

Head 11 — FEES AND CHARGES

Details of Revenue

| Sub-head (Code) | Actual revenue 2007–08 | Original estimate 2008–09 | Revised estimate 2008–09 | Estimate 2009–10 |
|--|------------------------------|---------------------------------|--------------------------------|---------------------|
| | \$'000 | \$'000 | \$'000 | \$'000 |
| 022 Agriculture, Fisheries and Conservation Department— | | | | |
| (010) Markets..... | 65,361 | 62,475 | 62,765 | 59,531† |
| (020) Agricultural services and products | 797 | 835 | 818 | 793 |
| (030) Others | 35,189 | 32,848 | 32,770 | 32,761 |
| Sub-total | 101,347 | 96,158 | 96,353 | 93,085 |
| 024 Audit Commission | 3,265 | 3,358 | 3,449 | 9,433 |
| 025 Architectural Services Department— | | | | |
| (025) Services to trading funds and subvented projects | 3,063 | 2,906 | 10,958 | 6,442 |
| (030) Others | 338 | 367 | 354 | 354 |
| Sub-total | 3,401 | 3,273 | 11,312 | 6,796 |
| 026 Census and Statistics Department..... | 16,788 | 11,082 | 11,001 | 10,989 |
| 027 Civil Aid Service | 66 | 89 | 44 | 44 |
| 028 Civil Aviation Department— | | | | |
| (010) Services to the Airport Authority | 649,162 | 698,070 | 644,491 | 704,936 |
| (020) Aircraft en route navigation charges | 200,970 | 217,029 | 205,642 | 199,374 |
| (030) Licences..... | 65,683 | 70,484 | 67,699 | 68,204 |
| (040) Others | 1,760 | 1,776 | 1,569 | 1,324 |
| Sub-total | 917,575 | 987,359 | 919,401 | 973,838 |
| 030 Correctional Services Department— | | | | |
| (010) Recovery other than cost of raw materials for correctional services industries | 676 | 200 | 300 | 200 |
| (015) Laundry charges | 2,895 | 2,863 | 2,925 | 2,925 |
| (020) Others | 289 | 325 | 319 | 319 |
| Sub-total | 3,860 | 3,388 | 3,544 | 3,444 |
| 031 Customs and Excise Department— | | | | |
| (010) Import and export declarations | 1,278,518 | 1,247,479 | 1,383,543 | 1,369,703 |
| (020) Bonded warehouse supervision charges..... | 296 | 219 | 230 | 230 |
| (030) Clothing industry training levy service charges..... | 683 | 683 | 625 | 625 |
| (040) Denaturing fees | 358 | 303 | 573 | 573 |
| (071) Import and export licences | 3,180 | 3,758 | 2,202 | 2,202 |
| (072) Warehouse licences | 674 | 674 | 539 | 539 |
| (080) Miscellaneous licences | 1,597 | 1,540 | 1,375 | 1,360 |
| (090) Storage fees | 3 | 5 | 1 | 1 |
| (100) Others | 19,409 | 21,142 | 17,851 | 18,013 |
| Sub-total | 1,304,718 | 1,275,803 | 1,406,939 | 1,393,246 |

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| Sub-head (Code) | Actual revenue 2007–08 | Original estimate 2008–09 | Revised estimate 2008–09 | Estimate 2009–10 |
|---|------------------------------|---------------------------------|--------------------------------|---------------------|
| | \$'000 | \$'000 | \$'000 | \$'000 |
| 032 Companies Registry— | | | | |
| (010) Hong Kong companies registration fees..... | 98,669 | 85,337 | 82,209 | 61,192 |
| 033 Civil Engineering and Development Department— | | | | |
| (010) Works executed on private account | 122,077 | 414 | 1,280 | 40,405 |
| (011) Dangerous goods, mining and prospecting licences..... | 1,430 | 1,350 | 1,245 | 1,464 |
| (012) Explosives permit and storage fees..... | 7,918 | 7,500 | 6,942 | 8,803 |
| (013) Mud disposal..... | 10,298 | 8,862 | 8,862 | 2,549 |
| (014) Disposal of construction waste at public fill reception facilities | 93,030 | 148,000 | 136,000 | 170,000 |
| (030) Others..... | 280 | 188 | 178 | 161 |
| Sub-total..... | 235,033 | 166,314 | 154,507 | 223,382 |
| 037 Department of Health— | | | | |
| (010) Dangerous drugs, pharmacy, poisons and other licences..... | 19,721 | 19,649 | 21,675 | 21,608 |
| (030) Out-patient charges | 32,283 | 34,679 | 32,193 | 32,236 |
| (040) Dental charges | 9,028 | 8,850 | 8,818 | 8,818 |
| (050) Medical and health charges other than hospital, out-patient and dental charges | 26,649 | 27,191 | 27,294 | 27,762 |
| (060) Registrations and certificates of medical and supplementary medical professionals | 23,010 | 24,174 | 23,766 | 24,081 |
| (070) Others..... | 670 | 474 | 491 | 493 |
| Sub-total..... | 111,361 | 115,017 | 114,237 | 114,998 |
| 039 Drainage Services Department— | | | | |
| (010) Works executed on private account | 57 | 60 | 30 | 30 |
| (030) Others..... | 1,017 | 999 | 866 | 854 |
| Sub-total..... | 1,074 | 1,059 | 896 | 884 |
| 042 Electrical and Mechanical Services Department— | | | | |
| (025) Services to Electrical and Mechanical Services Trading Fund | 37,275 | 32,574 | 32,574 | 34,040 |
| (027) Registration, certification and permit fees..... | 48,348 | 39,110 | 38,829 | 36,547 |
| (030) Others..... | 10 | 11 | 30 | 11 |
| Sub-total..... | 85,633 | 71,695 | 71,433 | 70,598 |
| 044 Environmental Protection Department— | | | | |
| (010) Chemical waste charging scheme | 32,982 | 35,000 | 32,000 | 32,000 |
| (015) MARPOL waste charging scheme..... | 41,607 | 33,000 | 38,000 | 41,000 |
| (017) Waste disposal charges | 34,893 | 39,700 | 44,500 | 52,000 |
| (020) Licence and permit fees | 9,306 | 8,954 | 9,243 | 8,696 |
| (030) Others..... | 2,536 | 569 | 295 | 678 |
| Sub-total..... | 121,324 | 117,223 | 124,038 | 134,374 |

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| Sub-head (Code) | Actual revenue 2007–08 | Original estimate 2008–09 | Revised estimate 2008–09 | Estimate 2009–10 |
|---|------------------------------|---------------------------------|--------------------------------|-----------------------|
| | \$'000 | \$'000 | \$'000 | \$'000 |
| 045 Fire Services Department— | | | | |
| (010) Dangerous goods licences | 10,478 | 10,156 | 10,238 | 10,238 |
| (012) Official certificates and fire reports..... | 5,655 | 5,612 | 5,909 | 5,909 |
| (020) Others | 687 | 774 | 926 | 903 |
| Sub-total | <u>16,820</u> | <u>16,542</u> | <u>17,073</u> | <u>17,050</u> |
| 047 Government Secretariat: Office of the Government Chief Information Officer | 4,059 | 3,423 | 6,324 | 4,933 |
| 048 Government Laboratory— | | | | |
| (015) Services to the Hospital Authority | 6,792 | 7,997 | 7,997 | 7,905 |
| (020) Others | 5,677 | 5,296 | 5,296 | 5,454 |
| Sub-total | <u>12,469</u> | <u>13,293</u> | <u>13,293</u> | <u>13,359</u> |
| 049 Food and Environmental Hygiene Department— | | | | |
| (010) Licences and permits | 244,655 | 239,454 | 243,709 | 243,589 |
| (020) Meat inspection | 23,132 | 25,076 | 20,664 | 20,664 |
| (030) Cemeteries and crematoria | 61,386 | 63,696 | 65,299 | 89,736 |
| (040) Others | 3,514 | 2,712 | 3,027 | 2,868 |
| Sub-total | <u>332,687</u> | <u>330,938</u> | <u>332,699</u> | <u>356,857</u> |
| 051 Government Property Agency— | | | | |
| (010) Management and air conditioning charges..... | 74,807 | 69,247 | 71,917 | 69,482 |
| (020) Others | 5,584 | 5,430 | 4,775 | 4,707 |
| Sub-total | <u>80,391</u> | <u>74,677</u> | <u>76,692</u> | <u>74,189</u> |
| 059 Government Logistics Department— | | | | |
| (010) Printing services | 235,678 | 223,166 | 213,716 | 200,300 |
| (020) Advertisements..... | 23,365 | 24,993 | 20,834 | 20,834 |
| (030) Government transport..... | 15,197 | 18,479 | 16,131 | 16,293 |
| (040) Others | 13,841 | 10,135 | 10,581 | 9,023 |
| Sub-total | <u>288,081</u> | <u>276,773</u> | <u>261,262</u> | <u>246,450</u> |
| 060 Highways Department— | | | | |
| (010) Works executed on private account..... | 657 | 900 | 3,012 | 3,274 |
| (020) Excavation permits | 108,188 | 114,600 | 116,580 | 122,050 |
| (030) Others | 1,657 | 1,600 | 1,600 | 1,600 |
| Sub-total | <u>110,502</u> | <u>117,100</u> | <u>121,192</u> | <u>126,924</u> |
| 063 Home Affairs Department— | | | | |
| (015) Guesthouse licences | 7,273 | 9,542 | 8,338 | 4,606 |
| (016) Clubhouse certificates | 14,984 | 14,048 | 13,134 | 14,180 |
| (020) Karaoke establishments licences and permits..... | 70 | 19 | 34 | 32 |
| (030) Others | 1,878 | 1,686 | 2,597 | 2,691 |
| Sub-total | <u>24,205</u> | <u>25,295</u> | <u>24,103</u> | <u>21,509</u> |

Head 11 — FEES AND CHARGES

| Sub-head (Code) | Actual revenue 2007–08 | Original estimate 2008–09 | Revised estimate 2008–09 | Estimate 2009–10 |
|--|------------------------------|---------------------------------|--------------------------------|---------------------|
| | \$'000 | \$'000 | \$'000 | \$'000 |
| 070 Immigration Department— | | | | |
| (012) Chinese nationality applications | 4,674 | 5,107 | 4,734 | 4,509 |
| (020) Travel documents..... | 212,283 | 270,369 | 212,624 | 219,135 |
| (030) Visas, entry permits and extension of stay..... | 112,266 | 129,740 | 134,497 | 132,128 |
| (040) Certification fees..... | 5,480 | 6,869 | 5,992 | 6,747 |
| (060) Replacement of identity cards..... | 35,599 | 32,548 | 35,937 | 36,683 |
| (070) Births and deaths registration fees | 33,275 | 34,512 | 34,828 | 37,911 |
| (080) Marriage registration fees | 56,149 | 56,734 | 55,729 | 52,254 |
| (090) Others..... | 29,181 | 29,438 | 23,496 | 16,391 |
| Sub-total..... | 488,907 | 565,317 | 507,837 | 505,758 |
| 074 Information Services Department— | | | | |
| (010) Sale of publications..... | 9,415 | 9,082 | 9,060 | 8,560 |
| (020) Others..... | 602 | 620 | 530 | 510 |
| Sub-total..... | 10,017 | 9,702 | 9,590 | 9,070 |
| 076 Inland Revenue Department— | | | | |
| (010) Business registration fees..... | 1,565,849 | 120,000 | 120,000 | 1,450,000 |
| (020) Others..... | 14,276 | 16,594 | 16,431 | 18,346 |
| Sub-total..... | 1,580,125 | 136,594 | 136,431 | 1,468,346 |
| 078 Intellectual Property Department— | | | | |
| (010) Patents fees | 16,349 | 16,103 | 17,726 | 17,746 |
| (020) Trade marks fees..... | 84,973 | 85,720 | 84,909 | 84,873 |
| (030) Registered designs fees..... | 8,481 | 7,942 | 8,285 | 8,307 |
| (040) Others..... | 42 | 25 | 81 | 81 |
| Sub-total..... | 109,845 | 109,790 | 111,001 | 111,007 |
| 080 Judiciary— | | | | |
| (010) Commission..... | 5,491 | 5,802 | 6,495 | 6,626 |
| (020) Court fees..... | 141,771 | 145,868 | 148,601 | 143,738 |
| (030) Possession..... | 674 | 553 | 555 | 555 |
| (040) Others..... | 10,808 | 10,490 | 12,336 | 12,353 |
| Sub-total..... | 158,744 | 162,713 | 167,987 | 163,272 |
| 082 Buildings Department— | | | | |
| (010) Buildings Ordinance fees..... | 187,743 | 200,139 | 177,747 | 177,555 |
| (020) Works executed on private account | 16 | 30 | 244 | 160 |
| (030) Others..... | 469 | 375 | 1,426 | 760 |
| Sub-total..... | 188,228 | 200,544 | 179,417 | 178,475 |
| 090 Labour Department | 20,288 | 20,768 | 20,831 | 22,291 |

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| Sub-head (Code) | Actual revenue 2007–08 | Original estimate 2008–09 | Revised estimate 2008–09 | Estimate 2009–10 |
|--|------------------------------|---------------------------------|--------------------------------|---------------------|
| | \$'000 | \$'000 | \$'000 | \$'000 |
| 091 Lands Department— | | | | |
| (010) Administrative and legal land services..... | 50,480 | 39,066 | 45,659 | 38,499 |
| (012) Lands Department consent fees and Government lease fees..... | 5,353 | 2,987 | 4,575 | 3,996 |
| (013) Administrative fees for conveyancing services for FSI..... | 212 | 122 | 103 | 98 |
| (020) Excavation permits..... | 9,648 | 10,621 | 9,799 | 9,804 |
| (040) Works executed on private account..... | 1,474 | 385 | 778 | 389 |
| (042) Services to KCRC..... | 39,262 | 43,047 | 35,856 | 40,391 |
| (046) Services to MTRCL..... | 48,522 | 8,613 | 5,574 | 24,446 |
| (050) Others..... | 21,961 | 18,262 | 18,493 | 18,211 |
| Sub-total..... | 176,912 | 123,103 | 120,837 | 135,834 |
| 092 Department of Justice..... | 8,851 | 4,796 | 10,941 | 8,786 |
| 094 Legal Aid Department..... | 188,573 | 194,000 | 203,926 | 212,821 |
| 095 Leisure and Cultural Services Department— | | | | |
| (010) Admission and hire charges..... | 601,582 | 433,934 | 412,547 | 554,409 |
| (020) Programme entry fees for recreational and sports activities..... | 37,825 | 38,387 | 38,346 | 37,967 |
| (030) Licences..... | 592 | 619 | 620 | 620 |
| (040) Others..... | 29,209 | 23,186 | 22,507 | 25,173 |
| Sub-total..... | 669,208 | 496,126 | 474,020 | 618,169 |
| 100 Marine Department— | | | | |
| (010) Anchorage..... | 16,642 | 15,070 | 17,500 | 16,700 |
| (020) Buoy..... | 28,290 | 29,051 | 26,551 | 25,285 |
| (030) Permit fees..... | 116,757 | 118,699 | 105,657 | 100,581 |
| (040) Cargo working area charges..... | 141,882 | 145,953 | 141,579 | 142,623 |
| (050) Examination and registration fees..... | 64,909 | 74,585 | 78,668 | 72,408 |
| (070) Vessel licences..... | 30,659 | 33,046 | 33,000 | 31,350 |
| (080) Port and light dues..... | 240,756 | 234,000 | 221,850 | 210,800 |
| (090) Port clearance fees..... | 22,586 | 22,470 | 20,800 | 19,750 |
| (100) Survey fees..... | 23,084 | 26,794 | 27,956 | 23,219 |
| (110) Others..... | 4,331 | 4,159 | 4,429 | 4,001 |
| Sub-total..... | 689,896 | 703,827 | 677,990 | 646,717 |
| 116 Official Receiver's Office— | | | | |
| (010) Bankruptcy..... | 119,023 | 93,500 | 94,500 | 94,600 |
| (020) Liquidation..... | 44,430 | 37,400 | 36,600 | 38,800 |
| (030) Others..... | 303 | 400 | 200 | 200 |
| Sub-total..... | 163,756 | 131,300 | 131,300 | 133,600 |
| 122 Hong Kong Police Force— | | | | |
| (010) Certificates of no criminal record..... | 3,972 | 4,197 | 4,557 | 4,557 |
| (020) Establishments and trades licences..... | 1,101 | 1,026 | 1,087 | 1,071 |
| (025) Security personnel permits..... | 9,030 | 9,569 | 10,486 | 10,486 |
| (030) Others..... | 5,292 | 5,280 | 5,678 | 5,678 |
| Sub-total..... | 19,395 | 20,072 | 21,808 | 21,792 |

Head 11 — FEES AND CHARGES

| Sub-head (Code) | Actual revenue 2007–08 | Original estimate 2008–09 | Revised estimate 2008–09 | Estimate 2009–10 |
|---|------------------------------|---------------------------------|--------------------------------|---------------------|
| | \$'000 | \$'000 | \$'000 | \$'000 |
| 143 Government Secretariat: Civil Service Bureau— | | | | |
| (010) Translation and interpretation services ... | 5,727 | 5,583 | 6,354 | 7,737 |
| (020) Training and development services..... | 1,211 | 1,100 | 1,500 | 1,500 |
| (030) Others..... | 16 | 467 | 494 | 443 |
| Sub-total..... | 6,954 | 7,150 | 8,348 | 9,680 |
| 145 Government Secretariat: Economic Development and Labour Bureau (Economic Development Branch) | 1,552 | — | — | — |
| 148 Government Secretariat: Financial Services and the Treasury Bureau (Financial Services Branch)— | | | | |
| (010) Insurance companies..... | 42,340 | 43,250 | 42,488 | 42,488 |
| (030) Others..... | — | 1 | 1 | 1 |
| Sub-total..... | 42,340 | 43,251 | 42,489 | 42,489 |
| 151 Government Secretariat: Security Bureau— | | | | |
| (010) Security companies | 14,475 | 14,535 | 15,102 | 14,363 |
| (090) Others..... | 47 | 22 | 4 | 29 |
| Sub-total..... | 14,522 | 14,557 | 15,106 | 14,392 |
| 152 Government Secretariat: Commerce and Economic Development Bureau (Commerce, Industry and Tourism Branch) .. | 7,505 | 9,011 | 9,075 | 8,901 |
| 155 Government Secretariat: Innovation and Technology Commission..... | 6,407 | 6,254 | 6,534 | 6,492 |
| 156 Government Secretariat: Education Bureau— | | | | |
| (011) School fees for senior secondary classes | 80,924 | 12,003 | 12,476 | — |
| (020) Grant and subsidised schools provident funds—supervision fees..... | 3,661 | 3,923 | 3,810 | 4,093 |
| (030) Others..... | 2,900 | 3,296 | 3,234 | 3,596 |
| Sub-total..... | 87,485 | 19,222 | 19,520 | 7,689 |
| 160 Radio Television Hong Kong..... | 596 | 674 | 591 | 591 |
| 162 Rating and Valuation Department..... | 4,691 | 4,348 | 4,610 | 4,617 |
| 168 Hong Kong Observatory— | | | | |
| (010) Services to the Airport Authority..... | 78,096 | 78,993 | 79,434 | 79,158 |
| (020) Others..... | 1,296 | 1,553 | 1,648 | 1,523 |
| Sub-total..... | 79,392 | 80,546 | 81,082 | 80,681 |

Head 11 — FEES AND CHARGES

| Sub-head (Code) | Actual revenue 2007–08 | Original estimate 2008–09 | Revised estimate 2008–09 | Estimate 2009–10 |
|---|------------------------------|---------------------------------|--------------------------------|---------------------------------|
| | \$'000 | \$'000 | \$'000 | \$'000 |
| 170 Social Welfare Department— | | | | |
| (010) Traffic Accident Victims Assistance | | | | |
| Scheme administration fee | 14,468 | 14,692 | 19,113 | 16,155 |
| (020) Others | 3,490 | 3,501 | 3,537 | 3,538 |
| Sub-total | <u>17,958</u> | <u>18,193</u> | <u>22,650</u> | <u>19,693</u> |
| 173 Student Financial Assistance Agency | <u>17,670</u> | <u>22,571</u> | <u>22,351</u> | <u>25,353</u> |
| 180 Television and Entertainment Licensing | | | | |
| Authority— | | | | |
| (010) Entertainment licences | 17,934 | 20,720 | 19,460 | 19,536 |
| (020) Film censorship fees | 2,568 | 2,397 | 2,501 | 2,501 |
| (025) Broadcasting licences | 39,713 | 34,078 | 34,527 | 34,527 |
| (030) Others | 1,808 | 1,824 | 1,413 | 1,413 |
| Sub-total | <u>62,023</u> | <u>59,019</u> | <u>57,901</u> | <u>57,977</u> |
| 181 Trade and Industry Department— | | | | |
| (010) Application fees for certificates of | | | | |
| origin | 3,440 | 2,789 | 2,189 | 1,330 |
| (030) Application fees for textile export | | | | |
| licences | 2,690 | 2,742 | 2,196 | 1,787 |
| (040) Others | 35,993 | 36,676 | 31,757 | 28,404 |
| Sub-total | <u>42,123</u> | <u>42,207</u> | <u>36,142</u> | <u>31,521</u> |
| 186 Transport Department— | | | | |
| (010) Vehicle and driving licences | 3,109,226 | 2,943,770 | 3,160,425 | 3,192,596 |
| (030) Transfer of vehicle and registration | | | | |
| mark, driving test and permits | 262,193 | 265,634 | 257,871 | 260,325 |
| (040) Traffic Accident Victims Assistance | | | | |
| Scheme administration fee | 1,755 | 1,168 | 1,302 | 1,363 |
| (050) Vehicle examination fees | 62,839 | 61,662 | 60,662 | 62,112 |
| (055) Personalized vehicle registration mark... | 51,314 | 53,327 | 32,657 | 28,738 |
| (060) Others | 11,848 | 11,962 | 10,900 | 11,105 |
| Sub-total | <u>3,499,175</u> | <u>3,337,523</u> | <u>3,523,817</u> | <u>3,556,239</u> |
| 188 Treasury— | | | | |
| (040) Others | <u>42,446</u> | <u>42,970</u> | <u>45,701</u> | <u>46,692</u> |
| 200 Other bureaux/departments | <u>17,736</u> | <u>12,693</u> | <u>11,714</u> | <u>13,962</u> |
| Total | <u><u>12,296,648</u></u> | <u><u>10,394,037</u></u> | <u><u>10,533,548</u></u> | <u><u>12,120,481</u></u> |

† After Budget revenue measures.

Description of Revenue Sources

To this revenue head are credited all fees and charges received by the Government, except fees charged by government utilities which are credited to Head 10—Utilities and Head 6—Royalties and Concessions (in respect of government toll-tunnels and bridges). Fees and charges are payable for services provided by bureaux, departments and government agencies, or are levied for certain policy objectives. It is the Government's general policy that the cost of services provided by the Government should be fully recovered from the fees imposed or the charges made. Certain essential services are subsidised by the Government or provided free.

Revenue from fees and charges generated 3.9% of total revenue in 2008–09.

Head 11 — FEES AND CHARGES

Underlying Changes in Revenue Yield

The **2008–09** revised estimate of \$10,533,548,000 is a net increase of \$139,511,000 (1.3%) over the original estimate.

Under *Subhead 031 Customs and Excise Department*, the increase of \$131,136,000 (10.3%) is mainly due to higher than expected average amount of declaration charge collected per declaration.

Under *Subhead 070 Immigration Department*, the decrease of \$57,480,000 (10.2%) is mainly due to decrease in the number of applications for HKSAR passport.

Under *Subhead 082 Buildings Department*, the decrease of \$21,127,000 (10.5%) is mainly due to decrease in building plan submissions.

The **2009–10** estimate of \$12,120,481,000 is a net increase of \$1,586,933,000 (15.1%) over the revised estimate for 2008–09.

Under *Subhead 032 Companies Registry*, the decrease of \$21,017,000 (25.6%) is mainly due to expected decrease in number of incorporation.

Under *Subhead 033 Civil Engineering and Development Department*, the increase of \$68,875,000 (44.6%) is mainly due to expected increase in receipts for private works provided and disposal of construction waste at public fill reception facilities.

Under *Subhead 076 Inland Revenue Department*, the increase of \$1,331,915,000 (976.3%) is due to cessation of the one-year waiver of business registration fee.

Under *Subhead 091 Lands Department*, the increase of \$14,997,000 (12.4%) is mainly due to expected increase in recovery of service charges from MTRCL.

Under *Subhead 095 Leisure and Cultural Services Department*, the increase of \$144,149,000 (30.4%) is mainly due to cessation of providing sports and recreational facilities for public use free of charge and completion of the renovation for Hong Kong Coliseum, Queen Elizabeth Stadium and Victoria Park.

Under *Subhead 156 Government Secretariat: Education Bureau*, the decrease of \$11,831,000 (60.6%) is mainly due to provision of free senior secondary education starting from the 2008/09 school year.