LCQ19: Trading funds

Following is a question by the Hon Dennis Kwok and a written reply by the Acting Secretary for Financial Services and the Treasury, Mr Joseph Chan, in the Legislative Council today (January 15):

Question:

The Court of Final Appeal has pointed out, in a judgment on a judicial review case concerning the Office of the Communications Authority Trading Fund (OFCATF) handed down on December 27, 2017, that the objectives for the establishment of a trading fund under the Trading Funds Ordinance (Cap. 430) are directed to self-funding from income generated by the trading fund. As such, the authorities erred by wrongly construing Cap. 430 as permitting the inclusion in OFCATF's budgets projections for notional tax or dividends to be treated as surplus funds to be transferred to the general revenue. Moreover, as the Telecommunications Ordinance (Cap. 106) does not authorize recovery in excess of cost by the authorities, any incidental profits made in OFCATF's operation cannot be a "distributable profit" transferable into the general revenue under Cap. 430. With effect from the date on which the judgment was handed down, the five trading funds established by the Government under Cap. 430 (namely OFCATF, the Companies Registry Trading Fund, the Electrical and Mechanical Services Trading Fund, the Land Registry Trading Fund and the Post Office Trading Fund) are no longer required to pay notional profits tax and dividends to the Government. In this connection, will the Government inform this Council:

(1) of the reasonable rate of return on the fixed assets as determined by the Financial Secretary (FS) for each of the trading funds in each of the past three financial years;

(2) whether, in the light of the aforesaid judgement, (i) FS has adjusted the reasonable rates of return that he has determined for the various trading funds, and (ii) the relevant fees and operational arrangements of the various trading funds have been adjusted; if so, of the details; if not, the reasons for that; and

(3) whether it will consider ploughing the proceeds received as notional profits tax and dividends from the various trading funds before December 27, 2017, together with interests, back to the respective trading funds; if so, of the timetable and the amounts involved; if not, the reasons for that?

Reply:

President,

Our reply to the Hon Dennis Kwok's question is as follows:

Trading funds are distinct accounting entities established under the

Trading Funds Ordinance (Cap. 430) (TFO). While remaining as part of the Government, they have been given greater financial and operational flexibilities for the provision of government services. The objectives of establishing trading funds are to improve the quality of government services and enhance responsiveness to customer demands.

The judgment handed down by Court of Final Appeal (CFA) in December 2017 held that the Government erred in construing the TFO as permitting the inclusion of projections for notional profits tax or dividends in the budgets of the Office of the Communications Authority Trading Fund (OFCATF). On the other hand, the CFA judgment recognised that a reasonable return on fixed assets employed as determined by the Financial Secretary under section 6(6)(c) of TFO (target rate of return) is consistent with cost recovery as it was designed to remove any government subsidy by requiring payment for fixed assets provided by Government. Therefore the target rate of return is in conformity with the law.

The target rates of return are reviewed every five years and the last review was completed in 2016-17. The prevailing target rates of return are valid from 2017-18 to 2021-22. The target rates of return of the trading funds for the past three financial years are as follows:

Trading fund	2016-17	2017-18	2018-19
Land Registry Trading Fund	6.9%	5.9%	5.9%
Companies Registry Trading Fund	6.7%	5.7%	5.7%
OFCATF	6.7%	5.5%	5.5%
Post Office Trading Fund	5.9%	2.6%	2.6%
Electrical and Mechanical Services Trading Fund	7.8%	6.4%	6.4%

In the light of the CFA judgment, the Government revised the financial management policies of the trading funds in which the trading funds no longer take into account notional profits tax and dividend in preparing their budgets. They are only required to transfer the target rate of return to the Government and they are also advised to review their fees and charges as appropriate.

OFCATF has effected a fee reduction on some of its licences in January 2019 after conducting a fee review in 2018.

The Government will continue to monitor the trading funds to ensure they adhere to the revised financial arrangements.

LCQ18: Improving Mandatory Provident Fund schemes

Following is a question by the Hon Kenneth Leung and a written reply by the Acting Secretary for Financial Services and the Treasury, Mr Joseph Chan, in the Legislative Council today (January 15):

Question:

On improving Mandatory Provident Fund (MPF) schemes, will the Government inform this Council whether it has plans to: (i) require trustees to offer, as investment choices for all of the MPF schemes managed by them, equity funds that track the performance of global equity indices and funds that track global bond indices, (ii) enact legislation to provide that the expense ratios of index funds must not be higher than 0.2 per cent, (iii) enact legislation to stipulate the caps on the expense ratios of various funds, and to lower such caps year after year, and (iv) require trustees to remove funds with unsatisfactory performance (e.g. persistently having rates of return lower than the relevant benchmarks by 5 per cent or more for the past five years) from their MPF schemes; if so, of the details; if not, the reasons for that?

Reply:

President,

(i) The Mandatory Provident Fund Schemes Authority (MPFA) has been encouraging the market to offer more passively managed funds and requiring trustees to consider including index funds when applying for approval to set up new funds. Currently, over half of the MPF schemes (i.e. 16 out of 28 MPF schemes) offer index funds for scheme members to choose from. MPFA will continue to explore with trustees to offer more index funds as investment options to scheme members.

(ii) and (iii) MPFA has always strived to lower the level of fees and expenses of MPF funds through various measures, including:

1. requiring each MPF scheme to offer at least one "low-fee fund", i.e. funds with an expense ratio that does not exceed 1.3 per cent or management fees not higher than 1 per cent. This type of funds includes both actively managed funds and passively managed funds. At present, there are 224 low-fee funds, accounting for about 54 per cent of the total number of MPF funds available in the MPF market;

2. implementing the Default Investment Strategy (DIS) with fee cap (i.e. a management fee cap of 0.75 per cent and a recurrent out-of-pocket expenses cap of 0.2 per cent). On the whole, we expect that DIS will become a benchmark to drive for more competition among other MPF funds as well as fee reduction. In fact, since the passage of the legislation regarding DIS in May

2016 until December 2019, a total of 153 MPF funds have reduced their fees, with a maximum reduction of 54.55 per cent. In the long run, the fee cap for DIS will be further lowered. MPFA is currently conducting a review on the fee cap; and

3. enhancing transparency of fund information, including the Fund Expense Ratio, to facilitate scheme members to compare fund fees.

These measures have been effective in lowering fees and expenses. The Fund Expense Ratio dropped from 2.10 per cent in December 2007 to 1.46 per cent in December 2019, representing a reduction of around 30 per cent. The Government and MPFA are working in collaboration to build the eMPF electronic platform, which is aimed at improving the administrative efficiency of the MPF System, thus creating room for further fee reduction.

(iv) MPF trustees have governance and fiduciary duties. They must monitor and review the performances of MPF funds systematically and regularly, and take follow-up actions as appropriate, such as issuance of warning letters to fund managers, replacing the fund managers of relevant funds and even excluding constituent funds with unsatisfactory performance. MPFA will also ensure that trustees deliver their governance and fiduciary duties and take timely actions to follow up on funds with unsatisfactory performance.

In addition, MPFA has been striving to enhance the transparency of fund information, e.g. through providing the MPF Fund Platform, which can enable the public to monitor fund performances more closely. MPFA has also implemented the Employee Choice Arrangement to allow scheme members to choose the appropriate funds.

Renewal of taxi permits to tie in with extended relaxation of restricted zones for taxis

The Transport Department (TD) announced today (January 15) that to tie in with the relaxation of restricted zones for taxis, new restricted zone permits for taxi owners/drivers will be issued starting January 20.

A TD spokesman said, "The Government announced on December 28, 2018, to progressively carry out works to permanently relax the restrictions on taxis for picking up or setting down passengers in all designated restricted zones on roads with speed limits at 70 kilometres per hour or below (except taxi restricted zones), with the following operation hours:

(1) 8am to 10am and 5pm to 7pm;
(2) 8am to 10am and 5pm to 8pm;

(3) 7am to 7pm; and
(4) 7am to 8pm.

"The Government has been progressively installing supplementary traffic signs displaying 'Except taxi pick up or drop off' beneath traffic signs for a no-stopping restriction erected in restricted zones across the territory. This will spare the taxi trade the need to renew the restricted zone permits annually. The works are expected to be completed by 2021. Before the completion of the works, the TD will continue to issue restricted zone permits to the taxi trade at the end of January each year.

"Since the existing restricted zone permits of taxis will expire after January 31 this year, taxi owners/drivers are required to replace their existing permits with the new ones. The TD will set up counters at 16 designated LPG refilling stations (see Annex) from January 20 to 22 for the issue of new permits from noon to 6pm daily. Permit renewal services will also be available at the TD's four licensing offices in Admiralty, Cheung Sha Wan, Kwun Tong and Sha Tin from January 20."

The spokesman added that taxi owners/drivers are required to bring along and show their existing permits at these counters or licensing offices to obtain the new ones.

The spokesman reminded taxi drivers to continue to exercise self-discipline and to strictly observe the "pick up, drop-off and go" and "no waiting" rules. If there are any violations of the rules causing obstruction to other road users, the Government may consider implementing traffic control measures, including restoring the no-stopping restrictions for taxis at certain road sections.

The TD and the Police will continue to closely monitor the traffic situation. The Police will also take appropriate enforcement action against taxi drivers who do not observe the "pick up, drop-off and go" and "no waiting" rules.

For enquiries about the relaxation and arrangements for permit renewals, please call 1823.

LCQ8: Promotion of a reading culture

Following is a question by the Hon Ma Fung-kwok and a written reply by the Secretary for Home Affairs, Mr Lau Kong-wah, in the Legislative Council today (January 15):

Question:

Since 2018, the Leisure and Cultural Services Department (LCSD) has, in collaboration with the Education Bureau (EDB), implemented the reading-for-all campaign with the theme of "Discover and Share the Joy of Reading". To this end, public libraries have organised various reading promotion activities, and EDB has also provided financial resources to kindergartens, primary and secondary schools for promoting reading. However, a report on the 2019 Survey on Hong Kong People's Reading Habits released by the Hong Kong Publishing Professionals Society in April last year showed that about 30 per cent of the respondents did not have the habit of reading physical books in the year before, and almost 80 per cent of the respondents had not heard of the aforesaid campaign. In this connection, will the Government inform this Council:

(1) of the targeted activities organised in the past two years by public libraries under the reading-for-all campaign to encourage various groups (especially students and young people) to develop a reading habit; the responses to and effectiveness of such activities;

(2) of the details of the work of LCSD in the past two years (i) in collaboration with EDB, on promoting students to develop a reading habit and (ii) in collaboration with community organisations or individuals, on promoting reading among all people (e.g. the participating members or organisations of the publishing sector and the participating authors);

(3) of the measures taken in the past two years and to be taken this year by the Government to publicise and promote the reading-for-all campaign;

(4) given that starting from the 2019-2020 school year, the Government provides, depending on the number of students, a recurrent Promotion of Reading Grant ranging from $10,000 to $20,000 to each kindergarten participating in the Kindergarten Education Scheme, whether it has assessed the effectiveness of such initiative; whether it will consider raising the level of the grant or introducing more measures to enhance the promotion of a reading culture at the kindergarten level;

(5) given that starting from the 2018-2019 school year, the Government has provided, depending on the number of classes operated, a recurrent Promotion of Reading Grant ranging from $30,000 to $70,000 to each public sector primary and secondary school, whether it has assessed the effectiveness of such initiative; whether it will consider increasing the level of the grant or introducing more measures to enhance the promotion of a reading culture at the primary and secondary school level; and

(6) whether the Government will introduce new measures this year to promote reading, such as offering book coupons to primary and secondary school students to subsidise their purchase of extracurricular books; if so, of the details?

Reply:

President,

Cultivating a reading habit among the public is conducive to promoting culture and enhancing humanistic qualities. Since April 2018, the Government has been organising a series of activities under the theme of "Discover and Share the Joy of Reading" to promote reading culture to all, including students and young people.

The consolidated reply to various parts of the Hon Ma's question is as follows:

(1) to (3) In the past two years, the Leisure and Cultural Services Department (LCSD), in collaboration with different community sectors through the network of the Hong Kong Public Libraries (HKPL), organised more than 23 000 extension activities each year at the territory-wide and district levels. Major activities are outlined below:

- large-scale campaigns were held, including the "4.23 World Book Day Creative Competition", library fun days and the first "Hong Kong Library Festival" (the Festival). More than 250 activities in collaboration with the library, education and publishing sectors as well as other partners were organised during the Festival;

- at the district level, more than 3 000 reading activities were held annually in various public libraries of the 18 districts. In addition to the "Summer Reading Fiesta" held during the summer vacation, HKPL also organised parent-child reading programmes with local features jointly with various district councils and district organisations;

- in addition to printed books, HKPL also actively promoted e-reading through participation in the Hong Kong Book Fair and the Learning and Teaching Expo with a view to promoting library e-resources among members of the public and teachers. In early 2019, an e-book promotion campaign "Take a Break–eReading Corner" was organised in 10 shopping malls, attracting over 73 000 downloads during the promotion period;

- moreover, the LCSD arranged promotion and publicity in various means, including the "Reading KOL" Short Video Competition and the "Reading is Joyful" Facebook/Instagram page, and produced the Announcement in the Public Interest "Discover and Share the Joy of Reading" for television and radio broadcast to promote reading culture. Activities such as the "Fun Reading at Hong Kong Public Transportation", the "Pop-up Library" and the "Story Ambassador Programme" were also organised to bring alternative reading experience to the public; and

- in collaboration with the Hong Kong Publishing Professionals Society Ltd., HKPL produced short videos on award-winning works of the "Hong

Kong Publishing Biennial Award 2019" and the "Hong Kong Biennial Awards for Chinese Literature" to introduce quality publications to the Hong Kong community for promoting quality reading.

HKPL is committed to enhancing co-operation with the Education Bureau (EDB) to promote reading among students. In strengthening outreach services, the Thematic Block Loan to Kindergartens was launched in early 2019 and used by more than 160 kindergartens by the end of the year. HKPL has also enriched its collection with reference to EDB's recommended booklists on reading themes. In addition, EDB and LCSD's branch libraries conducted parent-child reading workshops, and invited principals, teachers and parents of kindergartens to participate. EDB also organised a volunteer group under the Native-speaking English Teacher Scheme to conduct English storytelling sessions for children (including ethnic minorities) in different public libraries to promote parent-child reading.

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In parallel, EDB has collaborated with the publishing sector and professional organisations to organise large-scale reading promotion activities such as the "Joyful Reading Carnival" in 2019 with LCSD's support to encourage parent-child reading and create a reading atmosphere through different reading-related activities. A representative of EDB has also been appointed as a member of the Public Libraries Advisory Committee to advise on encouraging community support and working in partnership with different sectors in promoting reading, lifelong learning and literary arts.

LCSD and EDB will continue to roll out different measures to promote reading in the coming years. LCSD has planned to launch the following new improvement measures:

- to launch the "Reading is Joyful" website in 2020 to further enhance publicity at online and social media platforms;

- to implement the three-year "Pilot Programme for Promotion of Local Publications and Reading Culture" starting from the second quarter of 2020, enabling the relevant sector to develop a new electronic database of local publications to facilitate readers' access to enriched information of local publications through the online catalogue of HKPL, and inviting local writers to attend large-scale promotion activities at various public libraries to promote reading;

- to launch the "Joyful Reading at Your Neighbourhood: Library-on-Wheels" Pilot Project in January 2020 under which a specially designed truck will visit different communities and dovetail with community events to promote thematic reading, self-lending services, e-books as well as other e-resources and online services among members of the public, together with organising activities such as book exhibitions and storytelling sessions by story ambassadors; and

- to refurbish existing public libraries for enhancing the design and layout of the environment of children's libraries so as to attract children and their parents to use library services.

(4) to (6) As regards the promotion of reading grant at school level, the Promotion of Reading Grant for Kindergartens has just been implemented for a few months in the 2019/20 school year. While concrete figures are not available at this stage, the relevant sector in general finds the grant helpful in promoting reading. To ensure proper and effective use of the grant, kindergartens are required to devise a school plan on the use of the grant for endorsement by their School Management Committees (SMCs), and publish at year end details of activities held and the financial report in the School Report of the school year to review effectiveness of the plan and make timely adjustments to the objectives and strategies. To enhance transparency, kindergartens are encouraged to upload the School Report endorsed by SMCs onto their homepages. EDB will also gain understanding on promotion of reading by kindergartens through different channels such as school visits and regular contacts, and make suggestions when necessary. The grant rates are subject to annual adjustment in accordance with the movement of the Composite Consumer Price Index.

At the primary and secondary levels, starting from the 2018/19 school year, EDB has disbursed a recurrent "Promotion of Reading Grant" to all public sector schools for strengthening the promotion of reading. Under the principle of school-based management, schools should set appropriate goals and formulate strategies based on their actual contexts to make good use of the grant to cultivate students' reading interest and habit. Based on the information collected by EDB from school visits, focus group interviews and regular contacts, primary and secondary schools in general agree that the grant has a positive impact on the promotion of reading as it helps enrich library collection, widen students' scope of reading and provide schools with appropriate resources to organise activities that enhance students' interest in reading.

Regarding measures for enhancing support to schools, EDB will continue to provide them with recommended booklists on different reading themes such as STEM (science, technology, engineering and mathematics) education, healthy living, Chinese history, Chinese culture and moral education. Schools can encourage students to actively borrow books on related reading themes and organise different types of reading activities such as talks by authors, parent-child reading activities, storytelling competitions, play-acting, online book sharing and post-reading creations. EDB will continue to develop reading-related learning and teaching resource packages for teachers to facilitate reading promotion in schools.

EDB has no plan to provide subsidies for primary and secondary students to purchase extracurricular books at this stage.

LCQ17: Coping with the surge in demand for public hospital services

Following is a question by Professor the Hon Joseph Lee and a written reply by the Secretary for Food and Health, Professor Sophia Chan, in the Legislative Council today (January 15):

Question:

The Government announced on January 29 last year that it had earmarked an allocation of $500 million for the Hospital Authority (HA) to assist HA in meeting the additional expenditure to be incurred in coping with the winter surge of influenza. In this connection, will the Government inform this Council:

(1) whether it knows how the allocation has been used so far; in respect of each targeted measure, (i) the amount of expenditure incurred so far and (ii) the additional manpower provided (broken down by grade), with a breakdown by (a) hospital cluster, (b) public hospital and (c) department;

(2) whether it knows if HA has assessed the effectiveness of the various targeted measures; if HA has, of the outcome; whether HA has consulted healthcare professionals on the effectiveness of the various targeted measures; if HA has, of the outcome; if not, the reasons for that;

(3) whether it knows the average value of the following service figures of each public hospital each month from November each year to January of the following year in respect of the past three financial years: (i) the waiting time for patients of the various triage categories in the accident and emergency departments, (ii) the waiting time for such patients to be admitted to wards, (iii) the inpatient bed occupancy rates of the various departments, (iv) the respective numbers of temporary beds used by the various departments and their percentages in the total numbers of beds, and (v) the nurse-to-patient ratios; and

(4) whether the Government will, in order to cope with the rising demand for hospital services due to surges of influenza, allocate additional resources to HA for (i) increasing the amount of special honorarium, (ii) extending the scope of the Special Honorarium Scheme, (iii) lowering the threshold for providing allowances under the Continuous Night Shift Scheme, and (iv) recruiting part-time nurses in advance, so as to ensure that there is sufficient manpower to cope with the service demand; if so, of the details; if not, the reasons for that?

Reply:

President,

In consultation with the Hospital Authority (HA), I provide a reply to the various parts of the question raised by Professor the Hon Joseph Lee as follows:

(1) To cope with service demand in the 2018-19 winter surge, the HA implemented the following measures between December 2018 and May 2019 to relieve the service demand:

(i) providing additional beds;
(ii) recruiting part-time and temporary healthcare staff (including by setting up the Locum Office), and utilising agency nurses and supporting staff;
(iii) increasing the flexibility for frontline staff to participate in the Special Honorarium Scheme (SHS) by relaxing it to a minimum operation need of one hour to increase manpower;
(iv) rolling out promotion campaigns to encourage influenza vaccination among healthcare staff;
(v) enhancing virology services to cover all patients with influenza symptoms to support and expedite decision-making in patient clinical management;
(vi) enhancing ward rounds of senior clinicians and related supporting services in the evenings, at weekends and on public holidays;
(vii) enhancing support to the discharge and transfer of patients, e.g. non-emergency ambulance transfer service, pharmacy and portering service;
(viii) increasing the service quotas of general out-patient clinics (GOPCs) for the whole winter surge period, including long holidays of Christmas, Lunar New Year and Easter; and
(ix) enhancing geriatrics support to Accident and Emergency (A&E) departments and continuing the A&E Support Session Programme.

In response to the upsurge in service demand in January 2019, the HA implemented additional alleviating measures from January 28 to May 31, 2019, including:

(i) enhancing senior coverage: offering SHS allowance based on the clinical ranks of staff to encourage participation of senior doctors, nurses and allied health professionals in the SHS, thereby providing more senior healthcare manpower to cope with the increase in service demand;
(ii) providing nursing night shift support: putting temporary undergraduate nursing students and agency nurses on night shifts to provide runner support, e.g. escorting patients; and
(iii) further enhancing the SHS: increasing the rate of SHS allowance by 10 per cent and streamlining approval process to increase flexibility.

The HA's total expenditure for the 2018-19 winter surge was around $820 million, part of which was met by fully utilising the additional $500 million allocated by the Government while the remaining $320 million was covered by the HA's revenue reserve. A breakdown of expenditure by hospital cluster is set out at Annex 1.

(2) to (4) The average waiting time for patients of various triage categories in the HA's A&E departments and that for in-patient admission via A&E departments at hospitals providing A&E services from November 1, 2017 to January 31, 2018, November 1, 2018 to January 31, 2019 and November 1 to December 31, 2019 are set out at Annex 2 to Annex 7 respectively. During the three periods, the HA provided an average of about 1 210, 1 260 and 1 040 additional temporary beds per day respectively to meet the service demand. The HA will flexibly deploy hospital beds and provide additional temporary beds according to operational and clinical service needs, and thus individual wards may receive patients from different specialties. Moreover, beds are provided for more than one specialty in mixed specialty wards. Hence, the HA is unable to provide a breakdown of the number of additional beds by department. The numbers of nurses and hospital beds, in-patient bed occupancy rates and the numbers of in-patient and day in-patient discharges and deaths by major specialties in each cluster during the said periods are set out at Annex 8 to Annex 10.

As regards the effectiveness of various measures implemented during the surge period, the HA has listened to and collected staff's views through its Task Force on Service Demand Surge, different staff group consultative committees (including doctors, nurses and allied health professionals), forums held in clusters and its staff newsletter Winter Surge Bulletin. The healthcare professionals generally considered that the measures implemented during the winter surge in 2018-19 were effective in supporting their work.

Taking into account the views collected from staff as well as the past experience in implementing measures that were effective in addressing service needs, the HA has launched new initiatives to cope with the service demand during the winter surge in 2019-20. These include the enhancement of the GOPC Public-Private Partnership Programme by providing two additional subsidised out-patient service quotas for each participating patient during winter surge and including the prescription of a course of an antiviral drug (Tamiflu) in the programme to benefit over 34 000 participating patients. In addition to the existing 13 GOPCs which provide services on public holidays, another four GOPCs under the HA will provide services on particular days during long holidays, covering 17 districts in Hong Kong. The HA will offer a higher pay rate to locum doctors providing services at A&E sessions and GOPC sessions during this winter surge. Apart from locum doctors and nurses, the locum recruitment has also been extended to radiographers, physiotherapists, optometrists and medical laboratory technologists.

To further encourage staff participation in the SHS, the Government provided an additional $50 million in the 2019-20 Budget for implementing manpower measures to cope with the service demand during winter surge, including further increasing the rate of SHS allowance. Since December 2019, the HA has enhanced the SHS arrangements, which include making the SHS applicable to a minimum operation need of one hour, strengthening senior coverage and increasing the rate of SHS allowance during specific periods of service demand surge.

To meet the rising service demand, the HA has since June 2018 regularised the relaxation of the criteria for implementing the Continuous Night Shift Scheme (CNSS) by suspending the required night shift frequency for triggering the CNSS so as to increase flexibility in manpower deployment.

As for nursing manpower, the HA has been recruiting full-time and part-time nursing staff and striving to attract suitable candidates. The number of HA nurses increased from 24 980 in 2016-17 to 27 252 in 2018-19, with an average net increase of 1 136 per year. The HA expects that 2 270 nurses will be employed in 2019-20. As at November 2019, the HA had recruited 2 196 nurses, representing an increase of 304 nurses recruited as compared with the same period last year. The HA has also employed 1 887 temporary undergraduate nursing students to help alleviate winter surge demand pressure. The HA will continue with a series of measures to retain talent, including hiring retired nursing staff and nursing students, increasing training and promotion opportunities, employing additional ward clerks and assistants to share out clerical work and assist nurses in taking care of patients, and improving work environment.