

立法會行政管理委員會
2019-2020 年度
事務報告

根據《立法會行政管理委員會條例》(第443章)
第13(5)條擬備以提交立法會省覽

目錄

主席回顧	4
立法會行政管理委員會	6
立法會秘書處	7
立法會行政管理委員會 2019-2020 年度事務	8
立法會秘書處的服務	8
— 議會事務部 1	9
— 議會事務部 2	9
— 議會事務部 3	9
— 議會事務部 4	10
— 法律事務部	11
— 公共資訊部	11
— 資訊服務部	12
— 翻譯及傳譯部	14
— 申訴及資源管理部	14
— 總務部	15
就議員申領工作開支償還款額進行審計監察	17
環境保護	17
職員諮詢委員會	18
職員聯誼會	18
審計署署長報告	19
帳目報表	
截至 2020 年 3 月 31 日止年度的收支結算表	22
截至 2020 年 3 月 31 日止年度的全面收益表	23
於 2020 年 3 月 31 日的資產負債表	24
截至 2020 年 3 月 31 日止年度的累積基金變動表	25
截至 2020 年 3 月 31 日止年度的現金流量表	26
財務報表附註	27
附錄	
附錄 1 立法會行政管理委員會轄下的委員會	52
附錄 2 立法會秘書處的職員編制	57
附錄 3 立法會秘書處的組織架構圖(截至 2020 年 3 月 31 日)	58
附錄 4 資料研究組曾研究的主要課題一覽表	60
附錄 5 秘書長提交的 2019-2020 年度環境保護報告	61

主席回顧

2019-2020 年度對立法會而言，是極不平凡的一年。在 2019 年的一年裏，香港經歷了近代其中一個社會最動盪的時期。踏入 2020 年，我們與世界其他地區同樣深陷 2019 冠狀病毒病全球爆發的困境之中。作為受託向立法會提供行政支援的法定團體，立法會行政管理委員會("行政管理委員會")渡過了最具挑戰的一年。

行政管理委員會為抗擊 2019 冠狀病毒病疫情，全力以赴。自 2020 年年初疫情爆發以來，秘書處採取了一系列防疫措施及特別安排，冀能為立法會綜合大樓使用者提供安全衛生的環境，並使立法會在疫情下得以繼續履行其憲制職能。為此增設的防疫設施及措施包括在綜合大樓各個入口裝設體溫測量系統，以進行體溫檢測，以及加強清潔消毒各項設施及公用地方等。為保障秘書處職員的健康，秘書處已採購足夠的個人防護裝備(特別是口罩)供職員使用。為減低疫症在社區傳播的風險，秘書處因應疫情的發展，在必要時暫停立法會的聯繫活動及公眾服務，並安排秘書處職員在家工作，只有負責為立法會會議或委員會會議提供服務及維持秘書處基本運作的職員除外。

我在去年曾報告，正在為於 2019 年 7 月 1 日及 2 日立法會綜合大樓遭闖入期間損毀的玻璃幕牆進行修復工程。有關工程已於本年內成功完成。

在立法會綜合大樓遭闖入後，行政管理委員會委聘保安顧問就綜合大樓的實體保安進行全面檢討，其提交的報告及建議已獲行政管理委員會接納。為落實顧問的建議，目前正進行所需工程，以期為議員、秘書處職員及綜合大樓的其他使用者提供安全的工作環境。有關工程包括在立法會綜合大樓及立法會廣場外圍豎設金屬圍欄、花槽及閘門，以及在綜合大樓增設入閘機，以改善出入管制及加強保護各出入口及重要設施。

秘書處繼續利用資訊科技開發新系統及應用程式，以提高其工作效率和成效。年內，數碼膳錄系統(供製作逐字紀錄本)及電子訪客接待系統(供管理立法會綜合大樓的訪客)已進行提升。秘書處並在短時間內開發及配置新系統，為秘書處職員在 2019 冠狀病毒病疫情期間在家工作提供支援。

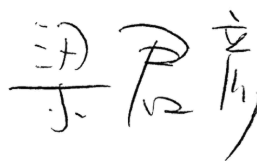
立法會圖書館在年內就議員感興趣的議題，在館內的公眾閱覽區舉辦了多個專題展覽，主題涵蓋"香港的土地供求"、"施政報告"、"香港的公共財政"及"香港抗疫工作今昔"。圖書館展示了立法會紀錄、政府刊物及書冊，還有與選定議題相關的展覽品。檔案館亦舉辦了名為"調查的藝術和技巧"的專題展覽，探討專責委員會進行的調查工作。

行政管理委員會十分重視促進公眾參與和加深市民對立法會工作的了解，立法會綜合大樓亦裝設了一系列教育設施，藉以豐富導賞團參與者及綜合大樓訪客的體驗。經行政管理委員會批准，秘書處進行了更新教育設施及展覽設施的工程項目。當中最受歡迎的設施，包括展覽及拍照區、歷史長廊(已更名為"歷史廊")、影片放映區和訪客分享區，已在重新設計及增設互動功能後，於 2020 年 11 月搬遷至立法會綜合大樓大堂。這些新設施迅即受到議員及其訪客熱烈歡迎。

行政管理委員會一直致力確保其所有活動和運作均合乎環保原則，並節省自然資源。為提高立法會綜合大樓使用者的減廢意識及找出減廢工作可予改善之處，秘書處委聘顧問於 2019 年 5 月及 6 月為立法會綜合大樓進行廢物審計。審計工作的結果顯示，與其他辦公大樓相比，綜合大樓產生的廢物數量相對較少，儘管廚餘的數量相對較多。就此，秘書處已加強宣傳工作，以推動綜合大樓使用者減少廚餘。

年內，由於實施了各項節省能源及紙張的措施，加上在 2019 年 7 月至 10 月立法會綜合大樓進行了 3 個多月的修復工程及在 2020 年 1 月後爆發 2019 冠狀病毒病疫情期間，立法會暫停舉行會議及提供公眾服務，綜合大樓的用電量及用紙量分別按年減少 2.63% 及 26.38%。

最後，我衷心感謝秘書處一直克盡職守，秉持專業高效和堅忍不拔的精神，為立法會及議員提供優質服務。秘書處職員在這段充滿挑戰的日子所展現的創新和承擔，給我留下了特別深刻的印象。在秘書處的全力支持下，我有信心行政管理委員會能繼續成功履行職能，並且迎難而上，應對未來挑戰。



立法會行政管理委員會主席
梁君彥

立法會行政管理委員會

立法會行政管理委員會("行政管理委員會")是根據《立法會行政管理委員會條例》(第 443 章)成立的法團。該條例於 1994 年 4 月制定，為行政管理委員會及獨立運作的立法會秘書處("秘書處")訂定法律架構，使其在運作上享有行政管理及財政方面的自主權。

行政管理委員會於 2019 年 4 月 1 日的成員名單載列如下。2019-2020 年度行政管理委員會委員(3 名當然委員除外)的任期於 2019 年 10 月 25 日屆滿。然而，由於內務委員會主席及副主席選舉受到阻延，導致根據《立法會行政管理委員會條例》第 4(1)(e)條進行的 2020-2021 年度行政管理委員會委員選舉未能如期舉行。在 2019 年 10 月 26 日至 2020 年 3 月 31 日期間，行政管理委員會只有 3 名當然委員(即 2018-2019 年度立法會會期的立法會主席及內務委員會主席及副主席)。

梁君彥議員, GBS, JP (主席)	} 當然委員
李慧琼議員, SBS, JP (副主席)	
郭榮鏗議員	
石禮謙議員, GBS, JP	
黃定光議員, GBS, JP	
陳克勤議員, BBS, JP	
謝偉俊議員, JP	
馬逢國議員, SBS, JP	

莫乃光議員, JP

麥美娟議員, BBS, JP

黃碧雲議員

鍾國斌議員

譚文豪議員

行政管理委員會的會議須在行政管理委員會或主席不時指定的時間及地點舉行。在 2019-2020 年度，行政管理委員會舉行了 8 次會議。

行政管理委員會委任了 5 個委員會，執行若干轉委的職能。這些委員會是：

- **人事委員會**：負責處理聘任及其他人事安排事宜；
- **議員工作開支委員會**：負責就處理議員申領工作開支償還款額的事宜提供意見；
- **設施及服務委員會**：負責監督向立法會及秘書處提供服務、辦公地方及設施的事宜，以及處理立法會綜合大樓展示藝術品的相關事宜；
- **立法會廣場使用事宜委員會**：負責考慮和審批有關使用立法會廣場的申請，以及在有需要時施加使用條件；及
- **立法會廣場使用事宜上訴委員會**：負責考慮就立法會廣場使用事宜委員會的決定而提出的上訴。

上述 5 個委員會的職權範圍及成員名單載於**附錄 1**。

行政管理委員會透過香港特別行政區政府周年預算的一個獨立開支總目獲取撥款，以支援立法會的工作。經常撥款透過營運開支封套提供，此封套設定每年撥款的上限。營運開支封套分為兩個預算分目：一個用以支付議員的酬金及工作開支償還款額，另一個則用以支付秘書處的開支，包括職員薪酬及一般開支。基本上，議員酬金及工作開支償還款額的撥款每年根據丙類消費物價指數的變動作出調整，而秘書處開支的撥款則根據政府的目標開支水平予以調整。只有在秘書處開支分目下所節省的款項，才可撥入營運儲備，供行政管理委員會日後酌情動用。此外，行政管理委員會亦可就資本性和有時限的項目申請非經常撥款。

如需額外資源推行新服務和改善服務，行政管理委員會會在政府每年的資源分配工作中提交撥款申請。政府會根據該等撥款申請本身的理據作出考慮。如有關經常資源的撥款申請獲批，有關撥款會由下一個財政年度起在營運開支封套內提供。

行政管理委員會的帳目須交由審計署署長審核。審計署署長獲授權進行衡工量值式審計，研究行政管理委員會在履行其職能和行使其權力時，使用資源的方式是否合乎經濟原則和是否講求效率與效益。

在 2019-2020 年度，行政管理委員會獲得的撥款淨額為 9 億 5,230 萬元，其中 2 億 7,390 萬元用以支付議員的酬金及開支償還款額，另 6 億 7,840 萬元則用以支付秘書處職員的薪酬及一般開支。一如經審計帳目(載於第 22 至 51 頁)所顯示，年度內的盈餘為 2,830 萬元。

立法會秘書處

秘書處在行政管理委員會督導下運作，負責為立法機關提供行政支援及服務。秘書處的使命是為立法會提供高效率及專業的秘書服務、資料研究及行政支援，提高公眾對立法會事務的認識，以及確保為市民提供有效的申訴途徑。

秘書長由行政管理委員會委任，是秘書處的最高行政人員，同時亦是立法會秘書。秘書長須就秘書處的有效行政管理，向行政管理委員會主席負責。

為施行《公共財政條例》(第 2 章)的條文，秘書長被指定為行政管理委員會所得撥款的管制人員。

秘書處職員通常按為期 3 年的合約受聘。職員的職級劃分、薪酬及其他服務條款和條件大致上與公務員所適用者相若。職員薪酬包括基本薪金(按適用於擔任相若職位的公務員的薪級表支取薪金)、現金津貼(代替公務員的

某些附帶福利)，以及約滿酬金。秘書處職員必須以完全政治中立和不偏不倚的態度為立法會服務。

行政管理委員會定期考慮秘書處不同職系職員的接任規劃，以及培訓和發展需要。為此，秘書處已成立職員接任委員會，負責制訂職員接任規劃的整體策略。該委員會由秘書長擔任主席，成員包括副秘書長及所有部門主管。秘書處亦為以下職系設立 6 個事業發展小組委員會，以研究有關人員的事業發展需要：

- 議會秘書職系；
- 助理法律顧問職系；
- 翻譯主任及相關職系；
- 資訊服務支援職系；
- 機構傳訊職系；及
- 專業、一般及行政職系。

截至 2020 年 3 月 31 日，秘書處的編制共有 686 個職位。按人數和職級劃分的職員編制詳情載於**附錄 2**。秘書處持續採取措施，促進殘疾人士在秘書處的就業機會。截至 2020 年 3 月 31 日，在秘書處的實際員額中，10 名職員或約 2% 為殘疾人士。

秘書處透過下列 10 個部門，為立法會及其轄下各委員會提供行政支援及服務：

- 議會事務部 1；
- 議會事務部 2；
- 議會事務部 3；

- 議會事務部 4；
- 法律事務部；
- 資訊服務部；
- 公共資訊部；
- 翻譯及傳譯部；
- 申訴及資源管理部；及
- 總務部。

秘書處截至 2020 年 3 月 31 日的組織架構圖載於**附錄 3**。

立法會行政管理委員會 2019-2020 年度事務

立法會秘書處的服務

議會事務部

為立法會及其轄下各委員會的會議提供服務的職責由 4 個議會事務部(即議會事務部 1、2、3 及 4)負責。該 4 個部門各由一名助理秘書長掌管。為立法會會議提供服務的工作包括處理質詢、法案、擬議決議案和議案，以及法案、擬議決議案和議案的修正案。為委員會提供的秘書及行政支援服務包括擬備背景資料簡介、討論文件、報告及會議紀要、整理和分析公眾意見，以及處理查閱立法機關文件的要求。該 4 個部門亦為立法會議員與區議會議員舉行的會議及午餐聚會提供服務。需要採取跟進行動的事項可轉交相關事務委員會，或在議員與政府當局舉行的個案會議上處理。該 4 個部門分別負責的職務載於下文。

議會事務部 1

議會事務部 1 為下述委員會提供秘書及支援服務：財務委員會及其轄下兩個小組委員會(即工務小組委員會及人事編制小組委員會)、6 個事務委員會，以及處理與該等事務委員會的職權範圍有關的立法建議及政策事宜的法案委員會和小組委員會。

在 2019 年 4 月 1 日至 2020 年 3 月 31 日期間，該部合共為 170 次會議提供服務。此外，該部亦為 4 次本地職務訪問提供服務。

年內，在上述 170 次會議中，8 次是為聽取公眾意見而舉行的會議，共有 374 名個別人士及團體代表在席上發表意見。在資料研究支援方面，該部在本年內合共擬備了 94 份背景資料簡介及 6 份討論文件，以便利相關委員會詳細研究有關議題。該等資料簡介所涵蓋的重要議題包括：數碼個人身分計劃、土地共享先導計劃及香港的廚餘管理。該部亦在本年報期內合共擬備了 18 份委員會報告。

議會事務部 2

議會事務部 2 為下述委員會提供秘書及支援服務：內務委員會、7 個事務委員會，以及處理屬於該等事務委員會職權範圍的立法建議及政策事宜的法案委員會和小組委員會。年內，該部繼續為調查梁振英先生與澳洲企業

UGL Limited 所訂協議的事宜專責委員會提供服務。

在 2019 年 4 月 1 日至 2020 年 3 月 31 日期間，該部合共為 151 次會議提供服務。此外，該部亦為 3 次本地職務訪問提供服務。

年內，在上述 151 次會議中，19 次是為聽取公眾意見而舉行的會議，共有 663 名個別人士及團體代表在席上發表意見。在資料研究支援方面，該部在本年報期內合共擬備了 96 份背景資料簡介及 18 份討論文件。該等背景資料簡介及討論文件所涵蓋的一些重要議題包括：人群管理特別用途車、促進樓宇保養及維修的技術及財政支援計劃、政府應對非洲豬瘟的策略、香港的體育發展、增加法定產假的建議、《個人資料(私隱)條例》的檢討，以及香港預防及控制 2019 冠狀病毒病的措施。該部亦在本年報期內合共擬備了 14 份委員會報告。

議會事務部 3

議會事務部 3 為立法會會議提供支援服務。在 2019 年 4 月 1 日至 2020 年 3 月 31 日期間，該部為 30 次立法會會議提供服務，包括 3 次行政長官答問會及兩次行政長官質詢時間。該部並處理 543 項質詢、5 項法案及 418 項就法案提出的修正案、68 項擬議決議案、77 項議案及 42 項就議案提出的修正案，以及 1 項請求立法會

給予許可就立法會會議程序提供證據的申請。

該部亦為議員個人利益監察委員會提供服務。年內，該委員會接獲 29 宗投訴，全部不屬於該委員會的職權範圍。該部協助該委員會根據議員個人利益監察委員會處理投訴程序處理該等投訴。在上述期間，該委員會並無舉行任何會議。

議會事務部 4

議會事務部 4 為下述委員會提供秘書及支援服務：政府帳目委員會("帳委會")、查閱立法機關文件及紀錄事宜委員會、議事規則委員會、內務委員會轄下的議會聯絡小組委員會、5 個事務委員會，以及處理屬於該等事務委員會職權範圍的立法建議及政策事宜的法案委員會和小組委員會。年內，該部亦為根據《議事規則》第 49B(2A)條就譴責許智峯議員的議案成立的調查委員會提供服務。

在 2019 年 4 月 1 日至 2020 年 3 月 31 日期間，該部合共為 86 次委員會會議提供服務。這些會議包括帳委會的 9 次公開聆訊，以及其他委員會為聽取公眾意見而舉行的 4 次會議，共有 115 名個別人士及團體代表在席上發表意見。此外，該部亦為 1 次本地職務訪問、1 次由經濟發展事務委員會、工商事務委員會、財經事務委員會和資訊科技及廣播事務委員會於 2019 年 4 月前往長江三角洲地區主要

城市進行的聯席事務委員會職務訪問，以及 1 次由教育事務委員會於 2019 年 9 月前往芬蘭進行的海外職務訪問，提供服務。

在資料研究支援方面，該部合共擬備了 50 份背景資料簡介及 42 份討論文件。該等背景資料簡介及討論文件所涵蓋的一些重要議題包括：海洋公園的發展、司法機構的資訊科技策略計劃、沙田至中環綫建造工程、泊車位供應，以及為有特殊教育需要學生提供的支援。該部亦為議事規則委員會會議、議事規則委員會轄下的工作小組及/或應立法會主席或秘書處高級職員的要求，擬備了共 13 份研究報告。該部合共擬備了 21 份委員會報告，包括帳委會為匯報其研究審計署署長衡工量值審計報告的結果而向立法會提交的 4 份報告書。

在本年報期內，該部合共處理了 22 項有關查閱立法機關文件的要求，其中 9 項獲得批准，12 項在處理中，1 項因未能找到所要求查閱的檔案而未獲處理。此外，該部協助立法會秘書就是否解封立法機關文件及紀錄進行覆檢，有 21 套已保存超過 20 年的非保密檔案已開放予公眾查閱。

該部亦統籌《香港特別行政區立法會歷史、規則及行事方式參考手冊》的更新工作。

法律事務部

法律事務部負責就立法會及其轄下委員會的法案及附屬法例審議工作、公共政策研究、關乎公眾利益的事宜的調查、申訴處理及其他法律事宜，向立法會及有關委員會提供獨立的法律意見及支援。該部亦就關乎立法會事務的事宜向個別議員提供法律意見。此外，該部亦為行政管理委員會及秘書處提供內部法律服務。該部的任務是致力以及時、客觀、公正，並在有需要時予以保密的方式，提供獨立、全面及可靠的法律意見、分析、研究及資料搜集服務，從而協助立法機關充分掌握有關情況。

法律顧問除掌管法律事務部外，亦是立法機關的法律顧問。根據《議事規則》，立法機關法律顧問的一般職責，是就立法會的事務或行政所引起的法律問題，向立法會主席及立法會秘書提供意見。

在 2019 年 4 月 1 日至 2020 年 3 月 31 日期間，該部為 268 次會議提供法律支援。這些會議包括立法會及其轄下委員會的會議，以及行政管理委員會的會議。年內，該部擬備了 19 份法案報告、38 份涵蓋 165 項附屬法例的附屬法例報告，以及 1 份擬議決議案報告。此外，該部亦就多項事宜(包括查閱立法機關文件及紀錄的要求、涉及立法會及議員的訴訟、行政管理委員會簽訂的標書及合約、查閱立法會綜合大樓閉路電視紀錄的要求，以

及與立法會綜合大樓的管理有關的法律事宜)發出共 89 項內部法律意見。

公共資訊部

公共資訊部為立法會及議員提供公共關係意見及傳媒支援服務，並管理電視廣播系統的運作，確保即時直播立法會及其轄下委員會的所有公開會議，同時亦透過教育、訪客及網上服務，提高市民對立法會工作的認識。在 2019 年 4 月 1 日至 2020 年 3 月 31 日期間，該部的各項服務因立法會綜合大樓於 2019 年 7 月 1 日及 2 日遭闖入及 2019 冠狀病毒病疫情爆發而受到影響。

年內，該部合共發出 200 份有關立法會事務和活動的新聞稿，並為立法會主席、委員會主席及議員安排了 37 次新聞簡報會和訪問。由該部負責拍攝及播放的立法會及其轄下委員會公開會議有 424 次，新聞簡報會有 21 次，總時數達 1 235 小時。該部亦接獲及處理 17 326 項透過電話、傳真及未經預約人士即場提出的查詢，以及 1 815 項電郵查詢。

該部除了把與立法會有關的影片和照片上載至立法會網站外，亦會在社交媒體平台上發布這些資料。年內，共有 2 501 段有關立法會會議及活動的視像紀錄上載至立法會 YouTube 頻道，另有 749 幅有關議員官式活動的照片上載至立法會 Flickr 相簿。此外，該部為議員提供每日網上報章剪

輯服務，讓他們知悉最新的時事報道及公眾對熱門時事的意見。

在本年報期內，在立法會於 2019 年 7 月 1 日暫停公眾服務前，該部於 2019 年 4 月至 6 月期間舉辦了導賞團及教育活動。該部為 12 345 名訪客(包括市民和學生)舉辦了 440 個導賞團，並接待了 54 574 名到訪立法會綜合大樓的訪客。電子訪客接待系統的涵蓋範圍已於 2019 年 6 月擴展至議員的訪客，以進一步加快接待訪客程序，並透過使用重寫卡減少用紙。此外，該部為議員與來自香港以外地方的貴賓舉行的 9 次會議提供服務。該部亦負責營運紀念品店，店內提供多款特色紀念品和有關立法會的刊物，藉以豐富訪客的體驗。該部於 2019 年 5 月推出新的"環保紀念品系列"，以推廣綠色生活。

在教育活動方面，該部為學生舉辦了 162 個有關立法會工作的角色扮演環節，並為幼童舉辦了 74 個講故事環節。在此期間，該部製作了新一套教育材料(包括關於社會議題的模擬條例草案及角色扮演的發言稿，以及能切合青少年興趣的工作紙)，並會在公眾服務恢復後啟用。該部向青年機構提供支援，協助有關機構在立法會綜合大樓舉行模擬立法會辯論，該部合共舉辦了兩場辯論及兩個培訓工作坊。該部舉辦的"與立法會議員暢談"活動，讓學生與議員就有關立法會工作的話題及社會議題進行討論。該部合共為 237 名學生及 20 名議員舉辦了

11 個暢談環節。該部亦統籌暑期實習計劃，安排 27 名專上院校學生到秘書處不同部門實習，讓他們了解為立法會提供的支援服務。

資訊服務部

資訊服務部透過轄下的資料研究組、立法會圖書館及檔案館，為立法會、各委員會、議員和議員職員及秘書處職員提供資訊服務。

資料研究組進行專題研究及資料蒐研工作，並就各項專題及議員關注的其他範疇擬備文件。資料研究組編製的刊物範圍多樣化，不僅有廣泛政策議題的詳盡分析和報告，還有選定關注議題的聚焦研究，以至就熱點時事提供事實資料及數據的簡短資料文件和簡報，供議員作快速及一般參考。

在本年報期內，資料研究組發表了 96 份刊物，包括 20 份資料摘要、14 份資料便覽、兩份研究簡報、10 份資訊述要、5 份數據集、34 份數據透視及 11 項資料蒐研工作。主要研究的課題一覽表載於**附錄 4**。

立法會圖書館透過其立法會紀錄館藏，以及憲制館藏、《基本法》館藏及一般參考資料，提供參考資料支援。立法會圖書館為憲制圖書館。該館曾在 2019 年進行篩選工作，截至 2020 年 3 月，館內的憲制及議會館藏有 26 362 項，相等於總藏書量的 51%。圖書館亦出版兩份月刊，名為

《時訊·新知 — 海外政策報告》及《時訊·新知 — 議會動向》，讓議員知悉選定海外地方的最新政策文件、主要研訊報告、重要立法及財務建議，以及議會程序的轉變。

年內，由於立法會綜合大樓於 2019 年 7 月 1 日及 2 日遭闖入後需進行修復工程，圖書館於 2019 年 7 月至 10 月期間暫停館內服務，亦於 2020 年 1 月至 3 月期間為減低 2019 冠狀病毒病在社區傳播的風險而暫停館內服務，因此訪客人次減至 2 972。書籍查閱次數為 1 992 次，所處理的查詢數目為 324 項。年內，圖書館亦進行了 26 項檢索工作。

圖書館亦負責管理立法會網站。在本年報期內，立法會網站的瀏覽人次為 1 540 萬，瀏覽頁次為 1 億 6 300 萬。圖書館正進行立法會網站和圖書館系統的革新工作。

在 2019-2020 年度，圖書館就議員感興趣或關注的事項，在館內的公眾閱覽區舉辦了 4 個展覽，主題涵蓋"香港的土地供求"、"施政報告"、"香港的公共財政"及"香港抗疫工作今昔"。主要展品包括相關立法會紀錄、政府刊物及書冊，還有簡介選定專題背景的展覽品。

立法會檔案館負責挑選、蒐集和保存記錄了立法會歷史、核心職能和活動的珍貴檔案及材料。館內亦為議員、職員及公眾人士提供檔案參考、資料

研究及查閱服務。現時，檔案館保存約 1 225 直線米不同格式的歷史檔案，包括紙本檔案、裝訂本、照片、視聽資料及文物。為提高公眾的興趣及引導他們欣賞立法機關的檔案遺產，檔案館定期為學校和專業組織舉辦團體參觀活動，並舉辦展覽展出該館保存的珍貴館藏。

檔案館亦負責處理查閱立法會封存紀錄及文件的要求，並每年就封存期屆滿的封存歷史檔案進行覆檢，以確定法例不禁止公眾查閱該等紀錄。

年內，由於立法會綜合大樓於 2019 年 7 月 1 日及 2 日遭闖入後需進行修復工程，檔案館於 2019 年 7 月至 10 月期間暫停館內服務，亦於 2020 年 1 月至 3 月期間為減低 2019 冠狀病毒病在社區傳播的風險而暫停館內服務，因此只舉辦了 4 次參觀活動，為 250 名訪客提供服務，答覆 403 項有關參考資料及研究的查詢，處理 10 項查閱資料要求，覆檢 39 個封存歷史檔案共 14 503 頁文件以供公眾查閱，並鑒定 900 個非常用檔案。587 個檔案被指明為歷史檔案而須予保存，另 313 個檔案則獲授權銷毀。為推廣對歷史檔案遺產的認識和欣賞，檔案館在館內的閱覽室舉辦為團體訪客而設的小型展覽，展出能體現立法機關的核心職能、變遷和發展的檔案。檔案館亦在圖書館公眾閱讀區舉辦題為"調查的藝術和技巧"的專題展覽，探討專責委員會的研訊工作。

檔案館於 2015 年年中建立並推出一個名為"立法機關歷史檔案目錄"的電子系統。檔案館繼續致力提升該系統的效能，方便使用者搜尋和檢索資料。年內，該系統的瀏覽人次為 31 410，使用者的瀏覽頁次為 266 706。檔案館亦推出數碼化試驗計劃，透過內部人手把 185 個共 54 589 頁的檔案數碼化，為公眾提供更便捷的檔案查閱服務，並更有效地保存檔案。

翻譯及傳譯部

翻譯及傳譯部為立法會及其轄下各委員會提供翻譯、傳譯及中文謄錄服務。

該部負責編製《立法會會議過程正式紀錄》("正式紀錄")，又稱"立法會議事錄"，是立法會會議過程的逐字紀錄本。該部會首先發布按議員發言時所使用的語言編製的正式紀錄(即場紀錄本)，然後將之翻譯成中文及英文兩個版本。正式紀錄的即場紀錄本及翻譯本均可在立法會網站閱覽。該部為立法會在本年報期內舉行的 30 次會議編製了 7 096 頁正式紀錄的即場紀錄本。即場紀錄本經整理及翻譯後，英文本共有 9 147 頁，中文本共有 6 657 頁。該部持續致力確保立法會議事錄的草擬本、確定本及翻譯本可按照服務承諾，分別於 3、7 及 24 個工作天內準時發出。

該部亦負責翻譯質詢、議案、委員會文件、研究刊物、會議紀要及立法會其他文件。年內，該部的翻譯字數達 9 286 860 字。該部繼續透過精簡工作流程、充分善用資訊科技、理順職責分工及以匯集人手的安排靈活調配職員，致力提高生產力和工作效率。

英語、粵語及普通話即時傳譯是為立法會及其轄下委員會所有會議提供的服務，有關服務由該部負責監督。由於合資格的手語即時傳譯員人手供應不足，現時只有立法會會議有提供常規的手語即時傳譯服務。為進一步推展該服務，該項向福利事務委員會會議提供手語即時傳譯服務的試驗計劃已於 2019 年 10 月擴展至包括教育事務委員會會議。該部會根據推行經驗檢討試驗計劃。

申訴及資源管理部

申訴及資源管理部包括公共申訴辦事處、會計組及人力資源組。

公共申訴辦事處負責向議員提供支援服務，以處理市民透過立法會申訴制度提出的申訴和意見。該辦事處協助議員處理個案，以期使申訴事項得以解決，以及找出政府政策及辦事程序須予改善之處。該辦事處的工作包括與申訴團體/個別市民會面和通信、審視申訴人提出的個案、與政府當局及相關公營機構溝通、協助議員決定應採取的適當行動，以及為當值議員與申訴團體的會晤、值勤議員與個別

人士的會晤、與政府當局/相關公營機構舉行的個案會議及就透過申訴制度處理的個案進行的實地視察提供服務。在本年報期內，該辦事處協助議員處理的個案達 4 010 宗，其中 105 宗個案由團體提出，3 905 宗由個別人士提出。

會計組負責秘書處的所有會計事務。該組統籌行政管理委員會預算的編製工作、管制預算、擬備薪資紀錄、處理及安排所有付款、編製財務報告、把行政管理委員會的資金和儲備作投資、落實行政管理委員會的財務政策，以及協助擬備每年就資源分配工作提交的撥款申請。此外，該組負責管理議員酬金及工作開支償還款額，並協助為立法會議員酬金及工作開支償還款額小組委員會提供服務。

人力資源組負責制訂及推行人力資源策略，透過吸納、激勵及挽留人才，應付各項服務需求。該組亦負責安排培訓及發展計劃，確保秘書處職員具備所需的技能及專業知識，持續為議員及立法會提供有效支援。此外，該組負責監督與職員關係及職員福利有關的事務，並一直致力加強職員與管理層之間的溝通，以及舉辦健康課程促進員工福祉。該組亦協助為行政管理委員會轄下的人事委員會提供服務。

年內，該組合共進行了 19 次招聘工作(包括公開及內部招聘)，共有 22 名新職員獲聘用，28 名在職職員獲晉升

或聘任至另一職系。此外，該組舉行了 25 個內部培訓工作坊，出席的職員共有 931 人次，另安排職員參加了 8 個外地培訓計劃。該組亦安排職員參加由公務員培訓處及其他本地培訓機構舉辦的培訓課程，共有 312 人次出席。這些培訓活動着重培育職員的專業知識、加強領導和管理能力、提升語文技巧及工作效率、促進職業安全及健康，以及培養抗逆能力。除了職員培訓及發展外，人力資源組的重點工作範疇亦包括提升各個人力資源資訊系統，以改善運作效率。為提高員工招聘的成效和效率，該組正開發網上職位申請系統。

總務部

總務部包括一般行政組、物業及保安組和資訊科技組。一般行政組為行政管理委員會及其轄下委員會提供秘書服務，並為秘書處其他部門提供內部行政支援。在本年報期內，該部為行政管理委員會及其轄下委員會的 8 次會議提供服務。

一般行政組亦提供文件收發服務，為秘書處所有部門提供採購及物料供應服務，以及在會議及議會聯繫活動舉行期間為議員提供管事及膳食服務。此外，該組舉辦立法會的議會聯繫活動，並監督在立法會綜合大樓內進行的新造及改善工程和實施的環保措施。

此外，一般行政組負責為議員辦事處及秘書處職員提供辦公地方，包括與政府當局聯絡，為秘書處物色合適的辦公地方。由於立法會綜合大樓辦公地方不足，會計組及人力資源組的辦公室分別設於金鐘道政府合署 2 樓及 23 樓，翻譯及傳譯部和資料研究組的辦公室則設於金鐘道政府合署 46 樓。

年內，一般行政組繼續改善立法會綜合大樓內的設施，並統籌立法會綜合大樓地下的哺集乳和幼兒護理設施的改裝工程。隨着工程於 2019 年 10 月完成，哺集乳室的數目倍增至兩個，房間的私隱度亦有所提高，現時可同時供 3 名母親使用。此外，經向業界發出提供服務邀請後，立法會綜合大樓已裝設兩部自動櫃員機，各由一間大型銀行負責營運。兩部櫃員機已於 2020 年 1 月投入服務。

物業及保安組負責在立法會綜合大樓提供物業管理和樓宇及會議保安服務。該組與政府部門及承建商保持密切聯繫，確保立法會綜合大樓結構穩妥，樓宇裝備運作良好。該組按照相關法例及行政管理委員會發出的指示及指引執行職務，確保立法會綜合大樓保安穩妥，議員及立法會綜合大樓其他使用者安全。

行政管理委員會致力並銳意提升立法會綜合大樓的保安，以確保立法會的運作不受阻礙及干擾，同時保持立法會綜合大樓為一個開放和歡迎市民的地方。行政管理委員會亦謹記，根據

《佔用人法律責任條例》(第 314 章) 第 3 條，行政管理委員會有責任確保立法會綜合大樓的所有訪客在使用其管理的處所時合理地安全。

立法會綜合大樓於 2019 年 7 月 1 日及 2 日被示威者闖入後遭到大肆破壞。在上述事件後，總務部與建築署及機電工程署緊密合作，致力修復綜合大樓。綜合大樓的辦公室樓於 2019 年 7 月 11 日重開，供議員和秘書處職員辦公。重要會議設施及關鍵系統的修復和維修工作亦及時完成，使 2019-2020 年度立法會會期得以如期於 2019 年 10 月 16 日開始。此外，行政管理委員會委聘了保安顧問，就立法會綜合大樓的實體保安進行全面檢討，務求為議員、職員和綜合大樓其他使用者提供安全的工作環境。顧問提交的報告和建議已獲行政管理委員會接納，有關建議將會逐步落實。

資訊科技組為議員、議員職員及秘書處職員提供資訊科技服務，並為立法會和其轄下委員會的會議提供支援。年內，該組完成數碼騰錄系統的革新工作，並成功開發及配置第二期的電子訪客接待系統。此外，資訊科技組繼續優化多個事務應用系統，包括網上登記系統、示明加入委員會及出席會議和其他活動系統、財務委員會特別會議質詢輸入系統，以及撥款條例草案委員會審議階段修正案系統。該組亦開發了資訊取覽平台，以支援在 2019 冠狀病毒病疫情期間在家工作的秘書處職員。

在本年報期內，資訊科技組為立法會綜合大樓及設於金鐘政府合署的秘書處辦公室的網絡基建提升工程進行預算規劃，並為電視廣播系統的提升工程進行招標籌備工作。

總務部負責統籌秘書處在立法會綜合大樓為預防及控制 2019 冠狀病毒病散播而進行的工作，並在疫情期間為綜合大樓使用者提供安全衛生的環境。自 2020 年初爆發疫情以來，一般行政組一直透過各個渠道蒐購物資，力求維持足夠的個人保護裝備供應，尤其是口罩和衛生物品(例如消毒濕紙巾、消毒搓手液及空氣清新機)，供秘書處職員使用。物業及保安組已在立法會綜合大樓設置各種防疫設施，包括為空調系統加上空氣過濾器，在綜合大樓各個入口裝設體溫量度系統以便進行體溫檢測、在門把手噴灑自動消毒塗層、在各項設施和公共地方加強清潔和消毒工作等。

就議員申領工作開支償還款額進行審計監察

為提高議員申請發還因履行立法會職務而支付的工作開支的問責性和透明度，行政管理委員會委聘了一家獨立的審計師事務所，在議員辦事處進行審計。此項審計工作的主要目的，是確保議員的申請符合《立法會議員申請發還工作開支的指引》("《發還開支指引》")中有關利益衝突及申報利益的條文。

涵蓋 2018-2019 發還工作開支年度(由 2018 年 10 月 1 日起至 2019 年 9 月 30 日止)的審計報告已於 2020 年 3 月發出。報告載述，在所有重大方面上，該審計師事務所並未發現立法會議員就發還工作開支的申請違背了《發還開支指引》對有關利益衝突及利益申報的要求。審計報告已存放於立法會圖書館，供市民查閱。

環境保護

秘書處致力在處理事務及運作時顧及對環境的影響，並會繼續致力採取秘書長提交的 2019-2020 年度環境保護報告(載於**附錄 5**)所載的一系列環保措施，以保護環境。

由於立法會綜合大樓於 2019 年 7 月遭闖入，導致會議和公眾服務暫停超過 3 個月，加上自 2020 年 1 月起爆發 2019 冠狀病毒病疫情，在本報告期內，立法會及其轄下委員會舉行會議的時數由 2018-2019 年度的 1 801 小時減少至 2019-2020 年度的 1 261 小時。此外，作為防疫措施，自 2020 年 2 月起，秘書處只向議員發出會議文件的電子複本，以盡量減少在派遞文件印文本的過程中人與人的身體接觸。因此，年內立法會綜合大樓的用電量和用紙量分別較上一年度減少 2.63% 及 26.38%。

秘書處曾委聘顧問，在 2019 年 5 月和 6 月於立法會綜合大樓進行廢物審

計，該項工作的主要目標是確定綜合大樓內產生的廢物數量和類別、檢討廢物分類的正確程度，以及找出減廢工作可予改善之處。審計結果顯示，與其他辦公大樓相比，綜合大樓產生的廢物數量相對較少，但廚餘數量相對較多。因應有關結果，秘書處已加強教育綜合大樓使用者減少廚餘的工作。

由於立法會綜合大樓於 2019 年 7 月遭闖入後需進行大型修復工程，加上在 2020 年爆發 2019 冠狀病毒病疫情，2019-2020 年度立法會綜合大樓的碳審計工作暫緩進行，因為綜合大樓在該年度的碳排放及廢物管理表現，不能準確反映正常的情況。碳審計及廢物審計工作會在適當時候恢復進行。

為提高立法會綜合大樓使用者的節能減廢意識，秘書處定期發布有關使用辦公室設備及空調設施和處理一般廢物及源頭減廢的小貼士。此外，立法會綜合大樓亦設有收集可回收物品的設施(即紙張、塑膠、金屬、玻璃樽及電池回收箱)。多類文件(例如在會議席上提交或在會議後接獲的政府當局文件，以及事務委員會、法案委員會及小組委員會的會議紀要)只以電子複本方式向議員發送。

職員諮詢委員會

職員諮詢委員會的成員包括由秘書處各職系(即議會秘書職系、助理法律顧問職系、翻譯主任及相關職系、資訊服務支援職系、機構傳訊職系，以及專業、一般及行政職系)推選的 23 名代表。職員諮詢委員會提供途徑，讓職員就影響他們的事宜直接向主持會議的秘書長提出意見。

年內，該委員會舉行了兩次會議。會上討論的事宜主要是關於僱員權益、員工關係及福利、員工福祉、工作安排及環境等。年內，委員會曾透過職員代表，就改善立法會綜合大樓內母乳餵哺設施的建議諮詢職員。委員會亦曾討論擬於秘書處"智醒健康在職人"計劃下舉辦的活動等，該計劃旨在提升職員的身體和精神健康。職員提出的意見及建議由有關部門跟進。

職員聯誼會

職員聯誼會的成立旨在增進秘書處職員之間的情誼和相互支持。在 2019-2020 年度，該會曾舉辦周年聖誕聯歡會，該活動讓職員可暫時擱下工作共進午餐，歡渡佳節。該會在年內亦舉辦了多個興趣班(例如中國書法班、國畫班、拉筋班及太極班)。



獨立審計師報告 致立法會行政管理委員會

意見

我已審計列載於第22至51頁立法會行政管理委員會的財務報表，該等財務報表包括於2020年3月31日的資產負債表與截至該日止年度的收支結算表、全面收益表、累積基金變動表和現金流量表，以及財務報表的附註，包括主要會計政策概要。

我認為，該等財務報表已按照香港會計師公會頒布的《香港財務報告準則》真實而中肯地反映立法會行政管理委員會於2020年3月31日的財務狀況及截至該日止年度的財務表現及現金流量，並已按照《立法會行政管理委員會條例》(第443章)第13(3)(a)條妥為擬備。

意見的基礎

我已按照《立法會行政管理委員會條例》第13(3)(b)及13(4)條、《核數條例》(第122章)第15(1)(a)條及審計署的審計準則進行審計。我根據該等準則而須承擔的責任，詳載於本報告「審計師就財務報表審計而須承擔的責任」部分。根據該等準則，我獨立於立法會行政管理委員會，並已按該等準則履行其他道德責任。我相信，我所獲得的審計憑證是充足和適當地為我的審計意見提供基礎。

立法會行政管理委員會就財務報表而須承擔的責任

立法會行政管理委員會須負責按照香港會計師公會頒布的《香港財務報告準則》及《立法會行政管理委員會條例》第13(3)(a)條擬備真實而中肯的財務報表，及落實其認為必要的內部控制，使財務報表不存有因欺詐或錯誤而導致的重大錯誤陳述。

在擬備財務報表時，立法會行政管理委員會須負責評估其持續經營的能力，以及在適用情況下披露與持續經營有關的事項，並以持續經營作為會計基礎。

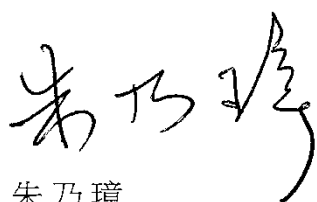
審計師就財務報表審計而須承擔的責任

我的目標是就整體財務報表是否不存有任何因欺詐或錯誤而導致的重大錯誤陳述取得合理保證，並發出包括我意見的審計師報告。合理保證是高水平的保證，但不能確保按審計署審計準則進行的審計定能發現所存有的任何重大錯誤陳述。錯誤陳述可以由欺詐或錯誤引起，如果合理預期它們個別或滙總起來可能影響財務報表使用者所作出的經濟決定，則會被視作重大錯誤陳述。

在根據審計署審計準則進行審計的過程中，我會運用專業判斷並秉持專業懷疑態度。我亦會：

- 識別和評估因欺詐或錯誤而導致財務報表存有重大錯誤陳述的風險；設計及執行審計程序以應對這些風險；以及取得充足和適當的審計憑證，作為我意見的基礎。由於欺詐可能涉及串謀、偽造、蓄意遺漏、虛假陳述，或凌駕內部控制的情況，因此未能發現因欺詐而導致重大錯誤陳述的風險，較未能發現因錯誤而導致者為高；
- 了解與審計相關的內部控制，以設計適當的審計程序。然而，此舉並非旨在對立法會行政管理委員會內部控制的有效性發表意見；
- 評價立法會行政管理委員會所採用的會計政策是否恰當，以及其作出的會計估計和相關資料披露是否合理；
- 判定立法會行政管理委員會以持續經營作為會計基礎的做法是否恰當，並根據所得的審計憑證，判定是否存在與事件或情況有關，而且可能對立法會行政管理委員會持續經營的能力構成重大疑慮的重大不確定性。如果我認為存在重大不確定性，則有必要在審計師報告中請使用者留意財務報表中的相關資料披露。假若所披露的相關資料不足，我便須發出非無保留意見的審計師報告。我的結論是基於截至審計師報告日止所取得的審計憑證。然而，未來事件或情況可能導致立法會行政管理委員會不能繼續持續經營；及

-
- 評價財務報表的整體列報方式、結構和內容，包括披露資料，以及財務報表是否中肯反映交易和事項。



朱乃璋
審計署署長

2020年7月9日

審計署
香港灣仔
告士打道7號
入境事務大樓26樓

立法會行政管理委員會

截至 2020 年 3 月 31 日止年度的收支結算表

(以港幣千元列示)

	附註	2020 年	2019 年
收入			
政府的財政撥款	4(a)	952,343	886,947
投資收入	4(b)	7,234	7,285
其他收入	4(c)	3,080	1,071
		962,657	895,303
開支			
經常開支			
議員酬金、醫療津貼及任滿酬金	5(a)	82,482	80,640
議員工作開支償還款額	5(a)	187,971	180,417
職員薪酬	5(b)	542,749	502,989
一般開支	5(c)	116,255	106,051
非經常開支			
議員的非經常開支償還款額	5(d)	2,527	3,863
其他非經常開支	5(e)	2,347	1,054
		934,331	875,014
年度內的盈餘		28,326	20,289

第 27 至 51 頁的附註為本財務報表的一部分。

立法會行政管理委員會

截至 2020 年 3 月 31 日止年度的全面收益表

(以港幣千元列示)

	2020 年	2019 年
年度內的盈餘	28,326	20,289
其他全面虧損		
其後不會重新分類至收支結算表的項目 按公平值計入其他全面收益的股票 — 重估時的公平值變動	(4,407)	(92)
年度內的其他全面虧損	<u>(4,407)</u>	<u>(92)</u>
年度內的全面收益總額	<u>23,919</u>	<u>20,197</u>

第 27 至 51 頁的附註為本財務報表的一部分。

立法會行政管理委員會 於 2020 年 3 月 31 日的資產負債表

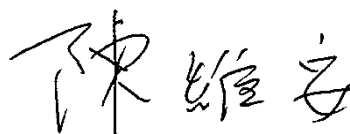
(以港幣千元列示)

	附註	2020 年	2019 年
非流動資產			
固定資產	6	47,224	34,575
預支予議員的營運資金	8	24,421	25,356
按公平值計入其他全面收益的金融資產	9	17,400	17,656
		89,045	77,587
流動資產			
紀念品存貨		756	587
預付款項、按金及其他應收帳款	10	13,589	8,222
銀行存款		300,003	284,709
銀行結存及現金	11	59,977	32,744
		374,325	326,262
流動負債			
應付款項及應計費用	12	85,957	61,943
應計約滿酬金	2.7.1	38,177	36,514
		124,134	98,457
流動資產淨值		250,191	227,805
資產總值減流動負債		339,236	305,392
非流動負債			
應計約滿酬金	2.7.1	45,059	35,154
已收按金		177	157
		45,236	35,311
資產淨值		294,000	270,081
累積基金			
營運儲備	13.1	235,475	226,361
投資重估儲備	13.2	(2,673)	1,656
累積盈餘		61,198	42,064
		294,000	270,081

經立法會行政管理委員會於 2020 年 7 月 9 日通過並授權簽發



立法會行政管理委員會主席
梁君彥議員, GBS, JP



立法會秘書處秘書長
陳維安, SBS

第 27 至 51 頁的附註為本財務報表的一部分。

立法會行政管理委員會

截至 2020 年 3 月 31 日止年度的累積基金變動表

(以港幣千元列示)

	2020 年	2019 年
營運儲備		
年初結餘	226,361	215,145
轉撥自累積盈餘	9,114	11,216
年終結餘	235,475	226,361
投資重估儲備		
年初結餘	1,656	1,997
年度內的其他全面虧損	(4,407)	(92)
於出售按公平值計入其他全面收益的金融資產時 轉撥至累積盈餘的累計虧損/(收益)	78	(249)
年終結餘	(2,673)	1,656
累積盈餘		
年初結餘	42,064	32,742
年度內的盈餘	28,326	20,289
於出售按公平值計入其他全面收益的金融資產時 轉撥自投資重估儲備的累計(虧損)/收益	(78)	249
轉撥至營運儲備	(9,114)	(11,216)
年終結餘	61,198	42,064
年終累積基金總額	294,000	270,081

第 27 至 51 頁的附註為本財務報表的一部分。

立法會行政管理委員會

截至 2020 年 3 月 31 日止年度的現金流量表

(以港幣千元列示)

	附註	2020 年	2019 年
營運項目的現金流量			
已收的政府財政撥款	4(a)	952,343	886,947
已收的其他收入		1,693	1,040
付予議員及代議員支付的款額		(270,451)	(264,666)
付予職員的款額		(524,036)	(512,998)
支付營運開支		(95,099)	(95,790)
來自營運項目的現金淨額		64,450	14,533
投資項目的現金流量			
購置固定資產		(24,935)	(13,436)
出售固定資產所得		1	11
購買按公平值計入其他全面收益的金融資產		(9,861)	(8,684)
出售按公平值計入其他全面收益的金融資產所得		5,736	9,459
(增加)/減少原有期限超過 3 個月的銀行存款			
提取存款		342,222	327,340
投放存款		(380,700)	(290,729)
		(38,478)	36,611
已收利息		7,851	6,601
已收股息		693	677
(用於)/來自投資項目的現金淨額		(58,993)	31,239
現金及等同現金項目的淨增加		5,457	45,772
年初的現金及等同現金項目		124,047	78,288
匯率變動的影響		(527)	(13)
年終的現金及等同現金項目	11	128,977	124,047

第 27 至 51 頁的附註為本財務報表的一部分。

財務報表附註

(除另外註明，所有金額均以港幣千元列示。)

1 總論

立法會行政管理委員會("行政管理委員會")根據《立法會行政管理委員會條例》(第 443 章)成立，是一個財政及行政自主的法團。行政管理委員會透過立法會秘書處，為香港特別行政區("香港特區")立法會提供行政支援及服務。

2 主要會計政策

2.1 符合準則聲明

本財務報表是按照香港公認的會計原則及所有適用的香港財務報告準則(此詞是統稱，當中包括香港會計師公會頒布的所有適用的個別香港財務報告準則、香港會計準則及詮釋)編製。行政管理委員會採納的主要會計政策摘要如下。

香港會計師公會頒布了若干新增及經修訂的香港財務報告準則並於行政管理委員會的本會計期首次生效或可供提前採納。行政管理委員會因首度採納其中適用的準則而引致本會計期及前會計期的會計政策改變(如有)已反映在本財務報表，有關資料載於附註 3。

2.2 財務報表的編製基準

除股票及交易所買賣基金(附註 9)按公平值計量(闡釋見於附註 2.3.2.1 的會計政策)外，本財務報表的編製基準均以原值成本法計量。

編製符合香港財務報告準則的財務報表需要管理層作出判斷、估計及假設。該等判斷、估計及假設會影響會計政策的實施，以及資產與負債和收入與開支的呈報款額。該等估計及相關的假設，均按經驗及其他在當時情況下被認為合適的因素而制訂。倘若沒有其他現成數據可供參考，則會採用該等估計及假設作為判斷有關資產及負債的帳面值的基準。估計結果或會與實際價值有所不同。

行政管理委員會會持續檢討該等估計及其所依據的假設。如修訂會計估計只會影響當年的會計期，會在當年的會計期內確認有關修訂；如修訂會影響當年及未來的會計期，則會在當年及未來的會計期內確認有關修訂。

行政管理委員會在實施會計政策方面並不涉及任何影響重大的會計判斷。除了在附註 8 披露的預支予立法會議員("議員")作經常工作開支用途的營運資金的分類，以及在附註 10 披露的其他應收帳款減值外，無論現時對未來作出的假設，或在報告日估計過程中所存在的不明朗因素，皆不足以構成重大風險，導致資產和負債的帳面金額在來年大幅修訂。

2.3 金融資產及金融負債

2.3.1 初始確認及計量

行政管理委員會在成為有關金融工具的合約其中一方之日確認有關金融資產及金融負債。按常規方式購入及出售金融工具於交易日確認，即行政管理委員會承諾購入或出售有關工具之日。

於初始確認時，金融資產及金融負債按公平值計量，再加上或減去因收購該等金融資產或發行該等金融負債而直接引致的交易成本。

2.3.2 分類及其後計量

行政管理委員會根據其管理金融資產的業務模式及有關資產的合約現金流量特質，將有關資產分為兩個類別，以決定其後計量方法。該兩個計量類別為：

- 按公平值計入其他全面收益；及
- 按攤銷成本值。

行政管理委員會將其所有金融負債分類為其後按攤銷成本值計量。

行政管理委員會僅在管理某金融資產的業務模式出現變動時，才將有關資產重新分類。金融負債不作重新分類。

行政管理委員會的金融資產及金融負債的分類分析載於附註 7。

2.3.2.1 按公平值計入其他全面收益的金融資產

行政管理委員會根據香港財務報告準則第 9 號「金融工具」選擇按公平值計入其他全面收益，計量其所有的股票及交易所買賣基金。該等股票及交易所買賣基金沒有指定持有期限，但可能會因應流動資金需求或市場環境變化而出售。有關選擇是於初始確認時作出及不可撤回。來自該等股票及交易所買賣基金的收益及虧損於其他全面收益內確認，且並不會於其後重新分類至收支結算表，包括在註銷確認時。該等收益及虧損分錄於投資重估儲備內，而有關累計金額在出售投資後轉撥至累積盈餘。該等投資的股息除明確代表收回部分的投資成本外，在收支結算表內確認。

2.3.2.2 按攤銷成本值計量的金融資產

其他金融資產均採用實際利率法按攤銷成本值計量。此類別包括預支予議員的營運資金、按金及其他應收帳款、銀行存款，以及銀行結存及現金。此等金融資產的虧損準備根據附註 2.3.6 所述的預期信用虧損模型計量。

實際利率法是計算金融資產或金融負債的攤銷成本值，以及攤分及確認有關期間的利息收入或支出的方法。實際利率是指可將該金融資產或金融負債在有效期間內的預計現金收支，折現成該金融資產的帳面總值或該金融負債的攤銷成本值所適用的貼現率。行政管理委員會於計算實際利率時，會考慮該金融工具的所有合約條款以估計現金流量，但不會計及預期信用虧損。有關計算包括與實際利率相關的所有收取自或支付予合約各方的費用、交易成本及所有其他溢價或折讓。

2.3.2.3 按攤銷成本值計量的金融負債

所有金融負債均採用實際利率法按攤銷成本值計量。

2.3.3 公平值計量原則

行政管理委員會於每個報告日按公平值計量若干金融工具，而按攤銷成本值計量的金融工具的公平值則在附註 17.2 披露。

公平值指市場參與者在計量日有秩序地交易時，就出售資產或轉讓負債所收取或支付的價格。計量公平值時，會假定出售資產或轉讓負債的交易在下述其中一種情況下進行：(a)在有關資產或負債的主要市場進行，或(b)如沒有主要市場，則在對有關資產或負債最為有利的市場進行；而行政管理委員會於計量日能參與此等市場。

計量資產或負債的公平值所用的假設是市場參與者為該等資產或負債定價時所用的假設，並假設市場參與者會以最符合其經濟利益的方式行事。

行政管理委員會在計量公平值時，會按情況採用適合和具充分數據的估值方法，盡可能運用相關可觀察到的參數，並盡量少用不可觀察到的參數。

行政管理委員會按以下公平值等級架構劃分計量所得的公平值，有關等級反映計量時所用參數的重要性：

- 第 1 級 — 金融工具的公平值為相同的金融工具在交投活躍的市場上的報價(未經調整)；
- 第 2 級 — 金融工具的公平值按與該金融工具有關而可觀察到的參數釐定，當中包括可直接觀察到的參數(價格)及不可直接觀察到的參數(引伸自價格)，但不包括第 1 級所運用的報價；及
- 第 3 級 — 釐定金融工具公平值的參數並非基於可觀察到的市場數據(即不可觀察到的參數)。

就經常於財務報表中確認的資產及負債，行政管理委員會於報告日透過重新評估分類(根據對整體公平值計量而言屬最重要及相關的參數等級作出)，決定財務報表中各等級之間應否作出轉撥。

2.3.4 註銷確認

當從金融資產收取現金流量的合約權利屆滿時，或該金融資產連同擁有權的絕大部分風險及回報已轉讓時，該金融資產會被註銷確認。

當合約指明的債務被解除或取消，或到期時，該金融負債會被註銷確認。

2.3.5 對銷

當行政管理委員會在法律上有權強制對銷某些金融資產及金融負債所涉及的已確認金額，而行政管理委員會亦有意以淨額結算或準備同時變現資產和償付債務，有關金融資產及金融負債會作對銷，以淨金額列入資產負債表內。

2.3.6 金融資產減值

行政管理委員會採用由 3 個階段組成的方法計量按攤銷成本值計量的金融資產的預期信用虧損及確認相應的虧損準備及減值虧損或回撥，預期信用虧損的計量基礎取決於自初始確認以來的信用風險變化：

第 1 階段：12 個月預期信用虧損

若自初始確認以來，金融工具的信用風險並無大幅增加，全期預期信用虧損中反映在報告日後 12 個月內可能發生的違約事件引致的預期信用虧損的部分予以確認。

第 2 階段：全期預期信用虧損 — 非信用減值

若自初始確認以來，金融工具的信用風險大幅增加，但並非信用減值，全期預期信用虧損(反映在金融工具的預期有效期內所有可能出現的違約事件引致的預期信用虧損)予以確認。

第 3 階段：全期預期信用虧損 — 信用減值

若金融工具已視作信用減值，會確認全期預期信用虧損，利息收入則應用實際利率計入攤銷成本值而非帳面值總額計算。

2.3.6.1 如何釐定信用風險大幅增加

在每個報告日，行政管理委員會藉比較金融工具於報告日及於初始確認日期在餘下的預期有效期內出現違約的風險，以評估金融工具的信用風險有否大幅增加。有關評估會考慮數量及質量歷史資料，以及具前瞻性的資料。若發生一項或多於一項對某金融資產的估計未來現金流量有不利影響的事件，該金融資產會被評定為信用減值。

行政管理委員會在個別或綜合基準上評估自初始確認以來信用風險有否大幅增加。就綜合評估而言，金融工具按共同信用風險特質的基準歸類，並考慮投資類別、信用風險評級及其他相關因素。

外部信用評級為投資級別的銀行存款被視為屬低信用風險。其他金融工具若其違約風險低，且交易對手或借款人具備雄厚實力在短期內履行其合約現金流量責任，會被視為屬低信用風險。此等金融工具的信用風險會被評定為自初始確認以來並無大幅增加。

若金融資產無法收回，該金融資產會與相關虧損準備撇銷。該等資產在完成所有必要程序及釐定虧損金額後撇銷。其後收回先前被撇銷的金額會在收支結算表內確認。

2.3.6.2 計量預期信用虧損

金融工具的預期信用虧損是對該金融工具在預期有效期內的公平及經概率加權估計的信用虧損(即所有短缺現金的現值)。短缺現金為按照合約應付予行政管理委員會的現金流量與行政管理委員會預期會收到的現金流量兩者間的差距。若金融資產在報告日視作信用減值，行政管理委員會根據該資產的帳面值總額與以折現方式按該資產的原訂實際利率計算的估計未來現金流量的現值兩者間的差距計量預期信用虧損。

2.4 紀念品存貨

立法會綜合大樓設有紀念品店。

紀念品存貨以成本值及淨實現價值兩者中的較低者列出。成本值由紀念品的設計費、模具費及其他製作費組成，並以加權平均法計算。淨實現價值是在一般業務運作下預計的售價，減去預計完工時的成本和為出售該紀念品所需的預計費用。

2.5 固定資產

2.5.1 固定資產的計量

2.5.1.1 預計使用年期超逾一年的固定資產項目均予以資本化，但所費少於 3,000 元的項目則即時支銷。

2.5.1.2 藝術品以成本值扣除減值虧損(如有)(附註 2.5.3)後在資產負債表上以資本項目形式予以確認。該等藝術品不予折舊或重估。

2.5.1.3 其他固定資產以成本值扣除累計折舊及減值虧損(如有)(附註 2.5.3)後列出。折舊額的計算方式，是將固定資產的成本值減去預計剩餘價值(如有)，然後按預計可用年期以直線法逐年攤銷。各項固定資產的預計可用年期如下：

— 家具及固定裝置	10 年
— 車輛及辦公室設備	5 年
— 電腦及軟件	3 年

尚在進行的工程不予折舊。

2.5.2 固定資產的註銷確認

當固定資產被出售或預期其使用或出售不再產生任何經濟利益時，該固定資產的帳面值即被註銷確認。

出售固定資產的損益以出售所得淨額與資產的帳面值之間的差額來決定，並於出售時在收支結算表內確認。

2.5.3 固定資產的減值

固定資產的帳面值在每個報告日評估，以確定有否出現減值跡象。倘出現減值跡象，並當資產的帳面值高於其可收回數額時，則有關減值虧損會在收支結算表內確認。資產的可收回數額為其公平值減出售成本後的數值與使用值兩者中的較高者。

2.6 等同現金項目

就現金流量表而言，等同現金項目包括銀行結存及原有期限不超過 3 個月的銀行存款。

2.7 職員福利

2.7.1 約滿酬金

行政管理委員會所有全職職員均按定期合約條款受聘，合約期大部分為 3 年，在順利完成合約時可獲發放一筆約滿酬金。應承擔但尚未到期支付的職員約滿酬金，均全數撥備並記入收支結算表內。須於報告日起計一年內支付的約滿酬金列為流動負債，其他則列為非流動負債。

2.7.2 強制性公積金("強積金")供款

為符合《強制性公積金計劃條例》(第 485 章)的規定，行政管理委員會已透過加入由獨立強積金服務提供者提供的集成信託計劃，設立強積金計劃。所有已付及應付的強積金供款均記入收支結算表內。

2.7.3 職員可享有的年假

職員就截至報告日前所提供的服務而享有但尚未過期的有薪年假，會按個別職員的薪酬福利條件記入收支結算表內。

2.8 收入及開支的確認

2.8.1 政府的財政撥款

香港特區政府的財政撥款於到期應收的期間內確認。

2.8.2 利息收入

利息收入採用實際利率法以應計基礎在收支結算表內確認。

2.8.3 股息收入

來自上市股票的股息收入於該項投資的股價除息時在收支結算表內予以確認。

2.8.4 紀念品銷售

售賣紀念品的所得收入會在紀念品售予顧客時予以確認。

2.8.5 開支

議員酬金、職員薪酬及秘書處營運開支，會在須承擔該等開支時記入帳目內。議員可申請發還的工作開支及醫療津貼，在議員提出申請時記入帳目內；支付予議員的任滿酬金，則在每屆立法會任期結束並從政府取得對銷的財政撥款時記入帳目內。

2.9 外幣換算

本財務報表是以港元呈報，而港元是行政管理委員會的功能貨幣。

年度內的外幣交易按交易日的即期匯率換算為港元。以外幣為本位的貨幣資產與負債於報告日按收市匯率換算為港元。匯兌損益在收支結算表內確認。

3 會計政策改變

香港會計師公會頒布了若干新增或經修訂的香港財務報告準則並於本會計期生效。行政管理委員會的會計政策並未因此等發展而有任何改變，其營運業績及財務狀況亦未因此等發展而受到影響。

行政管理委員會並沒有採納在本會計期尚未生效的任何新準則或詮釋(附註 18)。

4 收入

(a) 政府的財政撥款

	2020 年	2019 年
政府就特定範疇提供的財政撥款		
經常項目		
議員酬金、醫療津貼、任滿酬金及 工作開支償還款額	272,000	264,500
秘書處的營運開支	645,293	606,839
非經常項目		
議員的非經常開支償還款額	1,929	4,500
秘書處的非經常開支	33,104	11,091
	<u>952,326</u>	<u>886,930</u>
年度內政府部門發出並已使用的撥款令		
經常及非經常項目		
秘書處的開支	17	17
總額	<u>952,343</u>	<u>886,947</u>

(b) 投資收入

	2020 年	2019 年
來自按攤銷成本值計量的金融資產的利息收入		
銀行存款	7,767	6,441
銀行結存	210	149
利息收入總額	7,977	6,590
股息收入來自按公平值計入其他全面收益的金融資產	672	724
匯兌虧損淨額	(1,415)	(29)
總額	7,234	7,285

(c) 其他收入

	2020 年	2019 年
紀念品銷售	140	413
雜項收入	2,940	658
總額	3,080	1,071

5 開支

(a) 議員酬金、福利及工作開支償還款額

議員可獲得每月酬金、每年醫療津貼、任滿酬金，以及獲發還因履行立法會職務而引致的開支。議員的酬金、福利及償還款額由政府根據香港特別行政區行政會議成員、立法會議員及政治委任制度官員薪津獨立委員會的建議提出，並經立法會財務委員會批准。

憑藉財務委員會轉授的權力，政府根據丙類消費物價指數的變動幅度，於每年 10 月調整議員的酬金、醫療津貼及經常工作開支償還款額。每位議員獲取的相關款額如下：

	2019 年 10 月 至 2020 年 9 月 (元)	2018 年 10 月 至 2019 年 9 月 (元)	2017 年 10 月 至 2018 年 9 月 (元)
每月酬金			
立法會主席	202,000	197,080	193,220
立法會代理主席兼 內務委員會主席	151,500	147,810	144,910
並非兼任政府行政 會議成員的議員	101,000	98,540	96,610
兼任政府行政會議 成員的議員	67,330	65,700	64,410
每年醫療津貼	35,180	34,320	33,650
每年工作開支償還款額			
辦事處營運開支	2,770,970	2,703,390	2,650,380
酬酢及交通開支	221,310	215,910	211,680
立法會主席酬酢開支	221,520	216,120	211,880

議員若每屆 4 年的立法會任期結束時完成整個任期，可獲發任滿酬金，款額按有關議員所得酬金的 15% 計算。

(b) 職員薪酬

	2020年	2019年
薪金	442,672	412,389
約滿酬金	58,995	55,827
現金津貼	21,429	20,596
強積金供款	11,193	10,970
應計假期薪酬增加	5,779	2,207
其他工作津貼	2,681	1,000
總額	542,749	502,989

(c) 一般開支

	2020年	2019年
公用、通訊及樓宇服務	41,892	39,027
專業及其他服務	26,747	28,584
折舊	16,744	13,131
維修及保養	10,164	5,776
刊物、宣傳及廣播	7,579	8,388
資訊服務	6,113	5,607
與職員有關的開支	2,154	2,096
辦公室物料供應	1,169	1,314
交通及職務訪問	991	1,474
已出售紀念品的成本	151	292
其他	2,551	362
總額	116,255	106,051

(d) 議員的非經常開支償還款額

	2020 年	2019 年
議員開設辦事處及資訊科技開支 (第六屆立法會：2016 年 10 月至 2020 年 9 月)	2,081	3,863
議員結束辦事處開支(第六屆立法會)	446	-
	<u>2,527</u>	<u>3,863</u>

在第六屆立法會，新當選的議員在每屆任期內可申領不超過 375,000 元的開設辦事處及資訊科技開支償還款額，用以支付裝修、購置家具、設備及軟件的開支，以及其他相關營運開支。如議員已於上屆任期內申領開設辦事處開支償還款額，則在現屆任期內可申領的款額上限為 262,500 元，除非有合理理由才可恢復 375,000 元的上限。

議員可在卸任時申領結束辦事處開支償還款額。有關款額定於當年度辦事處營運開支償還款額的十二分之一(附註 5(a))，以及實際支出的遣散費。

(e) 其他非經常開支

	2020年	2019年
與下述有關的服務及非資本開支		
修復立法會綜合大樓損毀的機電、空調及屋宇裝備系統設備	762	-
更換立法會綜合大樓損毀的資訊科技及保安系統設備	401	-
外判財務委員會及其轄下兩個小組委員會在會議紀要編製方面增加的工作	335	-
提升網上電郵及共用磁碟機系統以支援遠端存取	284	-
外判在立法會會議過程正式紀錄及立法會委員會文件翻譯方面增加的工作	275	613
採購檔案盒及物料	84	-
更換個人電腦工作站	77	61
採購硬件及軟件，用以重新開發現有的數碼騰錄系統	69	-
重新設計及優化立法會綜合大樓的教育設施	50	77
採購所需設備，用以在立法會綜合大樓進行安全檢查及探測爆炸品	10	-
更換無線通訊裝置	-	260
電視製作器材及照明裝置以配合即時手語傳譯服務的擴展	-	25
在立法會綜合大樓整合和應用資訊科技的工作	-	19
採購硬件及軟件，用以開發新的電子訪客接待系統	-	8
設計和安裝教育設施	-	(9)
總額	2,347	1,054

6 固定資產

	車輛	電腦及 軟件	辦公室 設備	家具及 固定 裝置	尚在 進行的 工程	藝術 品	總計
成本							
於2018年4月1日	1,071	113,172	11,444	16,427	769	6,362	149,245
增加	714	9,884	5,167	614	1,324	-	17,703
轉撥	-	769	930	317	(2,016)	-	-
撇除或出售	(433)	(2,149)	(494)	(74)	-	-	(3,150)
於2019年3月31日	<u>1,352</u>	<u>121,676</u>	<u>17,047</u>	<u>17,284</u>	<u>77</u>	<u>6,362</u>	<u>163,798</u>
於2019年4月1日	1,352	121,676	17,047	17,284	77	6,362	163,798
增加	-	13,625	11,686	458	5,865	-	31,634
轉撥	-	77	-	17	(94)	-	-
撇除或出售	-	(1,896)	(1,815)	(1,880)	-	(451)	(6,042)
於2020年3月31日	<u>1,352</u>	<u>133,482</u>	<u>26,918</u>	<u>15,879</u>	<u>5,848</u>	<u>5,911</u>	<u>189,390</u>
累計折舊							
於2018年4月1日	869	101,220	6,964	10,161	-	-	119,214
年內折舊	129	9,492	2,041	1,469	-	-	13,131
撇除或出售後撥回	(433)	(2,149)	(485)	(55)	-	-	(3,122)
於2019年3月31日	<u>565</u>	<u>108,563</u>	<u>8,520</u>	<u>11,575</u>	<u>-</u>	<u>-</u>	<u>129,223</u>
於2019年4月1日	565	108,563	8,520	11,575	-	-	129,223
年內折舊	201	11,274	3,886	1,383	-	-	16,744
撇除或出售後撥回	-	(1,763)	(1,228)	(810)	-	-	(3,801)
於2020年3月31日	<u>766</u>	<u>118,074</u>	<u>11,178</u>	<u>12,148</u>	<u>-</u>	<u>-</u>	<u>142,166</u>
帳面淨值							
於2020年3月31日	<u>586</u>	<u>15,408</u>	<u>15,740</u>	<u>3,731</u>	<u>5,848</u>	<u>5,911</u>	<u>47,224</u>
於2019年3月31日	<u>787</u>	<u>13,113</u>	<u>8,527</u>	<u>5,709</u>	<u>77</u>	<u>6,362</u>	<u>34,575</u>

7 金融資產及金融負債的分類

2020 年

	按攤銷成本 值計量的 金融資產	按公平值計 入其他全面 收益的 金融資產	按攤銷成本 值計量的 金融負債	總計
預支予議員的營運資金	24,421	-	-	24,421
按公平值計入其他全面 收益的金融資產	-	17,400	-	17,400
按金及其他應收帳款	10,275	-	-	10,275
銀行存款	300,003	-	-	300,003
銀行結存及現金	59,977	-	-	59,977
金融資產	<u>394,676</u>	<u>17,400</u>	<u>-</u>	<u>412,076</u>
應付款項及應計費用	-	-	85,957	85,957
已收按金	-	-	177	177
應計約滿酬金	-	-	83,236	83,236
金融負債	<u>-</u>	<u>-</u>	<u>169,370</u>	<u>169,370</u>

2019 年

	按攤銷成本 值計量的 金融資產	按公平值計 入其他全面 收益的 金融資產	按攤銷成本 值計量的 金融負債	總計
預支予議員的營運資金	25,356	-	-	25,356
按公平值計入其他全面 收益的金融資產	-	17,656	-	17,656
按金及其他應收帳款	2,760	-	-	2,760
銀行存款	284,709	-	-	284,709
銀行結存及現金	32,744	-	-	32,744
金融資產	<u>345,569</u>	<u>17,656</u>	<u>-</u>	<u>363,225</u>
應付款項及應計費用	-	-	61,943	61,943
已收按金	-	-	157	157
應計約滿酬金	-	-	71,668	71,668
金融負債	<u>-</u>	<u>-</u>	<u>133,768</u>	<u>133,768</u>

8 預支予議員的營運資金

	2020 年	2019 年
預支作經常工作開支用途的營運資金	<u>24,421</u>	<u>25,356</u>

議員可申請預支營運資金，用以支付開設辦事處、購置設備及日常營運的開支。預支限額由行政管理委員會釐定。

就開設議員辦事處和購置資訊科技及通訊設備而言，第六屆立法會每位議員每屆任期可預支的營運資金限額為 375,000 元。為此等用途而預支的資金，須於獲款後 3 個月內，以實際開支抵償，餘額必須交還行政管理委員會。這些資金列為流動資產。在 2020 年 3 月 31 日及 2019 年 3 月 31 日，在開設辦事處及資訊科技開支方面並無未償還的預支款項。

就經常工作開支而言，議員可預支的營運資金限額相等於兩個月的議員辦事處營運開支、酬酢及交通開支的總和。在 2020 年 3 月 31 日，限額為 498,713 元(2019 年：486,550 元)。為此用途而預支的營運資金，須於有關議員卸任時交還行政管理委員會。由於假定只有少數議員會在現屆立法會於 2020 年 9 月 30 日結束後卸任，這些資金列為非流動資產。

9 按公平值計入其他全面收益的金融資產

	2020 年	2019 年
按公平值列帳的股票及交易所買賣基金		
在香港上市	<u>17,400</u>	<u>17,656</u>

10 預付款項、按金及其他應收帳款

	2020 年	2019 年
預付款項	3,314	5,462
按金	33	33
應向以下人士收取的帳款		
議員	25	3
職員	776	829
應計利息及股息	1,837	1,765
其他應收帳款	9,836	2,362
減：預期信用虧損準備	(2,232)	(2,232)
總額	13,589	8,222

向梁頌恆先生及游蕙禎小姐支付的酬金及預支的營運資金，以及向梁國雄先生預支的營運資金共 2,230,000 元(2019 年：2,230,000 元)，已納入為其他應收帳款。根據原訟法庭於 2016 年 11 月 15 日及 2017 年 7 月 14 日就這 3 名人士所作立法會誓言的有效性作出的判決，他們已自 2016 年 10 月 12 日起被取消就職立法會議員的資格。

由於應向這 3 名人士收回的帳款被評定為信用減值，行政管理委員會已按相等於全期預期信用虧損的數額計量這些應收帳款的虧損準備(附註 2.3.6)。本年度虧損準備的變動如下：

	2020 年	2019 年
年初結餘	2,232	2,232
確認的減值虧損	-	-
年終結餘	2,232	2,232

儘管確認虧損準備，行政管理委員會會繼續採取行動收回已付予這 3 名人士的有關款項(附註 16.2)。

11 現金及等同現金項目

	2020 年	2019 年
銀行結存及現金	59,977	32,744
原有期限不超過 3 個月的銀行存款	69,000	91,303
總額	128,977	124,047

12 應付款項及應計費用

	2020 年	2019 年
應付予以下人士或機構的帳款		
政府	17,302	5,036
議員	3,781	2,169
職員		
— 應計薪酬及墊支款項	1,965	650
— 應計假期薪酬	49,116	43,337
其他	13,793	10,751
總額	85,957	61,943

13 累積基金

13.1 營運儲備

為秘書處的營運開支而提供的經常財政撥款倘有盈餘，由行政管理委員會酌情將其撥入營運儲備，以備日後用於立法會事務，例如填補任何赤字。

13.2 投資重估儲備

投資重估儲備由報告日持有的按公平值計入其他全面收益的金融資產的公平值累計變動淨額所組成，有關款額按附註 2.3.2.1 所載的會計政策處理。

14 與政府的非現金交易

秘書處所使用的辦事處及若干由政府提供的服務，由政府免費提供，或由有關的政府部門支付。該等開支並沒有計算在本財務報表內。

15 資本承擔

於 2020 年 3 月 31 日，並未計入本財務報表內而尚待履行的購置固定資產承擔如下：

	2020 年	2019 年
經批准但尚未簽訂合約	23,639	11,003
經批准並已簽訂合約	5,907	1,167
總額	29,546	12,170

16 財務風險管理

行政管理委員會在日常業務中承受信用和流動資金風險。行政管理委員會所承受的此等風險和市場風險，以及其採取的金融風險管理政策及做法載述如下。

16.1 總則

行政管理委員會按照其訂定的投資組合的目標比例，將現金盈餘投放於多項金融資產，包括定期存款、股票及信託基金，藉以提供額外的收入來源。根據行政管理委員會的政策，除股票及信託基金外，所有投放於金融資產的投資均應保本。

行政管理委員會的金融資產載於附註 7。

16.2 信用風險

信用風險指金融工具的一方持有者會因未能履行責任而引致另一方蒙受財務損失的風險。

行政管理委員會並無信用風險相當集中的情況。在報告日，在未計所持有的任何抵押品或其他改善信用質素的措施時，最高信用風險額如下：

	2020 年	2019 年
預支予議員的營運資金	24,421	25,356
按金及其他應收帳款	10,275	2,760
銀行存款	300,003	284,709
銀行結存	59,947	32,713
總額	394,646	345,538

預支予議員的營運資金所涉及的信用風險極低，因為所預支的款項絕大部分會在議員卸任時自議員的開支償還款額中扣回。

在報告日，按金及其他應收帳款主要包括應向保險公司收回的彌償金、應計利息及股息(其相關信用風險極低)，以及支付予被取消議員資格的議員的酬金及預支營運資金(附註 10)。行政管理委員會會持續監察這些應收帳款的結餘。行政管理委員會已展開法律行動，向梁頌恆先生及游蕙禎小姐追討有關酬金及預支款項，並向梁國雄先生追討有關酬金、工作開支償還款額及預支款項。在 2020 年 3 月 31 日及 2019 年 3 月 31 日，行政管理委員會已就向梁頌恆先生及游蕙禎小姐支付的款項，以及向梁國雄先生支付的預支款項確認虧損準備。

為盡量減低信用風險，所有銀行存款及銀行結存均存放於香港的持牌銀行。這些金融資產被視為屬低信用風險。虧損準備按相等於 12 個月預期信用虧損的數額計量，行政管理委員會評定所涉及的虧損極少。

銀行存款及銀行結存的信用質素分析如下：

	2020年	2019年
穆迪指定的信用評級		
Aa3 至 Aa1	53,281	20,707
A3 至 A1	306,669	296,715
總額	359,950	317,422

16.3 流動資金風險

流動資金風險指某一機構或難以履行其金融負債的相關責任的風險。

行政管理委員會採用預期現金流量分析來管理流動資金風險，即透過預測所需的現金款額及監察行政管理委員會的營運資金，確保可以償付所有到期負債及應付所有已知的資金需求。由於行政管理委員會維持充裕的流動資金，其流動資金風險極低。

16.4 市場風險

行政管理委員會就其投放於金融工具的投資會面對市場風險。市場風險包括利率風險、貨幣風險和股價風險。

16.4.1 利率風險

利率風險指因市場利率變動而引致虧損的風險。利率風險可進一步分為公平值利率風險及現金流量利率風險。

- (a) 公平值利率風險指金融工具的公平值會因市場利率變動而波動的風險。由於行政管理委員會的銀行存款以定息計算利息，當市場利率上升時，其公平值便會下跌。然而，由於它們全部均按攤銷成本值列示，市場利率變動不會影響其帳面值和行政管理委員會的盈餘及累積基金。
- (b) 現金流量利率風險指金融工具的未來現金流量會因市場利率變動而波動的風險。由於行政管理委員會在銀行儲蓄之外，並無重大的浮動利率投資，其面對的現金流量利率風險偏低。

16.4.2 貨幣風險

貨幣風險指金融工具的公平值或未來現金流量會因匯率變動而波動的風險。

根據行政管理委員會的政策，必須就任何以港元、人民幣或美元以外貨幣為本位的金融工具訂立一份對銷的遠期外匯合約，用以將所涉投資款項兌回港元。此外，以人民幣及美元為本位的金融工具的所涉金額及其在投資組合中的比重，必須維持於既定水平之內。

在報告日，以美元為本位的金融資產總計有 115,500,000 元(2019 年：98,400,000 元)，而以人民幣為本位的金融資產總計有 400,000 元(2019 年：500,000 元)。剩餘的金融資產及所有金融負債均以港元為本位。就以美元為本位的金融資產而言，由於港元與美元匯率掛鈎，行政管理委員會所面對的貨幣風險極低。

就以人民幣為本位的金融資產而言，在 2020 年 3 月 31 日，在所有其他可變因素保持不變的情況下，如人民幣兌港元的匯率上升/下跌 5%，匯兌虧損淨額估計會減少/增加 20,000 元(2019 年：20,000 元)。

16.4.3 股價風險

股價風險是因股價變動而引致虧損的風險。行政管理委員會就其投放於在香港交易及結算所有限公司上市的股票和交易所買賣基金的投資會面對股價風險。

行政管理委員會的股價風險主要集中於恒生指數成分股或以金融機構及公用事業為經營業務的股票，以及旨在提供投資回報與恒生指數表現、恒生中國企業指數表現或在中國公開買賣的股票表現貼近的交易所買賣基金。行政管理委員會為投放於股票及交易所買賣基金的投資設定上限。在行政管理委員會轄下成立的投資工作小組，負責就行政管理委員會的投資策略向行政管理委員會提供意見。

如股價較報告日的股價高/低 10%，其他全面虧損會減少/增加 1,700,000 元(2019 年：1,800,000 元)。

17 金融工具的公平值計量

列入第 1 級的金融工具的公平值是根據此等金融工具於報告日的市場報價而釐定，此公平值並無扣除將來出售該等工具時涉及的預計成本。

17.1 經常按公平值計量的金融工具的公平值

依照公平值等級架構，在報告日按公平值計量的金融工具的帳面值載列如下：

	第 1 級	
	2020 年	2019 年
按公平值計入其他全面收益的 金融資產	17,400	17,656

沒有金融資產或負債被列為第 2 級及第 3 級金融工具。在報告年度內，各等級之間並無轉撥。

17.2 非經常按公平值計量的金融工具的公平值

在 2020 年 3 月 31 日及 2019 年 3 月 31 日，所有金融工具均以與其公平值相差不大的金額列帳。

18 已頒布但於截至 2020 年 3 月 31 日止年度尚未生效的修訂、新準則及詮釋的可能影響

直至本財務報表發出之日，香港會計師公會頒布了多項修訂、新準則及詮釋。該等修訂、新準則及詮釋在截至 2020 年 3 月 31 日止的年度尚未生效，亦未在本財務報表中提早採用。

行政管理委員會現正評估首次採用該等修訂、新準則及詮釋對相關期間的影響。直至目前為止，行政管理委員會得出的結論是，採用該等修訂、新準則及詮釋，不大可能對行政管理委員會的營運業績和財務狀況構成重大影響。

附錄 1

立法會行政管理委員會轄下的委員會

人事委員會

職權範圍

- (1) 考慮須提交行政管理委員會處理的人事安排，包括秘書處的人力資源、職員的聘任、晉升、解僱、職級劃分、職責、薪酬及其他服務條款及條件。
- (2) 核准助理秘書長、首席議會秘書及總議會秘書職級人員的任命，包括署理職位以待晉升實任的安排。
- (3) 監察已授權秘書長處理的聘任及人事安排的進展。

委員

梁君彥議員, GBS, JP (主席)

李慧琼議員, SBS, JP

郭榮鏗議員

* 石禮謙議員, GBS, JP

* 黃定光議員, GBS, JP

* 陳克勤議員, BBS, JP

* 謝偉俊議員, JP

* 馬逢國議員, SBS, JP

* 鍾國斌議員

* 譚文豪議員

* 直至 2019 年 10 月 25 日

議員工作開支委員會

職權範圍

- (1) 就有關議員工作開支的行政事宜提出意見。
- (2) 應議員提出的要求，覆檢秘書長對該名議員申領工作開支償還款額的決定。

委員

梁君彥議員, GBS, JP (主席)

李慧琼議員, SBS, JP

郭榮鏗議員

設施及服務委員會

職權範圍

- (1) 就有關向立法會及秘書處提供辦公地方、家具及設備的事宜提供意見。
- (2) 評估立法會及個別議員為處理立法會事務而對各項服務及設施的需求。
- (3) 就向到訪立法會綜合大樓的公眾人士提供服務及設施的事宜提供意見。
- (4) 制訂解決辦法，以應付上文(1)、(2)及(3)項所鑒定的需求。
- (5) 考慮與上文(1)至(4)項有關的財務事宜，並負責批准購置價值 140 萬元以上但不超過 200 萬元的固定資產。
- (6) 制訂為立法會綜合大樓採購藝術作品的政策／指引。
- (7) 就有關在立法會綜合大樓展示及管理藝術藏品的事宜提供意見。
- (8) 監察有關(1)至(7)項的進度 and 發展。

委員

梁君彥議員, GBS, JP (主席)

李慧琼議員, SBS, JP

* 石禮謙議員, GBS, JP

* 黃定光議員, GBS, JP

* 謝偉俊議員, JP

* 麥美娟議員, BBS, JP

* 黃碧雲議員

* 鍾國斌議員

* 譚文豪議員

* 直至 2019 年 10 月 25 日

立法會廣場使用事宜委員會

職權範圍

考慮和審批有關使用立法會廣場的申請，以及在有需要時根據立法會行政管理委員會通過的指引施加使用條件。

委員

* 謝偉俊議員, JP (主席)

* 石禮謙議員, GBS, JP

* 黃碧雲議員

* 譚文豪議員

* 直至 2019 年 10 月 25 日

立法會廣場使用事宜上訴委員會

職權範圍

考慮就立法會廣場使用事宜委員會的下述決定而提出的上訴：不批准使用立法會廣場的許可申請，或批准申請，惟有關批准須受所施加的條件規限。

委員

梁君彥議員, GBS, JP (主席)

李慧琼議員, SBS, JP

郭榮鏗議員

附錄 2

立法會秘書處的職員編制

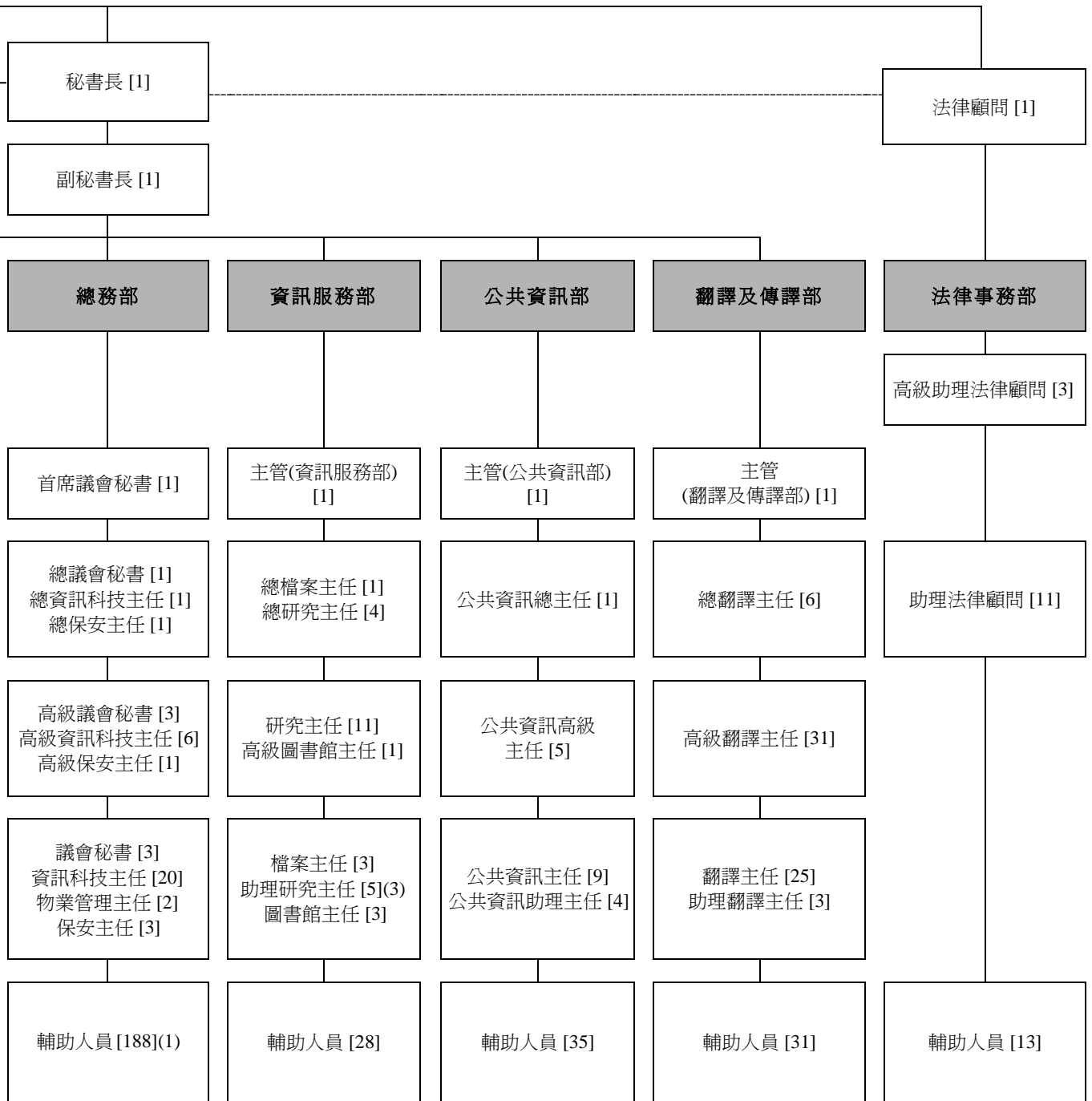
職級	於 2020 年 3 月 31 日的 常額編制
秘書長	1
法律顧問	1
副秘書長	1
助理秘書長	4
高級助理法律顧問	3
主管(資訊服務部)	1
主管(公共資訊部)	1
主管(翻譯及傳譯部)	1
首席議會秘書	2
會計師	1
助理法律顧問	11
總檔案主任	1
總議會秘書	24
總資訊科技主任	1
公共資訊總主任	1
總研究主任	4
總翻譯主任	6
總保安主任	1
研究主任	11
高級議會秘書	42
高級副會計師	1
高級資訊科技主任	6
高級圖書館主任	1
公共資訊高級主任	5
高級翻譯主任	31
高級保安主任	1
檔案主任	3
助理研究主任	5
議會秘書	32
副會計師	4
資訊科技主任	20
圖書館主任	3
公共資訊主任	9
翻譯主任	25
物業管理主任	2
保安主任	3
公共資訊助理主任	4
助理翻譯主任	3
高級行政事務助理	9
高級議會事務助理	9
高級保安助理	9
會計文員	8
一級行政事務助理	32
助理資訊科技主任	20
高級中文謄錄員	2
社交活動助理	1
一級保安助理	36
助理訪客服務主任	9
議會事務助理	28
二級行政事務助理	82
中文謄錄員	9
貴賓車私人司機	1
二級保安助理	57
管事	14
貴賓車司機	1
技工	4
汽車司機	1
文書事務助理	37
訪客助理	15
辦公室助理員	25
一級工人	1
總數	686

附錄 3

立法會秘書處的組織架構圖(截至 2020 年 3 月 31 日)



在[]內的數字表示常額職位數目
在()內的數字表示有時限職位數目



附錄 4

資料研究組曾研究的主要課題一覽表

- 香港在職母親面對的機遇和挑戰
- 2019-2020年度財政預算案
- 選定地方對金融科技的監管
- 選定地方開放電力市場的措施
- 選定地方人工智能發展藍圖及增長動力的研究
- 選定地方的動物友善措施
- 選定地方的租戶購置房屋計劃
- 選定地方的租金津貼及租金管制
- 選定地方的樹木管理政策
- 選定地方對網約車應用程式的規管
- 新加坡和澳洲的海外受訓醫生引入政策
- 選定地方的公共房屋翻新及重建政策
- 選定地方的司法任命程序檢討
- 病人的預設醫療指示
- 電動滑板車及電動可移動工具的規管措施
- 打擊校園欺凌的政策措施
- 選定地方的特殊教育師資培訓
- 填海的成本管理及環境緩解措施
- 近期社會事件及美國制定《2019年香港人權與民主法案》成為法律對香港經濟的影響
- 新加坡與日本的國民教育
- 向公共服務使用者追討欠款的措施
- 提升的士行業競爭力的措施
- 強制性個人資料外洩通報機制
- 改善公廁設施與服務的措施

附錄 5

秘書長提交的 2019-2020 年度環境保護報告

環境保護目標

立法會秘書處致力：

- 在進行所有活動及處理所有事務時顧及對環境的影響
- 善用物品，將資源消耗減至最低
- 盡量減少整個工作流程對環境的不利影響

環境政策

立法會秘書處的環境政策要求全體職員特別致力透過下列措施，保護環境：

- **節省資源**，特別是紙張及電力
- **減少廢物**，使用只用了一面的紙張、收集可循環再用的物料及在可行情況下根據環保原則進行採購
- 確保室內空氣質素良好及盡量減少在辦公時間內進行發出噪音的工程，藉以**保持舒適的室內工作環境**
- 選擇適當的交通工具及採用良好的駕駛模式，**避免及盡量減少空氣污染**

環境管理

總務部定期檢討秘書處的環保目標及監督在秘書處推行環保計劃的情況。為了監察在各辦事處推行環保措施的情況，總務部要求每個部門每 6 個月填寫推行環保措施的核對表。

秘書處採取的各項環保措施的清單及推行該等措施的成效載於附表。

秘書處委聘顧問在 2019 年 5 月及 6 月為立法會綜合大樓進行廢物審計，主要目標是確定立法會綜合大樓內產生的廢物數量和類別、檢討廢物分類的正確程度，以及找出減廢工作可予改善之處。

廢物審計結果顯示，與其他辦公大樓相比，綜合大樓產生的廢物數量相對較少，但發現廚餘數量相對較多。顧問在報告中提出多項建議，包括減少用紙、教育綜合大樓使用者減少廚餘，以及推廣自攜購物袋的觀念等。秘書處會按情況跟進顧問提出的建議。

由於立法會綜合大樓在 2019 年 7 月遭闖入後需進行大型修復工程，加上 2020 年 2019 冠狀病毒病疫情擴散，2019-2020 年度立法會綜合大樓的碳審計工作暫緩進行，因為綜合大樓在年內的碳排放及廢物管理表現，不能準確反映正常情況。碳審計及廢物審計工作將於適當時候恢復進行。

環保管理及未來目標

節約資源

I. 現已推行的環保措施

節約用紙

- 使用再造紙
- 使用只用了一面的紙張起草
- 雙面打印；使用可雙面影印的影印機
- 盡可能減少影印(例如不印備不必要的額外或個人副本、定期檢視是否需要文件的印文本，以及在切實可行的範圍內以電郵發送文件)
- 以電郵形式通訊
- 盡量減少使用傳真；如確有需要，選購使用普通紙的傳真機，避免使用傳真頁面，以及使用只用了一面的紙張列印傳真來件
- 要求來件者提供文件的電子複本，以便日後以電子形式處理文件
- 將各類文件，包括所有公開會議的議程、會議紀要、討論文件、意見書及報告等，上載至立法會網站 (<http://www.legco.gov.hk>)
- 立法會轄下所有委員會向非委員會委員的議員發出的討論文件只以電子複本的方式發送，但由工務小組委員會及人事編制小組委員會發出並分送財務委員會委員的討論文件，則不在此限
- 只以電子複本的方式向議員發送並非在立法會/委員會會議上討論的文件(包括會議紀要)
- 停止向旁聽委員會會議的公眾人士提供會議文件的印文本
- 將文件貯存於中央資訊系統，方便職員共用
- 盡可能減少通告的份數(例如盡量以電郵發送通告)
- 重複傳閱文件時，使用舊有的文本
- 使用電子新聞平台，減少訂閱報章及雜誌
- 向議員及秘書處職員提供網上新聞剪輯服務，並停止提供印文本
- 在節日期間採取環保措施(例如鼓勵使用電子心意卡、重複使用裝飾材料)
- 只以電郵向議員發送社交活動帳戶結單(電子結單)

節約使用信封

- 非機密文件不用放進信封內
- 重複使用信封或使用轉遞信封

節約能源

- 經常巡查，確保使用者關掉無人使用的辦公地方的電燈及辦公室設備，以及在午膳期間及辦公時間後無人辦公時，關掉電燈及辦公室設備
- 更改照明燈光分組，以及調校燈光感應器的感應度，將燈光調低至最低的所需光度
- 盡量使用慳電燈泡/光管，例如發光二極管燈及 T5 光管
- 調低立法會綜合大樓的外牆燈光
- 在適用情況下購置節能電腦及辦公室設備，在購置過程中考慮其能源標籤上的資料(如有的話)及其他國家和國際節能標準
- 盡可能減少辦公時間外的升降機及自動梯操作時間
- 在切實可行的範圍內，在夏季期間將室溫調校至攝氏 25.5 度
- 監察空調系統的運作，以及檢討空調運作時間表，以盡量減少能源消耗
- 減少宴會廳廚房的耗電量
- 在周末及長假期前關掉公用地方的打印機
- 控制燃料用量(例如盡量減少使用公務車輛)
- 定期為柴油發電機進行維修保養，以確保維持良好的能源效益
- 鼓勵使用公共交通工具及單車
- 定期向立法會綜合大樓使用者發出有關節約能源的資訊

節約用水

- 減低水龍頭的水流量
- 為洗手間及淋浴間的洗手盆安裝節流器
- 定期檢查水錶，以確保水錶在監察用水量時運作暢順

減少廢物

- 鼓勵回收紙張、塑膠、金屬、玻璃器皿及充電電池，並在立法會綜合大樓所有樓層設置收集箱
- 定期向立法會綜合大樓使用者發出有關減廢的資訊
- 售賣機不再供應瓶裝飲料
- 咖啡角及立法會餐廳不再供應塑膠餐具、塑膠外賣容器及塑膠飲管

II. 環保措施的成效

- 用電量由 2018-2019 年度的 10 182 573 千瓦特減至 2019-2020 年度的 9 914 807 千瓦特，減幅為 2.63%
- 用紙量由 2018-2019 年度的 13 182 令減至 2019-2020 年度的 9 705 令，減幅為 26.38%
- 廢紙收集量由 2018-2019 年度的 41 069 公斤減至 2019-2020 年度的 23 037 公斤，減幅為 43.91%

III. 2020-2021 年度的目標

- 倘若會議數目及立法會綜合大樓的活動數量與 2018-2019 年度的數目相若，把用電量及用紙量減少 2%

減少廢物	保持舒適的室內工作環境
<ul style="list-style-type: none"> • 重複使用信封及暫用檔案文件夾 • 使用再造紙 • 使用可替換筆芯的原子筆 • 停止使用木製鉛筆 • 使用環保鉛筆 • 盡可能使用循環再用的打印機及傳真機墨盒 • 促請職員使用自備的水杯而不要用紙杯 • 收集廢紙、廢舊打印機及傳真機墨盒、金屬罐、膠樽、玻璃樽及充電電池，以供循環再造 • 按需要的份量為立法會會議及聯繫活動訂購食物，以及把剩餘食物捐贈予膳心連 	<ul style="list-style-type: none"> • 使用低排放量及不含臭氧的影印機 • 在非辦公時間進行翻新工程 • 每年測試空氣質素，以監察辦公室內的空氣情況 • 每年進行碳審計，以監察立法會綜合大樓的溫室氣體排放 • 定期清潔空氣過濾器及出風口
	<ul style="list-style-type: none"> • 立法會綜合大樓被指定為全面禁止吸煙的樓宇 • 立法會綜合大樓自 2012 年起每年獲頒發"辦公室及公眾場所室內空氣質素檢定計劃"下的"室內空氣質素檢定證書《卓越級》" • 立法會綜合大樓自 2012 年起每兩年獲頒發"大廈優質供水認可計劃"藍/銀證書
<ul style="list-style-type: none"> • 減少用紙量 • 增加使用網上新聞服務，以取代印刷報紙 • 推動惜食文化，以減少廚餘 	

**Report on the Activities of
The Legislative Council Commission
2019-2020**

**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	68
The Legislative Council Commission	71
The Legislative Council Secretariat	73
Activities of The Legislative Council Commission in 2019-2020	74
Services of the Legislative Council Secretariat	74
- Council Business Division 1	75
- Council Business Division 2	75
- Council Business Division 3	76
- Council Business Division 4	76
- Legal Service Division	77
- Public Information Division	78
- Information Services Division	79
- Translation and Interpretation Division	81
- Complaints and Resources Management Division	82
- Administration Division	83
Compliance Audit on Members' Claims for Reimbursement of Operating Expenses	86
Environment Protection	86
Staff Consultative Committee	87
Staff Recreation Club	88
Report of the Director of Audit	89
Statement of accounts	
Income and Expenditure Account for the year ended 31 March 2020	92
Statement of Comprehensive Income for the year ended 31 March 2020	93
Balance Sheet as at 31 March 2020	94
Statement of Changes in Accumulated Funds for the year ended 31 March 2020	95
Statement of Cash Flows for the year ended 31 March 2020	96
Notes to the Financial Statements	97
Appendices	
Appendix 1 Committees of The Legislative Council Commission	122
Appendix 2 Staff Establishment of the Legislative Council Secretariat	127
Appendix 3 Organization Structure of the Legislative Council Secretariat (as at 31.3.2020)	128
Appendix 4 A List of Major Subjects Studied by the Research Office	130
Appendix 5 Secretary General's Environmental Report for the Year 2019-2020	131

The Chairman's Review

2019-2020 was an extraordinary year for the Legislative Council ("LegCo"). Through the end of 2019, Hong Kong experienced one of the most turbulent periods of social unrest in recent times. Stepping into 2020, we, along with the rest of the world, became mired in a global outbreak of the Coronavirus Disease 2019 ("COVID-2019"). As the statutory body entrusted to provide administrative support to LegCo, The Legislative Council Commission ("the Commission") has had a most challenging year.

The Commission spares no effort in the fight against COVID-2019. Since the outbreak of the pandemic in early 2020, the Secretariat has adopted a host of epidemic prevention measures and special arrangements with the objective of providing a safe and hygienic environment for LegCo Complex users and enabling LegCo to continue to fulfil its constitutional duties during the pandemic. The epidemic prevention installations and measures put in place included the temperature measurement systems set up at various entrances of the Complex for body temperature screening, stepping up of cleaning and disinfection of various facilities and common areas, etc. To safeguard the health of Secretariat staff, sufficient personal protective equipment, particularly face masks, was procured for use by staff. To reduce the risk of the spread of COVID-19 in the community, where the pandemic situation warranted,

corporate and public services of the Council were suspended and Secretariat staff were arranged to work from home, except those who were responsible for servicing Council meetings or committee meetings and maintaining basic operation of the Secretariat.

I reported last year that the restoration works of the glass curtain walls of the LegCo Complex, which were damaged during the intrusion into the Complex on 1 and 2 July 2019, were underway. The works were successfully completed during the year.

The security consultant engaged by the Commission to conduct an overall review on the physical security of the LegCo Complex after the intrusion submitted its report and recommendations, which were accepted by the Commission. Works were being carried out to implement the recommendations, with a view to providing a safe work environment for Members, Secretariat staff and other Complex users. The works included the erection of metal fences, planters and gates along the external perimeter of the LegCo Complex and the LegCo Square, and installation of additional turnstiles in the Complex to improve access control and better protect the entrances and important facilities.

The Secretariat continued to leverage information technology ("IT") to develop

new systems and applications to improve their work efficiency and effectiveness. The Digital Transcription System (for the preparation of verbatim transcripts) and the Electronic Visitor Admission System (for management of visitors to the LegCo Complex) were upgraded during the year. New systems were developed and deployed in short notice to support Secretariat staff to work from home during the COVID-19 pandemic.

The LegCo Library held a number of thematic exhibitions on subject matters of interest at its Public Reading Area throughout the year. The topics covered "Land Demand and Supply in Hong Kong", "Policy Addresses", "Public Finance of Hong Kong" and "Combating Infectious Diseases in Hong Kong". LegCo records, government publications and books as well as exhibits relevant to the chosen subject matters were displayed. The Archives also organized a thematic exhibition entitled "The Arts and Crafts of Investigation" which explored the inquiry work of a select committee.

The Commission attaches great importance to engaging the public and promoting public understanding of the work of LegCo, and a range of education facilities were installed in the LegCo Complex to enrich the experience of guided tour participants and Complex visitors. With the Commission's approval, a project was conducted to

revamp the education and exhibition facilities. The most popular of these fixtures, including the Exhibition cum Photo-taking Area, Memory Lane (renamed as Hall of History), Video Corner and Visitors' Sharing Area were redesigned with interactive features and relocated to the Main Lobby of the LegCo Complex in November 2020. The new facilities proved to be an instant hit among Members and their visitors.

It is the Commission's on-going commitment to conduct all its activities and operations in an environmentally friendly manner and save natural resources. To enhance the awareness of LegCo Complex users on waste reduction and identify areas where waste reduction could be improved, a consultant was engaged to conduct a waste audit for the LegCo Complex in May and June 2019. The results of the audit showed that the amount of waste generated in the Complex was relatively small compared with other office buildings, although relatively large amount of food waste was found. Accordingly, the Secretariat has stepped up promotional efforts to reduce food waste among Complex users.

During the year, electricity consumption and paper consumption in the LegCo Complex decreased by 2.63% and 26.38% respectively year-on-year due to various energy and paper conservation measures as well as the suspension of meetings and

public services for more than three months during the restoration of the Complex between July and October 2019 and the outbreak of the COVID-19 pandemic since January 2020.

Last but not least, I wish to extend my heartfelt gratitude to the Secretariat for providing quality services to LegCo and Members with dedication, professionalism and perseverance. I am particularly impressed by the innovative and can-do spirit exhibited by our staff during these challenging times. With the able support of the Secretariat, I am confident that the Commission will continue to perform its functions successfully and rise to future challenges.



Hon Andrew LEUNG Kwan-yuen

Chairman

The Legislative Council Commission

The Legislative Council Commission

The Legislative Council Commission ("the Commission") is a body corporate established under The Legislative Council Commission Ordinance (Cap. 443) ("LCCO"). The Ordinance, which was enacted in April 1994, provides the legal framework for the Commission and the independent Legislative Council ("LegCo") Secretariat ("the Secretariat") to operate with managerial and financial autonomy.

The membership of the Commission as at 1 April 2019 is set out below. The term of office of members of the Commission for 2019-2020 (except the three *ex officio* members) expired on 25 October 2019. However, the election of Commission members for 2020-2021 under section 4(1)(e) of LCCO was held up due to the delay in the election of the Chairman and Deputy Chairman of the House Committee. Between 26 October 2019 and 31 March 2020, there remained only three *ex officio* Commission members (i.e. the President of LegCo and the Chairman and Deputy Chairman of the House Committee for the 2018-2019 legislative session).

Hon Andrew LEUNG Kwan-yuen,
GBS, JP (Chairman)
Hon Starry LEE Wai-king,
SBS, JP (Deputy Chairman)
Hon Dennis KWOK Wing-hang
Hon Abraham SHEK Lai-him, GBS, JP

} *ex officio*
} *members*

Hon WONG Ting-kwong, GBS, JP
Hon CHAN Hak-kan, BBS, JP
Hon Paul TSE Wai-chun, JP
Hon MA Fung-kwok, SBS, JP
Hon Charles Peter MOK, JP
Hon Alice MAK Mei-ken, BBS, JP
Dr Hon Helena WONG Pik-wan
Hon CHUNG Kwok-pan
Hon Jeremy TAM Man-ho

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 2019-2020, eight meetings were held.

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

- the **Committee on Personnel Matters** which deals with appointment and other personnel matters;
- the **Committee on Members' Operating Expenses** which advises on the processing of Members' operating expenses reimbursement claims;
- the **Committee on Facilities and Services** which oversees the provision of services, accommodation and facilities to the Council and the Secretariat, and deals with matters relating to the display of artworks in the LegCo Complex;

-
- the **Committee on the Use of Legislative Council Square** which considers and approves applications for the use of the LegCo Square and imposes conditions of use where necessary; and
 - the **Appeals Committee on the Use of Legislative Council Square** which considers appeals against the decisions of the Committee on the Use of Legislative Council Square.

The terms of reference and membership of the five 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 2019-2020 amounted to \$952.3 million, which comprised \$273.9 million for Members' remuneration and expenses reimbursements, and \$678.4 million for the Secretariat's staff emoluments and general expenses. As shown in the audited accounts on pages 92

to 121, the surplus for the year was \$28.3 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. Secretariat staff are required to serve the Council with complete political neutrality and impartiality.

The Commission regularly considers succession planning for as well as training and development needs of different grades of staff. A staff succession committee, chaired by the Secretary General and comprising the Deputy Secretary General and all Heads of Divisions as its members, has been set up to develop overall staff succession planning strategies. Six career development subcommittees have also been formed for the following grades to consider the career development needs of officers concerned:

- Council Secretary grade;
- Assistant Legal Adviser grade;
- Translation Officer and related grades;
- Information services support grades;
- Corporate communication grades; and
- Professional, general and administration grades.

As at 31 March 2020, 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 2020, 10 staff members or about 2% of the Secretariat's strength are persons with disabilities.

Administrative support and services are provided for the Council and its committees through the following 10 functional Divisions:

- Council Business Division 1;
- Council Business Division 2;
- Council Business Division 3;
- Council Business Division 4;
- Legal Service Division;
- Information Services Division;
- Public Information Division;
- Translation and Interpretation Division;
- Complaints and Resources Management Division; and
- Administration Division.

The organization structure of the Secretariat as at 31 March 2020 is shown in **Appendix 3**.

Activities of The Legislative Council Commission in 2019-2020

Services of the Legislative Council Secretariat

Council Business Divisions

Servicing of meetings of the Council and its committees is undertaken by four Divisions: Council Business Divisions 1, 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, as well as processing requests for access to documents of the Legislature. These four Divisions also provide services for meetings-cum-luncheons held between Members and District Council members. 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

Council Business Division 1 provides secretariat and support services to the Finance Committee and its two subcommittees (i.e. the Public Works Subcommittee and the Establishment Subcommittee), six Panels as well as Bills Committees and subcommittees dealing with proposed legislation and policy issues relating to the terms of reference of these Panels.

During the period from 1 April 2019 to 31 March 2020, the Division serviced a total of 170 meetings. In addition, the Division also provided service for four local duty visits.

During the year, eight of the 170 meetings were held to receive public views, at which a total of 374 individuals and deputations gave views. On research support, the Division prepared a total of 94 background briefs and six discussion papers this year to facilitate detailed study of the subject matters by the relevant committees. The major subjects covered in those briefs included the electronic identity project, Land Sharing Pilot Scheme and food waste management in Hong Kong. The Division also prepared a total of 18 committee reports during the period.

Division 2

Council Business Division 2 provides secretariat and support services to the House Committee, seven Panels as well as Bills Committees and subcommittees dealing with proposed legislation and policy issues within the terms of reference of these Panels. During the year, the Division continued to service the Select Committee to Inquire into Matters about the Agreement between Mr LEUNG Chun-ying and the Australian firm UGL Limited.

During the period from 1 April 2019 to 31 March 2020, the Division serviced a total of 151 meetings. In addition, it also provided services for three local duty visits.

During the year, 19 of the 151 meetings were held to receive public views, at which a total of 663 individuals and deputations gave views. On research support, the Division prepared a total of 96 background briefs and 18 discussion papers during the report period. Some of the major subjects covered in the background briefs and discussion papers included specialized crowd management vehicles, technical and financial assistance schemes for facilitating building maintenance and repair, Government's strategy towards prevention of African Swine Fever, sports development in Hong Kong, proposal to increase the provision of statutory maternity leave, review of the Personal Data (Privacy)

Ordinance, and measures for the prevention and control of Coronavirus Disease 2019 ("COVID-19") in Hong Kong. The Division also prepared a total of 14 committee reports during the period.

Division 3

Council Business Division 3 provides support services for Council meetings. During the period from 1 April 2019 to 31 March 2020, the Division serviced 30 Council meetings, which included three Chief Executive ("CE")'s Question and Answer Sessions and two meetings for CE's Question Time. The Division also processed, among other things, 543 questions, five bills and 418 amendments thereto, 68 proposed resolutions, 77 motions and 42 amendments thereto, and one request for leave of the Council to give evidence of Council proceedings.

The Division also services the Committee on Members' Interests. During the year, the Committee received 29 complaints which were all outside the Committee's purview, and the Division assisted the Committee in handling such complaints in accordance with the Procedure of the Committee on Members' Interests for Handling Complaints. During the said period, the Committee did not hold any meeting.

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 Committee on Rules of Procedure ("CRoP"), the Parliamentary Liaison Subcommittee of the House Committee, five Panels as well as Bills Committees and subcommittees dealing with the proposed legislation and policy issues within the terms of reference of these Panels. During the year, the Division also serviced the Investigation Committee established under Rule 49B(2A) of the Rules of Procedure in respect of the motion to censure Hon HUI Chi-fung.

During the period from 1 April 2019 to 31 March 2020, the Division serviced a total of 86 committee meetings, including nine public hearings held by PAC and four meetings by other committees to receive public views, at which a total of 115 individuals and deputations gave views. In addition, the Division also provided services for one local duty visit, one joint-Panel duty visit to the major cities in the Yangtze River Delta Region conducted in April 2019 by the Panel on Economic Development, the Panel on Commerce and Industry, the Panel on Financial Affairs and the Panel on Information Technology and Broadcasting, and one overseas duty visit by

the Panel on Education to Finland in September 2019.

On research support, the Division prepared a total of 50 background briefs and 42 discussion papers. Some of the major subjects covered in the background briefs and discussion papers included the developments of Ocean Park, Information Technology Strategy Plan of the Judiciary, construction of the Shatin to Central Link, provision of car parking spaces and support to students with special educational needs. The Division also prepared a total of 13 studies for CRoP meetings, CRoP Working Group, and/or at the request of the President or senior staff of the Secretariat. A total of 21 committee reports were prepared by the Division, including four reports of PAC submitted to the Council on its examination of the Director of Audit's value for money audit reports.

During the report period, the Division processed a total of 22 requests for access to documents of the Legislature. Among them, nine were approved, 12 are being processed and one was not processed as the requested file cannot be located. Furthermore, the Division assisted the Clerk to LegCo in conducting reviews of disclosure of documents and records of the Legislature, and 21 sets of unclassified files which have been in existence for over 20 years have been made available for public access.

The Division also coordinated the updating of "A Companion to the history, rules and practices of the Legislative Council of the Hong Kong Special Administrative Region".

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 2019 to 31 March 2020, the Division provided legal support to 268 meetings, including meetings of the Council and its committees as well as meetings of the Commission. During the year, the Division prepared 19 reports on bills, 38 reports on subsidiary legislation covering 165 items of subsidiary legislation and one report on a proposed resolution. In addition, the Division issued a total of 89 items of in-house legal advice on various matters, including requests for access to documents and records of the Legislature, litigation involving the Council and Members, tenders and contracts entered into by the Commission, requests for access to closed-circuit television recordings of the LegCo Complex and legal issues relating to the management of the LegCo Complex.

Public Information Division

The Public Information Division provides public relations advice and media support services to the Council and Members, manages the operation of a televising system to broadcast live all open meetings of the Council and its committees, and enhances public understanding of the work of the Council through education, visitor and online services. During the period from 1 April 2019 to 31 March 2020, various services of the Division were impacted following the intrusion into the LegCo Complex on 1 and 2 July 2019, and the outbreak of the COVID-19 pandemic.

During the year, the Division issued a total of 200 press releases on the business and activities of the Council and organized 37 media briefings and interviews for the President, committee chairmen and Members. The Division filmed and televised 1 235 hours of 424 open meetings of the Council and its committees and 21 media briefings. It also received and handled 17 326 telephone, fax and walk-in enquiries as well as 1 815 email enquiries.

Apart from uploading Council related videos and photos onto the LegCo Website, the Division also disseminates these materials on social media platforms. During the year, 2 501 video records of Council meetings and events were uploaded to the LegCo YouTube Channel and 749 photos of Members' official events and activities were posted on the LegCo Flickr photo album. In addition, the Division provides an online daily newspaper clipping service for Members to keep them abreast of current affairs and public views on topical issues.

During the period under review, guided tours and education activities were conducted from April to June 2019 before the suspension of public services on 1 July 2019. A total of 440 guided tours were conducted for 12 345 visitors, including members of the public and students, and 54 574 visitors to the LegCo Complex were received. The Electronic Visitor Admission System was extended to cover Members'

visitors in June 2019 to further expedite the admission process and reduce paper consumption by using rewritable cards. In addition, the Division serviced nine meetings held between Members and visiting dignitaries from places outside Hong Kong. The Division also operates a Souvenir Shop which offers a variety of unique souvenirs and publications about the Council to enrich visitors' experience. A new "Eco-friendly Souvenir Series" was launched in May 2019 to promote a green lifestyle.

Regarding education activities, 162 role-play sessions on the work of the Council for students and 74 story-telling sessions for young children were held. Meanwhile, a new set of education materials comprising mock bills and role-play scripts featuring social issues, and worksheets tailored to young people's interests has been developed and will be launched after the resumption of public services. Support was given to youth organizations to conduct mock Council debates in the LegCo Complex, with a total of two debate sessions and two training workshops organized. Under the "Meeting with Members" programme organized by the Division, students held discussions with Members on topics relating to the work of the Council and social issues. A total of 11 meeting sessions were organized for 237 students and 20 Members. The Division also coordinated a summer internship programme for 27 post-secondary

students attached to different Divisions of the Secretariat to understand the support services provided for the Council.

Information Services Division

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

The Research Office conducts research studies, undertakes research tasks and produces write-ups on topical issues and other areas of Members' concern. It produces a wide range of research publications ranging from in-depth analysis and reports of broad policy issues to focused studies on selected issues of concern, and short information papers and briefs containing factual information and statistics on topical issues for quick and general reference.

During the period, the Research Office published 96 publications consisting of 20 *Information Notes*, 14 *Fact Sheets*, two *Research Briefs*, 10 *Essentials*, five *Numbers and Figures*, 34 *Statistical Highlights* and 11 *Research Tasks*. A list of the major subjects studied is in **Appendix 4**.

The LegCo Library provides reference support through its collections of LegCo records as well as constitutional, Basic Law,

and general reference materials. The LegCo Library is a constitutional library. Following a weeding exercise conducted in 2019, the Library has 26 362 items in its constitutional and parliamentary collections, equivalent to 51% of the total number of books as of March 2020. The Library also publishes two monthly publications entitled "Stay informed – Latest overseas policy reports" and "Stay informed – Latest parliamentary news" to keep Members abreast of the latest policy papers, major inquiry reports, important legislative and financial proposals, as well as changes in parliamentary procedures in selected overseas places.

During the year, the Library suspended its on-site services from July to October 2019 due to the restoration works following the intrusion into the LegCo Complex on 1 and 2 July 2019, as well as from January to March 2020 to reduce the risk of the spread of COVID-19 in the community. As a result, the number of visits made to the Library was reduced to 2 972. The number of books accessed was 1 992, while the number of enquiries handled was 324. The Library also conducted 26 search tasks during the year.

The Library is also responsible for managing the LegCo Website. During the period, the LegCo Website was visited 15.4 million times, with 163 million pages

viewed. Work is under way to revamp both the LegCo Website and the Library system.

Four thematic exhibitions on subject matters of interest or concern to Members were organized at the Public Reading Area of the Library in 2019-2020. The topics covered "Land Demand and Supply in Hong Kong", "Policy Addresses", "Public Finance of Hong Kong" and "Combating Infectious Diseases in Hong Kong". Highlights of the exhibitions included the display of relevant LegCo records, government publications and books as well as exhibits to provide concise background of the chosen topics.

The LegCo Archives selects, acquires and preserves valuable records and materials which document the history, core functions and activities of the Council. It also provides records reference, research and access services for Members and staff as well as the public. The Archives now preserves about 1 225 linear metres of archival records in different formats, including paper files, bound volumes, photographs, audiovisual materials and artifacts. To promote public interests in and appreciation of archival heritage of the Legislature, group visits to the Archives for schools and professional associations are regularly organized with exhibitions held to showcase the treasures preserved.

The Archives is also responsible for handling access requests for closed LegCo

records and documents, and conducts reviews of closed archival records annually upon expiry of their respective closure periods to confirm that public access to such records is not prohibited by law.

During the year, the Archives suspended its on-site services from July to October 2019 due to the restoration works following the intrusion into the LegCo Complex on 1 and 2 July 2019; as well as from January to March 2020 to reduce the risk of the spread of COVID-19 in the community. As a result, the Archives held only 4 organized visits, served 250 visitors, answered 403 reference and research enquiries, handled 10 access to information requests, reviewed 14 503 pages of documents from 39 closed archival records for open access and appraised 900 inactive records. There were 587 records nominated as archival records for preservation and 313 records authorized for destruction. To promote understanding and appreciation of archival heritage, the Archives organized for group visitors small-scale exhibitions in the Reading Room of the Archives, featuring records which captured the core functions, changes and development of the Legislature. The Archives also organized a thematic exhibition in the Public Reading Area of the Library entitled "The Arts and Crafts of Investigation" which explored the inquiry work of a Select Committee.

The Archives developed and launched an electronic system, Catalogue for Archival Records of the Legislature, in mid-2015. Continuous efforts are made to improve its performance in facilitating information search and retrieval. During the year, the said system was visited 31 410 times with 266 706 pages viewed by users. A pilot digitization project was also implemented with 185 archival records of 54 589 pages digitized in-house to provide more convenient public access and better records preservation.

Translation and Interpretation Division

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

The Division is responsible for the production of the Official Record of Proceedings of the Legislative Council ("the Official Record"), also known as the Hansard, 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, i.e. the floor version, and then translated into two versions, one in Chinese and the other in English. Both the floor and translated versions of the Official Record are available on the LegCo Website. For the 30 Council meetings held during the report period, the Division produced 7 096 pages

of the floor version of the Official Record. The floor version was subsequently rendered into 9 147 pages of English text and 6 657 pages of Chinese text. Sustained efforts were made to ensure the timely release of draft, confirmed and translated versions of the Hansard within three, seven and 24 working days respectively under the Division's performance pledges.

The Division also translates questions, motions, committee papers, research publications, minutes of meetings and other Council papers. During the year, its translation output amounted to 9 286 860 words. The Division continues to strive for enhanced productivity and efficiency by streamlining work processes, tapping information technology, rationalizing the distribution of duties and flexibly deploying staff under pooling arrangements.

Under the supervision of the Division, simultaneous interpretation in English, Cantonese and Putonghua is provided for all meetings of the Council and its committees. Owing to insufficient supply of qualified interpreters, simultaneous sign language interpretation is now only available at Council meetings as a regular service. To take a further step forward, the pilot scheme of providing the service to meetings of the Panel on Welfare Services was extended in October 2019 to cover meetings of the Panel on Education. A review of the pilot scheme

will be made on the basis of the implementation experience.

Complaints and Resources Management Division

The Complaints and Resources Management Division comprises the Public Complaints Office, the Accounts Office and the Human Resources Office.

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 cases handled under the Redress System. During the period, the Office assisted Members in handling 4 010 cases, comprising 105 group representations and 3 905 individual cases.

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.

The Human Resources Office is responsible for formulating and implementing a manpower strategy to meet service needs by attracting, motivating and retaining talents. It is also responsible for arranging training and development programmes to ensure that Secretariat staff will have the necessary skills and expertise to maintain effective support for Members and the Council. In addition, the Office oversees matters relating to staff relations and staff welfare, and makes constant efforts in enhancing communication between staff and management as well as organizing wellness programmes to promote staff well-being. The Office also assists in servicing the Committee on Personnel Matters under the Commission.

During the year, a total of 19 recruitment exercises were conducted, including both open and internal recruitment. A total of 22 new staff were recruited and 28 serving staff were promoted or appointed to another grade. In addition, the Office organized 25 in-house training workshops with a total of 931 staff attendance, and made arrangements for staff to attend eight training programmes outside Hong Kong. It also arranged staff members to participate in training courses organized by the Civil Service Training and Development Institute and other local training institutes, with a total of 312 attendance. These training activities focused on developing staff members' professional expertise, strengthening leadership and management capabilities, enhancing language skills and work efficiency, promoting occupational safety and health, as well as building resilience. Apart from staff training and development, enhancement of various human resources information systems to improve operational efficiency was also an important priority area of the Human Resources Office. To enhance the effectiveness and efficiency of staff recruitment, the development of an e-Job Application System is currently underway.

Administration Division

The Administration Division comprises the General Administration Office ("GAO"), the Estate and Security Office ("ESO") and the

Information Technology Office ("ITO"). GAO provides secretariat service to the Commission and its committees as well as internal administrative support to other Divisions of the Secretariat. During the period, the Division serviced eight meetings of the Commission and its committees.

GAO also provides receipt and despatch services; procurement and supplies services for all Divisions of the Secretariat; and steward and catering services for Members during meetings and corporate liaison functions. In addition, it organizes LegCo corporate liaison functions and oversees the implementation of new and improvement works as well as environmental protection measures in the LegCo Complex.

In addition, GAO is responsible for providing accommodation for Members' Offices and Secretariat staff, which includes liaising with the Administration to identify suitable accommodation for the Secretariat. As there is a shortage in office space in the LegCo Complex, staff of the Accounts Office and the Human Resources Office are housed on 2/F and 23/F respectively of the Queensway Government Offices ("QGO"), and the Translation and Interpretation Division and the Research Office are housed on 46/F of QGO.

During the year, GAO continued to improve the facilities inside the LegCo Complex. It coordinated the modification of the lactation

and infant care facilities on the Ground Floor of the LegCo Complex. After the completion of the works in October 2019, the number of lactation rooms had been doubled to two and the privacy protection therein had been enhanced such that three mothers could be accommodated at the same time. Besides, following the conduct of an invitation exercise, two Automated Teller Machines, each operated by a major bank, were installed in the LegCo Complex. Both machines commenced service in January 2020.

Estate management as well as building and conference security services in the LegCo Complex are provided by ESO. ESO maintains close liaison with government departments and works agents to ensure the structural integrity as well as sound operation of building services in the LegCo Complex. It follows relevant legislation as well as the instructions and guidelines issued by the Commission in carrying out its duties to ensure the security of the LegCo Complex and the safety of Members and other users of the LegCo Complex.

The Commission has devoted much effort and attention to enhancing the security of the LegCo Complex, with a view to ensuring that the operation of LegCo is free from hindrance and disruption while the LegCo Complex remains an open and welcoming place for members of the public. The Commission is also mindful of its

responsibility under section 3 of the Occupiers Liability Ordinance (Cap. 314) to see that all visitors to the LegCo Complex will be reasonably safe in using the premises under its management.

The LegCo Complex sustained extensive destruction following its intrusion by protesters on 1 and 2 July 2019. After the incident, the Administration Division worked closely with the Architectural Services Department and the Electrical and Mechanical Services Department to restore the Complex. The Office Block of the Complex was reopened on 11 July 2019 for office use by Members and Secretariat staff. The restoration and repairs of essential meeting facilities and critical systems were completed on time to enable the 2019-2020 legislative session to commence on 16 October 2019 as scheduled. In addition, the Commission appointed a security consultant to conduct a comprehensive review on the physical security of the LegCo Complex with the objective of providing a safe work environment for Members, staff and other Complex users. The consultant's report and recommendations were accepted by the Commission and the recommendations would be implemented progressively.

ITO provides IT services to Members, their staff and Secretariat staff as well as support to meetings of the Council and its committees. During the year, revamp of the

Digital Transcription System was completed and Phase II of the Electronic Visitor Admission System was developed and deployed successfully. In addition, ITO continued to enhance various business applications, including the Online Registration System, the System for Signification of Membership and Attendance at Meetings and other Activities, the Special Finance Committee Question Input System and the Committee Stage Amendments for Appropriation Bill System. ITO also developed an information access platform to support Secretariat staff to work from home during the COVID-19 pandemic.

During the report period, ITO undertook budget planning for the upgrade of the network infrastructure in the LegCo Complex and the Secretariat's offices in QGO, as well as tender preparation for the upgrade of the Televising System.

The Administration Division is responsible for coordinating the Secretariat's effort in preventing and controlling the spread of COVID-19 in the LegCo Complex and providing a safe and hygienic environment for Complex users during the pandemic. Since the outbreak of the pandemic in early 2020, GAO has strived to maintain sufficient provision of personal protective equipment, particularly protective face masks and sanitary supplies (such as disinfecting wipes, hand sanitizers and air purifiers) for use by Secretariat staff by

sourcing through various channels. ESO has put in place various epidemic prevention installations and measures in the LegCo Complex, including the addition of air filters to the air-conditioning systems, installation of temperature measurement systems at various entrances of the Complex for body temperature screening, application of self-disinfecting coating to door handles, stepping up of cleaning and disinfection of various facilities and common areas, etc.

Compliance Audit on Members' Claims for Reimbursement of Operating Expenses

To enhance the accountability and transparency in 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 primary objective of the audit is 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 2018-2019 reimbursement year (from 1 October 2018 to 30 September 2019) was issued in March 2020. 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 will continue to make efforts to protect the environment through the green measures set out in the Secretary General's environmental report for 2019-2020 in **Appendix 5**.

Owing to the suspension of meetings and public services for more than three months after the intrusion into the LegCo Complex in July 2019 and the outbreak of the COVID-19 pandemic since January 2020, the number of hours of meetings of the Council and its committees during the report period reduced from 1 801 in 2018-2019 to 1 261 in 2019-2020. Besides, as an epidemic prevention measure, papers for meetings have been provided to Members in soft copy only since February 2020 to minimize physical interpersonal contacts arising from delivery of hard copies of documents. As a result, electricity consumption and paper consumption in the LegCo Complex during the year decreased

by 2.63% and 26.38% respectively as compared with those in the previous year.

The Secretariat commissioned a consultant to conduct a waste audit for the LegCo Complex in May and June 2019, with the main objectives of identifying the amount and types of wastes generated in the Complex, reviewing the level of correct segregation of waste, and identifying areas where waste reduction could be improved. The results of the audit showed that the amount of waste generated from the Complex was relatively small compared with other office buildings; however, a relatively large amount of food waste was found. In light of the results, the Secretariat has stepped up education on food waste reduction for Complex users.

In 2019-2020, the carbon audit for the LegCo Complex was suspended due to the massive restoration works carried out in the Complex following the intrusion into the Complex in July 2019 and the spread of the COVID-19 pandemic in 2020. The reason was that carbon emission and waste management performance in the Complex during the year could not accurately reflect the normal situation. The carbon and waste audits will be resumed in due course.

To enhance the awareness of LegCo Complex users on energy saving and waste reduction, the Secretariat issues tips on uses of office appliances and air-conditioning

facilities, handling of general wastes and waste reduction at source regularly. Facilities for collecting recyclables (i.e. recycling bins for paper, plastics, metal, glass bottles and batteries) are also provided in the LegCo Complex. Various types of documents (e.g. the Administration's papers tabled at meetings or received after meetings, minutes of meetings of Panels, Bills Committees and subcommittees) are provided to Members in soft copy only.

Staff Consultative Committee

The Staff Consultative Committee, comprising 23 elected representatives of various grades (namely the Council Secretary grade, Assistant Legal Adviser grade, Translation Officer and related grades, information services support grades, corporate communication grades, as well as professional, general and administration grades), provides a channel for staff to directly express their views on matters affecting them to the Secretary General who chairs the meeting.

The Committee held two meetings during the year. Matters discussed at the meetings mainly concerned employee benefits, staff relations and welfare, staff well-being, work arrangements and environment, etc. During the year, staff members were consulted on the proposal to improve the breastfeeding facilities in the LegCo Complex through

their representatives in the Committee. The Committee also discussed, among others, activities to be held under the Secretariat's Smart and Healthy Work-life Programme which aims at enhancing the physical and mental well-being of staff members. Views and suggestions raised by staff are followed up by the Divisions concerned.

Staff Recreation Club

A Staff Recreation Club is formed to promote friendship and mutual support among Secretariat staff. In 2019-2020, the Club organized the annual Christmas Party which provided a forum for staff to put aside their work and celebrate together the festive occasion at a lunch gathering. The Club also organized interest classes (e.g. Chinese calligraphy, Chinese painting, stretching and Tai Chi) during the year.

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 92 to 121, which comprise the balance sheet as at 31 March 2020, and the income and expenditure account, statement of comprehensive income, statement of changes in accumulated funds and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the financial statements give a true and fair view of the financial position of The Legislative Council Commission as at 31 March 2020, 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.



John Chu
Director of Audit

9 July 2020

Audit Commission
26th Floor
Immigration Tower
7 Gloucester Road
Wanchai, Hong Kong

The Legislative Council Commission Income and Expenditure Account for the year ended 31 March 2020

(Expressed in thousands of Hong Kong dollars)

	Note	2020	2019
Income			
Financial provisions from Government	4(a)	952,343	886,947
Investment income	4(b)	7,234	7,285
Other income	4(c)	3,080	1,071
		962,657	895,303
Expenditure			
<i>Recurrent</i>			
Members' remuneration, medical allowances and end-of-service gratuities	5(a)	82,482	80,640
Members' operating expenses reimbursements	5(a)	187,971	180,417
Staff emoluments	5(b)	542,749	502,989
General expenses	5(c)	116,255	106,051
<i>Non-recurrent</i>			
Members' non-recurrent expenses reimbursements	5(d)	2,527	3,863
Other non-recurrent expenses	5(e)	2,347	1,054
		934,331	875,014
Surplus for the year		28,326	20,289

The notes on pages 97 to 121 form part of these financial statements.

The Legislative Council Commission Statement of Comprehensive Income for the year ended 31 March 2020

(Expressed in thousands of Hong Kong dollars)

	2020	2019
Surplus for the year	28,326	20,289
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	(4,407)	(92)
Other comprehensive loss for the year	<u>(4,407)</u>	<u>(92)</u>
Total comprehensive income for the year	<u>23,919</u>	<u>20,197</u>

The notes on pages 97 to 121 form part of these financial statements.


The Legislative Council Commission

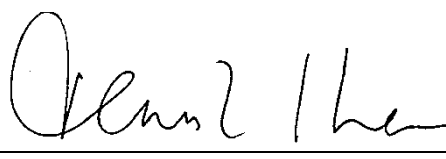
Balance Sheet as at 31 March 2020

(Expressed in thousands of Hong Kong dollars)

	Note	2020	2019
Non-current assets			
Fixed assets	6	47,224	34,575
Operating funds advanced to Members	8	24,421	25,356
Financial assets measured at fair value through other comprehensive income	9	17,400	17,656
		89,045	77,587
Current assets			
Souvenir stock		756	587
Prepayments, deposits and other receivables	10	13,589	8,222
Bank deposits		300,003	284,709
Cash at bank and in hand	11	59,977	32,744
		374,325	326,262
Current liabilities			
Payables and accruals	12	85,957	61,943
Contract gratuities accrued	2.7.1	38,177	36,514
		124,134	98,457
Net current assets		250,191	227,805
Total assets less current liabilities		339,236	305,392
Non-current liabilities			
Contract gratuities accrued	2.7.1	45,059	35,154
Deposits received		177	157
		45,236	35,311
Net assets		294,000	270,081
Accumulated funds			
Operating reserve	13.1	235,475	226,361
Investment revaluation reserve	13.2	(2,673)	1,656
Accumulated surplus		61,198	42,064
		294,000	270,081

Approved and authorized for issue by The Legislative Council Commission on 9 July 2020


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


 Kenneth Chen Wei On, SBS
 Secretary General
 Legislative Council Secretariat

The notes on pages 97 to 121 form part of these financial statements.

The Legislative Council Commission

Statement of Changes in Accumulated Funds

for the year ended 31 March 2020

(Expressed in thousands of Hong Kong dollars)

	2020	2019
Operating reserve		
At beginning of year	226,361	215,145
Transfer from accumulated surplus	<u>9,114</u>	<u>11,216</u>
At end of year	<u>235,475</u>	<u>226,361</u>
Investment revaluation reserve		
At beginning of year	1,656	1,997
Other comprehensive loss for the year	(4,407)	(92)
Transfer of cumulative losses/(gains) on disposal of financial assets measured at fair value through other comprehensive income to accumulated surplus	<u>78</u>	<u>(249)</u>
At end of year	<u>(2,673)</u>	<u>1,656</u>
Accumulated surplus		
At beginning of year	42,064	32,742
Surplus for the year	28,326	20,289
Transfer of cumulative (losses)/gains on disposal of financial assets measured at fair value through other comprehensive income from investment revaluation reserve	(78)	249
Transfer to operating reserve	<u>(9,114)</u>	<u>(11,216)</u>
At end of year	<u>61,198</u>	<u>42,064</u>
Total accumulated funds at end of year	<u>294,000</u>	<u>270,081</u>

The notes on pages 97 to 121 form part of these financial statements.

The Legislative Council Commission Statement of Cash Flows for the year ended 31 March 2020

(Expressed in thousands of Hong Kong dollars)

	Note	2020	2019
Cash flows from operating activities			
Financial provisions received from Government	4(a)	952,343	886,947
Other income received		1,693	1,040
Payments to and on behalf of Members		(270,451)	(264,666)
Payments to staff		(524,036)	(512,998)
Payment of operating expenses		(95,099)	(95,790)
Net cash from operating activities		64,450	14,533
Cash flows from investing activities			
Purchase of fixed assets		(24,935)	(13,436)
Proceeds from sale of fixed assets		1	11
Purchase of financial assets measured at fair value through other comprehensive income		(9,861)	(8,684)
Proceeds from sale of financial assets measured at fair value through other comprehensive income		5,736	9,459
(Increase)/Decrease in bank deposits with original maturity over three months			
Uplifts		342,222	327,340
Placements		(380,700)	(290,729)
		(38,478)	36,611
Interest received		7,851	6,601
Dividends received		693	677
Net cash (used in)/from investing activities		(58,993)	31,239
Net increase in cash and cash equivalents		5,457	45,772
Cash and cash equivalents at beginning of year		124,047	78,288
Effect of foreign exchange rate changes		(527)	(13)
Cash and cash equivalents at end of year	11	128,977	124,047

The notes on pages 97 to 121 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.

2 SIGNIFICANT ACCOUNTING POLICIES

2.1 Statement of compliance

These financial statements have been prepared in accordance with accounting principles generally accepted in Hong Kong and all applicable Hong Kong Financial Reporting Standards ("HKFRSs"), a collective term which includes all applicable individual HKFRSs, Hong Kong Accounting Standards ("HKASs") and Interpretations issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA"). A summary of the significant accounting policies adopted by the Commission is set out below.

The HKICPA has issued certain new and 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 adoption 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 9) 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 expenses. The estimates and associated assumptions are based on 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 classification of operating funds advanced to Members of LegCo ("Members") for recurrent operating expenses as disclosed in note 8 and the impairment of other receivables as disclosed in note 10, 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. 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 operating funds advanced to Members, deposits and other receivables, 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 17.2.

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 best economic 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 were 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 greater of its fair value less costs to sell 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 maturity 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 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 effective for the current accounting period. There have been no changes to the Commission's accounting policies or impact on its operating results and financial position 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 18).

4 INCOME

(a) Financial provisions from Government

	2020	2019
Financial provisions from Government for specified ambits		
Recurrent items		
Members' remuneration, medical allowances, end-of-service gratuities and operating expenses reimbursements	272,000	264,500
Secretariat's operating expenses	645,293	606,839
Non-recurrent items		
Members' non-recurrent expenses reimbursements	1,929	4,500
Secretariat's non-recurrent expenses	33,104	11,091
	<u>952,326</u>	<u>886,930</u>
Allocation warrants issued by government departments and utilized during the year		
Recurrent and non-recurrent items		
Secretariat's expenses	17	17
Total	<u><u>952,343</u></u>	<u><u>886,947</u></u>

(b) Investment income	2020	2019
Interest income from financial assets measured at amortized cost		
Bank deposits	7,767	6,441
Cash at bank	210	149
Total interest income	7,977	6,590
Dividend income from financial assets measured at fair value through other comprehensive income	672	724
Net exchange losses	(1,415)	(29)
Total	7,234	7,285
(c) Other income	2020	2019
Souvenir sales	140	413
Sundry income	2,940	658
Total	3,080	1,071

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:

	Oct 2019 to Sept 2020 (\$)	Oct 2018 to Sept 2019 (\$)	Oct 2017 to Sept 2018 (\$)
Monthly remuneration			
President	202,000	197,080	193,220
President's Deputy and House Committee Chairman	151,500	147,810	144,910
Members not serving on the Executive Council of the Government	101,000	98,540	96,610
Members serving on the Executive Council of the Government	67,330	65,700	64,410
Annual medical allowance	35,180	34,320	33,650
Annual operating expenses reimbursements			
Office operation expenses	2,770,970	2,703,390	2,650,380
Entertainment and travelling expenses	221,310	215,910	211,680
Entertainment expenses in the President's capacity	221,520	216,120	211,880

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 four-year LegCo term

(b) Staff emoluments

	2020	2019
Salaries	442,672	412,389
Contract gratuities	58,995	55,827
Cash allowances	21,429	20,596
MPF contributions	11,193	10,970
Increase in accrued leave pay	5,779	2,207
Other job-related allowances	2,681	1,000
Total	542,749	502,989

(c) General expenses

	2020	2019
Utilities, communication and building services	41,892	39,027
Professional and other services	26,747	28,584
Depreciation	16,744	13,131
Repairs and maintenance	10,164	5,776
Publications, publicity and broadcasting	7,579	8,388
Information services	6,113	5,607
Staff-related expenses	2,154	2,096
Office supplies	1,169	1,314
Travelling and duty visits	991	1,474
Cost of souvenirs sold	151	292
Others	2,551	362
Total	116,255	106,051

(d) Members' non-recurrent expenses reimbursements

	2020	2019
Members' setting up and information technology expenses (the Sixth LegCo: October 2016 - September 2020)	2,081	3,863
Members' winding up expenses (the Sixth LegCo)	446	-
	<u>2,527</u>	<u>3,863</u>

For the Sixth 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 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**

	2020	2019
Services and non-capitalized expenses related to		
Restoration of damaged equipment of the electrical, mechanical, air-conditioning and building services systems of the LegCo Complex	762	-
Replacement of damaged equipment of IT and security systems of the LegCo Complex	401	-
Briefing out excess minutes compilation work of meetings of the Finance Committee and its two subcommittees	335	-
Enhancement of the webmail and common drive systems for supporting remote access	284	-
Briefing out excess work arising from the translation of the Official Record of Proceedings of the LegCo and papers of LegCo committees	275	613
Purchase of archival boxes and supplies	84	-
Replacement of the personal computer workstations	77	61
Procurement of hardware and software for the redevelopment of the existing Digital Transcription System	69	-
Re-design and enhancement of the education facilities in the LegCo Complex	50	77
Procurement of necessary equipment for conducting security screening in the LegCo Complex and for detecting explosive substances	10	-
Replacement of the wireless communication devices	-	260
TV production equipment and light fixtures for the provision of extended simultaneous sign language interpretation service	-	25
Integration and application of IT in the LegCo Complex	-	19
Procurement of hardware and software for the development of the new Electronic Visitor Admission System	-	8
Design and installation of education facilities	-	(9)
Total	2,347	1,054

6 FIXED ASSETS

	Motor vehicles	Computers and software	Office equipment	Furniture and fixtures	Work in progress	Works of art	Total
Cost							
At 1 April 2018	1,071	113,172	11,444	16,427	769	6,362	149,245
Additions	714	9,884	5,167	614	1,324	-	17,703
Transfers	-	769	930	317	(2,016)	-	-
Disposals	(433)	(2,149)	(494)	(74)	-	-	(3,150)
At 31 March 2019	<u>1,352</u>	<u>121,676</u>	<u>17,047</u>	<u>17,284</u>	<u>77</u>	<u>6,362</u>	<u>163,798</u>
At 1 April 2019	1,352	121,676	17,047	17,284	77	6,362	163,798
Additions	-	13,625	11,686	458	5,865	-	31,634
Transfers	-	77	-	17	(94)	-	-
Disposals	-	(1,896)	(1,815)	(1,880)	-	(451)	(6,042)
At 31 March 2020	<u>1,352</u>	<u>133,482</u>	<u>26,918</u>	<u>15,879</u>	<u>5,848</u>	<u>5,911</u>	<u>189,390</u>
Accumulated depreciation							
At 1 April 2018	869	101,220	6,964	10,161	-	-	119,214
Charge for the year	129	9,492	2,041	1,469	-	-	13,131
Written back on disposal	(433)	(2,149)	(485)	(55)	-	-	(3,122)
At 31 March 2019	<u>565</u>	<u>108,563</u>	<u>8,520</u>	<u>11,575</u>	<u>-</u>	<u>-</u>	<u>129,223</u>
At 1 April 2019	565	108,563	8,520	11,575	-	-	129,223
Charge for the year	201	11,274	3,886	1,383	-	-	16,744
Written back on disposal	-	(1,763)	(1,228)	(810)	-	-	(3,801)
At 31 March 2020	<u>766</u>	<u>118,074</u>	<u>11,178</u>	<u>12,148</u>	<u>-</u>	<u>-</u>	<u>142,166</u>
Net book value							
At 31 March 2020	<u>586</u>	<u>15,408</u>	<u>15,740</u>	<u>3,731</u>	<u>5,848</u>	<u>5,911</u>	<u>47,224</u>
At 31 March 2019	<u>787</u>	<u>13,113</u>	<u>8,527</u>	<u>5,709</u>	<u>77</u>	<u>6,362</u>	<u>34,575</u>

7 CATEGORIES OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES

2020

	Financial assets measured at amortized cost	Financial assets measured at fair value through other comprehensive income	Financial liabilities measured at amortized cost	Total
Operating funds advanced to Members	24,421	-	-	24,421
Financial assets measured at fair value through other comprehensive income	-	17,400	-	17,400
Deposits and other receivables	10,275	-	-	10,275
Bank deposits	300,003	-	-	300,003
Cash at bank and in hand	59,977	-	-	59,977
Financial assets	<u>394,676</u>	<u>17,400</u>	<u>-</u>	<u>412,076</u>
Payables and accruals	-	-	85,957	85,957
Deposits received	-	-	177	177
Contract gratuities accrued	-	-	83,236	83,236
Financial liabilities	<u>-</u>	<u>-</u>	<u>169,370</u>	<u>169,370</u>

2019

	Financial assets measured at amortized cost	Financial assets measured at fair value through other comprehensive income	Financial liabilities measured at amortized cost	Total
Operating funds advanced to Members	25,356	-	-	25,356
Financial assets measured at fair value through other comprehensive income	-	17,656	-	17,656
Deposits and other receivables	2,760	-	-	2,760
Bank deposits	284,709	-	-	284,709
Cash at bank and in hand	32,744	-	-	32,744
Financial assets	<u>345,569</u>	<u>17,656</u>	<u>-</u>	<u>363,225</u>
Payables and accruals	-	-	61,943	61,943
Deposits received	-	-	157	157
Contract gratuities accrued	-	-	71,668	71,668
Financial liabilities	<u>-</u>	<u>-</u>	<u>133,768</u>	<u>133,768</u>

8 OPERATING FUNDS ADVANCED TO MEMBERS

	2020	2019
Operating funds advanced for recurrent operating expenses	24,421	25,356

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 Sixth 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. As at 31 March 2020 and 2019, no advances for setting up and IT expenses were outstanding.

For recurrent operating expenses, the ceiling of advance is equivalent to two months' office operation, entertainment and travelling expenses. As at 31 March 2020, the ceiling was \$498,713 (2019: \$486,550). Funds advanced in this respect have to be returned to the Commission when the Member concerned ceases office. They are classified as non-current assets as it is assumed that only a small number of Members would cease office after the current LegCo Term, which ends on 30 September 2020.

9 FINANCIAL ASSETS MEASURED AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME

	2020	2019
Equity securities and ETFs, at fair value		
Listed in Hong Kong	17,400	17,656

10 PREPAYMENTS, DEPOSITS AND OTHER RECEIVABLES

	2020	2019
Prepayments	3,314	5,462
Deposits	33	33
Receivable from		
Members	25	3
Staff	776	829
Accrued interest and dividends	1,837	1,765
Other receivables	9,836	2,362
Less: allowances for expected credit losses	(2,232)	(2,232)
Total	13,589	8,222

Remuneration and operating funds advanced to Mr Sixtus LEUNG Chung-hang and Miss YAU Wai-ching, and operating funds advanced to Mr LEUNG Kwok-hung, totalling \$2.23 million (2019: \$2.23 million) are included in other receivables. These three persons have been disqualified from assuming the office of a member of LegCo since 12 October 2016 as a result of the judgments made by the Court of First Instance on 15 November 2016 and 14 July 2017 in relation to the validity of their LegCo Oaths.

As the receivables from these three persons were assessed to be credit impaired, the Commission measured the loss allowances of these receivables at amounts equal to lifetime expected credit losses (note 2.3.6). The movement in loss allowances during the year is as follows:

	2020	2019
At beginning of year	2,232	2,232
Impairment losses recognized	-	-
At end of year	2,232	2,232

Despite recognizing the loss allowances, the Commission will continue to take action to recover the monies paid to these three persons (note 16.2).

11 CASH AND CASH EQUIVALENTS

	2020	2019
Cash at bank and in hand	59,977	32,744
Bank deposits with original maturity within three months	69,000	91,303
Total	128,977	124,047

12 PAYABLES AND ACCRUALS

	2020	2019
Payable to		
Government	17,302	5,036
Members	3,781	2,169
Staff		
- accrued emoluments and reimbursements	1,965	650
- accrued leave pay	49,116	43,337
Others	13,793	10,751
Total	85,957	61,943

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 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.

15 CAPITAL COMMITMENTS

Outstanding commitments for acquisitions of fixed assets at 31 March 2020 not provided for in the financial statements were as follows:

	2020	2019
Authorized but not yet contracted for	23,639	11,003
Authorized and contracted for	5,907	1,167
Total	29,546	12,170

16 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.

16.1 General

To provide an ancillary source of income, surplus cash is invested in a portfolio of financial assets according to a target ratio set by the Commission. The portfolio includes fixed deposits, equities and trust funds. It is the Commission's policy that all investments in financial assets, except equities and trust funds, should be principal-protected.

The Commission's financial assets are shown in note 7.

16.2 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:

	2020	2019
Operating funds advanced to Members	24,421	25,356
Deposits and other receivables	10,275	2,760
Bank deposits	300,003	284,709
Cash at bank	59,947	32,713
Total	<u>394,646</u>	<u>345,538</u>

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

At the reporting date, deposits and other receivables included mainly indemnity receivable from insurance company, accrued interest and dividends, the associated credit risk of which was minimal, and remuneration and operating funds advanced to the disqualified Members (note 10). These receivable balances are monitored by the Commission on an ongoing basis. The Commission has commenced legal actions to recover the remuneration and advances from Mr Sixtus LEUNG Chung-hang and Miss YAU Wai-ching, and remuneration, operating expenses reimbursements and advance from Mr LEUNG Kwok-hung. Loss allowances were recognized for the amounts paid to Mr Sixtus LEUNG Chung-hang and Miss YAU Wai-ching and for the advance paid to Mr LEUNG Kwok-hung as at 31 March 2020 and 2019.

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

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

	2020	2019
Credit rating designated by Moody's		
Aa3 to Aa1	53,281	20,707
A3 to A1	306,669	296,715
Total	<u>359,950</u>	<u>317,422</u>

16.3 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.

16.4 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.

16.4.1 Interest rate risk

Interest rate risk refers to the risk of loss arising from 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 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.

16.4.2 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.

At the reporting date, financial assets totalling \$115.5 million (2019: \$98.4 million) were denominated in US dollars and \$0.4 million (2019: \$0.5 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, it was estimated that, as at 31 March 2020, a 5% increase/decrease in the exchange rate of the Renminbi against the HK dollar, with all other variables held constant, would decrease/increase the net exchange losses by \$0.02 million (2019: \$0.02 million).

16.4.3 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.

If equity prices at the reporting date had been 10% higher/lower, other comprehensive loss would have decreased/increased by \$1.7 million (2019: \$1.8 million).

17 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.

17.1 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	
	2020	2019
Financial assets measured at fair value through other comprehensive income	<u>17,400</u>	<u>17,656</u>

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

17.2 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 2020 and 2019.

18 POSSIBLE IMPACT OF AMENDMENTS, NEW STANDARDS AND INTERPRETATIONS ISSUED BUT NOT YET EFFECTIVE FOR THE YEAR ENDED 31 MARCH 2020

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 2020 and which have not been early adopted in these financial statements.

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

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

Membership

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

Hon Starry LEE Wai-king, SBS, JP

Hon Dennis KWOK Wing-hang

* Hon Abraham SHEK Lai-him, GBS, JP

* Hon WONG Ting-kwong, GBS, JP

* Hon CHAN Hak-kan, BBS, JP

* Hon Paul TSE Wai-chun, JP

* Hon MA Fung-kwok, SBS, JP

* Hon CHUNG Kwok-pan

* Hon Jeremy TAM Man-ho

*Up to 25 October 2019

Committee on Members' Operating Expenses

Terms of Reference

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

Membership

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

Hon Starry LEE Wai-king, SBS, JP

Hon Dennis KWOK Wing-hang

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.
- (8) To monitor the progress and developments relating to (1) to (7).

Membership

- Hon Andrew LEUNG Kwan-yuen, GBS, JP (Chairman)
- Hon Starry LEE Wai-king, SBS, JP
- * Hon Abraham SHEK Lai-him, GBS, JP
- * Hon WONG Ting-kwong, GBS, JP
- * Hon Paul TSE Wai-chun, JP
- * Hon Alice MAK Mei-kuen, BBS, JP
- * Dr Hon Helena WONG Pik-wan
- * Hon CHUNG Kwok-pan
- * Hon Jeremy TAM Man-ho

*Up to 25 October 2019

Committee on the Use of Legislative Council Square

Terms of Reference

To consider and approve applications for the use of the Legislative Council Square, and to impose conditions of use where necessary, according to the guidelines endorsed by The Legislative Council Commission.

Membership

- * Hon Paul TSE Wai-chun, JP (Chairman)
- * Hon Abraham SHEK Lai-him, GBS, JP
- * Dr Hon Helena WONG Pik-wan
- * Hon Jeremy TAM Man-ho

*Up to 25 October 2019

Appeals Committee on the Use of Legislative Council Square

Terms of Reference

To consider appeals against the decisions of the Committee on the Use of Legislative Council Square not to approve an application for permission to use the Legislative Council Square, or to approve an application but subject to conditions imposed.

Membership

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

Hon Starry LEE Wai-king, SBS, JP

Hon Dennis KWOK Wing-hang

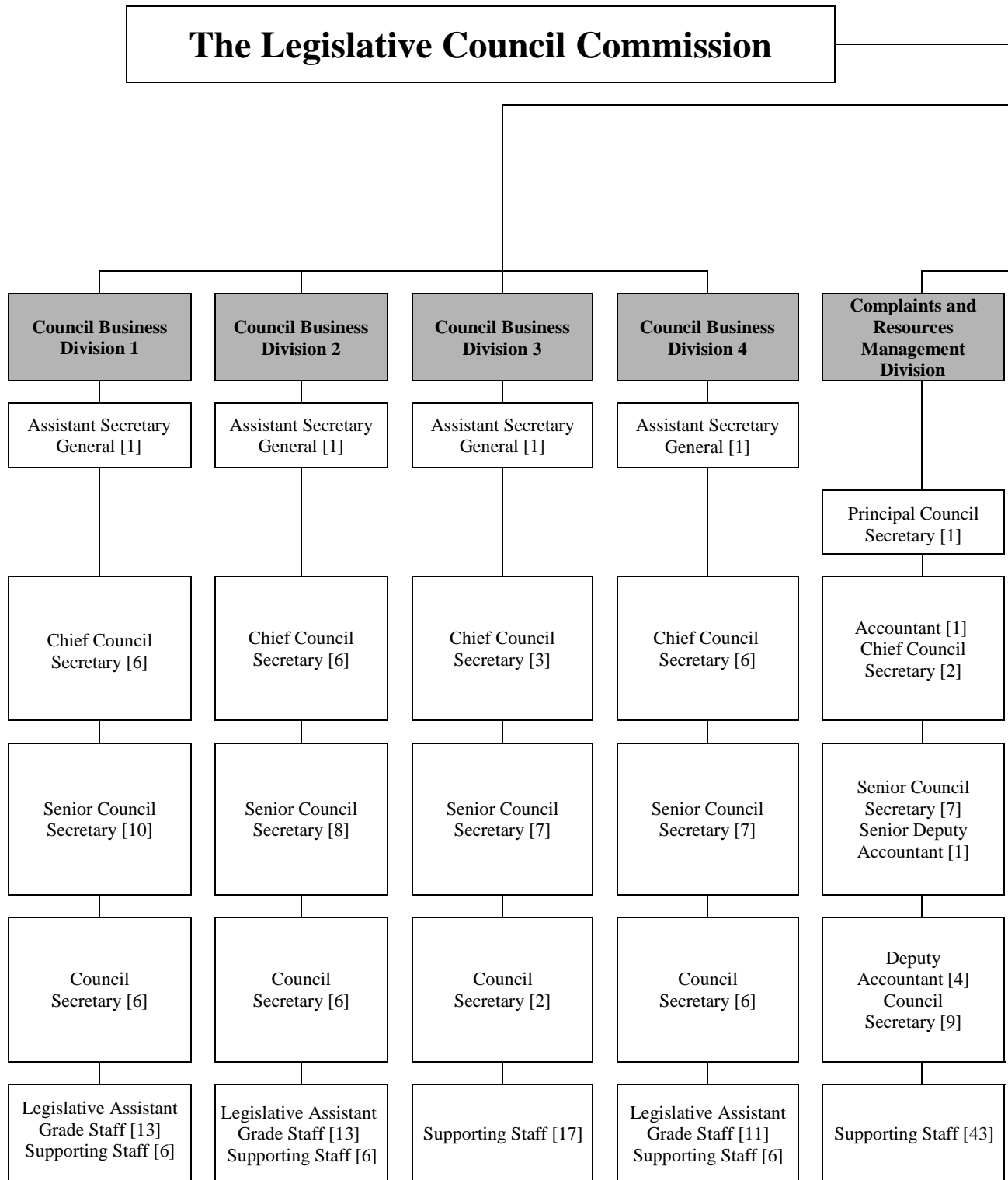
Appendix 2

Staff Establishment of the Legislative Council Secretariat

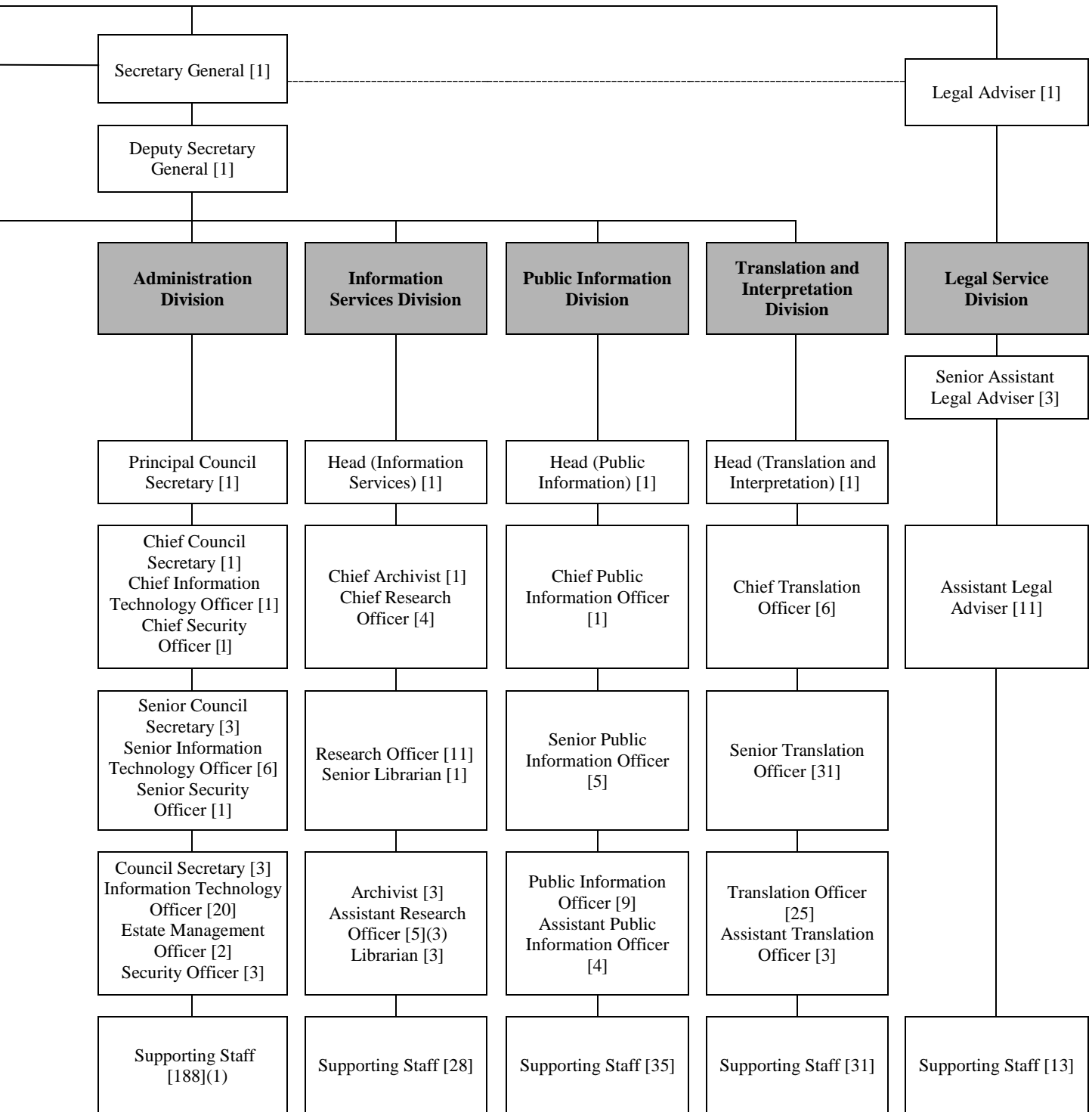
<i>Rank</i>	<i>Permanent establishment as at 31.3.2020</i>
Secretary General	1
Legal Adviser	1
Deputy Secretary General	1
Assistant Secretary General	4
Senior Assistant Legal Adviser	3
Head (Information Services)	1
Head (Public Information)	1
Head (Translation and Interpretation)	1
Principal Council Secretary	2
Accountant	1
Assistant Legal Adviser	11
Chief Archivist	1
Chief Council Secretary	24
Chief Information Technology Officer	1
Chief Public Information Officer	1
Chief Research Officer	4
Chief Translation Officer	6
Chief Security Officer	1
Research Officer	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
Assistant Research Officer	5
Council Secretary	32
Deputy Accountant	4
Information Technology Officer	20
Librarian	3
Public Information Officer	9
Translation Officer	25
Estate Management Officer	2
Security Officer	3
Assistant Public Information Officer	4
Assistant Translation Officer	3
Senior Administrative Assistant	9
Senior Legislative Assistant	9
Senior Security Assistant	9
Accounting Clerk	8
Administrative Assistant I	32
Assistant Information Technology Officer	20
Senior Chinese Transcriber	2
Social Functions Assistant	1
Security Assistant I	36
Assistant Visitor Services Officer	9
Legislative Assistant	28
Administrative Assistant II	82
Chinese Transcriber	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 31.3.2020)



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

- Opportunities and challenges facing maternal workforce in Hong Kong
- The 2019-2020 Budget
- Regulation of financial technology in selected places
- Liberalization of electricity markets in selected places
- Study of development blueprints and growth drivers of artificial intelligence in selected places
- Animal-friendly measures in selected places
- Tenants purchase schemes in selected places
- Rental subsidy and rent control in selected places
- Tree management policies in selected places
- Regulation of ride-hailing apps in selected places
- Admission of overseas-trained doctors in Singapore and Australia
- Renewal of public housing in selected places
- Review of judicial appointment process in selected places
- Advance healthcare directives of patients
- Regulation of e-scooters and electric mobility devices
- Policy measures to combat bullying in schools
- Teacher training on special educational needs in selected places
- Cost management and environmental mitigation of land reclamation
- The impact of the recent social incidents and enactment of the Hong Kong Human Rights and Democracy Act of 2019 in the United States on Hong Kong's economy
- National education in Singapore and Japan
- Measures to recover default payments by public service users
- Measures to enhance the competitiveness of the taxi industry
- Mandatory personal data breach notification
- Measures to improve public toilet facilities and services

Appendix 5

Secretary General's Environmental Report for the Year 2019-2020

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 divisions 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.

The Secretariat commissioned a consultant to conduct a waste audit for the LegCo Complex in May and June 2019, with the main objectives of identifying the amount and types of wastes generated in the Complex, reviewing the level of correct segregation of waste, and identifying areas where waste reduction could be improved.

The results of the waste audit showed that the amount of waste generated from the Complex was relatively small compared with other office buildings; however, a relatively large amount of food waste was found. The consultant made a number of recommendations in its report, including reduction in use of paper, educating Complex users on food waste reduction, promoting the concept of BYOB, etc. The Secretariat will follow up the consultant's recommendations as appropriate.

In 2019-2020, the carbon audit for the LegCo Complex was suspended due to the massive restoration works carried out in the Complex following the intrusion into the Complex in July 2019 and the spread of the COVID-19 pandemic in 2020. The reason was that carbon emission and waste management performance in the Complex during the year could not accurately reflect the normal situation. The carbon and waste 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"> • Use recycled paper • Use blank sides of used paper for drafting • Print on both sides of paper; use double side photocopiers • Minimize photocopies (e.g. not to make unnecessary spare or personal copies, to review regularly the need for hardcopies of papers and to issue papers by electronic mail as far as practicable) • Communicate by electronic mail • Minimize the use of fax; if necessary, use plain paper fax machines, avoid the use of fax leader pages and use blank side of used paper to print incoming fax message • Request softcopies from senders 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) • Discussion papers of all committees of the Council are issued to non-members of respective committees in soft copy only, except the discussion papers of Public Works Subcommittee and Establishment Subcommittee copied to Finance Committee members • Documents (including minutes of meetings) not for discussion at Council/committee meetings are issued to Members in soft copy only • Cease to provide hardcopies of papers of committee meetings to members of the public observing the meetings • Store documents in central information systems for common access by staff • Minimize copies of circulars (e.g. issue circulars by email as far as possible) • Use old sets of documents for re-circulation • 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 <p>Economy in the use of envelope</p> <ul style="list-style-type: none"> • Stop using envelopes for unclassified documents • Reuse envelopes or use transit envelopes <p>Energy conservation</p> <ul style="list-style-type: none"> • Carry out routine checks to ensure that users switch off lights and office equipment in unoccupied areas; and during lunch and after office hours when office is not in use • Modify lighting groupings and adjust the sensitivity of lighting sensors to reduce lighting to minimum requirement for illumination • Use high efficiency electric lamps/tubes, such as LED lamps and T5 fluorescent tubes as far as possible • Reduce the façade lighting of the LegCo Complex • Procure energy efficient computers and office equipment where applicable, having regard to the information in their energy labels (if any) and other national and international energy saving standards • Minimize the operation time of lifts and escalators outside office hours • As far as practicable, set 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 Complex users on a regular basis on the need to save energy <p>Water conservation</p> <ul style="list-style-type: none"> • Reduce the water flow of water taps • Install water flow controllers on wash basins in toilets and shower rooms • Inspect water meters regularly to ensure their smooth operation in monitoring water usage <p>Waste reduction</p> <ul style="list-style-type: none"> • Encourage recycling of paper, plastic, metal, glassware and rechargeable batteries, and provide collection bins on all floors in the LegCo Complex • Issue advice to LegCo Complex 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 2.63% from 10 182 573 KWh in 2018-2019 to 9 914 807 KWh in 2019-2020 • Consumption of paper decreased by 26.38% from 13 182 reams in 2018-2019 to 9 705 reams in 2019-2020 • Collection of waste paper decreased by 43.91% from 41 069 kg in 2018-2019 to 23 037 kg in 2019-2020
III. Targets for Year 2020-2021	<ul style="list-style-type: none"> • Reduce electricity and paper consumption by 2%, subject to the number of meetings and level of activities in the LegCo Complex remaining more or less the same as in 2018-2019

Reducing Wastes	Preserving a Pleasant Indoor Working Environment
<ul style="list-style-type: none"> • Reuse envelopes and loose minute jackets • Use recycled paper • Use refillable ball pens • Cease the use of wooden pencils • Use recycled pencils • Use recycled printer and fax cartridges as far as possible • Urge staff to use their own cups instead of paper cups • Collect waste paper, used printer and fax cartridges, metal cans, plastic and glass bottles, and rechargeable batteries for recycling • Order the amount of food for Council meetings and corporate functions on a need basis and donate surplus food to the Foodlink Foundation 	<ul style="list-style-type: none"> • Use low emission and ozone-free photocopiers • Carry out renovation works outside office hours • Conduct annual air quality tests to monitor the air quality in offices • Conduct annual carbon audits to monitor greenhouse gas emissions in the LegCo Complex • Clean air filters and outlets regularly
	<ul style="list-style-type: none"> • The LegCo Complex was designated as a smoke-free building • The LegCo Complex has been awarded the Indoor Air Quality (IAQ) Certificate (Excellent Class) under the IAQ Certification Scheme for Offices and Public Places annually since 2012 • The LegCo Complex has been awarded the Blue/Silver Certificate under the Quality Water Supply Scheme for Buildings biennially since 2012
<ul style="list-style-type: none"> • Reduce paper consumption • Increase the use of on-line news services to replace printed newspapers • Foster a food wise culture to reduce food waste 	

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

香港中區立法會道1號立法會綜合大樓
Legislative Council Complex, 1 Legislative Council Road, Central, Hong Kong
網址 Website : <http://www.legco.gov.hk>
You Tube 頻道 YouTube Channel : www.youtube.com/legcogovhk
Flickr相片集 Flickr Album : www.flickr.com/photos/hk_legislature
流動應用程式 Mobile App : www.legco.gov.hk/chinese/mobile-app.html