

General Revenue Account

ANALYSES OF VARIANCE BY EXPENDITURE HEAD (FOR HEADS WITH ACTUAL EXPENDITURE DIFFERENT FROM ORIGINAL ESTIMATE BY MORE THAN 10%) (Expressed in Hong Kong dollars)

Head 37 — DEPARTMENT OF HEALTH

The decrease of \$5,667.9 million was due to the lower than expected expenditure on personal emoluments and personnel related expenses (\$356.2 million), other charges (\$2,089.5 million) and subvention (\$15.4 million), and the lower than expected cash flow requirements for non-recurrent items regarding procurement and administration of COVID-19 vaccines (\$5,608.1 million) and capital account items (\$21 million), partly offset by the increased requirements for other operational expenses mainly for implementation of various measures in the fight against the COVID-19 pandemic (\$2,422.3 million).

Head 92 — DEPARTMENT OF JUSTICE

The decrease of \$525.5 million was mainly due to the lower than expected expenditure on court costs (\$234.7 million), legal services (\$209.6 million), promotion and development of Hong Kong's legal and dispute resolution services (\$29.7 million), as well as savings in other operational expenses (\$51 million).

Head 44 — ENVIRONMENTAL PROTECTION DEPARTMENT

The decrease of \$1,431.9 million was due to the transfer of responsibilities to the Environment Branch of the Environment and Ecology Bureau following the re-organisation of the Environment Branch of the Environment and Ecology Bureau and the Environmental Protection Department as from 1 January 2023 (\$152 million), the lower than expected expenditure on operational expenses (\$63.5 million) and fees for operation of waste management facilities (\$37.2 million), and the lower than expected cash flow requirements for non-recurrent items (\$1,156.6 million) and capital account projects (\$22.6 million).

Head 152 — GOVERNMENT SECRETARIAT: COMMERCE AND ECONOMIC DEVELOPMENT BUREAU

The decrease of \$2,822.5 million was due to the transfer of policy responsibilities to another bureau following the re-organisation of the Government Secretariat as from 1 July 2022 (\$1,964.6 million), the lower than expected cash flow requirements for non-recurrent items (\$824.1 million), as well as the lower than expected requirements on personal emoluments and other operational expenses (\$33.8 million).

Head 55 — GOVERNMENT SECRETARIAT: COMMERCE AND ECONOMIC DEVELOPMENT BUREAU (COMMUNICATIONS AND CREATIVE INDUSTRIES BRANCH)

The decrease of \$922.1 million was due to the deletion of this Head following the re-organisation of the Government Secretariat as from 1 July 2022.

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Head 132 — GOVERNMENT SECRETARIAT: CULTURE, SPORTS AND TOURISM BUREAU

The expenditure of \$4,067.1 million was the expenses of the Culture, Sports and Tourism Bureau, which was established on 1 July 2022 following the re-organisation of the Government Secretariat.

Head 138 — GOVERNMENT SECRETARIAT: DEVELOPMENT BUREAU (PLANNING AND LANDS BRANCH)

The decrease of \$247.8 million was due to the lower than expected cash flow requirements for non-recurrent items (\$237.5 million), and the lower than expected expenditure on operational expenses (\$10.3 million).

Head 139 — GOVERNMENT SECRETARIAT: ENVIRONMENT AND ECOLOGY BUREAU (FOOD BRANCH)

The decrease of \$28.1 million was due to the transfer of provision of Principal Officer's Office and part of administrative supporting services of the former Food and Health Bureau to Health Bureau following the re-organisation of the Government Secretariat as from 1 July 2022 (\$22.3 million), and reduced requirements for other operational expenses (\$5.8 million).

Head 53 — GOVERNMENT SECRETARIAT: HOME AND YOUTH AFFAIRS BUREAU

The decrease of \$1,473.6 million was due to the change of policy responsibilities following the re-organisation of the Government Secretariat as from 1 July 2022 (\$1,271.8 million), the lower than expected expenditure on other charges (\$136.3 million) and departmental expenses (\$24.9 million), savings in other operational expenses (\$6.3 million), and the lower than expected cash flow requirements for non-recurrent items (\$36.1 million), partly offset by the higher than expected cash flow requirements for the capital account item (\$1.8 million).

Head 62 — GOVERNMENT SECRETARIAT: HOUSING BUREAU

The decrease of \$3,308.6 million was due to the lower than expected cash flow requirements for non-recurrent items (\$3,323.2 million), partly offset by the higher than expected expenditure on operational expenses (\$14.6 million).

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Head 155 — GOVERNMENT SECRETARIAT: INNOVATION AND TECHNOLOGY COMMISSION

The decrease of \$92.9 million was mainly due to the lower than expected cash flow requirements for non-recurrent items (\$105 million), partly offset by the higher than expected expenditure on departmental expenses (\$14.1 million).

Head 141 — GOVERNMENT SECRETARIAT: LABOUR AND WELFARE BUREAU

The decrease of \$119.4 million was mainly due to the transfer of relevant policy responsibilities to other bureaux following the re-organisation of the Government Secretariat with effect from 1 July 2022 (\$110.3 million).

Head 47 — GOVERNMENT SECRETARIAT: OFFICE OF THE GOVERNMENT CHIEF INFORMATION OFFICER

The decrease of \$221.3 million was due to the lower than expected cash flow requirement for non-recurrent items (\$220 million) and the lower than expected requirement on operational expenses (\$1.3 million).

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

The increase of \$42,925.8 million was mainly due to the further injection into the Anti-epidemic Fund (\$43,000 million).

Head 96 — GOVERNMENT SECRETARIAT: OVERSEAS ECONOMIC AND TRADE OFFICES

The decrease of \$144.1 million was due to the unspent provision for setting up new Economic and Trade Offices (ETO) in Seoul (\$28.6 million), Moscow (\$34.9 million) and Mumbai (\$31.9 million) respectively, and the lower than expected requirements on personal emoluments and other expenses for the existing ETOs (\$48.7 million).

Head 158 — GOVERNMENT SECRETARIAT: TRANSPORT AND LOGISTICS BUREAU

The decrease of \$146.1 million was due to the lower than expected cash flow requirements for non-recurrent items (\$73.2 million), and the lower than expected expenditure on operational expenses (\$72.9 million).

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Head 100 — MARINE DEPARTMENT

The decrease of \$210.7 million was due to the lower than expected expenditure on operational expenses (\$124.6 million), and the lower than expected cash flow requirements for capital account items (\$86.1 million).

Head 106 — MISCELLANEOUS SERVICES

The decrease of \$6,918.9 million was mainly because of the inclusion of a total of \$6,797 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 162 — RATING AND VALUATION DEPARTMENT

The decrease of \$108.8 million was due to the lower than expected expenditure on personal emoluments (\$47.7 million), and savings in other operational expenses (\$61.1 million).

Head 163 — REGISTRATION AND ELECTORAL OFFICE

The decrease of \$358.8 million was mainly due to the lower than expected requirements for the conduct of public elections (\$365.4 million), partly offset by the higher than expected expenditure on personal emoluments (\$4 million), personnel related expenses (\$0.9 million), departmental expenses (\$1.4 million) and cash flow requirement for capital account item (\$0.4 million).

Head 186 — TRANSPORT DEPARTMENT

The decrease of \$5,625.4 million was due to the lower than expected expenditure on operational expenses (\$297.6 million), the lower than expected requirements under the Public Transport Fare Subsidy Scheme (\$1,055.5 million), under the Government Public Transport Fare Concession Scheme for the Elderly and Eligible Persons with Disabilities (\$2,960.2 million) and under the Provision of Special Helping Measures for Outlying Island Ferry Routes (\$36 million), and the lower than expected cash flow requirements for non-recurrent items (\$1,064.6 million) and for capital account items (\$211.5 million).

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Head 173 — WORKING FAMILY AND STUDENT FINANCIAL ASSISTANCE AGENCY

The decrease of \$1,405.5 million was due to the lower than expected requirements under the Working Family Allowance Scheme (\$547.1 million) and under various student financial assistance schemes (\$388.6 million), the lower than expected cash flow requirements for non-recurrent items (\$351.4 million), and the lower than expected expenditure on operational expenses (\$118.4 million).

Head 184 — TRANSFERS TO FUNDS

The decrease of \$1,000 million was due to no transfer of fund to Loan Fund.