

**立法會**  
**Legislative Council**

**(issued by email only)**  
LC Paper No. CB(3) 365/20-21

Ref. : CB(3)/M/OR

Tel : 3919 3300

Date : 25 February 2021

From : Clerk to the Legislative Council

To : All Members of the Legislative Council

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**Council meeting of 17 March 2021**

**Proposed resolution under the Public Finance Ordinance**

The Secretary for Financial Services and the Treasury will move the proposed resolution in **Appendix 1** under section 7(1) of the Public Finance Ordinance (Cap. 2) at the above meeting. The President has directed that the proposed resolution be printed in the terms in which it was handed in on the Agenda of the Council.

2. The speech which the Secretary for Financial Services and the Treasury will deliver when moving the proposed resolution is in **Appendix 2**.

(Miranda HON)  
for Clerk to the Legislative Council

Encls.

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## Public Finance Ordinance

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### Resolution

(Under section 7(1) of the Public Finance Ordinance (Cap. 2))

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**Resolved that—**

1. Authority is given for a sum not exceeding \$207,478,532,000 to be charged on the general revenue for expenditure on the services of the Government in respect of the financial year commencing on 1 April 2021.
2. Subject to this Resolution, the sum so charged may be expended against the heads of expenditure as shown in the Estimates of Expenditure 2021–22 laid before the Legislative Council on 24 February 2021 or, if the Estimates are changed under the provisions of the Public Finance Ordinance (Cap. 2) as applied by section 7(2) of that Ordinance, as shown in the Estimates as so changed.
3. Expenditure in respect of any head of expenditure must not exceed the aggregate of the amounts authorized by paragraph 4 to be expended in respect of the subheads in that head of expenditure.
4. Expenditure in respect of each subhead in a head of expenditure must not exceed—
  - (a) for an Operating Account Recurrent subhead of expenditure, an amount equivalent to—

- (i) except if the subhead is listed in Schedule 1 to this Resolution, 20% of the provision shown in the Estimates in respect of that subhead; or
    - (ii) if the subhead is listed in Schedule 1 to this Resolution, the percentage of the provision shown in the Estimates in respect of that subhead that is specified in that Schedule in relation to that subhead; and
  - (b) for an Operating Account Non-Recurrent subhead of expenditure or a Capital Account subhead of expenditure, an amount equivalent to—
    - (i) except if the subhead is listed in Schedule 2 to this Resolution, 100% of the provision shown in the Estimates in respect of that subhead; or
    - (ii) if the subhead is listed in Schedule 2 to this Resolution, the amount that is specified in that Schedule in relation to that subhead,or such other amount, not exceeding an amount equivalent to 100% of the provision shown in the Estimates in respect of that subhead, as may in any case be approved by the Financial Secretary.
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**Schedule 1**

[para. 4(a)]

	Head of Expenditure		Subhead	Percentage of provision shown in Estimates
59	Government Logistics Department	225	Traffic Accident Victims Assistance Scheme—levies	100
90	Labour Department	280	Contribution to the Occupational Safety and Health Council	30
		295	Contribution to the Occupational Deafness Compensation Board	30
120	Pensions	026	Employees' compensation, injury, incapacity and death related payments and expenses	40
152	Government Secretariat: Commerce and Economic Development Bureau (Commerce, Industry and Tourism Branch)	000	Operational expenses	25

	Head of Expenditure		Subhead	Percentage of provision shown in Estimates
155	Government Secretariat: Innovation and Technology Commission	000	Operational expenses	25
170	Social Welfare Department	157	Assistance for patients and their families	100
		176	Criminal and law enforcement injuries compensation	25
		177	Emergency relief	100
		179	Comprehensive social security assistance scheme	30
		180	Social security allowance scheme	30

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**Schedule 2**

[para. 4(b)]

Head of Expenditure	Subhead	Amount \$
106 Miscellaneous Services	689 Additional commitments	0
	789 Additional commitments	1,000,000,000
184 Transfers to Funds	988 Payment to the Loan Fund	0
	991 Payment to the Civil Service Pension Reserve Fund	0

**Speech by the Secretary for Financial Services and the Treasury**  
**Moving the Vote on Account Resolution**  
**in the Legislative Council on 17 March 2021**

President,

I move that the motion, as printed on the Agenda, be passed.

2. The purpose of this motion is to seek funds on account to enable the Government to carry on its services between the start of the financial year on 1 April 2021 and the time when the Appropriation Ordinance 2021 comes into operation. This is an essential procedure. The specific arrangements also follow those of recent years.

3. According to the Budget timetable this year, the Legislative Council will resume the Second Reading Debate of the Appropriation Bill 2021 at its meeting on 28 April 2021. As such, the Appropriation Ordinance 2021 would not come into operation before 28 April 2021. To ensure that Government will not need to halt public services, including services closely related to people's livelihood such as education, social welfare, healthcare and security due to the lack of funds when the new financial year starts on 1 April 2021, we need to propose this motion.

/4. The funds...

4. The funds on account sought under each subhead in accordance with the fourth paragraph of the resolution have been determined with reference to the relevant provisions in the 2021-22 Estimates of Expenditure. The initial amount of funds on account under each head which has incorporated requirements at subhead level is provided in the form of a footnote to this speech. In gist, the proposed funds on account should be able to cope with around two months of the Government's operational requirements. The aggregate amount of funds on account is **\$207,478,532,000** before the Appropriation Ordinance 2021 comes into operation. This represents around 33% of the total appropriation of **\$625,380,371,000** under the Appropriation Bill 2021.

5. Subject to the above aggregate amount not being exceeded, the resolution enables the Financial Secretary to vary the funds on account in respect of any subhead, but these variations must not exceed the provision for that subhead in the 2021-22 Estimates of Expenditure. To enhance transparency and in line with the established practice, we will report to the Finance Committee of this Council if the Financial Secretary has exercised this authority to meet necessary requirements.

/6. The Government...

6. The Government has to make payments for a large number of expenditure items every day. Taking the first week between 1 April and 7 April of the 2021-22 financial year as an example, numerous major government expenditure items to be settled during the week include –

- (a) subvention payments of around \$6.7 billion to the Hospital Authority;
- (b) payments for the Comprehensive Social Security Assistance and Social Security Allowance totalling around \$1.4 billion to about 120 000 families and 140 000 individuals respectively;
- (c) grants of around \$1.7 billion to UGC-funded universities;
- (d) subvention payments of around \$800 million to the Vocational Training Council;
- (e) subsidies of around \$650 million to about 760 kindergartens; and
- (f) pension gratuities of around \$700 million to retired civil servants.

There are also other expenses such as salaries of contract staff as well as accounts payable to suppliers.

7. It takes at least two to three working days for government departments and banks to process a large number of payments made by autopay. It also takes some days to complete the statutory procedures after passage of the Vote on Account resolution including the gazettal process and procedures for issuance of the Vote on Account warrant, so that the Government can make payments starting from 1 April as usual.

/8. In order to...

8. In order to ensure that Government has the necessary resources to continue those services provided to the public, I urge Members to support the motion today. In fact, failure to secure the passage of the Vote on Account resolution in a timely manner would pose a real and serious impact to the continued operation of the Government including the public sector, the subvented sector, the business sector and ultimately the entire community which counts on the services and funding support from the Government.

9. The vote on account will be subsumed under the Appropriation Ordinance 2021 upon its enactment and commencement.

10. President, I beg to move.

- Ends -



## Footnote

Head of Expenditure	Amount shown in the Estimates 2021-22	Initial amount of funds on account
	\$'000	\$'000
21 Chief Executive's Office .....	124,663	24,933
22 Agriculture, Fisheries and Conservation Department.....	2,093,017	700,044
25 Architectural Services Department.....	2,608,848	523,560
24 Audit Commission .....	196,158	39,232
23 Auxiliary Medical Service .....	114,108	25,176
82 Buildings Department .....	1,879,178	375,836
26 Census and Statistics Department.....	1,254,862	251,373
27 Civil Aid Service.....	142,672	36,859
28 Civil Aviation Department.....	1,307,509	267,830
33 Civil Engineering and Development Department.....	2,998,108	620,281
30 Correctional Services Department.....	4,702,741	1,107,907
31 Customs and Excise Department .....	5,398,913	1,228,975
37 Department of Health.....	23,495,554	10,068,846
92 Department of Justice .....	2,506,334	529,848
39 Drainage Services Department .....	3,208,450	692,224
42 Electrical and Mechanical Services Department .....	1,591,370	1,041,714
44 Environmental Protection Department .....	8,135,418	3,183,944
45 Fire Services Department.....	7,906,871	2,208,532
49 Food and Environmental Hygiene Department .....	9,857,897	2,170,227
46 General Expenses of the Civil Service .....	4,754,428	950,886

<b>Head of Expenditure</b>	<b>Amount shown in the Estimates 2021-22</b>	<b>Initial amount of funds on account</b>
	<b>\$'000</b>	<b>\$'000</b>
166 Government Flying Service .....	654,444	311,412
48 Government Laboratory.....	573,035	159,567
59 Government Logistics Department.....	601,430	195,394
51 Government Property Agency .....	2,684,525	609,654
143 Government Secretariat: Civil Service Bureau.....	822,450	164,490
152 Government Secretariat: Commerce and Economic Development Bureau (Commerce, Industry and Tourism Branch) .....	10,063,174	7,820,933
55 Government Secretariat: Commerce and Economic Development Bureau (Communications and Creative Industries Branch) .....	757,485	567,206
144 Government Secretariat: Constitutional and Mainland Affairs Bureau .....	830,914	167,452
138 Government Secretariat: Development Bureau (Planning and Lands Branch) .....	1,785,473	1,476,455
159 Government Secretariat: Development Bureau (Works Branch).....	862,533	287,301
156 Government Secretariat: Education Bureau .....	76,087,870	16,795,794
137 Government Secretariat: Environment Bureau.....	1,871,573	1,801,195
148 Government Secretariat: Financial Services and the Treasury Bureau (Financial Services Branch).....	2,289,972	2,085,464
147 Government Secretariat: Financial Services and the Treasury Bureau (The Treasury Branch) .....	41,312,393	41,061,839
139 Government Secretariat: Food and Health Bureau (Food Branch) .....	200,624	40,125

<b>Head of Expenditure</b>	<b>Amount shown in the Estimates 2021-22</b>	<b>Initial amount of funds on account</b>
	<b>\$'000</b>	<b>\$'000</b>
140 Government Secretariat: Food and Health Bureau (Health Branch).....	84,923,077	19,334,657
53 Government Secretariat: Home Affairs Bureau .....	2,573,004	835,672
135 Government Secretariat: Innovation and Technology Bureau.....	838,403	477,073
155 Government Secretariat: Innovation and Technology Commission .....	867,523	310,064
141 Government Secretariat: Labour and Welfare Bureau .....	1,008,144	312,478
47 Government Secretariat: Office of the Government Chief Information Officer.....	1,313,765	456,071
142 Government Secretariat: Offices of the Chief Secretary for Administration and the Financial Secretary .....	7,704,171	6,832,598
96 Government Secretariat: Overseas Economic and Trade Offices .....	594,468	118,894
151 Government Secretariat: Security Bureau .....	1,213,370	694,978
158 Government Secretariat: Transport and Housing Bureau (Transport Branch) .....	540,860	241,489
60 Highways Department .....	4,290,631	880,462
63 Home Affairs Department .....	3,368,257	800,952
168 Hong Kong Observatory .....	406,706	98,655
122 Hong Kong Police Force.....	25,063,236	5,694,055
62 Housing Department .....	5,028,678	4,606,752
70 Immigration Department.....	6,700,547	1,368,370

<b>Head of Expenditure</b>	<b>Amount shown in the Estimates 2021-22</b>	<b>Initial amount of funds on account</b>
	<b>\$'000</b>	<b>\$'000</b>
72 Independent Commission Against Corruption .....	1,243,289	257,810
121 Independent Police Complaints Council.....	100,529	20,106
74 Information Services Department.....	670,654	134,531
76 Inland Revenue Department .....	1,822,297	364,460
78 Intellectual Property Department.....	217,122	43,425
79 Invest Hong Kong.....	184,569	36,914
174 Joint Secretariat for the Advisory Bodies on Civil Service and Judicial Salaries and Conditions of Service.....	45,175	9,035
80 Judiciary.....	2,325,679	488,129
90 Labour Department .....	2,728,631	550,652
91 Lands Department.....	3,254,803	689,964
94 Legal Aid Department .....	1,673,728	334,746
112 Legislative Council Commission.....	1,013,671	249,205
95 Leisure and Cultural Services Department .....	11,099,852	2,656,022
100 Marine Department .....	1,867,177	505,901
106 Miscellaneous Services.....	8,117,446	1,351,903
180 Office for Film, Newspaper and Article Administration .....	53,908	10,782
114 Office of The Ombudsman .....	128,035	25,607
116 Official Receiver's Office.....	232,586	46,566
120 Pensions .....	47,312,570	9,478,554

<b>Head of Expenditure</b>	<b>Amount shown in the Estimates 2021-22</b>	<b>Initial amount of funds on account</b>
	<b>\$'000</b>	<b>\$'000</b>
118 Planning Department .....	841,814	178,155
136 Public Service Commission Secretariat.....	31,775	6,355
160 Radio Television Hong Kong .....	995,162	243,550
162 Rating and Valuation Department .....	636,664	127,333
163 Registration and Electoral Office .....	2,492,456	498,492
169 Secretariat, Commissioner on Interception of Communications and Surveillance .....	27,414	5,483
170 Social Welfare Department.....	104,270,635	31,309,320
181 Trade and Industry Department .....	1,512,345	1,159,269
186 Transport Department .....	12,943,547	4,105,679
188 Treasury .....	545,882	109,177
190 University Grants Committee .....	23,041,528	5,690,607
194 Water Supplies Department .....	9,236,600	1,954,092
173 Working Family and Student Financial Assistance Agency .....	7,513,994	2,112,980
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	620,291,371	207,410,532
184 Transfers to Funds.....	5,089,000	68,000
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Total.....	625,380,371	207,478,532
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\* The initial amount of funds on account under Head 106 includes \$1 billion under Subhead 789 Additional commitments for contingency.