

Item 18 : Details of the procedure for handling the expenses arising from the official entertainment made by the Commissioner of ICAC and other ICAC officers, including the arrangements for application, approval and reimbursement as well as the accounting arrangements; whether there have been any reviews of the procedure during and after Mr TONG's tenure, and what changes have been made as a result of such reviews.

- (a) Expenses arising from official entertainment are handled by the Administration Branch in accordance with government rules and regulations, the Commission Standing Orders, internal circulars and guidelines.
- (b) The approving authorities and application procedures for hosting entertainment functions are detailed in the replies to Items 16 and 17. After the function, the subject officer will submit the duly certified invoice(s) / receipt(s) together with the approval for the entertainment to the Finance Office of the Administration Branch for payment / reimbursement of the expenses incurred through Treasury's Government Financial Management and Information System (GFMIS). Initial checking will be conducted by an Assistant Clerical Officer to ensure the expenditure is supported with duly certified invoices or receipts in accordance with the approval given. A second and third tier checking respectively by a Clerical Officer and a Senior Clerical Officer is then conducted before payment through GFMIS.
- (c) In June 2008, during the tenure of Mr TONG, a standard form (Form ICAC 569) was introduced, requesting officers to include beverages, on top of food and tips, in seeking approval and claiming reimbursement of entertainment expenditure. After a review in May 2013, the form was further revised to strengthen the control over the approval of official entertainment and reimbursement of the relevant expenses. Action is also in progress to computerise this workflow.