

Governance 院校管治



The eight UGC-funded universities are statutorily autonomous bodies governed by their own ordinances and governing councils. They enjoy academic freedom and considerable institutional autonomy. The UGC Notes on Procedures clearly state that universities enjoy autonomy in the development of curricula and academic standards, selection of staff and students, initiation and conduct of research, internal allocation of resources. While committed to supporting and safeguarding academic freedom and institutional autonomy, the UGC also insists on proper financial and public accountability given the significant government funding and community contributions the universities receive. Universities are also expected to commit 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 Reporting and Monitoring

The universities enjoy substantial financial freedom as the bulk of the subvention they received from the Government are in the form of a “one-line” block grant for a funding period (usually a triennium) without prescription on how it should be spent. Such a grant, however, must be used within the ambit of “UGC-fundable activities” while adhering to approved student number targets. The precise amount of the block grant is decided by the Government before the start of every triennial funding period with Legislative Council approval. Thereafter, the responsibility falls squarely upon the universities to apply those funds appropriately.

八所教資會資助大學均是獨立自主的法定機構，受其條例和校董會規管，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，大學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，以至內部調配資源方面，均享有自主權。鑑於各大學獲龐大的政府資助及社會捐獻，教資會一直堅持恰當地在財務上及向公眾負責的前提下，支持並維護學術自由和院校自主。大學亦應致力就其運作保持透明度和向公眾負責，確保大學的經費用得其所，符合社會和學生的最佳利益。

財務管治

財務報告及監察

大學在財政方面享有高度自主權，因教資會在資助期間（通常為三年期）以整筆撥款方式發放整體補助金資助大學。教資會並無規定大學應如何運用該筆款項，惟整體補助金必須用於「教資會可資助活動」所涵蓋的範圍，同時大學須遵守核准的學生人數指標學額。整體補助金的確實金額於有關的三年資助期開始前由政府決定，並經立法會批准。此後，大學全權決定如何善用該筆款項。

Universities are accountable for any unspent balances of public funds

While universities are entitled to maintaining a general reserve of up to 20% of the university's total approved recurrent grants (excluding any earmarked grants) in a triennium for future and new development needs, any excess has to be returned to the UGC. The use of the general reserve is subject to the same rules and regulations governing the use of recurrent grants. For grants earmarked for specific purposes, any amount unspent after the close of financial year or approved funding period must be returned.

No cross-subsidisation of UGC resources to non-UGC-funded activities

Recurrent grants are provided to the UGC-funded universities to support their academic and related activities based on approved UGC-funded activities with no cross subsidisation of UGC resources to non-UGC-funded activities (including, but not limited to, self-financing activities). To avoid hidden subsidy to non-UGC-funded activities, the universities should levy overhead charges on such activities, including projects funded by other Government departments / agencies and projects / programmes conducted by their self-financing subsidiaries or associates; as well as follow the principles laid down in the Cost Allocation Guidelines for the UGC-funded and the Non-UGC-funded Activities which were promulgated in 2015.

Institutional finances are subject to professional accounting standards and external audit processes

Universities are required to keep proper accounting records in accordance with the Hong Kong Financial Reporting Standards issued by the Hong Kong Institute of Certified Public Accountants and the house guidelines on recommended accounting and disclosure practice adopted by the UGC where appropriate. Universities also arrange their own external annual audits on their financial statements and the annual return, in

大學須交代未動用的公帑

雖然大學可在三年期內備存上限為獲批經常補助金總額 (不包括指定用途補助金) 的 20% 的一般儲備金，作為應付日後新發展需要，但超逾該上限的款項須退還教資會。經常補助金的使用規則及規例，同樣適用於一般儲備金。至於指定用途補助金，在財政年度或核准資助期結束後如有餘款，須悉數退還教資會。

教資會資源不可補貼非教資會資助活動

教資會向資助大學提供經常補助金，以支持其在核准的教資會資助活動範圍內，舉辦學術和相關活動，而教資會的資源不能用於補貼非教資會資助活動 (包括但不限於自資活動)。為免變相津貼非教資會資助活動 (包括其他政府部門／機構資助的項目及大學轄下自負盈虧的附屬機構或聯營機構所辦的項目／課程)，大學應對該等活動收取間接費用，以及遵循於 2015 年公布的《教資會資助與非教資會資助活動的成本分攤指引》所載的原則。

大學的財務須遵守專業會計準則和外部審計程序

大學須按照香港會計師公會頒布的《香港財務報告準則》，以及教資會根據建議的會計及披露準則而訂定的適用的指引，妥善保存會計記錄。大學每年亦須自行外聘核數師，按審計行業普遍採用的審核準

accordance with prevalent assurance engagement standards adopted by the audit profession. For the purpose of efficient use of public funds, universities are also subject to examination by the Director of Audit.

Institutional Governance

The UGC published the "Governance in UGC-funded Higher Education Institutions in Hong Kong" Report (Governance Report) in March 2016, after the Government's endorsement of the overall direction and recommendations of the report. The persistent themes of the Report are the necessity to strike an appropriate balance between institutional autonomy and public accountability, and that robust governance helps ensure that universities will continue to flourish. Good governance guarantees institutional autonomy by sustaining and nourishing public confidence in universities. Drawn upon international good practice, the UGC believes that the Report and the six recommendations will help universities reflect on their current practices and devise their own systems to enhance the effectiveness and transparency of their governing councils.

Implementation of Recommendations of the Governance Report

As the result of the recommendations of UGC's Governance Report produced by a taskforce led by Sir Howard Newby, the UGC endorsed establishing a framework for accountability in the form of the University Accountability Agreement (UAA) in September 2017 after extensive consultations with the universities. The individual UAA of universities formed part of their Planning Exercise Proposal for the 2019-22 triennium. Apart from setting out duties and responsibilities associated with public funding, the UAA also contains sector-wide performance measures and institution-specific key performance indicators in five key domains, namely (i) Quality of the student experience of teaching and learning; (ii) Quality of research performance and of research postgraduate experience; (iii)

則，審核財務報表及年度報表。為確保公帑運用得宜，大學亦須接受審計署署長的審核。

院校管治

政府接納《香港教資會資助高等教育院校的管治》報告(管治報告)提出的整體方向及建議後，教資會於2016年3月公佈該報告。貫徹報告的主題是必須在院校自主與向公眾負責之間取得適當平衡，以及穩健的管治可確保大學繼續蓬勃發展。良好管治不但不會對院校自主構成威脅，反而可以維持及培養公眾對大學的信心，從而保證大學的自主。教資會相信透過借鑑國際上的良好做法，該報告及其六項建議有助大學檢視及改善現行的安排和制度，進一步提升校董會的效能和透明度。

落實管治報告的建議

根據由Howard Newby爵士領導的工作小組所提交的管治報告的建議，經廣泛諮詢各大學後，教資會於2017年9月通過以《大學問責協議》作為問責框架。大學各自的《大學問責協議》成為其2019-22三年期規劃工作建議書的一部分。除了列出與公帑資助相關的職責和責任外，《大學問責協議》亦載有具體的表現指標，包括適用於衡量整個界別的標準和院校因應其個別情況自行制定的主要表現指標。兩者涵蓋五個主要範疇 - 1) 學生體驗教與學的質素；2) 研究表現及研究生體驗的質素；3) 知識轉移及公眾

Knowledge transfer and wider engagement; (iv) Enhanced internationalisation; and (v) Financial health and institutional sustainability.

The UGC noted from the second annual reports on UAA for the 2019-22 triennium by the universities that despite the unprecedented difficulties and challenges, universities have continued to strive for excellence and exhibited ingenuity in overcoming obstacles. Indeed, our universities continued their contribution in meeting societal needs during a time of great challenge with their knowledge and efforts in research. On teaching and learning, the universities have put in place innovative initiatives and arrangements to manage the uncertainties with almost a full-scale adoption of virtual teaching and learning. While the pace in promoting internationalisation had been affected by the pandemic, universities had made every effort to sustain their strong presence in the global higher education landscape through new initiatives, such as virtual exchanges and participation in virtual education fairs. The universities had also continued to devote efforts in fostering collaboration with institutions in Mainland China.

參與；4) 加強國際化及 5) 院校財務及可持續發展。

教資會已審閱大學就 2019-22 三年期《大學問責協議》提交的第二份年度報告，並得知大學面對前所未有的困難和挑戰，仍不懈地迎難而上，精益求精。雖處於困難時刻，但大學憑藉他們在研究方面的知識和努力，繼續為滿足社會需求作出貢獻。在教與學方面，大學亦採取創新措施和安排應對疫情反覆，幾乎所有教學活動均以虛擬模式進行。儘管推動國際化的步伐受疫情影響，但大學已盡一切努力通過如虛擬交流和參加虛擬教育博覽會等新措施，維持他們在全球高等教育領域的影響力。大學亦繼續致力促進與中國內地院校的合作。