

立法會
Legislative Council

LC Paper No. LS61/13-14

**Paper for the House Committee Meeting
on 13 June 2014**

**Legal Service Division Report on
Supplementary Appropriation (2013-2014) Bill**

I. SUMMARY

- 1. The Bill**

The Bill seeks to provide for a supplementary appropriation of \$57,724,715,270.80 for the services of the Government in the financial year that ended on 31 March 2014 in addition to the sum appropriated by the Appropriation Ordinance 2013 (1 of 2013).

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 2014. The 31 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**

According to the LegCo Brief, public consultation is considered not necessary.
- 3. Consultation with LegCo Panel**

The Panel on Financial Affairs has not been consulted on the Bill.
- 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 11 June 2014. Members may refer to the Legislative Council (LegCo) Brief (File Reference: TsyB H 00/710/1/0 (C) Pt.5) issued by the Financial Services and the Treasury Bureau on 4 June 2014 for further details.

Object of the Bill

2. The Bill seeks to provide for a supplementary appropriation of \$57,724,715,270.80 for the services of the Government in the financial year that ended on 31 March 2014 in addition to the sum appropriated by the Appropriation Ordinance 2013 (1 of 2013) (the Ordinance).

Background

3. The Ordinance was enacted in May 2013 to provide for the appropriation of a sum not exceeding \$356,140,198,000 from the general revenue for the services of the Government in the financial year from 1 April 2013 to 31 March 2014 under section 6 of the Public Finance Ordinance (Cap. 2). Upon the enactment of the Ordinance, the estimates of expenditure for the 2013-2014 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 2013-2014 financial year, the Government 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 Cap. 2. Under section 9 of Cap. 2, 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 LegCo 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 Cap. 2 to seek final legislative authority for the supplementary appropriation under the specified heads of expenditure in the 2013-2014 financial year. The 31 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 \$57,724,715,270.80 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 Cap. 2 for the specified heads of expenditure were mainly appropriated for meeting additional expenses for the 2013 civil service pay adjustment, injecting funds into the Employees Retraining Board and 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 passed, would come into operation on the day the enacted ordinance is published in the Gazette.

Public Consultation

8. No public consultation has been conducted. According to paragraph 9 of the LegCo Brief, the Bill is largely technical and, as such, public consultation is considered not necessary.

Consultation with LegCo Panel

9. As advised by the Clerk to the Panel on Financial Affairs, the Panel has not been consulted on the Bill.

Conclusion

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

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¹ The AIDS Trust Fund, the Community Care Fund, the Lotteries Fund, the Disaster Relief Fund, the Language Fund and the Environment and Conservation Fund.

² Those measures include paying two months' rent for public housing tenants and implementing the electricity charges subsidy scheme.