

6 July 2010

Education Bureau Circular No. 6/2010

Payment and Accounting Arrangements for Subsidy for Employer's Provident Fund/Mandatory Provident Fund Contributions in respect of Staff in Aided Schools Employed under Administration Grant/Revised Administration Grant

[Note : This circular should be read by

*(a) Supervisors and Heads of all aided schools – for
action; and*

(b) Heads of Sections – for information.]

Summary

This circular sets out the payment and accounting arrangements for subsidy for employer's Provident Fund / Mandatory Provident Fund (MPF) contributions in respect of staff in aided schools who are employed under Administration Grant/Revised Administration Grant. It should be read in conjunction with the prevailing EDB circular(s) on the funding of retirement benefits for staff of aided schools.

Background

2. Aided schools are provided with Administration Grant/Revised Administration Grant for making salary payment to staff employed under the Grants. Subsidy is also separately provided to aided schools to meet their actual expenditure on the employer's Provident Fund/MPF contributions in respect of these staff.

3. With effect from 2010/11 school year, the payment process for the subsidy for employer's Provident Fund/MPF contributions will be streamlined in order to save administrative efforts in aided schools.

Details

4. The revised payment and accounting arrangements are set out below –

(a) Schools should submit the claim form for the provisional annual employer's

Provident Fund/MPF contributions (Annex 1) for the coming school year in respect of staff employed under Administration Grant/Revised Administration Grant to the Recurrent Subventions Section of Education Bureau (EDB) before 15 August each year. The relevant form can be downloaded from EDB Homepage (School Administration and Management > Regulations > Codes of Aid > Guidelines and Forms related to Codes of Aid for Aided Primary, Secondary and Special Schools);

- (b) In completing the claim form in (a) above, schools should provide their latest estimate of the employer's Provident Fund/MPF contributions for the coming school year to the best of their knowledge and certify that the information provided are correct and complied with relevant circulars. Supporting documents to substantiate the payments of salaries and Provident Fund/MPF contributions by schools need not be provided to the Recurrent Subventions Section but should be kept at schools;
- (c) Based on the provisional claim at (a), schools will receive the subsidy for employer's Provident Fund/MPF contributions at the same time when Administration Grant/Revised Administration Grant is paid to schools, i.e. quarterly payment to IMC schools in September, November, February and May, and monthly payment to non-IMC schools starting from September;
- (d) Schools should continue to include a schedule detailing the staff employed by Administration Grant/Revised Administration Grant and their related Provident Fund/MPF contributions in their audited accounts in accordance with the prevailing circular memorandum calling for submission of audited accounts, for submission to the School Audit Section of Education Bureau; and
- (e) Any excess subsidy paid will be clawed back from schools while any shortfall will be reimbursed to schools after the examination of audited accounts by the School Audit Section.

Enquiries

5. If you have any enquiries on this circular, please contact the Recurrent Subventions Section –

Primary schools	2892 6232
Secondary schools	2892 6233
Special schools	2892 6234

Mrs Lily Tsang
for Permanent Secretary for Education

**Claim Form for Provisional Annual Employer’s Provident Fund (PF)/Mandatory Provident Fund (MPF) Contributions
under Administration Grant/Revised Administration Grant
- Aided Primary Schools**

Name of School: _____ **School Code:** _____ **School Year:** _____
Grant applicable to the school Administration Grant # Revised Administration Grant (Please tick as appropriate)

Rank	No. of Staff	Provisional Total Annual Salary for the school year (\$)	Provisional Annual Employer’s PF/MPF Contributions (\$)
1.			
2.			
3.			
4.			
5.			
Total for the school year			
Total for last school year			

I certify that staff paid under Administration Grant/Revised Administration Grant will –

- a) receive salaries, less their employee’s PF contribution at 5% or MPF contributions which is capped at the amount as stipulated in MPF Ordinance, where appropriate, in the coming school year.
- b) receive employer’s provident fund contributions on the basis of the respective employee’s continuous contributory service under the condition of the approved scheme and the conditions to be met for higher rate of employer’s PF contribution as stated in the prevailing EDB circular(s) on the funding of retirement benefits for staff of aided schools.

I understand that subsidy will only be provided for PF/MPF contributions in respect of staff employed within the provision allocated for Administration Grant / Revised Administration Grant and EDB will reimburse the shortfall of the actual employer’s PF contributions or clawback the unspent balance, where appropriate, based on audited accounts. The data collected in this form is used for calculation of the provisional annual employer’s PF/MPF contributions and other related purposes. It may be disclosed to the other Government bureaux/departments/agencies for audit/statistical purposes.

Signature of Supervisor/School Head: _____

Name of Supervisor/School Head: _____ Date: _____

 School Chop

Contact Person: _____ Tel. No.: _____

There is no PF / MPF subsidy for staff employed under the Administration Grant for Additional Clerical Assistant for aided primary schools.

**Claim Form for Provisional Annual Employer’s Provident Fund (PF)/Mandatory Provident Fund (MPF) Contributions
under Administration Grant/Revised Administration Grant
- Aided Secondary Schools**

Name of School: _____ **School Code:** _____ **School Year:** _____
Grant applicable to the school Administration Grant Revised Administration Grant (Please tick as appropriate)

Rank	No. of Staff	Provisional Total Annual Salary for the school year (\$)	Provisional Annual Employer’s PF/MPF Contributions (\$)
1.			
2.			
3.			
4.			
5.			
Total for the school year			
Total for last school year			

I certify that staff paid under Administration Grant/Revised Administration Grant will –

- a) receive salaries, less their employee’s PF contribution at 5% or MPF contributions which is capped at the amount as stipulated in MPF Ordinance, where appropriate, in the coming school year.
- b) receive employer’s provident fund contributions on the basis of the respective employee’s continuous contributory service under the condition of the approved scheme and the conditions to be met for higher rate of employer’s PF contribution as stated in the prevailing EDB circular(s) on the funding of retirement benefits for staff of aided schools.

I understand that subsidy will only be provided for PF/MPF contributions in respect of staff employed within the provision allocated for Administration Grant / Revised Administration Grant and EDB will reimburse the shortfall of the actual employer’s PF contributions or clawback the unspent balance, where appropriate, based on audited accounts. The data collected in this form is used for calculation of the provisional annual employer’s PF/MPF contributions and other related purposes. It may be disclosed to the other Government bureaux/departments/agencies for audit/statistical purposes.

Signature of Supervisor/School Head: _____

Name of Supervisor/School Head: _____ Date: _____

School Chop

Contact Person: _____ Tel. No.: _____

**Claim Form for Provisional Annual Employer’s Provident Fund (PF)/Mandatory Provident Fund (MPF) Contributions
under Administration Grant/Revised Administration Grant
- Aided Special Schools**

Name of School: _____ **School Code:** _____ **School Year:** _____
Grant applicable to the school Administration Grant # Revised Administration Grant (Please tick as appropriate)

Rank	No. of Staff	Provisional Total Annual Salary for the school year (\$)	Provisional Annual Employer’s PF/MPF Contributions (\$)
1.			
2.			
3.			
4.			
5.			
Total for the school year			
Total for last school year			

I certify that staff paid under Administration Grant/Revised Administration Grant will –

- a) receive salaries, less their employee’s PF contribution at 5% or MPF contributions which is capped at the amount as stipulated in MPF Ordinance, where appropriate, in the coming school year.
- b) receive employer’s provident fund contributions on the basis of the respective employee’s continuous contributory service under the condition of the approved scheme and the conditions to be met for higher rate of employer’s PF contribution as stated in the prevailing EDB circular(s) on the funding of retirement benefits for staff of aided schools.

I understand that subsidy will only be provided for PF/MPF contributions in respect of staff employed within the provision allocated for Administration Grant / Revised Administration Grant and EDB will reimburse the shortfall of the actual employer’s PF contributions or clawback the unspent balance, where appropriate, based on audited accounts. The data collected in this form is used for calculation of the provisional annual employer’s PF/MPF contributions and other related purposes. It may be disclosed to the other Government bureaux/departments/agencies for audit/statistical purposes.

Signature of Supervisor/School Head: _____

Name of Supervisor/School Head: _____ Date: _____

 School Chop

Contact Person: _____ Tel. No.: _____

There is no PF / MPF subsidy for staff employed under the Administration Grant for Additional Clerical Assistant for aided primary schools.

Personal Information Collection Statement

Purpose of Collection

1. The personal data provided by you in this form will be used by the EDB for one or more of the following purposes:
 - (a) Activities relating to the processing, authentication and counter-checking of the form for subsidy for employer's Provident Fund/Mandatory Provident Fund contributions in respect of staff in aided schools employed under Administration Grant/Revised Administration Grant;
 - (b) Activities relating to matching of the personal data with the database of other relevant Government bureaux / departments in connection with the processing, authentication and counter-checking of the form mentioned in (a) above;
 - (c) Activities relating to matching of the personal data within the database of the EDB for purposes of verifying / updating records of the EDB;
 - (d) Activities relating to training and development including invitation of participation in programmes/activities, applications for reimbursement of course fees, assessment of nominations, awards and scholarship, and monitoring of attainment progress;
 - (e) Activities relating to the processing and vetting of applications for, and disbursement of, funding / grants / subsidies, and conducting of audits;
 - (f) Activities relating to compilation of statistics, research and Government publications; and
 - (g) Activities relating to the administration and enforcement of rules and regulations including the Education Ordinance (Cap. 279), its subsidiary legislation (such as the Education Regulations and the Grant/Subsidized Schools Provident Fund Rules) and the Codes of Aid.
2. The provision of personal data required by this form and during the processing of this form is obligatory. In the event that you do not provide those personal data, we may not be able to handle or further process the form.

Classes of Transferees

3. The personal data you provide will be made available to persons working in the EDB. Apart from this, they may be transferred or disclosed to the parties or in the circumstances listed below:
 - (a) other Government bureau and departments for the purposes mentioned in paragraph 1 above;
 - (b) the school in which the form relates for the purposes mentioned in paragraph 1 above;
 - (c) where you have given your prescribed consent to such disclosure; and
 - (d) where such disclosure is authorised or required under the law or court order applicable to Hong Kong.

Access to Personal Data

4. You have the right to request access to and correction of your personal data held by the EDB. Request for access or correction of personal data should be made in writing to the respective Senior School Development Officer by post to the Regional Education Office at the address on the EDB website (<https://www.edb.gov.hk/en/contact-us/reo.html>) or email to edbinfo@edb.gov.hk.