Head 72 — INDEPENDENT COMMISSION AGAINST CORRUPTION

Controlling officer: the Commissioner, Independent Commission Against Corruption will account for expenditure under this Head.

Estimate 2014–15 .... **$937.1m**

Establishment ceiling 2014–15 (notional annual mid-point salary value) representing an estimated 1 414 non-directorate posts as at 31 March 2014 rising by 45 posts to 1 459 posts as at 31 March 2015.. **$754.0m**

In addition, there will be an estimated 18 directorate posts as at 31 March 2014 and as at 31 March 2015.

Controlling Officer's Report

Programmes

Programme (1) Corruption Prevention
Programme (2) Operations
Programme (3) Preventive Education
Programme (4) Enlisting Support

These programmes contribute to Policy Area 13: Anti-corruption (Commissioner, Independent Commission Against Corruption).

Detail

Programme (1): Corruption Prevention

	2012–13 (Actual)	2013–14 (Original)	2013–14 (Revised)	**2014–15 (Estimate)**
Financial provision ($m)	55.8	61.9	64.6 (+4.4%)	**65.4** (+1.2%)

(or +5.7% on 2013–14 Original)

Aim

2   The aim is to identify and eliminate opportunities for corruption in government departments and public bodies, and advise the private sector on corruption prevention.

Brief Description

3   The Corruption Prevention Department (CPD) examines public sector procedures and makes recommendations to minimise opportunities for corruption through "assignment studies", monitors completed assignments to ensure effective implementation of the agreed recommendations, and gives quick corruption prevention advice through consultation. The CPD also provides advice to private sector organisations to prevent corruption and malpractice and has been increasingly proactive in preventing corruption in the private sector where public interest is involved.

4   In 2013, the CPD completed 68 assignment reports. They covered various government departments and public bodies with a wide range of activities including law enforcement, public procurement, licensing and inspection systems, and public works, and also private sector organisations which received substantial public subvention.

5   The CPD examined the practices and procedures adopted for the food assistance services (commonly known as "food banks") operated by the five non-governmental organisations commissioned by the Social Welfare Department and, based on the findings, compiled a Best Practice Checklist (BPC) for all food assistance service operators to enhance their governance and internal control. The BPC was promulgated to the commissioned food assistance service operators as well as others operated under private funds at a seminar organised by the Hong Kong Council of Social Service in October.

6   Following the completion of assignment studies on strengthening the practices and procedures of the Housing Department (HD) in site supervision of buildings and piling works, the CPD conducted a series of integrity management workshops for the staff of HD, consultants and contractors to raise their integrity standard and awareness of corruption prevention.

7   In collaboration with the Civil Service Bureau (CSB) under the Ethical Leadership Programme, the CPD reviewed and updated the Sample Guide on Conduct and Discipline jointly issued by the Independent Commission Against Corruption (ICAC) and CSB some years ago, in order to meet public expectation on the highest standard of integrity of government officers. It was promulgated to the Ethics Officers of all government bureaux and departments for adoption in November, to be followed by tailor-made advice for individual bureaux and departments having regard to their operations.

8   Jointly with the Community Relations Department (CRD) in enhancing integrity management for the banking industry, the CPD produced the "Bank on Integrity – A Practical Guide for Bank Managers" and introduced it together with CRD's e-learning package for the industry at the Regulator's Dialogue Forum organized by the Hong Kong Monetary Authority and the Hong Kong Institute of Bankers for about 100 senior bank executives.

9   To raise the awareness of Chinese medicine practitioners and operators of Chinese medicine clinics in corruption prevention, the CPD published in December the Corruption Prevention Guide for Chinese medicine practitioners and Chinese medicine clinics, with the support and assistance of the Hong Kong Registered Chinese Medicine Practitioners Association, the Hospital Authority, the University of Hong Kong, the Chinese University of Hong Kong and the Baptist University of Hong Kong in the development and promotion of the Guide.

10   In light of the increasing construction and infrastructural projects, the CPD has been enhancing the integrity of the construction and engineering sector by conducting on-site integrity management workshops for the employees of the consultants and contractors engaged in public works contracts. In 2013, the CPD conducted 75 integrity management workshops for about 2 460 employees of the stakeholders concerned.

11   The CPD also continued to provide, on request, tailor-made corruption prevention advice to private sector organisations of different trades and industries. In 2013, the CPD provided advisory services to private sector organisations on 414 occasions. All requests were responded to within two working days as pledged.

12   The key performance measures are:

Targets

	Target	2012 (Actual)	2013 (Actual)	**2014 (Plan)**
assignment reports produced	65	66	68	**65**
response to private sector requests for corruption prevention advice within two working days (%)	100	100	100	**100**

Indicators

	2012 (Actual)	2013 (Actual)	**2014 (Estimate)**
areas awaiting study	226	237	**230**
previous assignments requiring monitoring..............................	639	660	**640**
no. of occasions private sector organisations given corruption prevention advice	415	414	**N.A.§**
no. of occasions public sector organisations advised through consultation..	600	575	**N.A.§**

§   An estimate cannot be provided as it depends on the number of organisations requesting CPD's services.

Matters Requiring Special Attention in 2014–15

13   During 2014–15, the CPD will:

• assist public bodies in reviewing their codes of conduct and compile for their reference a sample code of conduct to ensure that the ethical requirements for the standard of integrity of their members and staff meet the public's high expectation, to be followed by tailor-made advice for individual public bodies as required;

• in view of the devolution of more procurement authorities to government departments with effect from July 2013 and the high corruption risks associated with procurement activities in the private sector, assist government departments to review and enhance their procurement procedures to ensure that they are corruption resistant, and develop a capacity building package for use by private organisations to enhance the awareness of their procurement staff on the safeguards against corruption and other malpractice;

• maintain the integrity of voter registration for the Legislative Council Functional Constituencies, and assist the organisations under the various Functional Constituencies, the members of which are eligible for registration as voters in the respective Functional Constituency subsectors, in enhancing their internal controls and the transparency of their membership administration systems;

• collaborate with the construction industry to develop a capacity building package for raising the integrity standard and corruption prevention awareness of site supervisory staff; and

• develop a corruption prevention capacity building package for use by the catering industry, as well as tertiary education and vocational training institutions conducting programmes/courses on catering management.

Programme (2): Operations

	2012–13 (Actual)	2013–14 (Original)	2013–14 (Revised)	**2014–15 (Estimate)**
Financial provision ($m)	658.4	698.7	707.3 (+1.2%)	**714.1 (+1.0%)**

(or +2.2% on 2013–14 Original)

Aim

14   The aim is to enforce the law vigilantly and professionally in order to seek out and eradicate corruption wherever it exists.

Brief Description

15   The Operations Department (OPS) investigates every pursuable report of corruption. It pursues a proactive strategy to seek out unreported corruption and strengthen intelligence collection and analysis capability, striving to deliver the highest standard of service. The OPS strives to achieve a high degree of professionalism and operational effectiveness in order to foster public confidence in the ICAC and to encourage the community to report corruption with a view to deterring the corrupt.

16   In 2013, a total of 1 668 pursuable corruption reports (excluding election reports) were received by the ICAC, representing a decrease of about 41 per cent compared with 2 832 reports received in 2012. Separately, 556 pursuable election-related corruption reports were received during the year. Given the complexity and magnitude of many corruption cases, the intensity of investigation efforts required remained high. On 31 December 2013, the investigation caseload of the Commission stood at 1 519 cases (including 345 election cases).

17   To cope with the complexity and sophistication in corruption and related crime investigations, the OPS accomplished the following in 2013–14:

- strengthened manpower to cope with investigations and prosecutions of increasing complexity;

- enhanced the professional capabilities of investigating officers through enriching the induction training programmes and strengthening the professional development of officers on financial investigation, money laundering and asset recovery;

- upgraded the performance management system to facilitate the implementation of an integrated human resource management strategy; and

- continued the development of the New Generation Operations Department Information System to enhance its information technology capabilities to support investigation management.

18   The key performance measures are:

Targets

	Target	2012 (Actual)	2013 (Actual)	**2014 (Plan)**
complainants making pursuable corruption reports contacted for interview within 48 hours (%)	100	100	100	**100**
complainants making non-corruption reports contacted within two working days to obtain consent to refer their reports to relevant authorities (%)	100	100	100	**100**
pursuable corruption investigations completed within 12 months (%)	90.0	90.3	85.6	**90.0**

Head 72 — INDEPENDENT COMMISSION AGAINST CORRUPTION

*Indicators*Ψ

	2012 (Actual)	**2013 (Actual)**
pursuable corruption reports	2 832λ	**1 668**
non-pursuable corruption reports	899λ	**846**
investigations completed	2 939	**2 145**
persons prosecuted#	196	**215**
persons convicted#	171Λ	**155**
persons formally cautioned#	27	**24**
government officers recommended for disciplinary or administrative action	126	**39**

Ψ   The indicators do not include election cases in order to provide a more accurate indication of general corruption trends.
λ   Figure for 2012 updated to take account of two reports reclassified as pursuable.
Including cases carried forward from previous years and completed.
Λ   Figure for 2012 updated to take account of four successful appeals.

Matters Requiring Special Attention in 2014–15

19   During 2014–15, the OPS will:

• integrate efforts in implementing the human resource management strategy including reviewing the curriculum of training courses and programmes on all fronts, and strengthening the capabilities of investigating officers through professional and structured training to better meet the operational requirements;

• strengthen the capabilities in financial investigation into increasingly complex and sophisticated corruption cases, and in dealing with the disclosure, restraint and confiscation of proceeds of crime;

• keep in pace with the latest technological development to enhance the competencies in computer forensics through intensified research, integration of forensic tools and training; and

• co-ordinate efforts in the continued development of the New Generation Operations Department Information System to enhance its information technology capabilities in support of investigation management.

Programme (3): Preventive Education

	2012–13 (Actual)	2013–14 (Original)	2013–14 (Revised)	**2014–15 (Estimate)**
Financial provision ($m)	72.7	82.1	76.2 (−7.2%)	**77.6** (+1.8%)

(or −5.5% on
2013–14 Original)

Aim

20   The aim is to promote better public understanding of the corruption problem and encourage target groups to take positive action.

Brief Description

21   The CRD achieves the aim through a preventive education programme, comprising the following five sub-programme areas:

• promoting business ethics and corruption prevention in the business sector to help ensure a level playing field and enhance the competitiveness of Hong Kong as an international business centre,

• providing corruption prevention training for civil servants and staff of public bodies,

• instilling positive values amongst young people,

• providing corruption prevention services to office bearers and management of non-profit-making organisations, and

• educating candidates and voters to ensure clean elections.

22   In 2013, the CRD contacted 1 588 business organisations to promote business/professional ethics and corruption prevention services. 991 training seminars were conducted for 40 791 employees of public listed companies and various trades including financial services (e.g. banking, insurance), estate agency, construction, tourism and property management.

23   Subsequent to the launch of a corruption prevention guide for small and medium enterprises (SMEs) in 2012, the CRD promoted the guide through feature articles in local newspapers and newsletters of about 40 business chambers / associations, at the World SME Expo, through Hong Kong Trade Development Council and Trade and Industry Department, and at seminars organised with major chambers of commerce.   The guide was also promoted to the expatriate business community through foreign chambers of commerce and consulates in Hong Kong.

24   The CRD maintained a corruption prevention network consisting of over 200 representatives from some 80 banks and deposit taking companies. A sharing session was organised in August 2013 to facilitate the exchange of anti-corruption strategies and measures among the network members. The CRD also produced an e-learning package with training videos on anti-corruption laws and ethical dilemmas for promotion to all local banks and deposit taking companies.

25   The CRD continued to provide preventive education services to owners' corporations (OCs) to convey messages on clean building management. Visits and talks/workshops were conducted for 625 OCs. Together with exhibitions, 9 479 people were reached.

26   In 2013, the CRD provided corruption prevention training to 20 791 civil servants face-to-face.   Under the Ethical Leadership Programme, the CRD continued to partner with the CSB to consolidate an ethical culture through the Ethics Officers nominated by government bureaux and departments.   Subsequent to the launch of a reference package on conflict of interest for managers in the civil service in 2012, CRD visited 45 bureaux and departments to assist them in reviewing their integrity promotion strategies and training arrangements.   74 thematic workshops/ briefings on managing conflict of interest were also conducted.

27   The CRD continued to adopt a target-oriented strategy to hammer home integrity messages to young people. To engage the local tertiary students in probity promotion work, the CRD spearheaded the "i-Relay" Youth Integrity Project (YIP) in 2013/14 academic year with the support of the 17 local Tertiary Education Institutions (TEIs) and renowned youth-related organisations. The YIP comprised talks on Personal Ethics, ICAC Ambassador Programme, Input Session, Team Competition on integrity issues, Hong Kong-based Exchange Programme and Youth Summit. Some 100 ICAC Ambassadors from the local TEIs were recruited to assist in planning, promoting and implementing activities under the YIP. To encourage international exchange, Mainland China and overseas students were also invited to join the Team Competition, Exchange Programme and Youth Summit to be organised in April 2014. Moreover, 16 TEIs have incorporated the Personal Ethics Module developed by the CRD into their general education programme and other relevant programmes.

28   In support of the "Other Learning Experiences" requirement of the new senior secondary curriculum, the iTeen Leadership Programme was organised and promoted to all secondary schools. After receiving training, the iTeen leaders would organise anti-corruption and integrity activities in their schools, including visits to the ICAC. Interactive drama performance continued to be deployed by the CRD to disseminate positive messages to secondary students in a lively and interesting way.

29   To encourage young people to produce micro films with positive and integrity messages, a Youth Integrity Micro Film Project was organised and widely publicised among TEIs and young people. Outstanding productions were shown at the Youth Integrity Micro Film Festival held in December 2013.

30   The CRD also produced a 24-minute Gee-dor-dor movie to promote positive values among young kids and to support parenting education. The movie will be broadcast on TVB in February 2014.

31   The key performance measures are:

Targets

	Target	2012 (Actual)	2013 (Actual)	**2014 (Plan)**
business organisations reached....................	at least 1 500	1 550	1 588	**1 500φ**
government departments/public bodies reached	at least 120	126	135	**120**
secondary schools reached...........................	at least 400	404	403	**400**
TEIs reached...	17	11	16	**17**
non-profit-making organisations reachedΔ..	1 000	N.A.	N.A.	**1 000φ**

φ   Some organisations may be reached in more than one way, e.g. talks/visits/meetings and conferences/ seminars/workshops.
Δ   New target as from 2014.

Indicators

	2012 (Actual)	2013 (Actual)	2014 (Estimate)
business organisations which have used ICAC's corruption prevention service	562	570	500
employees in the business sector who have received training in corruption prevention and business ethicsθ	40 567	40 791	40 000
employees and members of non-profit-making organisations who have received training in corruption preventionδ	N.A.	N.A.	10 000
civil servants/staff of public bodies who have received training in corruption prevention	28 960	28 473	28 000
secondary/tertiary students who have received training in corruption prevention and ethics	79 179	80 496	80 000
election candidates/agents contacted	504	83	N.A.¶
candidates/agents who have attended the Elections (Corrupt and Illegal Conduct) Ordinance briefings	167	15	N.A.¶

θ   This new indicator replaces the indicators "managers in the business sector who have received training in corruption prevention and business ethics"and "front line workers in the business sector who have received training in corruption prevention and business ethics" as from 2014.

δ   New indicator as from 2014.

¶   An estimate cannot be provided as it depends on the number of candidates standing for elections and by-elections, if any, in 2014.

Matters Requiring Special Attention in 2014–15

32   During 2014–15, the CRD will:

•   organise a Youth Summit, a culmination of the "i-Relay" YIP, to promote exchanges on integrity-related issues amongst tertiary students from Hong Kong, Mainland China and overseas;

•   launch a youth-engagement programme – "iTeen Leadership Programme for Senior Secondary Students" on a long term basis in support of the "Other Learning Experiences" requirement of the new senior secondary curriculum;

•   collaborate with the CSB to develop a web-learning programme for government officers on corruption prevention and related integrity issues; and

•   launch a series of education and publicity activities for the rural elections scheduled for early 2015, including Village Representative Elections, Rural Committee Elections and Heung Yee Kuk Members Election, to uphold integrity and fairness in the elections; and also extend the "Support Clean Elections" programme to stakeholders and electors of the Kaifong Representative Election which is expected to be put under the regulatory regime in 2014.

Programme (4): Enlisting Support

	2012–13 (Actual)	2013–14 (Original)	2013–14 (Revised)	2014–15 (Estimate)
Financial provision ($m)	75.0	84.6	78.8 (−6.9%)	80.0 (+1.5%)

(or −5.4% on
2013–14 Original)

Aim

33   The aim is to promote public awareness of the evils of corruption, foster public confidence in and support for the work of the ICAC, and encourage reporting of corruption offences.

Brief Description

34   The aim of the programme is achieved by:

•   organising activities and seminars at the district level to keep the community abreast of the work of the ICAC,

•   publicising the activities of the ICAC in the mass media to enhance public understanding of the Commission's anti-corruption work, and

•   encouraging report of corruption.

35 The CRD continued to garner support from different sectors of the community in organising tailor-made activities to put across anti-corruption and probity messages. In 2013, 268 multi-faceted activities for a wide range of targets were launched in partnership with 18 District Councils (DCs) and 533 organisations, including 46 "Meet-the-Public" sessions held to gauge public opinion on anti-corruption work.

36 At district level, through seminars, workshops, exhibitions, community involvement projects and other component activities, about 509 000 people and 1 454 organisations were reached.

37 To tie in with the ICAC 40th Anniversary in 2014, apart from organising joint projects with 18 DCs to reiterate the ICAC's determination to fight corruption, a new advertising campaign highlighting the importance of a clean future for our next generation has also been launched. Production of the new television ICAC Drama Series 2014 has commenced and the five-episode series will be telecast in the first half of 2014.

38 The CRD continued to promote anti-corruption and probity messages through its websites and popular social media platforms. New contents were regularly uploaded onto the ICAC's website for the general public, "Hong Kong Ethics Development Centre Website" for the business sector, "iTeen Camp" for teenagers, "Moral Education Web" for educators, the web-based multi-media platform "ICAC Channel", the "YouTube ICAC Channel" and the "iTeen Xtra Facebook fans page" so as to sustain visitors' interest and encourage exchange of views on integrity issues. About 4.15 million visits were recorded for various online platforms in 2013.

39 In 2013, the CRD also launched an ICAC smartphone app to promote anti-corruption messages to the general public through popular mobile platforms.

40 The key performance measures are:

Targets

	Target	2012 (Actual)	2013 (Actual)	2014 (Plan)
response to requests for anti-corruption service/information within two working days (%)	100	100	100	**100**
advertising campaign	1	1	1	**1**
ICAC drama series	1 series every 2 years	0	0‡	**1**

‡ The telecast of drama series was deferred from 2013 to early 2014 to tie in with the ICAC's 40th Anniversary.

Indicators

The ICAC conducts an annual survey to monitor public perception of the prevalence of corruption, the level of public confidence in the ICAC and their views on ICAC's work. The salient findings of the surveys conducted in 2011 to 2013 are:

	2011 (Actual)	2012 (Actual)	2013 (Actual)
respondents who perceived the ICAC as deserving their support (%)	98.0	98.7	**95.3**
respondents who considered corruption very common/quite common (%)	18.4	25.4	**28.7**
respondents who were willing to report corruption (%)	77.2	79.2	**80.6**
respondents who had not come across corruption in the past 12 months (%)	98.5	98.1	**98.8**
respondents whose relatives or friends had not come across corruption in the past 12 months (%)	95.2	94.1	**96.6**
respondents who considered keeping Hong Kong corruption-free important to the overall development of Hong Kong (%)	99.2	98.8	**98.9**

Public support for the cause of the ICAC can also be reflected by the following:

	2012 (Actual)	2013 (Actual)	**2014 (Estimate)**
organisations which have jointly organised projects with the ICAC	518	551	**550**
corruption reports received (excluding election reports)	3 731	2 514	**N.A.β**
corruption reports which are non-anonymous (%)	74	71	**N.A.β**

β   Not possible to estimate.

The ICAC has maintained a number of online platforms to promote anti-corruption and probity messages. The number of visits is :

	2012 (Actual)	2013 (Actual)	**2014 (Estimate)**
number of visits to ICAC's online platformsδ	N.A.	N.A.	**4 500 000**

δ   New indicator as from 2014.

Matters Requiring Special Attention in 2014–15

41   The 2013 annual survey shows that public support and confidence in the ICAC remain strong. The CRD will continue to carry out the annual survey in 2014 to assess the community's attitude towards corruption. The findings will help align ICAC's education and publicity strategies to meet public needs.

42   During 2014–15, the CRD will:

- launch a community involvement programme to mark the 40th Anniversary of the ICAC in 2014, with a series of activities including joint projects with the District Councils, a mobile exhibition programme, parenting and youth activities, etc.;

- collaborate with the Hong Kong International Film Festival Society to launch a publicity programme on ICAC TV Drama Series during the 38th Hong Kong International Film Festival in 2014, with activities including a premiere of ICAC TV Drama Series 2014, public screenings of classic ICAC TV dramas, community exhibitions and production of a commemorative publication;

- launch a publicity programme, including a new Announcement in the Public Interest to enhance public vigilance to the threat of corruption; and

- sustain its partnership with local leaders and district organisations, in particular Mutual Aid Committees, in organising community activities to raise public awareness of the importance of anti-corruption work.

ANALYSIS OF FINANCIAL PROVISION

Programme	2012–13 (Actual) ($m)	2013–14 (Original) ($m)	2013–14 (Revised) ($m)	2014–15 (Estimate) ($m)
(1) Corruption Prevention	55.8	61.9	64.6	**65.4**
(2) Operations	658.4	698.7	707.3	**714.1**
(3) Preventive Education	72.7	82.1	76.2	**77.6**
(4) Enlisting Support	75.0	84.6	78.8	**80.0**
	861.9	927.3	926.9 (–0.0%)	**937.1 (+1.1%)**

(or +1.1% on 2013–14 Original)

Analysis of Financial and Staffing Provision

Programme (1)

Provision for 2014–15 is $0.8 million (1.2%) higher than the revised estimate for 2013–14. This is mainly due to the filling of vacancies, salary increments for staff and creation of eight posts for strengthening corruption prevention work and setting up of an Internal Audit Unit.

Programme (2)

Provision for 2014–15 is $6.8 million (1.0%) higher than the revised estimate for 2013–14. This is mainly due to the filling of vacancies, salary increments for staff and creation of 29 posts for strengthening investigation capabilities and operational support, as well as rationalisation of temporary contract term posts.

Programme (3)

Provision for 2014–15 is $1.4 million (1.8%) higher than the revised estimate for 2013–14. This is mainly due to the filling of vacancies, salary increments for staff, creation of four posts for corruption prevention education and rationalisation of temporary contract term posts, as well as increase in expenses for publicity activities.

Programme (4)

Provision for 2014–15 is $1.2 million (1.5%) higher than the revised estimate for 2013–14. This is mainly due to the filling of vacancies, salary increments for staff, creation of four posts for strengthening the work to enlist public support and rationalisation of temporary contract term posts, as well as increase in expenses for publicity activities.

*Allocation of provision
to programmes
(2014-15)*
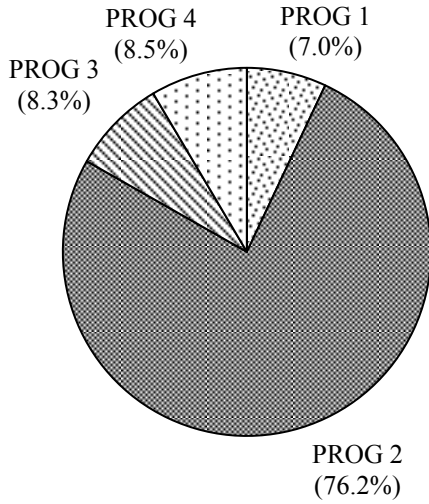
*Staff by programme
(as at 31 March 2015)*

PROG 4
(8.5%)

PROG 1
(7.0%)

PROG 3
(8.3%)

PROG 2
(76.2%)

PROG 4
(115)

PROG 1
(80)

PROG 3
(112)

PROG 2
(1 170)
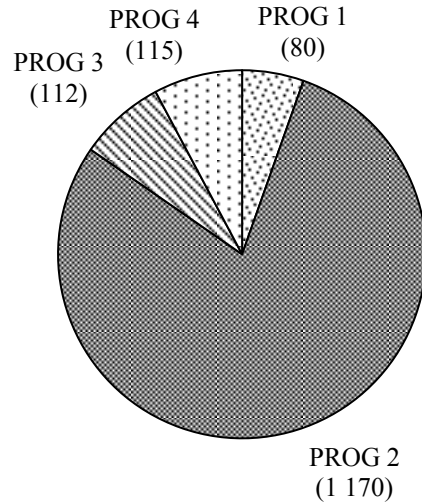
*Changes in the size of the establishment
(as at 31 March)*

Actual

Estimate

Number of posts

1 393	1 394	1 398	1 432	1 477
2011	2012	2013	2014 Revised Estimate	2015 Estimate

Year
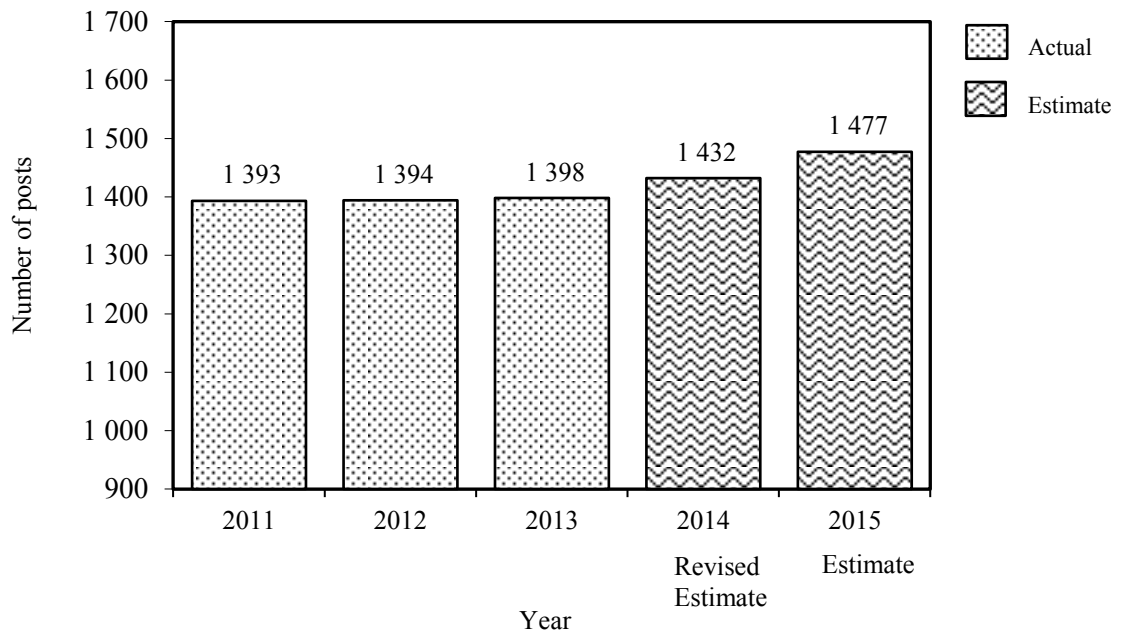
Head 72 — INDEPENDENT COMMISSION AGAINST CORRUPTION

Sub-head (Code)		Actual expenditure 2012–13	Approved estimate 2013–14	Revised estimate 2013–14	Estimate 2014–15
		$'000	$'000	$'000	$'000
	Operating Account				
	Recurrent				
000	Operational expenses	844,572	910,510	910,376	**921,627**
103	Rewards and special services	16,357	16,200	16,000	**15,000**
203	Expenses of witnesses, suspects and detainees	438	630	500	**500**
	Total, Recurrent	861,367	927,340	926,876	**937,127**
	Total, Operating Account	861,367	927,340	926,876	**937,127**
	Capital Account				
	Plant, Equipment and Works				
	Minor plant, vehicles and equipment (block vote)	554	—	—	—
	Total, Plant, Equipment and Works	554	—	—	—
	Total, Capital Account	554	—	—	—
	Total Expenditure	861,921	927,340	926,876	**937,127**

Head 72 — INDEPENDENT COMMISSION AGAINST CORRUPTION

Details of Expenditure by Subhead

The estimate of the amount required in 2014–15 for the salaries and expenses of the Independent Commission Against Corruption (ICAC) is $937,127,000. This represents an increase of $10,251,000 over the revised estimate for 2013–14 and of $75,206,000 over actual expenditure in 2012–13.

Operating Account

Recurrent

2   Provision of $921,627,000 under *Subhead 000 Operational expenses* is for the salaries, allowances and other operating expenses of the ICAC.

3   The establishment as at 31 March 2014 will be 1 432 permanent posts. It is expected that there will be a net increase of 45 posts in 2014–15. Subject to certain conditions, the controlling officer may under delegated power create or delete non-directorate posts during 2014–15, but the notional annual mid-point salary value of all such posts must not exceed $754,013,000.

4   There is one supernumerary post in the pensionable rank of Independent Commission Against Corruption Officer (Pensionable) held against the same number of post in another rank in order to enable a pensionable government officer to remain in the service of the ICAC on pensionable terms.

5   An analysis of the financial provision under *Subhead 000 Operational expenses* is as follows:

	2012–13 (Actual) ($'000)	2013–14 (Original) ($'000)	2013–14 (Revised) ($'000)	**2014–15 (Estimate) ($'000)**
Personal Emoluments				
- Salaries	677,261	714,749	720,886	**761,512**
- Allowances	22,254	23,871	22,672	**22,972**
- Job-related allowances	7,103	6,961	7,050	**6,887**
Personnel Related Expenses				
- Mandatory Provident Fund contribution	17,502	18,894	18,585	**19,660**
Departmental Expenses				
- Remuneration for special appointments	3,545	2,814	2,889	**2,950**
- General departmental expenses	96,208	118,453	115,470	**84,677**
Other Charges				
- Investigation expenses	4,196	4,700	5,370	**5,400**
- Publicity	16,444	20,000	17,395	**17,500**
- Grant to the ICAC Welfare Fund	59	68	59	**69**
	844,572	910,510	910,376	**921,627**

6   Provision of $15,000,000 under *Subhead 103 Rewards and special services* is for expenditure on rewards and services of a confidential nature.

7   Provision of $500,000 under *Subhead 203 Expenses of witnesses, suspects and detainees* is for meals and incidental expenses for persons assisting in investigations and for expenses of witnesses from abroad.