

**Extracted from Appendix 2 of EDBCM No. 16/2013 on
“Collection of Fees, Sale of School Items and
Provision of Paid Services in Kindergartens”
*[Applicable to private schools]***

Books of accounts

- (17) KGs must keep proper books of accounts, which must reflect all sales and purchases of school items and provision of paid services.

Procurement of goods and services

- (18) When handling procurement of goods and services, KGs have to observe the principles of openness, fairness and competitiveness. While KGs are given flexibility in formulating their own procurement policy, they are required to establish a set of proper procedures for procurement and competitive bidding that are line with the guidelines set out below.

- (19) Specifically, KGs should –

- (a) invite bid/ quotation from a sufficient number of suppliers or contractors for items or services to be purchased on a fair basis;
 - (b) maintain proper records of the procurement/ quotations, including full names of the suppliers/ service providers contacted, reasons for their selections and details of the quotations received;
 - (c) take measures to prevent leakage of or tampering with quotation information;
 - (d) draw up predetermined assessment criteria for the award of service and works contracts if price is not the only consideration;
 - (e) require all staff involved in procurement duties to declare any current or future connection that they or their families have with the suppliers/ service providers by signing an undertaking and declaring their interest when conflict of interest arises; and
 - (f) establish a clear segregation of staff function, for example, the staff obtaining quotations and the staff accepting the offer for that purchase should not be the same person.
- (20) To mitigate the risks of abuse and corruption, KGs are encouraged to make reference to the “Best Practice Checklist – Procurement” issued by the Independent Commission Against Corruption via the hyperlink below:

http://www.icac.org.hk/filemanager/en/Content_1031/procurepractices.pdf