

審計署 香港灣仔 告上打道七號 入境事務大樓 二十六樓 **Audit Commission** 

26th Floor Immigration Tower 7 Gloucester Road Wanchai, Hong Kong

電 話 Telephone: 2829 4303

本署檔號 Our Ref.: UB/PAC/ENG/39-3

來函檔號 Your Ref.: CB(3)/PAC/R39

15 January 2003

Clerk, Public Accounts Committee (Attn.: Miss Sandy CHU) Legislative Council Legislative Council Building 8 Jackson Road Hong Kong

Dear Miss Chu,

## The Director of Audit's Report on the results of value for money audits (Report No. 39)

## Chapter 10: Primary education — The administration of primary schools

Thank you for your letter dated 31 December 2002 inviting my comments on the contents of the Director of Education's letter to the PAC dated 27 December 2002. My comments are as follows:

Under-utilisation of the projectors by School Q — item (e)(iii) (paragraph 2.39 of the Audit Report)

As stated in paragraph 2.43(a) of the audit report, the Director of Education has said that the Education Department (ED) provided to all primary schools three projectors to ensure a more effective delivery of teaching and learning activities through IT. The number of projectors provided was determined after collecting views from schools that three would be the minimum number of projectors required.

In the Director of Education's letter of 27 December 2002, the Director said that School Q had been fully utilising the three projectors provided to them. For security reason, two of the projectors were packed and stored in the school's computer classroom as observed by my staff when they were not in use.

On 7 January 2003, my staff asked the head of School Q to clarify the position regarding the use of the three projectors allocated to the school. He informed my staff that prior to September 2000, when the computer room had not yet been set up, two projectors were used once in the classrooms. After September 2000, one projector was installed in the computer room and had been in use since then, while the other two projectors had not been used and were stored in the computer room for security reason. He also said that there was no need for his school to have three projectors, and that he would have no objection if the ED decided to withdraw two projectors from his school. It is evident that the two projectors at School Q, which had a student population of only ten in 2000 (eight in January 2003), have been under-utilised.

Whether the practices of acceptance of donations by schools D, K and L from their suppliers of goods or services were in breach of any legislation or guidelines — item (e)(xiv) (paragraph 5.14 and Table 5 of the Audit Report)

In the Director of Education's letter of 27 December 2002, the Director has said that except for the acceptance of an air-conditioner which incurred recurrent expenditure by School K without the ED's prior approval, no irregularities were involved in all other cases of acceptance of donation because all donations were reported to the ED by the schools concerned. As for the acceptance of the air-conditioner by School K, the ED had not received the school's quarterly report on this donation item.

I agree that, strictly speaking, there were no irregularities involved in the cases of acceptance of donation by schools visited by my staff, as schools were in general in compliance with the ED's guidelines on donation, including the "General Guidelines on the Acceptance of Advantages and Related Matters" and the "Guidelines concerning Textbook Selection Procedures and Acceptance of Publishers' Donations by Schools" which were noted by the Legislative Council Panel on Education at its meeting in July 1998. Our examination of School K's records also showed that the school had prepared a quarterly report on the donation of the air-conditioner.

However, I consider that there is a need to tighten up the control on allowing schools to accept donations from suppliers. This is because, to avoid schools placing themselves in an obligatory position to the textbook publishers, the ED requires schools not to accept any donations from textbook publishers unless there are compelling reasons to do so. For donations from other suppliers of goods and services (e.g. uniform suppliers, school bus operators), however, the ED has not specifically required schools to follow the same principle. Furthermore, the reason "sponsoring students' activities" was often quoted by the 16 schools in accepting donations from textbook publishers and other suppliers. I have therefore recommended that the Director of Education should extend the ED's requirement, that schools should not accept donations from textbook publishers unless there are compelling reason to do so, to all other suppliers (paragraph 5.18(c) of the Audit Report refers).

Offer of appointment of new teachers by 10 schools without prior approval of their School Management Committees (SMCs) — item (e)(viii) (paragraph 3.9 of the Audit Report)

In response to the PAC's further enquiry in paragraph 2(b) of their letter dated 31 December 2002, the Permanent Secretary for Education and Manpower has said in her letter to the PAC dated 13 January 2003 (Ref.: ED(SAS)/F&A/35/01(CON)(4)) that the form for appointment of teaching staff in aided schools has been so devised as to require the school principal to indicate on the form that the SMC has approved the appointment before the form is endorsed and signed by the school supervisor, confirming that the appointment is in accordance with the provisions in the Education Ordinance, Education Regulations, the Code of Aid and the relevant circulars.

The School Administration Guide requires schools to observe Regulation 76 of the Education Regulations, which stipulates that the appointment and dismissal of any member of the teaching staff of any school shall be determined by a majority of vote of all the members of that school's SMC. While the form requires the confirmation that the SMC has approved the filling of post, in ten schools visited by my staff, we could not find evidence that these schools had sought approval from their SMCs regarding the appointment of applicants. In some instances, the selection panels or the principals informed the members of the SMC at a meeting that new teachers had been appointed, but formal approval from the SMC regarding the appointment of new teachers had not been sought in the recruitment process.

The Chinese version of this reply is being prepared and will be forwarded to you as soon as possible.

Yours sincerely,

(David M T LEUNG) for Director of Audit

c.c. Secretary for Education and Manpower