

# 保盈利 防貪污

## Curb corruption to save profit

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**做**生意的，不管哪個行業都一樣，賺錢想必是最主要的目標。但假如公司明明生意挺不錯，卻總是沒有盈利，那身為老闆的，難免會疑心有職員以非法手段侵吞了公司的利潤吧。在香港經營旅行社，業務雖說大抵只有三類，即出外、來港、本地旅遊，但細究起來卻遠遠複雜得多，因而可能發生貪污舞弊的情況也相當不少。

### 舞弊行為種種

比如說預訂機票吧，聯銷機票代理商的職員可能在抵押不足的情況下給予票務代理商信貸，而票務代理商的職員也可能私下優待某些顧客，並從中收取利益。又例如當外遊旅行社組辦外遊團的時候，旅行社的職員可能和外地的服務供應商串通，誇大服務的價格，也可能偏袒一些領隊，把能夠賺取較多收入的長線團編配給他們，以獲得回報；領隊則可能為團隊安排未經旅行社批准的活動，從而私下取得回扣。

那麼入境旅行社內又有沒有甚麼常見的貪污舞弊呢？答案是有的；例如入境旅行社的職員可能挪用內地組團商繳付的現金，又或者對於旅遊車公司的次等服務視而不見，以收取利益；至於導遊，則可能把旅客帶往旅行社沒有指定的店舖購物，以收取店舖的回扣，又或者可能與店舖串通，藉着偽造銷售交易來侵吞應該歸於旅行社的佣金。

除此之外，在會計管理方面，旅行社的職員可能收取了利益而加快付款或者延遲追收債款。旅行社的職員在採購送給旅客的紀念品，或者選擇服務供應商時，也都可能有不法行為：例如收受賄賂以作為聘用某家供應商的報酬，或者不招標而只從單一的供應商購買貨品，又或者把報價資料洩露給參與競爭的供應商等等。

**B**usinessmen, regardless of their trades, all want to make profit. But if the turnover is pretty good, and yet there is no profit, the boss may suspect that his or her staff have siphoned off the company's profit by illegal means. Broadly speaking, running a travel agent in Hong Kong involves three areas of business, namely outbound, inbound and local travel. If one takes a closer look, however, the actual number of business areas is much larger, and therefore the number of situations where corruption may occur is also quite large.

### Malpractices and malpractices

Let us first consider air ticket booking: whereas staff of consolidators may grant credit to ticketing agents with inadequate security, staff of ticketing agents may favour particular customers without company permission so as to gain advantage. Or when an outbound agent operates a package tour, its staff may collude with ground operators to inflate the price of services, or favour particular tour escorts by assigning long-haul tours to them for rewards. As for tour escorts, they may arrange activities not approved by their agents in order to get commissions.

And are there any malpractices in inbound agents? The answer is: yes, there are malpractices. For instance, staff of inbound agents may misappropriate the cash paid by the mainland's tour operators, or accept substandard services provided by tour coach companies to get benefit from them. Tourist guides may take inbound visitors to shops not designated by their agents in order to get commissions from the shops, or collude with the shops to falsify sales transactions so as to misappropriate commissions that should go to the agent.

Apart from the above, when it comes to accounting, agency staff may settle payments quicker than normal or delay the collection of outstanding payments after accepting bribes. There may also be illegal practices when souvenirs are procured as gifts for travellers or when service providers are chosen: for example, staff of agents may take bribes and then appoint a supplier, buy from a single supplier without going through a bidding process, or leak the information about quotations to competing suppliers, etc.

## 《防貪錦囊》


讀者看到這裏，不要以為上述所說的種種非法手段都是憑空杜撰；相反，以上一切都有根據，全都出自一份關於旅行社的《防貪錦囊：旅行社營運管理》。一提起「防貪」這兩個字，自然令人想起廉政公署。不錯，這份《防貪錦囊》正是廉政公署轄下的防止貪污處最近編訂的。

防止貪污處為了協助旅行社的東主及其僱員在提供旅遊服務時，採納合乎道德操守的做法，並且在營運程序中建立防貪措施，於是尋求議會的協助，並且訪問了業界的相關人士、議會的理事和職員等，從而檢討旅行社的主要營運程序，以編訂上述的《防貪錦囊》。

《防貪錦囊》共分十一章，除了簡介《防止賄賂條例》等相關法例外，還特別針對預訂機票、外遊團、入境團、預訂酒店房間、會計管理、採購常規、存貨管理、人事管理、內部管控等方面，詳細指出可能出現舞弊的行為，以及相應的防貪措施。

## 私營機構顧問組

一家旅行社如果因為經營不善而導致倒閉，大家在惋惜之餘相信只可以說市場力量在發揮作用。但如果管理層經營有道，卻因為職員貪污舞弊而出現虧本，那急切要準備妥當的，必定是清除貪腐的決心，以及貫徹執行的毅力。而如果要防貪於未然，則不妨細讀《防貪錦囊》，看看哪些措施可以推行，哪些行為需要杜絕，然後一一付諸執行。

為了向會員的管理人員介紹《防貪錦囊》，議會和防止貪污處於二零零六年九月二十一日合辦研討會，以推廣良好的商業常規(見「議會簡報」)。會員如果覺得《防貪錦囊》的確有用，請到廉政公署的網站下載([www.icac.org.hk](http://www.icac.org.hk))；如果想獲得免費的防貪顧問服務，則請聯絡廉政公署的私營機構顧問組(電話：2526-6363)。

## Guidelines for Corruption Prevention

Having read about so many malpractices, readers may think that they are fabricated. No, they are not; they all come from a booklet about travel agents, the *Guidelines for Corruption Prevention: Travel Agent Operation*, which has recently been compiled by the Corruption Prevention Department of the Independent Commission Against Corruption (ICAC).

To help owners of travel agents and their staff to adopt ethical practices and lay down corruption prevention measures when providing travel services, the Corruption Prevention Department has sought the TIC's assistance and has also interviewed industry members, TIC directors and staff at the Executive Office with the aims of reviewing the core operation of travel agents and compiling the above-mentioned *Guidelines for Corruption Prevention*.

With 11 chapters which contain detailed descriptions of common malpractices and recommended measures, the *Guidelines for Corruption Prevention* focuses on air ticket booking, outbound package tours, inbound package tours, hotel room reservations, accounting controls, procurement practices, inventory controls, staff administration and internal controls, apart from briefly explaining the Prevention of Bribery Ordinance and other legal provisions.

## Advisory Services Group

If a travel agent closes down because of mismanagement, one can only say that market forces are at work besides feeling sorry for it. If, however, the management has done a good job, but the agent is in the red because of corruption committed by its staff, then what are urgently needed are the determination to root out corruption and the tenacity to carry it through. And if a travel agent just wants to prevent corruption, it may go through the *Guidelines for Corruption Prevention* carefully and find out what measures can be adopted and what malpractices must be eradicated.

To brief its member agents on the *Guidelines for Corruption Prevention* and to promote good business practices, the TIC jointly organised a seminar with the Corruption Prevention Department on 21 September 2006 (see "Council Bulletin"). If members do find the *Guidelines for Corruption Prevention* helpful, they may download it from the ICAC's website at [www.icac.org.hk](http://www.icac.org.hk); and if they want to have free corruption prevention consultancy service, they may call the Advisory Services Group of the ICAC on 2526-6363. 