



Governance
院校管治



GOVERNANCE

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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. The UGC has all along supported and safeguarded academic freedom and institutional autonomy and at the same time insisted on proper financial and public accountability of the significant government funding and community contributions the universities receive. Universities are also 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 to review the finances of universities in the sector. 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 review was not intended to be a comprehensive

八所教資會資助大學均是獨立自主的法定機構，各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。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 月成立財務工作小組（工作小組），檢討大學的財務。除了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，有關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，是在成本分攤方法和財政透明度方面提出建議，以加強向公眾保證公帑會得到妥善使用和運用。工作小組除了向八所資助院校發出問卷收集資料外，亦與院校的高層管理人員會面，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。

該檢討並非為了全面檢視院校的財務運作及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檢討。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



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 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. The FAWG Report was published in October 2013 after consultation with the institutions and the endorsement of UGC. The full report is available on the UGC website.

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 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 to reflect both current and recommended accounting practices and disclosures, establish detailed guidance on cost allocation for universities and identify an appropriate mechanism by which the cost allocation practices of the institutions can be periodically reviewed and endorsed.

The adoption of the recommendations would further enhance the cost allocation practices and financial transparency of the universities, 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 universities to implement them over a reasonable timeframe.

小組報告經諮詢院校並取得教資會確認後，於 2013 年 10 月發表。全文可在教資會網站查閱。

工作小組報告的建議

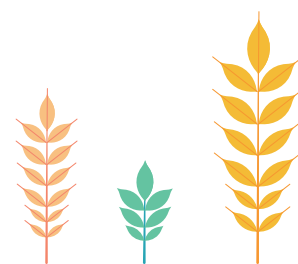
工作小組認為，院校在成本分攤方法及財政透明度方面，均有改善空間，並就這兩大範疇提出九項建議。有關成本分攤方法的建議特別針對非教資會資助活動的間接費用及建築物成本的分攤，以及收回員工成本的方法；有關財政透明度的建議則關乎在院校財務報表中加入分部報告的規定、適當披露教資會資助活動與非教資會資助活動之間的成本分攤，以及有關間接費用的豁免。

為落實上述建議，教資會需要更新供資助大學依循的《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；為大學制訂具體的成本分攤指引；以及訂定合適機制，以定期檢視並批核大學的成本分攤方法。

採納建議可進一步改善大學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，亦即大學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，容許在合理時間內落實有關建議。

落實工作小組報告的建議

為落實工作小組報告的建議，教資會成立了兩個小組—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。教資會在外聘顧問的協助下，一直與各資助大學合作落實，而部分建議已於 2014 年實施。教資會在這方面的工作於 2015 年取得了重大進展，包括公布了一套新的成本分攤指引（指引）及經更新的《建議準則》，以供資助大學在指定時間內（2015/16、2016/17 及 2018/19 學年）採用。各大學正陸



Implementation of the FAWG Report recommendations

To take forward the implementation of the recommendations in the FAWG Report, the UGC has set up two sub-groups – the Financial Affairs Group and the Financial Affairs Expert Working Group (FAEWG) – each comprising members with financial and accounting backgrounds. With the assistance of an external consultant, the UGC has been working with the UGC-funded universities on the implementation and had rolled out some of the recommendations in 2014. We made a major step forward in 2015 with the promulgation of a new set of Cost Allocation Guidelines (the Guidelines) and an updated version of the Statement of Recommended Practice (SORP) 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 to comply with these new requirements. 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. Universities are required to incorporate the Guidelines' requirements in their financial statements for 2018/19 academic year. The UGC will continue to work close with the universities to ensure compliance of the new requirements in their financial reporting; and work with them to help ensure their continuing good financial governance and sound financial planning. Upon completion of their work, the FAEWG was disbanded on 30 July 2018.

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

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，以符合這些新規定。隨着分部報告納入 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。大學須把指引的規定納入 2018/19 學年的財務報表內。教資會會繼續與各大學緊密合作，以確保大學的財務報表符合新規定，並維持良好的財務管治和穩健的財務規劃。財務專家工作小組在完成工作後，已於 2018 年 7 月 30 日解散。

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）的整體方向及建議後，教資會於 2016 年 3 月公布該報告。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，以及穩健的管治會確保大學繼續蓬勃發展。良好管治不會對院校自主構成威脅。反之，良好管治維持及培養公眾對大學的信心，從而保證大學的自主。報告的中英文版本載於教資會網站 www.ugc.edu.hk。

借鑑國際上的良好做法，教資會相信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

教資會成立由 Howard Newby 爵士領導的工作小組，跟進落實報告的建議，特別是有關制訂問責框架文件及舉辦為校董會成員而設的業界簡介會，同時密切監察其他由大學負責督導的建議的落實進度。由於管治報告的所有建議（除了建議 6 有關定期檢討大學管治）已由教資會或教資會資助大學落實，工作小組已完成工作，並於 2018 年 1 月解散。教資會會與大學合作，



on their current practices and devise their own systems to enhance the effectiveness and transparency of their governing councils. The Report in English and Chinese is available at the UGC website: www.ugc.edu.hk.

Implementation of Recommendations of the Governance Report

The UGC set up a task force led by Sir Howard Newby to follow up on the implementation of the recommendations, in particular the establishment of a written accountability framework and the launch of sector-wide briefing sessions for the council members, and to closely monitor the progress of implementation of other recommendations which would be steered by the universities. As all recommendations of the Governance Report (except Recommendation 6 on a regular review of university governance) had been implemented by the UGC or UGC-funded universities, the task force was disbanded in January 2018 upon completion of its work. Working in partnership with the universities, the UGC will continue to monitor the on-going implementation of the recommendations in the Governance Report to ensure good institutional governance of universities.

The annual sector-wide briefing session was held on 10 September 2018 to help council members of UGC-funded universities better understand the sector-wide matters of the higher education sector and the role of UGC for the proper discharge of their duties. With the positive feedback in general, UGC will continue to conduct briefing sessions annually. For the establishment of a written accountability framework, the University Accountability Agreement (UAA) was endorsed by the UGC 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 contains particular performance indicators which help UGC assess the progress of universities against their individual circumstances, but not in direct comparison with others. The first UAA will cover the 2019–22 triennium and it will be signed with each university after the funding allocation for 2019–22 triennium is approved by the Legislative Council in mid-2019.

繼續監察管治報告所載建議的持續落實情況，以確保大學維持良好的院校管治。

每年一度的業界簡介會於 2018 年 9 月 10 日舉行，讓教資會資助大學的校董會成員加深了解高等教育界的整體情況及教資會的角色，以助他們適當地履行職責。由於反應大致良好，教資會會繼續每年舉辦簡介會。在制訂問責框架文件方面，經廣泛諮詢各大學後，大學問責協議於 2017 年 9 月獲教資會通過。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，有助教資會因應個別大學的情況評估大學的進展，而非與其他大學進行直接比較。第一份大學問責協議涵蓋 2019–22 三年期，待立法會在 2019 年年中批准 2019–22 三年期的撥款後，教資會將與各大學簽署該協議。

