,255</u>	<u>275,342,691</u>	
上列項目代表：				Representing:
綜合結餘				Consolidated Fund Balance
2004年4月1日結餘		275,342,691	315,471,146	Balance at 1 April 2004
年內盈餘／(赤字)		21,356,192	(40,128,455)	Surplus/(Deficit) for the year
在外匯基金的投資的虧損	3	(717,628)	-	Loss in Investments with the Exchange Fund
2005年3月31日結餘	11, 12	<u>295,981,255</u>	<u>275,342,691</u>	Balance at 31 March 2005

隨附註釋 1 至 19 亦為上述帳目的一部分。

The accompanying Notes 1 to 19 form part of these accounts.

李李嘉麗
庫務署署長
2005年8月16日

Mrs. Lucia LI
Director of Accounting Services
16 August 2005



綜合帳目 Consolidated Account

2004年4月1日至2005年3月31日
收支表

STATEMENT OF RECEIPTS
AND PAYMENTS FOR THE
YEAR ENDED 31 MARCH 2005

	註釋 Note	2005 \$'000	2004 \$'000	
2004年4月1日現金及銀行結餘		2,113,251	2,050,672	Cash and bank balances at 1 April 2004
發行債券及票據前的收入	14, 15	238,197,273	207,337,453	Revenue before issuance of bonds and notes
開支	14, 16	(242,234,986)	(247,465,908)	Expenditure
赤字		(4,037,713)	(40,128,455)	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/(赤字)	17	21,356,192	(40,128,455)	Surplus/(Deficit) after issuance of bonds and notes
其他現金轉動	18	(20,482,117)	40,191,034	Other cash movements
2005年3月31日現金及銀行結餘		2,987,326	2,113,251	Cash and bank balances at 31 March 2005

隨附註釋 1 至 19 亦為上述帳目的一部分。

The accompanying Notes 1 to 19 form part of these accounts.

李李嘉麗
庫務署署長
2005年8月16日

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16 August 2005

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。

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).

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3. 在外匯基金的投資

(i) 指所持有的投資及存款：

	2005 \$'000
投資	
政府一般收入帳目	112,600,168
基本工程儲備基金	35,690,617
公務員退休金儲備基金	15,256,254
賑災基金	18,439
創新及科技基金	4,454,197
土地基金	124,024,961
獎券基金	4,281,449
(在二〇〇五年三月三十一日 的市值：2,963.3 億元)	296,326,085

存款

政府一般收入帳目	433,094
基本工程儲備基金	356,368
資本投資基金	4,576,634
創新及科技基金	150,849
貸款基金	1,363,163
獎券基金	262,341
	7,142,449
	303,468,534

(ii) 在外匯基金的投資總值已計及該等投資的市值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 7.2 億元。

(iii) 香港特別行政區政府在二〇〇四至〇五年度就在外匯基金的投資所得的利息為 145.3 億元。

3. Investments with the Exchange Fund

(i) These are investments and deposits held:

	2004 \$'000	
Investments		
General Revenue Account	81,666,037	
Capital Works Reserve Fund	10,355,143	
Civil Service Pension Reserve Fund	14,523,105	
Disaster Relief Fund	33,865	
Innovation and Technology Fund	4,628,259	
Land Fund	157,774,040	
Lotteries Fund	4,037,447	
(market value as at 31.3.2005: \$296.33 billion)	273,017,896	

Deposits

General Revenue Account	435,577
Capital Works Reserve Fund	330,054
Capital Investment Fund	3,927,082
Innovation and Technology Fund	40,114
Loan Fund	5,030,388
Lotteries Fund	227,837
	9,991,052
	283,008,948

(ii) The value of *Investments with the Exchange Fund* has taken into account the diminution of \$0.72 billion in the market value of these investments during the period from 1 January 2005 to 31 March 2005.

(iii) For the year ended 31 March 2005, interest received by the Government of the Hong Kong Special Administrative Region on *Investments with the Exchange Fund* was \$14.53 billion.

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4. 銀行存款

指存放在香港持牌銀行的港元及外幣存款：

	2005 \$'000
政府一般收入帳目	<u>315,386</u>

4. Deposits with Banks

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

	2004 \$'000	
	<u>285,521</u>	General Revenue Account

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：

	2005 \$'000
政府一般收入帳目	2,941,044
基本工程儲備基金	25,786
資本投資基金	2,869
貸款基金	<u>17,627</u>
	<u>2,987,326</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:

	2004 \$'000	
	2,069,462	General Revenue Account
	26,130	Capital Works Reserve Fund
	3,319	Capital Investment Fund
	<u>14,340</u>	Loan Fund
	<u>2,113,251</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：

	2005 \$'000
政府一般收入帳目	2,255,469
基本工程儲備基金	<u>100,111</u>
	<u>2,355,580</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:

	2004 \$'000	
	2,621,228	General Revenue Account
	<u>81,493</u>	Capital Works Reserve Fund
	<u>2,702,721</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：

	2005 \$'000
資產：	
懲教工業	31,492
政府物流服務署— 未編配物料	8,402
	39,894
負債：	
特別硬幣	(118,797)
財政司司長法團	(10,445)
	(129,242)
結餘淨額	(89,348)

懲教工業暫記帳的結餘代表手頭存貨的成本，減去客戶多繳的款項。

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:

	2004 \$'000
Assets:	
Correctional Services Industries	22,709
Government Logistics Department— Unallocated Stores	15,588
	38,297
Liabilities:	
The Special Coin	(122,170)
The Financial Secretary Incorporated	(11,776)
	(133,946)
Net balance	(95,649)

The balance on the Correctional Services Industries Suspense Account represents the cost of stocks in hand less overpayments by customers.

The balance on the Government Logistics Department—Unallocated Stores Suspense Account represents 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：

	2005 \$'000	2004 \$'000
投資：		
資本投資基金		
股本投資	106,148,611	108,768,717
其他投資	380,853,500	379,157,866
	487,002,111	487,926,583
未償還貸款：		
資本投資基金		
給予已投資機構的貸款	8,194,515	7,578,958
貸款基金		
房屋貸款	3,545,694	3,658,351
教育貸款	8,003,051	6,953,662
其他貸款	3,001,018	2,955,823
獎券基金		
給予一慈善機構的 貸款	644	764
	22,744,922	21,147,558
總額	<u>509,747,033</u>	<u>509,074,141</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:

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

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：

	2005 \$'000	2004 \$'000	
政府一般收入帳目	11,755,670	11,191,279	General Revenue Account
基本工程儲備基金	1,243,731	1,474,086	Capital Works Reserve Fund
貸款基金	3,253	2,391	Loan Fund
獎券基金	53,569	4,345	Lotteries Fund
	<u>13,056,223</u>	<u>12,672,101</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))：

	2005 \$'000	2004 \$'000	
未償還的隧橋費收入債券 (見以下(i))	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))	19,999,375	-	Other outstanding government bonds and notes (see (ii) below)
	<u>25,609,901</u>	<u>-</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，4.5 億元將於未來十二個月到期，餘下部分則於二〇一六年五月到期，但可於此日期前全數償還。在二〇〇四至〇五財政年度，已償還 3.9 億元的本金及支付 1 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。這些債券及票據將於二〇〇六年七月至二〇一九年七月期間到期。在二〇〇四至〇五財政年度，已支付 4.4 億元的利息。
- (iii) 以港元以外貨幣為單位的負債，是以香港銀行公會在有關年度內最後一個工作日所提供的買賣平均匯率折算。

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, \$0.45 billion will mature within the next 12 months and the rest will mature by May 2016 but may be fully repaid before then. During the financial year, repayments of \$0.39 billion principal and payments of \$0.10 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 dollars. The net proceeds were credited to the Capital Works Reserve Fund. These bonds and notes will mature within the period from July 2006 to July 2019. During the financial year, interest payments of \$0.44 billion were made.
- (iii) Liabilities denominated in currencies other than Hong Kong dollars are valued at the mid-point between the selling and buying rates quoted by the Hong Kong Association of Banks on the last working day of the year.

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11. 或有負債

下列為或有負債，括號內指二〇〇五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 (102.07 億元)；
- (ii) 為中小企業信貸保證計劃所作的保證 (48.66 億元)；
- (iii) 為受嚴重急性呼吸系統綜合症影響的行業而設的貸款擔保計劃所作的保證 (1.76 億元)；
- (iv) 為電影貸款保證基金所作的保證 (0.13 億元)；及
- (v) 訴訟 (3.92 億元)。

資本投資基金

可能向亞洲開發銀行認購的股本 (21.12 億元)。

貸款基金

對中小型企業特別信貸計劃作出的保證 (0.79 億元)。

11. Contingent Liabilities

There are contingent liabilities as listed below, with the maximum amount of each liability as at 31 March 2005 indicated in brackets:

General Revenue Account

- (i) Guarantee to the Hong Kong Export Credit Insurance Corporation for liabilities under contracts of insurance (\$10,207 million);
- (ii) Guarantees provided under the SME Loan Guarantee Scheme (\$4,866 million);
- (iii) Guarantees provided under the Loan Guarantee Scheme for Severe Acute Respiratory Syndrome Impacted Industries (\$176 million);
- (iv) Guarantees provided under the Film Guarantee Fund (\$13 million); and
- (v) Litigation (\$392 million).

Capital Investment Fund

Possible capital subscriptions to the Asian Development Bank (\$2,112 million).

Loan Fund

Guarantees provided under a special finance scheme for small and medium enterprises (\$79 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：

	2005 \$'000
政府一般收入帳目	106,700,143
基本工程儲備基金	34,929,151
資本投資基金	4,579,503
公務員退休金儲備基金	15,256,254
賑災基金	18,439
創新及科技基金	4,605,046
土地基金	124,024,961
貸款基金	1,377,537
獎券基金	4,490,221
	<u>295,981,255</u>

12. Consolidated Fund Balance

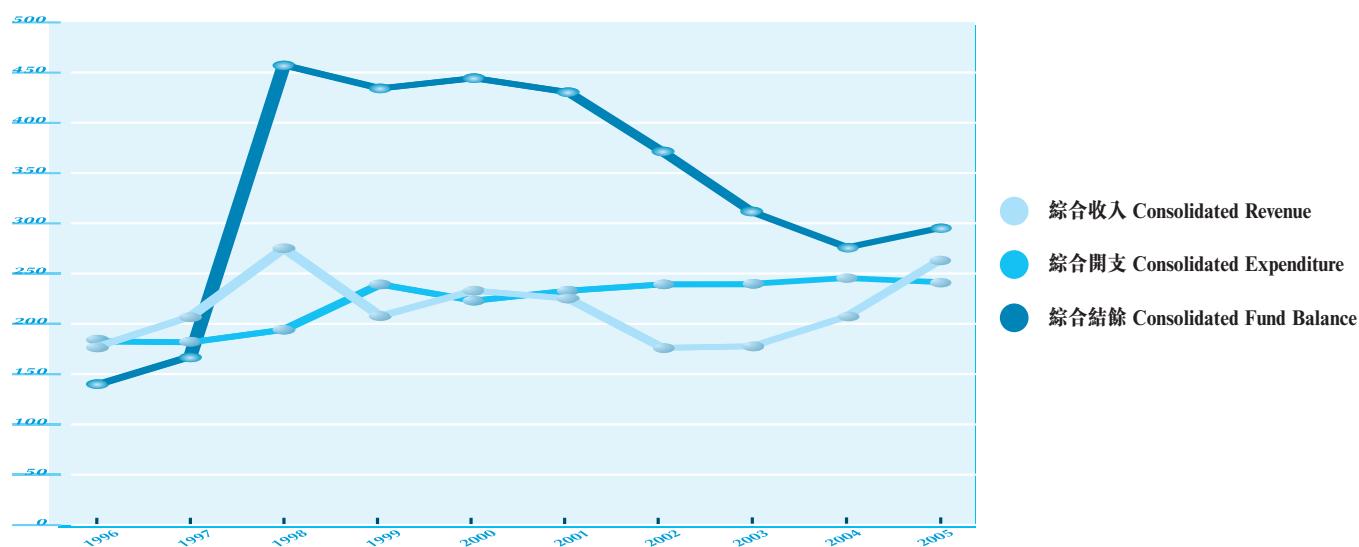
The consolidated fund balance comprises the following individual fund balances:

	2004 \$'000
General Revenue Account	75,790,897
Capital Works Reserve Fund	9,318,734
Capital Investment Fund	3,930,401
Civil Service Pension Reserve Fund	14,523,105
Disaster Relief Fund	33,865
Innovation and Technology Fund	4,668,373
Land Fund	157,774,040
Loan Fund	5,042,337
Lotteries Fund	4,260,939
	<u>275,342,691</u>

一九九六至二〇〇五各年度的綜合收入、開支及結餘

Consolidated Revenue, Expenditure and Fund Balance for the years ended 31 March 1996 to 2005

拾億元 / \$Billion



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13. 承擔款項

創新及科技基金

在二〇〇五年三月三十一日，已批准但未撥付的補助金款項為 3.22 億元。

獎券基金

在二〇〇五年三月三十一日，已批准但未撥付的補助金款項為 24.65 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 445.20 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 2005 amounted to \$322 million.

Lotteries Fund

The approved grants that were unpaid as at 31 March 2005 amounted to \$2,465 million.

14. Revenue and Expenditure

(i) The consolidated revenue and expenditure exclude inter-fund transfers totalling \$44,520 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.

綜合帳目 Consolidated Account

15. 收入

15. Revenue

	2005		2004	
	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	107,483,000	126,215,394	104,264,469	Internal revenue
應課稅品稅項	6,750,738	6,602,930	6,422,286	Duties
一般差餉	12,345,000	12,640,083	11,166,687	General rates
車輛稅	2,895,901	3,416,794	2,724,071	Motor vehicle taxes
專利稅及特權稅	625,187	774,707	1,676,224	Royalties and concessions
其他經營收入	25,492,233	26,877,745	25,274,311	Other operating revenue
未計入投資收入的經營收入	155,592,059	176,527,653	151,528,048	Operating revenue before investment income
投資收入	10,039,604	11,476,083	23,082,314	Investment income
已計入投資收入的經營收入	165,631,663	188,003,736	174,610,362	Operating revenue after investment income
非經營收入：				Capital revenue:
地價收入	11,983,500	32,032,771	5,414,764	Land premium
出售資產收入	11,000,000	6,176,646	15,397,208	Asset sales
其他非經營收入	6,640,549	8,785,699	9,101,437	Other capital revenue
未計入投資收入的非經營收入	29,624,049	46,995,116	29,913,409	Capital revenue before investment income
投資收入	2,216,606	3,198,421	2,813,682	Investment income
已計入投資收入的非經營收入	31,840,655	50,193,537	32,727,091	Capital revenue after investment income
發行債券及票據前的收入	197,472,318	238,197,273	207,337,453	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	6,000,000	5,522,499	-	Toll Revenue Bond
其他政府債券及票據	20,000,000	19,871,406	-	Other government bonds and notes
	26,000,000	25,393,905	-	
收入總額	223,472,318	263,591,178	207,337,453	Total Revenue

綜合帳目 Consolidated Account

16. 開支

16. Expenditure

	2005		2004	
	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	47,759,747	46,531,148	49,262,644	Personal emoluments
與員工有關連的開支	20,523,563	19,599,044	18,363,381	Personnel related expenses
部門開支	16,987,114	14,803,359	15,072,924	Departmental expenses
其他費用	36,968,666	35,010,931	34,627,578	Other charges
資助金	79,691,738	76,350,364	79,964,499	Subventions
額外承擔	1,538,090	-	-	Additional commitments
經常開支總額	203,468,918	192,294,846	197,291,026	Total recurrent expenditure
非經常開支	4,017,403	4,611,312	5,943,287	Non-recurrent expenditure
額外承擔	4,713,679	-	-	Additional commitments
非經常開支總額	8,731,082	4,611,312	5,943,287	Total non-recurrent expenditure
經營開支	212,200,000	196,906,158	203,234,313	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	46,041,160	38,831,593	39,978,416	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	7,379,351	6,056,857	4,253,179	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	53,420,511	44,888,450	44,231,595	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	500,000	440,378	-	Interest and other expenses on bonds and notes issued
非經營支出	53,920,511	45,328,828	44,231,595	Capital spending
開支總額	266,120,511	242,234,986	247,465,908	Total Expenditure

綜合帳目 Consolidated Account

17. 盈餘／(赤字)

17. Surplus/(deficit)

	2005		2004	
	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	155,592,059	176,527,653	151,528,048	Operating revenue
經營開支	(212,200,000)	(196,906,158)	(203,234,313)	Operating expenditure
未計入投資收入的赤字	(56,607,941)	(20,378,505)	(51,706,265)	Deficit before investment income
投資收入	10,039,604	11,476,083	23,082,314	Investment income
已計入投資收入的經營 赤字	(46,568,337)	(8,902,422)	(28,623,951)	Operating deficit after investment income
非經營收支表：				Capital Financing Statement:
非經營收入	29,624,049	46,995,116	29,913,409	Capital revenue
非經營支出	(53,420,511)	(44,888,450)	(44,231,595)	Capital spending
未計入投資收入及利息 支出的盈餘／(赤字)	(23,796,462)	2,106,666	(14,318,186)	Surplus/(deficit) before investment income and interest expenses
投資收入	2,216,606	3,198,421	2,813,682	Investment income
發行債券及票據的利息 及其他開支	(500,000)	(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／(赤字)	(22,079,856)	4,864,709	(11,504,504)	Capital financing surplus/ (deficit) after investment income and interest expenses
發行債券及票據所得淨 收入	26,000,000	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／(赤字)	3,920,144	30,258,614	(11,504,504)	Capital financing surplus/ (deficit) after issuance of bonds and notes
年內盈餘／(赤字)	(42,648,193)	21,356,192	(40,128,455)	Surplus/(deficit) for the year

綜合帳目 Consolidated Account

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。

	2005 \$'000
減少／(增加) 資產：	
在外匯基金的投資	(21,177,214)
銀行存款	(29,865)
暫支款項	347,141
暫記帳	(1,597)
	(20,861,535)

增加／(減少) 負債：

暫收款項	384,122
暫記帳	(4,704)
	379,418
	(20,482,117)

19. 比較數字

供比較的數字已作出修訂，以配合本年度的帳目編排。

18. Other Cash Movements

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

	2004 \$'000
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Reduction/(Increase) in Assets:

Investment with the Exchange Fund	39,118,886
Deposits with banks	39,689
Advances	219,523
Suspense Accounts	29,132

39,407,230

Increase/(Reduction) in Liabilities:

Deposits	766,047
Suspense Accounts	17,757

783,804

40,191,034

19. Comparative Figures

Comparative figures have been revised so as to conform with the current year's presentation.