



## 慈善機構及籌款活動的管理 Management of Charities and Fund-Raising Activities

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# 第一章 Chapter 1

# 引言 Introduction

本《防貪錦囊》旨在向慈善機構提供舉辦籌款活動的實用指引，以加強管治與內部監控。

防止貪污處在編撰這份防貪核對清單時，曾向社會福利署、影視及娛樂事務處、香港社會服務聯會、香港賽馬會、香港公益金、保良局及東華三院徵詢意見，亦有參考社會福利署公布的《慈善籌款活動最佳安排參考指引》、香港會計師公會制訂的指引和其他相關資料，例如《美國優良企業局智慧捐贈準則》（Better Business Bureau Wise Giving Standards）。

This Best Practice Checklist aims at providing a practical guide on good governance and internal control for use by charitable organizations when they organize fund-raising activities.

For the purpose of compiling this Checklist, the Social Welfare Department, Television and Entertainment Licensing Authority, Hong Kong Council of Social Service, Hong Kong Jockey Club, Community Chest, Po Leung Kuk and Tung Wah Group of Hospitals were consulted. Reference was also made to the “Reference Guide on Best Practices for Charitable Fund-Raising Activities” issued by the Social Welfare Department, guidelines issued by the Hong Kong Institute of Certified Public Accountants, and other relevant reference materials such as the Better Business Bureau Wise Giving Standards (USA).

## 第二章 機構管治

### Chapter 2 Governance

我們假定使用這本指引的慈善機構，已經設立了一套管治架構，包括成立一個監管委員會統領和監管機構的運作。本章重點闡述管理籌款活動應有的良好管治措施。

#### 籌款委員會

- 成立一個籌款委員會，或要求監管委員會<sup>1</sup>監察籌款活動，範圍包括：
  - ◆ 制定和批核周年籌款活動計劃書，計劃書將列出年內每項籌款活動；
  - ◆ 就每項籌款活動的目的，審議其計劃書；
  - ◆ 批核每項籌款活動的預算經費和方案；
  - ◆ 就每項籌款活動的性質與規模，設定行政支出的上限；
  - ◆ 確保所有捐款有妥善的會計記錄；
  - ◆ 監察捐款的運用，確保其問責性及運用於符合籌款目的的用途上；及
  - ◆ 評估已舉辦的籌款活動的成效及成果。

<sup>1</sup> 適用於因缺乏人手或資源有限，而未能成立個別委員會的機構。

It is assumed that the charitable organizations using this Guide have already in place a governance structure, comprising a Governing Board to steer and monitor the organization's operations. This chapter highlights the essentials of good governance in relation to the management of fund-raising activities.

#### Fund-Raising Committee

- Establish a Fund-Raising Committee, or request the Governing Board<sup>1</sup>, to oversee the fund-raising activities, covering:
  - ◆ *the development and endorsement of an annual fund-raising programme showing the objectives of each activity;*
  - ◆ *scrutiny of the proposal of each fund-raising activity, having regard to their objectives;*
  - ◆ *approval of the budget and plan for each fund-raising activity;*
  - ◆ *setting of a ceiling on the administrative expenditure for each fund-raising activity, having regard to its nature and scale;*
  - ◆ *proper accounting of all funds raised;*
  - ◆ *monitoring of the usage of the donations to ensure accountability and fulfillment of the stated objectives; and*
  - ◆ *assessment of the effectiveness and performance of the activities held.*

<sup>1</sup> Applicable if the manpower or resources of the organizations concerned do not warrant the establishment of a separate committee.

## 審計委員會

- 成立一個審計委員會，或要求監管委員會就委任外聘審計師給予意見和監察外聘審計程序。
- 委任一名監管委員會主席以外的委員，擔任審計委員會主席，以確保監督過程獨立進行（如成立了審計委員會）。
- 委任至少一名具備專業資格、會計知識或與審計相關的專長的委員加入審計委員會（如成立了審計委員會）。
- 規定審計委員會須定期向監管委員會匯報審計結果和建議（如成立了審計委員會）。

## 紀律守則

- 編撰紀律守則，訂明監管委員會和職員所要恪守的行為標準（**紀律守則範本見附件一**）。守則內容須包括：
  - ◆ 規管接受利益和款待的指引，以及《防止賄賂條例》的相關條文；
  - ◆ 申報和處理利益衝突的指引；及
  - ◆ 使用和保障機密資料的規則，例如捐款人和受益人的個人資料。

## Audit Committee

- Establish an Audit Committee, or request the Governing Board, to make recommendations on the appointment of external auditors and to oversee the external auditing process.
- Appoint a board member, other than the chairman of the Governing Board, to be the Audit Committee's chairman, to ensure its independence (if an Audit Committee is established).
- Appoint to the Audit Committee at least one member who has professional qualification, accounting knowledge or relevant expertise in auditing (if an Audit Committee is established).
- Require the Audit Committee to report regularly its findings and recommendations to the board (if an Audit Committee is established).

## Code of Conduct

- Compile a Code of Conduct setting out the standard of behaviour required of the board and staff (**A Sample Code of Conduct is at Appendix 1**). The code should include:
  - ◆ *guidelines governing acceptance of advantage and entertainment, and the relevant provisions under the Prevention of Bribery Ordinance;*
  - ◆ *guidelines on declaration and handling of conflict of interest; and*
  - ◆ *rules on the use and protection of confidential information, such as personal data of donors and beneficiaries.*

## 利益衝突

- 提醒機構的監管委員會委員、職員及義工在舉辦籌款活動時，應避免和申報任何實際或被視為有利益衝突的情況。
- 設立制度記錄利益衝突申報個案和處理的方法（例如書面記錄利益衝突的申報及監管委員會或管理高層為減少衝突情況所採取的行動）。

## 採購工作

- 採納公開及具競爭性的採購制度，並為籌款活動訂立採購物品和服務指引（**採購工作核對表見附件二**）。

## 公開披露

- 制訂經由機構網頁或年報披露籌款資料的政策。
- 公布經監管委員會批核的每項籌款活動<sup>2</sup>的審計帳目。

<sup>2</sup> 若不違反籌款活動的發牌條件，監管委員會可就小型及籌款額不超過某金額的籌款活動，豁免其審計要求，以節省機構的行政開支。

## Conflict of Interest

- Remind board members, the staff and volunteers of the organization to avoid and declare any actual or perceived conflict of interest when organizing fund-raising activities.
- Establish a system to record and manage the declared conflicts (e.g. a written record on the declared conflict and the action taken to mitigate the conflict by the board or senior management).

## Procurement

- Adopt an open and competitive procurement system and lay down guidelines for the procurement of goods and services necessary for the fund-raising activities (**A procurement checklist is at Appendix 2**).

## Public Disclosure

- Establish a policy for disclosure of fund-raising information through the organization's website or annual report.
- Publicize the audited account of each fund-raising activity<sup>2</sup> as approved by the Governing Board.

<sup>2</sup> Subject to any licensing requirements of the fund-raising activities, the Governing Board may exempt small-scale fund-raising activities with donations collected below a certain amount from the auditing requirement in order to minimize administrative expenditures.



## 第三章

### Chapter 3

## 籌款活動的準備工作

### Preparation of Fund-Raising Activities

本章重點闡述籌辦籌款活動須執行及考慮的事項，例如收集捐款時應採取的管控措施。

#### 籌款開支的監管

- 就計劃籌辦的活動編制財政預算，列明預計的開支項目及成本，供籌款委員會(如已成立)或監管委員會審核。
- 財政預算須就行政支出預設上限(例如設定為籌得款項的某個百分比)，而行政支出不應佔籌得款項的大部分，以確保捐款用於指定的慈善用途上。
- 所有不在預算內的開支均須受嚴密監察，並須由指定職級的人員批核付款。
- 採購籌款活動所需的貨品及服務，須遵守機構的採購政策及程序。
- 只有遞交經申請人核實及指定批核人員加簽的發票或收據正本才可獲支付款項或發還消費開支。

#### 籌款活動的宣傳工作

- 在籌款宣傳資料中向市民或準捐款人披露以下事項：
  - ◆ 慈善機構的名稱；

This Chapter highlights the things to do and consider, such as the control measures for collection of donations, when getting started to organize a fund-raising activity.

#### Control of Fund-Raising Expenditures

- Prepare a budget showing the estimated expenditure items and costs for the planned activity for approval by the Fund-Raising Committee (if established) or the Governing Board.
- Propose in the budget a ceiling on the administrative expenditure which should not constitute a substantial proportion of the funds raised (e.g. a percentage of the funds raised) to ensure the funds are used for the stated charitable objectives.
- Subject all un-budgeted expenses to close scrutiny and designate the authority for approval of payment.
- Comply with the organization's procurement policies and procedures in making purchases of goods and services for the fund-raising activities.
- Settle payment claims or reimbursement of expenses only upon presentation of original invoices or receipts, properly certified by the claimant and endorsed by a designated authority.

#### Fund-Raising Publicity

- Make known to the public or prospective donors the following information in the fund-raising publicity materials:
  - ◆ *the charitable organization's name;*



- ◆ 籌款活動詳情及目的（例如受益對象）；
- ◆ 查詢電話號碼或網址；
- ◆ 捐款方法（例如劃線支票、本票或現金）；
- ◆ 捐款是否獲豁免繳稅；
- ◆ 捐款可獲發正式收據<sup>3</sup>；及
- ◆ 若由機構授權承辦商或代理人募捐，有關人士的資料。

## 募捐人員的管理

- 記錄所有募捐人員，特別是從慈善機構以外招募的募捐人員的姓名、身分證號碼、聯絡地址及電話號碼等個人資料。
- 規定募捐人員須在籌款活動期間佩戴身分證明名牌，及若募捐活動由承辦商或代理人進行，預備有效的授權文件以供查閱。
- 為募捐人員安排簡介會：
  - ◆ 確保他們明白自己的職責及機構的籌款政策（例如保密捐款人的資料）及程序；
  - ◆ 提醒他們進行募捐時行為必須誠實，並須採用不含強制性、威脅性或意圖騷擾準捐款人的手法；及

<sup>3</sup> 機構可訂定自動發出正式收據的最低捐款額，而數額較小的捐款只有在捐款人提出要求時，才發出收據。

- ◆ a description of the fund-raising activity and its objectives (e.g. the target beneficiaries);
- ◆ a telephone number or a website address for enquiries;
- ◆ the methods of making donations (e.g. by crossed cheques, cashier orders, or in cash);
- ◆ donations are tax deductible, if applicable;
- ◆ official receipts will be issued for donations given<sup>3</sup>; and
- ◆ details of the contractors or agents authorized to collect funds on behalf of the organization, if applicable.

## Management of Collectors

- Maintain a record of all collectors' personal particulars (i.e. name, identity card number, contact address and telephone number), particularly those recruited from outside the charitable organization.
- Require collectors to wear an identity badge and make available valid authorization documents for examination in the case of contractors or agents, during the fund-raising activity.
- Arrange briefings for the collectors to:
  - ◆ ensure they understand their responsibilities and the organization's fund-raising policies (e.g. keeping donors' particulars confidential) and procedures;

<sup>3</sup> The organization may prescribe a minimum amount of donations above which official receipts will be automatically issued. Otherwise, official receipts will be issued upon request.

- ◆ 規定他們須嚴格遵守有關法例、籌款牌照/許可證條款、機構的紀律守則及其他相關規例。

## 捐款收集袋及收集箱的保安

- 提供予募捐人員使用的捐款收集袋或捐款收集箱須順序編號、具備保安設施及印有機構的名稱。
- 只准有限數目及有工作需要的人士，才可取得捐款收集袋或捐款收集箱的鎖匙或保安封條。
- 備存授權人士領取鎖匙或保安封條的記錄。
- 記錄分發予募捐人員的現金收集袋或現金收集箱的數量及其順序編號，並要求他們簽收。
- 訂明歸還捐款收集袋或捐款收集箱的時間（例如賣旗日同日下午或慈善餐舞會/音樂會翌日）及地點。

## 在指定地點設置的捐款收集箱的保安

- 採取措施，防止擺放在公眾地方的捐款收集箱在無人看管期間被人偷去。
- 記錄每個捐款收集箱的擺放位置（例如在展銷攤位、便利店或商場）。

- ◆ *remind them to act honestly in conducting the fund-raising activities and to employ techniques that are not coercive, intimidating, or intended to harass prospective donors; and*
- ◆ *require them to strictly adhere to any relevant laws, fund-raising licence/permit conditions, the organization's code of conduct, and any other relevant rules.*

## Security of Collection Bags and Boxes

- Provide serially-numbered collection bags or boxes with security safeguards and printed with the name of the organization for use by collectors.
- Authorize a limited number of persons, on a need basis, to have access to the keys or security seals of collection bags or boxes.
- Maintain a record of the authorized persons given access to the keys or security seals.
- Keep a record of the quantity and serial numbers of the cash collection bags or boxes distributed to the collectors and require them to acknowledge receipt.
- Specify the time (e.g. in the afternoon of the same day on flag days or the next morning after a charity ball or concert) and place for the return of the bags or boxes.

## Security of Collection Boxes at Fixed Locations

- Take measures to secure collection boxes from theft while left unattended in public places.

- 安排職員，或由最少一名職員監督的義工，或在資源許可下聘請護衛公司，定時收集及更換捐款收集箱，並帶回辦公室後在最少兩名獲授權人士見證下取出箱內的捐款。

### 慈善義賣物品的監管

- 指派適當職級的職員負責管理義賣物品如曲奇餅、禮物包等的存貨。
- 記錄存放在貨倉及分發予個別募捐人員的物品數量。
- 活動結束時將剩餘存貨量與售貨量互相核對。

### 慈善獎券及餐舞會、音樂會、首映禮等門券的監管

- 獎券/門券須順序編號，並在當眼處印上慈善機構的名稱和籌款活動的名稱（如有的話）。
- 如屬獎券活動，應加印其他詳情如獎券活動牌照號碼、獎品、抽獎日期、抽獎結果公布日期及方法等。
- 記錄已列印及發予募捐人員的獎券/門券資料。
- 委派職員將收到的捐款銀碼與售出的獎券/門券數目互相核對。

- Keep a record of the whereabouts of the location of each collection box (e.g. at promotion booths, convenience shops, or shopping malls).
- Arrange a team of staff or volunteers supervised by at least one staff member, or hire a security company (if financially viable) to collect and replace the collection boxes at fixed intervals and return them to the office for emptying the contents in the presence of at least two authorized persons.

### Control of Charity Sale of Commodities

- Assign a staff member at the appropriate level to take charge of the stock of commodities, such as cookies, gift packs, etc.
- Maintain a record of the stock in store and those issued to individual donation collectors.
- Conduct reconciliation of the stock balance and the stock sold at the end of the activity.

### Control of Tickets for Lottery, Balls, Concerts and Film Premieres for Charity

- Arrange the printing of serially-numbered tickets with the charitable organization's name and the fund-raising function's title, if any, prominently printed on them.
- Print other details, such as the Lottery Licence number, the prizes, the date of the draw and the date and means of announcement of results on the tickets, in the case of a lottery.
- Maintain a record of the tickets printed and issued to the donation collectors.

## 處理以支票、本票或自動轉帳方式作出的捐款

- 保存所有支票、本票、銀行存款單的副本，或撰備載有捐款人姓名的登記冊（如適用），供審計之用。
- 向捐款人發出收據，及在合適的情況下，在慈善機構的刊物中刊登捐款人姓名及捐款金額。機構可決定若捐款人的捐款在某個金額或以上，刊登其姓名及捐款金額。

## 點算現金捐款

- 籌款活動結束後，盡快安排在上鎖及有出入管制的房間內開啟捐款收集袋或捐款收集箱。
- 開啟捐款收集袋或捐款收集箱後，立即點算收集到的現金。
- 委派多於一名獨立人士或義工見證開啟捐款收集袋或捐款收集箱及點算現金捐款的過程（例如可使用銀行或護衛公司的服務）。
- 記錄點算後的現金額，並要求見證人及點算人員/義工在記錄上簽署，證明銀碼正確無誤。

- Assign staff member(s) to reconcile the amount of donations collected with the number of tickets sold.

## Handling of Donations by Cheques, Cashier Orders or Auto-Pay

- Keep copies of all cheques, cashier orders, bank pay-in slips, etc., or record the donors' names in a register (if applicable), for audit checks.
- Issue receipts to the donors and publicize the donors' names and their amounts of donations in the charitable organization's publications as appropriate, e.g. the organization can decide to publicize selected donors' names and their amounts based on a certain donation amount or above.

## Counting of Cash Donations

- Arrange opening of the collection bags or boxes in a locked room with restricted access as soon as practicable after the fundraising activity.
- Count the cash collected immediately after the opening of collection bags or boxes.
- Appoint independent persons or volunteers to witness the opening of collection bags or boxes and counting of cash donations (e.g. using services of a bank or a security company).
- Record the amount of cash counted, and require the witnessing persons and the counting staff/volunteers to sign on the record, certifying correctness.

## 第四章

## Chapter 4

## 處理捐贈及發放捐款

## Donation Handling and Fund Disbursement

本章重點闡述籌款活動後的捐贈（金錢和實物）處理程序。

### 處理金錢捐贈

- 指派一名適當職級的職員安排存放捐款。
- 安排一組職員，或由最少一名職員監督的義工，或在資源許可下聘請護衛公司，在點算當日或翌日早上將已點算的現金押送到銀行，以供存入指定銀行戶口。
- 確保任何存放過夜的金錢由指定的職員負責保管及鎖好。
- 盡快將支票和本票存入銀行。
- 保存入數紙，以供核對記錄及未來審計之用。

### 處理實物捐贈

- 制備一本實物捐贈紀錄冊，列明捐贈者姓名、收取日期、捐贈品資料、數量、估計價值（如適用）、處置方法等。
- 未正式處置前，將捐贈品存放在保安妥善及有出入管制的地方。
- 成立一個職員小組，建議處置方法，例如出售、保留作內部用途、捐贈予其他機構（如安老院）等，並由指定授權人員批准。

This Chapter highlights the handling of donations, both in money and in kind, after the fund-raising activities.

### Handling of Donations In Money

- Assign a staff member at the appropriate level to arrange for deposit of donations.
- Arrange a team of staff or volunteers supervised by at least one staff member, or engage a security company (if financially viable) to escort the cash counted for deposit in a designated bank account on the same day of counting or in the following morning.
- Ensure any money left overnight is accounted for and locked away under the custody of designated staff member(s).
- Bank in the cheques and cashier orders as soon as practicable.
- Keep the bank-in slips for reconciliation of records and future audit.

### Handling of Donations In Kind

- Maintain a register of all donations in kind, showing the donor's name, date of receipt, description of donated item, quantity, estimated value, if applicable, and method of disposal.
- Store the donated items in a secured place with restricted access before disposal.
- Appoint a panel of staff to decide on the disposal methods, such as sale, retention for internal use, donation to organizations like Residential Care Home for the Elderly, etc., seeking endorsement from a designated authority as appropriate.



- 嚴禁職員在未經公開公平的程序下（例如公開邀請有興趣人士競投或進行拍賣）購買或賣出捐贈品。
- 以等同處理現金捐款的方式將所得收益存入銀行。

### 匯報捐贈收集情況

- 制定捐贈收集報告，內容包括現金捐款銀碼、實物捐贈數量、捐贈者姓名、入數日期（如適用）等，以供管理層參考。
- 定期向監管委員會或籌款委員會（如已成立）提交有關捐款數目和發放捐款額的報告。

### 發放捐款

- 確保籌得的捐款只用在符合籌款活動目的用途上；如目的有任何改變，必須獲得監管委員會或其委任的委員會（如已成立）的批准。
- 公佈捐款的運用情況，無論是用於符合當初募捐的目的或其他有充份理由的用途上。
- 發放捐款須經由監管委員會或其委任的委員會（如已成立）批准及監管。
- 保存發放捐款的妥善帳目。

- Prohibit the staff to buy or sell the donated items without going through an open and fair process for the sale of the donated items, e.g. by openly inviting bids from interested parties or by auction.
- Bank in the proceeds in the same way as for cash donations.

### Reporting of Donation Collection

- Prepare a report of donation collections, showing details such as the amount of cash donations, the quantity of donations in kind, names of donors, and dates of banking (if applicable) for the information of the charitable organization's management.
- Submit a report on the amount of donation received and the disbursement of donated sum to the Governing Board or Fund-Raising Committee (if established) periodically.

### Disbursement of Donations

- Ensure the donations raised are used for the stated objectives of the fund-raising activity and obtain endorsement from the Governing Board or its assigned committee (if established) for any changes in objective.
- Publicize the disbursement of the donations, including the stated objectives or other justifiable purposes.
- Subject the disbursement of donations to the approval and monitoring of the Governing Board or its assigned committee (if established).
- Maintain proper accounts of the disbursed donations.



## 提交財務報表和經審計帳目

- 在每次籌款活動後<sup>4</sup>，向監管委員會或籌款委員會（如已成立）提交經審計的帳目和財務報表。
- 財務報表應包括：
  - ◆ 籌得捐款的總額；
  - ◆ 籌款活動的行政支出總額和各種支出的分類細帳；及
  - ◆ 籌款活動的淨收益。
- 根據發放有關籌款牌照的要求，向相關政府部門提交籌款活動的經審計帳目。

## 審計

- 規定捐款的收集及發放須接受內部或外部審計。
- 向監管委員會和審核委員會提交審計報告。

<sup>4</sup> 若不違反籌款活動的發牌條件，監管委員會可就小型及籌款額不超過某金額的籌款活動，豁免其審計要求，以節省機構的行政開支。

## Submission of Financial Statements and Audited Account

- Submit an audited account and a financial statement to the Governing Board, or the Fund-Raising Committee (if established) after each fund-raising activity<sup>4</sup>.
- Include in the financial statement:
  - ◆ *the total amount of donations raised;*
  - ◆ *the total amount of administrative expenditure of the fund-raising activity, with a breakdown of the types of expenditure; and*
  - ◆ *the net proceeds of the fund-raising activity.*
- Submit an audited report on the fund-raising activity to the Government departments concerned in compliance with the licensing requirements of the fund-raising activity.

## Audit

- Subject the collection and disbursement of donations to internal or external audits.
- Submit audit reports to the Audit Committee and Governing Board.

<sup>4</sup> Subject to any licensing requirements of the fund-raising activities, the Governing Board may exempt small-scale fund-raising activities with donations collected below a certain amount from the auditing requirement in order to minimize administrative expenditures.

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廉政公署轄下防止貪污處會應私營機構（包括慈善團體）的要求，提供免費、保密及度身訂造的防貪服務，以助它們預防工作程序中的貪污舞弊行為。

如需進一步資料，歡迎致電 **2526 6363** 或傳真至 **2522 0505** 或電郵至 [asg@cpd.icac.org.hk](mailto:asg@cpd.icac.org.hk)，聯絡防止貪污處轄下私營機構顧問組。

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*The Corruption Prevention Department of ICAC provides free, confidential and tailor-made services on request to private organizations, including charitable establishments, to help them prevent corruption and abuse in their procedures.*

*For further information, please contact the Advisory Services Group of the Corruption Prevention Department at telephone no. 2526 6363, or by fax no. 2522 0505, or email address at [asg@cpd.icac.org.hk](mailto:asg@cpd.icac.org.hk).*

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# Appendix 1

## 附件 一

### 紀律守則 - 範本

## Code of Conduct - A Sample

以上守則範本已於2015年更新。最新守則範本專為社會福利界的非政府機構而設，但其他界別的非政府機構亦可以此作參巧。

The above sample Code has been updated in 2015. Although the updated version is designated for NGOs in Social Welfare Sector, NGOs from other sectors are also recommended to refer to it.

詳情請瀏覽下列網站：

For details, please visit our website at :

[http://www.icac.org.hk/en/corruption\\_prevention\\_department/pt/nse/index.html](http://www.icac.org.hk/en/corruption_prevention_department/pt/nse/index.html)

## 附件二

## Appendix 2

## 物品及服務採購核對表

## Checklist for Procurement of Goods & Services

採購工作是極容易出現貪污舞弊的一環。為達致物有所值的原則及防止採購過程出現違規情況，機構必須設立一套公平、具競爭性及設有防止貪污舞弊措施的採購制度。下列的核對清單旨在提供按步就班的指引，以便舉辦籌款活動的人員採購物品或服務時有所依循。

### 採購申請

- 確定所須採購的物品或服務，並確保有關開支不超出籌款委員會（如已成立）或監管委員會核准的預算。
- 如採購的物品或服務並非預算的開支，則必須先獲得指定審批人員的許可。
- 就有關採購申請，獲取指定審批人員的確認。
- 遵守機構制定的採購規則及程序（例如：採購方式、審批人員等）。
- 如未能遵守既定規則（例如：向單一供應商採購），則必須提交文件詳述理由及獲取適當的審批人員許可。

### 直接採購及小額現金採購

- 進行小額現金採購時，有關職員須就取用的現金簽收作實，及於採購後將餘額連同發票或收據一併交回。

Procurement is prone to corruption and malpractice. To achieve the best value for money and to prevent impropriety in the procurement process, it is essential for the organization to put in place an open and competitive procurement system with safeguards against corruption and abuse. The checklist below provides a step-by-step guide for the procurement of goods or services for a fund-raising activity.

### Making Purchase Requests

- Ascertain the need for the goods or service required and ensure that it is within the budget approved by the Fund-Raising Committee or Governing Board (if established).
- Obtain approval from the designated authority if purchase of an unbudgeted item is required.
- Seek endorsement of the requisition from the designated authority.
- Follow the organization's laid down procurement rules and procedures (e.g. the procurement method and the approving authority).
- Document justifications for non-compliance with the laid down rules and regulations (e.g. purchase from a sole supplier) and seek approval from the appropriate authority.

### Making Direct or Petty Cash Purchase

- Require staff to acknowledge receipt of the petty cash for the purchase and return any unspent monies together with the invoice or receipt.

- 安排付款或發還款項給職員前，必須要求提交發票或收據；如無收據，則須提交由職員本人簽署及其上司核實的申領表格。

### 以報價方式採購物品或服務

- 查核機構是否已制定相關物品或服務的供應商名單。
- 如已制定，
  - ◆ 根據所規定的供應商數目，輪流邀請名單上合適的供應商報價競投（例如：跟據採購規則規定，就採購某金額內的物品或服務，最少取得三至五份報價單）；
  - ◆ 如納入使用者或職員提名的其他供應商，則須由提名人解釋原因。
- 如未制定，則須物色供應商報價；當中應考慮個別公司的規模及經驗，並避免只邀請同一職員提名的供應商。
- 向競投者提供所需物品或服務的詳情。
- 通知各競投者遞交報價單的截止日期。
- 如接受口頭報價，則應將報價收訖日期、供應商名稱、出價金額、負責索取報價的職員姓名等資料紀錄存檔。

- Arrange payment or reimbursement to the staff only upon submission of an invoice or receipt, or a claim form signed by the staff and supported by his/her supervisor if no receipt is produced.

### Purchasing Goods/Services by Invitation of Quotations

- Check whether the organization has in place a suppliers list for providing the goods or services required.
- If yes,
  - ◆ Invite the required number of suitable suppliers on the list to bid by rotation (e.g. at least three or five quotations for purchases of a specified amount as laid down in the procurement rules);
  - ◆ Add other suppliers nominated by users or staff who should be required to justify their nominations.
- If not, source suppliers for invitation to bid, taking into account the size of the company and experience, and avoid including only those nominated by a staff member.
- Provide the bidders with detailed description of the goods or services required.
- Advise the bidders of the deadline for submission of quotations.
- Keep a record of the date of receiving the quotation, the name of the supplier, the offered price, and the name of the responsible staff, if verbal quotations are accepted.

- 接收報價單，須使用擺放於安全地方的指定傳真機或設有密碼保障的電郵戶口，以防有人利用報價單資料作弊（例如：截標日期前外洩資料）。
- 所有獲邀供應商的名稱、報價單的收訖日期等均應紀錄存檔（例如：保留報價單副本作紀錄）。
- 取錄符合規定的最低報價，若非價低者得，則須向指定的審批人員申明理由，請求批准。

## 招標採購特別服務

### 招標

- 依照上述以報價方式採購的步驟，物色服務提供者。
- 在標書中列明：
  - ◆ 所需服務的詳情，以及其他必須的資料（例如：公司背景資料）；
  - ◆ 標書篩選準則及評分細則（如適用的話）；
  - ◆ 合約條款；
  - ◆ 機構嚴禁職員收受禮物或利益的政策聲明；
  - ◆ 遞交標書的截止日期；及
  - ◆ 遞交標書的方法（例如：標書一式兩份封存於信封內）。

- Use a designated fax machine kept in a secure place or an email account with password control for receiving quotations to prevent manipulation of the quotations received (e.g. leakage of information before closing time).
- Keep a record of the suppliers invited and the date of receipt of quotations (e.g. keep copies of the quotations for record).
- Accept the lowest bid that meets the specified requirements, and obtain approval from a designated authority with justifications if the lowest offer is not accepted.

## Purchasing Special Services by Inviting Tender Proposals

### Tender Invitation

- Source service providers following the steps for purchase by quotations mentioned above.
- Set out clearly in the tender invitation:
  - ◆ a detailed description of the service and other information required (e.g. the company's background information);
  - ◆ the criteria for tender selection and the marking scheme, if applicable;
  - ◆ the contract terms and conditions;
  - ◆ a statement on the organization's policy that the staff are not allowed to accept any gift or advantage;
  - ◆ the deadline for submitting the tender or proposal; and
  - ◆ the submission method (e.g. proposals in duplicate to be put in a sealed envelope).



- 可考慮在招標後隨即舉行簡報會，供有意投標者參加。
- 採取適當措施，將收到的標書嚴加保密，例如收到的標書要即時放進穩固的標箱內，或由一名職員妥為存放及鎖好。
- 委派開標小組（最少由兩人組成）在截標日期後立即開啟標書，並指派一名沒有參與評估工作的高級職員，負責保管標書副本。
- 截標時間過後遞交的標書，一概不予接受，除非有充分的理由（例如：標書數目不足），並得到指定的審批人員許可。
- Consider giving a briefing to all interested bidders shortly after the tender invitation.
- Take measures to ensure the security of the tender proposals received, e.g. use a secure tender box or put them under lock in the custody of a responsible staff member upon receipt.
- Assign an opening team (comprising at least two persons) to open the proposals immediately after the submission deadline, and designate a senior staff member not involved in the evaluation to keep the duplicate copies of the proposals.
- Accept late submissions after the closing time only if justified (e.g. insufficient tenders) and with the approval of designated authority.

## 標書評審

- 預先訂立一套評審標書的準則，並釐定各項準則的相對比重（適當時使用評分制度）。
- 委任評審小組（由使用部門、採購部門及專家／技術部門派員組成），專責評估標書。
- 要求委員各自在標準評分表上，填寫對每份標書的評審或評分，然後計算總分。
- 各競投者應享有平等機會，必要時可向評審小組簡介標書內容。
- 取錄得分最高的標書，並向指定的審批人員請求批核。
- Pre-determine the criteria and their relative weightings (using a marking scheme if appropriate) for evaluating the proposals.
- Appoint an assessment panel (comprising staff from the user department, the procurement department and specialist/technical department as appropriate) to evaluate the proposals.
- Require the panel members to record their assessment or marking independently on a standard evaluation form for each proposal before calculating the total score.
- Give bidders the equal chance to make a presentation before the panel if necessary.
- Select the tender with the highest score and seek approval from the designated authority.

## Tender Evaluation

## 驗收物品及服務

- 委派一名職員（以非落訂單者為佳）接收交付的物品並進行查驗，以確保沒有交貨不足或貨不對辦的情況。
- 認收前安排具相關技能的職員（例如：品質控制或資訊科技人員）檢測來貨（例如：儀器）。
- 收到物品或服務後，要求使用者在指定時限前簽署作實，以示認收。
- 交付的物品如不符合規格或數量不足，須按既定程序處理（例如：要求供應商立即補交不足之數）。

## 監察供應商或承辦商的表現

- 收集使用者對供應商或服務提供者表現的意見，並紀錄存檔。
- 遇有報稱表現未符理想的報告，須按機構的既定政策及程序處理（例如：發出警告信或暫停邀請競投）。
- 遇有供應商或服務提供者表現欠佳的紀錄，應知會機構內其他使用者。
- 若供應商或服務提供者經常表現欠佳，應從機構的認可名單上除名。

## Receiving and Accepting Goods and Services

- Assign a staff member, preferably not the one placing the purchase order, to receive and inspect the goods delivered to ensure no short delivery or substandard goods.
- Arrange testing of the goods (e.g. equipment) by competent staff (e.g. quality control or IT staff) before acceptance.
- Require the users to certify acceptance of goods or services within a specified time limit upon receipt of the goods or delivery of a service.
- Handle defective goods or short delivery in accordance with established procedures (e.g. asking the supplier to make good the shortfall immediately).

## Monitoring Performance of Suppliers or Contractors

- Collect and record user feedback on the performance of the suppliers or service providers.
- Handle reports of unsatisfactory performance in accordance with the organization's laid down policy and procedures (e.g. issue of warnings or suspension from further invitations to bid).
- Inform other users of the organization when adverse performance of any supplier or service providers has been recorded.
- Remove or suspend the suppliers or service providers with persistent adverse performance from the approved list of the organization where appropriate.



## Corruption Prevention Department

Independent Commission Against Corruption

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