

二〇〇三至〇四年度政府帳目
**Accounts of the Government for the year ended
31 March 2004**

政府一般收入帳目 General Revenue Account

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13. 收入

13. Revenue

按下開總目列出：

Analysis of total revenue by Head:

總目	2004				2003		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	6,269,190	6,422,286	153,096	2.4	6,619,681	Duties	
2 一般差餉	13,048,000	11,166,687	(1,881,313)	(14.4)	8,923,261	General Rates	
3 內部稅收	98,835,000	105,719,724	6,884,724	7.0	93,894,928	Internal Revenue	
4 車輛稅	3,182,281	2,724,071	(458,210)	(14.4)	2,510,037	Motor Vehicle Taxes	
5 罰款、沒收及罰金	816,004	845,765	29,761	3.6	842,541	Fines, Forfeitures and Penalties	
6 專利稅及特權稅	1,539,853	1,676,224	136,371	8.9	1,726,189	Royalties and Concessions	
7 物業及投資	13,232,657	14,119,584	886,927	6.7	12,992,899	Properties and Investments	
9 貸款、償款、 供款及其他收入	144,073,740	138,673,204	(5,400,536)	(3.7)	8,253,290	Loans, Reimbursements, Contributions and Other Receipts	
10 公用事業	3,401,512	2,877,246	(524,266)	(15.4)	2,068,378	Utilities	
11 各項收費	10,877,404	10,548,649	(328,755)	(3.0)	9,686,774	Fees and Charges	
總額	295,275,641	294,773,440	(502,201)#	(0.2)	147,517,978	Total	
# 細目：						# Breakdown:	
超出總額			8,090,879			Total excess	
不足總額			(8,593,080)			Total shortfall	
不足淨額			(502,201)			Net shortfall	

進一步的收入分析見於附表。

Further analysis of revenue appears in the Supporting Statement.

政府一般收入帳目 General Revenue Account

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二〇〇三至〇四年度
收入總目的分析報表 (續)

STATEMENT OF REVENUE
ANALYSIS BY HEAD FOR
2003-04 (Continued)

	原來預算 Original Estimate \$'000	實際數額 Actual \$'000
總目 7 — 物業及投資		
分目		
010 政府土地牌照、地租 (根據地租 (評估及徵收) 條例 (第 515 章) 的規定按應課差餉租值百分之三徵收的地租除外) 及短期租約租金	1,589,214	1,643,870
020 政府宿舍租金	664,263	652,326
030 政府物業租金	922,362	862,255
040 投資收入及利息	4,725,000	5,922,952
060 自法定機構/法團的股本投資所獲取的回報	858,000	620,000
080 按現行財政安排從房屋委員會收回的款項	380,818	327,126
090 根據地租 (評估及徵收) 條例 (第 515 章) 的規定按應課差餉租值百分之三徵收的地租	4,093,000	4,091,055
總額	<u>13,232,657</u>	<u>14,119,584</u>

Head 7 — PROPERTIES AND INVESTMENTS

Subhead

010	Government land licences, government rents (other than those charged at 3% of rateable values in accordance with the Government Rent (Assessment and Collection) Ordinance (Cap. 515)) and rents from short term tenancies
020	Rents from government quarters
030	Rents from government properties
040	Investment income and interest
060	Returns on equity investments in statutory agencies/corporations
080	Recovery from Housing Authority under current financial arrangement
090	Government rents charged at 3% of rateable values in accordance with the Government Rent (Assessment and Collection) Ordinance (Cap. 515)
	Total

總目 9 — 貸款、償款、供款及其他收入

分目		
010 償還的貸款及墊款	361,472	843,104
020 退休金供款	24,797	23,098
030 收回的薪金及職員附帶福利成本	3,067,865	2,643,856

Head 9 — LOANS, REIMBURSEMENTS, CONTRIBUTIONS AND OTHER RECEIPTS

Subhead

010	Repayments of loans and advances
020	Pension contributions
030	Recovery of salaries and staff on-costs

資本投資基金 Capital Investment Fund

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會計政策 (續)

- (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。

2. Accounting Policies (Continued)

- (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.

3. 投資 (以成本/原本估值計算)

3. Investments (at cost/original valuation)

	2004			2003			
	股本投資 Equity Holdings \$'000	其他投資 Other Investments \$'000	投資總額 Total \$'000	股本投資 Equity Holdings \$'000	其他投資 Other Investments \$'000	投資總額 Total \$'000	
2003年4月1日結餘	106,795,216	369,707,990	476,503,206	105,701,039	353,723,853	459,424,892	Balance at 1 April 2003
增加：							Additions:
以現金投資所得的 資產	988,180	2,000,000	2,988,180	344,386	2,000,000	2,344,386	Cash acquisitions
非現金投資所得的 資產	985,322	8,371,893	9,357,215	943,843	15,548,369	16,492,212	Non-cash acquisitions
	1,973,502	10,371,893	12,345,395	1,288,229	17,548,369	18,836,598	
減少：							Deductions:
資產清理	(1)	(922,017)	(922,018)	(194,052)	(1,564,232)	(1,758,284)	Disposal
2004年3月31日結餘	108,768,717	379,157,866	487,926,583	106,795,216	369,707,990	476,503,206	Balance at 31 March 2004

進一步的投資分析見於附表。

Further analysis of investments appears in the Supporting Statement.

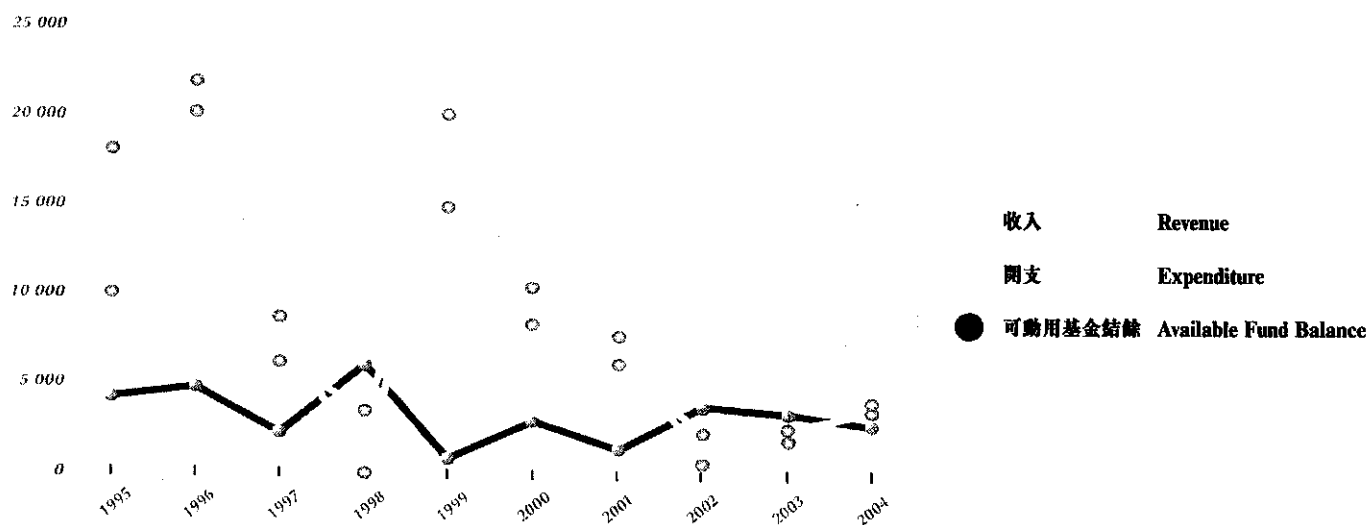
資本投資基金 Capital Investment Fund

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一九九五至二〇〇四各年度的收入、開支及可動用基金結餘

Revenue, Expenditure and Available Fund Balance for the years ended 31 March 1995 to 2004

百萬元/\$Million



9. 收入

9. Revenue

	2004		2003
	原來預算 Original Estimate \$'000	實際數額 Actual \$'000	實際數額 Actual \$'000
投資/貸款的收入/利息	1,107,343	1,245,246	1,239,452
貸款償還	1,160,550	1,160,550	1,113,138
存款及銀行結餘的利息	62,653	20,842	79,636
從政府一般收入轉撥的款項	2,000,000	2,000,000	-
	<u>4,330,546</u>	<u>4,426,638</u>	<u>2,432,226</u>

資本投資基金 Capital Investment Fund

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投資報表

STATEMENT OF INVESTMENTS

項目	2003年4月 1日結餘 Balances at 1.4.2003 \$'000	核准投資 Investments Approved \$'000	支出 Payments Made \$'000	其他投資 Other Investments \$'000	2004年3月 31日投資總額 Total Investments at 31.3.2004 \$'000	所持有股份 (股數) Nominal Holdings (No. of shares)	Descriptions
EQUITY HOLDINGS							
股本投資							
機場管理局	36,648,000	36,648,000	-	-	36,648,000	366,480	Airport Authority
亞洲開發銀行	87,243	87,688	-	-	87,243	1,350	Asian Development Bank
香港科技園公司	250,000	2,435,000	-	-	250,000	(a) 1,836,397,594	Hong Kong Science and Technology Parks Corporation
香港國際主題樂園有限公司	4,498,073	(b) 3,250,000	731,535	-	5,229,608	(c) 5,229,608,000	Hongkong International Theme Parks Ltd.
國際展覽中心控股有限公司	-	2,000,000	256,645	-	256,645	(d) 256,653,108	IEC Holdings Ltd.
九廣鐵路公司	39,120,000	37,500,000	-	-	39,120,000	391,200	Kowloon-Canton Railway Corporation
地鐵有限公司	25,899,525	32,244,236	-	985,321	26,884,846	(e) 4,036,430,908	MTR Corporation Ltd.
新香港隧道有限公司	56,250	N.A.	-	56,250	56,250	5,625,000	New Hong Kong Tunnel Company Ltd.
應用研究局	175,000	175,000	-	-	175,000	(f) 175,000,000	The Applied Research Council
貿易通電子貿易有限公司	61,125	56,125	-	-	61,125	611,250,000	Tradelink Electronic Commerce Ltd.
股本投資總額	106,795,216	N.A.	988,180	985,321	108,768,717	12,151,723,640	TOTAL FOR EQUITY HOLDINGS
			107,612,343	1,156,374			
OTHER CAPITAL INVESTMENTS							
其他資本投資							
香港房屋委員會 永久政府資本額	13,488,797	N.A.	-	-	(g) 13,488,797	N.A.	Hong Kong Housing Authority- Permanent government capital
住宅房屋出資額	327,880,598	N.A.	-	(i) 8,371,893	(h) 336,252,491	N.A.	Contributions to domestic housing
非住宅股本	23,041,835	N.A.	-	(i) (922,017)	(h) 22,119,818	N.A.	Non-domestic equity
				22,119,818			
香港出口信用保險局	20,000	20,000	-	-	20,000	N.A.	Hong Kong Export Credit Insurance Corporation
市區重建局	2,000,000	10,000,000	2,000,000	-	4,000,000	N.A.	Urban Renewal Authority
			4,000,000	-			
公司註冊處營運基金	138,460	N.A.	-	-	138,460	N.A.	Companies Registry Trading Fund
機電工程營運基金	706,600	N.A.	-	-	706,600	N.A.	Electrical and Mechanical Services Trading Fund
				706,600			
土地註冊處營運基金	118,300	N.A.	-	-	118,300	N.A.	Land Registry Trading Fund
				118,300			
電訊管理局營運基金	212,400	N.A.	-	-	212,400	N.A.	Office of the Telecommunications Authority Trading Fund
				212,400			
郵政署營運基金	2,101,000	N.A.	-	-	(j) 2,101,000	N.A.	Post Office Trading Fund
				2,101,000			
其他資本投資總額	369,707,990	N.A.	2,000,000	7,449,876	379,157,866	N.A.	TOTAL FOR OTHER CAPITAL INVESTMENTS
			4,020,000	375,137,866			
總計	476,503,206	N.A.	2,988,180	8,435,197	487,926,583	N.A.	GRAND TOTAL
			111,632,343	376,294,240			

N.A.-不適用 Not applicable

2003-04 數字 Figures

累積數字 Cumulative figures

基本工程儲備基金 Capital Works Reserve Fund

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6. 政府債券及票據 (續)

(6) 青嶼幹線

隧橋費收入債券將於二〇一六年五月到期及可於此日期前全數償還。

二〇〇四年七月，政府向零售投資者及機構投資者發行了總值 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。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。

這兩次發行債券及票據的淨收入已撥入基本工程儲備基金。

7. 收入

6. Government Bonds and Notes (Continued)

(6) Lantau Link

The Toll Revenue Bond will mature in May 2016 and may be fully repaid before then.

In July 2004, the Government issued 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. These bonds and notes will mature within the period from July 2006 to July 2019.

The net proceeds from these two issues have been credited to the Capital Works Reserve Fund.

7. Revenue

	2004		2003	
	原來預算 Original Estimate \$'000	實際數額 Actual \$'000	實際數額 Actual \$'000	
地價收入：				Land premium:
公開拍賣及招標	616,500	891,154	3,765,000	Sales by public auction and tender
私人協約方式批地	136,000	1,432,425	3,058,378	Private treaty grants
修訂現行土地契約、換地 及續訂土地契約	1,483,510	2,860,523	4,424,107	Modification of existing leases, exchanges and extensions
就短期豁免書而收到的費用	217,600	230,662	228,315	Fees received in respect of short term waivers
	2,453,610	5,414,764	11,475,800	
投資收入	203,000	862,477	393,446	Investment income
從政府一般收入轉撥的款項	60,000,000	31,000,000	13,000,000	Appropriation from General Revenue
其他收入：				Other revenue:
從地鐵有限公司收回的 款項	131,000	-	-	Recovery from MTR Corporation Ltd.
捐款及提供的款項	14,363	16,828	8,504	Donations and contributions
其他	250,000	255,190	311,900	Others
	395,363	272,018	320,404	
	<u>63,051,973</u>	<u>37,549,259</u>	<u>25,189,650</u>	