

**Report on the Activities of
The Legislative Council Commission
2023-2024**

**Prepared for tabling in the Legislative Council
in accordance with section 13(5) of
The Legislative Council Commission Ordinance (Cap. 443)**

Contents

The Chairman's Review	1
The Legislative Council Commission	4
The Legislative Council Secretariat	5
Activities of The Legislative Council Commission in 2023-2024	7
Services of the Legislative Council Secretariat	7
- Council Business Division 1 and Public Complaints Office	7
- Council Business Division 2	8
- Council Business Division 3	9
- Council Business Division 4	9
- Legal Service Division	10
- Media and Public Relations Division	11
- Research and Information Division	12
- Translation and Interpretation Division	14
- Human Resources and Accounts Division	15
- Administration Division	17
Compliance Audit on Members' Claims for Reimbursement of Operating Expenses	20
Environment Protection	20
Staff Consultative Committee	21
Staff Recreation Club	21
Report of the Director of Audit	22
Statement of accounts	
Income and Expenditure Account for the year ended 31 March 2024	25
Statement of Comprehensive Income for the year ended 31 March 2024	26
Balance Sheet as at 31 March 2024	27
Statement of Changes in Accumulated Funds for the year ended 31 March 2024	29
Statement of Cash Flows for the year ended 31 March 2024	30
Notes to the Financial Statements	31
Appendices	
Appendix 1	Committees of The Legislative Council Commission
Appendix 2	Staff Establishment of the Legislative Council Secretariat
Appendix 3	Organization Structure of the Legislative Council Secretariat (as at 31 March 2024)
Appendix 4	A List of Major Subjects Studied by the Research Office
Appendix 5	Secretary General's Environmental Report for the Year 2023-2024

The Chairman's Review

During the 2023-2024 legislative year, the Seventh Legislative Council (“LegCo”) actively fulfilled its constitutional functions by promoting Hong Kong’s long-term development, improving people’s livelihood, and deepening regional cooperation and international connections. At the same time, LegCo upgraded its facilities and harnessed technologies to enhance legislative work, continuously driving LegCo’s development. In response to the challenges of the times, LegCo has embraced innovation and pursued breakthroughs.

The most historic achievement of LegCo this year was undoubtedly the unanimous passage of the Safeguarding National Security Bill (“the Bill”) by all Members on 19 March 2024. This marked LegCo’s successful fulfilment of its constitutional duty to legislate for Article 23 of the Basic Law, laying a solid foundation for Hong Kong’s long-term stability and security. Following the passage of the Bill, the Chief Executive attended the Council in person and delivered a speech, joining us to witness this historic moment and highlighting the shared commitment of both the Executive and the Legislature to safeguard national security. At a meeting with various Consul-Generals in Hong Kong on 5 July 2024, I emphasized that the Safeguarding National Security Ordinance strikes an appropriate balance between safeguarding national security and protecting people’s rights and interests. This has boosted the international community’s confidence in the steadfast and successful implementation of “One Country, Two Systems” in Hong Kong.

Hong Kong serves as a super-connector and super value-adder between China and the world. LegCo is committed to deepening regional collaboration and global engagement. During the year, several Panels visited major cities in the Yangtze River Delta and the Guangdong-Hong Kong-Macao Greater Bay Area, focusing on key areas such as construction technology, smart traffic management, industrial upgrading and patriotic education. Through visits to innovation and technology (“I&T”) enterprises and exchanges with Mainland officials and experts, Members contributed to Hong Kong’s efforts to explore new opportunities for industrial upgrading and I&T, echoing the national strategy of “high-quality development”.

In May 2024, I led a LegCo delegation to visit three member states of the Association of Southeast Asia Nations, namely Malaysia, Indonesia and Singapore, for in-depth exchanges with local political and business leaders. We highlighted Hong Kong’s unique strengths in finance, logistics and I&T, seeking support for Hong Kong’s early accession to the Regional Comprehensive Economic Partnership (“RCEP”). This visit not only helped promote Hong Kong’s integration into the regional economy and reinforced its status as an international hub, but also encouraged local enterprises to actively explore more overseas markets. In December of the same year, I visited Japan with members of the Parliamentary Liaison Subcommittee of LegCo to personally explain to local officials, Members of both Houses of the Diet as well as business representatives the advantages of Hong Kong. We encouraged them to leverage the city’s latest

developments and sought Japan's support for Hong Kong's early accession to RCEP.

Another major challenge for LegCo during the year was to ensure that the expansion of the LegCo Complex can be steadily, safely and efficiently advanced without interrupting LegCo's operation. Since the project began in September 2022, the LegCo Secretariat and I have held monthly meetings with stakeholders, including the Architectural Services Department and the contractor, to closely monitor the project's implementation and progress. The first phase, which covered Members' offices, was completed in November 2024. All Members have relocated smoothly to their new offices on 9/F to 14/F of the Complex, achieving the goal of working "under one roof". The project team is now advancing the works in the triangular portion of the Complex at full speed, including the roof garden, the function hall and other facilities on new floors. These are expected to be completed in the first half of 2025. Subsequently, the project will focus on the addition of a conference room and public education facilities, with full completion targeted for November 2025.

During the implementation of the expansion project, The Legislative Council Commission ("the Commission") also completed more than 10 facility upgrades in the LegCo Complex. These upgrades included beautifying Public Entrance 2, providing medium-speed and quick electric vehicle chargers in the LegCo Carpark, and installing ultra-high-definition camera systems in the Chamber and Conference Room 1.

The Secretariat has also leveraged technologies to enhance legislative work, particularly by

upgrading the LegCo Intelligent Transcription System ("LITS"). New features, such as real-time transcription, speaker diarization and a translation engine, have been introduced to speed up the production of minutes of meetings and verbatim records. In October 2024, the Secretariat hosted three demonstration sessions for government officials to observe LITS in action. Moving forward, the Secretariat remains committed to promoting and enhancing the application of artificial intelligence technologies.

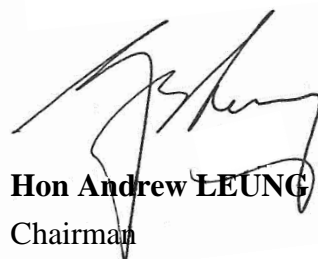
The year 2024 marked the grand event of the Paris Olympic Games ("the Games"). In the lead-up to the Games, LegCo Members and the Sports Federation & Olympic Committee of Hong Kong, China held a joint event at the LegCo Complex on 12 July to cheer on Hong Kong, China athletes heading to the Games. During the Games, LegCo unprecedentedly set up a "Live Broadcast Zone" for the Games in the Main Lobby of the Complex, enabling Members, staff of Members' offices and the Secretariat, visitors and the public to witness the determination and perseverance of Hong Kong, China athletes through a large LED screen. Furthermore, during the five-a-side friendly football match between LegCo and the Government held at the Hong Kong Polytechnic University Sports Centre, both teams embraced and demonstrated the spirit of "friendship first", while joining together to cheer on the athletes representing Hong Kong, China.

The year 2024 was especially significant as it marked the 75th anniversary of the founding of the People's Republic of China, as well as the first National Day after the HKSAR Government and LegCo had successfully completed the enactment of legislation for Article 23 of the Basic Law.

To commemorate this historic occasion, LegCo organized a series of activities under the theme of “Legislative Council • Affection for our Home and our Country”, including a video featuring all Members sending congratulatory messages for the National Day, a thematic exhibition, and the release of limited-edition souvenirs. These initiatives aimed at deepening patriotic education and cultivating a strong sense of national pride and belonging through creative and innovative means.

Lastly, on behalf of the Commission, I would like to congratulate Ms Dora WAI on her appointment as Secretary General, effective from August 2024. The Commission is confident that under her leadership, the Secretariat will continue to strive for excellence and deliver more professional services to the Council with an innovative mindset.

Looking ahead, LegCo will remain committed to identifying, adapting to, and driving changes, while aligning closely with national development policies. By doing so, we will unlock even greater development opportunities for Hong Kong’s transition from stability to prosperity. I extend my heartfelt gratitude to the Commission and the Secretariat for their support and trust. Their dedication has been pivotal in enabling LegCo to fulfil its unique constitutional role in serving Hong Kong and our country more effectively in the new era.



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 2024 is set out below:

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

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

Hon CHAN Kin-por, GBS, JP

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

Hon CHAN Hak-kan, SBS, JP

Hon MA Fung-kwok, GBS, JP

Hon Martin LIAO Cheung-kong, GBS, JP

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

Hon SHIU Ka-fai, 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 2023-2024, seven meetings were held.

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 Complex, and display and management of the art collection in the 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 2023-2024 amounted to \$1,064.5 million, which comprised \$358.0 million for Members' remuneration and expenses reimbursements, and \$706.5 million for the Secretariat's staff emoluments, general expenses and non-recurrent funding. As shown in the audited accounts on pages 25 to 57, the surplus for the year was \$25.1 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 Secretaries 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;
- Research and information services support grades;
- Corporate communication grades; and
- Professional, general and administration grades.

As at 31 March 2024, 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 2024, seven staff members or about 1.1% of the Secretariat's strength are persons with disabilities.

During the year, administrative support and services were 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 2024 is shown in **Appendix 3**.

Activities of The Legislative Council Commission in 2023-2024

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 the 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 2023 to 31 March 2024, the Division serviced a total of 193 meetings. In addition, the Division also provided services for 14 local duty visits, one duty visit to the Mainland cities of the Guangdong-Hong Kong-Macao Greater Bay Area (“GBA”) by the Panel on Environmental Affairs in August 2023, one duty visit to Shanghai by the Panel on Development in December 2023, and one duty visit to Shenzhen by the Subcommittee on Matters Relating to the Development of the Northern Metropolis in February 2024.

On research support, the Division prepared a total of 80 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 tenancy control on subdivided units, municipal solid waste

charging, regulation of virtual asset trading platforms, and promotion of new industrialization. The Division also prepared a total of 33 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 1 163 cases, comprising 52 group representations and 1 111 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 Panels 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 2023 to 31 March 2024, the Division serviced a total of 144 meetings. In addition, the Division provided services for nine local duty visits, as well as three duty visits outside Hong Kong, namely the duty visit to four Mainland cities of the GBA by the delegation of the Government and the LegCo in April 2023, and those to Hangzhou by the Panel on Home Affairs, Culture and Sports and to Mainland cities of GBA by the Panel on Welfare Services in August 2023 respectively.

On research support, the Division prepared a total of 86 background briefs and 18 discussion papers during the report period. Some of the major subjects covered in the background briefs and discussion papers included the Basic Law Article 23 legislation, Mechanism for reviewing the Statutory Minimum Wage rate, policies and facilitating measures to achieve ageing in place, promotion of the Constitution of the People’s Republic of China and the Basic Law, review of the Building Management Ordinance (Cap. 344), as well as the import control on Japanese food. The Division also prepared a total of 26 committee reports during the period.

On support services to CRoP, the Division assisted CRoP in reviewing the maximum interval between two Council meetings held in the same session. CRoP's proposal to amend the relevant rule, i.e. Rule 14(1) of the Rules of Procedure, was approved by the Council in June 2023.

Division 3

Council Business Division 3 provides support services for Council meetings. During the period from 1 April 2023 to 31 March 2024, the Division serviced 37 Council meetings, which included one CE's Question and Answer Session ("Q&A") on the 2023 Policy Address and three CE's Interactive Exchange Q&As. The new CE's Interactive Exchange Q&A was introduced by CE with a view to optimizing the contribution of "patriots administering Hong Kong". It combines the advantages of the conventional CE's Q&As, motion debates, and CE's Policy Address consultation, and facilitates CE in explaining policies, communicating with Members, and collecting views to assist him in formulating his policy decisions. Both the Government and Members can through fruitful exchanges make recommendations of measures and new policies. The Division also processed, among other things, 662 questions, 38 bills and 547 amendments thereto, 22 proposed resolutions, 49 motions and 145 amendments thereto.

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"). During the report period, a total of five AESs 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 Panels as well as Bills Committees and subcommittees on the proposed legislation and policy issues relating to the terms of reference of these Panels.

During the period from 1 April 2023 to 31 March 2024, the Division serviced 142 committee meetings in total, including five public hearings held by PAC and eight meetings by other committees to receive

public views. A total of 231 individuals and deputations had given views. In addition, the Division also provided services for eight local duty visits and one duty visit to the Big Data Centre of National Health Commission for Human Tissue, Organ Transplant and Medicine in Guangzhou conducted in July 2023 by the Panel on Health Services.

On research support, the Division prepared a total of 64 background briefs and 46 discussion papers during the report period. Some of the major subjects covered in the background briefs and discussion papers included the Elderly Health Care Voucher Scheme, Trunk Road T4 in Sha Tin, The Chinese University of Hong Kong (Amendment) Bill 2023, mental health policy and services, management of typhoon shelters and sheltered anchorages, and enhancement measures to the legal aid system in Hong Kong. A total of 42 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 received a total of 14 requests for access to documents of the Legislature. Among them, 13 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. Fifty 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 2023 to 31 March 2024, the Division provided legal

support to 530 meetings, including meetings of the Council and its committees as well as meetings of the Commission. During the year, the Division prepared 39 reports on bills, 36 reports on subsidiary legislation covering 115 items of subsidiary legislation, and 11 reports on proposed resolutions. In addition, the Division issued a total of 102 items of legal advice on various matters, including issues relating to the Rules of Procedure of LegCo, complaint cases received by LegCo, tenders and contracts entered into by the Commission, personal data and employment-related matters, requests for access to the closed-circuit television recordings of the Complex, and matters relating to the expansion project of the Complex and the LegCo Website.

Media and Public Relations Division

The Media and Public Relations Division provides public relations advice and media support services to the Council and Members, operates 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 multimedia, education and visitor services.

During the year, the Division received and handled 16 410 telephone and walk-in enquiries as well as 3 353 email enquiries. It also issued a total of 154 press releases on the business and activities of the Council and

organized 29 media briefings and interviews for the President, committee chairmen and Members. Official media briefings, including briefings by Members on the 2023 Policy Address and the 2024-2025 Budget Speech on 25 October 2023 and 28 February 2024 respectively, have been conducted. The Division also filmed and televised 1 217 hours of 541 open meetings of the Council and its committees as well as 20 other media briefings. In addition, televising and broadcasting services were provided for the Luncheon with the Director of the Liaison Office of the Central People's Government in the Hong Kong Special Administrative Region ("HKSAR") on 14 July 2023; the Luncheon with CE, Executive Council Members and Senior Government Officials on 17 November 2023; and the Spring Luncheon on 23 February 2024.

Apart from publishing Council-related videos and photos through the LegCo Website, the Division also disseminates these materials on social media platforms. During the year, 2 687 video records of Council meetings and events were uploaded onto the LegCo YouTube Channel and 2 106 photos of Members' official events and activities were posted on the LegCo Flickr photo album.

Regarding education services, the Division provides both online and on-site guided tours and education activities for schools, allowing students to enhance their knowledge of the

Legislature through interactive games and role-playing the conduct of business at a Council meeting. During the year, a total of 688 activity sessions were conducted for 17 943 students of kindergartens, primary and secondary schools, comprising 125 online sessions and 563 face-to-face sessions. The booking process was streamlined with the launch of the Guided Tour Online Booking System in December 2023, enabling participation in the guided tours and educational activities easier for both Members and schools. Under the Meeting with Members programme, which was resumed this year, students can directly discuss with and raise questions to Members on different topics and current issues. Music performances, an integral part of the programme, presented by schools and youth music groups, were also relaunched. A total of 12 meeting sessions, including two in the form of music performance, were organized for 246 students and 83 Members. The Division also rolled out a Teacher Programme to support teaching and enhance teachers' as well as their students' understanding of the role and functions of LegCo. Through a series of interactive dialogue sessions, teachers and Members can exchange views on topics related to the youth and educators. Two Teacher Programme sessions were held this year, participated by 67 primary and secondary teachers and 10 Members.

During the report period, a total of 65 215 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 and its committees, as well as Members and their staff and also Secretariat staff ("Members and staff") through the Research Office, the LegCo Library and the LegCo Archives.

The Research Office undertakes research projects on topical issues and policy areas which are also the concerns of Members. It produces a variety of research publications, including in-depth analysis of policy developments and focused studies on selected issues of concern. Shorter papers containing factual information and topical statistics are also prepared for quick and general reference.

During 2023-2024, the Research Office published 110 publications, comprising 26 *Information Notes*, 36 *Fact Sheets*, one *Research Brief*, six *Research Tasks*, three pieces of *Numbers and Figures* and

38 pieces of *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 primarily for Members and staff through its collections of LegCo records, subscribed databases and constitutional reference materials covering the Basic Law as well. As of March 2024, there were some 26 000 items in the constitutional collection, equivalent to 51% of the total number of books of the Library. The Library publishes three different monthly publications under the name of “Stay informed”, covering latest (a) policy developments in the Mainland; (b) overseas policy developments; and (c) overseas parliamentary news. They keep Members abreast of the recent policy papers, important legislative and financial proposals, major inquiry and audit reports as well as updated rules and practices on parliamentary procedures and related issues outside Hong Kong.

In 2023-2024, there were altogether 5 559 visits to the Library, accessing 1 753 books. The Library handled 377 enquiries and conducted 23 search tasks during the year.

In addition to housing its book collections, the Library has organized four thematic exhibitions at its Public Reading Area over the past year. These exhibitions looked into matters of interest or concern to Members. In

addition, the Library initiated the thematic book display in 2023-2024, showcasing its books and resources closely related to the current affairs for promotion of the Library collections.

The Library is also responsible for managing the LegCo Website. In 2023-2024, the LegCo Website was visited 19 million times, with 70 million pages viewed. A search engine optimization exercise of the LegCo Website was taken during the year, with a view to enhancing its digital presentation and searchability of the LegCo records. Meanwhile, it is increasing the HTML-based reporting, in addition to the conventional PDF format.

As regards the LegCo Archives, it is tasked with selection, acquisition and preservation of valuable records and materials which document the history, core functions and activities of the Council. It also provides record reference, research and access services primarily for Members and staff. In particular, it reviews closed archival records under requests for access on the one hand, and those archival records after expiry of the closure periods for public access not prohibited by law on the other hand.

As of March 2024, about 1 273 linear metres of archival records were being preserved by the Archives in different formats, including paper files, bound volumes, photographs, audio-visual materials and artifacts. During

the year, the Archives held nine organized visits and served 389 visitors. It also answered 255 reference and research enquiries, handled five requests for access to information and reviewed 28 026 pages of documents from 102 closed archival records for open access and appraised 11 001 inactive records. There were 1 234 records nominated as archival records for preservation and 9 767 records authorized for destruction.

The Archives has worked with the Public Complaints Office in drawing up a comprehensive record retention and disposal schedule. It studies implications of electronic recordkeeping and preservation of digital records for the LegCo Secretariat. In addition, efforts were made to improve the performance and capability of the in-house archives electronic system “Catalogue for Archival Records of the Legislature” (CAROL) for better information access and retrieval. During the year, CAROL was visited 174 599 times, with 441 729 pages viewed by users. In an in-house digitization project, 281 archival records of 66 681 pages were digitized, along with comprehensive indices and metadata for convenient access to and management of the digitized records.

To promote public understanding of the work of LegCo and appreciation of archival heritage, the LegCo Archives and Library organized a series of exhibitions under the theme “Work of LegCo: Then and Now”.

More specifically, the topics covered last year included functions of CMI and bills scrutiny work in LegCo. This should help visitors know more the work of LegCo through milestone official records and interesting information.

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 37 Council meetings held during the report period, the Division produced 9 881 pages of the floor version of the Official Record. The floor version was subsequently rendered into 12 290 pages of English text and 9 413 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 and editing output amounted to 9 973 930 words. The Division strives for enhanced productivity and efficiency by streamlining work processes, tapping information technology (“IT”) 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 Putonghua, Cantonese and English 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

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, the Office made preparatory work and plans for enhancing the organization structure of the Secretariat with effect from 1 July 2024 to meet the evolving needs of society and changing focuses of

LegCo's work, as well as to adjust the allocation of human resources in the light of the wider use of IT (including artificial intelligence ("AI") technology) in the Secretariat's service. Under the enhanced structure, manpower support for LegCo's external liaison and the Secretariat's management of the expanded Complex would be strengthened; secretariat support for the business of the Council and committees would be consolidated to achieve more efficient use of resources and create synergistic effects. Due to the Secretariat's flexible staff deployment arrangement, the enhanced structure would not involve extra staff costs. In parallel, the Office also supported the revamp of the criteria and ratings for assessing staff performance, alongside the formulation of a career development framework for Council Secretary Grade staff, with a view to nurturing a cohort of executives with versatile skills, professionalism and innovativeness to support the sustainable development of the Secretariat.

To build up a talent pool for the Secretariat, a total of 39 recruitment exercises were conducted, including both open and internal recruitment. Job applications were submitted via an online system, which had also streamlined the Office's processing of the applications received. A total of 56 new staff members were recruited and 31 serving staff members were promoted or appointed to another grade. On staff development, the

Office organized 26 in-house training courses with a total of 1 323 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 496 attendance. Moreover, it made arrangements for three staff members to attend two non-local training programmes in Beijing and London respectively. These training activities focused on developing staff members' professional expertise, keeping them abreast of the latest development and trends in IT (including the use of generative AI tools and software in the workplace), 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.

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 "alleviation of long COVID symptoms", "wealth management talk on the Mandatory Provident Fund Scheme", and "relieving workplace pain symptoms" to enhance the physical and mental well-being of staff members. Electronic newsletters on health tips and mindfulness were issued to staff members to promote a balanced and healthy lifestyle.

Administration Division

The Administration Division currently comprises 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 services for other Divisions of the Secretariat. Its responsibilities include servicing Commission meetings; providing receipt and despatch services; handling procurement and supplies; providing steward and catering services for Members; and organizing corporate liaison activities. GAO also ensures adequate office accommodation for Members and Secretariat staff. Furthermore, it oversees administrative policy issues including copyright, personal data and privacy, and environmental protection in the Complex.

During the reporting period, various meetings, liaison activities and social functions were organized to enhance collaboration and relationships with the Government, consuls general and local organizations. On 16 April 2023, LegCo welcomed a delegation led by 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. This visit, marking the first by a Central Government leader to meet with Members since Hong Kong's return to the motherland, demonstrated the importance the Central Government attaches to the work of LegCo. On 11 May 2023, the Commissioner of the Ministry of Foreign Affairs of the People's Republic of China in HKSAR delivered a seminar at LegCo for the first time for Members on topical international and diplomatic issues. Additionally, on 14 July 2023, the Director and officials of the Liaison Office of the Central People's Government in HKSAR visited LegCo for a luncheon and an exchange with Members.

To enhance communication between the Legislature and the Administration, networking luncheons (including spring lunch) with CE, Executive Council Members, and Senior Government Officials were organized in November 2023 and February 2024.

Cocktail receptions with Consuls-General and Honorary Consuls in Hong Kong and Boards of Directors of major charitable organizations were held in mid-2023 to promote exchanges between Members, representatives from overseas places and local organizations. A variety of networking and engagement activities were also organized, including demonstrations on cardiopulmonary resuscitation ("CPR") and the use of automated external defibrillators

("AED"), an organ donation campaign, seasonal influenza vaccinations, a blood donation drive, friendly football matches, and a food appreciation campaign to promote reduction of food waste.

EMO is responsible for estate/facilities management and maintenance of the Complex. It maintains close communication with relevant government departments and works agents to ensure smooth operation of building services. It also oversees and manages all works-related matters concerning the offices of Members and Secretariat staff in the CITIC Tower and Queensway Government Offices. During the reporting period, EMO supervised various improvement projects. In particular, to enhance the overall vibes of the Main Lobby, an LED wall was installed in October 2023 to create a captivating environment where visitors can view a series of videos showcasing various aspects of LegCo's work.

SO provides security services for the Complex in accordance with relevant legislation and the instructions and guidelines issued by the Commission. Throughout the various stages of the Complex expansion project, SO ensured that security screening was carried out effectively at all entrances and exits, maintaining the security and integrity of the Complex at all times. The Commission strives to ensure that the Complex remains a secure and

welcoming space for users, guests and members of the public.

ITO is responsible for providing IT services for Members, their staff and Secretariat staff as well as support for meetings of the Council and its committees. Throughout the year, ITO, in collaboration with the Translation and Interpretation Division and the Council Business Divisions, successfully implemented several new projects to enhance operational efficiency and productivity. Such projects included the deployment of LITS Phase I and the commencement of LITS Phase II which introduced new services such as speaker diarization and real-time translation for the Translation and Interpretation Division. In addition, funding approval was granted for the implementation of the Expense Claim System (“ECS”) Phase II for the Accounts Office. This phase will involve the deployment of AI technologies and provide AI-powered business services for Members. To enhance IT security and project governance, a number of technical measures were implemented for network drive data encryption, database encryption for critical business applications, phishing campaigns and briefings to staff, security risk and audit assessment for core business applications, threat-managed service for IT infrastructure, and business application migration to the GovCloud environment under Digital Policy Office. Further, ITO upgraded the LegCo Mobile Apps with new information services on Apple, Google and

Huawei platforms to enhance public engagement. It also undertook tender preparations for two major projects, namely the upgrade of Televising System and the implementation of the IT infrastructure for the Complex expansion project.

SDT oversees the implementation of the 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 for holding open meetings of LegCo Panels/committees, and additional offices and meeting rooms for Members and the Secretariat. The expanded Complex will facilitate greater public participation through the provision of enhanced public education facilities and new function halls where Members may organize more LegCo-related activities for their constituents and guests. To minimize disruption to LegCo’s operation and expedite the project timeline, the Modular Integrated Construction (“MiC”) method was adopted. Assembly of MiC modules for new Members’ floors was completed in December 2023. The expanded areas would commence operation in phases starting from late 2024, 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 and some Secretariat staff were housed in the Queensway Government Offices or on 12/F of the CITIC Tower.

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 2023 reimbursement year (from 1 January 2023 to 31 December 2023) was issued in June 2024. 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 2023-2024 in **Appendix 5**.

The number of Council and committee meeting hours increased 10.6% from 1 087 hours in 2022-2023 to 1 202 hours in 2023-2024. Despite the increase in meeting hours, the electricity consumption in the Complex decreased slightly by 0.5% as compared with that in the previous year. There was a substantial decrease of 16.73% in paper consumption and a significant increase of 12.14% in waste paper collection. Continued efforts to reduce electricity consumption will further contribute to environmental conservation.

Carbon audits for the 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 Complex users, the Secretariat has issued tips and guidelines regularly, including practices for minimizing waste during festive occasions. The Secretariat has also organized a food-wise initiative with a non-governmental organization to support the disadvantaged and reduce food waste. To further strengthen its green initiatives, the Secretariat has planned to introduce smart recycling bins, food waste recycling bins and food waste machines, and to install EV chargers in the car park in 2024-2025, further encouraging waste reduction at source and promoting environmental protection.

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, research and 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 staff relations and welfare, work environment and facilities (including updates on the expansion of the Complex), enhancement of the staff consultation mechanism, 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. After more than three years of the epidemic, the Club organized the annual Christmas Party again in late 2023 for staff members to celebrate the festive occasion and spread holiday cheer at a lunch gathering. During the year, the Club organized interest classes, such as porcelain painting and Hawaiian ukulele lessons, for personal well-being and enrichment. Group purchases of mooncakes and Chinese New Year puddings were also arranged 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 25 to 57, which comprise the balance sheet as at 31 March 2024, 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 material accounting policy information.

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 2024, 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

11 November 2024

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 2024

(Expressed in thousands of Hong Kong dollars)

	Note	2024	2023
Revenue			
Financial provisions from Government	4(a)	1,064,546	1,024,701
Investment income	4(b)	14,273	10,686
Other income	4(c)	1,018	1,527
		<u>1,079,837</u>	<u>1,036,914</u>
Expenditure			
<i>Recurrent</i>			
Members' remuneration, medical allowances and end-of-service gratuities	5(a)	113,330	110,627
Members' operating expenses reimbursements	5(a)	237,463	228,276
Staff emoluments	5(b)	551,591	541,308
General expenses	5(c)	142,771	138,757
<i>Non-recurrent</i>			
Members' non-recurrent expenses reimbursements	5(d)	3,601	12,649
Other non-recurrent expenses	5(e)	5,957	9,307
		<u>1,054,713</u>	<u>1,040,924</u>
Surplus/(Deficit) for the year		<u>25,124</u>	<u>(4,010)</u>

The notes on pages 31 to 57 form part of these financial statements.

The Legislative Council Commission

Statement of Comprehensive Income

for the year ended 31 March 2024

(Expressed in thousands of Hong Kong dollars)

	2024	2023
Surplus/(Deficit) for the year	25,124	(4,010)
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	(3,819)	(3,744)
Other comprehensive loss for the year	(3,819)	(3,744)
Total comprehensive income/(loss) for the year	21,305	(7,754)

The notes on pages 31 to 57 form part of these financial statements.

The Legislative Council Commission

Balance Sheet as at 31 March 2024

(Expressed in thousands of Hong Kong dollars)

	Note	2024	2023
Non-current assets			
Fixed assets	6	56,446	64,602
Placement with the Exchange Fund	8	212,638	156,835
Operating funds advanced to Members	9	35,692	34,607
Financial assets measured at fair value through other comprehensive income	10	22,517	26,336
		<u>327,293</u>	<u>282,380</u>
Current assets			
Souvenir stock		709	741
Prepayments, deposits and other receivables	11	7,095	7,593
Interest receivable from placement with the Exchange Fund		1,552	1,431
Operating funds advanced to Members	9	-	678
Bank deposits		172,891	183,190
Cash at bank and in hand		17,371	24,799
		<u>199,618</u>	<u>218,432</u>
Current liabilities			
Payables and accruals	12	73,272	74,657
Contract gratuities accrued		48,197	35,788
		<u>121,469</u>	<u>110,445</u>
Net current assets		<u>78,149</u>	<u>107,987</u>
Total assets less current liabilities		405,442	390,367
Non-current liabilities			
Contract gratuities accrued		34,838	40,795
Deposits received		1,158	1,431
		<u>35,996</u>	<u>42,226</u>
Net assets		<u>369,446</u>	<u>348,141</u>

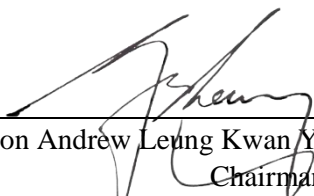
The Legislative Council Commission


Balance Sheet as at 31 March 2024 (Continued)

(Expressed in thousands of Hong Kong dollars)

	Note	2024	2023
Accumulated funds			
Operating reserve	13.1	305,078	276,448
Investment revaluation reserve	13.2	(12,437)	(8,618)
Accumulated surplus		76,805	80,311
		369,446	348,141

Approved and authorized for issue by The Legislative Council Commission on 11 November 2024


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


 Dora Wai Pik Yiu
 Secretary General
 Legislative Council Secretariat

The notes on pages 31 to 57 form part of these financial statements.

The Legislative Council Commission

Statement of Changes in Accumulated Funds

for the year ended 31 March 2024

(Expressed in thousands of Hong Kong dollars)

	2024	2023
Operating reserve		
At beginning of year	276,448	267,933
Transfer from accumulated surplus	28,630	8,515
At end of year	305,078	276,448
Investment revaluation reserve		
At beginning of year	(8,618)	(4,874)
Other comprehensive loss for the year	(3,819)	(3,744)
At end of year	(12,437)	(8,618)
Accumulated surplus		
At beginning of year	80,311	92,836
Surplus/(Deficit) for the year	25,124	(4,010)
Transfer to operating reserve	(28,630)	(8,515)
At end of year	76,805	80,311
Total accumulated funds at end of year	369,446	348,141

The notes on pages 31 to 57 form part of these financial statements.

The Legislative Council Commission

Statement of Cash Flows

for the year ended 31 March 2024

(Expressed in thousands of Hong Kong dollars)

	Note	2024	2023
Cash flows from operating activities			
Financial provisions received from Government	4(a)	1,064,269	1,024,701
Other income received		1,030	1,486
Payments to and on behalf of Members		(355,150)	(320,907)
Payments to staff		(545,649)	(538,830)
Payment of operating expenses		(124,088)	(129,420)
Net cash from operating activities		40,412	37,030
Cash flows from investing activities			
Purchase of fixed assets		(16,524)	(26,994)
Proceeds from sale of fixed assets		1	3
Increase in placement with the Exchange Fund		(55,803)	(6,835)
Decrease/(Increase) in bank deposits with original maturities over three months		171,127	(173,677)
Interest received		16,057	11,548
Dividends received		1,228	1,192
Net cash from/(used in) investing activities		116,086	(194,763)
Net increase/(decrease) in cash and cash equivalents		156,498	(157,733)
Cash and cash equivalents at beginning of year		34,799	195,698
Effect of foreign exchange rate changes		(1,035)	(3,166)
Cash and cash equivalents at end of year	14	190,262	34,799

The notes on pages 31 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 MATERIAL 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”). Material accounting policies adopted by the Commission are 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

	2024	2023
Financial provisions from Government for specified ambits		
Recurrent items		
Members' remuneration, medical allowances, end-of-service gratuities and operating expenses reimbursements	355,000	335,000
Secretariat's operating expenses	692,260	661,118
Non-recurrent items		
Members' non-recurrent expenses reimbursements	2,979	12,776
Secretariat's non-recurrent expenses	14,030	15,807
	<u>1,064,269</u>	<u>1,024,701</u>
Allocation warrants issued by government departments and utilized during the year		
Recurrent and non-recurrent items		
Secretariat's expenses	277	-
Total	<u>1,064,546</u>	<u>1,024,701</u>

(b) Investment income

	2024	2023
Interest income from financial assets measured at amortized cost		
Bank deposits	10,079	5,093
Placement with the Exchange Fund	5,924	7,760
Cash at bank	141	79
Total interest income	16,144	12,932
Dividend income from financial assets measured at fair value through other comprehensive income	1,228	1,406
Net exchange losses	(3,099)	(3,652)
Total	14,273	10,686

(c) Other income

	2024	2023
Souvenir sales	511	288
Sundry income	507	1,239
Total	1,018	1,527

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 2023 to September 2024 (\$)	October 2022 to September 2023 (\$)	October 2021 to September 2022 (\$)
Monthly remuneration			
President	213,740	209,760	206,260
President's Deputy and House Committee Chairman	160,310	157,320	154,690
Members not serving on the Executive Council of the Government	106,870	104,880	103,130
Members serving on the Executive Council of the Government	71,250	69,920	68,750
Annual medical allowance	37,220	36,530	35,920
Annual operating expenses reimbursements			
Office operation expenses	2,932,080	2,877,410	2,829,310
Entertainment and travelling expenses	234,180	229,810	225,970
Entertainment expenses in the President's capacity	234,410	230,040	226,190

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

	2024	2023
Salaries	457,079	449,920
Contract gratuities	55,186	55,515
Cash allowances	23,330	22,805
MPF contributions	11,129	11,283
Decrease in accrued leave pay	(860)	(1,992)
Other job-related allowances	5,727	3,777
Total	551,591	541,308

(c) General expenses

	2024	2023
Utilities, communication and building services	58,782	58,645
Professional and other services	26,107	22,737
Depreciation	23,920	25,008
Repairs and maintenance	12,209	12,034
Publications, publicity and broadcasting	9,775	9,766
Information services	6,137	6,278
Staff-related expenses	2,489	2,689
Travelling and duty visits	1,718	250
Office supplies	899	1,072
Cost of souvenirs sold	362	230
Reversal of impairment losses on other receivables (note 11)	(350)	(320)
Others	723	368
Total	142,771	138,757

(d) **Members' non-recurrent expenses reimbursements**

	2024	2023
Members' setting up and information technology expenses (the Sixth LegCo: October 2016 - December 2021)	-	107
Members' winding up expenses refunded (the Sixth LegCo)	-	(858)
Members' setting up and information technology expenses (the Seventh LegCo: January 2022 - December 2025)	3,601	13,400
Total	3,601	12,649

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**

	2024	2023
Services and non-capitalized expenses related to		
Replacement of some parts/devices for the building systems in the LegCo Complex (2023-24)	4,935	-
Installation and software subscription services for the replacement of the existing Library System	824	785
Revamp of the Online Booking System of the guided tour of the LegCo	65	-
Procurement of automatic speech recognition solution in the production of verbatim transcripts for Council meetings and committee hearings/meetings	46	-
Development of a new electronic system for submission of expense reimbursement claims by Members	41	79
Replacement of the wireless communication devices	30	30
TV production equipment and light fixtures for the provision of extended simultaneous sign language interpretation service	16	-
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
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
Procurement of hardware, software and televising broadcasting equipment for upgrading the components of the Televising System	-	43
Procurement of IT network infrastructure and server room equipment for new offices in the CITIC Tower	-	16
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
Procurement of hardware, software and database for the redevelopment of the LegCo Website and the provision of new online information services	-	6
Total	5,957	9,307

6 FIXED ASSETS

	Motor vehicles	Computers and software	Office equipment	Furniture and fixtures	Work in progress	Works of art	Total
Cost							
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	1,515	167,217	61,384	18,181	6,267	5,911	260,475
At 1 April 2023	1,515	167,217	61,384	18,181	6,267	5,911	260,475
Additions	-	6,796	1,711	271	6,988	-	15,766
Transfers	-	528	-	-	(528)	-	-
Disposals	-	(3,487)	(402)	(20)	-	-	(3,909)
At 31 March 2024	1,515	171,054	62,693	18,432	12,727	5,911	272,332
Accumulated depreciation							
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 disposals	-	(7,637)	(782)	(521)	-	-	(8,940)
At 31 March 2023	1,239	147,420	33,114	14,100	-	-	195,873
At 1 April 2023	1,239	147,420	33,114	14,100	-	-	195,873
Charge for the year	174	12,767	10,308	671	-	-	23,920
Written back on disposals	-	(3,487)	(401)	(19)	-	-	(3,907)
At 31 March 2024	1,413	156,700	43,021	14,752	-	-	215,886
Net book value							
At 31 March 2024	102	14,354	19,672	3,680	12,727	5,911	56,446
At 31 March 2023	276	19,797	28,270	4,081	6,267	5,911	64,602

7 CATEGORIES OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES

2024

	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	212,638	-	-	212,638
Operating funds advanced to Members	35,692	-	-	35,692
Financial assets measured at fair value through other comprehensive income	-	22,517	-	22,517
Deposits and other receivables	1,468	-	-	1,468
Interest receivable from placement with the Exchange Fund	1,552	-	-	1,552
Bank deposits	172,891	-	-	172,891
Cash at bank and in hand	17,371	-	-	17,371
Financial assets	441,612	22,517	-	464,129
Payables and accruals	-	-	73,272	73,272
Deposits received	-	-	1,158	1,158
Contract gratuities accrued	-	-	83,035	83,035
Financial liabilities	-	-	157,465	157,465

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>

8 PLACEMENT WITH THE EXCHANGE FUND

The balance of the placement with the Exchange Fund amounted to \$212.6 million (2023: \$156.8 million), being the principal sums of \$200 million (2023: \$150 million) and interest paid but not yet withdrawn at the reporting date of \$12.6 million (2023: \$6.8 million). The term of placement is six years from the date of placement, during which the amount of principal sums 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 Bond 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 calendar years 2024 and 2023.

9 OPERATING FUNDS ADVANCED TO MEMBERS

	2024	2023
Operating funds advanced for		
Recurrent operating expenses	35,692	34,607
Setting up and IT expenses	-	678
Total	35,692	35,285
Classified as:		
Current assets	-	678
Non-current assets	35,692	34,607
Total	35,692	35,285

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 2024, the ceiling was \$527,710 (2023: \$517,870). 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.

10 FINANCIAL ASSETS MEASURED AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME

	2024	2023
Equity securities and ETFs, at fair value		
Listed in Hong Kong	<u>22,517</u>	<u>26,336</u>

11 PREPAYMENTS, DEPOSITS AND OTHER RECEIVABLES

	2024	2023
Prepayments	5,627	6,075
Deposits	-	28
Receivable from		
Members	10	22
Staff	803	791
Accrued interest	484	518
Other receivables	171	509
Less: allowances for expected credit losses	-	(350)
Total	<u><u>7,095</u></u>	<u><u>7,593</u></u>

Miss YAU Wai-ching has been disqualified from assuming the office of a member of LegCo since 12 October 2016 as a result of the judgment made by the Court of First Instance on 15 November 2016 in relation to the validity of her LegCo Oath. In relation to the claim of remuneration and operating funds advanced totaling \$0.93 million against Miss YAU, after the District Court has entered Judgment against her on 5 May 2020, the Commission and Miss YAU 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 agreed and undertook to pay the Judgment Debt to the Commission in 48 equal monthly instalments starting from September 2020. As the receivables from Miss YAU were assessed to be credit impaired, the Commission measured the loss allowances of the receivables at amount equal to lifetime expected credit losses (note 2.3.6). During the year, a total amount of \$300,000 (2023: \$300,000) was received from Miss YAU. As at 31 March 2024, the remaining monthly instalments pursuant to the settlement agreement totalled \$125,000 (2023: \$425,000) and were included in other receivables.

The movement in loss allowances for the receivables from disqualified Members during the year is as follows:

	2024	2023
At beginning of year	350	670
Impairment losses reversed (note 5(c))	(350)	(320)
At end of year	-	350

12 PAYABLES AND ACCRUALS

	2024	2023
Payable to		
Government	4,431	4,942
Members	4,908	5,257
Staff		
- accrued emoluments and reimbursements	1,022	660
- accrued leave pay	49,767	50,627
Others	13,144	13,171
Total	73,272	74,657

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

	2024	2023
Bank deposits	172,891	183,190
Cash at bank and in hand	17,371	24,799
Subtotal	190,262	207,989
Less: Bank deposits with original maturities over three months	-	(173,190)
Cash and cash equivalents	190,262	34,799

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 2024 not provided for in the financial statements were as follows:

	2024	2023
Authorized but not yet contracted for	20,921	28,232
Authorized and contracted for	11,711	6,720
Total	32,632	34,952

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 placed with the Exchange Fund and 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:

	2024	2023
Placement with the Exchange Fund	212,638	156,835
Operating funds advanced to Members	35,692	35,285
Deposits and other receivables	1,468	1,518
Interest receivable from placement with the Exchange Fund	1,552	1,431
Bank deposits	172,891	183,190
Cash at bank	17,340	24,768
Total	441,581	403,027

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 2024, deposits and other receivables included mainly accrued interest, the associated credit risk of which was minimal, and amount receivable from Miss YAU (note 11). These receivable balances are monitored by the Commission on an ongoing basis. The Commission reached an agreement with Miss YAU in August 2020 and recognized loss allowances for the amount yet to be received from Miss YAU.

To minimize credit risks, all bank deposits and cash at bank are placed with licensed banks in Hong Kong. The Commission's exposure to credit risk is considered to be limited. 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:

	2024	2023
Credit rating designated by Moody's		
Aa3 to Aa1	15,714	23,550
A3 to A1	174,517	184,408
Total	190,231	207,958

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 2024, financial assets totalling \$85.4 million (2023: \$81.3 million) were denominated in US dollars and \$48.2 million (2023: \$49.9 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 2024, 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 increased/decreased the surplus for the year by \$2.4 million (2023: decreased/increased the deficit for the year by \$2.5 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 2024, 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 \$2.3 million (2023: \$2.6 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 2024, it is estimated that an increase/decrease of 50 basis points in the interest rate, with all other variables held constant, would have increased/decreased the surplus for the year by \$1.1 million (2023: decreased/increased the deficit for the year by \$0.8 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	
	2024	2023
Financial assets measured at fair value through other comprehensive income	22,517	26,336

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 2024 and 2023.

19 POSSIBLE IMPACT OF AMENDMENTS, NEW STANDARDS AND INTERPRETATIONS ISSUED BUT NOT YET EFFECTIVE FOR THE YEAR ENDED 31 MARCH 2024

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 2024 and which have not been early adopted in these financial statements. These include the following which may be relevant to the Commission:

**Effective for accounting
periods beginning on or after**

HKFRS 18 “Presentation and Disclosure in
Financial Statements”

1 January 2027

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 2024)

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

Hon Starry LEE Wai-king, GBS, JP

Hon CHAN Kin-por, 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 2024)

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

Hon Starry LEE Wai-king, GBS, JP

Hon CHAN Kin-por, 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 2024)

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

Hon Tony TSE Wai-chuen, BBS, JP

Hon LAI Tung-kwok, GBS, IDSM, JP

Appendix 2

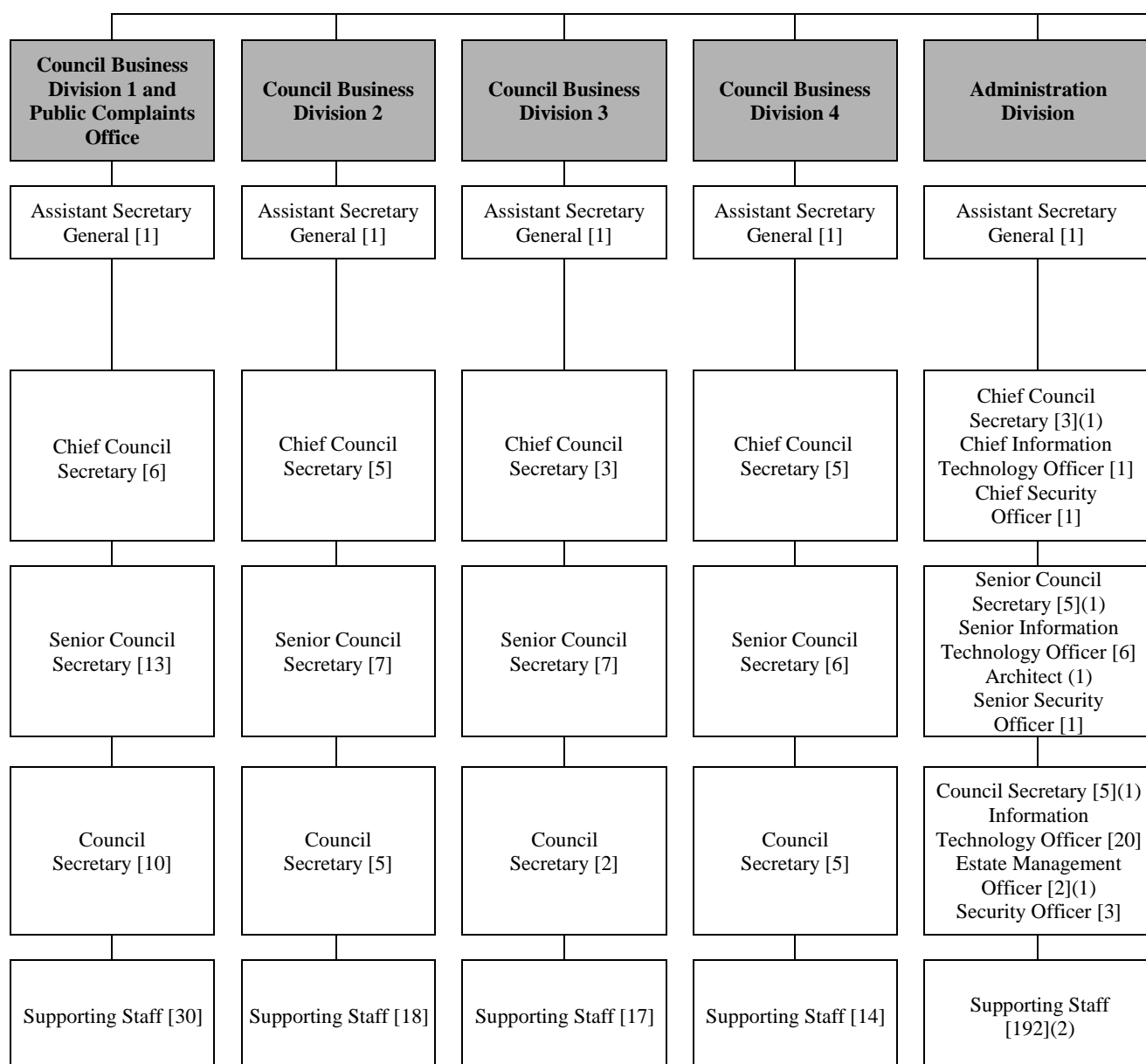
Staff Establishment of the Legislative Council Secretariat

<i>Rank</i>	<i>Permanent establishment as at 31 March 2024</i>
Secretary General	1
Legal Adviser	1
Deputy Secretary General	1
Assistant Secretary General	5
Senior Assistant Legal Adviser	3
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 Researcher	4
Chief Council Secretary	24
Chief Information Technology Officer	1
Chief Public Information Officer	1
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
Assistant Accounting Officer	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
Workman I	1
Total	686

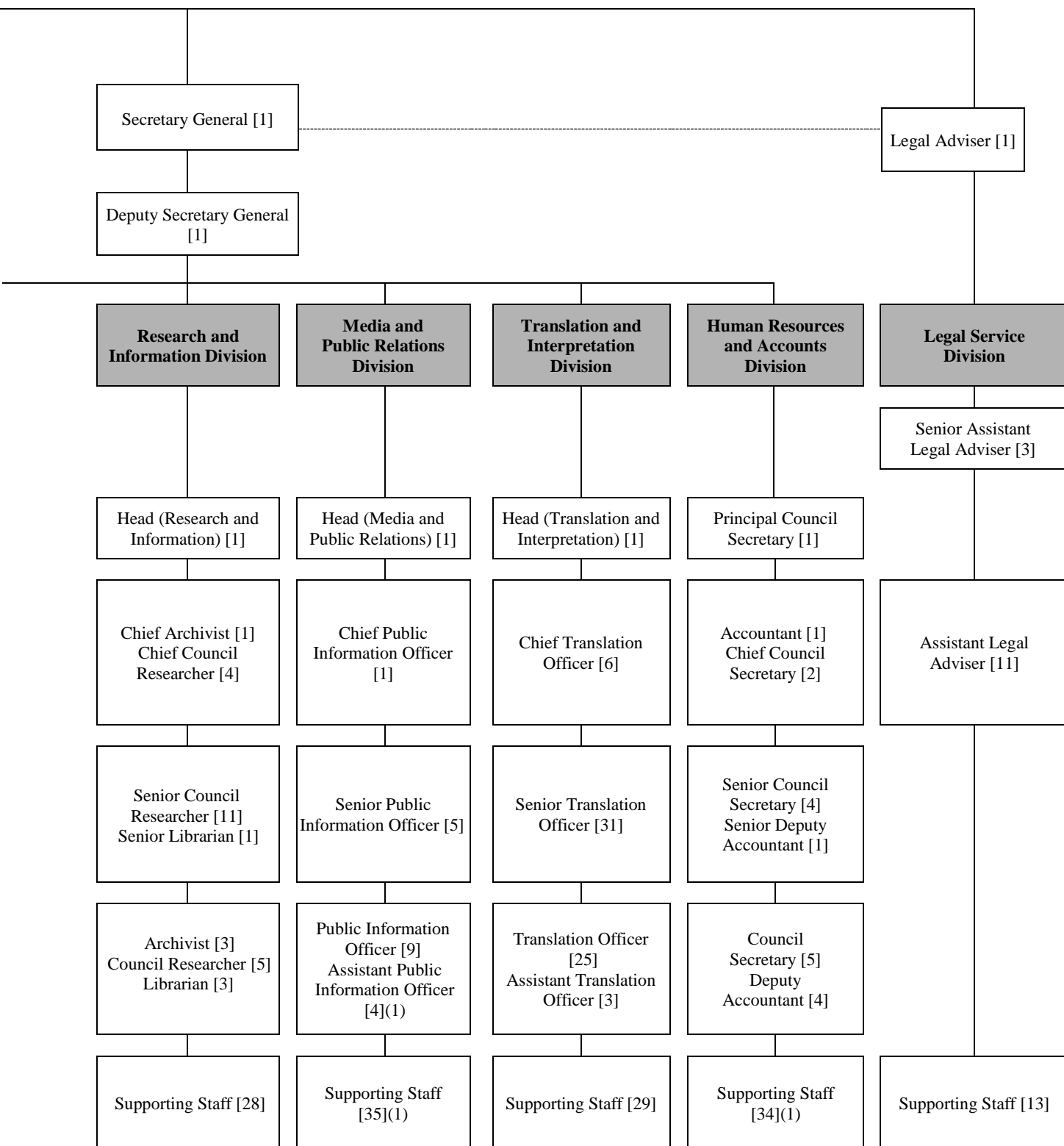
Appendix 3

Organization Structure of the Legislative Council Secretariat (as at 31 March 2024)

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

- Animal welfare and management
- Criminal justice system in Hong Kong
- Cross-border data regulations in the European Union and South Korea
- Development of cross-border e-commerce among ASEAN member countries
- Development of sport industry in selected places
- Development of Web 3.0 technologies in selected places
- Development policy regarding urban villages in Guangdong Province
- Electronic voting in the United States and Estonia
- Harbourfront management approaches in selected places
- Healthcare financing in Singapore and the United States
- Judicial efficiency in Hong Kong
- Long-term care insurance systems in selected places
- Manpower shortage in Hong Kong
- Measures to tackle disinformation, misinformation and hate speech in selected places
- Minimum Home Standard in South Korea and New Zealand
- Modes of operation of railway systems involving multiple operators in selected places
- National dementia plans in Japan and South Korea
- Promoting the integration of sports and tourism in selected places
- Promotion of STEAM education in selected places
- Protection of digital platform workers in Singapore and Spain
- Review of air quality objectives
- Role of local organizations in district administration in Japan and Singapore
- Support for carers of persons with disabilities and chronic diseases
- Tackling online and phone fraud in selected places
- Youth participation in the Government

Appendix 5

Secretary General's Environmental Report for the Year 2023-2024

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 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 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 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 0.5% from 9 588 805 KWh in 2022-2023 to 9 541 660 KWh in 2023-2024 • Consumption of paper decreased by 16.73% from 6 475 reams in 2022-2023 to 5 392 reams in 2023-2024 • Collection of waste paper increased by 12.14% from 17 596 kg in 2022-2023 to 19 732 kg in 2023-2024 	
III. Targets for Year 2024-2025	
<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 Complex remaining more or less the same as in 2023-2024, 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) • Install EV chargers to encourage the use of electric vehicles to help improve air quality and reduce greenhouse gas emissions 	

Reducing Wastes	Preserving a Pleasant Indoor Working Environment
I. Environmental Measures Adopted	
<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 used printer cartridges and rechargeable batteries for recycling • Participate in food-wise activity • Order the amount of food for Council meetings and corporate functions on a need basis and donate surplus food to the Foodlink Foundation • Increase the use of online news services to replace printed newspapers 	<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
II. Performance on the Environmental Measures	
	<ul style="list-style-type: none"> • The Complex was designated as a smoke-free building • The 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 Complex has been awarded the Blue/Silver Certificate under the Quality Water Supply Scheme for Buildings biennially since 2012
III. Targets for Year 2024-2025	
<ul style="list-style-type: none"> • Collect waste paper, metal cans, and plastic and glass bottles using smart recycling bins • Collect food waste using food waste machines • 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