

# Governance 院校管治





The eight UGC-funded universities are statutorily autonomous bodies governed by their own ordinances and governing councils. They enjoy academic freedom and considerable institutional autonomy. The UGC Notes on Procedures clearly state that universities enjoy autonomy in the development of curricula and academic standards, selection of staff and students, initiation and conduct of research, internal allocation of resources. 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 Reporting and Monitoring

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 will be decided by the Government before the start of every triennial funding period whereas the Legislative Council will be consulted in the process. Thereafter, the responsibility falls squarely upon the universities to apply those funds appropriately.

八所教資會資助大學均是獨立自主的法定機構，受其條例和校董會規管，並享有學術自由和相當大的院校自主權。教資會的《程序便覽》清楚訂明，大學無論在制訂課程與學術水平、甄選教職員與學生、提出與進行研究，以至內部調配資源方面，均享有自主權。各大學獲龐大的政府資助及社會捐獻，教資會一直堅持恰當地在財務上及向公眾負責的前提下，支持並維護學術自由和院校自主。大學亦應致力就其運作保持透明度和向公眾負責，確保大學的經費用得其所，符合社會和學生的最佳利益。

## 財務管治

### 財務報告及監察

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於有關的三年資助期開始前由政府決定，並會諮詢立法會的意見。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 maintain 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

### ***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



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 (FAWG) in January 2011 with professional expertise to work with universities 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 universities with a view to providing more assurance to the public that the use and application of public funds is appropriate. To take forward the implementation of the recommendations in the

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(工作小組)，通過與大學合作，協助大學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，就大學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。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。教資會已於2015年向大學頒布一套新的成



FAWG Report, the UGC set up two sub-groups - the Financial Affairs Group (FAG) 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. A new set of Cost Allocation Guidelines (the 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 had carried out necessary enhancements to incorporate the new requirements of financial reporting in their accounting operations and systems. The segment reporting as required by the SORP was disclosed in the universities’ financial reports starting from 2016/17 academic year. Furthermore, all the new requirements of the Guidelines were fully complied with and reflected in their audited financial statements for 2018/19 academic year. The UGC will continue to work with universities to help ensure their continuing good financial governance. Upon completion of their work, the FAEWG and FAG were disbanded on 30 July 2018 and 15 November 2019 respectively.

## 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

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。各大學已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。自2016/17學年起，《建議準則》要求的分部報告已於大學的財務報告中披露。此外，指引的所有新要求均得到充分遵守，並反映在其2018/19學年的經審計財務報表中。教資會會繼續與大學合作，以確保其持續良好的財務管治。財務專家工作小組及財務小組在完成其工作後，已分別於2018年7月30日及2019年11月15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)提出的整體方向及建議後，教資會於2016年3月公佈該報告。貫徹報告的主題是必須在院校自主與向公眾負責之間取得適當平衡，以及穩健的管治可確保大學繼續蓬勃發展。良好管治不會對院校自主構成威脅。反之，良好管治可以維持及培養公眾對大學的信心，從而保證大學的自主。教資會相信透過借鑑國際上的良好做法，該報告及其六項建議有助大學檢視及改善現行的安排和制度，進一步提升校董會的效能和透明度。報告的中英文版本載於教資會網站 [www.ugc.edu.hk](http://www.ugc.edu.hk)。





governance guarantees institutional autonomy by sustaining and nourishing public confidence in universities. Drawn upon international good practice, the UGC believes that the Report and the six recommendations will help universities reflect on their current practices and devise their own systems to enhance the effectiveness and transparency of their governing councils. The Report in English and Chinese is available at the UGC website: [www.ugc.edu.hk](http://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.

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 also contains sector-wide performance measures and institution-specific

## 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，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。

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，包括適用於衡量整個界別的標準和院校因應其個別情況自行制定的主要表現指標。兩者涵蓋五個主要範疇 - 1) 學生體驗教與學的質素; 2) 研究表現及研究生體驗的質素; 3) 知識轉移及公眾參與; 4) 加強國際化及5) 院校財務及可持續發展。

教資會已完成審閱大學就2019-22三年期《大學問責協議》提交的首份年度報告。教資會樂見報告全面地闡述了大學的最新發展，同時有



key performance indicators in five key domains, namely (i) Quality of the student experience of teaching and learning; (ii) Quality of research performance and of research postgraduate experience; (iii) Knowledge transfer and wider engagement; (iv) Enhanced internationalisation; and (v) Financial health and institutional sustainability.

The UGC has considered the first set of UAA annual progress reports for the 2019-22 triennium submitted by the universities. The UGC is satisfied that universities have provided comprehensive accounts of their latest development in the reports. Noting the progress made by the universities on governance issues, such as strategic development, financial control as well as the monitoring and enhancement mechanisms that they have put in place, the UGC considers the progress reports highly informative and that they have served their intended purpose. The UGC has also analysed the quantitative information and identified aspects in which individual universities have progressed and excelled. With time, the accumulation of data may enable us to deepen our trend analysis, and gain further insights on the evolvement of individual universities over a longer time horizon. This will benefit the universities by facilitating their future planning and strategic development.

助教資會了解大學在提升問責水平方面的工作進度，例如策略發展、財務管理，以及相關的監管及改善措施。教資會認為報告內容詳盡豐富，符合預期目的。另一方面，教資會就報告中的量化資料進行分析，以識別個別大學在不同方面取得的發展及卓越成就。隨著《大學問責協議》持續實施，我們可累積更多數據，以便進行深入的趨勢分析，從而更全面了解各大學在一段長時間的變遷。有關分析將有利於大學的未來規劃及策略發展。