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27 May 2009

Clerk to Public Accounts Committee
(Attn. : Ms Serena Chu)
Legislative Council Secretariat
Legislative Council Building
8 Jackson Road, Central
Hong Kong

Dear Ms Chu,

**The Director Audit's Report on the
Results of value for money audits (Report No. 52)**

Equal Opportunities Commission ("EOC") (Chapter 3)

I refer to your letter dated 20 May 2009 and provide the required information below.

The costs incurred by a civil servant on duty visits outside Hong Kong, including those for hotel accommodation and meals, are covered by the Government in a manner as set out in CSRR 710, 713 and 714. CSR 713 stipulates that the civil servants making such duty visits will be eligible for a subsistence allowance of a specified rate from the night following arrival in the first place of visit up to and including the night before departure from the last place of visit. This allowance is intended to cover accommodation, meals, laundry charges, casual entertainment, travelling expenses within town and all minor incidental out-of-pocket expenses. In addition, CSR 714 allows for the reimbursement of reasonable expenses incurred directly as a result of the officer's performance of duty outside Hong Kong, e.g. visa, Internet charges, airport tax, etc. A copy of the abovementioned regulations is attached.

On your second question of whether the lunch expense incurred on the day of departure from Hong Kong but before commencement of the official programme is reimbursable, the above quoted regulations have provided the guidelines. The subsistence allowance, which is intended to cover meal and other expenses incurred during duty visits, is only payable from the night following arrival in the place of visit (CSR 713(2)). It is hence the intention that expenses incurred before arrival at the destination would not be covered. Since the abovementioned lunch expense does not fall into the category of expenditure reimbursable under CSR 714(1) as well, it is therefore not reimbursable in the Civil Service.

Please advise if any further information is needed.

Yours sincerely,



(Ms Bernadette Linn)

for Secretary for Financial Services
and the Treasury

c.c. Secretary for Constitutional and Mainland Affairs
Chairperson, Equal Opportunities Commission
Director of Audit

Encl.

CHAPTER IV - SALARIES AND ALLOWANCES

SUBSISTENCE ALLOWANCES AND TRAVELLING EXPENSES

(a) General

- Feb 2007 710 (1) Necessary subsistence and travelling expenses incurred by an officer in connection with his duties either within or outside Hong Kong will be reimbursed by Government, subject to the provisions of CSRs 710-741.
- Feb 2007 (2) A claim for subsistence allowance must be supported by a certificate from the Head of Department stating that it was necessary for the officer to be away from his place of residence, or from Hong Kong, as the case may be, that the officer was on duty throughout the period in question, that board and lodging were not provided at Government expense and that no allowance has previously been claimed for the period in question (except for expenses on items covered under CSR 713(1) other than those on hotel accommodation, which are separately paid for). For the purpose of this regulation, staff who are conditioned to work 45 hours (net) per week (i.e. excluding one hour for lunch) may count the one hour lunch break as part of a continuous period of duty.
- (3) Before paying or certifying an officer's claim for travelling expenses the officer paying or certifying the claim must satisfy himself that the expenses arose directly from the officer's duties and that the cheapest appropriate form of transport was used, having regard to the circumstances, including the officer's salary.
- Dec. 97 (4) Claims for reimbursement (other than those payable from departmental imprests) should be sent to the Director of Accounting Services through the officer's Head of Department.
- Feb 2007 (5) It is not necessary to produce bills in support of claims within the normal rates of allowance prescribed in CSRs 712 - 713, but see CSR 715.

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Amendment No. 1(a)/2007

CHAPTER IV - SALARIES AND ALLOWANCES

Rates outside Hong Kong

- Aug 94 713 (1) An officer who is on duty outside Hong Kong may be granted a subsistence allowance at the rates set out at Annex 4.10. The allowance is intended to cover the cost of the appropriate standard of accommodation and meals, laundry charges, casual entertainment, gratuities, travelling expenses within towns and all minor incidental out-of-pocket expenses. A claim for expenses in excess of the standard rates set out at Annex 4.10 will be considered under CSR 715 but only to the extent which the Secretary for the Civil Service considers reasonable. Other reimbursable items are specified in CSR 714.
- Mar 96
- Feb 2007 (2) The subsistence allowance is payable from the night following arrival in the first place of duty up to and including the night before departure from the last place of duty. The allowance specified under this regulation does not apply to officers on study leave or training outside Hong Kong.

Other reimbursable expenses

- Feb 2007 714 (1) Heads of Department may approve reimbursement of reasonable expenses, other than those covered by CSR 713(1), that are incurred directly as a result of an officer's performance of duty outside Hong Kong.
- (2) Heads of Department may approve reimbursement of reasonable meals and other duty-related out-of-pocket expenses incurred during one-day duty trip outside Hong Kong.
- (3) Heads of Department may authorize an officer not lower than the rank of Assistant Director or equivalent to give approval under CSR 714(1) and (2). Claims from a Head of Department should be forwarded to the relevant Permanent Secretary for approval personally. For cases of Permanent Secretaries themselves or Heads of Department without a policy bureau, Secretary for the Civil Service is the approving authority.
- (4) Officers wishing to claim reimbursement under this Regulation must maintain detailed records of each expenditure item. Their claims for reimbursement must be supported by receipted bills and other relevant documents duly certified by themselves.