

**Report on the Activities of
The Legislative Council Commission
2022-2023**

**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 year 2022-2023 marked a return of the Legislative Council (“LegCo”) to normalcy and vibrancy after navigating the challenges posed by the COVID-19 pandemic. I am delighted to present the encouraging achievements of the Seventh LegCo during this period.

The Hong Kong National Security Law (“HKNSL”) and the improved electoral system under the principle of “patriots administering Hong Kong” lay a robust foundation for the Seventh LegCo to enhance interaction and cooperation with the Mainland. In mid-April 2023, Mr XIA Baolong, Vice Chairman of the 13th Chinese People’s Political Consultative Conference and Director of the Hong Kong and Macao Affairs Office of the State Council, made a historic visit to LegCo. Mr XIA was the first high level Central Government officials to meet with all Members in LegCo. The visit demonstrated the central government’s recognition of the importance of LegCo’s work. Furthermore, at my invitation, Mr LIU Guangyuan, Commissioner of the Ministry of Foreign Affairs in the Hong Kong Special Administrative Region (“HKSAR”), and Mr ZHENG Yanxiong, Director of the Liaison Office of the Central People’s Government in the HKSAR, made their first visits to LegCo in May and July 2023 respectively to meet and exchange views with all Members.

All Members were honoured with an invitation from the Chief Executive (“CE”) to embark on a historic four-day visit to the Guangdong-Hong Kong-Macao Greater Bay Area (“GBA”) in late April 2023. The visit helped Members understand and grasp the development

opportunities in GBA for Hong Kong. It fostered the mutual understanding and close collaboration between Hong Kong and other key cities of the country on high-quality developments in GBA.

LegCo’s connection with the Mainland deepened in July 2023 when I led a LegCo delegation to the Fujian province, which is the gateway to the “Belt and Road” initiative. This marked the first-ever study visit by LegCo to the province, aimed at promoting Hong Kong’s dovetailing with the national development strategies including the 14th Five-Year Plan and the Belt and Road Initiative. The visit proved fruitful. Members drew up dozens of policy proposals on strengthening Hong Kong-Fujian cooperation in a comprehensive study visit report, which was submitted for CE’s consideration.

In my view, without the implementation of HKNSL and the improved electoral system, the above interactions between LegCo and the Mainland may not have been possible.

With Hong Kong returning to normal, LegCo’s events have resumed to strengthen ties with the government and various sectors of society. The LegCo Spring Luncheon held in February 2023 marked the first of its kind, providing Members with an opportunity to engage in frank and meaningful exchanges with CE, Executive Council members and senior government officials in a joyous and relaxed setting. We further solidified our connections with the community by organizing various activities like friendly football matches and blood donation drives, demonstrating our commitment to revitalizing Hong Kong.

Another significant achievement during 2022-2023 was the smooth progress of the expansion project of the LegCo Complex, which aims at providing more office space and facilities for Members, staff and members of the public. The project stands as the first public works endeavour in Hong Kong government buildings using the Modular Integrated Construction method while continuing operation in-situ. This approach helps accelerate the construction progress while maintaining the highest standards of quality and safety. It is anticipated that all Members will relocate to new offices by the end of 2024.

The expansion project poses numerous challenges as it requires minimizing disruptions to the normal operation of the LegCo Complex while ensuring the safe and efficient execution of on-site construction works. Every month I have been meeting with relevant stakeholders, such as the Architectural Services Department, the contractor and the LegCo Secretariat, to ensure a smooth progress of the project. I sincerely appreciate the patience and understanding of Members and users of the LegCo Complex regarding any inconveniences or nuisances caused by the expansion works.

The Commission has fully supported the Secretariat to implement IT initiatives to improve operational efficiency. A milestone in this effort was the successful rollout of Phase I of the Automatic Speech Recognition (“ASR”) system in September 2023. This state-of-the-art technology enables speedy conversion of Members’ speech into written text, greatly facilitating the production of minutes of Council and committee meetings. The Secretariat is currently preparing to implement Phase II of the

ASR system, which will further streamline the transcription process and enhance accuracy.

With the advent of the artificial intelligence (“AI”) era, the Secretariat has organized seminars for Members and staff to familiarize them with the latest developments in AI. The positive feedback received reflects their keen expectation that AI will be used more extensively in LegCo’s work. Going forward, the Secretariat will continue to identify and implement AI initiatives to further enhance the effectiveness and efficiency of LegCo’s operations.

LegCo has remained committed to going green. Despite an increase in the number of Members from 70 to 90 in the Seventh LegCo, paper consumption in the LegCo Complex rose by 3.75% only in 2022-2023, thanks to the successful implementation of various paper-saving IT initiatives including the web-based Members’ Portal and e-submission systems. Moreover, the Complex achieved an encouraging reduction of 5.83% in electricity consumption during the same period and has consistently obtained the Indoor Air Quality Certificate (Excellent Class).

In closing, I would like to express my heartfelt gratitude to all Commission members and Secretariat staff for their tremendous efforts in enabling LegCo to operate effectively and discharge its constitutional duties at all times.



Hon Andrew LEUNG Kwan-yuen
Chairman

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 Secretariat to operate with managerial and financial autonomy.

The membership of the Commission as at 31 March 2023 is set out below.

Hon Andrew LEUNG Kwan-yuen, GBM, GBS, JP
(Chairman)

Hon Starry LEE Wai-king, GBS, JP (Deputy
Chairman)

Hon MA Fung-kwok, GBS, JP

Hon Tommy CHEUNG Yu-yan, GBM, GBS, JP

Hon CHAN Hak-kan, SBS, JP

Hon Martin LIAO Cheung-kong, GBS, JP

Ir Dr Hon LO Wai-kwok, GBS, MH, JP

Hon SHIU Ka-fai, JP

Hon CHAN Chun-ying, JP

Hon Tony TSE Wai-chuen, BBS, JP

Hon Stanley NG Chau-pei, SBS, JP

Hon YANG Wing-kit

Hon LAI Tung-kwok, GBS, IDSM, JP

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 2022-2023, eight meetings were held and a site visit was conducted.

Three committees have been appointed by the Commission to carry out certain delegated functions. These are:

- the **Committee on Personnel Matters** which mainly considers personnel matters, approves appointment of high-level officers and monitors progress of appointment and personnel matters delegated to the Secretary General;
- the **Committee on Members' Operating Expenses** which mainly advises on administrative matters relating to Members' operating expenses; and
- the **Committee on Facilities and Services** which mainly advises on matters relating to the provision of office accommodation, provision of services and facilities to the public who visit the LegCo Complex, and display and management of the art collection in the LegCo Complex.

The terms of reference and membership of the three 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 2022-2023 amounted to \$1,024.7 million, which comprised \$347.8 million for Members' remuneration and expenses reimbursements, and \$676.9 million for the Secretariat's staff emoluments, general expenses and non-recurrent funding. As shown in the audited accounts on pages 23 to 57, the deficit for the year was \$4.0 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.

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 2023, there were 686 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 2023, nine staff members or about 1.4% 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 and Public Complaints Office;
- Council Business Division 2;
- Council Business Division 3;
- Council Business Division 4;
- Legal Service Division;
- Media and Public Relations Division;
- Research and Information Division;
- Translation and Interpretation Division;
- Human Resources and Accounts Division; and
- Administration Division.

The organization structure of the Secretariat as at 31 March 2023 is shown in **Appendix 3**.

Activities of The Legislative Council Commission in 2022-2023

Services of the Legislative Council Secretariat

Council Business Divisions and Public Complaints Office

Servicing of meetings of the Council and its Committees is undertaken by four Council Business Divisions: Division 1 and Public Complaints Office, and Divisions 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, collating and analyzing public views, servicing duty visits (within Hong Kong and to other places), as well as processing requests for access to documents of the Legislature. Matters which require follow-up actions may be referred 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 and Public Complaints Office

Council Business Division 1 and Public Complaints Office, apart from servicing the Finance Committee and its two subcommittees (i.e. the Public Works Subcommittee and the Establishment Subcommittee), also provides secretariat and support services for six Panels and any Bills Committees and subcommittees on proposed legislation and policy issues relating to the terms of reference of these Panels, and for Members in the operation of the LegCo Redress System.

During the period from 1 April 2022 to 31 March 2023, the Division serviced a total of 174 meetings and provided service for 12 local duty visits.

On research support, the Division prepared a total of 83 background briefs and five discussion papers to facilitate detailed study of the subject matters by the relevant committees. The major subjects covered in those briefs included light public housing, smart city development and review of the Environmental Impact Assessment Ordinance. The Division also prepared a total of 20 committee reports during the period.

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 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, Ward Duty Member interviews with individual members of the public, case conferences with the Administration/relevant public organizations and site visits arising from the cases handled under the Redress System. During the period, the Office assisted Members in handling 1 183 cases, comprising 50 group representations and 1 133 individual cases.

Division 2

Council Business Division 2 provides secretariat and support services to the House Committee, the Committee on Rules of Procedure (“CRoP”), six Panels¹ as well as Bills Committees and subcommittees on

proposed legislation and policy issues relating to the terms of reference of these Panels.

During the period from 1 April 2022 to 31 March 2023, the Division serviced a total of 129 meetings and four local duty visits.

On research support, the Division prepared a total of 91 background briefs and 18 discussion papers during the report period. Some of the major subjects covered in the background briefs and discussion papers included proposed control of cannabidiol by legislation, promotion of the Constitution of the People’s Republic of China and the Basic Law, support for carers of elderly persons and of persons with disabilities, youth-related policy initiatives, import control on Japanese food, policies and measures to improve the occupational safety on construction sites, reporting and prevention of child abuse, provision of residential care places for the elderly for Hong Kong elderly persons in the Mainland municipalities of the Guangdong-Hong Kong-Macao Greater Bay Area, and proposal to raise the level of fixed penalty for littering, disposal of waste and shopfront extension, etc. under the Fixed Penalty (Public Cleanliness and Obstruction) Ordinance (Cap. 570). The Division also prepared a

¹ Following the redistribution of duties and redeployment of staff resources between Divisions 2 and 4 taking effect from 18 May 2022, the number

of Panels serviced by Division 2 was increased from four to six, while the number of Panels serviced by Division 4 was reduced from eight to six.

total of 20 committee reports during the period.

On support services to CRoP, CRoP reviewed the terms of reference of the 18 Panels in light of the reorganization of the Government structure with effect from 1 July 2022. During the report period, the Division prepared four discussion papers including the proposed adjustments to rationalize the terms of reference of the four relevant Panels following the above review, and the updating of the Handbooks for Chairmen to reflect the amendments made to the Rules of Procedure and House Rules in 2021.

Division 3

Council Business Division 3 provides support services for Council meetings. During the period from 1 April 2022 to 31 March 2023, the Division serviced 33 Council meetings, which included 4 Chief Executive (“CE”)’s Question and Answer Sessions. The Division also processed, among other things, 622 questions, 20 bills and 151 amendments thereto, 43 proposed resolutions, 43 motions and 113 amendments thereto, and 2 requests for leave of the Council to give evidence of Council proceedings.

The Division also services the Committee on Members’ Interests (“CMI”). During the year, the Committee received one complaint and handled it in accordance with the Procedure of CMI for Handling Complaints.

In addition, the Division provides support services for the regular Ante Chamber Exchange Sessions (“AESs”), which was initiated by the sixth-term CE, Mr John LEE Ka-chiu, to foster constructive and interactive relationships between the Executive Authorities and the Legislature. During the report period, a total of 8 AESs, including the first one led by CE on 13 July 2022 and another 7 led by secretaries and deputy secretaries of departments, were held. Members participated in AESs actively and exchanged views directly with senior government officials on different policy issues during the sessions.

Division 4

Council Business Division 4 provides secretariat and support services to the Public Accounts Committee (“PAC”), the Committee on Access to the Legislature’s Documents and Records, the Parliamentary Liaison Subcommittee of the House Committee, six Panels² as well as Bills Committees and subcommittees on the proposed legislation and policy issues

² Following the redistribution of duties and redeployment of staff resources between Divisions 2 and 4 taking effect from 18 May 2022, the number

of Panels serviced by Division 2 was increased from four to six, while the number of Panels serviced by Division 4 was reduced from eight to six.

relating to the terms of reference of these Panels.

During the period from 1 April 2022 to 31 March 2023, the Division serviced a total of 136 committee meetings, including seven public hearings held by PAC. In addition, the Division also provided services for seven local duty visits.

On research support, the Division prepared a total of 81 background briefs and 37 discussion papers during the report period. Some of the major subjects covered in the background briefs and discussion papers included the prevention and control of Coronavirus Disease 2019 in Hong Kong, primary healthcare services, provision of public sector primary and secondary school places, take-over arrangement of Build-Operate-Transfer tunnels and previous toll adjustment proposal relating to Western Harbour Crossing, systematic review of statutory laws of Hong Kong and Legal Practitioners (Amendment) Bill 2023. A total of 28 committee reports were also prepared by the Division, including three reports of PAC 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 12 requests for access to documents of the Legislature. Among them, 11 were approved and one in process. Furthermore, the Division assisted the Clerk

to LegCo in conducting reviews of disclosure of documents and records of the Legislature. Forty sets of unclassified files in existence for over 20 years have been made available for public access.

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, 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 questions arising in relation to the business or administration of the Council.

During the period from 1 April 2022 to 31 March 2023, the Division provided legal support to 410 meetings, including meetings of the Council and its committees as well as meetings of the Commission. During the year, the Division prepared 32 reports on bills, 40 reports on subsidiary legislation covering 221 items of subsidiary legislation and 15 reports on proposed resolutions. In addition, the Division issued a total of 117 items of legal advice on various matters, including issues relating to tenders and contracts entered into by the Commission, employment-related matters, requests for access to the closed-circuit television recordings of the LegCo Complex, and matters relating to the expansion project of the Complex.

Media and Public Relations Division

The Media and Public Relations 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 multimedia services.

During the year, the Division received and handled 11 700 telephone and walk-in enquiries as well as 3 483 email enquiries. It also issued a total of 120 press releases on the business and activities of the Council and

organized 34 media briefings and interviews for the President, committee chairmen and Members. Following the gradual stabilization of the COVID-19 epidemic and the return to normalcy, physical media briefings by Members, including briefings on the 2022 Policy Address and the 2023-2024 Budget Speech on 19 October 2022 and 22 February 2023 respectively, have been resumed. The Division filmed and televised 1 055 hours of 458 open meetings of the Council and its committees and 18 media briefings. In addition, televising and broadcasting services were provided for the Oath Taking Ceremony for Members held in the Chamber on 19 December 2022, and the Spring Luncheon held in the Dining Hall on 17 February 2023.

Apart from uploading Council related videos and photos onto the LegCo Website, the Division also disseminates these materials on social media platforms. During the year, 2 576 video records of Council meetings and events were uploaded to the LegCo YouTube Channel and 1 375 photos of Members' official events and activities were posted on the LegCo Flickr photo album.

Regarding education services, the Division has maintained its provision of online education activities for schools, while also gradually resuming on-site guided tours and education activities since November 2022 following the latest COVID-19 epidemic situation. During the year, a total of 525

activity sessions were conducted for 13 853 students of kindergartens, primary and secondary schools, comprising 341 online sessions and 184 face-to-face sessions. With a view to resuming all services, other previously suspended activities will also be relaunched in phases.

On reception service, since the introduction of the Electronic Visitor Admission System, the admission process at various reception counters at the Complex has been expedited and paper consumption has been reduced by the use of thermal rewritable cards as admission passes. The System was further extended to cover the admission and issuance of temporary passes for media representatives in January 2023. During the report period, a total of 32 140 visitors were admitted by the Division at the reception counters. The Division also operates a Souvenir Shop which offers a diverse and expanding range of unique souvenirs and publications about the Council to enrich visitors' experience. These items are popular among Members and visitors of the Complex.

Research and Information Division

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

The Research Office undertakes research projects on topical issues and policy areas of Members' concern. It produces a variety of research publications ranging from in-depth analysis of policy development and focused studies on selected issues of concern to short papers containing factual information and statistics on specific topics for quick and general reference.

During 2022-2023, the Research Office published 75 publications comprising 14 *Information Notes*, 11 *Fact Sheets*, 2 *Research Briefs*, 10 *Research Tasks*, 10 *Essentials*, 3 *Numbers and Figures* and 25 *Statistical Highlights*. A list of major subjects studied is shown in **Appendix 4**.

The LegCo Library is a constitutional library which provides reference and information support through its collections of LegCo records, subscribed databases, as well as constitutional, Basic Law, and general reference materials. As of March 2023, the Library had 26 147 items in its constitutional collection, equivalent to 53% of the total number of books in stock. The Library publishes three monthly publications entitled "Stay informed – Latest Mainland policy reports", "Stay informed – Latest overseas policy reports" and "Stay informed – Latest overseas parliamentary news" respectively to keep Members abreast of the latest policy papers, important legislative and financial proposals, major inquiry and audit reports as well as latest developments in the rules and

practices on parliamentary procedures and related issues in selected places outside Hong Kong.

During the year, the Library resumed its on-site services upon the gradual returning to normality in the community. The number of visits made to the Library rebounded to 5 217 during the year. It also drove up the number of books accessed to 3 207, while the number of enquiries handled rose to 713. The Library conducted 62 search tasks during the year.

During 2022-2023, the Library organized four thematic exhibitions at its Public Reading Area. These exhibitions, covering various aspects of government policy making and finances, looked into matters of interest or concern to Members through the display of relevant LegCo records, government publications, books and artifacts to provide concise background on the chosen topics.

The Library is also responsible for managing the LegCo Website. During the year, the LegCo Website was visited 19.5 million times, with 65.1 million pages viewed.

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 record reference, research and access services for Members and staff as well as the public. In particular, it is responsible for handling access requests for closed LegCo

records and documents, and for conducting reviews of closed archival records regularly upon expiry of their respective closure periods to confirm that public access to such records is not prohibited by law. To promote public interests in and appreciation of archival heritage of the Legislature, group visits to the Archives for schools and professional associations are organized with exhibitions held to showcase the treasures preserved.

As of March 2023, about 1 257 linear metres of archival records was being preserved by the Archives in different formats, including paper files, bound volumes, photographs, audio-visual materials and artifacts. With the resumption of LegCo's public visiting programme during the year, the Archives held 10 organized visits and served 348 visitors. It also answered 171 reference and research enquiries, handled 6 access to information requests and reviewed 26 874 pages of documents from 72 closed archival records for open access and appraised 20 395 inactive records. There were 779 records nominated as archival records for preservation and 19 616 records authorized for destruction.

The Archives continued to work with the Council Business Divisions in drawing up comprehensive record retention and disposal schedules. It also studied current issues such as electronic recordkeeping and preservation of digital records, and their implications on

the policy and practice for the Council's records. In addition, efforts were made to improve the performance and capability of the archives electronic system "Catalogue for Archival Records of the Legislature" (CAROL), which was developed in-house, to facilitate information access and retrieval. During the year, CAROL was visited 150 963 times with 303 062 pages viewed by users. An in-house digitization project was also implemented with 202 archival records of 67 372 pages digitized, together with comprehensive indices and metadata prepared to facilitate management of and convenient access to the digitized records.

To promote public understanding of the work of LegCo and appreciation of archival heritage, the Library and the Archives organized a series of exhibitions under the theme "Work of LegCo: Then and Now", including "The 25th anniversary of the establishment of the HKSAR: Interactions between the Executive Authorities and the Legislature" which highlighted the important roles discharged by the LegCo and the HKSAR Government respectively regarding governance in Hong Kong. A special thematic exhibition entitled "The Way We Shine: Women in LegCo" was held by the Archives, featuring selected records and artifacts donated by female Legislators. The exhibition provided a glimpse of their accomplishments, aspirations and concerns as Members of LegCo in an evolving society from a female perspective.

Translation and Interpretation Division

The Translation and Interpretation Division provides translation, interpretation and transcription services to the Council and its committees.

The Division is responsible for producing the Official Record of Proceedings of the Legislative Council ("the Official Record"), 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 ("the floor version") and then translated into two versions, one in Chinese and the other in English. For the 33 Council meetings held during the report period, the Division produced 8 501 pages of the floor version of the Official Record. The floor version was subsequently rendered into 10 635 pages of English text and 8 180 pages of Chinese text. Sustained efforts were made to ensure the timely release of the draft, confirmed and translated versions of the Official Record within 3, 7 and 24 working days respectively under the Division's performance pledges.

To tie in with the global trend of pressing ahead with paperless operations, with effect from the Seventh LegCo, the Division no longer publishes printed copies of the Official Record. Electronic copies are produced and published on the LegCo website, with the aid of a content

management system specifically developed for the production of the Official Record.

The Division has also arranged for the preparation of digitally-signed electronic copies of the Official Record, which are stored offline by the Division and the Archives to make sure that no unauthorized amendments can be made to the electronic copy of a record after being digitally signed by authorized staff and published on the website. Subsequent amendments can only be made by authorized staff on justifiable grounds, and all such amendments must be clearly and digitally documented.

The Division also translates questions, motions, committee papers, research publications, minutes of meetings and other Council papers. During the year, its translation output amounted to 6 794 680 words. The Division strives for enhanced productivity and efficiency by streamlining work processes, tapping information technology to automate translation and transcription tasks, rationalizing the distribution of duties and flexibly deploying 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. Simultaneous sign language interpretation is available at Council meetings and meetings

of the Panel on Welfare Services, the Panel on Education and the Panel on Health Services as a regular service.

The Division also coordinates the provision of translation and interpretation services between Chinese/English and eight other languages (i.e. Urdu, Hindi, Nepali, Thai, Bahasa Indonesia, Tagalog, Punjabi and Vietnamese) for deputations/people of different races attending meetings/public hearings of committees or meetings held under the Redress System.

Human Resources and Accounts Division

The Human Resources and Accounts Division comprises the Accounts Office and the Human Resources Office.

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 ("RAE") 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. After launching

an electronic submission system in 2022 for Members to submit claims for reimbursement of operating expenses, the Office continued to enhance the functionality and operational efficiency of the system during the report period.

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 42 recruitment exercises were conducted, including both open and internal recruitment. A total of 61 new staff members were recruited and 36 serving staff members were promoted or appointed to another grade. On staff development, the Office organized 22 in-house training courses with a total of 1 310 staff attendance. It also arranged staff to participate in training courses organized by the Civil Service College and other local

training institutes, with a total of 436 attendance. Moreover, it made arrangements for 3 staff members to attend 2 non-local training programmes by way of virtual learning and webinars. These training activities focused on developing staff members' professional expertise, strengthening leadership and management capabilities, driving changes and innovation, enhancing language skills and work efficiency, promoting occupational safety and health, as well as building resilience. Apart from staff training and development, the Office launched an online Job Application System in September 2022 with a view to facilitating submissions of job applications as well as enhancing the efficiency of staff recruitment. The Office would continue to explore ways to enhance various human resources information systems to improve operational efficiency.

Under the Secretariat's corporate employee wellness programme – "Smart and Healthy Work Life Programme", the Human Resources Office organized online workshops on topics such as "wealth management talk on the Mandatory Provident Fund Scheme", "workplace stretching exercises" and "alleviation of allergy" to enhance the physical and mental well-being of staff members. Newsletters on health tips and mindfulness were issued to staff members to promote a balanced and healthy lifestyle. During the year, the Office also launched "Dress Casual Fridays" and

administered the arrangements for providing childcare vaccination leave for staff.

Administration Division

The Administration Division is composed of several offices, namely the General Administration Office (“GAO”), the Estate Management Office (“EMO”), the Security Office (“SO”), the Information Technology Office (“ITO”) and the Special Duties Team (“SDT”).

GAO plays a crucial role in supporting the Commission and its committees, as well as providing administrative assistance to other Divisions of the Secretariat. GAO services Commission meetings, provides receipt and despatch services, procurement and supplies services and steward and catering services for Members, and organizes corporate liaison functions. GAO is also responsible for ensuring adequate office accommodation for Members and Secretariat staff. Furthermore, GAO oversees administrative policy issues, including copyright, personal data and privacy and environmental protection in the LegCo Complex.

Throughout the reporting period, significant social function events took place. The LegCo Spring Luncheon, held on 17 February 2023, was attended by the Chief Executive, Executive Council Members, senior Government officials and LegCo Members. The luncheon marked the first

gathering of its kind since the COVID pandemic. To foster stronger connections with different sectors, a friendly football match was organized on 18 February 2023 between the LegCo football team and the Hong Kong Travel Industry Football Association. Moreover, a seasonal influenza and COVID-19 vaccination event took place on 26 October 2022, followed by a blood donation drive on 15 February 2023.

EMO is responsible for estate/facilities management and maintenance of the LegCo Complex. It maintains close communication with government departments and works agents to ensure smooth operation of building services in the Complex. It also oversees and manages all works-related matters pertaining to LegCo Members’ and Secretariat staff’s offices in the CITIC Tower and Queensway Government Offices. During the reporting period, EMO supervised various improvement works in the LegCo Complex.

SO provides security services for the Complex. In carrying out its duties, SO adheres to relevant legislation as well as instructions and guidelines issued by the Commission. At the same time, the Commission strives to maintain the LegCo Complex as an open and welcoming place for members of the public. The Commission is mindful of its responsibility under section 3 of the Occupiers Liability Ordinance (Cap. 314) to ensure that all visitors to the LegCo

Complex can reasonably expect a safe environment while utilizing the premises under its management.

ITO is responsible for providing IT services to Members, their staff and Secretariat staff as well as support to meetings of the Council and its committees. Throughout the year, ITO successfully implemented several new projects to enhance efficiency. Such projects include the deployment of the Hansard Production System for the Translation and Interpretation Division (“TID”), Phase I implementation of the Expense Claim System for the Accounts Office, the development of an Online Job Application System for the Human Resources Office, and the implementation of the Agenda Content Management System for all Council Business divisions and Library users. In order to engage the general public, ITO upgraded the LegCo Mobile Apps, ensuring compatibility with the latest versions of Apple Store, Google Play and Huawei AppGallery. In addition, the Automatic Speech Recognition System (“ASR”) Phase I project had undergone user acceptance testing and was rolled out in October 2023. To improve operational efficiency and effectiveness, ITO conducted a technical study on emerging Artificial Intelligence (“AI”) technologies, exploring their potential applications for business purposes. ITO also undertook tender preparation for two upcoming projects, namely the development of Phase II of ASR project for TID and

implementation of the IT infrastructure for the LegCo Complex expansion project.

SDT oversees the implementation of the LegCo Complex Expansion project, which aims to address the long-term accommodation needs of LegCo. The project includes the addition of four new Members’ floors on top of the existing roof of the High Block of the Complex, the addition of 10 new floors on top of the existing entrance forecourt on G/F and terrace on 1/F facing Tim Mei Avenue, and the conversion/reshuffling of some existing areas. The major new facilities to be provided include a new conference venue, additional Members’ offices and meeting rooms, Secretariat’s offices and enhanced public education facilities. To minimize disruption to LegCo’s operations and expedite the project timeline, the Modular Integrated Construction method has been adopted. On-site works for the expansion project began in September 2022. The expanded areas will commence operation in phases, with the entire project scheduled for completion by the end of 2025. In the meantime, 45 Members of the Seventh LegCo were temporarily accommodated on 13/F and 15/F of the CITIC Tower. Some Secretariat staff including those from Council Business Division 1, TID, the Accounts Office, the Human Resources Office and the Research Office were housed in the Queensway Government Offices or on 12/F of the CITIC Tower.

Despite the ongoing COVID-19 pandemic during the reporting period, the Administration Division remained committed to providing a safe and hygienic environment for all Complex users. To ensure the well-being of Secretariat staff, GAO made diligent efforts to maintain an adequate supply of personal protective equipment. EMO also worked closely with the Government to facilitate the provision of rapid antigen test kits for Members and Secretariat staff to enable regular testing, thereby reducing the risk of virus transmission in the Complex.

Compliance Audit on Members' Claims for Reimbursement of Operating Expenses

To enhance the accountability and transparency of 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 audit aims 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 2022 reimbursement year (from 1 January 2022 to

31 December 2022) was issued in June 2023. 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. 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 continues to make efforts to protect the environment through the green measures set out in the Secretary General's environmental report for 2022-2023 in **Appendix 5**.

During the reporting period, there was a notable increase in the number of Council and committee meeting hours, with a significant rise of 25.81% from 864 hours in 2021-2022 to 1 087 hours. Despite the increase in meeting hours, the electricity consumption in the Complex decreased by 5.83% as compared with that in the previous year, and there was a slight increase of 3.75% in paper consumption. Continued efforts to reduce paper consumption will further contribute to environmental conservation.

Carbon audits for the LegCo Complex were conducted annually from 2013 to 2019, providing valuable insights into carbon

emissions and environmental performance. In 2019, a waste audit was also performed to assess waste management practices within the Complex. These audits were temporarily suspended since 2019-2020 due to the massive restoration works carried out in the Complex which was stormed by protesters in July 2019, the impact of the COVID-19 pandemic, and the ongoing expansion project of the Complex. Given the exceptional circumstances and the inability to accurately reflect the normal situation, it was deemed appropriate to suspend the carbon and waste audits during this period. However, it is worth noting that the audits will be resumed in due course.

To promote energy saving and waste reduction among LegCo Complex users, the Secretariat has issued tips and guidelines regularly, including the proper use of office appliances and air-conditioning facilities, handling of general wastes and waste reduction at the source. Recycling bins for paper, plastics, metal, glass bottles and batteries are also provided in the LegCo Complex.

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 staff-related matters to the Secretary General who chairs the meeting.

The Committee held two meetings during the year. Matters discussed by the Committee mainly concerned employee benefits, staff relations and welfare, staff well-being, work environment and facilities (including updates on the expansion of the Legislative Council Complex and operation of the Legislative Council Cafeteria), etc. Views and suggestions raised by staff are followed up by the Divisions concerned.

Staff Recreation Club

A Staff Recreation Club has been formed to promote friendship and mutual support among Secretariat staff. During the year, the Club organized interest classes, such as stretching and Chinese calligraphy, for personal well-being and enrichment. The Club also arranged group purchases of mooncakes and Chinese New Year puddings, among other things, for staff members.

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 23 to 57, which comprise the balance sheet as at 31 March 2023, 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 2023, 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.

I communicate with The Legislative Council Commission regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.



Prof. LAM Chi Yuen Nelson
Director of Audit

10 July 2023

Audit Commission
6th Floor, High Block
Queensway Government Offices
66 Queensway
Hong Kong

The Legislative Council Commission

Income and Expenditure Account

for the year ended 31 March 2023

(Expressed in thousands of Hong Kong dollars)

	Note	2023	2022
Revenue			
Financial provisions from Government	4(a)	1,024,701	916,933
Investment income	4(b)	10,686	7,279
Other income	4(c)	1,527	2,241
		<u>1,036,914</u>	<u>926,453</u>
Expenditure			
<i>Recurrent</i>			
Members' remuneration, medical allowances and end-of-service gratuities	5(a)	110,627	76,777
Members' operating expenses reimbursements	5(a)	228,276	125,173
Staff emoluments	5(b)	541,308	528,875
General expenses	5(c)	138,757	119,281
<i>Non-recurrent</i>			
Members' non-recurrent expenses reimbursements	5(d)	12,649	4,977
Other non-recurrent expenses	5(e)	9,307	8,145
		<u>1,040,924</u>	<u>863,228</u>
(Deficit)/Surplus for the year		<u>(4,010)</u>	<u>63,225</u>

The notes on pages 29 to 57 form part of these financial statements.

The Legislative Council Commission

Statement of Comprehensive Income

for the year ended 31 March 2023

(Expressed in thousands of Hong Kong dollars)

	2023	2022
(Deficit)/Surplus for the year	(4,010)	63,225
Other comprehensive loss		
Items that will not be reclassified to the income and expenditure account		
Equity securities measured at fair value through other comprehensive income		
- fair value changes on revaluation	(3,744)	(6,075)
Other comprehensive loss for the year	<u>(3,744)</u>	<u>(6,075)</u>
Total comprehensive (loss)/income for the year	<u>(7,754)</u>	<u>57,150</u>

The notes on pages 29 to 57 form part of these financial statements.

The Legislative Council Commission

Balance Sheet as at 31 March 2023

(Expressed in thousands of Hong Kong dollars)

	Note	2023	2022
Non-current assets			
Fixed assets	6	64,602	68,684
Placement with the Exchange Fund	8	156,835	150,000
Operating funds advanced to Members	9	34,607	33,757
Financial assets measured at fair value through other comprehensive income	10	<u>26,336</u>	<u>29,867</u>
		282,380	282,308
Current assets			
Souvenir stock		741	814
Prepayments, deposits and other receivables	11	7,593	7,539
Interest receivable from placement with the Exchange Fund		1,431	506
Operating funds advanced to Members	9	678	31,484
Bank deposits		183,190	94,021
Cash at bank and in hand		24,799	101,677
		<u>218,432</u>	<u>236,041</u>
Current liabilities			
Payables and accruals	12	74,657	88,952
Contract gratuities accrued		35,788	37,864
		<u>110,445</u>	<u>126,816</u>
Net current assets		<u>107,987</u>	<u>109,225</u>
Total assets less current liabilities		390,367	391,533
Non-current liabilities			
Contract gratuities accrued		40,795	34,362
Deposits received		1,431	1,276
		<u>42,226</u>	<u>35,638</u>
Net assets		<u>348,141</u>	<u>355,895</u>

The Legislative Council Commission

Balance Sheet as at 31 March 2023 (Continued)

(Expressed in thousands of Hong Kong dollars)

	Note	2023	2022
Accumulated funds			
Operating reserve	13.1	276,448	267,933
Investment revaluation reserve	13.2	(8,618)	(4,874)
Accumulated surplus		80,311	92,836
		348,141	355,895

Approved and authorized for issue by The Legislative Council Commission on 10 July 2023


 Hon Andrew Leung Kwan Yuen, GBM, GBS, JP
 Chairman
 The Legislative Council Commission


 Kenneth Chen Wei On, SBS
 Secretary General
 Legislative Council Secretariat

The notes on pages 29 to 57 form part of these financial statements.

The Legislative Council Commission

Statement of Changes in Accumulated Funds

for the year ended 31 March 2023

(Expressed in thousands of Hong Kong dollars)

	2023	2022
Operating reserve		
At beginning of year	267,933	237,393
Transfer from accumulated surplus	<u>8,515</u>	<u>30,540</u>
At end of year	<u>276,448</u>	<u>267,933</u>
Investment revaluation reserve		
At beginning of year	(4,874)	4,543
Other comprehensive loss for the year	(3,744)	(6,075)
Transfer of cumulative gains on disposal of financial assets measured at fair value through other comprehensive income to accumulated surplus	<u>-</u>	<u>(3,342)</u>
At end of year	<u>(8,618)</u>	<u>(4,874)</u>
Accumulated surplus		
At beginning of year	92,836	56,809
(Deficit)/Surplus for the year	(4,010)	63,225
Transfer of cumulative gains on disposal of financial assets measured at fair value through other comprehensive income from investment revaluation reserve	-	3,342
Transfer to operating reserve	<u>(8,515)</u>	<u>(30,540)</u>
At end of year	<u>80,311</u>	<u>92,836</u>
Total accumulated funds at end of year	<u><u>348,141</u></u>	<u><u>355,895</u></u>

The notes on pages 29 to 57 form part of these financial statements.

The Legislative Council Commission

Statement of Cash Flows

for the year ended 31 March 2023

(Expressed in thousands of Hong Kong dollars)

	Note	2023	2022
Cash flows from operating activities			
Financial provisions received from Government	4(a)	1,024,701	916,933
Other income received		1,486	2,046
Payments to and on behalf of Members		(320,907)	(258,629)
Payments to staff		(538,830)	(550,135)
Payment of operating expenses		(129,420)	(94,238)
Net cash from operating activities		37,030	15,977
Cash flows from investing activities			
Purchase of fixed assets		(26,994)	(38,754)
Proceeds from sale of fixed assets		3	3
Increase in placement with the Exchange Fund		(6,835)	(150,000)
Purchase of financial assets measured at fair value through other comprehensive income		-	(1,127)
Proceeds from sale of financial assets measured at fair value through other comprehensive income		-	26,586
(Increase)/Decrease in bank deposits with original maturities over three months		(173,677)	79,115
Interest received		11,548	2,304
Dividends received		1,192	2,107
Net cash used in investing activities		(194,763)	(79,766)
Net decrease in cash and cash equivalents		(157,733)	(63,789)
Cash and cash equivalents at beginning of year		195,698	258,196
Effect of foreign exchange rate changes		(3,166)	1,291
Cash and cash equivalents at end of year	14	34,799	195,698

The notes on pages 29 to 57 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 (“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 Hong Kong Financial Reporting Standards (“HKFRSs”), a collective term which includes all applicable individual HKFRSs, 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.

The HKICPA has issued certain new or revised HKFRSs that are first effective or available for early adoption for the current accounting period of the Commission. Note 3 provides information on the changes, if any, in accounting policies resulting from initial application of these developments to the extent that they are relevant to the Commission for the current and prior accounting periods reflected in these financial statements.

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 equity securities and exchange traded funds (“ETFs”) (note 10) are measured at fair value as explained in the accounting policies set out in note 2.3.2.1.

The preparation of financial statements in conformity with HKFRSs requires management to make judgments, estimates and assumptions that affect the application of policies and the reported amounts of assets and liabilities, as well as income and expenditure. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis for making judgments about the carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these 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 judgments involved in the application of the Commission's accounting policies. Apart from the impairment of other receivables as disclosed in note 11, there are no other key assumptions concerning the future, or other key sources of estimation uncertainty at the reporting 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 and measurement

The Commission recognizes financial assets and financial liabilities on the date it becomes a party to the contractual provisions of the instrument. Regular way purchases and sales of financial instruments are recognized on trade date, the date on which the Commission commits to purchase or sell the instruments.

At initial recognition, financial assets and financial liabilities are measured at fair value plus or minus transaction costs that are directly attributable to the acquisition of the financial assets or the issue of the financial liabilities.

2.3.2 Classification and subsequent measurement

The Commission classifies its financial assets into two categories for determining the subsequent measurement methods, on the basis of both the Commission's business model for managing the assets and the contractual cash flow characteristics of the assets. The two measurement categories are:

- fair value through other comprehensive income; and
- amortized cost.

The Commission classifies all financial liabilities as subsequently measured at amortized cost.

The Commission reclassifies a financial asset when and only when it changes its business model for managing the asset, except for investments in equity instruments elected to be measured at fair value through other comprehensive income at initial recognition (note 2.3.2.1) which are not reclassified. A financial liability is not reclassified.

An analysis of the Commission's financial assets and financial liabilities by category is set out in note 7.

2.3.2.1 Financial assets measured at fair value through other comprehensive income

The Commission, in accordance with HKFRS 9 “Financial Instruments”, elects to measure all of its equity securities and ETFs, which are held for an indefinite period of time but may be sold in response to needs for liquidity or changes in market environment, at fair value through other comprehensive income. The election is made upon initial recognition and is irrevocable. Gains and losses on these equity securities and ETFs are recognized in other comprehensive income, which are not reclassified subsequently to the income and expenditure account, including when they are derecognized. Such gains and losses are recorded separately in the investment revaluation reserve and the cumulative amount is transferred to accumulated surplus upon disposal of the investments. Dividends on such investments are recognized in the income and expenditure account unless the dividends clearly represent a recovery of part of the cost of the investment.

2.3.2.2 Financial assets measured at amortized cost

Other financial assets are measured at amortized cost using the effective interest method. This category includes placement with the Exchange Fund, operating funds advanced to Members of LegCo (“Members”), deposits and other receivables, interest receivable from placement with the Exchange Fund, bank deposits and cash at bank and in hand. The measurement of loss allowances for these financial assets is based on the expected credit loss model as described in note 2.3.6.

The effective interest method is a method of calculating the amortized cost of a financial asset or a financial liability and of allocating and recognizing the interest income or interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts or payments through the expected life of the financial asset or financial liability to the gross carrying amount of the financial asset or to the amortized cost of the financial liability. When calculating the effective interest rate, the Commission estimates the expected cash flows by considering all contractual terms of the financial instrument but does not consider the expected credit losses. The calculation includes all fees received or paid between parties to the contract that are an integral part of the effective interest rate, transaction costs and all other premiums or discounts.

2.3.2.3 Financial liabilities measured at amortized cost

All financial liabilities are measured 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 reporting date. The fair values of financial instruments measured at amortized cost are disclosed in note 18.2.

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 economic best 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 inputs 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 reporting 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.

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 assets and settle the liabilities simultaneously.

2.3.6 Impairment of financial assets

The Commission applies a three-stage approach to measure expected credit losses on financial assets measured at amortized cost and to recognize the corresponding loss allowances and impairment losses or reversals, with the change in credit risk since initial recognition determining the measurement bases for expected credit losses:

Stage 1: 12-month expected credit losses

For financial instruments for which there has not been a significant increase in credit risk since initial recognition, the portion of the lifetime expected credit losses that represent the expected credit losses that result from default events that are possible within the 12 months after the reporting date are recognized.

Stage 2: Lifetime expected credit losses – not credit impaired

For financial instruments for which there has been a significant increase in credit risk since initial recognition but that are not credit impaired, lifetime expected credit losses representing the expected credit losses that result from all possible default events over the expected life of the financial instruments are recognized.

Stage 3: Lifetime expected credit losses – credit impaired

For financial instruments that have become credit impaired, lifetime expected credit losses are recognized and interest income is calculated by applying the effective interest rate to the amortized cost rather than the gross carrying amount.

2.3.6.1 Determining significant increases in credit risk

At each reporting date, the Commission assesses whether there has been a significant increase in credit risk for financial instruments since initial recognition by comparing the risk of default occurring over the remaining expected life as at the reporting date with that as at the date of initial recognition. The assessment considers quantitative and qualitative historical information as well as forward-looking information. A financial asset is assessed to be credit impaired when one or more events that have a detrimental impact on the estimated future cash flows of that financial asset have occurred.

The Commission assesses whether there has been a significant increase in credit risk since initial recognition on an individual or collective basis. For collective assessment, financial instruments are grouped on the basis of shared credit risk characteristics, taking into account investment type, credit risk ratings and other relevant factors.

Placements with banks with an external credit rating of investment grade are considered to have a low credit risk. Other financial instruments are considered to have a low credit risk if they have a low risk of default and the counterparty or borrower has a strong capacity to meet its contractual cash flow obligations in the near term. The credit risk on these financial instruments is assessed as not having increased significantly since initial recognition.

When a financial asset is uncollectible, it is written off against the related loss allowance. Such assets are written off after all the necessary procedures have been completed and the amount of the loss has been determined. Subsequent recoveries of amounts previously written off are recognized in the income and expenditure account.

2.3.6.2 Measurement of expected credit losses

Expected credit losses of a financial instrument are an unbiased and probability-weighted estimate of credit losses (i.e. the present value of all cash shortfalls) over the expected life of the financial instrument. A cash shortfall is the difference between the cash flows due to the Commission in accordance with the contract and the cash flows that the Commission expects to receive. For a financial asset that is credit impaired at the reporting date, the Commission measures the expected credit losses as the difference between the asset's gross carrying amount and the present value of estimated future cash flows discounted at the asset's original effective interest rate.

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 are 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, if any, 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 reporting 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 higher of its fair value less costs of disposal 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 maturities 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 reporting 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 MPF 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 reporting 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 in the income and expenditure account on an accrual basis, using the effective interest method.

2.8.3 Dividend income

Dividend income from listed securities is recognized in the income and expenditure account when the share price of the investment is quoted ex-dividend.

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

The financial statements are presented in Hong Kong dollars, which is the Commission's functional currency.

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 reporting date. Exchange gains and losses are recognized in the income and expenditure account.

3 CHANGES IN ACCOUNTING POLICIES

The HKICPA has issued certain new or revised HKFRSs that are first effective for the current accounting period of the Commission. There have been no changes to accounting policies applied in these financial statements for the years presented as a result of these developments.

The Commission has not applied any new standard or interpretation that is not yet effective for the current accounting period (note 19).

4 REVENUE

(a) Financial provisions from Government

	2023	2022
Financial provisions from Government for specified ambits		
Recurrent items		
Members' remuneration, medical allowances, end-of-service gratuities and operating expenses reimbursements	335,000	204,000
Secretariat's operating expenses	661,118	651,854
Non-recurrent items		
Members' non-recurrent expenses reimbursements	12,776	5,450
Secretariat's non-recurrent expenses	15,807	55,186
	<u>1,024,701</u>	<u>916,490</u>
Allocation warrants issued by government departments and utilized during the year		
Recurrent and non-recurrent items		
Secretariat's expenses	-	443
Total	<u>1,024,701</u>	<u>916,933</u>

(b) Investment income

	2023	2022
Interest income from financial assets measured at amortized cost		
Bank deposits	5,093	1,987
Placement with the Exchange Fund	7,760	506
Cash at bank	79	32
Total interest income	12,932	2,525
Dividend income from financial assets measured at fair value through other comprehensive income	1,406	2,209
Net exchange (losses)/gains	(3,652)	2,545
Total	10,686	7,279

(c) Other income

	2023	2022
Souvenir sales	288	122
Sundry income	1,239	2,119
Total	1,527	2,241

5 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:

	October 2022 to September 2023 (\$)	October 2021 to September 2022 (\$)	October 2020 to September 2021 (\$)
Monthly remuneration			
President	209,760	206,260	205,640
President's Deputy and House Committee Chairman	157,320	154,690	154,230
Members not serving on the Executive Council of the Government	104,880	103,130	102,820
Members serving on the Executive Council of the Government	69,920	68,750	68,550
Annual medical allowance	36,530	35,920	35,810
Annual operating expenses reimbursements			
Office operation expenses	2,877,410	2,829,310	2,820,850
Entertainment and travelling expenses	229,810	225,970	225,290
Entertainment expenses in the President's capacity	230,040	226,190	225,510

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 LegCo term (note 2.8.5).

(b) Staff emoluments

	2023	2022
Salaries	449,920	443,131
Contract gratuities	55,515	53,085
Cash allowances	22,805	22,370
MPF contributions	11,283	11,289
Decrease in accrued leave pay	(1,992)	(4,049)
Other job-related allowances	3,777	3,049
Total	541,308	528,875

(c) General expenses

	2023	2022
Utilities, communication and building services	58,645	48,556
Depreciation	25,008	21,902
Professional and other services	22,737	18,730
Repairs and maintenance	12,034	10,677
Publications, publicity and broadcasting	9,766	9,170
Information services	6,278	6,083
Staff-related expenses	2,689	3,079
Office supplies	1,072	1,170
Travelling and duty visits	250	300
Cost of souvenirs sold	230	93
Reversal of impairment losses on other receivables (note 11)	(320)	(653)
Others	368	174
Total	138,757	119,281

(d) Members' non-recurrent expenses reimbursements

	2023	2022
Members' setting up and information technology expenses (the Sixth LegCo: October 2016 - December 2021)	107	635
Members' winding up expenses (refunded)/claimed (the Sixth LegCo)	(858)	2,748
Members' setting up and information technology expenses (the Seventh LegCo: January 2022 - December 2025)	13,400	1,594
Total	12,649	4,977

For the Seventh LegCo, a newly elected Member is entitled to a reimbursement for setting up and information technology ("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 to hold office. The amount is set at one-twelfth of the annual office operation expenses reimbursement (note 5(a)), plus actual severance payments.

(e) **Other non-recurrent expenses**

	2023	2022
Services and non-capitalized expenses related to		
Replacement of some parts/devices for the building systems in the LegCo Complex (2022-23)	6,773	-
Replacement of some parts/devices for the building systems in the LegCo Complex (2021-22)	1,500	3,775
Installation and software subscription services for the replacement of the existing Library System	785	1,055
Development of a new electronic system for submission of expense reimbursement claims by Members	79	200
Installation and enhancement of IT systems and provision of additional furniture in the Chamber, Conference Room 1 and Members' meeting rooms in the LegCo Complex	57	418
Procurement of hardware, software and televising broadcasting equipment for upgrading the components of the Televising System	43	-
Replacement of the wireless communication devices	30	-
Procurement of IT network infrastructure and server room equipment for new offices in the CITIC Tower	16	141
Procurement of hardware and software for the development of the new Electronic Visitor Admission System	11	-
Re-design and restoration of education facilities in the LegCo Complex	7	156
Procurement of hardware, software and database for the redevelopment of the LegCo Website and the provision of new online information services	6	-
Replacement of the email system used by LegCo	-	1,082
Replacement of the analogue closed-circuit television system of the LegCo Complex	-	890
Conversion of Conference Room 4 of the LegCo Complex into a conference venue with necessary furniture and electronic, television and IT systems for supporting open committee meetings	-	204
Procurement of hardware, software, communication equipment and related cabling infrastructure installation service for replacing the Digital Screen Display System	-	78
Development of a Members' Room Booking System	-	74

	2023	2022
Relocation of the security, electrical and mechanical, and IT systems in the Security Control Room of the LegCo Complex	-	49
TV production equipment and light fixtures for the provision of extended simultaneous sign language interpretation service	-	23
Total	9,307	8,145

6 FIXED ASSETS

	Motor vehicles	Computers and software	Office equipment	Furniture and fixtures	Work in progress	Works of art	Total
Cost							
At 1 April 2021	1,515	145,083	35,906	15,706	2,304	5,911	206,425
Additions	-	14,987	14,266	1,765	12,465	-	43,483
Transfers	-	72	1,714	690	(2,476)	-	-
Disposals	-	(960)	(387)	(72)	-	-	(1,419)
At 31 March 2022	<u>1,515</u>	<u>159,182</u>	<u>51,499</u>	<u>18,089</u>	<u>12,293</u>	<u>5,911</u>	<u>248,489</u>
At 1 April 2022	1,515	159,182	51,499	18,089	12,293	5,911	248,489
Additions	-	9,271	7,524	616	3,655	-	21,066
Transfers	-	6,409	3,272	-	(9,681)	-	-
Disposals	-	(7,645)	(911)	(524)	-	-	(9,080)
At 31 March 2023	<u>1,515</u>	<u>167,217</u>	<u>61,384</u>	<u>18,181</u>	<u>6,267</u>	<u>5,911</u>	<u>260,475</u>
Accumulated depreciation							
At 1 April 2021	720	128,913	16,550	13,120	-	-	159,303
Charge for the year	274	12,913	7,834	881	-	-	21,902
Written back on disposal	-	(960)	(380)	(60)	-	-	(1,400)
At 31 March 2022	<u>994</u>	<u>140,866</u>	<u>24,004</u>	<u>13,941</u>	<u>-</u>	<u>-</u>	<u>179,805</u>
At 1 April 2022	994	140,866	24,004	13,941	-	-	179,805
Charge for the year	245	14,191	9,892	680	-	-	25,008
Written back on disposal	-	(7,637)	(782)	(521)	-	-	(8,940)
At 31 March 2023	<u>1,239</u>	<u>147,420</u>	<u>33,114</u>	<u>14,100</u>	<u>-</u>	<u>-</u>	<u>195,873</u>
Net book value							
At 31 March 2023	<u>276</u>	<u>19,797</u>	<u>28,270</u>	<u>4,081</u>	<u>6,267</u>	<u>5,911</u>	<u>64,602</u>
At 31 March 2022	<u>521</u>	<u>18,316</u>	<u>27,495</u>	<u>4,148</u>	<u>12,293</u>	<u>5,911</u>	<u>68,684</u>

7 CATEGORIES OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES

2023

	Financial assets measured at amortized cost	Financial assets measured at fair value through other comprehensive income	Financial liabilities measured at amortized cost	Total
Placement with the Exchange Fund	156,835	-	-	156,835
Operating funds advanced to Members	35,285	-	-	35,285
Financial assets measured at fair value through other comprehensive income	-	26,336	-	26,336
Deposits and other receivables	1,518	-	-	1,518
Interest receivable from placement with the Exchange Fund	1,431	-	-	1,431
Bank deposits	183,190	-	-	183,190
Cash at bank and in hand	24,799	-	-	24,799
Financial assets	<u>403,058</u>	<u>26,336</u>	<u>-</u>	<u>429,394</u>
Payables and accruals	-	-	74,657	74,657
Deposits received	-	-	1,431	1,431
Contract gratuities accrued	-	-	76,583	76,583
Financial liabilities	<u>-</u>	<u>-</u>	<u>152,671</u>	<u>152,671</u>

2022

	Financial assets measured at amortized cost	Financial assets measured at fair value through other comprehensive income	Financial liabilities measured at amortized cost	Total
Placement with the Exchange Fund	150,000	-	-	150,000
Operating funds advanced to Members	65,241	-	-	65,241
Financial assets measured at fair value through other comprehensive income	-	29,867	-	29,867
Deposits and other receivables	1,720	-	-	1,720
Interest receivable from placement with the Exchange Fund	506	-	-	506
Bank deposits	94,021	-	-	94,021
Cash at bank and in hand	101,677	-	-	101,677
Financial assets	<u>413,165</u>	<u>29,867</u>	<u>-</u>	<u>443,032</u>
Payables and accruals	-	-	88,952	88,952
Deposits received	-	-	1,276	1,276
Contract gratuities accrued	-	-	72,226	72,226
Financial liabilities	<u>-</u>	<u>-</u>	<u>162,454</u>	<u>162,454</u>

8 PLACEMENT WITH THE EXCHANGE FUND

The balance of the placement with the Exchange Fund amounted to \$156.8 million (2022: \$150 million), being the principal sum of \$150 million (2022: \$150 million) and interest paid but not yet withdrawn at the reporting date of \$6.8 million (2022: nil). The term of placement is six years from the date of placement, during which the amount of principal sum cannot be withdrawn.

Interest on the placement is payable at a fixed rate determined every January. The rate is the average annual investment return of the Exchange Fund's Investment Portfolio for the past six years or the average annual yield of three-year Government Bonds for the previous year subject to a minimum of zero percent, whichever is the higher. The interest rate has been fixed at 3.7% per annum for the year 2023 and at 5.6% per annum for the year 2022.

9 OPERATING FUNDS ADVANCED TO MEMBERS

	2023	2022
Operating funds advanced for		
Recurrent operating expenses	34,607	56,672
Setting up and IT expenses	678	8,569
Total	35,285	65,241
Classified as:		
Current assets	678	31,484
Non-current assets	34,607	33,757
Total	35,285	65,241

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 Seventh 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 2023, the ceiling was \$517,870 (2022: \$509,213). Funds advanced in this respect have to be returned to the Commission when the Member concerned ceases to hold office and are classified as non-current assets.

In early 2022, the Commission had implemented special work arrangements for the staff of the Secretariat in view of the fifth wave of Coronavirus disease (COVID-19) epidemic. To ensure that liquidity requirements of Members' offices would be met during the special work arrangements whereby the processing of claims for reimbursements of Members' recurrent operating expenses would not be handled as usual, the Commission disbursed to each Member a special advance of \$254,607, equivalent to one month's office operation, entertainment and travelling expenses. Funds advanced in this respect had to be returned to the Commission when the special work arrangements ceased and were classified as current assets as at 31 March 2022.

10 FINANCIAL ASSETS MEASURED AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME

	2023	2022
Equity securities and ETFs, at fair value		
Listed in Hong Kong	<u>26,336</u>	<u>29,867</u>

11 PREPAYMENTS, DEPOSITS AND OTHER RECEIVABLES

	2023	2022
Prepayments	6,075	5,819
Deposits	28	30
Receivable from		
Government	-	120
Members	22	288
Staff	791	741
Accrued interest	518	57
Other receivables	509	1,154
Less: allowances for expected credit losses	(350)	(670)
Total	<u>7,593</u>	<u>7,539</u>

As at 31 March 2023, other receivables included remuneration and operating funds advanced to, and interest and legal costs receivable from Miss YAU Wai-ching totalling \$0.43 million (2022: remuneration and operating funds advanced to Miss YAU Wai-ching, operating funds advanced to Mr LEUNG Kwok-hung, and interest and legal costs receivable from Miss YAU Wai-ching totalling \$1.10 million). These 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 the receivables from these persons were assessed to be credit impaired, the Commission measured the loss allowances of these receivables at amounts equal to lifetime expected credit losses (note 2.3.6).

In relation to the claim of \$0.93 million against Miss YAU Wai-ching, after the District Court has entered Judgment against her on 5 May 2020, the Commission and Miss YAU Wai-ching reached an agreement in August 2020 by which the parties confirmed that the amount of the Judgment Debt was agreed at the liquidated sum of \$1,200,000 and Miss YAU Wai-ching agreed and undertook to pay the Judgment Debt to the Commission in 48 equal monthly instalments starting from September 2020. During the year, a total amount of \$300,000 (2022: \$300,000) was received from Miss YAU Wai-ching. As at 31 March 2023, the remaining monthly instalments pursuant to the settlement agreement totalled \$425,000 (2022: \$725,000).

In August 2022, a settlement agreement was reached after mediation between the Commission and Mr LEUNG Kwok-hung for the claim of \$2.75 million (including remuneration, operating expenses reimbursements and advance of operating fund) against him. During the year, Mr LEUNG Kwok-hung paid the agreed amount to the Commission.

The movement in loss allowances for the receivables from these persons during the year is as follows:

	2023	2022
At beginning of year	670	2,253
Amounts written off	-	(930)
Impairment losses (note 5(c)):		
— recognized	-	7
— reversed	(320)	(660)
	(320)	(653)
At end of year	350	670

12 PAYABLES AND ACCRUALS

	2023	2022
Payable to		
Government	4,942	11,840
Members	5,257	4,743
Staff		
- accrued emoluments and reimbursements	660	497
- accrued leave pay	50,627	52,619
Others	13,171	19,253
Total	74,657	88,952

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 financial assets measured at fair value through other comprehensive income held at the reporting date and is dealt with in accordance with the accounting policies in note 2.3.2.1.

14 CASH AND CASH EQUIVALENTS

	2023	2022
Bank deposits	183,190	94,021
Cash at bank and in hand	24,799	101,677
Subtotal	207,989	195,698
Less: Bank deposits with original maturities over three months	(173,190)	-
Cash and cash equivalents	34,799	195,698

15 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.

16 CAPITAL COMMITMENTS

Outstanding commitments for acquisitions of fixed assets at 31 March 2023 not provided for in the financial statements were as follows:

	2023	2022
Authorized but not yet contracted for	28,232	36,314
Authorized and contracted for	6,720	11,345
Total	34,952	47,659

17 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.

17.1 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, 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 7.

17.2 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 reporting date without taking account of any collateral held or other credit enhancements is shown below:

	2023	2022
Placement with the Exchange Fund	156,835	150,000
Operating funds advanced to Members	35,285	65,241
Deposits and other receivables	1,518	1,720
Interest receivable from placement with the Exchange Fund	1,431	506
Bank deposits	183,190	94,021
Cash at bank	24,768	101,650
Total	403,027	413,138

In respect of operating funds advanced to Members, the credit risk is minimal, because a large proportion of the funds advanced will be offset against Members' expenses reimbursements when they cease to hold office.

As at 31 March 2023, deposits and other receivables included mainly accrued interest, the associated credit risk of which was minimal, and amount receivable from the disqualified Member (note 11). These receivable balances are monitored by the Commission on an ongoing basis. The Commission reached agreements with Miss YAU Wai-ching in August 2020 and Mr LEUNG Kwok-hung in August 2022. As at 31 March 2023, loss allowances were recognized for the amount yet to be received from Miss YAU Wai-ching (2022: the amounts yet to be received from Miss YAU Wai-ching and Mr LEUNG Kwok-hung).

To minimize credit risks, all bank deposits and cash at bank are placed with licensed banks in Hong Kong. These financial assets are considered to have a low credit risk. The loss allowances are measured at amounts equal to 12-month expected credit losses, which are assessed to be minimal by the Commission.

While other financial assets are subject to the impairment requirements, the Commission has estimated that their expected credit losses are minimal and considers that no loss allowance is required.

The credit quality of bank deposits and cash at bank is analysed below:

	2023	2022
Credit rating designated by Moody's		
Aa3 to Aa1	23,550	70,576
A3 to A1	184,408	125,095
Total	<u>207,958</u>	<u>195,671</u>

17.3 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.

17.4 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.

17.4.1 Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of 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 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/deficit for the year 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.

17.4.2 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.

As at 31 March 2023, financial assets totalling \$81.3 million (2022: \$68.8 million) were denominated in US dollars and \$49.9 million (2022: \$52.6 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, as at 31 March 2023, it is estimated that a 5% increase/decrease in the exchange rate of the Renminbi against the HK dollar, with all other variables held constant, would have decreased/increased the deficit for the year by \$2.5 million (2022: increased/decreased the surplus for the year by \$2.6 million).

17.4.3 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 Limited.

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.

As at 31 March 2023, it is estimated that a 10% increase/decrease in equity prices, with all other variables held constant, would have decreased/increased the other comprehensive loss for the year by \$2.6 million (2022: \$3.0 million).

17.5 Other financial risk

The Commission is exposed to financial risk arising from changes in the interest rate on the placement with the Exchange Fund which is determined every January (note 8). As at 31 March 2023, it is estimated that an increase/decrease of 50 basis points in the interest rate, with all other variables held constant, would have decreased/increased the deficit for the year by \$0.78 million (2022: increased/decreased the surplus for the year by \$0.05 million).

18 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 reporting date, without any deduction for estimated future selling costs.

18.1 Fair value of financial instruments measured at fair value on a recurring basis

The carrying amounts of financial instruments measured at fair value at the reporting date according to the fair value hierarchy are shown below:

	Level 1	
	2023	2022
Financial assets measured at fair value through other comprehensive income	26,336	29,867

No financial assets or liabilities were classified under Level 2 and Level 3. There were no transfers between levels during the reporting years.

18.2 Fair value of financial instruments not measured at fair value on a recurring basis

All financial instruments were carried at amounts not materially different from their fair values as at 31 March 2023 and 2022.

19 POSSIBLE IMPACT OF AMENDMENTS, NEW STANDARDS AND INTERPRETATIONS ISSUED BUT NOT YET EFFECTIVE FOR THE YEAR ENDED 31 MARCH 2023

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 2023 and which have not been early adopted in these financial statements.

The Commission is in the process of making an assessment of the expected impact of these amendments, new standards and interpretations in the period of initial application. So far it has concluded that the adoption of them is unlikely to have a significant impact on the Commission's financial statements.

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; and
- (3) To monitor progress of appointment and personnel matters delegated to the Secretary General.

Membership (as at 31 March 2023)

Hon Andrew LEUNG Kwan-yuen, GBM, GBS, JP (Chairman)

Hon Starry LEE Wai-king, GBS, JP

Hon Tommy CHEUNG Yu-yan, GBM, GBS, JP

Hon SHIU Ka-fai, JP

Hon LAI Tung-kwok, GBS, IDSM, JP

Committee on Members' Operating Expenses

Terms of Reference

- (1) To advise on administrative matters relating to Members' operating expenses; and
- (2) To review Secretary General's decision on a Member's claim for operating expenses reimbursement upon the Member's request.

Membership (as at 31 March 2023)

Hon Andrew LEUNG Kwan-yuen, GBM, GBS, JP (Chairman)

Hon Starry LEE Wai-king, GBS, JP

Hon MA Fung-kwok, GBS, JP

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 \$1,400,000 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; and
- (8) To monitor the progress and developments relating to (1) to (7).

Membership (as at 31 March 2023)

Hon Andrew LEUNG Kwan-yuen, GBM, GBS, JP (Chairman)

Hon MA Fung-kwok, GBS, JP

Ir Dr Hon LO Wai-kwok, GBS, MH, JP

Hon Tony TSE Wai-chuen, BBS, JP

Appendix 2

Staff Establishment of the Legislative Council Secretariat

<i>Rank</i>	<i>Permanent establishment as at 31 March 2023</i>
Secretary General	1
Legal Adviser	1
Deputy Secretary General	1
Assistant Secretary General	5
Senior Assistant Legal Adviser	3 ¹
Head (Media and Public Relations)	1
Head (Research and Information)	1
Head (Translation and Interpretation)	1
Principal Council Secretary	1
Accountant	1
Assistant Legal Adviser	11
Chief Archivist	1
Chief Council Secretary	24
Chief Information Technology Officer	1
Chief Public Information Officer	1
Chief Council Researcher	4
Chief Translation Officer	6
Chief Security Officer	1
Senior Council Researcher	11
Senior Council Secretary	42
Senior Deputy Accountant	1
Senior Information Technology Officer	6
Senior Librarian	1
Senior Public Information Officer	5
Senior Translation Officer	31
Senior Security Officer	1
Archivist	3
Council Researcher	5
Council Secretary	32
Deputy Accountant	4
Information Technology Officer	20
Librarian	3
Public Information Officer	9
Translation Officer	25
Estate Management Officer	2
Security Officer	3
Assistant Public Information Officer	4
Assistant Translation Officer	3
Senior Administrative Assistant	9
Senior Legislative Assistant	9
Senior Security Assistant	9
Accounting Clerk	8
Administrative Assistant I	32
Assistant Information Technology Officer	20
Senior Transcription Assistant	2
Catering and Conference Services Officer	1
Security Assistant I	36
Assistant Visitor Services Officer	9
Legislative Assistant	28
Administrative Assistant II	82
Transcription Assistant	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 ²
Workman I	1
Total	686

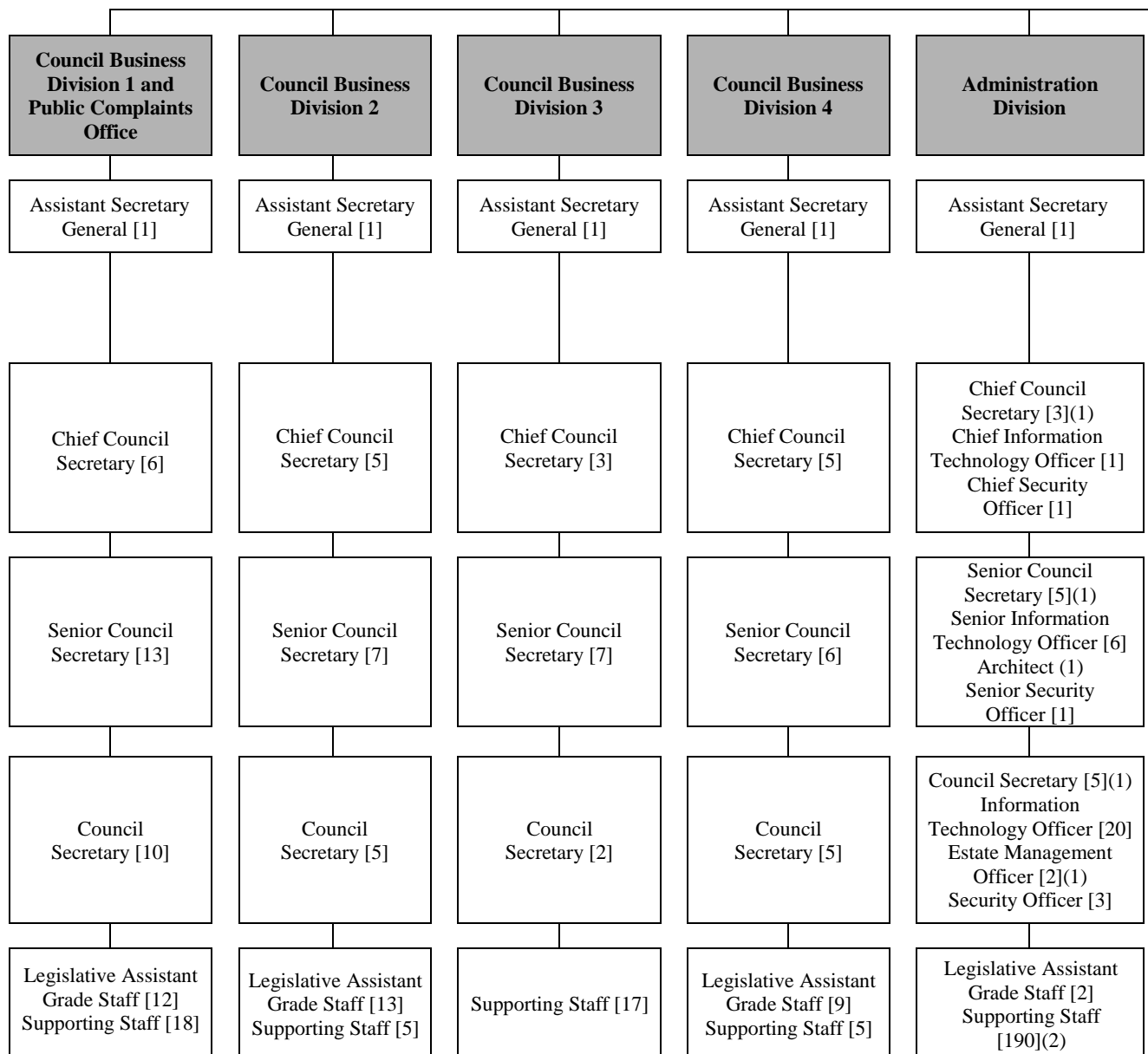
¹ In February 2021, The Legislative Council Commission approved the creation of a time-limited Principal Assistant Legal Adviser post by holding against a Senior Assistant Legal Adviser post.

² In May 2022, one temporary Administrative Assistant I post was created by holding against an Office Assistant post.

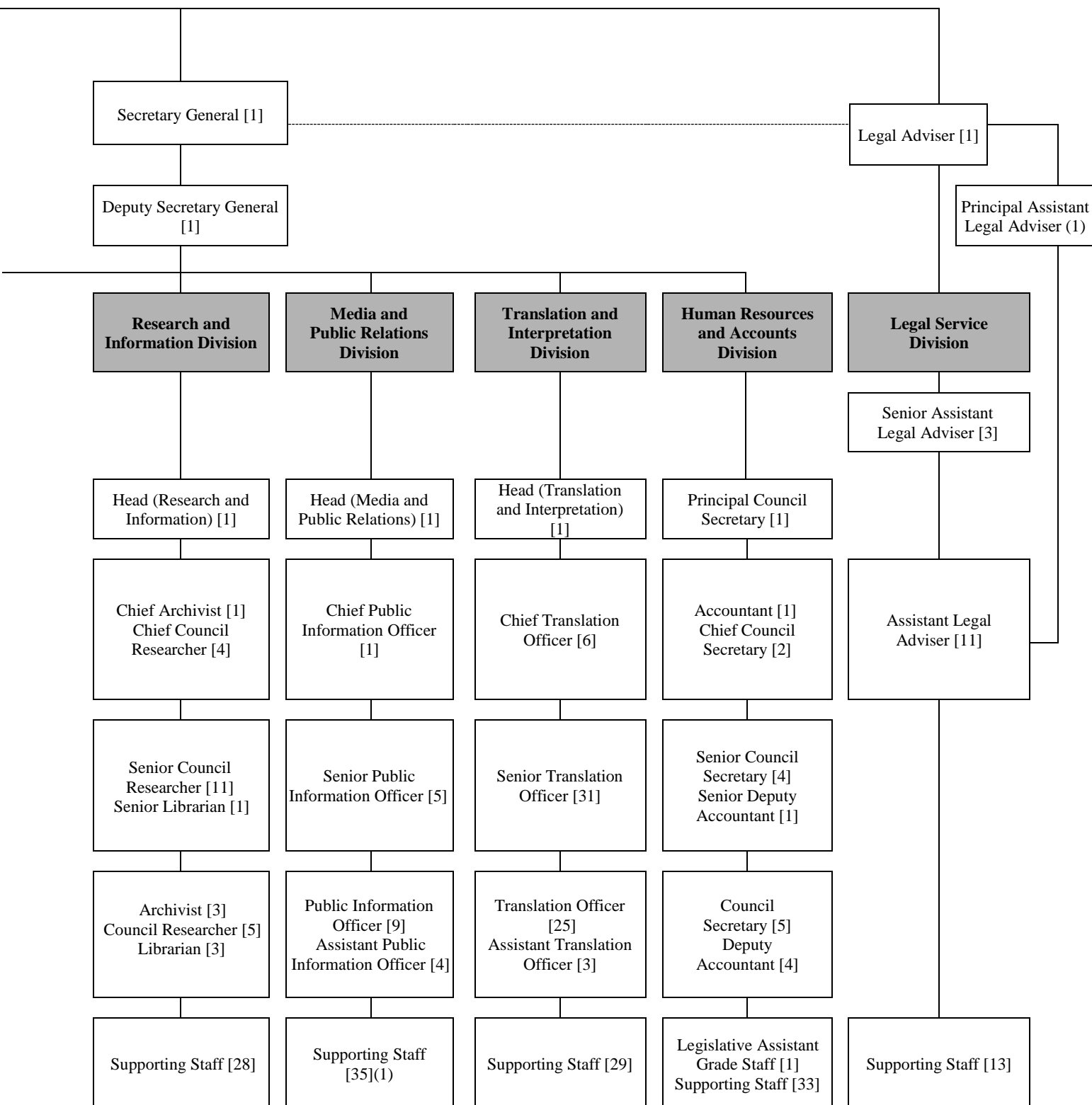
Appendix 3

Organization Structure of the Legislative Council Secretariat (as at 31 March 2023)

The Legislative Council Commission



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

- The 2023-2024 Budget
- Measures to promote government-industry-academia/research institute collaboration and their outcomes in selected places
- Commercialization of academic research in Shenzhen
- E-government initiatives and applications in selected places
- Evolution of financial regulatory regime in the United Kingdom
- Development of carbon markets in selected places
- Enhancing Hong Kong's position as a maritime centre
- Joint development of a mutually beneficial "boundary control points economic belt" by Hong Kong and Shenzhen
- Policies and programmes on land requisition for urban development in Guangzhou Municipality and Shenzhen Municipality
- Housing situation and housing supply in Hong Kong
- Measures to regulate the living conditions of low-income tenants in selected places
- Policies on improving building management and operation of owners' corporations in selected places
- Talent attraction policies
- Labour importation policies in selected places
- Youth development strategy in selected places
- Policies to support needy young people in selected places
- Poverty reduction targets in Ireland and Canada
- Policy measures to expand female workforce in Australia and Singapore
- Family policies to encourage childbirth in selected places
- Carers of elderly persons and working age persons with sickness, injury and disablement
- Support measures for persons affected by long COVID
- Prevention of heat stroke in the workplace in California
- Management of plastic waste in Hong Kong

Appendix 5

Secretary General's Environmental Report for the Year 2022-2023

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, each division is requested to complete a compliance checklist every six months.

A list of environmental measures adopted by the Secretariat and the performance of these measures are shown in the table attached.

Since 2019-2020, carbon audits and waste audits for the LegCo Complex have been temporarily suspended due to the massive restoration works carried out in the Complex following the intrusion in July 2019, the impact of the COVID-19 pandemic from 2020 onwards, and the ongoing expansion project of the Complex. Given the exceptional circumstances and the inability to accurately reflect the normal situation, it was deemed appropriate to suspend the carbon and waste audits during this period. However, it is worth noting that the audits will be resumed in due course.

Environmental Management and Future Targets

Saving Resources	
I. Environmental Measures Adopted	
<p>Economy in the use of paper</p> <ul style="list-style-type: none"> Communicate by email and other paperless means Store documents in central information systems for common access by staff Minimize photocopies and print-outs (e.g. not to make unnecessary hard/photocopies of documents) Use recycled paper if hard copies are needed; print on both sides of paper; use double side photocopiers which can produce double-sided copies Cease to use fax machines Request softcopies from senders of documents 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) Closed Meeting System would be applied to more committees for distributing restricted documents to Members in soft copy only 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) Issue Social Function Accounts Statements to Members by email (e-statements) only and accept e-cheques <p>Economy in the use of envelopes</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, maintain 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 bicycles Issue advice to LegCo premises 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 premises users on a regular basis on the need to reduce waste Stop providing bottled drinks at vending machines Stop providing plastic tableware, plastic takeaway containers and plastic straws in the Coffee Corner and the LegCo Cafeteria 	
II. Performance on the Environmental Measures	
<ul style="list-style-type: none"> Consumption of electricity decreased by 5.83% from 10 182 101 KWh in 2021-2022 to 9 588 805 KWh in 2022-2023 Consumption of paper increased by 3.75% from 6 241 reams in 2021-2022 to 6 475 reams in 2022-2023 Collection of waste paper decreased by 36.69% from 27 793 kg in 2021-2022 to 17 596 kg in 2022-2023 	
III. Targets for Year 2023-2024	
<ul style="list-style-type: none"> Reduce electricity and paper consumption by 2%, subject to the number of meetings and level of activities in the LegCo Complex remaining more or less the same as in 2022-2023, and no major alteration/improvement works being carried out in the Complex (for activities relating to the expansion project of the Complex, the contractor would have its independent meters to record its electricity consumption). 	

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 cartridges as far as possible • Urge staff to use their own cups instead of paper cups • Collect waste paper, used printer 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 alteration/improvement works outside office hours • Conduct annual air quality tests to monitor the air quality in offices • 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 and the CITIC offices has been awarded the Excellent Class since 2022 • The LegCo Complex has been awarded the Blue/Silver Certificate under the Quality Water Supply Scheme for Buildings biennially since 2012
<ul style="list-style-type: none"> • Reduce paper consumption • Increase the use of on-line news services to replace printed newspapers • Foster a food wise culture to reduce food waste 	

立法會行政管理委員會
THE LEGISLATIVE COUNCIL
COMMISSION

香港中區立法會道1號立法會綜合大樓

Legislative Council Complex, 1 Legislative Council Road, Central, Hong Kong

網址 Website : <http://www.legco.gov.hk>

You Tube 頻道 YouTube Channel : www.youtube.com/legcogovhk

Flickr相片集 Flickr Album : www.flickr.com/photos/hk_legislature

流動應用程式 Mobile App : www.legco.gov.hk/chinese/mobile-app.html