

## **Teacher Relief Grant (TRG) for Schools with an Incorporated Management Committee**

### **Purpose**

1. The TRG aims at simplifying the administrative procedure for appointing supply teachers to replace teachers on leave and providing flexibility for schools to opt to obtain a cash grant by freezing up to 10% of their teaching establishment in aided schools established with an incorporated management committee (IMC). Schools will have enhanced financial support and autonomy in planning their manpower deployment, organising staff professional development and student learning activities, and employing staff of various disciplines.

### **Features**

2. An annual recurrent cash grant under the TRG is provided to each IMC school to cover approved leaves of eligible teachers. With the TRG, schools are no longer required to apply for reimbursement of supply teachers for teachers on leaves lasting for less than 30 days. Schools are allowed to claim reimbursement from the Education Bureau (EDB) for appointing supply teachers for regular teachers on maternity leaves, sick leaves and other approved leaves lasting for 30 days or more. For leaves of 30 to 89 days, daily-rated supply teachers can be reimbursed. For leaves of 90 days or more, monthly term temporary replacements can be reimbursed.

3. With the consent of the IMC, majority of teachers and parents in advance, schools may opt to obtain a cash grant by freezing up to 10 % of their approved teaching establishment with enhanced rates of computation. In this connection, the existing arrangement of Substitute Teacher Grant (STG) is replaced by the TRG for IMC schools.

### **Ambit**

4. Schools can use the TRG to appoint temporary supply teachers or teaching-related staff. They can also have full flexibility in using the TRG to procure education-related services or employ other staff like social workers, educational psychologists, professional tutors for career-oriented studies, etc. to meet their school-based needs and requirements of the various new initiatives, including the new academic structure for senior secondary education. If the TRG is used for employment of staff, expenditures like salaries, contribution to Mandatory Provident Fund, and any statutory benefits conferred by the Employment Ordinance should be met by the TRG.

### **Principles and rules on usages**

5. Similar to the Expanded Operating Expenses Block Grant (EOEBG), schools should ensure that the expenditure incurred is reasonable and necessary for educational purposes and consider carefully the interests of students and staff. Schools should ensure that the total spending be kept within the amount of provision and avoid deficits as far as possible. Schools may use the surplus under the EOEBG to top up the TRG in case of deficit. If there is still unsettled deficit, it has to be borne by the school's own funds.

## Computation and adjustment

6. The TRG is made up of two components –

(a) An annual recurrent cash grant (TRG-AR)

This is mainly for teachers on leave and is calculated as follows –

$$\boxed{2.5 \text{ man-days}} \times \boxed{\begin{array}{c} \text{Number of teachers on} \\ \text{the approved} \\ \text{establishment and} \\ \text{temporary teachers} \\ \text{employed for specified} \\ \text{purposes}^* \end{array}} \times \boxed{\begin{array}{c} \text{Daily rate of} \\ \text{pay for the} \\ \text{respective} \\ \text{grades of} \\ \text{supply teachers} \end{array}}$$

\* *Specified purposes refer to employment of temporary teachers approved by the PS(Ed) for inclusion in the computation.*

(b) An optional cash grant (TRG-Opt)

This is for freezing of posts and is calculated as follows –

$$\boxed{\begin{array}{c} \text{Respective} \\ \text{teaching posts} \\ \text{to be frozen}^1 \end{array}} \times \boxed{\begin{array}{c} \text{Frozen period} \end{array}} \times \boxed{\begin{array}{c} \text{Respective} \\ \text{rates as detailed} \\ \text{in (i) to (iii)} \end{array}}$$

- (i) for **permanent** freezing, which is irrevocable, the rate is the **mid-point salary**<sup>2</sup> of the posts concerned;
- (ii) for **temporary** freezing for **30 to 89** days, the rate is the **standard daily rates** of supply teacher; and
- (iii) for **temporary** freezing for **90** days or more, the rate is the **average monthly salary point**<sup>3</sup> of temporary teachers in the event of basic ranks, or at the starting salary point of the relevant promotion ranks in the event of promotion ranks.

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<sup>1</sup> The teaching posts for freezing **exclude the post for principal/head teacher, Native-speaking English Teacher, Student Guidance Teacher, Primary School Curriculum Leader, Special Educational Needs Coordinator and Special Educational Needs Support Teacher.**

<sup>2</sup> The mid-point salaries of Graduate Master (GM) and Assistant Primary School Master (APSM) are Master Pay Scale (MPS) Point 26 and MPS Point 23 respectively.

<sup>3</sup> The average monthly salary points of temporary teachers for APSM in aided primary schools and GM in aided secondary schools are at MPS Point 25 and 22 respectively.

For the details of permanent and temporary freezing of posts, schools should refer to the procedures laid down in “Workflow to Claim Optional Cash Grant by Freezing Teaching Establishment” at **Annex I**.

7. For existing aided schools, the TRG will apply starting from the next school year following the establishment of IMC. For new schools, the TRG will apply when the schools come into operation.

8. The average monthly salary points for the purposes of calculating the optional cash grant will be reviewed every 3 years and revised, if necessary. As for the actual amount of the standard daily rates of supply teachers and various rates for freezing, they may be adjusted in accordance with the civil service salary.

### **Accounting arrangement**

9. The annual recurrent cash grant is provided on a quarterly basis in September, November, February and May. The optional cash grant is released to schools on a claim basis and payments are also on a quarterly basis.

10. For reimbursement of daily-rated supply teachers to replace regular teachers on maternity leaves, sick leaves and other approved leaves lasting for 30 days to 89 days, schools should use the claim form (EDB Form No.110) at **Annex II**. For appointment of temporary teachers for regular teachers taking leaves of 90 days or more on monthly term, please submit appointment form available from EDB homepage (<http://www.edb.gov.hk> → School Administration and Management → Administration → About School Staff → Appointment Matters).

11. Schools wishing to apply for the optional cash grant for freezing teaching posts should use the claim form at **Annex III**.

### **Surplus retention**

12. Schools will be allowed to accumulate surplus up to three times the annual provision of the TRG in the year in which the grant is provided.

13. Surplus of the TRG cannot be transferred out and cannot be used for purposes outside of the TRG. The TRG reserve must be kept separately for control and audit purpose. Transfer between the reserve accounts of EOEBG and TRG as to bypass the permitted surplus level for each account is strictly prohibited.

### **Accountability**

14. Schools receiving the TRG should include in their School Report the use of the TRG with reference to their own situation and school-based targets. Schools should keep a separate ledger account to record all income and expenditure chargeable to the TRG.

15. The IMC of a school is obliged to hold accountability for any improper use of the public resources including the TRG.

16. IMC schools are reminded to follow the rules and regulations on procurement procedures as stipulated in EDBC No. 4/2013 if they utilize the TRG for the procurement of education-related services.

#### **Adjustment of TRG after Packing of Classes**

17. In case an IMC school happens to have packing of classes in September, the TRG provision (including Annual Recurrent Cash Grant and Optional Cash Grant) will be adjusted according to the revised teaching staff establishment. Details are set out in **Annex IV**. Besides, if schools have surplus teachers, schools should rectify the surplus situation whenever opportunities arise according to the arrangements stipulated in relevant EDB circular memoranda currently in force.

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