

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二零零七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
二零零七年十月二十五日

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 2007 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
25 October 2007

政府一般收入帳目 General Revenue 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	
資產				Assets
在外匯基金的投資	3	157,331,343	121,980,108	Investments with the Exchange Fund
銀行存款	4	366,029	685,054	Deposits with banks
現金及銀行結餘	5	3,090,671	2,555,565	Cash and bank balances
暫支款項	6	2,069,304	2,147,902	Advances
暫記帳	7	47,046	52,653	Suspense Accounts
		162,904,393	127,421,282	
負債				Liabilities
暫收款項	8	(15,355,861)	(13,195,594)	Deposits
暫記帳	7	(111,888)	(134,306)	Suspense Accounts
	9	(15,467,749)	(13,329,900)	
		147,436,644	114,091,382	
上列項目代表：				Representing:
政府一般收入結餘				General Revenue Balance
2006年4月1日結餘		114,091,382	106,700,143	Balance at 1 April 2006
年內盈餘		33,345,262	7,135,126	Surplus for the year
在外匯基金的投資的虧損 回撥		-	256,113	Write-back of provision for loss in Investments with the Exchange Fund
2007年3月31日結餘	10	147,436,644	114,091,382	Balance at 31 March 2007

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
2007年8月23日

Mrs. Lucia LI
Director of Accounting Services
23 August 2007



政府一般收入帳目 General Revenue 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		2,555,565	2,941,044	Cash and bank balances at 1 April 2006
收入	11	228,924,964	204,981,195	Revenue
開支	12	(195,579,702)	(197,846,069)	Expenditure
年內盈餘		33,345,262	7,135,126	Surplus for the year
其他現金轉動	13	(32,810,156)	(7,520,605)	Other cash movements
2007年3月31日現金及銀行結餘		<u>3,090,671</u>	<u>2,555,565</u>	Cash and bank balances at 31 March 2007

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
2007年8月23日

Mrs. Lucia LI
Director of Accounting Services
23 August 2007

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：

	2007 \$'000
投資	157,142,574
<i>(在二〇〇七年三月三十一日的 市值：1,598 億元) (見以下 (ii) 及 (iii))</i>	
存款	188,769
	<u>157,331,343</u>

(ii) 投資指在截至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 102.8 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。

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：

	2007 \$'000
港元	164,418
外幣	201,611
	<u>366,029</u>

3. Investments with the Exchange Fund

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

	2006 \$'000	
Investments	121,786,498	<i>(market value as at 31.3.2007: \$159.8 billion) (see (ii) and (iii) below)</i>
Deposits	193,610	
	<u>121,980,108</u>	

(ii) The investments represent the cost of investments together with interest of \$10.28 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.

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:

	2006 \$'000	
Hong Kong dollar	517,570	
Foreign currency	167,484	
	<u>685,054</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：

	2007 \$'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	464,817
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	286,622
有關青馬管制區的暫支款項 (見以下(ii))	-
其他	155,874
	<u>2,069,304</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:

	2006 \$'000	
1,161,991	1,161,991	Expenditure on Vietnamese migrants (see (i) below)
527,091	527,091	Advances to Government officers
279,495	279,495	Payments on behalf of non- departmental public bodies, trading funds and non-statutory corporations wholly-owned by Government
18,499	18,499	Advances for Tsing Ma Control Area (see (ii) below)
160,826	160,826	Others
2,147,902	<u>2,147,902</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。

在二〇〇六至〇七財政年度，香港特別行政區政府繼續要求專員署償還尚欠的暫支款項，並促請專員署再度尋找捐獻，以償還有關款項。至今，香港特別行政區政府沒有再收到還款或捐款。

香港特別行政區政府會繼續致力要求專員署盡早償還此暫支款項。

- (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，已按照證券化計劃的債券發行章程所載的安排作出償還。這暫支帳已於二〇〇六年九月結清。

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 2006-07, the Government of the HKSAR continued to pursue the repayment of the outstanding advances from the UNHCR and to urge it to make renewed efforts to look for donations with a view to settling the amount. So far, the Government of the HKSAR has not received any further repayments or donations.

Efforts to press the UNHCR for early settlement of the outstanding advances will continue.

- (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 was to 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. This advance account was cleared in 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:

	2007 \$'000	2006 \$'000	
資產：			Assets:
懲教工業	38,509	37,835	Correctional Services Industries
政府物流服務署— 未編配物料	8,537	14,818	Government Logistics Department— Unallocated Stores
	47,046	52,653	
負債：			Liabilities:
特別硬幣	(109,416)	(117,295)	The Special Coin
財政司司長法團	(2,472)	(17,011)	The Financial Secretary Incorporated
	(111,888)	(134,306)	
結餘淨額	(64,842)	(81,653)	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)

	2007 \$'000
儲稅券	10,906,181
水務按金	1,324,057
租務按金	805,846
法律援助按金	370,336
多繳稅款	335,247
私人工程	162,916
代政府部門以外其他公共機構及 營運基金收取的款項	137
其他	1,451,141
	<u>15,355,861</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：

	2007 \$'000
未償還的隧橋費收入債券 (見以下 (i))	<u>4,200,117</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。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

8. Deposits (Continued)

	2006 \$'000	
8,924,023		Tax reserve certificates
1,282,996		Water deposits
671,273		Tenancy deposits
346,627		Legal aid deposits
352,533		Tax overpayments
208,800		Private works
90,784		Receipts on behalf of non- departmental public bodies and trading funds
1,318,558		Others
<u>13,195,594</u>		

9. Liabilities

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

	2006 \$'000	
4,639,893		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. Of the outstanding Toll Revenue

政府一般收入帳目 General Revenue Account

9. 負債 (續)

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。

10. 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：

- (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)。

9. Liabilities (Continued)

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.

10. Contingent Liabilities

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

- (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).

政府一般收入帳目 General Revenue Account

11. 收入

11. Revenue

按下開總目列出：

Analysis of total revenue by Head:

總目	2007				2006		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	6,602,103	7,022,969	420,866	6.4	6,424,366	Duties	
2 一般差餉	15,361,000	15,467,273	106,273	0.7	14,146,318	General Rates	
3 內部稅收	140,995,813	155,134,636	14,138,823	10.0	144,982,283	Internal Revenue	
4 車輛稅	4,016,927	4,334,659	317,732	7.9	3,894,940	Motor Vehicle Taxes	
5 罰款、沒收及罰金	941,942	1,008,698	66,756	7.1	987,869	Fines, Forfeitures and Penalties	
6 專利稅及特權稅	627,763	609,964	(17,799)	(2.8)	616,059	Royalties and Concessions	
7 物業及投資	16,082,269	21,916,293	5,834,024	36.3	13,700,857	Properties and Investments	
9 貸款、償款、 供款及其他收入	13,262,339	8,422,178	(4,840,161)	(36.5)	5,745,173	Loans, Reimbursements, Contributions and Other Receipts	
10 公用事業	3,464,414	3,335,675	(128,739)	(3.7)	3,373,900	Utilities	
11 各項收費	11,228,794	11,672,619	443,825	4.0	11,109,430	Fees and Charges	
總額	<u>212,583,364</u>	<u>228,924,964</u>	<u>16,341,600</u>	7.7	<u>204,981,195</u>	Total	

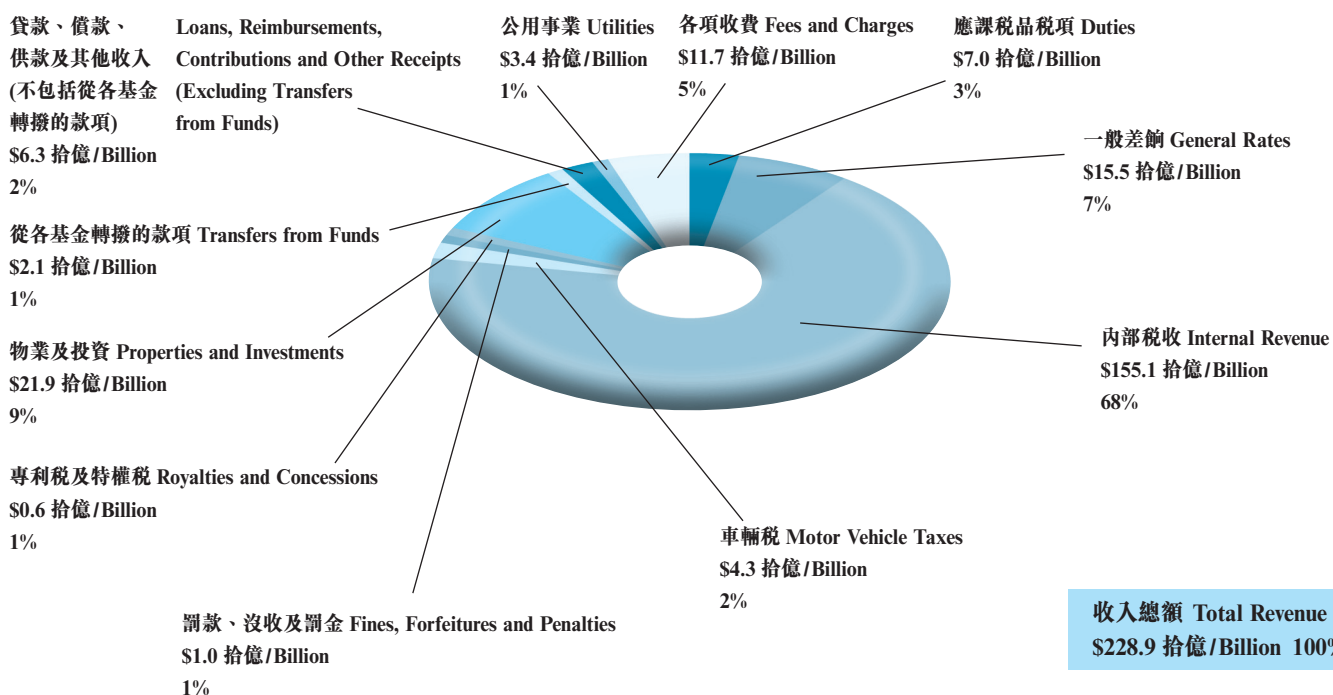
進一步的收入分析見於附表。

Further analysis of revenue appears in the Supporting Statements.

政府一般收入帳目 General Revenue Account

二〇〇六至〇七年度的收入分析

Analysis of Revenue for the year ended 31 March 2007



12. 開支

按下開總目列出：

12. Expenditure

Analysis of total expenditure by Head:

總目	2007				2006		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	72,296	69,841	(2,455)	(3.4)	61,316	Chief Executive's Office	
22 漁農自然護理署	956,336	996,218	39,882	4.2	742,566	Agriculture, Fisheries and Conservation Department	
25 建築署	1,349,587	1,358,840	9,253	0.7	1,368,381	Architectural Services Department	
24 審計署	115,872	111,351	(4,521)	(3.9)	110,775	Audit Commission	
23 醫療輔助隊	59,000	57,999	(1,001)	(1.7)	59,835	Auxiliary Medical Service	
82 屋宇署	778,914	762,494	(16,420)	(2.1)	751,263	Buildings Department	
26 政府統計處	529,552	494,716	(34,836)	(6.6)	450,486	Census and Statistics Department	
27 民眾安全服務處	72,500	71,725	(775)	(1.1)	72,862	Civil Aid Service	
28 民航處	635,969	580,632	(55,337)	(8.7)	636,777	Civil Aviation Department	

政府一般收入帳目 General Revenue Account

12. 開支 (續)

12. Expenditure (Continued)

總目	2007				2006	
	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	1,292,813	1,043,919	(248,894)	(19.3)	1,007,324	Civil Engineering and Development Department
30 懲教署	2,379,726	2,357,031	(22,695)	(1.0)	2,376,728	Correctional Services Department
31 香港海關	1,975,440	1,853,004	(122,436)	(6.2)	1,801,587	Customs and Excise Department
37 衛生署	3,061,952	2,962,855	(99,097)	(3.2)	2,850,682	Department of Health
92 律政司	879,599	823,085	(56,514)	(6.4)	802,673	Department of Justice
39 渠務署	1,573,228	1,553,467	(19,761)	(1.3)	1,554,704	Drainage Services Department
42 機電工程署	289,696	293,754	4,058	1.4	264,683	Electrical and Mechanical Services Department
44 環境保護署	2,044,536	2,008,544	(35,992)	(1.8)	2,081,502	Environmental Protection Department
45 消防處	3,020,985	2,957,450	(63,535)	(2.1)	2,965,741	Fire Services Department
49 食物環境衛生署	3,944,684	3,721,697	(222,987)	(5.7)	3,650,295	Food and Environmental Hygiene Department
46 公務員一般開支	4,213,218	3,620,782	(592,436)	(14.1)	4,074,626	General Expenses of the Civil Service
166 政府飛行服務隊	212,290	205,471	(6,819)	(3.2)	207,180	Government Flying Service
48 政府化驗所	245,157	234,676	(10,481)	(4.3)	228,220	Government Laboratory
59 政府物流服務署	450,445	384,952	(65,493)	(14.5)	430,540	Government Logistics Department
51 政府產業署	1,711,869	1,602,635	(109,234)	(6.4)	1,598,431	Government Property Agency
35 政府總部： 駐北京辦事處	47,369	41,826	(5,543)	(11.7)	36,281	Government Secretariat: Beijing Office
143 政府總部： 公務員事務局	386,654	373,104	(13,550)	(3.5)	360,925	Government Secretariat: Civil Service Bureau
152 政府總部： 工商及科技局 (工商科)	497,268	472,791	(24,477)	(4.9)	459,180	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	2007				2006	
	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)	122,114	120,806	(1,308)	(1.1)	51,652	Government Secretariat: Commerce, Industry and Technology Bureau (Communications and Technology Branch)
144 政府總部： 政制事務局	135,667	113,470	(22,197)	(16.4)	37,334	Government Secretariat: Constitutional Affairs Bureau
145 政府總部： 經濟發展及 勞工局 (經濟發展科)	928,593	848,571	(80,022)	(8.6)	891,193	Government Secretariat: Economic Development and Labour Bureau (Economic Development Branch)
156 政府總部： 教育統籌局	34,210,798	32,624,936	(1,585,862)	(4.6)	32,623,689	Government Secretariat: Education and Manpower Bureau
158 政府總部： 環境運輸及 工務局 (運輸科)	71,671	74,392	2,721	3.8	75,697	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)	194,519	176,263	(18,256)	(9.4)	175,013	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)	126,419	102,858	(23,561)	(18.6)	101,189	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)	185,003	167,865	(17,138)	(9.3)	155,032	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	2007				2006	
	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
149 政府總部： 衛生福利及 食物局	28,272,564	28,453,356	180,792	0.6	27,941,721	Government Secretariat: Health, Welfare and Food Bureau
53 政府總部： 民政事務局	754,545	852,152	97,607	12.9	643,578	Government Secretariat: Home Affairs Bureau
138 政府總部： 房屋及規劃地政局 (規劃地政科)	92,397	81,854	(10,543)	(11.4)	84,773	Government Secretariat: Housing, Planning and Lands Bureau (Planning and Lands Branch)
155 政府總部： 創新科技署	463,305	446,567	(16,738)	(3.6)	415,768	Government Secretariat: Innovation and Technology Commission
47 政府總部： 政府資訊科技 總監辦公室	564,313	523,870	(40,443)	(7.2)	519,306	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	636,183	536,894	(99,289)	(15.6)	503,623	Government Secretariat: Offices of the Chief Secretary for Administration and the Financial Secretary
*96 政府總部： 海外經濟貿易 辦事處	296,825	227,211	(69,614)	(23.5)	247,332	Government Secretariat: Overseas Economic and Trade Offices
151 政府總部： 保安局	124,100	118,080	(6,020)	(4.9)	109,870	Government Secretariat: Security Bureau
60 路政署	1,950,753	1,890,819	(59,934)	(3.1)	1,932,106	Highways Department
63 民政事務總署	1,260,789	1,203,360	(57,429)	(4.6)	1,178,365	Home Affairs Department
168 香港天文台	197,374	192,452	(4,922)	(2.5)	194,005	Hong Kong Observatory
122 香港警務處	11,152,791	10,871,968	(280,823)	(2.5)	10,864,378	Hong Kong Police Force
62 房屋署	88,827	92,527	3,700	4.2	302,952	Housing Department
70 入境事務處	2,341,932	2,251,506	(90,426)	(3.9)	2,215,452	Immigration Department

政府一般收入帳目 General Revenue Account

12. 開支 (續)

12. Expenditure (Continued)

總目	2007				2006	
	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	668,462	661,782	(6,680)	(1.0)	640,440	Independent Commission Against Corruption
121 投訴警方獨立 監察委員會	12,700	15,188	2,488	19.6	13,056	Independent Police Complaints Council
74 政府新聞處	346,736	316,993	(29,743)	(8.6)	319,121	Information Services Department
76 稅務局	1,187,034	1,053,536	(133,498)	(11.2)	1,053,844	Inland Revenue Department
78 知識產權署	86,491	79,584	(6,907)	(8.0)	75,390	Intellectual Property Department
79 投資推廣署	106,063	105,989	(74)	(0.1)	105,863	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	8,650	8,612	(38)	(0.4)	10,441	Joint Secretariat for the Advisory Bodies on Civil Service and Judicial Salaries and Conditions of Service
80 司法機構	952,710	878,524	(74,186)	(7.8)	861,126	Judiciary
90 勞工處	975,608	911,651	(63,957)	(6.6)	938,583	Labour Department
91 地政總署	1,606,062	1,482,722	(123,340)	(7.7)	1,363,211	Lands Department
94 法律援助署	748,491	628,845	(119,646)	(16.0)	608,027	Legal Aid Department
112 立法會行政管理 委員會	346,637	342,067	(4,570)	(1.3)	334,147	Legislative Council Commission
95 康樂及文化事務署	5,027,086	4,915,052	(112,034)	(2.2)	4,886,157	Leisure and Cultural Services Department
100 海事處	897,414	852,080	(45,334)	(5.1)	849,230	Marine Department
106 雜項服務	8,520,079	116,156	(8,403,923)	(98.6)	103,628	Miscellaneous Services
114 申訴專員公署	81,252	81,252	-	-	81,422	Office of The Ombudsman
116 破產管理署	130,975	107,352	(23,623)	(18.0)	107,502	Official Receiver's Office
120 退休金	14,172,855	13,654,294	(518,561)	(3.7)	12,917,656	Pensions
118 規劃署	426,239	399,948	(26,291)	(6.2)	389,038	Planning Department
136 公務員絀用 委員會	15,511	14,873	(638)	(4.1)	16,436	Public Service Commission

政府一般收入帳目 General Revenue Account

12. 開支 (續)

12. Expenditure (Continued)

總目	2007				2006	
	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	438,886	414,660	(24,226)	(5.5)	418,616	Radio Television Hong Kong
162 差餉物業估價署	362,882	347,429	(15,453)	(4.3)	347,972	Rating and Valuation Department
163 選舉事務處	174,083	135,446	(38,637)	(22.2)	69,758	Registration and Electoral Office
169 截取通訊及監察 事務專員秘書處	-	4,660	4,660	-	-	Secretariat, Commissioner on Interception of Communications and Surveillance
170 社會福利署	34,278,034	32,453,338	(1,824,696)	(5.3)	32,542,905	Social Welfare Department
173 學生資助辦事處	3,850,280	3,587,538	(262,742)	(6.8)	3,090,668	Student Financial Assistance Agency
180 影視及娛樂事務 管理處	96,272	91,661	(4,611)	(4.8)	82,360	Television and Entertainment Licensing Authority
181 工業貿易署	689,654	440,651	(249,003)	(36.1)	699,971	Trade and Industry Department
186 運輸署	882,731	862,999	(19,732)	(2.2)	816,126	Transport Department
188 庫務署	333,041	305,093	(27,948)	(8.4)	303,347	Treasury
190 大學教育資助 委員會	11,320,070	12,189,275	869,205	7.7	12,394,766	University Grants Committee
194 水務署	5,116,893	5,067,416	(49,477)	(1.0)	5,107,271	Water Supplies Department
	210,828,318	195,513,302	(15,315,016)	(7.3)	193,817,669	
184 轉撥各基金的 款項	3,516,400	66,400	(3,450,000)	(98.1)	4,028,400	Transfers to Funds
總額	<u>214,344,718</u>	<u>195,579,702</u>	<u>(18,765,016)</u>	(8.8)	<u>197,846,069</u>	Total

* 在二〇〇六年四月一日起，總目 96—「政府總部：海外經濟貿易辦事處」之名稱已取代「政府總部：香港經濟貿易辦事處」。

進一步的開支分析見於附表。

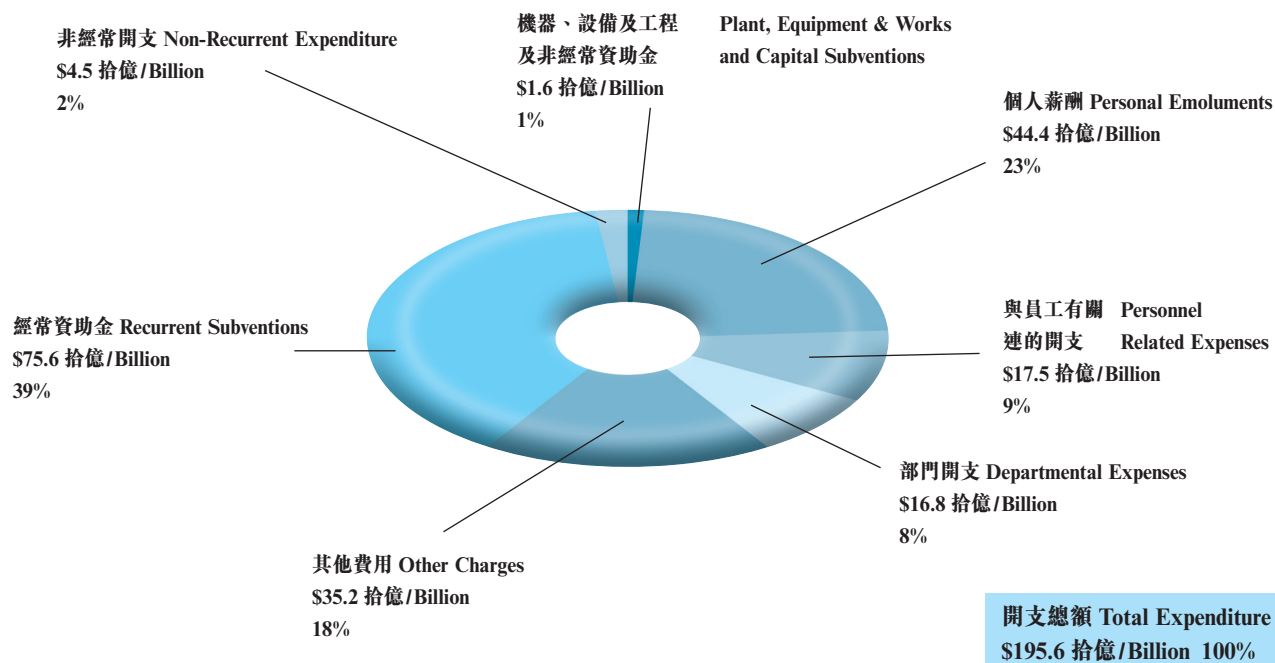
* Head 96—the title “Government Secretariat: Overseas Economic and Trade Offices” replaced “Government Secretariat: Hong Kong Economic and Trade Offices” on 1.4.2006.

Further analyses of expenditure appear in the Supporting Statements.

政府一般收入帳目 General Revenue Account

二〇〇六至〇七年度的開支分析

Analysis of Expenditure for the year ended 31 March 2007



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.

	2007 \$'000	2006 \$'000	
減少／(增加)資產：			Reduction/(Increase) in Assets:
在外匯基金的投資	(35,351,235)	(8,690,733)	Investments with the Exchange Fund
銀行存款	319,025	(369,668)	Deposits with banks
暫支款項	78,598	107,567	Advances
暫記帳	5,607	(12,759)	Suspense Accounts
	(34,948,005)	(8,965,593)	
增加／(減少)負債：			Increase/(Reduction) in Liabilities:
暫收款項	2,160,267	1,439,924	Deposits
暫記帳	(22,418)	5,064	Suspense Accounts
	2,137,849	1,444,988	
	<u>(32,810,156)</u>	<u>(7,520,605)</u>	

一九九八至二〇〇七各年度的收入、開支及政府一般收入結餘

Revenue, Expenditure and General Revenue Balance for the years ended 31 March 1998 to 2007

拾億元 / \$Billion

