整筆撥款津助制度檢討
機構管治層研討會

Seminar on Review of
Lump Sum Grant Subvention System
For Agency Governors

HKCSS 社聯

「優化整筆撥款津助制度檢討」建議

Recommendations of the Review on Enhancement of Lump Sum Grant Subvention System

概要 Overview

- 專業質素與撥款基準 Service Professionalism/Quality and Benchmark of Subventions
- 人手編制及服務檢討 Staffing Establishment and Service Review
- 中央行政支援 Provision on Central Administration
- 成本分攤及越界補貼 Cost Apportionment and Cross-Subsidization
- 投放資訊科技資源 Resources on Information Technology Development
- 寄存帳戶的儲備 Reserve of the Holding Account
- 其他建議 Other Recommendations

檢討建議

Review Recommendations

1. 撥款基準
Benchmark of Subventions

- 機構的估算薪酬支出與社署中點薪金撥款大致相若，因此建議應維持中點薪金的撥款基準

- NGOs' expenditure on salaries was found maintained at a similar level of the SWD's subvention amount based on benchmarking against mid-point salaries of civil service pay, therefore it is recommended that such benchmark should be maintained.

社聯回應：專業質素與撥款基準
HKCSS Response: Service Professionalism/Quality and Benchmark of Subventions

- 員工資歷及經驗是優質社會福利服務的基本條件，而福利機構向來都按受聘員工的專業年資，釐訂入職薪酬，以便招攬具經驗人才。因此，社聯不能同意顧問公司在研究撥款基準是否足夠時的推算基礎（不計算員工入職前年資）和結論（沒有數據顯示社署中點薪金撥款不足夠應付機構的薪酬支出）。

- 事實是：「整筆撥款」制度下，機構只能在資源封頂下應付不斷膨脹的需要，財政壓力可想而知。因此，業界一直倡議將撥款基準提升至中點薪金點加兩點，使機構有能力較全面認可員工資歷，穩定團隊。

- 社聯建議政府應定期以科學及有系統方法，收集員工年資、經驗、離職率等數據，檢視撥款基準。一旦實質需要超出撥款基準，設立調節機制，使機構能招聘及保留具經驗的員工，確保服務專業質素。

- Staff qualifications and experience are the fundamentals for high-quality social welfare services. Organizations commonly set staff entry salaries according to their professional working experience. Therefore, the Council could not agree with the presupposition and the results of the financial estimate on the sufficiency of subvention benchmark (without taking into account the year of experience of staff).

- Indeed under the LSG subvention system, welfare agencies have been facing critical financial pressure as they could only cope with the ever-expanding social needs under limited resources. The sector have long been advocating for raising the subvention benchmark to "Mid Point +2", so as to allow organizations to maintain a stable and experienced workforce.

- HKCSS urged the authority to regularly collect data on staff "year-of-experience" and turnover rate, etc. and to review the subvention benchmark with scientific and systematic way. An benchmark adjustment mechanism shall be put in place to enable agencies to recruit / retain experienced staff and maintain quality services.

2. 人手編制、服務檢視
Notional Staffing Establishment & Service Review

- 彈性聘用人手的制度應予保留
- 為配合服務的發展及迎合服務使用者不斷轉變的服務需要，社署會在未來的服務檢討中檢視服務的估計資助人手編制（包括職位的學歷／年資要求、督導支援的人手、服務所需的職能等）
- 社署與業界探討未來服務檢討的優次（包括：優先處理長年未有進行檢討的服務、涉及單位數目較多的服務、有較大發展需要或涉及較大範圍的服務等，與業界探討未來服務檢討的優次）

- It is recommended that the LSGSS should be retained in view of the flexibility provided for NGOs to employ staff
- The SWD would conduct systematic reviews on notional staffing establishment to keep pace with the changing needs of the users of various types of social services (including the academic qualifications / seniority requirements of the posts, manpower for supervisory support, functions required for the service, etc.)
- It is recommended that the criteria for priority service review should be drawn up, e.g. priority should be accorded to services that have not been reviewed for a long time, involve a larger number of units or have a greater development need.

社聯回應：人手編制及服務檢討
HKCSS Response: Staffing Establishment and Service Review

- 社聯樂見署方認同定期檢討服務人手編制的重要性。可惜，我們認為，沿用過去單一「服務協議」續項檢討的方式，速度實在太慢，無法追補嚴重落後的服務人手編制。

- 因此，社聯建議識別相類似的情況和需要，讓多項「服務協議」合併檢討。例如某些服務近年遇上嚴重複雜個案的情況大幅增加，極需較資深的員工和督導人員處裡，處方可考慮一併檢討。這可加快檢討的速度，在一、兩年間涵蓋所有服務的檢視。

- 另一個例子是部份服務原先配置非學位社工職位，但多年來服務的性質已經轉變，可能從提供社交活動轉為較重視個人輔導，促進健康等工作，因此需要較高學歷的社工人員提供服務。合併檢討這類服務，亦可提高檢討的效率。

- The HKCSS is pleased to see that the SWD recognized the importance of regularly review of the staff establishment. However, the review of services / FSAs one-by-one would be too slow to catch up with the seriously lagging staffing establishment.

- In this connection, the HKCSS put forward to aggregate services with similar circumstances / needs in service review. For instance, some particular services had experienced a surge of complicated cases in recent years and had critical need of senior practitioners and supervisors. The SWD shall consider reviewing those services / FSAs together. It is speculated that the above measure would accelerate the service review process and cover majority of services in 1 to 2 years.

- Another example is that some services were originally allocated with non-degree social worker positions, yet the nature of the service has changed over the years and the nature of service has been shifted from providing social activities to paying more attention to individual counseling and healthcare / health management. Therefore, social workers with higher academic qualifications are required to provide services. The combined review of such services can improve the efficiency of the service review.

3. 中央行政津助
Provision on Central Administration

- 按一般機構2020-21年度的津助撥款額（按直接服務計算）就其現有服務制定不同的中央行政基礎津助水平（平均約為5%），為以該基準年度計算而未達到有關水平的機構提供額外資源；

- 考慮到周年津助撥款低於一千萬的機構，就其現有服務的中央行政基礎津助水平定於較高的水平（約為10%），或最低中央行政津助額

- It is recommended that different base levels of subvention for central administration (about 5% on average) should be formulated for existing services according to the subvention of NGOs in general in 2020-21 (based on direct services), with a view to providing additional resources to NGOs that have fallen below the relevant levels for the year to supplement their future expenses related to central administration.

- In consideration of the special circumstances of NGOs with an annual subvention below $10 million, the base levels of subventions for central administration should be set at a higher level (about 10%) for their existing services, or a suitable minimum subvention for central administration should be provided for these small NGOs.

3. 中央行政津助（續）
Provision on Central Administration (Cont')

- 建議在政府財政許可的前提下，將來為每個新服務單位提供基本經常津助額（按直接服務計算）的5%作中央行政津助

- 建議機構在周年財務報告中，加入附表以列出由整筆撥款調撥給中央行政的資源及實際開支、中央行政的津助人手（例如：人力資源管理人員、財務管理人員、資訊科技人員）

- Where the financial position of the Government permits, 5% of the basic recurrent subvention (based on direct services) should be provided in future as subvention for central administration for each new service unit.

- NGOs should append a schedule in the Annual Financial Report to list the resources transferred from the LSG and the actual expenditures for central administration as well as the subvented staff for central administration (e.g. staff responsible for human resource management, financial management and IT).

社聯回應：中央行政支援
HKCSS Response: Provision on Central Administration

- 社聯肯定署方確立機構中央行政的需要，並設定按年調節的基礎津助水平。然而認為以過去平均資助額作為基準，釐訂資助水平，不足以應付當前實際需要。事實上，顧問公司從機構搜集到的中央行政支出（平均數為7-16%），已顯著超出有關基準。報告內提出新的監管要求，將對機構中央行政開支將造成更大壓力。

- 我們明白機構目前未有統一計算中央行政開支的入賬準則，令不同機構的差異較大。因此，社聯建議政府委托獨立研究機構，製定中央行政開支入賬標準，並系統地收集數據，確立機構中央行政的實質需要，更準確地釐訂基礎津助水平。

- 與此同時，在計算中央行政津助額時，應包括與直接服務相關的「中央項目」及非整筆撥款的社署恆常津助項目（例如幼兒服務）等，以公平反映該些直接服務項目所需的中央行政需要。

- The HKCSS is pleased to see that the SWD recognized the needs of central administration provision and set up a mechanism for annual adjustment of the provision. However, the HKCSS is of the view that the proposed provision level inadequate to meet the actual need. The consultant of the Review had collected data on agencies' expenditure on central administration, and the average was 7-16% which exceeded the SWD-proposed level of provision. In addition, there are new compliance and monitoring requirements recommended in the report which would put even greater pressure on agencies' central administration.

- It was understood that there were no accounting standard in calculating central administration expenditure, resulting a large variation on the figures. In this view, we suggested the authority to appoint an independent institute to study and develop standardized accounting procedure for entering central administration expenditure in accounting statements. Subsequently, a systematic collection of data on central administration expenditure could be conducted and the provision level could be formulated accurately to adequately support the central administration needs.

- At the same time, when calculating the amount of central administrative provision, "central items" related to direct services and non-LSG-funded SWD regular subventions (such as child care services), etc. shall be included so as to fairly reflect the central administrative resources required.

4. 《協議》相關活動 FSA-related activities

- （a） 若《協議》相關活動的開支佔某一服務單位的整筆撥款10%或以下，機構須確保這些活動符合：
  (i) 與《協議》有相同目的及目標；
  (ii) 與《協議》有相同服務性質；
  (iii) 與《協議》有相關服務內容；及
  (iv) 與《協議》有相關服務對象等準則。

- (a) For FSA-related activities with expenditure accounting for 10% or less of an ASU's LSG, the NGO must ensure that the activities meet criteria (i) to (iv) below :
  (i) they have the same purpose and objectives as the FSA;
  (ii) they have the same service nature as that covered by the FSA;
  (iii) the service contents are in line with the FSA; and
  (iv) the service targets are in line with those covered by the FSA.

4. 《協議》相關活動（續） FSA-related activities (Cont')

- （b） 如擬舉辦的《協議》相關活動的開支佔某一服務單位的整筆撥款的比例介乎10%-20%，機構除了須確保這些活動符合上述四項準則外，須：

  (v) 經董事會／管理委員會先行討論及評估對機構服務、員工及服務使用者的影響並獲得支持

  (vi) 諮詢前線員工及服務使用者；及

  (vii) 取得社署的同意。

- (b) For planned FSA-related activities with expenditure accounting for 10% to 20% of an ASU's LSG, the NGO, in addition to ensuring that the activities meet criteria (i) to (iv) above, must adopt the more prudent principles as follows：

  (v) the activities must first be put forward to the governing board / management committee for discussion and assessment of their implications on the NGO's services, staff and service users, and supported by the board/ committee;

  (vi) frontline staff and service users must be consulted according to established mechanisms; and

  (vii) consent of SWD must be obtained before the activities are held.

5. 成本分攤
Cost Apportionment

- 中央行政開支應該進行合理成本攤分、每個受資助服務單位的經營收支帳分開列明《津貼及服務協議》服務及非《津貼及服務協議》服務

- 機構須將提供《協議》相關活動所帶來的收入及支出，全數計入整筆撥款帳目

- 在提供非《協議》規定服務時，如使用了整筆撥款的資源，須就額外收入／資助的對應成本項目（如人手、活動經費或場地經費資助）作成本分攤

- Central administration expenses for LSG subvented services and non-LSG subvented services should be fairly apportioned. NGOs should be reminded that the Operating Income and Expenditure Account for each subvented service unit must be separated into FSA activities and non-FSA activities as required under the LSG Manual.

- The operating guidelines will specify that NGOs should credit to LSG accounts for any incomes and expenditures generated from the FSA-related activities.

- LSG resources are used to provide non-FSA services, NGOs should make cost apportionment for corresponding cost items with additional incomes/ funding (e.g. funding for manpower, activity or venue expenses).

5. 成本分攤（續）
Cost Apportionment (Cont')

- 須以獨立帳目處理提供非《協議》規定服務所帶來的收入及支出

- 社署會製作一套運用整筆撥款津助的成本分攤指引

- A separate account should be used for handling incomes and expenditures arising from the provision of non-FSA services.

- SWD will formulate a set of cost apportionment guidelines on the use of LSG subvention, which covers the arrangements and benchmarks for cost apportionment between FSA-activities and non-FSA activities

社聯回應：成本分攤及越界補貼
HKCSS Response: Cost Apportionment and Cross-Subsidization

- 社聯理解處方提議為「協議」相關活動的定義、規則（如財務及成效監察）等提供指引，讓機構有所依循，避免越界補貼。然而，所謂越界補貼，大部份情況是機構靈活運用整筆撥款及其他資源，促進津助服務及其他服務所達致的協同效應，增加服務量、增強服務成效。

- 因此，社聯認為訂定「協議」相關活動的定義及規則，宜鬆不宜緊，使機構保持靈活彈性及創新思維，回應社會急劇轉變的需要。社聯亦期望相關指引充份吸納機構的在地「實踐智慧」，適時更新。

- 另一方面，逾百間受資助機構規模不一，服務運作模式各異，不可能亦不應以單一方案決定中央行政成本分攤。社聯經過與業界詳細討論，於2019年12月向社署提交的「成本分攤建議書」，提倡的基本原則及多個方案，平衡善用外間資源和避免使用公帑補貼其他撥款機構。署方應考慮與個別資助機構商議，選擇最適合有關機構的方案，而無需劃一方式處理。

- The HKCSS acknowledges that the proposed definition and guidelines on accounting / monitoring of FSA-related activities would help agencies to avoid cross-subsidization. However, in most cases, the so-called "cross-subsidizations" were indeed examples of flexible use of LSG and other resources to create synergy between subvented and non-subvented services, which enhanced service outputs and enriched service impact.

- Therefore, the HKCSS believes that the definition and regulations on FSA-related activities should not be too tight, so that the organizations can remain flexible and innovative, and to respond to the rapid changes in social needs. The HKCSS also hopes that the relevant guidelines will fully taking into account the "practice wisdom" of the organization and be updated in due course.

- On the other hand, there was a great diversity in the operations of over 100 subvented organizations, therefore it is not feasible to impose single way of cost apportionment across all agencies. The HKCSS had conducted in-depth discussion with the sector and subsequently submitted a "Proposal on Cost Apportionment" to SWD in December 2019. The proposal put forward multiple schemes in handling cost apportionment, so as to strive a balance between better use of external resources and avoidance of cross-subsidization. We recommended SWD to discuss with individual organizations to determine the cost apportionment solution and not to impose unified way of handling.

6. 員工培訓、業務系統提升及服務研究 Staff Training, Enhancement of Business Systems & Service Researches / Studies

- 設立一個中央資助項目，供機構申請撥款（上限為機構年度資助額的1%或$250,000，以較高為準）
- 現時在資訊科技項目上須承擔15%開支的要求，社署認為應維持現有安排，待落實推行最新的社會福利界的資訊科技策略的細節時再作討論

- It is recommended that SWD should put in place a central item for NGOs to apply for above purposes. The funds are capped at 1% of the NGOs' annual recurrent subvention amount or $250,000, whichever is the higher.
- Regarding the requirement for NGOs to bear 15% of the expenditure of IT projects, SWD considered that the existing arrangement should be maintained, pending further discussion upon implementation of the latest Information Technology Strategies for the Social Welfare Sector.

社聯回應：投放資訊科技資源
HKCSS Response: Resources on Information Technology Development

- 社聯理解過去機構透過「獎券基金」、「整體補助金」及發展基金所獲得資訊科技項目上撥款，均為非經常撥款。而申請機構需負責有關項目所衍生的經常開支（例如保養或雲端服務費用）。

- 然而，今天的科技應用已不再局限於流程改善，更重要是整個服務模式的更新。在疫情期間，衍生各式各樣的遙距服務，便是一個例子，亦可能是將來的大趨勢。另一個例子是：長者在社區接受不同醫療及社區服務，要整合及精準照顧他們的需要，醫社互補，大數據的搜集、整理、分析、應用將越來越重要。資訊科技與社會服務提供，密不可分。

- 因此，社聯多次提議設立「資訊科技補助金」，加大有關投資。雖然這個建議未獲接納，<u>社聯仍期望在未來「服務檢討」的過程中，署方認真考慮擴大資訊科技的應用，投放專門而持續的資源，讓社會服務得以發揮更大的成效</u>。

- The financial support to IT development if the sector in the past was non-recurrent funding such as Lotteries Fund, Block Grant and the Social Welfare Development Fund (SWDF). Currently, agencies have to bear the operational expenditure incurred (e.g. maintenance cost and charges on cloud services).

- Nevertheless, applications of technology are not limited to improvement of workflows but more importantly bring transformation on the entire mode of service provision. For instance, during the COVID-19 epidemic, remote services and tele-practicing have been commonly found in the sector, and these applications would become the big trend in the future. As an other example, senior citizens have been receiving various healthcare and social services in his / her community. To meet their healthcare and social needs more precisely and holistically, the collection, organization, analysis and applications of big data would become more important. Information technology applications and social service provision are inseparable.

- Therefore, the HKCSS has long been advocating for the "IT Special Grant" to increase the related investment of resources. Although the HKCSS' proposal was not accepted by the authority, <u>we urge SWD to consider enhancing technology applications of the sector by devoting dedicated and recurrent resources in the upcoming "service review"</u>.

7. 儲備、寄存帳戶、公積金儲備 Reserve, Holding account & PF Reserve

- 寄存帳戶仍有儲備但已沒有定影員工的機構，須將寄存帳戶的儲備與整筆撥款儲備合併，並訂立使用計劃及財務推算以善用儲備

- 機構須向公眾發放其整筆撥款儲備運用／及公積金儲備運用的資訊（包括金額及運用計劃）以增加透明度

- 建議機構繼續按《最佳執行指引》內「使用非定影員工的公積金儲備（第一組）」的指引，善用該儲備以提高員工士氣及增加員工對機構的歸屬感

- It is recommended that NGOs which still have Holding Account reserve but without Snapshot Staff should merge the Holding Account reserve and the LSG reserve, and formulate utilisation plans and financial projections to optimise the use of the reserves (Transitional arrangement to be discussed).

- It is recommended that NGOs should disclose information about the use of LSG and PF reserves to the public (including service users) and staff by making available the information by various channels, with a view to enhancing transparency.

- It is recommended that NGOs should continue to optimise the use of the reserve to enhance staff morale and their sense of belonging to the organisations according to the guidelines of "Use of PF Reserve for Non-Snapshot Staff (Level One)" in the BPM.

8. 進行每年財務推算、精算服務 Annual Financial Projection & Actuarial Service

- 建議機構委任專業或專責人員／組別，每年進行未來三年的財務推算，除審視儲備狀況及進行財務狀況評估外，亦檢視對上一個財政年度的財務推算的準確度及限制，以修訂來年的財務推算，並向董事會匯報。
- 鼓勵機構提供渠道讓員工知悉財務推算的結果

- NGOs should appoint professionals or assign designated staff/ divisions to conduct annual financial projections for the coming three years. Apart from examining reserve status and assessing financial position, NGOs should also examine the accuracy and limitations of the projection for the last financial year and make revisions for the coming year accordingly, and report the details to their governing boards.
- NGOs are also encouraged to provide channels for staff to note the results of financial projections.

8. 進行每年財務推算、精算服務（續）Annual Financial Projection & Actuarial Service (Cont')

- 精算服務作財務推算的計劃恆常化，以協助機構在審慎理財及顧全員工利益之間取得平衡；並應要求以下情況的機構優先參與精算服務資助計劃，包括：

  - 定影員工數目大幅減少但寄存帳戶的累積結餘沒有相應減幅的機構

  - 累積龐大儲備金額的機構；以及

  - 須把高於上限的儲備款額退還政府的機構

- Regularise the scheme to subsidise NGOs to use actuarial service for financial projections to assist NGOs in striking a balance between maintaining financial stability and protecting staff's interest; and accord priority in requesting the NGOs to join the subsidy scheme on actuarial service under the following scenarios:

  - NGOs that record a substantial reduction in the number of Snapshot Staff but no corresponding decrease in the cumulative balance of Holding Account;

  - NGOs that have huge accumulated reserve; and

  - NGOs that have to return to the Government the amount of reserve above the cap.

社聯回應：寄存帳戶的儲備
HKCSS Response: Reserve of the Holding Account

- 署方建議在寄存帳戶仍有儲備但已沒有定影員工的機構，須將寄存帳戶的儲備與整筆撥款儲備合併，並訂立使用計劃及財務推算以善用儲備。社聯認為寄存帳戶積存的原因，是過去署方與機構對使用用途及財務程序理解不清晰（如部份機構被要求出現年度赤字才可動用寄存帳戶）。因此，只要弄清有關財務程序，並以較彈性、用得其所的原則，考慮使用方式，問題應該很容易處理。

- The SWD recommends that NGOs which still have Holding Account reserve but without Snapshot Staff should merge the Holding Account reserve and the LSG reserve and formulate utilisation plans and financial projections to optimise the use of the reserves. The HKCSS believes that the reason for accumulation of holding accounts was the lack of a clear understanding on the purpose of use and financial procedures between the SWD and agencies (for example, some agencies had been asked to "consume" the holding account only if they encountered a operating deficit). Therefore, we believe that clarifications on financial procedures and sufficient flexibility would facilitate good and efficient use of the reserve of the holding account.

9. 服務單位租金資助
Provision for Rental Expenses of Service Units

- 在政府財政許可的前提下，為未能覓得公共屋邨或政府物業作處所的資助服務單位，按獲認可的面積提供商業租金資助
- 服務科在進行服務檢討時亦可一併檢視服務單位的認可面積（包括儲存空間）及在租金／管理費資助上的需要

- It is recommended that SWD should, where the financial conditions of the Government permit, provide subsidy to subvented service units that have not secured welfare premises in public housing estates or government properties for paying commercial rent according to the approved Schedule of Accommodation (SoA)
- Service branches may also review the approved SoA (including storage space) of service units and the need for subsidy for paying rent/management fee when conducting service reviews.

10. 獎券基金整體補助金
Block Grant under Lotteries Fund

- 整體補助金金額由每年經常撥款的1.5%上調至每年2%
- 調整整體補助金每個小型工程項目的費用上限（現時上限為$500,000，修訂上限有待審研及批核）

- It is recommended that the annual cap of the Block Grant under the LF should be increased from the existing 1.5% of an NGO's annual recurrent subvention to 2%.
- The current cost ceiling of $500,000 on each minor works project covered by the Block Grant should be adjusted subject to examination and approval.

11. 薪酬架構、薪酬政策披露
Staff Remuneration Structure & Policies on its Disclosure

- 確認公務員總薪級表只是計算機構撥款額的工具，並非用作薪酬標準。機構在制定員工薪酬架構時，應訂立評估受聘員工的專業服務經驗的機制，薪酬水平亦應反映相關職位所要求的經驗和需承擔的責任

- The benchmarking against civil service pay scales is only a methodology adopted by SWD to calculate individual NGOs' funding. It is not meant to prescribe or restrict NGOs' pay practices. NGOs should establish a mechanism for assessing staff's experience in professional services when devising the staff pay structure, and the pay levels should be commensurate with the experience and responsibilities required for the posts concerned.

11. 薪酬架構、薪酬政策披露（續）Staff Remuneration Structure & Policies on its Disclosure (Cont')

- 建議所有機構披露在整筆撥款資助下各常設職位（即非臨時或短期的職位）的薪酬架構及／或起薪點（給予機構五年過渡時間）

- NGOs should enhance the transparency of their staff remuneration policies, including disclosing the pay structure and/ or starting salary points of their regular posts under the LSG, and after a transition period of five years for NGOs' preparation.

12. 人手穩定措施
Measures to Stabilize Workforce

- 機構應制定有利員工事業發展的人力架構，包括在合理的時間及條件下，為已服務一段時間而且表現優秀的員工提供不設時限的聘用合約
- 機構應持續改善人力資源管理，例如安排與離職員工會面、定期向董事會滙報離職率等資料，以便制定適當的員工友善及減少人手流失的措施

- It is recommended that NGOs should establish a manpower structure for staff career development, e.g. specifying a reasonable time and conditions under which non-time-defined employment contracts will be provided to outstanding staff who have served in the NGOs for a certain period of time.
- NGOs should continuously improve human resource management, e.g. arranging meetings with resigned staff, making regular reports on information on staff turnover rate, etc. to their governing boards, in order to facilitate formulation of appropriate staff-friendly and staff wastage reduction initiatives.

13. 溝通渠道、徵詢意見
Communication Channels & Collection of Stakeholders' views

- 機構須設立董事會及管理層與員工及服務使用者的常設溝通渠道，收集及回應員工及服務使用者就整筆撥款津助有關事宜的意見

- 機構須就一些影響員工的重要事宜徵詢可能受影響的員工的意見

- 機構須就一些直接影響服務使用者的重要事宜徵詢服務使用者及／或其家屬的意見

- 重要事宜：更改現有的職員編制，人手比例有顯著改變、服務檢討／重整服務或改變提供服務的模式、服務發展／推行《協議》相關活動、更改服務表現標準，及調整服務收費

- NGOs should establish regular communication channels between the governing boards/ senior management and staff/ service users, so as to collect and respond to feedback on LSG-related matters from staff and service users.

- NGOs should consult potentially affected staff on important matters to enhance accountability to staff

- NGOs should consult potentially affected service users on important matters to enhance accountability to service users

- Important Matters: Changes in the existing staffing establishment, significant changes in the staffing ratio, service review / service re-engineering or changes in the mode of service delivery, service development / implementation of FSA-related activities, changes in service performance standards, and adjustment in service fees and charges.

14. 透明度、披露 Transparency & Disclosure

- 機構須提供適當渠道（如年報、機構網頁 等）讓公眾（包括員工及服務使用者）閱覽董事會成員名單、董事會架構及管理層／行政人員名單

- 機構須按照現時《整筆撥款手冊》要求的途徑披露機構的周年財務報告；及須按社署要求把周年財務報告或相關網址連結呈交社署，由社署上載資料於社署網頁，讓公眾人士閱覽

- It is recommended that NGOs should provide proper channels (such as annual reports and websites) for the public (including their staff and service users) to access the membership list and structure of governing boards, as well as the list of senior management/ executives.

- It is recommended that NGOs should disclose their annual financial reports through the channels currently specified in the LSG Manual and, submit to SWD their reports or relevant web links for uploading onto SWD's website for public scrutiny.

14. 透明度、披露（續）
Transparency & Disclosure (Cont')

- 如機構每年獲社署資助1,000萬元或以上及來自社署的運作收入佔其在福利範疇的整體運作收入超過50%，須公開最高級三層管理人員的數目、職級和薪酬條件
- 建議機構須於報告板及／或網頁公開服務單位在整筆撥款資助下各常設職位的組織架構及相關人手編制

- It is recommended that NGOs should disclose the number, ranking and remuneration packages of their senior executives in the top three tiers (i.e. if the NGO (i) is receiving subventions of $10 million or more from SWD every year; and (ii) has received from SWD operating income which accounts for over 50% of its total operating income under welfare purview).
- It is recommended that NGOs should make public the organisation structure and staffing establishment of LSG-subvented regular posts (i.e. non-temporary or non-short-term posts) of their service units by making available the information on notice boards and/or websites, with a view to enhancing transparency.

15. 內部審查
Internal Service Inspections

- 機構應最少每年進行一次內部服務審查，以提升服務表現的自我評估機制
- 至少由服務督導或內部服務審查單位／小組執行內部服務審查
- 訂定內部服務審查機制時，加入員工及服務使用者的參與
- 透過實地評估（包括突擊、預約）、書面報告、抽樣檢查等執行內部服務審查

- All NGOs should conduct internal service inspections at least once every year to enhance the self-assessment mechanism for service performance.
- Service inspections shall be conducted by service supervision or internal service inspection units/ teams.
- NGOs may, based on the actual situations, consider allowing the participation of staff and service users when establishing a mechanism for internal service inspections.
- Such inspections should be conducted by means of on-site assessments (including surprise checks, inspections by appointment), written reports, random checks, etc.

16. 事故通報
Communications on Incidents

- **特別事故**：建議機構須設立機制，就發生在機構或服務單位的特別事故在三個工作天內向社署發放有關資料，並在保障個人私隱的前提下向相關的服務使用者／家屬／員工或其他相關人士發放有關資料（例如：按特別事故的類別訂立發放資料的對象及渠道）；及

- **重要事故**：建議機構須設立機制，向社署通報涉及廣大公眾利益或知情權的重要事故，並適時透過適當的渠道向公眾發放相關資料。重要事故的例子：機構出現管治危機、因財務而影響服務及人手安排等。

- It is recommended that NGOs should establish a mechanism to inform SWD of the details of **special incidents** which occurred in the NGOs concerned or their service units within three working days following the incidents, and to disclose the relevant information to the service users/ family members/ staff members concerned or any other parties involved on the premise that personal data privacy is protected (e.g. determining the targets and channels for information disclosure based on the type of special incidents)

- NGOs should establish a mechanism to report to SWD on **significant incidents** involving public interest or the public's right to know, and to timely disclose the relevant information to the public through proper channels. Examples of significant incidents include NGOs' governance crisis, or impact on service and manpower deployment due to financial management problem.

17. 管治及管理的學習平台 Learning Platform for Governance & Management

- 檢視如何加強香港社會服務聯會作為一個機構管治及管理學習平台

- 提供合適的管治及管理資訊供機構參考，並加強機構間的網絡聯繫，透過分享優良做法，進一步傳承良好的管理知識

- It is recommend to look into ways to enhance The Hong Kong Council of Social Service's role as a learning platform on NGO governance and management.

- The learning platform should provide appropriate information on governance and management for NGOs' reference, while enhancing the networking among NGOs to facilitate transfer of useful management knowledge through sharing of good practices.

社聯整體回應
HKCSS' Overall Response

- 過去二十年，社會福利機構在「整筆撥款」制度的基礎上，盡力善用有限資源，靈活回應社會急速轉變，使服務與時並進，滿足市民需要。同時，通過提供更多途徑，讓專業和社會人士參與機構管治工作，持續提升管治水平；在董事會制度下，回應了社會對機構問責日益提升的期望，亦平衡了「政府監管」及「機構彈性」的需要。

- In the past twenty years, social welfare organizations have tried their best to make good use of limited resources under the LSG Subvention System, and to respond flexibly to the rapid changes of social needs, and keep social services up-to-date to timely meet the needs of the public. At the same time, by providing more channels for professionals and members of the public to participate in the their governance, the quality of governance has been continuously improved. With the leadership of the governing boards, welfare agencies work hard to enhance their accountability to the society, and to strike a balance on "governmental monitoring" and "organizational flexibility".

社聯整體回應（續）
HKCSS' Overall Response (Cont')

- 與此同時，「整筆撥款」制度實施多年，福利服務的營運環境的確出現了翻天覆地的改變（如社會問題複雜化、人力市場轉變等），不同持份者亦感受到種種痛點；因此大家都期望「優化整筆撥款津助制度檢討」能梳理有關問題，讓業界集中精力，提升服務質素，更好地服務市民。可惜，檢討進行至最後階段，檢討報告擬稿仍未能全面審視福利服務的營運環境，對症下藥。更甚是簡單地假設部份問題源自機構管理不足，對機構極不公平。社聯認為，唯有認真針對問題根源，完善機制，使福利服務的資源配置，得到適時檢討及更新，才可有效舒解持份者的痛點，確保服務的可持續性。

- At the same time, as the LSG subvention system has been implemented for years, the operating environment of welfare services has indeed undergone drastic changes (e.g. social issues becoming more complex, changes in the labor market, etc.). Different stakeholders have also felt the pain points. Therefore all stakeholders were looking forward to solutions from the "Review", so that the sector could concentrate on improving service quality and better serving the citizens. Unfortunately, in its final stage, the "Review" has still failed to fully examine the operating environment of welfare services and to take the necessary actions to solve the problems. What's more, the authority unfairly attribute part of the problem to mismanagement of the organization. The HKCSS believes that only by conscientiously addressing the root cause of the problem, optimizing the mechanism so that resource allocation could be reviewed and updated in a timely manner, can the pain points of stakeholders be effectively relieved and the sustainability of services be ensured.

聲明

簡報資料僅屬檢討報告的概括摘要。有關報告的原文，請參閱社會福利署網站的官方文件：

https://www.swd.gov.hk/tc/index/site_ngo/page_taskforce/

Disclaimer

The presentation material is only an abstract / summary of the report of the Review. For the original content and wordings, please refer to the official documents available on the website of Social Welfare Department：

https://www.swd.gov.hk/en/index/site_ngo/page_taskforce/

- 完 -

- The End -

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