SECRETARY-GENERAL'S
REPORT
秘書長報告

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The function of the UGC Secretariat is to support the UGC (and the Councils and bodies under its aegis) in the fulfillment of its terms of reference. That is impartially: to advise the Government on the funding needs and the strategic development of the eight publicly-funded higher education institutions; and to safeguard the institutions' academic freedom on the one hand while ensuring accountability of the public funds entrusted to them on the other.

In this role, the Secretariat has a staff of around 80 with the main functions of: supporting the UGC in fulfilling its objective and formulating action plans to take forward UGC initiatives; working with the UGC-funded institutions on all fronts relevant to the committees' terms of reference; and disbursing funds to institutions and monitoring their effective use.

Subcommittees/working groups are formed to lead different aspects of the UGC's work. There are currently nine such groups. Two Groups completed their tasks in 2013-14 – (i) the Financial Affairs Working Group (FAWG) after reviewing the finances of the funded institutions with the publication of the FAWG Report in October 2013 and (ii) the Task Force on CityU's Vet School Proposal (VSTF) after the announcement of UGC's review of CityU's second veterinary school proposal in December 2013. Three new Groups have been established – (i) the Financial Affairs Group (FAG) to take forward the implementation of the recommendations of the FAWG Report, (ii) the Financial Affairs Expert Working Group (FAEWG), a group formed under the FAG to provide expert advice on detailed guidance for the institutions to implement the recommendations in relation to cost allocation, and (iii) the Task Force for the Organisation of Discussion Forums (DFTF) to provide overarching guidance to the UGC Secretariat on the organisation of a series of discussion forums with UGC-funded institutions to discuss important issues pertinent to the future development of the UGC-funded sector.

The Financial Affairs Working Group Report 2013 and UGC's review report of CityU's second veterinary school proposal are available on the UGC website www.ugc.edu.hk. You may also find other useful information about the sector on the website.

教資會秘書處的職能，是協助教資會(包括轄下各局及小組委員會)充分履行職責，也就是就本港八所公帑資助的高等教育院校的撥款需要及發展事宜，向政府提供持平的意見，維護院校的學術自由，同時確保院校妥善運用公帑。

秘書處約有80名職員負責執行職能，主要包括：協助教資會達致目標，並制訂行動計劃推行教資會各項措施；在教資會職權範圍相關的各個領域與資助院校合作；以及向院校發放撥款，並確保撥款用得其所。

教資會設有小組委員會/工作小組，統領教資會不同範疇的工作。現時，教資會轄下共有九個小組。兩個小組在2013-14年度完成任務：(一)財務工作小組檢視資助院校的財務後已於2013年10月發表報告：(二)城大獸醫學院工作小組亦於2013年12月公布教資會審視城大第二份獸醫學院建議書的結果。另外，年內新成立了三個小組，分別為：(一)財務小組，負責推進落實財務工作小組的建議；(二)設於財務小組之下的財務專家工作小組，負責就院校落實成本分攤方法的具體指引提供專家意見；(三)專題討論工作小組，負責就教資會與資助院校為商討有關教資會資助界別未來發展的重要議題而舉辦的一系列論壇向教資會秘書處提供綜合指引。

有關2013年財務工作小組報告及教資會審視城大第二份獸醫學院建議書的報告書，均已上載教資會網站www.ugc.edu.hk，該處亦可找到其他有關高等教育界的實用資料。

Expenditure Statement of the UGC Secretariat

教資會秘書處開支報表

Chart 1 below summarises the expenditure of the UGC Secretariat in 2013-14, which covers the recurrent UGC operating expenditure; the recurrent subventions to institutions; and the non-recurrent expenditure.

下面表一簡列教資會秘書處在2013-14年度的開支，當中包括教資會經常運作開支、向院校發放的經常資助金，以及非經常開支。

Chart 1 : Expenditure Statement for the year ended 31 March 2014
表一 ：截至2014年3月31日止年度開支報表

			Year Ended 31 March 截至3月31日止年度	
			2014 $'000	2013 $'000
(1)	**Recurrent UGC Operating Expenditure**	(1) **教資會經常運作開支**		
	Staff Related Expenditure	與員工有關連的開支		
	• Civil Services Salaries	• 公務員薪酬	35,098	32,050
	• Allowances and MPF Contribution	• 津貼及公積金供款	1,947	1,555
	Department Expenditure	部門開支		
	• General Department Expenses (Note)	• 一般部門開支（註）	34,128	26,839
	Expenditure for Members	委員開支		
	• Honoraria for Overseas Members	• 海外委員津貼	8,305	6,960
	• Meeting Expenses (i.e. air passage and hotel, etc.)	• 會議開支（即機票和酒店等）	17,928	15,048
	Sub-total (1)	**小計 (1)**	**97,406**	82,452
(2)	**Recurrent Subventions to Institutions** (2)	**經常資助金**		
	Recurrent Grants to Institutions	資助院校的經常補助金	14,644,293	13,248,601
	Refund of Government Rent and Rates	發還地租及差餉	268,491	198,671
	Subventions for Housing Related Expenses	資助與房屋福利有關的開支	76,331	102,331
	Sub-total (2)	**小計 (2)**	**14,989,115**	13,549,603
	Total Recurrent Expenditure (1)+(2)	**經常開支總額 (1)+(2)**	**15,086,521**	13,632,055
(3)	**Non-Recurrent Expenditure** (3)	**非經常開支**		
	General Other Non-Recurrent	一般非經常開支		
	• Sixth Matching Grant Scheme	• 第六輪配對補助金計劃	**570,244**	1,683,722
	Sub-total (3)	**小計 (3)**	**570,244**	1,683,722
	Total (1)+(2)+(3)	**總額(1)+(2)+(3)**	**15,656,765**	15,315,777

Note:
This includes salaries for non civil service contract staff and fees for professional and other hire services
註：
這項目包括非公務員合約僱員的薪酬，以及專業和其他外判服務的費用。

The recurrent UGC operating expenditure remains very low as a percentage of total expenditure - at about 0.6%. But it has increased due to the need to appoint more non-local Members to the RGC and the increase in projects to be completed by the RGC. The Secretariat has established clear internal rules and levels of approval authorities governing various matters (such as the award of consultancy contracts), while rigorously following all civil service, financial and accounting regulations of the Government. In addition, for offering consultancy contracts above $50,000 through the invitation of single quotations, the agreement from either the Chairman, UGC or the convenor of sub-committees is necessary. The advice of the General Affairs and Management Sub-Committee/other Sub-committees - and the approval of the UGC - is required for any item of expenditure above $1 million drawn from the Central Allocation Vote (CAV). The Sub-Committee also receives reports from the Secretariat on the year-to-date expenditure position and other internal administrative and financial matters.

Local Members of the UGC and all its Councils and Sub-Committees/Panels receive no remuneration for their extensive voluntary service – save for a $215 per meeting day travel allowance. Meanwhile, non-local Members receive an annual honorarium at the following rate effective from 1 January 2014:

教資會的經常運作開支約佔開支總額的0.6%，比例依然很小。由於研資局有需要委聘更多非本地成員，而且該局有待完成的研究計劃亦越來越多，因此經常運作開支有所上升。秘書處訂有明確的內部規則及規管各類事務(例如批出顧問合約)的審批權限，並且嚴格遵從政府在公務員管理、財務及會計方面的規例。此外，金額超過5萬元的顧問合約如透過索取單一報價方式批出，必須獲得教資會主席或有關小組委員會召集人同意。超過100萬元的中央撥款開支項目，則須徵詢一般事務及管理小組委員會/其他小組委員會的意見，並獲教資會通過。至於年內開支情況及其他內部行政管理與財務事宜，秘書處亦會向一般事務及管理小組委員會匯報。

教資會及轄下各局與小組委員會的本地成員均義務參與教資會各項工作，並無領取任何薪酬，只獲發按每天會議215元計算的交通津貼。而由2014年1月1日起，非本地委員則按以下津貼率獲發津貼：

	(HK$ per annum/quality audit) (每年／每次質素核證工作)(港元)
UGC 教資會	134,150
RGC/QAC 研資局／質保局	84,550
UGC Sub-Committees, RGC Panels* and QAC Audit Panel 教資會轄下小組委員會、研資局轄下小組* 及質保局評審小組	47,300 – 65,250

* payable only to members outside Hong Kong who are co-opted and do not serve on UGC/RGC proper
* 只適用於加入小組(而非教資會／研資局)的非本地增補成員。

The rates were originally approved by the Legislative Council and are adjusted by the Government according to an approved formula.

津貼水平經立法會批准，並由政府按核准公式調整。

UGC Funding to Institutions

教資會資助院校的補助金

UGC funding for the UGC-funded institutions is composed of **recurrent grants** and **capital grants.**

教資會給予資助院校的撥款，分為**經常補助金**及**非經常補助金**。

Recurrent grants support institutions' academic work and related administrative activities; and capital grants are used to finance major works projects and minor campus improvement works.

經常補助金用於支援院校的學術活動及相關行政工作，而非經常補助金則用以資助大型工程項目及較小型的校園改善工程。

Recurrent Grants

經常補助金

The recurrent funding for the 2012/13 to 2014/15 triennium was approved by the Legislative Council in January 2012. The total approved recurrent funding for the UGC-funded sector in the triennium amounts to $42,209 million, covering both block grants and earmarked grants.

2012年1月，立法會通過在2012/13至2014/15三年期向資助院校提供經常撥款，核准金額總數422.09億元，當中包括整體補助金及指定用途補助金。

The bulk of the recurrent grants are disbursed to institutions normally on a triennial basis to tie in with the academic planning cycle, and in the form of a block grant to provide institutions with maximum flexibility in internal deployment. Once allocations are approved, institutions have a high degree of freedom in deciding on how the resources available are put to best use. Determination of the grants to institutions is largely based on an established formula.

經常補助金一般按三年期的方式發放予院校，以配合學術發展規劃的周期，主要為整體補助金性質，供院校在內部靈活調配。撥款一經批准，院校可自行決定如何善用所得資源。各院校所得的補助金額，大致按既定的撥款公式計算。

The 2012/13 academic year was the first year of the implementation of the New Academic Structure in the UGC-funded sector. From then on, there has been new recurrent funding for the additional year under the New Academic Structure ("new pot of money") in addition to the existing funding ("existing pot of money") for the three years of undergraduate study and other levels of study. In this regard, a "two pots of money" approach/funding methodology has been applied to the whole of the 2012/13 to 2014/15 triennium as detailed below. However, institutions still receive a lump-sum block grant, and the separate methodology in allocating the new Year 1 funding will not affect the existing autonomy in which institutions deploy their block grant.
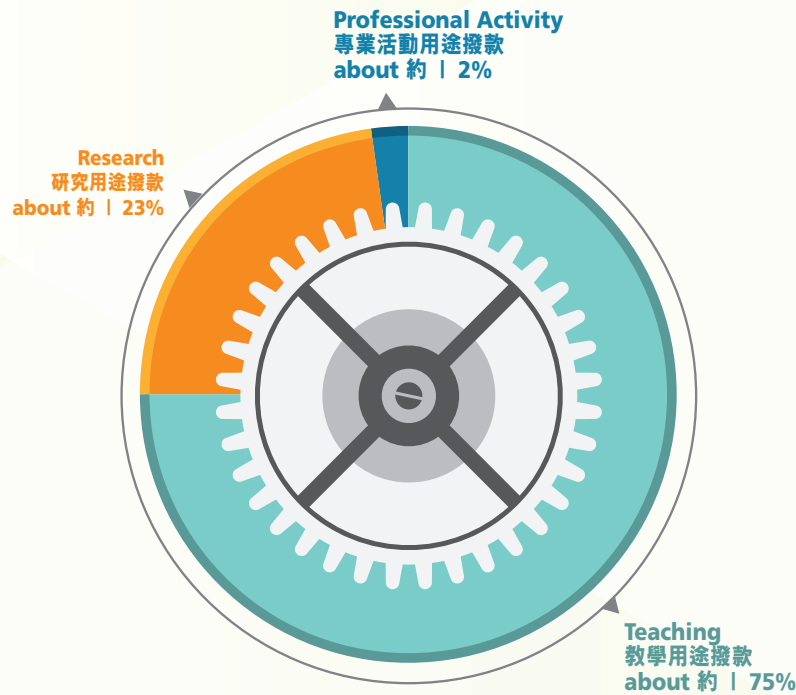
教資會資助界別在2012/13學年首度推行新學制。由該年起，除現時撥予三年制學士學位課程以及其他修課程度課程的撥款(「現有撥款」)外，當局還為新學制下新增的一年修業期額外提供一筆經常撥款(「新增撥款」)。兩筆撥款的批撥方法/資助方式已應用於整個2012/13至2014/15三年期，詳情載於下文。不過，院校仍會獲得一筆過的整體補助金，故用以分配新學制第一年撥款的特定方式，並不影響院校現時運用整體補助金的自主權。

"Existing pot of money" for the three years of undergraduate study and other levels of study

The amount of block grants comprises three elements:

現有撥款(撥予三年制學士學位課程及其他修課程度課程的撥款)

整體補助金分為三個部分：

Professional Activity
專業活動用途撥款
about 約 | 2%

Research
研究用途撥款
about 約 | 23%

Teaching
教學用途撥款
about 約 | 75%

Teaching (about 75%)

The Teaching element is based on student numbers, their levels (*i.e.* sub-degree, undergraduate, taught postgraduate and research postgraduate (RPg)), modes of study (*i.e.* part-time and full-time) and disciplines of study. Some subjects are more expensive than the others because they require special equipment, laboratories, more staff time, *etc*. Relative cost weightings by broad academic programme categories (APCs) have been grouped into three price groups with effect from the 2005/06 to 2007/08 triennium. Details are shown at Chart 2.

教學用途撥款(約佔75%)

教學用途撥款根據學生人數、修課程度(即副學位課程、學士學位課程、研究院修課課程和研究院研究課程)、修課形式(即兼讀制和全日制)及學科等因素計算。部分學科需要特別設備或實驗室，或須佔用教職員較多時間，因此成本較高。由2005/06至2007/08三年期起，按概括學科類別劃分的相對成本加權數值分為三個成本類別，詳見表二。

Chart 2 ：Relative Cost Weightings by Price Groups of Academic Programme Categories
表二 ：按概括學科類別劃分的相對成本加權數值

Academic Programme Categories (APCs) 學科類別		Price Group of APCs 學科成本類別		Relative Cost Weightings 相對成本加權數值	
				Teaching Programme 修課課程	Research Programme 研究課程
1	Medicine 醫學	A	Medicine & Dentistry 醫學及牙醫學	3.6	1.8
2	Dentistry 牙醫學				
3	Studies Allied to Medicine and Health 與醫學及衞生有關的學科	B	Engineering & Laboratory Based Studies 工程及實驗室為本的學科	1.4	1.4
4	Biological Sciences 生物科學				
5	Physical Sciences 自然科學				
6	Engineering and Technology 工程及科技				
7	Arts, Design and Performing Arts 藝術、設計及演藝				
8	Mathematical Sciences 數學科學	C	Others 其他	1.0	1.0
9	Computer Science and Information Technology 電腦科學及資訊				
10	Architecture and Town Planning 建築學及城市規劃				
11	Business and Management Studies 工商管理				
12	Social Sciences 社會科學				
13	Law 法律				
14	Mass Communication and Documentation 大眾傳播及文件管理				
15	Languages and Related Studies 語文及相關科目				
16	Humanities 人文學科				
17	Education 教育				

Research (about 23%)

In the 2012/13 to 2014/15 triennium, the Research element comprises two parts. One part is informed by the research performance of institutions, and the cost of research in respective fields. The research quality of institution is identified in the context of the Research Assessment Exercise which assesses the research activity of different cost centres within institutions through expert review by subject panels. Another part is informed by the success of institutions under the Research Grants Council (RGC) Earmarked Research Grant. Starting from 2012/13, the UGC has gradually allocated about 12.5% of the Block Grant, or 50% of the prevailing Research-portion on a more competitive basis according to institutions' success in obtaining RGC Earmarked Research Grant over nine years, to fund the indirect/on-costs of research projects approved by the RGC. The mechanism serves as a proxy reference for the allocation of the Research Portion.

研究用途撥款(約佔23%)

在2012/13至2014/15三年期，研究用途撥款包括兩部分：一部分根據院校的研究表現和相關學術領域的研究成本批撥。透過研究評審工作，教資會可釐定院校的研究質素，以學科小組的專家評核，評估院校內不同成本中心的研究活動；另一部分根據院校申請研資局研究用途補助金的結果批撥。教資會在2012/13學年起計的九年內，根據院校在申請研資局研究用途補助金的結果，逐步把整體補助金的約12.5%，或相等於當時研究用途撥款的50%，以更具競爭性的方法分配予院校，以資助研資局核准研究項目的間接成本/附加行政費用，此機制是分配研究用途撥款的參考指標。

Professional Activity (about 2%)

The Professional Activity element is associated with professional activities expected to be undertaken by all members of academic staff. These include, for example, community service undertaken and advice rendered on societal or professional issues. It is calculated based on the number of academic staff.

專業活動用途撥款(約佔2%)

專業活動用途撥款與院校全體教學人員均應參與的專業活動相關，範圍涵蓋社區服務或就社會或專業問題提供意見。撥款額按教學人員的數目計算。

"New pot of money" for the additional year under the New Academic Structure

The new funding for the additional year under the New Academic Structure is treated as a separate pot of money and is allocated wholly as "teaching funding", while recognising differentiation in the teaching cost among faculties with price weights of 1.4 and 1.0 for (i) Medicine, Dentistry, Engineering and Laboratory-based studies; and (ii) Others respectively.

The funding formula is the key parameter used to assess institutions' needs. But in finalising its funding recommendations, the UGC also takes into account the special needs of individual institutions and other factors not captured by the formula and will introduce extra-formulaic adjustments where required.

新增撥款(為新學制下新增一年修業期提供的撥款)

為新學制新增一年修業期額外提供的撥款會當作一筆獨立的款項處理，並全數分配給院校作為教學用途撥款。教資會明白各學院的教學成本不同，因此，會分別按(一)1.4的成本加權數值計算醫學、牙醫學、工程及實驗室為本學科的撥款，以及(二)1.0的成本加權數值計算其他學科的撥款。

撥款公式計得的結果，是教資會評估院校撥款需要的主要參數。不過，教資會擬定最終撥款建議時，會一併考慮個別院校的特殊需要和公式沒有計算的其他因素，視乎情況作出公式以外的調整。

Earmarked grants for specific purposes are allocations outside the block grant system. Examples are the grants for knowledge transfer activities and grants for the Areas of Excellence Scheme.

Once determined, recurrent funding for a triennium will not be adjusted during the period except for adjustments to take into account changes in the indicative tuition fee levels, new initiatives from the Government and civil service pay adjustments. Following the civil service 2013 pay rise which took effect on 1 April 2013, the subvention for 2013/14 was increased by approximately $1,080 million.

The 2015/16 Rollover Arrangement and the 2016-19 Triennium Academic Development Planning Exercise

The UGC usually conducts academic planning and recurrent grants assessment with its funded institutions on a triennial basis. The current triennium covers the 2012/13 to 2014/15 triennium. To allow more time for institutions to study the impact of the New Academic Structure in the higher education sector and to take into account the results of the Research Assessment Exercise 2014 in funding allocation in the next full triennium, a roll-over arrangement will be implemented for the 2015/16 academic year. The arrangement is mainly meant to be a simple extension of the approved financial arrangements for the current triennium to cover the 2015/16 academic year. In other words, there should be no change in the planning parameters, except to accommodate necessary refinements for specific areas and the increase of senior year places as recently announced in the Policy Address 2014. Upon receipt of institutions' submissions on their proposed allocation of student places to various disciplines, we will calculate the funding allocation of individual institution and submit the grant recommendation to the Administration for consideration. The Administration will then seek approval from the Legislative Council in due course.

The next triennium will cover the 2016/17 to 2018/19 academic years. The UGC is currently working closely with the institutions to prepare for the next round of the Academic Development Planning exercise.

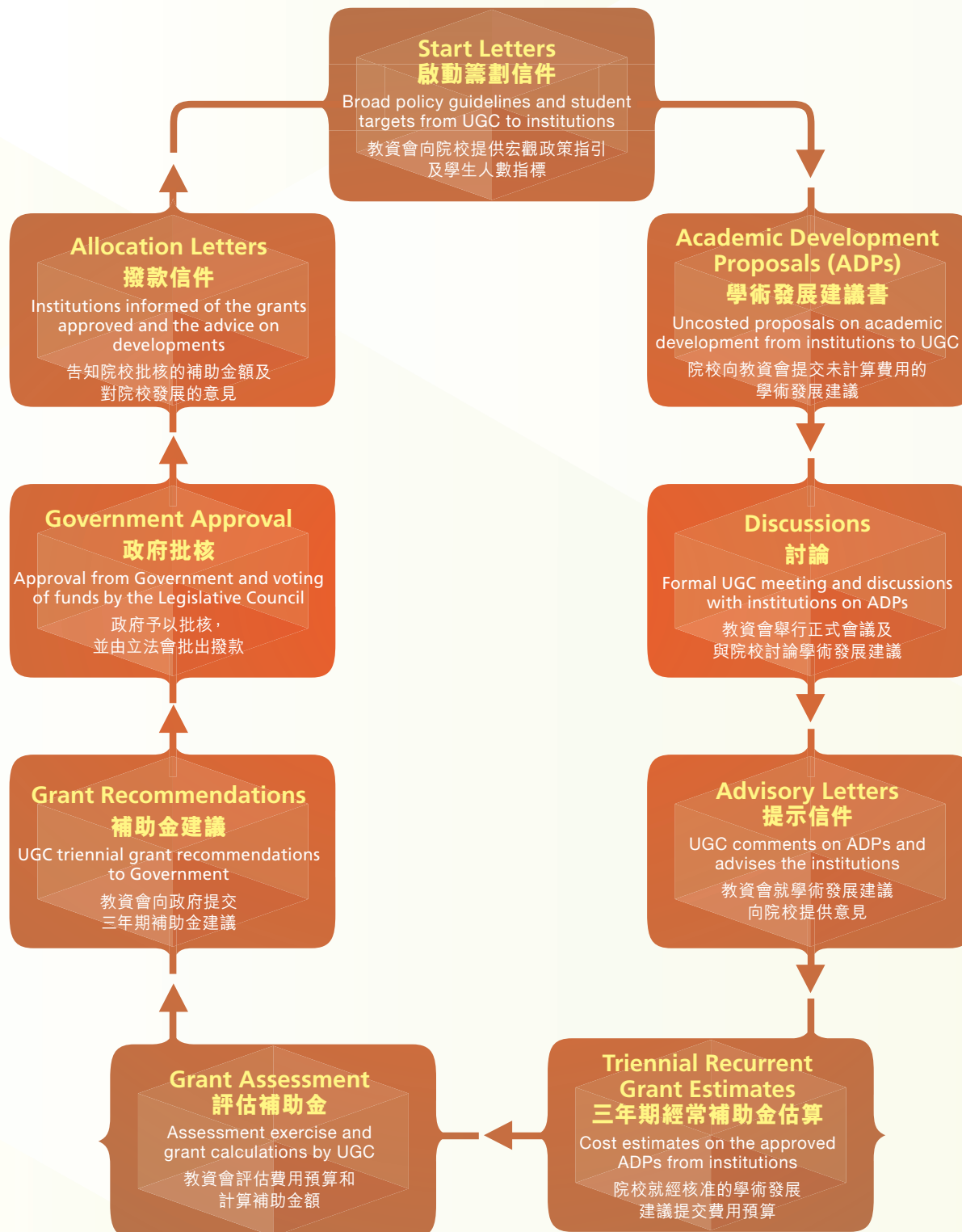教資會還會在整體補助金制度之外，向院校發放有特定目標的指定用途補助金，例如供進行知識轉移活動的補助金及卓越學科領域計劃補助金。

經常補助金額一經釐定，在有關三年期內不會更改，除非指示性學費水平有變，又或者政府推出新措施或調整公務員薪酬。由於公務員在2013年增薪(2013年4月1日起生效)，2013/14學年的補助金亦相應增加約10.8億元。

2015/16延展年度安排及2016-19三年期學術發展規劃工作

教資會與其資助院校一般每三年進行一次學術發展規劃及經常補助金評估。現行的三年期涵蓋2012/13至2014/15學年。為了讓院校有更多時間檢視新學制對高等教育界的影響，並在下一個完整三年期的撥款分配工作中，考慮「2014年研究評審工作的結果，2015/16學年將會實行延展年度的安排。這項安排主要是純粹把現行三年期的核准財務安排順延一年，以涵蓋2015/16學年。換言之，除了就特定範疇作出必要的調整，以及按照《2014年施政報告》所公布增加的高年級學額外，規劃準則不變。當收到院校就個別學科提交的學額分配建議後，我們會計算個別院校的撥款分配，然後把資助建議提交予政府考慮。政府稍後會提請立法會批准建議。

下一個三年期將涵蓋2016/17至2018/19學年。教資會現正與院校著手籌備下一輪的學術發展規劃工作。

Diagrammatic Illustration of UGC Recurrent Grant Cycle
教資會經常補助金周期圖解

Start Letters
啟動籌劃信件
Broad policy guidelines and student targets from UGC to institutions
教資會向院校提供宏觀政策指引及學生人數指標

Allocation Letters
撥款信件
Institutions informed of the grants approved and the advice on developments
告知院校批核的補助金額及對院校發展的意見

Academic Development Proposals (ADPs)
學術發展建議書
Uncosted proposals on academic development from institutions to UGC
院校向教資會提交未計算費用的學術發展建議

Government Approval
政府批核
Approval from Government and voting of funds by the Legislative Council
政府予以批核，並由立法會批出撥款

Discussions
討論
Formal UGC meeting and discussions with institutions on ADPs
教資會舉行正式會議及與院校討論學術發展建議

Grant Recommendations
補助金建議
UGC triennial grant recommendations to Government
教資會向政府提交三年期補助金建議

Advisory Letters
提示信件
UGC comments on ADPs and advises the institutions
教資會就學術發展建議向院校提供意見

Grant Assessment
評估補助金
Assessment exercise and grant calculations by UGC
教資會評估費用預算和計算補助金額

Triennial Recurrent Grant Estimates
三年期經常補助金估算
Cost estimates on the approved ADPs from institutions
院校就經核准的學術發展建議提交費用預算

Financial Reporting and Monitoring

The UGC-funded institutions are autonomous statutory bodies governed by their respective Ordinances. They enjoy institutional autonomy in such areas as curriculum design, selection and recruitment of staff and students, and internal allocation of finances.

To provide institutions with substantial financial freedom, the bulk of the subvention to institutions are in the form of the block grant, which provides for a "one-line" allocation of resources for a funding period (usually a triennium) without prescription attached as to how it should be spent. The major requirement is that such grant must be used within the ambit of "UGC-fundable activities" while adhering to approved student number targets. The precise amount of the block grant has to be approved by the Legislative Council before the start of every triennial funding period, after which the responsibility falls squarely upon the institutions to apply those funds appropriately.

Institutions are accountable for any unspent balances of the public funds

While respecting the institutional autonomy of our funded institutions in allocating and managing their internal finances, the UGC adopts an accountable and transparent approach in ensuring the public money entrusted to the institutions are applied meaningfully and provide value for money. Institutions are entitled to maintaining a general reserve of up to 20% of the institution's total approved recurrent grants (excluding any earmarked grants) in a triennium for future and new development needs, any excess of that level 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.

Institutions provide regular reports on their finances to the UGC

Institutions submit for each financial year an annual return on the use of all UGC funds. Heads of Institutions also provide a Certificate of Accountability to the UGC annually to confirm that the public funds allocated via the UGC have been spent in accordance with the rules and guidelines as agreed with the UGC.

財務報告及監察

教資會資助院校是獨立自主的法定組織,受各自的條例規管。院校在設計課程、甄選學生、招聘員工及內部調配資金方面,均享有自主權。

為了讓院校在財政方面享有高度自主權,教資會主要以整體補助金形式資助院校。整體補助金以整筆撥款方式,為院校提供資助期間(通常為三年期)所需的資源。教資會並無規定院校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,同時院校須按照核准學生人數指標提供學額。整體補助金的確實金額須於有關三年資助期開始前,經立法會批准。此後,院校全權決定如何善用該筆款項。

院校須交代未動用的公帑

教資會尊重院校分配和管理內部資金的自主權,同時依循有關問責性及透明度的方針,確保撥予院校的公帑用得其所、合乎效益。院校可備存部分經常補助金,以作為應付日後新發展需要的一般儲備金。儲備金上限為該三年期獲批經常補助金總額(不包括指定用途補助金)的20%。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。

院校須定期向教資會提交財務報告

院校會在每個財政年度完結後向教資會提交年度報表,匯報各項撥款的使用情況。此外,各院校校長每年亦會向教資會呈交一份責任證明書,確認經教資會批撥的公帑按照院校與教資會議定的規則和指引使用。

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

Recurrent grants are provided to the UGC-funded institutions to support their academic and related activities based on approved UGC-funded activities. As such, there should be 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 institutions 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.

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

Institutions are required to keep proper accounting records in accordance with the Hong Kong Financial Reporting Standards and the house guidelines on recommended accounting practice adopted by the UGC where appropriate. Institutions also arrange their own external annual audits on their financial statements and the annual return, in accordance with prevalent assurance engagement standards adopted by the audit profession. For the purpose of efficient use of public funds, institutions are also subject to examination by the Director of Audit.

Financial Affairs of Institutions

From time to time, the UGC may express interest in the financial well-being of UGC-funded institutions and enquire on specific financial issues concerning the UGC sector. The UGC established a Financial Affairs Working Group in January 2011 with professional expertise to work with institutions to help ensure their continuing good financial governance and sound financial planning. The Group completed its review and published a Report in October 2013, offering recommendations in cost allocation practices and financial transparency in institutions with a view to providing more assurance to the public that the use and application of public funds is appropriate. The UGC has been working with the institutions on the phased implementation of the recommendations.

教資會資源不可補貼非教資會資助活動

教資會向資助院校提供經常補助金,以支持院校在核准的教資會資助活動範圍內,舉辦學術和相關活動。因此,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/機構資助的項目及院校轄下自負盈虧的附屬或聯營機構所辦的項目/課程),院校應對該些活動收取間接費用。

院校的財務狀況須按專業會計準則記錄並經外聘核數師審核

院校須按照香港會計師公會頒布的《香港財務報告準則》,另參考教資會根據建議會計準則而訂定的指引(如適用),妥善保存會計記錄。院校每年亦須自行外聘核數師,按審計行業普遍採用的審核準則,審核財務報表及年度報表。為確保公帑運用得宜,院校亦須接受審計署署長審核。

院校財務事宜

教資會關注資助院校的財務狀況,不時就教資會界別的特定財務事宜向院校查詢。教資會於2011年1月設立由專業人士組成的財務工作小組,通過與院校合作,協助院校維持良好的財務管治及作出穩健的財務規劃。工作小組完成檢視工作後,於2013年10月發表報告,就院校的成本分攤方法及財政透明度提出建議,以期更充分地向公眾保證,公帑會得到妥善使用和運用。教資會其後一直與院校合作,分階段落實有關建議。

Capital Grants

The UGC supports capital works projects of institutions for UGC-approved activities by capital grants sought from the Government on an annual basis under the Capital Programme, and the Alterations, Additions, Repairs and Improvements Programme. Details of the two capital grants programmes are illustrated in the flowcharts below:

非經常補助金

教資會以非經常補助金的形式，資助院校為教資會核准活動進行的基本工程項目。院校每年透過「基本工程計劃」和「改建、加建、維修及改善工程計劃」，向政府申請非經常補助金進行工程項目。上述兩項計劃的流程圖如下：

Capital Programme 基本工程計劃	Alterations, Additions, Repairs and Improvements Programme 改建、加建、維修及改善工程計劃
UGC-funded institutions submit works proposals costing more than $30 million each 資助院校就每項費用超過3,000萬元的工程提交建議	UGC-funded institutions submit works proposals costing not more than $30 million each 資助院校就每項費用不超過3,000萬元的工程提交建議
Projects supported by UGC to be submitted to the Government for selection under Capital Works Resource Allocation Exercise 獲教資會支持的項目會提交政府，按基本工程計劃資源分配工作的程序甄選	Projects supported by UGC to be submitted to the Government for bidding of funds under Capital Works Reserve Fund 獲教資會支持的項目會提交政府，申請基本工程儲備基金撥款
Projects selected by the Government to seek funding from the Legislative Council on a project basis after detailed design 獲政府選出的項目會在完成詳細設計後，逐一向立法會申請撥款	Selected projects to be funded under the "Alterations, Additions, Repairs and Improvements" Block Vote approved by the Legislative Council 獲選的項目會由立法會批准的「改建、加建、維修及改善工程整體撥款」資助

In 2013-14, there were 22 ongoing capital works projects under the Capital Programme with a total estimated project cost of some $11.6 billion. The building and building service works of most projects have already been completed. The expenditure on these projects in 2013-14 was about $963 million. The spending in 2014-15 is anticipated to be decreased to about $564 million.

In 2013-14, the UGC supported a total of 39 new Alterations, Additions, Repairs and Improvements (AA&I) projects submitted by institutions with a total estimated cost (to be spread over up to three years) of some $850 million. To meet the expenditure of the ongoing and newly approved projects in 2013-14, a total of $560 million was allocated to institutions. The allocation will be increased to $600 million in 2014-15.

在2013-14年度，基本工程計劃下有22項基本工程項目正在進行，估計工程費用總額約為116億元。大部分項目的建築及裝備工程均已完竣。該些工程計劃在2013-14年度的開支約為9.63億元，2014-15年度的開支預計會減至約5.64億元。

在2013-14年度，教資會支持總數39項由院校新提交的改建、加建、維修及改善工程項目，估計工程費用(最長在三年內撥付)合共約8.5億元。為應付進行中和新核准工程項目在2013-14年度的開支，教資會已向各院校合共撥款5.6億元。2014-15年度的撥款會增至6億元。
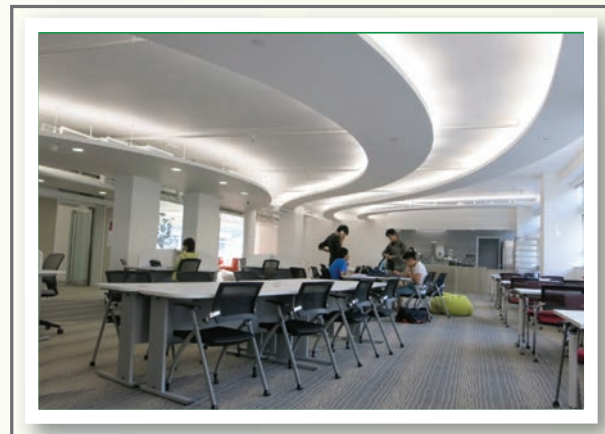

Tseung Kwan O Joint Student Hostel
under construction (capital project)
興建中的將軍澳聯合學生宿舍 (基本工程項目)

PolyU's Innovation Tower
(capital project)
香港理工大學創新樓 (基本工程項目)

Replacement of air-cooled chillers
by water-cooled chillers in block C of HKIEd (AA&I works)
香港教育學院C座製冷機更換工程
(以水冷式替代氣冷式)
(改建、加建、維修及改善工程項目)

Spatial reorganisation of
CUHK's Choh-Ming Li
Basic Medical Sciences Building (AA&I works)
香港中文大學李卓敏基本醫學大樓空間重組工程
(改建、加建、維修及改善工程項目)

HKUST's Research and Academic Building
nearly completion (capital project)
香港科技大學科研與教學大樓將近完工
(基本工程項目)

Improvement works at HKU's Hui Oi Chow
Science Building (AA&I works)
香港大學許愛周科學館改善工程
(改建、加建、維修及改善工程項目)

Construction of covered
student activities area in LU (AA&I works)
嶺南大學建造有蓋學生活動區
(改建、加建、維修及改善工程項目)

Provision of laboratories in HKBU
(AA&I works)
香港浸會大學實驗室工程
(改建、加建、維修及改善工程項目)

Student study area in HKBU's
Oen Hall Building (East Wing) (AA&I works)
香港浸會大學溫仁才大樓(東翼)學生自修室工程
(改建、加建、維修及改善工程項目)

Renovation works at CityU's library
(AA&I works)
香港城市大學圖書館改建工程
(改建、加建、維修及改善工程項目)

Financial Reporting and Monitoring

The capital grants are charged to the Capital Works Reserve Fund and are part of the Capital Works Programme of the Government. Institutions' projects under capital subvention follow the procedures for creating and managing a capital works project under the Capital Works Programme. Institutions assume full responsibility and accountability for their projects under capital subvention. They should ensure that works expenditure stays strictly within the approved project estimate in accordance with the approved project scope *i.e.* the scope approved by the Legislative Council for capital works projects exceeding $30 million, and the scope approved by the UGC for Alterations, Additions, Repairs and Improvements projects up to $30 million.

Institutions have in place an appropriate system of cost control and monitoring mechanism for overseeing the spending of public money having regard to economy, efficiency and effectiveness in the delivery of their projects. In particular, institutions have to ensure that proper procurement procedures are in place, taking reference from Government's latest rules and regulations applicable to public capital works.

Approved funds for the projects are released to the institutions on a monthly basis. Institutions are required to submit a monthly statement on the financial position and a quarterly report on the progress of their projects. Upon completion of a project, the institution will submit a certified statement of final accounts to the UGC and return any unspent balance or unapproved expenditure to the Government. For the final accounts of capital works projects, a separate assurance engagement should be carried out by an external auditor engaged by the institutions.

財務報告及監察

非經常補助金來自基本工程儲備基金,是政府基本工程計劃的一部分。院校在處理由非經常補助金資助的工程項目時,會遵循基本工程計劃有關開立及管理工程項目的程序。院校須就非經常補助金資助的項目承擔全部責任並作出交代,嚴格確保工程開支不會超逾核准工程範圍內的核准工程預算,即不得超出立法會就費用逾3,000萬元的基本工程項目所核准的工程範圍,或教資會就費用不超逾3,000萬元的改建、加建、維修及改善工程項目所核准的工程範圍。

院校已制訂合適的成本監控機制,管理公帑的使用,以確保工程項目既合乎經濟原則,亦具效率與成效。院校尤應參考適用於公共基本工程的最新政府規則及規例,制訂適當的採購程序。

教資會按月向院校發放工程項目的核准撥款,而院校須按月提交財務狀況報表,以及按季提交工程進度報告。工程項目完成後,院校須向教資會提交經核證的決算帳目,並把結餘或未核准的開支款項退還政府。基本工程項目的決算帳目,須經院校的外聘核數師獨立核證。

Communications / Interface with Stakeholders

與持份者的溝通/接觸

We attach great importance to enhancing communications with our stakeholders so they can understand accurately the functions and operations of the UGC, and also for the UGC to get to know our stakeholders' views on its decisions and policies. There is a wide range of stakeholders in higher education – the institutional management, staff and students, the Government and Legislature, the media and the community at large. The UGC works in close partnership with stakeholders on sector-wide issues, including resource allocation and strategic development. Effective communication with stakeholders brings transparency and accountability.

The UGC's Communications Group looks into all matters concerning public relations and publicity in respect of the activities of the Committee and the UGC-funded sector, with the objective of fostering better understanding and communication. Effective communication with the various stakeholder groups often takes different forms. The Group continues to devise plans and undertakes a range of activities to enhance our stakeholder relations, including:

Institutional Management

The UGC works closely with institutions and conducts meetings – regular and ad hoc, formal and informal – with the Council Chairmen, Heads and Vice Presidents of the eight funded institutions to share our thoughts and suggestions on various subjects of mutual concern. In May 2014, UGC held the Discussion Forum on "Research" for the Heads of institutions, UGC and Members of the Task Force for the Organisation of Discussion Forums to collectively discuss the research development and future of higher education in Hong Kong. The second Discussion Forum on "Teaching and Learning" and the third Discussion Forum on "Funding" will be held in September 2014 and January 2015 respectively. The Chairman, UGC continued his second round of campus tour to meet with the Faculty Deans and Department Heads as well as frontline faculty in each of the eight institutions during June 2013 to April 2014. He aims to brief them on the aspirations and operations of the UGC and exchange thoughts with them on issues related to the higher education sector.

教資會重視與持份者增進溝通,藉此讓他們確切明白教資會的職能和運作,同時讓教資會了解持份者對教資會的決定和政策的看法。高等教育界有不同持份者,包括院校管理層、教職員和學生、政府、立法會、傳媒及市民大眾。教資會一直就涉及整個界別的議題,包括資源分配和策略性發展,與相關持份者緊密合作。有效溝通,能提高透明度,加強向持份者問責的能力。

教資會的傳訊小組專責處理與教資會及教資會資助界別相關的一切公關及宣傳事宜,目的是促進了解,加強溝通。與不同持份者保持良好溝通,往往要依循不同途徑。傳訊小組會繼續制訂計劃,透過一系列活動,促進與以下持份者的關係:

院校管理層

教資會與院校緊密合作,定期及就特定議題與八所資助院校的校董會主席、校長及副校長舉行正式或非正式會議,環繞共同關心的議題交換意見。教資會在2014年5月舉辦以「研究」為題的論壇,讓院校校長,以及教資會與轄下專題討論工作小組成員一同探討香港研究工作的發展及高等教育的未來,並會在2014年9月和2015年1月舉辦第二次及第三次論壇,主題分別定為「教與學」及「院校撥款」。此外,教資會主席在2013年6月至2014年4月繼續進行第二輪院校巡迴訪問,與八所院校的學院院長、系主任及前線教學人員會面。訪問旨在向院校闡述教資會的抱負和運作,並就關乎高等教育界的議題與院校交換意見。

The first Discussion Forum on Research, held at the Hong Kong Museum of Art, was attended by the Heads of institutions, UGC and DFTF Members in May 2014.
首個論壇以研究工作為題，2014年5月假香港藝術館舉行，參加者包括院校校長，以及教資會與轄下專題討論工作小組成員。

HKUST 科大

HKBU 浸大

HKU 港大

CityU 城大

Chairman, UGC met with the Faculty Deans and Department Heads of HKUST, HKBU, HKU and CityU during June 2013 to April 2014.
教資會主席於2013年6月至2014年4月期間與科大、浸大、港大及城大的學院院長及系主任會面。

Students

Students are the key stakeholders of the UGC. Their views are thus very important to us. Members of the UGC visit the eight institutions on a regular basis, of which an important part is to meet with the students. The UGC has expedited such visits. UGC Members as a group visited HKU and HKIEd in April 2013, LU

學生

學生為教資會重要的持份者，因此教資會十分重視學生的意見。教資會委員定期到八所院校進行訪問，當中一個重要環節是與學生見面。教資會已加緊進行訪校活動，委員於2013年4月到訪港大及教院，於2013年9月探訪

in September 2013, HKUST in January 2014 and HKBU in May 2014. During the visits, Members exchanged views with student representatives on a whole array of topics of mutual concern. There was no set agenda for these meetings, which were conducted in a more relaxed and friendly environment to encourage more active participation in the discussions and freer exchange.

嶺大,又分別於2014年1月及5月訪問科大及浸大。訪問活動期間,委員與學生代表就多項雙方關注的議題交換意見。會面不設議程,讓雙方在輕鬆融洽的氣氛中積極討論,坦誠交流。

HKU
港大

HKIEd
教院

LU
嶺大

UGC Members visited HKU, HKIEd, LU, HKUST and HKBU and met their students.
教資會委員到訪港大、教院、嶺大、科大及浸大,並與院校學生會面。

HKUST
科大

HKBU
浸大

In April 2014, the Chairman, UGC and I visited PolyU and shared our views at a lecture on some important issues facing Hong Kong's higher education, including internationalisation and teaching and learning, as part of a general education programme. We also enjoyed a fruitful exchange of views with hundreds of students and staff members of PolyU.

教資會主席和我於2014年4月到訪理大，出席一個通識教育課程講座。我們與過百理大師生分享了我們就香港高等教育界所面對的一些重要議題，包括國際化及教與學的看法，並與他們交換意見。

Chairman and Secretary-General of the UGC exchanged views on issues facing Hong Kong's higher education sector with Dr Hon Helena Wong Pik-wan, students and staff members of PolyU.
教資會主席及秘書長就香港高等教育界面對的議題與黃碧雲博士及理大師生交換意見。

Legislators

The UGC welcomes the opportunity to work with, and explain aspects of our work to, the Legislative Council. Informally, the Chairman, UGC met with members of the Legislative Council Panel on Education in January 2014 and July 2014 to listen to their views on various topics in relation to higher education. We also attend meetings of the Council whenever appropriate to explain our work.

The Community

With escalating public expectations on the responsiveness of public agencies, the cyber network allows us to gather and disseminate information in a more timely and instantaneous fashion. The UGC website describes our roles, membership, activities, and the latest news. It includes also a "Frequently Asked Questions" section and detailed biographies of UGC members.

立法會議員

教資會重視與立法會合作的機會，樂於向議員闡述其工作。教資會主席先後於2014年1月及7月與立法會教育事務委員會的委員非正式會面，聽取他們對高等教育不同方面的意見。此外，教資會會視乎情況派員出席立法會會議，向議員講解教資會的工作。

市民大眾

市民對公共機構的要求日益提高，期望訴求盡早得到回應，教資會正好借互聯網之便，適時快捷地收集和發放資訊。教資會網站介紹教資會職能、成員組合、工作及最新動向，另設「常見問題」專欄，並提供教資會委員簡歷。
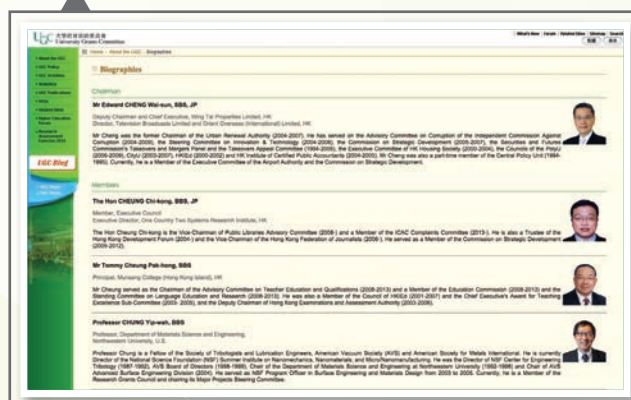
Starting from 12 July 2013, the UGC launched the revamped statistics page which seeks to provide the public with convenient access to statistical data on UGC-funded institutions. These initiatives have facilitated better understanding of the UGC structure and policies by the readers.

由2013年7月12日起，教資會推出經革新的統計數據網頁，讓市民以便捷的方式查閱資助院校的各種統計資料。新功能能有助市民更深入了解教資會的架構和政策。

At the same time, the UGC also holds briefings with the media after each UGC meeting, where the Chairman, UGC keeps the media informed of the latest decisions and deliberations of the Committee. The UGC also responds to media enquiries whenever they arise.

教資會在每次會議後均會舉行傳媒簡報會，由教資會主席向傳媒扼述教資會的審議事項及最新決策。對傳媒提出的查詢，教資會會盡力一一回應。

The UGC is committed to openness, transparency and accountability in promoting excellence in Hong Kong's higher education sector. To achieve this goal, we will continue to explore more effective and innovative ways to communicate with our various stakeholders, and continually seek ways to foster better understanding and engagement with the community.

教資會一向恪守開放、透明及問責的原則，推動香港高等教育界更臻完善。為此，我們將繼續探求更有效、更創新的方式，與持份者保持緊密聯繫，讓公眾更深入了解並積極參與教資會的工作。

Richard Armour
Secretary-General
University Grants Committee

大學教育資助委員會
秘書長
安禮治