

Review Schedule for the 2014/15 to 2016/17 Cycle

Areas to be reviewed	School Year		
	2014/15	2015/16	2016/17
Self-evaluation Checklist			
Domain A: Human Resources Management			
(1) Staff Recruitment and Remuneration Policy			
(2) Staff Performance Management System including Promotion/ Demotion			
(3) Complaints Mechanism (Staff and Public)			
(4) Others: (please specify, if any)			
Domain B: Financial and Resources Management			
(1) Fees and Collections Policy			
(2) Budgeting and Accounting Practices			
(3) Tendering and Procurement Policy			
(4) Trading Operation			
(5) Investment Policy			
(6) Acceptance of Advantages and Donations			
(7) Fund Raising Activity			
(8) Others: (please specify, if any)			
Domain C: School Fee Remission/ Scholarship Scheme			
(1) Criteria for Awarding Fee Remission/ Scholarship			
(2) Application Procedures, Approving and Appeal Mechanisms			
(3) Publicity of Fee Remission/ Scholarship Scheme			
(4) Others: (please specify, if any)			

Formal Version

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**Self-evaluation Checklist
on Governance and Administration of DSS Schools**

School Year: _____

Part Two: Human Resources and Personnel Matters

(To be completed by Principal/ Heads of Functional Committees)

Checklist		Yes/ No/ N.A.	Major Reference
A. Staff Recruitment / Remuneration / Promotion			
1	The school has put in place a recruitment policy that comprises transparent and open procedures (e.g. advertising job vacancies in newspapers or via other channels). The following are kept/ available in the process: (a) records in different processes of the recruitment exercise (e.g. selection result) ^{Note} ; and (b) a recruitment panel to conduct selection.		Para. 5 of EDBC No. 17/2012
2	The school has put in place a remuneration policy with criteria including qualification and experience. The deviations from the policy have been approved by the SMC/IMC and documented.		Paras. 5 and 6 of EDBC No. 17/2012
3	The policy (including the formulation of objective criteria) on staff promotion is made known to the staff concerned.		Chapter 6 of “Best Practice Checklist: Governance and Internal Control in Schools” by the ICAC
4	There is a mechanism for declaration of interest or for avoidance of conflict of interest by staff involved in the recruitment exercise, in determining/approving the remuneration packages for individual staff and in the promotion exercise.		Ditto, and Paras. 4, 5 & 6 and Annex 1 of EDBC No. 17/2012

^{Note} On the principle of school-based management, DSS schools may exercise discretion to formulate its record retention and disposal policy. Nonetheless, schools should comply with the provisions in the Personal Data (Privacy) Ordinance and refer to the Code of Practice on Human Resources Management issued by The Office of the Privacy Commissioner for Personal Data in formulating the policy, which should be properly documented.

Formal Version

B. Management of Staff Performance / Leave			
5	A mechanism for assessing staff performance has been set up and staff appraisal records are properly kept.		Para. 5 of EDBC No. 17/2012
6	The school has put in place policies on both paid and no-pay leave.		

**Self-evaluation Checklist
on Governance and Administration of DSS Schools**

School Year: _____

Part Three: Financial/ Resources Management Matters

(To be completed by Principal/ Heads of Functional Committees)

	Yes/ No/ N.A.	Major Reference
A. Procurement		
<i>(i) Basic Safeguards</i>		
1	The school has put in place a school-based procurement policy with the following procedures: (a) The staff members concerned are informed of the procurement procedures and there is segregation of duties (e.g. sourcing of suppliers, evaluation of bids, approval of purchases, receipt of goods, etc.) among the staff involved; (b) The staff involved in purchasing and supplies duties are required to sign an undertaking that they will declare any conflict of interest; and (c) Documentation of all procurements (including verbal quotations) is maintained ^{Note} .	Paras. 7 to 9 of EDBC No. 17/2012 and EDBC No. 4/2013
2	The departures from the procurement policy (e.g. insufficient number of quotations/ tenders invited, lower offers not accepted) are justified, properly authorized and documented according to the laid down procedures.	Ditto
<i>(ii) Tenders</i>		
3	Two separate committees are set up for all tender exercises, one for tender opening and vetting (evaluation panel) and the other for tender approval. <i>[Late tenders should be rejected.]</i>	Ditto

^{Note} A school is required to retain crucial records, such as accounts and vouchers, for a period of not less than 7 years. On the principle of school-based management, DSS schools may exercise discretion to formulate its record retention and disposal policy, which should be properly documented.

Formal Version

B. Trading Operation			
4	Being complied with school-based procurement policy, contractors/ suppliers are selected through competitive tender/ quotation exercises at regular intervals, preferably not exceeding three years.		Para. 13 of EDBC No. 17/2012 and EDBC No. 24/2008
5	There is a mechanism for declaration of interest or for avoidance of conflict of interest by staff involved in the selection of contractors/suppliers.		Ditto
C. Purchase of Property			
6	Schools' stakeholders are consulted when the school intends to purchase properties.		Paras. 27 & 28, and Annex 3 of EDBC No. 17/2012
D. Acceptance of Donations (in Money or in Kind)			
7	The policy and guidelines on acceptance of donations (in money or in kind) by the school and staff are formulated according to the prevailing EDB circular on <i>Acceptance of Advantages and Donations by Schools and Their Staff</i> , endorsed by the SMC/ IMC, documented and implemented properly.		Para. 17 of EDBC No. 17/2012
E. Operating Reserve and Designated Reserves			
8	<u>Long Service Payment Reserve</u> The SMC/ IMC has endorsed the transfer of funds above the level of minimum requirements under the Employment Ordinance from the operating reserve to long service payment reserve and proper documentation is kept.		Paras. 12 to 16 of EDBC No. 16/2012
9	<u>Reserve for Donations with Specific Purposes</u> (a) The school has kept details of donations with specific purposes and proof of the intended uses as specified by the donors.		Paras. 17 to 19 of EDBC No. 16/2012
	(b) For donations kept in this reserve without specified uses by the donors, the SMC/ IMC has endorsed their planned uses including timeframes for planned projects/ activities with proper documentation kept.		Ditto

Formal Version

<i>F. Fund Raising Activity</i>			
10	Guidelines on fund raising activities are formulated, endorsed by the SMC/ IMC, documented and implemented properly.		Paras. 15 and 16 of EDBC No. 17/2012
<i>G. Accounting Practices/ Internal Control</i>			
11	The Fixed Assets Register clearly states description of items, source of funding, date of purchase, quantity, location, date and reasons of write-off, the approval signature of write off.		Annex 4 of EDBC No. 17/2012
12	Physical stocktaking of assets is conducted on a regular basis (at least once every three years) while stocktaking of valuable items such as notebook computers on a yearly basis.		Ditto

**Self-evaluation Checklist
on Governance and Administration of DSS Schools**

School Year: _____

Part Four: Fee Remission/ Scholarship Schemes

(To be completed by Principal/ Heads of Functional Committees)

	Checklist	Yes/ No/ N.A.	Major Reference
A. Fee Remission/Scholarship Scheme			
1	The required amount ^{Note} of school fee income has been set aside for the school fee remission/ scholarship scheme.		Paras. 2 & 3 of EDBC No. 10/2012 and para. 6 of EDBC No. 16/2012
B. Eligibility for Financial Assistance			
2	The school has adopted eligibility benchmarks no less favourable than the government financial assistance schemes for the fee remission/scholarship scheme. [For schools with exemption from the above requirement granted by the EDB, please enter N.A. Students receiving fee remission before schools adopt the revised eligibility criteria should not be affected.]		Paras. 2, 8 and 9(b) of EDBC No. 10/2012

^{Note} At least 10% of the school's total school fee income should be set aside to provide fee remission/ scholarship for deserving students. If a DSS school charges a school fee between 2/3 (two-third) and 2 1/3 (two and one-third) of the DSS unit subsidy rate, the school should set aside 50 cents for the fee remission/scholarship scheme for every additional dollar charged over and above 2/3 (two-third) of the DSS unit subsidy rate.

This template is for Governance Review Subcommittee to review at least one to two aspects of the policies and procedures of the Self-evaluation Checklist completed by the school randomly.

(SAMPLE)
Governance Review Subcommittee
Review Report on
Tendering and Procurement Policy

Period / Date: 1.11.2013 to 15.11.2013

Area Reviewed: Tendering and Procurement Policy

	Review Items	Compliance		Finding/Evidence <i>N.B. Provide documentation where necessary</i>	Recommendations
		Yes	No		
1	<p>The school has put in place a school-based procurement policy with the following procedures:</p> <p>(a) The staff members concerned are informed of the procurement procedures and there is segregation of duties (e.g. sourcing of suppliers, evaluation of bids, approval of purchases, receipt of goods, etc.) among the staff involved.</p> <p>(b) The staff involved in purchasing and supplies duties are required to sign an undertaking that they will declare to the school governing body any current or future connections they or their immediate families have/ will have with the suppliers.</p> <p>(c) Documentation of all procurements (including verbal quotations) is maintained.</p>	✓			
2	<p>The departures from the procurement policy (e.g. insufficient number of quotations/ tenders invited, lower offers not accepted) are justified, properly authorized and</p>		✓	<p>Regarding the purchase of 20 notebook computers at an amount of \$80,000 in September 2008, the</p>	<ul style="list-style-type: none"> • To put up the case with justifications for the SMC's covering approval.

	Review Items	Compliance		Finding/Evidence <i>N.B. Provide documentation where necessary</i>	Recommendations
		Yes	No		
	documented according to the laid down procedures.			lowest offer was not accepted.	<ul style="list-style-type: none"> To remind staff responsible for purchasing matters about the school's purchasing procedures including those for handling departures from the procurement policy at the beginning of each school year. <p><i>[Action School Personnel: The Principal]</i></p>
3	Two separate committees are set up for all tender exercises, one for tender opening and vetting (evaluation panel) and the other for tender approval. <i>[Late tenders should be rejected.]</i>		✓	According to the school-based procurement policy, two separate committees (i.e. tender opening committee and tender vetting committee) should be set up for all tender exercises. However, the policy was not properly implemented in most of the tender exercises.	<ul style="list-style-type: none"> To set up two separate committees immediately and appoint appropriate staff to the two committees at the beginning of each school year. To remind staff responsible for purchasing matters about the school's purchasing procedures including the different responsibilities of the two committees at the beginning of each school year. <p><i>[Action School Personnel: The SMC /The Principal]</i></p>

*Yes: Compliance with the relevant requirements – School-based policies fully comply with the relevant requirements. No further improvement or follow up is required.

No: No-compliance with the relevant requirements – School-based policies do not comply with the relevant requirements. Based on the experience and decision of the Government Review Subcommittee, rectification by the school is required.

(SAMPLE)
Governance Review Subcommittee
Review Report on
Tendering and Procurement Policy

Period / Date: 1.11.2013 to 15.11.2013

Area Reviewed: Tendering and Procurement Policy

Findings:

The prevailing procurement procedures have put in place clear segregation of duties (e.g. sourcing of suppliers, evaluation of bids, approval of purchases, receipt of goods, etc.) among the staff involved in the procurement process. Nevertheless, they have been used by the school since the 2001/02 school year without regular review. Moreover, they were produced by the then-principal and the two vice-principals without the deliberation and endorsement of the SMC. Slight variations from the EDB's prevailing procurement procedures for aided schools were noted but no records are available to show the justifications for such variations and that such variations have been deliberated and approved by the SMC. For instance, the tender limit has been raised from \$50,000 as required by the EDB for aided schools to \$80,000 without records of justifications for such a variation and the SMC's approval. There was also insufficient control to ensure the proper implementation of the procurement policy, i.e. under the school's policy, the same school staff member can serve on both the Tendering Opening and Vetting Committee and the Tendering Approving Committee.

Recommendations:

(1) The legitimacy of the procurement procedures is in doubt. According to the "Points to Note for Financial Management in DSS schools" attached to EDB's letter dated 21 November 2007 (the "Points to Note"), DSS schools should follow as far as possible EDB's guidelines on procurement procedures for aided schools; and any variation from EDB's procurement procedures such as EDB Circular No. 15/2007 (or EDBC No. 4/2013 after 30.4.2013) should be approved by the SMC and documented for information of stakeholders. Putting up the prevailing procurement procedures for the SMC's deliberation and endorsement is recommended.

[Action School Personnel: Vice-principal A]

(2) It is recommended that the School should add a requirement to stipulate that the Tendering Opening and Vetting Committee and the Tendering Approving Committee must be made up of different staff members.

[Action School Personnel: Vice-principal B]

(3) As the procurement procedures have been used for more than ten years, it is recommended to review the procurement procedures to better serve the school's need in the coming school year.

[Action School Personnel: The Principal]

Signature: _____
(Chairperson of Governance Review Sub-committee)

Signature: _____
(Member of Governance Review Sub-committee)

Signature: _____
(Member of Governance Review Sub-committee)

Date: _____