

# General Revenue Account

## ANALYSES OF VARIANCE BY EXPENDITURE HEAD (FOR HEADS WITH ACTUAL EXPENDITURE DIFFERENT FROM ORIGINAL ESTIMATE BY MORE THAN 10%)

### Head 22 — AGRICULTURE, FISHERIES AND CONSERVATION DEPARTMENT

The decrease of HK\$255.7 million was mainly due to the lower than expected cash flow requirements for the one-off assistance package to fishermen affected by the trawl ban (HK\$206.5 million) and the funds approved under the Sustainable Fisheries Development Fund (HK\$50 million).

### Head 92 — DEPARTMENT OF JUSTICE

The decrease of HK\$312.5 million was mainly due to the lower than expected expenditure on court costs (HK\$149 million) and legal services (HK\$135.6 million), savings in other operational expenses (HK\$24.9 million) and lower than expected cash flow requirements for non-recurrent items (HK\$3 million).

### Head 44 — ENVIRONMENTAL PROTECTION DEPARTMENT

The decrease of HK\$698.4 million was mainly due to the lower than expected cash flow requirements for non-recurrent items (HK\$435 million) and savings in fees for operation of waste facilities (HK\$173.3 million) and operational expenses (HK\$99.1 million), partly offset by the increased capital expenses (HK\$9 million).

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

The decrease of HK\$73.5 million was mainly due to the unspent non-recurrent provision (HK\$63.5 million) for organising the Asia-Pacific Economic Cooperation Finance Ministers' Meeting 2014 as a result of the change of venue of the meeting and the lower than expected expenditure on operational expenses (HK\$10 million).

### Head 62 — HOUSING DEPARTMENT

The increase of HK\$1,051.6 million was mainly due to the payment of one month's rent for tenants/licencees living in the rental units of the Hong Kong Housing Authority and the Hong Kong Housing Society (HK\$1,062.1 million), partly offset by the savings in operational expenses (HK\$10.5 million).

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## ANALYSES OF VARIANCE BY EXPENDITURE HEAD (FOR HEADS WITH ACTUAL EXPENDITURE DIFFERENT FROM ORIGINAL ESTIMATE BY MORE THAN 10%) *(Continued)*

### **Head 106 — MISCELLANEOUS SERVICES**

The decrease of HK\$11,821.8 million was mainly because of the inclusion of a total of HK\$10,302 million for additional commitments in the Original Estimate for Head 106 to meet funding for initiatives under planning and also any unavoidable expenditure that might arise during the year in excess of the amounts provided under other heads or subheads of the Estimates. When additional provision chargeable to other heads or subheads was approved, an equivalent amount would be deducted/drawn from the additional commitment subheads, unless savings could be identified elsewhere. No expenditure would be directly charged against provisions for additional commitments.

### **Head 163 — REGISTRATION AND ELECTORAL OFFICE**

The decrease of HK\$88.3 million was mainly due to the lower than expected expenditure on election-related expenses and reduced expenditure on personnel expenses arising from vacancies (HK\$92.4 million), partly offset by the increase in other operational expenses (HK\$4.1 million).

### **Head 173 — WORKING FAMILY AND STUDENT FINANCIAL ASSISTANCE AGENCY**

The decrease of HK\$591.4 million was mainly due to the lower than expected expenditure requirements under various student financial assistance schemes (HK\$600 million).

### **Head 184 — TRANSFERS TO FUNDS**

The decrease of HK\$4,990 million was due to no transfer of fund to Capital Works Reserve Fund (HK\$5,000 million), partly offset by the higher than expected transfer of fund to Disaster Relief Fund (HK\$10 million).