

香港城市大學借調到專上學院(CCCU)的一群教職員，追討薪金的由來：

香港城市大學於 2004 年時，提出由於欠缺政府資助，要求大部份副學士課程員工借調到私營附屬的城市大學專上學院(CCCU)，並減薪兩成，來解決營運困難。但過去四年 (2004- 2008)，專上學院的累積盈餘達四億餘元，何來「營運困難」？何來「赤字」？為何不退還過去被校方無理地扣減的薪金？

2004 年，政府拓展私營副學士，城大亦順勢把 13 個副學士課程以自資方式營辦。受影響的教職員雖然部份已經是實任長俸職員，但亦本着服務教育精神及浩然之氣，願意與校方商討及策劃過渡安排。

當時校方強調財政必有困難，(見 HRO 信件 - Appendix A2)，遂引致員工減薪兩成的後果。員工為了保住很多青少年唯一出路的課程，唯有答應共渡時艱。由 2004 年 7 月借調到私營的城大專上學院至 2008 年 6 月，四年間，教學人員一直維持被迫減薪 20% (非教學人員則減薪 18%)，其間大部份晉升及福利亦被凍結。

## 坐擁龐大盈餘 却屢稱不敷 要員工加倍承擔工作 却拒退回減去的薪酬

於 2004-2008 這四年期間，CCCU 的院長 - 黃玉虹女仕在內部會議上，屢屢報稱出現赤字，人不敷支。直至最近，員工們因未獲復薪後作出公司查冊，才發覺 CCCU 過去的四年，每年皆錄得龐大盈餘，仍累積四億多元，遠遠超出我們希望得到發還約五千萬總額的薪金。

而每年用作發放獎金的金額只達幾百萬元，和我們合理期望所得回的五千萬總額，仍然是一個很大的差距。

與此同時，學院更大幅增收學生及增開銜接課程，又表示財政有困難，要求員工加倍承擔工作，令員工工作量激增。

2008 年 7 月 1 日，我們雖然得到立法會的協助下，成功地「回家」及爭取應享有的「實任制」地位。但城大卻單方面在網頁上更改了「回家」的員工在實任制度下應享有的同級薪酬待遇(Master Pay Scale)。2009 年中，弊工會(City U Substantiated Staff Union (SCOPE) 曾約見校長，但未得到應有的回應。

社會有目共睹，校方預算嚴重失誤之後、更持續的誤導員工及學生。及多次趨化同工不同酬的不平等待遇（第一次發生在借調到 CCCU 時，部份副學士教職員並沒有減薪或被借調。第二次又發生在回家後，同職級但不同薪酬再次發生），促成分化。並且沒有按立法會在 2007 年 5 月 25 日要求城大好好處理員工的訴求，違反大學應有的誠信及道德責任。這足以反映城大管治上之無能及混亂。

因此，本工會現正有兩項嚴正的訴求，並希望立法會教育事務委員會支持上述有關員工，向城市大學

(一) 要求立刻復薪。

(二) 討回因校方誤導而引致在過去五年 (2004-2009) 令有關員工無理地被扣減的薪金。

City U Substantiated Staff Union (SCOPE)

Appendix A

A1



香港城市大學  
City University  
of Hong Kong  
香港九龍達之路  
Tat Chee Avenue, Kowloon,  
Hong Kong

Our Ref.: [REDACTED]

28 January 2004

人力資源處  
Human Resources Office

Mr. [REDACTED]  
c/o Division of Commerce

Dear Mr. [REDACTED]

**Adjustment of Salary and Arrangements during the Transitional Period  
(1 July 2004 – 30 June 2008)**

As a consequence of the Government's decision to phase out public funding for most Associate Degree programmes offered by the University from 2004 to 2008, a Working Group on Associate Degree Programmes was set up by the Council, with a mandate to study the financial viability and related issues of offering self-financing Associate Degree programmes in the University.

The Council approved, at its meeting on 14 January 2004, the Report of the Working Group which is available at the Council website: <http://www.cityu.edu.hk/cuc>. The Report contains, inter alia, recommendations on staffing and remunerations during the transitional period from 1 July 2004 to 30 June 2008 before the College turns fully self-financing. As these recommendations will affect your employment in the University, I am writing to inform you of the implications.

**Salary Adjustment from 1 July 2004**

For the transitional period from 1 July 2004 to 30 June 2008, there will be a salary reduction of 20% for Academic and Equivalent Administrative staff and 18% for General Grade staff starting 1 July 2004. The salary reduction in July 2004 will incorporate the 3% salary cut already implemented with effect from 1 January 2004. There will not be a further 3% cut on 1 January 2005. Please refer to the revised salary scale with effect from 1 July 2004 at Attachment 1.

From 1 July 2004, there will not be any salary increments. If the revenues for the College fall significantly during the transitional period (for instance, due to poor student enrolments or deeper cut in government funding than anticipated), further salary reduction would need to be considered.

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The salary reduction will correspondingly reduce the accrued benefits calculated on the basis of the final salary at the time of cessation of employment, which include payment in lieu of leave balance not yet cleared, and death and ill health benefits under Superannuation Scheme B (1998). The reduction will also correspondingly reduce the annual gratuity for former members of Superannuation Scheme B who have opted for annual gratuity.

The reduction has however no impact on other benefits under the Superannuation Scheme which is a defined contribution scheme (based on investment return and the vesting percentage according to Scheme Service) given that the final salary does not affect the benefits level.

\* \*

The University is going through financially difficult times and hopes that you will agree to the salary reduction. I would be grateful if you could give your acceptance by signing and returning the attached Reply Form A to the Human Resources Office by 21 February 2004.

Other Transitional Arrangements

During the transitional period (1 July 2004 to 30 June 2008), subject to the salary adjustment as highlighted above, you will continue on your existing superannuable terms of appointment with the University in the College, with fringe benefits retained, until 30 June 2008. Your employment with the University will end on 30 June 2008 except in the event of re-deployment or transfer to other departments of the University on or before 30 June 2008, or early termination before 30 June 2008. When your employment with the University ends on 30 June 2008, there will be no ex-gratia compensation package, unless government funding is available for compensation purposes. Appointment thereafter, if offered by the new company of the College, will be on contract terms based on a new remuneration package to be determined at that time by the College management.

Other Options

The University is cognizant that the impending withdrawal of government funding for Associate Degree programmes will impact significantly on the employment conditions of staff. To ensure the continued success of Associate Degree programmes albeit on a self-financing basis, your continued commitment and support to the new endeavour are important.

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However, if you do not wish to accept the above arrangements from 1 July 2004, you may consider the following options:

- (a) For substantiated superannuable staff, you may apply for the voluntary Departure Scheme, which is open for application until 14 February 2004. Please refer to Administrative Note No. G1.6/01/DEC03 for details, available under policies and regulations on HRO website: <http://www.cityu.edu.hk/hro>.
- (b) Should you neither agree to the salary reduction with effect from 1 July 2004 nor apply for the Departure Scheme, the University will terminate your employment by the giving of appropriate notice. The University will make an exit ex-gratia payment, which will be calculated by applying the existing formula under the Policies and Procedures on Redundancy (Administrative Note No. G1.5/01/JUL02, available on HRO website: <http://www.cityu.edu.hk/hro>), currently valid up to 30 June 2004.

If you have any enquiries on the above arrangements, please contact my colleagues serving your Division.

Yours sincerely,




Dr. Ellen KO  
Director of Human Resources

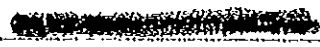
A4

REPLY FORM A

To : Human Resources Office  
City University of Hong Kong  
(to return by 31 January 2004)

I have read and understood the contents of the letter of 28 January 2004 from the Director of Human Resources on Adjustment of Salary and Arrangements during the Transitional Period (1 July 2004 - 30 June 2008) and I ACCEPT the reduction to my salary according to the approved percentage for my grade with effect from 1 July 2004 and the freeze on any salary increments.

Signature : 

Name : 

Staff ID Number : 

Post : 

Division : Commerce

Date : 22<sup>nd</sup> March 2004

c.c. Acting Head (CM)  
Finance Office (Payroll)

Appendix B

B.1

Community College of City University Limited  
Financial statements for the period from 18 June 2004  
(date of incorporation) to 30 June 2005

**Income and expenditure statement  
for the period from 18 June 2004  
(date of incorporation) to 30 June 2005  
(Expressed in thousands of Hong Kong dollars)**

	<i>Note</i>	
<b>Income</b>		
Grants from the University	3	158,224
Tuition and other fees from self-financed programmes	4	113,388
Interest income		6,518
Donations and benefactions		84
Auxiliary services		1,399
Other income		<u>2,700</u>
		282,313
		*****
<b>Expenditure</b>	5	
Learning and research		
- Instruction and research		176,603
- Other academic services		30,741
Institutional support		
- Management and general		10,659
- Premises and related expenses		16,953
- Student and general education services		<u>1,912</u>
		236,868
		*****
<b>Surplus for the period</b>		<u>45,445</u>
		*****
<b>Transfer to:</b>		
Development funds	8	<u>45,445</u>
		*****

The notes on pages 9 to 17 form part of these financial statements.



APPENDIX

B.2

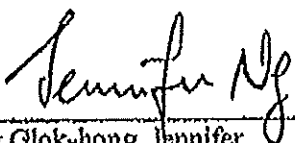
*Community College of City University Limited  
Financial statements for the period from 18 June 2004  
(date of incorporation) to 30 June 2005*

**Balance sheet as at 30 June 2005**  
*(Expressed in thousands of Hong Kong dollars)*

	<i>Note</i>	
<b>Non-current assets</b>		
Fixed assets	10	11,910
		-----
<b>Current assets</b>		
Amount due from the University	11	127,181
Accounts receivable, prepayments and deposits		2,820
Cash and cash equivalents	12	<u>2,782</u>
		139,783
		-----
<b>Current liabilities</b>		
Deferred income		6,402
Accounts payable and accruals		1,812
Provision for employee benefits	13	18,903
On-lending loan from the University	14	<u>4,475</u>
		31,592
		-----
<b>Net current assets</b>		108,191
		-----
<b>Total assets less current liabilities</b>		120,101
		-----
<b>Non-current liabilities</b>		
On-lending loan from the University	14	<u>(35,805)</u>
		(35,805)
		-----
<b>Net assets</b>		84,296
		-----
<b>Represented by:</b>		
Development funds	8	<u>84,296</u>

Approved and authorised for issue by the Board of Management on 28 September 2005

  
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Chow Wing-shing, Vincent, BBS, JP  
Chairman of Board of Management

  
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Ng Glok-hong, Jennifer  
Principal

The notes on pages 9 to 17 form part of these financial statements.

Community College of City University  
(Formerly Community College of City University Limited)  
Financial statements for the year ended 30 June 2006

**Income and expenditure statement**  
**for the year ended 30 June 2006**  
*(Expressed in thousands of Hong Kong dollars)*

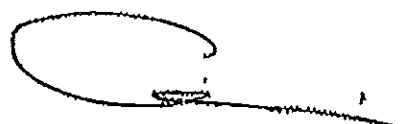
	<i>Note</i>	<i>Year ended 30 June 2006</i>	<i>Period from 18 June 2004 (date of incorporation) to 30 June 2005</i>
<b>Income</b>			
Grants from City University of Hong Kong	3	114,436	158,224
Tuition and other fees from self-financed programmes	4	241,516	113,388
Interest income		9,443	6,518
Auxiliary services		1,365	1,399
Donations and benefactions		-	84
Other income		<u>263</u>	<u>2,700</u>
		<u>367,023</u>	<u>282,313</u>
<b>Expenditure</b>			
Learning and research	5		
- Instruction and research		174,113	176,603
- Other academic services		48,422	30,741
Institutional support			
- Management and general		14,012	10,659
- Premises and related expenses		18,140	16,953
- Student and general education services		<u>2,400</u>	<u>1,912</u>
		<u>257,087</u>	<u>236,868</u>
<b>Surplus for the year/period</b>		<u>109,936</u>	<u>45,445</u>
<b>Transfer to:</b>			
Development funds	8	<u>109,936</u>	<u>45,445</u>

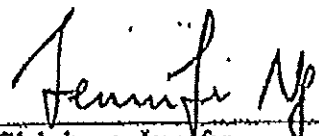
The notes on pages 10 to 21 form part of these financial statements.

**Balance sheet as at 30 June 2006**  
(Expressed in thousands of Hong Kong dollars)

	Note	2006	2005
<b>Non-current assets</b>			
Property, plant and equipment	9	6,464	11,910
<b>Current assets</b>			
Amount due from City University of Hong Kong	10	249,386	127,181
Accounts receivable, prepayments and deposits		3,467	2,820
Cash and cash equivalents	11	10,083	9,782
		262,936	139,783
<b>Current liabilities</b>			
Deferred income		7,497	6,402
Accounts payable and accruals		10,667	1,812
Provision for employee benefits	12	21,199	18,903
On-lending loan from City University of Hong Kong	13	4,476	4,475
		43,839	31,592
<b>Net current assets</b>		219,097	108,191
<b>Total assets less current liabilities</b>		225,561	120,101
<b>Non-current liabilities</b>			
On-lending loan from City University of Hong Kong	13	(31,329)	(35,805)
		(31,329)	(35,805)
<b>Net assets</b>		194,232	84,296
<b>Represented by:</b>			
Development funds	8	194,232	84,296

Approved and authorised for issue by the Board of Management on 28 OCT 2006

  
Chow Wing-shing, Vincent, BBS, JP  
Chairman of Board of Management

  
Ng Glok-hong, Jennifer  
Principal

The notes on pages 10 to 21 form part of these financial statements.

**Income and expenditure statement**  
**for the year ended 30 June 2007**  
*(Expressed in thousands of Hong Kong dollars)*

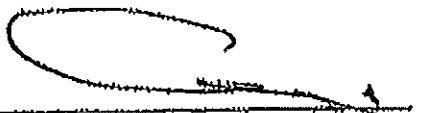
	Note	2007	2006
<b>Income</b>			
Grants from City University of Hong Kong	3	62,467	114,436
Tuition and other fees from self-financed programmes	4	306,414	241,516
Interest income		14,475	9,443
Auxiliary services		1,236	1,365
Other income		<u>1,452</u>	<u>263</u>
		<u>386,044</u>	<u>367,023</u>
<b>Expenditure</b>			
Learning and research	5		
- Instruction and research		172,615	174,113
- Other academic services		62,826	48,422
Institutional support			
- Management and general		15,829	14,012
- Premises and related expenses		18,765	18,140
- Student and general education services		<u>2,066</u>	<u>2,400</u>
		<u>272,101</u>	<u>257,087</u>
<b>Surplus for the year</b>		<u>113,943</u>	<u>109,936</u>
<b>Transfer to:</b>			
Development funds	8	<u>113,943</u>	<u>109,936</u>

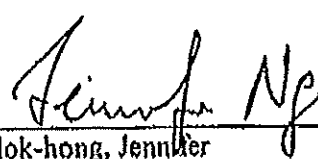
The notes on pages 11 to 22 form part of these financial statements.

**Balance sheet as at 30 June 2007**  
(Expressed in thousands of Hong Kong dollars)

	Note	2007	2006
<b>Non-current assets</b>			
Property, plant and equipment	9	1,285	6,464
<b>Current assets</b>			
Amount due from City University of Hong Kong	10	361,709	249,386
Accounts receivable, prepayments and deposits		5,824	3,467
Cash and cash equivalents	11	<u>10,298</u>	<u>10,083</u>
		377,831	262,936
<b>Current liabilities</b>			
Deferred income		7,309	7,497
Accounts payable and accruals		10,295	10,667
Provision for employee benefits	12	22,008	21,199
On-lending loan from City University of Hong Kong	13	<u>4,476</u>	<u>4,476</u>
		44,088	43,839
<b>Net current assets</b>		<u>333,743</u>	<u>219,097</u>
<b>Total assets less current liabilities</b>		<u>335,028</u>	<u>225,561</u>
<b>Non-current liabilities</b>			
On-lending loan from City University of Hong Kong	13	<u>(26,853)</u>	<u>(31,329)</u>
		(26,853)	(31,329)
<b>Net assets</b>		<u>308,175</u>	<u>194,232</u>
<b>Represented by:</b>			
Development funds	8	<u>308,175</u>	<u>194,232</u>

Approved and authorised for issue by the Board of Management on 14 NOV 2007

  
Chow Wing-shing, Vincent, BBS, JP  
Chairman of Board of Management

  
Ng Glok-hong, Jennifer  
Principal

The notes on pages 11 to 22 form part of these financial statements.

**Income and expenditure statement**  
**for the year ended 30 June 2008**  
*(Expressed in thousands of Hong Kong dollars)*

	<i>Note</i>	<i>2008</i>	<i>2007</i>
<b>Income</b>			
Grants from City University of Hong Kong	3	31,513	62,467
Tuition and other fees from self-financed programmes	4	340,206	306,414
Interest income		24,653	14,475
Auxiliary services		1,293	1,236
Other income		<u>1,558</u>	<u>1,452</u>
		<u>399,223</u>	<u>386,044</u>
<b>Expenditure</b>	5		
Learning and research			
- Instruction and research		176,987	172,615
- Other academic services		66,282	62,826
Institutional support			
- Management and general		17,747	15,829
- Promises and related expenses		17,140	18,765
- Student and general education services		<u>2,644</u>	<u>2,066</u>
		<u>280,800</u>	<u>272,101</u>
<b>Surplus for the year</b>		<u>118,423</u>	<u>113,943</u>
<b>Transfer to:</b>			
Development funds	8	<u>118,423</u>	<u>113,943</u>


The notes on pages 11 to 24 form part of these financial statements.

**Balance sheet as at 30 June 2008**  
(Expressed in thousands of Hong Kong dollars)

	Note	2008	2007
<b>Non-current assets</b>			
Property, plant and equipment	9	5,273	1,285
<b>Current assets</b>			
Amount due from City University of Hong Kong	10	453,508	361,709
Accounts receivable, prepayments and deposits	11	4,418	5,824
Cash and cash equivalents	12	10,883	10,298
		468,809	377,831
<b>Current liabilities</b>			
Deferred income		4,352	7,309
Accounts payable and accruals		14,541	10,295
Provision for employee benefits	13	1,737	22,008
On-lending loan from City University of Hong Kong	14	4,476	4,476
		25,106	44,088
<b>Net current assets</b>		443,703	333,743
<b>Total assets less current liabilities</b>		448,976	335,028
<b>Non-current liability</b>			
On-lending loan from City University of Hong Kong	14	22,378	26,853
<b>Net assets</b>		426,598	308,175
Represented by:			
<b>Development funds</b>	8	426,598	308,175

Approved and authorised for issue by the Board of Management on 9 October 2008.

  
Chow Wing-shing, Vincent, BBS, JP  
Chairman of Board of Management

  
Ng Glok-hong, Jennifer  
Principal

The notes on pages 11 to 24 form part of these financial statements.