

Education Bureau Circular Memorandum No. 100/2009

From: Permanent Secretary for Education To: Supervisors / Heads of all Aided,
Ref.: EDB(CD/C&S)/SC/2/1/1(1) Caput Secondary Schools and Special
Date: 8 July 2009 Schools with Secondary Classes

Interim Arrangement for the Disbursement of Subject and Curriculum Grants for Secondary Schools Yet to Form an Incorporated Management Committee (IMC)

Summary

This Circular Memorandum (CM) announces the creation of a new block grant under the General Domain of the Operating Expenses Block Grant (OEBG) as an interim measure to replace the subject and curriculum grants from the 2009/10 to 2010/11 school years for aided and caput secondary schools yet to form an IMC (non-IMC schools), including special schools with secondary classes.

Background

2. The Legislative Council passed a resolution on 20 May 2009 to extend the deadline for the submission of draft IMC constitutions by two years, i.e. from 1 July 2009 to 1 July 2011 (please refer to the [Education Bureau Circular No. 5/2009](#) for details). During the transitional period, the Education Bureau (EDB) will create a block grant, entitled Consolidated Subject Grant (CSG), under the General Domain of the OEBG from the 2009/10 to 2010/11 school years to replace the subject and curriculum grants (please refer to the list of subject and curriculum grants in **Appendix I**) for non-IMC secondary schools, including special schools with secondary classes, to support the implementation of the New Senior Secondary (NSS) curriculum and to provide more flexibility for non-IMC schools in deploying their resources.

Details

3. The CSG will be calculated according to the snapshot of the aggregate of provision of the subject and curriculum grants of the school in the 2008/09 school year. This aggregate is taken as the **CSG baseline reference** for that school. Subsequent adjustments in the following two years (i.e. 2009/10 and 2010/11 school years) will be made in accordance with changes in the number of approved classes in that school and the June-on-June Composite Consumer Price Index (CCPI) each year.

4. For adjustment due to the change in the number of approved classes, the actual subject and curriculum grants of each school received in the 2008/09 school year calculated at *per class per annum* and *per pupil per annum* are grouped together for calculating a Per Class Rate of that school on a pro rata basis. A territory-wide **Average Per Class Rate** is then calculated based on the average of all Per Class Rates of the non-IMC schools concerned. The non-IMC ordinary secondary schools and special schools with secondary classes offering the ordinary curriculum will be grouped together in the calculation of the **Average Per Class Rate**. A separate **Average Per Class Rate** will be calculated for non-IMC special schools with secondary classes for students with intellectual disability (ID). The **Average Per Class Rates** before CCPI adjustment for non-IMC schools are as follows:

Non-IMC Schools	Average Per Class Rate
Ordinary Secondary Schools / Special Schools Offering the Ordinary Curriculum	\$3,800
Special Schools for Students with ID	\$3,200

5. As a consequence, the CSG of an individual school will be based on the subject and curriculum grants it received in the immediate past year and adjusted in accordance with the respective territory-wide **Average Per Class Rate** and CCPI. Four examples to illustrate this mechanism are outlined in **Appendix II**.

6. Schools can make use of the CSG for the purchase of consumables, learning and teaching materials and educational software packages as well as for minor repairs / replacement of spare parts or small equipment for the effective delivery of the existing subjects, NSS subjects and education schemes originally covered by the subject and curriculum grants (please refer to **Appendix I** for details). As the CSG is one of the constituent grants under the General Domain of the OEBG, the current practice for OEBG, such as the adjustment mechanism, payment schedule, accounting and reporting arrangements, surplus retention and claw back arrangement will be followed. In the deployment of the CSG, schools should observe the principles and rules on the usages of the OEBG. In particular, schools should ensure that the total expenditure is kept within the amount of OEBG. Any deficit will have to be met by the schools' own funds.

7. Schools should note that the current practice of taking the snapshot of all constituent grants, including the CSG, of the schools in the immediate past school year as the basis for calculating the Baseline Reference of their Expanded Operating Expenses Block Grant (EOEBG) will be continued when they establish their IMC after the 2008/09 school year.

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

Enquiries

9. For enquiries, please contact Mr Y L Chong at 2892 5848.

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for Permanent Secretary for Education

c.c. Heads of Sections

**List of Subject and Curriculum Grants under the Consolidated Subject Grant
for Non-IMC Secondary Schools**

Name of grant	Unit [@]	Level of grant 2008/09	Usage
Design and Technology (S1-3)	pppa	\$142	♦ for the purchase of consumables ♦ for minor repairs / replacement of small equipment
Home Economics (S1-3)	pppa	\$84	♦ for the purchase of consumables ♦ for minor repairs / replacement of small equipment
Integrated Science (S1-3)	pppa	\$29	♦ for the purchase of glassware or consumables (chemicals, reagents, biological specimens, etc.) and for repairs or replacement of Integrated Science (S1-3) equipment
Visual Arts (S1-3)	pppa	\$49	♦ for the purchase of consumables ♦ for minor repairs / replacement of spare parts or small equipment
Accommodation & Catering Services (S4-5)	pppa	\$213	♦ for the purchase of consumables ♦ for minor repairs / replacement of small equipment
Design and Technology (S4-5)	pppa	\$213	♦ for the purchase of consumables ♦ for minor repairs / replacement of small equipment
Electronics & Electricity (S4-5)	pppa	\$213	♦ for the purchase of consumables ♦ for minor repairs / replacement of small equipment
Fashion & Clothing (S4-5)	pppa	\$213	♦ for the purchase of consumables ♦ for minor repairs/replacement of small equipment
Home Economics (S4-5)	pppa	\$122	♦ for the purchase of consumables ♦ for minor repairs / replacement of small equipment
Technological Studies (S4-5)	pppa	\$213	♦ for the purchase of consumables ♦ for minor repairs / replacement of small equipment
Visual Arts (S4-5)	pppa	\$68	♦ for the purchase of consumables ♦ for minor repairs / replacement of spare parts or small equipment
AL Biology	pcpa	\$1,801	♦ for the purchase of consumables ♦ for minor repairs / replacement of apparatus and equipment

Name of grant	Unit [@]	Level of grant 2008/09	Usage
AL Chemistry	pcpa	\$2,728	<ul style="list-style-type: none"> ◆ for the purchase of chemicals and other consumables ◆ for minor repairs / replacement of spare parts, apparatus and equipment
ASL Chemistry	pcpa	\$1,781	<ul style="list-style-type: none"> ◆ for the purchase of chemicals and other consumables ◆ for minor repairs / replacement of spare parts, apparatus and equipment
ASL Chinese Language and Culture	pcpa	\$668	◆ for the procurement of ASL Chinese Language and Culture learning and teaching resources
ASL Computer Application	pcpa	\$2,368	◆ for the purchase of consumables, teaching materials and educational software packages
AL Computer Studies	pcpa	\$2,368	◆ for the purchase of consumables, teaching materials and educational software packages
ASL Electronics	pcpa	\$5,442	<ul style="list-style-type: none"> ◆ for the purchase of consumables ◆ for minor repairs / replacement of small equipment
ASL Ethics and Religious Studies	pcpa	\$658	◆ for the purchase of reference books and materials for the learning and teaching of the subject
ASL Government and Public Affairs	pcpa	\$771	◆ for the purchase of reference books and materials for the learning and teaching of the subject
ASL Literature in English	pcpa	\$678	◆ for the purchase of learning and teaching resources and for organising learning activities on Literature in English
ASL Use of English	pcpa	\$656	◆ for the purchase of learning and teaching resources and for organising English learning activities
ASL Visual Arts	pcpa	\$4,162	<ul style="list-style-type: none"> ◆ for the purchase of consumables ◆ for minor repairs / replacement of spare parts or small equipment
Moral and Civic Education (S1-7)	pcpa	\$445	◆ for the purchase of moral and civic education learning and teaching resources, and for organising moral and civic education learning activities for students
Computer Literacy (S1-3)	plpa	\$2,058	◆ for the purchase of consumables, teaching materials and educational software packages

Name of grant	Unit [@]	Level of grant 2008/09	Usage
Computer and Information Technology (S4-5)	pspa	\$7,410	♦ for the purchase of consumables, teaching materials and educational software packages
Consumables for IT Learning Centre	pspa	\$5,146	♦ for the purchase of consumables
Chinese Extensive Reading Scheme	pspa	\$13,893 [#]	♦ for the purchase of library books and multi-media reading materials for students [Suggested book lists for S1-S5 can be downloaded from the web (http://www.edb.gov.hk/index.aspx?langno=2&nodeID=2995)]
English Extensive Reading Scheme	pspa	\$13,893 [*]	♦ for the purchase of reading materials, including library books, journals and multi-media reading materials [Suggested book lists for S1-S5 can be downloaded from the web (http://www.edb.gov.hk/index.aspx?langno=1&nodeID=2773)]
Putonghua	pspa	\$1,671	♦ for the purchase or production of relevant teaching aids and materials, such as blank tapes, language tapes on Putonghua, Putonghua phoneticized dictionaries and story books, reference books on the teaching of Putonghua, Putonghua phonetic cards and oral pronunciation charts
Computers as Communication / Rehabilitation Aids	pspa	\$3,086	♦ for the purchase of consumables, teaching materials and educational software packages
Computers for Assisted Learning Activities	pspa	\$2,058	♦ for the purchase of consumables, teaching materials and educational software packages

Notes:

(@) Unit of grant:

- ◆ pppa - per pupil per annum;
- ◆ pcpa- per class per annum;
- ◆ plpa - per level per annum;
- ◆ pspa - per school per annum

(#) The grant levels for the Chinese Extensive Reading Scheme for special schools are as follows:

- ◆ \$13,893 pspa for schools for children with physical disability, hearing impairment, and for schools for social development with senior secondary classes;
- ◆ \$6,690 pspa for schools for children with physical disability, hearing impairment, visual impairment, and for schools for social development with junior secondary class;
- ◆ \$6,690 pspa for schools for children with mild Intellectual Disability with more than 12 classes; and
- ◆ \$3,344 pspa for schools for children with mild Intellectual Disability with 12 classes or fewer.

(As the grant for the Chinese Extensive Reading Scheme is disbursed on a pspa basis and has been subsumed under the CSG, there will be no separate payment of this grant to the primary section of a special school.)

(*) The grant levels for the English Extensive Reading Scheme for special schools are as follows:

- ◆ \$13,893 pspa for schools for children with physical disability, hearing impairment, and for schools for social development with senior secondary classes; and
- ◆ \$6,690 pspa for schools for children with physical disability, hearing impairment, visual impairment, and for schools for social development with junior secondary class.

(As the grant for the English Extensive Reading Scheme is disbursed on a pspa basis and has been subsumed under the CSG, there will be no separate payment of this grant to the primary section of a special school.)

Examples for Calculating the Consolidated Subject Grant

Example 1 An ordinary secondary school with 29 approved classes receives subject and curriculum grants of \$160,400 in the 2008/09 school year. The number of approved classes will be reduced to 28 in the 2009/10 school year. The CSG of this school in the 2009/10 school year will be calculated as follows:

$$\begin{aligned}\text{CSG} &= \$160,400 - \$3,800 \times (29 - 28) \\ &= \$156,600 \text{ (subject to CCPI adjustment)}\end{aligned}$$

Example 2 An ordinary secondary school with 24 approved classes receives subject and curriculum grants of \$116,600 in the 2008/09 school year. The number of approved classes will remain unchanged in the 2009/10 school year. The CSG of this school in the 2009/10 school year will be unchanged (i.e. \$116,600) (subject to CCPI adjustment).

Example 3 A special school for students with ID is offering 4 junior approved secondary classes receiving subject and curriculum grants of \$27,200 in the 2008/09 school year. The number of approved secondary classes will be increased to 5 in the 2009/10 school year. The CSG of this special school in the 2009/10 school year will be calculated as follows:

$$\begin{aligned}\text{CSG} &= \$27,200 + \$3,200 \times (5 - 4) \\ &= \$30,400 \text{ (subject to CCPI adjustment)}\end{aligned}$$

Example 4 A special school offering the ordinary curriculum is operating 8 approved secondary classes and receiving subject and curriculum grants of \$62,900 in the 2008/09 school year. The number of approved secondary classes will be increased to 9 in the 2009/10 school year. The CSG of this special school in the 2009/10 school year will be calculated as follows:

$$\begin{aligned}\text{CSG} &= \$62,900 + \$3,800 \times (9 - 8) \\ &= \$66,700 \text{ (subject to CCPI adjustment)}\end{aligned}$$