

# 資助學校 財務管理研討會

迦密主恩中學 徐家賢校長

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# 學校背景



- 1987年由基督教興學會創辦
- 男女津貼中學
- 位於將軍澳寶林邨
- 學生來自不同社經地位家庭
- 2008年成立法團校董會(IMC)

# 學校財務管理



整合內外資源



規劃財務運作



實踐校本管理

# 學校財務管理理念

配合學校發展與  
關注事項

資源使用效益  
最大化原則



學生為本  
校情為先

教師工作量  
考量



# 學校財務管理

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**Code of Conduct on  
Acceptance of  
Advantages and  
Donations**



**Financial  
Management**



# 學校財務管理

## C. Code of Conduct on Acceptance of Advantages and Donations

1. The School is committed to the principle of integrity and fair play in the management of the School, and in dealings with students and parents. It is important that all staff should uphold a high standard of integrity in dealing with school matters in the interests of the School, parents and pupils at all times and ensure their conduct would not bring the School into disrepute.
2. This code sets out the School's policy on the acceptance of advantages by staff in connection with any business of the School and the standards of behaviour expected from staff.

### The Prevention of Bribery Ordinance

3. A staff member of the School who solicits or accepts an advantage in connection with his work without the permission of the Incorporated Management Committee may commit an offence under Section 9 of the Prevention of Bribery Ordinance (the Ordinance). The term "advantage" is defined in the Ordinance (Annex 1) and includes money, gift, loan, fee, reward, office, employment, contract, service and favour.
4. Staff should not accept or to solicit any advantages from any persons having business dealings with the School (e.g. pupils, parents, colleagues, suppliers, contractors and textbook publishers or booksellers), unless otherwise provided for in this code.

### Accepting Advantages

5. Permission is given for staff to accept, but not solicit, the following advantages: -
  - (a) gifts from students or parents, provided that the value of the gift does not exceed (\$100);
  - (b) gifts from students or parents at graduation ceremonies provided that the aggregate value of the gifts does not exceed (\$500) on each occasion;
  - (c) gifts from parents, colleagues, students or former students of the School on the occasion of retirement or resignation provided that the value of the gift from any one person does not exceed (\$1,000).

[Note: Figures in brackets are considered realistic and recommended by the Education Bureau for adoption by schools.]

6. If a staff member wishes to accept any advantage not listed above, he must, before or as soon as possible after acceptance, seek the written permission of the Supervisor/Principal of the School. Permission for the Supervisor, any School Manager or Principal to accept an advantage must be given by the Incorporated Management Committee. There is however no restriction on the acceptance of advantages in the staff's private capacity, unconnected with their school duties, i.e. from a person who has no connection with the School. In case of doubt, the most appropriate action is to seek the advice of the Incorporated Management Committee.
7. Advantages offered in connection with the following activities must not be accepted as the Incorporated Management Committee is unlikely to give permission:
  - (a) the appointment or promotion of school staff;
  - (b) the admission or promotion of pupils (registration fees approved by the EDB not regarded as advantages);

## N. Financial Management

1. Fees collection
  - a. Traffic costs of all school outdoor activities are to be paid by students themselves and should be noted in the activity notices to parents. Those with financial needs can apply for subsidy under the school's financial support scheme.
  - b. Parents of S1 to S3 students should be informed of the amount of class club fees to be collected through the School Notices Column in the Student Handbook. For other fees, a parent notice must be issued and a copy of which has to be submitted to OL.
2. Management at committee/department level
  - a. Principles
    - Use annual budgets in a cost-effective and timely manner so as to ensure effective utilization of the resources and safeguard the interests of each cohort of students.
    - Purchase items of low cost and reasonable quality.
    - Keep expenditures on necessary celebration, entertainment and decoration to the minimum.
    - Follow the EDB's Guidelines on Tendering and Purchasing Procedures. Don't split orders to evade financial limits.
    - For service procurement, a contract for service is to be signed by the self-employed person and the School and sexual conviction record check has to be conducted prior to the commencement of work.
    - Inventory should be updated when new items are purchased, old items are written off or annually.
    - Stocktaking has to be done annually, by late July.
  - b. Budget planning and monitoring
    - In early September, committee/department heads (including other staff as well) sign an undertaking to declare possible conflict of interest situation arising from the discharge of duties concerning the procurement of stores and services of the school.
    - In their 1<sup>st</sup> meeting, committees/departments plan the purchase and usage of resources, including responsible members and purchase period. Every purchase is to be recorded in financial report precisely.
    - Committee/department heads monitor expenditure against budget and report the progress of budget implementation periodically in committee/department meetings.
    - By January, committees/departments should have spent at least 1/3 of the approved budgets in the school year; otherwise, they have to report and explain to the Principal.
    - Approved budgets of committees and departments should be used up by the end of May, except for those items involving spending after May. All invoices should be submitted on or before the last date of the 2nd term examination. For special cases in which expenditure has to take place after the deadline, invoices must be submitted before the summer vacation.
    - In June, committee/department heads
      - consult members on the financial planning and budget for the next school year and submit the budget to the Principal;
      - declare any exception on procurement activities that may conflict with the procurement procedures required by EDB.
    - In July, committee/department heads submit the annual financial reports to the Principal.
    - By the end of July, committees/departments complete stock taking of their resources.
3. Purchasing and Payment Procedures
  - a. When intending to buy an item, responsible staff should check against the school asset inventory system to see whether it is available from other committees / departments. Before making purchases (excluding salaries of coaches and tutors, bulk purchase of books for students and certain specified cases), staff should apply to the Principal through the "Purchase Requisition and Claim Form". Remarks must be included for requests for purchases that exceed the approved budget. Expenses used without the Principal's prior approval will not be reimbursed.



# 學校收入來源



➤ 教育局經常津貼  
EOEBG、CEG、TRG  
、LWLG、LSG等

➤ 教育局一次性津貼  
家長教育、精神健康、  
推廣自主語文學習等

➤ 學校收入  
堂費、租金、捐款等

➤ 外間基金或津貼  
優質教育基金、民政處社  
區參與計劃等

其他外間資源：家長、校友、大學、  
非政府機構等

# 財務管理一般原則

1. 細閱通告，了解各項津貼可行及不可行的用途
2. 留意不同津貼的撥款限期
3. 現屆津貼，現屆運用，裨益現屆學生
4. 適度儲備，不宜過多盈餘
5. 遵守財政規例及審計要求
6. 審慎理財，善用資源
7. 制定預算，按需分配
8. 設立內部監控機制
9. 妥善記錄與報告
10. 採購程序公開公平

CARMEL DIVINE GRACE FOUNDATION  
SECONDARY SCHOOL  
37<sup>th</sup> Graduation Ceremony





# 資源運用原則

- 優先考慮開源與成本管理
- 提升課程與課堂教學
- 支援弱勢家庭
- 維持團隊士氣
- 使用者付費
- 對課外活動的影響盡量減低
- 確保可持續發展
- 提升資源配置的成本效益
- 整合與共享資源
- 運用科技提升效率



# 財務規劃基本框架（PIE）

規劃  
配合政策  
學校發展  
財政來源



推行  
預算制定  
程序建立  
採購運作  
定期報告

評估

財務監控、報告審計、資產盤點、抽查機制



# 財政預算



# 財務監控與審計機制

單據管理、採購流程、  
利益衝突處理



日常監控

財務年報、預算對照、  
資產盤點



年度審計

月/季度監控



財務季報、銀行對賬、  
現金抽查



# 財務監控

## Declaration of Conflict of Interest

Procurement: Tender for  
School Ref. No.: T2425XX  
Closing Date and Time: 12:00 noon on XX XXXXXX 20XX

Persons involved in the procurement and supplies duties should declare in writing to the Incorporated Management Committee any close connection that they currently or in future have with suppliers or contractors (e.g. being relatives, employers, shareholders) as soon as they become aware of it

Tender Opening and Vetting Committee (TOVC)	
<input type="checkbox"/> I would like to declare that I have no existing/ potential conflict of interest arising from the discharge of my duties concerning the procurement of stores and services of the school.	
<input type="checkbox"/> I would like to declare that I have *existing/ potential conflict of interest arising from the discharge of my duties concerning the procurement of stores and services of the school. I shall declare to the Incorporated Management Committee by completing the Declaration Form.	<u>Signature of TOVC Chairperson</u>
	<u>Name (in Block Letter)</u>
<input type="checkbox"/> I would like to declare that I have no existing/ potential conflict of interest arising from the discharge of my duties concerning the procurement of stores and services of the school.	
<input type="checkbox"/> I would like to declare that I have *existing/ potential conflict of interest arising from the discharge of my duties concerning the procurement of stores and services of the school. I shall declare to the Incorporated Management Committee by completing the Declaration Form.	<u>Signature of TOVC Member</u>
	<u>Name (in Block Letter)</u>
Teacher/ Administrative Staff	
<input type="checkbox"/> I would like to declare that I have no existing/ potential conflict of interest arising from the discharge of my duties concerning the procurement of stores and services of the school.	
<input type="checkbox"/> I would like to declare that I have *existing/ potential conflict of interest arising from the discharge of my duties concerning the procurement of stores and services of the school. I shall declare to the Incorporated Management Committee by completing the Declaration Form.	<u>Signature of Teacher/ Administrative Staff</u>
	<u>Name (in Block Letter)</u>

*\*Please delete as appropriate*

## Declaration Form – Conflict of Interest

Procurement: Tender for  
School Ref. No.: T2425XX  
Closing Date and Time: 12:00 noon on XX XXXXXX 20XX

### Part A – Declaration of Interest

To: Incorporated Management Committee

I understand that if I have any direct or indirect interest in any person/ company which has official dealings with the school, I shall make a declaration to the Incorporated Management Committee.

I would like to declare the following \*existing/ potential conflict of interest situation arising from the discharge of my duties concerning the procurement of stores and services of the school: -

a) \*Persons/ companies with \*whom/ which I have official dealings \*and/ or private interests:

\_\_\_\_\_  
\_\_\_\_\_

b) Brief description of my duties which involve the \*persons/ companies mentioned in item (a) above:

\_\_\_\_\_  
\_\_\_\_\_

Signature: \_\_\_\_\_

Name and Position: \_\_\_\_\_

Date: \_\_\_\_\_

### Part B – Record of Resolution of the Incorporated Management Committee

With respect to the above declaration,

☐ \_\_\_\_\_ should refrain from performing or getting involved in performing the \*work/ duty, as described in Part A, which may give rise to a conflict.

☐ \_\_\_\_\_ may continue to handle the \*work/ duty as described in Part A, provided that there is no change in the information declared above.

☐ Others (please specify) \_\_\_\_\_

Signature: \_\_\_\_\_

(\*Supervisor/ Principal)

Date: \_\_\_\_\_

*\*Please delete as appropriate*

# 財務監控

Carmel Divine Grace Foundation Secondary School

School Ref.: OQ

To: Principal

Purchase-by-Oral Quotation Form

I have invited the following oral quotations (above \$5,000 to \$50,000) for supply of stores or services. After comparing the price and quality of the stores or services offered by the suppliers and those available on the market, I wish to recommend acceptance of the \* lower/ higher offer from \_\_\_\_\_  
The reasons for not accepting the lowest offer are as follows: \_\_\_\_\_.

Item No.	Brief Description of Item	Quantity Required	Name and Phone Number of Supplier	Unit Price	Total Amount	Offer Accepted “✓”

If less than two quotations are invited/received, please provide reasons in the box below:

Less than two quotations are invited/received because \_\_\_\_\_

Endorsed by : \_\_\_\_\_ (Rank \_\_\_\_\_ / Post \_\_\_\_\_)

The item is required by \_\_\_\_\_. Payment may be effected after satisfactory receipt of the stores/ delivery of the services on/ before \_\_\_\_\_.

I confirm that the above item is a single procurement and not part of a large consignment to be procured by instalments.

Quotation invited by : \_\_\_\_\_ Signature : \_\_\_\_\_

Rank : \_\_\_\_\_ Date : \_\_\_\_\_

- \* I certify that the oral quotation procedures are in order and approve the above recommendation; or
- \* I consider that re-inviting the oral quotation is required; or
- \* I disapprove the recommendation because \_\_\_\_\_

Signature of : \_\_\_\_\_ Date : \_\_\_\_\_

Principal

\*Please delete as appropriate

Supervisory check

I have called the above suppliers and confirm that the above oral quotations were done by the responsible staff getting the quotations.

Checked by: \_\_\_\_\_ (Name in block letters) Signature: \_\_\_\_\_ Date: \_\_\_\_\_



# 財務監控

2025-2026		Carmel Divine Grace Foundation Secondary School	
		<u>Purchase Requisition and Claim Form</u>	
		Voucher No.: _____/2025	
Particulars and Purposes		Estimated Amount (HK\$)	Actual Amount Paid (HK\$)
Total:			
Source of Funding	<input type="checkbox"/> EDB Funding ( _____ )		<input type="checkbox"/> School Budget ( _____ )
Method of Payment	<input type="checkbox"/> Paid by Cheque { <input type="checkbox"/> Co. / Org. <input type="checkbox"/> Personal Name (please print) : _____		<input type="checkbox"/> Paid by Petty Cash Initials: _____
Request for payment by school credit card (Reason _____)			
Approved by Vice Principal: _____		Approved by Principal: _____	
Committee / Department: _____		Budget Item: _____	
Requested by: _____			
Signed by Teacher-in-charge: _____		Remarks: _____	Date: _____
Approved by Principal: _____		Remarks: _____	Date: _____
For Office Use Only	Account Code: _____ Programme Code.: _____ Cheque No.: _____		

- 入賬清晰
- 主管、會計及校長監控
- 學校信用咭的使用

# 教育局參考資料



中華人民共和國香港特別行政區政府  
教育局



字型大小



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## 有關財務管理

- [學校及其教職員收受利益和捐贈事宜參考資料](#)
- [學校處理不當促銷的注意事項](#)
- [差餉與地租](#)
- [學校發展津貼的參考資料](#)





- 透明參與，明確問責
- 公平公正，審慎運用
- 溝通協調，學生為本
- 持續監察，靈活調整



# 謝謝



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