



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

2017-2018

立法會行政管理委員會
2017-2018 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

對立法會行政管理委員會("行政管理委員會")而言，2017-2018 年度又是不平凡的一年。我很高興在此報告，行政管理委員會和立法會秘書處透過加強為立法會提供的行政支援及服務，以及優化為議員和市民提供的設施及服務，繼續迎向各種挑戰。

行政管理委員會的政策目標，是在具備足夠合資格傳譯員及獲得所需資源的前提下，為立法會及其轄下委員會的所有會議提供手語即時傳譯。所有立法會會議自 2013 年起已設有手語即時傳譯服務。然而，由於合資格手語傳譯員的人手供應有限，該項服務未有按原定計劃擴展至委員會會議。為了能進一步把此項服務推展至委員會會議，行政管理委員會於 2017 年 7 月批准由 2018-2019 年度立法會會期起推行試驗計劃，為福利事務委員會會議提供手語即時傳譯服務，因為該事務委員會討論的議題最受聽障人士關注。

行政管理委員會一向不遺餘力改善立法會綜合大樓的會議設施。鑒於可供委員人數眾多的委員會舉行會議及可供接見團體的會議室的需求越來越大，行政管理委員會批准秘書處提出的建議，為會議室 2 進行改裝以增加座位數目。隨着改裝工程在夏季休會期間完成，會議室 2 現時可容納全體議員，提供了另一個可供舉行立法會及委員會會議的場地。

行政管理委員會十分重視立法會綜合大樓的保安，務使立法會得以暢順地處理事務，同時確保議員能夠不受阻礙地進出會議場地。我在去年的回顧中提到，自 2016 年 12 月中起，每個議員辦事處只有兩名職員可在立法會、內務委員會及財務委員會會議舉行期間，進入會議場地所在的樓層。行政管理委員會於去年年底進行檢討後，決定將所有職員進入上述會議場地的時間限於會議前一小時及會議後一小時，以便議員能夠暢順地進入及離開會議場地。經微調的安排已自 2018 年 1 月中起實施。

公職人員可在不妨礙議員活動的前提下，在立法會綜合大樓執行通傳應變職務，這做法存在已久。行政管理委員會亦就此進行了檢討。在一名議員涉嫌對一名正在綜合大樓執行通傳應變職務的公職人員作出不恰當行為的事件發生後，行政管理委員會已提醒議員須遵守基本原則，即立法會綜合大樓所有使用者都應遵守法律及尊重綜合大樓其他使用者，執勤人員亦不應受到任何干擾。

年內，行政管理委員會繼續採取行動，向被取消就職立法會議員資格的 6 名人士收回已付予他們的款項。當中 3 人已接受解決建議並向行政管理委員會歸還有關款項。另外 3 人則未有歸還已付予他們的議員酬金和營運

資金；就此，行政管理委員會已提起法律程序，追討有關款項。

秘書處營運紀念品店，向立法會綜合大樓的訪客售賣各種特色紀念品和立法會刊物，以豐富他們的到訪體驗。經檢討紀念品店的運作後，行政管理委員會於 2017 年 4 月批准紀念品店試行搬遷至位於立法會綜合大樓大堂導賞團接待處附近的空間，令紀念品店更加顯眼，以吸引綜合大樓訪客注意。全新設計的紀念品店已於新一年的立法會會期重開。除了供出售的紀念品外，紀念品店內亦陳列顯要人物及海外議會人員送給立法會及其委員會的特選紀念品。

秘書處繼續開發各種事務應用程式及資訊科技系統，以支援立法會及其委員會的運作，以及優化為議員和市民提供的服務。年內，秘書處推出了電子訪客接待系統，目前正在開發電子職位申請系統。另外亦已為一些現有的資訊科技系統(例如資訊顯示系統及網上廣播系統)進行改善工作，務求為廣播提供最佳的視像質素，以及提升系統性能和服務穩定性。

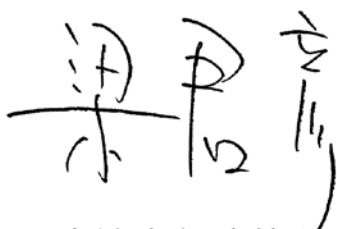
自 2017 年 7 月起，立法會圖書館就議員或公眾感興趣的議題，在圖書館的公眾閱覽區舉辦了多個專題展覽。首個展覽以"回顧與展望"為主題，以紀念香港回歸祖國 20 周年。其他專題展覽包括施政報告及政府財政預算

案。主要展品包括與社會、經濟及金融政策相關的立法會紀錄、政府刊物及書冊，亦有介紹審議政府提案的相關立法會程序。有關展覽亦涵蓋施政報告的主題及致謝議案的表決結果。圖書館亦會應要求提供過往專題展覽的展品以供瀏覽。

行政管理委員會一直致力為立法會綜合大樓的使用者提供綠化環境，以及節省天然資源。透過實施多項節能措施和採用良好的環保管理方法，秘書處得以減少用電量及用紙量。與上一年度相比，儘管立法會及其轄下委員會在 2017-2018 年度的會議數目增加約 22.3%，但在本年報期內，立法會綜合大樓的用電量只輕微上升 2.14%，用紙量亦錄得 8.5% 的減幅。

因應政府最新提出的延長公務員退休年齡建議，行政管理委員會成立了由 3 名行政管理委員會委員組成的工作小組，協助行政管理委員會考慮如何推展延長秘書處職員服務年期的建議。經諮詢職員及考慮所有相關因素後，行政管理委員會決定跟隨政府的政策，把在 2000 年 6 月 1 日或之後入職的秘書處職員的退休年齡延長至 65 歲。行政管理委員會亦決定為在 2000 年 6 月 1 日前受聘的秘書處非專業及輔助人員推出退休後重聘計劃，該計劃將有助維持服務延續性。

最後，我衷心讚許和感謝行政管理委員會各位同事及秘書處職員作出的寶貴貢獻和鼎力支持。我深信，行政管理委員會在他們的不懈努力和支持下，定能繼續妥善履行各項職能。

Handwritten signature in black ink, consisting of three stylized Chinese characters: 梁君彥.

立法會行政管理委員會主席

梁君彥

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 2018 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, GBS, 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 2017-2018 年度，行政管理委員會舉行了 9 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

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 2017-2018 年度，行政管理委員會獲得的撥款淨額為 8 億 5,340 萬元，其中 2 億 8,320 萬元用以支付議員的酬金及開支償還款額，另 5 億 7,020 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 53 頁)所顯示，年度內的盈餘為 4,440 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及專業的秘書服務、資料研究及行政支援，提高公眾對立法會事務的認識，以及確保為市民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。

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 2018 年 3 月 31 日，秘書處的編制共有 662 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 2018 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 2018 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 2017-2018 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。

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 2017 年 4 月 1 日至 2018 年 3 月 31 日期間，該部合共為 280 次會議提供服務。此外，該部亦為 3 次本地職務訪問、1 次由發展事務委員會於 2017 年 4 月為考察東深供水系統的運作而前往廣東省東江流域進行的職務訪問，以及 1 次由工商事務委員會於 2017 年 7 月為考察以色列推動產業研究及發展、創新及科技產業和再工業化的經驗而前往以色列進行的職務訪問，提供服務。

年內，在上述 280 次會議中，25 次是為聽取公眾意見而舉行的會議，共有

542 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 117 份背景資料簡介及 12 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：落馬洲河套地區的發展、政府長遠房屋策略，以及香港金融科技的發展。該部亦在本年報期內合共擬備了 41 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，該部繼續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 2017 年 4 月 1 日至 2018 年 3 月 31 日期間，該部合共為 233 次會議提供服務。此外，該部亦為 5 次本地職務訪問提供服務。

年內，在上述 233 次會議中，57 次是為聽取公眾意見而舉行的會議，共有 1 540 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 181 份背景資料簡介及 47 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：少數族裔的相關事宜、在公共租住房屋發展項目提供社會福利設施、龕位供應的相關事宜、動物權益的相關事宜、強制性公積金制度下的對沖安排、政府檔案的管理、內地當局與香港特別行政區政府之間的通報機制、10 年醫院發展計劃下的 5 個醫院項目，以及對私人遊樂場地契約的監察。該部亦在本年報期內合共擬備了 37 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 2017 年 4 月 1 日至 2018 年 3 月 31 日期間，該部為 37 次立法會會議提供服務，其中包括 4 次行政長官答問會及 3 次行政長官質詢時間。該部並處理 4 份呈請書、643 項質詢、27 項法案及 1 066 項就法案提出的修正案、49 項擬議決議案、187 項議案及 98 項就議案提出的修正案，以及 4 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 次閉門會議提供服務，擬備了兩份討論文件及 1 份報告，並對在第六屆立法會推出供議員使用的議員個人利益網上登記系統進行優化。

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。調查委員會於 2018 年 3 月完成工作，合共舉行 8 次閉門會議，包括兩次閉門研訊。調查委員會在 2018 年 4 月 11 日的立法會會議上向立法會作出報告。

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。

在 2017 年 4 月 1 日至 2018 年 3 月 31 日期間，該部合共為 198 次委員會會議提供服務。這些會議包括政府帳目委員會的 13 次公開聆訊，以及其他委員會為聽取公眾意見而舉行的 27 次會議，共有 802 名個別人士及團體代表在席上發表意見。此外，該部亦為 8 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 116 份背景資料簡介及 51 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：廣深港高速鐵路香港段及沙田至中環線建造工程、與兩家電力公司進行的周年電費檢討、延長公務員服務年期、數碼港及智慧城市。該部合共擬備了 40 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 4 份報告書。

在本年報期內，該部合共處理了 20 項有關查閱立法機關文件的要求，其中 18 項獲得批准。其餘兩項要求，則在該部與申請人釐清其要求後，由申請人撤回。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，有 51 套已存在超過 20 年的非保密檔案已開放予公眾查閱。

該部亦統籌《香港特別行政區立法會歷史、規則及行事方式參考手冊》的更新工作。

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獨立的法律

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 259 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 60 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 706 次，新聞簡報會有 28 次，總時數達 1 958 小時。該部亦接獲及處理 19 148 項透過電話、

傳真及未經預約人士即場提出的查詢，以及 1 959 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 3 656 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 1 865 幅有關議員官式活動的照片上載至立法會 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 18 次會議提供服務。此外，該部為 58 050 名訪客(包括市民和學生)舉辦了 2 036 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。為令紀念品店更加顯眼，以吸引立法會綜合大樓訪客注意，該部於 2017 年 6 月把紀念品店遷至綜合大樓大堂導賞團接待處附近的空間，並以紀念品售賣部的模式營運。

在教育活動方面，該部為學生舉辦了 717 個有關立法會工作的角色扮演環節，並為幼童舉辦了 310 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。學校及青年音樂團體在立法會綜合大樓舉行的午間音樂表演，已成為"與立法會議員暢談"活動不可或缺的環節。該部合共為 700 名學生及 48 名議員舉辦了 30 個暢談環節，包括 5 個以音樂表演形式進行的暢談環節。該部亦統籌暑期實習計劃，安排 27 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。

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。資

料研究組於 2016 年 10 月推出兩類全新的刊物，分別是*數據集*和*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*則着重就範圍廣泛的熱點議題提供主要統計數據。這些刊物旨在讓議員可快速閱覽有關選定課題的基本事實資料。

在本年報期內，資料研究組合共發表了 19 份*資料摘要*、40 份*資料便覽*、兩份*研究簡報*、7 份*資訊述要*、5 份*數據集*及 31 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 2018 年 3 月，館內的憲制及議會館藏達 28 674 項，相等於總藏書量的 53%。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 13 696。書籍查閱次數為 3 849 次，所處理的查詢數目達 876 項。圖書館亦進行了 32 項檢索工作。圖書館自 2017 年 12 月起訂閱經濟合作與發展組織的線上圖書館("OECD iLibrary")服務，為

議員及其職員提供有用的資源工具，以便進行不同政策範疇的研究。

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 870 萬，瀏覽頁次為 1 億 910 萬。圖書館於 2017 年 1 月提出革新立法會網站的建議，並於 2017 年 4 月進行一項網上調查及一系列焦點團體訪談，以收集使用者對新網站的意見。圖書館亦建議提升現有的圖書館系統，為議員及職員提供更優質服務。預計新立法會網站及新圖書館系統將於 2020 年就緒。

自 2017 年 7 月起，圖書館在館內的公眾閱覽區舉辦了多個專題展覽。首個展覽以"回顧與展望"為主題，紀念香港回歸祖國 20 周年。其間展出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。其他展覽為*施政報告*及*政府財政預算案*。主要展品包括相關立法會紀錄、政府刊物及書冊，還有關於審議政府提案的立法會程序的介紹。

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 1 090 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 693 名訪客舉辦 19 次參觀活動，答覆 646 項有關參考資料及研究的查詢，處理 9 項查閱資料要求，覆檢 92 個封存歷史檔案共 28 752 頁文件以供公眾查閱，並鑒定 1 492 個非常用檔案，其中 1 305 個檔案被指明為歷史檔案而須予保存，187 個檔案則獲授權銷毀。

檔案館於 2015 年年中建立並推出一個名為"立法機關歷史檔案目錄"的電子系統，提供便捷的途徑，以供搜尋及預約查閱立法會檔案館的歷史檔案。檔案館會繼續致力提升該系統的效能。年內，該系統的瀏覽人次為 21 708，使用者的瀏覽頁次為 160 763。

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 37 次會議編製了 11 290 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 14 295 頁，中文本共有 10 467 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、研究刊物、會議紀要及立法會其他文件。年內，該部的翻譯總字數達 12 647 545 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。在 2018-2019 年度立法會會期，該項服務會透過一項試驗計劃擴展至福利事務委員會會議。該部會在試驗計劃推行一年後進行檢討。

行政管理委員會經檢討後，批准把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 種少數族裔語言即場傳譯服務(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)的計劃，轉為常規服務。

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 1 670 宗，其中 346 宗個案由團體提出，1 324 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，以及舉辦健康課程促進員工福祉。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 31 次招聘工作(包括公開及內部招聘)，共有 38 名新職員及 20 名在職職員獲晉升或聘任至另一職系。此外，該組舉辦了 34 個內部培訓工作坊，出席的職員共有 887 人次，另安排職員參加了 10 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 389 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。除了職員培訓及發展外，人力資源組的重點工作範疇亦包括提升各個人力資源資訊系統，以改善運作效率。年內，該組着手開發電子職位申請系統，以提高職員招聘的成效和效率。

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 9 次會議提供服務。

一般行政組亦提供文件收發服務，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。此外，該組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。

一般行政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，會計組及人力資源組的辦公室分別設於金鐘道政府合署 2 樓及 23 樓，翻譯及傳譯部和資料研究組的辦公室則設於金鐘道政府合署 46 樓。

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。經檢討後，行政管理委員會已微調立法會綜合大樓會議場地及會議樓層的出入管理安排，有關安排已於 2018 年 1 月中起實施。

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，該組為數個事務資訊系統進行大型提升工作，包括在會議室 2 及會

議室 3 安裝電子表決系統、提升薪俸紀錄系統，以及優化財務委員會特別會議質詢輸入系統、撥款條例草案委員會審議階段修正案系統，以及示明加入委員會及出席會議和其他活動系統。此外，電子訪客接待系統、電子職位申請系統及電子考績系統等多個新的行政系統的開發工作亦已相繼展開。

在本年報期內，該組亦為部分現有資訊科技系統(包括資訊顯示系統及網上廣播系統)進行改善工作，俾能為廣播提供更佳的視像質素，以及提升系統性能及服務穩定性。鑒於惡意軟件及勒索軟件引發網絡攻擊的威脅日益增加，該組繼續提升資訊科技保安基礎設施。此外，該組亦着手提升秘書處的個人電腦工作站。

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》("《發還開支指引》")中有關利益衝突及申報利益的條文。

涵蓋 2016-2017 發還工作開支年度(由 2016 年 10 月 1 日起至 2017 年 9 月 30 日止)的審計報告已於 2018 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 2017-2018 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，儘管立法會及其轄下委員會在報告期內的會議數目由 619 次增加至 757 次(增幅約 22.3%)，但立法會綜合大樓的用電量只輕微增加 2.14%，用紙量亦錄得 8.5%的減幅。

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 2016 年 4 月 1 日至 2017 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 2016-2017 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 1.41%。秘書處會跟進顧問的建議。

為提高立法會綜合大樓使用者的節能減廢意識，秘書處定期發布有關使用辦公室設備及空調設施和處理一般廢物及源頭減廢的小貼士。此外，立法會綜合大樓亦設有收集可回收物品的設施(即紙張、塑膠、金屬、玻璃樽及電池回收箱)。為進一步鼓勵減少用紙，由 2017 年 12 月起，有更多類別的文件(例如在會議席上提交或在會議後接獲的政府當局文件，以及事務委員會、法案委員會及小組委員會的會議紀要)只以電子複本方式向議員發送。

此外，鑒於對環保電動車輛充電設施的需求日增，除原有的 5 個標準充電器外，立法會停車場於 2017 年 12 月裝設了兩個中速充電器。新的充電器可更有效照顧停車場使用者的需要，並可大大減少電動車輛的充電時間。

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、員工福利、工作安排及環境等。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 2017-2018 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(例如國畫班、拉筋班、太極班、保鮮花製作班)。

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53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2018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》真實而中肯地反映立法會行政管理委員會於2018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)條擬備真實而中肯的財務報表，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。

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

孫德基

孫德基
審計署署長

2018年7月9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2018年3月31日止年度的收支結算表

(以港幣千元列示)

	附註	2018年	2017年
收入			
政府的財政撥款	3(a)	853,444	874,352
投資收入	3(b)	9,329	1,422
其他收入	3(c)	734	1,770
		863,507	877,544
開支			
經常開支			
議員酬金、醫療津貼及任滿酬金	4(a)	75,760	124,367
議員工作開支償還款額	4(a)	164,656	192,002
職員薪酬	4(b)	465,753	443,277
一般開支	4(c)	107,358	105,107
非經常開支			
議員的非經常開支償還款額	4(d)	3,721	9,041
其他非經常開支	4(e)	1,886	3,998
		819,134	877,792
年度內的盈餘/(赤字)		44,373	(248)

第 27 至 53 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 2018 年 3 月 31 日止年度的全面收益表

(以港幣千元列示)

	2018 年	2017 年
年度內的盈餘/(赤字)	44,373	(248)
其他全面收益		
重估可供出售證券所產生的增益		
— 在出售投資後會重新分類至收支結算表	5,685	3,676
重估可供出售證券的累計增益(在出售有關證券後已重新分類至收支結算表)	(4,346)	(36)
年度內的其他全面收益	1,339	3,640
年度內的全面收益總額	45,712	3,392

第 27 至 53 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 2018 年 3 月 31 日的資產負債表

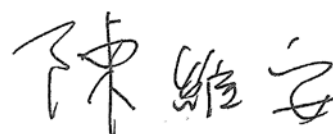
(以港幣千元列示)

	附註	2018 年	2017 年
非流動資產			
固定資產	5	30,031	31,209
預支予議員的營運資金	7	24,189	24,396
可供出售證券	8	18,523	32,479
		<u>72,743</u>	<u>88,084</u>
流動資產			
紀念品存貨		545	676
預付款項、按金及其他應收帳款	9	6,492	7,689
持至期滿的證券	10	-	4,006
預支予議員的營運資金	7	870	452
銀行存款		270,033	217,090
銀行結存及現金	11	38,288	15,644
		<u>316,228</u>	<u>245,557</u>
流動負債			
應付款項及應計費用	12	55,238	56,980
應計約滿酬金	2.7.1	54,670	31,477
		<u>109,908</u>	<u>88,457</u>
流動資產淨值		<u>206,320</u>	<u>157,100</u>
資產總值減流動負債		<u>279,063</u>	<u>245,184</u>
非流動負債			
應計約滿酬金	2.7.1	29,022	40,855
已收按金		157	157
		<u>29,179</u>	<u>41,012</u>
資產淨值		<u>249,884</u>	<u>204,172</u>
累積基金			
營運儲備	13.1	215,145	206,845
投資重估儲備	13.2	1,997	658
累積盈餘/(赤字)		32,742	(3,331)
		<u>249,884</u>	<u>204,172</u>

經立法會行政管理委員會於 2018 年 7 月 9 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 53 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 2018 年 3 月 31 日止年度的累積基金變動表

(以港幣千元列示)

	2018 年	2017 年
營運儲備		
年初結餘	206,845	191,716
轉撥自累積盈餘	<u>8,300</u>	<u>15,129</u>
年終結餘	<u>215,145</u>	<u>206,845</u>
投資重估儲備		
年初結餘	658	(2,982)
年度內的其他全面收益	<u>1,339</u>	<u>3,640</u>
年終結餘	<u>1,997</u>	<u>658</u>
累積盈餘/(赤字)		
年初結餘	(3,331)	12,046
年度內的盈餘/(赤字)	44,373	(248)
轉撥至營運儲備	<u>(8,300)</u>	<u>(15,129)</u>
年終結餘	<u>32,742</u>	<u>(3,331)</u>
年終累積基金總額	<u><u>249,884</u></u>	<u><u>204,172</u></u>

第 27 至 53 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 2018 年 3 月 31 日止年度的現金流量表

(以港幣千元列示)

	附註	2018 年	2017 年
營運項目的現金流量			
已收的政府財政撥款	3(a)	853,444	874,352
已收的其他收入		736	1,563
付予議員及代議員支付的款額		(246,251)	(328,490)
付予職員的款額		(452,523)	(431,269)
支付營運開支		(98,279)	(99,439)
來自營運項目的現金淨額		57,127	16,717
投資項目的現金流量			
購置固定資產		(9,879)	(15,180)
出售固定資產所得		1	124
購買可供出售證券		(22,167)	-
出售可供出售證券		41,808	1,520
出售持至期滿的證券		4,000	-
增加原有期限超過 3 個月的銀行存款			
提取存款		259,197	202,892
投放存款		(307,629)	(244,117)
		(48,432)	(41,225)
已收利息		3,679	5,102
已收股息		457	1,026
用於投資項目的現金淨額		(30,533)	(48,633)
現金及等同現金項目的淨增加/(減少)		26,594	(31,916)
年初的現金及等同現金項目		51,644	83,521
匯率變動的影響		50	39
年終的現金及等同現金項目	11	78,288	51,644

第 27 至 53 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，均按經驗及其他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。

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。除了在財務報表附註 9 披露的其他應收帳款減值外，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。

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。

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。

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。客觀減值證據包括就以下一項或多項虧損事件引起行政管理委員會注意的可觀察數據：

- 債務人出現重大財政困難；
- 拖欠或逾期償還利息或本金等違約情況；
- 債務人有可能進行破產或其他財務重組程序；
- 科技、市場、經濟或法律環境出現對債務人有不利影響的重大變化；及
- 股票證券投資的公平值大幅或長期下跌至低於其成本值。

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。可供出售股票及交易所買賣基金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。

其他應收帳款(附註 9)的減值虧損會經撥備帳戶入帳。當行政管理委員會確定收回其他應收帳款的機會渺茫，被認為未能收回的金額會直接在其他應收帳款註銷，而撥備帳戶內有關該應收帳款的金額，均會撥回。以往提撥到撥備帳戶的金額若後來成功收回，則會在撥備帳戶作出撥回。撥備帳戶的其他變動及以往曾直接註銷而後來成功收回的金額，會於收支結算表內確認。

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。

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。

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

	2018年	2017年
政府就特定範疇提供的財政撥款		
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	280,000	295,382
秘書處的營運開支	562,441	555,775
非經常項目		
議員的非經常開支償還款額	3,163	9,054
秘書處的非經常開支	7,822	13,617
	<u>853,426</u>	<u>873,828</u>
年度內政府部門發出並已使用的撥款令		
經常及非經常項目		
秘書處的開支	18	524
總額	<u>853,444</u>	<u>874,352</u>

(b) 投資收入

	2018 年	2017 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	106	201
銀行存款	3,806	3,368
銀行結存	50	3
利息收入總額	3,962	3,572
來自可供出售證券的股息收入	458	1,026
匯兌淨收益/(虧損)	563	(3,212)
出售可供出售證券的利潤	4,346	36
總額	9,329	1,422

(c) 其他收入

	2018 年	2017 年
紀念品銷售	364	415
雜項收入	370	1,355
總額	734	1,770

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：

	2017年10月 至 2018年9月 (元)	2016年10月 至 2017年9月 (元)	2015年10月 至 2016年9月 (元)
每月酬金			
立法會主席	193,220	190,360	186,080
立法會代理主席兼 內務委員會主席	144,910	142,770	139,560
並非兼任政府行政 會議成員的議員	96,610	95,180	93,040
兼任政府行政會議 成員的議員	64,410	63,450	62,030
每年醫療津貼	33,650	33,150	32,400
每年工作開支償還款額			
辦事處營運開支	2,650,380	2,611,210	2,385,510
酬酢及交通開支	211,680	208,550	203,860
立法會主席酬酢開支	211,880	208,750	204,060

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。

根據原訟法庭於 2017 年 7 月 14 日作出的判決，梁國雄先生、羅冠聰先生、姚松炎博士及劉小麗博士已自 2016 年 10 月 12 日起被取消就職立法會議員的資格。行政管理委員會據此要求他們全數歸還於 2016 年 10 月至 2017 年 7 月期間已付予他們的議員酬金、福利、工作開支償還款額及預支營運資金共 11,740,000 元。

在結算日後，行政管理委員會與羅冠聰先生、姚松炎博士及劉小麗博士達成解決方案。根據解決方案的條款，他們已向行政管理委員會合共歸還 830,000 元，該筆款項包括已預支予他們而未用的營運資金，另加在 2017 年 7 月 14 日之後招致而已獲行政管理委員會發還款項的某些開支，以及已獲行政管理委員會發還款項的某些資本項目的價值。此筆為數 830,000 元的款項已於 2018 年 3 月 31 日列作其他應收帳款(附註 9)。

截至 2018 年 3 月 31 日止的年度，已付予羅冠聰先生、姚松炎博士及劉小麗博士的酬金、醫療津貼及工作開支償還款額合共為 3,300,000 元(2017 年：4,860,000 元)，該筆款項以議員酬金、福利及工作開支償還款額的開支入帳。

行政管理委員會未有與梁國雄先生達成解決方案。截至 2018 年 3 月 31 日止的年度，已付予梁國雄先生的酬金及工作開支償還款額合共為 880,000 元(2017 年：1,490,000 元)，該筆款項以議員酬金、福利及工作開支償還款額的開支入帳。由於收回這些開支的可能性無法確定，財務報表中並無將這些開支確認為應收帳款。

(b) 職員薪酬

	2018 年	2017 年
薪金	380,467	360,971
約滿酬金	52,248	50,382
現金津貼	19,437	18,662
強積金供款	10,491	10,151
應計假期薪酬增加	1,585	1,194
其他工作津貼	1,525	1,917
總額	465,753	443,277

(c) 一般開支

	2018 年	2017 年
公用、通訊及樓宇服務	34,107	35,390
專業及其他服務	30,438	27,136
折舊	10,975	10,414
刊物、宣傳及廣播	9,426	9,777
維修及保養	8,706	11,088
資訊服務	5,724	5,597
與職員有關的開支	2,486	2,415
其他應收帳款減值虧損	2,232	-
辦公室物料供應	1,487	1,881
交通及職務訪問	836	695
已出售紀念品的成本	274	301
其他	667	413
總額	107,358	105,107

(d) 議員的非經常開支償還款額

	2018 年	2017 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) (已退還)/已支付的議員結束辦事處開支 (第五屆立法會)	- (11)	676 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)	3,732	3,812
	3,721	9,041

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

	2018年	2017年
與下述有關的服務及非資本開支		
在立法會綜合大樓整合和應用資訊科技	1,283	1,834
為立法會綜合大樓現有的物業管理及保安控制系統採購硬件、軟件及設備	268	-
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	194	969
重新設計及優化立法會綜合大樓的教育設施	107	41
採購檔案盒及物料	19	25
電視製作器材及照明裝置以配合手語即時傳譯服務的擴展	15	-
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》 ¹ 的部分翻譯工作	-	948
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
設計和裝設教育設施	-	70
購置無線導賞通訊系統	-	5
製作有關第五屆立法會的教材套	-	1
總額	1,886	3,998

¹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
成本							
於2016年4月1日	1,111	95,021	7,352	15,264	1,926	6,362	127,036
增加	289	5,328	1,347	1,042	6,483	-	14,489
轉撥	-	2,078	-	69	(2,147)	-	-
撇除或出售	(329)	(428)	(483)	(264)	-	-	(1,504)
於2017年3月31日	<u>1,071</u>	<u>101,999</u>	<u>8,216</u>	<u>16,111</u>	<u>6,262</u>	<u>6,362</u>	<u>140,021</u>
於2017年4月1日	1,071	101,999	8,216	16,111	6,262	6,362	140,021
增加	-	5,919	2,429	226	1,345	-	9,919
轉撥	-	5,469	916	453	(6,838)	-	-
撇除或出售	-	(215)	(117)	(363)	-	-	(695)
於2018年3月31日	<u>1,071</u>	<u>113,172</u>	<u>11,444</u>	<u>16,427</u>	<u>769</u>	<u>6,362</u>	<u>149,245</u>
累計折舊							
於2016年4月1日	1,111	85,529	5,348	7,768	-	-	99,756
年內折舊	29	8,037	995	1,353	-	-	10,414
撇除或出售後 撥回	(329)	(415)	(477)	(137)	-	-	(1,358)
於2017年3月31日	<u>811</u>	<u>93,151</u>	<u>5,866</u>	<u>8,984</u>	<u>-</u>	<u>-</u>	<u>108,812</u>
於2017年4月1日	811	93,151	5,866	8,984	-	-	108,812
年內折舊	58	8,284	1,212	1,421	-	-	10,975
撇除或出售後 撥回	-	(215)	(114)	(244)	-	-	(573)
於2018年3月31日	<u>869</u>	<u>101,220</u>	<u>6,964</u>	<u>10,161</u>	<u>-</u>	<u>-</u>	<u>119,214</u>
帳面淨值							
於2018年3月31日	<u><u>202</u></u>	<u><u>11,952</u></u>	<u><u>4,480</u></u>	<u><u>6,266</u></u>	<u><u>769</u></u>	<u><u>6,362</u></u>	<u><u>30,031</u></u>
於2017年3月31日	<u><u>260</u></u>	<u><u>8,848</u></u>	<u><u>2,350</u></u>	<u><u>7,127</u></u>	<u><u>6,262</u></u>	<u><u>6,362</u></u>	<u><u>31,209</u></u>

6 金融資產及金融負債的類別

2018 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	25,059	-	-	-	25,059
可供出售證券	-	-	18,523	-	18,523
按金及其他應收帳款	3,479	-	-	-	3,479
銀行存款	270,033	-	-	-	270,033
銀行結存及現金	38,288	-	-	-	38,288
金融資產	<u>336,859</u>	<u>-</u>	<u>18,523</u>	<u>-</u>	<u>355,382</u>
應付款項及應計費用	-	-	-	55,238	55,238
已收按金	-	-	-	157	157
應計約滿酬金	-	-	-	83,692	83,692
金融負債	<u>-</u>	<u>-</u>	<u>-</u>	<u>139,087</u>	<u>139,087</u>

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>

7 預支予議員的營運資金

	2018 年	2017 年
預支作以下用途的營運資金		
經常工作開支	24,189	24,396
開設辦事處及資訊科技開支	870	452
總額	25,059	24,848
列為：		
流動資產	870	452
非流動資產	24,189	24,396
總額	25,059	24,848

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每屆任期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 2018 年 3 月 31 日，限額為 477,010 元 (2017 年：469,960 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 可供出售證券

	2018 年	2017 年
按公平值列帳的股票及交易所買賣基金		
在香港上市	18,523	32,479

9 預付款項、按金及其他應收帳款

	2018年	2017年
預付款項	3,013	3,495
按金	34	34
應向以下人士收取的帳款		
議員	46	6
職員	803	828
應計利息	1,729	1,438
其他應收帳款	3,099	1,888
減：呆壞帳撥備	(2,232)	-
總額	<u>6,492</u>	<u>7,689</u>

其他應收帳款主要包括向梁頌恆先生及游蕙禎小姐支付的酬金及預支的營運資金，以及向梁國雄先生、羅冠聰先生、姚松炎博士及劉小麗博士預支的營運資金共3,070,000元(2017年：1,860,000元)。根據原訟法庭於2016年11月15日及2017年7月14日就這6名人士所作立法會誓言的有效性作出的判決，他們已自2016年10月12日起被取消就職立法會議員的資格。

於2018年3月31日，應向梁頌恆先生、游蕙禎小姐及梁國雄先生收回的帳款合共為2,230,000元，該等帳款因收回的可能性無法確定而被個別釐定為出現減值。就此而確認的呆壞帳撥備為2,230,000元(2017年：無)。本年度呆壞帳撥備的變動如下：

	2018年	2017年
年初結餘	-	-
確認的減值虧損	2,232	-
年終結餘	<u>2,232</u>	<u>-</u>

儘管確認呆壞帳撥備，行政管理委員會會繼續採取行動收回已付予這3名人士的有關款項(亦見附註16.2)。

10 持至期滿的證券

	2018 年	2017 年
按攤銷成本值列帳的非上市債務證券		
列為：		
流動資產	-	4,006
總額	-	4,006

11 現金及等同現金項目

	2018 年	2017 年
銀行結存及現金	38,288	15,644
原有期限不超過 3 個月的銀行存款	40,000	36,000
總額	78,288	51,644

12 應付款項及應計費用

	2018 年	2017 年
應付予以下人士或機構的帳款		
政府	3,303	4,444
議員	1,619	3,492
職員		
— 應計薪酬及墊支款項	814	567
— 應計假期薪酬	41,130	39,538
其他	8,372	8,939
總額	55,238	56,980

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。

15 資本承擔

於 2018 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：

	2018 年	2017 年
經批准但尚未簽訂合約	5,329	11,806
經批准並已簽訂合約	1,108	1,279
總額	6,437	13,085

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：

	2018 年	2017 年
預支予議員的營運資金	25,059	24,848
持至期滿的證券	-	4,006
按金及其他應收帳款	3,479	4,194
銀行存款	270,033	217,090
銀行結存	38,263	15,622
總額	336,834	265,760

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：

	2018年	2017年
按信貸評級列出的持至期滿的證券		
A1 至 A3/A+至 A-	-	4,006

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，以及支付予 6 名被取消議員資格的議員的酬金及預支營運資金(見附註 9)。行政管理委員會會持續監察這些應收帳款的結餘。行政管理委員會已展開法律行動，向梁頌恆先生及游蕙禎小姐追討有關酬金及預支款項，並就該等金額確認呆壞帳撥備。在結算日後，行政管理委員會已與羅冠聰先生、姚松炎博士及劉小麗博士達成解決方案，他們已向行政管理委員會合共歸還 830,000 元。行政管理委員會未能與梁國雄先生達成解決方案，目前正採取行動向梁國雄先生追討有關酬金、工作開支償還款額及預支款項。行政管理委員會已就向他支付的預支款項確認呆壞帳撥備。

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。

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風險。

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 95,900,000 元(2017 年：16,300,000 元)，而以人民幣為本位的金融資產總計有 500,000 元(2017 年：500,000 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 2018 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%，匯兌收益淨額估計會增加/減少 30,000 元(2017 年：匯兌虧損減少/增加 20,000 元，假設匯率上升/下跌 5%)。

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 1,900,000 元(2017 年：3,200,000 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	
	2018 年	2017 年
可供出售證券	18,523	32,479

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	
	2018 年	2017 年	2018 年	2017 年
持至期滿的證券	-	4,006	-	4,084

在 2017 年 3 月 31 日，持至期滿的證券的公平值列為第 2 級。

在 2018 年 3 月 31 日及 2017 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。

18 已頒布但於截至 2018 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 2018 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

香港財務報告準則第 9 號取代香港會計準則第 39 號「金融工具：確認及計量」，引入金融資產分類及計量的新規定，包括有關金融資產減值計量及對沖會計法的新規定。另一方面，香港財務報告準則第 9 號對香港會計準則第 39 號有關金融工具的確認及註銷的規定，以及金融負債的分類及計量的規定，並未作出重大修訂。

香港財務報告準則第 9 號由 2018 年 1 月 1 日或之後開始的財政年度起，以追溯基礎生效。行政管理委員會計劃運用重新列示比較資料的豁免，且並不預期會在 2018 年 4 月 1 日的期初權益結餘中有任何過渡期調整。

預期新規定對行政管理委員會財務報表有以下影響：

(a) 分類及計量

香港財務報告準則第 9 號載有計量金融資產的 3 個主要分類：(1)攤銷成本值；(2)以公平值計入損益；以及(3)以公平值計入其他全面收益。分類基準視乎實體的業務模式及金融資產的合約現金流量特性而定。股票證券投資須以公平值計量並計入損益，但於初始確認時，可選擇把並非持有作交易用途的股票證券以公平值計量並計入其他全面收益，惟有關選擇不可撤回。該等股票證券的公平值變動須列入其他全面收益，且不可轉入收支結算表內。

行政管理委員會經過評估後認為，現時按攤銷成本值計量的金融資產會在採納香港財務報告準則第 9 號後繼續採用其各自的分類及計量。

行政管理委員會的金融資產中現時分類為"可供出售證券"包括股票及交易所買賣基金(附註 8)。根據香港財務報告準則第 9 號，行政管理委員會會運用不可撤回選擇，繼續把該等資產列入"以公平值計入其他全面收益"類別，且並不預期會影響該等資產在資產負債表內的價值。其後的公平值變動會在全面收益表內確認，且不會在出售投資後重新分類至收支結算表。

至於金融負債，分類及計量並無改變。

(b) 減值

香港財務報告準則第 9 號引入新的預期信貸虧損模型，取代香港會計準則第 39 號所用的已產生虧損減值模型。新模型適用於行政管理委員會的貸出款項及應收帳款。在預期信貸虧損模型下，減值虧損將無需在發生虧損事件後才可確認。反而，實體須視乎有關資產及事實與情況，確認及計量 12 個月預期信貸虧損或永久預期信貸虧損。行政管理委員會正評估採用新減值模型的影響。到目前為止，行政管理委員會的結論是，預期在新減值模型下計算的減值虧損與按現行做法確認的金額不會有很大差別。

附錄 1

立法會行政管理委員會轄下的委員會

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

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

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, GBS, JP

謝偉俊議員, JP

馬逢國議員, SBS, JP

麥美娟議員, BBS, JP

黃碧雲議員

鍾國斌議員

陳淑莊議員

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

黃碧雲議員 (主席)

石禮謙議員, GBS, JP

謝偉俊議員, JP

陳淑莊議員

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

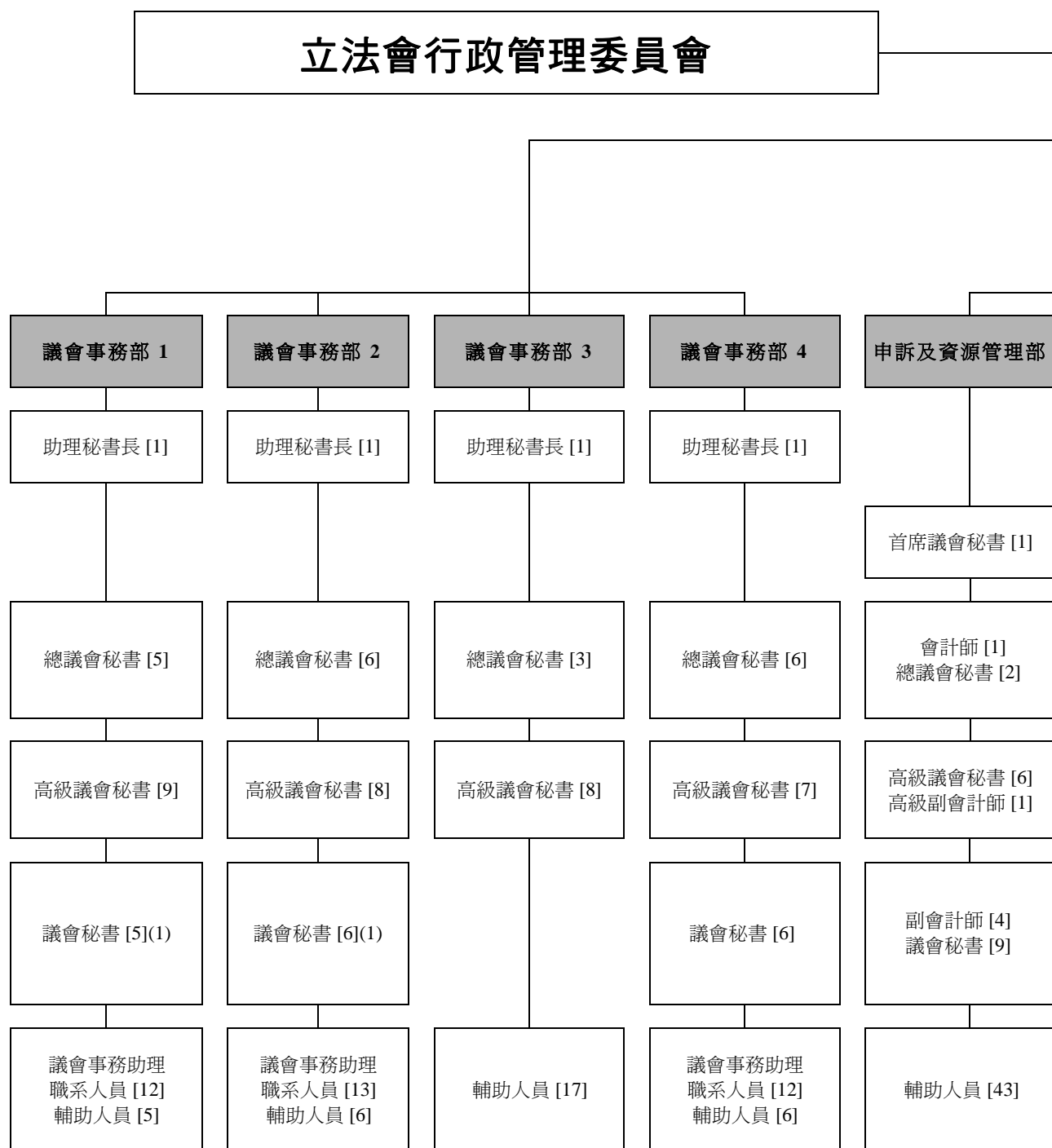
附錄 2

立法會秘書處的職員編制

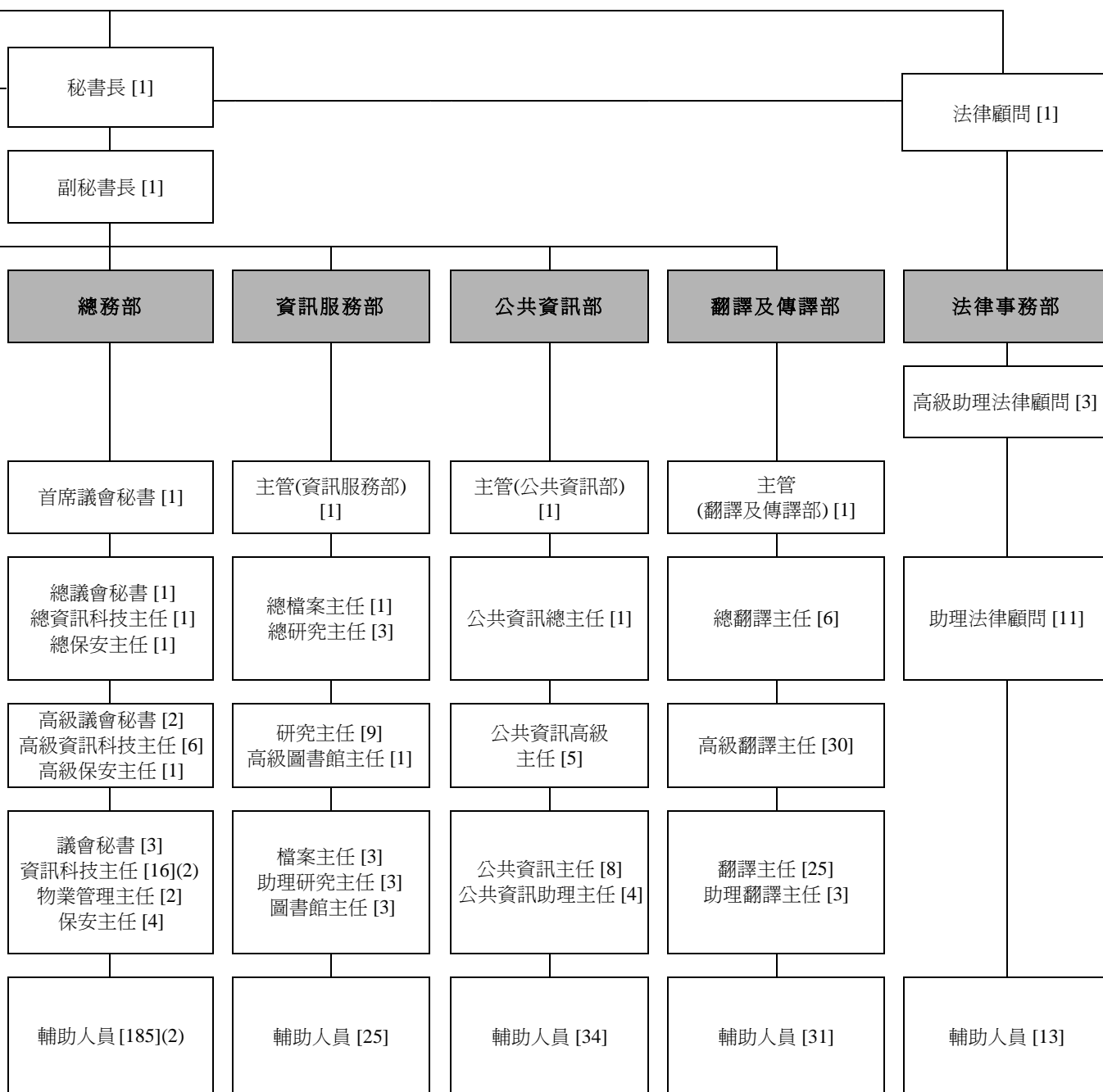
職級	於 2018 年 3 月 31 日的 常額編制
秘書長	1
法律顧問	1
副秘書長	1
助理秘書長	4
高級助理法律顧問	3
主管(資訊服務部)	1
主管(公共資訊部)	1
主管(翻譯及傳譯部)	1
首席議會秘書	2
會計師	1
助理法律顧問	11
總檔案主任	1
總議會秘書	23
總資訊科技主任	1
公共資訊總主任	1
總研究主任	3
總翻譯主任	6
總保安主任	1
研究主任	9
高級議會秘書	40
高級副會計師	1
高級資訊科技主任	6
高級圖書館主任	1
公共資訊高級主任	5
高級翻譯主任	30
高級保安主任	1
檔案主任	3
助理研究主任	3
議會秘書	29
副會計師	4
資訊科技主任	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
總數	662

附錄 3

立法會秘書處的組織架構圖(截至 2018 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

- 香港的外籍家庭傭工及家庭照顧責任的演變
- 香港的持續進修情況
- 選定地方提升機場競爭力的措施
- 選定地方對公眾集會的規管
- 性教育
- 選定地方的太陽能上網電價
- 香港學生的整體學習時數及身心健康狀況
- 選定地方推廣智能安老服務的政策措施
- 選定地方的福利跨境可攜性安排
- 選定地方的股息稅制度
- 規管海外物業銷售
- 選定地方的墟市政策
- 選定地方的食物捐贈政策
- 為預繳式服務合約提供的消費者保障
- 選定地方在邊境實施的一地兩檢安排
- 警隊隨身攝錄機的監察用途
- 綠色金融
- 選定地方的廢物循環再造系統
- 香港的公共遊樂場
- 粵港澳大灣區
- 選定地方的法律專業服務
- 內地新來港定居人士的生計
- 食水使用及供應
- 罪案與電話騙案
- 港鐵列車服務表現
- 升降機及自動梯安全

附錄 5

秘書長提交的 2017-2018 年度環境保護報告

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 2016 年 4 月 1 日至 2017 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。按建築樓面面積計算，立法會綜合大樓在 2016-2017 年度的溫室氣體排放強度與 2013-2014 年度的基準年相比，減少了 1.41%。按綜合大樓使用者人數計算，溫室氣體排放強度相較 2013-2014 年度減少 9.77%。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，以及定期檢討空調系統的操作方式及設定。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

節約資源	
I. 現已推行的環保措施	
節約用紙	
	<ul style="list-style-type: none">• 使用再造紙• 使用只用了一面的紙張起草• 雙面打印；使用可雙面影印的影印機• 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)• 選購使用普通紙的傳真機，避免使用傳真頁面，以及使用只用了一面的紙張列印傳真來件• 以電郵形式通訊• 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• 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(http://www.legco.gov.hk)• 立法會轄下所有委員會向非委員會委員的議員發出的討論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委員的討論文件，則不在此限• 只以電子複本的方式向議員發送並非在立法會/委員會會議上討論的文件(包括會議紀要)• 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• 將文件貯存於中央資訊系統，方便職員共用• 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，只向一組職員發出一份通告印文本)• 重複傳閱文件時，使用舊有的文本• 使用電子新聞平台，減少訂閱報章及雜誌• 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• 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)
節約使用信封	
	<ul style="list-style-type: none">• 非機密文件不用放進信封內• 重複使用信封或使用轉遞信封
節約能源	
	<ul style="list-style-type: none">• 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• 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• 盡量使用慳電燈泡/光管，例如發光二極管燈及 T5 光管• 調低立法會綜合大樓的外牆燈光• 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• 盡可能減少辦公時間外的升降機及自動梯操作時間• 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• 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• 減少宴會廳廚房的耗電量• 在周末及長假期前關掉公用地方的打印機• 控制燃料用量(例如盡量減少使用公務車輛)• 定期為柴油發電機進行維修保養，以確保維持良好的能源效益• 鼓勵使用公共交通工具及單車• 定期向立法會綜合大樓使用者發出有關節約能源的通告
節約用水	
	<ul style="list-style-type: none">• 減低水龍頭的水流量• 為洗手間及淋浴間的洗手盆安裝節流器• 定期檢查水錶，以確保水錶在監察用水量時運作暢順
減少廢物	
	<ul style="list-style-type: none">• 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所有樓層設置收集箱• 定期向立法會綜合大樓使用者發出有關減廢的通告
II. 環保措施的成效	
	<ul style="list-style-type: none">• 用電量由 2016-2017 年度的 10 060 723 千瓦特增至 2017-2018 年度的 10 276 307 千瓦特，增幅為 2.14%，儘管同期立法會及其轄下委員會的會議數目增加 22.3%• 用紙量由 2016-2017 年度的 17 438 令減至 2017-2018 年度的 15 956 令，減幅為 8.5%• 廢紙收集量由 2016-2017 年度的 68 249 公斤減至 2017-2018 年度的 50 114 公斤，減幅為 26.57%
III. 2018-2019 年度的目標	
	<ul style="list-style-type: none">• 倘若會議數目與 2017-2018 年度的數目相若，把用電量及用紙量減少 3%

減少廢物	保持舒適的 室內工作環境
<ul style="list-style-type: none"> • 重複使用信封及暫用檔案文件夾 • 使用再造紙 • 使用可替換筆芯的原子筆 • 停止使用木製鉛筆 • 使用環保鉛筆 • 盡可能使用循環再用的打印機及傳真機墨盒 • 促請職員使用自備的水杯而不要用紙杯 • 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 • 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 	<ul style="list-style-type: none"> • 使用低排放量及不含臭氧的影印機 • 在非辦公時間進行翻新工程 • 每年測試空氣質素，以監察辦公室內的空氣情況 • 每年進行碳審計，以監察立法會綜合大樓的溫室氣體排放 • 定期清潔空氣過濾器及出風口
	<ul style="list-style-type: none"> • 立法會綜合大樓被指定為全面禁止吸煙的樓宇 • 立法會綜合大樓自 2012 年起每年獲頒發"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》" • 立法會綜合大樓自 2012 年起每兩年獲頒發"大廈優質供水認可計劃"藍/銀證書
<ul style="list-style-type: none"> • 使用再造紙印製所有文件 • 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 • 減少用紙量 • 增加使用網上新聞服務，以取代印刷報紙 • 推動惜食文化，以減少廚餘 	

**Report on the Activities of
The Legislative Council Commission
2017-2018**

**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

The year of 2017-2018 was another eventful year for The Legislative Council Commission ("the Commission"). I am pleased to report that the Commission and the Legislative Council ("LegCo") Secretariat have continued to rise to the challenges by strengthening the administrative support and services provided to the Council and enhancing the facilities and services for Members and the public.

It is the Commission's policy objective to provide simultaneous sign language ("SSL") interpretation for all Council and committee meetings subject to the availability of qualified interpreters and necessary resources. SSL interpretation service has been provided for all Council meetings since 2013. However, owing to the limited supply of qualified sign language interpreters, the service has not been extended to committee meetings as originally planned. To take a step further in the provision of the service for committee meetings, the Commission approved in July 2017 the launching of a pilot scheme from the 2018-2019 legislative session to provide SSL interpretation service at meetings of the Panel on Welfare Services as the issues deliberated by the Panel are of most concern to people with hearing impairment.

The Commission spares no effort to improve the conference facilities in the LegCo Complex. In view of the growing demand for conference rooms for holding meetings by committees with a large membership size and for receiving deputations, the Commission approved the Secretariat's proposal to modify Conference Room 2 to increase its seating capacity. Following the completion of the modification works in the summer recess, Conference Room 2 can now accommodate all Members and provides an alternative venue for holding Council and committee meetings.

The Commission attaches great importance to the security of the LegCo Complex, with a view to enabling LegCo to conduct its business smoothly and ensuring that Members have unfettered access to and from meeting venues. I mentioned in my last review that since mid-December 2016, only two staff of each Member's Office were to be allowed to access the floor of the meeting venue during a meeting of the Council, House Committee and Finance Committee. After conducting a review late last year, the Commission has decided to extend the restriction of all staff access to the said meeting venues to one hour before and one hour after the meetings, in order to facilitate Members' free access to and departure from the

meeting venue. The refined arrangements have been in force since mid-January 2018.

The Commission has also reviewed the long-standing practice of allowing public officers to conduct marshalling activities in the LegCo Complex, as long as they do not hinder Members' movement. Following an incident in which a Member was alleged to have engaged in improper behaviour towards a public officer performing marshalling duties in the Complex, the Commission reminded Members to observe the fundamental principle that all users of the LegCo Complex should abide by the law and respect other Complex users, and there should be no interference with those carrying out their duties.

During the year, the Commission continued with its actions to recover the monies paid to the six persons who were disqualified from assuming office as Members of LegCo. Three of them have accepted the settlement offers and returned the monies to the Commission. Three other persons have not returned the Members' remuneration and operating funds paid to them; accordingly, the Commission has instituted legal proceedings to recover the sums.

The Secretariat operates a Souvenir Shop which offers a variety of unique souvenirs and publications about the Council for sale to visitors to enrich their experience to the LegCo Complex. After reviewing the operation of the Shop, the Commission approved its relocation to the open space near the Tour Reception Counter in the Main Lobby of the LegCo Complex, on a trial basis in April 2017, to enhance its visibility to visitors to the Complex. The Souvenir Shop was reopened with a new design at the start of the new legislative session. In addition to souvenirs for sale, selected souvenirs received by the Council and its committees from dignitaries and overseas parliamentarians are also displayed at the Souvenir Shop.

The Secretariat continues to develop various business applications and information technology ("IT") systems to support the operation of the Council and its committees and enhance services to Members and the public. During the year, the Electronic Visitor Admission System has been launched and development of the e-Job Application System is underway. Improvement work for some existing IT systems, such as the Annunciator System and the Webcast System, has also been carried out to provide better video quality for

broadcasting and enhance system performance and service stability.

Since July 2017, the LegCo Library has organized a number of thematic exhibitions on subject matters of interest at the Public Reading Area of the Library with the first one being "Looking Back and Ahead", which featured the 20th anniversary of Hong Kong's return to the Motherland. The other thematic exhibitions were Policy Address and Budgets and Estimates. Highlights of the exhibitions included the display of relevant LegCo records, government publications and books on social, economic and financial policies as well as an introduction to the relevant LegCo procedure for considering government proposals. The exhibition also presented themes of the Policy Address and voting results on the "Motion of Thanks". Exhibits of past thematic exhibitions are also made available for access upon request.

It is the Commission's on-going commitment to achieve a green environment for users of the LegCo Complex and save natural resources. Through various energy conservation measures and good practices in green management, the Secretariat has been able to reduce electricity and paper consumption. While the number of

Council and committee meetings increased by about 22.3% in 2017-2018, electricity consumption in the LegCo Complex only increased slightly by 2.14%, and an 8.5% reduction in paper consumption was recorded during the report period over the previous year.

Following the latest Government's proposal to extend the retirement age of civil servants, the Commission set up a Working Group comprising three Commission members to assist it in considering how to take forward the proposal for extending the service of Secretariat staff. After conducting staff consultation and having taken into account all relevant factors, the Commission decided to follow the Government's policy of extending the retirement age of those Secretariat staff who joined on or after 1 June 2000 to 65. The Commission also decided to launch a Post-retirement Re-employment Scheme for non-professional and supporting Secretariat staff appointed before 1 June 2000, which would be conducive to service continuity.

In closing, I would like to express my sincere appreciation and gratitude to my colleagues at the Commission and staff of the Secretariat for their valuable contribution and unfailing support. I am confident that the Commission will

continue to perform its functions
successfully with their dedication and
support.

A handwritten signature in black ink, appearing to read 'Andrew Leung', written over a rectangular box.

Hon Andrew LEUNG Kwan-yuen

Chairman

The Legislative Council Commission

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 2018 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, GBS, 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 2017-2018, nine 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 2017-2018 amounted to \$853.4 million, which comprised \$283.2 million for Members' remuneration and expenses reimbursements, and \$570.2 million for the Secretariat's staff emoluments and general expenses. As shown in the audited accounts on pages 94 to 125, the surplus for the year was \$44.4 million.

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 and professional secretariat, research and administrative support for the Council, enhance community understanding of the activities of the Council and ensure an effective avenue for redressing grievances of members of the public.

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 2018, there were 662 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 the employment of persons with disabilities in the Secretariat. As at 31 March 2018, 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 2018 is shown in **Appendix 3**.

Activities of The Legislative Council Commission in 2017-2018

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.

Division 1

Council Business Division 1 provides secretariat and support services to 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 2017 to 31 March 2018, the Division serviced a total of 280 meetings. In addition, the Division also provided service for three local duty visits, one duty visit to the Dongjiang River Basin in Guangdong Province conducted by the Panel on Development in April 2017 to study the operation of the Dongjiang-Shenzhen Water Supply System and one duty visit to Israel by the Panel on Commerce and Industry in July 2017 to study Israel's experience in the promotion of industrial research and development, innovation and technology and re-industrialization.

During the year, 25 of the 280 meetings were held to receive public views, at which a total of 542 individuals and deputations gave views. On research support, the Division prepared a total of 117 background briefs and 12 discussion papers this year to facilitate detailed

study of the subject matters by the relevant committees. The major subjects covered in those briefs included development of the Lok Ma Chau Loop, the Government's long-term housing strategy and development of financial technologies in Hong Kong. The Division also prepared a total of 41 committee reports during the period.

Division 2

Council Business Division 2 provides secretariat and support services to 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 continued to service 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 2017 to 31 March 2018, the Division serviced a total of 233 meetings. In addition, it also provided services for five local duty visits.

During the year, 57 of the 233 meetings were held to receive public views, at which a total of 1 540 individuals and deputations gave views. On research support, the Division prepared a total of

181 background briefs and 47 discussion papers during the report period. Some of the major subjects covered in the background briefs and discussion papers included issues relating to ethnic minorities; provision of social welfare facilities in public rental housing developments; issues relating to supply of niches; issues relating to animal rights; offsetting arrangement under the Mandatory Provident Fund system; management of government records; notification mechanism between the Mainland authorities and the Hong Kong Special Administrative Region Government; five hospital projects under 10-year Hospital Development Plan and monitoring of Private Recreational Leases. The Division also prepared a total of 37 committee reports during the period.

Division 3

Council Business Division 3 provides support services for meetings of LegCo. During the period from 1 April 2017 to 31 March 2018, the Division serviced 37 Council meetings. Among them, four were the Chief Executive ("CE")'s Question and Answer Sessions and three were meetings for CE's Question Time. The Division also processed, among other

things, four petitions, 643 questions, 27 bills and 1 066 amendments thereto, 49 proposed resolutions, 187 motions and 98 amendments thereto, and four 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 closed meeting of the Committee, prepared two discussion papers and one report, and made enhancement to an online System for Registration of Members' Interests which was launched for use by Members starting from the Sixth LegCo.

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 was 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 completed its work in March 2018. A total of eight closed meetings, including two hearings in camera, were held. It would report to the Council at the Council meeting of 11 April 2018.

Division 4

Council Business Division 4 provides secretariat and support services to the Public Accounts Committee, the Committee on Access to the Legislature's Documents and Records, the Committee on Rules of Procedure, the Parliamentary 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 period from 1 April 2017 to 31 March 2018, the Division serviced a total of 198 committee meetings, including 13 public hearings held by the Public Accounts Committee and 27 meetings by other committees to receive public views, at which a total of 802 individuals and deputations gave views. In addition, the Division also provided services for eight local duty visits.

On research support, the Division prepared a total of 116 background briefs and 51 discussion papers. Some of the major subjects covered in the background briefs and discussion papers included the construction of the Hong Kong Section of the Guangzhou-Shenzhen-Hong Kong Express Rail Link and Shatin to Central Link, annual tariff

reviews with the two power companies, extension of the service of civil servants, Cyberport and Smart City. A total of 40 committee reports were prepared by the Division, including four reports of the Public Accounts Committee submitted to the Council on its examination of the Director of Audit's value for money audit reports.

During the report period, the Division processed a total of 20 requests for access to documents of the Legislature, and 18 of them were approved. The applicants of the remaining two requests withdrew their requests after the Division had clarified the requests with them. Furthermore, the Division assisted the Clerk to LegCo in conducting reviews of disclosure of documents and records of the Legislature, and 51 sets of unclassified files which have been in existence for over 20 years have been made available for public access.

The Division also coordinated the updating of "A Companion to the history, rules and practices of the Legislative Council of the Hong Kong Special Administrative Region".

Legal Service Division

The Legal Service Division provides independent legal advice and support to 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 to 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 to 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 259 press releases on the business and activities of the Council and organized 60 media briefings and interviews for the President, committee chairmen and Members. The Division filmed and televised 1 958 hours of 706 open meetings of the Council and its committees and 28 media briefings. It also received and handled 19 148 telephone, fax and walk-in enquiries as well as 1 959 email enquiries.

Apart from uploading Council related videos and photos onto the LegCo Website, the Division also disseminates these materials on social media platforms. During the period, 3 656 video records of Council meetings and events were uploaded to the LegCo YouTube Channel and 1 865 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 18 meetings held between Members and visiting dignitaries from places outside

Hong Kong. In addition, 2 036 guided educational tours were conducted for 58 050 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. To enhance the visibility of the Shop to visitors to the LegCo Complex, the Shop was relocated to the open space near the Tour Reception Counter in the Main Lobby of the Complex in June 2017, operating as a Souvenir Kiosk.

Regarding education activities, 717 role-play sessions on the work of the Council for students and 310 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 and youth music groups was made integral to the "Meeting with Members" programme. A total of 30 meeting sessions, including five in the form of music performance, were organized for 700 students and

48 Members. The Division also coordinated a summer internship programme for 27 post-secondary students attached to different Divisions of the Secretariat to understand the support services provided for the Council.

Information Services Division

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

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 include *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. In October 2016, two new categories of publications, namely *Numbers and Figures* and *Statistical Highlights*, were launched. *Numbers and Figures* are a collection of data sets taken from official local and international sources, while *Statistical Highlights* provide major statistics on a wide range of topical issues. They aim to provide quick reference for basic facts about a chosen topic.

During the period, the Research Office issued 19 *Information Notes*, 40 *Fact Sheets*, two *Research Briefs*, seven *Essentials*, five *Numbers and Figures* and 31 *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 2018, the constitutional and parliamentary collections have reached 28 674 items, equivalent to 53% 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 13 696. The number of books accessed was 3 849 while the number of enquiries handled was 876. The Library also conducted 32 search tasks. Since December 2017, the Library has subscribed to an online library service of the Organisation for Economic Cooperation and Development ("the OECD iLibrary service"), which provides a useful resource tool for Members and their staff to conduct research in various policy areas.

The Library is also responsible for managing the LegCo Website. During the period, the LegCo Website was visited 8.7 million times, with 109.1 million pages viewed. In January 2017, the Library put forward a proposal to revamp the LegCo Website. An online survey and a series of focus group interviews were conducted in April 2017 to collect users' views on the new website. The Library also proposed to upgrade the existing Library system to better serve Members and staff. Both the new LegCo Website and the new Library system are expected to be ready in 2020.

Since July 2017, the Library has organized a number of thematic exhibitions at the Public Reading Area in the Library. The first one was "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 other exhibitions were *Policy Address* and *Budgets and Estimates*. Highlights of the exhibitions included the display of relevant LegCo records, government publications and books as well as an introduction to the relevant LegCo procedure for considering government proposals.

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 1 090 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 19 organized visits, served 693 visitors, answered 646 reference and research enquiries, handled nine access to information requests, reviewed 28 752 pages of documents from 92 closed archival records for open access, and appraised 1 492 inactive records with 1 305 records nominated as archival records for preservation and 187 records authorized for destruction.

The Archives developed and launched in mid-2015 an electronic system, Catalogue for Archival Records of the Legislature, to provide convenient search and reservation of archival records for access. Continuous efforts are made to improve its performance. During the year, the System was visited 21 708 times with 160 763 pages viewed by users.

Translation and Interpretation Division

The Translation and Interpretation Division provides translation, interpretation and Chinese transcription services to 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 37 Council meetings held during the report period, the Division produced 11 290 pages of the floor version of the Official Record. The floor version was subsequently rendered into 14 295 pages of English text and 10 467 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, research publications, minutes of meetings and other Council papers. During the year, its translation output totalled 12 647 545 words. The Division continues to strive for enhanced efficiency and productivity through streamlining of work processes, effective use of information technology and 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 meetings of the Panel on Welfare Services under a pilot scheme in the 2018-2019 legislative session. A review of the pilot scheme will be made one year after implementation.

Following a review, the Commission approved the formalization of a scheme of providing on-site interpretation from English or Chinese to seven ethnic minority languages, and vice versa, on a need basis for deputations and individuals making oral representation at committee meetings.

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 to Members in dealing with complaints and representations lodged under the LegCo Redress System. The Office assists Members in processing cases to redress grievances and identify 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 1 670 cases, comprising 346 group representations and 1 324 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 as well as organizing wellness programmes to promote staff well-being. The Office also assists in

servicing the Committee on Personnel Matters under the Commission.

During the year, a total of 31 recruitment exercises were conducted, including both open and internal recruitment. A total of 38 new staff and 20 serving staff were promoted or appointed to another grade. In addition, the Office organized 34 in-house training workshops with a total of 887 staff attendance, and made arrangements for staff to attend 10 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 389 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. Apart from staff training and development, enhancement of various human resources information systems to improve operational efficiency was also an important priority area of the Human Resources Office. During the year, the Office embarked on the development of the e-Job Application System to enhance the effectiveness and efficiency of staff recruitment.

Administration Division

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

GAO also 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. In addition, it oversees the implementation of new and improvement works as well as environmental protection measures in the LegCo Complex.

GAO 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 Accounts Office and the Human Resources Office are housed on 2/F and 23/F respectively of the Queensway Government Offices ("QGO"), and Translation and Interpretation Division

and the Research Office are housed on 46/F of QGO.

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 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, the Commission refined the arrangements for managing access to meeting venues and meeting floors in the LegCo Complex, which took effect from mid-January 2018.

The Information Technology Office provides information technology ("IT") services to Members, their staff and Secretariat staff and support to meetings

of the Council and its committees. During the year, major enhancements of several business information systems were implemented, including deployment of the Electronic Voting System to Conference Rooms 2 and 3, upgrade of the Payroll System, as well as enhancement of the Special Finance Committee Question Input System, the Committee Stage Admission for Appropriation Bills System, and the System for Signification of Membership and Attendance at Meetings and other Activities. The development of new administrative systems, including the Electronic Visitor Admission System, e-Job Application System and e-Appraisal System, had also commenced.

During the report period, the Office also carried out improvement work for some existing IT systems, including the Annunciator System and the Webcast System, which would provide better video quality for broadcasting, and enhance system performance and service stability. In view of the growing threat of cyber attacks from malware and ransomware, the Office continued to enhance the IT security infrastructure. In addition, the Office had embarked on the upgrading of PC workstations for the Secretariat.

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 2016-2017 reimbursement year (from 1 October 2016 to 30 September 2017) was presented to the Commission in April 2018. 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 2017-2018 in **Appendix 5**.

The Secretariat continued with its efforts to control electricity consumption and paper consumption during the year under review. While the number of meetings of the Council and its committees increased by about 22.3% from 619 to 757, electricity consumption in the LegCo Complex only increased slightly by 2.14%, and an 8.5% reduction in paper consumption was recorded during the report period 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 2016 to 31 March 2017 shows different levels of reduction in most of the

sources of emission and the greenhouse gas emission intensity of the LegCo Complex in 2016-2017 has reduced by 1.41% as compared to that of the base year of 2013-2014. The Secretariat will follow up the consultant's recommendations.

To enhance awareness of the users of the LegCo Complex on energy saving and waste reduction, the Secretariat issues tips on uses of office appliances and air-conditioning facilities, handling of general wastes and waste reduction at source regularly. Facilities for collecting recyclables (i.e. recycling bins for paper, plastics, metal, glass bottles and batteries) are also provided in the LegCo Complex. To further encourage reduction in paper consumption, starting from December 2017, more types of documents (e.g. the Administration's papers tabled at meetings or received after meetings, minutes of meetings of Panels, Bills Committees and subcommittees) are provided to Members in soft copy only.

Besides, in view of the growing demand for charging facilities for environmentally friendly electric vehicles, two medium chargers were installed in the LegCo Carpark in December 2017, on top of the five existing standard chargers. The new chargers could better address the need of Carpark users and significantly reduce the charging time for electric vehicles.

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, staff welfare, work arrangements and environment, 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 2017-2018, 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 interest classes (e.g. Chinese painting,

stretching, Tai Chi, making of preserved flowers with glass bulb/sphere container) during the year.

Report of the Director of Audit



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 94 to 125, which comprise the balance sheet as at 31 March 2018, 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 2018, 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 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 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.



David Sun
Director of Audit

9 July 2018

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 2018

(Expressed in thousands of Hong Kong dollars)

	Note	2018	2017
Income			
Financial provisions from Government	3(a)	853,444	874,352
Investment income	3(b)	9,329	1,422
Other income	3(c)	734	1,770
		<u>863,507</u>	<u>877,544</u>
Expenditure			
<i>Recurrent</i>			
Members' remuneration, medical allowances and end-of-service gratuities	4(a)	75,760	124,367
Members' operating expenses reimbursements	4(a)	164,656	192,002
Staff emoluments	4(b)	465,753	443,277
General expenses	4(c)	107,358	105,107
<i>Non-recurrent</i>			
Members' non-recurrent expenses reimbursements	4(d)	3,721	9,041
Other non-recurrent expenses	4(e)	1,886	3,998
		<u>819,134</u>	<u>877,792</u>
Surplus/(Deficit) for the year		<u>44,373</u>	<u>(248)</u>

The notes on pages 99 to 125 form part of these financial statements.

The Legislative Council Commission Statement of Comprehensive Income for the year ended 31 March 2018

(Expressed in thousands of Hong Kong dollars)

	2018	2017
Surplus/(Deficit) for the year	44,373	(248)
Other comprehensive income		
Gain arising from revaluation of available-for-sale securities – to be reclassified to income and expenditure account upon disposal of the investments	5,685	3,676
Accumulated gain on revaluation of available-for-sale securities reclassified to income and expenditure account upon disposal	(4,346)	(36)
Other comprehensive income for the year	1,339	3,640
Total comprehensive income for the year	45,712	3,392

The notes on pages 99 to 125 form part of these financial statements.

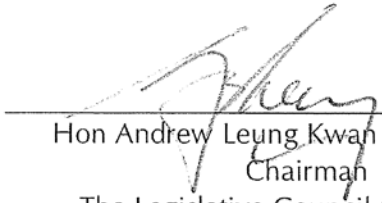
The Legislative Council Commission

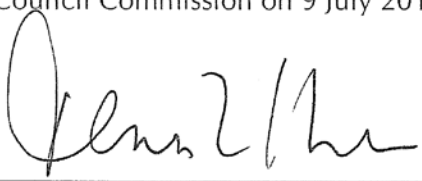
Balance Sheet as at 31 March 2018

(Expressed in thousands of Hong Kong dollars)

	Note	2018	2017
Non-current assets			
Fixed assets	5	30,031	31,209
Operating funds advanced to Members	7	24,189	24,396
Available-for-sale securities	8	18,523	32,479
		72,743	88,084
Current assets			
Souvenir stock		545	676
Prepayments, deposits and other receivables	9	6,492	7,689
Held-to-maturity securities	10	-	4,006
Operating funds advanced to Members	7	870	452
Bank deposits		270,033	217,090
Cash at bank and in hand	11	38,288	15,644
		316,228	245,557
Current liabilities			
Payables and accruals	12	55,238	56,980
Contract gratuities accrued	2.7.1	54,670	31,477
		109,908	88,457
Net current assets			
		206,320	157,100
Total assets less current liabilities			
		279,063	245,184
Non-current liabilities			
Contract gratuities accrued	2.7.1	29,022	40,855
Deposits received		157	157
		29,179	41,012
Net assets			
		249,884	204,172
Accumulated funds			
Operating reserve	13.1	215,145	206,845
Investment revaluation reserve	13.2	1,997	658
Accumulated surplus/(deficit)		32,742	(3,331)
		249,884	204,172

Approved and authorized for issue by The Legislative Council Commission on 9 July 2018


 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 99 to 125 form part of these financial statements.

The Legislative Council Commission

Statement of Changes in Accumulated Funds

for the year ended 31 March 2018

(Expressed in thousands of Hong Kong dollars)

	2018	2017
Operating reserve		
At beginning of year	206,845	191,716
Transfer from accumulated surplus	<u>8,300</u>	<u>15,129</u>
At end of year	<u>215,145</u>	<u>206,845</u>
Investment revaluation reserve		
At beginning of year	658	(2,982)
Other comprehensive income for the year	<u>1,339</u>	<u>3,640</u>
At end of year	<u>1,997</u>	<u>658</u>
Accumulated surplus/(deficit)		
At beginning of year	(3,331)	12,046
Surplus/(Deficit) for the year	44,373	(248)
Transfer to operating reserve	<u>(8,300)</u>	<u>(15,129)</u>
At end of year	<u>32,742</u>	<u>(3,331)</u>
Total accumulated funds at end of year	<u><u>249,884</u></u>	<u><u>204,172</u></u>

The notes on pages 99 to 125 form part of these financial statements.

The Legislative Council Commission

Statement of Cash Flows

for the year ended 31 March 2018

(Expressed in thousands of Hong Kong dollars)

	Note	2018	2017
Cash flows from operating activities			
Financial provisions received from Government	3(a)	853,444	874,352
Other income received		736	1,563
Payments to and on behalf of Members		(246,251)	(328,490)
Payments to staff		(452,523)	(431,269)
Payment of operating expenses		(98,279)	(99,439)
Net cash from operating activities		57,127	16,717
Cash flows from investing activities			
Purchase of fixed assets		(9,879)	(15,180)
Proceeds from sale of fixed assets		1	124
Purchase of available-for-sale securities		(22,167)	-
Disposal of available-for-sale securities		41,808	1,520
Disposal of held-to-maturity securities		4,000	-
Increase in bank deposits with original maturity over three months			
Uplifts		259,197	202,892
Placements		(307,629)	(244,117)
		(48,432)	(41,225)
Interest received		3,679	5,102
Dividends received		457	1,026
Net cash used in investing activities		(30,533)	(48,633)
Net increase/(decrease) in cash and cash equivalents		26,594	(31,916)
Cash and cash equivalents at beginning of year		51,644	83,521
Effect of foreign exchange rate changes		50	39
Cash and cash equivalents at end of year	11	78,288	51,644

The notes on pages 99 to 125 form part of these financial statements.

Notes to the Financial Statements

(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.

There are no critical accounting judgements involved in the application of the Commission's accounting policies. Apart from the impairment of other receivables as disclosed in note 9 to the financial statements, there are no other 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.

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.

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.

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. Objective evidence of impairment includes observable data that comes to the attention of the Commission about one or more of the following loss events:

- significant financial difficulty of the debtor;
- a breach of contract, such as a default or delinquency in interest or principal payments;
- it becoming probable that the debtor will enter bankruptcy or other financial reorganization;
- significant changes in the technological, market, economic or legal environment that have an adverse effect on the debtor; and
- a significant or prolonged decline in the fair value of an investment in an equity instrument below its cost.

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 on available-for-sale equity securities and exchange traded funds ("ETFs") 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.

Impairment losses on other receivables (note 9) are recorded using an allowance account. When the Commission determines that recovery of the other receivables is remote, the amount considered irrecoverable is written off against other receivables directly and any amounts held in the allowance account relating to those receivables are reversed. Subsequent recoveries of amounts previously charged to the allowance account are reversed against the allowance account. Other changes in the allowance account and subsequent recoveries of amounts previously written off directly are recognized in the income and expenditure account.

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.

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.

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).

3 INCOME

(a) Financial provisions from Government

	2018	2017
Financial provisions from Government for specified ambits		
Recurrent items		
Members' remuneration, medical allowances, end-of-service gratuities and operating expenses reimbursements	280,000	295,382
Secretariat's operating expenses	562,441	555,775
Non-recurrent items		
Members' non-recurrent expenses reimbursements	3,163	9,054
Secretariat's non-recurrent expenses	7,822	13,617
	853,426	873,828
Allocation warrants issued by government departments and utilized during the year		
Recurrent and non-recurrent items		
Secretariat's expenses	18	524
Total	853,444	874,352

(b) Investment income	2018	2017
Interest income from financial assets not at fair value		
Held-to-maturity securities	106	201
Bank deposits	3,806	3,368
Cash at bank	50	3
	<hr/>	<hr/>
Total interest income	3,962	3,572
Dividend income from available-for-sale securities	458	1,026
Net exchange gains/(losses)	563	(3,212)
Gain on disposal of available-for-sale securities	4,346	36
Total	9,329	1,422
	<hr/> <hr/>	<hr/> <hr/>
(c) Other income	2018	2017
Souvenir sales	364	415
Sundry income	370	1,355
Total	734	1,770
	<hr/> <hr/>	<hr/> <hr/>

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:

	Oct 2017 to Sept 2018 (\$)	Oct 2016 to Sept 2017 (\$)	Oct 2015 to Sept 2016 (\$)
Monthly remuneration			
President	193,220	190,360	186,080
President's Deputy and House Committee Chairman	144,910	142,770	139,560
Members not serving on the Executive Council of the Government	96,610	95,180	93,040
Members serving on the Executive Council of the Government	64,410	63,450	62,030
Annual medical allowance	33,650	33,150	32,400
Annual operating expenses reimbursements			
Office operation expenses	2,650,380	2,611,210	2,385,510
Entertainment and travelling expenses	211,680	208,550	203,860
Entertainment expenses in the President's capacity	211,880	208,750	204,060

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.

Mr LEUNG Kwok-hung, Mr Nathan LAW Kwun-chung, Dr YIU Chung-yim and Dr LAU Siu-lai have been disqualified from assuming the office of a member of LegCo since 12 October 2016 as a result of the judgment made by the Court of First Instance on 14 July 2017. Accordingly, the Commission demanded them to repay all the Member's remuneration, benefits, operating expenses reimbursements and advance of operating funds paid to them, aggregating \$11.74 million during the period from October 2016 to July 2017.

Subsequent to the balance sheet date, the Commission has reached a settlement with Mr Nathan LAW Kwun-chung, Dr YIU Chung-yim and Dr LAU Siu-lai. According to the terms of the settlement, they have repaid a total of \$0.83 million to the Commission, being the unspent operating funds advanced to them, plus certain expenses incurred by them after 14 July 2017 and the value of certain capital items for which the Commission had made reimbursements. This amount of \$0.83 million was included as other receivables as at 31 March 2018 (note 9).

For the year ended 31 March 2018, remuneration, medical allowance and operating expenses reimbursements paid to Mr Nathan LAW Kwun-chung, Dr YIU Chung-yim and Dr LAU Siu-lai totalling \$3.3 million (2017: \$4.86 million) were recorded under expenditure on Members' remuneration, benefits and operating expenses reimbursements.

The Commission has not reached a settlement with Mr LEUNG Kwok-hung. For the year ended 31 March 2018, remuneration and operating expenses reimbursements paid to Mr LEUNG Kwok-hung totalling \$0.88 million (2017: \$1.49 million) were recorded under expenditure on Members' remuneration, benefits and operating expenses reimbursements. These expenditures were not recognized as receivables in the financial statements as their recoverability was uncertain.

(b) Staff emoluments

	2018	2017
Salaries	380,467	360,971
Contract gratuities	52,248	50,382
Cash allowances	19,437	18,662
MPF contributions	10,491	10,151
Increase in accrued leave pay	1,585	1,194
Other job-related allowances	1,525	1,917
Total	465,753	443,277

(c) General expenses

	2018	2017
Utilities, communication and building services	34,107	35,390
Professional and other services	30,438	27,136
Depreciation	10,975	10,414
Publications, publicity and broadcasting	9,426	9,777
Repairs and maintenance	8,706	11,088
Information services	5,724	5,597
Staff-related expenses	2,486	2,415
Impairment losses on other receivables	2,232	-
Office supplies	1,487	1,881
Travelling and duty visits	836	695
Cost of souvenirs sold	274	301
Others	667	413
Total	107,358	105,107

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

	2018	2017
Members' setting up and information technology ("IT") expenses (the Fifth LegCo: October 2012 - September 2016)	-	676
Members' winding up expenses (refunded)/paid (the Fifth LegCo)	(11)	4,553
Members' setting up and IT expenses (the Sixth LegCo: October 2016 - September 2020)	<u>3,732</u>	<u>3,812</u>
	<u>3,721</u>	<u>9,041</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.

(e) Other non-recurrent expenses

	2018	2017
Services and non-capitalized expenses related to		
Integration and application of IT in the LegCo Complex	1,283	1,834
Procurement of hardware, software and equipment for the existing Estate Management and Security Control System of the LegCo Complex	268	-
Procurement of hardware, software and network equipment for a new electronic voting system for use at meetings of LegCo and its committees	194	969
Re-design and enhancement of the education facilities in the LegCo Complex	107	41
Purchase of archival boxes and supplies	19	25
TV Production equipment and light fixtures for the provision of extended simultaneous sign language interpretation service	15	-
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" ¹	-	948
Procurement of IT server and network equipment and furniture for new office in the Queensway Government Offices of the LegCo Secretariat	-	105
Design and installation of education facilities	-	70
Purchase of wireless tour guide communication system	-	5
Production of teaching kits on the Fifth LegCo	-	1
Total	1,886	3,998

¹ 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
Cost							
At 1 April 2016	1,111	95,021	7,352	15,264	1,926	6,362	127,036
Additions	289	5,328	1,347	1,042	6,483	-	14,489
Transfers	-	2,078	-	69	(2,147)	-	-
Disposals	(329)	(428)	(483)	(264)	-	-	(1,504)
At 31 March 2017	<u>1,071</u>	<u>101,999</u>	<u>8,216</u>	<u>16,111</u>	<u>6,262</u>	<u>6,362</u>	<u>140,021</u>
At 1 April 2017	1,071	101,999	8,216	16,111	6,262	6,362	140,021
Additions	-	5,919	2,429	226	1,345	-	9,919
Transfers	-	5,469	916	453	(6,838)	-	-
Disposals	-	(215)	(117)	(363)	-	-	(695)
At 31 March 2018	<u>1,071</u>	<u>113,172</u>	<u>11,444</u>	<u>16,427</u>	<u>769</u>	<u>6,362</u>	<u>149,245</u>
Accumulated depreciation							
At 1 April 2016	1,111	85,529	5,348	7,768	-	-	99,756
Charge for the year	29	8,037	995	1,353	-	-	10,414
Written back on disposal	(329)	(415)	(477)	(137)	-	-	(1,358)
At 31 March 2017	<u>811</u>	<u>93,151</u>	<u>5,866</u>	<u>8,984</u>	<u>-</u>	<u>-</u>	<u>108,812</u>
At 1 April 2017	811	93,151	5,866	8,984	-	-	108,812
Charge for the year	58	8,284	1,212	1,421	-	-	10,975
Written back on disposal	-	(215)	(114)	(244)	-	-	(573)
At 31 March 2018	<u>869</u>	<u>101,220</u>	<u>6,964</u>	<u>10,161</u>	<u>-</u>	<u>-</u>	<u>119,214</u>
Net book value							
At 31 March 2018	<u>202</u>	<u>11,952</u>	<u>4,480</u>	<u>6,266</u>	<u>769</u>	<u>6,362</u>	<u>30,031</u>
At 31 March 2017	<u>260</u>	<u>8,848</u>	<u>2,350</u>	<u>7,127</u>	<u>6,262</u>	<u>6,362</u>	<u>31,209</u>

6 CATEGORIES OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES

2018

	Loans and receivables	Held-to- maturity securities	Available- for-sale securities	Other financial liabilities	Total
Operating funds advanced to Members	25,059	-	-	-	25,059
Available-for-sale securities	-	-	18,523	-	18,523
Deposits and other receivables	3,479	-	-	-	3,479
Bank deposits	270,033	-	-	-	270,033
Cash at bank and in hand	38,288	-	-	-	38,288
Financial assets	<u>336,859</u>	<u>-</u>	<u>18,523</u>	<u>-</u>	<u>355,382</u>
Payables and accruals	-	-	-	55,238	55,238
Deposits received	-	-	-	157	157
Contract gratuities accrued	-	-	-	83,692	83,692
Financial liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>139,087</u>	<u>139,087</u>

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>

7 OPERATING FUNDS ADVANCED TO MEMBERS

	2018	2017
Operating funds advanced for		
Recurrent operating expenses	24,189	24,396
Setting up and IT expenses	870	452
Total	25,059	24,848
Classified as:		
Current assets	870	452
Non-current assets	24,189	24,396
Total	25,059	24,848

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 per term 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 2018, the ceiling was \$477,010 (2017: \$469,960). Funds advanced in this respect have to be returned to the Commission when the Member concerned ceases office.

8 AVAILABLE-FOR-SALE SECURITIES

	2018	2017
Equity securities and ETFs, at fair value		
Listed in Hong Kong	18,523	32,479

9 PREPAYMENTS, DEPOSITS AND OTHER RECEIVABLES

	2018	2017
Prepayments	3,013	3,495
Deposits	34	34
Receivable from		
Members	46	6
Staff	803	828
Accrued interest	1,729	1,438
Other receivables	3,099	1,888
Less: allowance for doubtful debts	(2,232)	-
Total	6,492	7,689

Included in other receivables are mainly remuneration and operating funds advanced to Mr Sixtus LEUNG Chung-hang and Miss YAU Wai-ching, and operating funds advanced to Mr LEUNG Kwok-hung, Mr Nathan LAW Kwun-chung, Dr YIU Chung-yim and Dr LAU Siu-lai, totalling \$3.07 million (2017: \$1.86 million). These six persons have been disqualified from assuming the office of a member of LegCo since 12 October 2016 as a result of the judgments made by the Court of First Instance on 15 November 2016 and 14 July 2017 in relation to the validity of their LegCo Oaths.

As at 31 March 2018, receivables from Mr Sixtus LEUNG Chung-hang, Miss YAU Wai-ching and Mr LEUNG Kwok-hung totalling \$2.23 million were individually determined to be impaired as their recoverability was uncertain. Accordingly, allowances for doubtful debts of \$2.23 million (2017: nil) were recognized. The movement in the allowance for doubtful debts during the year is as follows:

	2018	2017
At beginning of year	-	-
Impairment losses recognized	2,232	-
At end of year	2,232	-

Despite recognizing the allowances for doubtful debts, the Commission will continue to take action to recover the monies paid to these three persons (also see note 16.2).

10 HELD-TO-MATURITY SECURITIES

	2018	2017
Unlisted debt securities, at amortized cost		
Classified as:		
Current assets	-	4,006
Total	<u>-</u>	<u>4,006</u>

11 CASH AND CASH EQUIVALENTS

	2018	2017
Cash at bank and in hand	38,288	15,644
Bank deposits with original maturity within three months	40,000	36,000
Total	<u>78,288</u>	<u>51,644</u>

12 PAYABLES AND ACCRUALS

	2018	2017
Payable to		
Government	3,303	4,444
Members	1,619	3,492
Staff		
- accrued emoluments and reimbursements	814	567
- accrued leave pay	41,130	39,538
Others	8,372	8,939
Total	<u>55,238</u>	<u>56,980</u>

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.

15 CAPITAL COMMITMENTS

Outstanding commitments for acquisitions of fixed assets at 31 March 2018 not provided for in the financial statements were as follows:

	2018	2017
Authorized but not yet contracted for	5,329	11,806
Authorized and contracted for	1,108	1,279
Total	6,437	13,085

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:

	2018	2017
Operating funds advanced to Members	25,059	24,848
Held-to-maturity securities	-	4,006
Deposits and other receivables	3,479	4,194
Bank deposits	270,033	217,090
Cash at bank	38,263	15,622
Total	<u>336,834</u>	<u>265,760</u>

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:

	2018	2017
Held-to-maturity securities by credit rating		
A1 to A3 / A+ to A-	-	4,006

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 six disqualified Members (see note 9). These receivables balances are monitored by the Commission on an ongoing basis. The Commission has commenced legal actions to recover the remuneration and advances from Mr Sixtus LEUNG Chung-hang and Miss YAU Wai-ching and allowances for doubtful debts were recognized in respect of such amounts. Subsequent to the balance sheet date, settlement has been reached with Mr Nathan LAW Kwun-chung, Dr YIU Chung-yim and Dr LAU Siu-lai and they have returned a total of \$0.83 million to the Commission. Settlement could not be reached with Mr LEUNG Kwok-hung and the Commission is now taking action to recover the remuneration, operating expenses reimbursements and advance from Mr LEUNG Kwok-hung. Allowance for doubtful debts was recognized for the advance paid to him.

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.

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 \$95.9 million (2017: \$16.3 million) were denominated in US dollars and \$0.5 million (2017: \$0.5 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 2018, a 5% increase/decrease in the exchange rate of the Renminbi against the HK dollar, with all other variables held constant, would increase/decrease the net exchange gains by \$0.03 million (2017: decrease/increase the exchange losses by \$0.02 million based on a 5% increase/decrease in the exchange rate).

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 \$1.9 million (2017: \$3.2 million) as a result of the changes in fair value of available-for-sale securities.

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	
	2018	2017
Available-for-sale securities	18,523	32,479

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	
	2018	2017	2018	2017
Held-to-maturity securities	-	4,006	-	4,084

As at 31 March 2017, 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 2018 and 2017.

18 POSSIBLE IMPACT OF AMENDMENTS, NEW STANDARDS AND INTERPRETATIONS ISSUED BUT NOT YET EFFECTIVE FOR THE YEAR ENDED 31 MARCH 2018

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 2018 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

HKFRS 9, which replaces HKAS 39 "Financial Instruments: Recognition and Measurement", introduces new requirements for classification and measurement of financial assets, including the measurement of impairment for financial assets and hedge accounting. On the other hand, HKFRS 9 incorporates without substantive changes the requirements of HKAS 39 for recognition and derecognition of financial instruments and the classification and measurement of financial liabilities.

HKFRS 9 is effective for annual periods beginning on or after 1 January 2018 on a retrospective basis. The Commission plans to use the exemption from restating comparative information and does not expect any transition adjustments against the opening balance of equity at 1 April 2018.

Expected impacts of the new requirements on the Commission's financial statements are as follows:

(a) Classification and measurement

HKFRS 9 contains three primary categories for measuring financial assets: (1) amortized cost, (2) fair value through profit or loss (FVTPL) and (3) fair value through other comprehensive income (FVTOCI). The basis of classification depends on the entity's business model and contractual cash flow characteristics of the financial assets. Investment in equity instruments are required to be

measured at FVTPL with the irrevocable option on initial recognition to classify equity instruments that are not held for trading at FVTOCI. Fair value changes on these equity instruments shall be recognized in other comprehensive income without recycling to the income and expenditure account.

The Commission has assessed that its financial assets currently measured at amortized cost will continue with their respective classifications and measurements under HKFRS 9.

The Commission's financial assets currently classified as "available-for-sale securities" comprise equity securities and ETFs (note 8). Under HKFRS 9, the Commission will continue to classify them under FVTOCI with the use of irrevocable option, and it does not expect any impact on their value in the balance sheet. Their fair value changes thereafter will be recognized in the statement of comprehensive income, and will not be reclassified to income and expenditure account upon disposal of the investments.

There are no changes to classification and measurement for financial liabilities.

(b) Impairment

HKFRS 9 introduces a new expected credit loss model to replace the incurred loss impairment model used in HKAS 39. This new model will apply to the Commission's loans and receivables. Under the expected credit loss model, it will no longer be necessary for a loss event to occur before an impairment loss is recognized. Instead, an entity is required to recognize and measure either a 12-month expected credit loss or a lifetime expected credit loss, depending on the assets and the facts and circumstances. The Commission is in the process of making an assessment of the impact on applying the new impairment model. So far it has concluded that the impairment losses calculated under the new impairment model are not expected to be significantly different from the amount recognized under the current practice.

Appendix 1

Committees of The Legislative Council Commission

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

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

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, GBS, JP

Hon Paul TSE Wai-chun, JP

Hon MA Fung-kwok, SBS, JP

Hon Alice MAK Mei-kuen, BBS, JP

Dr Hon Helena WONG Pik-wan

Hon CHUNG Kwok-pan

Hon Tanya CHAN

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

Dr Hon Helena WONG Pik-wan (Chairman)

Hon Abraham SHEK Lai-him, GBS, JP

Hon Paul TSE Wai-chun, JP

Hon Tanya CHAN

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

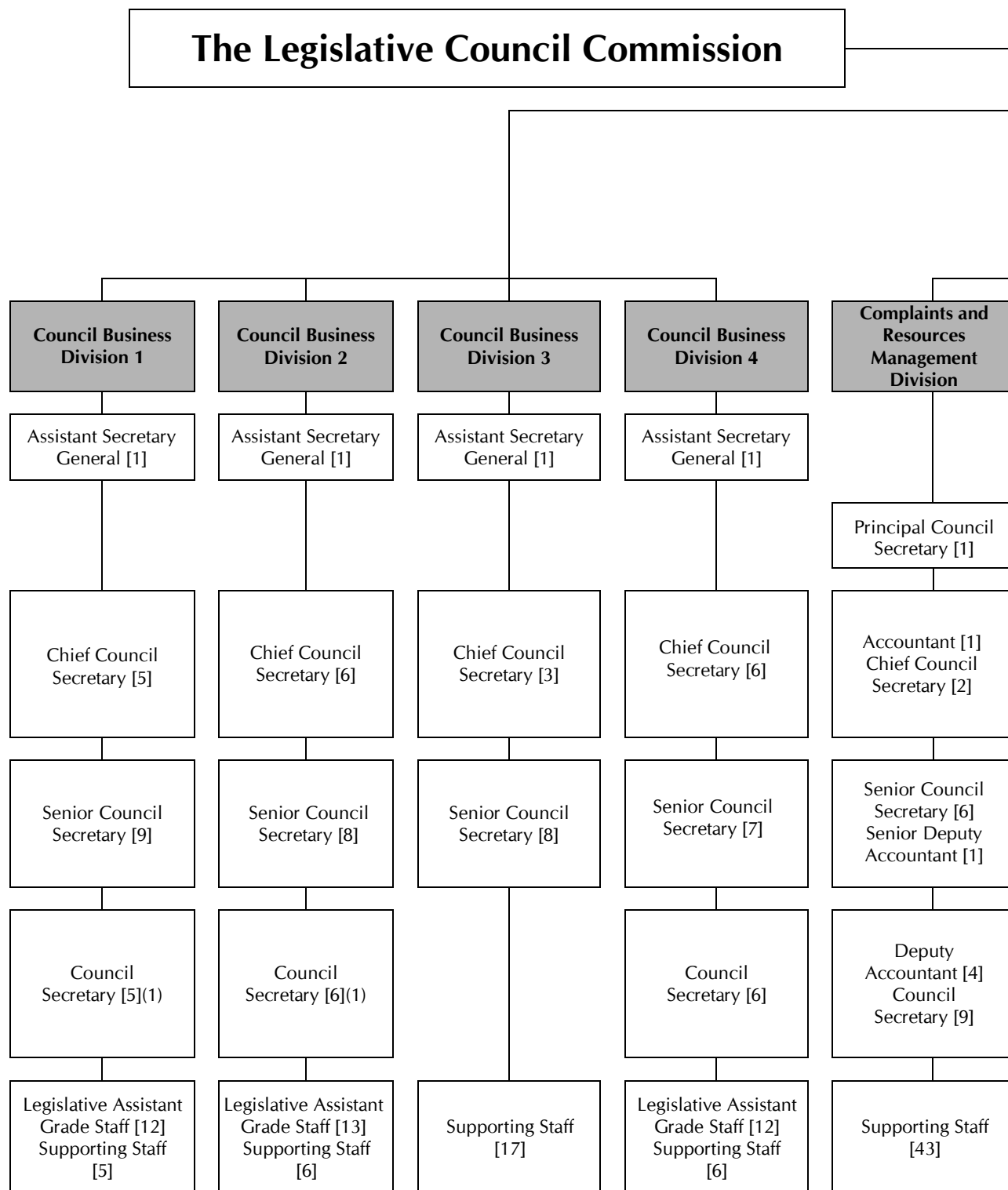
Appendix 2

Staff Establishment of the Legislative Council Secretariat

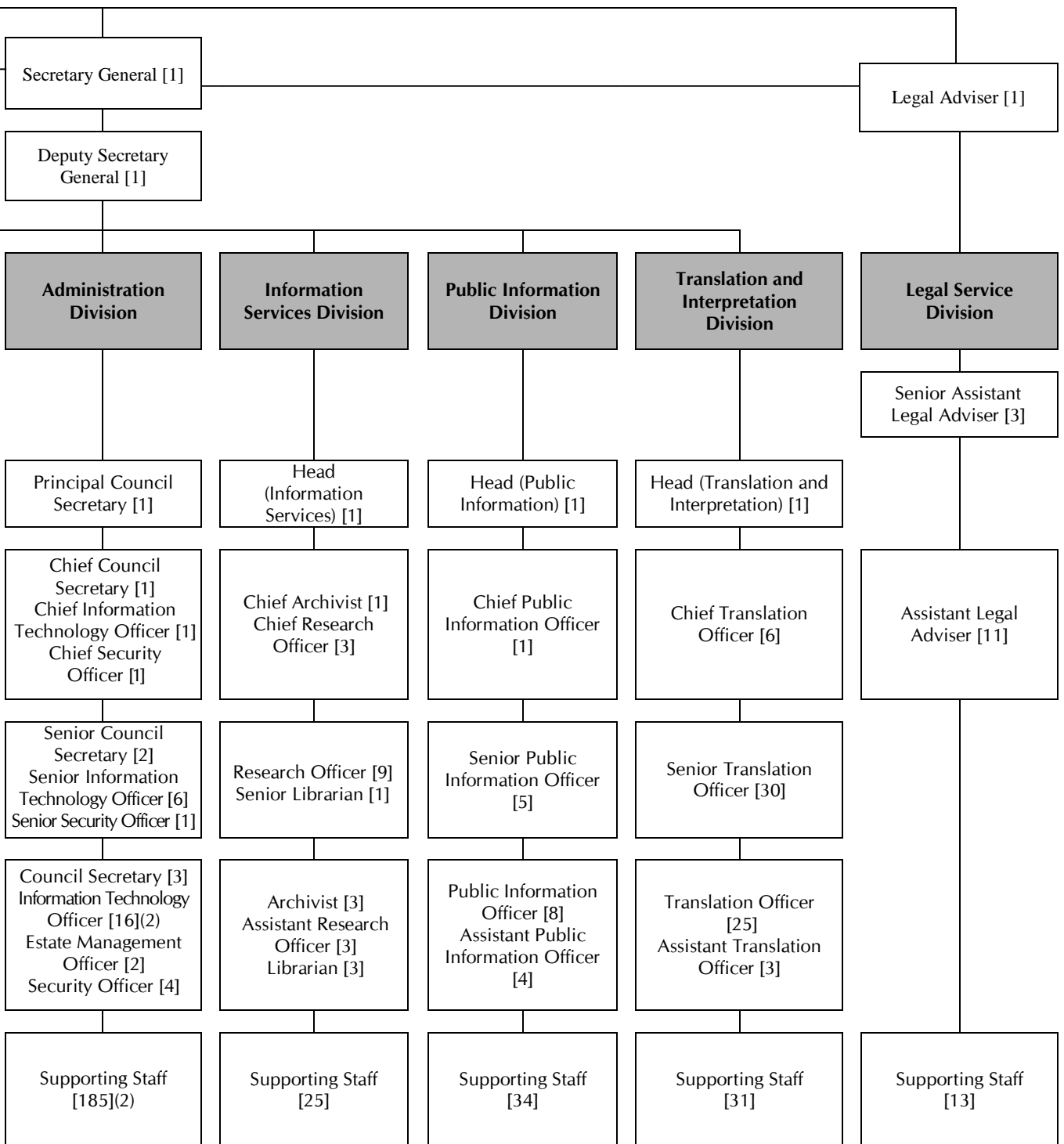
Rank	Permanent establishment as at 31.3.2018
Secretary General	1
Legal Adviser	1
Deputy Secretary General	1
Assistant Secretary General	4
Senior Assistant Legal Adviser	3
Head (Information Services)	1
Head (Public Information)	1
Head (Translation and Interpretation)	1
Principal Council Secretary	2
Accountant	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	6
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
Total	662

Appendix 3

Organization Structure of the Legislative Council Secretariat (as at 31.3.2018)



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

- Foreign domestic helpers and evolving care duties in Hong Kong
- Continuing education in Hong Kong
- Policy measures to enhance airport competitiveness in selected places
- Regulation of public assemblies in selected places
- Sexuality education
- Feed-in tariff for solar power in selected places
- Overall study hours and student well-being in Hong Kong
- Policy measures to promote smart elderly care services in selected places
- Portability of welfare benefits in selected places
- Dividend tax in selected places
- Regulation of sale of overseas properties
- Policies on bazaars in selected places
- Food donation policies in selected places
- Consumer protection for prepaid services contracts
- Co-location of boundary control facilities in selected places
- Body-worn video camera for police surveillance
- Green finance
- Waste recycling system in selected places
- Public playgrounds in Hong Kong
- Guangdong-Hong Kong-Macao Bay Area
- Practice of the legal profession in selected places
- Livelihood of new arrivals from the Mainland
- Water consumption and supply
- Crime and telephone deception
- MTR train service performance
- Lift and escalator safety

Appendix 5

Secretary General's Environmental Report for the Year 2017-2018

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 2016 to 31 March 2017 shows different levels of reduction in most of the sources of emission. The greenhouse gas ("GHG") emission intensity of the LegCo Complex in 2016-2017 in terms of construction floor area has reduced by 1.41% as compared with that in the base year of 2013-2014. In terms of number of Complex users, the GHG emission intensity has reduced by 9.77% as compared with that in 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, and regular review on the operational practice and settings of the air conditioning system. The Secretariat will study and follow up the consultant's recommendations.

Environmental Management and Future Targets

Saving Resources	
I.	<p><i>Environmental Measures Adopted</i></p> <p>Economy in the use of paper</p> <ul style="list-style-type: none"> • Use recycled paper • Use blank sides of used paper for drafting • Print on both sides of paper; use double side photocopiers • Minimize photocopies (e.g. not to make unnecessary spare or personal copies, to review regularly the need for hardcopies of papers and to issue papers by electronic mail as far as practicable) • Use plain paper fax machines, avoid the use of fax leader pages and use blank side of used paper to print incoming fax message • Communicate by electronic mail • Request softcopies from senders to facilitate future processing by electronic means • Upload documents, including agenda, minutes, discussion papers, submissions, reports, of all open meetings onto the LegCo website (http://www.legco.gov.hk) • Discussion papers of all committees of the Council are issued to non-members of respective committees in soft copy only, except the discussion papers of Public Works Subcommittee and Establishment Subcommittee copied to Finance Committee members. • Documents (including minutes of meetings) not for discussion at Council/committee meetings are issued to Members in soft copy only • Cease to provide hardcopies of papers of committee meetings to members of the public observing the meetings • Store documents in central information systems for common access by staff • Minimize copies of circulars (e.g. issue circulars by email as far as possible; and if necessary, issue only one hard copy of a circular to a group of staff) • Use old sets of documents for re-circulation • Reduce subscription to newspapers and magazines by the use of electronic news platforms • Provide online news clipping service to Members and Secretariat staff, and cease to provide hardcopies • Adopt green measures at festive seasons (e.g. encourage the use of e-cards, reuse decorative materials) <p>Economy in the use of envelope</p> <ul style="list-style-type: none"> • Stop using envelopes for unclassified documents • Reuse envelopes or use transit envelopes <p>Energy conservation</p> <ul style="list-style-type: none"> • 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 • Modify lighting groupings and adjust the sensitivity of lighting sensors to reduce lighting to minimum requirement for illumination • Use high efficiency electric lamps/tubes, such as LED lamps and T5 fluorescent tubes as far as possible • Reduce the façade lighting of the LegCo Complex • 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 • Minimize the operation time of lifts and escalators outside office hours • As far as practicable, set the room temperature at 25.5°C during summer months • 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 • Reduce power consumption at the Dining Hall kitchen • Switch off the printers in the common areas before weekends and long holidays • Control fuel consumption (e.g. minimize the use of official vehicles) • Carry out routine maintenance of diesel-fuelled generators to ensure proper energy efficiency • Encourage the use of public transport and bicycle • Issue advice to LegCo Complex users on a regular basis on the need to save energy <p>Water conservation</p> <ul style="list-style-type: none"> • Reduce the water flow of water taps • Install water flow controllers on wash basins in toilets and shower rooms • Inspect water meters regularly to ensure their smooth operation in monitoring water usage <p>Waste reduction</p> <ul style="list-style-type: none"> • Encourage recycling of paper, plastic, metal, glassware and rechargeable batteries, and provide collection bins on all floors in the LegCo Complex • Issue advice to LegCo Complex users on a regular basis on the need to reduce waste
II.	<p><i>Performance on the Environmental Measures</i></p> <ul style="list-style-type: none"> • Consumption of electricity increased by 2.14% from 10 060 723 KWh in 2016-2017 to 10 276 307 KWh in 2017-2018, despite a 22.3% increase in the number of meetings of the Council and its committees during the period • Consumption of paper decreased by 8.5% from 17 438 reams in 2016-2017 to 15 956 reams in 2017-2018 • Collection of waste paper decreased by 26.57% from 68 249 kg in 2016-2017 to 50 114 kg in 2017-2018
III.	<p><i>Targets for Year 2018-2019</i></p> <ul style="list-style-type: none"> • Reduce electricity and paper consumption by 3%, subject to the number of meetings remaining more or less the same as in 2017-2018

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

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