立法會 Legislative Council

LC Paper No. LS64/02-03

Paper for the House Committee Meeting on 7 March 2003

Legal Service Division Report on Motion under section 7(1) of the Public Finance Ordinance (Cap. 2)

The Secretary for Financial Services and the Treasury has given notice that he will move this year's Vote on Account Motion at the Legislative Council meeting on 19 March 2003.

- 2. The purpose of the motion is to seek funds on account to enable the Government to carry on existing services between the start of the financial year on 1 April 2003 and the enactment of the Appropriate Ordinance. This procedure has been established under section 7(1) of the Public Finance Ordinance (Cap. 2). The motion is normally moved at the Legislative Council meeting next following the Financial Secretary's Budget Speech, when the Appropriation Bill is introduced into the Legislative Council (which will take place this year on 5 March 2003).
- 3. According to paragraph 1 of the motion, the aggregate total sum sought under all heads is fixed at \$114,691,186,000 this year (the sum sought last year was \$76,256,151,000) and cannot be exceeded without the approval of the Legislative Council.
- 4. The funds on account sought under each subhead are calculated in percentage terms by reference to the provision shown in the draft Estimates of Expenditure 2003-2004. The percentages are determined in accordance with paragraph 4 of the motion. In summary, the effect of paragraph 4 is that except where there is a different percentage prescribed in the Schedule to the motion, the maximum percentage in respect of a Recurrent Account subhead is 20% and in respect of a Capital Account subhead 100%. Under the same paragraph, the Financial Secretary is empowered to vary the fund on account in respect of any subhead, provided that the varied amount does not exceed the provision shown in respect of that subhead in the draft Estimates. Paragraph 3 of the motion prescribes that, in respect of any head, the expenditure shall not exceed the aggregate of the amounts specified for each subhead in that head.

- 5. Upon the Appropriation Ordinance coming into operation, expenditure charged on the general revenue pursuant to this resolution shall be set off against the amounts respectively provided in that Ordinance.
- 6. The legal and drafting aspects of the draft resolution are in order.

Prepared by

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