

RESTRICTED  
CR 20/2041/77 VII

GOVERNMENT SECRETARIAT  
HONG KONG  
23 June 1984

**FINANCIAL CIRCULAR NO. 14/84**

**Responsibility of Controlling Officers**

(Note : Distribution of this Circular is Scale C. It should be read by Controlling Officers, departmental secretaries and accountants, and by all other officers concerned with the control of public finance.)

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Section 12 of the Public Finance Ordinance states that "a controlling officer shall be responsible and accountable for all expenditure from any head or subhead for which he is the controlling officer, and for all public moneys and Government property in respect of the department or service for which he is responsible".

2. From time to time, controlling officers may find themselves the client for projects over which their exercise of control differs in some way from normal procedures. Examples are the commissioning of a capital project, the provision of services and the procurement of specialised equipment in conjunction with, or through, a third party.

3. Controlling officers are reminded that, in these circumstances, they remain fully responsible and accountable for the proper disbursement of the funds under their control. In case of doubt, they should seek immediate clarification of their position from their policy branch and Finance Branch.

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To : Heads of Departments  
c.c. Registrar, Supreme Court (f.i.)

4. As regards the procurement of stores and equipment in connection with these projects, government tender procedures should be followed. If there are exceptional circumstances which would appear to warrant a departure from these procedures, approval must be obtained from the appropriate authorities beforehand.

A.N. SAVAGE  
Deputy Financial Secretary