

## Head 9 — LOANS, REIMBURSEMENTS, CONTRIBUTIONS AND OTHER RECEIPTS

### Details of Revenue

Sub-head (Code)	Actual revenue 2024–25	Original estimate 2025–26	Revised estimate 2025–26	<b>Estimate 2026–27</b>
	\$'000	\$'000	\$'000	<b>\$'000</b>
010 Repayments of loans and advances.....	1	—	—	—
020 Pension contributions.....	941	700	800	<b>700</b>
030 Recovery of salaries and staff on-costs.....	1,783,747	2,444,000	2,207,000	<b>2,212,000</b>
040 Light and fuel in government buildings.....	25,962	25,000	32,000	<b>28,000</b>
050 Recovery of overpayments and losses .....	1,900,352	1,145,000	1,581,000	<b>1,244,000</b>
080 Transfers from Funds.....	117,000,000	71,000,000	49,500,000	<b>20,000,000</b>
090 Other receipts.....	4,333,904	5,218,000	5,337,000	<b>1,255,000</b>
110 Payments made by Trading Funds—				
(001) Transfer of statutory return and interest income .....	367,391	329,000	363,000	<b>323,000</b>
(002) Payments for “insurance” premium.....	4,851	4,900	4,900	<b>4,900</b>
(003) Reimbursements by trading funds arising from policy on “insurance”.....	235	350	420	<b>400</b>
120 One-off transfer from other funds .....	15,000,000	61,990,000	61,500,000	<b>52,830,000</b>
Total .....	<u>140,417,384</u>	<u>142,156,950</u>	<u>120,526,120</u>	<u><b>77,898,000</b></u>

### Description of Revenue Sources

This revenue head covers repayments of loans and advances, pension contributions (e.g. to the Widows and Orphans Pension Scheme and the Surviving Spouses’ and Children’s Pension Scheme), recovery of salaries and staff on-costs from organisations including the Hong Kong Housing Authority and the Hospital Authority, charges for light and fuel in government buildings, recovery of overpayments and losses (including surcharges on public officers), transfer from Government Funds, payments made by Trading Funds, and one-off transfer from other funds.

Revenue from loans, reimbursements, contributions and other receipts (excluding Transfers from Funds) generated 11.1% of total revenue in 2025–26.

### Underlying Changes in Revenue Yield

The 2025–26 revised estimate of \$120,526,120,000 reflects a net decrease of \$21,630,830,000 (15.2%) against the original estimate.

Under *Subhead 020 Pension contributions*, the increase of \$100,000 (14.3%) is due to the higher-than-expected pension contributions under the Surviving Spouses’ and Children’s Pension Schemes.

Under *Subhead 040 Light and fuel in government buildings*, the increase of \$7 million (28.0%) is due to the higher-than-expected light and fuel charges collected from tenants of government premises.

Under *Subhead 050 Recovery of overpayments and losses*, the increase of \$436 million (38.1%) is mainly due to the increase in the refund of drug expenses from Hospital Authority (HA) under the Drug Capping Programme and Drug Rebate agreements between HA and drug suppliers as well as clawback of unspent subvention from subvented organisations.

Under *Subhead 080 Transfers from Funds*, the decrease of \$21,500 million (30.3%) is mainly due to the lower-than-expected transfer from Land Fund to the general revenue in 2025–26.

Under *Subhead 110 Payments made by Trading Funds*, the increase of \$34,070,000 (10.2%) is mainly due to the higher-than-expected transfer of interest income from a trading fund to the general revenue in 2025–26.

The 2026–27 estimate of \$77,898 million reflects a net decrease of \$42,628,120,000 (35.4%) against the revised estimate for 2025–26.

Under *Subhead 020 Pension contributions*, the decrease of \$100,000 (12.5%) is mainly due to the expected decrease in pension contributions under the Surviving Spouses’ and Children’s Pension Schemes.

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Under *Subhead 040 Light and fuel in government buildings*, a decrease of \$4 million (12.5%) is expected due to the expected decrease in light and fuel charges to be collected from tenants of government premises.

Under *Subhead 050 Recovery of overpayments and losses*, the decrease of \$337 million (21.3%) is mainly due to the expected decrease in clawback of unspent balances from universities.

Under *Subhead 080 Transfers from Funds*, the decrease of \$29,500 million (59.6%) is mainly due to the expected decrease in transfer from Land Fund to the general revenue in 2026–27.

Under *Subhead 090 Other receipts*, the decrease of \$4,082 million (76.5%) is mainly due to one-off transfer of the balance of General and Development Reserve Fund from UGC-funded universities in 2025–26.

Under *Subhead 110 Payments made by Trading Funds*, the decrease of \$40,020,000 (10.9%) is mainly due to the anticipated lower interest income from a trading fund.

Under *Subhead 120 One-off transfer from other funds*, the decrease of \$8,670 million (14.1%) is mainly due to the expected decrease in transfer from funds outside the Government's accounts, partly offset by the transfer from Bond Fund to the general revenue in 2026–27.