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## Chapter 5 Planning, School Self-evaluation and Budgeting

### 5.1 Introduction

The major sources of finance for aided schools are government subventions and collections from parents/ students. School Management Committee (SMC) is therefore held accountable for ensuring effective use of resources and also the quality of education services. To these ends, schools should have formal and systematic procedures in place for assigning work priorities, allocating resources and evaluating results. Furthermore, information about school activities within the academic year and the School Report which can reflect school performance should be provided to the key stakeholders and the EDB.

For detailed information on the preparation of school plans and reports, schools may refer to the following documents:

- [Performance Indicators for Hong Kong Schools 2008](#)
- [Guidelines on the Compilation of School Development Plan, Annual School Plan, School Report: To Promote School Development and Accountability through Strategic Planning](#)
- [Template: School Development Plan, Annual School Plan, School Report](#)

For details of planning, school self-evaluation and reporting, schools may refer to the following circulars:

- EDBC001/2008 “Simplification of Reporting Requirements for Grants and Support Schemes to Reduce Teachers’ Workload”
- EDBC013/2008 “The School Development and Accountability Framework – the Next Phase of Continuous School Improvement”

## **5.2 School mission, philosophy and goals**

It is of paramount importance for a school to define its mission, which is built upon its philosophy and on which its goals are established. The philosophy states a school's beliefs; the mission defines a school's intentions, and the goals are the specific expressions of how the mission will be attained. Every school has its own unique mission which needs to be defined and which should be addressed in the planning of its annual programmes.

A school needs to express its mission, philosophy and goals in writing if they are to be reviewed, understood, and put into practice by all members of the school community. The mission statement defines the overall purpose of the school, incorporating the beliefs, concepts and values on which the school's policy and programmes are based and the goals towards which the school's efforts are directed. All in all, the mission statement serves as a framework for everything the school does.

### **5.3 Planning and School Self-Evaluation**

The “[School Development and Accountability framework](#)” devised by EDB in the 2003/04 school year aims to promote systematic implementation of School Self-evaluation (SSE) by integrating the process of “Planning-Implementation-Evaluation” into the school development cycle. The ultimate aim is enhancement of school development and improvement of students’ performance in learning.

Schools should embed SSE in school practice for strategic school planning, with a sharp focus on learning and teaching and students’ whole-person development for continuous school improvement. The School Development Plan (SDP), Annual School Plan (ASP) and School Report (SR) are primarily a school’s working documents in support of its development planning cycle. They should be based on the school’s self-evaluation of its current state of performance, strengths and areas for improvement, development priority and targets for improvement. Towards the end of the school development planning cycle, schools should conduct a holistic review with reference to the “[Performance Indicators](#)” framework and make use of the evaluation findings to strategically plan for the next cycle of development.

Schools should invite school personnel to fully participate in drawing up the SDP, ASP and SR. In this regard, the SMC should perform its guidance and monitoring roles, and duly offer advice. Schools have to upload the SDP, ASP and SR, which have been endorsed by the SMC, on their websites before the end of November.

#### **5.3.1 School Development Plan**

The purpose of the SDP is for the school to set out clear direction for development, the major concerns, the targets, the time scale and a general outline of strategies, on the basis of a holistic review on school performance, which are in line with the school’s vision and mission and the education policy of the territory. SDP is the blueprint for school development. Through strategic planning, implementation and continuous monitoring as well as evaluation of effectiveness, the ultimate aim of enhancing student learning will be achieved. An SDP usually has a three-year developmental cycle, and comprises the following key elements:

- School Vision and Mission
- Holistic Review
- Major Concerns
- Targets
- Time Scale
- A General Outline of Strategies

### **5.3.2 Annual School Plan**

The ASP is a concrete action plan for implementing the SDP. It enables school personnel to have an understanding of the targets, strategies, success criteria, methods of evaluation, time scale, people in charge, and resources required, of the major concerns so that they can support the implementation. ASP should incorporate tasks promoting school development rather than a listing of routine tasks. Since ASP is an action plan at the school level, concrete implementation strategies of ASP should be set in the light of the major concerns and targets of SDP. The key elements of ASP include the following:

- School Vision and Mission
- Major Concerns
- Targets
- Strategies
- Success Criteria
- Methods of Evaluation
- Time Scale
- People in Charge
- Resources Required

### **5.3.3 School Report**

The SR should aim to provide an account of the effectiveness of school work and the extent to which the school's major concerns are achieved, with reference to data analysis and evaluation results. By reflecting on past performance, it serves to inform future planning and puts continuous improvement in action. The report should be evidence-based and data-driven, and truly reflect the school's achievements and areas for improvement. The SR also provides a channel for the school to report to stakeholders on the major tasks in various areas, thus enhancing accountability. The key elements of SR include the following:

- Our School
- Achievements and Reflection on Major Concerns
- Learning and Teaching
- Support for Student Development
- Student Performance
- Financial Summary
- Feedback on Future Planning
- Appendix

### 5.3.4 Schedule for drawing up the School Development Plan, Annual School Plan and School Report

Suggested timeframe	Major activities	
	The year of completion of SDP cycle	Other years of SDP cycle
<b>January to February</b>	<ul style="list-style-type: none"> <li>• Administer the Stakeholder Survey (SHS) as scheduled by schools;</li> <li>• Collection of Key Performance Measures (KPM) data &amp; other evidence.</li> </ul>	
<b>April</b>	<ul style="list-style-type: none"> <li>• Submission to EDB the latest KPM and SHS data via the E-platform for School Development &amp; Accountability (ESDA).</li> </ul>	
<b>May to June</b>	<ul style="list-style-type: none"> <li>• Schools are recommended to conduct a holistic review, the results of which can serve as reference for the preparation of the next SDP.</li> </ul>	<ul style="list-style-type: none"> <li>• Schools are recommended to conduct a review on the school's major concerns as stipulated in the ASP; and to gather related data and information for evaluating the effectiveness of the major concerns.</li> </ul>
<b>July to August</b>	<ul style="list-style-type: none"> <li>• Start to draft the SR;</li> <li>• Schools can start to draw up the next SDP and ASP.</li> </ul>	<ul style="list-style-type: none"> <li>• Start to draft the SR;</li> <li>• Schools can start to draw up the next ASP.</li> </ul>
<b>Before end-October</b>	<ul style="list-style-type: none"> <li>• Schools should submit the SDP, ASP and SR to SMC for endorsement.</li> </ul>	<ul style="list-style-type: none"> <li>• Schools should submit the ASP and SR to SMC for endorsement.</li> </ul>
<b>Before end-November</b>	<ul style="list-style-type: none"> <li>• Upload the endorsed SDP, ASP, and SR onto the school's website.</li> </ul>	<ul style="list-style-type: none"> <li>• Upload the endorsed ASP and SR onto the school's website.</li> </ul>

## **5.4 Budgeting**

A budget can be regarded as an expression of the school plan in monetary terms. It provides information that facilitates a more effective cost benefit analysis and also the SMC's/ head's control over school expenditure.

### **5.4.1 Principles of budgeting**

1. As planning has to be conducted in the context of resources, budgeting serves to match the school activities with the available resources, including finance, staff time and space etc.
2. The objectives of the school will determine which proposals should be given priority. Hence, all those involved in the planning process should know the criteria, targets and assumptions as well as the constraints in considering the competing priorities.

### **5.4.2 Programme budgeting**

1. Traditional budgets are prepared in which the income and expenditure are classified by items as listed in the audited accounts. Programme budgeting attempts to link all the resources needed to support a particular programme, such as an individual subject.
2. The principal features of programme budgeting are that it relates to objectives and outputs, and emphasizes the future and choice. In the school context, programme budgeting reflects an educational plan. It attempts to enable a school to identify its goals and to channel the resources into the individual programmes that meet its goals.
3. Whilst every school has its own priorities and programme structure, the following programmes should be included in the school budget:
  - a. Programmes related to the learning of languages;
  - b. Support services for students to cope with their diverse needs;
  - c. Staff training and development programmes; and
  - d. Home-school-community programmes.

### **5.4.3 Budgeting process**

1. Schools should establish formal procedures for preparing the budget, for monitoring the use of resources and for ensuring that all financial and non-financial information is available at appropriate times. Computers together with appropriate software under SAMS will assist schools in the resources allocation exercise.
2. The key procedures are the following:
  - a. identification of school goals;

- b. determination of policies and priorities;
  - c. identification of programme budgets;
  - d. estimation of resources needed;
  - e. estimation of resources available;
  - f. examination of expenditure trends/ past performance;
  - g. allocation of resources, including provision for contingency;
  - h. approval of school budget;
  - i. informing staff with financial responsibilities of their programme budgets approved and any constraints imposed;
  - j. informing stakeholders of the approved budget;
  - k. monitoring of the school budget;
  - l. review and amendment of the budget; and
  - m. evaluation and report.
3. The SMC may consider establishing a resource committee to vet the budget and make recommendations for the SMC's approval. The membership of the committee must be endorsed by the SMC and views of teachers should be considered in the process. Generally speaking, the school head and the deputy heads should serve on the committee. Other managers and teachers may also be appointed as necessary.
  4. A summary budget should be prepared which comprises the summaries of all anticipated receipts and payments required for the operation of each programme budget.
  5. The expenditure should be monitored against the approved budget by the relevant staff member in-charge-of the programme throughout the year. SMCs may require the submission of a position report comparing the actual income and expenditure with the approved budget at regular intervals for scrutiny and monitoring. Appropriate action should be taken during the year to deal with variations between actual and budgeted income and expenditure.
  6. Aided IMC schools should read in conjunction with Section 4 of the [“Guide to Financial Management”](#).