

Head 106 — MISCELLANEOUS SERVICES

Controlling officers: expenditure under this Head will be accounted for as follows—

Director of Accounting Services (Subheads 163, 188, 190 and 192)

Permanent Secretary for Financial Services and the Treasury (Treasury) (Subheads 251, 284, 689 and 789)

Chief Executive, Hong Kong Monetary Authority (Subheads 795 and 819)

Estimate 2004–05	\$6,598.2m
Commitment balance	\$117.4m

Controlling Officers' Report

Aim

Expenditure under this Head is for items which cannot properly be charged to other heads of expenditure. It covers write-offs and the transfer to expenditure of irrecoverable advances and losses of cash and stores, losses resulting from the difference in exchange rates, expenditure chargeable to public funds not elsewhere specified, refunds of revenue collected in previous financial years, compensation for settlement of claims against the Government and certain ex-gratia payments, and contribution to the Asian Development Fund.

2 Provision is also made for additional commitments to meet unavoidable expenditure which is expected to be required during the year in excess of the amounts provided under other heads of expenditure, but which cannot at present be determined and allocated with precision.

3 These subheads contribute to the following Policy Areas—

<i>Subhead</i>	<i>Policy Area</i>	<i>Responsible Officers</i>
163, 188, 190, 192, 251, 284, 689 and 789	25: Revenue Collection and Financial Control	Secretary for Financial Services and the Treasury
795 and 819	1: Financial Services	Chief Executive, Hong Kong Monetary Authority

Head 106 — MISCELLANEOUS SERVICES

Sub-head (Code)	Actual expenditure 2002-03	Approved estimate 2003-04	Revised estimate 2003-04	Estimate 2004-05	
	\$'000	\$'000	\$'000	\$'000	
Operating Account					
Recurrent					
163	Write-offs	1,145	1,200	1,200	1,200*
188	Difference in exchange.....	—	10,000	—	10,000*
190	Other miscellaneous items.....	1,811	2,120	1,646	1,551*
192	Refunds of revenue.....	21,884	31,000	27,400	28,750*
251	Additional commitments	—	890,000	—	1,538,090
284	Compensation.....	21,662	39,200	46,521	122,037*
	Expenses for the appointment of financial and management consultants#.....	30,068	53,137	31,287	—
	Honoraria for Members of the Executive Council#.....	4,685	3,381	3,211	—
	Public education on rehabilitation#.....	1,876	1,950	1,940	—
	Subscription to the World Trade Organisation#.....	26,842	26,532	28,563	—
	Air passenger departure tax administration fees#.....	35,380	33,293	27,872	—
	Commonwealth War Graves Commission#	251	270	259	—
	Contribution to the International Textiles and Clothing Bureau#.....	502	714	502	—
	Total, Recurrent	146,106	1,092,797	170,401	1,701,628
Non-Recurrent					
789	Additional commitments	—	3,530,000	1,014,540	4,713,679
795	Contribution to the sixth replenishment of the Asian Development Fund	19,812	19,346	19,346	15,680
819	Contribution to the seventh replenishment of the Asian Development Fund	12,831	19,814	19,814	24,338
	A major territory-wide publicity campaign to promote “A Society for All” to arouse public attention and acceptance of people with disabilities by all in the community#.....	708	752	450	—
	Capital injection into Environment and Conservation Fund.....	100,000	—	—	—
	Capital and initial recurrent costs for the purchase of a vehicle for overseas visitors with disabilities#.....	1,050	250	—	—
	Technical aids for civil servants with a disability#	961	300	300	—
	Grant to the Samaritan Fund	9,000	—	—	—
	Initiatives to inculcate a quality service and customer focused culture in the civil service .	222	—	—	—
	Public education programme to promote acceptance of people with a disability by the community#.....	263	141	140	—
	Grant to Breakthrough Youth Village for renovation#	6,800	2,700	2,700	—
	Total, Non-Recurrent	151,647	3,573,303	1,057,290	4,753,697
	Total, Operating Account.....	297,753	4,666,100	1,227,691	6,455,325

For greater transparency and accountability, the provisions for these subheads previously under Head 106—Miscellaneous Services will be redistributed to the Heads of Expenditure of respective Controlling Officers concerned with effect from 2004-05. The actual expenditures in 2002-03 and revised estimates for 2003-04 for these subheads are shown here for completeness.

Head 106 — MISCELLANEOUS SERVICES

Sub-head (Code)	Actual expenditure 2002-03	Approved estimate 2003-04	Revised estimate 2003-04	Estimate 2004-05
	\$'000	\$'000	\$'000	\$'000
Capital Account				
Plant, Equipment and Works				
689	Additional commitments	—	—	142,840
	Total, Plant, Equipment and Works	—	—	142,840
	Total, Capital Account	—	—	142,840
<hr/>				
	Total Expenditure.....	<u>297,753</u>	<u>4,666,100</u>	<u>6,598,165</u>

Head 106 — MISCELLANEOUS SERVICES

Details of Expenditure by Subhead

The estimate of the amount required in 2004–05 for miscellaneous expenditure which cannot properly be charged to other heads of expenditure is \$6,598,165,000.

Operating Account

Recurrent

2 Provision of \$1,200,000 under *Subhead 163 Write-offs* is a nominal figure to cover write-offs and the transfer to expenditure of irrecoverable advances and losses of cash and stores.

3 Provision of \$10,000,000 under *Subhead 188 Difference in exchange* is a nominal figure to cover losses resulting from movements in exchange rates in respect of transactions involving foreign currencies.

4 Provision of \$1,551,000 under *Subhead 190 Other miscellaneous items* is to meet items of expenditure chargeable to public funds not elsewhere specified. These items include reimbursement of certain staff costs to the Housing Authority, and funeral expenses of civil servants and members of the auxiliary services who die on duty. The decrease of \$95,000 (5.8%) against the revised estimate for 2003–04 is mainly due to the reduced requirement for reimbursement to the Housing Authority in 2004–05.

5 Provision of \$28,750,000 under *Subhead 192 Refunds of revenue* caters for revenue collected in previous financial years that needs to be refunded.

6 Provision of \$1,538,090,000 under *Subhead 251 Additional commitments* is to meet funding for initiatives under planning and also any unavoidable recurrent expenditure that may arise during the year in excess of the amounts provided under other heads and subheads of the Estimates, but which cannot at present be determined and allocated with precision. When, from time to time during the year, additional provision is approved, an equivalent amount under this subhead will be deleted unless savings can be identified elsewhere. Provision for additional commitments in respect of non-recurrent and capital expenditure is shown under *Subhead 789* and *Subhead 689* respectively.

7 Provision of \$122,037,000 under *Subhead 284 Compensation* is for settlement of claims (other than compensation connected with land, public works and mail, and for civil servants under the Employees' Compensation Ordinance) and for certain ex-gratia payments. The increase of \$75,516,000 (162.3%) over the revised estimate for 2003–04 is mainly due to the anticipated requirement for payment of substantial damages in respect of a few major compensation cases.

Non-Recurrent

8 Provision of \$4,713,679,000 under *Subhead 789 Additional commitments* is to meet the funding requirements for contingent health prevention or relief measures, extension of temporary jobs, and initiatives on youth training and development. The provision is also for meeting any unavoidable non-recurrent expenditure that may arise during the year in excess of the amounts provided under other heads and subheads of the Estimates.

Capital Account

Plant, Equipment and Works

9 Provision of \$142,840,000 under *Subhead 689 Additional commitments* is to meet forecast capital expenditure, subvention payments, and any unavoidable capital expenditure that may arise during the year in excess of the amounts provided under other heads and subheads of the Estimates.

Head 106 — MISCELLANEOUS SERVICES

Commitments

Sub-head (Code)	Item (Code)	Ambit	Approved commitment	Accumulated expenditure to 31.3.2003	Revised estimated expenditure for 2003-04	Balance
			\$'000	\$'000	\$'000	\$'000
<i>Operating Account</i>						
795		<i>Contribution to the sixth replenishment of the Asian Development Fund</i>				
	579	Contribution to the sixth replenishment of the Asian Development Fund	120,500	68,364	19,346	32,790
819		<i>Contribution to the seventh replenishment of the Asian Development Fund</i>				
	598	Contribution to the seventh replenishment of the Asian Development Fund.....	127,000	22,545	19,814	84,641
		Total	<u>247,500</u>	<u>90,909</u>	<u>39,160</u>	<u>117,431</u>