

# 政府一般收入账目

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## 摘要

### 背景

政府一般收入账目是政府藉以控制其财政的主要营运账目。下列各表概列二零二二至二三年度的预算，并同时列出前数年的数字。

#### 账目的变动情况

|                         | 实际      |         |          |           | 修订预算      | 预算               |
|-------------------------|---------|---------|----------|-----------|-----------|------------------|
|                         | 2017-18 | 2018-19 | 2019-20  | 2020-21   | 2021-22   | 2022-23          |
|                         | 百万元     | 百万元     | 百万元      | 百万元       | 百万元       | 百万元              |
| 期初结余                    | 563,395 | 628,253 | 712,454  | 668,104   | 464,729   | <b>372,569</b>   |
| 收入                      | 444,331 | 464,949 | 436,338  | 463,134   | 484,400   | <b>500,798</b>   |
| 开支                      | 375,123 | 438,148 | 528,614  | 725,032   | 600,196   | <b>680,074</b>   |
| 未计入转拨款项的盈余／<br>(赤字)     | 69,208  | 26,801  | (92,276) | (261,898) | (115,796) | <b>(179,276)</b> |
| (转拨各基金)／从各基金<br>转拨的款项净额 | (4,350) | 57,400  | 47,926   | 58,523    | 23,636    | <b>94,229</b>    |
| 已计入转拨款项的盈余／<br>(赤字)     | 64,858  | 84,201  | (44,350) | (203,375) | (92,160)  | <b>(85,047)</b>  |
| 期末结余                    | 628,253 | 712,454 | 668,104  | 464,729   | 372,569   | <b>287,522</b>   |

## 摘要

### 收入分析

|                  | 实际      |     |         |     |         |     |         |     | 修订预算    |     | 预算             |            |
|------------------|---------|-----|---------|-----|---------|-----|---------|-----|---------|-----|----------------|------------|
|                  | 2017-18 |     | 2018-19 |     | 2019-20 |     | 2020-21 |     | 2021-22 |     | 2022-23        |            |
|                  | 百万元     | %   | 百万元     | %   | 百万元     | %   | 百万元     | %   | 百万元     | %   | 百万元            | %          |
| <b>经营收入</b>      |         |     |         |     |         |     |         |     |         |     |                |            |
| 内部税收             |         |     |         |     |         |     |         |     |         |     |                |            |
| 入息及利得税           | 208,729 | 47  | 236,353 | 51  | 214,119 | 49  | 220,818 | 48  | 243,000 | 50  | <b>251,120</b> | <b>50</b>  |
| 印花税              | 95,173  | 21  | 79,979  | 17  | 67,198  | 15  | 89,045  | 19  | 101,000 | 21  | <b>113,000</b> | <b>23</b>  |
| 博彩及彩票税           | 21,959  | 5   | 22,194  | 5   | 22,012  | 5   | 20,877  | 4   | 25,200  | 5   | <b>25,800</b>  | <b>5</b>   |
| 飞机乘客离境税          | 2,737   | 1   | 2,881   | 1   | 2,347   | 1   | 101     | —   | 65      | —   | <b>278</b>     | —          |
|                  | 328,598 | 74  | 341,407 | 74  | 305,676 | 70  | 330,841 | 71  | 369,265 | 76  | <b>390,198</b> | <b>78</b>  |
| 公用事业及各项收费        | 20,266  | 5   | 20,668  | 4   | 16,028  | 4   | 13,959  | 3   | 15,772  | 3   | <b>16,585</b>  | <b>3</b>   |
| 一般差餉             | 22,203  | 5   | 17,167  | 4   | 20,980  | 5   | 19,044  | 4   | 19,056  | 4   | <b>18,982</b>  | <b>4</b>   |
| 应课税品税项           | 10,701  | 2   | 10,636  | 2   | 11,391  | 2   | 11,852  | 3   | 12,394  | 3   | <b>12,837</b>  | <b>3</b>   |
| 车辆税              | 8,594   | 2   | 9,432   | 2   | 7,219   | 2   | 6,594   | 1   | 6,773   | 1   | <b>6,773</b>   | <b>1</b>   |
| 其他收入             | 52,397  | 12  | 55,106  | 12  | 72,560  | 16  | 77,015  | 17  | 58,541  | 12  | <b>49,146</b>  | <b>10</b>  |
| 经营收入总额           | 442,759 | 100 | 454,416 | 98  | 433,854 | 99  | 459,305 | 99  | 481,801 | 99  | <b>494,521</b> | <b>99</b>  |
| 非经营收入            | 1,572   | —   | 10,533  | 2   | 2,484   | 1   | 3,829   | 1   | 2,599   | 1   | <b>6,277</b>   | <b>1</b>   |
| 收入总额             | 444,331 | 100 | 464,949 | 100 | 436,338 | 100 | 463,134 | 100 | 484,400 | 100 | <b>500,798</b> | <b>100</b> |
| 从各基金转拨的款项        | —       |     | 80,000  |     | 55,000  |     | 84,000  |     | 35,000  |     | <b>100,000</b> |            |
| 总额(已计入从各基金转拨的款项) | 444,331 |     | 544,949 |     | 491,338 |     | 547,134 |     | 519,400 |     | <b>600,798</b> |            |

## 摘要

### 开支分析

|                        | 实际      |     |         |     |         |     |         |     | 修订预算    |     | 预算             |            |
|------------------------|---------|-----|---------|-----|---------|-----|---------|-----|---------|-----|----------------|------------|
|                        | 2017-18 |     | 2018-19 |     | 2019-20 |     | 2020-21 |     | 2021-22 |     | 2022-23        |            |
|                        | 百万元     | %   | 百万元     | %   | 百万元     | %   | 百万元     | %   | 百万元     | %   | 百万元            | %          |
| <b>经营开支</b>            |         |     |         |     |         |     |         |     |         |     |                |            |
| 经常开支                   |         |     |         |     |         |     |         |     |         |     |                |            |
| 个人薪酬                   | 74,567  | 20  | 79,264  | 18  | 87,490  | 16  | 87,617  | 12  | 88,646  | 15  | <b>94,040</b>  | <b>14</b>  |
| 与员工有关连的开支              | 41,855  | 11  | 45,119  | 10  | 48,060  | 9   | 52,863  | 7   | 56,329  | 10  | <b>60,737</b>  | <b>9</b>   |
| 部门开支                   | 31,366  | 8   | 34,725  | 8   | 40,818  | 8   | 45,155  | 6   | 52,870  | 9   | <b>74,407</b>  | <b>11</b>  |
| 其他费用                   | 69,307  | 19  | 83,295  | 19  | 84,432  | 16  | 93,083  | 13  | 103,638 | 17  | <b>122,024</b> | <b>18</b>  |
| 资助金                    | 144,717 | 39  | 160,587 | 37  | 177,960 | 34  | 188,376 | 26  | 193,808 | 32  | <b>205,663</b> | <b>30</b>  |
| 额外承担                   | —       | —   | —       | —   | —       | —   | —       | —   | —       | —   | <b>6,583</b>   | <b>1</b>   |
| 经常开支总额                 | 361,812 | 97  | 402,990 | 92  | 438,760 | 83  | 467,094 | 64  | 495,291 | 83  | <b>563,454</b> | <b>83</b>  |
| 非经常开支                  | 9,085   | 2   | 29,455  | 7   | 84,451  | 16  | 251,911 | 35  | 97,765  | 16  | <b>106,853</b> | <b>16</b>  |
| 额外承担                   | —       | —   | —       | —   | —       | —   | —       | —   | —       | —   | <b>114</b>     | —          |
| 非经常开支总额                | 9,085   | 2   | 29,455  | 7   | 84,451  | 16  | 251,911 | 35  | 97,765  | 16  | <b>106,967</b> | <b>16</b>  |
| 经营开支总额                 | 370,897 | 99  | 432,445 | 99  | 523,211 | 99  | 719,005 | 99  | 593,056 | 99  | <b>670,421</b> | <b>99</b>  |
| <b>非经营开支</b>           |         |     |         |     |         |     |         |     |         |     |                |            |
| 机器、设备及工程               | 2,319   | 1   | 3,345   | 1   | 2,819   | 1   | 2,935   | —   | 3,867   | 1   | <b>5,666</b>   | <b>1</b>   |
| 资助金                    | 1,907   | —   | 2,358   | —   | 2,584   | —   | 3,092   | 1   | 3,273   | —   | <b>3,887</b>   | —          |
| 额外承担                   | —       | —   | —       | —   | —       | —   | —       | —   | —       | —   | <b>100</b>     | —          |
| 非经营开支总额                | 4,226   | 1   | 5,703   | 1   | 5,403   | 1   | 6,027   | 1   | 7,140   | 1   | <b>9,653</b>   | <b>1</b>   |
| <b>开支总额</b>            | 375,123 | 100 | 438,148 | 100 | 528,614 | 100 | 725,032 | 100 | 600,196 | 100 | <b>680,074</b> | <b>100</b> |
| 转拨各基金的款项               | 4,350   |     | 22,600  |     | 7,074   |     | 25,477  |     | 11,364  |     | <b>5,771</b>   |            |
| <b>总额(已计入转拨各基金的款项)</b> | 379,473 |     | 460,748 |     | 535,688 |     | 750,509 |     | 611,560 |     | <b>685,845</b> |            |