

GOVERNANCE

院校管治



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UNIVERSITY
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大學教育
資助委員會

GOVERNANCE

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UGC-funded institutions are statutorily autonomous bodies with their own ordinances and governing councils. They enjoy academic freedom and considerable institutional autonomy. The UGC Notes on Procedures clearly state that institutions enjoy autonomy in the development of curricula and academic standards, selection of staff and students, initiation and conduct of research, internal allocation of resources, etc. The UGC has all along supported and safeguarded academic freedom and institutional autonomy in the context of proper financial and public accountability in view of the significant funding the institutions receive in the form of Government subvention and private contributions, as well as the importance of higher education to the development of the society. Institutions are expected to remain committed to transparency and accountability in their operations to ensure that funding is put to the appropriate use that serves the best interests of the community and students.

Financial Governance

Financial Affairs Working Group (FAWG) and FAWG Report

To help ensure institutions uphold their good financial governance and sound financial planning, the UGC established a Financial Affairs Working Group (FAWG) in January 2011 with professional expertise to work with institutions with a view to acquiring a better understanding of the institutions' finances. Apart from focusing on the long-term financial outlook and the appropriate use of UGC funds for UGC-funded activities, the review also covered cost recovery and cost charging mechanisms, the demarcation and deployment of surpluses derived from self-financed activities, and the financial transparency of the institutional finances.

The purpose of the review is to offer recommendations in cost allocation practices and financial transparency, so as to provide more assurance to the public that the use and application of public funds is appropriate. Other than sending out questionnaires to all the eight UGC-funded institutions for their completion, the Group also met and discussed with the senior management of the institutions the findings and observations of the review, and exchanged views on areas for improving the financial governance within institutions. The FAWG completed its review, and published the FAWG Report in October 2013 after consultation with the institutions and the endorsement of UGC. The full report is available on the UGC website.

教資會資助院校均是獨立自主的法定機構，各有其條例和校董會，並享有學術自由和相當大的院校自主權。教資會的《程序便覽》清楚訂明，院校無論在制訂課程與學術水平、甄選教職員與學生、提出與進行研究，以至內部調配資源等方面，均享有自主權。有鑑於各院校獲政府及社會人士提供龐大經費，以及高等教育對社會整體發展的重要性，教資會一直在恰當地在財務上及對公眾問責的前提下，支持並維護院校的自主和學術自由。院校亦應致力就其運作保持透明度和向公眾問責，確保院校的經費用得其所，符合社會和學生的最佳利益。

財務管治

財務工作小組及其報告

為協助院校維持良好的財務管治及作出穩健的財務規劃，教資會於2011年1月成立包括專業人士的財務工作小組（工作小組），通過與院校合作，進一步了解院校的財務。除集中研究院校的長遠財政狀況及教資會撥款是否妥善用於教資會資助活動外，該次檢討亦涵蓋收回成本和按成本收費的機制、自資活動所得盈餘的劃分和調配，以及院校的財政透明度。

檢討的目的，是在院校的成本分攤方法和財政透明度方面提出建議，以便加強向公眾保證公帑會得到妥善使用和運用。工作小組除向八所資助院校發出問卷收集資料外，亦與院校的管理層會面，討論檢討結果及觀察所得，並就院校在財務管治方面有待改善的地方交換意見。工作小組於2013年10月完成檢討，經諮詢院校並取得教資會確認後發表報告，全文現已上載教資會網站。

The review was not intended to be a comprehensive review of the financial operations of the institutions and the effectiveness of the institutions' internal control and governance practices. Neither was it an internal audit nor an external audit/assurance engagement. The FAWG had adopted a forward looking approach in conducting the review. During the course of the review, nothing had come to the FAWG's attention that would suggest that there were glaring irregularities in the financial governance of the institutions nor any use of public funds that was outside the mission of the institution.

FAWG Report recommendations

The FAWG considered that there is room for improvement in the cost allocation practices and the level of financial transparency in institutions, and put forward a total of nine recommendations. The recommendations on cost allocation practices mainly relate to the methods for allocation of costs in particular indirect overheads of non-UGC-funded activities and premises as well as staff cost recovery; those on financial transparency concern the requirement to incorporate segment reporting in the financial statements of institutions, appropriate disclosures in respect of allocation of costs to UGC-funded and non-UGC funded activities and exemption of overhead charges.

To implement the above recommendations, the UGC also needs to update the Statement of Recommended Accounting Practice for UGC-funded institutions (SORP) to reflect both current and recommended accounting practices and disclosures, establish detailed guidance on cost allocation for institutions and identify an appropriate mechanism by which the cost allocation practices of the institutions can be periodically reviewed and endorsed.

The FAWG envisaged that the adoption of the recommendations would further enhance the cost allocation practices and financial transparency of the institutions, so as to provide more assurance to the public that the use and application of public funds is appropriate, i.e. institutions shall only use the UGC funds for the activities eligible for public support. Recognising the complexities of the implementation of some recommendations, the FAWG has adopted a phased implementation schedule to allow the institutions to implement them over a reasonable timeframe, having regard to the resources and time span that would be required.

該次檢討並非要全面檢視院校的財務運作及其內部監控與管理措施的成效，其性質既非內部審計，亦非外部審計／核證。工作小組是從前瞻的角度進行了該次檢討。工作小組察悉，檢討期間，工作小組並無發現任何情況顯示院校在財務管治方面有不當之處或有撥款並非用於履行院校的使命。

工作小組報告的建議

工作小組認為院校在成本分攤方法及財政透明度方面，均有改善空間，並就這兩大範疇共提出九項建議。有關成本分攤方法的建議特別針對非教資會資助活動的間接費用及建築物成本的分攤，以及收回員工成本的方法；而有關財政透明度的建議則涉及於院校財務報表中加入按撥款來源的分部報告的規定、適當披露教資會資助活動與非教資會資助活動之間的成本分攤，以及有關間接費用的豁免。

為落實上述建議，教資會需要更新供資助院校依循的《建議會計準則》，以反映現行和建議的會計方法，以及披露資料的情況；為院校制訂具體的成本分攤指引；以及訂定合適機制，以定期檢視並批核院校的成本分攤方法。

工作小組相信建議獲採納後，可進一步改善院校的成本分攤方法及財政透明度，以加強向公眾保證公帑會得到妥善使用和運用，亦即院校只會把教資會撥款用於可以公帑資助的活動。工作小組明白部分建議在落實時涉及複雜問題，因此提出分階段實施，容許院校因應所需資源及時間在合理時間內落實有關建議。

Implementation of the FAWG Report recommendations

To take forward the implementation tasks of the recommendations in the FAWG Report, the UGC has set up two the Financial Affairs Group and the Financial Affairs Expert Working Group, each comprising members with financial and accounting backgrounds. With the assistance of an external consultant, the UGC has been working with the UGC-funded institutions on the implementation of the report recommendations. Some of the recommendations have been rolled out in 2014. The work on drawing up a new set of cost allocation guidelines and updating the accounting and disclosure practices of the institutions are in good progress. The UGC will continue to work with the UGC-funded institutions to help ensure their continuing good financial governance and sound financial planning.

Institutional Governance

As part of the major review of the higher education in Hong Kong conducted in 2002, the UGC reviewed the institutional governance of higher education institutions. Pursuant to its recommendation in the Sutherland Report, UGC-funded institutions had all completed their internal reviews on governance and management structures that covered the size and composition of the governing bodies, the fitness for purpose of the governance structure, the relevant governing ordinances and codes of practices where applicable, and the need for periodic reviews of the effectiveness of the governing bodies. As a result of these reviews, necessary legislative changes have been made or, in the case of one institution, are being introduced.

Upon completion of the review of the financial governance of institutions, the UGC considered it opportune to look into institutional governance. At the request of the Education Bureau, the UGC has engaged Sir Howard Newby, former Vice-Chancellor of the University of Liverpool and an expert in higher education to conduct a consultancy study. The objective of the study is to identify international good practices in the governance of higher education institutions in order that pointers and advice could be drawn up to help enhance the effectiveness and transparency of the councils of the UGC-funded institutions and to better prepare members of the councils with the necessary knowledge, skills and protocol with regard to their roles for proper discharge of their duties.

The study consists of two parts – (i) a literature review which covers internationally recognised common good practices on governance in relevant jurisdictions and (ii) fieldwork with key stakeholders to collect information on the current practices in Hong Kong. The study is expected to be completed by end 2015.

落實工作小組報告的建議

為落實工作小組報告的建議，教資會成立了財務小組和財務專家工作小組，成員均具有財務及會計背景。部分建議已於2014年實行。有關訂立新的成本分攤指引及更新會計與資料披露安排的工作亦進展良好。教資會會繼續與院校合作，確保院校在財務方面維持良好的管治和穩健的規劃。

院校管治

教資會於2002年就香港高等教育進行了大型檢討，範疇涵蓋院校的管治。根據《宋達能報告》的建議，所有教資會資助院校已自行檢討其管治及管理架構。檢討的主要內容包括管治組織的人數和成員組合、管治架構是否切合所需、相關管治條例、適用守則，以及了解定期檢討管治組織成效的需要。根據檢討結果，除了一所院校正進行有關工作外，所需的修訂法例工作均已完成。

有見院校財務管治的檢討已經完成，教資會認為現在是適當時候研究院校管治。教資會在教育局的邀請下，委託高等教育專家、利物浦大學前校長Howard Newby爵士進行顧問研究。是項研究旨在找出國際上有關高等教育院校管治的良好做法，以便提出方針和建議，協助教資會資助院校的校董會提升效能和透明度，並使校董會成員更有效掌握其管治角色所需的知識、技巧和規約，從而適當地履行其職責。

研究分為兩部分 – (i)透過文獻研究，檢視相關地區中院校管治的一些國際認可的良好做法及(ii)親身從主要持份者收集有關香港現行做法的資料。研究預計將於2015年底前完成。