



中華人民共和國香港特別行政區政府總部教育局
Education Bureau
Government Secretariat, Government of the Hong Kong Special Administrative Region
The People's Republic of China

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政府帳目委員會秘書
(經辦人：韓律科女士)

傳真(號碼：2537 1204)

韓女士：

審計署署長第五十五號
衡工量值式審計結果報告書

第一章：直接資助計劃的管理
第二章：直接資助計劃學校的管治及行政

根據我們於 2010 年 12 月 10 日就上述事情來信的回覆，現隨函夾附附件 A 至 C。

教育局局長

(黃邱慧清女士



代行)

二零一零年十二月十一日

副本抄送：

財經事務及庫務局局長(傳真號碼：2147 5239)

審計署署長(傳真號碼：2583 9063)

有關學費減免

就政府帳目委員會以下來函的回應

- 二零一零年十二月一日來函第**1(e)(ii)**段

(e) regarding the 22 schools listed out in Table 1 in paragraph 3.3(b) of Chapter 2:

- (i) what the average monthly school fees received by each of the schools in 2008/09 were. Please break down the schools according to the ranges of "underprovided amount" set out in Table 1; and*
- (ii) besides the school mentioned in paragraph 3.4, the number of years during which the remaining 21 schools did not set aside sufficient school fee income for running their fee remission/scholarship schemes;*

- 二零一零年十二月三日來函第**1(a)**段

(a) Table 1 of Chapter 2 showed that the amounts of school fee income set aside by 22 schools for their fee remission/scholarship schemes were less than those required according to the levels of their school fees. It was mentioned at the hearing that although the Education Bureau ("EDB") had detected the problem of underprovision, it had applied flexibility in determining whether the schools concerned had set aside sufficient money for the purpose of running their fee remission/scholarship schemes, such as allowing the schools to fund the schemes from sources other than school fees.

Please explain in detail the mechanism of and the criteria adopted by the EDB for determining whether or not Direct Subsidy Scheme ("DSS") schools have complied with the EDB's requirements on the funding of school fee remission/scholarship schemes, including those set out in paragraph 3.2 of Chapter 2. Please also explain the flexibility allowed and the relevant justifications

- 二零一零年十二月六日來函第**4(a)至4(d)**段

(a) in addition to the average monthly school fees received by the schools in 2008/09 (which was sought under item (e)(i) of my letter of 1 December 2010), please also provide the average annual school fees charged by the schools as well as their annual school fees (if they charge different amounts for different class levels, please list out the details);

- (b) *whether the schools should set aside their school fee income for their fee remission/scholarship schemes according to the criteria mentioned in paragraph 3.2(a) or 3.2(b) of Chapter 2;*
- (c) *the actual amount of underprovision; and*
- (d) *the utilization rate of the schools' fee remission/scholarship schemes in 2008/09.*

教育局用以評定直接資助計劃(直資)學校就學費減免／獎學金計劃上是否已符合教育局規定所採取的機制及準則

1. 為推行學費減免／獎學金計劃，直資學校須撥出 ——

- (a) 學費收入的10%；或
- (b) 高出直資計劃津貼額三分之二的學費收入的50%(如學費介乎直資計劃津貼額的2/3(三分之二)至2 1/3(二又三分之一))，

以較高款額者為準。

2. 教育局每年均會查閱直資學校的經審核周年帳目，在這個過程中，教育局會查看所有學校是否已在有關年度為學費減免／獎學金計劃撥出不少於學費收入的10%。至於10%以上的撥款，教育局依靠直資學校的外聘核數師檢查學校是否符合有關規定。如有不足之數，教育局區域教育服務處會與有關學校跟進，並要求校方修正問題和填補差額。審計署報告的調查結果指出22所學校中的10所學校，符合上述第一段(b)項規則，但未有按該規則為學費減免/獎學計劃撥足夠數額；教育局詳細查閱這10所學校的內部紀錄，發現只有一間學校因誤解而撥備不足。

審計署與教育局對直資學校是否符合上述規定的評審分別

3. 我們注意到，審計署在引用上述第一段(b)項準則的情況下，是以2008/09預計的直資計劃津貼額及截至二零零八年九月三十日的定點學生人數計算。然而，教育局評審時會以2008/09經審定後的直資計劃津貼額及大多數學校所採用的實際學生人數作為計算基準。

4. 我們注意到不同學校或會視乎其獨特情況而採用不同的記帳做法，故我們在評定學校是否已按照規定預留足夠撥款用作學費減免／獎學金計劃時，是從實際的角度出發。但無論如何，我們都會緊記此舉旨在確保學校為有需要學生提供足夠撥款。因此，我們確保學校符合規定的同時，亦會容許學校對學費減免／獎學金計劃撥款的記帳安排存在一些合理差異。具體來說，除了從學費收入中直接明確扣除規定款額以外，我們亦會容許學校從其他經費來源撥出規定款額，包括(但不局限於)累積儲備結餘，以及從收支帳撥付年內的助學金／獎學金／學費減免開支。另外，我們亦接受學校以學生所交的學費(即在學費減免後)按照上述第一段(a)項或(b)項準則，撥出足夠數額作學費減免／獎學金計劃的撥備。
5. 此外，教育局亦容許極輕微如0.01%之類的撥款不足數額(在2008/09年度，有一個個案涉及的數額是10元，另一個是大約1 000元)。

評審結果的分別

6. 根據審計署的發現(報告書第2章表一)，22所直資學校在2008/09年度帳目中的學費減免／獎學金計劃撥款不足，款額由1元至100萬元以上不等。我們對審計署的發現進行了覆查，結果認為上述22所直資學校中有16所學校已在2008/09年度帳目中提供足夠撥款用作學費減免／獎學金計劃。除了一所學校外，不同評審結果都是因上述第三至第五段所列出的理由。就這16所學校的具體解釋如下：
 - (a) 第三段: 8所學校；
 - (b) 第四段: 5所學校；
 - (c) 第五段: 2所學校；
 - (d) 就恒生商學書院的個案而言，教育局只計算2008/09年度中六／中七直資計劃下的學費收入，而審計署則計及包含副學士先修課程／副學士課程／學士銜接課程的學費收入總額，因而導致學費減免／獎學金計劃的規定款額有重大分別。
7. 至於根據教育局早前的評審及審計署在報告書中的意見屬於沒有提供足夠撥款用作學費減免／獎學金計劃的6所學校，我們已通知校方，而該6所學校均已同意在2009/10年度帳目中填補2008/09年度的不足撥備，在這6所學費減免／獎學金計劃撥款不足的學校之中，有3所學校在2006/07年度、2007/08年度及2008/09年度皆沒有撥出規定款額用作學費減免／獎學金計劃。

8. 為回應政府帳目委員會委員在立法會2010年12月6日信件第4(a)段至第4(d)段的要求，我們現就審計署報告書第2章表一內的22所學校，以**附件A-1**方式提供每所學校的下列資料：

- (a) 學費減免／獎學金計劃的撥款準則；
- (b) 2008/09年度全年學費收入；
- (c) 按照審計署計算的2008/09年度實際撥款不足額；
- (d) 按照教育局計算的2008/09年度實際撥款不足額；
- (e) 按照教育局計算的2008/09年度運用率；以及
- (f) (c)和(d)的差別原因。

未來路向

9. 為免如上文所述因對學費減免／獎學金計劃用途的規定有不同詮釋而可能產生誤會，教育局會修訂指引，以期使在執行上更為清晰及一致。

就政府帳目委員會於二零一零年十二月一日來函第 1(f)段的回應

(f) the actions that had been taken by the EDB since September 2005 to ensure that the school mentioned in paragraph 3.4 of Chapter 2 will set aside sufficient amount of school fee income for running its fee remission/scholarship scheme and the school's response

1. 該校以「一條龍」模式營辦，其小學及中學部分別於 2002 年 9 月及 2003 年 9 月開辦。
2. 教育局於 2004/05 學年查核該校 2002/03 年度的經審核數帳目時，首次發現學校未有撥備規定款額以推行學費減免／獎學金計劃，於是在 2005 年 9 月 8 日去信要求學校作出更正。及後 4 年在查核其經審核數帳目時，仍發現同樣問題，故已先後多次於 2007 年 2 月、2007 年 10 月、2008 年 11 月、2009 年 9 月及 2010 年 8 月去信要求學校作出更正。學校在 2010 年 9 月回覆本局稱學校已為學費減免／獎學金計劃作足夠撥備。雖然學校已承諾為學費減免／獎學金計劃作足夠撥備，有鑑於該校未能因應本局發現的其他不當問題而作出修正，本局於本年 11 月 12 日向該校發出警告信。學校就警告信所提事項於 11 月 23 日作出回應，本局現正研究學校的回應並會繼續與校方聯絡，跟進每宗事件。

就政府帳目委員會於二零一零年十二月三日來函第 1(b)段的回應

(b) *according to paragraph 3.14 of Chapter 2, only two of the schools visited by Audit had mentioned their fee remission/scholarship schemes in their prospectuses. Please provide a copy of the relevant parts in the service agreements signed by the school governing bodies of these two schools as well as the relevant parts in their school prospectuses showing details of their fee remission/scholarship schemes*

- 學校 1 的資料請參閱附件A-2至A-5；學校 2 的資料請參閱附件A-6至A-9。

***委員會秘書附註：附件A-2 至A-5 及附件A-6、A-7 及A-9 並無在此隨附。**

在第二章表一中提到的二十二間直接資助計劃學校的有關資料

學校編號	學費減免／獎學金計劃的撥款準則 \$ (a)	2008/09年度全年學費收入 \$ (b)	按照審計署計算的2008/09年度實際撥款不足額 \$ (c)	按照教育局計算的2008/09年度實際撥款不足額 \$ (d)	按照教育局計算的2008/09年度運用率 % (e)	(c)和(d)的差別原因 (備註) (f)
審計署計算的學費減免/獎學金計劃撥款不足額 (1 元 至 < 5 萬元)						
1	學費收入的10% (第3.2(a)段)	2,666,610	26,021	無	90%	(ii)
2	需撥出多於10%的學費收入 (第3.2(b)段)	37,108,900	46,395	無	6%	(i)
3	學費收入的10% (第3.2(a)段)	12,110,994	1,099	無	88%	(iii)
4	需撥出多於10%的學費收入 (第3.2(b)段)	16,741,700	37,952	無	23%	(i)
5	學費收入的10% (第3.2(a)段)	1,353,000	43,800	無	63%	(ii)
6	學費收入的10% (第3.2(a)段)	28,004,700	10	無	46%	(iii)
7	學費收入的10% (第3.2(a)段)	4,654,975	48,828	48,828	90%	撥款不足
8	需撥出多於10%的學費收入 (第3.2(b)段)	22,130,414	13,690	無	100%	(i)
9	學費收入的10% (第3.2(a)段)	6,539,454	27,365	27,365	96%	撥款不足
10	學費收入的10% (第3.2(a)段)	1,612,687	38,434	無	100%	(ii)

附件A-1

學校編號	學費減免／獎學金計劃的撥款準則 \$ (a)	2008/09年度全年學費收入 \$ (b)	按照審計署計算的2008/09年度實際撥款不足額 \$ (c)	按照教育局計算的2008/09年度實際撥款不足額 \$ (d)	按照教育局計算的2008/09年度運用率 % (e)	(c)和(d)的差別原因 (備註) (f)
審計署計算的學費減免/獎學金計劃撥款不足額 (5 萬元 至 < 25 萬元)						
11	需撥出多於10%的學費收入 (第3.2(b)段)	26,588,557	201,700	無	35%	(i)
12	需撥出多於10%的學費收入 (第3.2(b)段)	51,760,150	51,448	無	60%	(i)
13	需撥出多於10%的學費收入 (第3.2(b)段)	40,413,650	61,244	65,124	67%	撥款不足
14	需撥出多於10%的學費收入 (第3.2(b)段)	16,125,900	226,355	無	20%	(i)
15	學費收入的10% (第3.2(a)段)	11,403,540	62,128	無	100%	(ii)
審計署計算的學費減免/獎學金計劃撥款不足額 (25 萬元 至 < 50 萬元)						
16	需撥出多於10%的學費收入 (第3.2(b)段)	36,024,000	311,625	無	44%	(i)
17 *	學費收入的10% (第3.2(a)段)	14,036,050	381,130	381,130	73%	撥款不足
審計署計算的學費減免/獎學金計劃撥款不足額 (50 萬元 至 < 75 萬元)						
18	需撥出多於10%的學費收入 (第3.2(b)段)	15,259,825	578,473	無	53%	(ii)
19	需撥出多於10%的學費收入 (第3.2(b)段)	58,002,000	697,803	無	100%	(i)
審計署計算的學費減免/獎學金計劃撥款不足額 (75 萬元 至 < 100 萬元)						
20	學費收入的10% (第3.2(a)段)	4,244,400	856,165	無	100%	(iv)

附件A-1

學校編號	學費減免／獎學金計劃的撥款準則 \$ (a)	2008/09年度全年學費收入 \$ (b)	按照審計署計算的2008/09年度實際撥款不足額 \$ (c)	按照教育局計算的2008/09年度實際撥款不足額 \$ (d)	按照教育局計算的2008/09年度運用率 % (e)	(c)和(d)的差別原因 (備註) (f)
21 *	學費收入的10% (第3.2(a)段)	19,490,416	931,491	931,491	52%	撥款不足
<u>審計署計算的學費減免／獎學金計劃撥款不足額 (\$100 萬元 及以上)</u>						
22 *	學費收入的10% (第3.2(a)段)	40,028,000	3,056,950	3,056,950	24%	撥款不足

* 在2006/07, 2007/08 和 2008/09 連續三個學年均未有按要求撥出足夠的學費減免／獎學金金額。

備註：

(i) 審計署在引用附件A第一段(b)項準則的情況下，是以 2008/09 預計的直資計劃津貼額及截至二零零八年九月三十日的定點學生人數計算。然而，教育局評審時會以 2008/09 經審定後的直資計劃津貼額及大多數學校所採用的實際學生人數作為計算基準。

(ii) 除了從學費收入中直接明確扣除規定款額以外，教育局亦會容許學校從其他經費來源撥出規定款額，包括(但不局限於)累積儲備結餘，以及從收支帳撥付年內的助學金／獎學金／學費減免開支。另外，教育局亦接受學校以收到的學費(即在學費減免後)按照附件A第一段(a)項或(b)項準則，撥出足夠數額作學費減免／獎學金計劃的撥備。

(iii) 極輕微的撥款不足數額。學校編號3和學校編號6的差額分別是約1,000元和10元。

(iv) 教育局只計算2008/09年度中六／中七直資計劃下的學費收入，而審計署則計及包含副學士先修課程／副學士課程／學士銜接課程的學費收入總額，因而導致學費減免／獎學金計劃的規定款額有重大分別。

School 2 / 學校 2

Fee Remission Scheme

To ensure that students will not be deprived of their opportunity to study at [REDACTED] School because of financial difficulty, our school offers a fee remission scheme to those in need. Depending on the applicant's financial situations, the scheme offers remissions from 25% up to 100% of the school fee.

Procedures for the application for Fee Remission

1. Application is open throughout the year. Parents who want to apply for Fee Remission have to write in for an application form.
2. An application form will be issued after the letter has been submitted to the office.
3. Applicant has to submit the completed application form with supporting documents within one week.

All cases are considered on an individual basis. Applicants should ensure that all information submitted is true and accurate.

Eligible applications are to be approved by the Supervisor. Successful applicants and the amount of remission will be notified individually in three to four weeks. Please note that remission, if granted, is only valid for the current academic year and a new submission must be made for any subsequent years.

On request, the applicant must provide proof of information for validation.

***委員會秘書附註：本文件只備英文本。**

[REDACTED]
(SECONDARY SECTION)

DIRECT SUBSIDY SCHEME (DSS) FINANCIAL ASSISTANCE

Fee Remission Reckoner

2010-2011

Reckoner

1. This Reckoner is adopted in assessing the eligibility of students for the 2010/2011 school year, points will be awarded on two aspects – family income and dependants.
2. (I) Average Monthly Family Income from All Sources

Average monthly family income means:

Applicant family's total salary, allowances and other income (see Note 1) during the 12 months from April 2009 to March 2010 divided by 12.

Average Monthly Income \$	Point
0 – 5,145	20
5,146 – 7,035	16
7,036 – 8,925	12
8,926 – 10,710	8
10,711 – 12,495	5
12,496 – 14,385	4
14,386 – 15,855	3
15,856 – 17,220	2
17,221 – 18,690	1
18,691 – 20,160	0
20,161 – 21,945	-1
21,946 – 23,835	-2
23,836 – 24,886	-3
Over 24,886	discretion

(II) Dependents

Dependent #	Point Score for Each Dependent	
Applicant's Spouse	1	
Dependent Parent	1	
Dependent Children (including student-applicant) :	Aided	DSS
Attending full-time senior secondary course (S4-S7) and full-time Springboard Programme	1	4
Receiving full-time education up to first degree (including pre-primary education, primary to junior secondary education (P1-S3), VTC, IVE, post-secondary courses, etc) (see Note 2 & 3)	1	3
Attending evening/part-time/special training courses <u>OR</u> not attending schools (see Note 4)	under 18	over 18
	1	0

Dependents in receipt of Comprehensive Social Security Assistance (excluding Old Age Allowance and Disability Allowance) are not eligible for any point score.

3. Level of Assistance

Point Score	Fee Remission %
18 or above	100%
12 - 17	75%
8 - 11	50%
5 - 7	25%
4 or below	0%

Note 1: Income from All Sources

A: Income that will be assessed	B:* Income <u>that will not be</u> assessed
1. Basic salary (including contributions to provident fund, e.g. MPF)	1. Old age allowance
2. Year-end double pay	2. Disability allowance
3. Allowance (including housing / travel / meals / education / shift allowance, etc)	3. One-off retirement gratuity / provident fund
4. Leave pay / pay in lieu of leave	4. Severance pay
5. Bonus	5. Traffic accident indemnity
6. Commission	6. Insurance indemnity
7. Wages in lieu of notice of dismissal	7. Injury indemnity
8. Profit from business / investment	8. Long service payment / contract gratuity
9. Interest earned from bank deposits, stocks & Shares, etc	9. Inheritance
10. Rent earned from property	10. Charity donations
11. Monthly pension / widow's & children's compensation / gratuity	11. Comprehensive Social Security Assistance
12. Contribution from family members or relatives	12. Loans
13. Alimony/living expenses from ex-spouse	
14. Retraining allowance	

* Income drawn under column B, though not assessed, should be listed in the application form for reference.

Note 2 : Full-time Education

Full time education is defined as day courses lasting for 1 year or more, with 5 meetings per week, each lasting more than 3 hours.

Note 3 : Vocational, Technical and Post-secondary Institutes Operating Full-time Courses

Hong Kong Institute of Vocational Education (Formerly known as Technical Institutes/Technical Colleges)

Vocational Training Centre

Construction Industry Training Authority

Clothing Industry Training Authority

Skills Centre

The Hong Kong Academy for Performing Arts

Commercial schools

Hong Kong Institute of Education

Other post-secondary/tertiary institutions

Note 4 : Vocational or Special Training Institutes Operating Part-time Courses

School of Education attached to universities

The Prince Philip Dental Hospital

Schools of nursing

Police Training School

Private organizations/schools offering apprenticeship

Seminary, etc.

有關調整學費

就政府帳目委員會於二零一零年十二月三日來函第 1(c)及 1(e)段的回應

(c) regarding the revision of school fees:

(i) the criteria adopted by the EDB for approving or rejecting DSS schools' applications for increasing school fees; and

(ii) the respective numbers of applications for increasing school fees which had been rejected and those with the level of increase reduced since the introduction of the DSS, as well as the reasons for rejecting the applications and requiring a reduced level of increase

(e) Please also explain the mechanism in place to ensure that the financial projections made by DSS schools in their applications to increase school fees were fair and reasonable

有關(c) (i) 及 (e) 項

審批調整學費申請的主要考慮包括：

- (i) 學校的財務狀況（例如學校的營運儲備及下一年的財政預算）；
- (ii) 申請增加學費的原因及理據；及
- (iii) 完成適當的諮詢家長程序。

2. 為確保調整學費申請的審批工作能保持一致，我們已制定一份包含審批調整學費申請準則的內部指引，有關的準則概述如下：

- (i) 如學校的累積盈餘超過一年的營運開支而仍然申請加費，區域教育服務處只會批准理據充分和合理，並已透過合適程序諮詢家長的加費申請；
- (ii) 區域教育服務處在判別學校是否保留大量的盈餘時，會考慮各項因素，例如：(a)學校是否已在本學年使用了在經審核帳目內顯示的上一學年的部分盈餘；或(b)學校的大部份盈餘其實是來自有指定用途的捐款。對於增幅較大的開支項目，區域教育服務處亦會按情況要求學校提供解釋；

(iii) 如教育局的財務分部在審閱學校加費時發現一些異常的開支項目，例如過高的額外津貼，區域教育服務處會要求有關學校提供詳細資料及理據。若學校未能提供充分理據，及這些開支項目會對學費增幅帶來相當大的影響〔例如加入這些開支項目後會使學校不能符合“累積營運儲備應足以應付至少兩個月的營運開支”的要求〕，區域教育服務處會在評估加費理據時把這些項目從開支名單內剔除；

(iv) 對於諮詢家長的程序，區域教育服務處會審視(a)學校是否已取得家長的同意，及(b) 學校是否已適當地回應家長的關注。諮詢家長安排的詳情如下：

✧ 如申請加費超過每年教育局所訂的加費百分率基準〔2009 及 2010 年均為 7%〕，就建議的加費，申請加費學校須取得大多數家長的同意，即是在收回問卷的總數/出席諮詢會議的家長人數中，須有四分之三或以上家長的同意；

✧ 如學校的累積盈餘超過一年的營運開支而仍然申請增加學費，就建議的加費，學校須取得大多數家長的同意，即是在收回問卷的總數/出席諮詢會議的家長人數中，須有四分之三或以上家長的同意；及

✧ 如申請加費不超過加費百分率基準及學校的累積盈餘少於一年的營運開支，學校最低限度須諮詢家教會或家長代表。

3. 每年我們在接受加費申請前都會舉行簡介會，讓區域教育服務處同事了解有關審批調整學費申請的指引，務求在審批調整學費申請時，有一致的做法。如遇到複雜的申請個案，區域教育服務處、財務分部及負責直資計劃政策的組別會一起開會商討有關申請。

4. 簡言之，在區域教育服務處初步審閱學校申請的資料後，會把所有申請轉交財務分部提供專業意見。財務分部會根據區域教育服務處初步審批的結果，及審視學校經審核帳目內的項目，點出異常的開支項目，例如過高的額外津貼，讓區域教育服務處跟進〔跟進詳情請參閱上述第 2(iii) 段〕。

有關(c) (ii) 項

表一： 不獲批准於 2008/09 至 2010/11 學年加學費的直接資助學校數目

學年	學校數目		拒絕學校申請加學費的主要原因
	拒絕所有級別 加學費	拒絕部份級別 加學費	
2008/09	1	2	<ul style="list-style-type: none"> 學校未能提交相關年度的經審核帳目供教育局審視財政狀況； 學校有充足財政累積盈餘，亦沒有充分理據支持加費；及 學校提交的資料未能清楚顯示家長已充分了解加費的原因。
2009/10	0	0	
2010/11	2	0	

表二： 被要求調低加幅後才獲得批准於 2008/09 至 2010/11 學年加學費的直接資助學校數目

學年	學校數目	要求學校調低申請加學費幅度的主要原因
2008/09	0	<ul style="list-style-type: none"> 就該學校的財政累積盈餘情況及理據，加幅應下調；及 要求學校須顧及家長財政上的負擔。
2009/10	2	
2010/11	0	

就政府帳目委員會於二零一零年十二月三日來函第 1(d)段的回應

- (d) *according to paragraph 4.3 of Chapter 2, for 2008/09 and 2009/10, the EDB approved 30 and 18 applications respectively for school fee increases. In this regard:*
- (i) *what the levels of operating reserves of each of the above schools at the time when they applied for school fee increases were;*
 - (ii) *whether the above schools included the ones referred to in Table 6 in paragraph 5.3(b); and*
 - (iii) *for the two schools with the highest levels of approved school fee increases (i.e. with an increase from \$4,500 to \$22,000 and from \$48,000 to \$60,000), please provide a copy of the documents issued by the schools to obtain consent from parents for increasing the school fees*

有關1(d)段第 (i) 及 (ii) 項

教育局要求直資學校經常保持足夠的營運儲備以應付最少兩個月的營運開支，我們認為營運儲備總額相當於二至十二個月的營運開支是合理的。以下表目列出學校在申請加費時的營運儲備水平：

	<u>2008/09</u>	<u>2009/10</u>
加費申請個案	30	18
學校的營運儲備*		
根據經審核帳目	<u>2006/07</u>	<u>2007/08</u>
儲備水平(相當於每月開支的總月數)		
赤字	3	3
0 至 2 個月	6	2
高於 2 個月至 12 個月	18	12
高於 12 個月至 14 個月	2	1
學校在 2007/08 年度才加入成為直資學校，故沒有 2006/07 有關資料	<u>1</u>	<u>0</u>
總計	30	18

*學校須提交上年度經審核帳目、當年的修訂預算和下年度預算給教育局作學費建議審核，教育局會考慮學校的上述三年營運儲備。

2. 第5.3(b)段中的表六包括截至二零零九年八月三十一日為止64所學校的營運儲備。上述的30所及18所申請加費的學校，分別有1所和3所學校不在該64所學校之列。

有關1(d)段第 (iii) 項

(iii) *for the two schools with the highest levels of approved school fee increases (i.e. with an increase from \$4,500 to \$22,000 and from \$48,000 to \$60,000), please provide a copy of the documents issued by the schools to obtain consent from parents for increasing the school fees*

文件1 (指學費由\$4,500 增至 \$22,000的學校)

16th January 2009

22/F, Landmark North,
39, Lung Sum Avenue,
Sheung Shui, N.T.

Dear Ms Chung,

Application for Adjustment of School Fees for the 2008/09 School Year

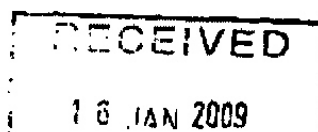
I refer to your letter dated 8th January 2009 advising us the contents of the letter to be issued to our parents.

I advise that we have tabled the attached letter for discussion in our PTA Executive Committee meeting held on 9th January 2009. The parents present in the meeting did not have any negative comments on the letter. On 12th January 2009 we have issued it to all of our parents.

I will keep you updated on 23rd January 2009. By then we would confirm if the parents affected would have any concerns and how we would have addressed them.

Yours sincerely,

Principal



*委員會秘書附註：本文件只備英文本。

12th January 2009

Dear Parents,

Update on Application for Adjustment of School Fees

Since the last School Year 2007-08, we have communicated with you in several occasions explaining our application to the Education Bureau (EDB) for the school fee adjustment. This includes our discussion in the Executive Committee meetings of PTA (on 12th October 2007, 27th June 2008 and 28th November 2008 respectively) and our letters to the parents (dated 29th November 2007 and 17th September 2008 respectively). We were pleased to receive acknowledgement of our cause of fee adjustment and our request for support of our cause from each and every family of the students, and that has been communicated to EDB.

EDB has been hesitant in granting us approval for our application despite that we confirmed and re-confirmed to them that we have carried out the due process in informing and explaining to our parents, and indicating to them the proper channel for feedback and query.

In our last round of negotiation with EDB on 18th December 2008 in the presence of the Principal Assistant Secretary at the headquarters of EDB, we have come to a consensus that the following actions would be required:

- a) There is no increase for Form 6 school fee in 2008-09. (Refund will be arranged once we receive confirmation from EDB, and the details will be advised to the parents concerned under separate cover).
- b) Our school has to ensure that there is no concern from the Form 1 Parents regarding the school fee adjustment which applies to Form 1 in 2008-09 and works progressively in Form 2 and beyond in the subsequent years. And if there is any, our school has ways to address them properly.
- c) Our school is required to inform EDB by the middle of January that the above requirements have been carried out so that they would consider our application.

In this regard, if you have any concern about our application for fee adjustment, please write in the form attached and sent it to the undersigned on or before 22nd January 2009. Otherwise, we will reply to EDB that our parents do not have any concern about our application for school fee adjustment, as we have informed and explained to them.

We would also take this opportunity to reiterate that it is our policy to encourage our students to work towards excellence in their formation and to provide financial assistance to those who are in need. We pledge to continue with this policy in future, as what we have upheld in the past years. For details, please refer to the attachment of this letter.

We feel sorry to bother our parents again on this issue, but sincerely hope our parents understand our current situation and support our cause in providing quality education to our students. Please refer to the Financial Summary in our School Annual Report 2007-08 posted on our website. Should parents require further information or assistance on this, please free feel contact

Yours sincerely,

Principal

To : L. ...
Principal
[Redacted]

From : _____ (Parent's Name)
Parent of _____ (Student's Name) in _____ (Class)

Date : _____

Re : Response to Letter on Adjustment of School Fees dated 12th January 2009

Comments:

(Parent's Signature)

Scholarships and Grants

The policy of our school is to encourage our students to work towards excellence in their formation and to provide financial assistance to those who are in need. We offer scholarships and grants to eligible students, who are the best suited to and would benefit from our programmes.

(A) Scholarships

Form 1 – 3 Potential Development Scholarships

Form 4 – 5 Potential Development Scholarships

Form 6 – 7 Potential Development Scholarships

(B) Progress Grants

Form 1 Progress Grants

Form 2 Progress Grants

Form 3 Progress Grants

Form 4 Progress Grants

Form 5 Progress Grants

Form 6 Progress Grants

Form 7 Progress Grants

(C) Special Progress Grants

Special Progress Grants for Form 6

Special Progress Grants for Form 5

Special Progress Grants for Form 4

Special Progress Grants for Form 2/3

(D) AWE (Activity Week Experience) Scholarships and Grants

AWE Scholarships

AWE Grants

Scholarships and Grants

(A) Scholarships

Form 1 – 3 Potential Development Scholarships

Purpose

To encourage Primary 6 students with outstanding qualities, such as achieving straight A in core subjects and high order achievements in extracurricular activities.

Amount

Full amount of the school fees for studying from Form 1 to Form 3, renewable upon a satisfactory review of the student's performance at the end of the school year. (Based on the current annual school fee of \$22,000* for Form 1 in 2008-09, the total amount of this scholarship is \$66,000 per student.)

Awarding Criteria

Candidates should show the highest level of attainment academically in English, Chinese and Mathematics, and produce a portfolio of extracurricular activity participation and achievement. Proof of other special talents could also be provided.

Form 4 – 5 Potential Development Scholarships

Purpose

To encourage students in Form 3 excelling in academic achievement to continue with Form 4-5 studies and finish their HKCEE in our school.

Amount

Full amount of the school fees for studying in Form 4 and Form 5, renewable upon a satisfactory review of the student's performance at the end of each school year.

Awarding Criteria

Candidates should obtain the best year end results in Form 3, together with a satisfactory standard of conduct. Other criteria include participation in extracurricular activities and service.

* Subject to approval by the Education Bureau

Scholarships and Grants

Form 6 – 7 Potential Development Scholarships

Purpose

To commend students who attain a high scoring in HKCEE and to encourage them to continue their studies for the HKAL in our school.

Amount

Full amount of the school fees for studying in Form 6 and Form 7, renewable upon a satisfactory review of the student's performance at the end of each school year.

Awarding Criteria

Candidates should obtain at least 20 points in 6 best subjects. Only the top students will be selected for the award. Candidates should also reach a satisfactory conduct standard, and be able to contribute to school activities in Form 6-7.

(B) Progress Grants

Form 1 Progress Grants

Purpose

To support students with financial difficulties who are not qualified in other awards but are making substantial progress academically.

Amount

Full or half of the amount of annual school fee for studying in Form 1. (Based on the current annual school fee of \$22,000^{*} for Form 1 in 2008-09, the full grant is \$22,000 per annum and the half grant is \$11,000 per annum.)

Application Procedure

Students could apply for the Grant by completing the Progress Grant Application Form when they register for admission to Form 1 in our school. Eligible candidates should show a) proof of financial needs, b) substantial/sustained improvement in their academic performance and c) satisfactory conduct record.

^{*} Subject to approval by the Education Bureau

Scholarships and Grants

Form 2 Progress Grants

Purpose

To support students with financial difficulties who are not qualified in other awards but are making substantial progress academically.

Amount

Full or half of the amount of annual school fee for studying in Form 2.

Application Procedure

Students could apply for the Grant by completing the Progress Grant Application Form after the release of the year end results at the end of the school year of Form 1. Eligible candidates should show a) proof of financial needs, b) substantial/sustained improvement in their academic performance and c) satisfactory conduct record.

Form 3 Progress Grants

Purpose

To support students with financial difficulties who are not qualified in other awards but are making substantial progress academically.

Amount

Full or half of the amount of annual school fee for studying in Form 3.

Application Procedure

Students could apply for the Grant by completing the Progress Grant Application Form after the release of the year end results at the end of the school year of Form 2. Eligible candidates should show a) proof of financial needs, b) substantial/sustained improvement in their academic performance and c) satisfactory conduct record.

Scholarships and Grants

Form 4 Progress Grants

Purpose

To support students with financial difficulties who are not qualified in other awards but are making substantial progress academically.

Amount

Full or half of the amount of annual school fee for studying in Form 4.

Application Procedure

Students could apply for the Grant by completing the Progress Grant Application Form after the release of the year end results at the end of the school year of Form 3. Eligible candidates should show a) proof of financial needs, b) substantial/sustained improvement in their academic performance and c) satisfactory conduct record.

Form 5 Progress Grants

Purpose

To support students with financial difficulties who are not qualified in other awards but are making substantial progress academically.

Amount

Full or half of the amount of annual school fee for studying in Form 5.

Application Procedure

Students could apply for the Grant by completing the Progress Grant Application Form after the release of the year end results at the end of the school year of Form 4. Eligible candidates should show a) proof of financial needs, b) substantial/sustained improvement in their academic performance and c) satisfactory conduct record.

Scholarships and Grants

Form 6 Progress Grants

Purpose

To support students with financial difficulties who are not qualified in other awards but are making substantial progress academically.

Amount

Full or half of the amount of annual school fee for studying in Form 6.

Application Procedure

Students could apply for the Grant by completing the Progress Grant Application Form when they register for admission to Form 6 in our school. Eligible candidates should show a) proof of financial needs, b) substantial/sustained improvement in their academic performance and c) satisfactory conduct record.

Form 7 Progress Grants

Purpose

To support students with financial difficulties who are not qualified in other awards but are making substantial progress academically.

Amount

Full or half of the amount of annual school fee for studying in Form 7.

Application Procedure

Students could apply for the Grant by completing the Progress Grant Application Form after the release of the year end results at the end of the school year of Form 6. Eligible candidates should show a) proof of financial needs, b) substantial/sustained improvement in their academic performance and c) satisfactory conduct record.

Scholarships and Grants

(C) Special Progress Grants

Special Progress Grants for Form 6

Purpose

To commend students who attain a good scoring in HKCEE but not meeting the requirement for the Potential Development Scholarship, and to encourage them to continue their studies for the HKAL in our school.

Amount

40% or 20% of the amount of annual school fee for studying in Form 6 and Form 7, renewable upon a satisfactory review of the student's performance at the end of each school year.

Granting Criteria

Students with 20 points or above in the best 6 subjects in HKCEE, other than those who receive the Potential Development Scholarships, will be granted with the amount of 40% of the annual school fee. Students with 16 to 19 points in the best 6 subjects in HKCEE will be granted with the amount of 20% of the annual school fee.

Special Progress Grants for Form 5

Purpose

To students, who are required repeating in Form 5 with payment of the new school fee, to achieve better HKCEE results upon completion of their study in that school year.

Amount and Granting Criteria

Refund will be made to the students who can better HKCEE results upon completion of their study in that school as follows:

Points achieved	Amount refunded
+14	\$12,000
14	\$10,000
12 – 13	\$8,000
10 – 11	\$6,000
8 – 9	\$4,000

Scholarships and Grants

Special Progress Grants for Form 4

Purpose

To support students with financial difficulties who used to pay the old school fee but are required repeating Form 4.

Amount and Granting Criteria

If the student is able to achieve "D" grade or above in the core subjects (English, Chinese and Mathematics) and "E" grade or above in all other subjects (including the Other Learning Experience subjects) in the overall results of that year, the difference of the old and new school fees will be refunded to him in July.

Special Progress Grants for Form 2/3

Purpose

To support students with financial difficulties who used to pay the old school fee but are required repeating Form 2 or Form 3.

Amount and Granting Criteria

If the student is able to achieve "D" grade or above in the core subjects (English, Chinese and Mathematics) and "E" grade or above in all other subjects (including the Other Learning Experience subjects) in the overall results of that year, the difference of the old and new school fees will be refunded to him in July.

(D) AWE (Activity Experience Week) Scholarships and Grants

AWE Scholarships

For students with best academic performance at each formation level so as to facilitate them joining the AWE programmes

AWE Grants

For students who need financial support and have shown satisfactory academic and conduct results, facilitating them to participate in the AWE programmes

23rd January 2009

[REDACTED]
[REDACTED]
[REDACTED]
22/F, Landmark North,
39, Lung Sum Avenue,
Sheung Shui, N.T.

Dear Ms Chung,

Application for Adjustment of School Fees for the 2008/09 School Year

I refer to our letter dated 16th January 2009, in which we enclosed the copy of the letter dated 12th January 2009 addressed to our parents on the above subject, the contents of which are based on your guidelines in your letter dated 8th January 2009 and the consensus we reached in our meeting dated 18th December 2008.

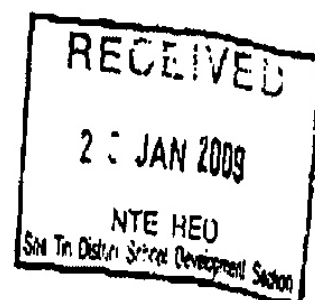
By the deadline indicated in our letter (i.e. 22nd January 2009), we have received nine responses out of a total of 945 letters sent to our parents, representing 0.95% as the response rate. Among the responses, five of them indicated that they had concerns while the other four indicated their understanding or support to our proposal on school fee adjustment. We spoke to the five parents who had concerns and have dealt with them accordingly. The details of these responses and the actions we have taken to deal with the parents who had concerns are summarized in Appendix I for your reference.

We trust the actions we have taken from October 2007 to now have properly and adequately informed and explained to our parents, and have dealt with those who had concerns satisfactorily. We would communicate with the Form 6 parents in February for the arrangement in effecting the refund, as mentioned under point a) in our letter dated 12th January 2009.

Your kind consideration and approval of our fee adjustment application is greatly appreciated.

Yours sincerely,

Supervisor



Summary of the parents' responses to our letter dated 12 January 2009 re Update on Application for Adjustment of School Fees

Parent's name	Student's name	Form	Parent's comments (quoted in full)	Actions taken to address parent's concerns
-- (mother)		1	It is unclear to me on item b) in the action list whether "no" concern from the Form 1 parents implies that there is no refund be arranged to the concerned parents/students. Does it imply the EDB has in principle agreed to the school's application to the increase in school fee to Form 1 students in 2008-09, and beyond in subsequent years?	We called and spoke to the parent on 22/1/2009. We found her concerns were to seek clarification on the following points: 1) any refund arrangement for F.1, 2) details about the Special Progress Grants, and 3) the likelihood of school fee adjustment in the coming years. We advised her that our application to EDB was under process. We would act according to the outcome of this process, and arrange the refund with immediate effect should any refund be required. After learning that we would not have any plan to apply for further adjustment at present, she indicated her satisfaction with the information provided and said that she had no more concern.
(mother)		2	The percentage of the increase is up to 1000%. If the increase is by phase, it will be much easier to be accepted and financially managed by parents. Anyway, I support what the school has made their decision.	We spoke to the parent on 21/1/2009. She admitted that the percentage she expressed was incorrect. She actually supported our proposal as she indicated her understanding that with \$450 per month as school fee, the school could hardly operate.
(mother)		2	I am pleased to hear that our school provides the scholarship schemes to students.	
(mother)		2	Very disagreed to increase the school fee	We spoke to the parent on 21/1/2009. She misread that the adjustment would affect her son. After learning the rationale of our proposal, which covers the balancing of the existing parents' interests and the new parents' rights of choice, she said that she had no more concern.

Parent's name	Student's name	Form	Parent's comments (quoted in full)	Actions taken to address parent's concerns
(father)		2	I agree the adjustment of school fees so I have no comments.	
(mother)		2	We understand the new fee system and the ways it operates. Thanks very much for informing us the details!	
(mother)		2	The school fees are too expensive.	We called and spoke to the parent on 21/1/2009. She misread that the adjustment would apply to her son as well. After learning the rationale of our proposal, which considers the balancing of the existing parents' interests and the new parents' rights of choice, she said that she had no further concern.
(father)		2	Try your best to keep the fee for the coming few years.	We spoke to the parent on 21/1/2009. He confirmed that he did not have any concern because his son would not be affected. We told him that we would try our best to keep the school fees as proposed in the coming few years.
(father)		6	There is no free lunch in the world. What I need is quality. I observed that my son is developing very well in especially in the past two years. He got proper guidance and improvement both academically and morally. I am pleased to let Desmond continue his study at this school. I support adjustment of school fees proposed by the Principal.	

文件2 (指學費由\$48,000 增至 \$60,000的學校)

各位家長、同學、教職員、校友及 的好友們：

自加入直接資助計劃以來，本校秉承優良的辦學傳統，持續發展優質教育。

六年以來，大家見證了學校許多興革， 校舍啟用和 校舍重建工程的展開，更是近期學校發展的里程碑。多個發展項目已見成果：一個嶄新、設計先進的校舍、更趨完善的學校設備、師生比例的提高、一系列多元化的課程及活動等等。這不只進一步鞏固學校在香港一流學府的地位，更為學生面對廿一世紀全球化的種種挑戰作好裝備。最近由香港大學的獨立專業機構所進行的「全面評鑑」(Comprehensive Review)亦讚揚「學校的確提供了優質的教育，其學生的成就亦與當初中請轉為直資學校時的願景相稱。」

在2002年轉制直資時，政府已批准學校收取中六及中七班每年學費60,000元，但我們仍維持各級劃一學費每年48,000元，而有經濟困難的學生均可獲減免學費。

眾所周知，過去數年，持續通脹，引致學校在教師薪金及其他運作上的開支大幅增加。雖然教師薪酬的升幅部份會由政府增加撥款來抵銷，但學校仍要為遠至較一般津貼學校高的師生比例，作額外支出。再者，我們預計，面積倍增而且配備更完善的中、小學校舍將會令營運及保養維修成本大幅上漲。

學校堅持維持優質教育，故此，要承受沉重的通脹壓力。從財政數據推算，我們若維持現時的學費水平，學校將由2009/10學年開始錄得營運虧損。學費若不調整，學校將不能維持教育局所要求的良好財務狀況。

經過多番討論及深思熟慮後，校董會決定在2009/10年度調整學費，小學學費將增加至60,000元，中學學費則增加至52,000元。另於為期約五年的 重建工程期間，學費將逐步增至與小學相同。校董會將會不時檢討，日後只會在通脹壓力下，才考慮再加費。

現時獲學費減免的學生，不會因學費增加而多付費用，而且，在新安排下，學費減免更會擴展至家庭收入略高於現行計劃上限之學生。例如，一個可動用收入不多於630,000元的四人家庭，即符合資格獲得學費減免。有關計劃修訂本詳情，請瀏覽本校網頁 ()。

學費減免計劃不設人數上限，只要學生家庭之收入不超過限額，即可受惠。

如有任何關於學費調整的問題，請隨時與本校聯絡。

主席
謹啟

二零零八年九月八日

各位家長：

校董會主席 就本校來年學費調整事宜，曾於去年9月8日，發信予各有關人士（_____）。本人現向各位提供有關進展，希望各位能理解學校的最新財政狀況。

眾所周知，本校自2002年起，一直沒有調高學費，竭力維持各級劃一學費為每年48,000元。我們重申，學費不會用作支付小學新校舍及中學擴建計劃的工程項目，上述項目的費用主要是透過本校的慈善信託基金籌募所得。

我們預計，面積倍增而且設備更完善的中、小學校舍將會令營運及保養維修成本大幅上漲。若以現時的學費水平，我們可能未能繼續資助過往七年間為學生所舉辦的活動，包括學生活動週、體育培訓、樂器班、社區服務工作及學生交流計劃等。我們亦將不能維持教育局所要求之良好財政狀況。

有見及此，校董會經過多番討論後，決定於2009/10年度調整學費，並於去年9月8日公佈，小學學費將增加至每年60,000元。與此同時，我們的學費減免計劃亦將相應地擴展，確保有需要的學生不會因學費增加而多付費用。除發信予各家長，亦將函件上載至本校網站，同時與家長教師會、教職員及校友會進行會議。我們亦召開新聞發佈會，向外界公佈有關事宜。

一如既往，我們保持公開及高透明度的溝通渠道，歡迎家長及有關人士提交意見。我謹請各位家長明白，學費調整可使本校持續提供優質教育，更有利於學校的長遠發展。隨函附上回條，請簽署並於2009年6月4日或以前交回班主任。如有任何垂詢，請於附函提出。

小學

校長 謹啟

二零零九年五月二十七日

---X-----回條-----

致： 小學校長

請班主任轉交校務處 啟

☐ 台函奉悉。

(如適用) 本人有以下查詢：

學生姓名：_____ (____)

班別：_____

家長簽署：_____

日期：_____

就政府帳目委員會於二零一零年十二月三日來函第 1(e)段的回應

- (e) *Table 4 in paragraph 4.10(a) of Chapter 2 showed that there were significant variances between the projected and actual operation reserves of eight DSS schools for 2008/09. Please provide an analysis of the reasons for the variances for each of these eight schools.*

除其他資料外，申請在 2008/09 年度加費的學校還須大約在二零零八年五月提交以下財務資料：

- (i) 2006/07 年度經審核帳目；
- (ii) 2007/08 年度修訂預算；以及
- (iii) 2008/09 年度預算，並已在預算中計及申請加費的影響。

2. 以下原因可解釋它們的重大差別。

時間差距

3. 2008/09 年度的預測儲備是學校在二零零八年五月編製，即多數學校截至二零零九年八月三十一日為止的 2008/09 年度實際營運儲備落實前大約 16 個月編製。換言之，預測營運儲備及實際營運儲備的編製時間相隔約 16 個月。收支預算與實際收支情況的變動會導致審計署所提出的預測營運儲備與實際營運儲備的差別。

預計的直資單位津貼額與經審定後的直資單位津貼額的差別

4. 學校在二零零八年五月擬備 2008/09 年度的財政預算時，定會參考 2007/08 年度的預計直資單位津貼額，該津貼額乃當時最新的數據 (2007/08 和 2008/09 年度的經審定後的直資單位津貼額分別在二零零八年十月和二零零九年十月才會得知)。2008/09 年度的經審定後的直資單位津貼額較 2007/08 年度的預計的直資單位津貼額多 6%至 16%，導致學校獲得較高的津貼收入，因此實際營運儲備高於預測。

5. 表四的八所直資學校當中，導致 2008/09 年度的預測營運儲備與實際營運儲備有差別的原因如下：

<u>原因</u>	<u>學校數目</u>
由於時間差距及直資津貼收入高於預測所導致的收入及開支差別	3
直資津貼收入高於預測	3
直資津貼收入高於預測及在不同方面有大筆比預算小的支出（備註）	<u>2</u>
總計	8

備註：

- (i). 有一所學校的開支較預算少 22%，由數個原因造成(包括一項學校自資擴建工程延期、低於預期的大型修葺工程費用與教師薪金的開支)。
- (ii). 另一所學校在 2008/09 年度預算中包括了大型修葺工程／自資建築工程的費用，但約有 1,400 萬元沒有於該學年內使用。

就政府帳目委員會於二零一零年十二月三日來函第 1(f)段的回應

- (f) *whether there had been any change in the manpower, in terms of number of staff or man hours etc., deployed for undertaking duties relating to school audits of DSS schools and taking follow-up actions during the years from 2005 to 2010; and the reason why the glaring practices of the three schools identified by the EDB, as set out in Table 4 in paragraph 5.12 of Chapter 1, had not been rectified after a long time*

Regarding *whether there had been any change in the manpower, in terms of number of staff or man hours etc., deployed for undertaking duties relating to school audits of DSS schools and taking follow-up actions during the years from 2005 to 2010*

1. 教育局的財政分部及區域教育服務處負責有關學校教育服務的一系列工作。現時全港大約有 4000 多所學校，包括資助、政府、直資、按位津貼、私立學校及幼稚園。四個區域教育服務處轄下的十五個學校發展組負責為學校的行政及發展提供支援。有關稽核直資學校及其跟進工作，教育局內並沒有專門為此而設的職位。
2. 簡要而言，教育局財政分部的學校核數組會對直資學校進行稽核，旨在評鑑直資學校是否已設有適當的財務管理及採購安排，以及學校的財務及會計工作有否遵照教育局發出的相關信函、通告及指引。
3. 在完成學校現場稽核後，學校核數組會繼續與學校跟進一些學校未能即時提供的文件/資料/解釋。在取得政策分部的意見後，學校核數組會向有關學校發出查核情況說明書。除此之外，財政分部分會調配職員查閱直資學校的經審核帳目及學費調整申請。
4. 學校須回覆查核情況說明書，其後，區域教育服務處的有關人員便會按需要採取適當的跟進行動。對於直資學校，除上述有關跟進稽核的工作外，區域教育服務處負責處理直資學校超過 2 百萬元的維修、學費調整、投訴、服務合約續約事宜、學校設施提升及其他學校行政工作(例如危機處理、校長聘任、商業活動)。為有效運用資源，區域教育服務處並沒有專職人員處理直資學校事務。

5. 下表所列的人手是指(a) 學校核數組委派執行相關稽核職務的人數；(b)區域教育服務處分配為直資學校提供整體行政及支援的相等人手，這人手是基於直資學校與其他類別學校的相對工作量計算出來的。

	年份					
	2005	2006	2007	2008	2009	2010 (預計)
稽核直資學校的宗數：	4	2	6	6	8	12
學校核數組參與稽核直資學校的人數：	0.9	0.4	1.3	1.3	1.7	2.5

	年份					
	2005	2006	2007	2008	2009	2010
區域教育服務處負責直資學校行政及發展事務的相等人手	3.2	3.8	4.2	4.9	5.3	5.4

Regarding “the reason why the glaring practices of the three schools identified by the EDB, as set out in Table 4 in paragraph 5.12 of Chapter 1, had not been rectified after a long time”

(1) 德信中學

根據審計署報告，德信中學被發現不當使用政府撥款（例如以政府撥款支付員工膳食開支）及沒有制訂採購政策及程序。

使用政府撥款：

2. 關於不當使用政府撥款，教育局學校核數組於2007年1月到學校進行核數時已注意到學校出現類似問題，並於2007年5月向學校發出核數函件(management letter)，要求學校修正。學校於2007年7月書面回覆時表示已成立獨立帳目，處理政府和非政府撥款及開支，及修正相關問題（把有關員工膳食開支撥回非政府帳目）。為此，教育局認為不需跟進。然而，審計署於2010年5月到校審核時，發現學校把一筆約2.9萬元的員工周年晚宴開支記入2009/10年度的政府經費帳。學校解釋仍未能清楚分辨那些開支項目應記入政府或非政府帳項。因應審計署的發現，學校已把該筆開支由政府經費帳撥回非政府帳目。有關的帳目記錄已呈交教育局。

採購政策及程序：

3. 教育局學校核數組於2007年1到學校進行核數時，已提醒學校須制訂妥善的招標及採購程序。學校收到教育局2007年5月發出的核數函件(management letter)後，於2007年7月書面回覆時表示已制訂有關程序，及確保報價記錄妥善存檔。為此，教育局認為不需跟進。然而，在審計署審核時，發現學校仍沒有制訂正式的採購政策及程序。學校告知審計署已遵照教育局通告第15/2007 號公布的程序辦理。惟審計署發現學校在部分採購項目上，沒有進行招標程序，亦沒有記錄顯示法團校董會曾批准有關採購項目可不依循教育局的採購指引。因應審計署的發現，學校已依照教育局的相關指引制訂採購政策。據學校表示，學校已由2010年9月開始執行有關政策，相關文件亦已呈交教育局。

(2) 香港華人基督教聯會真道書院

根據審計署報告書，香港華人基督教聯會真道書院有以下兩個問題：

- 該校以學校經費購入兩項物業，但用以持有其中一項物業的信託安排，未經校董會批准，教育局於2009年3月的學校帳目審核時首次發現有關問題。
- 該校用相同的信託安排持有第三項物業，也是未經校董會批准，有關問題由審計署於2010年探訪學校時發現。

2. 教育局於2009年3月的學校帳目審核時首次發現該校以信託形式持有物業。從學校獲取補充資料及予以澄清後，教育局於2010年2月向學校發出核數函件

(Audit Inspection / Management Letter)，指出學校未能提供有關物業信託安排的證明文件供教育局查閱。教育局亦於核數函件中要求學校在一個月內，就購買物業及其他財務管理問題提供理據及作出修正。由於學校未能作出具體回應，教育局於 2010 年 3 月及 8 月去信提醒學校須回覆教育局。鑑於學校在教育局多番提醒下，仍未能就信託安排及其他財務問題作出回應或糾正，教育局於 2010 年 9 月及 10 月向學校發出忠告信，並於 2010 年 11 月向學校發出警告信，要求學校提供有關物業信託安排的詳細資料及更正有關安排的具體行動，包括購買物業的理據，以及校董會批准有關購買物業及信託安排的紀錄。學校最終於 2010 年 11 月 23 日作出回覆。答應會迅速採取更正行動。教育局正審視學校的回覆，並會密切監察有關情況。如有需要，教育局會採取進一步行動。

(3) 德望學校

德望學校被發現以下不當做法：

- (a) 不當使用學校經費(貸款給一間第三者公司);及
- (b) 沒有就一宗涉及大筆金額的採購，進行招標

不當使用學校經費(貸款給一間第三者公司)：

2. 教育局學校核數組於2007年12月進行審核時，發現學校不當使用學校經費，向校車公司貸款六萬元和注資大約二十萬元。於2008年10月28日，教育局發出核數函件後，學校於2009年2月27日書面回覆，確認已跟校車公司擬定償還貸款的計劃，該公司已從2008年12月起，分三期歸還貸款。審計署於2010年再揭露此項不當做法的時候，其實當時學校只是仍未與校車公司完成整個還款與撤回注資的過程。

3. 在注資校車公司方面，經多次商議後，該校車公司終於在2009年9月17日同意，於2010年8月31日結束營業，學校悉數取回在該校車公司之投資。校監確認所有跟有關校車公司的貸款及注資款項已於2010年8月全數取回，學校亦已退股，不再持有該公司之股份。

沒有就一宗涉及大筆金額的採購進行招標：

4. 教育局學校核數組於2008年10月發出核數函件，提醒學校每次購買需費超過50,000元的項目時，應邀請至少五名供應商個別提交標書。

5. 審計署在2010年5月24日至6月10日探訪學校期間，發現學校有一項金額為\$587,000的採購，沒有進行招標。學校確認該項採購，是緊急維修禮堂之舞台射燈，學校只獲取三份報價單，而沒有依據相關指引進行招標。

6. 於2009年10月，學校亦已遵循教育局的建議，把制訂好的招標和採購程序及指引，刊印於教職員手冊內，確保日後會遵照有關的法例、規則及通告辦理有關事宜。