

雜項

廉政公署向政府帳目委員會提供 與湯顯明先生任職廉政專員期間的 外訪、酬酢、餽贈及收受禮物事宜有關的資料

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(截至2013年11月22日的情況)

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此目錄由立法會秘書處擬備

* 《廉政公署公務酬酢、餽贈及外訪規管制度和程序獨立檢討委員會報告》

1. 一般部門開支細目

	2003-04	2004-05	2005-06	2006-07	2007-08
一般部門開支					
防止貪污處	579,742	483,733	561,157	484,989	578,259
社區關係處	3,147,518	3,121,901	2,616,251	2,672,208	3,366,438
執行處	16,933,842	20,906,242	20,466,870	19,970,842	20,520,746
行政總部	423,350	425,378	518,393	681,027	618,830
一般部門開支分配給部門及行政總部的小計	21,084,452	24,937,254	24,162,671	23,809,066	25,084,272
廉署共用服務 (適用於各部門及行政總部)					
(a) 外訪開支					
廉署				1,327,210	1,020,643
執行處				396,754	768,801
社區關係處				92,569	60,393
防止貪污處				46,457	35,987
行政總部					
外訪開支小計	653,639	857,751	994,797	1,862,990	1,885,824
(b) 酬酢開支					
廉署				256,379	427,534
執行處				114,422	103,099
社區關係處				98,750	88,476
防止貪污處				12,646	9,413
行政總部					
酬酢開支小計	163,988	297,549	341,479	482,197	628,522
(c) 物料及器材				3,364,388	2,697,833
(d) 電費及煤氣費				3,327,866	17,365,075
(e) 訓練開支				3,858,605	4,835,696
(f) 行政開支				1,263,896	1,538,680
(g) 合約內的保養				1,429,317	614,316
(h) 其他服務費用(如保安、清潔、臨時合約僱員開支、機電署有關開支、招聘事宜等)				24,962,623	10,543,905
(i) 一次性開支		16,048,115	19,607,615		
- 廉署新總部大樓				8,563,004	17,273,830
- 執行處				9,549,349	1,703,198
- 社區關係處				964,706	1,481,823
- 防止貪污處				246,103	110,000
- 廉署				1,207,740	
廉署共用服務小計	31,594,551	39,633,971	35,607,534	61,082,783	60,678,702
一般部門開支總額	52,679,003	64,571,225	59,770,205	84,891,849	85,762,974

由 2003 至 2006 年，記錄未有顯示(c)至(h)項的個別分項支出。

- 自廉署總部大樓在2007年底正式啟用後,各項一般部門開支包括與新大樓有關的物品及服務採購均有所增加,其中尤為顯著的是廉署大樓的電費(每年約\$15M)、支付機電工程營運基金為廉署大樓維修保養的費用(每年約\$11M),以及廉署大樓其他的樓宇裝置設備更新及保養開支。另外,在這數年間,物價的增幅亦頗為顯著,綜合消費物價指數在2005年至2012年間的累積增幅為22%,亦令廉署的一般部門開支有所增加。

附件十(j)項補充資料

	2008-09	2009-10	2010-11	2011-12	2012-13
一般部門開支					
防止貪污處	319,077	404,168	623,275	1,269,039	747,406
社區關係處	3,002,866	3,865,485	4,256,910	3,593,423	3,781,973
執行處	23,849,964	30,075,908	30,352,126	30,037,549	31,318,133
行政總部	964,113	646,409	674,892	614,250	2,483,671
一般部門開支分配給部門及行政總部的小計	28,136,021	34,991,970	35,907,203	35,514,261	38,331,184
廉署共用服務 (適用於各部門及行政總部)					
(a) 外訪開支					
廉署	1,020,885	1,048,064	1,051,120	1,604,801	671,839
執行處	776,170	543,216	701,137	509,475	656,599
社區關係處	56,470	29,182	160,225	58,270	98,644
防止貪污處	12,706	5,784	27,379	9,327	254,828
行政總部			4,932	618	-
外訪開支小計	1,866,231	1,626,247	1,944,792	2,182,491	1,681,910
(b) 酬酢開支					
廉署	247,315	429,267	430,357	281,137	334,920
執行處	80,884	54,091	89,470	68,982	43,002
社區關係處	94,572	115,434	156,949	86,588	72,741
防止貪污處	2,650	2,150	5,697	11,180	-
行政總部			1,423	-	-
酬酢開支小計	425,421	600,943	683,896	447,888	450,663
(c) 物料及器材	3,816,796	3,631,615	2,945,044	4,225,368	2,853,182
(d) 電費及煤氣費	18,635,686	16,541,555	16,015,858	17,161,159	18,564,463
(e) 訓練開支	4,965,104	4,462,806	7,049,413	6,955,567	4,907,957
(f) 行政開支	1,737,653	1,587,715	1,409,432	1,146,760	807,477
(g) 合約內的保養	1,760,546	1,702,886	2,251,577	1,833,397	1,502,710
(h) 其他服務費用(如保安、清潔、臨時合約僱員開支、機電署有關開支、招聘事宜等)	23,335,953	26,100,095	27,170,566	26,370,843	27,107,853
(i) 一次性開支					
- 廉署新總部大樓	271,267				
- 執行處	6,643,593				
- 社區關係處	1,593,176				
- 防止貪污處					
- 廉署					
廉署共用服務小計	65,051,424	56,253,862	59,470,579	60,323,472	57,876,215
一般部門開支總額	93,187,445	91,245,832	95,377,781	95,837,733	96,207,399

附件十(j)項補充資料

2. 宣傳工作開支的分項

	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
宣傳工作										
影音項目 / 廣告	2,816,958	2,569,277	1,372,896	3,138,950	3,386,538	6,157,623	4,560,689	4,994,982	6,419,822	6,670,525
工商界別	638,439	463,157	664,358	621,743	788,072	318,604	342,998	89,588	169,249	1,760,290
道德發展中心	37,794	128,742	4,340	129,108	783,678	590,200	135,243	127,027	76,839	218,363
地區組織	914,063	1,979,124	1,259,097	960,485	879,824	688,373	1,444,546	648,728	1,186,423	2,554,438
樓宇管理	-	-	189,953	164,151	255,498	824,396	1,068,651	764,800	2,632	9,872
公營機構	116,248	114,046	1,107,363	420,966	224,823	9,496	35,520	57,496	878,869	27,630
青少年及德育	1,134,263	983,457	1,797,586	1,888,948	1,226,579	1,842,774	5,127,819	4,564,593	2,941,369	2,637,423
內地聯繫	7,900	9,990	8,826	40,222	40,070	9,970	71,087	12,530	5,750	3,400
貪污舉報	-	-	-	27,280	-	28,725	-	-	-	-
新聞界	-	-	-	-	32,335	-	5,000	449,875	1,000	4,000
新來港人士	142,083	160,310	458,874	110,880	9,256	6,900	4,849	5,983	5,918	7,934
國際廉政宣傳短片比賽	-	-	-	-	-	-	-	-	1,738,840	-
設計服務	-	-	-	-	-	-	-	254,770	248,995	249,965
選舉	84,520	25,024	84,023	37,472	219,412	33,453	164,330	234,926	2,652,528	1,839,842
廉政之友	131,940	163,704	146,409	151,859	258,142	596,790	173,392	163,791	146,068	356,124
一次性開支	1,709,937	-	2,116,478	3,150,612	673,242	4,730,210	234,332	-	-	-
新廉政大樓項目	-	-	-	-	2,482,557	-	-	-	-	-
其他	1,975,264	1,496,027	1,069,255	457,801	616,020	647,310	1,068,296	1,524,528	619,723	105,100
TOTAL	9,709,409	8,092,858	10,279,458	11,300,477	11,876,046	16,484,824	14,436,752	13,893,617	17,094,025	16,444,906

註：所有宣傳工作開支均屬社區關係處

(I)項：《廉政公署常規》有關控制公務酬酢和宣傳開支的規定，包括送贈和接受禮物，以及為確保遵行規定而設的監控機制。

現行的《廉政公署常規》第（I）部的有關條文如下：

- (a) 第 09 章第 03 條關於接受利益事宜（見第 2 至 16 頁）；
- (b) 第 25 章第 01 條關於財務管理政策及規則（見第 17 至 18 頁）；及
- (c) 第 25 章第 04 條關於公務酬酢開支事宜（見第 19 至 20 頁）。

2. 有關條文在 2003-04 至 2012-13 年度期間的各項主要修訂，見第 21 至 22 頁。

3. 《廉政公署常規》只有英文版本。

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(第 1 頁)

Commission Standing Orders (Part I)

Chapter : 09	Title : Conduct and Discipline	Internal Reference : 09-03
Section : 03	Heading : Acceptance of Advantages	Version Date : 30/06/2010

Definition of 'advantage'

1. 'Advantage' is defined in section 2 of the Prevention of Bribery Ordinance (POBO) (Cap. 201) to mean almost anything which is of value, except entertainment which will be covered under CSO (I) 09-04. Common examples include any gift (both of money and in kind), loan, fee, reward, commission, sponsorship, office, employment, contract, service, favour, etc.

2. It may constitute an offence under section 3 of the POBO (Cap. 201) if an officer solicits or accepts any advantage not in accordance with the general or special permission given under the Acceptance of Advantages Notice (AAN).

Restricted advantages

3. The AAN lists the advantages that a government officer may solicit or accept without committing an offence under section 3 of the POBO (Cap. 201). Under this Notice, the Chief Executive has given general permission to an officer to solicit or accept advantages without restrictions (including favours and loans of objects) except for four types specified as 'restricted advantages' which may only be solicited or accepted under certain circumstances having regard to the relationship with the offeror, the occasion the advantage is offered and the value of the advantage. The 'restricted advantages' under the AAN are —

- (a) gifts (both of money and in kind);
- (b) discounts;

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(第 2 頁)

- (c) loans of money; and
- (d) air, sea and overland passages.

4. An officer should read **Annex 9-A2** 'Circumstances for Accepting Restricted Advantages' to familiarise himself with the limited circumstances under which general permission is given under the AAN for him to solicit or accept any 'restricted advantage'. In case of doubt, he should seek clarification from his supervising officer at the SCACO level or above.

Special permission

5. In circumstances not covered by the general permission under the AAN, an officer should apply to his Head of Department for special permission (using the sample form at **Annex 9-A3** 'Application for Special Permission to Accept Restricted Advantages' prior to or as soon as reasonably possible after accepting any 'restricted advantage' in accordance with paragraphs 8 and 9 of the AAN.

Conflict of interest

6. An officer may be prosecuted for an offence if he solicits or accepts any advantage (even one otherwise permitted under the AAN) if the solicitation or acceptance relates to his official duties or the business or affairs of the Commission in circumstances prohibited by section 4 or section 9 of the POBO (Cap. 201). If an officer misuses his public office to further his private interests, he may also be prosecuted for the common law offence of misconduct in public office. If the Department of Justice considers that the circumstances of such conduct do not warrant prosecution, either under the POBO (Cap. 201) or the common law, the officer may nevertheless be liable to disciplinary action. (See also CSO (I) 09-05.)

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(第 3 頁)

Acceptance of advantages presented in one's official capacity

7. An officer is discouraged from accepting advantages presented to him in his official capacity.

Acceptance of gifts

8. The policy of the Commission is to limit to the minimum the exchange of gifts on official occasions. Where an exchange of gifts is unavoidable on a particular occasion, the exchange should be made from organisation to organisation. Although it may be difficult formally to ask visitors not to offer any gift, it would be desirable to disclose the Commission's policy on this matter to other organisations wherever possible in advance. Where gifts are presented to an officer in his official capacity, including prizes won through free lucky draws or free raffle tickets during official functions, they are to be regarded as gifts to the Commission, which the officer receives on its behalf. Where it can be done without causing offence or embarrassment, the gift should be returned to the donor with a carefully worded explanation that Commission policy restricts the acceptance of gifts and a polite word of gratitude for the thought behind the gifts. A gift should only be accepted in circumstances where it is considered that its acceptance cannot be declined. Special attention should be paid to avoid conflict of interest and other situations which may constitute an offence under section 4 of the POBO (Cap. 201).

Report of acceptance of gifts

9. As soon as possible after gifts are presented and accepted, an officer should make a report to his Head of Department in the format shown in **Annex 9-A4** 'Report on Acceptance of Gift Presented to an Officer in His Official Capacity'. Staff are not required to seek permission for accepting gifts which are

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(第 4 頁)

of no commercial or resale value, e.g. plaques, banners, pennants, printed calendars, laisee envelopes, which are marked with inscriptions and names of organisations. However, they are required to make reports to their supervisors at SCACO level or above who will decide on how these gifts should be disposed of. Where an officer wishes to retain the gift personally, he should seek prior approval from his Head of Department or the designated directorate officer.

Guidelines for disposal of official gifts

10. The Commission's guidelines for the disposal of official gifts are set out at **Annex 9-A5** 'Guidelines for the Disposal of Gifts Presented to an Officer in his Official Capacity'. Directorate officers wishing to retain gifts received on official occasions must seek permission from the Commissioner.

11. If an officer has any doubt about the disposal of gifts he has received on an official occasion, he should consult his Head of Department.

Acceptance of honorarium

12. Notwithstanding Civil Service Regulation 550(j), ICAC officers are not allowed to receive honorarium for talks delivered on behalf of the Commission. Should it be considered offensive or difficult to reject a fee, the officer should make a report to the AD/A who will arrange for the fee to be paid to the General Revenue via the Treasury.

Flight awards from duty travel, overseas posting and training

13. Air passages for duty travel, overseas posting and training are normally booked through the Supplies Office of the Administration Branch. Any mileage awards will be credited to the Commission's corporate accounts, if applicable.

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(第 5 頁)

14. Where the airline offers awards to personal accounts only, an officer may claim and accept the flight awards (see also paragraph 16). However, the first call on the use of such awards must be for official purposes. This may include upgrading of passages or providing a passage for a spouse to travel with the officer where there is justification but where normal rules or funding would not permit public funds to be used.

15. If an award is not expected to be used for subsequent official travel before the expiry date of the award, prior approval must be sought from AD/A in the case of a non-directorate or Commissioner for a directorate officer via S/MA2 who will check among other things, whether the award has been duly reported and whether it is expected to be used for official purposes before its expiry date.

16. The Commission does not oblige officers on duty travel to claim flight awards from such passages. However, if and when such awards are claimed and credited to an officer's personal mileage account, the officer should report the awards to his Head of Department and S/MA2 using the forms, 'Statement of Account for Overseas Duty for *Investigation/Non-investigation Purpose' or 'Statement of Account for Training Outside Hong Kong' to facilitate planning for the possible use of the awards for subsequent official travel. The officer must report to his Head of Department should there be a conflict of interest between the acceptance of the travel award and the officer's official duties.

Flight awards from other government passages

17. Officers may accept flight awards earned from other government passages, including leave and leave-cum-duty passages. General permission has already been given under paragraph 4 of the AAN for them to accept such awards. Approval is also given under Civil Service Bureau Circular No. 4/2007 for officers

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to accept flight awards earned from government passages mentioned in paragraph 13 above, subject to the conditions stipulated in paragraphs 13 to 16 above.

18. An officer should report to his Head of Department if there is a conflict of interest between the acceptance of the flight award and his official duties.

Courier passages

19. All officers are **NOT** allowed to undertake courier duties and to accept the free or discounted passages offered.

Acceptance of free service

20. Although free service is regarded as an 'unrestricted advantage' under the AAN for the purpose of section 3 of the POBO (Cap. 201), an officer should ensure that he has no official dealings with the service providers before accepting the service so that he will not be obligated to arbitrarily favour the service providers in their official dealings with the Commission. In case of doubt, an officer should consult his supervisor.

21. If an official relationship between the officer and the service provider arises after acceptance of the service, the officer should report the acceptance to his Head of Department so as to avoid a perceived conflict of interest.

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(第 1 頁)

Annex 9-A2

Circumstances for Accepting Restricted Advantages

Gifts / Discounts / Passages

Status of Offeror	Relations*	Close Personal Friends	Other Persons	Tradesmen/ Commercial Establishments/ Associations
Restriction: Limit of Monetary Value	may solicit or accept any gift/ discount/ passage of any value	may only accept a gift/passage of a value not exceeding HK\$3,000 (on special occasion, e.g. birthday, retirement and wedding) and HK\$500 (on any other occasion)	may only accept a gift/passage of a value not exceeding HK\$1,500 (on special occasion)	may solicit or accept any gift/discount/ passage of any value
Other Conditions	<ul style="list-style-type: none"> • no other condition 	<ul style="list-style-type: none"> • offeror not a subordinate of the government officer concerned • offeror has no official dealings with the department in which the government officer works • advantage offered to the government officer in his private capacity 	<ul style="list-style-type: none"> • the offer is equally available to other persons • offeror has no official dealings with the government officer concerned • advantage offered to the government officer in his private capacity 	<ul style="list-style-type: none"> • the offer is equally available to other persons • offeror has no official dealings with the government officer concerned • advantage offered to the government officer in his private capacity

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(第 2 頁)

Annex 9-A2 (cont.)

Loans of Money

Status of Offeror or Lender	Relations*	Close Personal Friends	Other Persons	Tradesmen/ Commercial Establishments/ Associations
Restriction: Limit of Loans	no limit	maximum HK\$3,000 per person per occasion	maximum HK\$1,500 per person per occasion	no limit
Other Conditions	<ul style="list-style-type: none"> • no other condition 	<ul style="list-style-type: none"> • repaid within 30 days • lender not a subordinate of the government officer concerned • lender has no official dealings with the department in which the government officer works 		<ul style="list-style-type: none"> • loan conditions offered similar to other persons • in the course of normal business of the lender • lender has no official dealings with the government officer concerned • loan offered to the government officer in his private capacity

*** "Relations" means :**

- | | |
|---|---|
| <ul style="list-style-type: none"> - spouse (including a concubine) - any person with whom the government officer is living in a regular union as if man and wife - fiancé, fiancée - parent, step-parent, lawful guardian - spouse's parent, spouse's step-parent, spouse's lawful guardian - grandparent, great-grandparent - child, ward of court - spouse's child, spouse's ward of court - grandchild | <ul style="list-style-type: none"> - child's spouse - brother, sister - spouse's brother, spouse's sister - half-brother, half-sister - step-brother, step-sister - brother's spouse, sister's spouse - brother's child, sister's child - parent's brother, parent's sister - parent's brother's spouse, parent's sister's spouse - parent's brother's child, parent's sister's child |
|---|---|

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(第 1 頁)

Annex 9-A3

SAMPLE

To : _____ (*Recommending Officer*)
via _____

Application for Special Permission to Accept Restricted Advantages

(*Note : Please read CSO Chapter 9 for reference.*)

Part I (To be completed by applicant)

I wish to apply for special permission to solicit and / or accept in my private capacity restricted advantage(s) under AAN 2010 as detailed below –

Description of the advantage(s) and its(their) estimated value(s) :

<i>Type of advantage</i>	<i>Description</i>	<i>Estimated cost (HK\$)</i>	<i>Occasion</i>

Relationship between the offeror and me –

- Close personal friend
The offeror * is/is not my subordinate.
- Other person
The offeror * is/is not my subordinate.
- Tradesman / company name : _____)
The advantage(s) *is(are)/is(are) not equally available on equal terms to persons who are not government officers.

The reason(s) for accepting the above advantage(s) is/are as follows –

- I *have/have no official dealings with the offeror. (Please specify the official dealings with the offeror if any.) _____
- The advantage is also available on equal terms to member of the public.
- I have close relationship with the offeror (please specify _____)
- Additional information (*if any*) : _____

Name of applicant : _____ Rank/Post : _____
Signature of applicant : _____ Date : _____

Note

* Please delete whichever is inapplicable.

/- 2 -

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(第 3 頁)

- 3 -

Note :

- (1) The information provided will be used for the processing of application for acceptance of restricted advantage(s) and other related purposes. It may be disclosed to government bureaux/departments and other organizations for the purposes mentioned.
- (2) The provision of personal data in this form is voluntary. However, we may not be able to process the application if sufficient information is not provided.
- (3) Applicant has the right to request access to or correction of personal data provided on this form in accordance with the provisions of the Personal Data (Privacy) Ordinance. Such requests should be made by letter or on the Data Access Request Form and sent to the Departmental Data Protection Officer for processing.
- (4) Applicant should read and understand CSB Circular No. 3/2007 before completing Part I.
- (5) Please delete if not applicable.
- (6) Please tick the appropriate box(es) .

《廉政公署常規》第 (I) 部第 09 章附件 9-A4
(第 1 頁)

Annex 9-A4

SAMPLE

To : _____
(At least in the rank of SCACO. Directorate officer is required if personal retention is recommended.)

**Report on Acceptance of
Gift Presented to an Officer in his Official Capacity**

Part I : (To be completed by the recipient)

I wish to report the following gift(s) which was (were) presented to me in my official capacity during my attendance at the event/training or on other occasion specified below –

Brief description of the occasion on which the gift(s) was (were) presented with date :

Details of gift(s) presented :

	Gift	Estimated value (\$)	Offeror
(a)	_____	_____	_____
(b)	_____	_____	_____
(c)	_____	_____	_____
(d)	_____	_____	_____
(e)	_____	_____	_____

Additional information (if any) :

Name : _____

Rank/Post : _____

Signature : _____

Date : _____

/ - 2 -

《廉政公署常規》第 (I) 部第 09 章附件 9-A4
(第 2 頁)

- 2 -

Part II (To be completed by the designated officer dealing with disposal of gifts)

To : XX

I recommend that approval be given for *all of the gifts/gift(s) of item no. _____ to be disposed of in the following way(s) :

- Gift item(s) _____ to be retained by the recipient.
- Gift item(s) _____ to be shared among the *recipient's office
or _____.
- Gift item(s) _____ to be donated to the department as lucky draw prize.
- Gift item(s) _____ to be displayed in the *recipient's office
or _____.
- Gift item(s) _____ to be donated to an outside organization.
(name : _____)
- Gift item(s) _____ to be sent to the Treasury.

(Date / /)

Part III (To be completed by the officer with approving authority)

To : XX
This recommendation *is / is not approved. Please notify the recipient of my decision.

(Date / /)

Part IV (To be completed by the officer who will take action)

To : XX
Please take follow-up action.

(Date / /)

Note
* Please delete whichever is inapplicable.

《廉政公署常規》第 (I) 部第 09 章附件 9-A5
(第 1 頁)

Commission Standing Orders (Part I)

Chapter : 09	Title : Conduct and Discipline	Internal Reference : 09-A5
Section : A5	Heading : Annex 5 - Guidelines for the Disposal of Gifts Presented to an Officer in his Official Capacity	Version Date : 20/07/2010

Annex 9-A5

Guidelines for the disposal of gifts presented to an officer in his official capacity

1. If the gift is of perishable food or drink, it should be shared among the office or section where the recipient works.

2. If the gift is a useful item, it should be sent to a charitable organisation, or if of historical or other interest, it should be sent to the Commission's or department's information centre, to a school, library or museum.

3. If the gift is suitable for display (e.g. a painting, vase, etc.) or suitable for retention as a souvenir in the office, it may be retained in the office of the officer to whom it was presented or elsewhere in the department. Such items should be included in the departmental inventory record.

4. If the gift is a small sum of cash given to all those attending a social function (e.g. laisee at Lunar New Year), it should be sent to the Treasury.

5. If the gift is of low value (not exceeding \$500) and is a personal item (e.g. necktie or scarf) or is personally inscribed to a particular officer (e.g. a salver), the gift may be given back to the officer to whom it was presented for his personal retention.

《廉政公署常規》第 (I) 部第 09 章附件 9-A5
(第 2 頁)

6. If the gift is of low value (not exceeding \$500) and none of the above methods of disposal is appropriate, it may be donated to the Commission's social function as lucky draw prize.

《廉政公署常規》第 (I) 部第 25 章第 01 條
(第 1 頁)

Commission Standing Orders (Part I)

Chapter : 25	Title : Finance	Internal Reference : 25-01
Section : 01	Heading : General	Version Date : 30/03/2012

1. Government policies and regulations governing the management and control of “public finance” are stated in the following documents –

Public Finance Ordinance (Cap. 2) (PFO);
Financial and Accounting Regulations (F&ARs);
Standing Accounting Instructions;
Financial Circulars (FCs);
Financial Services and the Treasury Bureau (FSTB) Circular Memoranda;
Accounting Circulars;
Confidential Accounting Circulars; and
Treasury Circular Memoranda.

2. Finance Office and Departmental Administration Officers have copies of these documents. Save the confidential circulars, electronic forms of these documents are available on the Central Cyber Government Office.

3. All Commission officers must observe the rules and regulations governing the management and control of public finance. It is also the responsibility of all officers to exercise due care and strict economy in the expenditure of public moneys.

4. Under F&AR 125, an officer may be liable to be surcharged in the following circumstances as laid down in section 32 of the PFO –

- “(a) has failed to collect any moneys owing to the Government for the collection of which he is or was at the time of such employment responsible;
- (b) is or was at the time of such employment responsible for any improper payment of public moneys or for any payment of public moneys which is not duly vouched;
- (c) has improperly incurred expenditure at the time of such employment;
- (d) is or was at the time of such employment responsible for any deficiency in or loss or destruction of or damage to any public moneys, stamps, securities, stores or other Government property;

《廉政公署常規》第 (I) 部第 25 章第 01 條
(第 2 頁)

or

- (e) is or was at the time of such employment responsible for any loss or destruction of or damage to any property as a result of which the Government is liable for the cost of replacement or repair or for the payment of compensation.”

The procedures for instituting surcharge proceedings are laid down in FC No 10/2004.

5. Under F&AR 435, no charge will be made for services rendered by one department to another except where special approval has been given by FSTB. Furthermore, F&AR 430 states that unless clearly provided for in the relevant legislations, fees may not be collected by one department from another. Officers are advised that if they authorise payment to be made contrary to these two regulations, the payment will be disallowed and they may be held personally responsible for the expenditure. The provisions under F&ARs 430 and 435 do not apply to Trading Fund departments such as Electrical and Mechanical Services Department, Post Office, and Office of the Telecommunications Authority, where payments must be made for the services received.

《廉政公署常規》第 (I) 部第 25 章第 04 條
(第 1 頁)

Commission Standing Orders (Part I)

Chapter : 25	Title : Finance	Internal Reference : 25-04
Section : 04	Heading : Entertainment Expenses	Version Date : 30/03/2012

1. An officer may be reimbursed expenses incurred for provision of official entertainment which has been approved by C (for Commission-wide, Administration Branch and Corruption Prevention Department functions), H/Ops (for Operations Department functions) and DCR (for Community Relations Department functions). Officers should seek approval **in advance** before the expenses are incurred. Officers should also observe the relevant guidelines on the rate of entertainment expenses as may be issued by the Administration from time to time. Unless C has approved otherwise, the expenditure per head, inclusive of food, beverages and tips, is currently subject to the following ceiling –

- (a) Operational liaison lunch : \$150
- (b) Lunch : \$350
- (c) Dinner : \$450

2. Expenditure may be charged to the entertainment vote when it is –

- (a) directly related to the discharge of an officer's duties or a necessary part of making or maintaining contacts in his official capacity; and
- (b) in the public interest.

3. Except for the following two occasions, official entertainment must be for non-government personnel -

- (a) entertaining representatives of staff associations; or
- (b) expressing appreciation to staff for exceptional achievements, significantly beyond the normal call of duty.

4. Expenditure arising from the presence of other Government officers and their spouses may be reimbursed when -

- (a) it is in the public interest that the principal guests (who are not civil servants) should meet such officers; or
- (b) it is necessary for such officers to assist in entertaining the principal guests.

5. When official entertainment is combined with private entertainment, only that proportion of the expenditure that is attributable to the presence of the host and hostess and of their official guests may be charged to public funds.

《廉政公署常規》第 (I) 部第 25 章第 04 條
(第 2 頁)

6. Expenditure on official entertainment should be fully supported by receipts wherever possible. Claims for expenditure on home entertainment when receipts are not produced must be supported by full details and certified as reasonable by C personally.

7. Vouchers must include sufficient supporting information to enable the Audit Commission to ascertain whether the provisions of the relevant regulations are complied with. The list of guests for a particular function must be retained for at least 12 months and produced for the Audit Commission's examination if required.

8. Tipping should strictly follow the guidelines issued by the Secretary for Financial Services and the Treasury -

<u>Entertainment Expenses</u>	<u>Amount of Tips</u>
Up to \$2,000	5% of the bill amount
From \$2,000 to \$4,000	\$100 maximum
Over \$4,000	\$200 maximum

9. It is customary for officers to present gifts when invited to social functions (such as wedding or birthday parties) hosted by local leaders who have frequent official contact with the Commission. Subject to the following financial limits on the value of such gifts, the expenditure involved is chargeable to Component 149 General Departmental Expenses Item 566 Official Entertainment (Local) -

<u>Gift</u>	<u>Maximum Value</u>
	(\$)
(a) one gift to be purchased when only one officer is invited	400
(b) one joint gift to be purchased when two officers are invited	600
(c) one joint gift to be purchased when more than two officers are invited	800

10. Officers are advised that as far as possible, gifts rather than cash should be offered. There is no particular restriction on the type of gifts and the general guideline is that a gift suitable to the occasion should be presented. Common sense and social norm should prevail. The greeting card accompanying the gift should contain all the names of the officers invited to the function.

《廉政公署常規》第 (I) 部第 09 章第 03 條
關於接受利益事宜的主要修訂

日期	條／段	主要修訂內容
2002 年 1 月 18 日	-	公布《廉政公署常規》第 (I) 部第 09 章第 03 條。
2007 年 3 月 14 日	第 17 段	繼公務員事務局局長於 2007 年 2 月 16 日發出《公務員事務局通告》第 4/2007 號後，相應更新《公務員事務局通告》的編號。
2007 年 3 月 23 日	附件 9-A2	根據《2007 年接受利益（行政長官許可）公告》，相應修訂受限制利益的價值限額。
2010 年 6 月 30 日	第 13 至 16 段	加入一份標準表格，以記錄因公幹、到外地工作和受訓期間賺取的飛行獎賞。
2010 年 7 月 20 日	附件 9-A4 第 5 及 6 段	將禮品價值由「500 元以下」修訂為「不超過 500 元」。

《廉政公署常規》第 (I) 部第 25 章第 01 條
關於財務管理政策與規則的主要修訂

日期	段	主要修訂內容
2005 年 4 月	第 3 至 6 段	指明職員使用公帑的責任、負責繳付附加費的規定、跨部門服務的收費機制，以及費用和收費項目列表。
2007 年 7 月	第 6 段	刪除第 6 段費用和收費項目列表。

《廉政公署常規》第(I)部第25章第04條
關於公務酬酢開支事宜的主要修訂

日期	段	主要修訂內容
2005年4月	第1段	清楚述明授權當局和有關人均開支上限。
2007年2月	第9及10段	就地區領袖籌辦的社交活動，加入採購禮品的指引。
2007年4月	第1段	以反映由行政署長公布，並於2007年4月1日生效的人均開支新上限（即午膳限額由250元增至300元；晚膳限額不變，即400元）。
2009年7月	第1段	明確指出「飲品」亦應計入酬酢開支的人均開支。
2010年12月	第1段	以反映由行政署長公布，並於2011年1月1日生效的人均開支新上限（午膳限額由300元增至350元；晚膳限額則由400元增至450元）。

(1)項： 有關把離港外訪、公務酬酢和禮物／紀念品開支記入執行處、防止貪污處、社關處和行政總部帳目的準則／指引為何；開支應記入上述部門的哪些撥款項目；以及誰人負責批核有關方面的開支。

- 廉署會根據政府的規例和一般慣例及廉署授權列表，將離港外訪、公務酬酢和禮物／紀念品開支入帳，以及就這些項目訂明有關批核人員。
- 有關支帳項目根據由財經事務局發出的支帳項目 2013-14 設定。按既定的財務慣例，只涉及個別部門的開支，會被記入有關部門的帳目之下。所有涉及多於一個部門的開支則被記入「共用服務」項目。
- 有關公務外訪，酬酢和購買禮品／紀念品的支帳項目及授權當局詳列如下：—

	支帳項目	授權當局	人員
公務外訪	項目 565	特首	廉政專員
		廉政專員	三名部門首長、兩名執行處處長以及所有人員與調查行動無關的外訪
		執行處首長	執行處人員與行動有關的外訪
酬酢*	項目 566	廉政專員	廉署、防貪處、行政總部
		執行處首長	執行處
		社關處處長	社關處
禮品／紀念品	項目 402	根據《物料供應及採購規例》訂明的採購批核權限，購買禮品一般由職級屬廉政主任（甲）或以上的負責人員批核	

PAC letter dd 3.6.13

- * 根據廉署於 2013 年 5 月 6 日發出的進一步指引，部門首長籌辦的所有公務酬酢，須經由廉政專員批准。廉政專員籌辦的公務酬酢則由執行處首長負責批核。如廉政專員與執行處首長出席同一場合，則由助理處長／行政負責監察有關處理方法是否符合規定。

(o)項：前廉政專員湯顯明先生任內成立「策略研究組」的原因為何；該組的架構、職員從何調配至該組，以及該組開支被記入的帳目。

- 策略研究組於 2007 年 8 月在行政總部轄下成立，目的是加強廉署在政策規劃、策略和行政管理範疇的能力，以及改善三個部門的工作協調情況，提升廉署的整體表現。
- 透過內部資源調配，策略研究組的職員包括 1 名執行處的廉政主任（甲）和 2 名分別來自社區關係處和防止貪污處的廉政主任（乙）。由於該組隸屬行政總部，職員薪金被記入行政總部的帳目。

PAC letter dd 5.11.13(II)

第(a)項： 策略研究組於**2012年9月**解散的原因為何；以及該組是否以**新增撥款**運作。

- 現任廉政專員於 2012 年 7 月履新。經審視策略研究組的工作後，他認為該組的職務可由廉政建設研究中心（中心）取替，因此，與各部門首長商議後，決定於 2012 年 9 月初解散策略研究組。
- 在 2008 年度資源分配工作，策略研究組獲批新增撥款開設兩個廉政主任（乙／丙）職位。自該組於 2012 年 9 月初解散後，上述兩個職位已重新調配至中心，而中心本身並無職位編制。

PAC letter dd 5.11.13(II)

第(b)項： 對於《廉政公署公務酬酢、餽贈及外訪規管制度和程序獨立檢討委員會報告》(報告)中所提出的建議，廉署的實施進度如何。

- 雖然廉署無須就實施報告中所提建議的進度向帳委會作出回應，但仍可告知帳委會各成員廉署已實施報告中的所有建議，並會向貪污問題諮詢委員會匯報實施進度。