

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 \$1,540.3 million was due to the lower than expected expenditure on personal emoluments and personnel related expenses (\$370.8 million), departmental expenses (\$83.1 million), other charges (\$836.6 million), subvention (\$23.1 million), and the lower than expected cash flow requirements for non-recurrent items regarding procurement and administration of COVID-19 vaccines (\$186.6 million) and capital account items (\$40.1 million).

Head 92 — DEPARTMENT OF JUSTICE

The decrease of \$446.7 million was mainly due to the lower than expected expenditure on court costs (\$187.4 million), legal services (\$152.6 million), promotion and development of Hong Kong as an international legal and dispute resolution services centre in the Asia-Pacific Region (\$43.8 million), and savings in other operational expenses (\$62.5 million).

Head 152 — GOVERNMENT SECRETARIAT: COMMERCE AND ECONOMIC DEVELOPMENT BUREAU

The increase of \$7,461 million was due to the higher than expected cash flow requirements for non-recurrent items (\$7,476.2 million) and capital account item (\$9 million), partly offset by the lower than expected requirements on personal emoluments and other operational expenses (\$24.2 million).

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

The decrease of \$199.4 million was due to the lower than expected cash flow requirements for non-recurrent items (\$210.9 million), partly offset by the higher than expected expenditure on operational expenses (\$11.5 million).

Head 159 — GOVERNMENT SECRETARIAT: DEVELOPMENT BUREAU (WORKS BRANCH)

The decrease of \$269.3 million was due to the lower than expected expenditure on the recurrent consequences arising from new minor works projects funded under Capital Works Reserve Fund Block Allocations (\$115.6 million), and the lower than expected cash flow requirements for non-recurrent items (\$166.1 million) and capital account items (\$0.2 million), partly offset by the higher than expected expenditure on operational expenses (\$12.6 million).

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

The increase of \$145.3 million was mainly due to the one-off provision to the Accounting and Financial Reporting Council in 2024-25 (\$200 million), partly offset by the lower than expected cash flow requirements for other non-recurrent items (\$54.5 million).

Head 62 — GOVERNMENT SECRETARIAT: HOUSING BUREAU

The decrease of \$760.9 million was mainly due to the lower than expected cash flow requirements for non-recurrent items (\$758.8 million).

Head 135 — GOVERNMENT SECRETARIAT: INNOVATION, TECHNOLOGY AND INDUSTRY BUREAU

The decrease of \$345.7 million was mainly due to the transfer of relevant provisions of the then Efficiency Office to Head 47 –Government Secretariat: Digital Policy Office (‘DPO’) following the re-organisation of the then Office of the Government Chief Information Officer and the then Efficiency Office for the establishment of the DPO (\$284.1 million) with effect from 25 July 2024, and the lower than expected cash flow requirement for capital account item (\$40.9 million).

Head 141 — GOVERNMENT SECRETARIAT: LABOUR AND WELFARE BUREAU

The decrease of \$223.9 million was due to the lower than expected cash flow requirements for the Newborn Baby Bonus (\$136.6 million) and the lower than expected expenditure on operational expenses (\$87.3 million).

Head 96 — GOVERNMENT SECRETARIAT: OVERSEAS ECONOMIC AND TRADE OFFICES

The decrease of \$149.1 million was due to the unspent provision for setting up new Economic and Trade Offices (ETOs) (\$95.4 million), and the lower than expected requirements on personal emoluments and other operational expenses for the existing ETOs (\$53.7 million).

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

The decrease of \$8 million was due to lower than expected requirements for personal emoluments and personnel related expenses (\$7.1 million), and departmental expenses (\$0.9 million).

Head 94 — LEGAL AID DEPARTMENT

The decrease of \$218.3 million was due to the lower than expected expenditure on legal aid costs (\$213.2 million) and savings in operational expenses (\$5.1 million).

Head 106 — MISCELLANEOUS SERVICES

The decrease of \$7,204.7 million was mainly due to the inclusion of a total of \$7,086.5 million for additional commitments in the Original Estimate 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 and subheads of the Estimates. When additional provision chargeable to other heads was approved, an equivalent amount would be deducted from the additional commitment subheads, unless savings could be identified from other heads. No expenditure would be charged against provisions for additional commitments.

Head 163 — REGISTRATION AND ELECTORAL OFFICE

The decrease of \$137.4 million was due to the lower than expected requirements for the conduct of public elections (\$123.8 million), departmental expenses (\$8.6 million), personal emoluments (\$3 million) and personnel related expenses (\$2 million).

Head 181 — TRADE AND INDUSTRY DEPARTMENT

The increase of \$562.6 million was mainly due to the higher than expected cash flow requirements for the funding schemes related to Hong Kong's small and medium enterprises and industries (\$559.7 million), and the higher than expected expenditure on operational expenses (\$2.8 million).

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Head 186 — TRANSPORT DEPARTMENT

The decrease of \$2,941.5 million was due to the lower than expected requirements under the Government Public Transport Fare Concession Scheme for the Elderly and Eligible Persons with Disabilities (\$1,614.7 million), the Public Transport Fare Subsidy Scheme (\$1,009.4 million) and the Provision of Special Helping Measures for Outlying Island Ferry Routes (\$46.6 million), the lower than expected cash flow requirements for capital account items (\$192 million) and non-recurrent items (\$72.6 million), and the lower than expected expenditure on operational expenses (\$6.2 million).

Head 173 — WORKING FAMILY AND STUDENT FINANCIAL ASSISTANCE AGENCY

The decrease of \$1,245.7 million was due to the lower than expected requirements under the Working Family Allowance Scheme (\$630.8 million) and various student financial assistance schemes (\$353.8 million), the lower than expected cash flow requirements for non-recurrent items (\$190.9 million), and the lower than expected expenditure on operational expenses (\$70.2 million).

Head 184 — TRANSFERS TO FUNDS

The decrease of \$20 million was due to the lower than expected transfer of fund to Disaster Relief Fund.