

**Extract from the Finance Committee Procedure**

**Procedure of Special Meetings to Examine the Estimates of Expenditure**

49. The Financial Secretary formally presents the annual Estimates of Expenditure to the Council at the meeting at which the Appropriation Bill is read the first time and provides advance copies of the Estimates of Expenditure to members a few days before that meeting. The President may then refer the Estimates of Expenditure to the Committee for its examination at special meetings before consideration of the Appropriation Bill in a committee of the whole Council [Rule 67 and 71(11)]. The purpose of the examination is to ensure that the provision sought is no more than is necessary for the execution of approved policies.

50. Prior to the special meetings, members may raise questions on the Estimates of Expenditure for written replies from Controlling Officers, through their respective Directors of Bureau as appropriate. Directors of Bureau and Controlling Officers will deal with any supplementary questions arising from these written replies either orally at the special meetings or in writing afterwards. *(FCR(2003-04)17)*

51. The Committee normally holds the special meetings in public over three full days after the First Reading of the Appropriation Bill. Directors of Bureau and Controlling Officers without a Director of Bureau appear in different sessions of these meetings. Directors of Bureau will attend with their key Controlling Officers. Directors of Bureau and Controlling Officers without a Director of Bureau may make a short introduction to highlight their policy areas, the priorities for the year ahead and the requested resources. *(FCR(2003-04)17)*

52. Members then ask questions on points made during the introduction, the written replies to members' initial questions and the Estimates of Expenditure. The Directors of Bureau and Controlling Officers in attendance answer members' questions and provide supplementary information in writing after the meetings, if necessary.

*(FCR(2003-04)17)*

53. After the special meetings, the Chairman shall present a report on the proceedings of the meetings to the Council.