

**Manual on the Use of Provision  
for Duty Visits outside Hong Kong  
for Members of the District Councils  
of the Hong Kong Special Administrative Region**

Home Affairs Department  
January 2024

## **I. Introduction**

To enhance governance at the district level, it is beneficial for District Council (DC) members to visit district authorities and relevant institutions outside Hong Kong so as to gain first-hand experience and exchange views with each other on the handling of district matters such as environmental hygiene, promotion and development of district arts and sports, and street management. Such visits give DC members new insights on handling matters relating to district governance and better enable them to discharge their duties.

2. In view of this, a provision for duty visits outside Hong Kong (duty visits) has been provided for DC members to cover expenses incurred for duty visits endorsed by the DC since the fifth DC term (2016-2019). Each DC member is provided with an account with a maximum entitlement of \$10,000 (duty visit provision account) for the purpose of duty visits outside Hong Kong organised by the DC or its committees during the four-year term of office of a DC member.

3. The duty visit provision for DC members is to be paid by public funds which are passed annually by the Legislative Council (LegCo) in the context of the Annual Estimates. It is accounted for under the General Revenue Account Head 63 Home Affairs Department (HAD) with the Director of Home Affairs (DHA) as the Controlling Officer. The Manual on the Use of Provision for Duty Visits outside Hong Kong for Members of the District Councils of the Hong Kong Special Administrative Region (the Manual) aims to set out clear guidelines/criteria for the compliance by relevant parties to ensure proper use of public funds.

4. This Guidelines will be revised or updated by the HAD from time to time. The latest version promulgated by the HAD shall prevail. In case of any dispute regarding the provisions of the Manual, the decision of DHA shall be final.

## **II. Guiding Principles<sup>1</sup>**

5. A DC member must uphold the principle of safeguarding national sovereignty, security and development interests. During duty visits, a DC member must comply with all the laws of Hong Kong (including the Law of the People's Republic of China on Safeguarding National Security in the Hong Kong Special Administrative Region ("Hong Kong National Security Law") and other Hong Kong laws related to safeguarding national security ("other applicable laws"). He must also ensure that neither himself nor his employed staff, agents, contractors, volunteers or service providers are engaged in any acts or activities that cause the occurrence of or constitute, or are likely to cause the occurrence of or constitute any offences endangering national security under the Hong Kong National Security Law or other applicable laws, or in any other acts or activities

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<sup>1</sup> The relevant requirements of the Guidelines on the Remuneration Package for Members of the District Councils of the Hong Kong Special Administrative Region are applicable to the Manual.

that are detrimental to national security. A DC member shall also comply with the laws of the territories visited during duty visits.

6. A DC member shall use public funds in an open, fair and accountable manner.
7. All claim forms, declaration forms and supporting documents and visit reports are available for public inspection. A DC member shall adhere to the general code of practices regarding the confidentiality of personal data and comply with the Personal Data (Privacy) Ordinance (Cap. 486) at all times in order to protect personal data. If there is a need to disclose personal data to a third party, regardless of the mode of disclosure, a DC member must obtain the explicit consent of the data subject unless otherwise provided by the Personal Data (Privacy) Ordinance.
8. A DC member is personally accountable for all his claims, which should be credible and reasonable. He shall maintain proper documentation of all accounts. All claims for reimbursement, including the supporting documents and declarations, shall be made available for public inspection.
9. A DC member or his relatives must not have any direct or indirect financial interest in, or be able to derive any financial benefits from, any transaction in respect of which reimbursement is claimed.
10. A DC member should refrain from claiming reimbursement for any transaction from which he himself, his relatives or business associates may be perceived to have benefited.
11. If a conflict of interest cannot be avoided or has arisen, a DC member should make a declaration, which will be made available for public inspection.
12. If a DC member is perceived to have a conflict of interest in a transaction in respect of which reimbursement is claimed or may be claimed, or if that transaction has become a matter of public concern, the DC member should resolve the conflict in favour of the public interest.
13. A DC member should separate his private operations/interests and DC operations/interests as far as possible, and be seen to be doing so to avoid any perception of conflict of interest or abuse for personal gain.

### **III. Provision for Duty Visits/Entitlement Ceiling**

14. Eligible expenses borne by a DC member on a recognised duty visit will be deducted from his duty visit provision account. Any expenses incurred during a term of office in excess of

\$10,000 shall be borne by the DC member personally. The balance under this account of a DC member is not transferable.

15. A DC member joining a DC after the start of DC term will also be provided with a duty visit provision account with a maximum total entitlement of \$10,000 to cover the expenses incurred for duty visits during his term of office.

16. The term of office of an ex officio member of a DC is contingent upon his status as a Rural Committee Chairman. His eligibility for the duty visit provision will align with his term of office as a DC member. Ex officio members assuming office before the commencement of the current DC term may use the duty visit provision to cover any relevant expenses from the date of the commencement of the new term of Rural Committee (i.e. 1 April of the Rural Committee ordinary election year) to 31 March of the next Rural Committee ordinary election year. The accounts of ex officio members serving consecutive DC terms will also start afresh upon commencement of the new term of Rural Committee.

#### **IV. Permission of District Council**

17. All duty visits must be related to DC business. If the expenses incurred for a duty visit are to be charged to the duty visit provision account of a participating DC member, the duty visit must be conducted in the name of the DC or its committees and with prior permission of the DC Chairman.

18. DC members participating in a duty visit are required to make a submission on the proposed visit, setting out the purposes, list of participants of the delegation, proposed itinerary, expenditure estimate and details of proposed sponsorship (if any) to the DC for approval. Participating DC members should deliberate on the logistical arrangements, including the programme, matters to be studied and places to be visited. Unless otherwise permitted by the DC, DC members should participate in the entire programme. A co-opted member may join a duty visit on a self-financing basis with the consent of the DC. The co-opted member should comply with the guiding principles and the requirements related to sponsorship stipulated in the Manual.

19. DCs should observe the following principles in making decisions:

- (a) the proposed visit must be related to DC business;
- (b) the expenditure estimate should be moderate and conservative. In other words, the expenditure should not be perceived as extravagant and inappropriate.

20. If there are any major amendments or variations to the arrangements of a duty visit, the delegation should seek DC Chairman's approval with reasons and justifications. The delegation

should also inform the DC Chairman of any changes or variations to the visit, such as ad hoc changes to the parties to meet with.

21. Where necessary, the DC secretariat concerned may cease payment of a DC member's provision for duty visits or recover the amounts reimbursed:

- (a) if a DC member fails to comply with the requirements of the Manual; or;
- (b) if the provision for duty visits is not used for its intended purposes or goals, which is used to pay for the expenses for a DC member for a duty visit; or;
- (c) if a DC member, his employed staff, volunteers, or engaged service providers intentionally provide false or incomplete information for the purpose of causing the DC secretariat to release reimbursement claims to the DC member concerned; or
- (d) if a DC member, his employed staff, volunteers, or engaged service providers have engaged or are engaging in any acts or activities that cause the occurrence of or constitute, or are likely to cause the occurrence of or constitute any offences endangering national security under the Hong Kong National Security Law or other applicable laws, or in any other acts or activities that are detrimental to national security; or
- (e) if the duty visit funded by such expenses is detrimental to national security; or
- (f) if the Government reasonably believes that any of the circumstances mentioned in the above clauses (d) or (e) will soon occur.

## **V. Claimable Items of Expenditure and Claim Ceilings**

22. When making decisions regarding the arrangements for meals, accommodation and transportation for a duty visit, a delegation should take into account the practical needs and cost-effectiveness with regard to the programme of the visit. In general, the DC secretariat will procure air tickets and make arrangements for accommodation and/or local transportation for the delegation in accordance with the government financial rules and regulations. Extra costs arising from upgrading the standard passage entitlement (such as travelling on business class) will have to be borne by individual DC members. A DC member may make alternative arrangement for accommodation (such as sharing a twin room with another member of the delegation) so as to make savings on the provision for other duty visits.

23. In general, the programme of a duty visit should be scheduled to start on the day of arrival at the destination, and the DC members should return to Hong Kong as soon as possible on the day the programme of the visit is completed. Expenses incurred by a DC member for a duty visit are reimbursable on an accountable basis (i.e. original receipts or other proof of payment must be provided as supporting documents when applying for reimbursement). The apportionment of

the expenses of a DC member for a duty visit will be deducted from his duty visit provision account. Details of the claimable items of expenditure and claim ceilings are at **Annex I**. If a DC member is not able to join the duty visit for whatever reasons such as illness, unexpected incidents or any other reasons, he should bear the actual expenses incurred even though the duty visit has not commenced, and such expenses are not reimbursable from his duty visit provision account.

24. A delegation may consider procuring air tickets and making arrangements for meals, accommodation and transportation through a travel agent to save expenses and facilitate logistical arrangements. The DC secretariat shall conduct procurement in accordance with the government financial rules and regulations. The expenses will be charged to the duty visit provision accounts of individual participating DC members.

25. The DC members of a delegation should stay at the same hotel as far as possible to facilitate arrangements. A DC member choosing to stay at a different accommodation shall go to the gathering point at his own expenses. The maximum claims for accommodation expenses of the DC member are his actual expenses or the accommodation expenses of the delegation, whichever is the less.

## **VI. Visit Report**

26. A delegation should, where practicable, submit a report to the DC within three months upon completion of a duty visit. The report should cover the purposes of the visit, list of delegation members, itinerary, major study results and observations during the visit, etc. The report should be uploaded onto the DC website for public inspection.

## **VII. Sponsorship**

27. Any sponsorship for a delegation<sup>2</sup> should be regarded as sponsorship for the DC and shall be reported to the DC Chairman for consideration of acceptance. The delegation should provide in the proposal for duty visit details of the sponsorship and reasons for recommending acceptance of the sponsorship.

28. In considering whether to accept a sponsorship, the DC Chairman should take into account the following:

- (a) the identity, status and business nature of the sponsor;

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<sup>2</sup> For example, in-town travelling expenses of a delegation sponsored by a local government/an organisation.

- (b) whether the sponsor has been or is being engaged in acts or activities that cause the occurrence of or constitute, or are likely to cause the occurrence or constitute of any offences endangering national security, or in any other acts or activities that are detrimental to national security;
- (c) whether the acceptance of the sponsorship will give rise to any actual, potential or perceived conflict of interest;
- (d) whether the acceptance of the sponsorship will affect the performance of duties as a member of the DC or its committee;
- (e) whether the acceptance of the sponsorship will make a member of the DC or its committee feel obliged to reciprocate the advantage from the offeror by returning a favour connected with any business dealings; and
- (f) whether the acceptance of the sponsorship will bring the DC into disrepute.

29. For cash sponsorship, a DC member should deduct the corresponding amount when applying for reimbursement of expenses.

### **VIII. Claims for Reimbursement and Supporting Documents<sup>1</sup>**

30. Claims for reimbursement of expenses incurred for a duty visit shall be made by the claim form at **Annex II**. The staff of the DC secretariat will first fill in the expenditure on the items arranged by the secretariat for a DC member. The DC member shall fill in other eligible items of expenditure already paid.

31. Originals of supporting documents such as invoices and receipts must be personally certified correct by the DC member concerned and submitted to the DC secretariat when claiming reimbursement for any accountable expenses. Where originals are not submitted, the DC member must state the reason, certify the copies to be correct and make the declaration, “I certify that this expense has not been claimed and there will be no duplicate claims.” If the expenses are shared by several parties and not every DC member involved can substantiate his claim with the original invoices and receipts, the DC member who submits the originals should certify the amount shared by each party while those DC members who do not possess the originals may substantiate their claims by signing on the copies of the required supporting documents to certify them as true copies.

32. If a DC member submits supporting documents for an amount in excess of the claimable ceiling, the supporting documents will be returned to the DC member for a decision on which items of expenditure he wishes to claim. If the amount of reported expenditures unavoidably exceeds the ceiling, the DC member should indicate which items of expenditure are to be “partially claimed”.

## **IX. Exchange Rate**

33. In completing the claim documents, all expenses in foreign currency should be converted into Hong Kong dollars. The claim amount should be based on the actual expenses in Hong Kong dollars or the actual exchange rate shown in the supporting documents submitted (such as credit card monthly statements or foreign exchange receipts). Otherwise, the reimbursement will be based on the selling rate of the concerned currency announced by the Hong Kong Association of Banks on the day the claim is processed for payment.

## **X. Time Limit for Making Reimbursement Claims**

34. Claim forms and the relevant supporting documents should be submitted to the DC secretariat within one month upon completion of a duty visit, otherwise such claims will not be entertained.

## **XI. Procurement Matters<sup>1</sup>**

35. A DC member should exercise prudence and uphold the principles of openness, fairness, competitiveness and value for money in making procurement for duty visits. A DC member or his staff should not engage a contractor or supplier whose business he or any of his relatives has a financial interest in or is in control of. Neither a DC member nor his staff or any of their relatives may derive or be able to derive any financial benefits from any transaction for which reimbursement of expenses is claimed. If it is unavoidable, the DC member should invite, where practicable, at least three quotations for price and service comparison, and complete the Declaration Form at **Annex III** to declare interest and state the justifications for the decision. The Declaration Form and related quotation documents (if any) shall be submitted when making the reimbursement claim. A DC member should also avoid selecting other DC members as contractors or suppliers as far as possible to avoid any perception of conflict of interest. If a DC member considers it appropriate and unavoidable to procure goods or services from other DC members, he must also invite quotations, declare interest and state the justifications for the decision in accordance with the requirements stated above. In any circumstances, discounts (if any) offered by a DC member as a contractor or supplier to other DC members should be available for the public under the same conditions.

36. The contractor or supplier engaged by a DC member must not engage in any acts or activities that cause the occurrence of or constitute, or are likely to cause the occurrence of or constitute, any offences endangering national security under the Hong Kong National Security Law or other applicable laws, or in any other acts or activities that are detrimental to national security. The DC member and his staff and volunteers must remain prudent and sensitive, and evaluate the potential national security risks and problems arising from every stage of the procurement process.

The DC member, his staff and volunteers should ensure that each of his procurement documents has incorporated specific clauses to disqualify tenderers and to terminate contracts made in the following circumstances:

- (a) the tenderer or its staff, agents or subcontractors engage in acts or activities that cause the occurrence of or constitute, or are likely to cause the occurrence of or constitute any offences endangering national security under the Hong Kong National Security Law or other applicable laws, or in any other acts or activities that are detrimental to national security;
- (b) the contractor or supplier, or its staff, agents or subcontractors, engage in acts or activities that cause the occurrence of or constitute, or are likely to cause or constitute any offences endangering national security under the Hong Kong National Security Law or other applicable laws, or in any other acts or activities that are detrimental to national security;
- (c) it is considered necessary by the Government to disqualify the tenderer and to terminate the procurement contract in the benefit of safeguarding national security.

37. In the procurement of goods or services of a total value exceeding \$20,000, a DC member should invite at least three quotations for price and service comparison. These quotations should be in written form where practicable. The Declaration Form at **Annex III** and related quotation documents (if any) shall be submitted in making the reimbursement claim.

## **XII. Public Inspection<sup>1</sup>**

38. All claim forms, declaration forms and supporting documents are available for inspection or photocopying by the public. All DC members are reminded to obtain the consent of the suppliers for their identity, invoices, receipts and other related documents to be made available to the public.

39. When submitting original supporting documents to the DC secretariat concerned, a DC member must also provide a set of copies and ensure that personal data (such as Hong Kong identity card numbers, bank account numbers, credit card numbers, private telephone numbers and home addresses) not intended to be made available for public inspection are blocked out in the copies. In the absence of the copies, it is assumed that all information provided in the original documents may be made available for public inspection and that the DC member has obtained the consent of the relevant parties on this matter.

### **XIII. Refunds to the Government<sup>1</sup>**

40. If a DC member does not meet the eligibility criteria stipulated in the Manual, his claims will not be entertained. In the event that after a payment or reimbursement has been made, it is found that the eligibility criteria have not been met or a certain amount has been wrongly paid, the portion wrongly paid to the DC member must be refunded to the Government by deducting the corresponding amount from his future honorarium, allowances, expenses reimbursements or end-of-term gratuity without further notice, and/or issuing a demand note to him by the DC secretariat concerned for direct settlement if the deduction arrangement is not practicable.

### **XIV. Tax Treatment**

41. According to the Commissioner of Inland Revenue, the accountable provision for duty visits is not taxable. A DC member should not include the reimbursed expenses in his tax returns.

Home Affairs Department

January 2024

**Provision for Duty Visits**  
**Claimable Items of Expenditure and Claim Ceilings**

	<b>Claimable Item of Expenditure</b>	<b>Maximum Claim (Claim amount to be deducted from DC member's duty visit provision account)</b>
(a)	Passage costs <ul style="list-style-type: none"> <li>● Return air passages (or passage by sea or land, etc.) between Hong Kong and the destination</li> <li>● Travel expenses, such as airport tax, departure tax and fuel surcharges</li> </ul>	<ul style="list-style-type: none"> <li>● Economy class</li> <li>● Actual expenses or the quotations obtained by the DC secretariat, whichever is the less</li> </ul>
	<ul style="list-style-type: none"> <li>● Transportation between airport, train station, bus terminal or pier and the place of accommodation in the destination (or similar items)</li> <li>● Transportation between cities</li> </ul>	<ul style="list-style-type: none"> <li>● Actual expenses</li> </ul>
(b)	Accommodation <sup>1</sup>	
(c)	Local transportation expenses (transportation expenses incurred for private activities shall be borne by the participating DC members personally)	
(d)	Meals <ul style="list-style-type: none"> <li>● Breakfast</li> <li>● Lunch</li> <li>● Dinner</li> </ul>	
(e)	Entertainment <sup>2</sup> of the delegation	
(f)	Visas	
(g)	Travel insurance	
(h)	Pre-paid SIM cards/pocket Wi-Fi devices	
(i)	Delegation banner	
(j)	Interpretation service for the delegation	

<sup>1</sup> The maximum claim for accommodation expenses are the actual expenses or the accommodation expenses of the delegation, whichever is the less.

<sup>2</sup> For protocol reasons, a delegation may host receptions for the personnel of overseas organisations/visiting units and present souvenirs to overseas organisations/visiting units. The delegation should record in detail the guest lists and their identities (organisations and posts), and the recipients of souvenirs.



<b>Claimable item of expenditure</b>	<b>Amount (in foreign currency)</b>	<b>Exchange rate<sup>1</sup></b>	<b>Amount (in Hong Kong dollars)</b>	<b>Paid by</b>
4. Transportation between cities				DC member / DC secretariat*
		Total		

## II. Other Expenses related to the Duty Visit

<b>Claimable item of expenditure</b>	<b>Amount (in foreign currency)</b>	<b>Exchange rate<sup>1</sup></b>	<b>Amount (in Hong Kong dollars)</b>	<b>Paid by</b>
1. Accommodation <sup>2</sup>				DC member / DC secretariat*
2. Local transportation				DC member / DC secretariat*
3. Meals				DC member / DC secretariat*
4. Receptions hosted by the delegation <sup>3</sup>				DC member / DC secretariat*
5. Souvenirs presented by the delegation <sup>4</sup>				DC member / DC secretariat*
6. Visas				DC member / DC secretariat*
7. Travel insurance				DC member / DC secretariat*
8. Pre-paid SIM cards/ pocket Wi-Fi devices				DC member / DC secretariat*
9. Delegation banner				DC member / DC secretariat*
10. Interpretation service for the delegation				DC member / DC secretariat*
11. Services provided by travel agents				DC member / DC secretariat*
		Total		

<sup>2</sup> The maximum claims for accommodation expenses are the actual expenses or the accommodation expenses of the delegation, whichever is the less.

<sup>3</sup> Names of guests and their identities (organisations and posts) shall be provided.

<sup>4</sup> Names of units receiving souvenirs shall be provided.

### III. Total

Item	Amount (in Hong Kong dollars)	Remarks
Sum of expenses in Part I and Part II		
Deduction of cash sponsorship (if any)		
Claim amount		Actual amount paid by the DC member : _____  Prepayment by the DC secretariat : _____

\* Please delete as appropriate.

### IV. Statement of Purpose of Use of Personal Data

I understand the purposes of use of personal data as follows:

- (a) The personal data provided in this form will be used exclusively for vetting and processing the claims for reimbursement of expenses for duty visits;
- (b) The personal data provided in this form may be disclosed to other parties for the purposes mentioned in paragraph (a) above;
- (c) It is mandatory for me to provide the personal data in this form. Failure to provide such information may result in the inability to process the application for reimbursement of expenses for duty visits;
- (d) I have a right of access and correction with respect to the personal data provided under the Personal Data (Privacy) Ordinance (Cap. 486). The right of access includes the right to obtain a copy of my personal data provided in this form; and
- (e) Enquiries about the personal data collected by means of this form, including the making of access and corrections, should be addressed to:

\_\_\_\_\_  
(Designation of responsible officer)

\_\_\_\_\_ District Office

\_\_\_\_\_  
(Telephone No.)



\_\_\_\_\_ District

**Declaration Form for Procurement  
for Members of the District Councils of the Hong Kong Special Administrative Region**

<b>Duty Visit</b>			
<b>Name of DC Member responsible for procurement</b>			
<b>Section I – Details of Procurement</b> (Note 1)			
<b>Product or Services Procured</b>			
<b>Quotations Obtained</b>	<b>Quotation 1</b>	<b>Quotation 2</b>	<b>Quotation 3</b>
<b>Date</b>			
<b>Supplier/Service Provider</b>			
<b>Means for obtaining quotations (e.g. by email, fax, post, telephone, shopping, online shopping and tender) and contact details</b> (Note 2)			
<b>Description of items offered (e.g. brand/model, specification, etc.)</b>			
<b>Price (\$)</b>			
<b>Decision</b>	<b>Accepted/ Rejected*</b>	<b>Accepted/ Rejected*</b>	<b>Accepted/ Rejected*</b>
<b>Section II – Justification for Decision</b>			
<p>The decision is based on the following considerations: (✓ as appropriate)</p> <p><input type="checkbox"/> price                      <input type="checkbox"/> service/support</p> <p><input type="checkbox"/> quality/function    <input type="checkbox"/> user-friendliness</p> <p><input type="checkbox"/> availability            <input type="checkbox"/> other reasons: _____</p> <p><i>(Detailed assessment, if any, is attached and could be/should not be* made available for public inspection.)</i></p>			

\* Please delete as appropriate.

(Note 1) For procurement exceeding a total value of \$20,000, at least three quotations should be obtained.

(Note 2) If by telephone enquiry, please state the contact person and telephone number. If by shopping, please state the shop address. If by online shopping, please provide a screenshot of the shop's website showing the date of obtaining the quotation.

**Section III – Declaration (To be completed by the person responsible for the procurement, who could be a DC member or his staff. Please complete Section IV only if the DC member is the procurer.)**

**I hereby certify that:**

- \* **I/my relatives have no financial interest in and am/are not in control of the business of the supplier/service provider. I/my relatives derive no financial benefits from the transaction and cannot derive any financial benefits from the transaction.**  
*or*
- \* **I/my relatives am/are the \_\_\_\_\_ of the supplier/service provider and can obtain a financial interest of \_\_\_\_\_. (Please provide the reasons for selecting the supplier/service provider concerned.)**

**Procurer** \_\_\_\_\_

**Name**

**Position/Capacity**

**Signature**

**Date**

**Section IV – Declaration (To be completed by the DC member)**

**I hereby certify that:**

- (i) To the best of my knowledge and belief, the above procurement complies with the prevailing Manual on the Use of Provision for Duty Visits outside Hong Kong for Members of the District Councils of the Hong Kong Special Administrative Region;**
- (ii) \* I and my relatives have no financial interest in and am/are not in control of the business of the supplier/service provider. I and my relatives derive no financial benefits from the transaction and cannot derive any financial benefits from the transaction;**  
*or*  
**\* I/my relatives am/are the \_\_\_\_\_ of the supplier/service provider and can obtain a financial interest of \_\_\_\_\_; and**
- (iii) \* The supplier/service provider is not my staff, business partner, or organisation which I belong to, and not another DC member.**  
*or*  
**\* The supplier/service provider selected is my staff, business partner or an organisation which I belong to or an incumbent DC member (Name of the DC member/ DC: \_\_\_\_\_).**  
  
**\* Despite the relationship/interest stated in Section III and/or Section IV, the procurement decision is unavoidable for the following reasons (e.g. sole supplier for the goods/services required; lower prices for using bulk contracts of an affiliated association, etc.):**

- (iv) The supplier/service provider selected or its staff, agents or subcontractors do not engage in any acts or activities that cause the occurrence of or constitute, or are likely to cause the occurrence of or constitute any offences endangering national security, or in any other acts or activities that are detrimental to national security.**

\_\_\_\_\_  
**Signature of the DC Member**

\_\_\_\_\_  
**Date**

\* *Please delete as appropriate.*