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中區昃臣道8號  
立法會大樓  
立法會  
小組委員會秘書  
(經辦人：馬朱雪履女士)

馬女士：

### 與行政長官選舉有關的附屬法例小組委員會

您本年十一月二十一日之來信收悉。有關第一屆行政長官候選人的選舉開支，謹回覆如下—

- （一）我們最近了解到，有關現任行政長官董建華先生的選舉開支與及相關的核數師報告，行政長官已經在一九九七年一月透過傳媒向各界公布有關的資料，詳情載列於附件；
- （二）楊鐵樑先生表示他的選舉開支項目，包括租用酒店作為選舉辦事處、記者招待會、交通及印刷，全數由支持者支付；及
- （三）吳光正先生表示未能提供有關資料。

政府在制定《選舉開支最高限額（行政長官）規例》時，並非以第一屆行政長官選舉各候選人的選舉開支為依據。我們重申訂立950萬元這個選舉開支上限是基於行政長官的職權和其施政對特區市民大眾的影響。

《基本法》第四十五條及附件一規定，行政長官由一個具有廣泛代表性的選舉委員會選出，由中央人民政府任命。大部分選舉委員會委員是由不同界別選出，代表社會各階層。《基本法》第四十三條規定，行政長官是香港特別行政區的首長，代表香港特別行政區。《基本法》賦予

行政長官的職權，涵蓋與香港特別行政區相關的廣泛事務。行政長官的政策會影響到香港特別行政區全體市民的福祉。有鑑於此，競逐行政長官職位的候選人理所當然需向公眾人士宣傳競選政綱。

因此，行政長官選舉的選舉開支限額，必須定於一個可讓候選人向香港特別行政區全體市民宣傳其競選政綱的水平。就此而言，值得注意的是，立法會選舉五個地方選區的選舉開支限額合共為 1,000 萬元。

在行政長官候選人須進行全港性的宣傳的前提下，我們認為在訂立行政長官選舉開支上限時，應包括以下五項開支：

- (一) 租用辦公室作為競選總部；
- (二) 聘請工作人員；
- (三) 聘請顧問；
- (四) 進行政策研究；及
- (五) 宣傳及推廣。

必須指出，950 萬元只是最高限額，候選人可自行決定實際開支款額及開支類別，但所有開支的總數不得超逾這個最高限額。

政制事務局局長  
(孫玉菡 代行)

二零零一年十一月二十三日

副本送： 律政司司長 (經辦人： 毛錫強先生 傳真：2869 1302  
蔡之慧女士) 傳真：2869 1302  
陳穎恩女士) 傳真：2869 1302  
總選舉事務主任 (經辦人： 李榮先生 傳真：2507 5810  
陳瑞儀女士) 傳真：2836 3435

**Election expenses incurred by  
the incumbent CE at the first CE election held in 1996  
(From 17 October to 15 December 1996)**

現任行政長官在 1996 年舉行的第一任行政長官選舉的選舉開支  
(由一九九六年十月十七日至十二月十五日)

<b><u>Expense item</u></b> <b><u>開支項目</u></b>	<b><u>HK\$</u></b> <b><u>港元</u></b>
Salaries 薪金	943,282
Rent 租金	63,582
Research, statistical and consulting service 項目研究、資料統計及顧問費用	473,833
Media monitoring and collection service 傳媒要聞搜集費用	213,947
Event planning and press conference 助選活動籌備及記者招待會之費用	373,496
Event catering and staff meal expenses 助選期間有關活動和職員膳食費用	161,846
Printing 印刷費	271,176
Telephone, postage and delivery charges 電話及郵遞費用	65,473
Equipment and installation charges 設備及安裝費用	31,416
Sundry expenses 雜費	141,237
Total 總計	2,739,288

**Coopers  
&Lybrand  
Hong Kong**

**Office of Tung Chee Hwa**

**Report and accounts**

**For the period from 17 October 1996 to 15 December 1996**

**Office of Tung Chee Hwa**  
**Report and accounts**  
**For the period from 17 October 1996 to 15 December 1996**

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## **Letterhead of Coopers & Lybrand**

### **Report of the auditors**

#### **To the Office of Tung Chee Hwa**

We have audited the accounts set out on pages 2 to 4 which have been prepared in accordance with accounting principles generally accepted in Hong Kong.

#### **Respective responsibilities of officers and auditors**

The officers are responsible for preparing accounts which give a true and fair view and ensuring that systems are in place for maintaining adequate accounting records, safeguarding the assets of the Office of Tung Chee Hwa and preventing and detecting fraud and other irregularities. The officers confirm that, to the best of their knowledge and belief, appropriate accounting policies, consistently applied and supported by reasonable and prudent judgements and estimates, have been used in the preparation of accounts and applicable accounting standards have been followed.

It is our responsibility to form an independent opinion, based on our audit, on those accounts and to report our opinion to you.

#### **Basis of opinion**

We conducted our audit in accordance with Statements of Auditing Standards issued by the Hong Kong Society of Accountants. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the accounts. It also includes an assessment of the significant estimates and judgements made by the officers in the preparation of the accounts, and of whether the accounting policies are appropriate in the circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we consider necessary in order to provide us with sufficient evidence to give reasonable assurance that the accounts are free from material misstatement. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the accounts. We believe that our audit provides a reasonable basis of our opinion.

#### **Opinion**

In our opinion the accounts give a true and fair view of the state of affairs of the Office of Tung Chee Hwa, as at 15 December 1996 and of its surplus for the period then ended.

Certified Public Accountants  
Hong Kong, 16 JAN 1997

**Office of Tung Chee Hwa**  
**Income and expenditure account**  
**for the period from 17 October 1996 to 15 December 1996**

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	HK\$
<b>Income</b>	
Funds received	2,935,904
Interest income	6,945
	<u>2,942,849</u>
<b>Expenditure</b>	
Salaries	943,282
Rent	63,582
Research, statistical and consulting service	473,833
Media monitoring and collection service	213,947
Event planning and press conference	373,496
Event catering and staff meal expenses	161,846
Printing	271,176
Telephone, postage and delivery charges	65,473
Equipment and installation charges	31,416
Sundry expenses	141,237
	<u>2,739,288</u>
<b>Surplus for the period</b>	<u><u>203,561</u></u>

The notes on page 4 forms an integral part of these accounts.  
Auditors' report - page 1

**Office to Tung Chee Hwa**  
**Balance Sheet - 15 December 1996**

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	HK\$
<b>Employment of funds</b>	
<b>Current assets</b>	
Other receivable	193,320
Cash and bank balances	1,327,894
	1,521,214
<b>Current liabilities</b>	
Other payable and accruals	1,317,653
	<u>203,561</u>
<b>Funds employed</b>	
Surplus	203,561
	<u><u>203,561</u></u>

The notes on page 4 forms an integral part of these accounts.  
Auditors' report - page 1



**Office of Tung Chee Hwa**  
**Notes to the accounts - 15 December 1996**

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**1 Status and activities**

The office of Tung Chee Hwa ("office") is not incorporated in law and is not bound by the Hong Kong Companies Ordinance. The principal activity of the office is to organise the campaign of Mr. Tung Chee Hwa for the first Chief Executive of Special Administrative Region of Hong Kong in which the policies for the activities are laid down and implemented by Mr Tung Chee Hwa and his campaign officers. The officers are responsible for the administration of the office and the authorisation of expenditure within the agreed guidelines set by Mr Tung Chee Hwa. All funds are provided by Mr Tung Chee Hwa.

**2 Basis of preparation**

The accounts have been prepared on an accrual basis and are in accordance with accounting principles generally accepted in Hong Kong.

**3 Principal accounting policies**

**(i) Income**

Funds from Mr Tung Chee Hwa are recognised when received.  
Interest income is recognised on an accrual basis.

**(ii) Fixed assets**

Fixed assets are written off on acquisition.

**(iii) Translation of foreign currencies**

Foreign currency transactions are translated into Hong Kong dollars during the period at the rates of exchange ruling at the dates of the translations. Monetary assets and liabilities denominated in foreign currencies are incorporated into the accounts by translating foreign currencies into Hong Kong dollars at the rates of exchange ruling at the balance sheet date. Exchange differences arising are included in the income and expenditure account.

**4 Hong Kong profits tax**

No provision for Hong Kong profits tax has been made in the accounts as all activities were non-profit making.