

# Appendix 6: Analysis of Expenditure

## 附錄6：支出分析表

### Analysis of Expenditure 支出分析

for the year ended 31 March 2007  
截至2007年3月31日止年度

(Expressed in Hong Kong dollars)  
(以港幣列示)

	2007	2006
	\$	\$
<b>Staff costs 員工成本</b>		
Salaries 薪金	17,247,244	10,927,814
Allowances and other staff costs 津貼及其他員工成本	3,524,431	2,319,486
Accommodation 住宿	526,509	998,547
	21,298,184	14,245,847
<b>Administrative expenses 行政費用</b>		
Auditors' remuneration 核數師酬金	67,150	91,150
Bank charges 銀行手續費	19,773	12,732
Cleaning 清潔費	102,222	63,701
Consultancy fees 顧問費	484,774	816,895
Depreciation 折舊	1,231,647	1,002,110
Entertainment 款待	76,382	93,781
Incidental expenses 雜項支出	39,205	114,974
Insurance 保險費	85,576	91,443
Imputed finance charge on provision for office reinstatement cost 推算辦公室重修成本準備的財務費用	58,825	-
Legal advisory fees 法律諮詢費	257,985	9,000
Light and power 電費	128,457	78,965
Loss on disposal of fixed assets 處置固定資產虧損	-	1,066,168
Membership fee 會費	1,853	13,344
Overseas visits and conferences 海外詢問和會議	361,081	343,516
China liaison 國內聯繫	41,560	39,712
Periodicals, newspapers and books 期刊、報紙和書本	50,523	50,274
Photocopying 影印	24,559	12,486
Postage 郵費	118,086	67,747
Printing 印刷費	163,645	131,370
Publicity 宣傳費	57,300	-
Recruitment and training 招聘和培訓	48,513	447,962
Rent and rates 租金和差餉	3,803,010	2,499,111
Repairs and maintenance 維修費	191,687	88,506
Securities transaction charges 證券買賣費用	20,001	19,026
Stationery and consumables 文具和消耗品	222,431	110,657
Telephone and facsimile 電話和傳真費用	125,412	170,468
Tools and equipment 工具和設備	167,683	118,217

## Analysis of Expenditure (continued) 支出分析 (續)

for the year ended 31 March 2007  
截至2007年3月31日止年度

	2007	2006
	\$	\$
Translation expenses 翻譯費	13,500	10,000
Transport and travelling 交通費	44,506	41,306
Workshop expenses 工作坊費用	-	2,773
	8,007,346	7,607,394
<b>Direct accreditation/consultancy costs 直接評審 / 顧問成本</b>		
Accreditation costs 評審費用	2,461,070	3,132,021
Qualifications Framework project costs 資歷架構計劃費用	5,981,589	7,836,185
	8,442,659	10,968,206
<b>Council meeting and committee expenses 本局會議及委員會支出</b>		
Air passages 機票	373,984	303,657
Honoraria payments 酬金付款	260,000	130,000
Hotel accommodation 酒店住宿費	67,800	82,829
Subsistence allowance 零用金	24,050	26,000
Transport and miscellaneous expenses 交通費和雜費	40,749	21,780
Working lunches and dinners 公務午飯和晚飯支出	110,833	97,061
	877,416	661,327
<b>Total expenditure 支出總額</b>	38,625,605	33,482,774