

**立法會**  
**Legislative Council**

LC Paper No. LS39/04-05

**Paper for the House Committee Meeting  
on 4 March 2005**

**Legal Service Division Report on  
Proposed Resolution 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 16 March 2005.

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 2005 and the enactment of the Appropriate Ordinance 2005. This procedure has been established under section 7(1) of the Public Finance Ordinance (Cap. 2). On 16 March 2005, the motion will be moved at the same Legislative Council meeting following the Financial Secretary's Budget Speech, when the Appropriation Bill is introduced into the Legislative Council.

3. According to paragraph 1 of the motion, the aggregate total sum sought under all heads is fixed at \$56,857,786,000 this year (the sum sought last year was \$83,602,440,000) and cannot be exceeded without the approval of the Legislative Council.

4. Similar to the practice in past years, 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 2005-2006. The percentages are determined in accordance with paragraph 4 of the motion. 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 an Operating Account Recurrent subhead is 20% and in respect of an Operating Account Non-Recurrent subhead or Capital Account subhead, 100%.

5. Paragraph 3 of the motion prescribes that, in respect of any head, the expenditure shall not exceed the aggregate of the amounts authorized by paragraph 4 to be expended in respect of the subheads in that head. Under paragraph 4 of the motion, 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.

6. Under section 7(3) of the Public Finance Ordinance (Cap. 2), upon the Appropriation Ordinance 2005 coming into operation, expenditure charged on the general revenue pursuant to this resolution shall be set off against the amounts respectively provided in Appropriation Ordinance 2005.

Prepared by

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