

Head 106 — MISCELLANEOUS SERVICES

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

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

Permanent Secretary for Financial Services and the Treasury (Financial Services) (Subheads 825, 826 and 827)

Estimate 2026–27	\$6,299.8m
Commitment balance	\$157.5m

Controlling Officers' Report

Aim

Expenditure under this Head is for items which cannot be charged to other heads of expenditure. It covers 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.

3 These subheads contribute to the following Policy Areas—

<i>Subhead</i>	<i>Policy Area</i>	<i>Responsible Officers</i>
251, 284, 689 and 789	25: Revenue Collection and Financial Control	Secretary for Financial Services and the Treasury
825, 826 and 827	1: Financial Services	Secretary for Financial Services and the Treasury

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Sub-head (Code)	Actual expenditure 2024-25	Approved estimate 2025-26	Revised estimate 2025-26	Estimate 2026-27
	\$'000	\$'000	\$'000	\$'000
Operating Account				
Recurrent				
251	—	1,317,211	—	5,695,350
284	46,007	187,667	36,067	176,430
	46,007	1,504,878	36,067	5,871,780
Non-Recurrent				
789	—	30,659	—	393,469
825	6,851	5,716	5,695	2,457
826	18,246	12,382	12,342	10,475
827	—	24,802	24,706	21,638
	25,097	73,559	42,743	428,039
	71,104	1,578,437	78,810	6,299,819
Capital Account				
Plant, Equipment and Works				
689	—	100,000	—	—
	—	100,000	—	—
	—	100,000	—	—
	71,104	1,678,437	78,810	6,299,819

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Details of Expenditure by Subhead

The estimate of the amount required in 2026–27 for miscellaneous expenditure which cannot be charged to other heads of expenditure is \$6,299,819,000.

Operating Account

Recurrent

2 Provision of \$5,695,350,000 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. During the year, when 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.

3 Provision of \$176,430,000 under *Subhead 284 Compensation* is for settlement of claims (other than compensation connected with land, public works and mail, and for government employees under the Employees' Compensation Ordinance (Cap. 282)) and for certain ex-gratia payments. The increase of \$140,363,000 (389.2%) over the revised estimate for 2025–26 is to cater for possible requirements in 2026–27.

Non-Recurrent

4 Provision of \$393,469,000 under *Subhead 789 Additional commitments* is to meet funding for initiatives under planning and also 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. During the year, when 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.

Capital Account

Plant, Equipment and Works

5 Provision 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. During the year, when 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.

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Commitments

Sub-head (Code)	Item (Code)	Ambit	Approved commitment	Accumulated expenditure to 31.3.2025	Revised estimated expenditure for 2025–26	Balance
			\$'000	\$'000	\$'000	\$'000
<i>Operating Account</i>						
825	801	Contribution to the 11th replenishment of the Asian Development Fund	137,165	128,273	5,695	3,197
826	802	Contribution to the 12th replenishment of the Asian Development Fund	126,995	79,440	12,342	35,213
827	803	Contribution to the 13th replenishment of the Asian Development Fund	143,784	—	24,706	119,078
		Total	407,944	207,713	42,743	157,488