

香港啟德國際機場經營帳目 (一九九八年四月一日至七月五日)

香港啟德國際機場於一九九八年七月六日遷至赤鱸角。這是啟德的最後一份經營帳目，涉及一九九八年四月一日至七月五日期間。這份經營帳目是以商業形式制訂，以評估機場的財政狀況、協助檢討收費及制訂管理政策。

期內稅後經營盈利為一億六百萬美元，而固定資產平均淨值的回報率是15.7%，上年度則為58.4%。

由於乘客數量下降及整體經濟衰退，總收入出現了23%的負增長。整體開支增加了40%，主要原因是支付機場管理部的員工遣散費及拆卸啟德機場設備的費用。

資本開支為數達一千二百萬美元。主要工程包括擴展及更換導航儀器及航空交通管理系統設備。

部門的收入與開支(一九九八年七月六日至一九九九年三月三十一日)

新機場啟用後，民航處繼續擔任民航活動的監管角色。收入主要源自提供航空交通服務、過境導航服務及簽發牌照予本地航空公司、空勤人員及新機場。由一九九八年七月六日至一九九九年三月三十一日期間，民航處的總收入達五億九千八百萬美元，同期總支出包括政府其他部門提供服務的成本為七億四千三百萬美元。

期內投入服務的固定資產達十四億六千四百萬美元，主要項目包括航空交通管制中心及控制塔、通訊處理系統、儀表著陸系統、地面監察雷達、控制塔模擬器、進場著陸監視雷達、航空電報自動轉送系統、終端管制區雷達、雷達數據處理及顯示系統、飛行數據處理系統及微波連接系統。

Operating Account for Hong Kong International Airport (HKIA) at Kai Tak (April 1 to July 5, 1998)

HKIA was relocated from Kai Tak to Chek Lap Kok on July 6, 1998. This was the final set of operating accounts for Kai Tak covering the period from April 1 to July 5, 1998. The operating accounts were produced in a commercial format in order to assess the airport's financial position, to assist in the review of fees and charges and to help formulate management policy.

Profits after tax for the period was \$106 million. Return on average net fixed assets was 15.7 per cent whereas the previous year was 58.4 per cent.

The decrease of total revenue by 23 per cent was due to the fall in passenger number and the downturn of the economy. In addition, the total expenditure was increased by 40 per cent. This was mainly due to the redundancy payment to airport management staff and the cost of decommissioning the facilities at Kai Tak.

Capital expenditure amounting to \$12 million was incurred. Major projects included the upgrading/replacement of air navigational aids and air traffic control equipment.

Departmental Revenue and Expenditure (July 6, 1998 to March 31, 1999)

CAD continued to assume the role of regulator for civil aviation activities after the opening of the new airport. Revenue was mainly derived from the provision of air traffic services, en-route navigation services and licensing of local airlines, aircrews and the new airport. Total revenue for the period from July 6, 1998 to March 31, 1999 amounted to \$598 million. Total expenditure including cost of services provided by other government departments for the same period amounted to \$743 million.

Fixed Assets commissioned during the period amounted to \$1,464 million including new major items such as the Air Traffic Control Centre and Control Tower, Speech Processing Equipment, Instrument Landing System, Surface Movement Radar, Control Tower Simulator, Approach Surveillance Radar, Automatic Message Switching System, Terminal Area Radar, Radar Data Processing and Display System, Flight Data Processing System and Microwave Link System.

民航處

香港啟德國際機場
經營帳目
由一九九八年四月一日至七月五日

CIVIL AVIATION DEPARTMENT

**Hong Kong International Airport (Kai Tak)
Operating Account
for the Period April 1 to July 5, 1998**

	註 Note	1.4.98 – 5.7.98 (百萬元) \$M	1998 (百萬元) \$M	
收入	2	740.6	3,662.1	Revenue
開支	3	614.3	1,663.3	Expenditure
稅前經營盈利		126.3	1,998.8	Operating surplus before taxation
稅項	1(d) & 4	20.2	329.8	Taxation
稅後經營盈利		106.1	1,669.0	Operating surplus after taxation
衡量財務表現的指標				FINANCIAL PERFORMANCE MEASURES
按固定資產平均淨值計算的回報率	1(e)	15.7%	58.4%	Return as % of ANFA
固定資產平均淨值	1(f) & 5	2,570.5	2,857.3	Average net fixed assets (ANFA)

資產負債表

一九九八年七月五日

BALANCE SHEET

As at July 5, 1998

	註 Note	5.7.98 (百萬元) \$M	1998 (百萬元) \$M	
可動用淨資產				<i>Net assets employed</i>
固定資產	1(b), (c) & 5	2,477.9	2,663.1	Fixed assets
流動資產	6	2,316.5	1,814.1	Current assets
流動負債	7	(94.4)	(30.9)	Current liabilities
流動資產淨值		2,222.1	1,783.2	Net current assets
遞延稅項	1(d) & 8	-	253.7	Deferred tax
		4,700.0	4,700.0	
財政來源				<i>Financed by</i>
公共資本帳目	9	4,700.0	4,700.0	Public capital account

附註為這帳目的一部分

The annexed notes form part of these accounts

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CHAPTER 8

帳目附註

1. 會計政策

(a) 會計基礎

此帳目是根據歷史成本基礎來制定，並略加修訂以包括若干資產估值及名義的收支。

(b) 固定資產

(i) 土地是以前一九八二年三月的重置成本記入帳目內。

(ii) 至於工程方面，成本包括實際直接開支和施工期間有關設計，規劃和監督等的員工費用。

(iii) 所有其他固定資產，均以其購置成本列出。

(c) 折舊

(i) 視下文(ii)段而定，折舊是根據資產原值減去使用期末的剩餘值，採用直線攤銷法按其預計使用年期分期註銷。

每年折舊率為：

建築物	2.5% - 10%
除建築物外的工程項目	2% - 25%
機器及設備	10% - 20%
消防器材	10% - 12%
電訊設備	10% - 20%
車輛	10% - 25%

(ii) 由於啟德機場於一九九八年七月六日被建於赤鱸角新的國際機場所取代，除了那些可供新機場使用的資產外，其他資產均全數註銷。

(iii) 土地被視為一項無須折舊的資產。

NOTES ON THE ACCOUNTS

1. Accounting Policies

(a) Basis of Accounting

The accounts have been prepared on the historical cost basis of accounting modified to include the valuation of certain assets and notional receipts and payments.

(b) Fixed Assets

(i) Land is stated in the accounts at its March 1982 replacement cost.

(ii) For capital projects, the costs include the actual direct expenditure, staff costs for design, planning and supervision during the construction period.

(iii) All other fixed assets are stated at their cost of acquisition.

(c) Depreciation

(i) Subject to paragraph (ii) below, depreciation is provided on a straight line basis calculated to write off the cost of assets less residual value over their estimated useful lives.

The annual rates of depreciation are:

Buildings	2.5% - 10%
Capital works other than buildings	2% - 25%
Plant and equipment	10% - 20%
Fire appliances	10% - 12%
Telecommunication equipment	10% - 20%
Motor vehicles	10% - 25%

(ii) As Kai Tak was replaced by the new international airport at Chek Lap Kok on July 6, 1998, assets other than those which could be used for the new airport were fully written off.

(iii) Land is regarded as a non-depreciating asset.

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1. 會計政策 __ (續)

(d) 稅項

名義利得稅是根據稅務條例的規定以該年度盈利的16% (1997/98 16.5%) 計算。至於以往與固定資產折舊免稅額有關的重大課稅時差作出遞延稅項的準備已於終止年度變現。

(e) 按固定資產平均淨值計算的回報率

按經營盈利與固定資產平均淨值的比率計算。經營盈利指稅後盈利。

(f) 固定資產平均淨值

這淨值是指總固定資產值減去累積折舊在期初及期末兩項數值的簡單平均數。

(g) 盈利及股息

由於香港啟德國際機場沒有獨立的法定身分，其財政資源成為政府一般收入的一部分。所有盈利均視為股息派發給政府。

NOTES ON THE ACCOUNTS

1. Accounting Policies __ cont'd

(d) Taxation

Notional profits tax has been provided at the rate of 16% (1997/98 16.5%) on the surplus for the year calculated on the basis of the provisions of the Inland Revenue Ordinance. Provision for deferred tax previously made in respect of all material timing differences attributable to accelerated depreciation allowances on fixed assets has been realised in the year of cessation.

(e) Actual Return on ANFA

This is calculated as a percentage of operating surplus to average net fixed assets (ANFA). Operating surplus in this context is surplus after taxation.

(f) Average Net Fixed Assets

The average net fixed assets (ANFA) represents the simple average of the opening and closing value of total fixed assets less aggregate depreciation.

(g) Surplus and Dividend

Since the Hong Kong International Airport at Kai Tak does not have a separate legal identity, its financial resources form part of the General Revenue. All surpluses are deemed to be distributed to the Government as dividend.

2. 收入

1.4.98 – 5.7.98

(百萬元)

\$M

航空經營
商業經營
政府及軍用途

346.8

381.1

12.7

740.6

1998

(百萬元)

\$M

1,364.0

2,246.0

52.1

3,662.1

2. Revenue

Aeronautical operations

Commercial operations

Government and military use

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NOTES ON THE ACCOUNTS

3. 開支	1.4.98 – 5.7.98 (百萬元) \$M	1998 (百萬元) \$M	3. Expenditure
員工支出	176.7	497.4	Staff costs
經營及行政支出	240.9	751.4	Operating and admin. expenses
折舊	196.7	414.5	Depreciation
	<u>614.3</u>	<u>1,663.3</u>	

4. 稅項	1.4.98 – 5.7.98 (百萬元) \$M	1998 (百萬元) \$M	4. Taxation
名義利得稅	(233.5)	378.4	Notional profits tax
遞延稅項	253.7	(48.6)	Deferred taxation for the year
期內稅項	<u>20.2</u>	<u>329.8</u>	Taxation for the period

5. 固定資產
Fixed Assets

(百萬元) \$M	土地 Land	建築物 Buildings	工程 項目 Capital Works	機器及 設備 Plant & Equip.	消防 器材 Fire Appliances	電訊 設備 Telecom Equipment	車輛 Motor Vehicles	建造中 的資產 Under Construction	總額 Total
成本或估值 Cost or Valuation									
1998年4月1日 At April 1, 1998	2,351.3	1,713.2	2,015.2	110.3	45.7	204.2	11.8	101.6	6,553.3
添置 Additions	-	-	-	-	-	-	0.2	11.3	11.5
轉撥 Transfers	-	(0.2)	-	0.2	-	37.1	-	(37.1)	-
處置 Disposals	-	-	-	-	-	-	-	-	-
1998年7月5日 At July 5, 1998	2,351.3	1,713.0	2,015.2	110.5	45.7	241.3	12.0	75.8	6,564.8
累積折舊 Aggregate Depreciation									
1998年4月1日 At April 1, 1998	-	1,626.6	1,957.8	93.6	24.9	182.9	4.4	-	3,890.2
期內折舊 Charge for the period	-	84.8	57.4	7.6	1.0	44.7	1.2	-	196.7
處置後轉回 Written back on disposals	-	-	-	-	-	-	-	-	-
1998年7月5日 At July 5, 1998	-	1,711.4	2,015.2	101.2	25.9	227.6	5.6	-	4,086.9
帳面淨值 Net Book Value									
1998年7月5日 At July 5, 1998	2,351.3	1.6	-	9.3	19.8	13.7	6.4	75.8	2,477.9
1998年3月31日 At March 31, 1998	2,351.3	86.6	57.4	16.7	20.8	21.3	7.4	101.6	2,663.1

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帳目附註		NOTES ON THE ACCOUNTS	
6. 流動資產	5.7.98	1998	6. Current Assets
	(百萬元)	(百萬元)	
	\$M	\$M	
應收帳項及預付款項	326.1	275.8	Debtors and prepayments
與庫務署的往來帳	<u>1,990.4</u>	<u>1,538.3</u>	Current account with Treasury
	<u>2,316.5</u>	<u>1,814.1</u>	
7. 流動負債	5.7.98	1998	7. Current Liabilities
	(百萬元)	(百萬元)	
	\$M	\$M	
應付雜項	<u>94.4</u>	<u>30.9</u>	Sundry creditors
8. 遞延稅項	5.7.98	1998	8. Deferred Tax
	(百萬元)	(百萬元)	
	\$M	\$M	
4月1日結餘	253.7	205.1	Balance as at April 1
由/(往)經營帳目轉撥	<u>(253.7)</u>	<u>48.6</u>	Transfer from/(to) Operating Account Balance
結餘	<u>-</u>	<u>253.7</u>	
9. 公共資本賬目			9. Public Capital Account
公共資本賬目指政府在 這項公用事業的投資。			The Public Capital Account represents Government's investment in this utility.
	5.7.98	1998	
	(百萬元)	(百萬元)	
	\$M	\$M	
結餘	<u>4,700.0</u>	<u>4,700.0</u>	Balance
10. 資本承擔	5.7.98	1998	10. Capital Commitments
	(百萬元)	(百萬元)	
	\$M	\$M	
已簽約的資本開支	58.5	12.3	Capital expenditure contracted for
已批准但未簽約的資本開支	<u>29.5</u>	<u>121.0</u>	Capital expenditure authorised but not yet contracted for
	<u>88.0</u>	<u>133.3</u>	

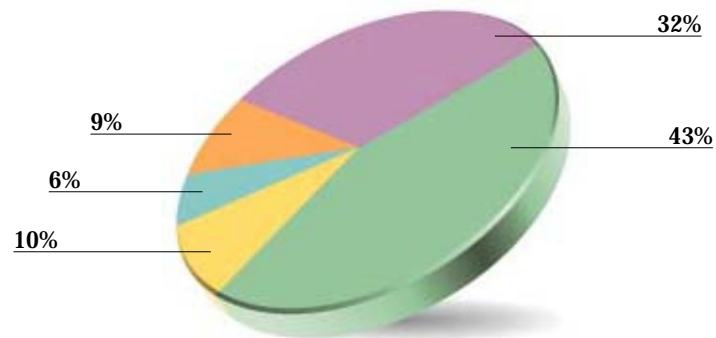
於一九九八年七月五日的資本承擔為香港國際機場使用的導航儀器及航空交通管理系統設備的尚未支付的承擔額。

The capital commitments as at July 5, 1998 represent outstanding commitments on air navigational aids and air traffic control systems for the Hong Kong International Airport.

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香港啟德國際機場經營帳目（一九九八年四月一日至七月五日）
Operating Account for Hong Kong International Airport (HKIA) at Kai Tak
(April 1 to July 5, 1998)

收入
Revenue



	百萬元 \$(M)
營運特許權 Trading Concessions	237
飛機着陸及停機費 Aircraft Landing & Parking Fees	316
機場租金 Airport Rentals	73
行理處理 Baggage Handling	47
其他 Others	68
	741

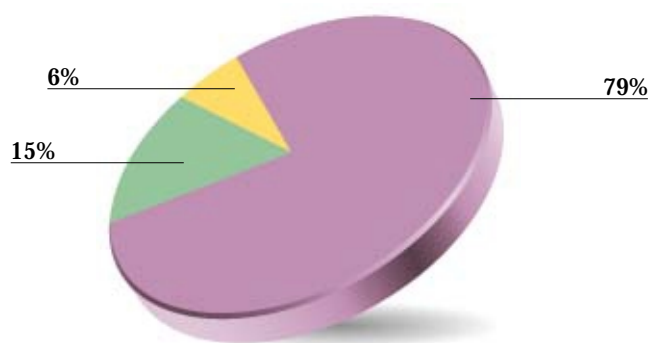
支出
Expenditure



	百萬元 \$(M)
員工支出 Staff	177
經營及行政支出 General Expenses	172
折舊 Depreciation	197
維修 Maintenance	68
	614

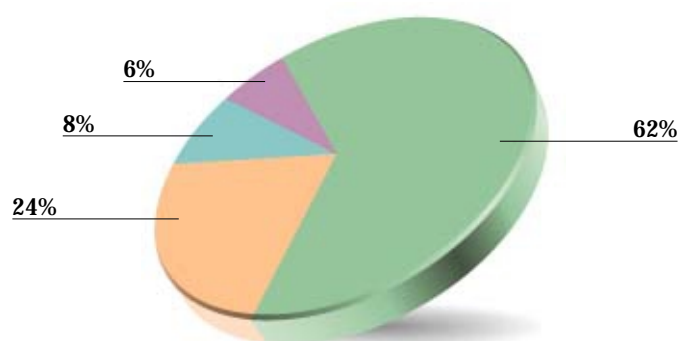
部門的收入與開支 (一九九八年七月六日至一九九九年三月三十一日)
Departmental Revenue and Expenditure (July 6, 1998 to March 31, 1999)

收入
Revenue



	百萬元 \$(M)
航空交通服務 Air Traffic Services	469
過境導航費 En-route Navigation Charges	92
牌照及其他收費 Licence and Other Fees	37
	598

支出
Expenditure



	百萬元 \$(M)
員工支出 Staff	461
經營及行政支出 General Expenses	177
折舊 Depreciation	63
維修 Maintenance	42
	743

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