



SECRETARY-GENERAL'S
REPORT
秘書長報告

The function of the UGC Secretariat is to support the UGC (and the Councils and bodies under its aegis) in the fulfillment of their 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; to safeguard the institutions' academic freedom and institutional autonomy whilst ensuring accountability and value for money of the public funds entrusted to them.

In pursuit of this role, the Secretariat has a staff of around 90 individuals whose main functions are supporting the UGC in fulfilling its objectives, formulating action plans to take forward UGC initiatives; working with the UGC-funded universities on all fronts relevant to the committee's terms of reference; and disbursing funds to universities and monitoring their effective use.

Working groups/task forces are formed to lead different aspects of the UGC's work. There are currently nine such groups, including the newly established Task Force on Review of Research Policy and Funding.

Expenditure Statement of the UGC Secretariat

Chart 1 below summarises the expenditure of the UGC Secretariat in 2017-18, which covers the recurrent UGC operating expenditure; the recurrent subventions to universities; and the non-recurrent expenditure.

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及院校自主，同時確保院校妥善運用公帑。

秘書處約有90名職員，負責執行職能主要包括：協助教資會達致其目標，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大學合作；以及向大學發放撥款，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，包括新設的檢討研究政策及資助專責小組。

教資會秘書處開支報表

下面表一簡列教資會秘書處在2017-18年度的開支，當中包括教資會經常運作開支、向大學發放的經常資助金，以及非經常開支。

Chart 1 表一 Expenditure Statement for the year ended 31 March 2018 截至2018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	
	2018 (\$'000)	2017 (\$'000)
1 Recurrent UGC Operating Expenditure 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	46,072	44,831
• Allowances and MPF Contribution 津貼及公積金供款	3,037	2,698
Departmental Expenditure 部門開支		
• General Departmental Expenses# 一般部門開支#	41,122	40,350
Expenditure for Members 委員開支		
• Honoraria for Overseas Members 海外委員津貼	12,419	11,313
• Meeting Expenses (i.e. air passage and hotel, etc.) 會議開支(即機票和酒店等)	15,258	15,793
Sub-total 小計(1)	117,908	114,985
2 Recurrent Subventions to Universities 經常資助金		
Recurrent Grants to Universities 資助大學的經常補助金	18,515,185	18,126,374
Refund of Government Rent and Rates 發還地租及差餉	312,963	312,985
Subventions for Housing Related Expenses 資助與房屋福利有關的開支	53,724	56,138
Sub-total 小計(2)	18,881,872	18,495,497
TOTAL 總額 (1) + (2)	18,999,780	18,610,482

This includes salaries for non civil service contract staff and fees for professional and other hire of services.
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%. 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. 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 2016:

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。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。非本地委員則按以下由2016年1月1日起生效的津貼率獲發津貼：

(HK\$ per annum/quality audit)
(每年/每次質素核證工作)(港元)

UGC 教資會	154,400
RGC/QAC 研資局/質保局	97,300
UGC Sub-Committees, RGC Panels and QAC Audit Panel*	53,930 – 75,150
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*	

* payable only to members outside Hong Kong who are co-opted and do not serve on UGC/QAC/RGC proper
只適用於加入小組（而非教資會/質保局/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 Universities

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

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

Recurrent Grants

The bulk of the recurrent grants are disbursed to universities normally on a triennial basis in the form of a block grant to provide universities with maximum flexibility in internal deployment. Once allocations are approved, universities have the autonomy in and responsibility for deciding on how the resources available are put to best use. Determination of the grants to universities is largely based on an established formula.

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, the 2015/16 roll-over year and the 2016/17 to 2018/19 triennium as detailed below. However, universities still receive a lump-sum block grant, and the separate methodology in allocating the new Year 1 funding will not affect the existing autonomy with which universities deploy their block grant.

The UGC usually conducts recurrent grants assessment with its funded universities on a triennial basis. To ensure the precious publicly-funded student places are put to their best use for the benefit of the community, we need to have a mechanism, called the Academic Development Planning (ADP) Exercise, to encourage universities to review periodically their institutional strategy and academic priorities, as well as to advance universities' international competitiveness in line with the role of individual universities and the higher education sector as a whole. To this end, the UGC has completed the ADP process for the 2016/17 to 2018/19 triennium with the broad parameters set by the Government. The UGC submitted its funding recommendations for the 2016/17 to 2018/19 triennium to the Government in September 2015. The total recurrent funding of \$53,557 million for the 2016/17 to 2018/19 triennium was approved by the Legislative Council in May 2016.

教資會資助大學的補助金

教資會給予資助大學的撥款，分為**經常補助金**及**非經常補助金**。

經常補助金用於支援大學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。

經常補助金

經常補助金一般按三年期的方式發放予大學，主要以整體補助金形式發放，供大學在內部靈活調配。撥款一經批准，大學享有自主權，自行決定如何善用所得資源，並須為所作的決定負責。各大學所得的補助金額，大致按既定的撥款公式計算。

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(「現有款項」)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(「新增款項」)。「兩筆撥款」模式/撥款方式已應用於整個2012/13至2014/15三年期、2015/16延展年，以及2016/17至2018/19三年期，詳情載於下文。不過，大學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，並不影響大學現時運用整體補助金的自主權。

教資會與資助大學一般每三年進行一次經常補助金評估。為確保珍貴的公帑資助學額能用得其所，惠及社會，我們須設立名為學術發展規劃的機制以鼓勵大學定期檢視其院校策略和學術優次，提升大學在國際上的競爭力，以配合個別大學和整體高等教育界別所擔當的角色。為此，教資會已根據政府的宏觀規劃指標完成2016/17至2018/19的三年期學術發展規劃程序。教資會已於2015年9月向政府提交2016/17至2018/19三年期的撥款建議。立法會已在2016年5月批准2016/17至2018/19三年期的經常性撥款，金額總數為535.57億元。

In step with the strengthening of institutional governance and coherence between universities' strategic development and resource allocation, in 2017 UGC renamed "Academic Planning" to "Planning Exercise", and invite all UGC-funded universities to submit bids for the next triennium i.e. 2019-22 together with their draft UAAs. The UGC received all such proposals in March 2018. UGC's Sub-Group on Planning Exercise will meet universities in May to exchange views on their strategic plans.

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

The amount of block grants comprises three elements:

為配合加強大學策略發展與資源分配之間的管治和協調，在2017年，教資會把「學術發展規劃」改名為「規劃工作」，並邀請所有教資會資助大學提交下一個三年期（即2019-22三年期）的規劃工作建議書和大學問責協議草稿。教資會於2018年3月收到所有有關建議書。教資會的規劃小組會於5月會見各大學，交換對大學策略計劃的意見。

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：



Teaching (about 75%)

The Teaching element is based on student numbers, their levels (i.e. sub-degree, undergraduate, taught postgraduate and research postgraduate), 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 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 表二

Relative Cost Weightings by Price Groups of Academic Programme Categories
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
Medicine 醫學 Dentistry 牙醫學	A Medicine & Dentistry 醫學及牙醫學	3.6	1.8
Studies Allied to Medicine and Health 與醫學及衛生有關的學科 Biological Sciences 生物科學 Physical Sciences 物理科學 Engineering and Technology 工程及科技 Arts, Design and Performing Arts 藝術、設計及演藝	B Engineering & Laboratory Based Studies 工程及實驗室為本的學科	1.4	1.4
Mathematical Sciences 數學科學 Computer Science and Information Technology 電腦科學及資訊科技 Architecture and Town Planning 建築學及城市規劃 Business and Management Studies 工商管理 Social Sciences 社會科學 Law 法律 Mass Communication and Documentation 大眾傳播及文件管理 Languages and Related Studies 語言及相關科目 Humanities 人文學科 Education 教育	C Others 其他	1.0	1.0

Research (about 23%)

The Research element comprises two parts. One part is informed by the research performance of universities, and the cost of research in respective fields. The research quality of university is identified in the context of the Research Assessment Exercise which assesses the research activity of different cost centres within universities through expert review by subject panels. Another part is informed by the success of universities under the Research Grants Council (RGC) Earmarked Research Grant. Starting from 2012/13, the UGC has gradually allocated part of the Research Portion on a more competitive basis according to universities' success in obtaining RGC Earmarked Research Grant. The mechanism serves as a proxy reference, an indicator, for the allocation of the Research Portion.

研究用途撥款（約佔23%）

研究用途撥款包括兩部分：一部分根據大學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，教資會可釐定大學的研究質素，以學科小組的專家評核，評估大學內不同成本中心的研究活動；另一部分根據大學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，根據大學在申請研資局研究用途補助金的結果，逐步把部分研究用途撥款，以更具競爭性的方法分配予大學，此機制是分配研究用途撥款的參考指標。

Professional Activity (about 2%)

The Research element comprises two parts. One part is informed by the research performance of universities, and the cost of research in respective fields. The research quality of university is identified in the context of the Research Assessment Exercise which assesses the research activity of different cost centres within universities through expert review by subject panels. Another part is informed by the success of universities under the Research Grants Council (RGC) Earmarked Research Grant. Starting from 2012/13, the UGC has gradually allocated part of the Research Portion on a more competitive basis according to universities' success in obtaining RGC Earmarked Research Grant. The mechanism serves as a proxy reference, an indicator, for the allocation of the Research Portion.

專業活動用途撥款（約佔2%）

專業活動用途撥款與大學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 universities' needs. But in finalising its funding recommendations, the UGC also takes into account the special needs of individual universities 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，並全數分配給大學作為教學用途撥款。教資會明白各學院的教學成本不同，因此，會分別按(i)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(ii)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，是教資會評估大學撥款需要的主要參數。不過，教資會擬定最終撥款建議時，會一併考慮個別大學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 2017 pay rise which took effect on 1 April 2017, the subvention for 2017/18 was increased by approximately \$370 million.

The 2016/17 to 2018/19 Triennium Academic Development Planning Exercise

The UGC usually conducts academic planning and recurrent grants assessment with its funded universities on a triennial basis. To ensure the precious publicly-funded student places are put to their best use for the benefit of the community, we need to have a mechanism called Academic Development Planning (ADP) Exercise to encourage universities to review periodically their institutional strategy and academic priorities, as well as to advance their international competitiveness in line with the role of individual universities and the higher education sector as a whole. To this end, the UGC has completed the ADP process for the 2016/17 to 2018/19 triennium with the broad parameters set by the Government.

The ADP is interactive and transparent. We consulted universities, and took their views on board, before taking forward the principles, evaluation criteria, rules and procedures of the exercise. The universities generally agreed to continue to adopt the competitive allocation mechanism of First-Year First-Degree (FYFD) places. In a similar vein as the 2012/13 to 2014/15 triennium, Lingnan University and six other UGC-funded universities were each required to notionally set aside 4% and 6% respectively of their FYFD places that were not subject to manpower requirements to a central pool, for subsequent possible re-distribution among universities to reflect the comparative merits of their ADP proposals as assessed against agreed criteria. EdUHK is not required to reserve its student places as they are principally governed by the Government's manpower plan.

教資會還會在整體補助金制度之外，向大學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，在有關的三年期內不會更改，除非指示性學費水平有變、政府推出新措施或公務員薪酬有所調整。由於公務員在2017年增薪（2017年4月1日起生效），2017/18學年的補助金亦相應增加約3.7億元。

2016/17 - 2018/19三年期學術發展規劃工作

教資會與資助大學一般每三年進行一次學術規劃及經常補助金評估。為確保珍貴的公帑資助學額能夠用得其所，惠及社會，我們有需要設立名為學術發展規劃的機制，不時重新分配學額，藉此鼓勵各大學定期檢討院校策略和學術優次，並在切合個別大學以至整個高等教育界的角色下，提升大學的國際競爭力。為此，教資會已根據政府訂下的規劃準則，完成2016/17至2018/19三年期的學術發展規劃工作。

學術發展規劃工作的過程互動及具透明度。我們已就這項工作諮詢各大學，在推出規劃工作的大原則、評審準則、規條和程序之前，考慮了大學的意見。大學均基本同意繼續採用「優配學額」機制調配第一年學士學位課程學額（第一年學額）。與2012/13至2014/15三年期的做法一樣，嶺南大學及其他六所資助大學須分別預留4%及6%不受人力需求影響的第一年學額，讓教資會根據協定的準則進行評審，按大學學術發展建議書的相對表現，集中處理並重新調配學額予各大學。鑑於教大的學額主要由政府人力資源計劃所影響，因此教大並不需要就此預留學額。

We published the four broad evaluation criteria used to evaluate universities' ADP proposals as follows:

1. STRATEGY, MISSION AND VISION - The university has effective strategy in enabling it to advance its mission, vision and agreed role, with respect to enhancing its competitiveness in Hong Kong and internationally, collaboration within and outside the UGC sector, capacity building in mission-critical areas such as internationalisation and knowledge transfer, the opportunities arising from the "3+3+4" new academic structure, development of the self-financing sector, and incorporation of the outcomes of the QAC audits and experience in preparing for the RAE 2014 into future strategic planning.
2. TEACHING & LEARNING - The university provides teaching and learning opportunities, in both taught and research programmes, which are effective in enabling students to achieve intended learning outcomes, attest to their personal and intellectual development, and prepare for their future careers.
3. ACADEMIC PROGRAMME DESIGN - The university has effective processes to design and restructure its academic portfolio (including both publicly-funded and self-financing programmes) in line with its mission and agreed role.
4. ADDRESSING THE NEEDS OF SOCIETY IN GENERAL - The university's education provision is effective in meeting the wider needs of society and in preparing students both for their careers and to become engaged citizens.

The Academic Development Planning Group under the UGC undertook a rigorous process to evaluate the universities' ADPs against the above criteria and met with universities face-to-face in May 2015 to exchange views on the ADPs. We informed the universities of UGC's advice on their ADPs in June 2015. The UGC submitted its funding recommendations for the new triennium to the Government in September 2015. The total recurrent funding of \$53,557 million for the 2016/17 to 2018/19 triennium was approved by the Legislative Council in May 2016.

我們公布了四項總體準則，以評審大學提交的學術發展建議書，詳情如下：

1. 「策略、使命及願景」－ 大學是否具有有效的策略推展其使命和願景，以及發揮議定角色，特別是有關下列的工作範疇：提升大學在香港及國際上的競爭力；加強教資會界別內外的協作；鞏固與使命有關的重要範疇（例如在國際化及知識轉移方面）；把握「3+3+4」新學制帶來的機遇；發展自資界別；綜合質保局質素核證的結果，以及總結2014年研究評審工作的前期經驗，以訂定未來的策略計劃。
2. 「教與學」－ 大學能否提供有效的教與學環境（包括在修課課程及研究課程內），培育學生取得預期的學習成果、彰顯學生個人和知識發展，以及為學生日後就業作準備。
3. 「學術課程設計」－ 大學是否訂有有效的程序，設計和重整學術課程組合（包括公帑資助及自資課程），以配合其使命和議定角色。
4. 「切合社會整體需要」－ 大學能否提供有效及切合社會的整體需要的教育，為學生就業作準備，並培育他們成為關心社會的公民。

教資會轄下的學術發展規劃工作小組按上述評審準則，嚴格評核學術發展建議書，並於2015年5月與大學會面，交流對學術發展建議書的意見。我們於2015年6月告知大學有關教資會對其學術發展建議書的意見。教資會在2015年9月向政府提交新一個三年期的撥款建議。立法會在2016年5月批准的2016/17至2018/19三年期的經常補助金總額為535.57億元。

2017/18 is the second year of the current funding triennium. The preparation for considering universities' funding in the 2019–22 triennium started in August 2017. As mentioned above, the funding planning mechanism and processes were reviewed during 2017 and it was decided to rename the ADP as Planning Exercise and simplify it using common template. Also, together with the University Accountability Agreement (UAA), the universities can better consider their resource requirements and internal allocation having regard to the strategic direction as well as monitoring progress against their individual circumstances. The broad criteria have also been expanded from four to seven to present a more holistic view of the universities, as follows:

- i. Institutional mission and strategy
- ii. Meeting the needs of society over the next decade
- iii. Quality of undergraduate student experience of learning and teaching
- iv. Quality of research performance and of research postgraduate student experience
- v. Impact of knowledge transfer and wider engagement activity
- vi. The enhancement of internationalization activities
- vii. Overall financial health and institutional sustainability

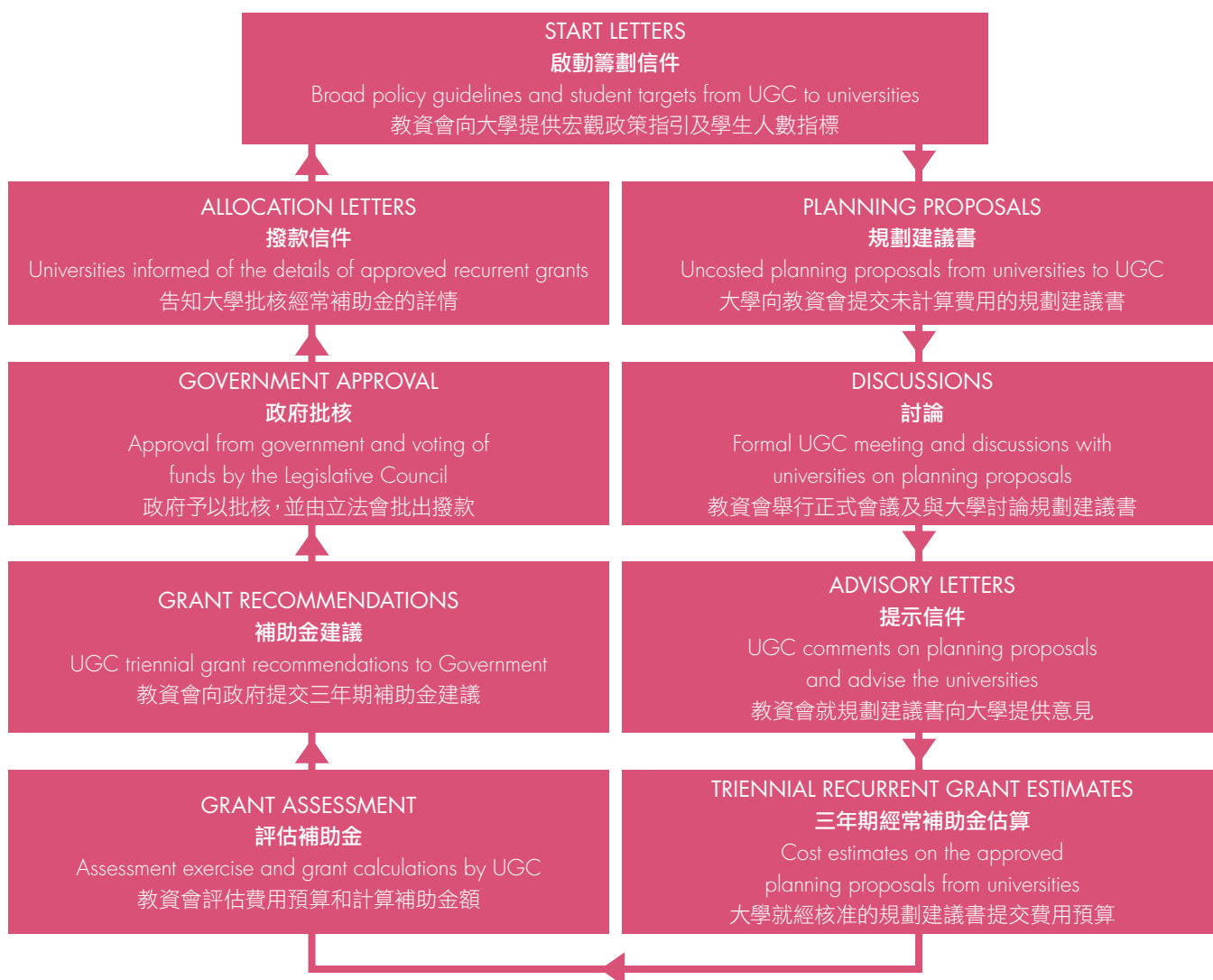
The universities were invited to formulate their Planning Exercise Proposals (PEPs) together with their draft UAA and submit them to the UGC by March 2018 for consideration.

2017/18是目前三年期的第二年，2019至22三年期的規劃工作在2017年8月展開，如上文所述，規劃工作的機制和流程已在2017年進行了檢討，將「學術發展規劃工作」改名「規劃工作」，利用通用格式簡化工作。此外，加上大學問責協議，大學更能夠依據其策略方向，考慮其資源需求和內部分配，並根據各自的情況監察進展。為了對各大學有更全面的看法，主要的評審準則亦從四項增至七項，分別為：

- i. 院校使命和策略
- ii. 滿足未來十年社會的需求
- iii. 學士學位課程學生學習體驗和教學質素
- iv. 研究表現和研究院研究課程學生體驗的質素
- v. 知識轉移和更廣泛的參與活動的影響
- vi. 加強國際化活動
- vii. 整體財務健康和院校可持續性。

各大學已應邀於2018年3月向教資會提交其規劃工作建議書及大學問責協議擬稿以作考慮。

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



Financial Reporting and Monitoring

The UGC-funded universities 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 universities with substantial financial freedom, the bulk of the subvention to universities 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 universities to apply those funds appropriately.

財務報告及監察

教資會資助大學是獨立自主的法定組織，受各自的條例規管。大學在設計課程、甄選學生、招聘員工及內部調配資金方面，均享有自主權。為了讓大學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大學。整體補助金以整筆撥款方式，為大學提供資助期間（通常為三年期）所需的資源。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的三年資助期開始前，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 respecting the institutional autonomy of our funded universities in allocating and managing their internal finances, the UGC adopts an accountable and transparent approach in ensuring the public money entrusted to the universities are applied meaningfully and provide value for money. 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 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.

Universities Provide Regular Reports on their Finances to the UGC

Universities submit for each financial year an annual return on the use of all UGC funds. Heads of Universities 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.

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. 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 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.

大學須交代未動用的公帑

教資會尊重大學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，確保撥予大學的公帑用得其所、合乎效益。大學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。

大學須定期向教資會提交財務報告

大學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，各大學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大學與教資會議定的規則和指引使用。

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，以支持大學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/機構資助的項目及大學轄下自負盈虧的附屬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。

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 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.

Financial Affairs of Universities

From time to time, the UGC may undertake review of the financial well-being of UGC-funded universities and enquire about 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. A new set of Cost Allocation Guidelines and an updated version of the Statement of Recommended Practice (SORP) were promulgated to universities in 2015 for adoption by the UGC-funded universities in the designated timeframes (throughout the 2015/16, 2016/17, and 2018/19 academic years). The universities have been carrying out necessary enhancements to incorporate the new requirements of financial reporting in their accounting operations and systems; and are required to report implementation progress through submission of regular progress reports to the Secretariat. With the incorporation of the segment reporting in the audited financial statements for 2016/17 academic year, the SORP has been fully implemented in the universities. The UGC will continue to work close with the universities to ensure compliance of the new requirements in universities' financial statements with a view to enhancing financial reporting in universities.

大學的財務狀況須按專業會計準則記錄並經外聘核數師審核

大學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的會計及披露準則而訂定的指引（如適用），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審核。

大學財務事宜

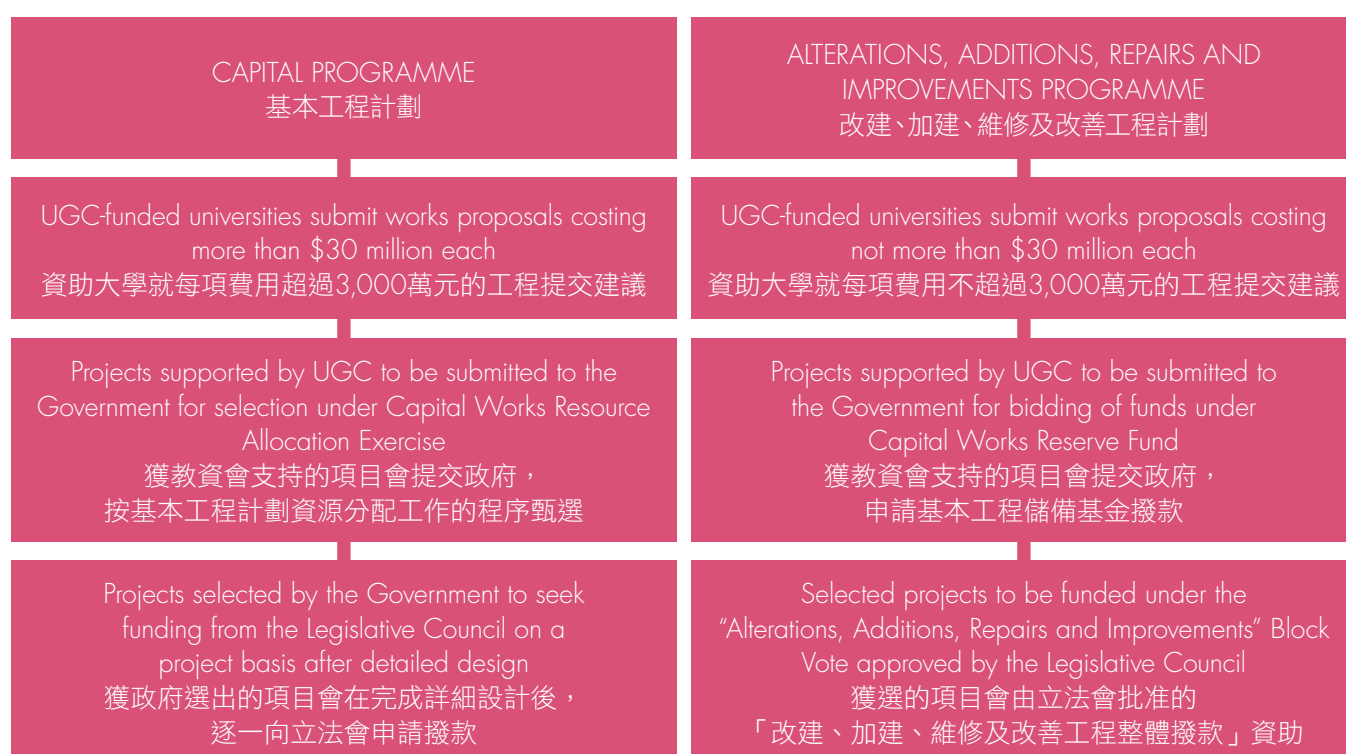
教資會會不時審視資助大學的財務狀況，就教資會界別的特定財務事宜向大學查詢。教資會於2011年1月成立由專業人士組成的財務工作小組，通過與院校合作，協助院校維持良好的財務管治及作出穩健的財務規劃。工作小組完成檢視工作後，於2013年10月發表報告，就院校的成本分攤方法及財政透明度提出建議，以期更充分地向公眾保證，公帑會得到妥善使用和運用。教資會已於2015年向大學頒布一套新的成本分攤指引及經更新的《建議準則》，以供大學在指定時間內（2015/16、2016/17及2018/19學年）採用。各大學正陸續推行所需的優化措施，把新的財務匯報規定納入其會計運作和系統內，並須定期向秘書處提交進度報告，匯報落實新規定工作的進展。隨着分項報告已納入2016/17學年的審計財務報表內，《建議準則》已在大學得到全面落實。教資會會繼續與大學緊密合作，確保大學的財務報表符合新規定，以提升大學的財務匯報水平。

Capital Grants

The UGC supports capital works projects of universities 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，資助大學為教資會核准活動進行的基本工程項目。大學每年透過「基本工程計劃」和「改建、加建、維修及改善工程計劃」，就工程項目向政府申請非經常補助金。上述兩項計劃的流程圖如下：



In 2017-18, there were seven ongoing capital works projects under the Capital Programme with a total estimated project cost of about \$5.4 billion. The building and building service works of most projects have already been completed. The expenditure on these projects in 2017-18 was some \$140 million. The spending in 2018-19 is anticipated to be about \$270 million.

In 2017-18, the UGC supported a total of 22 new Alterations, Additions, Repairs and Improvements projects submitted by universities with a total estimated cost (to be spread over up to three years) of some \$538 million. To meet the expenditure of the ongoing and newly approved projects in 2017-18, a total of \$596 million was allocated to universities. The allocation will be about \$616 million in 2018-19.

在2017-18年度，基本工程計劃下有7項基本工程項目正在進行，估計工程費用總額約為54億元。大部分項目的建築及裝備工程均已完竣。該等工程計劃在2017-18年度的開支約為1.4億元，於2018-19年度的開支預計約為2.7億元。

在2017-18年度，教資會支持了共22項由大學新提交的改建、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5.38億元。為應付進行中和新核准工程項目在2017-18年度的開支，教資會已向各大學合共撥款5.96億元。而2018-19年度的撥款將為約6.16億元。



Replacement of air-cooled chillers by water-cooled chillers, CityU
城大以水冷式製冷機替代氣冷式製冷機工程



Conversion of the existing swimming pool into an outdoor heated swimming pool at Wai Hang Sports Centre, HKBU
浸大偉衡體育中心戶外溫水泳池改建工程



Replacement of the soccer pitch artificial turf system, the running track system, the flooring system at the University's Outdoor Sports Ground, LU
嶺大室外運動場人造草地足球場及田徑場地改善工程



Student hostels on northern campus (blocks A3 and A4) under construction, CUHK
施工中的中大校園北陲學生宿舍 (A3及A4座)



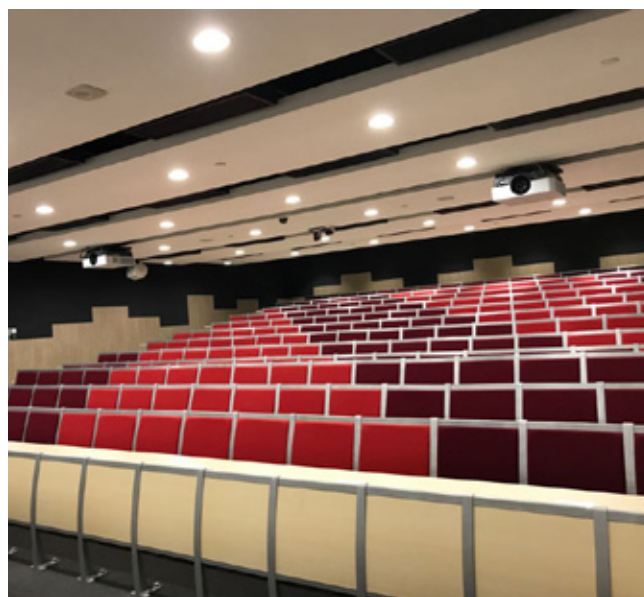
Barrier-free access facilities in Tai Po Campus, EdUHK
教大大埔校園無障礙通道設施



Office consolidation at 3/F of QT and ST Wings, PolyU
理大QT座及ST座3樓辦事處整合工程



Renovation of laboratory space for research, HKUST
科大實驗室空間改善工程



Space Reorganization at 2/F of Knowles Building, HKU
港大鈕魯詩樓2樓全層空間重組工程

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. Universities' projects under capital subvention follow the procedures for creating and managing a capital works project under the Capital Works Programme. Universities 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.

Universities 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, universities 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 universities on a monthly basis. Universities 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 university 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 universities.

Communications/Interface with Stakeholders

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 our stakeholders on sector-wide issues, including resource allocation and strategic development. Effective communication with stakeholders brings transparency and accountability.

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。大學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。大學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。

大學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。大學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。

教資會按月向大學發放工程項目的核准撥款，而大學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，大學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，須經大學的外聘核數師獨立核證。

與持份者的溝通/接觸

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，並加強向持份者問責。

The General Affairs and Management Sub-Committee, is responsible for the oversight of public relations (PR) matters and to advise the UGC on all PR-related matters. A range of activities in different forms has been conducted to foster better understanding and relationship with our stakeholders:

Institutional Management

The UGC works closely with universities and conducts meetings – regular and ad hoc, formal and informal – with the Council Chairmen, Heads and senior management of the eight funded universities to share our thoughts and suggestions on various subjects of mutual concern.

As a follow-up to the recommendation in the “Governance in UGC-funded Higher Education Institutions in Hong Kong” report, three sector-wide briefing sessions were conducted on 17 January, 19 January 2017 and 18 September 2017 to help council members of universities better understand the sector-wide matters of the higher education sector and the role of UGC for the proper discharge of their duties. The three sessions were attended by about 130 members of the university councils, including Council Chairmen, Heads and senior management, external and internal council members, and council secretariat staff. The response was generally positive with active exchanges between UGC Chairman, Secretary-General of UGC and participants at the Q&A sessions.

Students

Students are the key stakeholders of the UGC. Thus their views are very important. Members of the UGC visit the eight universities on a regular basis, of which an important part is to meet with the students. UGC Members as a group visited HKUST, CityU and PolyU in May 2017, September 2017 and January 2018 respectively. During the visits, Members exchanged views with student representatives on a wide 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.

一般事務及管理小組委員會負責監督公關事宜，以及就一切有關事宜向教資會提供意見。教資會舉辦一系列不同形式的活動，藉以增進與持份者的了解，並促進彼此的關係：

院校管理層

教資會與大學緊密合作，定期及就特定議題與八所資助大學的校董會主席、校長及高層管理人員舉行正式或非正式會議，圍繞共同關心的議題交換意見。

為跟進《香港教資會資助高等教育院校的管治》報告的建議，教資會先後在2017年1月17日及19日舉行兩場業界簡介會，讓大學校董會成員更充分了解高等教育界的事宜和教資會的角色，從而適當地履行職責。兩場簡介會共有逾100名大學校董會成員參加，當中包括校董會主席、校長、高層管理人員、校董會校外和校內成員及校董會秘書處人員。與會者的反應普遍正面，在問答環節中與教資會主席和秘書長積極交流意見。

學生

學生為教資會重要的持份者，學生的意見十分重要。教資會委員定期到八所大學進行訪問，當中一個重要環節是與學生見面。委員分別於2017年5月、2017年9月及2018年1月到訪科大、城大及理大。訪問期間，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。



2017
May 5月
HKUST 科大



2017
Sep 9月
CityU 城大



2018
Jan 1月
PolyU 理大



UGC Members visit HKUST, CityU and PolyU and meet their students.
教資會委員訪問科大、城大及理大，並與學生會面。

Legislators

The UGC welcomes the opportunity to work with, and explain aspects of UGC's work to, the Legislative Council. UGC also attend meetings of the Council whenever appropriate to explain our work.

The Audit Commission (Audit) completed a value for money audit on the UGC, and released a report on Funding of Universities by UGC in November 2016 providing observations and recommendations on the conduct of activities by the UGC, which are constructive and timely. Two hearing sessions were also conducted in December 2016 and January 2017 respectively by the Public Accounts Committee (PAC) on the audit findings, followed by issuance of a PAC report in February 2017. The UGC generally accepts the views and recommendations made by the Audit and the PAC; and the UGC Secretariat has been actively following up with, in collaboration with relevant Government bureaux/departments, the recommendations put forward by the PAC and the Audit, with a view to better discharging the respective roles of the UGC and the UGC Secretariat for the good of Hong Kong's higher education.

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。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。

審計署完成對教資會的衡工量值式審計後，在2016年11月公布《教資會對大學的資助》報告，就教資會的工作提出具建設性而又適時的觀察和建議。政府帳目委員會亦先後在2016年12月和2017年1月就審查結果舉行兩次公開聆訊，其後在2017年2月發表政府帳目委員會報告書。教資會大致接納審計署和政府帳目委員會在2017年2月的意見和建議，而教資會秘書處亦一直與相關的政府決策局/部門合作，積極跟進政府帳目委員會和審計署提出的建議，以期更妥善履行教資會和教資會秘書處的職責，致力促進香港高等教育的發展。

The Community

UGC Newswire

As a new initiative, the biannual newsletter "UGC Newswire" was issued in June and December 2017 to keep stakeholders abreast of the latest work of the UGC. Electronic copies of the newsletter were widely sent to our stakeholders, including the university community and the media.

The bilingual UGC Newswire is available at the UGC website: <http://www.ugc.edu.hk/eng/ugc/about/publications/newswire.html>



Media Workshop

On 25 July 2017, the UGC Secretariat hosted a media workshop for local print, electronic and online media. This new communication initiative aims to brief the frontline reporters on the work of UGC, RGC and QAC and to help them better utilise the published information and statistics on UGC's website. We will continue to host media workshop on a regular basis.

The UGC also publishes articles and shares information with the media on matters of public concerns in order to keep the community informed of the latest decisions and deliberations of the Committee. The UGC responds to media enquiries whenever they arise.

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 stakeholders, and continually seek ways to foster better understanding and engagement with the community.

市民大眾

《教資會快訊》

作為一項新舉措，教資會在2017年6月及12月發布了首兩期《教資會快訊》。這份半年一度的簡報，旨在讓持份者掌握教資會的最新工作。簡報的電子版本會廣泛發送予我們的持份者，包括大學社區羣及媒體等。簡報的中英版本載於教資會網站www.ugc.edu.hk。

傳媒工作坊

在2017年7月25日，教資會秘書處為本地印刷、電子和網絡傳媒舉辦了一次傳媒工作坊。這個新活動目的是向前線記者介紹教資會，研資局及質保局的工作，並協助他們更好地運用我們在教資會網站上的資料和數據。我們會繼續定期舉辦傳媒工作坊。

與此同時，教資會會就公眾關心的事宜發表文章及與傳媒分享資訊，以期令大眾掌握我們的最新決策和商議事項。對傳媒提出的查詢，教資會亦會盡力一一回應。

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。

Professor James Tang 鄧特抗教授

大學教育資助委員會秘書長
Secretary-General, University Grants Committee