

Grant/Subsidized Schools Provident Fund Supervisors' Duties

1. Supervisors or any persons delegated by them should -
 - (a) maintain contributors' individual provident fund accounts, check monthly contributions, and provide annual reconciliation of contributors' provident fund balances with the treasurer of the Grant/Subsidized Schools Provident Fund;
 - (b) facilitate the checking of provident fund accounts by contributors; and
 - (c) administer withdrawal of provident fund or keeping open of contributors' provident fund accounts.

2. For proper discharge of the above duties, supervisors or any persons delegated by them should -
 - (a) maintain a separate account for each contributor employed in the school and every such account shall specify -
 - (i) all contributions paid thereto;
 - (ii) all donations made by Government thereto; and
 - (iii) such other credits and debits as may from time to time be communicated to the supervisor by the treasurer;
 - (b) check and ensure that both the deduction of the monthly contribution from a teacher's salary and the monthly government donation to each teacher shown in the monthly payroll are true and correct. The relevant checking procedures are laid down in the 'Procedures Manual for Checking of Computerised Monthly Paylist'. Schools are required to report immediately any discrepancies to the Funds Section of the Education Bureau (the Funds Section);
 - (c) reconcile annually each contributor's provident fund balance with the treasurer. To minimize the discrepancies between the school's records and the treasurer's records, schools should report immediately all salary adjustments, such as no-pay leave, to the Funds Section after checking of each monthly payroll. For no-pay sick/maternity/special tuberculosis leave, schools should follow the procedures stipulated in paragraph 6 of the Annex "Guidelines for Granting of Leave" to the Education Bureau Circular [EDBC No. 1/2006 "Granting of Leave in Aided Schools"](#) which is reproduced below for easy reference:

"For no-pay sick/maternity/special tuberculosis leave, schools should send a notification of the granting of no-pay leave to the Senior School Development

Officer of the respective Regional Education Office for seeking the Permanent Secretary for Education's approval for keeping open of Grant/Subsidized Schools Provident Fund account and for the adjustment of salary incremental date, if any. Such letter should also be copied to Finance Division of the Education Bureau for necessary arrangements."

- (d) distribute a provident fund annual statement to each contributor in the school and return promptly the teachers' acknowledgments to the Funds Section;
 - (e) allow every contributor to inspect at any reasonable time the individual provident fund account standing in his/her name maintained by the school;
 - (f) give a statement of provident fund account to each leaving-contributor for his/her onward transmission to the new school that he/she will join;
 - (g) remind leaving-contributors to take necessary actions regarding his/her provident fund, either to apply for withdrawal of his/her provident fund, keep his/her provident fund account open, or transfer his/her provident fund account to another school;
 - (h) for provident fund withdrawal cases, ensure the following -
 - (i) all salary and provident fund adjustments have been done before certifying the provident fund withdrawal application so as to avoid under/overpayment of provident fund to the contributors;
 - (ii) the staff reference number, name, last day of employment, and reasons for termination filled in the provident fund withdrawal application form are correct so as to avoid delay in the refund process; and
 - (iii) the contributor has entered his/her bank account details in the provident fund withdrawal application form to facilitate the direct credit of the provident fund into his/her bank account.
3. In discharging the above mentioned duties, supervisors or any persons delegated by them should observe the data protection principles as stipulated in the Personal Data (Privacy) Ordinance (Cap. 486). They may also refer to the "Code of Practice on Human Resource Management" issued by the Office of the Privacy Commissioner for Personal Data (website: https://www.pcpd.org.hk/english/data_privacy_law/code_of_practices/files/PCPD_HR_Booklet_Eng_AW07_Web.pdf) to take all practicable steps to ensure that personal data of teacher-contributors are protected against unauthorized or accidental access, processing, erasure or other use.