

立法會
Legislative Council

LC Paper No. LS113/20-21

**Paper for the House Committee Meeting
on 3 September 2021**

**Legal Service Division Report on
Supplementary Appropriation (2020-2021) Bill**

I. SUMMARY

- 1. The Bill**

The Bill seeks to provide for a supplementary appropriation of \$173,025,795,082.19 for the services of the Government in the financial year that ended on 31 March 2021 in addition to the sum appropriated by the Appropriation Ordinance 2020 (Ord. No. 1 of 2020).

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 2021. The eight 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 Legislative Council 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 1 September 2021. Members may refer to the Legislative Council ("LegCo") Brief (File Ref: TsyB H00/710/1/0(C) Pt.14) issued by the Financial Services and the Treasury Bureau on 25 August 2021 for further details.

Object of the Bill

2. The Bill seeks to provide for a supplementary appropriation of \$173,025,795,082.19 for the services of the Government in the financial year that ended on 31 March 2021 in addition to the sum appropriated by the Appropriation Ordinance 2020 (Ord. No. 1 of 2020).

Background

3. Ord. No. 1 of 2020 was enacted in May 2020 to provide for the appropriation of a sum not exceeding \$627,233,901,000 from the general revenue for the services of the Government in the financial year from 1 April 2020 to 31 March 2021 under section 6 of the Public Finance Ordinance (Cap. 2). Upon the enactment of Ord. No. 1 of 2020, the estimates of expenditure for the 2020-2021 financial year are deemed to be approved to the extent that they are provided for in Ord. No. 1 of 2020 and shall have effect from the first day of the financial year.

4. In the course of the 2020-2021 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. The 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 2020-2021 financial year. The eight 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 of the Bill seeks to provide for the approval of the appropriation of \$173,025,795,082.19 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 arising from the injections into the Anti-epidemic Fund and the Capital Investment Fund, launching the 100% Personal Loan Guarantee Scheme, as well as providing funding support to the Ocean Park Corporation. Members may refer to Annex B to the LegCo Brief for the major reasons for the supplementary appropriation under each of the specified heads.

Commencement

7. The Bill contains no commencement provision. By virtue of section 20(2)(a) 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, the Administration considers that public consultation is 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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