

2013 年 5 月 23 日
討論文件

立法會保安事務委員會文件
2013 年 5 月 23 日會議

批准離港外訪和發還公務酬酢與紀念品開支的機制

目的

本文件旨在闡釋廉政公署（廉署）有關批准離港外訪和發還公務酬酢與紀念品開支的機制，以及回應郭榮鏗議員、涂謹申議員、劉慧卿議員和何秀蘭議員就同類問題的查詢。

遵行政府規則和《廉政公署常規》的規定

2. 根據香港法例第 204 章《廉政公署條例》第 8(4)條，所有廉署人員均受政府規例以及一般適用於公務人員的行政規則所規限。此外，廉署人員亦須遵守《廉政公署常規》（常規），即由廉政專員根據《廉政公署條例》第 11(1)條作出的內部規則與規例。常規中包含有關財務的規例，以及為防止濫用職權或疏忽職守，和保持廉署行事持正而有需要作出的規定。常規（第 I 部）第 25-01 條〔**附件 A (只有英文版)**〕特別訂明廉署人員須遵守政府有關管理與管控公共財政的政策和規例；同時亦提醒他們有責任在運用公帑上審慎行事，更須厲行節儉。新規定與程序一般會先以廉署通告或通函方式公布，然後再納入常規，並上載廉署內聯網，供所有廉署人員參閱。任何職員如違反政府規則和常規，將會受到紀律處分。

離港外訪

3. 根據廉署的授權列表，高層管理人員獲賦予批核離港外訪的權力。廉政專員負責批核三名部門首長¹、兩名執行處處長²，以及所有非執行處人員³的職務訪問申請；而執行處處長則負責批核執行處人員與行動有關的公幹申請。根據《公務員事務規例》第 713 至 715 及 1365 條，廉署亦將支付離港外訪津貼的規則納入常規(第 I 部)第 25-06 及 07 條〔**附件 B (只有英文版)**〕。若廉政專員需要離港公幹，他／她須向行政長官申請批核。

4. 經檢討後，廉署於 2013 年 5 月 6 日發出有關離港外訪的備忘和進一步指引，闡明批核外訪的情況只限於職員有絕對需要執行職務，或有關職務對履行廉署使命及／或職能大有裨益；同行人數應減至最低；而行程亦應盡量簡短，只包括外訪須達致公務目的的相關活動／環節。

公務酬酢開支

5. 常規(第 I 部)第 25-04 條〔**附件 C (只有英文版)**〕載有廉署規管酬酢開支的規則。根據《公務員事務規例》第 751 條，廉政專員⁴與副廉政專員(即執行處首長)負責批核所有從部門酬酢撥款下報銷的開支。經當時的副財政司批准，廉政專員自 1984 年 3 月 7 日起，將部分酬酢撥款編配予社區關係處(社關處)處長，因此有關監控與批核社關處從編配撥款中發還開支的工作，便由社關處處長負責。廉署嚴格遵從《公務

¹ 部門首長為執行處首長、社區關係處處長和防止貪污處處長。

² 兩名執行處處長為執行處處長／政府部門和執行處處長／私營機構。

³ 但社區關係處處長可批核社區關係處傳媒宣傳組人員有關製作宣傳和教育產品工作的離港外訪申請。

⁴ 廉政專員亦批核從其個人酬酢撥款支付的酬酢開支(每年 36,000 元)。

員事務規例》第 750 至 751 條有關酬酢開支和人均開支上限的規定（現時上限為午膳 350 元和晚膳 450 元），當中包括所有食物、飲品的支出和小費。鑑於廉署獨特的工作性質，有需要與工作伙伴（即紀律部隊部門）保持緊密聯繫，常規亦因此列明工作聯繫午膳的人均上限為 150 元，並將款待公務員的開支記入廉政專員的個人酬酢撥款項下。若開支超出上限，必須獲得廉政專員的特別批核。

6. 因應審計署署長於 2013 年 4 月公布的第六十號報告書所作的建議，並為確保人員遵從審慎行事和厲行節儉的原則，使用公帑以支付公務酬酢開支，廉署於 2013 年 5 月 6 日就酬酢開支發出備忘和進一步指引，規定只可邀請款待與公務有直接關係的賓客；限定出席的廉署人員必須與相關的公務有直接關係；規定出席的廉署人員數目不得超過賓客的數目；並嚴禁分拆酬酢開支的帳單或將有關開支記入不同撥款項目。此外，部門首長籌辦的所有公務酬酢，須經由廉政專員批准。為確保有效制衡，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。

致送紀念品

7. 廉署與其他政府部門一樣，除在採購紀念品時須按照政府《物料供應及採購規例》外，對於向其他反貪機構或到訪廉署的人士所致送的紀念品和紀念品的價值，並沒有明文規定。有關人員必須向所屬職級的管理人員申請批核，以確定有可用撥款購買紀念品；在申請發還有關開支時亦必須得到管理人員的確認，再經財務小組核實後方可獲得發還。在致送紀念品時，職員亦須考慮有關場合的性質和對方的身分。

8. 為配合政府厲行節約的措施，廉署已由 2013 年 5 月 6 日開始，對出席公務場合實施進一步指引。按照一般原則，所有由廉署舉行的活動，一律不會安排襟花；而廉署人員亦應盡量避免在會議期間與其他政府或國際機構的代表交換禮品／紀念品。廉署將會事先向相關機構解釋有關做法。若無法避免需要交換禮品／紀念品，職員亦只會向有關機構送贈一份印有廉署標誌的紀念品（例如廉署大樓擺設、廉署年報或廉署牌匾等）。此外，廉署亦禁止向個別人員餽贈禮品／紀念品。

總結

9. 鑑於市民的期望越來越高，廉署會繼續致力確保廉署人員恪守高度誠信。繼審計署署長於 2013 年 4 月公布第六十號報告書後，廉署已在短時間內加強內部機制，以收緊有關批核公務外訪，以及公務酬酢和紀念品開支的規定。對於剛成立的廉政公署公務酬酢、餽贈及外訪規管制度和程序獨立檢討委員會，廉署定必全面配合。

廉政公署

2013 年 5 月 15 日

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; 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.

Commission Standing Orders (Part I)

Chapter : 25

Title : Finance

Internal Reference : 25-06

Section : 06

Heading : Advance of Subsistence

Version Date : 03/01/2011

Allowance for Overseas Duty

Visits / Training

1. Rates of subsistence allowance are stipulated in “Annex 4.10 – Rates of Subsistence Allowance Outside Hong Kong” of the Civil Service Regulations.
2. Advance payment of subsistence allowance under Civil Service Regulation 713 for officers on overseas duty is normally processed by the Treasury and requires a lead time of around three weeks. If sufficient lead time is available, an officer who wishes to apply for it should submit his request in writing to the Finance Office.
3. Upon receipt of the request, the Finance Office will make arrangement to have the allowance credited to the officer’s payroll bank account prior to his departure from Hong Kong.
4. When an officer is selected to attend an overseas training course, he can apply to the Development Section of the Training and Development Group for an advance payment of study grant, if applicable. The Development Section will advise the Finance Office of the appropriate rate of study grant to which the officer is entitled. Payment of study grant is processed by the Treasury and requires a lead time of around three weeks.
5. Officers have the option to claim reimbursement of subsistence allowance / study grant after the trip instead of applying for an advance payment.
6. Officers being granted an advance payment of subsistence allowance for overseas duty visit or advance payment of study grant for overseas training should submit the Form ICAC 612 or 'Statement of Account' to the Finance Office (for overseas duty visit) and submit the relevant claim form to the Development Section of the Training and Development Group (for overseas training) as appropriate, in accordance with CSO (I) 25-07, irrespective of whether there are additional claims for expenses incurred.

Commission Standing Orders (Part I)

Chapter : 25

Title : Finance

Internal Reference : 25-07

Section : 07

Heading : Reporting of Statement of

Version Date : 03/01/2011

Account after Overseas Duty

Visits / Training

1. When an officer returns from overseas duty visit, he should complete, within 30 days, the Form ICAC 612 for Operations Department officer or the 'Statement of Account' for non-Operations Department officer. The relevant original receipts duly certified by the responsible officer and documentary proof of payment (as applicable) should be provided to account for the subsistence allowance, advance payment of subsistence allowance and claim for reimbursement of expenses not covered by the allowance. He must report on the form the accommodation arrangement during overseas duty and provide documentary proof of payment if he stayed in a self-arranged rented accommodation. Officers should refer to Civil Service Regulations 713-716 for detailed information on subsistence allowance and approving authorities as stipulated on the Form ICAC 612 or the 'Statement of Account' as appropriate.

2. When an officer returns from overseas training course, he should forward, within 30 days, all claims of reimbursement to the Development Section of the Training and Development Group. The Development Section will examine and endorse the claims as appropriate and pass them to the Finance Office for reimbursement of expenses not covered by the study grant.

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.

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.