

Secretary-General's  
Report

秘書長報告



# 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 110 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 ten such groups, including the newly established Working Group on the Review of the Research Portion.

### Expenditure Statement of the UGC Secretariat

Chart 1 below summarises the expenditure of the UGC Secretariat in 2018-19, 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 110 名職員，負責執行的職能主要包括：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，教資會轄下共有十個小組，包括新設的檢討研究補助金工作小組。

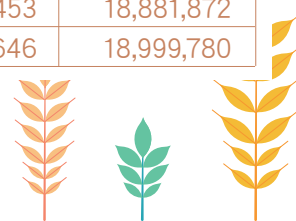
### 教資會秘書處開支報表

下面表一簡列教資會秘書處在 2018-19 年度的開支，當中包括教資會的經常運作開支、向大學發放的經常資助金，以及非經常開支。

Chart 1 Expenditure Statement for the year ended 31 March 2019  
表一 截至 2019 年 3 月 31 日止年度開支報表

|   | Year Ended 31 March<br>截至 3 月 31 日止年度 |               |
|---|---------------------------------------|---------------|
|   | 2019 (\$'000)                         | 2018 (\$'000) |
| <b>1</b> 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                                     | 48,114                                | 46,072        |
| • Allowances and MPF Contribution 津貼及公積金供款                          | 3,558                                 | 3,037         |
| Departmental Expenditure 部門開支                                       |                                       |               |
| • General Departmental Expenses# 一般部門開支#                            | 50,985                                | 41,122        |
| Expenditure for Members 委員開支  |                                       |               |
| • Honoraria for Overseas Members 海外委員津貼                             | 14,092                                | 12,419        |
| • Meeting Expenses (i.e. air passage and hotel, etc.) 會議開支(即機票和酒店等) | 23,444                                | 15,258        |
| Sub-total 小計(1)   | 140,193                               | 117,908       |
| <b>2</b> Recurrent Subventions to Universities 經常資助金                |                                       |               |
| Recurrent Grants to Universities 資助大學的經常補助金                         | 19,296,717                            | 18,515,185    |
| Refund of Government Rent and Rates 發還地租及差餉                         | 326,910                               | 312,963       |
| Subventions for Housing Related Expenses 資助與房屋福利有關的開支               | 54,826                                | 53,724        |
| Sub-total 小計(2)   | 19,678,453                            | 18,881,872    |
| TOTAL 總額 (1) + (2)  | 19,818,646                            | 18,999,780    |

# 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 0.7%. 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 0.7%，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。

教資會及轄下各局和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年度津貼：

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

|  |                 |
|--|-----------------|
| UGC 教資會  | 158,400         |
| RGC/QAC 研資局/質保局  | 99,850          |
| UGC Sub-Committees, RGC Panels and QAC Audit Panel*<br>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* | 56,360 — 77,100 |

\* 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 since the 2012/13 to 2014/15 triennium. 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 have a mechanism, called the Planning Exercise (previously named Academic Development Planning 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.

## 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，除了現時撥予三年制學士學位課程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」）。因此，由 2012/13 至 2014/15 年度的三年期起，教資會已應用「兩筆撥款」模式／撥款方式。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得其所，惠及社會，我們須設立名為「規劃工作」（前稱「學術發展規劃工作」）的機制，以鼓勵各大學定期檢視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，提升大學在國際上的競爭力。

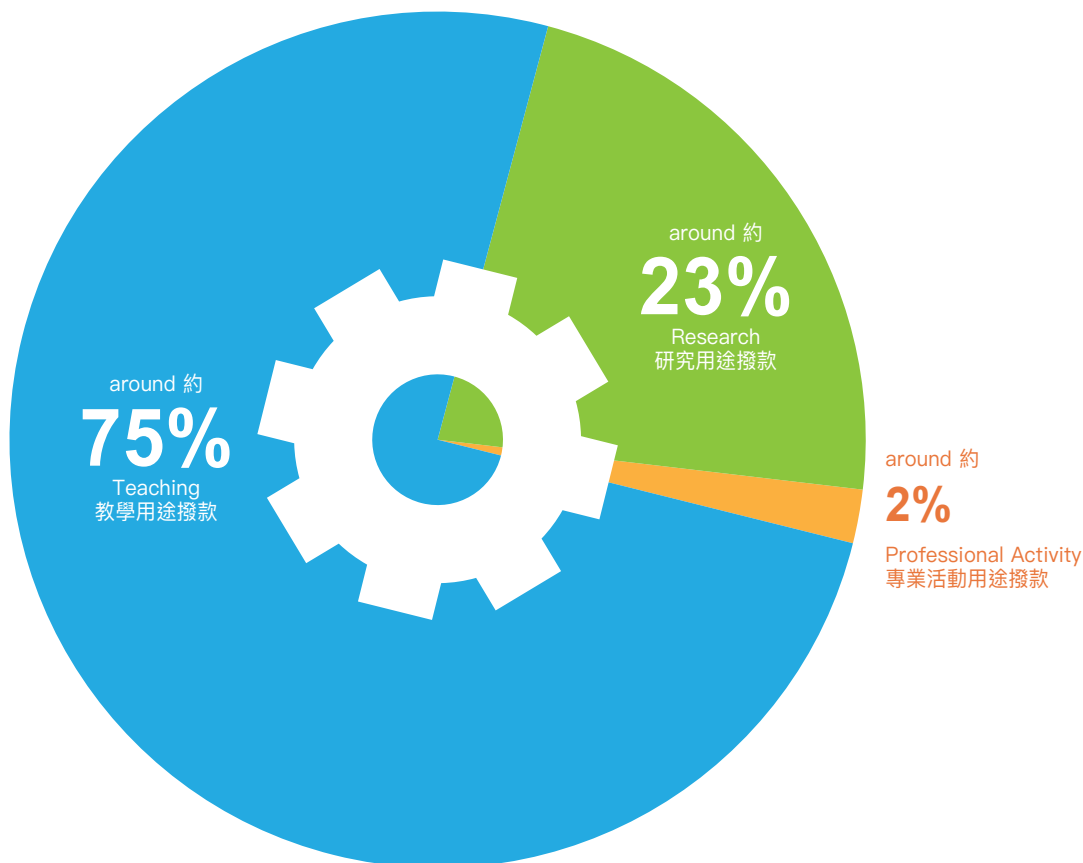


“Existing pot of money” for the three years of undergraduate study and other levels of study

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）

The amount of block grants comprises three elements:

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.

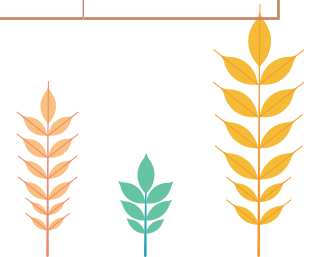
### 教學用途撥款（約佔 75%）

教學用途撥款根據學生人數、修課程度（即副學位、學士學位、研究院修課和研究院研究課程）、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 年度的三年期起，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)<br>學科類別  | Price Group of APCs<br>學科成本類別                              | Relative Cost Weightings<br>相對成本加權數值 |                            |
|---|--|--------------------------------------|----------------------------|
|   |  | Teaching Programme<br>修課課程           | Research Programme<br>研究課程 |
| Medicine<br>醫學<br><br>Dentistry<br>牙醫學  | A Medicine & Dentistry<br>醫學及牙醫學                           | 3.6                                  | 1.8                        |
| Studies Allied to Medicine and Health<br>與醫學及衛生有關的學科<br><br>Biological Sciences<br>生物科學<br><br>Physical Sciences<br>物理科學<br><br>Engineering and Technology<br>工程及科技<br><br>Arts, Design and Performing Arts<br>藝術、設計及演藝   | B Engineering & Laboratory<br>Based Studies<br>工程及實驗室為本的學科 | 1.4                                  | 1.4                        |
| Mathematical Sciences<br>數學科學<br><br>Computer Science and Information<br>Technology<br>電腦科學及資訊科技<br><br>Architecture and Town Planning<br>建築學及城市規劃<br><br>Business and Management Studies<br>工商管理<br><br>Social Sciences<br>社會科學<br><br>Law<br>法律<br><br>Mass Communication and Documentation<br>大眾傳播及文件管理<br><br>Languages and Related Studies<br>語言及相關科目<br><br>Humanities<br>人文學科<br><br>Education<br>教育 | C Others<br>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 RAE 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 RGC ERG. Starting from 2012/13, the UGC has gradually allocated part of the R-portion on a more competitive basis according to universities' success in obtaining RGC ERG. The mechanism serves as a proxy reference, an indicator, for the allocation of the R-portion. The current percentages of the R-portion informed by RAE and RGC ERG are at 74% and 26% respectively.

### 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，教資會可評定大學的研究質素，而有關工作是透過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；另一部分則根據各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，根據各大學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。現時根據研究評審工作的結果和研資局研究用途補助金申請結果分配的研究用途撥款百分比，分別為 74% 和 26%。

### 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

### 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。

根據撥款公式計算得出的結果，是教資會評估



special needs of individual universities and other factors not captured by the formula and will introduce extra-formulaic adjustments where required.

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 new initiatives from the Government and civil service pay adjustments. Following the civil service 2018 pay rise which took effect on 1 April 2018, the subvention for 2018/19 was increased by approximately \$700 million.

### 2019-22 Triennium Planning Exercise

The UGC usually conducts academic planning and recurrent grants assessment with its funded universities on a triennial basis. The triennial funding exercise in 2019–22 triennium would be the first major UGC exercise to be embedded into the Accountability Framework (AF) under the Governance Report. The Framework would cover the entirety of the universities' activities and ensure that the University Accountability Agreement (UAA) would be holistic. A different name had been adopted for the funding exercise (i.e. Planning Exercise to replace Academic Development Planning Exercise) to make it clear that there was a step-change.

The Planning Exercise is interactive and transparent. UGC 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 2016–19 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 institutions to reflect the comparative merits of their Planning Exercise proposals as assessed against agreed criteria. EdUHK was not required to reserve its student places as they are principally governed by the Government's manpower plan.

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。

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，除非政府推出新措施或公務員薪酬有所調整。由於公務員在 2018 年增薪 (2018 年 4 月 1 日起生效)，2018/19 學年的補助金亦相應增加約 7 億元。

### 2019-22 三年期規劃工作

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。2019–22 三年期的撥款安排是教資會首項納入管治報告所述問責框架的主要工作。該框架涵蓋大學的全部活動，確保大學問責協議周詳完備。教資會的撥款安排已採用另一名稱 (即以「規劃工作」取代「學術發展規劃工作」)，以表明當中的重大改變。規劃工作的過程互動及具透明度。教資會已就這項工作諮詢各大學，並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。各大學基本上同意繼續採用「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 2016–19 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，按大學規劃工作建議書的相對表現，集中處理並重新調配學額予各大學。鑑於教大的學額主要受政府人力資源計劃影響，教大並不需要就此預留學額。





The seven broad evaluation criteria used to evaluate universities' Planning Exercise proposals were:

1. Institutional mission and strategy
2. Meeting the needs of society over the next decade
3. Quality of undergraduate student experience of learning and teaching
4. Quality of research performance and of research postgraduate student experience
5. Impact of knowledge transfer and wider engagement activity
6. The enhancement of internationalization activities
7. Overall financial health and institutional sustainability

The UGC completed the Planning Exercise process for the 2019–22 triennium and submitted its funding recommendations to the Government in September 2018. The Legislative Council's Panel on Education and Finance Committee approved the recommended recurrent funding in January and May 2019 respectively. The UGC had also issued preliminary allocation letters and confirmation letters to inform the universities of the funding allocations in April and May 2019 respectively. The total recurrent funding for the 2019–22 triennium is \$60.47 billion, which represents an increase of about 13% as compared with that for the previous triennium.

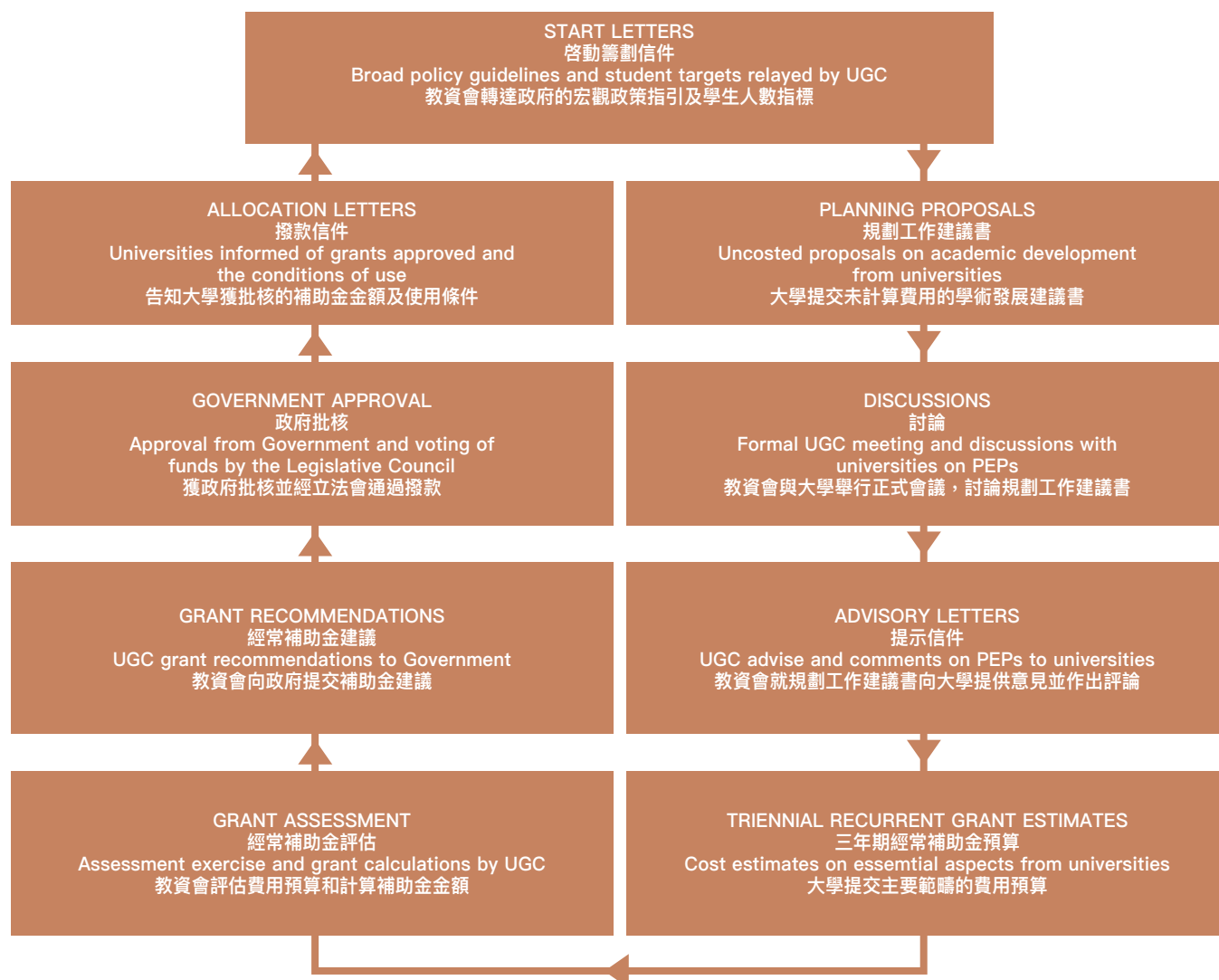
用以評審大學所提交的規劃工作建議書的七項總體準則如下：

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

教資會已完成 2019–22 三年期的規劃工作程序，並於 2018 年 9 月向政府提交有關的撥款建議。立法會教育事務委員會及財務委員會分別於 2019 年 1 月及 5 月通過教資會的建議。而教資會亦先後於 2019 年 4 月及 5 月發出撥款信件及確認信件，以告知各大學相關的撥款詳情。2019–22 三年期的經常性撥款總額為 604.67 億元，與上一個三年期比較增加了約 13%。



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

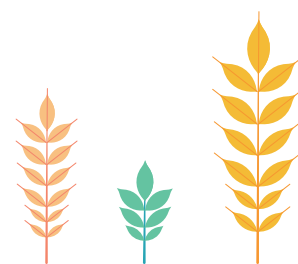


### Review of the Planning Exercise

To better incorporate and reflect the strategic priorities for the development of Hong Kong, the UGC and its funded universities launched a two-phase Review of the Planning Exercise in May 2018. Questionnaires and a series of informal meetings with the universities were issued and held to gauge their views on the current Planning Exercise. On the basis of feedback from the universities, the UGC has made some recommendations on the enhancement measures to the existing planning process. The UGC will discuss with the Government on the detailed parameters and implementation of the proposed recommendations.

### 規劃工作檢討

為了更有效地反映和納入香港的發展策略重點，教資會與各資助大學由2018年5月起分兩階段進行規劃工作的檢討。教資會已透過問卷調查及一系列與大學的非正式會議收集他們對現行規劃工作的意見。於整合大學提供的意見後，教資會已提出一些建議，如規劃過程中的改善措施。教資會會繼續與政府討論相關建議的細節及推行詳情。



### 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.

### 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.

### 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。

### 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，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



### 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.

### 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 (the Guidelines) and an updated version

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。

### 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》，並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，以加強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 (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，並須透過定期向秘書處提交進度報告，匯報落實新規定的工作進展。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。大學須把指引的要求納入2018/19學年的



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. 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 universities' financial statements with a view to enhancing financial reporting in universities.

### 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:

財務報表內。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。

### 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 2018–19, there were six ongoing capital works projects under the Capital Programme with a total estimated project cost of about \$4.5 billion. The building and building service works of most projects have already been completed. The expenditure on these projects in 2018–19 was some \$290 million. The spending in 2019–20 is anticipated to be about \$265 million.

In 2018–19, the UGC supported a total of 16 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 \$453 million. To meet the expenditure of the ongoing and newly approved projects in 2018–19, a total of \$631 million was allocated to universities. The allocation will be about \$763 million in 2019–20.

在 2018–19 年度，基本工程計劃下有 6 個基本工程項目正在進行，估計工程費用總額約為 45 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 2018–19 年度的開支約為 2.9 億元，在 2019–20 年度的開支預計約為 2.65 億元。

在 2018–19 年度，教資會支持了共 16 個由大學新提交的改建、加建、維修及改善工程項目，估計費用總額（最長在三年內撥付）約為 4.53 億元。為應付進行中和新核准工程項目在 2018–19 年度的開支，教資會已向各大學合共撥款 6.31 億元，而 2019–20 年度的撥款將約為 7.63 億元。



Student hostels on northern campus (blocks A3 and A4), CUHK  
中大校園北陞學生宿舍 (A3 及 A4 座)



Conversion of design studio into wet laboratories in Academic 1, CityU  
城大學術樓（一）實驗室改建工程





Spatial reorganisation and renovation works for catering facilities on Ho Sin Hang Campus, HKBU  
浸大善衡校園餐廳改善及樓面重整工程



Replacement works of chiller units, chilled water circulation system and building management system for the mechanical ventilation and air conditioning installation, LU  
嶺大製冷裝置、冷凍水循環系統及樓宇管理系統更換工程



Upgrading artificial turfs in Pak Shek Kok Sports Centre and in Tai Po Campus soccer pitch, EdUHK  
教大大埔校園及白石角運動場人造草足球場改善工程



Classrooms improvement works on 3/F of CD, CF and EF Wings and 4/F of DE Wing, PolyU  
理大CD、CF及EF座3樓及DE座4樓課室改善工程





Office remodeling on 2/F and 3/F at Zone E of the Academic Building, HKUST  
科大教學大樓 E 區 2 樓及 3 樓辦公室重組工程



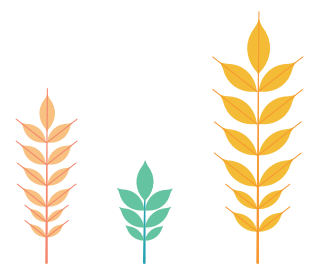
Spatial reorganisation at Medical Library at Sassoon Road Campus and G/F and 2/F of Main Library at Main Campus, HKU  
港大沙宣道醫學圖書館及本部校園大學圖書館地下及 2 樓空間重組工程

### 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.

### 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。





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.

### Hostel Development Fund

To expedite the development of student hostels of the UGC-funded universities, the Finance Committee of Legislative Council approved in July 2018 the establishment of Hostel Development Fund (HDF) with the amount of \$10,303.7 million to provide one-off grant to the six UGC-funded universities with hostel shortfalls to construct student hostels in meeting the hostel shortfall calculated in accordance with the hostel policy of the Government. With the establishment of HDF, we expect that the projected shortfall of student hostel places in the UGC-funded universities could be fully met within ten years. A full list of the 15 hostel projects planned under HDF is shown in the table below.

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，並把餘款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。

### 宿舍發展基金

為了加快教資會資助大學發展學生宿舍的步伐，立法會財務委員會在 2018 年 7 月批准成立 103 億 370 萬的宿舍發展基金，向宿位不足的六所教資會資助大學發放一筆過補助金，以興建學生宿舍，補足按政府學生宿舍政策計算所欠缺的學生宿位。我們預計在成立宿舍發展基金後，將可在十年內全數補足教資會資助大學估算欠缺的學生宿位。在宿舍發展基金下計劃進行的 15 個宿舍項目，詳列於下表。



| University<br>大學 | Planned project 計劃項目  | Hostel places<br>involved<br>涉及宿位 | Completion time agreed<br>with University<br>與大學協定的完工日 |
|------------------|---|-----------------------------------|--|
| CityU<br>城大      | Student Hostel at Whitehead, Ma On Shan<br>馬鞍山白石學生宿舍                | 2 168                             | 2024 / 6 / 30  |
|                  | Student Hostel at Tat Hong Avenue, Kowloon Tong<br>九龍塘達康路學生宿舍       | 999                               | 2027 / 10 / 31   |
| HKBU<br>浸大       | Hostel Complex at 30 Renfrew Road, Kowloon Tong<br>九龍塘聯福道30號宿舍大樓    | 1 726                             | 2023 / 10 / 31   |
| CUHK<br>中大       | 300-place Student Hostel at New Asia Campus<br>提供300個宿位的新亞書院學生宿舍    | 300                               | 2023 / 6 / 30  |
|                  | 250-place Student Hostel at United Campus<br>提供250個宿位的聯合書院學生宿舍      | 250                               | 2024 / 12 / 31   |
|                  | 300-place Student Hostel at Shaw Campus<br>提供300個宿位的逸夫書院學生宿舍        | 300                               | 2024 / 12 / 31   |
|                  | 300-place Student Hostel at Chung Chi Campus<br>提供300個宿位的崇基書院學生宿舍   | 300                               | 2026 / 12 / 31   |
|                  | 250-place Student Hostel at Wu Yee Sun Campus<br>提供250個宿位的伍宜孫書院學生宿舍 | 250                               | 2027 / 6 / 30  |
|                  | 394-place Student Hostel in Area 39<br>提供394個宿位的第39區學生宿舍            | 394                               | 2027 / 6 / 30  |
| PolyU<br>理大      | Student Hostel at Ho Man Tin Slope<br>何文田斜坡學生宿舍                     | 1 279                             | 2025 / 5 / 31  |
|                  | Student Hostel at Tat Hong Avenue, Kowloon Tong<br>九龍塘達康路學生宿舍       | 1 680                             | 2027 / 10 / 31   |
| HKUST<br>科大      | 1415-place Student Hostel<br>提供1 415個宿位的學生宿舍                        | 1 415                             | 2023 / 7 / 31  |
| HKU<br>港大        | Student Residence at Mui Fong Street<br>梅芳街學生宿舍                     | 250                               | 2022 / 4 / 30  |
|                  | Student Residence at Wong Chuk Hang Site<br>黃竹坑學生宿舍                 | 1 224                             | 2023 / 11 / 30   |
|                  | Student Residence at High West Site<br>西苑學生宿舍                       | 938                               | 2024 / 5 / 31  |
| Total 總計         |   | 13 473                            |  |



## Communications / Interface with Stakeholders

The UGC works in close partnership with stakeholders on sector-wide issues, including resource allocation and strategic development. There are multiple stakeholders in higher education – those from our universities including the institutional management, faculty, staff and students. We also have to work in partnerships with the Administration and the Legislature Council, regularly engage the mass media, and the wider community. We value effective communications with our stakeholders as it is important for them to understand our work, and also for us to have feedback from them on our decisions and policies. We believe that effective communication with our stakeholders would lead to more transparency and greater accountability.

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: Universities 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. We also engage with faculty members and administrative staff from time to time.

### Universities

As a follow-up to the recommendation in the “Governance in UGC-funded Higher Education Institutions in Hong Kong” report, the annual sector-wide briefing session was conducted on 10 September 2018 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. In addition to C, UGC and SG sharing on the roles and work of UGC, RGC and QAC, Sir Howard Newby, Prof Chris Brink and C, RGC also shared their views on the Planning Exercise, RAE 2020 and research-related issues respectively. The response was positive with active exchanges amongst participants. About 100 council members, including a number of Council Chairmen and Heads of Universities, joined the session.

As students are the key stakeholders of the UGC, their

## 與持份者的溝通 / 接觸

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，與持份者緊密合作。高等教育中有多個持份者 – 來自大學的持份者包括管理層，教職員和學生。我們還必須與政府和立法會合作，定期聯繫大眾媒體和廣大社區。我們重視與持份者有效溝通，讓他們認識我們的工作並了解他們對我們決策的意見，我們認為非常重要。我們相信，與持份者進行有效溝通將提高透明度和加強問責。

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，以增進與持份者的了解，並促進彼此的關係：

### 大學

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，以及不時與教職員聯繫。

為跟進《香港教資會資助高等教育院校的管治》報告的建議，教資會在 2018 年 9 月 10 日舉行一年一度的業界簡介會，讓大學校董會成員加深了解高等教育界的整體情況和教資會的角色，以助他們適當地履行職責。除了教資會主席及秘書長就教資會、研資局和質保局的角色及工作進行分享外，Howard Newby 爵士、Chris Brink 教授和研資局主席亦分別分享了對規劃工作、2020 年研究評審工作及研究相關議題的看法。參加者的反應正面，並積極交流意見。約有 100 名校董會成員參與簡介會，當中包括多名大學校董會主席及校長。

作為教資會重要的持份者，學生的意見對我們十分重要。教資會委員定期到八所大學進行訪



views are very important to us. Members of the UGC visit the eight universities on a regular basis, and an important part of this visit is meeting with students. UGC Members as a group visited CUHK and EdUHK in May and September 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 relaxed and friendly environment to encourage more active participation in the discussions and freer exchange.

問，當中一個重要環節是與學生見面。委員分別於 2018 年 5 月及 9 月到訪中大及教大。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。



CUHK in May 2018  
中大，2018 年 5 月



EdUHK in September 2018  
UGC Members visit CUHK and EdUHK and meet their students.  
教大，2018 年 9 月  
教資會委員訪問中大及教大，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.

### 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



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 followed 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.

## The Community

### UGC Newswire

The biannual newsletter “UGC Newswire” was issued in July 2018 and January 2019 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>

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的意見和建議，而教資會秘書處亦與相關的政府決策局 / 部門合作，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。

## 市民大眾

《教資會快訊》教資會在 2018 年 7 月及 2019 年 1 月發布了兩期《教資會快訊》。這份半年出版一次的簡報，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相關持份者，包括大學社區羣及媒體等。簡報的中英文版本載於教資會網站

<http://www.ugc.edu.hk/big5/ugc/about/publications/newswire.html>。



### Media Workshop

On 31 July 2018, the UGC Secretariat hosted a media workshop for local print, electronic and online media. This new communication initiative aims to brief 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 conduct such media workshops 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. 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.

## Professor James Tang

*Secretary-General*  
University Grants Committee

### 傳媒工作坊

在 2018 年 7 月 31 日，教資會秘書處為本地印刷、電子和網絡傳媒舉辦傳媒工作坊。這項新活動旨在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，讓大眾掌握我們的最新決策和商議事項。對於傳媒提出的查詢，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。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。

大學教育資助委員會  
秘書長

**鄧特抗教授**

