

# The Founding Year

## 奠基之年



FINANCIAL REPORT 1994-95

一九九四 — 一九五年財政報告



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REPORT OF THE TREASURER TO THE COUNCIL ON THE INSTITUTE'S ANNUAL ACCOUNTS FOR THE PERIOD FROM 25 APRIL 1994 TO 31 MARCH 1995.

## OVERVIEW

The Institute formally began on 25 April 1994 after its Ordinance was passed by the Legislative Council. After a brief initial period of preparation, on 1 September 1994 the Institute took over the management of the amalgamated four Colleges of Education and the Institute of Language in Education. The first financial year of the Institute ended on 31 March 1995. The results for the period indicate a determined effort in establishing the administrative and academic infrastructure of the newly merged Institute, with a strong focus in upgrading and consolidating activities. In addition, an active major capital project programme was pursued to provide a purpose-built campus for the Institute at Tai Po in 1997.

## INCOME AND EXPENDITURE (RECURRENT AND CAPITAL)

The Institute was principally funded by government subvention. The Finance Committee of the Legislative Council, at its meeting on 27 May 1994, approved a total funding of \$328.32 million for the Institute's financial year 1994-95, based on a projected expenditure of 4,410 full-time student equivalent unit cost. In addition, a start-up grant was provided and administered by the Education and Manpower Branch to cover the Institute's initial expenses before its establishment.

The total expenditure during the period under review was \$313.4 million (\$307.2 million recurrent; \$6.2 million capital). With a tuition fee income of \$18.1 million and a sundry income of \$2.6 million, the total expenditure was supported by an actual government subvention of \$292.7 million. The final expenditure level was lower than originally estimated on account of it being essentially a seven-month, and not a normal year, of full operation. Other contributing factors included the inevitable preparation period in establishing the infrastructure of the Institute and governmental constraints on resources utilisation.

香港教育學院司庫致校董會關於由一九九四年四月二十五日至一九九五年三月三十一日期間之財政報告。

## 概覽

香港教育學院在立法局通過有關條例後，於一九九四年四月二十五日正式成立。經過短暫的籌備，學院在該年九月一日接手管理合併了的四所教育學院和語文教育學院。首屆財政年度在一九九五年三月三十一日終結；期間的工作成果，充份反映了校方的不懈努力，為新合併的學院建立其行政及教學的基本制度，這些努力尤以提高和鞏固學院的各項活動為重點。此外，學院亦積極籌建準備在一九九七年啟用的專設校舍。

## 收入和支出（經常性及基建）

學院主要是由政府補助其經費。立法局的財務委員會在一九九四年五月二十七日的會議上，正式批准了撥款三億二千八百三十二萬元，作為學院一九九四至九五年度之預算。此款額是基於有四千四百一十位等同全日制學生的支出需要。此外，另有一項由教育及人力統籌科管理的特別撥款，是用以支付學院在籌備初期所需的費用。

此期間學院的總支出為三億一千三百四十萬元（其中包括三億零七百二十萬元經常性支出和六百二十萬元基建支出）。學院收取了一千八百一十萬元學費，和二百六十萬元其他收入，政府因此實際需提供二億九千二百七十萬元。總支出比預期為低，因學院只是運作了七個月而不是一整年；其他因素包括了學院籌建基本設施需時，及政府在資源運用程序上的限制。

## CONSOLIDATION AND UPGRADING ACTIVITIES

Resources were directed during the period towards the following:

1. the creation and staffing of an institute-specific management and academic structure;
2. the operation and development of the newly established Institute;
3. the implementation and upgrading of academic programmes;
4. the upgrading of academic facilities;
5. the upgrading of existing campus sites;
6. staff development programmes;
7. the establishment of the interim Central Library; and
8. the planning and development of computer facilities and premises for the Institute.

**Academic expenditure** accounted for \$161 million, which included the setting up of an interim Central Library, staff development programmes, overseas extension courses, conference attendance and grants for research. The Institute's commitment to academic and staff upgrading received priority in resource allocation. In addition, \$5 million was spent on computer facilities for the Institute's present and future use.

**Administrative expenditure** reflected the progress made in recruiting and organising staff, both administratively and academically, with the aim of establishing full tertiary status. Resources were also allocated for the establishment of The Council, the Academic Board and their respective committees, a centralised registry, human resources, student affairs, educational technology, external relations and all operational work at the campuses.

## TAI PO CAMPUS PROJECT

A separate government provision finances the project to build a campus for the Institute in Tai Po with an estimated completion in 1997. The Finance Committee of the Legislative Council, at its meeting on 16 December 1994, approved a capital grant of \$2,094 million, subject to cost index adjustments for inflation, to fund the construction of the project. During the period, a total expenditure of \$47.06 million was incurred mainly to finance architectural design and engineering consultancy services. The Finance Committee and the Estate and Campus Development Committee of the Institute have co-ordinated the setting up of financial monitoring procedures for the project to identify any variances and to ensure that the expenditure would fall within the overall budget.

## 鞏固和提高

在此期間，學院的資源乃運用於以下各項：

1. 建立學院獨特的管理和教學架構，並聘請所需人手；
2. 新學院的運作和發展；
3. 開設各種課程並提高其質素；
4. 提高教學設施水平；
5. 改善現有校園設施；
6. 教職員培訓計劃；
7. 建立臨時中央圖書館；及
8. 計劃及發展電腦設施。

**教學支出**計有一億六千一百萬元，其中包括建立臨時中央圖書館、教職員培訓計劃、海外伸延培訓課程、資助參加學術會議及研究所需的費用。學院極重視教職員的培訓，在資源的分配上亦以之為優先；學院還運用了五百萬元於電腦設施上，以應付現在及將來的需要。

**行政支出**反映了招聘行政及教學人員的進展，其目的在全面地建立學院的大專院校地位。此外，資源分別用於以下各項：校董會、教務會，兩者轄下的各委員會、教務處，以及人力資源、學生事務、教育科技、對外關係等工作和各分校的運作。

## 大埔校舍建設計劃

政府另外撥出了款項，為學院在大埔建立一所計劃於一九九七年落成的新校舍。立法局的財務委員會在一九九四年十二月十六日的會議上，批准了二十億九千四百萬元的撥款以為建設新校舍之用；此金額將依通脹幅度而調整。在此期間建校的支出為四千七百零六萬元，主要用於建築規劃和工程顧問方面。學院的財務委員會和物業及校舍建設委員會聯合製訂了合適的財務監察程序，以便找出任何與計劃不符的情況，並使支出不會超出於總預算。

## RESOURCES AND FINANCIAL OUTLOOK

The Institute has had a satisfactory first financial year. The continuation of full financial support is imperative to the Institute's operational needs and to its ongoing improvements. In the next year, the rental for premises is expected to continue to be a major component of the overall expenditure.

With the anticipation that the initial financial resources for upgrading will be phased out during the first three years at the Tai Po Campus, it is essential that expenditure be implemented with the focused aim of achieving maximum utilisation of all available resources. To this end, the management and the Finance Committee of the Institute will strive to overcome the constraints imposed on funding by an annual, instead of triennial budget, to develop more efficient procedures and to set up appropriate cost centres for effective utilisation of resources. Initiatives in donations will be launched. The Institute is also preparing to be under the aegis of the University Grants Committee which, when effected, may require changes in the Institute's financial and accounting practices to conform with the committee's standards. With the support of the Government and the community, the Institute can look forward to an even more productive financial year in 1995-96.

PETER T. C. LEE  
Treasurer

28 September 1995

## 資源及財政展望

學院已經歷了首屆的財政年度，並獲得了滿意的成果。在財政上繼續得到全面的支持，對學院的日常運作和不斷改進將極其重要。在明年，用在租金的費用仍將佔總支出重要的一環。

在大埔校舍建成後的首三年，可以用於改善設施和升格的財政資源將逐步減少，因此學院必須以充份運用所有資源為首要目的。學院的管理層及財務委員會將會盡力克服以一年而非三年為基礎的預算制度所帶來的限制，並發展有效的程序，和建立適當的成本運作單位以充份利用資源。籌募捐款的工作將會展開。學院亦正準備加入大學資助委員會，為此學院或須改變現行的財政及會計制度以符合委員會的標準。在政府及社會的支持下，學院期望在一九九五至九六年的財政年度有更豐碩的成果。

利定昌  
司庫

一九九五年九月二十八日

REPORT OF THE AUDITORS TO THE COUNCIL OF THE HONG KONG INSTITUTE OF EDUCATION

We have audited the accounts on pages 7 to 13 which have been prepared in accordance with accounting policies generally adopted by higher educational institutions in Hong Kong.

RESPECTIVE RESPONSIBILITIES OF THE COUNCIL AND AUDITORS

The Council is required to prepare accounts which give a true and fair view on the basis of the accounting policies adopted. In preparing accounts of the Institute it is fundamental that appropriate accounting policies are selected and applied consistently and that judgements and estimates are made which are prudent and reasonable.

It is our responsibility to form an independent opinion, based on our audit, and to report our opinion to you.

BASIS OF OPINION

We conducted our audit in accordance with Statements of Auditing Standards issued by the Hong Kong Society of Accountants. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the accounts. It also includes an assessment of the significant estimates and judgements made by The Council in the preparation of the accounts, and of whether the accounting policies are appropriate to the Institute's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance as to whether the accounts are free from material misstatement. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the accounts. We believe that our audit provides a reasonable basis for our opinion.

OPINION

In our opinion, the accounts have been properly prepared in accordance with accounting policies generally adopted by higher educational institutions in Hong Kong, and on this basis give a true and fair view, in all material respects, of the state of the Institute's affairs as at 31 March 1995 and of its results and cash flows for the period then ended.

KPMG PEAT MARWICK  
Certified Public Accountants

28 September 1995 Hong Kong

核數師致香港教育學院校董會報告

我們已按照香港高等教育機構一般採用的會計政策審核刊於第7頁至第13頁的眼項。

校董會及核數師的責任

校董會須根據所採用的會計政策真實和公平地編製賬項。在編製學院賬項時的一項基本原則，校董會必須採用合適的會計政策並貫徹地執行，同時作出審慎和合理的判斷和估計。

我們的責任是根據審核工作的結果，對該等賬項作出獨立意見，並向校董會報告。

意見的基礎

我們是按照香港會計師公會頒佈的核數準則進行審核工作。審核過程包括以抽件方式，考查與賬項所載數字及披露事項有關的證據，亦包括評估校董會於編製該等賬項時所作的重要估計和判斷，以及所釐定的會計政策是否適合學院的具體情況，是否有貫徹地執行，和是否已作充份的披露。

我們在計劃和進行審核工作時，均以取得一切我們認為必需的資料及解釋為目標，使我們能夠獲得充分的憑證，確定該等賬項是否存有錯誤陳述。在作出意見時，我們亦已衡量該等賬項所載資料在整體上是否足夠。我們相信，我們的審核工作已為下列意見提供合理的基礎。

意見

我們認為有關賬項已按照香港高等教育機構一般採用的會計政策適當地編製，並在各重要方面真實與公平地反映。貴學院於一九九五年三月三十一日的財政狀況及截至該日為止期間的業績和現金流動情況。

畢馬城會計師行  
執業會計師

一九九五年九月二十八日香港

	NOTE 附註	SCHEDULE 附表	1995 HK\$'000 港幣千元
<b>INCOME</b>			
Hong Kong Government Subvention			286,559
Tuition Fees		1	18,062
Interest Income			2,032
Rental Recovery from Staff			540
Miscellaneous Income			50
<b>Total Income</b>			<b>307,243</b>
<b>EXPENDITURE</b>			
Administration		2	42,100
Academic		3	161,105
Maintenance of Premises		4	29,728
General Education		5	2,446
Student Facilities and Amenities		6	242
Miscellaneous		7	71,622
<b>Total Expenditure</b>			<b>307,243</b>
Balance at the end of the period	3		0

The notes on pages 10 to 13 form an integral part of these accounts.  
列載於第 10 頁至 13 頁之附註為本賬項之一部份。

		NOTE 附註	SCHEDULE 附表	1995 HK\$'000 港幣千元
<b>FIXED ASSETS</b>	<b>固定資產</b>	4		0
				0
<b>CURRENT ASSETS</b>	<b>流動資產</b>			
Capital Grant Receivable	應收基建撥款			3,075
Rental and Sundry Deposits	租務及雜項按金			981
Accounts Receivable and Prepayments	應收賬項及預付款項			3,506
Cash, Bank Balances and Short Term Deposits	現金、銀行結存及短期存款			42,179
				49,741
<b>CURRENT LIABILITIES</b>	<b>流動負債</b>			
Commitments in Respect of Outstanding Orders for General Purchases	一般購物已訂貨開支承擔			18,762
Creditors and Accruals	應付賬項			24,965
				43,727
<b>NET CURRENT ASSETS</b>	<b>流動資產淨額</b>			6,014
<b>LONG TERM LIABILITIES</b>	<b>長期負債</b>			
Provision for Gratuities - Payable after One Year	約滿酬金 - 一年後支付			6,014
<b>TOTAL NET ASSETS</b>	<b>淨資產總值</b>			0
<i>Represented by:</i>	<i>資金來源:</i>			
Income and Expenditure Account	收支賬項			0
Capital Fund	基建資金	5		0
Campus Development Project Fund	校舍興建項目資金	6		0
<b>TOTAL FUNDS</b>	<b>資金總額</b>			0

Approved by The Council on  
28 September 1995

一九九五年九月二十八日  
校董會核准

**IP Simon Sik On** 葉錫安  
Chairman of The Council 校董會主席

**Peter Ting Chang LEE** 利定昌  
Treasurer 司庫

**LEUNG Chi Keung** 梁志強  
Director 校長

**WONG Nga Lai Alice** 黃雅麗  
Finance Officer 財務長

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		NOTE 附註	HK\$'000 港幣千元
<b>NET CASH INFLOW FROM OPERATING ACTIVITIES</b>	<b>本校活動所產生之淨現金流入</b>	9	40,147
<b>RETURNS ON SERVICING OF FINANCE</b>	<b>投資回報</b>		
Interest Income	利息收入		2,032
<b>NET CASH INFLOW BEFORE CAPITAL PROJECTS</b>	<b>未計基建項目前之淨現金流入</b>		42,179
<b>CAPITAL PROJECTS</b>	<b>基建項目</b>		
Grants Received for Capital Account and Capital Work Account	一般基建及基建工程撥款		53,234
Payments to Acquire Fixed Assets	添置固定資產支出		53,234
<b>NET CASH INFLOW FROM CAPITAL PROJECTS</b>	<b>基建項目所產生之淨現金流入</b>		0
<b>INCREASE IN CASH AND CASH EQUIVALENTS FOR THE PERIOD</b>	<b>期間現金及等同現金之增加</b>		42,179

The notes on pages 10 to 13 form an integral part of these accounts.  
列載於第 10 頁至 13 頁之附註為本賬項之一部份。

1. STATUS OF THE INSTITUTE

The Institute was established as a body corporate on 25 April 1994 under The Hong Kong Institute of Education Ordinance 1994 for the provision of teacher education and of facilities for research into and the development of education.

2. SIGNIFICANT ACCOUNTING POLICIES

2.1 Fixed Assets and Capital Projects

In respect of capital projects financed by Government, capital expenditure is written off against the capital grants received in the period of expenditure. The value of each class of identifiable asset is stated at a nominal value of HK\$1 in the balance sheet.

Furniture and equipment acquired during the period from recurrent grants are written off against the income and expenditure account. Equipment and motor vehicles financed by capital grants are written off against the related capital grant.

2.2 Foreign Exchange

Assets and liabilities denominated in foreign currencies at the balance sheet date are translated into Hong Kong dollars at the market rates of exchange ruling at the balance sheet date. Foreign currency transactions during the period are translated into Hong Kong dollars at the market rates of exchange ruling at the transaction dates. Differences in foreign currency translation are dealt with in the income and expenditure account.

2.3 Expenditure and Commitments

Recurrent expenditure commitments for which purchase orders have been placed but for which goods or services have not yet been received at the balance sheet date are taken up as current liabilities.

2.4 Research Grants

Research grants made by the Institute are taken into account when amounts are approved by the Committee on Research Grants.

3. INCOME AND EXPENDITURE ACCOUNT

The Institute is funded by Government on an annual basis and all of its expenditure is matched by grants or other income. Accordingly, the balance on the Income and Expenditure Account at 31 March 1995 is nil.

1. 學院的地位

本學院是根據香港教育學院條例於一九九四年四月二十五日成立的法團，其目的在提供師資教育，以及為研究及發展教育所需的設施。

2. 主要會計政策

2.1 固定資產及基建項目

政府資助的基建項目開支，均從本期內所得之有關撥款中撇除。每一項可認定的資產，均以港幣壹元的名義價值，列入資產負債表內。

本期內由經常撥款購買的傢俬及器材，均從收支賬項中撇除。基建項目撥款購買的器材及車輛，則從有關的基建項目撥款中撇除。

2.2 外幣換算

在資產負債結算之日，一切以外幣計算的資產及負債，均以該日的外幣匯率兌換為港幣。期內以外幣為單位的各項交易，均按照交易日的匯率兌換為港幣，所有匯兌盈虧均列入收支賬項內。

2.3 支出及開支承擔

已向供應商發出購物訂單的經常性開支承擔，若於資產負債表結算日仍未收貨，則列入流動負債表內。

2.4 研究撥款

學院的研究撥款，須經研究撥款委員會核准，方會列入賬項。

3. 收支賬

本學院所需的資金，乃由政府按年資助，所有開支均與政府撥款及其他收入相符，因此，在一九九五年三月三十一日收支賬的結存為零。

4. FIXED ASSETS

4. 固定資產

	Leasehold Improvement	Equipment-Computers & Peripherals	Equipment-Computer Software	Motor Vehicles	Construction Work in Progress	Total
	裝修	器材-電腦及配件	器材-電腦軟件	車輛	進行中之工程	總計
	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
	港幣千元	港幣千元	港幣千元	港幣千元	港幣千元	港幣千元
CAPITAL GRANTS						
Cost:						
Additions during the Period	868	4,854	144	305	47,063	53,234
Amortisation:						
Set off against:						
- Capital Fund	868	4,854	144	305	-	6,171
- Campus Development Project Fund	-	-	-	-	47,063	47,063
Net Book Value:						
Balance as at 31 March 1995	0	0	0	0	0	0

The construction work in progress relates to the development of a campus to be situated at Tai Po. The total project cost is estimated at approximately \$2,094 million and this cost is to be financed by Government. The construction is scheduled to be completed in 1997. At 31 March 1995, the value of capital work contracted for amounted to \$39 million. Subsequent to the balance sheet date, a further contract amounting to \$123 million has been entered into in relation to this project.

在進行中之建築工程為在大埔興建中之校舍，整個項目之成本估計大約需要港幣二十億九千四百萬元，由政府資助。預計建築工程會在一九九七年完成，截至一九九五年三月三十一日，已簽署之基建合約之價值為港幣三千九百萬元。於資產負債表截止日期之後，另一價值港幣一億二千三百萬元之有關工程合約亦已簽署。

5. CAPITAL FUND

5. 基建資金

	HK\$'000
	港幣千元
Movement during the Period:	
Capital Grant Received from Government	6,171
Capital Account Expenditure	6,171
Balance as at 31 March 1995	0

Note: The Capital Fund as at 31 March 1995 stood at \$4 representing the nominal value of each class of fixed asset at \$1 each.

附註：基建資金於一九九五年三月三十一日之結存為港幣肆元，表示固定資產之名義價值，其中每項固定資產之名義價值為港幣壹元。

6. CAMPUS DEVELOPMENT  
PROJECT FUND

## 6. 校舍興建項目資金

HK\$'000  
港幣千元

Movement during the Period:	期中變動:	
Capital Work Grant Received from Government	政府之基建撥款	47,063
Capital Work Account Expenditure	基建工程開支	47,063
Balance as at 31 March 1995	一九九五年三月三十一日結存	<u>0</u>

NOTE: The Campus Development Project Fund as at 31 March 1995 stood at \$1 representing the nominal value of the Tai Po Campus.

附註：校舍興建項目資金於一九九五年三月三十一日之結存為港幣壹元，表示大埔校舍之名義價值。

## 7. TAXATION

No provision for taxation is required in these accounts as the Institute has been exempted from taxation pursuant to Section 88 of the Inland Revenue Ordinance.

## 7. 稅項

根據稅務法例第八十八條，本學院已獲准豁免任何稅項，因此無需在賬項中作出準備。

8. COMMITMENTS UNDER  
OPERATING LEASES

At 31 March 1995 the Institute had commitments under operating leases to make payments in the next year as follows:

## 8. 營運租賃之承擔

於一九九五年三月三十一日，本學院在未來一年根據營運租賃之承擔而要付出之開支如下：

Operating Leases Expiring:	營運租賃有效期限:	
- Within one year	- 一年約滿	374
- After one year but within five years	- 一年以上至五年內約滿	41,356
		<u>41,730</u>

HK\$'000  
港幣千元9. RECONCILIATION OF RESULT  
FOR THE PERIOD TO NET CASH  
INFLOW FROM OPERATING  
ACTIVITIES9. 本期結存與本校活動  
所產生淨現金流入之對賬HK\$'000  
港幣千元

Result for the Period	本期結存	0
Interest Income	利息收入	(2,032)
Increase in Capital Grant Receivable	基建撥款之增加	(3,075)
Increase in Rental and Sundry Deposits	租金及雜項按金之增加	(981)
Increase in Accounts Receivable and Prepayments	應收及預付賬項之增加	(3,506)
Increase in Accounts Payable	應付賬項之增加	43,727
Increase in Provision for Gratuities	約滿酬金之增加	6,014
Net Cash Inflow from Operating Activities	本校活動所產生之淨現金流入	<u>40,147</u>



**SCHEDULES TO THE ACCOUNTS**

賬項附表

1. TUITION FEES	1. 學費收入	HK\$'000 港幣千元
Full-time Course Fees	全日制課程學費	16,121
Part-time Evening Course Fees	部份時間制夜間課程學費	1,941
		<u>18,062</u>
2. ADMINISTRATION	2. 行政開支	HK\$'000 港幣千元
Staff Costs	職員薪酬	20,750
Office Expenses	辦公室開支	2,204
Office Equipment	辦公室器材	16,672
Auditors' Remuneration	核數師酬金	180
Professional and Legal Fees	專業及法律費用	2,173
Postage	郵費	121
		<u>42,100</u>
3. ACADEMIC	3. 教學開支	HK\$'000 港幣千元
ACADEMIC DEPARTMENTS	教學部門	
Staff Costs	職員薪酬	136,707
Office Expenses	辦公室開支	2,265
Office Equipment	辦公室器材	5,975
Teaching Equipment	教學器材	3,558
Overseas Extension Courses	海外延續課程	3,034
Research Grants	研究資助	586
		<u>152,125</u>
LIBRARY	圖書館	
Staff Costs	職員薪酬	782
Office Expenses	辦公室開支	288
Office Equipment	辦公室器材	2,944
Books	圖書	3,385
Newspapers and Periodicals	報刊	1,581
		<u>8,980</u>
Total Academic Expenses	總教學開支	<u>161,105</u>

**SCHEDULES TO THE ACCOUNTS**

賬項附表

4. MAINTENANCE OF PREMISES	4. 校舍維修	HK\$'000 港幣千元
Staff Costs	職員薪酬	1,177
Utilities	水電及煤氣費	1,309
Telephone	電話費	556
Management and Security Systems	管理及保安	2,610
Cleaning Services	清潔服務	150
Office and Classroom Furniture	辦公室及課室傢俬	4,321
Repairs and Maintenance and Minor Work	維修保養及小項工程	946
Rents for Office and Campuses Premises	辦公室及校舍租金	17,922
Rates	差餉	737
		<u>29,728</u>
5. GENERAL EDUCATION	5. 一般教務開支	HK\$'000 港幣千元
Student Admissions	招收學生	253
Staff Duty Visits	職員公幹	73
Staff Development and Attendance at Conferences	教職員培訓及參與會議	2,120
		<u>2,446</u>
6. STUDENT FACILITIES AND AMENITIES	6. 學生福利及設施	HK\$'000 港幣千元
Student Benefits Insurance	學生福利保險	53
Student Extra Curricular Activities	學生課外活動	189
		<u>242</u>

7. MISCELLANEOUS	7. 其他開支	HK\$'000 港幣千元
Other Staff Benefits	教職員其他福利	69,090
Education Allowances	教育津貼	134
Staff Recruitment	教職員招聘	772
Insurance	保險費	62
Transportation	運輸費	209
Official Entertainment	公務交際費	85
Publicity	宣傳費	970
Sundries	雜項費用	300
		<u>71,622</u>
<b>8. PROVISION FOR GRATUITIES</b>	<b>8. 約滿酬金的準備</b>	HK\$'000 港幣千元
Provision made during the period and is payable after one year	於期間作出準備的一年後支付之約滿酬金	<u>6,014</u>
<b>9. CAPITAL RESERVE</b>	<b>9. 基建儲備</b>	HK\$'000 港幣千元
Movement during the period:	期中變動：	
Capital Fund	基建資金	6,171
Capital Account Expenditure	基建開支	<u>6,171</u>
Balance as at 31 March 1995	一九九五年三月三十一日結存	<u>0</u>
<b>10. CAMPUS DEVELOPMENT PROJECT FUND</b>	<b>10. 校舍興建項目資金</b>	HK\$'000 港幣千元
Movement during the period:	期中變動：	
Capital Work Fund	基建工程資金	47,063
Capital Work Account Expenditure	基建工程開支	<u>47,063</u>
Balance as at 31 March 1995	一九九五年三月三十一日結存	<u>0</u>

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In the event of any discrepancy between the English and the Chinese version of the Annual Report, the English copy will be the definitive one.

年報中英文本如有不符，應以英文本為準。