

**立法會**  
**Legislative Council**

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**Panel on Security**

**Information note prepared by the Legislative Council Secretariat  
for the meeting on 7 February 2014**

**Proposal to write off a judgment debt**

The subject of writing off a judgment debt per se has not been discussed by the Panel on Security ("the Panel"). Under section 38 of the Public Finance Ordinance (Cap. 2), the Financial Secretary is empowered to write off losses of public moneys, stores, etc. without financial limit for cases not involving fraud or negligence. For cases involving fraud or negligence, the Financial Secretary may only exercise his power of write-off subject to such conditions, exceptions and limitations the Finance Committee may specify. If fraud or negligence is involved, the current limit of delegated authority is \$500,000 in each case, or in respect of any one cause. The relevant section of the Public Finance Ordinance is in the **Appendix**.

2. Members may wish to note that the Finance Committee approved at its meeting on 2 December 2011 the proposal to write off an irrecoverable debt of \$17,025,082.44 owed to the Government by an auctioneer hired by the former Government Supplies Department (now the Government Logistics Department) for disposal of unserviceable or obsolete government stores and confiscated goods.

3. The Administration will brief the Panel on its proposal to write off a judgment debt at the meeting on 7 February 2014.

## Contents of Section

Chapter:	2 	Title:	<b>PUBLIC FINANCE ORDINANCE</b>	Gazette Number:	23 of 2002
Section:	38	Heading:	<b>Abandonment of claims, etc. and write-off of public moneys and stores</b>	Version Date:	19/07/2002

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(1) Without prejudice to section 39A, the Financial Secretary may- (Amended 89 of 1993 s. 29; 23 of 2002 s. 122)

- (a) abandon, remit or waive any claims by or on behalf of the Government;
- (b) write off arrears of revenue;
- (c) write off losses or deficiencies of public moneys, stamps, securities or stores; and
- (d) write off condemned, unserviceable or obsolete stores or other movable property belonging to or provided by the Government.

(1A) In any case involving fraud or negligence, the Financial Secretary may only exercise the powers under subsection (1) subject to any conditions, exceptions or limitations the Finance Committee may specify. (Added 23 of 2002 s. 122)

(2) The Financial Secretary may in writing delegate to any public officer any of the powers conferred upon him by subsection (1) subject to such conditions, exceptions and limitations as are specified in the delegation.