

Section 9(3) of the Prevention of Bribery Ordinance (the POBO) states that any agent, including the employee and member of a public body, who uses any false, erroneous or defective receipt, account or other document to deceive his principal with intent, would be guilty of an offence. The following are some common examples:

Example 1: Using exaggerated or falsified information on receipt to apply for reimbursement of official entertainment, transportation or other expenses.

Example 2: Making false reports of overtime work or attendance records for fraudulent claims of overtime allowance.

Example 3: Using false documents or information to apply for allowances or staff welfare from the public body.

Example 4: Falsifying quotations, orders or invoices for goods or services in order to deceive the public body into making payments.

Example 5: Conspiring with the contractor or subcontractor to overstate the project costs with exaggerated or false information.

Example 6: Using a false medical certificate to deceive the public body of paid sick leaves.

Whether the agent has monetary gain or not, the act of using false documents to deceive the principal intentionally would violate Section 9(3) of the POBO. Never try to break the law!