

NOTE FOR FINANCE COMMITTEE

Report on Redeployment of Funds under One-line Vote

With the full implementation of the one-line vote arrangement since 2003-04, Controlling Officers can deploy funds from a consolidated single Subhead 000 Operational Expenses (instead of a number of conventional subheads) under the relevant Head of Expenditure. This one-line vote arrangement is intended to facilitate the achievement of greater flexibility, efficiency and enhanced productivity.

2. For transparency, Controlling Officers managing the one-line vote have been providing in the annual Estimates a breakdown of their operational expenditure by conventional subheads. The Administration has also been presenting quarterly reports to the Finance Committee on the actual spending for and redeployment of funds between these conventional subheads.

3. This quarterly report covers the ten bureaux/departments that had redeployed funds under the one-line vote arrangement during the third quarter of 2005-06. The details are set out in Enclosures 1 to 10.

Encls. 1-10

Head 27 — Civil Aid Service
 Financial Position of Subhead 000 Operational Expenses
 Report for the third quarter (1.10.2005 to 31.12.2005) of 2005-06

	Original estimate 2005-06 (\$'000)	Redeployment of funds within the Subhead during 1st and 2nd quarters (\$'000)	Redeployment of funds within the Subhead during 3rd quarter (\$'000)	Amended estimate 2005-06 (\$'000)	Actual expenditure for the year to 31.12.2005 (\$'000)
Personal Emoluments					
- Salaries	30,600	—	(150)	30,450	22,580
- Allowances	252	—	8 ^(Note)	260	200
- Job-related allowances	20	—	(20)	—	—
Personnel Related Expenses					
- Mandatory Provident Fund contribution	—	—	8 ^(Note)	8	5
Departmental Expenses					
- General departmental expenses	15,218	—	(531)	14,687	9,733
Other Charges					
- Pay and allowances for the auxiliary services	25,957	—	818 ^(Note)	26,775	16,571
- Training expenses for the auxiliary services	962	—	(133)	829	571
	<u>73,009</u>	<u>—</u>	<u>0</u>	<u>73,009</u>	<u>49,660</u>
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Note:

A total of \$834,000 was redeployed from “Salaries”, “Job-related Allowances”, “General Departmental Expenses” and “Training Expenses for the Auxiliary Services” to meet the following requirements –

- \$8,000 under “Allowances”;
- \$8,000 under “Mandatory Provident Fund Contribution”; and
- \$818,000 under “Pay and Allowances for the Auxiliary Services”.

Head 30 — Correctional Services Department
 Financial Position of Subhead 000 Operational Expenses
 Report for the third quarter (1.10.2005 to 31.12.2005) of 2005-06

	Original estimate 2005-06 (\$'000)	Redeployment of funds within the Subhead during 1st and 2nd quarters (\$'000)	Redeployment of funds within the Subhead during 3rd quarter (\$'000)	Amended estimate 2005-06 (\$'000)	Actual expenditure for the year to 31.12.2005 (\$'000)
Personal Emoluments					
- Salaries	1,985,389	(5,565)	(8,290)	1,971,534	1,468,383
- Allowances.....	30,435	—	—	30,435	19,166
- Job-related allowances	25,221	—	—	25,221	16,765
Personnel Related Expenses					
- Mandatory Provident Fund contribution.....	952	—	—	952	652
- Civil Service Provident Fund contribution.....	8,018	—	47 ^(Note)	8,065	5,878
Departmental Expenses					
- Specialist supplies and equipment.....	19,858	—	—	19,858	9,122
- General departmental expenses	215,493	5,565	8,243 ^(Note)	229,301	157,500
Other Charges					
- Prisoners' welfare	3,041	—	—	3,041	1,135
- Grant to the Correctional Services Department Welfare Fund.....	360	—	—	360	356
	<u>2,288,767</u>	<u>0</u>	<u>0</u>	<u>2,288,767</u>	<u>1,678,957</u>
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Note:

A sum of \$8,290,000 was redeployed from “Salaries” to meet the following requirements –

- \$47,000 under “Civil Service Provident Fund Contribution”; and
- \$8,243,000 mainly for light and power, fuel and lubricating oil, and workshop services under “General Departmental Expenses”.

Head 31 — Customs and Excise Department
 Financial Position of Subhead 000 Operational Expenses
 Report for the third quarter (1.10.2005 to 31.12.2005) of 2005-06

	Original estimate 2005-06 (\$'000)	Redeployment of funds within the Subhead during 1st and 2nd quarters (\$'000)	Redeployment of funds within the Subhead during 3rd quarter (\$'000)	Amended estimate 2005-06 (\$'000)	Actual expenditure for the year to 31.12.2005 (\$'000)
Personal Emoluments					
- Salaries	1,482,778	—	—	1,482,778	1,102,835
- Allowances.....	43,650	—	—	43,650	27,483
- Job-related allowances	7,862	—	—	7,862	5,065
Personnel Related Expenses					
- Rent Allowance Scheme ..	350	—	—	350	195
- Mandatory Provident Fund contribution.....	500	—	830 ^(Note)	1,330	693
- Civil Service Provident Fund contribution	920	—	—	920	592
- Disturbance allowance	30	—	—	30	—
Departmental Expenses					
- General departmental expenses	218,156	—	(830)	217,326	137,396
Other Charges					
- Grant to the Customs and Excise Service Welfare Fund.....	230	—	—	230	223
	1,754,476	—	0	1,754,476	1,274,482
	1,754,476	—	0	1,754,476	1,274,482

Note:

A sum of \$830,000 was redeployed from “General Departmental Expenses” to meet requirements under “Mandatory Provident Fund Contribution”.

Head 39 — Drainage Services Department
 Financial Position of Subhead 000 Operational Expenses
 Report for the third quarter (1.10.2005 to 31.12.2005) of 2005-06

	Original estimate 2005-06 (\$'000)	Redeployment of funds within the Subhead during 1st and 2nd quarters (\$'000)	Redeployment of funds within the Subhead during 3rd quarter (\$'000)	Amended estimate 2005-06 (\$'000)	Actual expenditure for the year to 31.12.2005 (\$'000)
Personal Emoluments					
- Salaries	620,269	—	—	620,269	452,950
- Allowances.....	27,925	—	—	27,925	17,992
- Job-related allowances	10,917	—	—	10,917	6,138
Personnel Related Expenses					
- Mandatory Provident Fund contribution.....	760	(160)	—	600	498
- Civil Service Provident Fund contribution.....	—	160	—	160	84
Departmental Expenses					
- Light and power	209,096	—	(2,337)	206,759	146,208
- Hire of services and professional fees.....	80,721	—	—	80,721	43,570
- Fuel and lubricating oil	7,722	—	2,337 ^(Note)	10,059	9,062
- Specialist supplies and equipment.....	56,370	—	—	56,370	30,830
- Maintenance materials	71,718	—	—	71,718	44,574
- Contract maintenance.....	357,872	—	—	357,872	222,849
- General departmental expenses	109,755	—	—	109,755	71,062
	<u>1,553,125</u>	<u>0</u>	<u>0</u>	<u>1,553,125</u>	<u>1,045,817</u>
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Note:

A sum of \$2,337,000 was redeployed from “Light and Power” to meet requirements under “Fuel and Lubricating Oil”.

Head 45 — Fire Services Department
 Financial Position of Subhead 000 Operational Expenses
 Report for the third quarter (1.10.2005 to 31.12.2005) of 2005-06

	Original estimate 2005-06 (\$'000)	Redeployment of funds within the Subhead during 1st and 2nd quarters (\$'000)	Redeployment of funds within the Subhead during 3rd quarter (\$'000)	Amended estimate 2005-06 (\$'000)	Actual expenditure for the year to 31.12.2005 (\$'000)
Personal Emoluments					
- Salaries	2,529,277	—	—	2,529,277	1,864,255
- Allowances	6,802	—	—	6,802	1,697
- Job-related allowances	32,013	—	—	32,013	23,108
Personnel Related Expenses					
- Mandatory Provident Fund contribution	2,419	—	730 ^(Note)	3,149	2,242
- Civil Service Provident Fund contribution	20,353	—	(730)	19,623	14,279
Departmental Expenses					
- Specialist supplies and equipment	31,341	—	—	31,341	16,997
- General departmental expenses	294,439	—	—	294,439	179,746
	<u>2,916,644</u>	<u>—</u>	<u>0</u>	<u>2,916,644</u>	<u>2,102,324</u>
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Note:

A sum of \$730,000 was redeployed from “Civil Service Provident Fund Contribution” to meet requirements under “Mandatory Provident Fund Contribution”.

Head 47 — Government Secretariat: Office of the Government Chief Information Officer

Financial Position of Subhead 000 Operational Expenses
Report for the third quarter (1.10.2005 to 31.12.2005) of 2005-06

	Original estimate 2005-06 (\$'000)	Redeployment of funds within the Subhead during 1st and 2nd quarters (\$'000)	Redeployment of funds within the Subhead during 3rd quarter (\$'000)	Amended estimate 2005-06 (\$'000)	Actual expenditure for the year to 31.12.2005 (\$'000)
Personal Emoluments					
- Salaries	294,250	—	(13,000)	281,250	204,411
- Allowances.....	4,170	—	—	4,170	2,105
- Job-related allowances	80	—	—	80	—
Personnel Related Expenses					
- Mandatory Provident Fund contribution.....	100	—	—	100	18
Departmental Expenses					
- Hire of services and professional fees.....	93,558	—	13,000 ^(Note)	106,558	55,315
- Data processing	77,932	—	—	77,932	33,972
- General departmental expenses	33,000	—	—	33,000	14,255
Other Charges					
- Electronic Service Delivery scheme.....	39,981	—	—	39,981	8,729
	<u>543,071</u>	<u>—</u>	<u>0</u>	<u>543,071</u>	<u>318,805</u>
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Note:

A sum of \$13,000,000 was redeployed from “Salaries” to meet requirements under “Hire of Services and Professional Fees”.

Head 63 — Home Affairs Department
 Financial Position of Subhead 000 Operational Expenses
 Report for the third quarter (1.10.2005 to 31.12.2005) of 2005-06

	Original estimate 2005-06 (\$'000)	Redeployment of funds within the Subhead during 1st and 2nd quarters (\$'000)	Redeployment of funds within the Subhead during 3rd quarter (\$'000)	Amended estimate 2005-06 (\$'000)	Actual expenditure for the year to 31.12.2005 (\$'000)
Personal Emoluments					
- Salaries	566,952	—	—	566,952	409,879
- Allowances.....	15,830	—	—	15,830	8,627
- Job-related allowances	604	—	—	604	—
Personnel Related Expenses					
- Mandatory Provident Fund contribution.....	930	—	—	930	553
Departmental Expenses					
- Temporary staff.....	74,697	—	—	74,697	53,745
- Honoraria for members of committees	215,000	—	—	215,000	152,524
- General departmental expenses	115,033	(100)	(450)	114,483	68,345
Other Charges					
- Environmental improvement and community involvement projects	173,500	—	—	173,500	73,018
- Financial assistance to mutual aid committees	5,000	—	—	5,000	2,701
- Promotional activities on building management.....	1,000	100	450 ^(Note)	1,550	386
Subventions					
- Subventions to New Territories organisations ..	6,827	—	—	6,827	4,941
- Subventions to district sports and arts associations	3,515	—	—	3,515	1,709
	<u>1,178,888</u>	<u>0</u>	<u>0</u>	<u>1,178,888</u>	<u>776,428</u>
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Note:

A sum of \$450,000 was redeployed from “General Departmental Expenses” to meet requirements under “Promotional Activities on Building Management”.

Head 78 — Intellectual Property Department
 Financial Position of Subhead 000 Operational Expenses
 Report for the third quarter (1.10.2005 to 31.12.2005) of 2005-06

	Original estimate 2005-06 (\$'000)	Redeployment of funds within the Subhead during 1st and 2nd quarters (\$'000)	Redeployment of funds within the Subhead during 3rd quarter (\$'000)	Amended estimate 2005-06 (\$'000)	Actual expenditure for the year to 31.12.2005 (\$'000)
Personal Emoluments					
- Salaries	41,020	—	—	41,020	30,636
- Allowances	2,201	—	—	2,201	945
Personnel Related Expenses					
- Mandatory Provident Fund contribution	144	—	—	144	44
Departmental Expenses					
- General departmental expenses	21,663	—	(1,595)	20,068	6,465
Other Charges					
- Publicity and educational programmes	7,005	—	1,595 ^(Note)	8,600	4,042
	<u>72,033</u>	<u>—</u>	<u>0</u>	<u>72,033</u>	<u>42,132</u>
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Note:

A sum of \$1,595,000 was redeployed from “General Departmental Expenses” to meet requirements under “Publicity and Educational Programmes”.

Head 121 — Independent Police Complaints Council
 Financial Position of Subhead 000 Operational Expenses
 Report for the third quarter (1.10.2005 to 31.12.2005) of 2005-06

	Original estimate 2005-06 (\$'000)	Redeployment of funds within the Subhead during 1st and 2nd quarters (\$'000)	Redeployment of funds within the Subhead during 3rd quarter (\$'000)	Amended estimate 2005-06 (\$'000)	Actual expenditure for the year to 31.12.2005 (\$'000)
Personal Emoluments					
- Salaries	11,823	(53)	(53)	11,717	8,380
- Allowances.....	41	53	53 ^(Note)	147	101
Departmental Expenses					
- General departmental expenses	1,390	—	—	1,390	769
	<u>13,254</u>	<u>0</u>	<u>0</u>	<u>13,254</u>	<u>9,250</u>
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Note:

A sum of \$53,000 was redeployed from “Salaries” to meet requirements under “Allowances”.

Head 156 — Government Secretariat: Education and Manpower Bureau

Financial Position of Subhead 000 Operational Expenses

Report for the third quarter (1.10.2005 to 31.12.2005) of 2005-06

	Original estimate 2005-06 (\$'000)	Redeployment of funds within the Subhead during 1st and 2nd quarters (\$'000)	Redeployment of funds within the Subhead during 3rd quarter (\$'000)	Amended estimate 2005-06 (\$'000)	Actual expenditure for the year to 31.12.2005 (\$'000)
Personal Emoluments					
- Salaries	2,526,106	(1,247)	(5,160)	2,519,699	1,794,969
- Allowances	16,770	—	—	16,770	11,480
- Job-related allowances	2,666	—	—	2,666	1,501
Personnel Related Expenses					
- Mandatory Provident Fund contribution	6,350	—	—	6,350	4,038
- Civil Service Provident Fund contribution	150	—	—	150	—
Departmental Expenses					
- Temporary staff	224,052	9,392	5,160 ^(Note 1)	238,604	133,003
- Remuneration for special appointments	66,854	—	—	66,854	38,444
- General departmental expenses	523,307	(7,006)	(263)	516,038	197,343
Other Charges					
- Teacher training	150,094	—	—	150,094	63,899
- Curriculum Development Institute	256,458	—	(626)	255,832	135,528
- Subject and curriculum block grant for government schools	78,744	—	3,168 ^(Note 1)	81,912	48,714
- School extra-curricular activities, programmes, grants and prizes	23,053	6,787	(2,905)	26,935	9,244
Subventions					
- Code of Aid for primary schools	9,983,240	(6,902)	43,690 ^(Note 1)	10,020,028	6,830,880
- Code of Aid for secondary schools	13,491,635	(2,909)	27,110 ^(Note 1)	13,515,836	9,555,292
- Mortgage Interest Subsidy Scheme	24,210	—	—	24,210	15,866
- Code of Aid for special schools	1,270,825	338	860 ^(Note 1)	1,272,023	880,235

	Original estimate 2005-06 (\$'000)	Redeployment of funds within the Subhead during 1st and 2nd quarters (\$'000)	Redeployment of funds within the Subhead during 3rd quarter (\$'000)	Amended estimate 2005-06 (\$'000)	Actual expenditure for the year to 31.12.2005 (\$'000)
- Direct Subsidy Scheme	1,423,903	2,856	1,020 ^(Note 1)	1,427,779	1,329,991
- Kindergarten and Child Care Centre Subsidy Scheme	149,858	—	6,000 ^(Note 1)	178,114 ^(Note 2)	157,285
- Assistance to private secondary schools and bought places	234,335	(1)	740 ^(Note 1)	235,074	180,607
- English Schools Foundation junior schools	117,296	—	(340)	116,956	116,092
- English Schools Foundation secondary schools.....	170,030	—	340 ^(Note 1)	170,370	168,124
- Refund of rents and rates to kindergartens, kindergarten-cum-child care centres, private schools, educational institutes and study rooms	213,307	—	(6,000)	234,117 ^(Note 2)	140,724
- Miscellaneous educational services	189,853	(1,308)	(72,794)	115,751	72,223
- Remedial services for mildly disabled children in kindergartens.....	7,209	—	—	7,209	1,552
- Vocational Training Council.....	1,689,032	—	—	1,689,032	1,266,774
- Employees Retraining Board.....	371,804	—	—	371,804	371,607
	<u>33,211,141</u>	<u>0</u>	<u>0</u>	<u>33,260,207</u> ^(Note 2)	<u>23,525,415</u>
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Note:

- (1) A total of \$88,088,000 was redeployed from “Salaries”, “General Departmental Expenses”, “Curriculum Development Institute”, “School Extra-curricular Activities, Programmes, Grants and Prizes”, “English Schools Foundation Junior Schools”, “Refund of Rents and Rates to Kindergartens, Kindergarten-cum-child Care Centres, Private Schools, Educational Institutes and Study Rooms” and “Miscellaneous Educational Services” to the following to meet increased requirements –
- \$5,160,000 to “Temporary Staff” for supply teachers in government schools;

- \$3,168,000 to “Subject and Curriculum Block Grant for Government Schools” for grants to government schools;
 - \$73,420,000 to “Code of Aid for Primary Schools”, “Code of Aid for Secondary Schools”, “Code of Aid for Special Schools”, “Direct Subsidy Scheme” and “Assistance to Private Secondary Schools and Bought Places” for the School-based After-school Learning and Support Programmes;
 - \$6,000,000 to “Kindergarten and Child Care Centre Subsidy Scheme” to meet subsidy payments; and
 - \$340,000 to “English Schools Foundation Secondary Schools” for reimbursement of rates and government rent to English Schools Foundation secondary schools.
- (2) A supplementary provision of \$49,066,000 was approved by the Finance Committee on 24 June 2005 for the expansion of the Kindergarten Subsidy Scheme (now renamed as the Kindergarten and Child Care Centre Subsidy Scheme) upon harmonisation of pre-primary services. Of the total, \$22,256,000 was allocated to “Kindergarten and Child Care Centre Subsidy Scheme”. The remaining \$26,810,000 was allocated to “Refund of Rents and Rates to Kindergartens, Kindergarten-cum-child Care Centres, Private Schools, Educational Institutes and Study Rooms”.