



立法會行政管理委員會年報  
The Legislative Council Commission Annual Report

**2016-2017**

**立法會行政管理委員會**  
**2016-2017 年度**  
**事務報告**

根據《立法會行政管理委員會條例》(第443章)  
第13(5)條擬備以提交立法會省覽

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## 主席回顧

**本**報告標誌着第六屆立法會開展了任期的首年。我很榮幸獲選為新一屆立法會主席，並出任立法會行政管理委員會("行政管理委員會")主席。

我很高興在此報告，去年是成果豐碩的一年，隨着多項新措施相繼推行，行政管理委員會優化了為議員和市民提供的服務及設施。

行政管理委員會的一貫政策，是協助新聞機構在立法會綜合大樓採訪和報道立法會新聞。鑒於多年來運作經驗和傳媒格局的轉變，行政管理委員會檢討了《新聞界代表在立法會綜合大樓的採訪指引及安排》("《指引》")，以理順向需要經常造訪立法會綜合大樓採訪立法會會議及活動的傳媒代表發出通行證的指導原則，以及更新傳媒代表使用各項設施所須遵守的條件。根據在第六屆立法會實施的經修訂《指引》，過往只獲發出臨時通行證的網上新聞機構若符合資格，可獲發出現屆通行證，有效期涵蓋整屆立法會任期。

行政管理委員會十分着重透過最新資訊科技的應用，優化為議員和市民提供的服務。秘書處已成功重新開發供立法會及其轄下委員會會議使用的電子表決系統，該系統已於第六屆立法會開始時啟用。除了會議廳及一個會議室之外，另外兩個會議室亦已安裝

電子表決系統，以便提供更多設備齊全的會議場地供委員會使用，從而提高委員會會議的效率。

第六屆立法會推出了數個網絡應用系統，既方便議員的工作，亦促進公眾參與立法會事務。市民及團體代表可透過網上登記系統登記參加委員會舉行的公聽會，亦可透過立法會網站提交意見書。"示明加入委員會及出席會議和其他活動系統"讓議員在網上示明擬加入的委員會及擬出席的委員會會議及活動。議員現時使用"議員個人利益登記系統"在網上登記個人利益，以代替以印文本登記個人利益，同時亦方便公眾在立法會網站查閱有關紀錄。此外，公眾亦可在立法會網站透過"議員參與立法會事務紀錄系統"，查閱議員在立法會及其轄下各委員會會議的出席率。

立法會於 2016 年 10 月推出為期一年的試驗計劃，為出席委員會會議的少數族裔團體代表提供 7 種少數族裔語言(即烏都語、印地語、尼泊爾語、泰語、印尼語、菲律賓語及旁遮普語)的翻譯/傳譯服務。過去一年，有多個少數族裔團體代表使用有關服務，該等服務便利他們參與立法會事務。經檢討後，行政管理委員會決定把為出席委員會會議的少數族裔團體代表提供的翻譯/傳譯服務轉為常規服務。

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由第六屆立法會開始，秘書處的資料研究組發出兩類全新的研究刊物，分別是《數據集》及《數據透視》。《數據集》彙集從本地及國際官方來源取得的數據，《數據透視》則着重就委員會正在討論或跟進及範圍廣泛的熱點議題提供主要統計數據。這些刊物讓議員可快速閱覽有關選定課題的基本事實資料，方便議員的工作。

為立法會和市民建立更緊密的聯繫，以及增進市民對議會工作的認識，一直是行政管理委員會的首要工作。立法會設有"與立法會議員暢談"的教育活動，目的是讓學生有機會與議員會晤及直接交談。為了豐富該活動的內容，秘書處在年內推行試驗計劃，邀請得獎學校於節日期間在立法會綜合大樓舉行午間音樂表演。表演的學生會參與由議員帶領的立法會綜合大樓導賞團。該項計劃廣受議員、秘書處職員和學校歡迎，每次音樂表演舉行時，均吸引大批觀眾駐足欣賞。學校和青年團體在立法會綜合大樓舉行音樂表演，已成為"與立法會議員暢談"活動不可或缺的環節。

為紀念香港回歸祖國 20 周年，並藉此提高市民對立法會自 1997 年 7 月 1 日以來的工作，以及歷屆立法會議員的認識，立法會於 2017 年 7 月在立法會綜合大樓地下大堂及立法會圖書館舉行以"回顧與展望"為主題的展覽。展覽除了展示過去 20 年立法

會組成的演變及介紹議會工作外，亦陳列具歷史價值的圖片、立法會圖書館及檔案館的特選館藏資料，以及顯要人物致送的禮品珍藏。展覽亦設有互動遊戲及藝術裝置"花樹"。展覽十分成功，吸引到多達約 6 000 名參觀者。公眾透過是次展覽，有機會重溫立法機關的歷史發展，並更了解議會的工作。

行政管理委員會繼續透過利便公眾查閱立法會會議過程及紀錄的措施，提高公開透明度。自 2014 年 3 月 19 日實施立法機關文件及紀錄查閱政策後，截至 2017 年 3 月 31 日，立法會已處理及批准的查閱資料要求共有 56 項，被拒絕的查閱要求只有一項。秘書處在立法會網站公布獲批及被拒的查閱資料要求一覽表，方便公眾參閱。

至於保安方面，行政管理委員會有責任為立法會綜合大樓所有使用者(包括議員、職員、記者及訪客)提供安全的環境。在第六屆立法會開始時，因程序事宜及議員在立法會及委員會會議上的行為而對議會保安工作帶來的挑戰，前所未見。在 2016 年 11 月初發生的衝擊立法會會議場地事件，不幸導致秘書處 6 名保安人員受傷。經檢討衝擊事件及導致有關人員受傷的原因後，行政管理委員會認為有必要改善立法會綜合大樓會議場地及會議樓層的出入管理安排。為使立法會能夠

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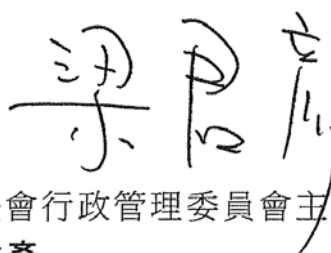
暢順地處理事務，以及加強秘書處保安人員執行職務時的安全，行政管理委員會在諮詢全體議員後決定，由 2016 年 12 月中起，議員的職員不可進入立法會、內務委員會("內委會")及財務委員會("財委會")的會議場地，而每名議員可以有多少名職員在立法會、內委會或財委會會議舉行期間進入會議場地所在樓層，亦設定上限。

行政管理委員會繼續致力為立法會綜合大樓的使用者提供綠色環境。在秘書處的持續努力下，在 2016-2017 年度，立法會綜合大樓的用電量減少 0.8%，收集作循環再造的廢紙量亦較去年增加 12.5%。秘書處會繼續推行環保措施，以保護環境。

申訴及資源管理部轄下的會計組及人力資源組分別於 2016 年 8 月及 2017 年 2 月由立法會綜合大樓遷往位於金鐘道政府合署 23 樓及 2 樓的新辦公室。騰出的辦公室有助紓緩需要在立法會綜合大樓內為立法會及委員會會議提供支援的秘書處職員辦工地方不足的情況。行政管理委員會會繼續物色合適的辦公地方，以應付秘書處的辦公地方需求及運作需要。

展望未來，儘管往後要面對的挑戰可能不會減少，我有信心，在行政管理委員會各位同事的支持下，加上秘書

處職員竭誠提供的專業服務，行政管理委員會定能繼續妥善履行職能。



立法會行政管理委員會主席  
梁君彥

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## 立法會行政管理委員會

立法會行政管理委員會("行政管理委員會")是根據《立法會行政管理委員會條例》(第 443 章)成立的法團。該條例於 1994 年 4 月制定，為行政管理委員會及獨立運作的立法會秘書處("秘書處")訂定法律架構，使其在運作上享有行政管理及財政方面的自主權。

行政管理委員會於 2017 年 3 月 31 日的成員名單載列如下：

梁君彥議員, *GBS, JP* (主席)  
李慧琼議員, *SBS, JP* (副主席)  
石禮謙議員, *GBS, JP*  
黃定光議員, *SBS, JP*  
陳克勤議員, *BBS, JP*  
謝偉俊議員, *JP*  
馬逢國議員, *SBS, JP*  
莫乃光議員, *JP*  
麥美娟議員, *BBS, JP*  
郭榮鏗議員  
黃碧雲議員  
鍾國斌議員  
陳淑莊議員

行政管理委員會的會議須在行政管理委員會或主席不時指定的時間及地點舉行。在 2016-2017 年度，行政管理委員會舉行了 10 次會議。

行政管理委員會委任了 5 個委員會，執行若干轉委的職能。這些委員會是：

- **人事委員會**：負責處理聘任及其他人事安排事宜；
- **議員工作開支委員會**：負責就處理議員申領工作開支償還款額的事宜提供意見；
- **設施及服務委員會**：負責監督向立法會及秘書處提供服務、辦公地方及設施的事宜，以及處理立法會綜合大樓展示藝術品的相關事宜；
- **立法會廣場使用事宜委員會**：負責考慮和審批有關使用立法會廣場的申請，以及在有需要時施加使用條件；及
- **立法會廣場使用事宜上訴委員會**：負責考慮就立法會廣場使用事宜委員會的決定而提出的上訴。

上述 5 個委員會的職權範圍及成員名單載於**附錄 1**。

行政管理委員會透過香港特別行政區政府周年預算的一個獨立開支總目獲取撥款，以支援立法會的工作。經常撥款透過營運開支封套提供，此封套

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設定每年撥款的上限。營運開支封套分為兩個預算分目：一個用以支付議員的酬金及工作開支償還款額，另一個則用以支付秘書處的開支，包括職員薪酬及一般開支。基本上，議員酬金及工作開支償還款額的撥款每年根據丙類消費物價指數的變動作出調整，而秘書處開支的撥款則根據政府的目標開支水平予以調整。只有在秘書處開支分目下所節省的款項，才可撥入營運儲備，供行政管理委員會日後酌情動用。此外，行政管理委員會亦可就資本性和有時限的項目申請非經常撥款。

如需額外資源推行新服務和改善服務，行政管理委員會會在政府每年的資源分配工作中提交撥款申請。政府會根據該等撥款申請本身的理據作出考慮。如有關經常資源的撥款申請獲批，有關撥款會由下一個財政年度起在營運開支封套內提供。

行政管理委員會的帳目須交由審計署署長審核。審計署署長獲授權進行衡工量值式審計，研究行政管理委員會在履行其職能和行使其權力時，使用資源的方式是否合乎經濟原則和是否講求效率與效益。

在 2016-2017 年度，行政管理委員會獲得的撥款淨額為 8 億 7,440 萬元，其中 3 億 450 萬元用以支付議員的酬金及開支償還款額，另 5 億 6,990 萬

元則用以支付秘書處職員的薪酬及一般開支。一如經審計帳目(載於第 22 至 51 頁)所顯示，年度內的赤字為 20 萬元。

## 立法會秘書處

秘書處在行政管理委員會督導下運作，負責為立法機關提供行政支援及服務。秘書處的使命是為立法會提供高效率的秘書服務、資料研究及行政支援，提高公眾對立法會事務的認識，以及確保提供有效的申訴途徑。

秘書長由行政管理委員會委任，是秘書處的最高行政人員，同時亦是立法會秘書。秘書長須就秘書處的有效行政管理，向行政管理委員會主席負責。

為施行《公共財政條例》(第 2 章)的條文，秘書長被指定為行政管理委員會所得撥款的管制人員。

秘書處職員通常按為期 3 年的合約受聘。職員的職級劃分、薪酬及其他服務條款和條件大致上與公務員所適用者相若。職員薪酬包括基本薪金(按適用於擔任相若職位的公務員的薪級表支取薪金)、現金津貼(代替公務員的某些附帶福利)，以及約滿酬金。秘書處職員必須以完全政治中立的態度為立法會服務。



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行政管理委員會定期考慮秘書處不同職系職員的接任規劃，以及培訓和發展需要。為此，秘書處已成立職員接任委員會，負責制訂職員接任規劃的整體策略。該委員會由秘書長擔任主席，成員包括副秘書長及所有部門主管。秘書處亦為以下職系設立 6 個事業發展小組委員會，以研究有關人員的事業發展需要：

- 議會秘書職系；
- 助理法律顧問職系；
- 翻譯主任及相關職系；
- 資訊服務支援職系；
- 機構傳訊職系；及
- 專業、一般及行政職系。

截至 2017 年 3 月 31 日，秘書處的編制共有 661 個職位。按人數和職級劃分的職員編制詳情載於**附錄 2**。秘書處持續採取措施，促進殘疾人士在秘書處的就業機會。截至 2017 年 3 月 31 日，在秘書處的實際員額中，10 名職員或約 2% 為殘疾人士。

秘書處透過下列 10 個部門，為立法會及其轄下各委員會提供行政支援及服務：

- 議會事務部 1；
- 議會事務部 2；
- 議會事務部 3；
- 議會事務部 4；
- 法律事務部；

- 資訊服務部；
- 公共資訊部；
- 翻譯及傳譯部；
- 申訴及資源管理部；及
- 總務部。

秘書處截至 2017 年 3 月 31 日的組織架構圖載於**附錄 3**。

## 立法會行政管理委員會 2016-2017 年度事務

### 立法會秘書處的服務

#### **議會事務部**

為立法會及其轄下各委員會的會議提供服務的職責由 4 個議會事務部(即議會事務部 1、2、3 及 4)負責。該 4 個部門各由一名助理秘書長掌管。為立法會會議提供服務的工作包括處理質詢、法案、擬議決議案和議案，以及法案、擬議決議案和議案的修正案。為委員會提供的秘書及行政支援服務包括擬備背景資料簡介、討論文件、報告及會議紀要，以及整理和分析公眾意見。該 4 個部門亦為立法會議員與區議會議員及鄉議局議員舉行的會議及午餐聚會提供服務。個別議會事務部會把需要採取跟進行動的事項轉交相關事務委員會，或在議員與政府當局舉行的個案會議上處理。該 4 個部門分別負責的職務載於下文。

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## **議會事務部 1**

議會事務部 1 為下述委員會提供秘書及支援服務：財務委員會及其轄下兩個小組委員會(即工務小組委員會及人事編制小組委員會)、5 個事務委員會，以及處理與該等事務委員會的職權範圍有關的立法建議及政策事宜的法案委員會和小組委員會。

在 2016 年 4 月 1 日至 2017 年 3 月 31 日期間，該部合共為 221 次會議提供服務。此外，該部亦為 3 次本地職務訪問提供服務。

年內，在上述 221 次會議中，11 次是為聽取公眾意見而舉行的會議，共有 423 名個別人士及團體代表在席上發表意見。在資料研究支援方面，該部在本年內合共擬備了 101 份背景資料簡介及 10 份討論文件，以方便相關委員會詳細研究有關議題。該等資料簡介所涵蓋的重要議題包括：跨越 2030 年的規劃遠景與策略、廢電器電子產品生產者責任計劃，以及落馬洲河套地區港深創新及科技園。此外，該部在本年報期內合共擬備了 30 份委員會報告。

## **議會事務部 2**

議會事務部 2 為下述委員會提供秘書及支援服務：內務委員會、7 個事務委員會，以及處理屬於該等事務委員

會職權範圍的立法建議及政策事宜的法案委員會和小組委員會。年內，該部亦為調查梁振英先生與澳洲企業 UGL Limited 所訂協議的事宜專責委員會提供服務。

在 2016 年 4 月 1 日至 2017 年 3 月 31 日期間，該部合共為 201 次會議提供服務。此外，該部亦為 9 次本地職務訪問提供服務。

年內，在上述 201 次會議中，34 次是為聽取公眾意見而舉行的會議，共有 1 122 名個別人士及團體代表在席上發表意見。在資料研究支援方面，該部在本年報期內合共擬備了 141 份背景資料簡介及 76 份討論文件。該等背景資料簡介及討論文件所涵蓋的一些重要議題包括：規管外籍家庭傭工職業介紹所；推廣綠色殯葬；檢討《建築物管理條例》；警方為打擊電話騙案而採取的措施；私營殘疾人士院舍的質素和監察；在公共選舉中運用社交媒體、設立冷靜期及進行選舉調查所作的規管；在西九文化區興建香港故宮文化博物館；以及規管醫療儀器的建議架構。該部亦在本年報期內合共擬備了 40 份委員會報告。

## **議會事務部 3**

議會事務部 3 為立法會會議提供支援服務。在 2016 年 4 月 1 日至 2017 年 3 月 31 日期間，該部為 34 次立法會

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會議(其中兩次是行政長官答問會)提供服務，並處理兩份呈請書、647 項質詢、28 項法案及 116 784 項就法案提出的修正案(其中 112 442 項是一名議員就《2016 年醫生註冊(修訂)條例草案》提出的修正案)、38 項擬議決議案、48 項議案及 101 項就議案提出的修正案，以及 3 項請求立法會給予許可就立法會會議程序提供證據的申請。

該部亦為議員個人利益監察委員會提供服務。年內，該部為議員個人利益監察委員會的 1 次公開會議及 6 次閉門會議提供服務，擬備了合共 7 份討論文件及兩份報告，並推出議員個人利益網上登記系統供議員在第六屆立法會開始使用。

在本年報期內，該部亦為根據《議事規則》第 49B(2A)條就譴責鄭松泰議員的議案成立的調查委員會提供服務。調查委員會負責確立根據《議事規則》第 49B(1A)條(取消議員的資格)動議的譴責議案所述的事實，並就所確立的事實是否構成譴責議員的理據提出意見。調查委員會至今舉行了兩次閉門會議，並會在完成調查獲交付的事宜後立即向立法會作出報告。

#### **議會事務部 4**

議會事務部 4 為下述委員會提供秘書及支援服務：政府帳目委員會、查閱

立法機關文件及紀錄事宜委員會、議事規則委員會、內務委員會轄下的議會聯絡小組委員會、6 個事務委員會，以及處理屬於該等事務委員會職權範圍的立法建議及政策事宜的法案委員會和小組委員會。年內，該部亦為調查廣深港高速鐵路香港段建造工程延誤的背景及原委專責委員會("專責委員會")提供服務。專責委員會於 2016 年 7 月 6 日將報告提交立法會省覽。

在 2016 年 4 月 1 日至 2017 年 3 月 31 日期間，該部合共為 154 次委員會會議提供服務。這些會議包括政府帳目委員會的 6 次公開聆訊，以及其他委員會為聽取公眾意見而舉行的 19 次會議，共有 425 名個別人士及團體代表在席上發表意見。此外，該部亦為 10 次本地職務訪問提供服務。

在資料研究支援方面，該部合共擬備了 102 份背景資料簡介及 54 份討論文件。該等背景資料簡介及討論文件所涵蓋的一些重要議題包括：新航空交通管制系統、全港性系統評估及基本能力評估、學生自殺的相關事宜、的士收費調整，以及九龍巴士(一九三三)有限公司巴士網絡專營權。該部合共擬備了 29 份委員會報告，包括政府帳目委員會為匯報其研究審計署署長衡工量值審計報告的結果而向立法會提交的兩份報告書。該部亦合共處理了 36 項有關查閱立法機關封存文

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件的要求，其中 23 項獲得批准。其餘 13 項要求的申請人，經該部與他們釐清其要求或提供他們所要求而在公共領域可取得的資料後，已撤回有關要求。此外，該部協助立法會秘書就是否解封立法機關文件及紀錄進行覆檢，並已解封 23 套已存在超過 20 年的非保密檔案。

在本年報期內，該部繼續統籌製作《香港特別行政區立法會歷史、規則及行事方式參考手冊》("《參考手冊》")。《參考手冊》分為 3 部分，最後一部分已於 2016 年 6 月 29 日提交立法會省覽。《參考手冊》全文亦已上載立法會網站。

### **法律事務部**

法律事務部負責就立法會及其轄下委員會的法案及附屬法例審議工作、公共政策研究、關乎公眾利益的事宜的調查、申訴處理及其他法律事宜，向立法會及有關委員會提供法律意見及支援。該部亦就關乎立法會事務的事宜向個別議員提供法律意見。此外，該部亦為行政管理委員會及秘書處提供內部法律服務。該部的任務是致力以及時、客觀、公正，並在有需要時予以保密的方式，提供獨立、全面及可靠的法律意見、分析、研究及資料搜集服務，從而協助立法機關充分掌握有關情況。

法律顧問除掌管法律事務部外，亦是立法機關的法律顧問。根據《議事規則》，立法機關法律顧問的一般職責，是就關乎立法會的事務或行政的法律問題，向立法會主席及立法會秘書提供意見。

### **公共資訊部**

公共資訊部為立法會及議員提供公共關係意見及傳媒支援服務，並管理電視廣播系統的運作，確保即時直播立法會及其轄下委員會的所有公開會議，同時亦透過教育、訪客及網上服務，提高市民對立法會工作的認識。

在本年報期內，該部合共發出 237 份有關立法會事務和活動的新聞稿，並為立法會主席、委員會主席及議員安排了 78 次新聞簡報會和訪問。由該部負責拍攝及播放的立法會及其轄下委員會公開會議有 577 次，新聞簡報會有 41 次，總時數達 1 608 小時。該部亦接獲及處理 20 952 項透過電話、傳真及未經預約人士即場提出的查詢，以及 2 232 項電郵查詢。

該部除了把與立法會有關的影片和照片上載至立法會網站外，亦會在社交媒體平台上發布這些資料。在本年報期內，共有 3 070 段有關立法會會議及活動的視像紀錄上載至立法會 YouTube 頻道，另有 1 709 幅有關議員官式活動的照片上載至立法會

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Flickr 相簿。此外，該部為議員提供每日網上報章剪輯服務，讓他們知悉最新的時事報道及公眾對熱門時事的意見。

年內，該部為議員與來自香港以外地方的貴賓舉行的 20 次會議提供服務。此外，該部為 52 703 名訪客(包括市民和學生)舉辦了 1 873 個教育導賞團。該部亦負責營運紀念品店，店內提供多款特色紀念品和有關立法會的刊物，藉以豐富訪客的體驗。

在教育活動方面，該部為學生舉辦了 811 個有關立法會工作的角色扮演環節，並為幼童舉辦了 282 個講故事環節。該部向青年機構提供支援，協助有關機構在立法會綜合大樓舉行模擬立法會辯論，而在本年報期內，該部合共舉辦了 7 場辯論及 4 個培訓工作坊。該部舉辦的"與立法會議員暢談"活動，讓學生與議員就有關立法會工作的話題及社會議題進行討論。為了豐富"與立法會議員暢談"活動的內容，該部推出試驗計劃，讓學校音樂團體在立法會綜合大樓舉行午間音樂表演。該部合共為 466 名學生及 25 名議員舉辦了 22 個暢談環節，包括首場音樂表演。該部亦統籌暑期實習計劃，安排 26 名專上院校學生到秘書處不同部門實習，讓他們了解為立法會提供的支援服務。

年內，該部重新設計位於立法會綜合大樓地下大堂的展覽區，以充實展覽內容，以及為訪客提供資訊更豐富的體驗。立法會網站的"教育服務"一欄亦已革新，以提供更完備和簡便易用的資訊。

### **資訊服務部**

資訊服務部透過轄下的資料研究組、立法會圖書館及檔案館，為立法會、各委員會、議員和議員職員及秘書處職員提供資訊服務。

資料研究組進行研究及資料搜尋工作，並就各專題及議員關注的其他範疇擬備文件。資料研究組為第五屆立法會編製的刊物包括*研究報告*、*資料摘要*、*資料便覽*、*研究簡報*及*資訊述要*。*研究報告*根據海外經驗，詳盡分析所研究的廣泛政策事宜。*資料摘要*就選定的關注議題進行聚焦研究。*資料便覽*是較簡短的研究文件，當中載有事實資料及數據。*研究簡報*定期發出，以簡明扼要的方式闡述議員感興趣或關注的事項，*資訊述要*則是定期發出的簡短研究文件，重點述明某議題的要點。由 2016 年 10 月第六屆立法會開始，資料研究組推出兩類全新的刊物，分別是*數據集*和*數據透視*，讓議員可快速閱覽有關選定課題的基本事實資料。*數據集*彙集從本地及國際官方來源取得的數據，*數據透視*則

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着重就範圍廣泛的熱點議題提供主要統計數據。

在本年報期內，資料研究組合共發表了 10 份資料摘要、19 份資料便覽、5 份研究簡報、21 份資訊述要、4 份數據集及 23 份數據透視。主要研究的課題一覽表載於**附錄 4**。

立法會圖書館透過其立法會紀錄館藏，以及憲制館藏、《基本法》館藏及一般參考資料，提供參考資料支援。立法會圖書館為憲制圖書館，截至 2017 年 3 月，館內的憲制及議會館藏達 25 684 項，相等於總藏書量的 52%。圖書館亦出版兩份月刊，名為《時訊·新知 — 海外政策報告》及《時訊·新知 — 議會動向》，讓議員知悉選定海外地方的最新政策文件、主要研訊報告、重要立法及財務建議，以及議會程序的轉變。

年內，圖書館的訪客人次為 9 340。書籍查閱次數為 3 924 次，所處理的查詢數目達 1 267 項。圖書館亦進行了 50 項檢索工作。

圖書館亦負責管理立法會網站。在本年報期內，立法會網站的瀏覽人次為 860 萬，瀏覽頁次為 1 億 2,060 萬。自 2016 年 7 月起，圖書館訂閱了社交媒體資訊服務，讓議員和職員知悉社交媒體網站就不同熱點議題所作的討論。適逢香港回歸祖國 20 周年，

圖書館於 2017 年 7 月舉行以"回顧與展望"為主題的展覽，陳列了香港以外地方的顯要人物及其他議會機構致送的特選紀念品、議員撰寫的書籍、具有永久保留價值的檔案，以及記載這段時期所發生的大事的檔案。參觀者亦可了解有關立法會及委員會會議的規則及程序。

立法會檔案館負責挑選、蒐集和保存記錄了立法會歷史、核心職能和活動的珍貴檔案及材料。館內亦為議員、職員及公眾人士提供檔案參考、資料研究及查閱服務。現時，檔案館保存約 930 直線米不同格式的歷史檔案，包括紙本檔案、裝訂本、照片、視聽資料及文物。為提高公眾的興趣及引導他們欣賞立法機關的檔案遺產，檔案館定期為學校和專業組織舉辦團體參觀活動。檔案館亦協助處理查閱立法會封存紀錄及文件的要求，並就封存期屆滿的封存歷史檔案進行覆檢，以確定法例不禁止公眾查閱該等紀錄。

年內，檔案館為 617 名訪客舉辦 16 次參觀活動，答覆 1 094 項有關參考資料及研究的查詢，處理 10 項查閱資料要求，並覆檢 23 個已屆期限的歷史檔案以供公眾查閱。在 5 085 個已達銷毀期限的檔案中，2 098 個共 80 直線米的檔案已被鑒定具歷史價值而須作永久保存，2 987 個檔案則獲授權銷毀。

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檔案館亦建立了一個名為"立法機關歷史檔案目錄"的新電子系統，提供便捷的途徑，以供在網上搜尋及預約查閱立法會檔案館的歷史檔案。該系統已於 2015 年年中在立法會網站推出，檔案館會繼續致力提升該系統的效能。

### **翻譯及傳譯部**

翻譯及傳譯部為立法會及其轄下各委員會提供翻譯、傳譯及中文謄錄服務。

該部負責編製《立法會會議過程正式紀錄》("正式紀錄")，又稱"立法會議事錄"，是立法會會議過程的逐字紀錄本。該部會首先發布按議員發言時所使用的語言編製的正式紀錄(即場紀錄本)，然後將之翻譯成中文及英文兩個版本。正式紀錄的即場紀錄本及翻譯本均可在立法會網站閱覽。該部為立法會在本年報期內舉行的 34 次會議編製了 10 133 頁正式紀錄的即場紀錄本。即場紀錄本經整理及翻譯後，英文本共有 12 832 頁，中文本共有 9 315 頁。該部持續致力確保立法會議事錄的草擬本、確定本及翻譯本可按照服務承諾，分別於 3、7 及 24 個工作天內準時發出。

該部亦負責翻譯質詢、議案、委員會文件、會議紀要及立法會其他文件。年內，該部的翻譯總字數達

11 696 685 字。該部繼續透過精簡工作流程、有效運用資訊科技及以匯集人手的安排更靈活調配職員，致力提高工作效率和生產力。

英語、粵語及普通話即時傳譯是為立法會及其轄下委員會所有會議提供的常規服務，有關服務由該部負責監督。由於合資格的手語即時傳譯員人手供應不足，現時只有立法會會議有提供手語即時傳譯服務。當市場上有更多手語即時傳譯員時，該項服務將擴展至委員會會議。

該部自第六屆立法會起推行試驗計劃，按需要為在委員會會議上作口頭陳述的團體代表及個別人士，提供 7 種少數族裔語言的即場翻譯服務，包括由英文或中文譯成少數族裔語言，或反之由少數族裔語言譯成英文或中文。該部會在有關服務推行一年後進行檢討。

### **申訴及資源管理部**

申訴及資源管理部包括公共申訴辦事處、會計組及人力資源組。

公共申訴辦事處負責向議員提供支援服務，以處理市民透過立法會申訴制度提出的申訴和意見。該辦事處協助議員處理個案，以期使申訴事項得以解決，以及找出政府政策及辦事程序須予改善之處。該辦事處的工作包括

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與申訴團體/個別市民會面和通信、審視申訴人提出的個案、與政府當局及相關公營機構溝通、協助議員決定應採取的適當行動，以及為當值議員與申訴團體的會晤、值勤議員與個別人士的會晤、與政府當局及/或相關公營機構舉行的個案會議及就該辦事處所處理的個案進行的實地視察提供服務。在本年報期內，該辦事處協助議員處理的個案達 4 409 宗，其中 174 宗個案由團體提出，4 235 宗由個別人士提出。

會計組負責秘書處的所有會計事務。該組統籌行政管理委員會預算的編製工作、管制預算、擬備薪資紀錄、處理及安排所有付款、編製財務報告、把行政管理委員會的資金和儲備作投資、落實行政管理委員會的財務政策，以及協助擬備每年就資源分配工作提交的撥款申請。此外，該組負責管理議員酬金及工作開支償還款額，並協助為立法會議員酬金及工作開支償還款額小組委員會提供服務。

人力資源組負責制訂及推行人力資源策略，透過吸納、激勵及挽留人才，應付各項服務需求。該組亦負責安排培訓及發展計劃，確保秘書處職員具備所需的技能及專業知識，持續為議員及立法會提供有效支援。此外，該組負責監督與職員關係及職員福利有關的事務，並一直致力加強職員與管理層之間的溝通。該組亦協助為行政

管理委員會轄下的人事委員會提供服務。

年內，該組合共進行了 28 次招聘工作(包括公開及內部招聘)，共有 41 名新職員及 22 名在職職員獲聘任或晉升。此外，該組舉辦了 38 個內部培訓工作坊，出席的職員共有 1 398 人次，另安排職員參加了 11 個外地培訓計劃。該組亦安排職員參加由公務員培訓處及其他本地培訓機構舉辦的培訓課程，共有 578 人次出席。這些培訓活動着重培育職員的專業知識、加強管理能力、提升工作效率，以及促進職業安全及健康。

### **總務部**

總務部包括一般行政組、物業及保安組和資訊科技組。一般行政組為行政管理委員會及其轄下委員會提供秘書服務，並為秘書處其他部門提供內部行政支援。在本年報期內，該部為行政管理委員會的 10 次會議提供服務。

一般行政組提供文件收發服務，為秘書處所有部門提供採購及物料供應服務，以及在會議及議會聯繫活動舉行期間為議員提供管事及膳食服務。該組亦監督在立法會綜合大樓內進行的新造及改善工程和實施的環保措施。



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該組亦負責為議員辦事處及秘書處職員提供辦公地方，包括與政府當局聯絡，為秘書處物色合適的辦公地方。由於立法會綜合大樓辦公地方不足，翻譯及傳譯部和資料研究組職員的辦公室設於金鐘道政府合署 46 樓。在本年報期內，會計組及人力資源組亦遷往政府當局去年在金鐘道政府合署 2 樓及 23 樓為行政管理委員會提供的新辦公室。

物業及保安組負責在立法會綜合大樓提供物業管理和樓宇及會議保安服務。該組與政府部門及承建商保持密切聯繫，確保立法會綜合大樓結構穩妥，樓宇裝備運作良好。該組按照相關法例及行政管理委員會發出的指示及指引執行職務，確保立法會綜合大樓、議員及立法會綜合大樓其他使用者安全。

行政管理委員會致力並銳意提升立法會綜合大樓的保安，以確保立法會的運作不受阻礙及干擾，同時保持立法會綜合大樓為一個開放和歡迎市民的地方。經進行檢討及諮詢全體議員後，行政管理委員會於 2016 年 12 月中起就會議場地及會議樓層的出入管理實施新安排。

資訊科技組為議員、議員職員及秘書處職員提供資訊科技服務，並為立法會及其轄下委員會的會議提供支援。年內，該組推行了數個大型資訊科技

項目，包括革新電子表決系統和提升無線電通訊系統，以及優化撥款條例草案委員會審議階段修正案系統及財務委員會特別會議質詢輸入系統。多個行政系統(包括人力資源管理資料系統及例假申請系統)的優化工作，亦相繼完成。

該組亦推出 3 個全新的網絡應用系統，方便議員處理日常工作。"示明加入委員會及出席會議和其他活動系統"讓議員在網上示明擬加入的委員會及擬出席的委員會會議及活動；"議員個人利益網上登記系統"則讓議員在網上登記個人利益，既便於中央管理，亦讓公眾可在立法會網站查閱有關紀錄。該組亦繼續進行在立法會綜合大樓的其他會議室安裝電子表決系統的工作，以進一步加強為立法會事務提供的資訊科技服務。此外，該組開發了"網上登記系統"，讓市民可在網上登記參加委員會的公聽會及向委員會提交意見書。

### **就議員申領工作開支償還款額進行審計監察**

為提高議員申請發還因履行立法會職務而支付的工作開支的問責性和透明度，行政管理委員會委聘了一家獨立的審計師事務所，在議員辦事處進行審計。此項審計工作的主要目的，是確保議員的申請符合《立法會議員申請發還工作開支的指引》("《發還開

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支指引》")中有關利益衝突及申報利益的條文。

涵蓋 2015-2016 發還工作開支年度(由 2015 年 10 月 1 日起至 2016 年 9 月 30 日止)的審計報告已於 2017 年 4 月提交行政管理委員會。報告載述,在所有重大方面上,該審計師事務所並未發現立法會議員就發還工作開支的申請違背了《發還開支指引》對有關利益衝突及利益申報的要求。按照行政管理委員會的指示,審計報告已存放於立法會圖書館,供市民查閱。

## 環境保護

秘書處致力在處理事務及運作時顧及對環境的影響,並會繼續致力採取秘書長提交的 2016-2017 年度環境保護報告(載於**附錄 5**)所載的一系列環保措施,以保護環境。

在本年報期內,秘書處繼續致力控制用電量及用紙量。與上一年度相比,立法會綜合大樓在 2016 年 4 月 1 日至 2017 年 3 月 31 日期間的用電量減少 0.8%。雖然用紙量輕微增加 0.6%,但收集作循環再造的廢紙量則較去年增加 12.5%。

繼完成立法會綜合大樓由 2013 年 4 月 1 日至 2014 年 3 月 31 日期間的碳審計後,秘書處委聘顧問為立法會

綜合大樓進行年度碳審計,涵蓋 2014-2015 至 2018-2019 年度。立法會綜合大樓由 2015 年 4 月 1 日至 2016 年 3 月 31 日期間的碳審計報告顯示,大部分排放源的排放量均有不同程度的減幅,而立法會綜合大樓在 2015-2016 年度的溫室氣體排放強度與 2013-2014 年度的基準年相比,亦減少了 2.2%。秘書處會跟進顧問的建議。

行政管理委員會於 2015 年 12 月參與由環境局推出的《惜物·有"計"》約章計劃。該計劃旨在集結各界在減廢方面的動力,以便為日後實施都市固體廢物收費作準備。行政管理委員會作為約章的簽署機構,承諾會定期量度立法會綜合大樓的廢物棄置及回收量;盡力減少廢物,並回收可回收物品;以及協助向公眾推廣惜物減廢。為提高立法會綜合大樓使用者的減廢意識,秘書處定期發布處理一般廢物及源頭減廢的小貼士,亦增設了收集可回收物品的設施(例如玻璃樽回收箱)。約章計劃已於 2017 年 2 月圓滿結束,行政管理委員會獲頒"至出力減廢先鋒大獎—良好級別",以表揚其積極推行有關減廢的宣傳和教育活動。

## 職員諮詢委員會

職員諮詢委員會的成員包括由秘書處各職系(即議會秘書職系、助理法律顧問職系、翻譯主任及相關職系、資訊

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服務支援職系、機構傳訊職系，以及專業、一般及行政職系)推選的 23 名代表。職員諮詢委員會提供途徑，讓職員就影響他們的事宜直接向主持會議的秘書長提出意見。

年內，該委員會舉行了 4 次會議。透過各代表表達的意見，主要是關於服務條件、僱員權益、工作環境、員工福利等。職員提出的意見及建議由有關部門跟進。

### **職員聯誼會**

職員聯誼會的成立旨在增進秘書處職員之間的情誼和相互支持。在 2016-2017 年度，該會曾舉辦周年聖誕聯歡會，該活動讓職員可暫時擱下工作共進午餐，歡度佳節。該會在年內亦舉辦了多個興趣班，例如太極班、流動保鮮花瓶製作班等。

# 審計署署長報告



香港特別行政區政府  
審計署

## 獨立審計師報告 致立法會行政管理委員會

### 意見

我已審計列載於第22至51頁立法會行政管理委員會的財務報表，該等財務報表包括於2017年3月31日的資產負債表與截至該日止年度的收支結算表、全面收益表、累積基金變動表和現金流量表，以及財務報表的附註，包括主要會計政策概要。

我認為，該等財務報表已按照香港會計師公會頒布的《香港財務報告準則》真實而公平地反映立法會行政管理委員會於2017年3月31日的財務狀況及截至該日止年度的財務表現及現金流量，並已按照《立法會行政管理委員會條例》(第443章)第13(3)(a)條妥為擬備。

### 意見的基礎

我已按照《立法會行政管理委員會條例》第13(3)(b)及13(4)條、《核數條例》(第122章)第15(1)(a)條及審計署的審計準則進行審計。我根據該等準則而須承擔的責任，詳載於本報告「審計師就財務報表審計而須承擔的責任」部分。根據該等準則，我獨立於立法會行政管理委員會，並已按該等準則履行其他道德責任。我相信，我所獲得的審計憑證是充足和適當地為我的審計意見提供基礎。

### 立法會行政管理委員會就財務報表而須承擔的責任

立法會行政管理委員會須負責按照香港會計師公會頒布的《香港財務報告準則》及《立法會行政管理委員會條例》第13(3)(a)條擬備真實而公平的財務報表，及落實其認為必要的內部控制，使財務報表不存有因欺詐或錯誤而導致的重大錯誤陳述。

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在擬備財務報表時，立法會行政管理委員會須負責評估其持續經營的能力，以及在適用情況下披露與持續經營有關的事項，並以持續經營作為會計基礎。

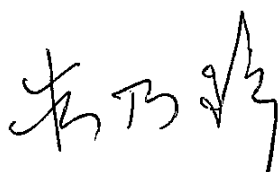
### **審計師就財務報表審計而須承擔的責任**

我的目標是就整體財務報表是否不存有任何因欺詐或錯誤而導致的重大錯誤陳述取得合理保證，並發出包括我意見的審計師報告。合理保證是高水平的保證，但不能確保按審計署審計準則進行的審計定能發現所存有的任何重大錯誤陳述。錯誤陳述可以由欺詐或錯誤引起，如果合理預期它們個別或滙總起來可能影響財務報表使用者所作出的經濟決定，則會被視作重大錯誤陳述。

在根據審計署審計準則進行審計的過程中，我會運用專業判斷並秉持專業懷疑態度。我亦會：

- 識別和評估因欺詐或錯誤而導致財務報表存有重大錯誤陳述的風險；設計及執行審計程序以應對這些風險；以及取得充足和適當的審計憑證，作為我意見的基礎。由於欺詐可能涉及串謀、偽造、蓄意遺漏、虛假陳述，或凌駕內部控制的情況，因此未能發現因欺詐而導致重大錯誤陳述的風險，較未能發現因錯誤而導致者為高；
- 了解與審計相關的內部控制，以設計適當的審計程序。然而，此舉並非旨在對立法會行政管理委員會內部控制的有效性發表意見；
- 評價立法會行政管理委員會所採用的會計政策是否恰當，以及其作出的會計估計和相關資料披露是否合理；
- 判定立法會行政管理委員會以持續經營作為會計基礎的做法是否恰當，並根據所得的審計憑證，判定是否存在與事件或情況有關，而且可能對立法會行政管理委員會持續經營的能力構成重大疑慮的重大不確定性。如果我認為存在重大不確定性，則有必要在審計師報告中請使用者留意財務報表中的相關資料披露。假若所披露的相關資料不足，我便須發出非無保留意見的審計師報告。我的結論是基於截至審計師報告日止所取得的審計憑證。然而，未來事件或情況可能導致立法會行政管理委員會不能繼續持續經營；及

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- 評價財務報表的整體列報方式、結構和內容，包括披露資料，以及財務報表是否公允反映交易和事項。



朱乃璋  
署理審計署署長

2017年7月11日

審計署  
香港灣仔  
告士打道7號  
入境事務大樓26樓

# 立法會行政管理委員會

## 截至2017年3月31日止年度的收支結算表

(以港幣千元列示)

	附註	2017年	2016年
<b>收入</b>			
政府的財政撥款	3(a)	<b>874,352</b>	776,937
投資收入	3(b)	<b>1,422</b>	951
其他收入	3(c)	<b>1,770</b>	1,059
		<b>877,544</b>	<b>778,947</b>
<b>開支</b>			
<b>經常開支</b>			
議員酬金、醫療津貼及任滿酬金	4(a)	<b>124,367</b>	78,569
議員工作開支償還款額	4(a)	<b>192,002</b>	165,774
職員薪酬	4(b)	<b>443,277</b>	413,378
一般開支	4(c)	<b>105,107</b>	105,748
<b>非經常開支</b>			
議員的非經常開支償還款額	4(d)	<b>9,041</b>	731
其他非經常開支	4(e)	<b>3,998</b>	1,927
		<b>877,792</b>	<b>766,127</b>
<b>年度內的(赤字)/盈餘</b>		<b>(248)</b>	<b>12,820</b>

第 27 至 51 頁的附註為本財務報表的一部分。

# 立法會行政管理委員會

## 截至 2017 年 3 月 31 日止年度的全面收益表

(以港幣千元列示)

	2017 年	2016 年
年度內的(赤字)/盈餘	(248)	12,820
<b>其他全面收益/(虧損)</b>		
重估可供出售證券所產生的增益/(虧損)		
— 在出售投資後會重新分類至收支結算表	3,676	(5,363)
重估可供出售證券的累計增益(在出售有關證券後已轉撥至收支結算表)	(36)	(464)
年度內的其他全面收益/(虧損)	3,640	(5,827)
<b>年度內的全面收益總額</b>	<b>3,392</b>	<b>6,993</b>

第 27 至 51 頁的附註為本財務報表的一部分。



# 立法會行政管理委員會 於 2017 年 3 月 31 日的資產負債表

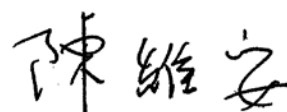
(以港幣千元列示)

	附註	2017 年	2016 年
<b>非流動資產</b>			
固定資產	5	31,209	27,280
預支予議員的營運資金	7	24,396	19,830
持至期滿的證券	8	-	4,017
可供出售證券	9	32,479	30,324
		<b>88,084</b>	<b>81,451</b>
<b>流動資產</b>			
紀念品存貨		676	909
預付款項、按金及其他應收帳款	10	7,689	5,499
持至期滿的證券	8	4,006	-
預支予議員的營運資金	7	452	190
銀行存款		217,090	220,036
銀行結存及現金	11	15,644	6,521
		<b>245,557</b>	<b>233,155</b>
<b>流動負債</b>			
應付款項及應計費用	12	56,980	52,935
應計約滿酬金	2.7.1	31,477	29,848
		<b>88,457</b>	<b>82,783</b>
<b>流動資產淨值</b>			
		<b>157,100</b>	<b>150,372</b>
<b>資產總值減流動負債</b>			
		<b>245,184</b>	<b>231,823</b>
<b>非流動負債</b>			
應計約滿酬金	2.7.1	40,855	30,885
已收按金		157	158
		<b>41,012</b>	<b>31,043</b>
<b>資產淨值</b>			
		<b>204,172</b>	<b>200,780</b>
<b>累積基金</b>			
營運儲備	13.1	206,845	191,716
投資重估儲備	13.2	658	(2,982)
累積(赤字)/盈餘		(3,331)	12,046
		<b>204,172</b>	<b>200,780</b>

經立法會行政管理委員會於 2017 年 7 月 11 日通過並授權簽發



立法會行政管理委員會主席  
梁君彥議員, GBS, JP



立法會秘書處秘書長  
陳維安, SBS

第 27 至 51 頁的附註為本財務報表的一部分。

# 立法會行政管理委員會

## 截至 2017 年 3 月 31 日止年度的累積基金變動表

(以港幣千元列示)

	2017 年	2016 年
<b>營運儲備</b>		
年初結餘	191,716	166,941
轉撥自累積盈餘	15,129	24,775
年終結餘	206,845	191,716
<b>投資重估儲備</b>		
年初結餘	(2,982)	2,845
年度內的其他全面收益/(虧損)	3,640	(5,827)
年終結餘	658	(2,982)
<b>累積(赤字)/盈餘</b>		
年初結餘	12,046	24,001
年度內的(赤字)/盈餘	(248)	12,820
轉撥至營運儲備	(15,129)	(24,775)
年終結餘	(3,331)	12,046
<b>年終累積基金總額</b>	<b>204,172</b>	<b>200,780</b>

第 27 至 51 頁的附註為本財務報表的一部分。

# 立法會行政管理委員會

## 截至 2017 年 3 月 31 日止年度的現金流量表

(以港幣千元列示)

	附註	2017 年	2016 年
<b>營運項目的現金流量</b>			
已收的政府財政撥款	3(a)	874,352	776,937
已收的其他收入		1,563	1,053
付予議員及代議員支付的款額		(328,490)	(249,518)
付予職員的款額		(431,269)	(423,576)
支付營運開支		(99,439)	(99,757)
<b>來自營運項目的現金淨額</b>		<b>16,717</b>	<b>5,139</b>
<b>投資項目的現金流量</b>			
購置固定資產		(15,180)	(7,374)
出售固定資產所得		124	5
購買可供出售證券		-	(20,720)
出售可供出售證券		1,520	3,330
(增加)/減少原有期限超過 3 個月的銀行存款			
提取存款		202,892	255,915
投放存款		(244,117)	(188,670)
		(41,225)	67,245
已收利息		5,102	4,818
已收股息		1,026	742
<b>(用於)/來自投資項目的現金淨額</b>		<b>(48,633)</b>	<b>48,046</b>
<b>現金及等同現金項目的淨(減少)/增加</b>		<b>(31,916)</b>	<b>53,185</b>
<b>年初的現金及等同現金項目</b>		<b>83,521</b>	<b>30,328</b>
<b>匯率變動的影響</b>		<b>39</b>	<b>8</b>
<b>年終的現金及等同現金項目</b>	11	<b>51,644</b>	<b>83,521</b>

第 27 至 51 頁的附註為本財務報表的一部分。

# 財務報表附註

(除另外註明，所有金額均以港幣千元列示。)

## 1 總論

立法會行政管理委員會("行政管理委員會")根據《立法會行政管理委員會條例》(第 443 章)成立，是一個財政及行政自主的法團。行政管理委員會透過立法會秘書處，為香港特別行政區("香港特區")立法會提供行政支援及服務。

## 2 主要會計政策

### 2.1 符合準則聲明

本財務報表是按照香港公認的會計原則及所有適用的香港財務報告準則(此詞是統稱，當中包括香港會計師公會頒布的所有適用的個別香港財務報告準則、香港會計準則及詮釋)編製。行政管理委員會採納的主要會計政策摘要如下。

### 2.2 財務報表的編製基礎

除可供出售證券(附註 2.3.2.3)是以公平值列帳(闡釋見於下述的會計政策)外，本財務報表的編製基礎均以原值成本法計量。

編製符合香港財務報告準則的財務報表需要管理層作出判斷、估計及假設。該等判斷、估計及假設會影響會計政策的實施，以及資產與負債和收入與支出的呈報款額。該等估計及相關的假設，均按經驗及外在當時情況下被認為合適的因素而制訂。倘若沒有其他現成數據可供參考，則會採用該等估計及假設作為判斷有關資產及負債的帳面值的基礎。估計結果或會與實際價值有所不同。

#### 2.2.1 會計判斷及估計

行政管理委員會會持續檢討該等估計及其所依據的假設。如修訂會計估計只會影響當年的會計期，會在當年的會計期內確認有關修訂；如修訂會影響當年及未來的會計期，則會在當年及未來的會計期內確認有關修訂。

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行政管理委員會在實施會計政策方面並不涉及任何影響重大的會計判斷。無論現時對未來作出的假設，或在結算日估計過程中所存在的不明朗因素，皆不足以構成重大風險，導致資產和負債的帳面金額在來年大幅修訂。

## **2.3 金融資產及金融負債**

### **2.3.1 初始確認**

行政管理委員會會按起初取得資產或引致負債的目的將金融資產及金融負債作下列分類：貸出款項及應收帳款、持至期滿的證券、可供出售證券及其他金融負債。

金融資產及金融負債最初按公平值計量，公平值通常相等於成交價加上直接交易成本。

行政管理委員會在成為任何金融工具的合約其中一方之日，會確認有關金融資產及金融負債。常規買賣(即須於法規或市場慣例所設定的時間內交付資產的買賣)的金融資產於交易日確認。

### **2.3.2 分類**

#### **2.3.2.1 貸出款項及應收帳款**

貸出款項及應收帳款為非衍生金融資產，它們具有固定或可以確定的金額，但在活躍市場並沒有報價，而行政管理委員會亦無意將之持有作買賣用途。此類別包括預支予立法會議員("議員")的營運資金、應收帳款、銀行存款及銀行結存。

在初始確認後的每個結算日，貸出款項及應收帳款採用實際利率法計算攤銷成本值，經扣除任何減值虧損(如有的話)後列帳(附註 2.3.6)。實際利率是指可將金融工具在預計期限(或適用的較短期間)內的預計現金收支，折現成該金融資產或金融負債的帳面淨值所適用的利率。行政管理委員會在計算實際利率時，會考慮金融工具的所有合約條款以估計現金流量，但不會計及日後的信貸虧損。有關計算包括與實際利率息息相關的所有收取自或支付予合約各方的費用，交易成本及所有其他溢價或折讓。

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#### 2.3.2.2 持至期滿的證券

持至期滿的證券為非衍生金融資產。該等證券具有固定或可以確定的金額及有固定到期日，而且行政管理委員會有明確意向及能力將之持有直至到期日，惟符合貸出款項及應收帳款定義的金融資產則除外。

在初始確認後的每個結算日，持至期滿的證券採用實際利率法計算攤銷成本值，經扣除任何減值虧損(如有的話)後列帳(附註 2.3.6)。

#### 2.3.2.3 可供出售證券

可供出售證券為指定可供出售或沒有被列入上述任何其他分類的非衍生證券，包括沒有指定持有期限，但可能會因應流動資金需求或市場環境變化而出售的證券。

在初始確認後的每個結算日，可供出售證券按公平值列帳。公平值變動所產生的未實現損益在其他全面收益內確認，並分錄於投資重估儲備內。外幣換算所產生的損益則在收支結算表內確認。

出售可供出售證券損益包括出售所得淨額與帳面值的差額，以及從投資重估儲備撥入收支結算表的累計公平值調整數額。

#### 2.3.2.4 其他金融負債

其他金融負債採用實際利率法得出攤銷成本值後列帳。

#### 2.3.3 公平值計量原則

行政管理委員會於每個結算日按公平值計量若干金融工具，而按攤銷成本值計量的金融工具的公平值則在附註 17.2 披露。

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公平值指市場參與者在計量日有秩序地交易時，就出售資產或轉讓負債所收取或支付的價格。計量公平值時，會假定出售資產或轉讓負債的交易在下述其中一種情況下進行：(a)在有關資產或負債的主要市場進行，或(b)如沒有主要市場，則在對有關資產或負債最為有利的市場進行；而行政管理委員會於計量日能參與此等市場。

計量資產或負債的公平值所用的假設是市場參與者為該等資產或負債定價時所用的假設，並假設市場參與者會以最符合其經濟利益的方式行事。

行政管理委員會在計量公平值時，會按情況採用適合和具充分數據的估值方法，盡可能運用相關可觀察到的參數，並盡量少用不可觀察到的參數。

行政管理委員會按以下公平值等級劃分計量所得的公平值，有關等級反映計量時所用重要參數的類別：

- 第 1 級 —— 金融工具的公平值為相同的金融工具在交投活躍的市場上的報價(未經調整)；
- 第 2 級 —— 金融工具的公平值按與該金融工具有關而可觀察到的參數釐定，當中包括可直接觀察到的參數(價格)及不可直接觀察到的參數(引申自價格)，但不包括第 1 級所運用的報價；及
- 第 3 級 —— 釐定金融工具公平值的參數並非基於可觀察到的市場數據(即不可觀察到的參數)。

就經常於財務報表中確認的資產及負債，行政管理委員會於結算日透過重新評估分類(根據對整體公平值計量而言屬最重要及相關的參數等級作出)，決定財務報表中各等級之公平值應否作出轉撥。

#### 2.3.4 註銷確認

當從金融資產收取現金流的合約權屆滿時，或已轉讓該金融資產及其絕大部分風險和回報的擁有權，該金融資產會被註銷。

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行政管理委員會在註銷金融資產時採用加權平均法決定須於收支結算表內確認的已實現損益。

當合約指明的債務被解除或取消，或到期時，該金融負債會被註銷。

### 2.3.5 對銷

當行政管理委員會在法律上有權強制對銷某些金融資產及金融負債所涉及的已確認金額，而行政管理委員會亦有意以淨額結算或準備同時變現資產和償付債務，有關金融資產及金融負債會作對銷，以淨金額列入資產負債表內。

### 2.3.6 金融資產減值

貸出款項及應收帳款、持至期滿的證券及可供出售證券的帳面值會在每個結算日作出評估，以確定是否有客觀的減值證據。

若有客觀證據證實貸出款項及應收帳款或持至期滿的證券出現減值虧損，虧損會在收支結算表內確認，虧損額為該資產的帳面值與按其在初始確認時的實際利率所計算的預期未來現金流折現值之間的差額。如其後減值虧損降低，並能客觀地證實與確認減值虧損後出現的事件相關，則該減值虧損會在收支結算表內回撥。

若有客觀證據證實可供出售證券出現減值虧損，即使有關的金融資產並未註銷，以往記錄在投資重估儲備內的相關累計虧損，會從投資重估儲備轉撥往收支結算表內確認。累計虧損額為購入價與減值時的公平值之間的差額，而差額會扣除以往在收支結算表內就該金融資產所確認的任何減值虧損。如可供出售債務證券的公平值其後有所增加，並能客觀地證實與確認減值虧損後出現的事件相關，則該等投資的減值虧損會作出回撥。就可供出售股票及交易所買賣基金而言，以往在收支結算表內確認的減值虧損，不會經其後的收支結算表回撥，而是將其後增加的公平值在其他全面收益內確認，並在投資重估儲備內記錄。



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## 2.4 紀念品存貨

立法會綜合大樓設有紀念品店。

紀念品存貨以成本值及淨實現價值兩者中的較低者列出。成本值由紀念品的設計費、模具費及其他製作費組成，並以加權平均法計算。淨實現價值是在一般業務運作下預計的售價，減去預計完工時的成本和為出售該紀念品所需的預計費用。

## 2.5 固定資產

### 2.5.1 固定資產的計量

2.5.1.1 預計使用年期超逾一年的固定資產項目均予以資本化，但所費少於 3,000 元的項目則即時支銷。

2.5.1.2 藝術品以成本值扣除減值虧損(如有的話)(附註 2.5.3)後在資產負債表上以資本項目形式予以確認。該等藝術品不予折舊或重估。

2.5.1.3 其他固定資產以成本值扣除累計折舊及減值虧損(如有的話)(附註 2.5.3)後列出。折舊額的計算方式，是將固定資產的成本值減去預計剩餘價值，然後按預計可用年期以直線法逐年攤銷。各項固定資產的預計可用年期如下：

- 家具及固定裝置	10 年
- 車輛及辦公室設備	5 年
- 電腦及軟件	3 年

尚在進行的工程不予折舊。

### 2.5.2 固定資產的註銷確認

當固定資產被出售或預期其使用或出售不再產生任何經濟利益時，該固定資產的帳面值即被註銷確認。

出售固定資產的損益以出售所得淨額與資產的帳面值之間的差額來決定，並於出售時在收支結算表內確認。

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### 2.5.3 固定資產的減值

固定資產的帳面值在每個結算日評估，以確定有否出現減值跡象。倘出現減值跡象，並當資產的帳面值高於其可收回數額時，則有關減值虧損會在收支結算表內確認。資產的可收回數額為其公平值減出售成本後的數值與使用值兩者中的較高者。

## 2.6 等同現金項目

就現金流量表而言，等同現金項目包括銀行結存及原有期限不超過 3 個月的銀行存款。

## 2.7 職員福利

### 2.7.1 約滿酬金

行政管理委員會所有全職職員均按定期合約條款受聘，合約期大部分為 3 年，在順利完成合約時可獲發放一筆約滿酬金。應承擔但尚未到期支付的職員約滿酬金，均全數撥備並記入收支結算表內。須於結算日起計一年內支付的約滿酬金列為流動負債，其他則列為非流動負債。

### 2.7.2 強制性公積金("強積金")供款

為符合《強制性公積金計劃條例》(第 485 章)的規定，行政管理委員會已透過加入由獨立強積金服務提供者提供的集成信託計劃，設立強積金計劃。所有已付及應付的強積金供款均記入收支結算表內。

### 2.7.3 職員可享有的年假

職員就截至結算日前所提供的服務而享有但尚未過期的有薪年假，會按個別職員的薪酬福利條件記入收支結算表內。

## 2.8 收入及開支的確認

### 2.8.1 政府的財政撥款

香港特區政府的財政撥款於到期應收的期間內確認。

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#### 2.8.2 利息收入

利息收入採用實際利率法以應計方式確認。實際利率法是計算金融資產或金融負債的攤銷成本值以及攤分期內利息收入或支出的方法。

#### 2.8.3 其他投資收入

來自上市股票的股息收入於該項投資的股價除息時予以確認。

金融工具的已實現損益在有關金融工具被註銷時在收支結算表內確認。

#### 2.8.4 紀念品銷售

售賣紀念品的所得收入會在紀念品售予顧客時予以確認。

#### 2.8.5 開支

議員酬金、職員薪酬及秘書處營運開支，會在須承擔該等開支時記入帳目內。議員可申請發還的工作開支及醫療津貼，在議員提出申請時記入帳目內；支付予議員的任滿酬金，則在每屆立法會任期結束並從政府取得對銷的財政撥款時記入帳目內。

### 2.9 外幣換算

年度內的外幣交易按交易日的即期匯率換算為港元。以外幣為本位的貨幣資產與負債於結算日按收市匯率換算為港元。匯兌損益在收支結算表內確認。

### 2.10 新訂及經修訂香港財務報告準則的影響

香港會計師公會頒布了多項在本會計期內生效的新增或經修訂的香港財務報告準則。行政管理委員會的會計政策並未因此等發展而有任何改變，其營運業績及財務狀況亦未因此等發展而受到影響。

行政管理委員會並沒有採納在本會計期尚未生效的任何新準則(附註 18)。

### 3 收入

#### (a) 政府的財政撥款

	2017年	2016年
<b>政府就特定範疇提供的財政撥款</b>		
經常項目		
議員酬金、醫療津貼、任滿酬金及 工作開支償還款額	295,382	236,452
秘書處的營運開支	555,775	535,268
非經常項目		
議員的非經常開支償還款額	9,054	411
秘書處的非經常開支	13,617	4,713
	<u>873,828</u>	<u>776,844</u>
<b>年度內政府部門發出並已使用的撥款令</b>		
經常及非經常項目		
秘書處的開支	524	93
<b>總額</b>	<u>874,352</u>	<u>776,937</u>

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**(b) 投資收入**

	2017 年	2016 年
來自非以公平值列帳的金融資產的利息收入		
持至期滿的證券	201	202
銀行存款	3,368	5,280
銀行結存	3	2
利息收入總額	3,572	5,484
來自可供出售證券的股息收入	1,026	742
匯兌淨虧損	(3,212)	(5,739)
出售可供出售證券的利潤	36	464
<b>總額</b>	<b>1,422</b>	<b>951</b>

**(c) 其他收入**

	2017 年	2016 年
紀念品銷售	415	536
雜項收入	1,355	523
<b>總額</b>	<b>1,770</b>	<b>1,059</b>

## 4 開支

### (a) 議員酬金、福利及工作開支償還款額

議員可獲得每月酬金、每年醫療津貼、任滿酬金，以及獲發還因履行立法會職務而引致的開支。議員的酬金、福利及償還款額由政府根據香港特別行政區行政會議成員、立法會議員及政治委任制度官員薪津獨立委員會的建議提出，並經立法會財務委員會批准。

憑藉財務委員會轉授的權力，政府根據丙類消費物價指數的變動幅度，於每年 10 月調整議員的酬金、醫療津貼及經常工作開支償還款額。每位議員獲取的相關款額如下：

	2016 年 10 月 至 2017 年 9 月 (元)	2015 年 10 月 至 2016 年 9 月 (元)	2014 年 10 月 至 2015 年 9 月 (元)
<b>每月酬金</b>			
立法會主席	190,360	186,080	181,540
立法會代理主席兼 內務委員會主席	142,770	139,560	136,160
並非兼任政府行政 會議成員的議員	95,180	93,040	90,770
兼任政府行政會議 成員的議員	63,450	62,030	60,510
<b>每年醫療津貼</b>	33,150	32,400	31,610
<b>每年工作開支償還款額</b>			
辦事處營運開支	2,611,210	2,385,510	2,327,330
酬酢及交通開支	208,550	203,860	198,890
立法會主席酬酢開支	208,750	204,060	199,080

議員若在每屆 4 年的立法會任期結束時完成整個任期，可獲發任滿酬金，款額按有關議員所得酬金的 15% 計算。

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**(b) 職員薪酬**

	2017年	2016年
薪金	360,971	335,815
約滿酬金	50,382	46,320
現金津貼	18,662	17,784
強積金供款	10,151	9,654
其他工作津貼	1,917	3,435
應計假期薪酬增加	1,194	370
<b>總額</b>	<b>443,277</b>	<b>413,378</b>

**(c) 一般開支**

	2017年	2016年
公用、通訊及樓宇服務	35,390	33,883
專業及其他服務	27,136	28,758
維修及保養	11,088	9,939
折舊	10,414	10,816
刊物、宣傳及廣播	9,777	11,099
資訊服務	5,597	4,922
與職員有關的開支	2,415	2,780
辦公室物料供應	1,881	1,544
交通及職務訪問	695	1,312
已出售紀念品的成本	301	326
其他	413	369
<b>總額</b>	<b>105,107</b>	<b>105,748</b>

(d) 議員的非經常開支償還款額

	2017年	2016年
議員開設辦事處及資訊科技開支 (第五屆立法會：2012年10月至2016年9月)	676	731
議員結束辦事處開支(第五屆立法會)	4,553	-
議員開設辦事處及資訊科技開支 (第六屆立法會：2016年10月至2020年9月)	3,812	-
	<u>9,041</u>	<u>731</u>

在第六屆立法會，新當選的議員在每屆任期內可申領不超過 375,000 元的開設辦事處及資訊科技開支償還款額，用以支付裝修、購置家具、設備及軟件的開支，以及其他相關營運開支。如議員已於上屆任期內申領開設辦事處開支償還款額，則在現屆任期內可申領的款額上限為 262,500 元，除非有合理理由才可恢復 375,000 元的上限。

議員可在卸任時申領結束辦事處開支償還款額。有關款額定於當年度辦事處營運開支償還款額的十二分之一(附註 4(a))，以及實際支出的遣散費。



(e) 其他非經常開支

	2017年	2016年
<b>與下述有關的服務及非資本開支</b>		
在立法會綜合大樓整合和應用資訊科技	1,834	1,257
為立法會綜合大樓購置標準和非標準家具及設備	-	2
設計和裝設教育設施	70	99
購置無線導賞通訊系統	5	33
製作有關第五屆立法會的教材套	1	14
外判立法會會議過程正式紀錄及《香港特別行政區立法會歷史、規則及行事方式參考手冊》 <sup>1</sup> 的部分翻譯工作	948	498
採購檔案盒及物料	25	24
重新設計及優化立法會綜合大樓的教育設施	41	-
為立法會秘書處位於金鐘政府合署的新辦公地方採購資訊科技伺服器、網絡設備及家具	105	-
為新電子表決系統採購硬件、軟件及網絡設備，以供立法會及其轄下委員會會議使用	969	-
<b>總額</b>	<b>3,998</b>	<b>1,927</b>

<sup>1</sup>前稱"議會程序手冊"。

## 5 固定資產

	車輛	電腦及 軟件	辦公室 設備	家具及 固定 裝置	尚在 進行的 工程	藝術 品	總計
<b>成本</b>							
於2015年4月1日	1,111	89,701	6,792	14,582	1,909	6,362	120,457
增加	-	4,600	731	778	779	-	6,888
轉撥	-	762	-	-	(762)	-	-
撇除或出售	-	(42)	(171)	(96)	-	-	(309)
於2016年3月31日	<u>1,111</u>	<u>95,021</u>	<u>7,352</u>	<u>15,264</u>	<u>1,926</u>	<u>6,362</u>	<u>127,036</u>
於2016年4月1日	<b>1,111</b>	<b>95,021</b>	<b>7,352</b>	<b>15,264</b>	<b>1,926</b>	<b>6,362</b>	<b>127,036</b>
增加	<b>289</b>	<b>5,328</b>	<b>1,347</b>	<b>1,042</b>	<b>6,483</b>	-	<b>14,489</b>
轉撥	-	<b>2,078</b>	-	<b>69</b>	<b>(2,147)</b>	-	-
撇除或出售	<b>(329)</b>	<b>(428)</b>	<b>(483)</b>	<b>(264)</b>	-	-	<b>(1,504)</b>
於2017年3月31日	<u><b>1,071</b></u>	<u><b>101,999</b></u>	<u><b>8,216</b></u>	<u><b>16,111</b></u>	<u><b>6,262</b></u>	<u><b>6,362</b></u>	<u><b>140,021</b></u>
<b>累計折舊</b>							
於2015年4月1日	1,111	77,252	4,309	6,548	-	-	89,220
年內折舊	-	8,319	1,205	1,292	-	-	10,816
撇除或出售後 撥回	-	(42)	(166)	(72)	-	-	(280)
於2016年3月31日	<u>1,111</u>	<u>85,529</u>	<u>5,348</u>	<u>7,768</u>	<u>-</u>	<u>-</u>	<u>99,756</u>
於2016年4月1日	<b>1,111</b>	<b>85,529</b>	<b>5,348</b>	<b>7,768</b>	-	-	<b>99,756</b>
年內折舊	<b>29</b>	<b>8,037</b>	<b>995</b>	<b>1,353</b>	-	-	<b>10,414</b>
撇除或出售後 撥回	<b>(329)</b>	<b>(415)</b>	<b>(477)</b>	<b>(137)</b>	-	-	<b>(1,358)</b>
於2017年3月31日	<u><b>811</b></u>	<u><b>93,151</b></u>	<u><b>5,866</b></u>	<u><b>8,984</b></u>	<u>-</u>	<u>-</u>	<u><b>108,812</b></u>
<b>帳面淨值</b>							
於2017年3月31日	<u><u><b>260</b></u></u>	<u><u><b>8,848</b></u></u>	<u><u><b>2,350</b></u></u>	<u><u><b>7,127</b></u></u>	<u><u><b>6,262</b></u></u>	<u><u><b>6,362</b></u></u>	<u><u><b>31,209</b></u></u>
於2016年3月31日	<u><u>-</u></u>	<u><u>9,492</u></u>	<u><u>2,004</u></u>	<u><u>7,496</u></u>	<u><u>1,926</u></u>	<u><u>6,362</u></u>	<u><u>27,280</u></u>

## 6 金融資產及金融負債的類別

### 2017 年

	貸出款項 及應收 帳款	持至 期滿的 證券	可供 出售 證券	其他 金融 負債	總計
預支予議員的營運資金	24,848	-	-	-	24,848
持至期滿的證券	-	4,006	-	-	4,006
可供出售證券	-	-	32,479	-	32,479
按金及其他應收帳款	4,194	-	-	-	4,194
銀行存款	217,090	-	-	-	217,090
銀行結存及現金	15,644	-	-	-	15,644
金融資產	<u>261,776</u>	<u>4,006</u>	<u>32,479</u>	<u>-</u>	<u>298,261</u>
應付款項及應計費用	-	-	-	56,980	56,980
已收按金	-	-	-	157	157
應計約滿酬金	-	-	-	72,332	72,332
金融負債	<u>-</u>	<u>-</u>	<u>-</u>	<u>129,469</u>	<u>129,469</u>

### 2016 年

	貸出款項 及應收 帳款	持至 期滿的 證券	可供 出售 證券	其他 金融 負債	總計
預支予議員的營運資金	20,020	-	-	-	20,020
持至期滿的證券	-	4,017	-	-	4,017
可供出售證券	-	-	30,324	-	30,324
按金及其他應收帳款	3,954	-	-	-	3,954
銀行存款	220,036	-	-	-	220,036
銀行結存及現金	6,521	-	-	-	6,521
金融資產	<u>250,531</u>	<u>4,017</u>	<u>30,324</u>	<u>-</u>	<u>284,872</u>
應付款項及應計費用	-	-	-	52,935	52,935
已收按金	-	-	-	158	158
應計約滿酬金	-	-	-	60,733	60,733
金融負債	<u>-</u>	<u>-</u>	<u>-</u>	<u>113,826</u>	<u>113,826</u>

## 7 預支予議員的營運資金

	2017 年	2016 年
<b>預支作以下用途的營運資金</b>		
經常工作開支	24,396	19,830
開設辦事處及資訊科技開支	452	190
<b>總額</b>	<b>24,848</b>	<b>20,020</b>
<b>列為：</b>		
流動資產	452	190
非流動資產	24,396	19,830
<b>總額</b>	<b>24,848</b>	<b>20,020</b>

議員可申請預支營運資金，用以支付開設辦事處、購置設備及日常營運的開支。預支限額由行政管理委員會釐定。

就開設議員辦事處和購置資訊科技及通訊設備而言，第六屆立法會每位議員可預支的營運資金限額為 375,000 元。為此等用途而預支的資金，須於獲款後 3 個月內，以實際開支抵償，餘額必須交還行政管理委員會。這些資金列為流動資產。

就經常工作開支而言，議員可預支的營運資金限額相等於兩個月的議員辦事處營運開支、酬酢及交通開支的總和。在 2017 年 3 月 31 日，限額為 469,960 元 (2016 年：431,562 元)。為此用途而預支的營運資金，須於有關議員卸任時交還行政管理委員會。

## 8 持至期滿的證券

	2017 年	2016 年
<b>按攤銷成本值列帳的非上市債務證券</b>		
<b>列為：</b>		
流動資產	4,006	-
非流動資產	-	4,017
<b>總額</b>	<b>4,006</b>	<b>4,017</b>

## 9 可供出售證券

	2017 年	2016 年
按公平值列帳的股票及交易所買賣基金		
在香港上市	<b>32,479</b>	30,324

## 10 預付款項、按金及其他應收帳款

	2017 年	2016 年
預付帳款	<b>3,495</b>	1,545
按金	<b>34</b>	36
應向以下人士或機構收取的帳款		
政府	-	10
議員	<b>6</b>	42
職員	<b>828</b>	811
應計利息	<b>1,438</b>	3,036
其他應收帳款	<b>1,888</b>	19
總額	<b>7,689</b>	5,499

其他應收帳款包括向梁頌恆先生及游蕙禎小姐預支的酬金及營運資金共 1,860,000 元 (2016 年：無)。他們已根據原訟法庭於 2016 年 11 月 15 日就其所作立法會誓言的有效性作出的判決而自 2016 年 10 月 12 日起被取消就職立法會議員的資格。

## 11 現金及等同現金項目

	2017 年	2016 年
銀行結存及現金	<b>15,644</b>	6,521
原有期限不超過 3 個月的銀行存款	<b>36,000</b>	77,000
總額	<b>51,644</b>	83,521

## 12 應付款項及應計費用

	2017年	2016年
<b>應付予以下人士或機構的帳款</b>		
政府	4,444	2,771
議員	3,492	1,901
職員		
— 應計薪酬及墊支款項	567	1,315
— 應計假期薪酬	39,538	38,358
其他	8,939	8,590
<b>總額</b>	<b>56,980</b>	<b>52,935</b>

## 13 累積基金

### 13.1 營運儲備

為秘書處的營運開支而提供的經常財政撥款倘有盈餘，由行政管理委員會酌情將其撥入營運儲備，以備日後用於立法會事務，例如填補任何赤字。

### 13.2 投資重估儲備

投資重估儲備由結算日持有的可供出售證券的公平值累積變動淨額所組成，有關款額按附註 2.3.2.3 及 2.3.6 所載的會計政策處理。

## 14 與政府的非現金交易

秘書處所使用的辦事處及若干由政府提供的服務，由政府免費提供，或由有關的政府部門支付。該等開支並沒有計算在本財務報表內。

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## 15 資本承擔

於 2017 年 3 月 31 日，並未計入本財務報表內而尚待履行的購置固定資產承擔如下：

	2017 年	2016 年
經批准但尚未簽訂合約	11,806	10,480
經批准並已簽訂合約	1,279	1,268
<b>總額</b>	<b>13,085</b>	<b>11,748</b>

## 16 財務風險管理

行政管理委員會在日常業務中承受信貸和流動資金風險。行政管理委員會所承受的此等風險和市場風險，以及其採取的金融風險管理政策及做法載述如下。

### 16.1 總則

行政管理委員會按照其訂定的投資組合的目標比例，將現金盈餘投放於多項金融資產，包括定期存款、債務證券、股票及信託基金，藉以提供額外的收入來源。根據行政管理委員會的政策，除股票及信託基金外，所有投放於金融資產的投資均應保本。

行政管理委員會的金融資產載於附註 6。

### 16.2 信貸風險

信貸風險指金融工具的一方持有者會因未能履行責任而引致另一方蒙受財務損失的風險。

行政管理委員會並無信貸風險相當集中的情況。在結算日，在未計所持有的任何抵押品或其他改善信貸質素的措施時，最高信貸風險額如下：

	<b>2017 年</b>	2016 年
預支予議員的營運資金	<b>24,848</b>	20,020
持至期滿的證券	<b>4,006</b>	4,017
按金及其他應收帳款	<b>4,194</b>	3,954
銀行存款	<b>217,090</b>	220,036
銀行結存	<b>15,622</b>	6,499
<b>總額</b>	<b>265,760</b>	254,526

預支予議員的營運資金所涉及的信貸風險極低，因為所預支的款項絕大部分會在議員卸任時自議員的開支償還款額中扣回。

為盡量減低信貸風險，所有定期存款均存放於香港的持牌銀行。至於持至期滿的證券(該等證券為債務證券)，則只考慮在評級機構穆迪或標準普爾評級中屬投資級別的債務證券。在結算日，就債務證券投資的信貸質素所作分析(以穆迪或標準普爾指定的評級中的較低者為準)如下：

	<b>2017 年</b>	2016 年
按信貸評級列出的持至期滿的證券		
A1 至 A3/A+至 A-	<b>4,006</b>	4,017

在結算日，按金及其他應收帳款主要包括相關信貸風險極低的應計利息，以及預支予梁頌恆先生及游蕙禎小姐的酬金及營運資金(見附註 10)。行政管理委員會會持續監察這些應收帳款的結餘，待有關梁先生及游小姐所作立法會誓言的有效性的司法程序完結後，行政管理委員會將會展開法律行動，向他們追討有關酬金及預支款項。



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## 16.3 流動資金風險

流動資金風險指某一機構或難以履行其金融負債的相關責任的風險。

行政管理委員會採用預期現金流量分析來管理流動資金風險，即透過預測所需的現金款額及監察行政管理委員會的營運資金，確保可以償付所有到期負債及應付所有已知的資金需求。由於行政管理委員會維持充裕的流動資金，其流動資金風險極低。

## 16.4 市場風險

行政管理委員會就其投放於金融工具的投資會面對市場風險。市場風險包括利率風險、貨幣風險和股價風險。

### 16.4.1 利率風險

利率風險指因市場利率變動而引致虧損的風險。利率風險可進一步分為公平值利率風險及現金流量利率風險。

- (a) 公平值利率風險指金融工具的公平值會因市場利率變動而波動的風險。由於行政管理委員會的銀行存款和持至期滿的證券均以定息計算利息，當市場利率上升時，其公平值便會下跌。然而，由於它們全部均按攤銷成本值列示，市場利率變動不會影響其帳面值和行政管理委員會的盈餘及累積基金。
- (b) 現金流量利率風險指金融工具的未來現金流量會因市場利率變動而波動的風險。由於行政管理委員會在銀行儲蓄之外，並無重大的浮動利率投資，其面對的現金流量利率風險偏低。

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#### 16.4.2 貨幣風險

貨幣風險指金融工具的公平值或未來現金流量會因匯率變動而波動的风险。

根據行政管理委員會的政策，必須就任何以港元、人民幣或美元以外貨幣為本位的金融工具訂立一份對銷的遠期外匯合約，用以將所涉投資款項兌回港元。此外，以人民幣及美元為本位的金融工具的所涉金額及其在投資組合中的比重，必須維持於既定水平之內。

在結算日，以美元為本位的金融資產總計有 16,300,000 元(2016 年：16,000,000 元)，而以人民幣為本位的金融資產總計有 500,000 元(2016 年：113,000,000 元)。剩餘的金融資產及所有金融負債均以港元為本位。就以美元為本位的金融資產而言，由於港元與美元匯率掛鈎，行政管理委員會所面對的貨幣風險極低。

就以人民幣為本位的金融資產而言，在 2017 年 3 月 31 日，在所有其他可變因素保持不變的情況下，如人民幣兌港元的匯率上升/下跌 5%，匯兌淨虧損估計會減少/增加 20,000 元(2016 年：5,700,000 元)。

#### 16.4.3 股價風險

股價風險是因股價變動而引致虧損的風險。行政管理委員會就其投放於在香港交易及結算所有有限公司上市的股票和交易所買賣基金的投資會面對股價風險。

行政管理委員會的股價風險主要集中於恒生指數成分股或以金融機構及公用事業為經營業務的股票，以及旨在提供投資回報與恒生指數表現、恒生中國企業指數表現或在中國公開買賣的股票表現貼近的交易所買賣基金。行政管理委員會為投放於股票及交易所買賣基金的投資設定上限。在行政管理委員會轄下成立的投資工作小組，負責就行政管理委員會的投資策略向行政管理委員會提供意見。

如股價較結算日的股價高/低 10%，其他全面收益會因可供出售證券的公平值有所變動而增加/減少 3,200,000 元(2016 年：其他全面虧損減少/增加 3,000,000 元)。

## 17 金融工具的公平值計量

列入第 1 級的金融工具的公平值是根據此等金融工具於結算日的市場報價而釐定，此公平值並無扣除將來出售該等工具時涉及的預計成本。

由於列入第 2 級的金融工具沒有此等報價，估算其公平值時，所採用的估值方法是盡可能運用可觀察到的數據，包括同類產品的市場回報率。

### 17.1 經常以公平值列帳的金融工具的公平值

依照公平值等級架構，在呈報期結束時按公平值計量的可供出售證券的帳面值載列如下：

	第 1 級	
	2017 年	2016 年
可供出售證券	32,479	30,324

沒有金融資產或負債被列為第 2 級及第 3 級金融工具。在呈報年度內，各等級之間並無轉撥。

### 17.2 非經常以公平值列帳的金融工具的公平值

按攤銷成本值列帳並持至期滿的證券的公平值載列如下：

	帳面值		公平值	
	2017 年	2016 年	2017 年	2016 年
持至期滿的證券	4,006	4,017	4,084	4,178

在 2017 年 3 月 31 日及 2016 年 3 月 31 日，持至期滿的證券的公平值列為第 2 級。

在 2017 年 3 月 31 日及 2016 年 3 月 31 日，所有其他金融工具均以與其公平值相差不大的金額列帳。

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**18 已頒布但於截至 2017 年 3 月 31 日止年度尚未生效的修訂、新準則及詮釋的可能影響**

直至本財務報表發出之日，香港會計師公會頒布了多項修訂、新準則及詮釋。該等修訂、新準則及詮釋在截至 2017 年 3 月 31 日止的年度尚未生效，亦未在本財務報表中提早採用。

行政管理委員會現正評估首次採用該等修訂、新準則及詮釋對相關期間的影響。直至目前為止，行政管理委員會得出的結論為：採用該等修訂、新準則及詮釋，不大可能對行政管理委員會的營運結果和財務狀況構成重大影響，但採用下列準則可能會對行政管理委員會的金融工具的分類及計量構成影響。

**在以下日期或之後  
開始的會計期生效**

香港財務報告準則第 9 號「*金融工具*」

2018 年 1 月 1 日

## 附錄 1

# 立法會行政管理委員會轄下的委員會

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## 人事委員會

### 職權範圍

- (1) 考慮須提交行政管理委員會處理的人事安排，包括秘書處的人力資源、職員的聘任、晉升、解僱、職級劃分、職責、薪酬及其他服務條款及條件。
- (2) 核准助理秘書長、首席議會秘書及總議會秘書職級人員的任命，包括署理職位以待晉升實任的安排。
- (3) 監察已授權秘書長處理的聘任及人事安排的進展。

### 委員

梁君彥議員, GBS, JP (主席)

李慧琼議員, SBS, JP

石禮謙議員, GBS, JP

陳克勤議員, BBS, JP

謝偉俊議員, JP

郭榮鏗議員

鍾國斌議員

陳淑莊議員

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## 議員工作開支委員會

### **職權範圍**

- (1) 就有關議員工作開支的行政事宜提出意見。
- (2) 應議員提出的要求，覆檢秘書長對該名議員申領工作開支償還款額的決定。

### **委員**

梁君彥議員, GBS, JP (主席)

李慧琼議員, SBS, JP

郭榮鏗議員

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## 設施及服務委員會

### 職權範圍

- (1) 就有關向立法會及秘書處提供辦公地方、家具及設備的事宜提供意見。
- (2) 評估立法會及個別議員為處理立法會事務而對各項服務及設施的需求。
- (3) 就向到訪立法會綜合大樓的公眾人士提供服務及設施的事宜提供意見。
- (4) 制訂解決辦法，以應付上文(1)、(2)及(3)項所鑒定的需求。
- (5) 考慮與上文(1)至(4)項有關的財務事宜，並負責批准購置價值 143 萬元以上但不超過 200 萬元的固定資產。
- (6) 制訂為立法會綜合大樓採購藝術作品的政策／指引。
- (7) 就有關在立法會綜合大樓展示及管理藝術藏品的事宜提供意見。
- (8) 監察有關(1)至(7)項的進度和發展。

### 委員

梁君彥議員, GBS, JP (主席)

李慧琼議員, SBS, JP

石禮謙議員, GBS, JP

黃定光議員, SBS, JP

謝偉俊議員, JP

馬逢國議員, SBS, JP

莫乃光議員, JP

麥美娟議員, BBS, JP

黃碧雲議員

鍾國斌議員

陳淑莊議員

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## 立法會廣場使用事宜委員會

### **職權範圍**

考慮和審批有關使用立法會廣場的申請，以及在有需要時根據立法會行政管理委員會通過的指引施加使用條件。

### **委員**

謝偉俊議員, JP (主席)

石禮謙議員, GBS, JP

黃碧雲議員

陳淑莊議員



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## 立法會廣場使用事宜上訴委員會

### **職權範圍**

考慮就立法會廣場使用事宜委員會的下述決定而提出的上訴：不批准使用立法會廣場的許可申請，或批准申請，惟有關批准須受所施加的條件規限。

### **委員**

梁君彥議員, GBS, JP (主席)

李慧琼議員, SBS, JP

郭榮鏗議員

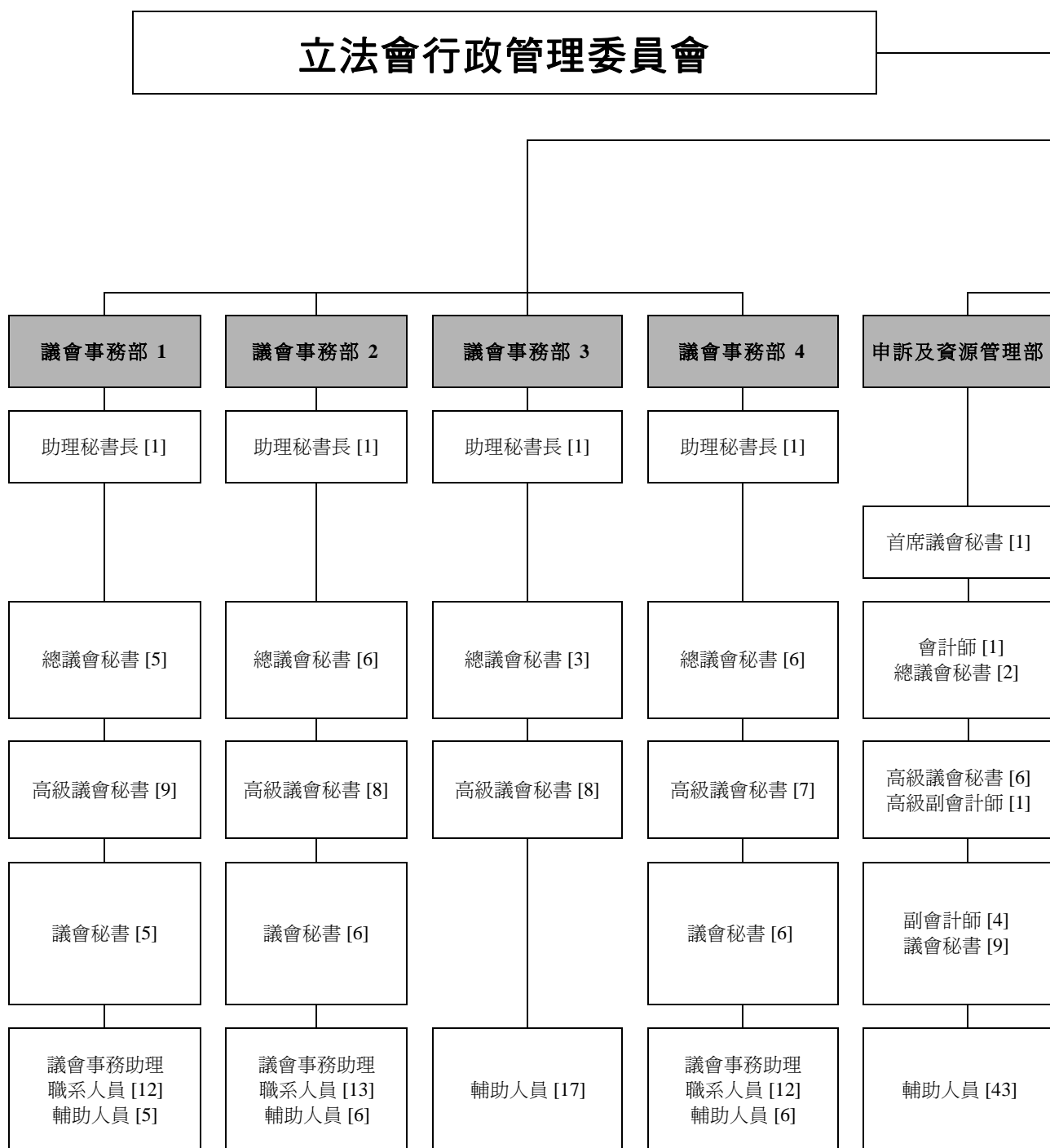
## 附錄 2

### 立法會秘書處的職員編制

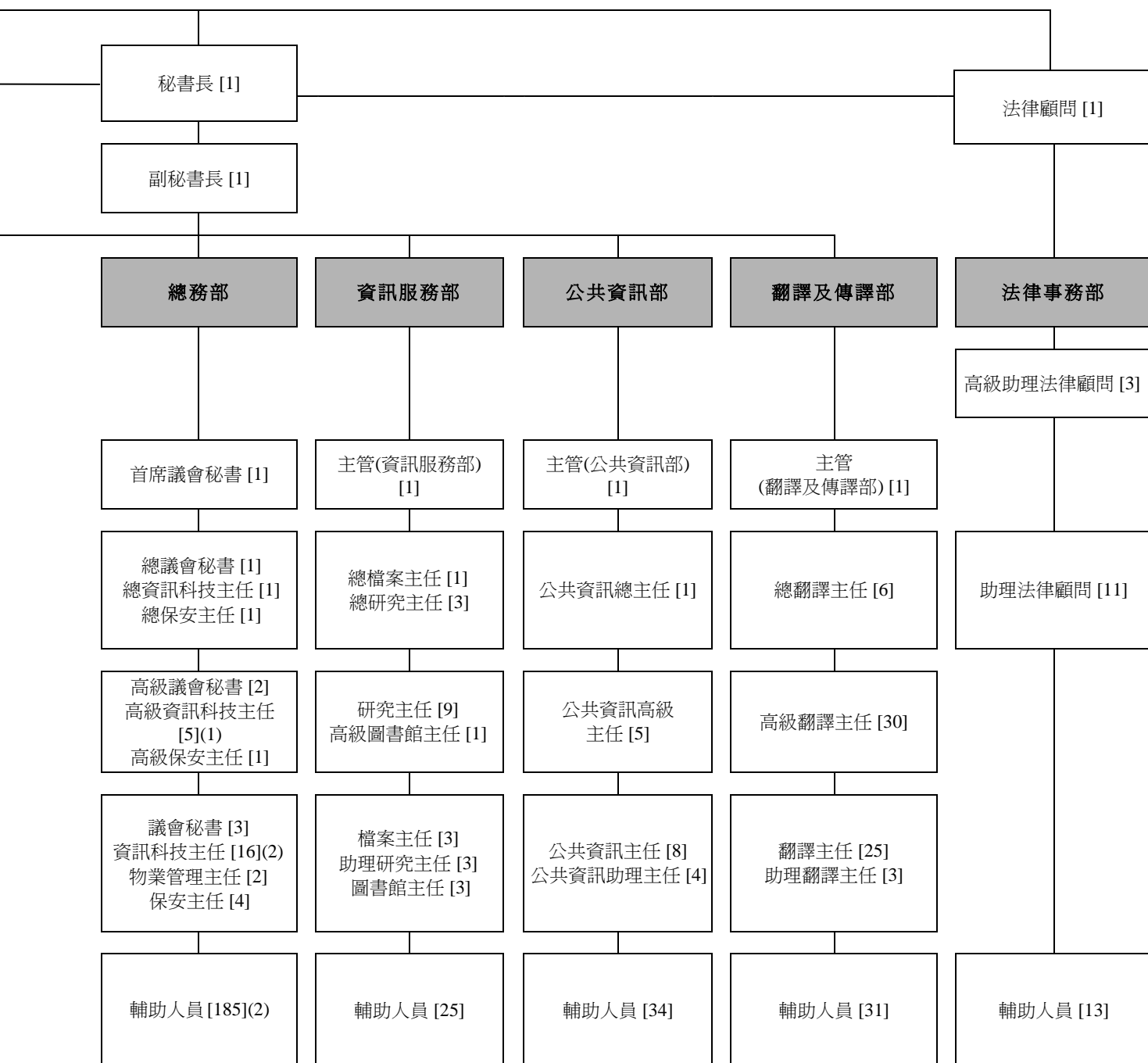
職級	於 2017 年 3 月 31 日的 常額編制
秘書長	1
法律顧問	1
副秘書長	1
助理秘書長	4
高級助理法律顧問	3
主管(資訊服務部)	1
主管(公共資訊部)	1
主管(翻譯及傳譯部)	1
首席議會秘書	2
會計師	1
助理法律顧問	11
總檔案主任	1
總議會秘書	23
總資訊科技主任	1
公共資訊總主任	1
總研究主任	3
總翻譯主任	6
總保安主任	1
研究主任	9
高級議會秘書	40
高級副會計師	1
高級資訊科技主任	5
高級圖書館主任	1
公共資訊高級主任	5
高級翻譯主任	30
高級保安主任	1
檔案主任	3
助理研究主任	3
議會秘書	29
副會計師	4
資訊科技主任	16
圖書館主任	3
公共資訊主任	8
翻譯主任	25
物業管理主任	2
保安主任	4
公共資訊助理主任	4
助理翻譯主任	3
高級行政事務助理	9
高級議會事務助理	9
高級保安助理	8
會計文員	8
一級行政事務助理	30
助理資訊科技主任	18
高級中文謄錄員	2
社交活動助理	1
一級保安助理	36
助理訪客服務主任	9
議會事務助理	28
二級行政事務助理	79
中文謄錄員	9
貴賓車私人司機	1
二級保安助理	57
管事	14
貴賓車司機	1
技工	4
汽車司機	1
文書事務助理	37
訪客助理	15
辦公室助理員	25
一級工人	1
<b>總數</b>	<b>661</b>

## 附錄 3

# 立法會秘書處的組織架構圖(截至 2017 年 3 月 31 日)



在 [ ] 內的數字表示常額職位數目  
在 ( ) 內的數字表示有時限職位數目



## 附錄 4

### 資料研究組曾研究的主要課題一覽表

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- 橫洲公共房屋發展計劃
- UGL事件
- 政府的外判制度
- 選定地方的有薪產假
- 選定地方的學生能力評估制度
- 選定地方的家居廢物分類及收集
- 棕地發展
- 以色列的創新科技發展
- 人力調整為香港帶來的挑戰
- 香港的器官捐贈情況
- 香港家庭面對的財務挑戰
- 香港的長者牙科護理服務
- 2017-2018年度財政預算案
- 飛機租賃中心的主要發展動力
- 電子商貿消費者的權益保障
- 創意旅遊
- 香港及英國的社會企業
- 香港的郊野公園和受保護地區
- 為認知障礙症長者提供的護理服務
- 有關香港的數字
- 有關立法會的數字
- 香港的醫療開支
- 綜合社會保障援助計劃
- 過海隧道

## 附錄 5

# 秘書長提交的 2016-2017 年度環境保護報告

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### 環境保護目標

立法會秘書處致力：

- 在進行所有活動及處理所有事務時顧及對環境的影響
- 善用物品，將資源消耗減至最低
- 盡量減少整個工作流程對環境的不利影響

### 環境政策

立法會秘書處的環境政策要求全體職員特別致力透過下列措施，保護環境：

- **節省資源**，特別是紙張及電力
- **減少廢物**，使用只用了一面的紙張、收集可循環再用的物料及在可行情況下根據環保原則進行採購
- 確保室內空氣質素良好及盡量減少在辦公時間內進行發出噪音的工程，藉以**保持舒適的室內工作環境**
- 選擇適當的交通工具及採用良好的駕駛模式，**避免及盡量減少空氣污染**

### 環境管理

總務部定期檢討秘書處的環保目標及監督在秘書處推行環保計劃的情況。為了監察在各辦事處推行環保措施的情況，總務部要求個別部門每 6 個月填寫推行環保措施的核對表。

各項環保措施的內容及推行該等措施的成效載於附表。

繼完成立法會綜合大樓由 2013 年 4 月 1 日至 2014 年 3 月 31 日期間的碳審計後，秘書處委聘顧問為立法會綜合大樓進行 2014-2015 至 2018-2019 年度的周年碳審計。立法會綜合大樓由 2015 年 4 月 1 日至 2016 年 3 月 31 日期間的碳審計報告顯示，大部分排放源的排放量均有不同程度的減幅，而立法會綜合大樓在 2015-2016 年度的溫室氣體排放強度與 2013-2014 年度的基準年相比，亦減少了 2.2%。顧問報告載有多項建議，包括聯絡不同的持份者制訂減碳目標、實施溫室氣體減排措施、食水減量，以及舉辦更多互動的公眾參與活動。秘書處會研究和跟進顧問提出的建議。

## 環保管理及未來目標

<b>節約資源</b>	
<b>I. 現已推行的環保措施</b>	
	<b>節約用紙</b> <ul style="list-style-type: none"><li>• 使用只用了一面的紙張起草</li><li>• 雙面打印</li><li>• 使用可雙面影印的影印機</li><li>• 使用再造紙</li><li>• 盡可能減少影印(例如不印備不必要的額外或個人副本、定期檢視是否需要文件的印文本，以及在切實可行的範圍內以電郵發送文件)</li><li>• 盡可能減少通告的份數(例如盡量以電郵發送通告；如確有需要，一組職員只傳閱一份通告)</li><li>• 利用舊有文本再度傳閱</li><li>• 在節日期間採取環保措施(例如鼓勵使用電子心意卡、重複使用裝飾材料)</li><li>• 選購使用普通紙的傳真機</li><li>• 避免使用傳真頁面</li><li>• 使用只用了一面的紙張列印傳真來件</li><li>• 以電郵形式通訊</li><li>• 要求來件者提供文件的電子複本，以便日後以電子形式處理文件</li><li>• 將各類文件，包括所有公開會議的議程、會議紀要、討論文件、意見書及報告等，上載至立法會網站(<a href="http://www.legco.gov.hk">http://www.legco.gov.hk</a>)</li><li>• 立法會轄下所有委員會向非委員會委員的議員發出的文件只以電子複本的方式發送，但由工務小組委員會及人事編制小組委員會發出並分送財務委員會其他委員的所有討論文件，以及在法案委員會或小組委員會向內務委員會作出報告後，向該法案委員會或小組委員會發出的有關附屬法例的文件等，則不在此限</li><li>• 將文件貯存於中央資訊系統，方便職員共用</li><li>• 使用電子新聞平台，減少訂閱報章及雜誌</li><li>• 停止向議員及在公用地方(包括會議廳前廳及咖啡角)提供每日報章剪輯的印文本</li><li>• 向議員及秘書處職員提供網上新聞剪輯服務，並停止提供印文本</li><li>• 停止向旁聽委員會會議的公眾人士提供會議文件的印文本</li></ul> <b>節約使用信封</b> <ul style="list-style-type: none"><li>• 非機密文件不用放進信封內</li><li>• 重複使用信封或使用轉遞信封</li></ul> <b>節約能源</b> <ul style="list-style-type: none"><li>• 經常巡查，確保使用者關掉無人使用的辦公地方的電燈及辦公室設備，以及在午膳期間及辦公時間後無人辦公時，關掉電燈及辦公室設備</li><li>• 更改照明燈光分組，以及調校燈光感應器的感應度，將燈光調低至最低的所需光度</li><li>• 使用慳電燈泡／光管，例如發光二極管燈及 T5 光管</li><li>• 調低立法會綜合大樓的外牆燈光</li><li>• 在適用情況下購置節能電腦及辦公室設備，在購置過程中考慮其能源標籤上的資料(如有的話)及其他國家和國際節能標準</li><li>• 盡可能減少辦公時間外的升降機及自動梯操作時間</li><li>• 定期發出有關節約能源的通告</li><li>• 在切實可行的範圍內，在夏季期間將室溫調校至攝氏 25.5 度</li><li>• 監察空調系統的運作，以及檢討空調運作時間表，以盡量減少能源消耗</li><li>• 減少宴會廳廚房的耗電量</li><li>• 控制燃料用量(例如盡量減少使用公務車輛)</li><li>• 鼓勵使用公共交通工具及單車</li></ul> <b>節約用水</b> <ul style="list-style-type: none"><li>• 減低水龍頭的水流量</li><li>• 為洗手間及淋浴間的洗手盆安裝節流器</li></ul> <b>減少廢物</b> <ul style="list-style-type: none"><li>• 鼓勵回收紙張、塑膠、金屬、玻璃器皿及充電電池，並在立法會綜合大樓內設置收集箱</li><li>• 定期向立法會綜合大樓使用者提供減廢小貼士，以加強有關減少廢物的公眾教育</li></ul>
<b>II. 環保措施的成效</b>	<ul style="list-style-type: none"><li>• 用電量由 2015-2016 年度的 10 142 981 千瓦特跌至 2016-2017 年度的 10 060 723 千瓦特，減幅為 0.8%</li><li>• 用紙量由 2015-2016 年度的 17 338 令升至 2016-2017 年度的 17 438 令，增幅為 0.6%</li><li>• 廢紙收集量由 2015-2016 年度的 60 646 公斤增至 2016-2017 年度的 68 249 公斤，增幅為 12.5%</li></ul>
<b>III. 2017-2018 年度的目標</b>	<ul style="list-style-type: none"><li>• 倘若會議數目與 2016-2017 年度的數目相若，把用電量及用紙量減少 3%</li></ul>

減少廢物	保持舒適的室內工作環境
<ul style="list-style-type: none"> <li>● 重複使用信封及暫用檔案文件夾</li> <li>● 使用可替換筆芯的原子筆</li> <li>● 停止使用木製鉛筆</li> <li>● 使用環保鉛筆</li> <li>● 盡可能使用再造紙</li> <li>● 盡可能使用循環再用的打印機及傳真機墨盒</li> <li>● 促請職員使用自備的水杯而不要用紙杯</li> <li>● 收集廢紙、廢舊打印機及傳真機墨盒、金屬罐、膠樽、玻璃樽及充電電池，以供循環再造</li> <li>● 使用網上廣播系統記錄會議過程以代替錄音帶或光碟</li> <li>● 按需要的份量為立法會會議及聯繫活動訂購食物，以及把剩餘食物捐贈予膳心連</li> </ul>	<ul style="list-style-type: none"> <li>● 使用低排放量及不含臭氧的影印機</li> <li>● 在非辦公時間進行翻新工程</li> <li>● 每年測試空氣質素，以監察辦公室內的空氣情況</li> <li>● 每年進行碳審計，以監察立法會綜合大樓的溫室氣體排放</li> <li>● 定期清潔空氣過濾器及出風口</li> </ul>
	<ul style="list-style-type: none"> <li>● 立法會綜合大樓被指定為全面禁止吸煙的樓宇</li> <li>● 立法會綜合大樓自 2012 年起獲頒發"辦公室及公眾場所室內空氣質素檢定計劃"下的"室內空氣質素檢定證書《卓越級》"</li> <li>● 立法會綜合大樓自 2012 年起獲頒發"大廈優質供水認可計劃"證書</li> </ul>
<ul style="list-style-type: none"> <li>● 使用再造紙印製所有文件</li> <li>● 若循環再用的打印機及傳真機墨盒的質素提高及價格下降，會增加使用此類墨盒</li> <li>● 增加廢紙收集量</li> <li>● 增加使用網上新聞服務，以取代印刷報紙</li> <li>● 推動惜食文化，以減少廚餘</li> </ul>	





**Report on the Activities of  
The Legislative Council Commission  
2016-2017**

**Prepared for tabling in the Legislative Council  
in accordance with section 13(5) of  
The Legislative Council Commission Ordinance (Cap. 443)**

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## The Chairman's Review

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This report marks the first year of the Sixth Legislative Council ("LegCo"). I am greatly honoured to be elected President and become the Chairman of The Legislative Council Commission ("the Commission") in this new term.

I am pleased to report that the year under review was a fruitful one with the introduction of a number of new initiatives that enhanced the services and facilities for Members and the public.

It has always been the Commission's policy to facilitate news organizations to cover and report LegCo news in the LegCo Complex. Having regard to the operational experience and the evolution of media landscape over the years, the Commission reviewed the "Guidelines and Arrangements for Media Representatives in the LegCo Complex" with a view to rationalizing the guiding principles on issuing admission passes to media representatives who need frequent access to the LegCo Complex to cover LegCo meetings and events, and updating the conditions on use of the various facilities by media representatives. Under the amended Guidelines which took effect from the Sixth LegCo, online news organizations, which were only issued Temporary Admission Passes in the past, are issued Term Admission Passes that are

valid for a LegCo term, if they meet the eligibility criteria.

The Commission attaches great importance to enhancing its services to Members and the public through applying the latest information technology. The Electronic Voting System ("EVS") for meetings of the Council and its committees was successfully redeveloped and rolled out at the commencement of the Sixth LegCo. In addition to the Chamber and a conference room, EVS was also installed in two other conference rooms to provide more well-equipped meeting venues for use by committees, thereby increasing the efficiency of committee proceedings.

Several web-based applications were launched in the Sixth LegCo to facilitate the work of Members and the engagement of the public in LegCo business. Through the Online Registration System, members of the public and deputations can register their attendance at public hearings held by committees and provide written submissions via the LegCo Website. The System for Signification of Membership and Attendance at Meetings and other Activities enables Members to signify their committee membership and attendance at committee meetings and

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activities online. Instead of registering interests in hardcopy, Members use the System for Registration of Members' Interests to register their interests online which also facilitates public inspection of such records on the LegCo Website. Besides, the attendance rates of Members at meetings of the Council and its committees were made accessible to the public on the LegCo Website through the Members' Participation Records System.

The one-year trial scheme of providing translation/interpretation services in seven ethnic minority ("EM") languages (i.e. Urdu, Hindi, Nepali, Thai, Bahasa Indonesia, Tagalog and Punjabi) for EM deputations attending committee meetings was launched in October 2016. Over the past year, a number of EM deputations used the services which had facilitated their participation in LegCo business. The Commission decided after a review to formalize the provision of translation/interpretation services for EM deputations at committee meetings.

Starting from the Sixth LegCo, two new categories of publications, namely *Numbers and Figures* and *Statistical Highlights* were issued by the Secretariat's Research Office. While *Numbers and Figures* are a collection of data sets taken from official local and international sources, *Statistical Highlights* provide

major statistics on a wide range of topical issues under deliberations or being followed up by committees. These publications facilitate Members' work by providing quick reference for basic facts about a chosen topic.

It has always been the Commission's priority to build a closer link between LegCo and members of the public and promote public understanding of our work. To enrich the "Meeting with Members" Programme, an education activity with the objective of giving students opportunities to meet with Members and communicate with them directly, the Secretariat implemented a pilot initiative during the year to invite award winning schools to stage lunch time music performance at the LegCo Complex in festive seasons. The student performers participated in a guided tour of the LegCo Complex conducted by Members. The initiative was well received by Members, Secretariat staff and schools alike with the music performances invariably attracting a large audience. Music performance by schools and youth organizations in the LegCo Complex has now become an integral part of the "Meeting with Members" Programme.

To mark the 20th anniversary of Hong Kong's return to our Motherland and to

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enhance public understanding of the work of LegCo and its Members since 1 July 1997, a thematic exhibition entitled "Looking Back and Ahead" was staged in July 2017 at the Main Lobby and the LegCo Library of the LegCo Complex. Apart from highlighting the changes of the composition and the work of LegCo in the past two decades, the exhibition displayed valuable historical photos and selected items from the LegCo Library, Archives, and the Gift Collection from dignitaries. There were also game booths and an "Art Tree". The exhibition, which was successfully held with a high attendance of around 6 000 visitors, afforded members of the public an opportunity to revisit the historical development of the Legislature and gain a better understanding of our work.

The Commission continued to enhance the openness and transparency of the work of the Council by facilitating public access to the Council's proceedings and records. Since the implementation of the Policy on Access to the Legislature's Documents and Records on 19 March 2014 and up to 31 March 2017, a total of 56 information access requests were processed and approved, while only one request was denied. The lists of approved and denied access requests are published on the LegCo Website for public information.

Turning to security issues, it is incumbent upon the Commission to provide a safe environment for all users of the LegCo Complex, including Members, staff, reporters and visitors. The security challenges arising from the procedural issues and Members' conduct at Council and committee proceedings in the beginning of the Sixth LegCo were unprecedented. Unfortunately, the storming of the venue of the Council meeting in early November 2016 resulted in the injury of six security staff of the Secretariat. Having reviewed the storming incident and the causes for the injuries, the Commission considered it necessary to refine the arrangements for management of access to meeting venues and meeting floors in the LegCo Complex. For the purpose of enabling LegCo to conduct its business smoothly and enhancing the safety of the Secretariat's security staff in executing their duties, the Commission decided after consulting all Members not to allow Members' staff to enter the meeting venue of the Council, House Committee ("HC") and Finance Committee ("FC"), and set a ceiling on the number of staff of each Member who may enter the floor of the meeting venue during a meeting of the Council, HC or FC with effect from mid-December 2016.

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The Commission remained committed to achieving a green environment for users of the LegCo Complex. With the Secretariat's continued efforts, during 2016-2017, electricity consumption in the LegCo Complex decreased by 0.8% and the amount of waste paper collected for recycling increased by 12.5% over the previous year. The Secretariat would continue to implement green measures to protect the environment.

In August 2016 and February 2017, the Accounts Office and Human Resources Office of the Complaints and Resources Management Division were relocated from the LegCo Complex to the new office on 23/F and 2/F of the Queensway Government Offices respectively. The offices vacated have helped to relieve the underprovided work space for the Secretariat staff who need to support Council and committee meetings in the LegCo Complex. Suitable office space will continue to be identified to meet the Secretariat's accommodation and operational needs.

Looking forward, while the years ahead may be of no lesser challenges, I am confident that with the support of my colleagues in the Commission and the dedication and professional service of the Secretariat staff, the Commission will

continue to perform its functions successfully.



**Hon Andrew LEUNG Kwan-yuen**

Chairman

The Legislative Council Commission

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## The Legislative Council Commission

The Legislative Council Commission ("the Commission") is a body corporate established under The Legislative Council Commission Ordinance (Cap. 443). The Ordinance, which was enacted in April 1994, provides the legal framework for the Commission and the independent Legislative Council ("LegCo") Secretariat ("the Secretariat") to operate with managerial and financial autonomy.

The membership of the Commission as at 31 March 2017 is set out below:

*Hon Andrew LEUNG Kwan-yuen, GBS, JP  
(Chairman)*

*Hon Starry LEE Wai-king, SBS, JP  
(Deputy Chairman)*

*Hon Abraham SHEK Lai-him, GBS, JP*

*Hon WONG Ting-kwong, SBS, JP*

*Hon CHAN Hak-kan, BBS, JP*

*Hon Paul TSE Wai-chun, JP*

*Hon MA Fung-kwok, SBS, JP*

*Hon Charles Peter MOK, JP*

*Hon Alice MAK Mei-kuen, BBS, JP*

*Hon Dennis KWOK Wing-hang*

*Dr Hon Helena WONG Pik-wan*

*Hon CHUNG Kwok-pan*

*Hon Tanya CHAN*

Meetings of the Commission shall be held at such time and place as the Commission or the Chairman may from time to time appoint. In 2016-2017, 10 meetings were held.

Five committees have been appointed by the Commission to carry out certain delegated functions. These are:

- the **Committee on Personnel Matters** which deals with appointment and other personnel matters;
- the **Committee on Members' Operating Expenses** which advises on the processing of Members' operating expenses reimbursement claims;
- the **Committee on Facilities and Services** which oversees the provision of services, accommodation and facilities to the Council and the Secretariat, and deals with matters relating to the display of artworks in the LegCo Complex;
- the **Committee on the Use of Legislative Council Square** which considers and approves applications for the use of the LegCo Square and imposes conditions of use where necessary; and



- 
- the **Appeals Committee on the Use of Legislative Council Square** which considers appeals against the decisions of the Committee on the Use of Legislative Council Square.

The terms of reference and membership of the five committees are set out in **Appendix 1**.

Through a separate head of expenditure in the Hong Kong Special Administrative Region Government's annual Estimates, the Commission is provided with funds to support the work of LegCo. Recurrent funding is provided through an Operating Expenditure Envelope ("OEE") which sets the ceiling for each year's funding. The OEE is sub-divided into two subheads in the Estimates: one for Members' remuneration and operating expenses reimbursements, and the other for Secretariat expenses which comprise staff emoluments and general expenses. Basically, the funding for Members' remuneration and operating expenses reimbursements is adjusted annually according to the movement of Consumer Price Index (C), while that for Secretariat expenses is adjusted according to the target expenditure level of the Government. Only savings in the subhead for Secretariat expenses may be put into an Operating Reserve for future deployment at the discretion of the Commission. In addition, non-recurrent

funding is obtainable for capital and time-limited projects.

Where additional resources are required for the introduction of new and improved services, the Commission will put forward bids under the Government's annual Resource Allocation Exercise. The bids will be considered by the Government on their own merits. If the proposed bids for recurrent resources are successful, funds will be provided in the OEE, starting from the forthcoming financial year.

The Commission's accounts are subject to examination by the Director of Audit. The Director is empowered to conduct value-for-money audits and examinations into the economy, efficiency and effectiveness with which the Commission uses its resources in performing its functions and exercising its powers.

The net financial provisions for the Commission in 2016-2017 amounted to \$874.4 million, which comprised \$304.5 million for Members' remuneration and expenses reimbursements, and \$569.9 million for the Secretariat's staff emoluments and general expenses. As shown in the audited accounts on pages 92 to 121, the deficit for the year was \$0.2 million.

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## The Legislative Council Secretariat

Administrative support and services to the Legislature are provided by the Secretariat which operates under the Commission. The mission of the Secretariat is to provide efficient secretariat, research and administrative support for the Council, enhance community understanding of the activities of the Council and ensure an effective avenue for redress.

The Secretary General, who is appointed by the Commission, is the chief executive of the Secretariat. The Secretary General is also the Clerk to LegCo. The Secretary General is responsible to the Chairman of the Commission for the effective management and administration of the Secretariat.

For the purposes of the Public Finance Ordinance (Cap. 2), the Secretary General is designated as the Controlling Officer responsible for the financial resources afforded to the Commission.

Appointment of Secretariat staff is normally on a three-year agreement basis. Grading, remuneration and other terms and conditions of service of staff are broadly in line with those applicable to civil servants. Remuneration comprises a basic salary paid in accordance with the salary scale applicable to civil servants

holding comparable jobs, a cash allowance in lieu of certain fringe benefits enjoyed by civil servants, and an end-of-agreement gratuity. Secretariat staff are required to serve the Council with complete political impartiality.

The Commission regularly considers succession planning for as well as training and development needs of different grades of staff. A staff succession committee, chaired by the Secretary General and comprising the Deputy Secretary General and all Heads of Divisions as its members, has been set up to develop overall staff succession planning strategies. Six career development subcommittees have also been formed for the following grades to consider the career development needs of officers concerned:

- Council Secretary grade;
- Assistant Legal Adviser grade;
- Translation Officer and related grades;
- Information services support grades;
- Corporate communication grades; and
- Professional, general and administration grades.

As at 31 March 2017, there were 661 posts on the establishment of the Secretariat. The staff establishment by number and rank is set out in **Appendix 2**. The Secretariat has continued to adopt measures to promote

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the employment of persons with disabilities in the Secretariat. As at 31 March 2017, 10 staff members or about 2% of the Secretariat's strength are persons with disabilities.

Administrative support and services are provided for the Council and its committees through the following 10 functional Divisions:

- Council Business Division 1;
- Council Business Division 2;
- Council Business Division 3;
- Council Business Division 4;
- Legal Service Division;
- Information Services Division;
- Public Information Division;
- Translation and Interpretation Division;
- Complaints and Resources Management Division; and
- Administration Division.

The organization structure of the Secretariat as at 31 March 2017 is shown in **Appendix 3**.

## **Activities of The Legislative Council Commission in 2016-2017**

### **Services of the Legislative Council Secretariat**

#### ***Council Business Divisions***

Servicing of meetings of the Council and its committees is undertaken by four Divisions: Council Business Divisions 1, 2, 3 and 4. The four Divisions are each headed by an Assistant Secretary General. Servicing work of Council meetings includes processing questions, bills, proposed resolutions and motions as well as amendments to bills, proposed resolutions and motions. The secretariat and administrative support services provided for committees include preparing background briefs, discussion papers, reports and minutes of meetings as well as collating and analyzing public views. These four Divisions also provide services for meetings-cum-luncheons held between Members and District Council members and councillors of Heung Yee Kuk. Matters which require follow-up actions are referred by the respective Divisions to the relevant Panels or dealt with in case conferences with the Administration. The respective responsibilities of these four Divisions are described below.

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### ***Division 1***

Council Business Division 1 provides secretariat and support services for the Finance Committee and its two subcommittees (i.e. the Public Works Subcommittee and the Establishment Subcommittee), five Panels as well as Bills Committees and subcommittees dealing with proposed legislation and policy issues relating to the terms of reference of these Panels.

During the period from 1 April 2016 to 31 March 2017, the Division serviced a total of 221 meetings. In addition, the Division also provided services for three local duty visits.

During the year, 11 of the 221 meetings were held to receive public views, at which a total of 423 individuals and deputations had given views. On research support, the Division prepared a total of 101 background briefs and 10 discussion papers this year to facilitate detailed study of the subject matters by the relevant committees. The major subjects covered in those briefs included Towards a Planning Vision and Strategy Transcending 2030, Producer Responsibility Scheme on Waste Electrical and Electronic Equipment and Hong Kong/Shenzhen Innovation and Technology Park in the Lok Ma Chau Loop. In addition, a total of

30 committee reports were prepared by the Division in the period.

### ***Division 2***

Council Business Division 2 provides secretariat and support services for the House Committee, seven Panels as well as Bills Committees and subcommittees dealing with proposed legislation and policy issues within the terms of reference of these Panels. During the year, the Division also serviced the Select Committee to Inquire into Matters about the Agreement between Mr LEUNG Chun-ying and the Australian firm UGL Limited.

During the period from 1 April 2016 to 31 March 2017, the Division serviced a total of 201 meetings. In addition, it also provided services for nine local duty visits.

During the year, 34 of the 201 meetings were held to receive public views, at which a total of 1 122 individuals and deputations had given views. On research support, the Division prepared a total of 141 background briefs and 76 discussion papers during the report period. Some of the major subjects covered in the background briefs and discussion papers included regulation of employment agencies placing foreign domestic helpers; promotion of green

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burial; review of the Building Management Ordinance; measures adopted by the Police to combat telephone deception; quality and monitoring of private residential care homes for persons with disabilities; regulation of the use of social media, the imposition of a cooling-off period and the conduct of election polls in public elections; development of the Hong Kong Palace Museum in the West Kowloon Cultural District; and proposed regulatory framework of medical devices. The Division also prepared a total of 40 committee reports during the period.

### ***Division 3***

Council Business Division 3 provides support services for meetings of the Legislative Council. During the period from 1 April 2016 to 31 March 2017, the Division serviced 34 Council meetings (two of which were the Chief Executive's Question and Answer Sessions) and processed, among other things, two petitions, 647 questions, 28 bills and 116 784 amendments thereto (112 442 of which were proposed by a Member to the Medical Registration (Amendment) Bill 2016), 38 proposed resolutions, 48 motions and 101 amendments thereto, and three requests for leave of the Council to give evidence of Council proceedings.

The Division also services the Committee on Members' Interests. During the year, the Division serviced one open meeting and six closed meetings of the Committee, prepared a total of seven discussion papers and two reports, and launched an online System for Registration of Members' Interests for use by Members starting from the Sixth Legislative Council.

During the report period, the Division also serviced the Investigation Committee established under Rule 49B(2A) of the Rules of Procedure in respect of the motion to censure Dr Hon CHENG Chung-tai. The Investigation Committee is responsible for establishing the facts stated in the censure motion moved under Rule 49B(1A) (Disqualification of Member from Office), and giving its views on whether or not the facts as established constitute grounds for the censure. It had so far held two closed meetings, and would report to the Council as soon as it had completed investigation of the matter referred to it.

### ***Division 4***

Council Business Division 4 provides secretariat and support services for the Public Accounts Committee, the Committee on Access to the Legislature's Documents and Records, the Committee on Rules of Procedures, the Parliamentary

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Liaison Subcommittee of the House Committee, six Panels as well as Bills Committees and subcommittees dealing with the proposed legislation and policy issues within the terms of reference of these Panels. During the year, the Division also serviced the Select Committee to Inquire into the Background of and Reasons for the Delay of the Construction of the Hong Kong section of the Guangzhou-Shenzhen-Hong Kong Express Rail Link ("the Select Committee"). The Select Committee tabled its Report in the Council on 6 July 2016.

During the period from 1 April 2016 to 31 March 2017, the Division serviced a total of 154 committee meetings, including six public hearings held by the Public Accounts Committee and 19 meetings by other committees to receive public views, at which a total of 425 individuals and deputations gave views. In addition, the Division also provided services for 10 local duty visits.

On research support, the Division prepared a total of 102 background briefs and 54 discussion papers. Some of the major subjects covered in the background briefs and discussion papers included the new air traffic control system, Territory-wide System Assessment & Basic Competency Assessment, issues related to student

suicide, taxi fare adjustments and the franchise for the bus network of The Kowloon Motor Bus Company (1933) Limited. A total of 29 committee reports were prepared by the Division, including two reports of the Public Accounts Committee submitted to the Council on its examination of the Director of Audit's value for money audit reports. The Division also processed a total of 36 requests for access to closed documents of the Legislature, and 23 of them were approved. The applicants of the remaining 13 requests withdrew their requests after the Division had clarified the requests with them or provided them with the requested information, which is available in the public domain. Furthermore, the Division assisted the Clerk to LegCo in conducting reviews of disclosure of documents and records of the Legislature, and 23 sets of unclassified files which have been in existence for over 20 years have been disclosed.

During the report period, the Division continued to coordinate the production of "A Companion to the history, rules and practices of the Legislative Council of the Hong Kong Special Administrative Region" ("the Companion"). The Companion comprises three parts and the last part was tabled in the Council on 29 June 2016. The full Companion was also uploaded onto the LegCo Website.

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### ***Legal Service Division***

The Legal Service Division provides legal advice and support for the Council and its committees in their scrutiny of bills and subsidiary legislation, examination of public policies, inquiries into matters of public interest, and the handling of complaints, and other legal matters. The Division also renders legal advice to individual Members on matters relating to the business of the Council. In addition, the Division provides in-house legal service for the Commission and the Secretariat. It is the Division's mission to provide independent, comprehensive and reliable legal advice, analysis, research, and information services that are timely, objective, non-partisan, and where necessary, confidential, thereby contributing to an informed Legislature.

Apart from being head of the Legal Service Division, the Legal Adviser is also the Counsel to the Legislature. Under the Rules of Procedure, the Counsel to the Legislature has the general duty of advising the President and the Clerk to LegCo on legal issues in relation to the business or administration of the Council.

### ***Public Information Division***

The Public Information Division provides public relations advice and media support services for the Council and Members, manages the operation of a televising system to broadcast live all open meetings of the Council and its committees, and enhances public understanding of the work of the Council through education, visitor and online services.

During the period, the Division issued a total of 237 press releases on the business and activities of the Council and organized 78 media briefings and interviews for the President, committee chairmen and Members. The Division filmed and televised 1 608 hours of 577 open meetings of the Council and its committee and 41 media briefings. It also received and handled 20 952 telephone, fax and walk-in enquiries as well as 2 232 email enquiries.

Apart from uploading Council related videos and photos onto the LegCo Website, the Division also disseminates

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these materials on social media platforms. During the period, 3 070 video records of Council meetings and events were uploaded to the LegCo YouTube Channel and 1 709 photos of Members' official events and activities were posted on the LegCo Flickr photo album. In addition, the Division provides an online daily newspaper clipping service for Members to keep them abreast of current affairs and public views on topical issues.

During the year, the Division serviced 20 meetings held between Members and visiting dignitaries from places outside Hong Kong. In addition, 1 873 guided educational tours were conducted for 52 703 visitors including members of the public and students. The Division also operates a Souvenir Shop which offers a variety of unique souvenirs and publications about the Council to enrich visitors' experience.

Regarding education activities, 811 role-play sessions on the work of the Council for students and 282 story-telling sessions for young children were held. Support was given to youth organizations to conduct mock Council debates in the LegCo Complex, with a total of seven debate sessions and four training workshops organized during the period under review. Under the "Meeting with Members" programme organized by the

Division, students hold discussions with Members on topics relating to the work of the Council and social issues. Lunch time music performance in the LegCo Complex given by school music groups was launched as a pilot initiative to enrich the "Meeting with Members" programme. A total of 22 meeting sessions, including the inaugural session of music performance, were organized for 466 students and 25 Members. The Division also coordinated a summer internship programme for 26 post-secondary students attaching to different Divisions of the Secretariat to understand the support services provided for the Council.

During the year, the Exhibition Area in the Main Lobby of the LegCo Complex was redesigned by the Division to enrich the content and provide an enhanced informative experience for visitors. The "Education" section of the LegCo Website was also revamped to provide better and more accessible information.

### ***Information Services Division***

The Information Services Division provides information services for the Council, committees, Members, Members' staff and Secretariat staff through the Research Office as well as the LegCo Library and Archives.



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The Research Office conducts research studies, undertakes search tasks and produces write-ups on topical issues and other areas of Members' concern. The publications prepared by the Research Office for the Fifth LegCo comprised *Research Reports*, *Information Notes*, *Fact Sheets*, *Research Briefs* and *Essentials*. *Research Reports* provide in-depth analysis of the broad policy issues under study in the light of overseas experience. *Information Notes* are focused studies on selected issues of concern. *Fact Sheets* are short research papers containing factual information and statistics. *Research Briefs* are issued periodically to provide concise summaries on subject matters of interest or concern to Members, while *Essentials* are short research papers issued periodically to highlight the essentials of a subject matter. Starting from the Sixth LegCo in October 2016, two new categories of publications, namely *Numbers and Figures* and *Statistical Highlights* are launched, aiming to provide quick reference for basic facts about a chosen topic. While *Numbers and Figures* are a collection of data sets taken from official local and international sources, *Statistical Highlights* provide major statistics on a wide range of topical issues.

During the period, the Research Office issued 10 *Information Notes*, 19 *Fact Sheets*, five *Research Briefs*, 21 *Essentials*, four *Numbers and Figures* and 23 *Statistical Highlights*. A list of the major subjects studied is in **Appendix 4**.

The LegCo Library provides reference support through its collections of LegCo records as well as constitutional, Basic Law, and general reference materials. The LegCo Library is a constitutional library. As of March 2017, the constitutional and parliamentary collections have reached 25 684 items, equivalent to 52% of the total number of books. The Library also publishes two monthly publications entitled "Stay informed - Latest overseas policy reports" and "Stay informed – Latest parliamentary news" to keep Members abreast of the latest policy papers, major inquiry reports, important legislative and financial proposals, as well as changes in parliamentary procedures in selected overseas places.

During the year, the number of visits made to the Library was 9 340. The number of books accessed was 3 924 while the number of enquiries handled was 1 267. The Library also conducted 50 search tasks.

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The Library is also responsible for managing the LegCo Website. During the period, the LegCo Website was visited 8.6 million times, with 120.6 million pages viewed. Since July 2016, the Library has subscribed to the Social Network Sites Monitoring service to keep Members and staff informed of discussions on topical issues on social network sites. In July 2017, the Library held a thematic exhibition entitled "Looking Back and Ahead" featuring the 20th anniversary of Hong Kong's return to the Motherland. Selected souvenirs received from visiting dignitaries and other parliamentary organizations, books written by Members, archival records of enduring value and records denoting significant events during this period were displayed. Visitors could also learn about the rules and procedures relating to the proceedings of the Council and committees.

The LegCo Archives selects, acquires and preserves valuable records and materials which document the history, core functions and activities of the Council. It also provides records reference, research and access services for Members and staff as well as the public. The Archives now preserves about 930 linear metres of archival records in different formats, including paper files, bound volumes, photographs, audiovisual materials and artifacts. To promote public interests in

and appreciation of archival heritage of the Legislature, group visits to the Archives for schools and professional associations are regularly organized. The Archives also assists in handling access requests for closed LegCo records and documents, and conducts reviews of closed archival records upon expiry of their respective closure periods to confirm that public access to such records is not prohibited by law.

During the year, the Archives held 16 organized visits, served 617 visitors, answered 1 094 reference and research enquiries, handled 10 access to information requests and reviewed 23 time-expired archival records for open access. Among the 5 085 records due for disposal, 2 098 records which add up to 80 linear metres were appraised of possessing archival value for permanent preservation and 2 987 records were authorized for destruction.

The Archives has also developed a new electronic system, Catalogue for Archival Records of the Legislature, which provides convenient online search and reservation of archival records for access. The system was launched on the LegCo Website in mid-2015 and continuous efforts are made to improve its performance.

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### ***Translation and Interpretation Division***

The Translation and Interpretation Division provides translation, interpretation and Chinese transcription services for the Council and its committees.

The Division is responsible for the production of the Official Record of Proceedings of the Legislative Council ("the Official Record"), also known as the Hansard, which is the verbatim report of proceedings of the Council. The Official Record is published, in the first instance, in the language of the speeches delivered on the floor, i.e. the floor version, and then translated into two versions, one in Chinese and the other in English. Both the floor and translated versions of the Official Record are available on the LegCo Website. For the 34 Council meetings held during the period under review, the Division produced 10 133 pages of the floor version of the Official Record. The floor version was subsequently rendered into 12 832 pages of English text and 9 315 pages of Chinese text. Sustained efforts were made to ensure the timely release of draft, confirmed and translated versions of the Hansard within three, seven and 24 working days respectively under the Division's performance pledges.

The Division also translates questions, motions, committee papers, minutes of meetings and other Council papers. During the year, its translation output totalled 11 696 685 words. The Division continues to strive for enhanced efficiency and productivity through streamlining of work processes, effective use of information technology and more flexible deployment of staff under pooling arrangements.

Under the supervision of the Division, simultaneous interpretation in English, Cantonese and Putonghua is provided for all meetings of the Council and its committees as a regular service. Owing to insufficient supply of qualified interpreters, simultaneous sign language interpretation is now only available at Council meetings. The service will be extended to committee meetings when more sign language interpreters are available.

Since the Sixth LegCo, on-site interpretation from English or Chinese to seven ethnic minority languages and vice versa is provided under a trial scheme for deputations and individuals making oral representation at committee meetings on a need basis. A review of the service will be made one year after implementation.

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### ***Complaints and Resources Management Division***

The Complaints and Resources Management Division comprises the Public Complaints Office, the Accounts Office and the Human Resources Office.

The Public Complaints Office provides support services for Members to deal with complaints and representations lodged under the LegCo Redress System. The Office assists Members in processing cases to redress grievances and identify the areas in government policies and procedures where improvement is needed. The work of the Office includes meeting and corresponding with deputations/individual members of the public, examining the cases lodged, communicating with the Administration and relevant public organizations, assisting Members in determining appropriate courses of action, as well as servicing Duty Roster Member interviews with deputations and Ward Duty Member interviews with individual members of the public, case conferences with the Administration and/or relevant public organizations and site visits arising from cases handled by the Office. During the period, the Office assisted Members in handling 4 409 cases, comprising 174 group representations and 4 235 individual cases.

The Accounts Office is responsible for all accounting matters of the Secretariat. It coordinates the preparation of the budget of the Commission, exercises budgetary control, prepares the payroll, processes and arranges all payments, compiles financial reports, invests the Commission's funds and reserves, implements the Commission's financial policies and assists in preparing each year's Resource Allocation Exercise submissions. In addition, the Office administers Members' remuneration and operating expenses reimbursements and assists in servicing the Subcommittee on Members' Remuneration and Operating Expenses Reimbursement.

The Human Resources Office is responsible for formulating and implementing a manpower strategy to meet service needs by attracting, motivating and retaining talents. It is also responsible for arranging training and development programmes to ensure that Secretariat staff will have the necessary skills and expertise to maintain effective support for Members and the Council. In addition, the Office oversees matters relating to staff relations and staff welfare, and makes constant efforts in enhancing communication between staff and management. The Office also assists in servicing the Committee on Personnel Matters under the Commission.

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During the year, a total of 28 recruitment exercises were conducted, including both open and internal recruitment. A total of 41 new staff and 22 serving staff were appointed or promoted. In addition, the Office organized 38 in-house training workshops with a total of 1 398 staff attendance, and made arrangements for staff to attend 11 training programmes outside Hong Kong. It also arranged staff members to participate in training courses organized by the Civil Service Training and Development Institute and other local training institutes, with a total of 578 attendance. These training activities focused on developing staff members' professional expertise, strengthening management capabilities, enhancing work efficiency, as well as promoting occupational safety and health.

### ***Administration Division***

The Administration Division comprises the General Administration Office, the Estate and Security Office and the Information Technology Office. The General Administration Office provides secretariat service for the Commission and its committees as well as internal administrative support for other Divisions of the Secretariat. During the period, the Division serviced 10 meetings of the Commission.

The General Administration Office provides receipt and despatch services; procurement and supplies services for all Divisions of the Secretariat; and steward and catering services for Members during meetings and corporate liaison functions. It also oversees the implementation of new and improvement works as well as environmental protection measures in the LegCo Complex.

The Office is also responsible for providing accommodation for Members' Offices and Secretariat staff, which include liaising with the Administration to identify suitable accommodation for the Secretariat. As there is a shortage in office space in the LegCo Complex, staff of the Translation and Interpretation Division and the Research Office are housed on 46/F of the Queensway Government Offices ("QGO"). During the year under report, the Accounts Office and Human Resources Office also moved to the new office on 2/F and 23/F of QGO which was provided to the Commission by the Administration in the previous year.

Estate management as well as building and conference security services in the LegCo Complex are provided by the Estate and Security Office. The Office maintains close liaison with government departments and works agents to ensure the structural integrity as well as sound

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operation of building services in the LegCo Complex. It follows relevant legislation as well as the instructions and guidelines issued by the Commission in carrying out its duties to ensure the security of the LegCo Complex and the safety of Members and other users of the LegCo Complex.

The Commission has devoted much effort and attention to enhancing the security of the LegCo Complex, with a view to ensuring that the operation of LegCo is free from hindrance and disruption while the LegCo Complex remains an open and welcoming place for members of the public. After conducting a review and consulting all Members, the Commission implemented new arrangements for managing access to meeting venues and meeting floors from mid December 2016.

The Information Technology Office provides information technology services for Members, their staff and Secretariat staff and support to meetings of the Council and its committees. During the year, several large-scale information technology projects were implemented, including the revamp of the Electronic Voting System and upgrade of the Radio Communication System, as well as the enhancement of the Committee Stage Admission for Appropriation Bills System

and the Special Finance Committee Question Input System. The enhancements of administrative systems, including the Human Resources Management Information System and Vacation Leave Application System, were also completed.

The Office also implemented three new web-based business applications to facilitate the daily work of Members. The System for Signification of Membership and Attendance at Meetings and other Activities provides online service for Members to signify their committee membership and attendance at committee meetings and activities, while the System for Registration of Members' Interests enables Members to register their interests online and facilitates central management and public inspection of such records on the LegCo Website. The Office also continued with the deployment of the Electronic Voting System to other conference rooms in the LegCo Complex to further enhance IT services for Council business. In addition, the Online Registration System has been developed to enable members of the public to register their attendance at public hearings of committees and provide written submissions to committees.

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## **Compliance Audit on Members' Claims for Reimbursement of Operating Expenses**

To enhance the accountability and transparency in Members' claims for reimbursement of operating expenses that arise out of their LegCo duties, an independent audit firm has been appointed to conduct audits at Members' offices. The primary objective of the audit is to ensure that Members' claims are made in compliance with the provisions on conflict of interest and declaration of interest as stipulated in "A Guide for Reimbursement of Operating Expenses for Members of the Legislative Council" ("the Reimbursement Guide").

The audit report covering the 2015-2016 reimbursement year (from 1 October 2015 to 30 September 2016) was presented to the Commission in April 2017. It stated that nothing had come to the audit firm's attention that caused it to believe that there was any material violation to the provisions of the Reimbursement Guide on conflict of interest and declaration of interest. On the instruction of the Commission, the audit report is available for public inspection at the LegCo Library.

## **Environment Protection**

The Secretariat is committed to conducting all its activities and operations in an environmentally responsible manner and will continue to make efforts to protect the environment through the green measures set out in the Secretary General's environmental report for 2016-2017 in **Appendix 5**.

The Secretariat continued with its efforts to control electricity consumption and paper consumption during the year under review. Electricity consumption in the LegCo Complex decreased by 0.8% during the period from 1 April 2016 to 31 March 2017 over the previous year. While paper consumption slightly increased by 0.6%, the amount of waste paper collected for recycling increased by 12.5% over the previous year.

Following completion of the carbon audit for the LegCo Complex for the period from 1 April 2013 to 31 March 2014, a consultant was commissioned to conduct annual carbon audits for the LegCo Complex from 2014-2015 to 2018-2019. The report on the carbon audit for the LegCo Complex during the period from 1 April 2015 to 31 March 2016 shows different levels of reduction in most of the

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sources of emission and the greenhouse gas emission intensity of the LegCo Complex in 2015-2016 has reduced by 2.2% as compared to that of the base year of 2013-2014. The Secretariat will follow up the consultant's recommendations.

In December 2015, the Commission participated in the "Waste Check Charter" launched by the Environment Bureau which aims to gather momentum from various sectors on waste reduction so as to prepare for the future municipal solid waste charging. Being a signee of the Charter, the Commission pledges to regularly measure the quantity of waste disposal and recyclables generated in the LegCo Complex, try its best to reduce waste, recycle the recyclables, and help to promote waste reduction to the public. To enhance awareness of the users of the LegCo Complex on waste reduction, the Secretariat issues tips on handling general wastes and waste reduction at source regularly. Additional facilities for collecting recyclables (e.g. recycling bins for glass bottles) were also provided. The Charter concluded successfully in February 2017 and the Commission was presented with the "Waste Check Promotional Partner Award – Class of Good" in recognition of its efforts in holding waste reduction publicity and educational activities.

### **Staff Consultative Committee**

The Staff Consultative Committee, comprising 23 elected representatives of various grades (namely the Council Secretary grade, Assistant Legal Adviser grade, Translation Officer and related grades, information services support grades, corporate communication grades, as well as professional, general and administration grades), provides a channel for staff to directly express their views on matters affecting them to the Secretary General who chairs the meeting.

The Committee held four meetings during the year. Views expressed through these representatives mainly concerned conditions of service, employees' benefits, work environment, staff welfare, etc. Views and suggestions raised by staff are followed up by the Divisions concerned.

### **Staff Recreation Club**

A Staff Recreation Club is formed to promote friendship and mutual support among Secretariat staff. In 2016-2017, the Club organized the annual Christmas Party which provided a forum for staff to put aside their work and celebrate together the festive occasion at a lunch gathering. The Club also organized



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interest classes (such as Tai Chi, making of preserved flower with glass dome, etc.) during the year.

# Report of the Director of Audit

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**Audit Commission**

The Government of the Hong Kong Special Administrative Region

## **Independent Auditor's Report To The Legislative Council Commission**

### *Opinion*

I have audited the financial statements of The Legislative Council Commission set out on pages 92 to 121, which comprise the balance sheet as at 31 March 2017, and the income and expenditure account, statement of comprehensive income, statement of changes in accumulated funds and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the financial statements give a true and fair view of the financial position of The Legislative Council Commission as at 31 March 2017, and of its financial performance and cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards ("HKFRSs") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") and have been properly prepared in accordance with section 13(3)(a) of The Legislative Council Commission Ordinance (Cap. 443).

### *Basis for opinion*

I conducted my audit in accordance with section 13(3)(b) and 13(4) of The Legislative Council Commission Ordinance, section 15(1)(a) of the Audit Ordinance (Cap. 122) and the Audit Commission auditing standards. My responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of my report. I am independent of The Legislative Council Commission in accordance with those standards, and I have fulfilled my other ethical responsibilities in accordance with those standards. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

### *Responsibilities of The Legislative Council Commission for the financial statements*

The Legislative Council Commission is responsible for the preparation of the financial statements that give a true and fair view in accordance with HKFRSs issued by the HKICPA

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and section 13(3)(a) of The Legislative Council Commission Ordinance, and for such internal control as The Legislative Council Commission determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, The Legislative Council Commission is responsible for assessing its ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

*Auditor's responsibilities for the audit of the financial statements*

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Audit Commission auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with the Audit Commission auditing standards, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of The Legislative Council Commission's internal control;
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by The Legislative Council Commission;
- conclude on the appropriateness of The Legislative Council Commission's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on The Legislative Council Commission's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to

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draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause The Legislative Council Commission to cease to continue as a going concern; and

- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.



John Chu  
Director of Audit (Acting)

11 July 2017

Audit Commission  
26th Floor  
Immigration Tower  
7 Gloucester Road  
Wanchai, Hong Kong

# The Legislative Council Commission Income and Expenditure Account for the year ended 31 March 2017

(Expressed in thousands of Hong Kong dollars)

	Note	2017	2016
<b>Income</b>			
Financial provisions from Government	3(a)	<b>874,352</b>	776,937
Investment income	3(b)	<b>1,422</b>	951
Other income	3(c)	<b>1,770</b>	1,059
		<b>877,544</b>	<b>778,947</b>
<b>Expenditure</b>			
<i><b>Recurrent</b></i>			
Members' remuneration, medical allowances and end-of-service gratuities	4(a)	<b>124,367</b>	78,569
Members' operating expenses reimbursements	4(a)	<b>192,002</b>	165,774
Staff emoluments	4(b)	<b>443,277</b>	413,378
General expenses	4(c)	<b>105,107</b>	105,748
<i><b>Non-recurrent</b></i>			
Members' non-recurrent expenses reimbursements	4(d)	<b>9,041</b>	731
Other non-recurrent expenses	4(e)	<b>3,998</b>	1,927
		<b>877,792</b>	<b>766,127</b>
<b>(Deficit)/Surplus for the year</b>		<b>(248)</b>	<b>12,820</b>

The notes on pages 97 to 121 form part of these financial statements.

# The Legislative Council Commission Statement of Comprehensive Income for the year ended 31 March 2017

(Expressed in thousands of Hong Kong dollars)

	2017	2016
<b>(Deficit)/Surplus for the year</b>	<b>(248)</b>	12,820
<b>Other comprehensive income/(loss)</b>		
Gain/(Loss) arising from revaluation of available-for-sale securities – to be reclassified to income and expenditure account upon disposal of the investments	3,676	(5,363)
Accumulated gain on revaluation of available-for-sale securities transferred to income and expenditure account upon disposal	(36)	(464)
Other comprehensive income/(loss) for the year	3,640	(5,827)
<b>Total comprehensive income for the year</b>	<b>3,392</b>	<b>6,993</b>

The notes on pages 97 to 121 form part of these financial statements.

# The Legislative Council Commission

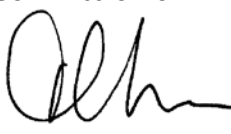
## Balance Sheet as at 31 March 2017

(Expressed in thousands of Hong Kong dollars)

	Note	2017	2016
<b>Non-current assets</b>			
Fixed assets	5	31,209	27,280
Operating funds advanced to Members	7	24,396	19,830
Held-to-maturity securities	8	-	4,017
Available-for-sale securities	9	32,479	30,324
		<b>88,084</b>	<b>81,451</b>
<b>Current assets</b>			
Souvenir stock		676	909
Prepayments, deposits and other receivables	10	7,689	5,499
Held-to-maturity securities	8	4,006	-
Operating funds advanced to Members	7	452	190
Bank deposits		217,090	220,036
Cash at bank and in hand	11	15,644	6,521
		<b>245,557</b>	<b>233,155</b>
<b>Current liabilities</b>			
Payables and accruals	12	56,980	52,935
Contract gratuities accrued	2.7.1	31,477	29,848
		<b>88,457</b>	<b>82,783</b>
<b>Net current assets</b>		<b>157,100</b>	<b>150,372</b>
<b>Total assets less current liabilities</b>		<b>245,184</b>	<b>231,823</b>
<b>Non-current liabilities</b>			
Contract gratuities accrued	2.7.1	40,855	30,885
Deposits received		157	158
		<b>41,012</b>	<b>31,043</b>
<b>Net assets</b>		<b>204,172</b>	<b>200,780</b>
<b>Accumulated funds</b>			
Operating reserve	13.1	206,845	191,716
Investment revaluation reserve	13.2	658	(2,982)
Accumulated (deficit)/surplus		(3,331)	12,046
		<b>204,172</b>	<b>200,780</b>

Approved and authorized for issue by The Legislative Council Commission on 11 July 2017

  
 Hon Andrew Leung Kwan Yuen, GBS, JP  
 Chairman  
 The Legislative Council Commission

  
 Kenneth Chen Wei On, SBS  
 Secretary General  
 Legislative Council Secretariat

The notes on pages 97 to 121 form part of these financial statements.

# The Legislative Council Commission

## Statement of Changes in Accumulated Funds

### for the year ended 31 March 2017

(Expressed in thousands of Hong Kong dollars)

	2017	2016
<b>Operating reserve</b>		
At beginning of year	191,716	166,941
Transfer from accumulated surplus	<u>15,129</u>	<u>24,775</u>
At end of year	<u>206,845</u>	<u>191,716</u>
<b>Investment revaluation reserve</b>		
At beginning of year	(2,982)	2,845
Other comprehensive income/(loss) for the year	<u>3,640</u>	<u>(5,827)</u>
At end of year	<u>658</u>	<u>(2,982)</u>
<b>Accumulated (deficit)/surplus</b>		
At beginning of year	12,046	24,001
(Deficit)/Surplus for the year	(248)	12,820
Transfer to operating reserve	<u>(15,129)</u>	<u>(24,775)</u>
At end of year	<u>(3,331)</u>	<u>12,046</u>
<b>Total accumulated funds at end of year</b>	<b><u>204,172</u></b>	<b><u>200,780</u></b>

The notes on pages 97 to 121 form part of these financial statements.



# The Legislative Council Commission Statement of Cash Flows for the year ended 31 March 2017

(Expressed in thousands of Hong Kong dollars)

	Note	2017	2016
<b>Cash flows from operating activities</b>			
Financial provisions received from Government	3(a)	874,352	776,937
Other income received		1,563	1,053
Payments to and on behalf of Members		(328,490)	(249,518)
Payments to staff		(431,269)	(423,576)
Payment of operating expenses		(99,439)	(99,757)
<b>Net cash from operating activities</b>		<b>16,717</b>	<b>5,139</b>
<b>Cash flows from investing activities</b>			
Purchase of fixed assets		(15,180)	(7,374)
Proceeds from sale of fixed assets		124	5
Purchase of available-for-sale securities		-	(20,720)
Disposal of available-for-sale securities		1,520	3,330
(Increase)/Decrease in bank deposits with original maturity over three months			
Uplifts		202,892	255,915
Placements		(244,117)	(188,670)
		(41,225)	67,245
Interest received		5,102	4,818
Dividends received		1,026	742
<b>Net cash (used in)/from investing activities</b>		<b>(48,633)</b>	<b>48,046</b>
<b>Net (decrease)/increase in cash and cash equivalents</b>		<b>(31,916)</b>	<b>53,185</b>
<b>Cash and cash equivalents at beginning of year</b>		<b>83,521</b>	<b>30,328</b>
<b>Effect of foreign exchange rate changes</b>		<b>39</b>	<b>8</b>
<b>Cash and cash equivalents at end of year</b>	11	<b>51,644</b>	<b>83,521</b>

The notes on pages 97 to 121 form part of these financial statements.

# Notes to the Financial Statements

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(Amounts expressed in thousands of Hong Kong dollars unless otherwise stated)

## **1 GENERAL**

The Legislative Council Commission ("the Commission") is a financially and administratively autonomous body corporate established by The Legislative Council Commission Ordinance (Cap. 443). It provides administrative support and services for the Legislative Council ("LegCo") of the Hong Kong Special Administrative Region ("HKSAR") through the Legislative Council Secretariat.

## **2 SIGNIFICANT ACCOUNTING POLICIES**

### **2.1 Statement of compliance**

These financial statements have been prepared in accordance with accounting principles generally accepted in Hong Kong and all applicable Hong Kong Financial Reporting Standards ("HKFRSs"), a collective term which includes all applicable individual Hong Kong Financial Reporting Standards, Hong Kong Accounting Standards and Interpretations issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA"). A summary of the significant accounting policies adopted by the Commission is set out below.

### **2.2 Basis of preparation of the financial statements**

The measurement basis used in the preparation of these financial statements is historical cost, except that available-for-sale securities (note 2.3.2.3) are stated at fair value as explained in the accounting policies set out below.

The preparation of financial statements in conformity with HKFRSs requires management to make judgements, estimates and assumptions that affect the application of policies and the reported amounts of assets and liabilities, as well as income and expenses. The estimates and associated assumptions are based on experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis for judgements about the carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

#### **2.2.1 Accounting judgements and estimates**

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

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There are no critical accounting judgements involved in the application of the Commission's accounting policies. There are also no key assumptions concerning the future, or other key sources of estimation uncertainty at the balance sheet date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities in the coming year.

## **2.3 Financial assets and financial liabilities**

### **2.3.1 Initial recognition**

The Commission classifies its financial assets and financial liabilities into different categories at inception, depending on the purpose for which the assets were acquired or the liabilities were incurred. The categories are: loans and receivables, held-to-maturity securities, available-for-sale securities and other financial liabilities.

Financial assets and financial liabilities are measured initially at fair value, which normally equals to the transaction price, plus the direct transaction costs.

The Commission recognizes financial assets and financial liabilities on the date it becomes a party to the contractual provisions of an instrument. Regular way purchases and sales of financial assets, which require delivery of assets within the time frame established by regulation or convention in the marketplace, are recognized on a trade date basis.

### **2.3.2 Categorization**

#### **2.3.2.1 Loans and receivables**

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and which the Commission has no intention of trading. This category includes operating funds advanced to Members of LegCo ("Members"), receivables, bank deposits and cash at bank.

At each balance sheet date subsequent to initial recognition, loans and receivables are carried at amortized cost using the effective interest method less impairment losses, if any (note 2.3.6). The effective interest rate is the rate that exactly discounts estimated future cash payments or receipts through the expected life of the financial instrument or, when appropriate, a shorter period to the net carrying amount of the financial asset or financial liability. When calculating the effective interest rate, the Commission estimates cash flows considering all contractual terms of the financial instruments but does not consider future credit losses. The calculation includes all fees paid or received between parties to the contract that are an integral part of the effective interest rate, transaction costs and all other premiums or discounts.

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#### 2.3.2.2 Held-to-maturity securities

Held-to-maturity securities are non-derivative financial assets with fixed or determinable payments and fixed maturity which the Commission has the positive intention and ability to hold to maturity, other than those that meet the definition of loans and receivables.

At each balance sheet date subsequent to initial recognition, held-to-maturity securities are carried at amortized cost using the effective interest method less impairment losses, if any (note 2.3.6).

#### 2.3.2.3 Available-for-sale securities

Available-for-sale securities are non-derivative securities that are designated as available for sale or are not classified in any of the other categories above. They include securities intended to be held for an indefinite period of time, but which may be sold in response to needs for liquidity or changes in the market environment.

At each balance sheet date subsequent to initial recognition, available-for-sale securities are carried at fair value. Unrealized gains and losses arising from changes in fair value are recognized in other comprehensive income and recorded separately in the investment revaluation reserve. Gains and losses arising from foreign exchange translation are recognized in the income and expenditure account.

When available-for-sale securities are sold, gains or losses on disposal include the difference between the net sale proceeds and the carrying amount, as well as the accumulated fair value adjustments released from the investment revaluation reserve to the income and expenditure account.

#### 2.3.2.4 Other financial liabilities

Other financial liabilities are carried at amortized cost using the effective interest method.

#### 2.3.3 Fair value measurement principles

The Commission measures certain financial instruments at fair value at each balance sheet date. The fair values of financial instruments carried at amortized cost are disclosed in note 17.2.

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Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either (a) in the principal market for the asset or liability, or (b) in the absence of a principal market, in the most advantageous market for the asset or liability; and the Commission has access to these markets at the measurement date.

The fair value of an asset or a liability is measured with those assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their best economic interest.

The Commission uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximizing the use of relevant observable inputs and minimizing the use of unobservable inputs.

The Commission measures fair values using the following fair value hierarchy that reflects the significance of inputs used in making the measurements:

- Level 1 – fair values of financial instruments are quoted prices (unadjusted) in active markets for identical financial instruments;
- Level 2 – fair values of financial instruments are determined with inputs other than quoted prices included in Level 1 that are observable for the financial instruments, either directly (i.e. as prices) or indirectly (i.e. derived from prices); and
- Level 3 – fair values of financial instruments are determined with input that are not based on observable market data (unobservable inputs).

For assets and liabilities that are recognized in the financial statements on a recurring basis, the Commission determines whether transfers between levels in the hierarchy should be reflected in the financial statements by re-assessing categorization (based on the level of input that is most significant and relevant to the fair value measurement as a whole) at the balance sheet date.

#### 2.3.4 Derecognition

A financial asset is derecognized when the contractual rights to receive the cash flows from the financial asset expire, or where the financial asset together with substantially all the risks and rewards of ownership have been transferred.

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The Commission uses the weighted average method to determine realized gains and losses to be recognized in the income and expenditure account on derecognition.

A financial liability is derecognized when the obligation specified in the contract is discharged or cancelled, or when it expires.

#### 2.3.5 Offsetting

Financial assets and financial liabilities are offset and the net amount is reported in the balance sheet when there is a legally enforceable right to offset the recognized amounts and there is an intention to settle on a net basis, or to realize the asset and settle the liability simultaneously.

#### 2.3.6 Impairment of financial assets

The carrying amounts of loans and receivables, held-to-maturity securities and available-for-sale securities are reviewed at each balance sheet date to determine whether there is objective evidence of impairment.

When there is objective evidence that an impairment loss on loans and receivables or held-to-maturity securities has occurred, the loss is recognized in the income and expenditure account as the difference between the asset's carrying amount and the present value of estimated future cash flows discounted at the effective interest rate computed on initial recognition of the asset. If in a subsequent period, the amount of such impairment loss decreases and the decrease can be linked objectively to an event occurring after the impairment loss was recognized, the impairment loss is reversed through the income and expenditure account.

When there is objective evidence that an impairment loss on available-for-sale securities has occurred, the cumulative loss previously recorded in the investment revaluation reserve is removed from the investment revaluation reserve and recognized in the income and expenditure account even though the financial asset has not been derecognized. The cumulative loss is the difference between the acquisition cost and the current fair value, less any impairment loss on that financial asset previously recognized in the income and expenditure account. Impairment losses for available-for-sale debt securities are subsequently reversed if an increase in fair value of the investment can be objectively related to an event occurring after the impairment loss was recognized. In respect of available-for-sale equity securities and exchange traded funds ("ETFs"), impairment losses previously recognized in the income and expenditure account are not reversed through the income and expenditure account in subsequent periods. Any such subsequent increases in fair value are recognized in other comprehensive income and recorded in the investment revaluation reserve.

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## 2.4 Souvenir stock

A souvenir shop is operated at the LegCo Complex.

Souvenir stock is stated at the lower of cost and net realizable value. Cost is calculated using the weighted average method. It comprises design fees, mould charges and other production costs of the souvenir items. Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and estimated costs necessary to make the sale.

## 2.5 Fixed assets

### 2.5.1 Measurement of fixed assets

2.5.1.1 Fixed asset items that are expected to be used for more than one year are capitalized, except that items costing less than \$3,000 were expensed when incurred.

2.5.1.2 Works of art acquired are capitalized and recognized in the balance sheet at cost less impairment losses, if any (note 2.5.3). They are not depreciated or revalued.

2.5.1.3 Other fixed assets are stated at cost less accumulated depreciation and less impairment losses, if any (note 2.5.3). Depreciation is calculated to write off the cost of fixed assets, less their estimated residual value, on a straight-line basis over their estimated useful lives as follows:

- Furniture and fixtures	10 years
- Motor vehicles and office equipment	5 years
- Computers and software	3 years

Work in progress is not depreciated.

### 2.5.2 Derecognition of fixed assets

The carrying amount of a fixed asset shall be derecognized on disposal or when no future economic benefits are expected from the use or disposal of the asset.

Gains or losses arising from the disposal of fixed assets are determined as the difference between the net disposal proceeds and the carrying amounts of the assets, and are recognized in the income and expenditure account at the time of disposal.

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### 2.5.3 Impairment of fixed assets

The carrying amounts of fixed assets are reviewed at each balance sheet date to identify any indication of impairment. If there is an indication of impairment, an impairment loss is recognized in the income and expenditure account whenever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount of an asset is the greater of its fair value less costs to sell and value in use.

## 2.6 Cash equivalents

For the purpose of the statement of cash flows, cash equivalents include cash at bank and bank deposits with original maturity within three months.

## 2.7 Staff benefits

### 2.7.1 Contract gratuities

All full-time staff employed by the Commission are on fixed agreement terms, mainly for three years with a gratuity payable upon satisfactory completion of each term. Staff gratuities incurred but not yet due for payment are fully provided for and charged to the income and expenditure account. Those gratuities payable within one year from the balance sheet date are classified as current liabilities, while others are classified as non-current liabilities.

### 2.7.2 Contributions to Mandatory Provident Fund ("MPF")

To comply with the requirements under the MPF Schemes Ordinance (Cap. 485), the Commission has set up an MPF Scheme by participating in a master trust scheme provided by an independent MPF service provider. Contributions paid and payable by the Commission to the Scheme are charged to the income and expenditure account.

### 2.7.3 Staff leave entitlements

Staff's unexpired entitlements to paid annual leave as a result of services rendered up to the balance sheet date are charged to the income and expenditure account according to each individual staff member's remuneration package.

## 2.8 Revenue and expenditure recognition

### 2.8.1 Financial provisions from Government

Financial provisions from the HKSAR Government are recognized in the period when receivable.



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### 2.8.2 Interest income

Interest income is recognized as it accrues using the effective interest method. The effective interest method is a method of calculating the amortized cost of a financial asset or a financial liability and of allocating the interest income or interest expense over the relevant period.

### 2.8.3 Other investment income

Dividend income from listed securities is recognized when the share price of the investment is quoted ex-dividend.

Realized gains or losses on financial instruments are recognized in the income and expenditure account when the financial instruments are derecognized.

### 2.8.4 Souvenir sales

Revenue from the sale of souvenirs is recognized when a souvenir item is sold to the customer.

### 2.8.5 Expenses

Members' remuneration, staff emoluments and the Secretariat's operating expenses are accounted for as they are incurred. Members' reimbursable operating expenses and medical allowances are accounted for as they are claimed; and end-of-service gratuities payable to Members are accounted for at the end of each LegCo term when back-to-back financial provisions from the Government are obtained.

## 2.9 Foreign currency translation

Foreign currency transactions during the year are translated into Hong Kong dollars at the spot exchange rates at the transaction dates. Monetary assets and liabilities denominated in foreign currencies are translated into Hong Kong dollars using the closing exchange rates at the balance sheet date. Exchange gains and losses are recognized in the income and expenditure account.

## 2.10 Impact of new and revised HKFRSs

The HKICPA has issued a number of new and revised HKFRSs which are effective for the current accounting period. There have been no changes to the Commission's accounting policies or impact on its operating results and financial position as a result of these developments.

The Commission has not applied any new standard that is not yet effective for the current accounting period (note 18).

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**3 INCOME**

**(a) Financial provisions from Government**

	<b>2017</b>	2016
<b>Financial provisions from Government for specified ambits</b>		
Recurrent items		
Members' remuneration, medical allowances, end-of-service gratuities and operating expenses reimbursements	<b>295,382</b>	236,452
Secretariat's operating expenses	<b>555,775</b>	535,268
Non-recurrent items		
Members' non-recurrent expenses reimbursements	<b>9,054</b>	411
Secretariat's non-recurrent expenses	<b>13,617</b>	4,713
	<b>873,828</b>	776,844
<b>Allocation warrants issued by government departments and utilized during the year</b>		
Recurrent and non-recurrent items		
Secretariat's expenses	<b>524</b>	93
<b>Total</b>	<b>874,352</b>	776,937

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<b>(b) Investment income</b>		
	<b>2017</b>	2016
Interest income from financial assets not at fair value		
Held-to-maturity securities	<b>201</b>	202
Bank deposits	<b>3,368</b>	5,280
Cash at bank	<b>3</b>	2
	<hr/>	<hr/>
Total interest income	<b>3,572</b>	5,484
Dividend income from available-for-sale securities	<b>1,026</b>	742
Net exchange losses	<b>(3,212)</b>	(5,739)
Gain on disposal of available-for-sale securities	<b>36</b>	464
	<hr/>	<hr/>
<b>Total</b>	<b>1,422</b>	951
	<hr/>	<hr/>
<b>(c) Other income</b>		
	<b>2017</b>	2016
Souvenir sales	<b>415</b>	536
Sundry income	<b>1,355</b>	523
	<hr/>	<hr/>
<b>Total</b>	<b>1,770</b>	1,059
	<hr/>	<hr/>

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## 4 EXPENDITURE

### (a) Members' remuneration, benefits and operating expenses reimbursements

Members are provided with a monthly remuneration, an annual medical allowance, an end-of-service gratuity and reimbursements for expenses arising from LegCo duties. The rates of such remuneration, benefits and reimbursements are proposed by the Government on the advice of the Independent Commission on Remuneration for Members of the Executive Council and the Legislature, and Officials under the Political Appointment System of the HKSAR, and approved by the Finance Committee of LegCo.

Under the delegated authority from the Finance Committee, the rates for Members' remuneration, medical allowance and recurrent operating expenses reimbursements are adjusted by the Government yearly in October according to the movement of Consumer Price Index (C). The relevant rates for each Member are as follows:

	<b>Oct 2016 to Sept 2017 (\$)</b>	<b>Oct 2015 to Sept 2016 (\$)</b>	<b>Oct 2014 to Sept 2015 (\$)</b>
<b>Monthly remuneration</b>			
President	190,360	186,080	181,540
President's Deputy and House Committee Chairman	142,770	139,560	136,160
Members not serving on the Executive Council of the Government	95,180	93,040	90,770
Members serving on the Executive Council of the Government	63,450	62,030	60,510
<b>Annual medical allowance</b>	<b>33,150</b>	<b>32,400</b>	<b>31,610</b>
<b>Annual operating expenses reimbursements</b>			
Office operation expenses	2,611,210	2,385,510	2,327,330
Entertainment and travelling expenses	208,550	203,860	198,890
Entertainment expenses in the President's capacity	208,750	204,060	199,080

An end-of-service gratuity, calculated at 15% of the remuneration earned by the Member concerned, is payable on completion of continuous service at the end of each four-year LegCo term.

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**(b) Staff emoluments**

	<b>2017</b>	2016
Salaries	<b>360,971</b>	335,815
Contract gratuities	<b>50,382</b>	46,320
Cash allowances	<b>18,662</b>	17,784
MPF contributions	<b>10,151</b>	9,654
Other job-related allowances	<b>1,917</b>	3,435
Increase in accrued leave pay	<b>1,194</b>	370
<b>Total</b>	<b>443,277</b>	413,378

**(c) General expenses**

	<b>2017</b>	2016
Utilities, communication and building services	<b>35,390</b>	33,883
Professional and other services	<b>27,136</b>	28,758
Repairs and maintenance	<b>11,088</b>	9,939
Depreciation	<b>10,414</b>	10,816
Publications, publicity and broadcasting	<b>9,777</b>	11,099
Information services	<b>5,597</b>	4,922
Staff-related expenses	<b>2,415</b>	2,780
Office supplies	<b>1,881</b>	1,544
Travelling and duty visits	<b>695</b>	1,312
Cost of souvenirs sold	<b>301</b>	326
Others	<b>413</b>	369
<b>Total</b>	<b>105,107</b>	105,748

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**(d) Members' non-recurrent expenses reimbursements**

	<b>2017</b>	2016
Members' setting up and information technology ("IT") expenses (the Fifth LegCo: October 2012-September 2016)	<b>676</b>	731
Members' winding up expenses (the Fifth LegCo)	<b>4,553</b>	-
Members' setting up and IT expenses (the Sixth LegCo: October 2016-September 2020)	<b>3,812</b>	-
	<u><b>9,041</b></u>	<u>731</u>

For the Sixth LegCo, a newly elected Member is entitled to a reimbursement for setting up and IT expenses of up to \$375,000 per term to cover expenses for fitting out, purchase of furniture, equipment and software, and other related operating expenses. A Member who has claimed setting up expenses in the previous term may only claim up to \$262,500 in the current term, unless there are valid reasons for reinstating the \$375,000 ceiling.

A Member may claim winding up expenses reimbursement when he/she ceases office. The amount is set at one-twelfth of the annual office operation expenses reimbursement (note 4(a)), plus actual severance payments.

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(e) **Other non-recurrent expenses**

	<b>2017</b>	2016
<b>Services and non-capitalized expenses related to</b>		
Integration and application of IT in the LegCo Complex	<b>1,834</b>	1,257
Acquisition of standard and non-standard furniture and equipment for the LegCo Complex	-	2
Design and installation of education facilities	<b>70</b>	99
Purchase of wireless tour guide communication system	<b>5</b>	33
Production of teaching kits on the Fifth LegCo	<b>1</b>	14
Partial briefing out of the translation of the Official Record of Proceedings of LegCo and "A Companion to the history, rules and practices of the Legislative Council of the Hong Kong Special Administrative Region" <sup>1</sup>	<b>948</b>	498
Purchase of archival boxes and supplies	<b>25</b>	24
Re-design and enhancement of the education facilities in the LegCo Complex	<b>41</b>	-
Procurement of IT server and network equipment and furniture for new office in the Queensway Government Offices of the LegCo Secretariat	<b>105</b>	-
Procurement of hardware, software and network equipment for a new electronic voting system for use at meetings of LegCo and its committees	<b>969</b>	-
<b>Total</b>	<b><u>3,998</u></b>	<b><u>1,927</u></b>

<sup>1</sup> Formerly known as "Manual on Council Procedures".

## 5 FIXED ASSETS

	Motor vehicles	Computers and software	Office equipment	Furniture and fixtures	Work in progress	Works of art	Total
<b>Cost</b>							
At 1 April 2015	1,111	89,701	6,792	14,582	1,909	6,362	120,457
Additions	-	4,600	731	778	779	-	6,888
Transfers	-	762	-	-	(762)	-	-
Disposals	-	(42)	(171)	(96)	-	-	(309)
At 31 March 2016	<u>1,111</u>	<u>95,021</u>	<u>7,352</u>	<u>15,264</u>	<u>1,926</u>	<u>6,362</u>	<u>127,036</u>
At 1 April 2016	<b>1,111</b>	<b>95,021</b>	<b>7,352</b>	<b>15,264</b>	<b>1,926</b>	<b>6,362</b>	<b>127,036</b>
Additions	<b>289</b>	<b>5,328</b>	<b>1,347</b>	<b>1,042</b>	<b>6,483</b>	-	<b>14,489</b>
Transfers	-	<b>2,078</b>	-	<b>69</b>	<b>(2,147)</b>	-	-
Disposals	<b>(329)</b>	<b>(428)</b>	<b>(483)</b>	<b>(264)</b>	-	-	<b>(1,504)</b>
At 31 March 2017	<u><b>1,071</b></u>	<u><b>101,999</b></u>	<u><b>8,216</b></u>	<u><b>16,111</b></u>	<u><b>6,262</b></u>	<u><b>6,362</b></u>	<u><b>140,021</b></u>
<b>Accumulated depreciation</b>							
At 1 April 2015	1,111	77,252	4,309	6,548	-	-	89,220
Charge for the year	-	8,319	1,205	1,292	-	-	10,816
Written back on disposal	-	(42)	(166)	(72)	-	-	(280)
At 31 March 2016	<u>1,111</u>	<u>85,529</u>	<u>5,348</u>	<u>7,768</u>	<u>-</u>	<u>-</u>	<u>99,756</u>
At 1 April 2016	<b>1,111</b>	<b>85,529</b>	<b>5,348</b>	<b>7,768</b>	-	-	<b>99,756</b>
Charge for the year	<b>29</b>	<b>8,037</b>	<b>995</b>	<b>1,353</b>	-	-	<b>10,414</b>
Written back on disposal	<b>(329)</b>	<b>(415)</b>	<b>(477)</b>	<b>(137)</b>	-	-	<b>(1,358)</b>
At 31 March 2017	<u><b>811</b></u>	<u><b>93,151</b></u>	<u><b>5,866</b></u>	<u><b>8,984</b></u>	<u>-</u>	<u>-</u>	<u><b>108,812</b></u>
<b>Net book value</b>							
At 31 March 2017	<u><b>260</b></u>	<u><b>8,848</b></u>	<u><b>2,350</b></u>	<u><b>7,127</b></u>	<u><b>6,262</b></u>	<u><b>6,362</b></u>	<u><b>31,209</b></u>
At 31 March 2016	<u>-</u>	<u>9,492</u>	<u>2,004</u>	<u>7,496</u>	<u>1,926</u>	<u>6,362</u>	<u>27,280</u>



## 6. CATEGORIES OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES

### 2017

	Loans and receivables	Held-to- maturity securities	Available- for-sale securities	Other financial liabilities	Total
Operating funds advanced to Members	24,848	-	-	-	24,848
Held-to-maturity securities	-	4,006	-	-	4,006
Available-for-sale securities	-	-	32,479	-	32,479
Deposits and other receivables	4,194	-	-	-	4,194
Bank deposits	217,090	-	-	-	217,090
Cash at bank and in hand	15,644	-	-	-	15,644
Financial assets	<u>261,776</u>	<u>4,006</u>	<u>32,479</u>	<u>-</u>	<u>298,261</u>
Payables and accruals	-	-	-	56,980	56,980
Deposits received	-	-	-	157	157
Contract gratuities accrued	-	-	-	72,332	72,332
Financial liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>129,469</u>	<u>129,469</u>

### 2016

	Loans and receivables	Held-to- maturity securities	Available- for-sale securities	Other financial liabilities	Total
Operating funds advanced to Members	20,020	-	-	-	20,020
Held-to-maturity securities	-	4,017	-	-	4,017
Available-for-sale securities	-	-	30,324	-	30,324
Deposits and other receivables	3,954	-	-	-	3,954
Bank deposits	220,036	-	-	-	220,036
Cash at bank and in hand	6,521	-	-	-	6,521
Financial assets	<u>250,531</u>	<u>4,017</u>	<u>30,324</u>	<u>-</u>	<u>284,872</u>
Payables and accruals	-	-	-	52,935	52,935
Deposits received	-	-	-	158	158
Contract gratuities accrued	-	-	-	60,733	60,733
Financial liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>113,826</u>	<u>113,826</u>

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## 7. OPERATING FUNDS ADVANCED TO MEMBERS

	2017	2016
<b>Operating funds advanced for</b>		
Recurrent operating expenses	24,396	19,830
Setting up and IT expenses	452	190
<b>Total</b>	<b>24,848</b>	<b>20,020</b>
<b>Classified as:</b>		
Current assets	452	190
Non-current assets	24,396	19,830
<b>Total</b>	<b>24,848</b>	<b>20,020</b>

Members may apply for advance of funds to finance the setting up, equipping and operation of their offices. The ceilings of advance are set by the Commission.

For setting up Members' offices and equipping them with IT and communication facilities, the ceiling of advance is \$375,000 for each Member of the Sixth LegCo. Funds advanced in these respects have to be settled within three months with expenses actually incurred and any excess returned to the Commission. They are classified as current assets.

For recurrent operating expenses, the ceiling of advance is equivalent to two months' office operation, entertainment and travelling expenses. As at 31 March 2017, the ceiling was \$469,960 (2016: \$431,562). Funds advanced in this respect have to be returned to the Commission when the Member concerned ceases office.

## 8 HELD-TO-MATURITY SECURITIES

	2017	2016
<b>Unlisted debt securities, at amortized cost</b>		
<b>Classified as:</b>		
Current assets	4,006	-
Non-current assets	-	4,017
<b>Total</b>	<b>4,006</b>	<b>4,017</b>

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**9 AVAILABLE-FOR-SALE SECURITIES**

	2017	2016
<b>Equity securities and ETFs, at fair value</b>		
Listed in Hong Kong	<u>32,479</u>	<u>30,324</u>

**10 PREPAYMENTS, DEPOSITS AND OTHER RECEIVABLES**

	2017	2016
<b>Prepayments</b>	<b>3,495</b>	1,545
<b>Deposits</b>	<b>34</b>	36
<b>Receivable from</b>		
Government	-	10
Members	<b>6</b>	42
Staff	<b>828</b>	811
<b>Accrued interest</b>	<b>1,438</b>	3,036
<b>Other receivables</b>	<b>1,888</b>	19
<b>Total</b>	<u><b>7,689</b></u>	<u>5,499</u>

Included in other receivables are remuneration and operating funds advanced to Mr Sixtus LEUNG Chung-hang and Miss YAU Wai-ching totalling \$1.86 million (2016: nil), who had been disqualified from assuming the office of a member of LegCo since 12 October 2016, as a result of a judgment made by the Court of First Instance on 15 November 2016 in relation to the validity of their LegCo Oath.

**11 CASH AND CASH EQUIVALENTS**

	2017	2016
Cash at bank and in hand	<b>15,644</b>	6,521
Bank deposits with original maturity within three months	<b>36,000</b>	77,000
<b>Total</b>	<u><b>51,644</b></u>	<u>83,521</u>

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## 12 PAYABLES AND ACCRUALS

	2017	2016
<b>Payable to</b>		
Government	<b>4,444</b>	2,771
Members	<b>3,492</b>	1,901
Staff		
- accrued emoluments and reimbursements	<b>567</b>	1,315
- accrued leave pay	<b>39,538</b>	38,358
Others	<b>8,939</b>	8,590
<b>Total</b>	<b>56,980</b>	52,935

## 13 ACCUMULATED FUNDS

### 13.1 Operating reserve

Surpluses in recurrent financial provisions for the Secretariat's operating expenses are credited to the operating reserve at the discretion of the Commission for future use on LegCo business, such as funding any deficits.

### 13.2 Investment revaluation reserve

The investment revaluation reserve comprises the cumulative net change in the fair values of available-for-sale securities held at the balance sheet date and is dealt with in accordance with the accounting policies in notes 2.3.2.3 and 2.3.6.

## 14 NON-CASH TRANSACTIONS WITH GOVERNMENT

Offices and certain government-operated services used by the Secretariat are either provided by the Government free of charge or funded by the respective government departments. They are not accounted for in these financial statements.

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## 15 CAPITAL COMMITMENTS

Outstanding commitments for acquisitions of fixed assets at 31 March 2017 not provided for in the financial statements were as follows:

	2017	2016
Authorized but not yet contracted for	11,806	10,480
Authorized and contracted for	1,279	1,268
<b>Total</b>	<b>13,085</b>	<b>11,748</b>

## 16 FINANCIAL RISK MANAGEMENT

The Commission is exposed to credit and liquidity risks in its normal course of business. The Commission's exposure to these risks, as well as market risks, and the financial risk management policies and practices are described below.

### 16.1 General

To provide an ancillary source of income, surplus cash is invested in a portfolio of financial assets according to a target ratio set by the Commission. The portfolio includes fixed deposits, debt securities, equities and trust funds. It is the Commission's policy that all investments in financial assets, except equities and trust funds, should be principal-protected.

The Commission's financial assets are shown in note 6.

### 16.2 Credit risk

Credit risk is the risk that one party to a financial instrument will fail to discharge an obligation and cause the other party to incur a financial loss.

The Commission does not have significant concentrations of credit risk. The maximum exposure to credit risk at the balance sheet date without taking account of any collateral held or other credit enhancements is shown below:

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	<b>2017</b>	2016
Operating funds advanced to Members	<b>24,848</b>	20,020
Held-to-maturity securities	<b>4,006</b>	4,017
Deposits and other receivables	<b>4,194</b>	3,954
Bank deposits	<b>217,090</b>	220,036
Cash at bank	<b>15,622</b>	6,499
<b>Total</b>	<b><u>265,760</u></b>	<b><u>254,526</u></b>

In respect of operating funds advanced to Members, the credit risk is minimal, because a great proportion of the funds advanced will be offset against Members' expenses reimbursements when they cease office.

To minimize credit risks, all fixed deposits are placed with licensed banks in Hong Kong. For held-to-maturity securities, which are debt securities, only those classified under the investment grade by Moody's or Standard & Poor's are considered. At the balance sheet date, the credit quality of investments in debt securities, analyzed by the lower of ratings designated by Moody's or Standard & Poor's, was as follows:

	<b>2017</b>	2016
Held-to-maturity securities by credit rating		
A1 to A3 / A+ to A-	<b><u>4,006</u></b>	<b><u>4,017</u></b>

At the balance sheet date, deposits and other receivables included mainly accrued interest, the associated credit risk of which was minimal, and remuneration and operating funds advanced to Mr Sixtus LEUNG Chung-hang and Miss YAU Wai-ching (see note 10). These receivables balances are monitored by the Commission on an ongoing basis and the Commission will commence legal actions to recover the remuneration and advances from Mr LEUNG and Miss YAU after the judicial proceedings in relation to the validity of their LegCo Oath have been completed.

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### **16.3 Liquidity risk**

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities.

The Commission employs projected cash flow analysis to manage liquidity risk, namely by forecasting the amount of cash required and monitoring the working capital of the Commission to ensure that all liabilities due and funding requirements known could be met. As the Commission has a strong liquidity position, it has a very low level of liquidity risk.

### **16.4 Market risk**

The Commission is exposed to market risk for its investment in financial instruments. Market risk comprises interest rate risk, currency risk and equity price risk.

#### **16.4.1 Interest rate risk**

Interest rate risk refers to the risk of loss arising from changes in market interest rates. This can be further classified into fair value interest rate risk and cash flow interest rate risk.

- (a) Fair value interest rate risk is the risk that the fair value of a financial instrument will fluctuate because of changes in market interest rates. As the Commission's bank deposits and held-to-maturity securities bear interest at fixed rates, their fair values will fall when market interest rates increase. However, as they are all stated at amortized cost, changes in market interest rates will not affect their carrying amounts and the Commission's surplus and accumulated funds.
- (b) Cash flow interest rate risk is the risk that future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Commission's exposure to cash flow interest risk is small as it has no major floating-rate investments other than bank balances in savings accounts.

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#### 16.4.2 Currency risk

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates.

According to the Commission's policy, any financial instrument denominated in a currency other than the HK dollar, Renminbi or the US dollar has to be covered by a back-to-back forward exchange contract for converting back the funds invested into HK dollars. Moreover, the amounts of Renminbi and US dollar denominated financial instruments, as well as their weightings in the portfolio, have to be maintained under a pre-determined level.

At the balance sheet date, financial assets totalling \$16.3 million (2016: \$16.0 million) were denominated in US dollars and \$0.5 million (2016: \$113.0 million) in Renminbi. The remaining financial assets and all financial liabilities were denominated in HK dollars. Owing to the linked exchange rate of the HK dollar to the US dollar, the Commission has a very low level of currency risk for financial assets denominated in US dollars.

For financial assets denominated in Renminbi, it was estimated that, as at 31 March 2017, a 5% increase/decrease in the exchange rate of the Renminbi against the HK dollar, with all other variables held constant, would decrease/increase the net exchange losses by \$0.02 million (2016: \$5.7 million).

#### 16.4.3 Equity price risk

Equity price risk is the risk of loss arising from changes in equity prices. The Commission is exposed to equity price risk through its investment in equity securities and ETFs listed on the Stock Exchange of Hong Kong Ltd.

The Commission's equity price risk is mainly concentrated on equity securities which are Hang Seng Index Constituent Stocks or operating in the financial institutions and utilities sectors and ETFs which seek to provide investment results that closely correspond to the performance of the Hang Seng Index, the Hang Seng China Enterprises Index or those publicly traded securities in China. The Commission sets a limit on its investment in equity securities and ETFs. A Working Group on Investment formed under the Commission advises the Commission on its investment strategies.

If equity prices at the balance sheet date had been 10% higher/lower, other comprehensive income would have increased/decreased by \$3.2 million (2016: \$3.0 million decrease/increase in other comprehensive loss) as a result of the changes in fair value of available-for-sale securities.



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## 17 FAIR VALUE MEASUREMENT OF FINANCIAL INSTRUMENTS

The fair value of financial instruments classified under Level 1 is based on the quoted market prices of these financial instruments at the balance sheet date, without any deduction for estimated future selling costs.

In the absence of such quoted prices, the fair value of financial instruments classified under Level 2 is estimated using valuation techniques which maximize the use of observable data, including market yields of similar products.

### 17.1 Fair value of financial instruments carried at fair value on a recurring basis

The carrying amounts of available-for-sale securities measured at fair value at the end of the reporting period according to the fair value hierarchy are shown below:

	Level 1	
	2017	2016
Available-for-sale securities	<b>32,479</b>	30,324

No financial assets or liabilities were classified under Level 2 and Level 3. There were no transfers between levels during the reporting years.

### 17.2 Fair value of financial instruments not carried at fair value on a recurring basis

The fair value of held-to-maturity securities carried at amortized cost are shown below:

	Carrying value		Fair value	
	2017	2016	2017	2016
Held-to-maturity securities	<b>4,006</b>	4,017	<b>4,084</b>	4,178

As at 31 March 2017 and 2016, the fair value of the held-to-maturity securities was classified under Level 2.

All other financial instruments were carried at amounts not materially different from their fair values as at 31 March 2017 and 2016.

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**18 POSSIBLE IMPACT OF AMENDMENTS, NEW STANDARDS AND INTERPRETATIONS ISSUED BUT NOT YET EFFECTIVE FOR THE YEAR ENDED 31 MARCH 2017**

Up to the date of issue of these financial statements, the HKICPA has issued a number of amendments, new standards and interpretations which are not yet effective for the year ended 31 March 2017 and which have not been early adopted in these financial statements.

The Commission is in the process of making an assessment of what the impact of these amendments, new standards and interpretations is expected to be in the period of initial adoption. So far it has concluded that the adoption of them is unlikely to have a significant impact on the Commission's results of operations and financial position, except the following, which may have an impact on the classification and measurement of the Commission's financial instruments.

**Effective for accounting  
periods beginning on or after**

HKFRS 9, *Financial Instruments*

1 January 2018

# Appendix 1

## Committees of The Legislative Council Commission

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### Committee on Personnel Matters

#### *Terms of Reference*

- (1) To consider personnel matters including staffing resources, appointment, promotion, dismissal, grading, duties, remuneration and other terms and conditions of service of staff of the Secretariat which require the attention of the Commission.
- (2) To approve appointments, including acting appointments with a view to promotion, of officers at Assistant Secretary General, Principal Council Secretary and Chief Council Secretary levels.
- (3) To monitor progress of appointment and personnel matters delegated to the Secretary General.

#### *Membership*

Hon Andrew LEUNG Kwan-yuen, GBS, JP (Chairman)

Hon Starry LEE Wai-king, SBS, JP

Hon Abraham SHEK Lai-him, GBS, JP

Hon CHAN Hak-kan, BBS, JP

Hon Paul TSE Wai-chun, JP

Hon Dennis KWOK Wing-hang

Hon CHUNG Kwok-pan

Hon Tanya CHAN

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## **Committee on Members' Operating Expenses**

### ***Terms of Reference***

- (1) To advise on administrative matters relating to Members' operating expenses.
- (2) To review Secretary General's decision on a Member's claim for operating expenses reimbursement upon the Member's request.

### ***Membership***

Hon Andrew LEUNG Kwan-yuen, GBS, JP (Chairman)

Hon Starry LEE Wai-king, SBS, JP

Hon Dennis KWOK Wing-hang

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## **Committee on Facilities and Services**

### ***Terms of Reference***

- (1) To advise on matters relating to the provision of office accommodation, furniture and equipment to the Council and the Secretariat.
- (2) To assess the needs of the Council and of individual Members for services and facilities for the conduct of Council business.
- (3) To advise on the provision of services and facilities to the public who visit the Legislative Council Complex.
- (4) To formulate solutions for meeting needs identified at (1), (2) and (3).
- (5) To consider financial matters relating to (1) to (4) above, and approve procurement of fixed assets costing above \$1,430,000 but not exceeding \$2,000,000.
- (6) To formulate policy/guidelines on the acquisition of works of art for the Legislative Council Complex.
- (7) To advise on matters relating to the display and management of the art collection in the Legislative Council Complex.
- (8) To monitor the progress and developments relating to (1) to (7).

### ***Membership***

Hon Andrew LEUNG Kwan-yuen, GBS, JP (Chairman)

Hon Starry LEE Wai-king, SBS, JP

Hon Abraham SHEK Lai-him, GBS, JP

Hon WONG Ting-kwong, SBS, JP

Hon Paul TSE Wai-chun, JP

Hon MA Fung-kwok, SBS, JP

Hon Charles Peter MOK, JP

Hon Alice MAK Mei-kuen, BBS, JP

Dr Hon Helena WONG Pik-wan

Hon CHUNG Kwok-pan

Hon Tanya CHAN

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## **Committee on the Use of Legislative Council Square**

### ***Terms of Reference***

To consider and approve applications for the use of the Legislative Council Square, and to impose conditions of use where necessary, according to the guidelines endorsed by The Legislative Council Commission.

### ***Membership***

Hon Paul TSE Wai-chun, JP (Chairman)

Hon Abraham SHEK Lai-him, GBS, JP

Dr Hon Helena WONG Pik-wan

Hon Tanya CHAN

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## **Appeals Committee on the Use of Legislative Council Square**

### ***Terms of Reference***

To consider appeals against the decisions of the Committee on the Use of Legislative Council Square not to approve an application for permission to use the Legislative Council Square, or to approve an application but subject to conditions imposed.

### ***Membership***

Hon Andrew LEUNG Kwan-yuen, GBS, JP (Chairman)

Hon Starry LEE Wai-king, SBS, JP

Hon Dennis KWOK Wing-hang

## Appendix 2

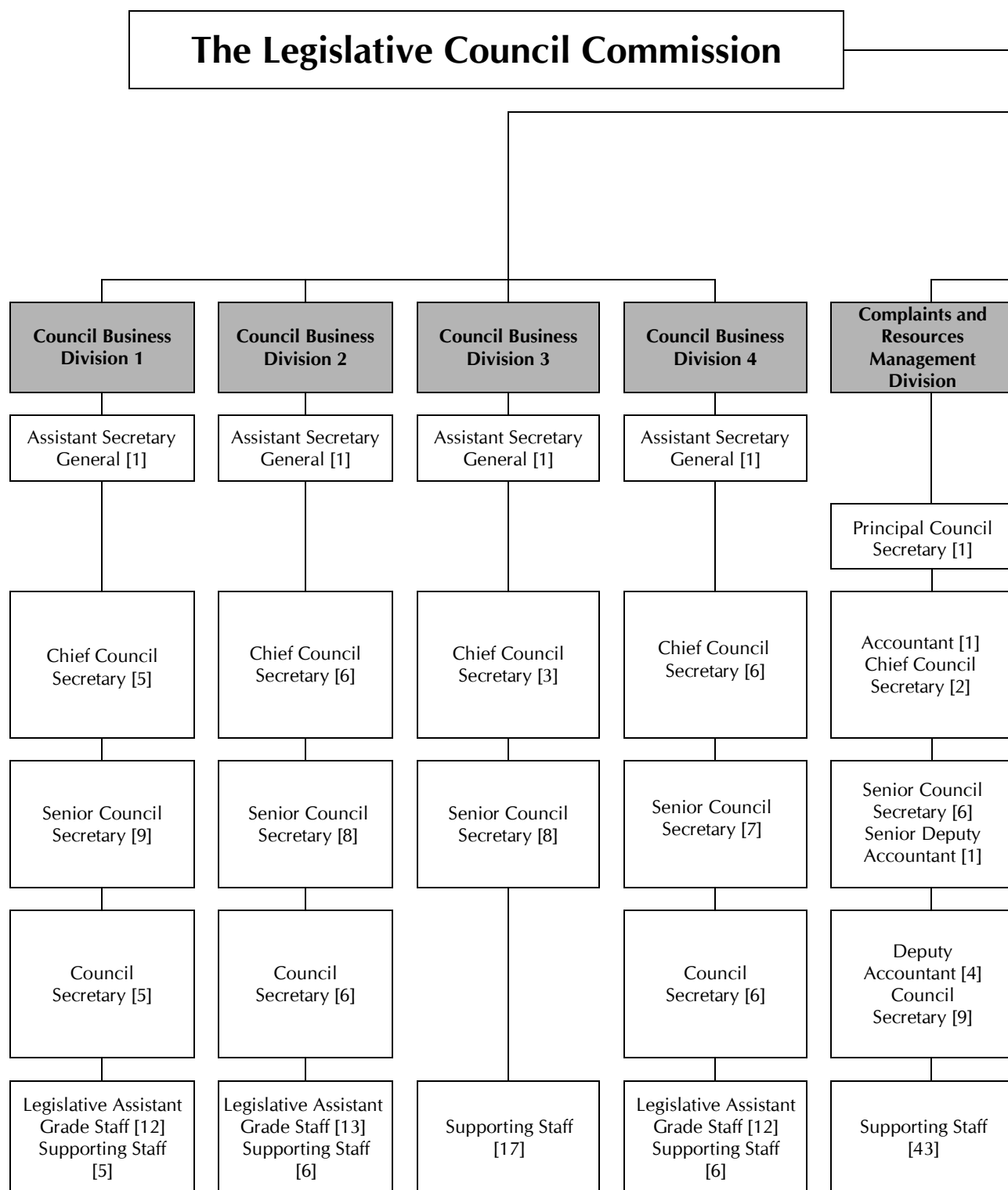
# Staff Establishment of the Legislative Council Secretariat

Rank	Permanent establishment as at 31.3.2017
Secretary General	1
Legal Adviser	1
Deputy Secretary General	1
Assistant Secretary General	4
Senior Assistant Legal Adviser	3
Head (Information Services)	1
Head (Public Information)	1
Head (Translation and Interpretation)	1
Principal Council Secretary	2
Accountant	1
Assistant Legal Adviser	11
Chief Archivist	1
Chief Council Secretary	23
Chief Information Technology Officer	1
Chief Public Information Officer	1
Chief Research Officer	3
Chief Translation Officer	6
Chief Security Officer	1
Research Officer	9
Senior Council Secretary	40
Senior Deputy Accountant	1
Senior Information Technology Officer	5
Senior Librarian	1
Senior Public Information Officer	5
Senior Translation Officer	30
Senior Security Officer	1
Archivist	3
Assistant Research Officer	3
Council Secretary	29
Deputy Accountant	4
Information Technology Officer	16
Librarian	3
Public Information Officer	8
Translation Officer	25
Estate Management Officer	2
Security Officer	4
Assistant Public Information Officer	4
Assistant Translation Officer	3
Senior Administrative Assistant	9
Senior Legislative Assistant	9
Senior Security Assistant	8
Accounting Clerk	8
Administrative Assistant I	30
Assistant Information Technology Officer	18
Senior Chinese Transcriber	2
Social Functions Assistant	1
Security Assistant I	36
Assistant Visitor Services Officer	9
Legislative Assistant	28
Administrative Assistant II	79
Chinese Transcriber	9
Personal Chauffeur	1
Security Assistant II	57
Steward	14
Chauffeur	1
Artisan	4
Motor Driver	1
Clerical Assistant	37
Visitor Assistant	15
Office Assistant	25
Workman I	1
<b>Total</b>	<b>661</b>

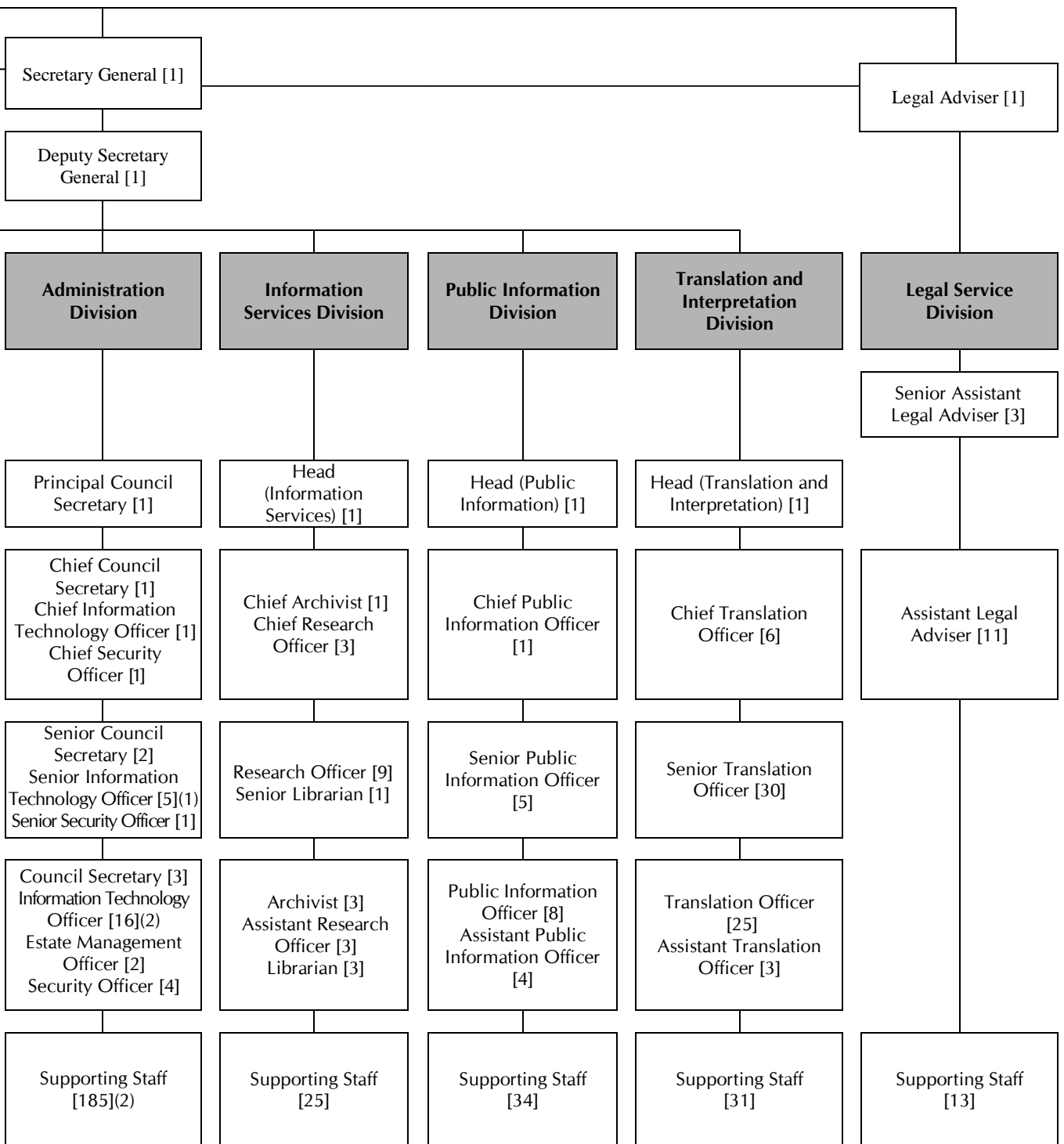


# Appendix 3

## Organization Structure of the Legislative Council Secretariat (as at 31.3.2017)



Figures in [ ] denote no. of permanent posts  
 Figures in ( ) denote no. of time-limited posts



## **Appendix 4**

# **A List of Major Subjects Studied by the Research Office**

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- Public housing development plan at Wang Chau
- The UGL Incident
- Government outsourcing
- Paid maternity leave in selected places
- Competency assessment systems in selected places
- Separation and collection of household waste in selected places
- Brownfield development
- Innovation and technology development in Israel
- Challenges of manpower adjustment in Hong Kong
- Organ donation in Hong Kong
- Financial challenges faced by households in Hong Kong
- Dental care services for elderly in Hong Kong
- The 2017-2018 Budget
- Key drivers for developing an aircraft leasing centre
- Consumer protection in electronic commerce
- Creative tourism
- Social enterprises in Hong Kong and the United Kingdom
- Country parks and protected areas in Hong Kong
- Care services for elderly persons with dementia
- Hong Kong in figures
- Legislative Council in figures
- Health expenditure in Hong Kong
- Comprehensive Social Security Assistance Scheme
- Road harbour crossings

# Appendix 5

## Secretary General's Environmental Report for the Year 2016-2017

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### ***Environmental Goal***

The Legislative Council ("LegCo") Secretariat is committed to:

- Conducting all its activities and operations in an environmentally responsible manner
- Minimizing consumption of resources by efficient use of materials
- Minimizing negative impacts on the environment during the whole work cycle

### ***Environmental Policy***

The environmental policy of the LegCo Secretariat requires all staff to make a special effort to protect the environment through:

- **Saving resources**, particularly on paper and electricity
- **Reducing waste** by re-using paper, collecting recyclable materials and adopting green procurements where applicable
- **Preserving a pleasant indoor working environment** through maintenance of good indoor air quality and minimization of noisy works during office hours
- **Preventing and minimizing air pollution** through the choice of commuting modes and good driving behaviour

### ***Environmental Management***

The Administration Division regularly reviews the Secretariat's environmental objectives and oversees the implementation of the green programme in the Secretariat. To monitor the implementation of green effort measures in office premises, individual divisions are requested to complete a compliance checklist every six months.

A description of the environmental measures and the performance of these measures are included in the table attached.

Following completion of the carbon audit for the LegCo Complex for the period from 1 April 2013 to 31 March 2014, a consultant was commissioned to conduct annual carbon audits for the LegCo Complex from 2014-2015 to 2018-2019. The report on the carbon audit for the LegCo Complex during the period from 1 April 2015 to 31 March 2016 shows different levels of reduction in most of the sources of emission and the greenhouse gas ("GHG") emission intensity of the LegCo Complex in 2015-2016 has reduced by 2.2% as compared to that of the base year of 2013-2014. The consultant's report contains a number of recommendations, including the engagement of different stakeholders to develop carbon reduction targets, implementation of GHG emission reduction measures, fresh water usage reduction and more interactive public engagement programmes. The Secretariat will study and follow up the consultant's recommendations.

## Environmental Management and Future Targets

<b>Saving Resources</b>	
<b>I.</b>	<p><b><i>Environmental Measures Adopted</i></b></p> <p><b>Economy in the use of paper</b></p> <ul style="list-style-type: none"> <li>• Use blank side of used paper for drafting</li> <li>• Print on both sides of paper</li> <li>• Use double side photocopiers</li> <li>• Use recycled paper</li> <li>• Minimize photocopies (e.g. not to make unnecessary spare or personal copies, to review regularly the need for hardcopy of papers and to issue papers by electronic mail as far as practicable)</li> <li>• Minimize copies of circulars (e.g. circulate by electronic mail as far as possible; and if necessary, only one copy to a group of staff)</li> <li>• Use old sets of documents for re-circulation</li> <li>• Adopt green measures at festive seasons (e.g. encourage the use of e-cards, re-use decorative materials)</li> <li>• Use plain paper fax machines</li> <li>• Avoid use of fax leader pages</li> <li>• Use blank side of used paper to print incoming fax message</li> <li>• Communicate by electronic mail</li> <li>• Request softcopies from senders to facilitate future processing by electronic means</li> <li>• Upload documents, including agenda, minutes, discussion papers, submissions, reports of all open meetings onto the LegCo website (<a href="http://www.legco.gov.hk">http://www.legco.gov.hk</a>)</li> <li>• Copies of papers of all committees of the Council are issued to non-members of respective committees in soft copy only, except for, for instance, all discussion papers of Public Works Subcommittee and Establishment Subcommittee copied to other Finance Committee members, and documents issued to a bills committee or subcommittee on subsidiary legislation after the bills committee/subcommittee has already reported to the House Committee, etc.</li> <li>• Store documents in central information systems for common access by staff</li> <li>• Reduce subscription to newspapers and magazines by the use of electronic news platform</li> <li>• Cease to provide hardcopy of daily newspaper cuttings to Members and common areas including Ante-Chamber and Coffee Corner</li> <li>• Provide online news clipping service for Members and Secretariat staff, and cease to provide hardcopy</li> <li>• Cease to provide hardcopy of papers of committee meetings for members of the public observing the meetings</li> </ul> <p><b>Economy in the use of envelope</b></p> <ul style="list-style-type: none"> <li>• Stop using envelopes for unclassified documents</li> <li>• Reuse envelopes or use transit envelopes</li> </ul> <p><b>Energy conservation</b></p> <ul style="list-style-type: none"> <li>• Carry out routine checks to ensure that users switch off lights and office equipment in unoccupied areas; and during lunch and after office hours when office is not in use</li> <li>• Modify lighting groupings and adjust the sensitivity of lighting sensors to reduce lighting to minimum requirement for illumination</li> <li>• Use high efficiency electric lamps/tubes, such as LED Lamps and T5 fluorescent tubes</li> <li>• Reduce the façade lighting of the LegCo Complex</li> <li>• Procure energy efficient computers and office equipment where applicable, having regard to the information in their energy labels (if any) and other national and international energy saving standards</li> <li>• Minimize the operation time of lifts and escalators outside office hours</li> <li>• Issue advice on a regular basis on the need to save energy</li> <li>• As far as practicable, set the room temperature at 25.5°C during summer months</li> <li>• Monitor the operation of the air-conditioning system and review the schedule of the operation of air conditioning with a view to minimizing energy consumption</li> <li>• Reduce power consumption at Dining Hall kitchen</li> <li>• Control fuel consumption (e.g. minimize the use of official vehicles)</li> <li>• Encourage the use of public transport and bicycle</li> </ul> <p><b>Water conservation</b></p> <ul style="list-style-type: none"> <li>• Reduce the water flow of water taps</li> <li>• Install water flow controllers to wash basins in toilets and shower rooms</li> </ul> <p><b>Waste reduction</b></p> <ul style="list-style-type: none"> <li>• Encourage recycling of paper, plastic, metal, glassware and rechargeable batteries, and provide collection bins in the LegCo Complex</li> <li>• Enhance public education on waste reduction by providing relevant tips to LegCo Complex users on a regular basis</li> </ul>
<b>II.</b>	<p><b><i>Performance on the Environmental Measures</i></b></p> <ul style="list-style-type: none"> <li>• Consumption of electricity decreased by 0.8% from 10 142 981 KWh in 2015-2016 to 10 060 723 KWh in 2016-2017</li> <li>• Consumption of paper increased by 0.6% from 17 338 reams in 2015-2016 to 17 438 reams in 2016-2017</li> <li>• Collection of waste paper increased by 12.5% from 60 646 kg in 2015-2016 to 68 249 kg in 2016-2017</li> </ul>
<b>III.</b>	<p><b><i>Targets for Year 2017-2018</i></b></p> <ul style="list-style-type: none"> <li>• Reduce electricity and paper consumption by 3%, subject to the number of meetings remaining more or less the same as in 2016-2017</li> </ul>

Reducing Wastes	Preserving a Pleasant Indoor Working Environment
<ul style="list-style-type: none"> <li>• Reuse envelopes and loose minute jackets</li> <li>• Use refillable ball pens</li> <li>• Cease the use of wooden pencils</li> <li>• Use recycled pencils</li> <li>• Use recycled paper as far as possible</li> <li>• Use recycled printer and fax cartridges as far as possible</li> <li>• Urge staff to use their own cups instead of paper cups</li> <li>• Collect waste paper, used printer and fax cartridges, metal cans, plastic and glass bottles, and rechargeable batteries for recycling</li> <li>• Use the Webcasting System instead of cassette tapes or discs to record meeting proceedings</li> <li>• Order the amount of food for Council meetings and corporate functions on a need basis and donate surplus food to Foodlink Foundation</li> </ul>	<ul style="list-style-type: none"> <li>• Use low emission and ozone-free photocopiers</li> <li>• Carry out renovation works outside office hours</li> <li>• Conduct annual air quality tests to monitor the air quality in offices</li> <li>• Conduct annual carbon audit to monitor greenhouse gas emissions in the Legislative Council Complex</li> <li>• Clean air filters and outlets regularly</li> </ul>
	<ul style="list-style-type: none"> <li>• The LegCo Complex was designated as a smoke-free building</li> <li>• The LegCo Complex was awarded the Indoor Air Quality (IAQ) Certificate (Excellent Class) under the IAQ Certification Scheme for Offices and Public Places since 2012</li> <li>• The LegCo Complex was awarded certificates for the Quality Water Supply Schemes for Buildings since 2012</li> </ul>
<ul style="list-style-type: none"> <li>• Use recycled paper for all documents</li> <li>• Increase the use of recycled cartridges for printers and fax machines, subject to higher quality and lower price</li> <li>• Increase collection of waste paper</li> <li>• Increase the use of on-line news services to replace printed newspaper</li> <li>• Foster a food wise culture to reduce food waste</li> </ul>	

**立法會行政管理委員會**  
**THE LEGISLATIVE COUNCIL**  
**COMMISSION**

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