

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 46 —— 公務員一般開支

這個總目有 6.02 億元未用盡款項，主要是由於申領津貼的人數及向每名申請人發放的平均款額較預期少，令各項房屋津貼 (3.82 億元) 及教育津貼 (1.321 億元) 有所減省；旅費的需求減少 (4,670 萬元)；以及一些職位懸空，令個人薪酬開支減少 (3,670 萬元)。

總目 35 —— 政府總部：駐北京辦事處

這個總目有 980 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 (470 萬元)；以及個人薪酬開支減少 (400 萬元)。

總目 55 —— 政府總部：工商及科技局 (通訊及科技科)

這個總目有 2,920 萬元未用盡款項，原因是非經常開支項目的需求較預期少 (1,900 萬元)；職務訪問和其他行政開支方面有節省款項 (800 萬元)；以及一些職位懸空，令個人薪酬開支減少 (220 萬元)。

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

Head 46 — GENERAL EXPENSES OF THE CIVIL SERVICE

The underspending of \$602 million was mainly attributable to savings in various types of housing allowances (\$382 million) and education allowances (\$132.1 million) as a result of the lower than expected number of claims and average amount paid to each claimant; lower requirements for passages (\$46.7 million); as well as reduced expenditure on personal emoluments arising from vacancies (\$36.7 million).

Head 35 — GOVERNMENT SECRETARIAT: BEIJING OFFICE

The underspending of \$9.8 million was mainly due to savings in general departmental expenses and hire of services (\$4.7 million); and reduced expenditure on personal emoluments (\$4 million).

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

The underspending of \$29.2 million was attributable to the lower than expected requirements for non-recurrent projects (\$19 million); savings in duty visits and other administrative expenses (\$8 million); and reduced expenditure on personal emoluments arising from vacancies (\$2.2 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 159 —— 政府總部：環境運輸及工務局 (工務科)

這個總目有 2,350 萬元未用盡款項，主要原因是個人薪酬及臨時員工方面的開支減少 (1,050 萬元)；顧問研究開支 (270 萬元) 及其他部門開支 (680 萬元) 較預期少；以及一些非經常開支項目的現金流量需求減少 (310 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 2,070 萬元未用盡款項，主要原因是研訊審裁處個案的開支及其他部門開支較預期少 (1,620 萬元)；以及個人薪酬和其他開支減少 (530 萬元)。部分未用盡的款項因一些非經常開支項目的現金流量需求增加 (90 萬元) 而抵銷。

總目 147 —— 政府總部：財經事務及庫務局 (庫務科)

這個總目有 4,120 萬元未用盡款項，主要原因是指定在二〇〇五至〇六年度進行的財務顧問研究 (3,250 萬元) 和有關商品及服務稅的公眾諮詢 (480 萬元) 延遲進行，令運作開支較預期少。

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

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

The underspending of \$23.5 million was mainly due to the reduced expenditure on personal emoluments and temporary staff (\$10.5 million); lower than expected expenditure on consultancy studies (\$2.7 million) and other departmental expenses (\$6.8 million); as well as lower cash flow requirements for some non-recurrent projects (\$3.1 million).

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

The underspending of \$20.7 million was mainly due to the lower than expected expenditure on the hearing of tribunal cases and other departmental expenses (\$16.2 million); and reduced expenditure on personal emoluments and other expenses (\$5.3 million). The underspending was partly offset by the increased cash flow requirements for some non-recurrent projects (\$0.9 million).

Head 147 — GOVERNMENT SECRETARIAT: FINANCIAL SERVICES AND THE TREASURY BUREAU (THE TREASURY BRANCH)

The underspending of \$41.2 million was mainly due to the lower than expected expenditure on operational expenses arising from the deferment of financial consultancy studies (\$32.5 million) and public consultation on Goods and Services Tax (\$4.8 million) earmarked in 2005-06.

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 96 —— 政府總部：香港經濟貿易辦事處

這個總目有 4,340 萬元未用盡款項，主要原因是職務訪問 (400 萬元)、僱用服務 (600 萬元) 及其他行政開支 (2,200 萬元) 方面的需求較預期少；一些職位懸空和津貼開支方面有節省款項，令個人薪酬開支減少 (590 萬元)；以及宣傳活動開支減少 (490 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 8,780 萬元未用盡款項，原因是顧問服務 (2,490 萬元)、公共政策研究 (1,200 萬元) 及非經常開支項目 (1,160 萬元) 的現金流量需求減少；其他節省的開支有僱用服務及其他部門開支 (1,090 萬元)、綜合電話查詢中心的開支 (1,050 萬元)、資助金開支 (1,000 萬元) 以及個人薪酬開支 (790 萬元)。

總目 151 —— 政府總部：保安局

這個總目有 1,360 萬元未用盡款項，主要原因是一些職位懸空和津貼開支方面有節省款項，令個人薪酬開支減少 (430 萬元)；營運紀律部隊人員體育及康樂會的現金流量需求有所延遲 (360 萬元)；一般部門開支有節省款項 (360 萬元)；以及顧問服務的開支較預期少 (140 萬元)。

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

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

The underspending of \$43.4 million was mainly due to the lower than expected requirements on duty visits (\$4 million), hire of services (\$6 million) and other administrative expenses (\$22 million); reduced expenditure on personal emoluments arising from vacancies and savings in allowances (\$5.9 million); and lower expenditure on publicity activities (\$4.9 million).

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

The underspending of \$87.8 million was due to the lower cash flow requirements for consultancy services (\$24.9 million), public policy research (\$12 million) and non-recurrent projects (\$11.6 million); as well as reduced expenditure on hire of services and other departmental expenses (\$10.9 million), Integrated Call Centre (\$10.5 million), subventions (\$10 million) and personal emoluments (\$7.9 million).

Head 151 — GOVERNMENT SECRETARIAT: SECURITY BUREAU

The underspending of \$13.6 million was mainly due to the reduced expenditure on personal emoluments arising from vacancies and savings in allowances (\$4.3 million); deferred cash flow requirements for running the Disciplined Services Sports and Recreation Club (\$3.6 million); savings in general departmental expenses (\$3.6 million); and the lower than expected expenditure on consultancy services (\$1.4 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 76 —— 稅務局

這個總目有 1.329 億元未用盡款項，主要原因是儲稅券的利息開支減少及有關登記訴訟書的法庭收費開支減少 (6,180 萬元)；一些職位懸空和津貼的開支需求減少，令個人薪酬開支減少 (5,290 萬元)；以及部門開支有所減省 (1,750 萬元)。

總目 90 —— 勞工處

這個總目有 1.226 億元未用盡款項，主要原因是多個提供就業援助的非經常開支項目的現金流量需求減少 (7,790 萬元)；就業市場改善，令“青年職前綜合培訓 — 展翅計劃”的培訓名額需求較預期少 (2,090 萬元)；以及一些職位懸空，令個人薪酬開支減少 (2,150 萬元)。

總目 94 —— 法律援助署

這個總目有 1.435 億元未用盡款項，原因是法律援助案件的開支較預期少 (1.323 億元)；一些職位懸空，令個人薪酬開支減少 (770 萬元)；以及部門開支有所減省 (350 萬元)。

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

Head 76 — INLAND REVENUE DEPARTMENT

The underspending of \$132.9 million was mainly due to the reduced interest expenses on tax reserve certificates and lower expenditure on court fees in connection with the registration of writs (\$61.8 million); reduced expenditure on personal emoluments arising from vacancies and lower requirements for allowances (\$52.9 million); and savings in departmental expenses (\$17.5 million).

Head 90 — LABOUR DEPARTMENT

The underspending of \$122.6 million was mainly due to the lower cash flow requirements for a number of non-recurrent projects for providing assistance in employment (\$77.9 million); lower than expected demand for training places under the Youth Pre-employment Training Programme as a result of the improved employment market (\$20.9 million); and reduced expenditure on personal emoluments arising from vacancies (\$21.5 million).

Head 94 — LEGAL AID DEPARTMENT

The underspending of \$143.5 million was due to the lower than expected expenditure on legal aid cases (\$132.3 million); reduced expenditure on personal emoluments arising from vacancies (\$7.7 million); and savings in departmental expenses (\$3.5 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 106 —— 雜項服務

這個總目有 89,588 億元未用盡款項，主要是由於原來預算有合共 88,989 億元額外承擔的撥款，用以應付其他開支總目下在年內可能出現一些不能減省但又超越了有關總目撥款額的開支，而這些開支在準備預算時未能預先確定。當這類開支在其他總目下獲批准後，除非在別處可省下款項，否則便會自這個總目提取同等數額的款項。這些提取的額外承擔款額不會直接列入開支。

總目 116 —— 破產管理署

這個總目有 2,280 萬元未用盡款項，原因是清盤人延遲呈交帳單，以致循簡易程序辦理的清盤個案所支付的外判費用減少 (1,200 萬元)；一些職位懸空和津貼開支方面有節省款項，令個人薪酬開支減少 (650 萬元)；以及一些非經常開支項目的現金流量需求減少 (570 萬元)。部分未用盡的款項主要因聘請合約員工，令一般部門開支需求增加 (140 萬元) 而抵銷。

總目 120 —— 退休金

這個總目有 16,903 億元未用盡款項，主要是由於退休人員數目及平均退休酬金款額較預期少。

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

Head 106 — MISCELLANEOUS SERVICES

The underspending of \$8,958.8 million was mainly caused by the inclusion of a total of \$8,898.9 million provisions for additional commitments in the Original Estimate to meet unavoidable expenditure that might arise during the year in excess of the amounts provided under other heads of expenditure, but which could not be predetermined with precision by that time. When such expenditure was approved under other heads, an equivalent amount would be drawn from this head unless savings could be identified elsewhere. No expenditure would be directly charged against provisions for additional commitments.

Head 116 — OFFICIAL RECEIVER'S OFFICE

The underspending of \$22.8 million was due to the reduced payments in the contracting out of summary winding-up cases because of the delay in billing by the liquidators (\$12 million); reduced expenditure on personal emoluments arising from vacancies and savings in allowances (\$6.5 million); and lower cash flow requirements for some non-recurrent projects (\$5.7 million). The underspending was partly offset by the increased requirements for general departmental expenses mainly due to employment of contract staff (\$1.4 million).

Head 120 — PENSIONS

The underspending of \$1,690.3 million was mainly attributable to the lower than expected number of retirees and average pension gratuities.

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 173 —— 學生資助辦事處

這個總目有 6.321 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的個案較預期少 (3.32 億元)；以及各項學生資助計劃的開支需求減少 (2.908 億元)。

總目 184 —— 轉撥各基金的款項

年內的轉撥款項較預期少 10 億元，原因是貸款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 173 — STUDENT FINANCIAL ASSISTANCE AGENCY

The underspending of \$632.1 million was mainly due to the lower than expected disbursement claims under the Continuing Education Fund (\$332 million); and lower requirements under various student financial assistance schemes (\$290.8 million).

Head 184 — TRANSFERS TO FUNDS

The transfer in the year was \$1,000 million lower than expected due to the reduced cash flow requirements for the Loan Fund.