



# University Accountability and Social Responsibilities 院校問責與社會責任



# UNIVERSITY ACCOUNTABILITY AND SOCIAL RESPONSIBILITIES 院校問責與社會責任



## University Accountability Agreements

There is public aspiration that the UGC-funded universities should pursue academic excellence while responding to social needs and in alignment with Government policy objectives, as well as to realise Hong Kong's unique advantages in a highly internationalised higher education environment. In view of this, the UGC has entered into UAAs with universities with an aim to enhance their accountability and transparency in their performance. These agreements set out in detail UGC's funding principles and key requirements, universities' visions and strategies, as well as their ongoing efforts to implement various approaches to enhance university governance.

The UGC has entered into UAAs with the universities for the 2019-22 triennium, followed by renewed agreements for the 2022-25 triennium. The renewed agreements reflected the four Strategic Directions for the 2022-25 triennium, which are to be implemented throughout the triennium. The UAAs also sets out five key activity domains, namely quality of student experience of teaching and learning; research performance and research postgraduate experience; knowledge transfer and wider engagement; enhanced internationalisation and engagement with the Mainland; and financial health, institutional social responsibilities and sustainability of institutions. It also sets out about 20 sector-wide performance measures and more than ten institution-specific performance indicators for appraising the performance of universities in an objective and comprehensive manner.

## 大學問責協議

社會各界普遍期望教資會資助大學追求卓越學術成就，以配合社會需求及政府施政目標，並在高度國際化的高等教育界中體現香港的獨特優勢。有見及此，教資會與各大學簽訂《大學問責協議》，提升各大學問責性及其表現的透明度，當中亦有詳列教資會的撥款原則及主要規定、大學的願景及策略，以及其在持續落實各項提升大學管治的方針。

教資會已與大學簽訂適用於2019-22三年期的《大學問責協議》，其後亦再簽訂適用於2022-25三年期的更新協議。更新後的協議亦將2022-25三年期的四大策略方針納入為協議內容，並在整個三年期內持續落實。《大學問責協議》亦訂出五個主要活動範疇，分別為學生學習體驗及教與學的質素；研究表現及研究生體驗；知識轉移及更廣泛參與；加強國際化及與內地的連繫；以及院校的財務穩健、社會責任及可持續發展，並列出約20項屬適用於衡量整個界別的表現指標，另設十餘項由每所大學自行制定的表現指標，以供客觀全面地評估各大學的表現。



The UGC reviews the performance of universities in the aforesaid domains annually based on universities' Annual Progress Reports. The performance indicators are also released on our website to enhance transparency. In addition to enhancing university governance, the UAAs are also closely aligned with the triennial Planning Exercise to embody the principle of accountability in funding. Specifically, since the Planning Exercise for the 2022-25 triennium, the UGC has, directly applied the performance measures set out in the annual progress reports submitted by universities under the UAAs to the assessment for the first time. In other words, a university's performance across a range of measures will have a direct and material impact on its recommended allocation of student places and funding by the UGC. The dovetailing of the UAAs with the triennial Planning Exercise reflects the principle that universities must be accountable to the society for their performance and ensures the proper use of the funding received.

## Financial Governance

### Financial Reporting and Monitoring

The universities enjoy substantial financial freedom as the bulk of the subvention they received from the Government are in the form of a "one-line" block grant for a funding period (usually a triennium) without prescription on how it should be spent. Such a grant, however, must be used within the ambit of "UGC-fundable activities" while adhering to approved student number targets. The precise amount of the block grant is decided by the Government before the start of every triennial funding period with Legislative Council approval. Thereafter, the responsibility falls squarely upon the universities to apply those funds appropriately.

教資會每年均會根據大學的年度進度報告，檢視大學在上述各個環節的表現。表現指標數據亦於網頁上公佈，以提升大學對公眾的問責性。除提升大學管治外，《大學問責協議》亦與三年期規劃工作緊密銜接，在撥款上體現問責原則。具體而言，自2022-25三年期規劃工作起，教資會首次直接將大學按《大學問責協議》提交的年度進度報告內所載的表現指標應用於評審階段。換言之，大學在一系列指標的表現，對其獲教資會建議分配的學額及撥款有直接且實質的影響。《大學問責協議》與三年期規劃工作相互結合，體現大學須為其表現向社會作出承擔，確保大學所得的經費用得其所。

## 財務管治

### 財務報告及監察

大學在財政方面享有高度自主權，因教資會在資助期間（通常為三年期）以整筆撥款方式發放整體補助金資助大學。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，同時大學須遵守核准的學生人數指標學額。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 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 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.

### **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 with 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.

### **大學須交代未動用的公帑**

雖然大學可在三年期內備存上限為獲批經常補助金總額（不包括指定用途補助金）20%的一般儲備金，作為應付日後新發展需要，但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。

### **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，以支持其在核准的教資會資助活動範圍內，舉辦學術和相關活動，而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機構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。

### **大學的財務須遵守專業會計準則和外部審計程序**

大學須按照香港會計師公會頒布的《香港財務報告準則》，以及教資會根據建議的會計及披露準則而訂定的適用的指引，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的審核。

## Student Places Utilisation Monitoring

The recurrent grants of the UGC are disbursed in the form of a block grant. The universities may, under the principle of institutional autonomy, flexibly deploy and allocate resources for purposes consistent with the UGC-funded areas. However, about 78% of the block grant is for teaching purpose, which is mainly based on the number of student places in each university. The universities are obliged to fully utilise student places to provide opportunities for qualified local students to pursue further studies. It is also not advisable for the universities to over-enrol students in order not to compromise the quality of teaching and learning. The UGC Secretariat has put in place a data collection mechanism to enable the UGC to conduct in-depth reviews of student places utilisation at each AY and each triennium, and to advise or take action towards universities as necessary. The universities should also ensure that they are able to offer the approved publicly-funded programmes and places, and that they have formulated efficient and effective internal control mechanisms to comply with the Government's decisions on the triennial planning, the UGC Notes on Procedures and other relevant conditions on the use of public funds, and the reporting, auditing and assurance requirements to ensure that they meet the basic responsibilities for being publicly-funded.

## Sharing Knowledge with the Community

The UGC recognises the importance of sharing knowledge with society in bringing about socio-economic benefits and impact to the community and businesses, as well as to cultivate public appreciation for the valuable contributions of the higher education sector to society as a whole. Recurrent funding of \$71.9 million per year in the 2022-25 triennium has been earmarked for UGC-funded universities to further strengthen and broaden their endeavours, commensurate with their roles and missions. Universities have made use of the funding to conduct a wide range of activities. The promotion of entrepreneurship resonated with more opportunities for students to engage with start-ups and foster networks connecting undergraduate and postgraduate students, researchers, alumni, faculty members and other staff.

## 學額運用程度監察

教資會的經常補助金以整筆撥款方式發放。大學可按院校自主原則，靈活運用及分配資源予各項符合教資會資助範疇的用途。然而，整筆撥款當中約78%屬教學用途撥款，主要按每所大學的學額數目計算。大學有責任盡用學額，為持有合適學歷的本港學生提供升學機會。大學亦不宜過份招收學生，以免影響教學質素。教資會秘書處設有收集數據機制，以供教資會深入檢視各大學每學年及每三年期的學額運用程度，並按需要向大學提供意見或採取行動。大學亦須確保能提供核准的公帑資助課程和學額，同時應制定具效率和成效的內部管控機制，以遵從政府就三年期規劃的決定、教資會《程序便覽》及其他就運用公帑所訂明的相關條件，以及有關匯報、審計及保證的規定，確保大學履行獲公帑資助而肩負的基本責任。

## 知識共享

教資會認為與社會共享知識對社區和企業帶來社會經濟效益和影響，以及培養公眾了解高等教育界對整個社會的寶貴貢獻，至為重要。在2022-25三年期內，教資會資助的大學每年獲預留7,190萬元的經常撥款，以進一步加強和擴大其努力，以配合其角色和使命。大學已運用這筆資金開展各式各樣的活動。創業推廣為學生提供更多參與初創企業的機會，並促進連繫本科生和研究生、研究人員、校友、教職員工和其他工作人員之間的網絡。

## Examples of Impact cases

### Hong Kong Baptist University

HKBU has been awarded \$35.4 million in funding from the Innovation and Technology Support Programme (ITSP) under Innovation and Technology Commission (ITC). This is the art tech project funded by ITC with the largest approved amount. The two-year “Future Cinema Systems: Next-Generation Art Technologies” project is being led by Professor Jeffrey SHAW, Chair Professor of Academy of Visual Arts, and in collaboration with City University of Hong Kong and École Polytechnique Fédérale de Lausanne (EPFL) in Switzerland. It is a pioneering attempt to develop and construct a “Future Cinema System” (FCS), an integrated system for artists and the creative industries to meet the growing demand for new interactive immersive forms of cultural experience, as well as entertainment and education. Home to the world’s first 3D 360-degree immersive LED Visualisation Cinema and the 180-degree iDome Cinema, the newly established facility provides innovative platforms for art, theatre, dance, music and entertainment powered by advanced software and AI engines and creates embodied post-cinematic immersive experiences that bring people together to interactively explore and share.



## 影響個案範例

### 香港浸會大學

香港浸會大學獲創新科技署轄下的「創新及科技支援計劃」撥款3,540萬元，是該計劃歷來最大資助金額的藝術與科技項目。這項為期兩年的項目名為「未來影院系統：下一代藝術科技」，由浸大視覺藝術院講座教授邵志飛教授，與香港城市大學和瑞士洛桑聯邦理工學院合作研發。該項目將開創先河，發展並建設一個「未來影院系統」，以協助藝術家和創意行業，滿足對嶄新的互動沉浸式文化體驗，以至娛樂和教育方面不斷提升的要求。當中設有全球首個沉浸式「3D 360度LED視覺化影院」與「180度iDome影院」，為藝術、戲劇、舞蹈、音樂與娛樂建立嶄新平台，配合先進軟件及人工智能引擎，開創後電影沉浸式體驗，讓觀眾共同互動、探索及分享。

## The University of Hong Kong

HKU's Dr Shuofeng Yuan has used state-of-the-art disease models and technologies to identify important targets and directions for tackling the SARS-CoV-2 virus that causes COVID-19 and other infectious diseases. Dr Yuan and his collaborators have used their findings to design new strategies, methods and leads for early and rapid diagnosis, develop immunisation with live attenuated and synthetic vaccines, and develop therapeutic treatment targeting either SARS-CoV-2 or the host. Apart from the academic impact of Dr Yuan's work, which has been published widely in renowned publications such as *Nature*, *Science* and *The Lancet*, his findings have significant potential to help society manage the threats posed by emerging infectious diseases. For this work, Dr Yuan was awarded the HKU Young Innovator Award 2022.

## 香港大學

香港大學袁碩峰博士利用最先進的疾病模型和技術為COVID-19和其他傳染病提供了新的病理機制和治療靶標。袁博士和他的研究團隊於項目中確立的研究概念被用於設計和開發早期及快速診斷方案、使用減毒或合成疫苗的免疫策略以及針對SARS-CoV-2或宿主的治療方法。袁博士的研究成果發表在《自然》、《科學》和《刺針》等頂尖期刊上，除了具有學術影響外，他的研究成果在幫助社會應對新興傳染病威脅擁有巨大的潛力。憑藉這些研究工作，袁博士榮獲了2022年「香港大學青年創新者獎」。

