

29 December 1999

EDB Circular No. 60/1999

(Formerly referred as EMB Circular No. 60/1999)

(Formerly referred as Administration Circular No.60/99)

Substitute Teacher Grant
and Funding Flexibility

Note : This circular should be read by

- (a) Supervisors/heads of all aided and government schools - for action*
- (b) Heads of Sections - for information*

SUMMARY

This Circular supersedes Administration Circular No. 44/99 and elaborates details on the Substitute Teacher Grant and Funding Flexibility as follows :

- (a) for all aided and government schools, arrangements relating to the Substitute Teacher Grant (STG);**
- (b) aided schools not receiving the SMI Block Grant can transfer funds among the STG, the School & Class Grant (SCG) and the Administration Grant (AG) and retain surplus of such grants up to 12 months' provision of these grants; and**
- (c) schools can retain surplus of the SMI Block Grant up to 12 months' provision of the Grant.**

DETAILS

Substitute Teacher Grant

2. With effect from September 1999, all aided and government schools may apply for STG. Details are as follows:

- (a) a school may opt to temporarily freeze not more than 10% of the teaching establishment and claim STG for employing teachers and supplementary staff at standard rates, staff training and procurement of stores and services etc.**
- (b) the qualifying period is 3 consecutive calendar days; and**
- (c) the approval for claiming STG under conditions (a) and (b) above is**

delegated to the School Management Committee (SMC).

School should obtain the consent of the SMC, majority of teachers and parents in advance. School should also ensure that the arrangement is a temporary measure and will not affect the quality of education provided. The decision to claim SGT should be reviewed by school every year. Further details about relevant procedures are in Annex A for reference.

3. For enquiry, please contact the District Education Officers or Inspector (Special School Administration) or Education Officers (Government Schools).

M Y CHENG
for Director of Education

Substitute Teacher Grant

At anytime after obtaining the consent of SMC, majority of teachers and parents in advance, schools may temporarily freeze not more than 10% of the teaching establishment and claim STG. Schools may use the STG for school and educational purposes. If supply teachers are employed, they should be paid at standard rates. Regarding STG, the calculation is as follows:

$$\begin{array}{ccccccc} \text{Daily rate of} & & & & & & \\ \text{Supply Teacher} & \times & \text{Global average utilization} & \times & \text{No of school days} \\ & & \text{rate (GAUR) of previous 3} & & \text{that a vacancy arises} \\ & & \text{years} & & \end{array}$$

Using the current supply teacher rates,

	Primary	Secondary	Special primary	Special secondary
GAUR	1	0.98	1	1
Grant per graduate post	$\$960 \times 1 = \960	$\$1,165 \times 0.98$ $= \$1,141.70$	$\$960 \times 1 = \960	$\$1,165 \times 1$ $= \$1,165$
Grant per non-grad post	$\$828 \times 1 = \828	$\$960 \times 0.98$ $= 940.80$	$\$828 \times 1 = \828	$\$960 \times 1$ $= \$960$

2. In exercising its authority in this regard, the SMC should obtain the consent of the teachers and parents in advance. Schools should have documented guidelines and procedures in using the STG and reporting the use of STG in their annual report. The decision to claim STG should be reviewed by the school every year.

3. ***Heads of government schools should refer to paragraphs 4 and 5 for application and accounting procedures. Supervisors/Heads of aided schools should refer to paragraphs 6, 7, and 8 for application procedures, accounting arrangements and the funding flexibility.***

Application and accounting procedures for government schools

4. As the recruitment of teachers for government schools are centrally coordinated by the Appointments and Personnel Sub-division, Heads of government schools should inform the Government Schools Section if they intend to claim STG .

5. Government schools opting for the STG should use the form at Attachment I(a)/(b) and apply to the Departmental Accounts Section of the Finance Division for transfer of grant. For hiring of supplementary staff, Heads of Government schools are reminded to refer to the procedures on hiring of non-civil service contract staff laid down in ED Administration Circular 2/99. The STG transferred should be spent within the same financial year. Schools should observe all relevant Stores and Procurement Regulations and Accounting Procedures, and maintain a separate ledger in the school account to record income and expenditure disbursed from the STG for audit purpose.

Application procedures and accounting arrangements for aided schools

6. For aided schools, the supervisor of a school opting for the STG should apply for payment to the Education Subventions Section of the Education Department with the form at Attachment II(a)/(b). Payments of the grant will be paid in arrears upon request.
7. For schools receiving the SMI Block Grant, income and expenditure pertaining to the STG are subsumed under the Block Grant Account. They are required to keep a separate ledger account to record the income and all expenditure disbursed from the STG. From 1999/2000 school year onwards, year-end surplus in excess of 12 months' provision in the Block Grant Account will be clawed back by the Education Department.
8. For aided schools not receiving the SMI Block Grant, a separate ledger account should be kept to record the income and expenditure disbursed from the STG. Schools may transfer the surplus balance in the STG, the School and Class Grant and Administration Grant to cover the deficit (if any) in any of these grants with effect from the 1999/2000 school year. However, schools are still required to keep a separate ledger account for each of the three grants. The combined surplus balance of the three grants in excess of 12 months' provision as per audited accounts will be subject to claw back. The excessive surplus will firstly be set off against the Administration Grant, and secondly against the School and Class Grant, and lastly the STG (if applicable).

I(a)

Request for Substitute Teacher Grant (STG)**[For regular post(s)]****PART I:** (To be completed by applicant)To: Finance Division
(Attn: SExO(DA))

From: _____

School Name

Substitute Teacher Grant [#] : ☐ B24-472-034 (for employment of Non-civil
Service Contract Staff)School Cost Centre Code : ☐☐☐☐[#]Please tick as appropriate☐ B24-579-002 (for other educational purposes)

I request for Substitute Teacher Grant to be transferred to my school in respect of the following vacant post(s) in the current financial year.

Regular post(s)

Rank	Est	Str	Vac	Period		No. of working days* (a)	STG Rate per working day (b) \$	STG Grant (c)=(a) x (b) \$
				From	To			
Grad								
Non-Grad								
Total								

2. Out of the STG to be transferred to my school, I estimate that a sum of \$_____ will be used to employ Non-civil Service Contract Staff and the balance of \$_____ will be used for other educational purposes, e.g. procurement of stores, etc. .

3. I confirm that -

- (i) consent has been obtained from my school's SMC for claiming STG in the school year,
- (ii) no salaries of teachers filling the vacant posts during the specified period will be claimed, and
- (iii) the total number of post(s) claiming the STG does not exceed the ceiling of ^{**} _____ posts which is 10% of the total teaching establishment of my school at any one time.

Note:

* the number of working days should exclude Sunday, Saturday (short-week), public holidays, discretionary holidays or any days on which the teachers are *not* required to perform duties.

** please fill in the number

(SCHOOL CHOP)

Signature: _____

Name of Officer: _____

Post: _____

Date: _____

c.c. SExO(E)1

PART II: (For official use)

To:

Please be advised that an STG in the amount of \$ _____, made up of \$ _____ for the employment of Non-civil Service Contract Staff and \$ _____ for other educational purposes, has been transferred to your school. All vouchers for expenditure raised for this grant should be coded to the appropriate codes[#] accordingly.

Signature: _____

Name of Officer: _____

Post: _____

Date: _____

SExO(DA)

Government Schools
Request for Substitute Teacher Grant (STG)

Attachment I(b)

[For vacancies arising from leave for 3 consecutive days or more]

PART I: (To be completed by applicant)

To: Finance Division
(Attn: SExO(DA))

From: _____

School Name

Substitute Teacher Grant # : ☐ B24-472-034 (for employment of Non-civil
Service Contract Staff)

School Cost Centre Code : ☐☐☐☐

Please tick as appropriate

☐ B24-579-002 (for other educational purposes)

I request for Substitute Teacher Grant to be transferred to my school due to -

Vacancies arising from teachers on leave for 3 consecutive days or more

Rank	Name of Teacher	Leave period		Reason of Absence ##	No. of calendar days	No. of working days* (a)	STG Rate per working day (b) \$	STG Grant (c)=(a) x (b) \$
		From	To					
Grad	1.	1.						
	2.	2.						
	3.	3.						
	4.	4.						
Non-Grad	1.	1.						
	2.	2.						
	3.	3.						
	4.	4.						
Total								

2. Out of the STG to be transferred to my school, I estimate that a sum of \$ _____ will be used to employ Non-civil Service Contract Staff and the balance of \$ _____ will be used for other educational purposes, e.g. procurement of stores, etc. .

3. I confirm that -

- (i) consent has been obtained from my school's SMC for claiming STG in the school year,
- (ii) no salaries of teachers filling the vacant posts during the specified period have been claimed, and
- (iii) the total number of post(s) claiming the STG does not exceed the ceiling of ** _____ posts which is 10% of the total teaching establishment of my school at any one time.

Note:

Schools are required to keep copy of documents certifying reasons of absence e.g. medical certificates and approval letters for paid/no-pay leave etc. for audit purposes.

* the number of working days should exclude Sunday, Saturday (short-week), public holidays, discretionary holidays or any days on which the teachers are not required to perform duties.

** please fill in the number

(SCHOOL CHOP)

Signature: _____

Name of Officer: _____

Post: _____

Date: _____

PART II: (For official use)

To:

Please be advised that an STG in the amount of \$ _____, made up of \$ _____ for the employment of Non-civil Service Contract Staff and \$ _____ for other educational purposes, has been transferred to your school. All vouchers for expenditure raised for this grant should be coded to the appropriate codes# accordingly.

Signature: _____

Name of Officer: _____

Post: SExO(DA)

Date: _____

AIDED SCHOOLS

Request for Substitute Teacher Grant (STG)
[For regular post(s)]

To: Director of Education
 (Attn: Education Subventions Section)

From : _____
 School Name

School Code :

I request Substitute Teacher Grant to be paid to my school in respect of the following vacant post(s).

Regular post(s)

Rank	Est	Str	Vac	No. of Posts claimed (a)	Period		No. of calendar days	No. of working days* (b)	STG Rate per working day (c) \$	STG Grant (d)=a x b x c \$
					From	To				
Grad										
Non-Grad										
Total										

2. I confirm that -

- (i) consent has been obtained from my school's SMC for claiming STG in the school year,
- (ii) no salaries of teachers filling the vacant posts during the specified period will be claimed, and
- (iii) the total number of post(s) claiming the STG does not exceed the ceiling of 10% of the total teaching establishment of my school at any one time and this request for payment complies with the conditions set out in Administration Circular No. /99 dated 1999.

3. My school will refund to Government any over-payment of grant.

Note:

* the number of working days should exclude Sunday, Saturday (short-week), public holidays, discretionary holidays or any days on which the teachers are not required to perform duties.

(SCHOOL CHOP)

Signature of Supervisor/Head: _____

Name: _____

Date: _____

c.c. DEO()/I(SSA)

AIDED SCHOOLS**Request for Substitute Teacher Grant (STG)****[For vacancies arising from leave for 3 consecutive days or more]**

To: Director of Education

From:

(Attn: Education Subventions Section)

School Name

School Code :

--	--	--	--

I request Substitute Teacher Grant be paid to my school due to -

Vacancies arising from teachers on leave for 3 consecutive days or more

Rank	Name of Teacher	Leave period		Reason of Absence #	No. of calendar days	No. of working days* (a)	STG Rate per working day (b) \$	STG Grant (c)=(a) x (b) \$
		From	To					
Grad	1.	1.						
	2.	2.						
	3.	3.						
Non-Grad	1.	1.						
	2.	2.						
	3.	3.						
UQT	1.	1.						
	2.	2.						
Total								

2. I confirm that -

- (i) consent has been obtained from my school's SMC for claiming STG in the school year,
- (ii) no salaries of teachers filling the vacant posts during the specified period have been claimed, and
- (iii) the total number of post(s) claiming the STG does not exceed the ceiling of 10% of the total teaching establishment of my school at any one time and this request for payment complies with the conditions set out in Administration No. /99 dated 1999.

3. My school will refund to Government any over-payment of grant.

Note:

Schools are required to keep copy of documents certifying reasons of absence for audit purposes.

* the number of working days should exclude Sunday, Saturday (short-week), public holidays, discretionary holidays or any days on which the teachers are not required to perform duties.

(SCHOOL CHOP)

Signature of Supervisor/Head : _____

Name : _____

Date: _____

c.c. DEO()/I(SSA)