

22 June 2015

Education Bureau Circular No. 10/2015

Payment of Salaries Grant for Teaching Staff and Non-teaching Staff in Aided Schools

[Note: This circular should be read by –

- (a) Supervisors and Heads of all aided schools – for action*
- (b) Heads of Sections – for information.]*

Purpose

This circular consolidates and updates the payment arrangements of Salaries Grant set out in Education Bureau (EDB) Circulars No. 13/2009 and 20/2009 which are hereby cancelled. 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. In accordance with the provisions of Codes of Aid, aided schools are entitled to Salaries Grant for their teaching and non-teaching staff under approved staff establishment as defined under the Codes of Aid who are employed on monthly terms¹ as well as the related employer's contributions to Mandatory Provident Fund (MPF) schemes (for teaching staff) and Provident Fund (PF) / MPF Schemes (for non-teaching staff). Salaries Grant is processed through a computerised Salaries Grant System.

Submission of Appointment Details

3. To ensure that the payments made through the computerised Salaries Grant System are based on up-to-date information, it is essential that schools inform this Bureau of all new appointments of teaching staff and non-teaching staff funded by Salaries Grant as well as all related changes **as soon as practicable** through the

¹ For daily-rated supply staff, the daily-rated amount and subsidy for employer's contributions will be paid on a reimbursement basis. Schools should claim reimbursement at the end of each month using the relevant claim forms for supply teaching staff and supply non-teaching staff, as appropriate. Schools need to refer to the relevant EDB Circular Memorandum on the claim forms to be used. Payment for daily-rated supply staff will be made in the following month.

following appointment forms² and notifications³ -

New appointment²

- (a) Appointment of Teaching Staff in Aided Schools
- (b) Appointment of Non-teaching Staff in Aided Schools⁴

Changes in appointment

- (c) Acting Appointment
- (d) Staff Promotion
- (e) Regrading
- (f) Changes in Teacher's Personal Record / Changes in Non-teaching Staff Record (for reporting of any other changes including termination of appointment, payment in lieu of sufficient notice to schools, withholding of annual increment and no-pay leave taken)

Payment of Salaries Grant

4. Salaries Grant is paid directly into the designated bank accounts of individual aided schools normally on or before the second last working day of each month. Schools will be informed of the exact payment dates. For staff whose remuneration are funded under Salaries Grant, the payment will cover the government subsidy on employer's contributions to PF / MPF Schemes.

Payment Report

5. A monthly report (in bilingual) will be produced to schools for certification. The report is accompanied by supporting annexes providing a breakdown of Salaries Grant paid for the month by staff and by types of remuneration. The report together with the annexes is sent to schools electronically through the Bureau's Fast Information Transmission System (FITS) normally around 20th to 25th of each month.

² Aided schools must submit their appointment forms via the "e-Appointment System for Aided Schools" of staff for the 2024/25 school year paid out of the Salaries Grant. EDB will no longer accept paper form. Schools may refer to the related Circular Letter available on EDB homepage (Home > School Administration and Management > Administration > About School Staff > Appointment Matters).

³ The notifications can be downloaded from EDB Homepage (School Administration and Management > Administration > About School Staff > Appointment Matters.)

⁴ For regular non-teaching staff of aided schools who are eligible for employer's contributions to PF / MPF Schemes at rates higher than those stipulated under prevailing MPF regulations, Salaries Grant covering employer's contributions at higher rates will be provided to the aided schools concerned if all the following conditions are met –

- (i) the staff is in continuous contributory service i.e. there shall be no time lag between the quitting of one post under approved staff establishment as defined in the Codes of Aid and the taking up of the next post under approved staff establishment as defined in the Codes of Aid in the subvented organizations. The continuous contributory service should exclude any period of no pay leave. For staff employed with defined contract period, the eligible date for counting towards the continuous contributory service should not be earlier than 1 September 2006;
- (ii) the staff has not encashed any PF / MPF benefit during the continuous contributory services;
- (iii) the staff has not received any long service payment / severance payment during the continuous contributory services; and
- (iv) the staff has contributed 5% of his / her monthly salary as employee's contributions to the PF / MPF Scheme.

6. Upon receipt of the report, schools are required to take the following actions -
- (a) check correctness of the information in the report and its accompanying annexes;
 - (b) confirm that the Salaries Grant paid to the school is correct by signing the lower portion of the front page (either the Chinese or English version) of the report; and
 - (c) return the signed page to the Funds Section of this Bureau within 7 working days after receipt of the Salaries Grant concerned. A copy of the signed page should be retained in schools for audit purpose.
7. If any discrepancies (e.g. due to incorrect staff information / appointments or as a result of incorrect calculations leading to over- / under-payment of Salaries Grant) in the report and / or its accompanying annexes are found, schools should inform the Funds Section of this Bureau **as soon as practicable** by completing the forms of “Notification of Changes in Teacher’s Personal Data” or “Notification of Changes in Non-teaching Staff Record” as appropriate. Adjustments to the Salaries Grant, if any, will be made in the immediate following month.

Enquiries

8. For any enquiries on the payment arrangements of Salaries Grant as set out in this circular, please contact -

Teaching Staff	Primary & special schools	2892 6220
	Secondary & special schools	2892 6221
Non-teaching staff	Primary, secondary & special Schools	2892 5800

Ms Rhoda CHAN
for Permanent Secretary for Education