

HONG KONG SOCIETY OF ACCOUNTANTS

(Incorporated by the Professional Accountants Ordinance, Cap. 50)



Legislative Council Election Financial Assistance Scheme **Notes for Candidate and Auditor of Candidate of Legislative Council Elections** **Issued by the Registration and Electoral Office (REO) of the HKSAR Government**

The introductory comments below have been prepared by Stephen Chan, Technical Director (Ethics & Assurance) and Steve Ong, Assistant Director (Ethics & Assurance) of the HKSA. They do NOT form part of the REO Guidance Notes.

The Legislative Council Ordinance was amended in 2003 providing for a Financial Assistance Scheme (the “Scheme”) for LegCo election candidates. The procedures for handling claims for financial assistance from LegCo election candidates are set out in the subsidiary legislation, “The Electoral Affairs Commission (Financial Assistance for Legislative Council Elections)(Application and Payment Procedure) Regulation”(the “[Regulation](#)”). The Regulation stipulates that a claim for financial assistance from a LegCo election candidate must be accompanied by an election return (with the accounts of the declared election expenses and the declared election donations) and an auditor’s report.

The REO, in consultation with the HKSA, has prepared the REO Notes [[English](#)] [[Chinese](#)] which will be distributed to the candidates of the forthcoming 2004 LegCo Election when the nomination begins on 22 July 2004.

The REO Notes provide guidance to the candidate and also the auditor of the candidate of the LegCo elections seeking financial assistance from the Government under the Scheme in order that:

- the candidate will establish proper internal controls in relation to the accounting requirements to ensure that his/her election return (with the accounts of the declared election expenses and the declared election donations) complies with section 37(1) and (2)(b) of the Elections (Corrupt and Illegal Conduct) Ordinance; and
- the auditor of the candidate will be able to plan and perform appropriate procedures for a high level assurance engagement.

A sample auditor’s report is also provided in the REO Notes.

Useful links

[Electoral Affairs Commission](#)

[Bilingual Laws Information System](#)

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