

學校財務運用實務小測試 – 解說篇

School Finance Test - Explanatory Notes

	學校財務十問 Ten Questions on School Finance	對(✓)/ 不對(X) Right (✓)/ wrong(X)
1	學校外借禮堂，將所收取的淨租金收入，用作成立「學校設施發展基金」。 The school hired out the hall and used the net rental income received to set up a 'School Facilities Development Fund'.	X
2	學校用「學校發展津貼 CEG」外聘機構負責學生英文口語訓練。 The school uses the Capacity Enhancement Grant (CEG) to employ an external organisation to provide English oral training for students.	✓
3	學校用「整合代課教師津貼 TRG」外聘機構負責學生英文口語訓練。 The school uses the Teacher Relief Grant (TRG) to employ an external organisation to provide English oral training for students.	X
4	有 18 班的中學為推動籃球運動，在「全方位學習津貼」撥款購買電子投籃機，連附帶設備總值 80,000 元。 A secondary school with 18 classes purchased electronic basketball shooting machines with associated equipment valued at a total of \$80,000 under the Life-wide Learning Grant (LWLG) to promote the sport of basketball.	✓
5	學校有常額教席(包括校長)共 50 個，現申請凍結 5 個常額職位一年，以「TRG 整合代課教師津貼」聘請更多合約教師及教學助理，以舒緩教師工作壓力。 The school has a total of 50 regular teaching posts (including the school principal) and is applying to freeze 5 regular teaching posts for one year in order to employ more contract teachers and teaching assistants under the Teacher Relief Grant (TRG) to alleviate teachers' workload.	X
6	「TRG 整合代課教師津貼」只可累積不多於一年的盈餘。 The surplus of Teacher Relief Grant (TRG) can only be accumulated for no more than one year.	X

7	<p>學校可用擴大營辦津貼，支付教職員參與學校重要活動(例如校慶晚宴、家長教師會周年晚宴)的有關費用。</p> <p>Schools can use the Expanded Operating Expenses Block Grant (EOEBG) to cover the expensess related to staff participation in important school events (e.g. school celebration dinner, Parent-Teacher Association annual dinner).</p>	✓
8	<p>以「淘寶」購物，在報價、貨物質素比較、付款紀錄、幣值兌換、獲取收據等等步驟都很難做到，所以學校不可以接受同事以「淘寶」購物。</p> <p>It is very difficult to quote prices, compare the quality of goods, record payment, exchange currency, receive receipts, etc. for Taobao. Therefore, it is not acceptable for the school to allow colleagues to make purchases through 'Taobao'.</p>	X
9	<p>教職員在「街邊檔」購買平價獎品獎勵學生，如果沒有收據，也須要求檔主提交 cash memo。</p> <p>Teaching staff who buy gifts from 'roadside stalls' to reward students must ask the stall owners for a cash memo if they do not have receipts.</p>	X
10	<p>負責教師必須提出某供應商是唯一供應者的理據，才可單一報價/招標，並需要在報價/招標後呈報法董校董會通過認可。</p> <p>The teacher-in-charge must justify that a particular supplier is the sole provider before a single quotation/tender can be issued. The quotation/tender must be submitted to the IMC for approval.</p>	X

學校財務運用實務小測試 – 解說篇

- 1) 根據教育局2024年2月發出的「租用資助學校校舍徵收費用指引」，學校若出租校舍，扣除支出(例如工作人員工資)後，所收取40%的淨租金收入須撥入「擴大的營辦開支整筆津貼」賬。至於合資格領取空調設備津貼的課室/設施，學校所收取的空調費，應在空調設備津貼帳內全數記錄在收入項下。

學校可視乎本身的情況和工作的優次，運用「學校發展津貼」來僱用外間服務及/或增聘常額編制以外的臨時人手。

參考資料：

「租用資助學校校舍徵收費用指引」第V段，網址為

<https://www.edb.gov.hk/tc/student-parents/sch-info/fees-charges-in-sch/aided-sch/index.html>

According to the Guidelines for Levying Charges for Hire of Accommodation in Aided Schools updated in February 2024, if a school hires out its premises, 40% of the net rental income received after deducting expenses (e.g. staff salaries) will be transferred to the account of EOEBG. For rooms/facilities that are eligible for the Air-conditioning Grant, the air-conditioning fees collected should be reflected wholly in the Air-conditioning Grant Account as income.

Depending on their own circumstances and work priorities, schools may use the Capacity Enhancement Grant (CEG) to hire outside services and/or employ additional temporary staff outside the staff establishment.

Reference:

Para. V of Guidelines for Levying Charges for Hire of Accommodation, the website address is

<https://www.edb.gov.hk/attachment/en/student-parents/sch-info/fees-charges-in-sch/aided-sch/Guidelines-Schedule-e.pdf>

- 2) 參考「學校發展津貼」的基本原則和程序:

學校可視乎本身的情況和工作的優次，運用「學校發展津貼」來僱用外間服務及/或增聘常額編制以外的臨時人手。

參考資料：

「『學校發展津貼』的基本原則和程序」第3段，網址為

<https://www.edb.gov.hk/tc/sch-admin/fin-management/subsidy-info/ref-capacity-enhancement-grant/index.html>

Refer to the basic principles and procedures of the Capacity Enhancement Grant (CEG): Depending on their own circumstances and work priorities, schools may

use the Capacity Enhancement Grant (CEG) to hire outside services and/or employ additional temporary staff outside the staff establishment.

Reference:

Para. 3 of Ground Rules and Procedures for Capacity Enhancement Grant (CEG), the website address is

<https://www.edb.gov.hk/en/sch-admin/fin-management/subsidy-info/ref-capacity-enhancement-grant/index.html>

- 3) 「為設有法團校董會學校而提供的整合代課教師津貼」：
學校只可用Teacher Relief Grant (TRG) 聘請教學人員支援學與教的工作。例如加強語文教學，但不可用TRG外聘機構服務直接參與課堂教學。

參考資料：

「為設有法團校董會學校而提供的整合代課教師津貼」指引第4段，網址為

<https://www.edb.gov.hk/tc/sch-admin/fin-management/subsidy-info/trg/index.html>

Teacher Relief Grant (TRG) for Schools with an Incorporated Management Committee:

Schools can only use the Teacher Relief Grant (TRG) to employ teaching staff to support learning and teaching, for example, to enhance language teaching, but not to use TRG to employ an external organisation to be directly involved in classroom teaching.

Reference:

Para.4 of Teacher Relief Grant (TRG) for Schools with an Incorporated Management Committee, the website address is

<https://www.edb.gov.hk/en/sch-admin/fin-management/subsidy-info/trg/index.html>

- 4) 全方位學習津貼指引：學校宜邀請同事建議計劃，同事提交的建議可包括：
- 境外交流/體驗學習(支付師生學習活動開支)
 - 智能發展
 - 生涯規劃活動
 - 體藝科技課程/工作坊
 - 德育/生命教育/價值觀教育/國情教育活動
 - 購買相關的設備/器材/消耗品/其他 (15%內)

18班中學獲全方位學習津貼約= (157787元 + 44181元 X 18) = 953045元，
95304元 x 0.15 = 142957元，因此可以購買題目提及的電子籃球架。但需要照顧平衡其他活動的需要。

*校本及班本津貼額每年將根據綜合消費物價指數的變動而調整。學校可瀏覽教育局 全方位學習網頁每年更新的津貼額，網頁路徑如下：教育局網頁 > 課程發展及支援 > 課程範疇 > 全方位學習 > 全方位學習津貼

參考資料：

「教育局通告第16/2019號全方位學習津貼」附件一第9段，網址為 <https://www.edb.gov.hk/tc/curriculum-development/curriculum-area/life-wide-learning/LWL-Grant/index.html>

「全方位學習津貼常見問題」第6題答案，網址為 <https://www.edb.gov.hk/tc/curriculum-development/curriculum-area/life-wide-learning/LWL-Grant/index.html>

「全方位學習津貼 2023/24 學年津貼額」，網址為 <https://www.edb.gov.hk/tc/curriculum-development/curriculum-area/life-wide-learning/LWL-Grant/index.html>

Guidelines on the Use of Life-wide Learning Grant: Schools are encouraged to invite colleagues to propose programmes. Suggestions submitted by colleagues may include:

- Participation in exchange activities outside Hong Kong/experiential learning (Payment of expenses on learning activities for teachers and students)
- Intelligent Development
- Life Planning Activities
- Physical Arts and Technology Courses/Workshops
- Moral Education/Life Education/Values Education/National Education Activities
- Purchase of related equipment/devices/consumables/others (Within 15%)

The Life-wide Learning Grant for an 18-class secondary school is approximately:

$$(\$157,787 + \$44,181 \times 18) = \$953,045$$

$\$95,304 \times 0.15 = \$14,295.7$ It is therefore possible to purchase the electronic basketball hoop mentioned in the question. However, the school needs to balance the needs of activities.

** The rates of school-based provision and class-based provision will be adjusted annually in accordance with the movement of the Composite Consumer Price Index. For the latest subsidy rates, Schools may visit the EDB's webpage of Lifewide Learning: Homepage of EDB website > Curriculum Development > Curriculum Areas > Life-wide Learning > Life-wide Learning Grant*

Reference:

Para. 9 of Annex 1 of EDB Circular No. 16/2019 "Life-wide Learning Grant", the

website address is

<https://www.edb.gov.hk/en/curriculum-development/curriculum-area/life-wide-learning/lwl-grant/index.html>

Q.6 of Frequently asked questions, the website address is

<https://www.edb.gov.hk/en/curriculum-development/curriculum-area/life-wide-learning/lwl-grant/index.html>

Life-wide Learning Grant Rates of the 2023/24 School Year, the website address is

<https://www.edb.gov.hk/en/curriculum-development/curriculum-area/life-wide-learning/lwl-grant/index.html>

- 5) 根據「為設有法團校董會學校而提供的整合代課教師津貼」指引：
政府提供整合代課教師津貼，目的讓學校靈活地選擇是否凍結不超過10%的教員編制以申領現金津貼。由於校長不屬教師編制內，該學校實際教師編制總數只有49名，只可凍結4個教席。

參考資料：

「為設有法團校董會學校而提供的整合代課教師津貼」指引第3、6段及註釋1，網址為

<https://www.edb.gov.hk/tc/sch-admin/fin-management/subsidy-info/trg/index.html>

According to the Guideline for Teacher Relief Grant (TRG) for Schools with an Incorporated Management Committee

The Teacher Relief Grant (TRG) is provided schools the flexibility to opt whether or not to freeze not more than 10% of their approved teaching establishment for the purpose of claiming the cash grant. As the principal is not included in the approved teaching establishment, the actual total approved teaching establishment of the school is only 49 and only 4 teaching posts can be frozen.

Reference:

Paras. 3, 6 and note 1 of the Guideline for Teacher Relief Grant (TRG) for Schools with an Incorporated Management Committee, the website address is

<https://www.edb.gov.hk/en/sch-admin/fin-management/subsidy-info/trg/index.html>

- 6) 根據「TRG整合代課教師津貼」指引，學校只可累積款額不得超過TRG在該年度全年撥款額3倍。

參考資料：

「為設有法團校董會學校而提供的整合代課教師津貼」指引第12段，網址為 <https://www.edb.gov.hk/tc/sch-admin/fin-management/subsidy-info/trg/index.html>。

According to the Guideline for Teacher Relief Grant (TRG) for Schools with an Incorporated Management Committee, schools will be allowed to accumulate surplus up to three times the annual provision of the TRG in the year in which the grant is provided.

Reference:

Para. 9 of the Guideline for Teacher Relief Grant (TRG) for Schools with an Incorporated Management Committee, the website address is <https://www.edb.gov.hk/en/sch-admin/fin-management/subsidy-info/trg/index.html>

- 7) 根據2023年8月「擴大的營辦開支整筆津貼，設有法團校董會的資助學校運用指引」第6頁，法團校董會就每名員工因履行職務關係而在學校重要活動(例如校慶晚宴)有關開支，可從擴大的營辦津貼中支付。每個場合及每名有關員工在這方面的開支上限已上調為早餐200元、午餐450元及晚餐600元。

參考資料：

「擴大的營辦開支整筆津貼，設有法團校董會的資助學校運用指引」註釋4，網址為 <https://www.edb.gov.hk/tc/sch-admin/fin-management/subsidy-info/ref-e-oebg-cfeg/index.html>。

According to p.6 of Expanded Operating Expenses Block Grant User Guide for Aided Schools which have established an Incorporated Management Committee (IMC) updated in August 2023, the IMC may reimburse from the EOEBG expenses incurred by each staff in connection with important school functions (e.g. school celebration dinner) arising from discharging his/her duties. The limit of such expenses for each occasion and for each staff has been adjusted upwards to \$200 for breakfast, \$450 for lunch and \$600 for dinner.

Reference:

Note 4 of Expanded Operating Expenses Block Grant User Guide for Aided Schools, the website address is <https://www.edb.gov.hk/en/sch-admin/fin-management/subsidy-info/ref-e-oebg-cfeg/index.html>

- 8) 教職員可以透過網上查閱淘寶網，先與數間能提供相關物品/服務的公司對話和提出報價要求，然後將有關報價單打印存檔；即使付款後也可要求有關公司發出收據。學校應要求負責同事付款後，即日向校務處提交付款申請表。此外，校務處財務主任應以銀行公會即日貨幣對換價為標準，計算港幣金額，紀錄在申請表上。

雖然淘寶網購物步驟稍多，但可以配合採購的要求，讓同事以淘寶購物，從而善用公帑和減少不必要的開支。

Staff may check Taobao through the internet and contact a few companies which can provide the relevant items/services and request for quotation first. And then print out the quotation for record. Even after the payment is made, they may request the company concerned to issue receipts. Schools should request the responsible colleague to submit a payment request form to the General Office on the same day after the payment is made. In addition, the finance executive of the General Office should calculate the amount in Hong Kong dollars using the HKAB's currency exchange rate on the same day and record it on the request form.

Although there are a few more steps in shopping on the Taobao website, it is possible to co-ordinate with the procurement requirements and allow colleagues to shop on Taobao, so as to make good use of public funds and minimise unnecessary expenses.

- 9) 教職員在「街檔」購買平價獎品獎勵學生，「街檔」一般沒有收據，檔主很多時會寫一張 cash memo 作為收條，讓教職員回校報銷。根據會計師的專業意見，因為任何人都可以往文具店買一本 cash memo，所以 cash memo 不能代替收條。

When teaching staff buy gifts from 'roadside stalls' to reward students, the 'roadside stalls' usually do not have receipts, and the stall owners often write a cash memo as a receipt for them to reimburse the expenses. The professional opinion of accountants is that since anyone can buy a cash memo from a stationery shop, a cash memo cannot replace a receipt.

- 10) 負責老師必須在呈報法董校董會通過認可後，方可開展單一報價/招標程序。

The teacher-in-charge must obtain endorsement from the IMC before initiating the single quotation/tender process.