

政府一般收入帳目 General Revenue Account

開支總目的差異分析 (實際開支與原來預算相差 超過 10% 的總目)

總目 82 —— 屋宇署

這個總目有 7,970 萬元未用盡款項，主要原因是延遲開設／填補職位及公務員由二〇〇四年一月一日起減薪，令個人薪酬開支減少 (3,120 萬元)；發出的清拆令遵辦率上升，使用於支付土地註冊處註冊費的開支較預期少 (2,740 萬元)；以及一些顧問研究 (1,620 萬元) 和針對違例建築工程的執法行動的外判合約 (490 萬元) 的現金流量需求有所延遲。

總目 28 —— 民航處

這個總目有 1.016 億元未用盡款項，主要原因是維修服務費用、技術服務協議下所須支付的款項，以及購置零件及特別用途物料的開支有所減省 (8,590 萬元)；職位懸空、公務員由二〇〇四年一月一日起減薪，以及津貼的開支需求有所減少，令個人薪酬開支減少 (1,830 萬元)。部分未用盡款項因與員工有關連的開支及機場保險需求增加 (260 萬元) 而抵銷。

總目 29 —— 公務員培訓處

這個總目有 3,230 萬元未用盡款項，主要是由於爆發「綜合症」而取消了一些培訓課程、減少聘用培訓人員、以較低費用採購現成的電子學習資源，以及延遲提升電腦系統，令開支減少 (2,670 萬元)；根據資助公務員自學計劃申請資助的數目較預期為少，以及部門在提供部門培訓課程方面的支出較預期為少 (350 萬元)；政府推出第二輪自願退休計劃、調配員工至其他部門，以及津貼的支出較預期為少，令個人薪酬開支減少 (210 萬元)。

VARIANCE ANALYSIS BY EXPENDITURE HEAD (FOR HEADS WITH ACTUAL EXPENDITURE DIFFERENT FROM ORIGINAL ESTIMATES BY MORE THAN 10%)

Head 82 — BUILDINGS DEPARTMENT

The underspending of \$79.7 million was mainly due to reduced expenditure on personal emoluments arising from deferred creation/filling of posts and the civil service pay cut with effect from 1 January 2004 (\$31.2 million); lower-than-anticipated expenditure on Land Registry registration fees as a result of higher compliance rate of removal orders issued (\$27.4 million); deferred cash flow requirement for consultancy studies (\$16.2 million) and outsourcing contracts on enforcement action against unauthorised building works (\$4.9 million).

Head 28 — CIVIL AVIATION DEPARTMENT

The underspending of \$101.6 million was mainly due to savings in maintenance services, payments under the Technical Services Agreement and the purchase of spare parts and specialised stores (\$85.9 million); and reduced expenditure on personal emoluments arising from vacant posts, the civil service pay cut with effect from 1 January 2004 and lower requirements for allowances (\$18.3 million). The underspending was offset partly by increased requirement for personnel related expenses and airport insurance (\$2.6 million).

Head 29 — CIVIL SERVICE TRAINING AND DEVELOPMENT INSTITUTE

The underspending of \$32.3 million was mainly attributable to reduced expenditure arising from cancellation of training courses due to the outbreak of SARS, reduction in the employment of trainers, procurement of off-the-shelf e-learning resources at lower costs and the postponement of computer system upgrading (\$26.7 million); lower-than-expected number of applications for financial subsidy under the training incentive scheme and departments incurring lower-than-

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開支總目的差異分析 (實際開支與原來預算相差 超過 10% 的總目) (續)

總目 29 —— 公務員培訓處 (續)

總目 92 —— 律政司

這個總目有 1.419 億元未用盡款項，主要原因是外判案件的開支較預期為少 (5,320 萬元)；訴訟費用減少，這主要因為談判拖長，以及對方延遲提交可作訟費評定的單據，令部分費用延遲支付 (3,930 萬元)；減少運作架構及致力削減行政開支，令一般部門開支減省 (2,900 萬元)；個人薪酬開支減少，主要是由於一些職位短暫懸空及被刪除、公務員由二〇〇四年一月一日起減薪及津貼的開支需求減少 (1,820 萬元)；以及數個非經常開支項目的現金流量需求減少 (220 萬元)。

總目 44 —— 環境保護署

這個總目有 2.626 億元未用盡款項，主要原因是兩項一筆過資助計劃的現金流量需求減少 (1.297 億元)；廢物處理設施的營運開支較預期為少 (1.085 億元)；以及公務員由二〇〇四年一月一日起減薪，令個人薪酬開支減少 (580 萬元)。

VARIANCE ANALYSIS BY EXPENDITURE HEAD (FOR HEADS WITH ACTUAL EXPENDITURE DIFFERENT FROM ORIGINAL ESTIMATES BY MORE THAN 10%) (Continued)

Head 29 — CIVIL SERVICE TRAINING AND DEVELOPMENT INSTITUTE (Continued)

anticipated expenditure on providing departmental training programmes (\$3.5 million); and reduced expenditure on personal emoluments due to the Second Voluntary Retirement Scheme, deployment of staff to other departments and a lower-than-forecast payment of allowances (\$2.1 million).

Head 92 — DEPARTMENT OF JUSTICE

The underspending of \$141.9 million was mainly due to lower-than-anticipated expenditure on briefing out cases (\$53.2 million); reduced court costs mainly due to deferment of some payments resulting from protracted negotiation and delay in the presentation of taxable bills by the other side (\$39.3 million); savings in general departmental expenses due to de-layering of operational structures and conscientious efforts in reducing administrative expenses (\$29 million); reduced expenditure on personal emoluments mainly arising from short-term vacancies and deletion of posts, the civil service pay cut with effect from 1 January 2004 and reduced requirement in allowances (\$18.2 million); and lower cash flow requirement of several non-recurrent items (\$2.2 million).

Head 44 — ENVIRONMENTAL PROTECTION DEPARTMENT

The underspending of \$262.6 million was mainly due to lower cash flow requirement for two one-off grant subsidy schemes (\$129.7 million); lower-than-expected expenditure on operation of waste facilities (\$108.5 million); and reduced expenditure on personal emoluments arising from the civil service pay cut with effect from 1 January 2004 (\$5.8 million).

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開支總目的差異分析 (實際開支與原來預算相差 超過 10% 的總目) (續)

總目 50 —— 政府車輛管理處

總目 58 —— 政府物料供應處

總目 130 —— 政府印務局

總目 59 —— 政府物流服務署

政府物流服務署於二〇〇三年七月一日成立，由前政府車輛管理處、政府物料供應處和政府印務局合併而成。該署成立後，總目 50 政府車輛管理處、總目 58 政府物料供應處和總目 130 政府印務局已予以刪除，改為開立新總目 59 政府物流服務署。前政府車輛管理處、政府物料供應處和政府印務局截至二〇〇三年六月三十日所需的開支，已分別納入總目 50、58 和 130 項下，而自二〇〇三年七月一日起所需的開支，則納入總目 59 政府物流服務署。由於有關的全年開支撥款已經納入政府車輛管理處、政府物料供應處和政府印務局，因此，政府物流服務署並無原來預算。總目 59 有 3.538 億元超額支出，但由於總目 50、58 和 130 分別有 1.193 億元、1.404 億元及 1.819 億元的節省款項，因而得以抵銷有餘。

總目 35 —— 政府總部：駐北京辦事處

這個總目有 810 萬元未用盡款項，主要原因是一般部門開支及僱用服務方面有節省款項 (510 萬元)；津貼的開支較預期為少 (230 萬元)；以及公務員由二〇〇四年一月一日起減薪，令個人薪酬開支減少 (20 萬元)。

VARIANCE ANALYSIS BY EXPENDITURE HEAD (FOR HEADS WITH ACTUAL EXPENDITURE DIFFERENT FROM ORIGINAL ESTIMATES BY MORE THAN 10%) (Continued)

Head 50 — GOVERNMENT LAND TRANSPORT AGENCY (GLTA)

Head 58 — GOVERNMENT SUPPLIES DEPARTMENT (GSD)

Head 130 — PRINTING DEPARTMENT (PD)

Head 59 — GOVERNMENT LOGISTICS DEPARTMENT (GLD)

GLD was established on 1 July 2003 through the merger of the former GLTA, GSD and PD. Since then, Head 50 GLTA, Head 58 GSD and Head 130 PD had been deleted and a new Head 59 GLD was created. The necessary expenses of the former GLTA, GSD and PD had been included under Head 50, 58 and 130 respectively up to 30 June 2003, and those of GLD under Head 59 from 1 July 2003 onwards. There was no Original Estimate for GLD as full year provision for expenditure had been included under GLTA, GSD and PD. The overspending of \$353.8 million under Head 59 was more than offset by savings of \$119.3 million under Head 50, \$140.4 million under Head 58 and \$181.9 million under Head 130.

Head 35 — GOVERNMENT SECRETARIAT : BEIJING OFFICE

The underspending of \$8.1 million was mainly due to savings in general departmental expenses and hire of services (\$5.1 million); lower-than-expected expenditure on allowances (\$2.3 million); and reduced expenditure on personal emoluments arising from the civil service pay cut with effect from 1 January 2004 (\$0.2 million).

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開支總目的差異分析 (實際開支與原來預算相差 超過 10% 的總目) (續)

總目 143 —— 政府總部：公務員事務局

總目 115 —— 法定語文事務署

法定語文事務署的所有工作和職能已於二〇〇三年七月一日轉至公務員事務局。法定語文事務署的實際開支是該部門截至二〇〇三年六月三十日為止三個月的開支，而原來預算則顯示其全年的開支預算。公務員事務局的實際開支包括法定語文事務署併入後的開支，但有關開支未有在原來預算內預留款項。

總目 152 —— 政府總部：工商及科技局 (工商科)

這個總目有 7,310 萬元未用盡款項，主要原因是職務訪問和其他行政開支方面的需求減少，令開支較預期為少 (2,800 萬元)；專業服務發展資助計劃 (2,520 萬元) 及顧問服務 (1,250 萬元) 的現金流量需求減少；公務員由二〇〇四年一月一日起減薪，以及政府推出第二輪自願退休計劃，令個人薪酬開支減少 (670 萬元)。

VARIANCE ANALYSIS BY EXPENDITURE HEAD (FOR HEADS WITH ACTUAL EXPENDITURE DIFFERENT FROM ORIGINAL ESTIMATES BY MORE THAN 10%) (Continued)

Head 143 — GOVERNMENT SECRETARIAT : CIVIL SERVICE BUREAU (CSB)

Head 115 — OFFICIAL LANGUAGES AGENCY (OLA)

All the activities and functions of OLA were transferred to CSB on 1 July 2003. The actual expenditure for OLA represented the department's expenditure for the three months up to 30 June 2003 whereas the Original Estimate reflected the estimated expenditure for the whole year. The actual expenditure for CSB reflected the integration of OLA which was not budgeted for in the Original Estimate.

Head 152 — GOVERNMENT SECRETARIAT: COMMERCE, INDUSTRY AND TECHNOLOGY BUREAU (COMMERCE AND INDUSTRY BRANCH)

The underspending of \$73.1 million was mainly due to lower-than-anticipated expenditure as a result of reduced requirements for duty visits and other administrative expenses (\$28 million); lower cash flow requirement for the Professional Services Development Assistance Scheme (\$25.2 million) and consultancy services (\$12.5 million); and reduced expenditure on personal emoluments due to the civil service pay cut with effect from 1 January 2004 and the Second Voluntary Retirement Scheme (\$6.7 million).

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開支總目的差異分析 (實際開支與原來預算相差 超過 10% 的總目) (續)

總目 55 —— 政府總部：工商及科技局 (通訊及科技科)

這個總目有 3,280 萬元未用盡款項，主要是由於公共服務電子化計劃訂定了較佳的合約條款，令開支較預期為少 (2,010 萬元)；職務訪問和其他行政開支方面的需求減少，令開支減少 (980 萬元)；以及一些職位懸空／調整職級／職位刪除、津貼的開支需求減少和公務員由二〇〇四年一月一日起減薪，令個人薪酬開支減少 (410 萬元)。部分未用盡款項因一些非經常開支項目的現金流量需求增加 (120 萬元) 而抵銷。

總目 145 —— 政府總部：經濟發展及勞工局 (經濟發展科)

這個總目有 7,480 萬元超額支出，主要是由於推出旅遊發展助理訓練計劃所致 (8,250 萬元)。部分增加的支出，因一些非經常開支項目的現金流量需求較預期為低 (510 萬元)、公務員由二〇〇四年一月一日起減薪，以及其致力削減經營開支 (260 萬元) 而得以抵銷。

VARIANCE ANALYSIS BY EXPENDITURE HEAD (FOR HEADS WITH ACTUAL EXPENDITURE DIFFERENT FROM ORIGINAL ESTIMATES BY MORE THAN 10%) (Continued)

Head 55 — GOVERNMENT SECRETARIAT: COMMERCE, INDUSTRY AND TECHNOLOGY BUREAU (COMMUNICATIONS AND TECHNOLOGY BRANCH)

The underspending of \$32.8 million was mainly attributable to lower-than-anticipated expenditure for the Electronic Service Delivery scheme arising from the more favourable contractual terms (\$20.1 million); lower expenditure as a result of reduced requirement for duty visits as well as other administrative expenses (\$9.8 million); and reduced expenditure on personal emoluments as a result of vacant/regrading/deletion of posts, reduced requirement for allowances and the civil service pay cut with effect from 1 January 2004 (\$4.1 million); partly offset by additional cash flow requirement of some non-recurrent projects (\$1.2 million).

Head 145 — GOVERNMENT SECRETARIAT: ECONOMIC DEVELOPMENT AND LABOUR BUREAU (ECONOMIC DEVELOPMENT BRANCH)

The overspending of \$74.8 million was mainly due to the launching of the Tourism Development Assistant Training Project (\$82.5 million). The increase was partly offset by the lower-than-expected cash flow requirement for some non-recurrent items (\$5.1 million), the civil service pay cut with effect from 1 January 2004 and the Branch's conscious efforts to reduce operational expenses (\$2.6 million).

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開支總目的差異分析 (實際開支與原來預算相差 超過 10% 的總目) (續)

總目 157 —— 政府總部：經濟發展及勞工局 (勞工科)

經濟發展及勞工局轄下的勞工科在二〇〇三年七月一日與勞工處合併。勞工科的實際開支是該科截至二〇〇三年六月三十日為止三個月的開支，而原來預算則顯示全年的開支預算。

總目 159 —— 政府總部：環境運輸及工務局 (工務科)

這個總目有 3,460 萬元未用盡款項，主要是由於電腦系統運作及維修的開支 (1,000 萬元)、房屋署維修政府斜坡的開支 (170 萬元)，以及其他部門開支 (1,900 萬元) 均較預期為少；一些職位懸空及公務員由二〇〇四年一月一日起減薪，令個人薪酬開支減少 (270 萬元)；以及一些基本工程計劃的現金流量需求有所延遲 (120 萬元)。

總目 148 —— 政府總部：財經事務及庫務局 (財經事務科)

這個總目有 2,790 萬元未用盡款項，主要是由於一些非經常開支項目的現金流量需求有所減少 (1,160 萬元)；一些職位放棄開設和懸空，以及公務員由二〇〇四年一月一日起減薪，令個人薪酬開支減少 (820 萬元)；審裁處聆訊個案的支出及其他部門開支較預期為少 (810 萬元)。

VARIANCE ANALYSIS BY EXPENDITURE HEAD (FOR HEADS WITH ACTUAL EXPENDITURE DIFFERENT FROM ORIGINAL ESTIMATES BY MORE THAN 10%) (Continued)

Head 157 — GOVERNMENT SECRETARIAT: ECONOMIC DEVELOPMENT AND LABOUR BUREAU (LABOUR BRANCH)

The Labour Branch (LB) of the Economic Development and Labour Bureau was merged with the Labour Department on 1 July 2003. The actual expenditure for LB represented the Branch's expenditure for the three months up to 30 June 2003 whereas the Original Estimate reflected the estimated expenditure for the whole year.

Head 159 — GOVERNMENT SECRETARIAT: ENVIRONMENT, TRANSPORT AND WORKS BUREAU (WORKS BRANCH)

The underspending of \$34.6 million was mainly due to lower-than-expected expenditure for operation and maintenance of computer systems (\$10 million), maintenance of government slopes by Housing Department (\$1.7 million) and other departmental expenses (\$19 million); reduced expenditure on personal emoluments arising from vacancies and the civil service pay cut with effect from 1 January 2004 (\$2.7 million); and deferred cash flow requirements for some capital projects (\$1.2 million).

Head 148 — GOVERNMENT SECRETARIAT: FINANCIAL SERVICES AND THE TREASURY BUREAU (FINANCIAL SERVICES BRANCH)

The underspending of \$27.9 million was mainly due to reduced cash flow requirement for some non-recurrent items (\$11.6 million); reduced expenditure on personal emoluments as a result of non-creation of posts, vacancies and the civil service pay cut with effect from 1 January 2004 (\$8.2 million); and lower-than-expected expenditure for the hearing of tribunal cases and other departmental expenses (\$8.1 million).

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開支總目的差異分析 (實際開支與原來預算相差 超過 10% 的總目) (續)

總目 149 —— 政府總部：衛生福利及食物局

這個總目有 7.231 億元超額支出，主要是由於對抗「綜合症」(6.869 億元)和資助控制傳染病研究(5,030 萬元)的開支並未在原來預算內預留款項，以及「向捨身救人者家屬提供經濟援助」計劃所需款項增加所致(1,260 萬元)。部分增加的開支，因一般部門開支有所減省(1,730 萬元)，以及一些非經常開支項目的現金流量需求(940 萬元)較預期為少而得以抵銷。

總目 96 —— 政府總部：香港經濟貿易辦事處

這個總目有 3,640 萬元未用盡款項，主要原因是職務訪問及其他行政開支方面的需求減少，令開支較預期為少(2,210 萬元)；公務員由二〇〇四年一月一日起減薪，以及政府推出第二輪自願退休計劃，個人薪酬開支因而有所減少(720 萬元)；宣傳活動開支減少(530 萬元)；以及顧問服務方面的現金流量需求減少(180 萬元)。

VARIANCE ANALYSIS BY EXPENDITURE HEAD (FOR HEADS WITH ACTUAL EXPENDITURE DIFFERENT FROM ORIGINAL ESTIMATES BY MORE THAN 10%) (Continued)

Head 149 — GOVERNMENT SECRETARIAT: HEALTH, WELFARE AND FOOD BUREAU

The overspending of \$723.1 million was mainly due to expenditure on fighting against SARS (\$686.9 million) and funding research on control of infectious diseases (\$50.3 million), which were not budgeted for in the Original Estimate; and increased requirement for “financial assistance for family members of those who sacrifice their lives to save others” (\$12.6 million); partly offset by savings in general departmental expenses (\$17.3 million) and lower-than-expected cash flow requirements for some non-recurrent expenses (\$9.4 million).

Head 96 — GOVERNMENT SECRETARIAT: HONG KONG ECONOMIC AND TRADE OFFICES

The underspending of \$36.4 million was mainly due to lower-than-anticipated expenditure as a result of reduced requirements for duty visits and other administrative expenses (\$22.1 million); reduced expenditure on personal emoluments due to the civil service pay cut with effect from 1 January 2004 and the Second Voluntary Retirement Scheme (\$7.2 million); reduced expenditure on publicity activities (\$5.3 million); as well as the lower cash flow requirement for consultancy services (\$1.8 million).

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總目 155 —— 政府總部：創新科技署

這個總目有 2,980 萬元未用盡款項，原因是顧問研究和推廣活動的現金流量需求減少 (1,420 萬元)；一些職位懸空和放棄開設，以及公務員由二〇〇四年一月一日起減薪，令個人薪酬開支較預期為少 (670 萬元)；部門開支較預期為少 (580 萬元)；以及採購設備的現金流量需求減少 (310 萬元)。

總目 142 —— 政府總部：政務司司長辦公室及財政司司長辦公室

這個總目有 5,650 萬元未用盡款項，主要原因是合約員工方面的開支較預期為少，僱用服務、專業費用以及一般部門開支減少 (3,700 萬元)；一些職位短暫懸空和延遲開設、津貼的開支需求減少，以及公務員由二〇〇四年一月一日起減薪，令個人薪酬開支較預期為少 (1,530 萬元)；以及部分顧問研究的現金流量需求有所延遲 (290 萬元)。

總目 74 —— 政府新聞處

這個總目有 4,860 萬元未用盡款項，主要由於一些職位懸空、政府推出第二輪自願退休計劃，以及公務員由二〇〇四年一月一日起減薪，令個人薪酬開支減少 (1,950 萬元)；「綜合症」爆發令活動數目大幅減少，包括在香港以外舉行的推廣活動項目的數目及規模有所調整 (800 萬元)；一些向海外推介香港品牌形象的活動押後

VARIANCE ANALYSIS BY EXPENDITURE HEAD (FOR HEADS WITH ACTUAL EXPENDITURE DIFFERENT FROM ORIGINAL ESTIMATES BY MORE THAN 10%) (Continued)

Head 155 — GOVERNMENT SECRETARIAT: INNOVATION AND TECHNOLOGY COMMISSION

The underspending of \$29.8 million was due to reduced cash flow requirement of consultancy studies and promotion events (\$14.2 million); lower-than-expected expenditure on personal emoluments arising from vacancies and non-creation of posts and the civil service pay cut with effect from 1 January 2004 (\$6.7 million); lower-than-expected expenditure on departmental expenses (\$5.8 million); as well as reduced cash flow requirement of equipment procurement (\$3.1 million).

Head 142 — GOVERNMENT SECRETARIAT: OFFICES OF THE CHIEF SECRETARY FOR ADMINISTRATION AND THE FINANCIAL SECRETARY

The underspending of \$56.5 million was mainly due to lower-than-anticipated expenditure on contract staff, reduced expenditure on hire of services, professional fees and general departmental expenses (\$37 million); lower-than-expected expenditure on personal emoluments arising from short-term vacancies, deferred creation of posts, reduced requirement for allowances and the civil service pay cut with effect from 1 January 2004 (\$15.3 million); and deferred cash flow requirement of some consultancy studies (\$2.9 million).

Head 74 — INFORMATION SERVICES DEPARTMENT

The underspending of \$48.6 million was mainly attributable to reduced expenditure on personal emoluments (\$19.5 million) arising from vacancies, the Second Voluntary Retirement Scheme and the civil service pay cut with effect from 1 January 2004; a significant reduction in activities due to the SARS

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開支總目的差異分析 (實際開支與原來預算相差 超過 10% 的總目) (續)

總目 74 —— 政府新聞處 (續)

舉行 (640 萬元)，以及訪港貴賓的人數有所減少 (370 萬元)；印製政府刊物的開支減少 (670 萬元)；以及部門不斷致力節約，減省資源 (430 萬元)。

總目 78 —— 知識產權署

這個總目有 2,750 萬元未用盡款項，主要原因是重訂時間進行一些項目，以及因爆發「綜合症」而延遲部分推廣活動，令現金流量需求減少 (1,930 萬元)；公務員由二〇〇四年一月一日起減薪、政府推出第二輪自願退休計劃及精簡工序，令個人薪酬開支減少 (570 萬元)；以及主要是由於電腦保養費方面有節省款項，令部門開支減少 (250 萬元)。

總目 79 —— 投資推廣署

這個總目有 5.71 億元超額支出，主要是由於在爆發「綜合症」後，推行重建經濟活力的活動和加強投資推廣。有關開支並未在原來預算內預留撥款。

VARIANCE ANALYSIS BY EXPENDITURE HEAD (FOR HEADS WITH ACTUAL EXPENDITURE DIFFERENT FROM ORIGINAL ESTIMATES BY MORE THAN 10%) (Continued)

Head 74 — INFORMATION SERVICES DEPARTMENT (Continued)

outbreak including an adjustment on the number and scale of promotional projects held outside Hong Kong (\$8 million), deferral of projects to promote BrandHK overseas (\$6.4 million) and reduced number of incoming VIP visitors (\$3.7 million); reduced expenditure on production of government publications (\$6.7 million) and continuous effort to economise on the use of resources (\$4.3 million).

Head 78 — INTELLECTUAL PROPERTY DEPARTMENT

The underspending of \$27.5 million was mainly attributable to the lower cash flow requirement arising from re-scheduling of projects and the deferral of some promotion activities due to SARS (\$19.3 million); lower personal emoluments arising from the civil service pay cut with effect from 1 January 2004, the Second Voluntary Retirement Scheme and streamlining of work procedures (\$5.7 million); and reduced expenditure on departmental expenses mainly due to savings in computer maintenance cost (\$2.5 million).

Head 79 — INVEST HONG KONG

The overspending of \$571 million was mainly due to the implementation of the Economic Relaunch Campaign after the outbreak of SARS and for boosting investment promotion. The expenditure was not budgeted for in the Original Estimate.

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開支總目的差異分析 (實際開支與原來預算相差 超過 10% 的總目) (續)

總目 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

這個總目有 720 萬元未用盡款項，主要是由於改善公務員薪酬調整機制的工作尚待完成，故暫停每年的薪酬趨勢調查，因而員工人數得以縮減，令個人薪酬開支減少 (620 萬元)；以及一般部門開支減少 (100 萬元)。

總目 94 —— 法律援助署

這個總目有 1.576 億元未用盡款項，主要是由於法律援助案件的開支較預期為少 (1.531 億元)；公務員由二〇〇四年一月一日起減薪、一些職位短暫懸空，以及津貼方面有節省款項，令個人薪酬開支減少 (590 萬元)。部分未用盡款項因對臨時員工及小型設備的需求增加 (140 萬元) 而抵銷。

總目 106 —— 雜項服務

這個總目有 44.878 億元未用盡款項，主要是由於原來預算有共 44.2 億元額外承擔 (經常帳的額外承擔 8.9 億元及資本帳的額外承擔 35.3 億元)，用以支付在個別開支總目下，一些預期不可避免的開支；這些開支未能預先確定但在年內可能會超越有關總目原來的撥款額。當這類開支在其他總目或分目下獲批准後，一筆同等數額的額外承擔會在本總目下予以刪除。這些刪除的款額不會列入實際開支。

VARIANCE ANALYSIS BY EXPENDITURE HEAD (FOR HEADS WITH ACTUAL EXPENDITURE DIFFERENT FROM ORIGINAL ESTIMATES BY MORE THAN 10%) (Continued)

Head 174 — JOINT SECRETARIAT FOR THE ADVISORY BODIES ON CIVIL SERVICE AND JUDICIAL SALARIES AND CONDITIONS OF SERVICE

The underspending of \$7.2 million was mainly due to reduced expenditure on personal emoluments (\$6.2 million) and general departmental expenses (\$1 million) as a result of the scaling down of staff complement following the temporary suspension of the annual pay trend surveys pending the completion of the exercise on the development of an improved civil service pay adjustment mechanism.

Head 94 — LEGAL AID DEPARTMENT

The underspending of \$157.6 million was mainly due to the lower-than-anticipated expenditure on legal aid cases (\$153.1 million); reduced expenditure on personal emoluments arising from the civil service pay cut with effect from 1 January 2004, short-term vacancies, and savings in allowances (\$5.9 million); partly offset by the increased requirement for temporary staff and minor equipment (\$1.4 million).

Head 106 — MISCELLANEOUS SERVICES

The underspending of \$4,487.8 million was mainly caused by the inclusion of additional commitments totalling \$4,420 million (recurrent commitment of \$890 million and capital commitment of \$3,530 million) in the Original Estimate to meet anticipated unavoidable expenditure which could not be predetermined with precision but might be required throughout the year in excess of the amounts provided under individual heads of expenditure. When such expenditure is approved under other heads or subheads, an equivalent amount of the additional commitments would be deleted. No actual expenditure is charged against these provisions.

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開支總目的差異分析 (實際開支與原來預算相差 超過 10% 的總目) (續)

總目 163 —— 選舉事務處

這個總目有 3,620 萬元未用盡款項，主要是由於二〇〇三年區議會選舉及補選開支較預期為少 (2,480 萬元)；保養及支援新的選舉及選民登記電腦系統所需開支較預期為少，以及其他雜項部門開支方面有節省款項 (640 萬元)；延遲開設／填補一些職位、公務員由二〇〇四年一月一日起減薪，以及嚴格控制逾時工作津貼，令個人薪酬開支減少 (500 萬元)。

總目 173 —— 學生資助辦事處

這個總目有 11.011 億元未用盡款項，主要原因是向持續進修基金申領發還款項較預期為少 (8.839 億元)；多項學生資助計劃的開支需求較預期為少 (2.115 億元)；公務員由二〇〇四年一月一日起減薪及一些職位懸空，令個人薪酬開支減少 (380 萬元)；以及一般部門開支減少 (190 萬元)。

總目 180 —— 影視及娛樂事務管理處

這個總目有 2,460 萬元未用盡款項，主要原因是電影發展基金項目的現金流量需求較預期為少 (850 萬元)；透過資源增值措施，執行有關《淫褻及不雅物品管制條例》和舉辦與該條例有關的宣傳活動的支出有所減省 (560 萬元)；薪金開支減少 (500 萬元)；以及編製廣播和電訊業持牌人會計手冊的支出有所減少 (250 萬元)。

VARIANCE ANALYSIS BY EXPENDITURE HEAD (FOR HEADS WITH ACTUAL EXPENDITURE DIFFERENT FROM ORIGINAL ESTIMATES BY MORE THAN 10%) (Continued)

Head 163 — REGISTRATION AND ELECTORAL OFFICE

The underspending of \$36.2 million was mainly due to lower-than-anticipated expenditure on the 2003 District Council election and the by-elections (\$24.8 million); lower-than-expected requirements on maintenance and support for the new Electoral and Registration System and savings in other miscellaneous departmental expenses (\$6.4 million); and reduced expenditure on personal emoluments arising from deferred creation/filling of posts, the civil service pay cut with effect from 1 January 2004 and stringent control on overtime allowance (\$5 million).

Head 173 — STUDENT FINANCIAL ASSISTANCE AGENCY

The underspending of \$1,101.1 million was mainly due to lower-than-expected disbursement claims under the Continuing Education Fund (\$883.9 million); lower-than-anticipated requirement under various student financial assistance schemes (\$211.5 million); reduced expenditure on personal emoluments arising from the civil service pay cut with effect from 1 January 2004 and vacant posts (\$3.8 million); and reduced expenditure on general departmental expenses (\$1.9 million).

Head 180 — TELEVISION AND ENTERTAINMENT LICENSING AUTHORITY

The underspending of \$24.6 million was mainly due to lower-than-expected cash flow requirement for projects under the Film Development Fund (\$8.5 million); savings in expenses on the enforcement of and promotional activities in relation to the Control of Obscene and Indecent Articles Ordinance through enhanced productivity measures (\$5.6 million); reduced expenditure

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開支總目的差異分析 (實際開支與原來預算相差 超過 10% 的總目) (續)

總目 180 —— 影視及娛樂事務管理處 (續)

總目 181 —— 工業貿易署

這個總目有 2.199 億元未用盡款項，主要原因是各項中小企業資助計劃的現金流量需求減少 (1.955 億元)；一些職位懸空、津貼的開支需求減少，以及公務員由二〇〇四年一月一日起減薪，令個人薪酬開支較預期為少 (1,300 萬元)；資訊科技支援服務開支及其他行政費用有所減省 (770 萬元)；以及顧問服務方面的開支較預期為少 (280 萬元)。

總目 186 —— 運輸署

這個總目有 1.219 億元未用盡款項，主要是由於管理運輸設施的開支及一般部門開支較預期為少 (5,010 萬元)；凍結職位空缺、公務員由二〇〇四年一月一日起減薪及津貼方面有節省款項，令個人薪酬開支減少 (4,240 萬元)；以及數個非經營開支項目的現金流量需求有所減少 (2,940 萬元)。

VARIANCE ANALYSIS BY EXPENDITURE HEAD (FOR HEADS WITH ACTUAL EXPENDITURE DIFFERENT FROM ORIGINAL ESTIMATES BY MORE THAN 10%) (Continued)

Head 180 — TELEVISION AND ENTERTAINMENT LICENSING AUTHORITY (Continued)

on salaries (\$5 million); and reduced expenditure on production of the Accounting Manual for Broadcasting and Telecommunication Licensees (\$2.5 million).

Head 181 — TRADE AND INDUSTRY DEPARTMENT

The underspending of \$219.9 million was mainly due to reduced cash flow requirements of the Small and Medium Enterprises funding schemes (\$195.5 million); lower-than-estimated expenditure on personal emoluments arising from vacancies, reduced requirements for allowances and the civil service pay cut with effect from 1 January 2004 (\$13 million); savings in information technology support services and other administrative expenses (\$7.7 million); as well as lower-than-expected spending on consultancy services (\$2.8 million).

Head 186 — TRANSPORT DEPARTMENT

The underspending of \$121.9 million was mainly due to the lower-than-expected expenditure on the management of transport facilities and general departmental expenses (\$50.1 million); reduced expenditure on personal emoluments arising from efforts to freeze vacancies, the civil service pay cut with effect from 1 January 2004 and savings in allowances (\$42.4 million); as well as reduced cash flow requirements for some capital items (\$29.4 million).

政府一般收入帳目 General Revenue Account

開支總目的差異分析 (實際開支與原來預算相差 超過 10% 的總目) (續)

總目 188 —— 庫務署

這個總目有 3,620 萬元未用盡款項，主要是由於凍結職位空缺、刪減職位及公務員由二〇〇四年一月一日起減薪，令個人薪酬開支減少 (1,540 萬元)；工程項目費用的現金流量需求有所延遲 (730 萬元)；寬減差餉及水費，令給予收款代理人的費用的開支較預期為少 (480 萬元)；其他部門開支有節省款項 (780 萬元)；以及給予代理人的佣金有所減少 (90 萬元)。

總目 184 —— 轉撥各基金的款項

這個總目有 290 億元未用盡款項，主要原因是基本工程儲備基金的現金流量需求減少。

VARIANCE ANALYSIS BY EXPENDITURE HEAD (FOR HEADS WITH ACTUAL EXPENDITURE DIFFERENT FROM ORIGINAL ESTIMATES BY MORE THAN 10%) (Continued)

Head 188 — TREASURY

The underspending of \$36.2 million was mainly due to reduced expenditure on personal emoluments arising from efforts to freeze vacancies, deletion of posts and the civil service pay cut with effect from 1 January 2004 (\$15.4 million); deferred cash flow requirement of project payments (\$7.3 million); lower-than-expected expenditure on payment to collection agents as a result of rates and water charges concession (\$4.8 million); savings in other departmental expenses (\$7.8 million); and reduced expenditure on agent's commission (\$0.9 million)

Head 184 — TRANSFERS TO FUNDS

The underspending of \$29,000 million was mainly due to reduction in cash flow requirement for the Capital Works Reserve Fund.