

教育統籌局



EDUCATION AND MANPOWER BUREAU

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23 January 2003

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

Dear Miss Chu,

**Director of Audit's Report on  
Results of Value for Money Audits (Report No. 39)  
Chapter 10 : Primary Education -- Administration of Primary Schools**

I refer to your letter dated 16 January 2003 on the caption and would like to provide the following additional information for the consideration of the Public Accounts Committee –

*(a) Appointment of New Teachers in Aided Primary Schools*

- (i) For the 10 schools quoted in paragraph 3.9 of the Audit Report, we have looked into each of these cases. We have noted that some schools had obtained informal agreement from their School Management Committees (SMCs) beforehand for the new teacher appointments and some had given covering approval/endorsement to the new appointments at subsequent SMC meetings. However, there is no documentary proof from the schools regarding the grant of prior approval by the SMCs before the supervisors signed on the prescribed appointment forms. Details of our findings are at the Annex. Irrespective of all these, we have given due advice to these schools that they should follow all the appropriate procedures for the appointment of new teachers.

/(ii) Regulation

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- (ii) Regulation 76 of the Education Regulations stipulates that the appointment and dismissal of any member of the teaching staff of any school shall be determined by a majority vote of all the members of the management committee of that school. Section 32 of the Education Ordinance also provides that every school shall be managed by its management committee. Notwithstanding regulation 76, regulation 75 stipulates that the powers and duties of the managers shall be defined in the constitution of the SMC and that every such constitution when approved by the Director of Education shall be binding upon the school and the managers and teachers thereof and shall not be altered or amended without the prior approval in writing of the Director. The requirement for the SMC to approve teacher appointments may therefore be subject to the powers and duties of managers as defined in the constitution of the SMC as approved by the Director.
- (iii) There is no penalty clause in the Education Regulations on the violation of regulation 76. But, section 82(1)(a) of the Education Ordinance stipulates that the Director may, if it appears to him that a school is not managed satisfactorily, by notice in writing give such directions as he thinks necessary in order that the school will be operated satisfactorily. Section 82(2) further provides that the notice under subsection (1) may be served on the supervisor and every other manager of the school concerned; and may specify a period of time within which the directions shall be complied with. Section 87(1)(i) provides that any person who, being a supervisor or any other manager of a school, fails to comply with any notice served on him under section 82 shall be guilty of an offence and shall be liable on conviction to a fine of \$250,000 and to imprisonment for 2 years.

/ (iv) Under

- (iv) Under school-based management, schools, in return for the greater authority delegated to them by the Administration, are subject to greater accountability under a more open, accountable and participatory school management structure. Our Education (Amendment) Bill 2002 aiming at providing tighter legislation, stronger enforcement action and more accountability on the part of schools, if passed, will provide us with the necessary legislative backing.
- (v) Whilst it is not our priority area to conduct management audit to schools, we will conduct investigation into reported cases of irregularity. If found substantiated, schools concerned will be given appropriate advice, and we will follow up to ensure that remedial action is taken. For repeated occurrences of the irregularity, we will serve written warning to schools and will monitor all reported cases of irregularity closely to ensure early rectification by schools concerned.
- (b) *Range of fees for external audit services by number of aided primary schools*

We have received 489 audited accounts from aided primary schools for the 2000-01 school year. Please note that aided bi-sessional primary schools are only required to provide one set of audited accounts covering both the AM and PM sessions. The range of audit fees is as follows :

/ Amount of fees .....

<u>Amount of fees</u>	<u>No. of schools</u>
Free of charges	3
Below \$5,000	8
\$5,000 to \$10,000	174
\$10,001 to \$15,000	181
\$15,001 to \$20,000	97
\$20,001 to \$25,000	11
\$25,001 to \$30,000	10
\$30,001 to \$50,000	5
above \$50,000	0
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Yours sincerely,



( Mrs Fanny Law )

Permanent Secretary for Education and Manpower

c.c. Secretary for Education and Manpower  
Director of Audit

## Summary on Irregularity on Teacher Appointments in the 10 Schools Identified by Audit

<i>School</i>	<i>Investigation conducted and advice given in December 2002 and further follow-up in January 2003 by EMB</i>	<i>For teacher appointments in 2001/02 school year</i>	<i>For teacher appointments in 2002/03 school year</i>
School A	Yes	For outstanding cases, covering approval was granted by SMC and documented properly by school.	For outstanding cases, covering approval was granted by SMC and documented properly by school.
School B	Yes	Most SMC members were then away from HK. They had informally granted Supervisor and the School Head the right to select suitable candidates for appointment. School had overlooked the need for proper documentation.	Informal approval was granted by SMC to the teacher appointments for the 2002/03 school year without proper documentation.
School D	Yes	Prior verbal approval was sought from SMC with no proper documentation. Formal covering endorsement was given by SMC at a subsequent meeting.	School followed the requirements for teacher appointments.
School F	Yes	SMC approval was not sought. In fact, advice was given as early as on 30 October 2002 in connection with a complaint case on teacher appointment.	School did not follow the requirements for teacher appointments, and due advice was given to school.
School H	Yes	SMC approval was not sought.	School followed the requirements for teacher appointments.

<i>School</i>	<i>Investigation conducted and advice given in December 2002 and further follow-up in January 2003 by EMB</i>	<i>For teacher appointments in 2001/02 school year</i>	<i>For teacher appointments in 2002/03 school year</i>
School K	Yes	SMC approval was not sought.	Covering endorsement was given by SMC at a meeting in October 2002. Due advice was given to school.
School L	Yes	SMC approval was not sought.	School did not follow the requirements for teacher appointments, and due advice was given to school
School N	Yes	No written records on SMC approval to teacher appointments were kept.	Not applicable as there was no new teacher appointment in the 2002/03 school year.
School O	Yes	SMC's covering approval to teacher appointments for the 2001/02 school year was granted at the SMC meeting on 20 January 2003.	SMC's covering approval to teacher appointments for the 2002/03 school year was granted at the SMC meeting on 20 January 2003.
School R	Yes	Prior verbal approval was sought from SMC with no proper documentation.	School followed the requirements for teacher appointments.