SUPPLEMENT TO
SCHOOL ADMINISTRATION GUIDE

(March 2019)
Education Bureau
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Background

1. With effect from 1 September 2005, newly established Incorporated Management Committee (IMC) schools should try out the Code of Aid for Aided Schools in which the IMC of an aided school is given greater management autonomy and flexibility in respect of administration of financial and staffing matters of the school. With the enhanced autonomy and flexibility enjoyed by IMC schools, some of the administrative procedures and practices in respect of school management detailed in the School Administration Guide (SAG), which is written for schools without IMC, may not be applicable to IMC schools.

Supplement to School Administration Guide

2. This Supplement is written exclusively for aided IMC schools to provide the essential information which supplements the SAG on

- new administrative procedures, with detailed operational guide and procedural manual where necessary, on new measures introduced for aided IMC schools;
- revised administrative procedures on issues/measures with changes where the existing procedures as stipulated in the SAG are no longer applicable to aided IMC schools.

IMC schools and their management team must therefore read this Supplement in conjunction with the SAG.

3. Unless as specified in the “List of new/revised administrative procedures for aided IMC schools” detailed below, IMC schools should continue to refer to the operational procedures and guidelines on all other issues as prescribed in the SAG in establishing transparent and accountable administrative procedures and good practices in respect of school management. For this purpose and in this particular context, the term “School Management Committee” quoted in the SAG should also refer to Incorporated Management Committee.

4. This Supplement, as with the SAG, is compiled by making reference to circulars and instructions issued by the Permanent Secretary for Education (the Permanent Secretary) from time to time to assist schools in establishing proper and accountable administrative procedures and practices in respect of school management and staffing matters. Therefore, Incorporated Management Committees and their school management personnel should abide by such rules and requirements as promulgated in those circulars and instructions which are incorporated in this Supplement and the SAG.

5. All the administrative procedures and guidelines recommended in this Supplement are subject to revision taking into account the feedback from users on their
application and operation. We welcome views and suggestions to improve this Supplement as well as the SAG.
### List of New/Revised Administrative Procedures for Aided IMC Schools

<table>
<thead>
<tr>
<th>Section in COA for Aided Schools</th>
<th>Issue</th>
<th>Relevant provision in the SAG</th>
<th>New/Revised Administrative Procedures for Aided IMC Schools</th>
</tr>
</thead>
<tbody>
<tr>
<td>5.6(a)</td>
<td>Roles and responsibilities of an IMC in dealing with complaints from staff and the public</td>
<td>Section 4.4 on “Strategies for handling complaints” and section 7.9 on “Handling staff complaints”</td>
<td>All relevant sections and provisions in the SAG still stand.</td>
</tr>
<tr>
<td>10.1(b)</td>
<td>Award/withhold of incremental credit</td>
<td>Section 7.8.3 on “General principles in taking disciplinary actions”</td>
<td>All relevant sections and provisions in the SAG are applicable with the following revisions: Paragraph 3 of section 7.8.3 is revised to read as follows: 3. Subject to the provisions of the Employment Ordinance (EmO) and the Code of Aid for Aided Schools, the IMC may decide on the appropriate disciplinary action to be taken in managing staff performance including: a. withholding an annual increment (IMC should refer to the principles and procedures set out in Appendix A (of the Supplement to SAG) in handling cases of withholding salary increment of staff); b. suspending a teacher from normal duties; c. dismissal; and d. summary dismissal.</td>
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<tr>
<td>Section in COA for Aided Schools</td>
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<td>Paragraph 4 of section 7.8.3 is revised to read as follows:</td>
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<td>4. Schools must comply with the following requirements stipulated in the Code of Aid for Aided Schools:</td>
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<td>a. the procedures for dismissal; and</td>
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<td>b. the payment of salaries on termination of service.</td>
</tr>
<tr>
<td>10.2(a)</td>
<td>Expanded Operating Expenses Block Grant</td>
<td>Section 6.2.1 on “Government subventions”</td>
<td>Paragraph 2.b on “Operating Expenses Block Grant (OEBG)” is replaced by the following:</td>
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<td><strong>b. Expanded Operating Expenses Block Grant (EOEBG)</strong></td>
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<td>• The EOEBG includes virtually all non-salary recurrent grants to aided schools except those which are ad-hoc in nature, those which are currently under review, and those which are paid for very specific purposes on a reimbursement basis.</td>
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<td></td>
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<td>• Schools can use this block grant for purposes related to teaching and learning, operation and development of their schools. It can also be deployed to finance professional development of their teaching staff and any other educational purposes endorsed by the IMCs. Details on the principles and rules on usage are set out in <em>Appendix B</em> (of the Supplement to SAG).*</td>
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|                                  |       | “Composite Furniture and Equipment Grant” | Paragraph 2.e on “Composite Furniture and Equipment Grant” is replaced by the following:  

**e. Composite Furniture and Equipment Grant**  
This grant has been included in the EOEBG. |
| 10.2(b) | Other Grants – Teacher Relief Grant | Nil | The following is added after paragraph 2.g of section 6.2.1:  

**h. Teacher Relief Grant (TRG)**  
- The TRG is a cash grant provided to enhance schools’ flexibility in the deployment of manpower.  
- The TRG consists of two components: a basic component which is an annual recurrent cash grant provided to schools for the appointment of supply teachers to cover approved leave of teachers of less than 30 days; and an optional component, for encashment of up to a maximum of 10% of the teaching establishment, on a temporary or permanent basis.  
- Schools will have full flexibility in using the TRG to employ temporary teaching-related staff and procure education-related services, organise staff professional development and student learning activities.  
- Details on the principles and rules on usage are set out in *Appendix C* (of the Supplement to SAG). |
<table>
<thead>
<tr>
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<tbody>
<tr>
<td>11</td>
<td>Non-Recurrent and Capital Grants</td>
<td>Section 6.4 on “Procurement of stores and services”, section 8.5 on “Maintenance of school premises” and section 8.6 on “Alterations to school premises”</td>
<td>All relevant sections and provisions in the SAG still stand.</td>
</tr>
<tr>
<td>12.1</td>
<td>Government to carry the risk of damage or loss</td>
<td>Section 8.3.1 on “Security measures in schools” and section 8.7 on “Damage/loss to School Premises”</td>
<td>All relevant sections and provisions in the SAG still stand.</td>
</tr>
<tr>
<td>13.1</td>
<td>General rules and requirements on appointment, promotion, resignation, retirement, termination and dismissal of staff</td>
<td>Section 7.2 on “Appointment, regrading, promotion and acting appointment” and section 7.3 on “Staff selection”</td>
<td>All relevant sections and provisions in the SAG still stand.</td>
</tr>
<tr>
<td>13.2(b)</td>
<td>Verify eligibility for appointment and assessment of salaries of staff paid under Salaries Grant</td>
<td>Section 7.4.2 on “Verification of qualifications and experience”</td>
<td>All relevant sections and provisions in the SAG still stand.</td>
</tr>
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<tr>
<td>13.2(j)</td>
<td>Medical and X-ray examination before appointment</td>
<td>Section 7.4.1 on “Physical check-up”</td>
<td>Section 7.4.1 is revised to read as follows: 1. The IMC should, in consideration of maintaining a healthy school environment and in the interest of the students, decide whether to require each staff member (other than supply staff paid on daily rate) to undergo a medical examination including a chest X-ray examination by a registered medical practitioner before appointment.</td>
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<tr>
<td>13.2(k)</td>
<td>Letter of appointment or contract of service</td>
<td>Section 7.4.4 on “Employment contract”</td>
<td>All relevant sections and provisions in the SAG still stand.</td>
</tr>
<tr>
<td>13.3(e)</td>
<td>Direct appointment of staff to promotion ranks</td>
<td>Section 7.2.4 on “Promotion and acting appointment” and section 7.3 on “Staff selection”</td>
<td>All relevant sections and provisions in the SAG are applicable with a new section added as follows: <strong>7.2.5 Direct appointment of staff to promotion ranks</strong> For direct appointment of staff to promotion ranks, the IMC should follow detailed procedures as set out in “Guiding Principles and Procedures for Direct Appointment of Staff to Promotion Ranks” in <em>Appendix D</em> (of the Supplement to SAG).</td>
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| 13.6(b)                          | Deployment of redundant teacher | Nil | A new section is added as follows:  

**7.11 Deployment of redundant teacher**  
When such circumstance arises that there is / are over-ranked principal / redundant teacher(s) in the school and that they have to be deployed to other schools operated under the same sponsoring body so as to avoid or alleviate over-establishment of staff as provided under section 40AG of the EO, the IMC should ensure that the deployment is conducted in an objective, fair and transparent manner. The IMC should also ensure that the school has put in place a set of objective, fair and transparent “school-based criteria” in identifying the sequence of teachers to become redundant before handling their deployment. Schools should refer to the procedures as set out in “Principles for Identifying, Deployment and Arrangement of Redundant Teachers” in Appendix E (of the Supplement to SAG) in handling such cases. |
| 13.7                             | Change of rank within grade    | Nil | A new section is added as follows:  

**7.12 Change of rank within grade**  
1. Change of rank within grade refers to such situation where a staff member (including principal of a school) steps down from a higher rank to a lower rank within his serving grade e.g. graduate or non-graduate grade.
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| 13.9(b) No-pay leave           |       | Section 7.5.3 on “Leave matters” | All relevant sections and provisions in the SAG are applicable with the following revision: **Appendix 9 of Chapter 7**  
In the table on “Approving authority for granting of leave”, replace “No-pay sick leave, maternity leave and tuberculosis leave” under “Type of leave” of teaching staff by “All no-pay leave”. | 2. Such stepping down from a higher rank to a lower rank may arise in the following circumstances:  
a. There is a reduction of classes which affects the headship entitlement and/or the number and rank of promotion posts of a school;  
b. The staff member requests to step down from a higher rank voluntarily; or  
c. The IMC requests a staff member to step down to a lower rank.  
3. For stepping down of staff in the case of the third scenario above, the IMC must ensure that such case is handled conscientiously with the consent of the majority of the IMC members following the “Guiding Principles in Handling Change of Rank/Stepped-down Cases” as set out in **Appendix F** (of the Supplement to SAG) and that all relevant legislations and ordinances have been fully complied with. |
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| 13.11(a)                         | Employment of short-term supply staff | Section 7.2.1 on “Appointment of teaching staff” | Paragraph 6 of section 7.2.1 is revised to read as follows:  
6. **Appointment of supply teacher**  
   a. With the introduction of the TRG, IMC schools are provided with an annual recurrent cash grant for the employment of fixed daily-rated supply teachers to substitute for teachers on approved leave lasting for less than 30 days. Application for reimbursement of payment for employment of supply teacher is no longer required.  
   b. Under the arrangement of the TRG, employment of supply teacher is no longer confined to teacher on approved leave for three consecutive calendar days or more. Nevertheless, in most cases, the “three consecutive calendar days” criterion may still be taken as a point of reference if the IMC would like to maintain a prudent use of the TRG.  
   c. The IMC should ensure that fair and reasonable criteria for approving the employment of daily-rated supply teachers to substitute for teachers on approved leave have been put in place in the school and that such criteria are made open and consistently applied in handling arrangement of supply teachers for teachers on leave. |
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<td>d. For the employment of supply teachers paid on fixed daily rate basis, school should observe the principles set out in the “Guide to salary assessment” and relevant circulars announcing the daily rates of pay for supply staff issued from time to time.</td>
</tr>
<tr>
<td>13.12</td>
<td>Provident Fund and Mandatory Provident Fund</td>
<td>Section 7.5.4 on “Provident Fund Scheme”</td>
<td>All relevant provisions in the SAG are applicable with the following revision: Paragraph 1.a of section 7.5.4 is revised to read as follows: a. All teaching staff are required to join the Provident Fund Scheme and contribute to either the Grant Schools Provident Fund or the Subsidized Schools Provident Fund, except for those aged over 55 on first appointment to aided schools, those employed on temporary basis, those employed on gratuity-bearing contract terms or those paid by grants other than the Salaries Grant. An extract from the Provident Fund Rules stating the benefits that a teacher-contributor may receive from the Fund is in <em>Appendix G</em> (of the Supplement to SAG).</td>
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<tr>
<td>14.1 &amp; 14.2</td>
<td>Financial management</td>
<td>Section 6.6 on “Internal control”</td>
<td>All relevant sections and provisions in the SAG are applicable with the following revisions:</td>
</tr>
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| Handling of income and expenditure | Section 6.6.3 on “Handling of school income” | Paragraph 5 of section 6.6.3 is revised to read as follows:  
5. In accordance with Regulation 63 of the Education Regulations, a school without IMC shall issue official receipts with counterfoils or duplicate copies for every sum of money received. Aided IMC schools should refer to Section 6.2(iv) of the “Guide to Financial Management for Aided Schools Operated by Incorporated Management Committees”. The receipts should be in prescribed form, serially numbered, issued in sequence, dated and stamped with the school chop. They should also bear the name of the payee and the amount collected. The Supervisor as well as the Principal must ensure that the internal control system of the school is sound and effective to prevent fraud/misappropriation of funds and in particular all collections are promptly banked in and all collections are properly accounted for. In view of administrative difficulties which may be encountered by some aided schools, school may refer to the relaxed requirements for the issue of official receipts for the types of collection stated at Appendix 12 (of Section 6 of the SAG). However, separate receipts to students should be issued upon request. |
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</table>
| Bank/cheque accounts             | Section 6.6.6 on “Operating bank accounts and signing cheques” | Paragraph 2 of section 6.6.6 is revised to read as follows:  
2. For IMC schools, bank accounts (include Fixed/Time Deposits and cheques) should be operated by joint signatories of IMC managers but the School Supervisor being signatory is not mandatory. Aided IMC schools should refer to Section 5.2.4 of the “Guide to Financial Management for Aided Schools Operated by Incorporated Management Committees”. |
| Fines, charges and fees for specific purposes | Section 6.2.2 on “Other sources of school income” | All relevant sections and provisions in the SAG are applicable with the following revision:  
Paragraph 1 of section 6.2.2 is revised to read as follows:  
1. For IMC schools, collection of fines, charges and fees for specific purposes exceeding the ceilings under the blanket approval given by the Permanent Secretary listed in Appendix 3 (of Section 6 of the SAG) should have prior approval from IMC. Other sources of school income and the conditions/requirements for generating such income are summarised below:  
Point c under Paragraph 1 is revised to read as follows:  
**c. Collections for specific purposes**  
- For IMC schools, prior IMC’s approval is required if the collection is for educational purposes and has secured express consent of the majority of parents.  
- Detailed procedures at Appendix 4 (of Section 6 of the SAG). |
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</table>
|                                  |       | Appendix 4 of Chapter 6 on “Approved collections for specific purposes” | Paragraph 3 of Appendix 4 is revised to read as follows:  
3. **Important points to note:**  
a. For IMC schools, prior IMC’s approval is required if the collection is for educational purposes and has secured express consent of the majority of parents.  
b. If the majority of parents object to the plan(s) in the course of consultation, the school should withdraw the proposal. The IMC should examine parents’ concern, re-assess the needs of the school and review the plan before putting forward new proposals for parents’ consultation again.  
c. The IMC may devise further procedures governing the collection to safeguard against abuses and to foster parents’ support and trust. |
<p>| Trading operations               |       | Section 6.3 on “Trading Operations” | All relevant sections and provisions in the SAG still stand. |
| 14.5(b)                          | Accounting and auditing | Section 6.5 on &quot;Accounting and financial control&quot; | All relevant sections and provisions in the SAG still stand. |
| 14.6                             | Compliance with public accounting procedures for procurement of stores and equipment | Section 6.4 on “Procurement of stores and services” | All relevant sections and provisions in the SAG still stand. |</p>
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<td>15</td>
<td>Student matters</td>
<td>Chapter 3 on “Student Matters”</td>
<td>All relevant sections and provisions in the SAG are applicable with the following revision: Paragraphs 5 and 6 of section 3.8.7 are re-numbered as 6 and 7 respectively and a new paragraph is added as follows: 5. The Principal may approve fee remission of boarding fees in respect of students in need, and shall maintain a register of such remission. The students’ eligibility certificates issued by the Student Financial Assistance Agency may be used as reference to assess their eligibility for the fee remission. The permitted level of fee remission of boarding fees is 10% of the total fee income which means the maximum fee payable times the approved enrolment. However, approval may be sought to vary the level of fee remission in special cases.</td>
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| 15.3                             | School days and school holidays | Education Regulations: R79 – R82 under paragraph 6 of section 1.5, section 2.3.3 on “Flexible use of learning time” and Appendix of Chapter 2 on “School days and suggested lesson time allocation for primary, secondary and senior secondary levels” | All relevant sections and provisions in the SAG are applicable with the following revision: A new paragraph is added to section 2.3.3 as follows: **4. School days and school holidays**  
   a. The IMC should ensure that in drawing up the school calendar and the school holiday list, the interests of students, teachers and other stakeholders are duly considered as well as the quality of learning and the maximisation of learning time, which are equally important.  
   b. The IMC should ensure that the school holiday list includes the general holidays gazetted by the Government of the Hong Kong Special Administrative Region and other requirements and recommendations regarding planning of school days and other school holidays as announced by the Permanent Secretary through circular.  
   c. The school should refer to the following details in calculating school holidays:  
      - The number of school holidays, which should include public holidays, shall be 90 days a year, with three additional discretionary holidays. |
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<tbody>
<tr>
<td>16.2</td>
<td>Use of fund on maintenance works</td>
<td>Section 8.5 on “Maintenance of school premises”</td>
<td>All relevant sections and provisions in the SAG still stand.</td>
</tr>
<tr>
<td>16.3</td>
<td>Change of room use</td>
<td>Section 8.6.2 on “Change of room use”</td>
<td>All relevant sections and provisions in the SAG still stand.</td>
</tr>
<tr>
<td>16.4</td>
<td>Use of school premises for public and educational purposes</td>
<td>Section 8.2 on “Use of school premises”</td>
<td>All relevant sections and provisions in the SAG still stand.</td>
</tr>
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- There should be no less than 190 school days for whole-day schools and 209 days for bi-sessional primary schools.
- The dates and occasions of discretionary holidays, as well as the duration and the intended dates of school-based staff development days should be stated clearly in the school calendar. If school cannot fix the exact dates for staff development days at the beginning of the school year, the information on the number of such development days and whether or not students need to attend school should also be given in the calendar.

(updated on 1 September 2010)
Guiding Principles and Procedures for Handling Cases of Withholding Salary Increment of Staff

General Principles

1. The IMC should fully understand that increment should be provided only when the staff member performs satisfactorily; and the provision of increment should not be presumed. Withholding increment can be used as a tool for effective performance management.

2. The IMC should remind its staff that salary increment is not granted automatically but awarded with regard to the staff’s actual performance. In this connection, the IMC should ensure that proper performance management system has been put in place for the staff and that stringent standards are applied to the monitoring and assessment of performance. Where a staff member is not performing satisfactorily, he should be advised of the failings, and helped to improve his performance through guidance and close supervision by his senior.

3. The IMC should also ensure that the expected standards of performance and a system of clear, objective and reasonable criteria for measuring substandard performance leading to withholding of salary increment of staff are worked out and clearly communicated to their staff beforehand. In any case, the act of withholding salary increment should not come as a surprise to the staff concerned. An appeal mechanism should be put in place for handling appeal from staff concerned.

4. The decision to withhold salary increment of a staff member should be supported and approved in advance by the majority of the IMC members at a meeting with all decision and documents properly recorded.

Points to Note in Handling Cases of Withholding Increment

5. In handling cases of withholding salary increment of staff, the IMC should consider the following necessary steps:
   (a) A performance appraisal system has been put in place in the school;
   (b) Clear, objective and reasonable criteria for measuring sub-standard performance leading to withholding increment of staff member has been worked out;
   (c) Warning is given to the staff member concerned that his performance is not up to the required standard for award of increment and that the IMC has the intention to withhold his salary increment;
   (d) A grace period is given for the staff member concerned to make improvement during which the supervisor of the staff member concerned should make every effort to provide support and guidance to help the staff member to make
Appendix A

improvement;
(e) Re-assess the staff member’s performance upon expiry of the grace period;
(f) The IMC decides whether the staff member still deserves withholding of increment at a meeting:
   (i) If no, withdraw the intention and give the staff member the salary increment due to him on the incremental date.
   (ii) If yes, notify him in writing well in advance before the next incremental date that his next salary increment will be withheld giving details as follows:
      • reasons and grounds for the decision;
      • effective date of withholding increment (this should be the incremental date of the staff concerned);
      • length of the period of withholding (should be in completed months with end date); and
      • conditions for early withdrawal or continuation of the withholding period, if any; and
(g) Inform the Funds Section of the EDB via REO of the case in writing immediately giving the following details for the purpose of salary administration:
      • Name, ID number and rank of the staff concerned;
      • Period of withholding salary increment (starting and ending dates);
      • Salary particulars during the period of withholding salary increment;
      • Salary particulars after the period of withholding salary increment; and
      • Date of next increment (i.e. the original date on which the staff member concerned is eligible to receive the salary increment).

6. Schools should note that salary increment granted (which is not an advance of salary) cannot be recovered. Hence, all decision/actions on withholding increment must be completed before the incremental date. In case there is delay of action, the IMC has to bear the responsibility of absorbing the irrevocable increment, yet the money involved should not be charged to government funds and school’s own funds.

7. The IMC should note that the period of withholding salary increment of staff should not be more than six months which is deemed to be a sufficient grace period for the substandard performer to strive for immediate improvement. Unless with strong justification that the staff member should warrant an extension of the period of withholding, he should receive his increment with effect from the end date of the withholding period as specified in the letter to the EDB. In all cases, the original incremental date of the staff member concerned (i.e. the date on which he is eligible to receive the next salary increment) should remain unchanged.
8. If at the end of the withholding period, the staff member concerned still shows no improvement in his performance and that the IMC decides to extend the period of withholding his salary increment, subject to such conditions as prescribed in the letter to the staff concerned mentioned in (f) (ii) above, the IMC should inform the staff and the Funds Section immediately following procedures as in (f) (ii) and (g) above.

[Note: The above arrangements are applicable to staff appointed on/after the date of the Code of Aid for Aided Schools becoming effective. For staff appointed before this date, the IMC should follow the procedures stipulated in the Code of Aid for Primary/Secondary/Special Schools.]

(Updated on 2 February 2015)
Expanded Operating Expenses Block Grant (EOEBG)

**Purpose**

1. The EOEBG aims at providing IMC schools with more financial autonomy in the deployment of funds for educational purposes.

**Features**

2. The EOEBG is provided to aided schools in the school year following their establishment of the IMCs. More non-salary recurrent grants that are formerly outside the Operating Expenses Block Grant (OEBG) are included in the EOEBG. The full list of constituent grants under the EOEBG is set out in the EOEBG User Guide. The EOEBG includes virtually all non-salary recurrent grants to aided schools, except those which are ad-hoc in nature, those which are currently under review, and those which are paid for very specific purpose on a reimbursement basis. The demarcation between the General Domain and Special Domain adopted in the OEBG is removed in the EOEBG, with the exception of some specified grants e.g. Capacity Enhancement Grant (CEG). The EOEBG is provided as one block grant and schools are free to deploy the funding flexibly.

3. Similar to the OEBG, schools may use the surplus under the EOEBG on items chargeable to other Education Bureau (EDB) subsidies outside the EOEBG. In addition, schools may use the surplus to top up non-recurrent expenses for projects approved/funded by the EDB. However, schools should not take out a large amount of surplus under the EOEBG to top-up a single project, which might affect the opportunity for students to enjoy other educational resources they are entitled to. Subject to certain limits, schools may also use the surplus to top up recurrent expenses arising from other government-funded projects, furniture and equipment and other facilities or educational services acquired through private donations or other fund-raising schemes.

4. The computation and annual adjustment of provision of the EOEBG are simplified and based mostly on the number of approved classes, except for some school specific grants. School specific grants are grants that are of special nature and only applicable to selected schools with special circumstances. They will continue to be determined separately in accordance with the prevailing criteria applicable to each of these grants.

**Ambit**

5. The EOEBG covers ambits of all its constituent grants. It can be used for purposes related to teaching and learning, operation and development of the schools. For
example, schools may use the EOEBG to cover expenditure incurred from operating cost such as telephone and electricity charges of the schools, procurement of consumables and teaching aid, conduct of educational programmes for their students, hiring of staff outside permanent staff establishment, procurement of stores, furniture and equipment, cleansing, security and other necessary services. It can also be deployed to finance professional development for their staff and other educational purposes endorsed by the IMCs. For employment of staff, all expenditure related to salaries, leave entitlement and statutory benefits such as Mandatory Provident Fund (MPF), Long Service Payment and Severance Payment can also be covered by the EOEBG.  *(updated on 1 September 2016)*

**Principles and Rules on Usages**

6. In exercising the flexibility in the use of resources, schools are required to consider carefully the interests of both students and staff. The annual provision of government subvention should be sufficient for schools to cover all operating expenditure. Schools should have sound financial planning and good budgeting in utilising government funding in order to meet the needs of current students as well as school development and various policy priorities. Schools are reminded to establish effective financial management processes in order to deploy their resources in a cost-effective and timely manner and to ensure that expenditures incurred are reasonable and necessary for educational purposes. While schools may retain up to 12 months’ provision under the EOEBG, they are not expected to keep too much surplus without specific purposes. Starting from the 2012/13 school year, schools may use the surplus of the EOEBG for the payment of statutory holidays/annual leave arising from the following types of specific no-pay leave\(^2\) for their staff remunerated under Salaries Grant: *(updated on 1 September 2016)*

(a) no-pay sick/maternity/special tuberculosis leave (referred to as no-pay sick leave);

(b) no-pay study leave for attending education-related courses;

(c) no-pay leave granted due to poor health condition with medical documentary proof; and

(d) no-pay leave granted for alleviating the redundancy problem of an individual school/schools under the same Sponsor (prior confirmation from the School Development Officer concerned is required).

For no-pay leave other than the above listed, schools should take own responsibility to fulfill all statutory requirements including meeting any possible expenditure out of non-government funds.  *(updated on 1 April 2013)*

7. Schools must not use the provision to procure services or materials merely to drill

\(^2\) Prevailing procedures should be followed in approving no-pay leave to staff in schools. Schools should retain all supporting documents for payment arising from the above specific no-pay leave for record and inspection, if required. *(updated on 1 April 2013)*
students for assessments. Expenditures on celebration, entertainment, flower baskets, fruit baskets, wreaths and all other similar items for ceremonial activities or tributes to other schools should be kept to the absolute minimum. When procuring furniture and equipment items, schools should observe the principles of prudence and propriety in the management of resources and have proper checks and balances to safeguard the use of funds in view of their future development. In addition, schools must ensure that any recurrent consequences arising from exercising funding flexibility will be absorbed within the EOEBG or met by schools’ own funds.

(updated on 1 September 2011)

8. In utilising the funding flexibility of the EOEBG, schools are requested to take notice of the following:

(a) Schools should ensure that the total spending should be kept within the amount of provision and avoid deficits as far as possible. Any deficits arising should be borne by the school’s own funds.

(b) Subsidy will continue to be provided for Provident Fund/MPF contributions in respect of janitors, clerical and other supporting staff employed within the provision allocated for Administration Grant/Revised Administration Grant3.

(c) Surplus under the EOEBG can be used to top up no more than:

(i) 50% of recurrent cost arising from government-funded projects e.g. maintenance fee for computers bought with the Quality Education Fund; and

(ii) 25% of recurrent cost arising from furniture and equipment and other facilities or educational service acquired through private donations or other fund-raising schemes e.g. expenses on toner for printers from private donations.

In this connection, schools are required to establish proper procedures, objective criteria and clear approving authority for transferring the surplus out of the EOEBG.

9. If schools deploy the school specific grants such as CEG or Administration Grant/Revised Administration Grant or provision of baseline reference under the EOEBG to employ staff, they should set aside part of these grants/provision of baseline reference for the payment of Severance Payment/Long Service Payment4 as outstanding commitment. In case the funds are insufficient to settle the payment,

3 Including Administration Grant for Additional Clerical Assistant for aided secondary schools.

4 Separate subsidies are provided to aided primary, aided secondary and special schools to pay the Long Service Payment for non-teaching staff employed under Administration Grant/Revised Administration Grant. Aided primary and special schools may also claim reimbursement of the Severance Payment for these staff following the prevailing procedures. As for aided secondary schools, the Severance Payment of the non-teaching staff should be paid through Administration Grant, which is not reimbursable.
schools may deploy surplus under the EOEBG to cover the deficit. Schools should keep a separate ledger for the Severance Payment/Long Service Payment and work out the amount payable to each staff concerned on their cessation of service.

10. Schools are reminded that non-education related expenditures as listed below are not allowed to be charged to the EOEBG:

(a) entertainment expenses such as lunch/dinner for staff not related to discharge of duties;
(b) fringe benefits/welfare for staff, including housing benefits, provision of food or food allowance, medical expenses, travelling expenses, etc.;
(c) loans to staff or third parties;
(d) administrative and management expenses, including salaries of staff of the headquarters or other service units of the school sponsoring body;
(e) donations; and
(f) any other items announced via circular/circular memorandum issued by the EDB from time to time.

In the event that expenditure is found improperly charged to the EOEBG, the EDB shall request the school concerned to explain the anomalies. In the absence of acceptable explanation, the school should make good such expenditure by charging it to its own funds.

(updated on 1 September 2016)

Option for Developing Schools

11. For aided schools that are newly operated or in the midst of their development stage

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5 As a guiding principle, entertainment expenses such as lunch/dinner for staff should not be charged to the EOEBG or any school funds account. However, under school-based management, the IMC may approve expenses on entertainment according to the needs and policy priorities of the school on condition that the expenditures incurred are reasonable and necessary for educational purposes and met in a cost-effective manner. In this connection, the expenses in respect of breakfasts/lunches/dinners incurred by school staff in relation to their discharge of duties in major school functions such as School Anniversary Dinner, Parent Teacher Association Annual Dinner, etc. can be charged to the EOEBG. Schools are required to avoid lavishness and to make conscientious decision in providing such expenses. The limits of such expenses per occasion and per head are $150 for breakfast, $350 for lunch and $450 for dinner with service charge and tips included. The IMC is required to provide full justifications if the expenses exceed these limits.

6 The IMC may approve travelling expenses for teachers escorting students in study tours in relation to their discharge of duties on condition that the expenses incurred are reasonable, necessary for educational purposes and met in a cost-effective manner. The expenses can be charged to the EOEBG. Schools should critically assess the necessity of providing related expenses and allocate appropriate resources according to their needs and policy priorities. They are reminded to follow established processes in approving such expenses.

(updated on 1 September 2016)
and have yet to attain the full range of levels of classes, they may opt for the method for the new schools or continue to adopt the method for the existing schools when they establish their IMCs. The option is irrevocable.

**Accounting Arrangements**

12. Schools are required to keep a separate ledger to clearly record all the income and expenditure chargeable to the EOEBG. While the demarcation of the General Domain and Special Domain is removed, schools are advised to take into consideration that schools may be required to report on the expenditure specified for programmes under certain school specific grants, like the CEG. As such, schools are also advised to keep separate sub-ledger for all school specific grants so as to facilitate reporting requirements, where necessary.

**Surplus Retention**

13. Schools may retain a maximum amount of surplus of up to 12 months’ provision of the EOEBG for the current year (excluding funds set aside as outstanding commitment for the payment of Severance Payment/Long Service Payment for staff as mentioned in paragraph 9 above). The Permanent Secretary may under exceptional circumstances agree that individual schools can retain surplus in excess of this level.

*(updated on 1 September 2010)*

**Accountability**

14. The implementation of the EOEBG gives schools greater autonomy in the deployment of resources and, in turn, the delivery of education to their students. The quid pro quo to such autonomy is that schools have to be more transparent and accountable to the community for their performance and the use of funds. Schools must establish an accountability framework under which there are sufficient checks and balances to guard against any untoward developments. Two of the key elements of a proper accountability framework are schools’ internal self-regulation and external monitoring. Self-regulation takes place through annual planning, budgeting, regular financial reporting and review by the schools themselves.

*(updated on 1 September 2016)*

15. For external monitoring, schools are required to disclose financial information properly in their Annual School Plan and the annual School Report, which are to be uploaded onto the website of the schools. In addition, the IMCs are also required to submit to the EDB their annual accounts including the information as required by the EDB, which will have been audited by a certified public accountant (practising) as defined in the Professional Accountants Ordinance (Cap. 50).

16. An IMC of a school is responsible for the proper management, administration and
operation of the school. It handles funds and assets received from the Government in the capacity of a trustee. Therefore, it is obliged to hold accountable for any improper use of public resources.

For further details, please refer to the reference materials on EOEBG uploaded onto the EDB website (http://www.edb.gov.hk → School Administration and Management → Financial Management → General Finance → Reference Materials on E/OEBG and CFEG) and the relevant circular.

(updated on 1 April 2013)
Teacher Relief Grant (TRG)

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 IMCs. 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 leave of eligible teachers. With the TRG, schools are no longer required to apply for reimbursement of supply teachers for teachers on leave lasting for less than 30 days. Schools are allowed to claim reimbursement from the EDB for appointing supply teachers for regular teachers on maternity leave, sick leave and other approved leave lasting for 30 days or more. For leave of 30 to 89 days, daily-rated supply teachers can be reimbursed. For leave 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 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.

(Updated on 1 April 2013)

**Accounting Arrangement**

6. 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.

7. For reimbursement of daily-rated supply teachers to replace regular teachers on maternity leave, sick leave and other approved leave lasting for 30 days to 89 days, schools should use the claim form (EDB Form No. 110) available at the EDB website [http://www.edb.gov.hk → School Administration and Management → Financial Management → General Finance → TRG for Schools with an Incorporated Management Committee](http://www.edb.gov.hk). For appointment of temporary teachers for regular teachers taking leave of 90 days or more on monthly term, schools should submit appointment form available at the EDB website [http://www.edb.gov.hk → Teachers Related → Appointment & Related Matters → Appointment Matters](http://www.edb.gov.hk).

8. Schools wishing to apply for the optional cash grant for freezing teaching posts should use the claim form available at the EDB website [http://www.edb.gov.hk → School Administration and Management → Financial Management → General Finance → TRG for Schools with an Incorporated Management Committee](http://www.edb.gov.hk).

(Updated on 1 April 2013)

**Surplus Retention**

9. 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.

10. 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 the EOEBG and TRG as to bypass the permitted surplus level for each account is strictly prohibited.

**Accountability**

11. 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.
12. The IMC of a school is obliged to hold accountable for any improper use of the public resources including the TRG.

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

(updated on 30 April 2013)

For further details, please refer to the reference materials on TRG uploaded onto the EDB website at http://www.edb.gov.hk → School Administration and Management → Financial Management → General Finance → TRG for Schools with an Incorporated Management Committee.

(updated on 1 April 2013)
Guiding Principles and Procedures for Direct Appointment of Staff to Promotion Ranks

(updated on 1 September 2011)

General Principles

1. In general, promotion posts should be reserved for existing staff.

2. Before any decision on direct appointment to promotion ranks is to be made, it is paramount that the Incorporated Management Committee should, in consultation with its staff, agree on whether a mechanism for such direct appointment would need to be put in place in the school, having regard to such needs and considerations as school development, human resources planning and management, staff management and the morale of the existing staff, etc. Some examples are:

   (a) For new schools where, for operational reasons, experienced teachers are urgently required to help develop the school.

   (b) For schools where there are succession problems and candidates suitable for internal promotion could not be timely identified.

   (c) Staff of specific skill or qualification required for leading or undertaking a specific course or programme is unavailable.

3. The decision to put in place in the school a mechanism for direct appointment to promotion ranks should be made conscientiously and agreed by the IMC with sound justifications after consultation with staff.

4. Once a decision to put in place such a mechanism in the school is arrived, the rationale and the criteria where and when direct appointment to promotion ranks would be exercised in the school must be made known to all the staff. The IMC should make sure that all the staff members are aware of the existence of such an arrangement.

Checklist

5. Will direct appointment to promotion ranks be taken as a regular practice, or should it be approved by the IMC on an individual case basis, subject to consultation with the staff?

6. Have all the implementation criteria and procedures been cautiously deliberated and endorsed by the IMC, and agreed by the staff?

7. Have such criteria and procedures been clearly stated and made known to the staff (and upon appointment, in the cases of the new recruits)?

8. Have all existing staff members been fairly considered for the opportunity before
open recruitment is to be launched?

9. Does the appointee fulfill all conditions and requirements for normal promotion to the rank as prescribed in the Code of Aid for Aided Schools?

10. Is the direct appointment processed in accordance with all employment related ordinances and regulations, and the terms as stipulated in the Code of Aid for Aided Schools?

11. A good practice of direct appointment should include the following features:

   (a) The conditions for direct appointment to promotion ranks should be made known to the staff within the school.

   (b) The process of direct appointment is conducted in an open, fair and transparent manner.

   (c) The selection is undertaken by a selection committee comprising the principal, IMC manager(s) and/or other independent personnel or professional, and is closely monitored by the IMC.

   (d) Morale of the existing staff has been taken care of.

**Suggested Workflow for Direct Appointment to Promotion Rank**

1. **Discussion for the setting up of a mechanism for direct appointment to promotion rank**
   - Disagree
   - Proposal shelved

2. **Agree with sound justifications**
   - Set criteria and procedures for direct appointment

3. **Open Recruitment Exercise**
   - Appointment of selection committee by the IMC
   - Conduct interview and make recommendation to the IMC

4. **Appointment completed**
5. **Keep selection records for inspection, when required**
Appendix E

Principles for Identifying, Deployment and Arrangement of Redundant Teachers

General Principle
1. Incorporated Management Committees (IMCs) should ensure that schools have made every effort to absorb the redundant teachers such as appointing the teachers to share jobs on a voluntary basis or by using other school funds. For schools operated under big sponsoring body (i.e. operating more than one school), arrangement should be made to deploy their redundant teachers to fill available vacancies in other schools under the same sponsoring body as far as possible.

Identifying Redundant Teachers
2. For schools having redundant teachers, the IMCs should, in consultation with teachers, work out a set of “school-based” criteria (e.g. school’s operational needs, subject specialties of teachers and the developmental requirements of schools, etc) which are objective, fair and transparent so as to identify the sequence of teachers to become redundant.
3. The IMCs are also required to set up an appeal mechanism to serve as an effective channel for teachers to communicate with the school management on issue relating to redundancy. For schools operated under sponsoring bodies that operate more than one school, the IMCs should ensure that both the criteria and the appeal mechanism are applied consistently as far as possible in all the schools under the same sponsor.
4. The criteria and appeal mechanism should be in place, documented and announced to all teachers as early as possible. This will facilitate early identification of and notification to redundant teachers after the staff establishment for the school year concerned is approved.

Deployment of Redundant Teacher by School Sponsoring Bodies
5. Under the existing rule and practice, a school sponsoring body operating more than one school should arrange to deploy redundant teachers in a school under its sponsorship to fill available vacancies in other schools under its sponsorship as far as possible.
6. If the redundant teachers out-number the vacancies, the school sponsoring body should also put in place a set of criteria to deploy the redundant teachers to fill all the vacancies available among the schools under its sponsorship based on the needs of schools. The IMCs should ensure that schools would complete the deployment arrangements in accordance with the schedule set by the Education Bureau each year as announced through circular as far as possible so as to facilitate timely application
for teaching posts to other schools by the remaining redundant teachers.

7. After the deployment, if vacancies subsequently arise in schools under its sponsorship, the school sponsoring body should deploy the redundant teachers under the same sponsorship and who have not yet secured teaching posts to fill such vacancies as far as possible.

**Appointment of Teachers on a Job-Sharing Basis**

8. Subject to the needs of schools and the wish of teachers concerned, schools may deploy more than one teacher to fill a teaching post within the approved staff establishment. Appointment of these part-time teachers to fill teaching posts at various ranks should be in accordance with the Code of Aid for Aided Schools and the Guides to Appointment for the respective ranks currently in force. Like regular full-time teachers, regular part-time teachers within the approved teaching establishment are subject to the provisions under the Code of Aid for Aided Schools, including (a) eligibility for joining the Grant/Subsidised Schools Provident Fund or relevant provident fund schemes as appropriate, (b) entitlement of various types of leave such as paid sick leave, and (c) their relevant part-time teaching experience being recognised on a pro-rata basis for incremental and promotion purposes.

**Over-Ranked Principals/Redundant Senior Teachers Required to Step-Down**

9. In the event that reduction of staff entitlement affects the number of senior teachers (i.e. teachers appointed at promotion ranks) and/or the headship entitlement of a school, a school sponsoring body operating more than one school should transfer the redundant senior teachers to fill available senior teacher vacancies in other schools under its sponsorship and consider to deploy Principals so that the substantive rank of the head of the school does not exceed the headship entitlement. However, for schools operated by one-school sponsors, or where there are no available senior teacher vacancies and/or vacancies of appropriate headship rank in schools under the same sponsor for deployment, the redundant senior teachers should step down to become the lower or basic rank teachers as appropriate and the over-ranked Principals should assume posts of an appropriate lower rank.

10. Schools should observe all other related arrangements in respect of stepping down of Principals/senior teachers to a lower rank as announced by the Permanent Secretary through circular from time to time.
Guiding Principles in Handling Change of Rank/Stepped-down Cases

General Principles

1. Apart from voluntary decision (i.e. a staff member who on his accord requests to discontinue taking up duties of a higher rank), there are broadly two circumstances leading to step down/change of rank:
   (a) Redundancy
       Reduction of classes that affects the headship entitlement and/or the number and rank of promotion posts;
   (b) Unsatisfactory performance
       The staff member concerned is either not performing satisfactorily in his current position or not meeting the expected and agreed standard that the current position requires.

2. In handling stepping-down cases arising from 1(a) above, the IMCs should follow the procedures stipulated in relevant circulars in force for secondary, special and primary schools as appropriate.

3. Prior to the setting-up of a formal mechanism for stepped-down or change of rank among staff for reasons other than 1(a) above, the IMC should consult its staff on the needs and advantages of establishing such a staff management system in the school, having regard to such considerations as school operation and development, fairness to appointment, human resources planning, staff management, and the morale of the existing staff, etc.

4. The IMC should also consider the subject in conjunction with the school’s availability and sophistication of an objective appraisal system, continuous professional development mechanism and appeal system. The stepped-down or change of rank mechanism should be conscientiously made and agreed by the IMC with sound justifications and be supported by an overwhelming majority of the staff.

5. All staff have to be clearly informed of the rationale and criteria for stepped-down or change of rank which are made on the principles of fairness, objectivity and transparency.

6. The decision for stepped-down or change of rank of a staff member should be supported and approved by the majority of the IMC members at a meeting with all decision and documents properly recorded.

(updated on 1 September 2011)
Checklist

7. Have sufficient warning, grace period and adequate opportunity for appeal been given to the staff concerned before stepping-down?

8. Have all the implementation criteria and procedures been cautiously deliberated and agreed on in the IMC, and with the staff?

9. Have such criteria and procedures been clearly stated and made known to all existing staff, and been explicitly reiterated upon their promotion?

10. Is the stepped-down or change of rank processed in accordance with all employment related ordinances and regulations, and the terms as stipulated in the Code of Aid for Aided Schools?

11. Are the staff contented that fair and impartial stepped-down/change of rank procedures which are developed beforehand be put in place?

Good Practice of Stepping-Down

12. It is desirable to stipulate in the employment contract the disciplinary procedures, including demotion, to be followed.

13. The IMC should, in consultation with the staff, jointly draw up a set of stepped-down/change of rank criteria which are objective, fair and transparent.

14. The process of stepped-down/change of rank should be conducted in a fair and objective manner.

15. Stepped-down can only be justified by unsatisfactory performance of the staff concerned for the past and present years, and such evidence of performance must be assessed through a formal appraisal system.

16. An appeal system must be set up for the staff concerned to defend or redress their cases.

17. Clear stipulation is to be included in the Employment Contract/Letter of Appointment that the provision for future stepped-down/change of rank from a promoted post is possible, as and when situation so warrants.

18. Provision should be included in the Confirmation Letter for Promotion that stepped-down/change of rank is possible should one fail to perform satisfactorily, or up to the agreed expectation.

19. Written confirmation should be mutually signed by both the IMC and the staff concerned should stepped-down/change of rank take place, which will serve as an agreement for change of employment terms.

20. Other than change of remuneration as a result of change of rank, no adverse effect should be made against the fringe benefits of the staff concerned, for example the
number of service years counting for provident fund contribution.

21. The rank changed should normally be one rank lower than the staff’s existing rank.

22. The change of rank should take effect on a date specified by the IMC and, as far as practicable, agreeable to the staff.

[Note: The above arrangements are applicable to staff appointed on/after the date of the Code of Aid for Aided Schools becoming effective. For staff appointed before this date, the IMC should follow the procedures stipulated in relevant documents in force.]\(^7\)

\(\textit{(updated on 2 February 2015)}\)

\(^7\) The Code of Aid for Aided Schools will become effective for implementation by the aided IMC schools commencing the beginning of the school year subsequent to the incorporation of the IMCs.
Workflow on Stepped-Down/Change of Rank

Stepped-down/change of rank
(2 scenarios)

Stepped-down/change of rank on grounds of performance

Discussion in the IMC for the setting up of a mechanism for stepped-down/change of rank

Disagree
Case closed

Agree

Setting up of an evaluation committee

1. Conduct investigation/evaluation on the staff’s past and present performance
2. Interview with the staff concerned
3. Make recommendation to the IMC

Set criteria for stepped-down/change of rank (in consultation with the staff)

Not substantiated
Case closed

Appeal system

Substantiated

Give warning/grace period

Improvement

No improvement despite warning and grace period

Issue of confirmation letter for stepped-down/change of rank by the IMC

Yes
Stepped-down completed

No

Signing of confirmation letter by staff concerned

Follow relevant circulars in force for handling

Redundancy

Case closed
Grant/Subsidized Schools Provident Fund for Teachers

Teachers joining the Grant/Subsidized Schools Provident Fund are subject to the Rules of the Funds which are statutory rules made under the Education Ordinance. The following are extracts of certain main features for easy reference only.

1. With effect from 1 September 1980, Government's subsidies towards the employers' contribution in respect of the Grant/Subsidized Schools Provident Fund shall be made in accordance with the following scale:

<table>
<thead>
<tr>
<th>Length of continuous contributory service</th>
<th>Employers' contribution (percentage of employees' salary)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Less than ten years</td>
<td>5%</td>
</tr>
<tr>
<td>Not less than 10 years but less than 15 years</td>
<td>10%</td>
</tr>
<tr>
<td>Not less than 15 years</td>
<td>15%</td>
</tr>
</tbody>
</table>

2. Employees' contribution shall remain at 5%.

3. Every teacher who is not over the age of 55 years upon his first appointment to a school on or after 24 June 1982 is required to contribute to the Fund. A part-time teacher employed on a regular basis may at his option contribute to the provident fund.

4. An annual dividend to each contributor of 5 per cent of his account is guaranteed and any shortfall in funds for the purpose of the guaranteed dividend is to be met by a loan (repayable without interest) made by the Government to the Funds. No supplementary dividend may be declared if there is an outstanding loan.

5. Benefits to contributors are increased on the following sliding scale according to length of continuous contributory service on withdrawal from the Funds in normal circumstances:

<table>
<thead>
<tr>
<th>Benefits on Withdrawal</th>
</tr>
</thead>
<tbody>
<tr>
<td>Length of Continuous Contributory service</td>
</tr>
<tr>
<td>Less than 5 years</td>
</tr>
<tr>
<td>Not less than 5 years but less than 6 years</td>
</tr>
<tr>
<td>Length of Continuous Contributory service</td>
</tr>
<tr>
<td>------------------------------------------</td>
</tr>
<tr>
<td>Not less than 6 years but less than 7 years</td>
</tr>
<tr>
<td>Not less than 7 years but less than 8 years</td>
</tr>
<tr>
<td>Not less than 8 years but less than 9 years</td>
</tr>
<tr>
<td>Not less than 9 years but less than 10 years</td>
</tr>
<tr>
<td>Not less than 10 years</td>
</tr>
</tbody>
</table>
Guidelines for Granting of Leave

General Principles

1. Incorporated Management Committees (IMCs) may grant the following types of leave for teaching and non-teaching staff in accordance with the conditions provided by the Code of Aid for Aided Schools, the Employment Ordinance and the instructions the Permanent Secretary may from time to time issue:

   (a) Leave for Teaching Staff
       (i) sick leave (paid or no-pay);
       (ii) maternity leave (paid or no-pay);
       (iii) paternity leave (paid)\(^8\);
       (iv) special tuberculosis leave (paid or no-pay);
       (v) special leave for a maximum of 2 days per school year (paid);
       (vi) study leave endorsed by the Permanent Secretary in advance (paid);
       (vii) leave for juror or witness service (paid);
       (viii) leave for a maximum of 14 days per school year for special events like representing the HKSAR in national/international conferences or events such as the Asian Games and the Olympic Games; or being invited to present paper or speak at national/international conferences\(^9\) in connection with education; or participating in training and camping exercises of Civil Aid Service, Auxiliary Medical Service or Auxiliary Police Force (paid); and
       (ix) any other types of no-pay leave\(^10\).

   (b) Leave for Non-teaching Staff

       Laboratory Technicians and Specialist Staff\(^11\)
       (i) annual leave (paid);

---

\(^8\) Please refer to EDBC No. 16/2015 for details.

\(^9\) Conferences organised at provincial/municipal level or below would not be regarded as national conferences, and prior approval from the Permanent Secretary is required for teachers taking such leave.

\(^10\) In granting no-pay leave to staff, IMC schools should consider each application rigorously with due regard to: (i) the staff concerned is to tackle an affair which cannot be avoided and cannot be handled by a substitute, and (ii) students’ learning should not be unduly affected.

\(^11\) Specialist staff include educational psychologists of ordinary and special schools and the following categories of staff of special schools: school social workers, speech therapists, physiotherapists, occupational therapists, occupational therapist assistants, nurses, wardens, assistant wardens, houseparents-in-charge, houseparents, programme workers, boarding service masters/mistresses I, boarding service masters/mistresses II and brailling staff.
(ii) sick leave, special tuberculosis leave and maternity leave (paid or no-pay);

(iii) paternity leave (paid) 8;

(iv) study leave endorsed by the Permanent Secretary in advance;

(v) leave for juror or witness service (paid); and

(vi) any other types of no-pay leave 10.

**Other Non-teaching Staff**

Various types of leave in accordance with the Employment Ordinance, Code of Aid for Aided Schools, and guidelines issued by the EDB from time to time.

Please refer to section 13.9 of the Code of Aid for Aided Schools for details.

2. Schools should formulate policies and principles in processing leave applications in consultation with staff to ensure impartiality and consistency. However, the procedures involved in handling leave matters should be kept to the minimum.

**Leave Entitlement for Teachers and Non-Teaching Staff**

3. The IMCs of aided schools may refer to the Compendium to Code of Aid for Aided Schools for the leave entitlement for teachers and non-teaching staff. They may also refer to “Leave Entitlement for Staff in Aided Schools” and “Approving Authority for Granting of Leave” at the Appendices of Chapter 7 of the School Administration Guide (http://www.edb.gov.hk/en/sch-admin/regulations/sch-admin-guide/index.html) posted on the EDB Homepage for relevant information on granting of leave. If necessary, they should consult the Labour Department on leave entitlement provided under the Employment Ordinance.

**Leave that Requires Prior Approval of the Permanent Secretary**

4. Since the IMC provides a transparent and accountable framework of governance involving key stakeholders, schools with IMC are devolved greater flexibility in the granting of leave. They may grant all types of no-pay leave to teachers, laboratory technicians, and specialist staff. However, similar to non-IMC schools, prior approval of the Permanent Secretary is required for paid study leave which has not been endorsed by the Permanent Secretary and other types of leave which are not specified.

**Points to Note in Processing No-Pay Leave of Teachers**

5. To avoid any actual or perceived conflict of interest as well as any allegation of favoritism that will undermine staff morale and the accountability of the management, the IMCs are advised to establish a mechanism and draw up guidelines and procedures governing the granting of leave to teachers. These procedures must
be fair, open and consistently applied. The decision to grant no-pay leave by schools should be based on objective, fair and reasonable criteria. In addition, before granting no-pay leave to teachers, the IMC should ensure that teachers applying for no-pay leave are duly informed of the provisions in the Code of Aid for Aided Schools, Compendium to Code of Aid for Aided Schools and the following:

(a) **Promotion purposes**

    No-pay leave will not be counted for promotion purposes.

(b) **Grant/Subsidized Schools Provident Fund (G/SSPF)**

    With the approval of the Permanent Secretary, a teacher’s G/SSPF Account may be kept open for the period in which no-pay leave is granted. The period of no-pay leave including no-pay sick/maternity/special tuberculosis leave will not be counted for continuous contributory service.

(c) **Date of increment**

    For incremental purposes, such leave shall be subject to such instructions the Permanent Secretary may from time to time issue. Adjustment of the incremental date will be required if the period of no-pay leave exceeds 15 days continuously. If a teacher takes 16 to 45 days no-pay leave continuously, his incremental date should be deferred for one month. If the teacher takes 46 to 75 days no-pay leave continuously, his incremental date should be deferred for two months, and so on.

6. As IMC schools are no longer required to seek prior approval of the Permanent Secretary for the granting of any types of no-pay leave (mentioned in paragraph 4 above), they should therefore notify the Senior School Development Officer of the respective Regional Education Office in writing of the granting of no-pay leave (any types of no-pay leave), seek the approval of the Permanent Secretary for keeping open of G/SSPF account and advise the adjustment of salary incremental date, if any. Such letter should also be copied to Finance Division of the Education Bureau for necessary arrangements.

    ♦ Sample of the notification of granting no-pay leave to school head/teachers for IMC schools (Attachment 1)

        (For notification of laboratory technicians and specialist staff, schools may adapt the above sample where appropriate.)

7. Schools should take own responsibility to fulfill all statutory requirements including meeting any possible expenditure arising from all types of no-pay leave of teaching and non-teaching staff, such as expenses arising from statutory holidays and/or annual leave (if applicable). Starting from the 2012/13 school year, schools may use the surplus of the EOEBG for the payment of statutory holidays/annual leave
arising from the following types of specific no-pay leave for their staff remunerated under Salaries Grant, on the condition that the application of no-pay leave is supported with valid documentary proofs:

(a) no-pay sick/maternity/special tuberculosis leave (referred to as no-pay sick leave);

(b) no-pay study leave for attending education-related courses;

(c) no-pay leave granted due to poor health condition with medical documentary proof; and

(d) no-pay leave granted for alleviating the redundancy problem of an individual school/schools under the same Sponsor (prior confirmation from the School Development Officer concerned is required).

For no-pay leave other than the above listed, schools should continue to take their own responsibilities to fulfill all statutory requirements including meeting any possible expenditure out of non-government funds. Schools may refer to the latest EDBCM on “Operating Expenses Block Grant, Expanded Operating Expenses Block Grant and Composite Furniture and Equipment Grant for Aided Schools” and the User Guide of EOEBG uploaded on EDB Homepage for details.

**Leave Records**

8. Schools should keep leave records of their staff as required by the Code of Aid for Aided Schools and are requested to send in annual leave record of teachers in August of each school year for the endorsement of the Permanent Secretary. The Permanent Secretary will signify his approval to the leave by endorsing the relevant leave records provided that the Permanent Secretary is satisfied that the IMC concerned has considered each application in accordance with the conditions provided by the Code of Aid for Aided Schools, the Employment Ordinance and the instructions the Permanent Secretary from time to time issues with supporting documents.

♦ Sample of annual summary of leave record of teachers (Attachment 2)

9. For non-teaching staff, the leave records are not required to be sent to the Permanent Secretary for endorsement. Schools are reminded to keep proper and up-to-date leave records of their non-teaching staff.

♦ Sample of annual summary of leave record of non-teaching staff (Attachment 3)

10. To facilitate schools’ proper leave recording of their teaching/non-teaching staff,

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12 Prevailing procedures should be followed in approving no-pay leave to staff in schools. Schools should retain all supporting documents for payment arising from the above specific no-pay leave for record and inspection, if required.

(updated on 1 April 2013)
samples of leave record of individual staff are also provided below for schools’ reference:

♦ Sample of sick leave record of individual staff (teaching or non-teaching)
   (Attachment 4)

♦ Sample of other leave record of individual staff (teaching or non-teaching)
   (Attachment 5)

11. For proper management of leave matters, schools should keep the leave records of their staff up-to-date. These leave records should be available for inspection by officers authorised by the Permanent Secretary or the inspectors of schools as and when required. When a staff member leaves the employment of a school, the Certificate of Service prepared by the school for the staff member should state, among other things, the period(s) of no-pay leave taken (if any) and the sick leave balance.

(updated on 2 January 2014)
Appendix H
Attachment 1

SAMPLE (For reference only)

Date:

To: Senior School Development Officer, Regional Education Office
Duplicate: Senior Accounting Officer (Funds), Finance Division
Triplicate: The school *head/teacher taking leave

* Delete whichever is inappropriate
□ “✓” as appropriate

Dear Sir/Madam,

No-pay Leave for School Head/Teachers

Name of School:
Name of *Head/Teacher:

I refer to the application for no-pay leave by *Mr/Ms __________________, (rank) of my school dated ____________.

I wish to inform you that approval has been given to *Mr/Ms __________________ to take no-pay leave of _____ day(s) from ________ to __________ inclusive Note 1 on ground of:

(a) ☐ *sick/maternity/special tuberculosis leave.
(b) ☐ study leave for attending education-related course(s). (please specify)
   The course name: __________________________
   The organizing institution: __________________________
(c) ☐ leave due to poor health condition with medical documentary proof.
(d) ☐ leave for alleviating the redundancy problem of *my school/another school under the same sponsor. Note 2
   (please specify the name of the other school: __________________________)
(e) ☐ other leave for reasons of personal affairs.
   (please specify the reason: __________________________)

Note 1 When the last day of no-pay leave is followed by a Sunday or a gazetted public holiday, such Sunday or gazetted public holiday will be regarded as an extension of the period of no-pay leave. When the last day of such no-pay leave is followed by the major school holidays, i.e. Christmas Holiday, Chinese New Year Holiday, Easter Holiday and Summer Vacation, payment of salary will resume on the day the staff reports to school for duty. In this connection, the teacher concerned should also include the day(s) which is/are regarded as an extension of the no-pay leave period in his/her application.

Note 2 Prior confirmation from school’s respective School Development Officer is required.
In view of the fact that *Mr/Ms ______________ has been granted _____ day(s) of no-pay leave, his/her incremental date will be adjusted to the first of ___________.

I have checked the relevant documentary proof provided by *Mr/Ms ______________ and:

☐ confirm valid. [applicable to the type of leave stated in (a) only]
☐ confirm valid. I understand that EDB may request my school to provide the documentary proof in respect of the above no-pay leave. Besides, I have also informed *Mr/Ms ______________ that he/she should report to school for duty on the day following the last day of such no-pay leave to resume the payment of salary. [applicable to types of leave stated in (b) to (e) only]

I should be grateful if you would give approval to *Mr/Ms ______________ for keeping open his/her provident fund account from ____________ to ____________ inclusive as a result of his/her taking no-pay leave during the above-mentioned period. His/her leave will not be counted as continuous contributory service for provident fund purposes.

I also understand that schools should take own responsibility to fulfill all statutory requirements, including meeting any possible expenditure arising from the no-pay leave of the teaching staff concerned, such as the expenses arising from statutory holidays Note 3.

Yours sincerely,

(__________________)
School Supervisor

(updated on 1 September 2018)

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Note 3 For meeting statutory requirements arising from no-pay leave of (a) to (d), aided schools are reminded to refer to the EDB Circular Memorandum on “Operating Expenses Block Grant (OEBG), Expanded Operating Expenses Block Grant (EOEBG) and Composite Furniture and Equipment Grant for Aided Schools” of the school year and the User Guide of EOEBG uploaded on EDB Homepage.
To: Senior School Development Officer, Regional Education Office

ANNUAL SUMMARY OF LEAVE RECORD OF TEACHERS Note

I submit leave record of the following teachers for the above-mentioned period for your approval. I confirm that each application with the supporting documents has been considered in accordance with the conditions provided by the Code of Aid for Aided Schools, the Employment Ordinance and the instructions the Permanent Secretary for Education may from time to time issue.

<table>
<thead>
<tr>
<th>Name of Teacher</th>
<th>Types of Leave Taken*</th>
<th>Paid (P) / No-pay (NP)</th>
<th>No. of Days</th>
<th>Sick Leave Balance as at 31 August of ___ (Year)</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Mr CHAN x x</td>
<td>SL</td>
<td>P</td>
<td>28</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td></td>
<td>SL</td>
<td>NP</td>
<td>2</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Ms SIU x x</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>168</td>
<td></td>
</tr>
<tr>
<td>3. Ms LEE x x</td>
<td>ML</td>
<td>P</td>
<td>70</td>
<td>168</td>
<td></td>
</tr>
<tr>
<td></td>
<td>ST</td>
<td>P</td>
<td>91</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. Miss CHEUNG x x</td>
<td>O</td>
<td>NP</td>
<td>21</td>
<td>42</td>
<td></td>
</tr>
<tr>
<td>5. Mrs WONG HO x x</td>
<td>ST</td>
<td>P</td>
<td>91</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td></td>
<td>SL</td>
<td>P</td>
<td>15</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* Types of Leave - Sick Leave (SL), Special Tuberculosis Leave (TB), Maternity Leave (ML), Paternity Leave (PAL1), Special Leave (SP), Study Leave (ST), Leave for serving as Jurors or Witnesses (JW), Leave for Special Events (LS) and Others (O).

Date: __________________________ Name of Supervisor: __________________________ Supervisor’s Signature: __________________________

Note: Include all regular teachers in the approved establishment and other teachers paid out of Salaries Grant.

(updated on 2 January 2014)
SAMPLE (For reference only)

ANNUAL SUMMARY OF LEAVE RECORD OF NON-TEACHING STAFF

Name of School:  

Period:  

I confirm that each application with the supporting documents has been considered in accordance with the conditions provided by the Code of Aid for Aided Schools, the Employment Ordinance and the instructions the Permanent Secretary for Education may from time to time issue.

<table>
<thead>
<tr>
<th>Name of Staff (Date of appointment)</th>
<th>Post</th>
<th>Types of Leave Taken*</th>
<th>Paid (P) / No-pay (NP)</th>
<th>No. of Days</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Mr LEE x x (1.9.2011)</td>
<td>Laboratory Technician</td>
<td>SL</td>
<td>P</td>
<td>28</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>SL</td>
<td>NP</td>
<td>3</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>AL</td>
<td>P</td>
<td>14</td>
<td></td>
</tr>
<tr>
<td>2. Ms WONG x x (1.9.2010)</td>
<td>Clerical Assistant</td>
<td>ML</td>
<td>P</td>
<td>70</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>SL</td>
<td>P</td>
<td>2</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>AL</td>
<td>P</td>
<td>14</td>
<td></td>
</tr>
</tbody>
</table>

* Types of Leave – Annual Leave (AL), Sick Leave (SL), Special Tuberculosis Leave (TB), Maternity Leave (ML), Paternity Leave (PAL1), Study Leave (ST), Leave for serving as Jurors or Witnesses (JW), Leave for Special Events (LS) and Others (O).

Date:  
Name of Supervisor:  
Signature:  

(updated on 2 January 2014)
SICK LEAVE RECORD SAMPLE (For reference only)

Worked Examples on Calculation of Sick Leave Balance of Teaching Staff

Worked Example 1

Name of School: ____________________________
Name of Staff: ____________________________ (_____________) Sex: ______
Post: GM ______________________________
Date of Appointment: 1.9.2006 Last Date of Employment: ____________

Incremental Date [ID]: 1st of September after Appointment

<table>
<thead>
<tr>
<th>Sick Leave Entitlement</th>
<th>Sick Leave Taken</th>
<th>Sick Leave Balance</th>
<th>ID</th>
</tr>
</thead>
<tbody>
<tr>
<td>Date of Crediting</td>
<td>Days</td>
<td>From</td>
<td>To</td>
</tr>
<tr>
<td>1.9.2006</td>
<td>28</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1.9.2007</td>
<td></td>
<td>6.4.2008</td>
<td>13.4.2008</td>
</tr>
<tr>
<td>1.9.2008</td>
<td>48</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1.9.2009</td>
<td>48</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Note 1: The maximum sick leave balance that can be accumulated is 168 days.
Note 2: At the beginning of the 2007/08 school year, adding the 48 days paid sick leave entitlement does not exceed the 168-day maximum. Therefore, all sick leave entitled by the teacher will be credited to the sick leave balance on a yearly basis.
Note 3: Since the sick leave balance at the end of the 2008/09 school year is NOT more than 120 days, school will continue to update the sick leave balance in advance on a yearly basis at the beginning of the 2009/10 school year.

(updated on 2 January 2014)
**Worked Example 2**

Name of School: ________________________________

Name of Staff: ____________________________ (______________)

Sex: ______

Post: GM

Date of Appointment: 1.9.2004

Last Date of Employment: __________

Incremental Date [ID]: 1st of September after Appointment

<table>
<thead>
<tr>
<th>Date of Crediting</th>
<th>Days</th>
<th>Sick Leave Entitlement</th>
<th>Sick Leave Taken</th>
<th>Absence Day(s)</th>
<th>Sick Leave Balance Day(s)</th>
<th>ID</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.9.2009</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>168</td>
<td>1.9</td>
</tr>
<tr>
<td>30.9.2009</td>
<td>4</td>
<td>13.9.2009 (a.m.)</td>
<td>13.9.2009 (a.m.)</td>
<td>0.5</td>
<td>168 (168-0.5+4)</td>
<td>1.9</td>
</tr>
<tr>
<td>31.10.2009</td>
<td>4</td>
<td>168</td>
<td>(168+4)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>30.11.2009</td>
<td>4</td>
<td>168</td>
<td>(168+4)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>31.12.2009</td>
<td>4</td>
<td>168</td>
<td>(168-0.5+4)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>31.1.2010</td>
<td>4</td>
<td>18.1.2010</td>
<td>1</td>
<td>168</td>
<td>(168-1+4)</td>
<td></td>
</tr>
<tr>
<td>28.2.2010</td>
<td>4</td>
<td>168</td>
<td>(168+4)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>31.3.2010</td>
<td>4</td>
<td>168</td>
<td>(168-1+4)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>30.4.2010</td>
<td>4</td>
<td>168</td>
<td>(168+4)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>31.5.2010</td>
<td>0</td>
<td>11.5.2010</td>
<td>2</td>
<td>163</td>
<td>(168-1-2-2)</td>
<td></td>
</tr>
<tr>
<td>24.5.2010</td>
<td>2</td>
<td>167</td>
<td>(163+4)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>30.5.2010</td>
<td>2</td>
<td>167</td>
<td>(163+4)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1.6.2010</td>
<td>4</td>
<td>151</td>
<td>(167-1-7-12+4)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>30.6.2010</td>
<td>4</td>
<td>142</td>
<td>(151-13+4)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4.6.2010</td>
<td>7</td>
<td>142</td>
<td>(151-13+4)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>18.6.2010</td>
<td>12</td>
<td>142</td>
<td>(151-13+4)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>29.6.2010</td>
<td>12</td>
<td>151</td>
<td>(167-1-7-12+4)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>31.7.2010</td>
<td>13</td>
<td>142</td>
<td>(151-13+4)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>31.8.2010</td>
<td>13</td>
<td>146</td>
<td>(142-4) Note 4</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4 days paid sick leave are to be updated monthly in the 2010/11 s.y.</td>
<td>Total</td>
<td>41</td>
<td>146</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Note 1** The maximum sick leave balance that can be accumulated is 168 days.

**Note 2** Since the maximum sick leave balance is reached (i.e. 168 days) at the beginning of the 2009/10 school year, school needs to update the teacher’s sick leave balance on a monthly basis to credit 4 days of sick leave entitlement for each completed month of service.

**Note 3** The entitlement to paid sick leave accumulated for May 2010 cannot be credited to the sick leave balance until the teacher has resumed duty.

**Note 4** Since the sick leave balance at the end of the 2009/10 school year is more than 120 days, school will continue to update the sick leave balance of the teacher on a monthly basis in the 2010/11 school year.
school year.

*(updated on 2 January 2014)*
SAMPLE (For reference only)

OTHER LEAVE RECORD (EXCLUDING SICK LEAVE)

Name of School:  

Name of Staff:  (  ) Sex:  

Post:  GM  

Date of Appointment:  1.9.1997  

Last Date of Employment:  

Incremental Date [ID]:  1st of September after Appointment

Adjusted to 1st of October after the teacher took no-pay special leave from 30.4.2012 to 20.5.2012 inclusive (21 days)

Absence Type of Leave:  - Special Tuberculosis Leave (TB)
- Maternity Leave (ML)
- Paternity Leave (PAL1)
- Special Leave (SP)
- Study Leave (ST)
- Leave for serving as Jurors or Witnesses (JW)
- Leave for Special Events (LS)
- Others (O)

<table>
<thead>
<tr>
<th>Absence Type</th>
<th>Paid (P) / No-pay (NP)</th>
<th>Absence Period / Date</th>
<th>Absence Day(s)</th>
<th>ID</th>
</tr>
</thead>
<tbody>
<tr>
<td>SP</td>
<td>P</td>
<td>8.10.1998 to 1.9.1997</td>
<td>1</td>
<td>1.9</td>
</tr>
<tr>
<td>ML</td>
<td>P</td>
<td>1.12.1999 to 8.2.2000</td>
<td>70</td>
<td>1.9</td>
</tr>
<tr>
<td>O</td>
<td>NP</td>
<td>30.4.2012 to 20.5.2012</td>
<td>21</td>
<td>1.10</td>
</tr>
</tbody>
</table>

(updated on 2 January 2014)