

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, 819 and 821)

Estimate 2007–08	\$9,625.4m
Commitment balance	\$140.5m

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 that may arise 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, 819 and 821	1: Financial Services	Chief Executive, Hong Kong Monetary Authority

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Sub-head (Code)	Actual expenditure 2005-06	Approved estimate 2006-07	Revised estimate 2006-07	Estimate 2007-08	
	\$'000	\$'000	\$'000	\$'000	
Operating Account					
Recurrent					
163	Write-offs	1,175	1,200	800	1,200
188	Difference in exchange	—	15,000	5,000	10,000
190	Other miscellaneous items	111	1,000	300	500
192	Refunds of revenue	20,207	30,019	22,000	30,500
251	Additional commitments	—	2,784,180	—	4,199,873
284	Compensation	36,071	70,000	70,000	70,000
	Total, Recurrent	<u>57,564</u>	<u>2,901,399</u>	<u>98,100</u>	<u>4,312,073</u>
Non-Recurrent					
789	Additional commitments	—	5,556,912	—	5,196,905
795	Contribution to the sixth replenishment of the Asian Development Fund	9,981	5,149	5,149	1,561
819	Contribution to the seventh replenishment of the Asian Development Fund	25,152	23,941	23,941	11,116
821	Contribution to the eighth replenishment of the Asian Development Fund	10,931	11,678	11,678	17,815
	Total, Non-Recurrent	<u>46,064</u>	<u>5,597,680</u>	<u>40,768</u>	<u>5,227,397</u>
	Total, Operating Account	<u>103,628</u>	<u>8,499,079</u>	<u>138,868</u>	<u>9,539,470</u>
Capital Account					
Plant, Equipment and Works					
689	Additional commitments	—	21,000	—	85,972
	Total, Plant, Equipment and Works	<u>—</u>	<u>21,000</u>	<u>—</u>	<u>85,972</u>
	Total, Capital Account	<u>—</u>	<u>21,000</u>	<u>—</u>	<u>85,972</u>
	Total Expenditure	<u><u>103,628</u></u>	<u><u>8,520,079</u></u>	<u><u>138,868</u></u>	<u><u>9,625,442</u></u>

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Details of Expenditure by Subhead

The estimate of the amount required in 2007–08 for miscellaneous expenditure which cannot properly be charged to other heads of expenditure is \$9,625,442,000.

Operating Account

Recurrent

2 Provision of \$1,200,000 under *Subhead 163 Write-offs* is a nominal figure to cover possible write-offs and the transfer to expenditure of irrecoverable advances and losses of cash and stores. There can be no predictable pattern for write-offs. The increase of \$400,000 (50.0%) over the revised estimate for 2006–07 is intended to allow the provision to be retained at a broad-brush level of \$1.2 million.

3 Provision of \$10,000,000 under *Subhead 188 Difference in exchange* is a nominal figure to cover possible losses resulting from movements in exchange rates in respect of transactions involving foreign currencies. The increase of \$5,000,000 (100.0%) over the revised estimate for 2006–07 is intended to allow the provision to be retained at a broad-brush level of \$10 million.

4 Provision of \$500,000 under *Subhead 190 Other miscellaneous items* is to meet items of expenditure chargeable to public funds not elsewhere specified such as funeral expenses of civil servants and members of the auxiliary services who die on duty. The increase of \$200,000 (66.7%) over the revised estimate for 2006–07 is intended to cover contingency requirements for 2007–08.

5 Provision of \$30,500,000 under *Subhead 192 Refunds of revenue* caters for revenue collected in previous financial years that needs to be refunded. The increase of \$8,500,000 (38.6%) over the revised estimate for 2006–07 is intended to cover contingency requirements for 2007–08.

6 Provision of \$4,199,873,000 under *Subhead 251 Additional commitments* is to meet funding for initiatives under planning, which may include extraordinary payments under the Comprehensive Social Security Assistance Scheme and the Social Security Allowance Scheme, and the development and promotion of the Qualifications Framework. The provision is also for meeting 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 chargeable to other heads of expenditure is approved, an equivalent amount will be deducted/drawn from this subhead 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 \$70,000,000 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.

Non-Recurrent

8 Provision of \$5,196,905,000 under *Subhead 789 Additional commitments* is to meet funding for initiatives under planning, which may include employment-related transport support scheme, child development and contingent health prevention or relief measures. 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 \$85,972,000 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.

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Commitments

Sub-head (Code)	Item (Code)	Ambit	Approved commitment	Accumulated expenditure to 31.3.2006	Revised estimated expenditure for 2006-07	Balance
			\$'000	\$'000	\$'000	\$'000
<i>Operating Account</i>						
795	579	Contribution to the sixth replenishment of the Asian Development Fund	120,500	113,248	5,149	2,103
819	598	Contribution to the seventh replenishment of the Asian Development Fund.....	127,000	91,780	23,941	11,279
821	471	Contribution to the eighth replenishment of the Asian Development Fund.....	149,700	10,931	11,678	127,091
		Total.....	<u>397,200</u>	<u>215,959</u>	<u>40,768</u>	<u>140,473</u>