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Chapter:	443 PDF	Title:	**THE LEGISLATIVE COUNCIL COMMISSION ORDINANCE**	Gazette Number:
Section:	13	Heading:	**Financial year, accounts and annual report of the Commission**	Version Date: 30/06/1997

(1) The financial year of the Commission shall be the period of 12 months beginning on 1 April, but its first financial year shall commence on the commencement of this Ordinance and end on 31 March 1995.

(2) The Commission shall keep proper accounts and records of all its financial transactions.

(3) After the expiry of a financial year, the Commission shall-

(a) prepare a statement of accounts of it, which shall include an income and expenditure account and a balance sheet; and

(b) cause the statement of accounts to be audited by such auditor as the Commission may appoint.

(4) The auditor by whom an audit required under subsection (3)(b) is carried out shall make a written report thereon to the Commission.

(5) The Commission shall, as soon as practicable after the expiry of a financial year, cause-

(a) a report on the activities of the Commission for that year;

(b) a copy of the statement of accounts required under subsection (3) for that year; and

(c) a copy of the auditor's report required under subsection (4) for that year,

to be tabled in the Council.

(6) In this section "auditor" (核數師) means a person who for the time being is registered under the Professional Accountants Ordinance (Cap 50) and holds a practising certificate within the meaning of that Ordinance.

(Enacted 1994)