

立法會
Legislative Council

LC Paper No. LS62/12-13

**Paper for the House Committee Meeting
on 21 June 2013**

**Legal Service Division Report on
Supplementary Appropriation (2012-2013) Bill**

I. SUMMARY

1. The Bill

To provide for a supplementary appropriation of \$26,681,366,702.04 for the services of the Government in the financial year that ended on 31 March 2013 in addition to the sum appropriated by the Appropriation Ordinance 2012 (4 of 2012).

The Bill is introduced in accordance with the Public Finance Ordinance (Cap. 2) to provide for supplementary appropriation for the specified heads of expenditure approved by the Finance Committee or under the powers delegated by it in the financial year that ended on 31 March 2013. The 37 heads in which there was excess of expenditure over the original appropriation and the amount of excess under each head are specified in the Schedule to the Bill.

2. Public Consultation

No public consultation has been conducted.

**3. Consultation with
LegCo Panel**

There is no consultation with any LegCo Panel.

4. Conclusion

No difficulties relating to the legal and drafting aspects of the Bill have been identified.

II. REPORT

The date of First Reading of the Bill is 19 June 2013. The LegCo Brief on the Bill (File Reference: TsyB H 00/710/1/0 (C) Pt.4) was issued by the Financial Services and the Treasury Bureau on 11 June 2013.

Object of the Bill

2. To provide for a supplementary appropriation of \$26,681,366,702.04 for the services of the Government in the financial year that ended on 31 March 2013 in addition to the sum appropriated by the Appropriation Ordinance 2012 (4 of 2012) (the Ordinance).

Background

3. The Ordinance was enacted in April 2012 to provide for the appropriation of a sum not exceeding \$319,676,883,000 from the general revenue for the services of the Government in the financial year from 1 April 2012 to 31 March 2013 under section 6 of the Public Finance Ordinance (Cap. 2) (PFO). Upon enactment of the Ordinance, the estimates of expenditure for the 2012-2013 financial year are deemed to be approved to the extent that they are provided for in the Ordinance and shall have effect from the first day of the financial year.

4. In the course of the 2012-2013 financial year, the Government has made changes to the approved estimates of expenditure with the approval of the Finance Committee or under the powers delegated by it in accordance with section 8 of PFO. Section 9 of PFO stipulates that if at the close of account for a financial year it is found that expenditure charged to any head is in excess of the sum appropriated for that head by the Appropriation Ordinance for that financial year, the excess shall be included in a Supplementary Appropriation Bill which shall be introduced into the Legislative Council as soon as practicable after the close of that financial year.

Provisions of the Bill

5. This Bill is introduced in accordance with section 9 of PFO to seek final legislative authority for the supplementary appropriation under the specified heads of expenditure in the 2012-2013 financial year. The 37 heads in which there was excess of expenditure over the original appropriation and the amount of excess under each head are specified in the Schedule to the Bill. Clause 2 provides for the approval of the appropriation of \$26,681,366,702.04 in the manner expressed in the Schedule.

6. According to paragraph 3 of the LegCo Brief, the supplementary provisions that had been approved in accordance with section 8 of PFO for the specified heads of expenditure were mainly appropriated for meeting additional expenses for the 2012 civil service pay adjustment, injecting funds into certain Government or statutory Funds¹ and implementing one-off relief measures². Members may wish to refer to Annex B of the LegCo Brief for major reasons for the supplementary appropriation under each of the specified heads.

7. The Bill contains no commencement provision. By virtue of section 20(2) of the Interpretation and General Clauses Ordinance (Cap. 1), the Bill, if enacted, would come into operation on the day the enacted ordinance is published in the Gazette.

Public Consultation

8. No public consultation has been conducted.

Consultation with LegCo Panel

9. There is no consultation with any LegCo Panel.

Conclusion

10. No difficulties relating to the legal and drafting aspects of the Bill have been identified.

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¹ The Samaritan Fund, the Research Endowment Fund, the Self-financing Post-secondary Education Fund, the HKSAR Government Scholarship Fund and the Supplementary Legal Aid Fund.

² Those measures include paying two months' rent for public housing tenants, implementing the electricity charges subsidy scheme and providing an extra month's allowance of standard rate for social security recipients.