Guidelines 1.101A

Guidelines for the Chairman and the Committee on Administering the Disciplinary Committee Proceedings Rules

Hong Kong Institute of
Certified Public Accountants
香港會計師公會

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GUIDELINES FOR THE CHAIRMAN AND THE COMMITTEE ON ADMINISTERING THE DISCIPLINARY COMMITTEE PROCEEDINGS RULES

The Guidelines are intended for guidance only and are not binding upon the Chairman or the Disciplinary Committee. It is expected, however, that the Chairman and the Disciplinary Committee will follow the Guidelines save in exceptional circumstances.

INTRODUCTION

1. The Disciplinary Committee Proceedings Rules (the "Rules") approved by the Council in September 2006 confer broad discretion upon the Chairman and the Committee to tailor the procedures for disciplinary proceedings to suit the particular circumstances of each case. The Rules are designed to ensure proceedings are dealt with on the merits rather than becoming "bogged down" in procedural issues.

2. It is important to recognise, however, that, at law, the Disciplinary Committee is obliged to conduct disciplinary proceedings in a manner which is **procedurally fair**. If the Chairman or the Disciplinary Committee act in such a way as to cause unfairness to one of the parties, whether the Complainant or the Respondent, the Chairman or the Committee may be acting unlawfully and the party concerned may (subject to certain requirements) challenge the Chairman's or the Committee's actions by way of judicial review proceedings.

3. It is in this legal context that the Rules must be interpreted and applied. The Chairman and the Committee must ensure they are aware of the requirements of procedural fairness and apply the Rules strictly in accordance with such requirements.

4. The purpose of these Guidelines is to provide guidance as to how the Rules should be applied, bearing in mind relevant legal principles. It should be noted that these Guidelines are not exhaustive, and from time to time situations may arise which are not covered herein. In such cases, the Chairman and the Committee should consider seeking specific legal advice as to the procedures to be adopted.

OVERVIEW OF THE DISCIPLINARY PROCEEDINGS RULES

5. Disciplinary proceedings under the Rules are commenced when the Council transmits to the Clerk all documents received in connection with a complaint. The Clerk is then required to send to the parties a Notice in the form set out in Schedule 1 of the Rules, and to supply the parties with a copy of the procedural timetable, a copy of the Rules and all documents transmitted by the Council to the Clerk. The form of the procedural timetable is annexed to these Guidelines as Annex 1. The period for compliance with particular steps should be adjusted by the Clerk to reflect the complexity of particular proceedings.

6. The Rules then provide for the parties to file written submissions and documentary evidence in accordance with the procedural timetable. The written submissions (which consist of "Cases" and "Replies") should (as far as possible) be in a specified form and should fully set out the parties' respective positions on all relevant matters and annex all relevant documentary evidence upon which the parties rely (including statements from witnesses where the parties intend to rely on such material). The intention is to give all parties fair notice of the issues in dispute and to ensure that the hearing can be conducted efficiently.

7. After the filing of written submissions, the parties are required to file a checklist in the form set out in Schedule 4. The principal purpose of the checklist is to require the parties to provide sufficient information to enable the Chairman to make appropriate directions for the future conduct of the matter. The Chairman's directions should provide for (to the extent necessary) the attendance of witnesses and cross-examination of the parties, the submission of any expert evidence and the scheduling of the substantive hearing.

8. The checklist procedure is an important element in the new Rules. It is the principal mechanism by which the Chairman can tailor the procedures to suit the circumstances of each particular case.

9. It should be noted that under section 35B of the Professional Accountants Ordinance, in certain specified circumstances, the Committee may invite the parties to consent to a proposed sanction. If the parties so consent, the substantive hearing can be dispensed with and the agreed sanction imposed. If either or both of the parties refuse or fail to consent, the proceedings will be dissolved and the matter dealt with afresh by a new Disciplinary Committee. The parties are given an opportunity to indicate whether they would be agreeable to the consent order procedure (if offered) by way of the checklist procedure.

10. Following the making of directions by the Chairman, the Disciplinary Committee will conduct the substantive oral hearing of the complaint, which shall be in public unless otherwise determined by the Committee. At the oral hearing, the parties are entitled to make oral representations and the Committee is entitled to question the parties on any relevant issues. Before imposing any sanction, the Committee must invite the parties to make submissions on the sanction (if any) which should be imposed. Parties should be prepared to address the question of sanctions at the substantive hearing.

PROVING THE FACTS

11. For the purposes of the proceedings, the strict rules of evidence do not apply. This means the Committee may receive any material and attach such weight to that material as the Committee considers appropriate. Further, if any party fails or refuses to make submissions or answer questions on any matter or issue, the Committee is entitled to draw an adverse inference against that party.

12. Whilst the procedures for the admission of evidence are flexible, the Committee should be conscious that **all** disciplinary proceedings are serious and a finding of "guilt" may have serious adverse consequences for the Respondent involved. To preserve the integrity of the disciplinary process, the Committee should at all times ensure there is a proper evidential foundation for any finding of fact in respect of matters which are **in dispute**.

13. Where particular facts are not in dispute, there is no need for the parties to produce specific evidence to prove such facts. Absent some clear reason to the contrary, the Committee may (and should) accept undisputed facts as true.

The burden of proof

14. The initial burden of proving a complaint rests with the Complainant.

15. *(Deleted February 2015)*

16. *(Deleted February 2015)*

17. The Hong Kong Courts have confirmed that the standard of proof applicable in disciplinary proceedings is the civil standard (proof on a balance of probabilities) suitably adjusted so that the more serious an allegation the more compelling must be the evidence. The position is summarised by Bokhary PJ in the following passages from *A Solicitor v Law Society of Hong Kong* [2008] 2 HKLRD 576, a decision of the Hong Kong Court of Final Appeal:

> *"61. Only two standards of proof are known to our law. One is proof beyond reasonable doubt and the other proof on a preponderance of probability. The strength of the evidence needed to establish such a preponderance depends on the seriousness and therefore inherent improbability of the allegation to be proved.*
>
> *"62. A criminal charge must be proved beyond reasonable doubt. A civil claim, on the other hand, is to be proved on a preponderance of probability.*
>
> *"63. Sometimes an allegation of grave or even criminal conduct is made in a civil case. In such instances, it was common at one time for the courts to speak in terms of a degree of probability proportionate to or commensurate with the seriousness of the allegation..... As will appear from the more recent authorities to which I will come in due course, it is misleading to speak of "a degree of probability".....*
>
> *...*
>
> *(116) In my view, the standard of proof for disciplinary proceedings in Hong Kong is a preponderance of probability under the Re H approach. The more serious the act or omission alleged, the more inherently improbable must it be regarded. And the more inherently improbable it is regarded, the more compelling will be the evidence needed to prove it on a preponderance of probability. If that is properly appreciated and applied in a fair-minded manner, it will provide an appropriate approach to proof in disciplinary proceedings. Such an approach will be duly conducive to serving the public interest by maintaining standards within the professions and the services while, at the same time, protecting their members from unjust condemnation."*

In the case of *Chan Kin Hang, Danvil v Registrar of the Hong Kong Institute of Certified Public Accountants*, [2014] 2 HKLRD 723, the Court of Appeal reiterated that the principles in *A Solicitor v Law Society of Hong Kong* applied to the Institute's disciplinary proceedings.

18. Whilst it is important that the Committee understands the applicable legal principles, in many cases it may not be necessary for the Committee to set out in its reasons for decision the degree of proof it has determined is required in any particular case. This is because, in many cases, the evidence is likely to be such that the Committee is likely to find the case proved or not proved (as the case may be) regardless of the threshold adopted (i.e. potential differences in the required degree of proof will be irrelevant to the Committee's decision). As a general rule, it will be sufficient for the Committee to state that it finds particular matters to have been "*proved on the evidence*".

19. If (in an exceptional case) the Committee considers it appropriate to explain its reasoning as to the required degree of proof, it is suggested that the Committee simply adopt wording similar to the following:

> "*The standard of proof applied by the Committee in the present case was the civil standard – proof on a preponderance of probability*."

PROCEDURAL MATTERS

20. The sections below provide general guidance as to how the Clerk, the Chairman and the Committee should deal with each stage of the process.

Conflicts of interest

21. It is important to note at the outset that the parties have a right to a hearing before an impartial (i.e. unbiased) Committee. Where a Committee member has a direct pecuniary or proprietary interest in the outcome of the proceeding, the member will be disqualified from participating. A member will also be disqualified from participating where, in the circumstances, there appears to be a real danger of bias on the part of the member. This test refers to the possibility - not probability - of bias.

Communications with the parties

22. When conducting disciplinary proceedings, the Chairman and the Committee must maintain a strict separation between themselves and the parties to the proceeding. If the Committee engages in *ex parte* communications (i.e. communications with one party which are not disclosed to, or conducted in the presence of, the other parties) there is an immediate presumption of procedural unfairness.

23. A party to a disciplinary proceeding must also be given adequate particulars of all allegations against them so that they can prepare their response. They are entitled to controvert, correct or comment upon any evidence or information received or held by the Disciplinary Committee which may be relevant to the Committee's decision. If relevant material (or the substance of such material) is not disclosed to a party who is potentially prejudiced by it, this generally gives rise to a presumption of procedural unfairness, irrespective of whether the material arose before, during or after the hearing[1].

24. It is therefore important that the Clerk, the Chairman and the Committee ensure that:

(a) all oral communications between the Chairman or the Committee and any party to the proceedings are conducted in the presence of all other parties to the proceedings;

(b) all written communications between the Chairman and the Committee and one or more parties to the proceedings are disclosed to all other parties to the proceedings.

25. To assist in complying with these requirements, the Rules establish the Clerk as the point of contact for the parties and provide for the Clerk to be responsible for circulating all documents received by the Committee amongst the parties. Written communications with the Clerk may be by way of letter.

26. It is recommended that the Clerk circulate **all** written communications and other documents **of whatever nature** received from the parties to all other parties to the proceeding as soon as they are received. Where the Clerk is obliged to refer a procedural enquiry to the Chairman under Rule 9 (see below), the Clerk should first require that the procedural enquiry is put in writing and copy the correspondence to the other parties to the proceeding.

27. To maintain an appropriate separation between the Chairman/the Committee and the parties, all written communications from the Chairman and the Committee to the parties should be sent via the Clerk. When communicating with the parties on behalf of the Chairman or the Committee, the Clerk should write to the parties adopting wording similar to the following:

"*I refer to [relevant matter].*

The [Chairman/Committee] has [asked me to convey the following response] / [made the following directions]:"

[1] To this general rule, there are some limited exceptions. For example, there are cases where disclosure of evidential material might inflict serious harm on persons or where disclosure might be a breach of confidence or might be injurious to the public interest. However, it is unlikely such issues will come before the Committee in the ordinary course.

28. For the purposes of corresponding with the parties, the Clerk should ensure that he or she complies with the service requirements set out in Rules 33 and 38.

Procedural enquiries

29. The Rules provide for all procedural issues or enquiries, other than those made during the course of a hearing, to be directed to the Clerk. Where any issue or enquiry on a procedural matter calls for a decision, the Clerk is obliged to refer the matter to the Chairman for determination. The Chairman is at liberty to decide all procedural matters or, in his or her discretion, to refer such matters to the Disciplinary Committee for decision.

30. In referring procedural issues or enquiries to the Chairman, it is important to bear in mind the need to ensure all parties are given an opportunity to comment before decisions are made. As a general practice, therefore, the Clerk and the Chairman should adopt the following process:

(1) On a procedural issue or enquiry being referred to the Chairman, the Chairman should ask other parties (via the Clerk) whether they have any objection or other comments as regards the issue or enquiry. A specified period for a response should be stipulated and the invitation should be copied by the Clerk to the party making the request.

(2) Once any objection/comments have been received, the objection/comments should be copied to the party making the request. In some cases, the party making the request may be entitled to respond to the objection/comments.

(3) The Chairman should consider whether the procedural/preliminary issue should be referred to the Committee for decision.

(4) The Chairman or the Committee, as the case may be, should then decide the procedural/preliminary issue. The decision should be conveyed to all parties via the Clerk.

Compliance with timetable

31. At the commencement of the proceedings, the Committee issues a procedural timetable which all parties are expected to adhere to. The Chairman or the Committee has discretion to grant or refuse any requests for extension of time.

32. Should a party find it necessary to request extensions of time for complying with particular steps specified in the procedural timetable then s/he must make an application at the earliest opportunity. *Late applications should not be considered unless the applicant can demonstrate good reasons which should be supported by documentary evidence.*

33. Any *request for extensions of time for complying with particular steps specified in the procedural timetable* should:

(a) Be made in writing; and

(b) Demonstrate persuasive reasons and/or extraordinary circumstances for granting an extension.

34. Before the Chairman or the Committee decides to grant an extension, the other party should be given an adequate opportunity to respond.

35. Parties should arrange their affairs to comply with the procedural timetable. If, in the unavoidable event that an application for an extension is required, the applicant should be realistic in the amount of time s/he requires and should try to avoid a situation whereby the hearing date(s) will need to be rescheduled.

36. The decision letter on the application for extension should be clear in stating that the extension should be strictly adhered to.

Requests to submit further written material after written submissions have "closed"

37. Another common procedural issue or enquiry the Chairman and the Committee will have to deal with is requests to file additional written submissions or evidence after the time for filing such material has passed. When considering any such request, the paramount consideration is ensuring that the party concerned is given a reasonable opportunity to be heard on all relevant matters. Any decision to exclude relevant material risks denying a party such opportunity. Accordingly, unless it appears clear that the new material is irrelevant, that the party seeking to submit the material is acting in bad faith with a view to delaying the proceedings, or there is some other compelling reason to act otherwise, the Chairman and the Committee should err on the side of caution and grant the request.

38. In order to ensure that all parties have an opportunity to be heard in relation to any new written submissions or evidence, where the Chairman or the Committee decide to accept new material, the Chairman or the Committee should then direct that:

(1) Other parties be given an opportunity to file submissions and evidence addressing matters arising as a consequence of the applicant's new submissions/evidence.

(2) The applicant be given an opportunity to reply to matters arising as a consequence of other parties' replies.

(3) If appropriate, other parties likewise be given an opportunity to file a reply addressing matters arising as a consequence of the applicant's reply.

39. If the above process cannot be completed prior to any substantive hearing, the Chairman and the Committee may have to consider adjourning the hearing until the process has been completed.

Defects in a party's written Case or Reply

40. The Rules require parties to file written submissions in a particular form. From time to time, it may appear that parties have not complied with the formal requirements of the Rules in all respects.

41. Rule 37 provides that, where any question arises as to whether a written Case or Reply complies with the requirements of the Rules, the Chairman and the Committee shall only order that the Case or Reply be rejected, revised or supplemented if, in the opinion of the Chairman or the Committee, the defects in the Case or Reply are such as to prejudice the ability of other parties to the proceeding to obtain a fair hearing. This is intended to prevent proceedings from being "derailed" by procedural objections which go to matters of form rather than substance. The key criteria in applying Rule 37 is the requirement that the parties know the case against them.

The Checklist Procedure

42. As indicated in the overview of procedures above, the checklist procedure is an important element in the new Rules. It is the principal mechanism by which the Chairman tailors the procedures to suit the circumstances of each case.

43. The parties' checklists must be filed following filing of the parties' written submissions and evidence. The checklists are intended to provide the Chairman with the parties' views as to how the matter should proceed and sufficient information to make directions for the future conduct of the matter. The information to be provided in the checklists includes the following:

- whether the parties consider there are material facts in dispute and, if so, what;

- whether the parties consider there are particular issues in respect of which the Committee requires expert evidence and, if so, what;

- whether the parties consider it is necessary for witnesses to attend the hearing and, if so, the names and addresses of the witnesses, the issues in respect of which the witnesses should be examined, the reasons why each witness's evidence is necessary, whether the party concerned is in a position to produce a witness statement for the witness prior to the hearing, and whether it is necessary to issue a summons to compel the witness's attendance at the hearing;

- whether the parties consider it necessary for any other party to be cross-examined and, if so, the party concerned, the issues in respect of which the party should be cross-examined, the reasons why cross-examination is necessary and the name of the person who will conduct the cross-examination;

- if the original substantive hearing date is to be re-scheduled, the availability of the parties over the next 6 months to attend the re-scheduled substantive hearing;

- whether the proceeding falls within the criteria for the consent order procedure and, if so, whether the parties would be amenable to that procedure.

44. It is envisaged that the directions made by the Chairman following the filing of the checklists will deal with four key matters, being:

(1) The extent to which parties may be subject to cross-examination at the hearing;

(2) The extent to which witnesses may be called to give oral evidence at the hearing;

(3) Whether or not the parties are permitted to adduce expert evidence; and

(4) The re-scheduling of the hearing, if necessary.

45. With respect to directions for the cross-examination of the parties and the attendance of witnesses, when there is a material dispute of fact in relation to an issue and a party wishes to call a witness to give evidence in relation to the matter, the Committee is (save in exceptional circumstances) obliged to permit the attendance of the witness. If a witness is permitted to give evidence, other parties must also (save in exceptional circumstances - the occurrence of which is hard to envisage) be given an opportunity to cross-examine the witness.

46. Similarly, if a party has chosen to give evidence in a proceeding (whether orally or by way of statements or assertions in the party's written submissions) and there is a material dispute of fact, the Committee must (save in exceptional circumstances) permit the party to be cross-examined. This is not the case, however, where a party has **not** given any evidence in the proceeding. Where a party has **not** given any evidence, the Committee may ask questions of the party but should decline any request made by other parties to the proceedings to cross-examine the party concerned.[2]

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[2] If a party believes that evidence must be called from another party, the appropriate course is for the party to subpoena that party and call them as "their witness". When this happens, difficult evidential issues can arise (generally a party calling a witness is obliged to accept the

47. In making directions permitting cross-examination of parties and the calling of witnesses, the Chairman should consider expressly limiting the scope of any examination/cross-examination to the specific issues in dispute. Any such limitation must, however, be carefully considered and expressed. It is important that the parties are not prevented from examining witnesses on any relevant matter. (For example, the directions should not prevent the parties from cross-examining witnesses on matters going to the credibility of the witness.) It is therefore suggested that wording similar to the following be adopted for the relevant direction:

> "*The issues in respect of which parties and/or any witnesses shall be examinable or cross-examinable upon shall be limited as far as practicable to matters relevant to the issues which are in dispute, being: …*"

48. The Chairman and the Committee should avoid taking responsibility for securing the attendance of witnesses. The preferable position is to require the parties to secure the attendance of those witnesses they wish to call and to permit parties to apply for subpoenas for the purposes of compelling the attendance of particular witnesses if they so wish.

49. Where the Chairman or the Committee permits the parties to call witnesses, the Committee should consider directing that the parties exchange[3] witness statements, to the extent that such statements have not already been filed as part of the parties' written submissions and evidence[4]. Depending upon the nature of the issues, it may be appropriate for such statements to stand as evidence-in-chief in the proceedings. This will serve to give each party notice of the evidence relied upon by the other side and is likely to shorten the length of the hearing by removing the need for oral evidence-in-chief to be adduced. Where the determination of a factual issue depends essentially on matters of credibility, it may be inappropriate to order statements to stand as evidence-in-chief.

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witness's evidence as correct and cannot challenge or cross-examine the witness unless the witness is declared "hostile").

[3] The usual procedure adopted by the Court is to require that witness statements be exchanged simultaneously. This minimises the risk of one party receiving advance notice of the other side's evidence and inappropriately "tailoring" their statements to address problems exposed by the other parties' witnesses. The standard directions attached as annex 2 provide that the Clerk shall not circulate any witness statements until both parties have complied with any requirement to file such statements.

[4] If a party seeks to file a witness statement late, the Chairman or the Committee should adopt approach the matter as set out in section entitled "*Requests to submit further written material after written submissions have "closed"*" above. It is conceivable that a party may simply refuse to comply with a direction to produce witness statements but nevertheless attempt to call witnesses at the hearing. In such circumstances, the Committee essentially has two options: (1) it may refuse to permit the witnesses to be called (which runs the risk of denying the party concerned a reasonable opportunity to be heard); or (2) it may allow the evidence but take into account the lack of a witness statement and the consequent reduction in the ability of the other side to prepare for cross-examination when deciding the weight to be given to the evidence

50. As regards expert evidence, expert evidence is only necessary in relation to matters which are **outside the knowledge of the Committee**. In this regard, it is noted that the Committee will often be called upon to consider accounting standards and practices. Whilst some members of the Committee may have expertise in such matters, other members of the Committee may not. The need for the Committee to consider expert evidence on accounting matters was discussed by the High Court in **Hong Kong Institute of Certified Public Accountants** v **Disciplinary Committee and others** HCAL 135/2005. The Court indicated that the issues to be considered are likely to fall within one of three categories:

(1) Issues which do not involve knowledge of professional accounting standards or practices.

(2) Issues which involve knowledge of accounting standards or practices which are widely accepted within the profession.

(3) Issues which involve knowledge of accounting standards or practices which may be in controversy within the profession.

51. In respect of issues falling within the first category, the Committee should not require expert evidence. For issues falling within the second category, the Committee is entitled to rely on the expertise within its membership to decide questions (regardless of whether or not the members with expertise comprise a majority of the Committee). For issues falling within the third category, expert evidence will be required, save in exceptional circumstances.

52. With respect to the re-scheduling of the hearing, the Chairman is at liberty to immediately fix a date for the hearing or to refer the matter to the Clerk. To assist in fixing a date for the hearing, the checklists require the parties to indicate their availability to attend a hearing.

53. When fixing the date for the hearing, the Clerk and the Chairman should bear in mind the need to ensure the parties are given a reasonable opportunity to be heard. Where a party is (for good reason) unavailable to attend a hearing on particular dates, the Clerk or the Chairman should (save in exceptional circumstances) accommodate the party. However, provided the parties are given adequate time to instruct alternative legal advisers if required, there is no strict need to accommodate the diaries of the parties' legal advisers, if to do so would result in delay. To this end, the procedural timetable issued by the Clerk will set out the dates for the directions and substantive hearing. Parties are expected to arrange their affairs to comply with these dates.

54. From time to time, it may appear to the Chairman at the checklist stage that one or other of the parties may be in danger of failing to present sufficient evidence to allow the Committee to properly determine an issue, but the required evidence may be available. In such circumstances, it is recommended that the Chairman use Rule 16 to indicate what additional evidence is required and make appropriate directions to allow such evidence to be obtained and presented. Such active intervention is an element of case management and may be necessary to ensure cases are considered and determined on their merits, rather than decided on procedural or technical grounds. However, the Committee should not use Rule 16 to run either a prosecution or a defence case for the party concerned.

55. Rule 25 provides that the Chairman may, if he or she considers it expedient, convene a directions hearing to be conducted in whatever manner the Chairman considers appropriate (including by way of telephone conference). If the parties are generally in agreement on the directions required, the Chairman may dispense with a directions hearing and simply make those directions which the checklists indicate are appropriate. If, on the other hand, the parties do not appear to be in agreement, it is recommended that the Chairman convene a directions hearing to enable the parties to express their views on relevant matters before any directions are made.

56. At the directions hearing, the Chairman should consult each party as to the key matters to be addressed in the directions and attempt to secure the parties' agreement as to the appropriate directions. If it is plain that the parties cannot agree on key matters, then the Chairman should make such directions as are required to allow each party to present their case as they think fit. The Chairman should ensure that the parties are not permitted to dictate the procedures to be followed nor to interfere with the presentation of the opposing party's case.

57. In some cases, it may appear to the Chairman at the directions stage that the facts in dispute have not been clearly defined in the written submissions. In such circumstances, the Chairman might consider going through the materials with the parties with a view to ascertaining what facts can be agreed and what matters are in issue. A statement of agreed facts might then be prepared. This process might be useful in identifying for the Committee exactly what matters are in issue.

58. In rare cases, the parties may not be in agreement as to directions but it may appear that a directions hearing will not be constructive. In such circumstances, the Chairman may consider dispensing with a directions hearing and proceeding to issue directions on the basis of the information provided in the parties' checklists. If the Chairman adopts this course, the Chairman should generally make directions which accommodate each party (in the sense of allowing each party to present their case as they think fit). The Chairman should be very cautious, however, before making directions which will cause material prejudice to one or other of the parties without first consulting with the parties.

59. Annexed at Appendix 2 are standard directions which may be tailored for use in particular proceedings.

Steps to be taken prior to the hearing

60. Prior to the hearing, the Clerk should send a letter to the parties confirming the hearing time and place, and setting out the procedures to be adopted for the hearing. A draft standard letter is attached as Annex 3.

Conduct of the Substantive Hearing

61. The standard order of procedure for the oral hearing is provided for in Rule 30:

(1) The Chairman shall introduce the proceedings and the Committee shall deal with any procedural matters arising.

(2) The Complainant may (but is not obliged to) present an oral opening submission.

(3) The Respondent may (but is not obliged to) present an oral opening submission.

(4) If the Chairman or the Committee has so directed, witnesses and/or the parties shall be examined and cross-examined.

(5) The Complainant may present an oral closing submission.

(6) The Respondent may present an oral closing submission.

(7) At any stage during the hearing, the Committee may put such questions to the parties and the witnesses as the Committee thinks expedient.

62. The above order of procedure will suit cases where there is likely to be limited cross-examination of the parties and witness evidence. If this is not the case, the Chairman or the Committee may wish to consider varying the order of procedure (using Rule 11) to allow the parties to present their submissions and evidence "in one go" (i.e. without interruption from the opposing party). If the order of procedure is varied, the parties should be given notice of the variation as soon as possible and adequate opportunity to adapt to the variation. Whatever order of procedure is adopted, it is essential to ensure the parties are given adequate opportunity to both present their own case and to comment on the case of the opposing party.

63. At the outset of the hearing, the Committee should deal with certain procedural matters. In particular, the Committee should confirm that there are no conflict issues arising, that it has before it all written material which has been filed by the parties, and that there are no preliminary matters which the parties wish to raise before the hearing proceeds.

64. Whilst the Rules permit the parties to present oral submissions at the hearing, the Rules require the parties to address all relevant matters relied upon by the parties in the written submissions filed prior to the hearing. One of the objects of the Rules is to move the process towards a more "paper-based" process. The parties should therefore be encouraged to keep their oral submissions succinct and to avoid repetition of the written material. The Committee is at liberty to intervene to curtail submissions which are repetitious or irrelevant.

65. Annexed at Annex 4 are suggested guidance notes for the Chairman for the purposes of conducting the oral hearing.

Power to inquire into any matter arising from the evidence

65A Proceedings before the Disciplinary Committee are inquisitorial in nature. Accordingly, under Rule 12A the Disciplinary Committee may inquire into any matter and consider any argument arising from the evidence and/or materials which the Disciplinary Committee considers relevant to the complaint, whether or not it has been previously raised or relied upon by a party. These Rules are intended to clarify the Disciplinary Committee's powers to consider the complaint.

65B Before the Disciplinary Committee exercises its powers under Rule 12A, the Disciplinary Committee must give the parties a reasonable opportunity to be heard. Depending on the circumstances of the case, to give the parties a reasonable opportunity to be heard the Disciplinary Committee may consider giving the parties an opportunity to file further submissions and evidence (including an opportunity to reply to the other parties' submissions and evidence) and adjourning the hearing until any such process has been completed.

Submissions on Sanctions

66. Rule 31 requires the Committee to invite the parties to make submissions as to the sanction (if any) to be imposed at such time as the Committee considers appropriate. In some cases, as a matter of convenience, it may be helpful if the issue of sanctions were addressed at the conclusion of the initial hearing (as this will avoid the need for the Committee to reconvene). The Notice issued to the parties at the commencement of proceedings indicates that the parties should be prepared to address the question of sanctions at the initial hearing.

67. It is important to appreciate, however, that the Committee's ability to call for such submissions is subject to a constraint. The requirements of procedural fairness dictate that the parties **must** be aware of the facts which will be relied upon by the Committee before they are asked to make submissions on sanctions, as it is only when the parties are aware of the facts that they can make proper submissions as to what sanctions should flow from those facts. The Committee will therefore only be entitled to call for submissions at the conclusion of the initial oral hearing when the facts are not in dispute. If the facts are in dispute, the Committee will be obliged to first make its factual findings and only subsequently may ask the parties to address possible sanctions.

Making and drafting decisions

68. The Committee must make its own, independent decision in respect of each disciplinary proceeding (i.e. the Committee should not blindly follow earlier decisions in respect of similar matters or legal advice which it has obtained). In making a decision, the Committee should consider all relevant issues, submissions and evidence.

69. Whilst it is permissible for the Clerk to the Committee to **record** the Committee's decision and its reasons, it is not permissible for the Clerk to **formulate or determine** the Committee's decision and its reasons. For this reason, it is not permissible for the Committee to ask the Clerk to draft the Committee's reasons for decision.

69A. The Institute appreciates that Committee members are independent volunteers and have many demands upon their time. While recognising that the Committee should take the full time needed to consider all relevant issues, submissions and evidence, it is in the interest of the parties to the proceedings and the public that the Committee would expedite making its decision to avoid delay in proceedings. Therefore, the Committee should aim to hand down its written decision preferably within six weeks from the date of parties' submissions on sanctions. If the Committee considers that it will take longer than six weeks to hand down its decision, it should notify the parties and indicate when it is likely to provide its judgment.

Costs

70. Section 35 of the Professional Accountants Ordinance empowers the Disciplinary Committee to make orders as to costs, in the following terms:

> "(1) If a Disciplinary Committee is satisfied that a complaint referred to it under section 34 is proved, the Disciplinary Committee may, in its discretion make any one or more of the following orders –
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> …
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> (d) an order that the certified public accountant –
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> (i) pay the costs and expenses of and incidental to an investigation against him under Part VA; and
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> (ii) where the disciplinary proceedings were instituted as a result of an investigation under the Financial Reporting Council Ordinance (Cap 588), pay to the FRC the sum the Disciplinary Committee considers appropriate for the costs and expenses in relation or incidental to the investigation reasonably incurred by the FRC ;
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> …
>
> *… the Disciplinary Committee may in any case - …*
>
> *(iii) make such order as the Disciplinary Committee thinks fit with regard to the payment of costs and expenses of and incidental to the proceedings, whether of the Institute (including the costs and expenses of the Disciplinary Committee) or of any complainant or of the certified public accountant, and any costs and expenses or penalty ordered to be paid may be recovered as a civil debt.*"

71. It is evident from the section that any costs order made by the Committee may provide for payment of both **another party's legal costs** and the **expenses of the Committee**.

72. With respect to payment of another party's legal costs, the Committee has a discretion to determine the extent to which costs should be recoverable. However, such discretion must be exercised reasonably. The following paragraphs describe how such discretion should be exercised:

(1) Save where there is good reason to do otherwise, the Committee should award costs to the successful party in the proceedings (i.e. costs follow the event).

(2) The starting point in any award of costs should be the **costs** (i.e. indemnity costs) incurred by the successful party, subject to the Committee being satisfied that the costs were reasonably and necessarily incurred. These costs may include those costs and expenses reasonably incurred by the Complainant and/or the Financial Reporting Council, whether in relation to or incidental to any investigation carried out before the proceedings were instituted or for the purposes of the proceedings, as the Committee considers appropriate. The Committee may reduce the amount awarded to the extent it considers costs to have been incurred unnecessarily or extravagantly. In deciding what reduction is reasonable, the Committee may consider being guided by the practices of the courts in civil proceedings (which are complex). These are summarised in Annex 5.

73. Notwithstanding the above, one of the factors which the Committee may wish to take into account when considering whether to make an adverse costs order against the Institute is the Institute's status as a public body funded by its members, with a statutory duty to refer disciplinary matters to the Disciplinary Panels. This may be considered a reason not to make an adverse costs order against the Institute, in particular, where the Institute has acted properly in referring the matter to the Disciplinary Panels. Reference can be made to the case of *Baxendale-Walker v Law Society* [2006] 3 All ER 675 at §43, where Lord Justice Moses stated that:

> *"A regulator brings proceedings in the public interest in the exercise of a public function which it is required to perform. In those circumstances the principles applicable to an award of costs differ from those in relation to private civil litigation. Absent dishonesty or a lack of good faith, a costs order should not be made against such a regulator unless there is good reason to do so. That reason must be more than that the other party had succeeded. In considering an award of costs against a public regulator the court must consider on the one hand the financial prejudice to the particular complainant, weighed against the need to encourage public bodies to exercise their public function of making reasonable and sound decisions without fear of exposure to undue financial prejudice, if the decision is successfully challenged."*
>
> The Court of Appeal approved the judgment of Lord Justice Moses in Baxendale-Walker v Law Society [2008] 1 WLR 426 and Sir Igor Judge P at §§34 and 39 stated that:
>
> *"… when the* [regulator] *is addressing the question whether to investigate possible professional misconduct, or whether there is sufficient evidence to justify a formal complaint to the tribunal, the ambit of its responsibility is far greater than it would be for a litigant deciding whether to bring civil proceedings … The exercise of this regulatory function places [the regulator] in a wholly different position*

to that of a party to ordinary civil litigation. The normal approach to costs decisions in such litigation … that properly incurred costs should follow the 'event' and be paid by the unsuccessful party – would appear to have no direct application to disciplinary proceedings …."

"… Unless the complaint is improperly brought … when the [regulator] *is discharging its responsibilities as a regulator of the profession, an order for costs should not ordinarily be made against it on the basis that costs follow the event. The'event' is simply one factor for consideration. It is not a starting point. There is no assumption that an order for costs in favour of a* [respondent] *who has successfully defeated an allegation of professional misconduct will automatically follow. One crucial feature … is that the proceedings were brought by the* [regulator] *in exercise of its regulatory responsibility, in the public interest and the maintenance of proper professional standards. For the* [regulator] *to be exposed to the risk of an adverse costs order simply because properly brought proceedings were unsuccessful might have a chilling effect on the exercise of its regulatory obligations, to the public disadvantage."*

Notwithstanding the above, **Baxendale-Walker** was not followed in Hong Kong in **Solicitor v Law Society of Hong Kong** [2007] 4 HKLRD 798 which considered whether costs should be awarded to a successful respondent against the Law Society of Hong Kong.

The Court of Appeal (*per* Ma CJHC, as he then was) considered that **Baxendale-Walker** did not apply if the Law Society was unsuccessful in disciplinary proceedings properly brought against a solicitor. This was because the Law Society was in the unique position such that it could seek from the HKSAR government's general fund a reimbursement of an adverse order as to costs made by it against the Tribunal under section 25 of the Legal Practitioners Ordinance, Cap 159 ("**LPO**"):

17. It was not disputed that the Law Society could under this provision seek reimbursement of an adverse order as to costs made against it by the Tribunal. Of course, the conditions set out in section 25(2) have to be met and these conditions include the necessity of demonstrating that the Law Society was acting in the exercise of its powers or duties under the LPO. In other words, the fact that the Law Society was exercising its public function and discharging its statutory duties will entitle it to claim reimbursement of expenses.

> *This is not the position in England (as Rogers VP noted in Secretary, **Nursing Council of Hong Kong v Nursing Council of Hong Kong**, unreported, HCMP 667/2007, 13 April 2007, at paragraph 16) and there is no provision equivalent to section 25 of the LPO in that jurisdiction.*
>
> 18. *Thus, it can be seen that the position in Hong Kong is factually the converse of that envisaged by the **Baxendale-Walker** case: the Law Society will simply suffer no "undue financial prejudice" and there is no "chilling effect" where an order for costs is made against it by the Tribunal unless it has not acted properly in the exercise of its powers or duties under the Ordinance (where, for example, the Law Society had acted dishonestly, maliciously or in bad faith). The **Baxendale-Walker** approach therefore does not apply in Hong Kong. Accordingly, the standard approach of the Tribunal when complaints against a solicitor are dismissed, should be that unless good reason exists, the solicitor should be entitled to an order of costs in his or her favour. In other words, costs should generally follow the event. This, I believe, satisfies the requirements of justice and ensures a level playing field in disciplinary proceedings. I see no reason why the Law Society should not be subject to the same rules as to costs as a solicitor who is involved in such proceedings.*

By comparison, all of the Institute's prosecutions are funded solely by its members and it receives no financial government assistance.

74. Rather than conducting as in-depth forensic examination of costs incurred as takes place at a court taxation hearing, the preferable approach is for the Committee to require the parties to submit a brief schedule setting out their costs in respect of the proceedings and then, after hearing brief submissions from the parties as to the appropriate quantum of costs, makes a summary assessment of the amount payable. This process is similar to the "gross sum" assessment model sometimes used by courts and is intended to minimise the administrative burden associated with determining costs. A draft form of schedule to be submitted by the parties is attached as annex 6.

75. With respect to payment of the costs and expenses of the Committee, the position is somewhat different. Unlike the legal costs of the parties, it is to be presumed that the entirety of the expenses incurred by the Committee (including expenses for items such as hiring, interpreters, paying for transcription services, and renting premises) are necessary and proper. It will therefore generally be appropriate for the Committee to require payment of such costs in full (or in such proportion as to reflect the outcome of the proceedings; for example if the Respondent successfully defends a number of charges which were time consuming in themselves, the Committee should ordinarily decide it is unfair to require him to bear the burden of the charges he successfully defended).

Incurring expenditure

76. Rule 43 stipulates that the Chairman and Disciplinary Committee are only entitled to incur expenditure in accordance with procedures approved by the Council.

Use of legal advisers by the Committee

77. Where the Committee receives legal advice relevant to its substantive decision, that advice (or the substance of that advice) must be disclosed to the parties. Procedural advice which relates purely to the conduct of the hearing does not need to be disclosed.

Postponing "decisions" on procedural objections where practicable

78. The Committee should be conscious that parties are entitled to apply for judicial review in respect of each specific **decision** which is made by the Committee. Each decision of the Committee is therefore a potential opportunity for the parties to commence litigation.

79. Where a procedural challenge or preliminary issue is raised, it may be possible for the Committee to hear argument in relation to the challenge or issue but reserve its decision on the matter until it delivers the substantive decision at the conclusion of the hearing (i.e. all decisions will be delivered in "one go"). This may reduce the prospect of litigation or delay.

Annex 1

PROCEDURAL TIMETABLE

Proceedings No. _____

	Step Required	Time for Completion
1.	Complaint's Case to be submitted. The Complaint shall file 8 copies of the Case with the Clerk.	[Date]
2.	Respondent's Case to be submitted. The Respondent shall file 8 copies of the Case with the Clerk.	[Date]
3.	Complaint's Reply (if any) to be submitted. The Reply shall be limited to matters arising as a consequence of the Respondent's Case. The Complaint shall file 8 copies of the Reply with the Clerk.	[Date]
4.	If the Complaint has filed a Reply, the Respondent's Reply (if any) to be submitted. The Respondent's Reply shall be limited to matters arising as a consequence of the Complaint's Reply. The Respondent shall file 8 copies of the Reply with the Clerk.	[Date]
5.	Parties to submit their checklist to the Clerk.	[Date]
6.	Chairman may convene a directions hearing or otherwise make such directions for the conduct of the hearing as the Chairman considers appropriate.	[Date]
7.	The parties shall attend the oral hearing.	[Date]

Annex 2

DRAFT DIRECTIONS TO BE MADE FOR THE PURPOSES OF THE CHECKLIST PROCEDURE

[**Letterhead of the Disciplinary Committee**]

To: The Complainant
[**Address**]

The Respondent
[**Address**]

Proceedings No. [number] Between [Complainant Name] and [Respondent Name]

I refer to the parties' checklists filed herein in accordance with Rule 24 of the Disciplinary Committee Proceedings Rules. In accordance with Rule 25(1) of the Disciplinary Committee Proceedings Rules, the Chairman has made the following directions for the conduct of the proceedings:

(1) The parties are at liberty to adduce evidence from the following witnesses at the substantive hearing:

[**Names of witnesses**]

(2) The parties are likewise at liberty to cross-examine other parties to the proceedings and any witnesses called by other parties to the proceeding. [**Note: other parties should only be cross-examinable if they have given evidence-in-chief in the proceedings**].

(3) The issues in respect of which parties and/or any witnesses shall be examinable or cross-examinable upon shall be limited as far as practicable to matters relevant to the issues identified by the parties as being in dispute, being:

[**List issues**]

(4) If any party intends to call any witnesses at the substantive hearing, such party shall file witness statements for those witnesses by no later than [**28 days from the date of these directions**], in which event such witness statements shall stand as evidence-in-chief in the proceeding unless otherwise directed by the Chairman or the Committee.

(5) It is the parties' responsibility to secure the attendance of any witness they wish to call for the purposes of the substantive hearing. The parties' may apply for a subpoena to be issued in the event they consider such is necessary to secure the attendance of any witness. Any application for a subpoena shall be in writing supported by reasons and shall annex a draft of the subpoena to be issued, and shall be submitted to the Clerk in accordance with Rule 9.

(6) The parties shall further be at liberty to adduce expert evidence in relation to the following issues:

[**List issues**]

(7) In the event any party chooses to adduce expert evidence in relation to as issue identified in 6 above, such party shall file a witness statement setting out such expert's evidence by no later than [**28 days from the date of these directions**], such witness statement to stand as evidence-in-chief in the proceedings unless otherwise directed by the Chairman or the Committee.

(8) It is noted that the Disciplinary Committee may well require expert evidence in relation to the issue identified in paragraph 6 above in order to properly determine the complaint. The Chairman would therefore encourage the parties to adduce evidence on such issue.

(9) The Clerk shall not circulate any witness statements filed by the parties until all parties have complied with the requirement to file their statements.

(10) [The Clerk shall re-fix a hearing no earlier than 42 days from the date of these directions, such hearing to accommodate the parties' availability as identified in the parties' checklists.]*
(*Delete if necessary)

(11) The parties shall be at liberty to apply for a variation of these directions to the Clerk in the manner provided for in Rule 9.

Yours faithfully,

The Clerk to the Disciplinary Committee

Annex 3

STANDARD LETTER TO BE ISSUED BY THE
CLERK PRIOR TO THE HEARING

[**Letterhead of the Disciplinary Committee**]

To: The Complainant
[**Address**]

The Respondent
[**Address**]

Proceedings No. [number] Between [Complainant Name] and [Respondent Name]

The substantive hearing of the above disciplinary proceedings is scheduled to be heard at [**time**] at [**address**].

The Clerk to the Committee has been notified by the parties that the following persons will be attending the hearing:

Complainant

[List the Complainant and any legal representatives and witnesses who will be attending the hearing on behalf of the Complainant].

Respondent

[List the Respondent and any legal representatives and witnesses who will be attending the hearing on behalf of the Respondent].

The hearing will be conducted in [**language**]. If any party requires the assistance of an interpreter (either for themselves or for their representatives/witnesses), such party should advise the Clerk immediately so that appropriate arrangements can be made.

As you are aware, certain directions have been made for the conduct of the hearing. A copy of these directions is attached for ease of reference. Unless otherwise directed by the Chairman on the Committee, the order of procedure at the hearing shall be as provided for in Rule 30 of the Disciplinary Committee Proceedings Rules. In summary:

(1) The Chairman will introduce the proceedings and the Committee will deal with any procedural matters arising.

(2) The Complainant may (but is not obliged to) present an oral opening submission.

(3) The Respondent may (but is not obliged to) present an oral closing submission.

(4) If the Chairman or the Committee has so directed, witnesses and/or the parties will give evidence and be questioned and cross-examined.

(5) The Complainant may present an oral closing submission.

(6) The Respondent may present an oral closing submission.

(7) At any stage during the hearing, the Committee may put such questions to the parties and the witnesses as the Committee thinks expedient.

All relevant matters relied upon by the parties should have been addressed in the parties' written submissions and the principal purpose of the substantive hearing is to allow the Committee an opportunity to ask questions and seek clarification of relevant matters. Whilst the procedures allow for the presentation of oral submissions, there is no obligation for the parties to present such submissions. If a party chooses to present oral submissions, such submissions should be succinct and limited as far as possible to matters not adequately dealt with by way of the written submissions. It is anticipated that, to the extent oral submissions are necessary at all, they will be brief.

In accordance with the Committee's usual practice, the hearing will be tape-recorded. However, unless otherwise directed by the Chairman on the Committee, there will be no simultaneous transcription. If any party considers that simultaneous transcription is required, they may make an appropriate application to the Clerk in writing. Such application should be supported by reasons.

It should be noted that, in appropriate cases, before imposing any sanctions upon the Respondent, the Committee will invite the parties to make submissions as to the sanctions (if any) which should be imposed. The parties should therefore be prepared to address the questions of sanctions at the initial hearing.

At the conclusion of the proceedings, the Committee will consider making appropriate orders as to costs. In this regard, the parties should be prepared to submit a schedule setting out the costs they have incurred in respect of the proceedings in the form attached.

Should you have any questions regarding the above, please do not hesitate to contact the Clerk on [**phone number**].

Yours faithfully,

The Clerk to the Disciplinary Committee

Annex 4

SUGGESTED PROCESS FOR ORAL HEARING

Step	Notes
1. Introductions	The Chairman introduces the proceedings, himself and the other Committee members. The Chairman then invites the parties and their legal advisers to introduce themselves.
2. Conflict issues	Chairman: "*I would now ask each of the parties to confirm that they have no objection to the participation of any member of this Committee on grounds of conflict of interest.*" The parties should then confirm that they do not object to the participation of any member of the Committee.
3. Written materials	Chairman: "*The Committee has been presented with the following written submissions and evidence [**list all documents submitted**]. Would the parties please confirm that nothing has been omitted.*" The parties should then confirm that no written materials submitted by them have been omitted from the material presented to the Committee.
4. Order of hearing	The Chairman should summarise the order of procedure, as follows: (1) The Complainant may (but is not obliged to) present an oral opening submission. (2) The Respondent may (but is not obliged to) present an oral opening submission. (3) If the Chairman or the Committee has so directed, witnesses and/or the parties shall be examined and cross-examined. (4) The Complainant may present an oral closing submission. (5) The Respondent may present an oral closing

	submission. (6) At any stage during the hearing, the Committee may put such questions to the parties and the witnesses as the Committee thinks expedient If any directions have been made for the cross-examination of the parties, the calling of witnesses or other matters, the Chairman should read these directions out. Following the summary of the order of procedure, the Chairman should say: *"I would remind you that there is no obligation to present oral submissions. All relevant matters should already have been addressed in your written submissions.* *If you choose to present oral submissions, you should be concise and should not repeat the matters set out in your written submissions. The Committee will intervene to curtail submissions which are repetitious or irrelevant."*
5. Further procedural matters	The Chairman should then enquire whether there are any preliminary matters which the parties wish to raise prior to the hearing proceeding.
6. Complainant 's opening	
7. Respondent's opening	
8. If applicable, Respondent is cross-examined and Complainant's witnesses are called	
9. If applicable, Complainant is cross-examined and Respondent's witnesses are called.	
10. Complainant's closing submission.	
11. Respondent's closing submission.	
12. If appropriate, submissions on sanction	

Annex 5

APPROACH OF THE COURTS IN CIVIL PROCEEDINGS TO COSTS

1. In civil proceedings, where parties are successful and have in no way misconducted themselves, they are generally entitled to recover their costs as of right. A court will be very reluctant to award costs against successful parties, even if they have misconducted themselves. If a court wishes to "punish" a winning party for bad conduct, then it usually either makes an order that the successful party is only entitled to a percentage of their "taxed" costs, or makes an order that both parties pay their own costs.

2. Where a court awards costs and the parties cannot agree as to the amount to be paid, the court will "tax" (i.e. assess) a party's costs to determine the extent to which such costs are recoverable. In general, the taxation will proceed on one of the following bases:

(1) **Party and party basis**

This is the usual basis on which costs will be taxed. All costs which are **necessary and proper** for the purposes of conducting the proceedings will be allowed. Any doubt will be resolved in favour of the **paying** party. This generally results in a recovery of approximately 60% to 70% of costs actually incurred.

(2) **Common fund basis**

The court will award costs on a common fund basis if there are special circumstances, for example, the unsuccessful party has misconducted himself or herself. A **reasonable amount** in respect of all costs **reasonably incurred** will be allowed. Any doubt will be resolved in favour of the **paying** party. Taxation on this basis generally results in a recovery of approximately 75% of costs actually incurred.

(3) **Indemnity basis**

The court will award costs on an indemnity basis when there are special and usual circumstances (for example, abuse of process, a case being brought with an ulterior motive or for an improper purpose, a case being conducted in an improper or oppressive manner, or costs being incurred irrationally and out of all proportion to what is at stake). All costs which are **not unreasonable** will be allowed. Any doubt will be resolved in favour of the **receiving** party. Taxation on this basis usually results in a recovery of approximately 80% to 85% of costs actually incurred.

Annex 6

STATEMENT OF COSTS
PROCEEDINGS NO.:

A. General Information

Rates of Charges per hour:

Institute's staff involved:

Name(s) of:

1. Representative of the Complainant $ per hour
2. Staff assisting the Representative of the Complainant $ per hour
3. Solicitor(s) / Counsel(s) assisting the Representative of the Complainant

Solicitor:	Year of admission:	$ per hour
Trainee Solicitor:	Year of admission:	$ per hour

B. Institute's staff costs

1.	Description of actual costs incurred	hours	$
2.	Description of estimated costs to be incurred	hours	$
3.	Other disbursements		$
		Sub-total:	$

C. Costs of other professional work

1.	Costs of Solicitors / Counsels	hours	$
2.	Costs of experts	hours	$
3.	Costs of Financial Reporting Council	hours	$
		Sub-total:	$

D. Costs of Clerk to the Disciplinary Committee

1.	Description of actual costs incurred	hours	$
2.	Description of estimated costs to be incurred	hours	$
3.	Other disbursements		$
		Sub-total:	$

Total: $

Dated the day of 20

Signed by

Representative of the Complainant