

Education Bureau Circular Memorandum No. 111/2012

From: Permanent Secretary for Education To: Supervisors / Heads of all aided,
caput secondary schools and special
schools with senior secondary classes

Ref.: EDB(CD/C&S)/SC/2/1/1(2)

Date: 9 August 2012

Extension of the Disbursement Period of the Consolidated Subject Grant for Secondary Schools Yet to Form an Incorporated Management Committee (IMC)

Summary

This circular memorandum (CM) announces the extension of the disbursement of the Consolidated Subject Grant (CSG) for three years to aided and caput secondary schools yet to form an IMC (non-IMC schools), including special schools with secondary classes.

Background

2. As an interim measure, the Education Bureau (EDB) has created the CSG under the General Domain of the Operating Expenses Block Grant (OEBG) to replace the subject and curriculum grants starting from the 2009/10 school year for non-IMC secondary schools, including special schools with secondary classes, to provide more flexibility for non-IMC schools in deploying their resources and to support the implementation of the New Senior Secondary (NSS) curriculum.

Details

3. As of May 2012, while all aided secondary schools have submitted their draft IMC constitution, it will take time for schools to complete the process of setting up their IMC. The EDB, having reviewed the situation, will continue to disburse the CSG from the 2012/13 to 2014/15 school years to non-IMC secondary schools that have yet to set up their IMC.

4. The calculation of the CSG remains the same as in previous years where the grant disbursed will be adjusted in accordance with the changes in the number of approved classes in that school based on the Average Per Class Rate as well as the June-on-June Composite Consumer Price Index (CCPI). The Appendix illustrates with examples the calculation of the CSG for schools' reference. The Average Per Class Rates for non-IMC schools (**before 2012 CCPI adjustment**) are as follows:

Non-IMC Schools	Average Per Class Rate[^]
Ordinary Secondary Schools / Special Schools Offering the Ordinary Curriculum	\$4,088
Special Schools for Students with Intellectual Disability (ID)	\$3,443

[^] The latest CCPI is announced in July / August each year and the Average Per Class Rates will be adjusted accordingly.

5. Schools can make use of the CSG for the purchase of consumables, learning and teaching materials, educational software packages as well as for minor repairs / replacement of spare parts of small equipment for the effective delivery of the existing subjects, NSS subjects and education schemes originally covered by the subject and curriculum grants. As the CSG is one of the constituent grants under the General Domain of the OEBG, the current practice for OEBG, such as the principles and rules of usage, financial and accounting arrangements would be followed.

6. As the subject and curriculum grants have been included as part of the Baseline Reference in the calculation of the EOEBG, the CSG is not applicable to schools which have established their IMC.

Enquiries

7. For enquiries, please contact Ms Joanne WONG at 2892 6339.

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c.c. Heads of Section

Examples for Calculating the Consolidated Subject Grant (CSG)

Example 1 An ordinary secondary school with 29 approved classes receives CSG of \$157,100 in the 2011/12 school year. The number of approved classes will be reduced to 28 in the 2012/13 school year. The CSG of this school in the 2012/13 school year will be calculated as follows:

$$\begin{aligned}\text{CSG} &= \$157,100 - \$4,088 \times (29 - 28) \\ &= \$153,012 \text{ (subject to CCPI adjustment)}\end{aligned}$$

Example 2 An ordinary secondary school with 24 approved classes receives CSG of \$107,200 in the 2011/12 school year. The number of approved classes will remain unchanged in the 2012/13 school year. The CSG of this school in the 2012/13 school year will be unchanged, i.e. \$107,200 (subject to CCPI adjustment).

Example 3 A special school for students with ID is offering 4 junior secondary classes receiving CSG of \$14,400 in the 2011/12 school year. The number of approved secondary classes will be increased to 5 in the 2012/13 school year. The CSG of this special school in the 2012/13 school year will be calculated as follows:

$$\begin{aligned}\text{CSG} &= \$14,400 + \$3,443 \times (5 - 4) \\ &= \$17,843 \text{ (subject to CCPI adjustment)}\end{aligned}$$

Example 4 A special school offering the ordinary curriculum is operating 8 secondary classes and receiving CSG of \$62,600 in the 2011/12 school year. The number of approved secondary classes will be increased to 9 in the 2012/13 school year. The CSG of this special school in the 2012/13 school year will be calculated as follows:

$$\begin{aligned}\text{CSG} &= \$62,600 + \$4,088 \times (9 - 8) \\ &= \$66,688 \text{ (subject to CCPI adjustment)}\end{aligned}$$