

立法會行政管理委員會
2020-2021 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

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主席回顧

2020-2021 年度會期是香港特別行政區立法會歷史上的分水嶺。隨着《中華人民共和國香港特別行政區維護國家安全法》的實施和香港特別行政區選舉制度的完善，香港進入了新時代，立法會亦如是。期待已久的和平與秩序重回立法會。立法會及委員會會議不再因"拉布"和議員行為不檢點而受干擾和癱瘓。議會重回正軌，理性辯論再現。儘管如此，立法會行政管理委員會("行政管理委員會")的工作依然充滿挑戰。

根據全國人民代表大會在 2021 年 3 月 11 日就完善香港特別行政區選舉制度作出的決定，第七屆立法會的議員人數將由 70 名增至 90 名。這令只能容納 75 個議員辦公室的現有綜合大樓出現辦公地方不足的問題。此外，立法會秘書處("秘書處")長期以來一直須要在綜合大樓尋求額外辦公地方，因為目前有不少職員辦公室分散於金鐘道政府合署的不同樓層。這既影響秘書處的運作效率，亦不利秘書處向議員提供服務。

有見及此，行政管理委員會已支持政府的建議，盡用綜合大樓預留的擴建空間，加建永久辦公地方。在秘書處及各政府部門的共同努力下，相關撥款建議已於 2021 年 9 月獲財務委員會通過。擴建工程預計於 2022 年中動工，目標是在 2025 年年中前完成。擴建完成後，綜合大樓可容納 90 個議員辦事處，並設有更多供議員使用的會客室及活動廳，還有一個新的

會議場地以供舉行公開會議之用。擴建後的綜合大樓可容納更多現時在金鐘道政府合署辦公的秘書處職員，亦會為公眾提供更多方便易用的教育設施。

在擴建工程完成前，行政管理委員會必須解決新增議員和秘書處的臨時辦公地方需要。除了有 15 名議員的辦公室不在綜合大樓外，現時位於綜合大樓九樓和十樓的 30 個議員辦公室亦須於 2022 年年中之前遷出，用以準備擴建工程的現場施工。為了解決臨時辦公地方的需要，政府已在毗鄰的中信大廈租用 3 個樓層，作為 45 名議員及其職員和部分秘書處職員的臨時辦公室。由於該等辦公室屬過渡性質，為了節省時間及開支，行政管理委員會決定重用上述樓層現有的封閉式和開放式辦公室，並只進行最低限度的必要裝修。秘書處和相關政府部門一直全速工作，以期在第七屆立法會開始前完成裝修工程。

與此同時，為準備第七屆立法會，行政管理委員會已批准一系列改裝/翻新工程，以改善綜合大樓的設施。會議廳和會議室 1 會增設座位。現時只可進行閉門會議的會議室 4 會改裝為適合進行公開會議的場地。因應議員的意見，行政管理委員會已批准重新裝修會議廳前廳。我期望會議廳前廳會成為一個更具活力和更受歡迎的空間，供議員相互交流或會晤公職人員。同時，會議廳前廳上層及位於三樓的教育活動室亦會改裝為 10 間

議員會客室，讓在綜合大樓內沒有辦公室的議員可使用這些房間準備會議，以及會見賓客或公職人員。

行政管理委員會一直致力透過資訊科技應用，推動綠色文化。第七屆立法會將推行超過 20 項新的資訊科技措施，特別是會推出議員專用網上平台，為議員提供一站式的網上文件取覽服務，以及與立法會/委員會事務和行政服務相關的應用系統。秘書處將會停止為議員提供公開會議文件的印文本。閉門會議的無紙化會議解決方案亦將逐步開發和實施。此外，供議員提交發還工作開支申請的新電子系統會取代紙本申請提交系統，而用作預約綜合大樓會客室的網上房間預約系統，亦會取代專人接聽的電話預約熱線及紙本預約系統。這些資訊科技措施不僅是為了節省紙張及人手，亦是為了透過精簡現有程序，提高運作效率。

迄今為止，在綜合大樓開展的環境保護工作成績可喜。年內，用紙量按年減少 11.12%。儘管立法會及委員會會議的次數由 2019-2020 年度的 437 次增至 2020-2021 年度的 537 次，但用電量僅增加了 0.5%。

行政管理委員會有責任為議員、秘書處職員及綜合大樓其他使用者提供安全的工作環境。去年，我曾報告綜合大樓正在進行工程，以落實行政管理委員會在 2019 年 7 月綜合大樓遭闖入事件後委聘的保安顧問的建議。

我很高興在此報告，各項主要工程，包括在綜合大樓外圍豎設金屬圍欄、花槽及閘門的工程，已經完成。

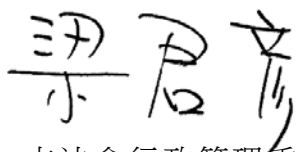
年內，2019 冠狀病毒病疫情繼續為立法會運作帶來種種挑戰。在 2020 年 11 月第四波疫情爆發期間，政策局局長就施政報告進行的多場政策簡報會，均以試行方式透過網上會議平台舉行。隨着立法會於 2021 年 1 月 13 日通過一項議案，舉行委員會虛擬會議的程序已正式確立。我很高興秘書處迅速作出相應行動，能在很短時間內讓議員可以虛擬模式舉行會議。

雖然綜合大樓導賞團和面對面公眾教育活動在疫情期間停辦，但秘書處已改用視像會議軟件，為幼稚園和學校提供網上教育活動，以增加學生對立法會的認識。

總而言之，議員和秘書處職員均各盡其職，堅守崗位，一直確保綜合大樓保持安全無病毒的工作環境，令我印象深刻。議員和職員積極參與了 2020 年 9 月的普及社區檢測計劃，以及 2021 年 2 月及 3 月推行的 2019 冠狀病毒病疫苗接種計劃。截至今天，全體議員及 90% 以上的秘書處職員已接種疫苗。

成為第六屆立法會行政管理委員會主席是我的榮幸。過去 5 年充滿前所未有的挑戰，確實不平凡。我衷心感謝行政管理委員會所有委員及秘書處，沒有他們的全力支持，我難以渡過這

趟過山車之旅。第七屆立法會在新的成員組合及議席增加的情況下，無疑會面對獨特挑戰，但我堅信行政管理委員會及秘書處定能迎難而上，昂首前行。

Handwritten signature in black ink, consisting of three characters: 梁, 君, 彥.

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 2021 年 3 月 31 日的成員名單載列如下。

梁君彥議員, 大紫荊勳賢, GBS, JP (主席)

李慧琼議員, SBS, JP (副主席)

馬逢國議員, GBS, JP

石禮謙議員, GBS, JP

黃定光議員, GBS, JP

陳克勤議員, BBS, JP

陳健波議員, GBS, JP

葉劉淑儀議員, GBS, JP

謝偉俊議員, JP

易志明議員, SBS, JP

麥美娟議員, BBS, JP

鍾國斌議員

吳永嘉議員, BBS, JP

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 2020-2021 年度，行政管理委員會舉行了 9 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 2020-2021 年度，行政管理委員會獲得的撥款淨額為 9 億 7,200 萬元，其中 3 億 1,320 萬元用以支付議員的酬金及開支償還款額，另 6 億 5,880 萬元則用於秘書處的職員薪酬、一般開支及非經常經費。一如經審計帳目(載於第 23 至 53 頁)所顯示，年度內的赤字為 360 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 2021 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 2021 年 3 月 31 日，在秘書處的實際員額中，8 名職員或約 1.2% 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 2021 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 2020-2021 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 個部門各由一名副秘書長/助理秘書長掌管。¹ 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

¹ 助理秘書長 2 於 2021 年 2 月 22 日獲委任為副秘書長(發展及資源管理)，為期 12 個月，其間亦同時執行助理秘書長 2 的職務。

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。年內，該部繼續為根據《議事規則》第49B(2A)條就譴責周浩鼎議員的議案成立的調查委員會提供服務。該調查委員會在2020年7月8日的立法會會議上向立法會提交報告。

在2020年4月1日至2021年3月31日期間，該部合共為197次會議提供服務，其中一次是為聽取公眾意見而舉行的會議，共有25名個別人士及團體代表在會議席上發表意見。此外，該部亦為兩次本地職務訪問提供服務。

在資料研究支援方面，該部合共擬備了88份背景資料簡介及16份討論文件，以方便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：廢物管理策略、租務管制，以及香港電台的管治及管理。該部亦在本年報期內合共擬備了29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、議事規則委員會、4 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。² 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。該專責委員會在2020年7月15日的立法會會議上向立法會提交報告。

在2020年4月1日至2021年3月31日期間，該部合共為167次會議及1次本地職務訪問提供服務。在上述167次會議中，5次是為聽取公眾意見而舉行的會議，共有40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111份背景資料簡介及29份討論文件。該等背景資料簡介及討論文件所涵蓋的重要議題包括：《促進種族平等行政指引》、藝術發展配對資助計劃、中藥材及中成藥的規管制度和行業發展、引入窺淫及未經同意下拍攝私密處罪行的建議、劃一法定假日與公眾假期、政府當局防治鼠患的工作，以及政府長者及合資格殘疾人士公共交通票價優惠計劃。該部亦在本年報期內合共擬備了39份委員會報告。

² 在議會事務部 2 與議會事務部 4 由2021年1月18日起重新分配職務和重新調配人手資源後，議會事務部 2 接替議會事務部 4 處理為議事規則委員會提供服務的工作，由議會事務部 2 提供服務的事務委員會數目亦由7個減至4個，而由議會事務部 4 提供服務的事務委員會數目則由5個增至8個。

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 2020 年 4 月 1 日至 2021 年 3 月 31 日期間，該部為 33 次立法會會議提供服務，包括兩次行政長官答問會及一次行政長官質詢時間。該部並處理 583 項質詢、32 項法案及 273 項就法案提出的修正案、43 項擬議決議案、30 項議案及 8 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，該委員會並無接獲任何投訴，亦無舉行任何會議。

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("查閱事宜委員會")、內務委員會轄下的議會聯絡小組委員會、8 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。³ 年內，該部繼續為根據《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。該調查委員會在 2020 年 7 月 8 日的立法會會議上向立法會提交報告。

在 2020 年 4 月 1 日至 2021 年 3 月 31 日期間，該部合共為 140 次委員會會議提供服務。這些會議包括帳委會的 15 次公開聆訊，以及其他委員會為聽取公眾意見而舉行的兩次會議，共有 59 名個別人士及團體代表在席上發表意見。該部亦為兩次本地職務訪問提供服務。

在資料研究支援方面，該部在本年報期內合共擬備了 62 份背景資料簡介及 37 份討論文件。該等背景資料簡介及討論文件所涵蓋的重要議題包括：十一號幹線(北大嶼山至元朗)、公務員宣誓建議及公務員政治中立、香港預防及控制 2019 冠狀病毒病的措施、海洋公園的主要發展項目、檢討實質的性罪行，以及《專上學院條例》(第 320 章)。該部合共擬備了 30 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兩份報告書。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，合共擬備了 29 份研究文件。

在本年報期內，該部合共處理了 20 項有關查閱立法機關文件的要求，其中 4 項要求涉及的資料可於網上閱覽，因此無須尋求查閱事宜委員會批

³ 在議會事務部 2 與議會事務部 4 由 2021 年 1 月 18 日起重新分配職務和重新調配人手資源後，議會事務部 2 接替議會事務部 4 處理為議事規則委員會提供服務的工作，由議會事務部 2 提供服務的事務委員會數目亦由 7 個減至 4 個，而由議會事務部 4 提供服務的事務委員會數目則由 5 個增至 8 個。

准披露。至於其餘 16 宗個案，4 宗獲得批准，11 宗在處理中，1 宗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 25 套已保存超過 20 年的非保密檔案已開放予公眾查閱。

此外，在上述期間，該部統籌《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 2020 年 4 月 1 日至 2021 年 3 月 31 日期間，該部為 336 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 31 份法案報告、71 份涵蓋 255 項附屬法例的附屬法例報告，以及 7 份擬議決議案報告。此外，該部亦就多項事宜(包括為使立法會轄下委員會在 2019 冠狀病毒病疫情期間得以繼續運作而以虛擬形式舉行委員會會議所涉及的法律及程序事宜、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、僱傭相關事宜、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 137 項法律意見。

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。

年內，該部合共發出 176 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 41 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 512 次，新聞簡報會有 24 次，總時數達 1 238 小時。該部亦

接獲及處理 15 000 項透過電話、傳真及未經預約人士即場提出的查詢，以及 1 653 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 3 000 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 646 幅有關議員官式活動的照片上載至立法會 Flickr 相簿。該部亦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。

此外，綜合大樓在年內設置了兩個新設計的配備內置音響系統的講台，以取代傳統的麥克風架，提升議員在綜合大樓指定採訪位置接受傳媒訪問時的音效及視像質素。

受 2019 冠狀病毒病疫情影響，該部並無為議員與香港以外地方的來訪貴賓會面提供服務。在本年報期內，導賞團及面對面教育活動亦暫停舉辦。為應對此情況，該部於 2021 年 3 月推出試點計劃，借助視像會議軟件為幼稚園、小學及中學舉辦網上教育活動，作為秘書處着力提高學生對立法機關工作的認識的持續工作之一。截至本年報期末，該部合共為約 500 名學生舉辦了 27 場次活動。

在本年報期內，該部對教育設施進行翻新和重新設計，當中包括在 2019 年 7 月 1 日及 2 日綜合大樓被闖

入期間遭到嚴重破壞的教育設施。最受歡迎的展品，以及採用擴增實境技術的新裝置，均集中置於立法會綜合大樓大堂，令其更加易達和顯眼。當導賞團及面對面教育活動恢復舉辦時，該等設施應會成為吸引訪客的新景點。

在接待服務方面，電子訪客接待系統的涵蓋範圍已於 2020 年 10 月進一步擴展至秘書處的訪客，以加快接待訪客程序，並透過使用重寫卡減少用紙。在本年報期內，該部在立法會綜合大樓接待處合共接待了 40 484 人次訪客。該部亦負責營運紀念品店，店內提供多元化和種類越來越多的特色紀念品和有關立法會的刊物，藉以豐富訪客的體驗。

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。

資料研究組就各項專題及議員關注的政策範疇進行專題研究及資料蒐研工作。資料研究組編製的刊物種類繁多，不僅有廣泛政策議題的詳盡分析，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 103 份刊物，包括 18 份資料摘要、4 份資料便覽、5 份研究簡報、23 份資訊述要、5 份數據集、36 份數據透視及 12 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 2020 年進行篩選及盤點工作，截至 2021 年 3 月，館內的憲制及議會館藏有 26 416 項，相等於總藏書量的 53%。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。

為減低 2019 冠狀病毒病在社區擴散的風險，圖書館在 2020-2021 年度曾間歇暫停提供入館服務，為時數月，因此年內訪客人次減至 1 678。書籍查閱次數為 1 440 次，所處理的查詢數目為 379 項。年內，圖書館亦進行了 49 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 2 070 萬，瀏覽頁次為 9 130 萬。圖書館正進行立法會網站和圖書館系統的革新工作。

在 2020-2021 年度，圖書館在公眾閱覽區舉辦了 4 個專題展覽。這些展覽涵蓋政府決策和財政的各個方面，通過展示相關立法會紀錄、政府刊物、書冊及文物，讓人了解選定主題的簡略背景，從而探討議員感興趣或關注的問題。

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 1 236 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。

為減低 2019 冠狀病毒病在社區擴散的風險，檔案館在年內曾間歇暫停提供入館服務，為時數月，因此並無舉辦任何參觀活動。檔案館繼續透過電話提供參考資料及研究服務，但在館內查閱檔案的服務則只以預約方式向公眾提供。在本年報期內，檔案館為 118 名訪客提供服務，答覆 237 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 40 個封存

歷史檔案共 12 728 頁文件以供公眾查閱，並鑒定 1 255 個非常用檔案。958 個檔案被指明為歷史檔案而須予保存，另 297 個檔案則獲授權銷毀。

檔案館與各議會事務部合作制訂了 5 套詳盡的檔案存廢時間表。檔案館亦繼續努力提升"立法機關歷史檔案目錄"電子系統的效能和能力，以方便使用者取覽和檢索資料。年內，該系統的瀏覽人次為 55 012，使用者的瀏覽頁次為 867 581。檔案館亦推行內部數碼化計劃，透過把 87 個共 31 507 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。

為增進市民對立法會工作的認識和對歷史檔案文物的鑒賞，圖書館及檔案館亦舉辦了一系列以"從立法局到立法會"為主題的展覽，涵蓋"政府帳目委員會簡介"及"莊敬自強：內務委員會簡介"等專題，體現了有關委員會的成立、核心職能、變遷和發展。

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 33 次會議編製了 7 506 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 9 684 頁，中文本共有 6 998 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 9 719 835 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，目前只有立法會會議有提供常規的手語即時傳譯服務。為進一步向前發展，手語即時傳譯服務已由 2019 年 10 月起擴展至福利事務委員會和教育事務委員會的會議。

該部亦負責統籌向出席委員會會議/公聽會或在申訴制度下舉行的會議的團體代表/不同種族人士提供的中文/英文及 8 種其他語言(即烏爾都語、印度語、尼泊爾語、泰語、印尼語、

他加祿語、旁遮普語及越南語)的傳譯及翻譯服務。

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 2 057 宗，其中 54 宗個案由團體提出，2 003 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 26 次招聘工作(包括公開及內部招聘)，共有 32 名新職員獲聘用，15 名在職職員獲晉升或聘任至另一職系。此外，該組舉辦了 12 個內部培訓課程，出席的職員共有 381 人次。在 2019 冠狀病毒疫情出現後，該組加快使用網上學習科技進行培訓課程，並安排職員以虛擬學習及網上講座的形式，參加了 5 個內部培訓工作坊及 3 個海外培訓課程。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 159 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，該組計劃在 2021 年第四季以試行方式推出網上職位申請系統。

為促進職員在疫情期間的身心健康，人力資源組以網上講座形式舉辦了各類職員健康計劃，主題包括"睡眠有時—中醫酣睡篇"、"「適」得放鬆—管「你」壓力"及"預防中風"等。在疫情期間，秘書處在"智醒健康在職人"計劃下推出的其他舉措包括派發內含外科口罩和消毒搓手液的防疫錦囊，以及定期發出通訊，講解健康小貼士和靜觀減壓方法等，幫助職員在疫情期間紓緩壓力和保持健康。

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 9 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。

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 日遭示威者闖入後，行政管理委員會於同年委聘保安顧問，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。顧問的報告及當中有關加強綜合大樓外圍及建

築物內部保安的建議，已於 2020 年 7 月獲行政管理委員會接納。

在本年報期內，保安顧問提出的主要建議(包括安裝圍欄及入閘機)已經完成。

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，資訊科技組開展了提升圖書館系統、革新立法會網站和開發網上職位申請系統的項目，並成功配置第三期電子訪客接待系統。此外，資訊科技組繼續優化多個事務應用系統，包括電子表決系統、示明加入委員會及出席會議和其他活動系統，以及財務委員會特別會議質詢輸入系統。資訊科技組亦就立法會綜合大樓內各個電子系統(包括電子表決系統、視聽系統及即時傳譯系統)的操作服務及電視廣播系統的保養服務，展開招標籌備工作。

在本年報期內，資訊科技組就多個項目進行預算規劃，包括為翻譯及傳譯部開發語音辨識資訊科技解決方案、為公共資訊部開發網上導賞團預約系統，以及為配合第七屆立法會的運作需要而推行的多項資訊科技服務提升及優化計劃。

在本報告期內，因應 2019 冠狀病毒病疫情持續，總務部繼續為秘書處統籌在立法會綜合大樓預防及控制病毒傳播的工作，同時為綜合大樓使用者

提供安全衛生的環境。一般行政組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。該組亦協助安排議員參與 2020 年 9 月的普及社區檢測計劃，以及 2021 年 2 月及 3 月推行的 2019 冠狀病毒病疫苗接種計劃。

物業及保安組在立法會綜合大樓增設多項防疫裝置和措施，包括在會議室的主席台及接待處的櫃位裝設防護膠板，並在立法會綜合大樓的顯眼位置張貼二維碼，方便綜合大樓使用者使用"安心出行"應用程式。此外，為盡量減低感染風險，綜合大樓內啟動了一項使用非接觸式升降機按鈕的試驗計劃。資訊科技組將視像會議技術與現有的網上廣播和電視廣播系統基礎設施相結合，用以支援議員和政府官員以虛擬形式舉行委員會會議。

因應全國人民代表大會於 2021 年 3 月 11 日就完善香港特別行政區選舉制度所作的決定(包括第七屆立法會的議員人數由 70 名增至 90 名)，總務部於同月與政府展開籌備工作，為優化會議設施和辦公地方作出安排，以配合第七屆立法會議員的需要。

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 2019-2020 發還工作開支年度(由 2019 年 10 月 1 日起至 2020 年 9 月 30 日止)的審計報告已於 2021 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 2020-2021 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。

在本報告期內，作為防疫措施之一，供議員傳閱的立法會及其轄下委員會所有非限閱文件均只提供電子複本，以盡量減少在派遞文件印文本的過程

中人與人直接或間接的身體接觸。因此，年內立法會綜合大樓的用紙量較上一年度減少 11.12%。隨着立法會會議及委員會會議數目由 2019-2020 年度的 437 次增加至 2020-2021 年度的 537 次，年內綜合大樓的用電量輕微上升 0.5%。2020 年 6 月錄得的用電量特別高，是由於其間會議廳曾開啟 100 小時空調和風扇，以及曾進行 157 小時換氣，為被部分議員在 2020 年 5 月 28 日及 6 月 4 日潑灑惡臭液體弄污的會議廳地氈進行風乾及除臭。

立法會綜合大樓在 2013 年至 2019 年期間進行了碳審計，在 2019 年亦進行了廢物審計。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 年及 2021 年，2019 冠狀病毒病疫情持續，這些審計工作自 2019-2020 年度起暫緩進行。作出此安排的原因是綜合大樓在該段期間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)。

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。

該委員會繼續充當職員和管理層之間的重要溝通橋樑。年內，該委員會曾討論的事宜主要是關於僱員權益、員工關係及福利、員工福祉等。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。鑒於疫情所帶來的挑戰，2020-2021 年度的興趣班和康樂活動均暫停舉辦，以盡量減少群組聚集。2020 年 12 月，該會在疫情下為秘書處職員舉辦了網上聖誕慶祝活動。年內，該會亦為秘書處職員安排團購月餅和健康皮鞋。



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23至53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2021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2021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。

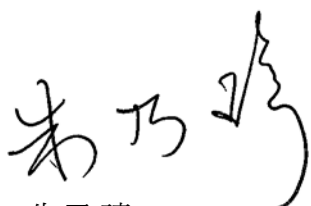
審計師就財務報表審計而須承擔的責任

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

2021年7月12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 2021 年 3 月 31 日止年度的收支結算表

(以港幣千元列示)

	附註	2021 年	2020 年
收入			
政府的財政撥款	4(a)	971,960	952,343
投資收入	4(b)	4,888	7,234
其他收入	4(c)	1,691	3,080
		978,539	962,657
開支			
經常開支			
議員酬金、醫療津貼及任滿酬金	5(a)	117,094	82,482
議員工作開支償還款額	5(a)	195,343	187,971
職員薪酬	5(b)	543,479	542,749
一般開支	5(c)	120,199	116,255
非經常開支			
議員的非經常開支償還款額	5(d)	3,173	2,527
其他非經常開支	5(e)	2,830	2,347
		982,118	934,331
年度內的(赤字)/盈餘		(3,579)	28,326

第 28 至 53 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 2021 年 3 月 31 日止年度的全面收益表

(以港幣千元列示)

	2021 年	2020 年
年度內的(赤字)/盈餘	(3,579)	28,326
其他全面收益/(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	8,324	(4,407)
年度內的其他全面收益/(虧損)	8,324	(4,407)
年度內的全面收益總額	4,745	23,919

第 28 至 53 頁的附註為本財務報表的一部分。

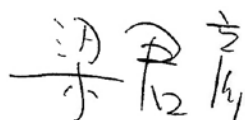
立法會行政管理委員會

於 2021 年 3 月 31 日的資產負債表

(以港幣千元列示)

	附註	2021 年	2020 年
非流動			
固定資產	6	47,122	47,224
預支予議員的營運資金	8	14,460	24,421
按公平值計入其他全面收益的金融資產	9	61,241	17,400
		122,823	89,045
流動資產			
紀念品存貨		855	756
預付款項、按金及其他應收帳款	10	7,118	13,589
銀行存款		280,485	300,003
銀行結存及現金	11	55,585	59,977
		344,043	374,325
流動負債			
應付款項及應計費用	12	78,372	85,957
應計約滿酬金	2.7.1	55,957	38,177
		134,329	124,134
流動資產淨值		209,714	250,191
資產總值減流動負債		332,537	339,236
非流動負債			
應計約滿酬金	2.7.1	33,349	45,059
已收按金		443	177
		33,792	45,236
資產淨值		298,745	294,000
累積基金			
營運儲備	13.1	237,393	235,475
投資重估儲備	13.2	4,543	(2,673)
累積盈餘		56,809	61,198
		298,745	294,000

經立法會行政管理委員會於 2021 年 7 月 12 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，大紫荊勳賢，GBS, JP



立法會秘書處秘書長
陳維安，SBS

第 28 至 53 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 2021 年 3 月 31 日止年度的累積基金變動表

(以港幣千元列示)

	2021 年	2020 年
營運儲備		
年初結餘	235,475	226,361
轉撥自累積盈餘	<u>1,918</u>	<u>9,114</u>
年終結餘	<u>237,393</u>	<u>235,475</u>
投資重估儲備		
年初結餘	(2,673)	1,656
年度內的其他全面收益/(虧損)	8,324	(4,407)
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(收益)/虧損	<u>(1,108)</u>	<u>78</u>
年終結餘	<u>4,543</u>	<u>(2,673)</u>
累積盈餘		
年初結餘	61,198	42,064
年度內的(赤字)/盈餘	(3,579)	28,326
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收益/(虧損)	1,108	(78)
轉撥至營運儲備	<u>(1,918)</u>	<u>(9,114)</u>
年終結餘	<u>56,809</u>	<u>61,198</u>
年終累積基金總額	<u>298,745</u>	<u>294,000</u>

第 28 至 53 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 2021 年 3 月 31 日止年度的現金流量表

(以港幣千元列示)

	附註	2021 年	2020 年
營運項目的現金流量			
已收的政府財政撥款	4(a)	971,960	952,343
已收的其他收入		2,657	1,693
付予議員及代議員支付的款額		(303,928)	(270,451)
付予職員的款額		(531,156)	(524,036)
支付營運開支		(106,122)	(95,099)
來自營運項目的現金淨額		33,411	64,450
投資項目的現金流量			
購置固定資產		(28,164)	(24,935)
出售固定資產所得		22	1
購買按公平值計入其他全面收益的金融資產		(44,644)	(9,861)
出售按公平值計入其他全面收益的金融資產所得		9,127	5,736
減少/(增加)原有期限超過 3 個月的銀行存款			
提取存款		382,687	342,222
投放存款		(229,715)	(380,700)
		152,972	(38,478)
已收利息		5,280	7,851
已收股息		1,009	693
來自/(用於)投資項目的現金淨額		95,602	(58,993)
現金及等同現金項目的淨增加		129,013	5,457
年初的現金及等同現金項目		128,977	124,047
匯率變動的影響		206	(527)
年終的現金及等同現金項目	11	258,196	128,977

第 28 至 53 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或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。

就第六屆立法會而言，議員的任滿酬金分兩期支付予議員，分別在原任期(2016年10月1日至2020年9月30日)屆滿及延任期(2020年10月1日至2021年12月31日)完結時發放。支付予議員的任滿酬金，會在第六屆立法會原任期及延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行政管理委員會的本會計期首次生效。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

	2021 年	2020 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	310,595	272,000
秘書處的營運開支	648,741	645,293
非經常項目		
議員的非經常開支償還款額	2,600	1,929
秘書處的非經常開支	10,024	33,104
	971,960	952,326
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
總額	971,960	952,343

(b) 投資收入

	2021 年	2020 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	3,665	7,767
銀行結存	108	210
利息收入總額	<u>3,773</u>	<u>7,977</u>
來自按公平值計入其他全面收益的金融資產 的股息收入	1,066	672
匯兌收益/(虧損)淨額	49	(1,415)
總額	<u>4,888</u>	<u>7,234</u>

(c) 其他收入

	2021 年	2020 年
紀念品銷售	35	140
雜項收入	1,656	2,940
總額	<u>1,691</u>	<u>3,080</u>

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：

	2020年10月 至 2021年9月 (元)	2019年10月 至 2020年9月 (元)	2018年10月 至 2019年9月 (元)
每月酬金			
立法會主席	205,640	202,000	197,080
立法會代理主席兼 內務委員會主席	154,230	151,500	147,810
並非兼任政府行政 會議成員的議員	102,820	101,000	98,540
兼任政府行政會議 成員的議員	68,550	67,330	65,700
每年醫療津貼	35,810	35,180	34,320
每年工作開支償還款額			
辦事處營運開支	2,820,850	2,770,970	2,703,390
酬酢及交通開支	225,290	221,310	215,910
立法會主席酬酢開支	225,510	221,520	216,120

議員若在每屆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(附註2.8.5)。

根據香港特區政府於 2020 年 11 月 11 日依據《全國人民代表大會常務委員會關於香港特別行政區立法會議員資格問題的決定》作出的宣布，梁繼昌先生、郭家麒先生、郭榮鏗先生及楊岳橋先生已於 2020 年 7 月 30 日喪失立法會議員的資格。行政管理委員會據此要求他們全數歸還於 2020 年 7 月 30 日至 2020 年 11 月 11 日期間已付予他們的議員酬金、醫療津貼、任滿酬金、工作開支償還款額及預支營運資金，涉及款額合共為 4,720,000 元。

行政管理委員會於 2021 年 2 月與這 4 名人士達成和解，他們已向行政管理委員會合共歸還 480,000 元。

(b) 職員薪酬

	2021 年	2020 年
薪金	442,174	442,672
約滿酬金	57,957	58,995
現金津貼	22,080	21,429
強積金供款	11,190	11,193
應計假期薪酬增加	7,552	5,779
其他工作津貼	2,526	2,681
總額	543,479	542,749

(c) 一般開支

	2021 年	2020 年
公用、通訊及樓宇服務	44,883	41,892
專業及其他服務	26,341	26,747
折舊	19,812	16,744
維修及保養	10,762	10,164
刊物、宣傳及廣播	8,048	7,579
資訊服務	5,826	6,113
與職員有關的開支	2,782	2,154
辦公室物料供應	1,273	1,169
交通及職務訪問	251	991
已出售紀念品的成本	25	151
其他應收帳款的減值虧損(附註 10)	21	-
其他	175	2,551
總額	120,199	116,255

(d) 議員的非經常開支償還款額

	2021 年	2020 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 2021 年 12 月)	2,129	2,081
議員結束辦事處開支(第六屆立法會)	1,044	446
總額	3,173	2,527

就第六屆立法會而言，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

	2021年	2020年
與下述有關的服務及非資本開支		
採購硬件、軟件及資料庫，用以重新開發立法會網站及提供新的網上資訊服務	720	-
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	680	762
提升網上電郵及共用磁碟機系統以支援遠端存取	388	284
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	329	335
採購安裝及軟件訂閱服務，以更換現有的圖書館系統	298	-
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	236	275
更換立法會綜合大樓損毀的資訊科技及保安系統設備	141	401
重新設計及優化立法會綜合大樓的教育設施	31	50
重新設計及修復立法會綜合大樓的教育設施	7	-
採購檔案盒及物料	-	84
更換個人電腦工作站	-	77
採購硬件及軟件，用以重新開發現有的數碼謄錄系統	-	69
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
總額	2,830	2,347

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>
於2020年4月1日	1,352	133,482	26,918	15,879	5,848	5,911	189,390
增加	512	7,504	9,189	277	2,304	-	19,786
轉撥	-	5,848	-	-	(5,848)	-	-
撇除或出售	(349)	(1,751)	(201)	(450)	-	-	(2,751)
於2021年3月31日	<u>1,515</u>	<u>145,083</u>	<u>35,906</u>	<u>15,706</u>	<u>2,304</u>	<u>5,911</u>	<u>206,425</u>
累計折舊							
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>
於2020年4月1日	766	118,074	11,178	12,148	-	-	142,166
年內折舊	303	12,590	5,571	1,348	-	-	19,812
撇除或出售後撥回	(349)	(1,751)	(199)	(376)	-	-	(2,675)
於2021年3月31日	<u>720</u>	<u>128,913</u>	<u>16,550</u>	<u>13,120</u>	<u>-</u>	<u>-</u>	<u>159,303</u>
帳面淨值							
於2021年3月31日	<u><u>795</u></u>	<u><u>16,170</u></u>	<u><u>19,356</u></u>	<u><u>2,586</u></u>	<u><u>2,304</u></u>	<u><u>5,911</u></u>	<u><u>47,122</u></u>
於2020年3月31日	<u><u>586</u></u>	<u><u>15,408</u></u>	<u><u>15,740</u></u>	<u><u>3,731</u></u>	<u><u>5,848</u></u>	<u><u>5,911</u></u>	<u><u>47,224</u></u>

7 金融資產及金融負債的分類

2021 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	14,460	-	-	14,460
按公平值計入其他全面 收益的金融資產	-	61,241	-	61,241
按金及其他應收帳款	1,877	-	-	1,877
銀行存款	280,485	-	-	280,485
銀行結存及現金	55,585	-	-	55,585
金融資產	<u>352,407</u>	<u>61,241</u>	<u>-</u>	<u>413,648</u>
應付款項及應計費用	-	-	78,372	78,372
已收按金	-	-	443	443
應計約滿酬金	-	-	89,306	89,306
金融負債	<u>-</u>	<u>-</u>	<u>168,121</u>	<u>168,121</u>

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>

8 預支予議員的營運資金

	2021 年	2020 年
預支作經常工作開支用途的營運資金	<u>14,460</u>	<u>24,421</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 2021 年 3 月 31 日及 2020 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辦事處營運開支、酬酢及交通開支的總和。在 2021 年 3 月 31 日，限額為 507,690 元 (2020 年：498,713 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 2021 年 12 月結束後卸任，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

	2021 年	2020 年
按公平值列帳的股票及交易所買賣基金		
在香港上市	<u>61,241</u>	<u>17,400</u>

10 預付款項、按金及其他應收帳款

	2021年	2020年
預付款項	5,241	3,314
按金	29	33
應向以下人士收取的帳款		
議員	581	25
職員	771	776
應計利息及股息	387	1,837
其他應收帳款	2,362	9,836
減：預期信用虧損準備	(2,253)	(2,232)
總額	<u>7,118</u>	<u>13,589</u>

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 2,060,000 元(2020 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)。

關於對梁頌恆先生提出的涉及 930,000 元的申索，區域法院於 2020 年 5 月 5 日判決梁頌恆先生敗訴。由於他未能履行該項判決，行政管理委員會於 2020 年 8 月 17 日在原訟法庭展開破產法律程序。原訟法庭於 2021 年 1 月 6 日判定梁頌恆先生破產。鑒於梁頌恆先生為被判定破產人士，行政管理委員會主席已作出指示，行政管理委員會不值得耗費更多訟費對梁頌恆先生採取追討行動。在完成所有必要程序後，應向梁頌恆先生收回的帳款會與相關虧損準備撇銷。

行政管理委員會於 2020 年 8 月就對游蕙禎小姐提出的涉及 930,000 元的申索簽立和解協議。根據協議，游蕙禎小姐自 2020 年 9 月開始分 48 期每月等額償還有關欠款連利息及訟費 271,000 元。年度內，游蕙禎小姐合共付還 175,000 元。截至 2021 年 3 月 31 日，根據和解協議須每月分期償還的餘款總額為 1,025,000 元。

儘管行政管理委員會已就應向梁國雄先生收回的帳款確認虧損準備，行政管理委員會會繼續採取行動追討已付予他的有關款項(附註 16.2)。

本年度應向這 3 名人士收回的帳款的虧損準備變動如下：

	2021 年	2020 年
年初結餘	2,232	2,232
減值虧損(附註 5(c))：		
－ 確認	271	-
－ 撥回	(250)	-
	21	-
年終結餘	2,253	2,232

年度內，行政管理委員會已就應向游蕙禎小姐收回的帳款撥回 250,000 元虧損準備，該筆款項包括行政管理委員會分別在年度內收到的 175,000 元及在報告日後收到的 75,000 元。

11 現金及等同現金項目

	2021 年	2020 年
銀行結存及現金	55,585	59,977
原有期限不超過 3 個月的銀行存款	202,611	69,000
總額	258,196	128,977

12 應付款項及應計費用

	2021 年	2020 年
應付予以下人士或機構的帳款		
政府	4,051	17,302
議員	6,059	3,781
職員		
— 應計薪酬及墊支款項	657	1,965
— 應計假期薪酬	56,668	49,116
其他	10,937	13,793
總額	78,372	85,957

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 2021 年 3 月 31 日，並未在本財務報表內撥備而尚待履行的購置固定資產承擔如下：

	2021 年	2020 年
經批准但尚未簽訂合約	7,825	23,639
經批准並已簽訂合約	16,264	5,907
總額	24,089	29,546

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，以及其採取的財務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：

	2021 年	2020 年
預支予議員的營運資金	14,460	24,421
按金及其他應收帳款	1,877	10,275
銀行存款	280,485	300,003
銀行結存	55,555	59,947
總額	352,377	394,646

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。行政管理委員會亦已與游蕙禎小姐達成和解協議。在 2021 年 3 月 31 日及 2020 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：

	2021年	2020年
穆迪指定的信用評級		
Aa3至Aa1	48,515	53,281
A3至A1	287,525	306,669
總額	336,040	359,950

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 68,200,000 元(2020 年：115,500,000 元)，而以人民幣為本位的金融資產總計有 49,300,000 元(2020 年：400,000 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 2021 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%，匯兌收益淨額估計會增加/減少 2,500,000 元(2020 年：匯兌虧損淨額會減少/增加 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聯合交易所有限公司上市的股票及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%，其他全面收益會增加/減少 6,100,000 元(2020 年：其他全面虧損會減少/增加 1,700,000 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	
	2021 年	2020 年
按公平值計入其他全面收益的金融資產	<u>61,241</u>	<u>17,400</u>

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 2021 年 3 月 31 日及 2020 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 2021 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，香港會計師公會已頒布多項修訂、新準則及詮釋。該等修訂、新準則及詮釋在截至 2021 年 3 月 31 日止年度尚未生效，亦沒有在本財務報表中提早採納。

行政管理委員會現正評估該等修訂、新準則及詮釋於首次採納期間會產生的預期影響。直至目前為止，行政管理委員會得出的結論是，採納該等修訂、新準則及詮釋，不大可能對行政管理委員會的營運業績及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, GBM, 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

陳克勤議員, BBS, JP

謝偉俊議員, JP

麥美娟議員, BBS, JP

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, GBM, GBS, JP (主席)

李慧琼議員, SBS, JP

馬逢國議員, GBS, JP

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, GBM, GBS, JP (主席)

李慧琼議員, SBS, JP

馬逢國議員, GBS, JP

黃定光議員, GBS, JP

葉劉淑儀議員, GBS, JP

謝偉俊議員, JP

易志明議員, SBS, JP

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

石禮謙議員, GBS, JP

謝偉俊議員, JP

吳永嘉議員, BBS, JP

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, GBM, GBS, JP (主席)

李慧琼議員, SBS, JP

馬逢國議員, GBS, JP

附錄 2

立法會秘書處的職員編制

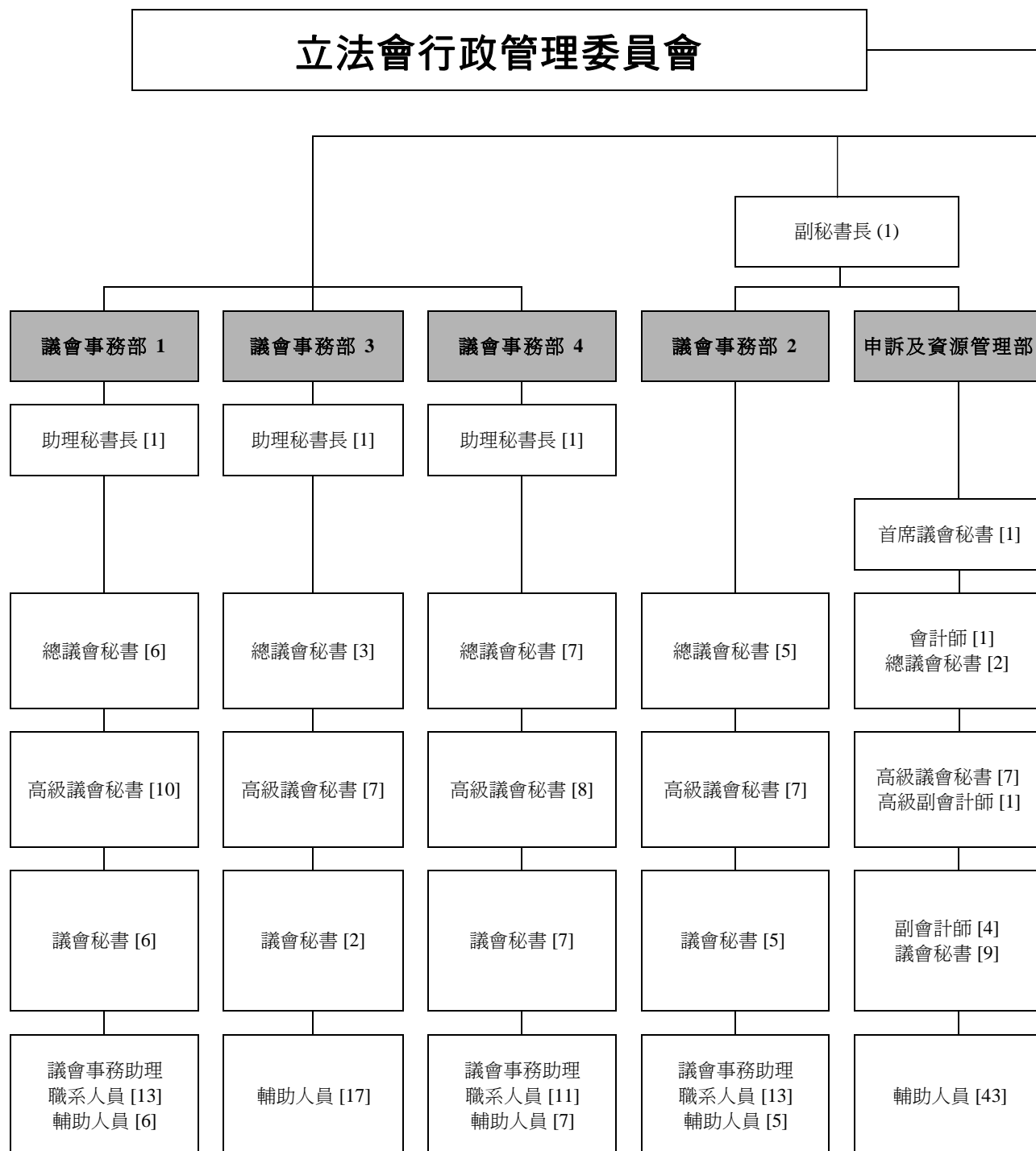
職級	於 2021 年 3 月 31 日的 常額編制
秘書長	1
法律顧問	1
副秘書長	1 ⁴
助理秘書長	4
高級助理法律顧問	3
主管(資訊服務部)	1
主管(公共資訊部)	1
主管(翻譯及傳譯部)	1
首席議會秘書	2
會計師	1
助理法律顧問	11
總檔案主任	1
總議會秘書	24
總資訊科技主任	1
公共資訊總主任	1
總研究主任	4
總翻譯主任	6
總保安主任	1
研究主任	11 ⁵
高級議會秘書	42
高級副會計師	1
高級資訊科技主任	6
高級圖書館主任	1
公共資訊高級主任	5
高級翻譯主任	31
高級保安主任	1
檔案主任	3
助理研究主任	5
議會秘書	32
副會計師	4
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
高級中文騰錄員	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
中文騰錄員	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

⁴ 立法會行政管理委員會於2021年1月批准開設一個有時限的副秘書長職位，期間暫時凍結一個助理秘書長職位。

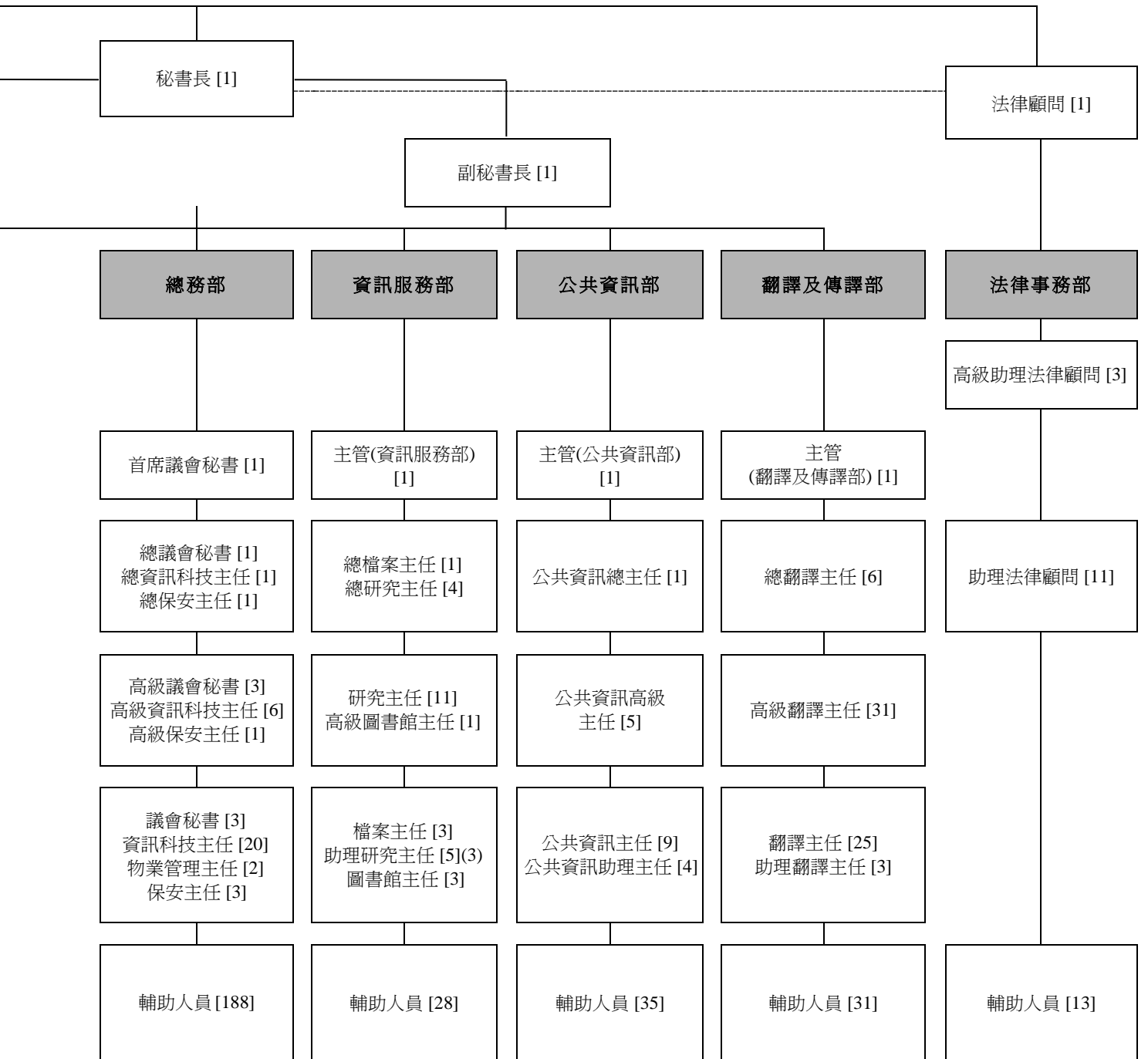
⁵ 秘書處於2019年5月開設3個臨時助理研究主任職位，期間暫時凍結兩個研究主任職位。

附錄 3

立法會秘書處的組織架構圖(截至 2021 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

- 全球爭奪人才
- 培育本地人才
- 2020-2021年度財政預算案
- 自置居所對香港社會經濟的影響
- 2019冠狀病毒病帶來的挑戰及經濟影響
- 疫苗接種的傷害賠償計劃
- 選定地方推動再工業化的措施
- 選定地方的城市規劃檢討
- 香港和新加坡的債券市場
- 選定地方的量刑指引機構和法官行為檢視機制
- 選定地方的網絡自由與規管
- 選定地方對教師專業操守的規管
- 選定地方對"零工工作者"勞工權益的保障
- 選定地方應對"起底"行為的措施
- 選定地方的長期護理保險計劃
- 選定地方的境外投票安排
- 香港的足球發展情況
- 強制通報懷疑虐待兒童個案
- 選定地方的公務員體制改革
- 選定地方的失業保險制度
- 選定地方推廣使用電動車的 policy 及措施
- 選定地方警察處理公眾活動的武力使用政策
- 應對網上虛假資訊的措施
- 的士安裝和使用車廂攝錄機的政策及指引

附錄 5

秘書長提交的 2020-2021 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。

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 2019 冠狀病毒病疫情在 2020 年及 2021 年持續，綜合大樓的碳審計工作自 2019-2020 年度起暫緩進行。作出此安排的原因是綜合大樓在該段期間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

- 以電郵及其他無紙形式通訊
- 將文件貯存於中央資訊系統，方便職員共用
- 盡可能減少影印和打印(例如不印備不必要的文件印文本或複印本)
- 如需要印文本，使用再造紙；雙面打印；使用可雙面影印的影印機
- 停止使用傳真機
- 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>)
- 在疫情期間，供議員傳閱的立法會及其轄下委員會所有非限閱文件均只提供電子複本
- 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)並接受電子支票

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 2019-2020 年度的 9 914 807 千瓦特增至 2020-2021 年度的 9 964 044 千瓦特，增幅為 0.50%
- 用紙量由 2019-2020 年度的 9 705 令減至 2020-2021 年度的 8 626 令，減幅為 11.12%
- 廢紙收集量由 2019-2020 年度的 23 037 公斤增至 2020-2021 年度的 27 863 公斤，增幅為 20.95%

III. 2021-2022 年度的目標

- 在會議數目及立法會綜合大樓的活動數量與 2020-2021 年度的數目相若，以及綜合大樓沒有進行大型改裝/改善工程的前提下，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 • 在非辦公時間進行改裝/改善工程 • 每年測試空氣質素，以監察辦公室內的空氣情況 • 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
2020-2021**

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

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The Chairman's Review

2020-2021 legislative session was a watershed in the history of the Legislative Council ("LegCo") of the Hong Kong Special Administrative Region ("HKSAR"). After the implementation of The Law of the People's Republic of China on Safeguarding National Security in the Hong Kong Special Administrative Region and with the improved electoral system of HKSAR, Hong Kong has entered a new era, and so has LegCo. The long-awaited peace and order have returned to LegCo. Council and committee meetings are no longer disrupted and paralysed by filibusters and disorderly conduct of Members. Rational debates resume as normalcy prevails. That said, the work of The Legislative Council Commission ("the Commission") remains challenging.

Pursuant to the Decision made by the National People's Congress on 11 March 2021 on Improving the Electoral System of the Hong Kong Special Administrative Region, the number of Members of the Seventh LegCo will increase from 70 to 90. This gives rise to a shortage of office accommodation in the existing LegCo Complex, as it can accommodate 75 Members' offices only. Moreover, the LegCo Secretariat ("the Secretariat") has long been needing additional office space in the Complex, as a considerable

number of its staff's offices are scattered on various floors of the Queensway Government Offices ("QGO"), compromising the operational efficiency of the Secretariat and its services to Members.

As such, the Commission has supported the Government's proposal to fully utilize the Complex's reserved expansion space to permanently expand the existing Complex. With the concerted efforts of the Secretariat and various government departments, the relevant funding proposal was endorsed by the Finance Committee in September 2021. The expansion project is scheduled to commence in mid-2022 and is targeted for completion by mid-2025. After expansion, the Complex will be able to accommodate 90 Members' offices, more meeting rooms and function halls for Members and a new conference venue for holding open meetings. More Secretariat staff currently working in QGO can be accommodated in the expanded Complex. In addition, more user-friendly education facilities will be available to the public.

Before completion of the expansion project, the Commission needs to address the interim accommodation needs of the additional Members and the Secretariat. In addition to 15 Members whose offices will not be in the

Complex, 30 Members' offices currently located on 9/F and 10/F of the Complex will have to be decanted by mid-2022 in preparation for the on-site construction of the expansion project. To address the need for interim office accommodation, Government has rented three floors on the adjacent CITIC Tower as temporary offices for 45 Members, their staff and some of the Secretariat staff. As those offices are transitional and in order to save time and money, the Commission has decided to re-use the enclosed as well as the open plan offices already erected on site, with the minimally necessary re-fitting to be done. The Secretariat and relevant government departments have been working at full speed in order to complete the re-fitting works by the commencement of the Seventh LegCo.

Meanwhile, in preparation for the Seventh LegCo, the Commission has approved a series of alteration/renovation works to enhance the facilities in the Complex. More seats will be added to the Chamber and Conference Room 1. Conference Room 4, where only closed meetings may be held currently, will be converted into a venue suitable for holding open meetings. Having regard to Members' views, the Commission has approved the re-decoration of the Ante-Chamber. I expect that the Ante-Chamber will

become a more vibrant and welcoming space for Members to mingle with each other and public officers. At the same time, the upper floor of the Ante-Chamber and the Education Activities Room on 3/F will be converted into 10 Members' meeting rooms, so that Members who do not have offices in the Complex may use those rooms to prepare for meetings and meet with their guests or public officers.

It is the on-going commitment of the Commission to promote a green culture through the use of information technology ("IT"). More than 20 new IT initiatives will be deployed in the Seventh LegCo. In particular, a Members' web portal will be launched to provide Members with a one-stop online access to documents and application systems relating to Council/committee business and administrative services. The practice of providing hard copies of open meeting papers for Members will be discontinued. A paperless meeting solution for closed meetings will also be developed and implemented progressively. Furthermore, a new electronic system for Members to submit operating expenses reimbursement claims will replace the paper-based submission system, and a web-based room reservation system will replace the manned telephone hotline and paper booking system for reserving meeting

rooms in the Complex. These IT initiatives aim not only to save paper and manpower but also to enhance operational efficiency through the streamlining of existing procedures.

The environmental protection efforts undertaken at the Complex have produced promising results to date. During the year, paper consumption was reduced by 11.12% year-on-year. While the number of Council and committee meetings increased from 437 in 2019-2020 to 537 in 2020-2021, electricity consumption increased by 0.5% only.

It is incumbent upon the Commission to provide a safe work environment for Members, Secretariat staff and other Complex users. Last year, I reported that works were being carried out to implement the recommendations of the security consultant engaged by the Commission after the intrusion incident in July 2019. I am glad to report that the major works, including the erection of metal fences, planters and gates along the external perimeter of the Complex, have been completed.

During the year, the COVID-19 pandemic continued to pose many challenges to our operations. Amidst the fourth wave of infections that started to flare up in November 2020, a number of policy briefings on Policy Address

conducted by bureaux secretaries were held via an on-line meeting platform on a trial basis. The procedures for conducting virtual committee meetings were formalized with the passage of a motion by the Council on 13 January 2021. I am pleased that the Secretariat has reacted quickly and managed to implement the virtual mode of conducting meetings at very short notice.

While guided tours of the Complex and face-to-face public education activities have been suspended during the pandemic, the Secretariat also switched to offering an online education programme with the aid of video-conferencing software for kindergartens and schools to enhance students' understanding of LegCo.

Overall, I am impressed that Members and Secretariat staff have all done their part to ensure that the Complex remains a COVID-free working environment. Members and staff participated actively in the Universal Community Testing Programme in September 2020 and the COVID-19 Vaccination Programme in February and March 2021. To date, all Members and over 90% of Secretariat staff have been vaccinated.

It has been my honour to be the Chairman of the Commission in the Sixth LegCo. The past five years, filled

with unprecedented challenges, have been truly extraordinary. I would like to thank all Commission members and the Secretariat for their unfailing support, without which I could not have endured this roller-coaster ride. Although the Seventh LegCo will have undoubtedly its own unique challenges given its new composition and expanded membership, I am confident that the Commission and the Secretariat will rise to the occasion.



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 31 March 2021 is set out below.

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

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

Hon MA Fung-kwok, GBS, JP

Hon Abraham SHEK Lai-him, GBS, JP

Hon WONG Ting-kwong, GBS, JP

Hon CHAN Hak-kan, BBS, JP

Hon CHAN Kin-por, GBS, JP

Hon Mrs Regina IP LAU Suk-yea, GBS, JP

Hon Paul TSE Wai-chun, JP

Hon Frankie YICK Chi-ming, SBS, JP

Hon Alice MAK Mei-kuen, BBS, JP

Hon CHUNG Kwok-pan

Hon Jimmy NG Wing-ka, BBS, JP

Meetings of the Commission shall be held at such time and place as the Commission or the Chairman may from time to time

appoint. In 2020-2021, nine 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 2020-2021 amounted to \$972.0 million, which comprised \$313.2 million for Members' remuneration and expenses reimbursements, and \$658.8 million for the Secretariat's staff emoluments, general expenses and non-recurrent funding. As shown in the audited accounts on pages 95 to 125, the deficit for the year was \$3.6 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 Secretaries General and all Heads of Divisions as its members, has been set up to develop overall staff succession planning strategies. Six career development subcommittees have also been formed for the following grades to consider the career development needs of officers concerned:

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

As at 31 March 2021, 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 2021, eight staff members or about 1.2% 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 2021 is shown in **Appendix 3**.

Activities of The Legislative Council Commission in 2020-2021

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 a Deputy Secretary General / Assistant

Secretary General.⁶ 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

⁶ On 22 February 2021, Assistant Secretary General 2 ("ASG2") was appointed Deputy Secretary General (Development and Resources Management) for 12 months, who also performs the duties of ASG2 during the period.

relating to the terms of reference of these Panels. During the year, the Division continued to service the Investigation Committee established under Rule 49B(2A) of the Rules of Procedure in respect of the motion to censure Hon Holden CHOW Ho-ding. The Investigation Committee submitted its Report to the Council at the Council meeting of 8 July 2020.

During the period from 1 April 2020 to 31 March 2021, the Division serviced a total of 197 meetings, one of which was held to receive public views and a total of 25 individuals and deputations gave views at the meeting. In addition, the Division also provided service for two local duty visits.

On research support, the Division prepared a total of 88 background briefs and 16 discussion papers to facilitate detailed study of the subject matters by the relevant committees. The major subjects covered in those briefs included waste management strategies, tenancy control and the governance and management of Radio Television Hong Kong. The Division also prepared a total of 29 committee reports during the period.

Division 2

Council Business Division 2 provides secretariat and support services to the House Committee, the Committee on Rules of

Procedure ("CRoP"), four Panels as well as Bills Committees and subcommittees dealing with proposed legislation and policy issues within the terms of reference of these Panels.⁷ 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. The Select Committee submitted its Report to the Council at the Council meeting of 15 July 2020.

During the period from 1 April 2020 to 31 March 2021, the Division serviced a total of 167 meetings and a local duty visit. Of the 167 meetings, five were held to receive public views, at which a total of 40 individuals and deputations gave views.

On research support, the Division prepared a total of 111 background briefs and 29 discussion papers during the report period. Some of the major subjects covered in the background briefs and discussion papers included Administrative Guidelines on Promotion of Racial Equality, Art Development Matching Grants Scheme, regulatory regime for Chinese herbal medicines and proprietary Chinese

⁷ Following the redistribution of duties and redeployment of staff resources between Divisions 2 and 4 taking effect from 18 January 2021, Division 2 took up the servicing of CRoP from Division 4, and the number of Panels serviced by Division 2 was reduced from seven to four, while the number of Panels serviced by Division 4 was increased from five to eight.

medicines and development of the industry, proposed introduction of offences on voyeurism and non-consensual sexual photography of intimate parts, alignment of statutory holidays with general holidays, the Administration's work on rodent prevention and control and Government Public Transport Fare Concession Scheme for the Elderly and Eligible Persons with Disabilities. The Division also prepared a total of 39 committee reports during the period.

Division 3

Council Business Division 3 provides support services for Council meetings. During the period from 1 April 2020 to 31 March 2021, the Division serviced 33 Council meetings, which included two Chief Executive ("CE")'s Question and Answer Sessions and one meeting for CE's Question Time. The Division also processed, among other things, 583 questions, 32 bills and 273 amendments thereto, 43 proposed resolutions, 30 motions and eight 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 did not receive any complaint and 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 ("CoA") the Parliamentary Liaison Subcommittee of the House Committee, eight Panels as well as Bills Committees and subcommittees dealing with the proposed legislation and policy issues within the terms of reference of these Panels.⁸ During the year, the Division continued to service the Investigation Committee established under Rule 49B(2A) of the Rules of Procedure in respect of the motion to censure Hon HUI Chi-fung. The Investigation Committee submitted its Report to the Council at the Council meeting of 8 July 2020.

During the period from 1 April 2020 to 31 March 2021, the Division serviced a total of 140 committee meetings, including 15 public hearings held by PAC and two meetings by other committees to receive public views, at which a total of 59 individuals and deputations gave views.

⁸ Following the redistribution of duties and redeployment of staff resources between Divisions 2 and 4 taking effect from 18 January 2021, Division 2 took up the servicing of CRoP from Division 4, and the number of Panels serviced by Division 2 was reduced from seven to four, while the number of Panels serviced by Division 4 was increased from five to eight.

The Division also provided services for two local duty visits.

On research support, the Division prepared a total of 62 background briefs and 37 discussion papers during the report period. Some of the major subjects covered in the background briefs and discussion papers included Route 11 between North Lantau and Yuen Long, the proposal of oath-taking by civil servants and political neutrality of civil servants, measures for the prevention and control of Coronavirus Disease 2019 in Hong Kong, major developments of Ocean Park, review of substantive sexual offences, and the Post Secondary Colleges Ordinance (Cap. 320). A total of 30 committee reports were prepared by the Division, including two reports of PAC submitted to the Council on its examination of the Director of Audit's value for money audit reports. The Division also prepared a total of 29 studies for CRoP meetings, CRoP Working Group, and/or at the request of the President or senior staff of the Secretariat.

During the report period, the Division processed a total of 20 requests for access to documents of the Legislature. Information of four of these requests is available online and hence there is no need to seek CoA's approval for the disclosure. For the remaining 16 cases, four were approved, 11 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 25 sets of unclassified files which have been in existence for over 20 years have been made available for public access.

In addition, the Division coordinated the updating of "A Companion to the history, rules and practices of the Legislative Council of the Hong Kong Special Administrative Region" during the said period.

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 2020 to 31 March 2021, the Division provided legal support to 336 meetings, including meetings of the Council and its committees as well as meetings of the Commission. During the year, the Division prepared 31 reports on bills, 71 reports on subsidiary legislation covering 255 items of subsidiary legislation and seven reports on proposed resolutions. In addition, the Division issued a total of 137 items of legal advice on various matters, including legal and procedural issues relating to the conduct of committee meetings virtually to enable committees of the Council to continue operation during the COVID-19 pandemic, requests for access to documents and records of the Legislature, litigation involving the Council and Members, tenders and contracts entered into by the Commission, employment-related matters, 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 year, the Division issued a total of 176 press releases on the business and activities of the Council and organized 41 media briefings and interviews for the President, committee chairmen and Members. The Division filmed and televised 1 238 hours of 512 open meetings of the Council and its committees and 24 media briefings. It also received and handled 15 000 telephone, fax and walk-in enquiries as well as 1 653 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, 3 000 video records of Council meetings and events were uploaded to the LegCo YouTube Channel and 646 photos of Members' official events and activities were posted on the LegCo Flickr photo album. The Division also provides an online daily newspaper clipping service for Members to keep them abreast of current affairs and public views on topical issues.

In addition, two newly designed speaker podiums with built-in sound systems were installed during the year to replace conventional microphone stands in order to enhance the audio and video quality of Members' interviews with the media in the designated press positions inside the Complex.

Due to the COVID-19 pandemic, no meeting with visiting dignitaries from places outside Hong Kong was serviced by the Division. During the period under review, guided tours and face-to-face education activities were also suspended. In response, the Division rolled out a pilot scheme in March 2021 to conduct online education activities with the aid of video-conferencing software for kindergartens, primary and secondary schools as part of the Secretariat's continuous efforts to enhance students' understanding of the work of the Legislature. Till the end of the report period, a total of 27 activity sessions were conducted for some 500 students.

The education facilities, including the ones seriously vandalized during the intrusion into the Complex on 1 and 2 July 2019, were revamped and redesigned by the Division during the report period. The most popular exhibits, altogether with new installations featuring the augmented reality technology, were concentrated in the Main Lobby of the LegCo Complex to enhance their accessibility and visibility. They are

expected to form a new point of interest to visitors once the guided tours and face-to-face education activities are resumed.

On reception service, the Electronic Visitor Admission System was further extended to cover the Secretariat's visitors in October 2020 to expedite the admission process and reduce paper consumption by using rewritable cards. During the period, a total of 40 484 visitors were admitted by the Division at the reception counters of the LegCo Complex. The Division also operates a Souvenir Shop which offers a diversified and expanding range of unique souvenirs and publications about the Council to enrich visitors' experience.

Information Services Division

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

The Research Office conducts research studies and undertakes research tasks on topical issues and policy areas of Members' concern. It produces a great variety of research publications ranging from in-depth analysis of broad policy issues to focused studies on selected issues of concern, as well as 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 103 publications consisting of 18 *Information Notes*, four *Fact Sheets*, five *Research Briefs*, 23 *Essentials*, five *Numbers and Figures*, 36 *Statistical Highlights* and 12 *Research Tasks*. A list of the major subjects studied is shown 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 the weeding and stocktaking exercises conducted in 2020, the Library had 26 416 items in its constitutional and parliamentary collections, equivalent to 53% of the total number of books as of March 2021. 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 2020-2021, the Library had intermittently suspended its on-site services in several months in order to mitigate the

risk of spreading COVID-19 in the community. As a result, the number of visits made to the Library was reduced to 1 678 during the year. The number of books accessed was 1 440, while the number of enquiries handled was 379. The Library conducted 49 search tasks during the year.

The Library is also responsible for managing the LegCo Website. During the period, the LegCo Website was visited 20.7 million times, with 91.3 million pages viewed. Work is under way to revamp both the LegCo Website and the Library system.

Throughout 2020-2021, the Library organized four thematic exhibitions at its Public Reading Area. These exhibitions, covering various aspects of government policy making and finances, looked into matters of interest or concern to Members through the display of relevant LegCo records, government publications, books and artifacts to provide concise background on the chosen topics.

The LegCo Archives selects, acquires and preserves valuable records and materials which document the history, core functions and activities of the Council. It also provides record reference, research and access services for Members and staff as well as the public. The Archives now preserves about 1 236 linear metres of archival records in different formats, including paper files, bound volumes,

photographs, audio-visual 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 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 intermittently suspended its on-site services for several months to mitigate the risk of spreading COVID-19 in the community. As a result, the Archives did not hold any organized visits. While reference and research services continued to be provided by phone, on-site record inspection service for the public was available only by appointment. The Archives served 118 visitors, answered 237 reference and research enquiries, handled 10 access to information requests, reviewed 12 728 pages of documents from 40 closed archival records for open access and appraised 1 255 inactive records during the report period. There were 958 records nominated as archival records for preservation and 297 records authorized for destruction.

The Archives had worked with the Council Business Divisions in drawing up five sets of comprehensive record retention and disposal schedules. Continuous efforts were also made to improve the performance and capability of the electronic system "Catalogue for Archival Records of the Legislature" to facilitate information access and retrieval. During the year, the said system was visited 55 012 times with 867 581 pages viewed by users. An in-house digitization project was also implemented with 87 archival records of 31 507 pages digitized to provide more convenient public access and better record preservation.

To promote public understanding of the work of LegCo and appreciation of archival heritage, the Library and the Archives also organized a series of exhibitions under the theme "Work of LegCo: Then and Now", covering the topics of "The Public Accounts Committee in Brief" and "House in Order: the House Committee in Brief", and featuring the establishment, core functions, changes and development of the committees concerned.

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 33 Council meetings held during the report period, the Division produced 7 506 pages of the floor version of the Official Record. The floor version was subsequently rendered into 9 684 pages of English text and 6 998 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 9 719 835 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 at present only available at Council meetings as a regular service. To take a further step forward, simultaneous sign language interpretation service has been extended to cover meetings of the Panel on Welfare Services and the Panel on Education since October 2019.

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

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 2 057 cases, comprising 54 group representations and 2 003 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 26 recruitment exercises were conducted, including both open and internal recruitment. A total of 32 new staff members were recruited and 15 serving staff members were promoted or appointed to another grade. In addition, the Office organized 12 in-house training courses with a total of 381 staff attendance. In the wake of the COVID-19 pandemic, the Office accelerated its use of learning

technology via online platforms to deliver training courses, and made arrangements for staff to attend five in-house training workshops and three overseas training programmes by way of virtual learning and webinars. 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 159 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, an e-Job Application System is targeted to be launched on a trial basis in the fourth quarter of 2021.

To enhance the physical and mental well-being of staff members during the pandemic, the Human Resources Office organized various staff wellness programmes in the form of online talks on topics such as "Good sleep from the Chinese medicine perspective", "Stress management and relaxation" and "Stroke prevention". Other initiatives which had been rolled out

under the Secretariat's corporate employee wellness programme – "Smart and Healthy Work Life Programme" – amidst the pandemic included distribution of anti-epidemic care kits containing surgical masks and hand sanitizers, and issuing regular newsletters on health tips and mindfulness to help staff relieve stress and stay healthy during the pandemic.

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 nine 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.

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.

In 2019, after the intrusion into the LegCo Complex by protestors on 1 and 2 July, 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 on strengthening the outer-perimeter and building-interior security of the Complex were accepted by the Commission in July 2020.

During the report period, the security consultant's major recommendations, which included the installation of fences and turnstiles, were completed.

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, ITO commenced the projects on the upgrade of the Library System, revamp of the LegCo Website and development of the e-Job Application System, and successfully deployed Phase III of the Electronic Visitor Admission System. In addition, ITO continued to enhance various business applications, including the Electronic Voting System, the System for Signification of Membership and Attendance at Meetings

and other Activities and the Special Finance Committee Question Input System. ITO also started the tender preparation for the operation services for various electronic systems in the LegCo Complex, including the Electronic Voting System, the Audio Visual System, the Simultaneous Interpretation System, as well as the maintenance services for the Televising System.

During the report period, ITO undertook budget planning for the development of a speech-to-text IT solution for the Translation and Interpretation Division, the online tour booking system for the Public Information Division and various IT service upgrade and enhancement projects for the operational needs of the Seventh LegCo.

While the COVID-19 pandemic persisted in the report period, the Administration Division continued to coordinate the Secretariat's effort in preventing and controlling the spread of virus in the LegCo Complex and provide a safe and hygienic environment for Complex users. GAO 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. It also assisted in making arrangements for Members to participate in the Universal Community Testing Programme in

September 2020 and the COVID-19 Vaccination Programme in February and March 2021.

ESO put in place various epidemic prevention installations and measures in the LegCo Complex, including the erection of acrylic shields on the chairman's podiums in the Conference Rooms and at the reception counters, and the posting of QR codes at conspicuous locations in the LegCo Complex to facilitate the use of the "LeaveHomeSafe" application. In addition, to minimize the risk of infection, a trial scheme was started for the use of touchless lift buttons. ITO integrated video-conferencing technology with the existing Webcast and Televising System infrastructure to support Members and Government officials to conduct virtual committee meetings.

In the light of the Decision made by the National People's Congress on 11 March 2021 on Improving the Electoral System of the Hong Kong Special Administrative Region, which included the increase in the number of LegCo Members from 70 to 90 in the Seventh LegCo, the Administration Division started in the same month the preparatory work with the Government for arranging enhanced conference facilities and office accommodation to cater for the needs of Members of the Seventh LegCo.

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 2019-2020 reimbursement year (from 1 October 2019 to 30 September 2020) was issued in March 2021. 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 2020-2021 in **Appendix 5**.

During the report period, as an anti-epidemic measure, all non-restricted documents of the Council and its committees were provided to Members in soft copy only to minimize direct or indirect physical interpersonal contacts arising from delivery of hard copies of documents. As a result, paper consumption in the LegCo Complex during the year decreased by 11.12% as compared with that in the previous year. With the number of Council and committee meetings increased from 437 in 2019-2020 to 537 in 2020-2021, the electricity consumption in the Complex during the year increased slightly by 0.5%. Exceptionally high consumption of electricity was recorded in June 2020, when air-conditioning and fans in the Chamber were turned on for 100 hours and air-purging was provided for 157 hours to dry and deodorize the carpets which had been contaminated by some Members with foul-smelling liquid on 28 May and 4 June 2020.

Carbon audits for the LegCo Complex were conducted from 2013 to 2019. A waste audit was performed in 2019. These audits have been suspended since 2019-2020 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 and 2021. The reason was that carbon emission and waste management performance in the Complex during the period 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.

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 continued to serve as a key communication channel between staff and management. Matters discussed by the Committee during the year mainly concerned employee benefits, staff relations and welfare, staff well-being, etc. Views and suggestions raised by staff are followed up by the Divisions concerned.

Staff Recreation Club

A Staff Recreation Club has been formed to promote friendship and mutual support among Secretariat staff. Given the challenges posed by the pandemic, interest classes and recreational activities in 2020-2021 were suspended to minimize group gathering. In December 2020, the Club organized an online Christmas celebration activity for Secretariat staff amid the pandemic. The Club also arranged group purchases of mookcakes and healthy leather shoes for Secretariat staff 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 95 to 125, which comprise the balance sheet as at 31 March 2021, 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 2021, 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

12 July 2021

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 2021

(Expressed in thousands of Hong Kong dollars)

	Note	2021	2020
Income			
Financial provisions from Government	4(a)	971,960	952,343
Investment income	4(b)	4,888	7,234
Other income	4(c)	1,691	3,080
		<u>978,539</u>	<u>962,657</u>
Expenditure			
<i>Recurrent</i>			
Members' remuneration, medical allowances and end-of-service gratuities	5(a)	117,094	82,482
Members' operating expenses reimbursements	5(a)	195,343	187,971
Staff emoluments	5(b)	543,479	542,749
General expenses	5(c)	120,199	116,255
<i>Non-recurrent</i>			
Members' non-recurrent expenses reimbursements	5(d)	3,173	2,527
Other non-recurrent expenses	5(e)	2,830	2,347
		<u>982,118</u>	<u>934,331</u>
(Deficit)/Surplus for the year		<u>(3,579)</u>	<u>28,326</u>

The notes on pages 100 to 125 form part of these financial statements.

The Legislative Council Commission Statement of Comprehensive Income for the year ended 31 March 2021

(Expressed in thousands of Hong Kong dollars)

	2021	2020
(Deficit)/Surplus for the year	(3,579)	28,326
Other comprehensive income/(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	8,324	(4,407)
Other comprehensive income/(loss) for the year	8,324	(4,407)
Total comprehensive income for the year	4,745	23,919

The notes on pages 100 to 125 form part of these financial statements.

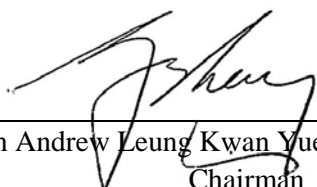
The Legislative Council Commission

Balance Sheet as at 31 March 2021

(Expressed in thousands of Hong Kong dollars)

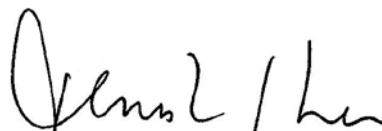
	Note	2021	2020
Non-current assets			
Fixed assets	6	47,122	47,224
Operating funds advanced to Members	8	14,460	24,421
Financial assets measured at fair value through other comprehensive income	9	61,241	17,400
		122,823	89,045
Current assets			
Souvenir stock		855	756
Prepayments, deposits and other receivables	10	7,118	13,589
Bank deposits		280,485	300,003
Cash at bank and in hand	11	55,585	59,977
		344,043	374,325
Current liabilities			
Payables and accruals	12	78,372	85,957
Contract gratuities accrued	2.7.1	55,957	38,177
		134,329	124,134
Net current assets		209,714	250,191
Total assets less current liabilities		332,537	339,236
Non-current liabilities			
Contract gratuities accrued	2.7.1	33,349	45,059
Deposits received		443	177
		33,792	45,236
Net assets		298,745	294,000
Accumulated funds			
Operating reserve	13.1	237,393	235,475
Investment revaluation reserve	13.2	4,543	(2,673)
Accumulated surplus		56,809	61,198
		298,745	294,000

Approved and authorized for issue by The Legislative Council Commission on 12 July 2021



Hon Andrew Leung Kwan Yuen, GBM, GBS, JP
Chairman

The Legislative Council Commission



Kenneth Chen Wei On, SBS
Secretary General
Legislative Council Secretariat

The notes on pages 100 to 125 form part of these financial statements.

The Legislative Council Commission

Statement of Changes in Accumulated Funds

for the year ended 31 March 2021

(Expressed in thousands of Hong Kong dollars)

	2021	2020
Operating reserve		
At beginning of year	235,475	226,361
Transfer from accumulated surplus	<u>1,918</u>	<u>9,114</u>
At end of year	<u>237,393</u>	<u>235,475</u>
Investment revaluation reserve		
At beginning of year	(2,673)	1,656
Other comprehensive income/(loss) for the year	8,324	(4,407)
Transfer of cumulative (gains)/losses on disposal of financial assets measured at fair value through other comprehensive income to accumulated surplus	<u>(1,108)</u>	<u>78</u>
At end of year	<u>4,543</u>	<u>(2,673)</u>
Accumulated surplus		
At beginning of year	61,198	42,064
(Deficit)/Surplus for the year	(3,579)	28,326
Transfer of cumulative gains/(losses) on disposal of financial assets measured at fair value through other comprehensive income from investment revaluation reserve	1,108	(78)
Transfer to operating reserve	<u>(1,918)</u>	<u>(9,114)</u>
At end of year	<u>56,809</u>	<u>61,198</u>
Total accumulated funds at end of year	<u>298,745</u>	<u>294,000</u>

The notes on pages 100 to 125 form part of these financial statements.

The Legislative Council Commission

Statement of Cash Flows

for the year ended 31 March 2021

(Expressed in thousands of Hong Kong dollars)

	Note	2021	2020
Cash flows from operating activities			
Financial provisions received from Government	4(a)	971,960	952,343
Other income received		2,657	1,693
Payments to and on behalf of Members		(303,928)	(270,451)
Payments to staff		(531,156)	(524,036)
Payment of operating expenses		(106,122)	(95,099)
Net cash from operating activities		33,411	64,450
Cash flows from investing activities			
Purchase of fixed assets		(28,164)	(24,935)
Proceeds from sale of fixed assets		22	1
Purchase of financial assets measured at fair value through other comprehensive income		(44,644)	(9,861)
Proceeds from sale of financial assets measured at fair value through other comprehensive income		9,127	5,736
Decrease/(Increase) in bank deposits with original maturity over three months			
Uplifts		382,687	342,222
Placements		(229,715)	(380,700)
		152,972	(38,478)
Interest received		5,280	7,851
Dividends received		1,009	693
Net cash from/(used in) investing activities		95,602	(58,993)
Net increase in cash and cash equivalents		129,013	5,457
Cash and cash equivalents at beginning of year		128,977	124,047
Effect of foreign exchange rate changes		206	(527)
Cash and cash equivalents at end of year	11	258,196	128,977

The notes on pages 100 to 125 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 Hong Kong Financial Reporting Standards ("HKFRSs"), a collective term which includes all applicable individual HKFRSs, Hong Kong Accounting Standards and Interpretations issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA"). A summary of the significant accounting policies adopted by the Commission is set out below.

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

2.2 Basis of preparation of the financial statements

The measurement basis used in the preparation of these financial statements is historical cost, except that equity securities and exchange traded funds ("ETFs") (note 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 expenditure. 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 economic best interest.

The Commission uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximizing the use of relevant observable inputs and minimizing the use of unobservable inputs.

The Commission measures fair values using the following fair value hierarchy that reflects the significance of inputs used in making the measurements:

- Level 1 – fair values of financial instruments are quoted prices (unadjusted) in active markets for identical financial instruments;
- Level 2 – fair values of financial instruments are determined with inputs other than quoted prices included in Level 1 that are observable for the financial instruments, either directly (i.e. as prices) or indirectly (i.e. derived from prices); and
- Level 3 – fair values of financial instruments are determined with inputs that are not based on observable market data (unobservable inputs).

For assets and liabilities that are recognized in the financial statements on a recurring basis, the Commission determines whether transfers between levels in the hierarchy should be reflected in the financial statements by re-assessing categorization (based on the level of input that is most significant and relevant to the fair value measurement as a whole) at the reporting date.

2.3.4 Derecognition

A financial asset is derecognized when the contractual rights to receive the cash flows from the financial asset expire, or where the financial asset together with substantially all the risks and rewards of ownership have been transferred.

A financial liability is derecognized when the obligation specified in the contract is discharged or cancelled, or when it expires.

2.3.5 Offsetting

Financial assets and financial liabilities are offset and the net amount is reported in the balance sheet when there is a legally enforceable right to offset the recognized amounts and there is an intention to settle on a net basis, or to realize the assets and settle the liabilities simultaneously.

2.3.6 Impairment of financial assets

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

Stage 1: 12-month expected credit losses

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

Stage 2: Lifetime expected credit losses – not credit impaired

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

Stage 3: Lifetime expected credit losses – credit impaired

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

2.3.6.1 Determining significant increases in credit risk

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

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

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

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

2.3.6.2 Measurement of expected credit losses

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

2.4 Souvenir stock

A souvenir shop is operated at the LegCo Complex.

Souvenir stock is stated at the lower of cost and net realizable value. Cost is calculated using the weighted average method. It comprises design fees, mould charges and other production costs of the souvenir items. Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and estimated costs necessary to make the sale.

2.5 Fixed assets

2.5.1 Measurement of fixed assets

2.5.1.1 Fixed asset items that are expected to be used for more than one year are capitalized, except that items costing less than \$3,000 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 higher of its fair value less costs of disposal and value in use.

2.6 Cash equivalents

For the purpose of the statement of cash flows, cash equivalents include cash at bank and bank deposits with original 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.

For the Sixth LegCo, Members' end-of-service gratuities are payable to Members in two tranches, upon expiry of the original term (from 1 October 2016 to 30 September 2020) and the extended term (from 1 October 2020 to 31 December 2021). The end-of-service gratuities payable to Members are accounted for at the end of the original term and extended term of the Sixth LegCo when back-to-back financial provisions from the Government are obtained.

2.9 Foreign currency translation

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

Foreign currency transactions during the year are translated into Hong Kong dollars at the spot exchange rates at the transaction dates. Monetary assets and liabilities denominated in foreign currencies are translated into Hong Kong dollars using the closing exchange rates at the reporting date. Exchange gains and losses are recognized in the income and expenditure account.

3 CHANGES IN ACCOUNTING POLICIES

The HKICPA has issued certain new or revised HKFRSs that are first effective for the current accounting period of the Commission. There have been no changes to 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

	2021	2020
Financial provisions from Government for specified ambits		
Recurrent items		
Members' remuneration, medical allowances, end-of-service gratuities and operating expenses reimbursements	310,595	272,000
Secretariat's operating expenses	648,741	645,293
Non-recurrent items		
Members' non-recurrent expenses reimbursements	2,600	1,929
Secretariat's non-recurrent expenses	10,024	33,104
	971,960	952,326
Allocation warrants issued by government departments and utilized during the year		
Recurrent and non-recurrent items		
Secretariat's expenses	-	17
Total	971,960	952,343

(b) Investment income

	2021	2020
Interest income from financial assets measured at amortized cost		
Bank deposits	3,665	7,767
Cash at bank	<u>108</u>	<u>210</u>
Total interest income	3,773	7,977
Dividend income from financial assets measured at fair value through other comprehensive income	1,066	672
Net exchange gains/(losses)	<u>49</u>	<u>(1,415)</u>
Total	<u>4,888</u>	<u>7,234</u>

(c) Other income

	2021	2020
Souvenir sales	35	140
Sundry income	<u>1,656</u>	<u>2,940</u>
Total	<u>1,691</u>	<u>3,080</u>

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 2020 to Sept 2021 (\$)	Oct 2019 to Sept 2020 (\$)	Oct 2018 to Sept 2019 (\$)
Monthly remuneration			
President	205,640	202,000	197,080
President's Deputy and House Committee Chairman	154,230	151,500	147,810
Members not serving on the Executive Council of the Government	102,820	101,000	98,540
Members serving on the Executive Council of the Government	68,550	67,330	65,700
Annual medical allowance	35,810	35,180	34,320
Annual operating expenses reimbursements			
Office operation expenses	2,820,850	2,770,970	2,703,390
Entertainment and travelling expenses	225,290	221,310	215,910
Entertainment expenses in the President's capacity	225,510	221,520	216,120

An end-of-service gratuity, calculated at 15% of the remuneration earned by the Member concerned, is payable on completion of continuous service at the end of each LegCo term (note 2.8.5).

According to the announcement made by the HKSAR Government on 11 November 2020 pursuant to the Decision of the Standing Committee of the National People's Congress on Issues Relating to the Qualification of the Members of the Legislative Council of the HKSAR, Mr Kenneth LEUNG, Dr KWOK Ka-ki, Mr Dennis KWOK Wing-hang and Mr Alvin YEUNG were disqualified from being Members of the LegCo on 30 July 2020. Accordingly, the Commission demanded them to repay all the Member's remuneration, medical allowances, end-of-service gratuities, operating expenses reimbursements and advance of operating funds paid to them during the period from 30 July 2020 to 11 November 2020, totalling \$4.72 million.

In February 2021, the Commission reached a settlement with these four persons and they repaid a total of \$0.48 million to the Commission.

(b) Staff emoluments

	2021	2020
Salaries	442,174	442,672
Contract gratuities	57,957	58,995
Cash allowances	22,080	21,429
MPF contributions	11,190	11,193
Increase in accrued leave pay	7,552	5,779
Other job-related allowances	2,526	2,681
Total	543,479	542,749

(c) **General expenses**

	2021	2020
Utilities, communication and building services	44,883	41,892
Professional and other services	26,341	26,747
Depreciation	19,812	16,744
Repairs and maintenance	10,762	10,164
Publications, publicity and broadcasting	8,048	7,579
Information services	5,826	6,113
Staff-related expenses	2,782	2,154
Office supplies	1,273	1,169
Travelling and duty visits	251	991
Cost of souvenirs sold	25	151
Impairment losses on other receivables (note 10)	21	-
Others	175	2,551
Total	120,199	116,255

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

	2021	2020
Members' setting up and information technology expenses (the Sixth LegCo: October 2016 - December 2021)	2,129	2,081
Members' winding up expenses (the Sixth LegCo)	1,044	446
Total	3,173	2,527

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**

	2021	2020
Services and non-capitalized expenses related to		
Procurement of hardware, software and database for the redevelopment of the LegCo Website and the provision of new online information services	720	-
Restoration of damaged equipment of the electrical, mechanical, air-conditioning and building services systems of the LegCo Complex	680	762
Enhancement of the webmail and common drive systems for supporting remote access	388	284
Briefing out excess minutes compilation work of meetings of the Finance Committee and its two subcommittees	329	335
Installation and software subscription services for the replacement of the existing Library System	298	-
Briefing out excess work arising from the translation of the Official Record of Proceedings of the LegCo and papers of LegCo committees	236	275
Replacement of damaged equipment of IT and security systems of the LegCo Complex	141	401
Re-design and enhancement of the education facilities in the LegCo Complex	31	50
Re-design and restoration of education facilities in the LegCo Complex	7	-
Purchase of archival boxes and supplies	-	84
Replacement of the personal computer workstations	-	77
Procurement of hardware and software for the redevelopment of the existing Digital Transcription System	-	69
Procurement of necessary equipment for conducting security screening in the LegCo Complex and for detecting explosive substances	-	10
Total	2,830	2,347

6 FIXED ASSETS

	Motor vehicles	Computers and software	Office equipment	Furniture and fixtures	Work in progress	Works of art	Total
Cost							
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>
At 1 April 2020	1,352	133,482	26,918	15,879	5,848	5,911	189,390
Additions	512	7,504	9,189	277	2,304	-	19,786
Transfers	-	5,848	-	-	(5,848)	-	-
Disposals	(349)	(1,751)	(201)	(450)	-	-	(2,751)
At 31 March 2021	<u>1,515</u>	<u>145,083</u>	<u>35,906</u>	<u>15,706</u>	<u>2,304</u>	<u>5,911</u>	<u>206,425</u>
Accumulated depreciation							
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>
At 1 April 2020	766	118,074	11,178	12,148	-	-	142,166
Charge for the year	303	12,590	5,571	1,348	-	-	19,812
Written back on disposal	(349)	(1,751)	(199)	(376)	-	-	(2,675)
At 31 March 2021	<u>720</u>	<u>128,913</u>	<u>16,550</u>	<u>13,120</u>	<u>-</u>	<u>-</u>	<u>159,303</u>
Net book value							
At 31 March 2021	<u>795</u>	<u>16,170</u>	<u>19,356</u>	<u>2,586</u>	<u>2,304</u>	<u>5,911</u>	<u>47,122</u>
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>

7 CATEGORIES OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES

2021

	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	14,460	-	-	14,460
Financial assets measured at fair value through other comprehensive income	-	61,241	-	61,241
Deposits and other receivables	1,877	-	-	1,877
Bank deposits	280,485	-	-	280,485
Cash at bank and in hand	55,585	-	-	55,585
Financial assets	<u>352,407</u>	<u>61,241</u>	<u>-</u>	<u>413,648</u>
Payables and accruals	-	-	78,372	78,372
Deposits received	-	-	443	443
Contract gratuities accrued	-	-	89,306	89,306
Financial liabilities	<u>-</u>	<u>-</u>	<u>168,121</u>	<u>168,121</u>

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>

8 OPERATING FUNDS ADVANCED TO MEMBERS

	2021	2020
Operating funds advanced for recurrent operating expenses	<u>14,460</u>	<u>24,421</u>

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 2021 and 2020, 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 2021, the ceiling was \$507,690 (2020: \$498,713). 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 in December 2021.

9 FINANCIAL ASSETS MEASURED AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME

	2021	2020
Equity securities and ETFs, at fair value		
Listed in Hong Kong	<u>61,241</u>	<u>17,400</u>

10 PREPAYMENTS, DEPOSITS AND OTHER RECEIVABLES

	2021	2020
Prepayments	5,241	3,314
Deposits	29	33
Receivable from		
Members	581	25
Staff	771	776
Accrued interest and dividends	387	1,837
Other receivables	2,362	9,836
Less: allowances for expected credit losses	(2,253)	(2,232)
Total	7,118	13,589

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 \$2.06 million (2020: \$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 ("CFI") 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).

In relation to the claim of \$0.93 million against Mr Sixtus LEUNG Chung-hang, the District Court entered Judgment against him on 5 May 2020. Upon his failure to satisfy the Judgment, the Commission commenced bankruptcy proceedings in CFI on 17 August 2020. CFI adjudged Mr Sixtus LEUNG Chung-hang bankrupt on 6 January 2021. Given Mr Sixtus LEUNG Chung-hang's status as an adjudged bankrupt, the Chairman of the Commission has directed that it is not worthwhile for the Commission to incur further costs to take recovery action against Mr Sixtus LEUNG Chung-hang. The receivables from Mr Sixtus LEUNG Chung-hang will be written off against the related loss allowances after all the necessary procedures have been completed.

In August 2020, a settlement agreement was reached for the claim of \$0.93 million against Miss YAU Wai-ching whereby she would make repayment of the sum together with interest and legal costs of \$271,000 by 48 equal monthly instalments starting from September 2020. During the year, a total amount of \$175,000 was received from Miss YAU Wai-ching. As at 31 March 2021, the remaining monthly instalments pursuant to the settlement agreement totalled \$1,025,000.

Despite recognizing a loss allowance for the receivables from Mr LEUNG Kwok-hung, the Commission will continue to take action to recover the monies paid to him (note 16.2).

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

	2021	2020
At beginning of year	2,232	2,232
Impairment losses (note 5(c)):		
— recognized	271	-
— reversed	(250)	-
	21	-
At end of year	2,253	2,232

During the year, the loss allowance of \$250,000 for the receivables from Miss YAU Wai-ching was reversed, representing the amounts of \$175,000 and \$75,000 received by the Commission during the year and after the reporting date respectively.

11 CASH AND CASH EQUIVALENTS

	2021	2020
Cash at bank and in hand	55,585	59,977
Bank deposits with original maturity within three months	202,611	69,000
Total	258,196	128,977

12 PAYABLES AND ACCRUALS

	2021	2020
Payable to		
Government	4,051	17,302
Members	6,059	3,781
Staff		
- accrued emoluments and reimbursements	657	1,965
- accrued leave pay	56,668	49,116
Others	10,937	13,793
Total	78,372	85,957

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 2021 not provided for in the financial statements were as follows:

	2021	2020
Authorized but not yet contracted for	7,825	23,639
Authorized and contracted for	16,264	5,907
Total	24,089	29,546

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:

	2021	2020
Operating funds advanced to Members	14,460	24,421
Deposits and other receivables	1,877	10,275
Bank deposits	280,485	300,003
Cash at bank	55,555	59,947
Total	<u>352,377</u>	<u>394,646</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 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 remuneration, operating expenses reimbursements and advance from Mr LEUNG Kwok-hung. The Commission has also reached a settlement agreement with Miss YAU Wai-ching. 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 2021 and 2020.

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:

	2021	2020
Credit rating designated by Moody's		
Aa3 to Aa1	48,515	53,281
A3 to A1	287,525	306,669
Total	336,040	359,950

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 \$68.2 million (2020: \$115.5 million) were denominated in US dollars and \$49.3 million (2020: \$0.4 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 2021, a 5% increase/decrease in the exchange rate of the Renminbi against the HK dollar, with all other variables held constant, would increase/decrease the net exchange gains by \$2.5 million (2020: decrease/increase the net exchange losses by \$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 income would have increased/decreased by \$6.1 million (2020: other comprehensive loss would have decreased/increased by \$1.7 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	
	2021	2020
Financial assets measured at fair value through other comprehensive income	<u>61,241</u>	<u>17,400</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 2021 and 2020.

18 POSSIBLE IMPACT OF AMENDMENTS, NEW STANDARDS AND INTERPRETATIONS ISSUED BUT NOT YET EFFECTIVE FOR THE YEAR ENDED 31 MARCH 2021

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 2021 and which have not been early adopted in these financial statements.

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

Hon Starry LEE Wai-king, SBS, JP

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 Alice MAK Mei-kuen, BBS, JP

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, GBM, GBS, JP (Chairman)

Hon Starry LEE Wai-king, SBS, JP

Hon MA Fung-kwok, GBS, JP

Committee on Facilities and Services

Terms of Reference

- (1) To advise on matters relating to the provision of office accommodation, furniture and equipment to the Council and the Secretariat.
- (2) To assess the needs of the Council and of individual Members for services and facilities for the conduct of Council business.
- (3) To advise on the provision of services and facilities to the public who visit the Legislative Council Complex.
- (4) To formulate solutions for meeting needs identified at (1), (2) and (3).
- (5) To consider financial matters relating to (1) to (4) above, and approve procurement of fixed assets costing above \$1,400,000 but not exceeding \$2,000,000.
- (6) To formulate policy/guidelines on the acquisition of works of art for the Legislative Council Complex.
- (7) To advise on matters relating to the display and management of the art collection in the Legislative Council Complex.
- (8) To monitor the progress and developments relating to (1) to (7).

Membership

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

Hon Starry LEE Wai-king, SBS, JP

Hon MA Fung-kwok, GBS, JP

Hon WONG Ting-kwong, GBS, JP

Hon Mrs Regina IP LAU Suk-yea, GBS, JP

Hon Paul TSE Wai-chun, JP

Hon Frankie YICK Chi-ming, SBS, JP

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 Abraham SHEK Lai-him, GBS, JP

Hon Paul TSE Wai-chun, JP

Hon Jimmy NG Wing-ka, BBS, JP

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, GBM, GBS, JP (Chairman)

Hon Starry LEE Wai-king, SBS, JP

Hon MA Fung-kwok, GBS, JP

Appendix 2

Staff Establishment of the Legislative Council Secretariat

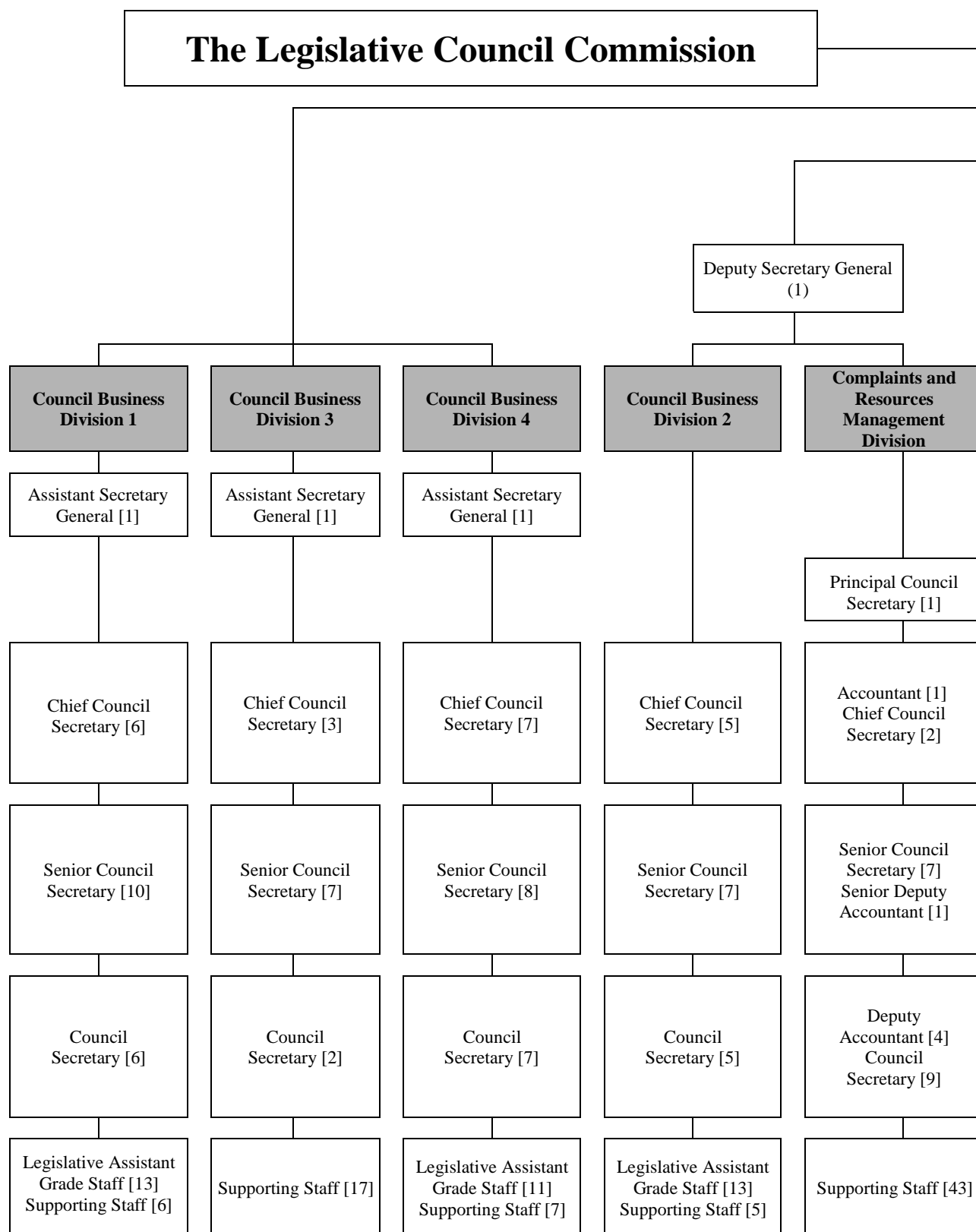
<i>Rank</i>	<i>Permanent establishment as at 31.3.2021</i>
Secretary General	1
Legal Adviser	1
Deputy Secretary General	1 ⁹
Assistant Secretary General	4
Senior Assistant Legal Adviser	3
Head (Information Services)	1
Head (Public Information)	1
Head (Translation and Interpretation)	1
Principal Council 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 ¹⁰
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

⁹ In January 2021, The Legislative Council Commission approved the creation of a time-limited Deputy Secretary General post by holding against an Assistant Secretary General post.

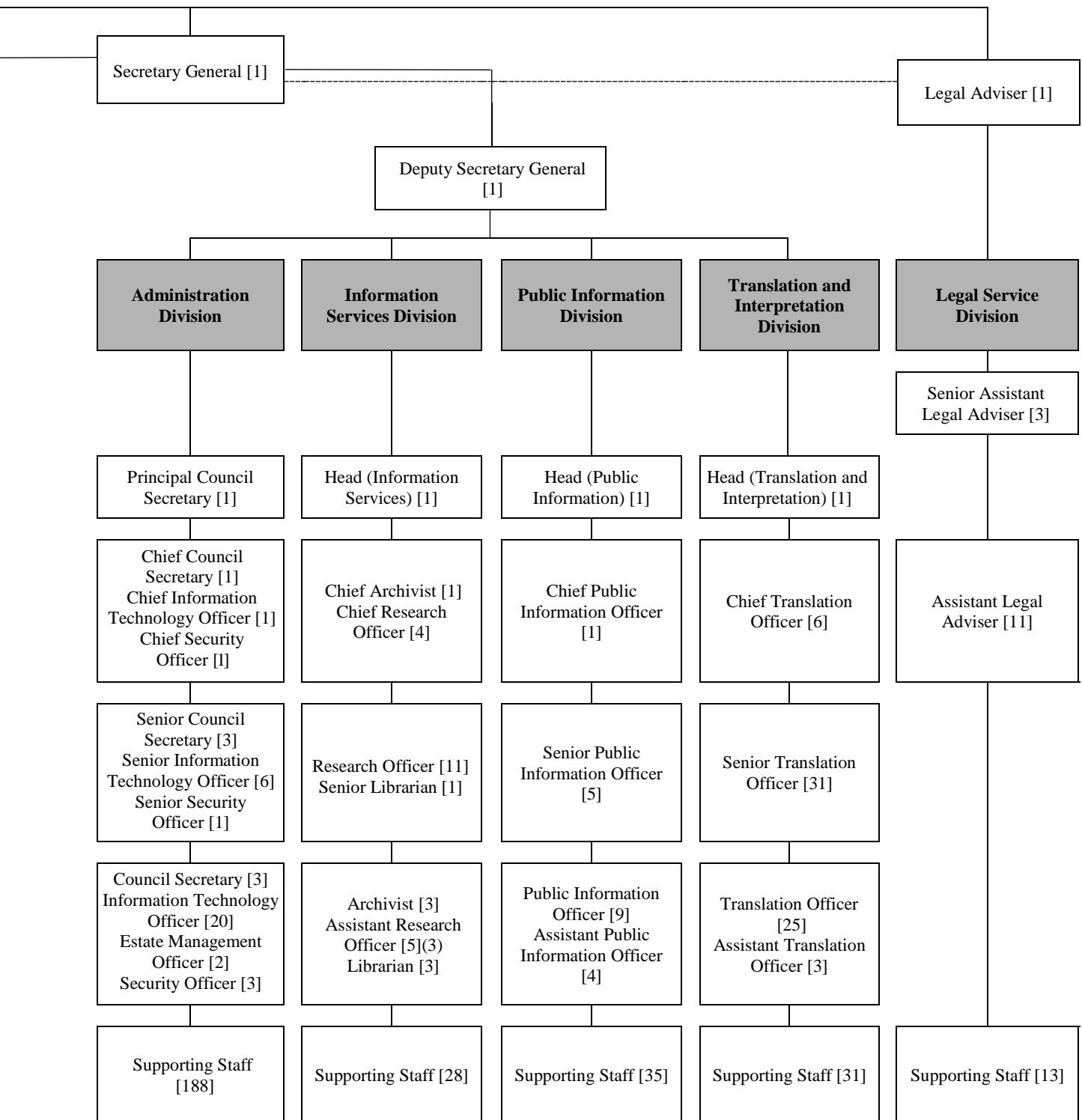
¹⁰ In May 2019, three temporary Assistant Research Officer posts were created by holding against two Research Officer posts.

Appendix 3

Organization Structure of the Legislative Council Secretariat (as at 31.3.2021)



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

- Global competition for talent
- Nurturing of local talent
- The 2020-2021 Budget
- Socioeconomic implications of home ownership for Hong Kong
- Challenges and economic impacts arising from Coronavirus Disease 2019
- Vaccine injury compensation scheme
- Measures to promote re-industrialization in selected places
- Review of town planning in selected places
- Bond markets in Hong Kong and Singapore
- Sentencing guideline bodies and oversight of judicial conduct in selected places
- Internet freedom and regulation in selected places
- Regulation of teachers' professional conduct in selected places
- Protection of labour rights of "gig workers" in selected places
- Measures to address doxxing in selected places
- Long-term care insurance scheme in selected places
- External voting in selected places
- Football development in Hong Kong
- Mandatory reporting of suspected child abuse cases
- Civil service reforms in selected places
- Unemployment insurance systems in selected places
- Policies and measures on promoting the use of electric vehicles in selected places
- Policy on police use of force in public order events in selected places
- Measures to tackle online disinformation
- Policy and guidelines on installation and use of camera in taxi compartment

Appendix 5

Secretary General's Environmental Report for the Year 2020-2021

Environmental Goal

The Legislative Council ("LegCo") Secretariat is committed to:

- Conducting all its activities and operations in an environmentally responsible manner
- Minimizing consumption of resources by efficient use of materials
- Minimizing negative impacts on the environment during the whole work cycle

Environmental Policy

The environmental policy of the LegCo Secretariat requires all staff to make a special effort to protect the environment through:

- **Saving resources**, particularly on paper and electricity
- **Reducing waste** by re-using paper, collecting recyclable materials and adopting green procurements where applicable
- **Preserving a pleasant indoor working environment** through maintenance of good indoor air quality and minimization of noisy works during office hours
- **Preventing and minimizing air pollution** through the choice of commuting modes and good driving behaviour

Environmental Management

The Administration Division regularly reviews the Secretariat's environmental objectives and oversees the implementation of the green programme in the Secretariat. To monitor the implementation of green effort measures in office premises, each division is requested to complete a compliance checklist every six months.

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

Since 2019-2020, carbon audits for the LegCo Complex have been 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 and 2021. The reason was that carbon emission and waste management performance in the Complex during the period could not accurately reflect the normal situation. Carbon and waste audits for the Complex will be resumed in due course.

Environmental Management and Future Targets

Saving Resources

I. Environmental Measures Adopted

Economy in the use of paper

- Communicate by email and other paperless means
- Store documents in central information systems for common access by staff
- Minimize photocopies and print-outs (e.g. not to make unnecessary hard/photocopies of documents)
- Use recycled paper if hard copies are needed; print on both sides of paper; use double side photocopiers which can produce double-sided copies
- Cease to use fax machines
- Request softcopies from senders of documents to facilitate future processing by electronic means
- Upload documents, including agenda, minutes, discussion papers, submissions, reports, of all open meetings onto the LegCo website (<http://www.legco.gov.hk>)
- During the pandemic, provide non-restricted documents of the Council and its committees to Members in soft copy only
- Reduce subscription to newspapers and magazines by the use of electronic news platforms
- Provide online news clipping service to Members and Secretariat staff, and cease to provide hardcopies
- Adopt green measures at festive seasons (e.g. encourage the use of e-cards, reuse decorative materials)
- Issue Social Function Accounts Statements to Members by email (e-statements) only and accept e-cheques

Economy in the use of envelopes

- Stop using envelopes for unclassified documents
- Reuse envelopes or use transit envelopes

Energy conservation

- 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

Water conservation

- 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

Waste reduction

- 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

- Consumption of electricity increased by 0.50% from 9 914 807 KWh in 2019-2020 to 9 964 044 KWh in 2020-2021
- Consumption of paper decreased by 11.12% from 9 705 reams in 2019-2020 to 8 626 reams in 2020-2021
- Collection of waste paper increased by 20.95% from 23 037 kg in 2019-2020 to 27 863 kg in 2020-2021

III. Targets for Year 2021-2022

- 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 2020-2021, and no major alteration/improvement works being carried out in the Complex

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

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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