

## **Perceptions of Fair Interpersonal Treatment**

What is your organization like most of the time? Circle Yes if the item describes your organization, No if it does not describe your organization, and ? if you cannot decide.

IN THIS ORGANIZATION:

1. Employees are praised for good work .....	Yes	?	No
2. Supervisors yell at employees (R) .....	Yes	?	No
3. Supervisors play favorites (R) .....	Yes	?	No
4. Employees are trusted .....	Yes	?	No
5. Employees' complaints are dealt with effectively.....	Yes	?	No
6. Employees are treated like children (R) .....	Yes	?	No
7. Employees are treated with respect .....	Yes	?	No
8. Employees' questions and problems are responded to quickly.....	Yes	?	No
9. Employees are lied to (R) .....	Yes	?	No
10. Employees' suggestions are ignored (R) .....	Yes	?	No
11. Supervisors swear at employees (R) .....	Yes	?	No
12. Employees' hard work is appreciated.....	Yes	?	No
13. Supervisors threaten to fire or lay off employees (R) .....	Yes	?	No
14. Employees are treated fairly .....	Yes	?	No
15. Coworkers help each other out .....	Yes	?	No
16. Coworkers argue with each other (R).....	Yes	?	No
17. Coworkers put each other down (R).....	Yes	?	No
18. Coworkers treat each other with respect .....	Yes	?	No

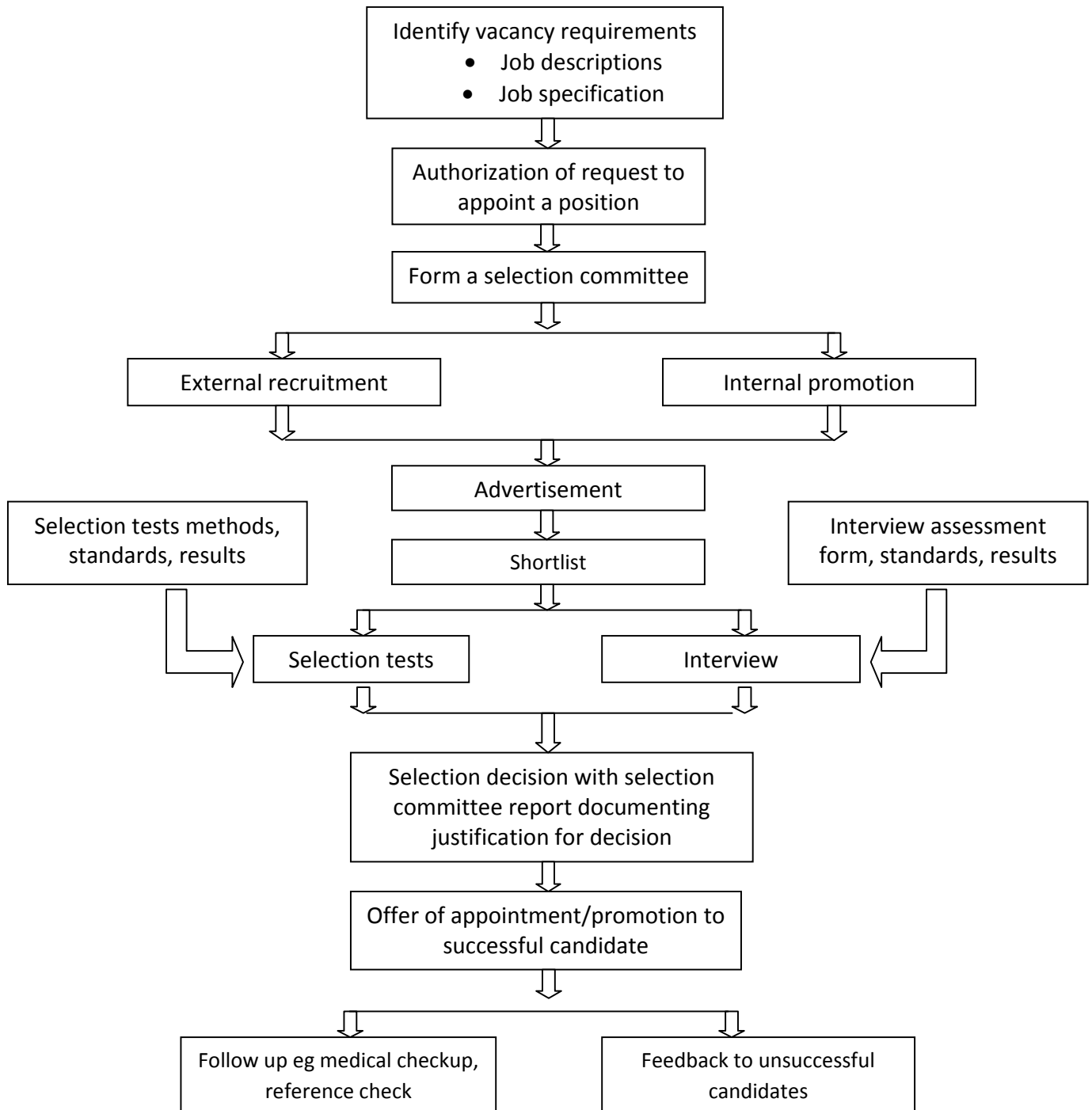
Note: R = the item is reverse scored.

### **Perceptions of Fair Interpersonal Treatment Scale**

- Calculate the total marks
- For questions without R, yes = 1 mark
- For questions with R, yes = -1 mark

**Sources: Michelle A. Donovan et al., "The Perceptions of Their Interpersonal Treatment Scale: Development and Validation of a Measure of Interpersonal Treatment in the Workplace,"**

**Recruitment, selection and promotion procedures \***



\* Selecting a principal is one of the most important responsibilities of the School Management Committee. Selection processes need to be open, fair and transparent. The appointment of a principal is not simply a matter of promoting a teacher from within the school. It is the search across Hong Kong for the best available candidate. Therefore, the Education Bureau encourages the school to advertise its vacant position in the daily press to attract a sufficient number of quality candidates. The related booklet on *Selection and Appointment of a School Principal - A Guide to Assist School Management Committees, Incorporated Management Committees and Selection Boards* has been uploaded onto the EDB's website. The relevant path is as follows:

[Home > Teachers Related > Qualifications, Training and Development > Development > Continuing Professional Development \(CPD\) of Principals > Documents](#)

School may also access the booklet via the following link:

[http://www.edb.gov.hk/attachment/en/teacher/qualification-training-development/development/cpd-principals/EN\\_Guide\\_2011\(revised\)\\_Mar2013.pdf](http://www.edb.gov.hk/attachment/en/teacher/qualification-training-development/development/cpd-principals/EN_Guide_2011(revised)_Mar2013.pdf)

## **Staff Recruitment**

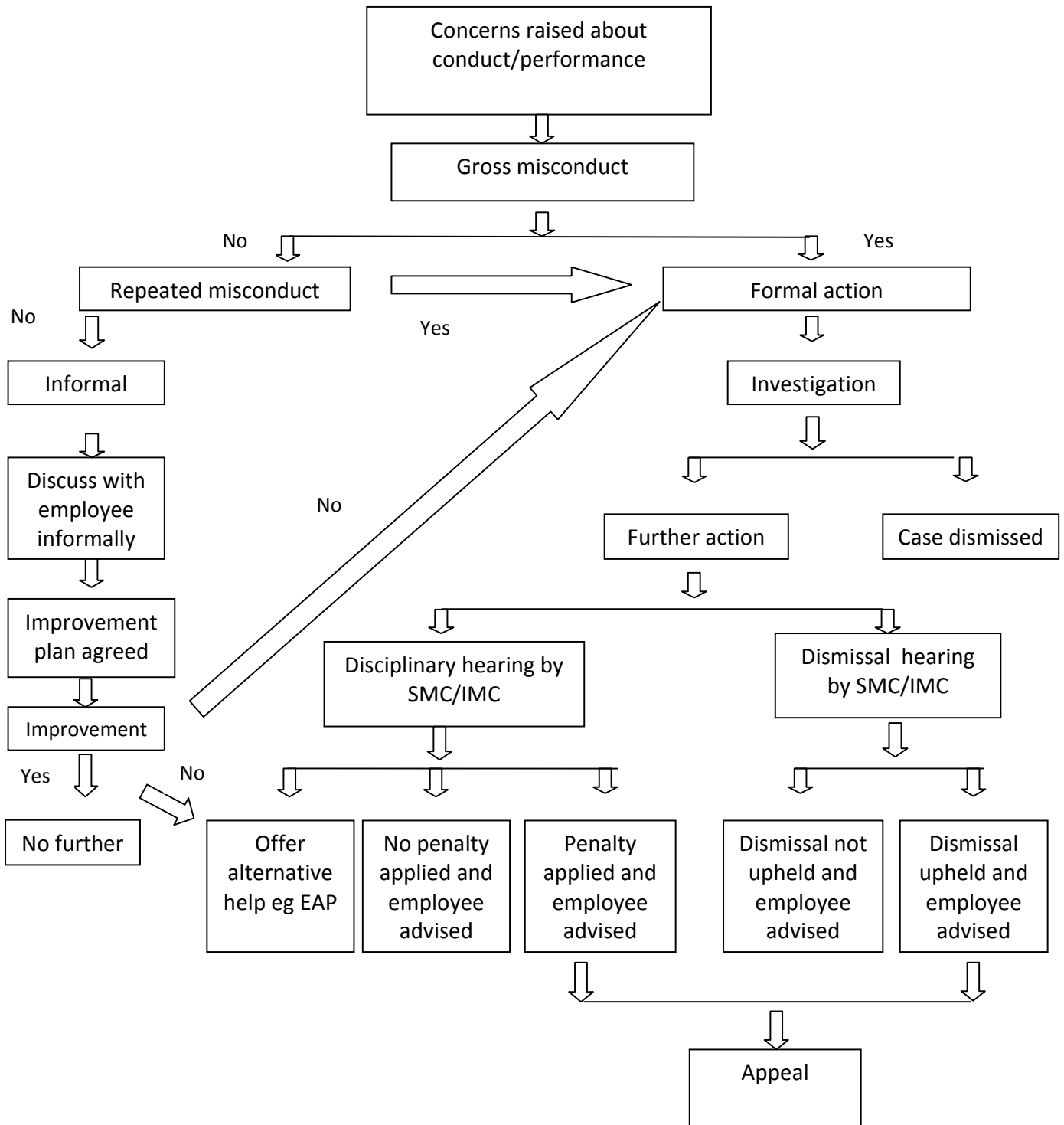
1. Clearly define the entry requirements of each rank or post (e.g. academic and professional qualifications, years of relevant experience, aptitude and any special skills), and seek approval from the school management or the designated authority.
2. Advertise job vacancies in newspapers and on the website of the school.
3. State clearly in the advertisement the job description, entry requirements and other essential information, such as the application deadline, any written test, correspondence address (and email address if any), and enquiry telephone number if available.
4. Require applicants to declare in the job application form whether they have any friends or relatives working in the school.
5. Record all applications received in a register or date-stamp and file all applications properly upon receipt.
6. Require all staff involved in the selection process to declare any potential or actual conflict of interest and reassign staff to take over the process if a conflict is declared.
7. Shortlist candidates for interview based on pre-approved criteria, such as years of relevant experience, levels of education attained, results of the written test, etc.
8. Form a recruitment panel to conduct selection interviews and skill tests as necessary.
9. Design an assessment form showing the attributes for assessment and the corresponding marks or weightings, and require individual panel members to give marks on their own.
10. Record the combined scores of each candidate after the interview and the comments of the panel members on the form.
11. Prioritize the candidates according to their scores.
12. Make recommendations for selection to the school management for approval, giving justification if the highest scoring candidate is not recommended for selection.
13. Designate the authority to approve the panel's recommendation and document the decision properly, in particular the reason if the panel's recommendation is not accepted.
14. Verify the academic qualifications and work experience of the successful candidate(s) before offer of appointment.

15. Make provisions for penalties (e.g. termination of employment) in case of corruption offence, fraud, or other misconduct in the employment contract.
16. Record all refusals of offer and ensure subsequent offers are made to candidates according to their priority.

## **Staff Promotion**

1. Lay down and make known to all staff the eligibility criteria for promotion.
2. Announce the timing of the promotion exercise to the staff concerned.
3. Appoint a promotion board to assess all eligible candidates for promotion based on the pre-determined criteria, with reference to their appraisal reports for a specified period of time (e.g. three or four years).
4. Establish the interview procedures and design an assessment form for use by the board members if a promotion interview is conducted .
5. Require all members of the promotion board to declare any conflict of interest which should be recorded, and assign other staff to take over the process if a conflict is declared (e.g. the candidate under consideration is a relative or personal friend).
6. Prepare a report on the candidates recommended for promotion, in their order of priority, for approval by the specified authority.
7. Announce the promotion results as soon as possible to avoid speculation.
8. Provide a review channel for unsuccessful candidates.

## Dismissal and disciplinary procedures



**Process of Designing an appropriate salary policy (for reference)**

1. Job analysis
  - o decide on the number of posts
2. Job evaluation
  - o determine the relative importance of different posts
3. Market pricing
  - o conduct market study
  - o identify targets for comparison, timing and method
4. Gradings and ranges
  - o determine the number of grades and appropriate salary ranges
5. Increase of salary – timing and size of increase
6. Policy review
  - o approved by SMC or IMC
    - Salary ranges and benefits for different posts or grades
    - factors for consideration in determining salary for new recruits, such as qualifications and experiences, expertise or market salary
    - standards and methods in determining salary increases
    - pre-determined incremental increases and approving authorities
  - o any exceptions require the approval of SMC/IMC
  - o any revisions require the approval of SMC/IMC
7. How to communicate
  - o employee handbook and induction program
  - o strengthen communication especially before and after salary increases
8. How to monitor
  - any deviations from formal policies need the prior approval of SMC/IMC
  - regular reports on salary increase or benefits changes
  - reports on any exceptions or deviations

## **Entertainment policy (for reference)**

### **1. Objective :**

Entertainment expenses are sensitive issues to the public, so DSS school should take a cautious and conservative approach in managing such expenses and must ensure that such expenses are properly covered by non-government funds

### **2. Who gets what:**

- SMC/IMC approves the activities according to the needs of the school
- Determine the amount of expenses to be reimbursed (if more than half of the participants of the activity are guests who have official dealings with the school)
- List the types of reimbursable expenses
- Establish the limit of reimbursable amount ( such as per guest, per month or per year )

### **3. Application or reimbursement procedures:**

- Approving authorities and limit of approval
- Prior approval required before actual expenses incurred
- Process of claiming reimbursements and supporting documents required

### **4. How to communicate**

- Employee handbook/induction program
- Annual announcements especially before important festivals

### **5. How to monitor:**

- Regular management report
  - i. On reimbursements by members of SMC/IMC and employees
  - ii. Highlight exceptional high or frequent expenses
  - iii. Reimbursement of non-approved expenses
- No approval or processing of self expenses



## **Sample of Performance Management Policy for Schools**

### **INTRODUCTION**

General description of the policy

### **APPLICATION OF THE POLICY**

The policy applies to (types of employees)

### **OBJECTIVES OF THE POLICY**

This policy sets out the framework for a clear and consistent assessment of the overall performance of teachers and for supporting their development needs in alignment with the school's improvement plan and the teachers' own professional needs. The school is committed to ensuring consistency of treatment and fairness in the operation of performance management.

### **THE PERFORMANCE MANAGEMENT CYCLE**

The performance of teachers must be reviewed on an annual basis. Performance planning and reviews must be completed for all teachers by (date).

### **PERFORMANCE STANDARDS**

Objectives or performance standards should be set for individual teachers following the SMART rules – specific, measurable, action-oriented, realistic and time-bound. They should also be fair and equitable in relation to teachers with similar roles/responsibilities and experience. They should be such that, if they are achieved, they will contribute to improving the progress of pupils at the school.

At the end of the cycle assessment of performance against an objective will be on the basis of the performance criteria set at the beginning of the cycle.

All reviewers are expected to explore the alignment of reviewees' objectives with the school's priorities and plans. The objectives should also reflect reviewees' professional aspirations.

### **MONITORING AND EVALUATION**

Monitoring and evaluation of performance should be on a on-going basis and not restricted to the year-end completion of the performance appraisal. Timely feedback, recommendations for changes and coaching should be provided on daily basis.

COMPLETION OF PERFORMANCE APPRAISAL (Please see M3T4A3 for sample Performance Assessment Form)

Appointment of reviewers and countersigning officers

Conducting appraisal interviews to ensure adequate communication with the reviewees.

#### APPEALS

At specified points in the performance management process teachers have a right of appeal against any of the entries in their planning and review statements.

Details of the appeals process.

#### CONFIDENTIALITY

The whole performance management process and the information and reports generated will be treated with strict confidentiality at all times.

#### TRAINING AND SUPPORT

The teachers' professional development will be informed by the training and development needs identified in the reviewees' planning and review statements. The school will appropriate resources are made available in the school budget for any training and development of teachers.

#### RETENTION OF STATEMENTS

Performance management planning and review statements including will be retained for a minimum period of \_\_\_\_\_ years. (Period of record retention is subject to school-based needs.)

The principal will provide the governing body with a written report on the operation of the school's performance management policy annually. The report will not contain any information which would enable any individual to be identified.

The report will include:

- the operation of the performance management policy;
- the effectiveness of the school's performance management procedures;
- teachers' training and development needs.

#### REVIEW OF THE POLICY

The Governing Body will review the performance management policy every school year at its \_\_\_\_\_ meeting. (The time of meeting is subject to school-based needs.) The policy will be revised as required to introduce any changes in regulation and statutory guidance to ensure that it is always up to date.

To ensure teachers are fully conversant with the performance management arrangements, all new teachers who join the school will be briefed on them as part of their introduction to the school.

#### ACCESS TO DOCUMENTATION

**Performance assessment form (for reference only)**

**Part 1 Personal Particulars**

Name of Appraisee	
Staff Number (if any)	
Post	
Section	
Date of Employment	
Period under Review	

**Part 2 Record of Assessment/Review**

	Appraisee	Appraising Officer	Appraising Officer's Supervisor (Counter-signing Officer)
Name			
Signature			
Post			
Date			

**Performance assessment form (for reference only)****Part 3 Performance Assessment**

	Rating ( ✓ )				
Attendance	5 (   )	4 (   )	3 (   )	2 (   )	1 (   )
Job knowledge and skills	5 (   )	4 (   )	3 (   )	2 (   )	1 (   )
Quality of work	5 (   )	4 (   )	3 (   )	2 (   )	1 (   )
Initiative and motivation	5 (   )	4 (   )	3 (   )	2 (   )	1 (   )
Team work	5 (   )	4 (   )	3 (   )	2 (   )	1 (   )
General conduct	5 (   )	4 (   )	3 (   )	2 (   )	1 (   )
Discipline	5 (   )	4 (   )	3 (   )	2 (   )	1 (   )

**Part 4 Overall Performance Rating**

Substantially exceeds job requirements	Exceeds job requirements	Meets job requirements	Partially meets job requirements	Does not meet most job requirements
5 (   )	4 (   )	3 (   )	2 (   )	1 (   )

Please indicate whether the appraisee has taken up any special task or obtained any award/commendation (to be filled by the appraising officer)

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Overall comments on performance (to be filled by appraising officer and/or counter-signing officer)

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**Performance assessment form (for reference only)****Assessment Guidelines**

Assessment Areas	Rating ( ✓ )
1. Attendance	5 = No late and absence record, willing to replace contingent duty 4 = No late and absence record 3 = Less than 3 times of lateness or absence record 2 = 3 times of lateness or absence record 1 = More than 3 times of lateness or absence record
2. Job knowledge and skills	5 = Substantially exceeds job requirements 4 = Exceeds job requirements 3 = Meets job requirements 2 = Partially meets job requirements 1 = Does not meet most job requirements
3. Quality of work	
4. Initiative and motivation	
5. Team work	
6. General conduct	
7. Discipline	5 = No disciplinary record, always follow supervisor's working instructions 4 = No disciplinary record 3 = Less than 3 times of disciplinary record 2 = 3 times of disciplinary record 1 = More than 3 times of disciplinary record

## A Difference of Opinions

Tom (vice principal) is preparing an assessment of the performance of a GM teacher, David.

Tom :

- Knows that David is very competent in his current job, but he is over confident of himself, always believing that he's more outstanding than the others
- David completed four sets of teaching plans, and in order to motivate and encourage him, Tom overrated his performance by giving him an outstanding rating for the four sets of teaching plans
- Tom subsequently received three complaints from David's co-workers
- Tom now wants to communicate with David more clearly on his need to improve his over-confident self-image among the co-workers, to establish more meaningful goals for his performance. With better performance, Tom will consider promoting David in one to two years' time.

David :

- Knows that he is one of the best, or even the best employee of the school
- Believes that he deserves a promotion this year
- Expects that Tom has hesitation about his promotion due to the three complaint letters
- Intends to remind Tom of his four sets of "outstanding" teaching plans
- If Tom delays his promotion, David intends to confront him, and if necessary, will bring the case to the principal

## Individual Development Plan

Name \_\_\_\_\_

Current Position \_\_\_\_\_

Time in current position \_\_\_\_\_

Next possible position \_\_\_\_\_

Analysis of Competencies			
Strength		Areas for improvement	
Goal for development			
Short term		Long Term	
Specific Development Actions			
Short term		Long term	
On job training	External training	Action learning	Coaching/mentoring
Employee signature	Date	Supervisor signature	Date

**Flexibility and Compliance  
Case Study**

**Plan :**

A DSS school plans to construct a new teaching annex.

**Relevant Rules and Regulations:**

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**Steps and Procedures:**

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**Flexibility and Compliance  
Case Study**

**Plan :**

- A DSS school plans to construct a new teaching annex.

**Relevant Rules and Regulations:**

- Education Bureau Circular No. 17/2012 on *Use of Government and Non-government Funds in Direct Subsidy Scheme (DSS) Schools* provides that DSS schools may use non-government funds to finance above-standard facilities for the purpose of enhancing the quality of education having regard to the benefits for the students, impact on the school's financial situation and key stakeholders' concerns.
- Section 19(1) of the Education Ordinance provides that "No school shall be operated in any premises other than the premises specified in the certificate of registration or provisional registration of the school."
- Section 20(1)(a) of the Education Ordinance provides that "The management authority of a school may apply in writing to the Permanent Secretary to amend the certificate of registration or provisional registration by specifying in the certificate any additional or alternative premises."
- Regulation 10(a) of the Education Regulations provides that "Except with the consent in writing of the Permanent Secretary, there shall not be made any structural alterations to the school premises."
- Clause 15 of Schedule One - Conditions for Admission of an Aided School to the Direct Subsidy Scheme (DSS) of the SSB Service Agreement provides that "Any application for additions, alterations or improvements to the school premises for which approval by the Government is required shall be submitted in duplicate to the Government for approval, and copied to the Director of Architectural Services / Director of Housing."
- Requirements of the relevant government departments, such as Buildings Department, Department of Health, Fire Services Department, Lands Department, etc.

### **Steps and Procedures:**

- The SMC/IMC should initially study if the plan
  - meets the genuine needs of school development;
  - is for educational and school needs; and
  - is for the benefits of the students.
- The school should examine the school's financial situation and draw up a budget for the plan. The school should take into consideration parents' affordability, and adopt appropriate measures, including spreading out of the construction costs to alleviate the pressure on fee increase. The school may also consider raising funds for covering the construction expenses. *(N.B.: DSS schools can only use non-government funds to finance the expenses related to the construction and maintenance of above-standard facilities.)*
- The school should seek key stakeholders' views on the plan. During the course of consultation, the school should provide adequate information for the stakeholders, including the estimated impact of the plan on the school fee level and the school's financial information.
- The SMC/IMC should conduct in-depth discussion on the plan and the stakeholders' concerns.
- The school submits a formal application to the EDB according to the prevailing procedures.
- The school starts the construction project after obtaining the approval from the EDB.
- The school may operate in the new annex after the application for registration of the additional premises is formally approved.

## **Procedures of Decision Making**

**(1) Consider the genuine needs of students and school development**



**(2) Consult stakeholders**



**(3) Make reference to the prevailing rules and regulations**

■ **General rules and regulations**

- Education Ordinance, Education Regulations, Service Agreement, DSS Explanatory Notes, Prevention of Bribery Ordinance, Disability Discrimination Ordinance, Race Discrimination Ordinance, Personal Data (Privacy) Ordinance

■ **Requirements related to school governance and internal control**

- Education Bureau Circular No. 7/2012 on *Improvement Measures to Strengthen the Governance and Internal Control of Direct Subsidy Scheme (DSS) Schools*

■ **Requirements related to financial management**

- Education Bureau Circular No. 1/2011 on *Collection of Fines, Charges and Fees in Schools under the Direct Subsidy Scheme (DSS)*
- Education Bureau Circular No. 10/2012 on *Fee Remission/Scholarship Schemes in Direct Subsidy Scheme (DSS) Schools*
- Education Bureau Circular No. 16/2012 on *Delineation of Reserves and Reserve Ceiling for the Operating Reserve of Direct Subsidy Scheme (DSS) Schools*
- Education Bureau Circular No. 17/2012 on *Use of Government and Non-government Funds in Direct Subsidy Scheme (DSS) Schools*

■ **Requirements related to human resources management**

- Employment Ordinance, Minimum Wage Ordinance, Employees' Compensation Ordinance, Occupational Safety and Health Ordinance



**(4) Seek approval from the relevant authorities**

- IMC/SMC, Principal .....
- Education Bureau, Architectural Services Department, Buildings Department, Department of Health.....



**(5) Keep relevant records**



**(6) Properly monitor the implementation of the plan/  
project**

## **Reference Items on the Administration and Management of DSS Schools**

To facilitate DSS schools in strengthening their administration and management, a list of items is compiled for schools' reference. DSS schools may use the list for internal training if they so wish. DSS schools should note that the list is by no means exhaustive.

### **I. School Governance and Quality Assessment**

<b><i>A. Operation of the SMC/IMC</i></b>	
1	The SMC/IMC is operated in accordance with its SMC/IMC constitution.
2	Members of the SMC/IMC are provided with a copy of the SMC/IMC constitution.
3	Decisions made at SMC/IMC meetings are properly recorded in the minutes of the meetings.
<b><i>B. Governance Review Sub-committee (Effective from the 2014/15 School Year)</i></b>	
4	The EDB encourages each governance review sub-committee to include a member with experience and qualification in accounting/financial management. The governance review sub-committee has a member with such experience/expertise.
5	The review of the school-based policies and processes conducted by the governance review sub-committee is spread over three years in the first cycle of review.
6	The governance review sub-committee is operated according to the "Guidelines on the Operation of the Governance Review Sub-committee".
7	Restricted sessions are arranged for the official members of the governance review sub-committee to finalize its reports / findings for submission to the SMC/IMC.
<b><i>C. Quality Assessment</i></b>	
8	The SMC/IMC has discussed the draft report of Comprehensive Review/External School Review and endorsed the school's response to the EDB.

### **II. Human Resources and Personnel Matters**

<b><i>A. Staff Recruitment / Remuneration / Promotion</i></b>	
1	The approval from the majority of managers of the SMC/IMC is obtained for appointment of a teacher for a term of not less than six months.
2	When approving the appointments, if deviations from the laid down procedures are made by the SMC/IMC or the delegated person/team as the approving authority, the justifications are recorded.
3	The SMC/IMC clearly sets out who/which school personnel is the approving authority for determining the remuneration package of an appointee and any subsequent salary adjustment.
4	The EDB encourages schools to make reference to the remuneration of teachers in aided schools when determining the remuneration packages for senior positions. The school has done so.

5	Records in different processes of the promotion exercise are properly kept. <sup>1</sup> <i>(For record retention and disposal, please see footnote 1.)</i>
<b>B. Management of Staff Performance / Leave / Complaints</b>	
6	The mechanism for assessing staff performance includes the following: a. staff performance assessment is conducted periodically; and b. levels of staff responsible in the appraisal process are defined, e.g. reporting and review of the appraisal reports.
7	Staff appraisal records are properly kept. <i>(For record retention and disposal, please see footnote 1.)</i>
8	Leave and attendance records are properly kept. <i>(For record retention and disposal, please see footnote 1.)</i>
9	The staff list and justifications for contract renewal or termination are submitted to the SMC/IMC for endorsement when the SMC/IMC's decisions are sought.
10	Dismissal of a teacher who is employed in the school for a term of not less than six months is approved by the majority of managers of the SMC/IMC at a meeting of the SMC/IMC.
11	The school has formulated procedures for handling complaints.
12	The procedures for handling complaints are endorsed by the SMC/IMC, properly documented and made known to stakeholders.

### III. Financial/Resources Management Matters

<b>A. Procurement</b>	
<i>(i) Basic Safeguards</i>	
1	The procurement policy sets out circumstances under which the approved procurement methods may be waived (e.g. not obtaining the required number of quotations due to urgency or a sole supplier situation) and corresponding authorization levels for such purchases.
2	All the purchases are made according to the school's approved procurement policy.
<i>(ii) Tenders / Quotations</i>	
3	There is a shortlist of suppliers/contractors approved and reviewed periodically by a panel comprising at least two staff members for frequently purchased items or services. <i>[Selection of sufficient numbers of suppliers/contractors from the list for invitation to bid for the items/services should be conducted on a fair share basis.]</i>
4	The school has specified the minimum number of suppliers to be invited for tenders or quotations.
5	Evaluation criteria are included in tender documents for information of the tenderers.
6	The school has specified the minimum period of time between repeated purchases of the same item.
7	Tenders are assessed in accordance with the criteria by the evaluation panel.
<b>B. Trading Operation</b>	
8	Prior approval is obtained from the EDB (for SMC schools) or the IMC (for IMC schools) for trading operations.
9	The profit from sale of trading items is limited to 15% of the cost of purchase. <i>[Except for sale of textbooks which should not generate any profit]</i>
10	The profits or net income arising from trading operation are applied only for the purpose directly benefiting the students of the school.
<b>C. Investment and Purchase of Property</b>	

<sup>1</sup> A school is required to retain crucial records, such as accounts and vouchers, for a period of not less than 7 years. Under school-based management, DSS schools may exercise discretion to formulate its record retention and disposal policy, which should be properly documented.

11	If there is any investment made with the approval by the SMC/IMC, the school (a) has kept additional subsidiary ledgers to record detailed transactions of each type of investment activities such as date of purchase, cost of acquisition, annual depreciation, revaluation, disposal, income and expenses, etc; and (b) has confined the source of funding to funds of the long service payment reserve, donations with specific purposes and/or the reserve for construction, maintenance and upgrading of above-standard facilities only.
12	If there is any property purchased with the approval of the SMC/IMC, the school has kept at least an amount equivalent to six months' operating expenditure in cash in the operating reserve after the purchase of property.
<b><i>D. Acceptance of Donations (in Money or in Kind)</i></b>	
13	The donations (in money or in kind) to the school are expended on the school and for educational purposes and a register is kept for the donations accepted.
14	The donations (in money or in kind) received are disclosed in the school report.
<b><i>E. Operating Reserve and Designated Reserves</i></b>	
15	The operating reserve and the four designated reserves (including usage, transfer in/out, reserve ceiling, investment, records keeping, etc.) are set up and operated in accordance with the EDB's prevailing requirements.
16	Sufficient operating reserve is maintained to meet at least two months' operating expenses.
17	The part of the operating reserve grandfathered is used according to the plan approved by the EDB.
18	<u>Reserve for Construction, Maintenance and Upgrading of Above-standard Facilities</u> The school has sought prior approval from the EDB for transfer of more than 10% of school fee income to this reserve or if after the transfer of not more than 10% of school fee income, the cash in the operating reserve account falls below six months' expenses.
<b><i>F. Fund Raising Activity</i></b>	
19	The school has requested organizations which are not approved charitable institutions to provide documentary proof of EDB's approval before raising funds for the organizations.
20	A financial statement has been prepared for each fund raising activity, displayed for a reasonable period of time on the schools' notice boards for the information of teachers, parents and students and retained for audit purposes.
<b><i>G. Use of Government Funds / Non-Government Funds and Accounting Practices</i></b>	
21	Separate bank accounts maintained for government and non-government funds are in the name of the school.
22	School has kept separate accounts for self-financing activities.
23	Only the approved expenditure items of educational nature as stipulated in the prevailing EDB circular have been charged to the government fund account.
24	An updated certified bank mandate of the authorized bank signatories is kept.
25	All expenses of the school are properly authorized and supported by vouchers and original invoices before payments are made and preparation and authorization of payment vouchers are conducted by different persons.
26	There are proper school-based arrangements for the safe custody of school assets, cash and other valuables under schools' control.
27	Discrepancies found during physical stocktaking of assets are investigated and reported to the SMC/IMC.
<b><i>H. External / Internal Control</i></b>	
28	A statement stating whether the school has used the government subsidies in accordance with the rules promulgated for the DSS is included in its auditor's reports.
29	The school's annual audited accounts are submitted to the EDB before the deadline set

	by the EDB.
30	The school has submitted the management letter of the EDB's audit inspection as well as the school's responses to the management letter to the SMC/IMC for discussion and endorsement.
31	The school has sent the management letter of the EDB's audit inspection to the school's auditor for information and copy the covering letter to the EDB.

#### IV. Fee Remission / Scholarship Schemes

<b>A. Fee Remission/Scholarship Scheme</b>	
1	When the reserve for the fee remission/scholarship scheme has reached a cumulative amount that exceeds the school's half-year total fee income, a plan on how this specific reserve could be effectively deployed has been devised and submitted to the EDB.
2	The school has consulted the SMC/IMC or parent-teacher association about the operation of the school fee remission/scholarship schemes and how the related information should be presented to ensure that it can be easily understood by parents and prospective parents of the school.
<b>B. Eligibility for Financial Assistance</b>	
3	Details of the school fee remission/scholarship schemes, including the amount of school fee, eligibility criteria and levels of fee remission have been provided: (a) in the application form for admission; (b) in the School Profile published by the Committee on Home-School Co-operation (a hyper-link is included through which details of the school fee remission/scholarship schemes can be obtained on the schools' websites); (c) for all students newly admitted to the school by enclosing such details with the letter offering admission; (d) in the school prospectuses and on the school's website.
4	When notifying students of the application results for financial assistance provided by Student Financial Assistance Agency, the school has provided an application form for the school fee remission/scholarship schemes for each of the eligible students.
5	The EDB encourages schools to process applications for the school fee remission/scholarship scheme from newly admitted students before the new school year begins as far as possible so that those eligible students will not be required to pay the school fee in advance. The school has done so.
6	The EDB encourages schools to process applications received during the school year as far as possible so that those eligible students will not be required to pay the school fee in advance. The school has done so.
7	The EDB encourages schools to provide a simulation test for school fee remission on the school's website so that parents will know in advance the level of fee remission their children will be granted. The school has done so.