

## **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 within 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 provide in the annual Estimates a breakdown of their operational expenses by conventional subheads. The Government also presents quarterly reports to the Finance Committee on the redeployment of funds between these conventional subheads.

3. This quarterly report covers the redeployment of funds by three departments under the one-line vote arrangement during the second quarter of 2015-16. The details are set out in the Enclosure.

Encl.

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Financial Services and the Treasury Bureau  
November 2015

## Head 24 - Audit Commission

## Financial Position of Subhead 000 Operational Expenses

Report for the second quarter (1.7.2015 to 30.9.2015) of 2015-16

	Original estimate 2015-16 (\$'000)	Redeployment of funds within Subhead during 1st quarter (\$'000)	Redeployment of funds within Subhead during 2nd quarter (\$'000)	Supplementary provision approved/ (provision deleted) (\$'000)	Amended estimate 2015-16 (\$'000)	Actual expenditure for the year to 30.9.2015 (\$'000)
<b>Personal Emoluments</b>						
- Salaries	141,457	-	(600)	-	140,857	73,676
- Allowances	411	-	600	-	1,011	414
<b>Personnel Related Expenses</b>						
- Mandatory Provident Fund contribution	350	-	-	-	350	167
- Civil Service Provident Fund contribution	3,239	-	-	-	3,239	1,581
<b>Departmental Expenses</b>						
- Remuneration for special appointments	3,423	-	-	-	3,423	1,907
- General departmental expenses	3,709	-	-	-	3,709	1,104
	----- 152,589 =====	----- - =====	----- 0 =====	----- - =====	----- 152,589 =====	----- 78,849 =====

Head 27 - Civil Aid Service  
 Financial Position of Subhead 000 Operational Expenses  
 Report for the second quarter (1.7.2015 to 30.9.2015) of 2015-16

	Original estimate 2015-16 (\$'000)	Redeployment of funds within Subhead during 1st quarter (\$'000)	Redeployment of funds within Subhead during 2nd quarter (\$'000)	Supplementary provision approved/ (provision deleted) (\$'000)	Amended estimate 2015-16 (\$'000)	Actual expenditure for the year to 30.9.2015 (\$'000)
<b>Personal Emoluments</b>						
- Salaries	38,842	-	-	-	38,842	19,297
- Allowances	391	-	-	-	391	146
- Job-related allowances	9	-	-	-	9	-
<b>Personnel Related Expenses</b>						
- Mandatory Provident Fund contribution	64	-	90	-	154	78
- Civil Service Provident Fund contribution	1,013	-	-	-	1,013	306
<b>Departmental Expenses</b>						
- General departmental expenses	20,334	-	347	-	20,681	10,082
<b>Other Charges</b>						
- Pay and allowances for the auxiliary services	37,888	-	(709)	-	37,179	15,688
- Training expenses for the auxiliary services	1,005	-	272	-	1,277	938
	----- 99,546 =====	----- - =====	----- 0 =====	----- - =====	----- 99,546 =====	----- 46,535 =====

Head 37 - Department of Health  
 Financial Position of Subhead 000 Operational Expenses  
 Report for the second quarter (1.7.2015 to 30.9.2015) of 2015-16

	Original estimate 2015-16 (\$'000)	Redeployment of funds within Subhead during 1st quarter (\$'000)	Redeployment of funds within Subhead during 2nd quarter (\$'000)	Supplementary provision approved/ (provision deleted) (\$'000)	Amended estimate 2015-16 (\$'000)	Actual expenditure for the year to 30.9.2015 (\$'000)
<b>Personal Emoluments</b>						
- Salaries	2,985,816	-	-	-	2,985,816	1,534,211
- Allowances	21,727	-	-	-	21,727	11,112
- Job-related allowances	2,010	-	-	-	2,010	1,008
<b>Personnel Related Expenses</b>						
- Mandatory Provident Fund contribution	10,515	-	-	-	10,515	5,731
- Civil Service Provident Fund contribution	110,422	-	-	-	110,422	53,369
<b>Departmental Expenses</b>						
- Temporary staff	175,994	-	-	-	175,994	70,060
- Specialist supplies and equipment	579,687	-	-	-	579,687	311,354
- General departmental expenses	786,127	-	73	-	786,200	399,781
<b>Other Charges</b>						
- Contracting out of dental prostheses	8,600	-	-	-	8,600	5,064
- Payment and reimbursement of medical fees and hospital charges	460,000	-	-	-	460,000	239,337
- Supply, repair and renewal of prostheses and surgical appliances	4,300	-	-	-	4,300	2,589
- Health Care Voucher	811,000	-	-	-	811,000	419,949
- Vaccination reimbursements	79,969	-	-	-	79,969	4,753
<b>Subventions</b>						
- Subvented institutions	307,032	-	(73)	-	306,959	135,658
	<u>6,343,199</u>	<u>-</u>	<u>0</u>	<u>-</u>	<u>6,343,199</u>	<u>3,193,976</u>