

立法會 *Legislative Council*

LC Paper No. LS42/08-09

Paper for the Panel on Welfare Services

The use of the additional subvention to Subvented Non-Government Organisations for the 2008-2009 Salary Adjustment

At the meeting of the Panel on Welfare Services on 12 January 2009, the Panel discussed the salary adjustment arrangements for staff in subvented Non-Government Organisations (NGOs) under the Lump Sum Grant Subvention System. The Legal Service Division was asked by the Chairman of the Panel to advise on the following issues:-

- (a) as certain NGOs have used the additional subvention amounts for purposes other than the 2008-2009 salary adjustment, whether the Administration misled the Financial Committee (FC) when it invited the FC to approve the proposal on 2008-2009 civil service pay adjustment which contained the additional subvention amounts;
- (b) whether the Director of Social Welfare (the Director) has a duty to monitor the use of the additional subvention amounts;
- (c) whether the NGOs concerned are liable to return the unused part of the additional subvention amounts which were intended for the use of 2008-2009 pay adjustment.

This paper sets out the view of the Legal Service Division on the above issues.

The Funding and Service Agreement and the Lump Sum Grant Manual

2. Before receiving subvention from the government, a NGO would enter into a Funding and Service Agreement (FSA) with the Social Welfare Department (SWD). In the FSA, under the subhead "Basis of Subvention", each NGO is required to comply with the rules on the use of the social welfare subventions in accordance with the latest Lump Sum Grant (LSG) Manual (<http://www.swd.gov.hk/doc/ngo/LSGManualver2eng.pdf>) and circular letters in force issued by SWD on subvention policies and procedure. Therefore, the LSG Manual is part of the agreement for funding. According to paragraphs 2.14 and 2.15 of the LSG Manual, in the context of the FSAs, NGOs have flexibility in deploying their LSG for purposes including staff expenses and other operating expenses. Under paragraph 2.15 of the LSG Manual, NGOs' management may redeploy LSG resources

across service units as long as these are within the service units governed by FSA after assessing needs, and vire from one cost item to another cost item without approval from SWD. Paragraph 2.13 of the LSG Manual stipulates that LSG will not be topped up in the course of the year except for supplementary provision required to effect annual pay adjustment to their staff in subvented units in line with the civil service pay adjustment, where these adjustments have not been factored into the LSG provided. This would suggest that the supplementary provision for annual pay adjustment is part of the LSG.

3. Under paragraph 4.4 of the LSG Manual, the Director may, inter alia, impose conditions on the granting of LSG, have access to records and accounts of NGOs receiving LSG, require the submission of annual audited accounts and financial reports and even withhold or terminate LSG and other subvention if a NGO fails to (i) achieve a reasonable standard of performance; (ii) exercise reasonable prudent financial management or (iii) comply with the LSG rules and other subvention rules. Reading paragraphs 2.14, 2.15 and 4.4 of the LSG Manual together, the flexibility in deployment of LSG by NGOs is not absolute, but subject to the monitoring of the Director.

Whether the Administration misled the FC

4. The 2008-2009 civil service pay adjustment (item (d) - FCR(2008-09)37) (the proposal) was approved by the FC on 14 July 2008. The item includes the 2008-2009 adjustment to the pay for staff of the subvented organisations which includes NGOs. The Administration submitted information relevant to the proposal in FC Paper No. FCR(2008-09)37 (the FC Paper) (<http://www.legco.gov.hk/yr07-08/english/fc/fc/papers/f08-37e.pdf>). In paragraph 13 of the FC Paper relating to the 2008-2009 pay adjustment of staff in the non-school subvented sector, the Administration informed members that -

"for non-school subvented sector, the Government is generally not involved in the determination of the pay or pay adjustment of staff working in subvented organisations. The pay and pay adjustment for these staff is a matter between them as employees and their employers which are the organisations that employ them. That said, it has been the established practice that following a civil service pay adjustment, the Government would make corresponding variations to the annual subventions for those organisations with funding price-adjusted on the basis of formulae including a factor of civil service pay adjustment. In general, the variations to the relevant parts of the annual subventions would be based on the weighted average of the pay adjustment for the civil service ... if this proposal is approved, we will inform those organisations that the additional subventions are intended for salary increase of their staff and encourage them to use the additional funding accordingly."

5. Furthermore, the Secretary for the Civil Service (SCS) in her oral reply at the FC meeting on 14 July 2008 repeated the Administration's position as stated in paragraph 13 of the FC Paper.

6. From the FC Paper and the reply of the SCS at the FC meeting, it would appear that the purpose of the additional subvention amounts and the respective roles of the Administration and the NGOs have been explained to members when the FC was considering the proposal. It is noted that both the FC Paper and the SCS's oral reply stated that NGOs would be **encouraged** to use the additional subventions as intended for salary increase. It is a matter of judgment whether the Administration's explanation was sufficiently explicit and whether, where it was considered not sufficiently explicit, the lack of clarity is so serious as to have a misleading effect.

Whether the Director of Social Welfare has a duty to monitor the use of the additional subvention amounts

7. Under the Approved Estimates of Expenditure 2008 the Director is the controlling officer of Head 170 Social Welfare Department. Hence, the statutory responsibility under the Public Finance Ordinance (Cap. 2) (PFO) for the control and management of social welfare subventions rests with the Director as the controlling officer. Under section 12 of the PFO, controlling officers are responsible and accountable for the use of public funds under their control. Also under section 13 of the PFO, every controlling officer shall obey all regulations made and directions given by the Financial Secretary under section 11 and shall account to the Financial Secretary for the performance of his duties as controlling officer. In this connection, Financial Circular No. 9/2004 issued by the Treasury Branch of Financial Services and the Treasury Bureau in September 2004 may be relevant. The circular is entitled "Guidelines on the Management and Control of Government Funding for Subvented Organisations" (http://www.legco.gov.hk/yr07-08/english/pac/reports/49a/app_24.pdf). It provides that controlling officers should satisfy themselves that an appropriate system of cost control and monitoring is in place for overseeing the spending of public money by subvented organisations, having regard to economy, efficiency and effectiveness in the delivery of public service and use of public funds. Moreover, it is also stated in paragraph 4.1 of the LSG Manual that "a public accountability framework has to be put in place to ensure that NGOs receiving Government subventions are accountable, through the Director of Social Welfare, to the public for the use of public funds." Thus, under the PFO and the said Financial Circular, the Director has a duty to monitor the use of the additional subvention amounts.

8. In the information paper for the Panel on Welfare Services issued in January 2009 (LC Paper No. CB(2)560/08-09(06)), SWD explained to the Panel that in response to the complaint made by the Fight for Social Welfare Alliance that 19 NGOs (the NGOs concerned) had not spent all the additional subvention amounts on pay adjustment of their staff, SWD has obtained information from the NGOs concerned on their salary adjustment mechanisms. The relevant information obtained from the NGOs concerned relates to the salary adjustment policies, prior consultation of their staff on the salary adjustment policies, and whether the salary adjustment policies were in line with the prevailing Human Resources Management Policies and procedures of the respective NGOs. Upon reviewing the relevant information, SWD was of the view that the salary adjustment policies of the NGOs concerned have not involved misuse of public money, and they have not deviated from the rules of the LSG Subvention System.

9. Despite the actions taken by SWD as referred to in the last paragraph, members may note that in view of the statutory obligation of the Director as a controlling officer and the powers of the Director under the LSG Manual, there might be other actions which the Director could take in relation to the alleged misuse of the additional subvention amounts. For example, the Director may examine if the NGOs concerned may by redeployment of the additional subvention amounts to other purposes have breached any of the ground rules stated in paragraph 6.2 of the Financial Circular No. 9/2004. Also, in the case that the unused part of the additional subvention amounts (surplus) has been transferred to the Reserve Fund of the NGOs concerned, the Director may examine if the level of cumulative reserves (including interest) at the end of financial year would be over 25% of the operating expenditure of NGOs concerned for that year (because any amount above the 25% cap needs to be refunded to the Government in the following financial year, unless the cap is raised by the Director).

10. Members may also note that under paragraph 4.4 of the LSG Manual, the Director may impose conditions on the granting of LSG. Should it be a clear policy to limit the use of the additional subvention amounts only for the purpose of pay adjustment, the Director may in future impose conditions or stipulations on the granting of the additional subvention amounts, such as conditions on how NGOs should provide information on the surplus that is not spent for the pay adjustment, and conditions on return of any portion which has not been used for the designated purpose.

11. For members' further information, in addition to the monitoring of the Director, NGOs may be also subject to value for money audit by the Director of Audit concerning the use of public funds. It is stated in paragraph 4.13 of the LSG Manual that "the Director of Audit may carry out such examination as he think fit into the economy, efficiency and effectiveness with which the NGOs have used public resources in discharging their function." Further, under paragraph 4.12 of the LSG Manual, the chairman of the NGO board and the head of the NGO management may be invited to attend with the Director before the Public Accounts Committee of the Legislative Council in case where it is reported by the Director of Audit that the NGO has not complied with the conditions of LSG and FSAs and/or not used public funds prudently.

Whether the NGOs concerned are liable to return the unused part of the additional subvention amounts

12. The advice on this question is based on facts and information available to the Legal Service Division. This question could be considered from the perspectives of the terms of the FSA and the rules of equity.

13. As set out in paragraph 2 above, NGOs receiving social welfare subventions are required to enter into the FSAs with SWD. It is a document which stipulates the scope of service provided by and performance standards required from the respective NGO. As regards the requirements or monitoring of the use of LSG, the FSA refers to the LSG Manual. Moreover, before NGOs receive their annual subventions each year, they are required to sign an Acknowledgement of Acceptance in which they

undertake to comply with the performance standards and conditions set out in the FSA and/or other relevant correspondence in force.

14. As explained in paragraph 2 above, the LSG Manual is made part of the agreement between SWD and the respective NGO. Under the LSG Manual, the NGOs are required to return the money granted under the LSG subvention system on two scenarios only:- (1) when the NGO ceases to operate (para. 4.11) and (2) when the level of cumulative reserves (including interest) at the financial year end would be over 25% of the NGO's operating expenditure for that year (unless the cap is raised by the Director upon application with justification from the NGO) (para. 2.33). On the other hand, under paragraph 2.14 of the LSG Manual, NGOs have flexibility in deploying their LSG (excluding Pension Fund part) for purposes including, but not limited to, staff expenses and other operating expenses.

15. The Director issued a letter to all NGOs on 16 July 2008 (the said letter) (Annex). In the said letter, the Director informed NGOs that adjustments to the subvention amounts would be made to reflect the increase of the 2008-2009 civil service pay and how the additional subvention amounts would be released to NGOs. The said letter should form part of the relevant correspondence in force. In the said letter, the Director also stated that the additional subvention amounts are expected to be spent for the purpose of adjusting the pay of NGO staff.

16. There is no provision in the FSA or the LSG Manual as to the return of amounts not used for a specified purpose. As to the said letter, it does not specifically deal with how any surplus of the additional subvention amounts should be dealt with, and it does not contain any clear wording as to whether the additional subvention amounts should be used to pay adjustment only. Therefore, it is unlikely that NGOs would have an obligation to return the unused part under the FSA, the LSG Manual and the said letter.

17. The issue of whether the NGOs concerned are liable to return the surplus could be also considered from the perspective of the rules of equity in the sense that the additional subvention amounts could be subject to a form of **trust**. The facts of this case would point to the direction that among the different forms of trust, the Quistclose trust may be relevant. The concept of Quistclose trust was derived from an English case of *Barclays Bank Ltd. v. Quistclose Investments Ltd.* [1968] 3 All E.R. 651. (the Quistclose case). The principle in the Quistclose case is succinctly formulated in a Singapore's High Court case *Singapore Tourism Board v Children's Media Ltd. And others* [2008] 3 SLR 981 as: "where money is advanced by A to B, with the mutual intention that it should be used exclusively for a specific purpose, there will be implied (in the absence of any contrary intention) a stipulation that if the purpose fails the money will be repaid, and the arrangement will give rise to a relationship of a fiduciary character, or trust." The Singapore case was related to contractual disputes.

18. The Quistclose case has a context of commercial loan. Although certain case authorities show that the applicability of the principle in the Quistclose's case is not

limited to loan arrangements¹, we are not aware of any case directly on the point on recovery of government subventions.

19. Subject to the uncertainty mentioned in the last paragraph, if any party makes an attempt to apply the Quistclose trust to the present situation, it is necessary that a mutual intention that the additional subvention amounts should be used exclusively for pay adjustment be established. In this connection, the said letter issued by the Director is relevant.

20. The said letter relates to the 2008-2009 Civil Service Pay Adjustments and the corresponding adjustments to the subvention amounts to NGOs. In the conclusion of the said letter, the Director stated that "the additional amounts of subventions as a result of 2008-2009 civil service pay adjustments are meant for pay adjustment for subvented staff of subvented organisations. We expect that they will be spent for the purpose of adjusting the pay of your staff." It is noted that when the Director mentioned the purpose of adjusting the pay of the NGO staff, the Director did not use any imperative words, like "must", "shall", "require" or "use exclusively". This may leave room for the construction that the use of the additional subvention amounts for the purpose of pay adjustment is not imperative or exclusive. Furthermore, the Director stated in paragraph 4 of the said letter that "we aim to release payment of the additional allocation for the months from April to September to individual NGOs in September 2008 and further additional subventions for subsequent amounts will be included in the usual monthly/quarterly payment of subventions." The Legal Service Division understands that SWD has continued to grant the NGOs concerned with the additional subvention amounts which are included in the usual monthly/quarterly payment of subventions. Accordingly, such arrangement may reflect that there was no intention of exclusive use of the additional subvention amounts for pay adjustment. Moreover, the intention of exclusive use on pay adjustment would be doubtful when considered in the context of the Director's statement, made also in the said letter, that "NGOs have **autonomy** to determine remuneration matters for their staff."(emphasis added).

21. In summary, even if there is an attempt to apply the principle in the Quistclose case to recover the additional subvention amounts, the Administration still has to establish that at the time of paying of the additional subvention amounts to NGOs there was a mutual intention that the money should be exclusively used for pay adjustment. However, the said letter and the operation of the LSG subvention system may throw doubt as to that intention. Thus, it would appear unlikely that a claim for the return of any unused portion could succeed under any form of trust.

¹ In *Singapore Tourism Board v Children's Media Ltd. and others* [2008] 3 SLR 981, the High Court of Singapore rejected a submission that a Quistclose trust is only relevant in loan arrangements. In a Hong Kong case *Typhoon 8 Research Ltd. v. Seapower Resources International Ltd. & others*, CACV 2980/2001 (unreported), the Hong Kong Court of Appeal held that a rental deposit paid by the plaintiff (as a tenant) was subject to a Quistclose trust and did not form part of the assets of the bankrupted defendant (the landlord).

Conclusion

22. In conclusion, in relation to the question in paragraph 1(a), it is a matter of judgment for members whether by stating, among other things, that NGOs would be encouraged to use the additional subvention amounts for pay adjustment, the Administration's position has been made so unclear that it could have misled members as to the purpose for which the additional subventions could be used. In relation to the question in paragraph 1(b), the Director should have a statutory duty under the PFO and the Financial Circular 9/2004 to monitor the use of the additional subvention amounts paid to NGOs. In relation to the question in paragraph 1(c), it is unlikely that a claim for the return of any unused portion would succeed under any agreement or any form of trust.

Encl

Prepared by

Legal Service Division
Legislative Council Secretariat
20 February 2009



社會福利署
Social Welfare Department



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16 July 2008

Chairperson of Subvented
Non-governmental organisation (NGO)

Dear Sir/Madam,

2008-09 Civil Service Pay Adjustments

The Finance Committee of the Legislative Council has, on 14 July 2008, approved to implement the 2008-09 civil service pay adjustments, in which there will be an increase of 6.30% for directorate officers and officers in the upper salary band (i.e. monthly salary above Master Pay Scale 33 or equivalent) and 5.29% for those in the middle and lower salary bands (i.e. monthly salary at or below MPS 33 or equivalent) with retrospective effect from 1 April 2008. In this regard, I would like to inform you that corresponding adjustments to the subvention amounts of subvented NGOs will be made to reflect such increase.

The Department will adjust the subvention amounts to both NGOs on Lump Sum Grant subvention mode (LSG NGOs) and conventional subvention mode (conventional mode NGOs) along the established practice. For LSG NGOs, the additional amounts of subventions will be calculated in accordance with a rate for individual NGO applied to its Personal Emoluments (PE) portion adjustment. The NGO rate is the weighted average of the pay adjustment effect for the different pay bands of staff calculated for each NGO based on its staff structure at the snapshot. For conventional mode NGOs, we will adjust their subvention allocation according to the 2008-09 civil service pay adjustments.

Funding allocation items under the impact of 2008-09 civil service pay adjustments on subventions allocations is at **Annex I**. The revised Directorate Pay Scale, Master Pay Scale and Model One Pay Scale of the civil service are at **Annex II**. For LSG NGOs, this is solely for your reference only as under the LSG arrangement, NGOs have autonomy to determine remuneration matters for their staff.

We aim to release payment of the additional allocation for the months from April to September to individual NGOs in September 2008 and further additional subventions for subsequent months will be included in the usual monthly/quarterly payment of subventions.

香港灣仔皇后大道東248號38樓津貼組
Subventions Section 38/F., 248 Queen's Road East, Wan Chai, Hong Kong.



I would like to stress that the additional amounts of subventions as a result of 2008-09 civil service pay adjustments are meant for pay adjustment for subvented staff of subvented organisations. We expect that they will be spent for the purpose of adjusting the pay of your staff.

If you have any enquiries, please contact the SWD Agency Officer designated to your organisation.

Yours sincerely,

(Ms Lily Ng)
for Director of Social Welfare

c.c. Chief Executive Officer/Director of NGOs

Impact of 2008-09 Civil Service Pay Adjustments
on Subventions Allocations

- (A) Welfare subventions with PE-portions to be adjusted with reference to civil service pay adjustments :
- (1) Lump Sum Grant (LSG) (including subventions allocated for new units)
 - (2) Oldlumpsummode
 - (3) Modified standard cost
 - (4) Modelcost
 - (5) Unit rates subsidy
- (B) Welfare subventions (normally specified Central Items) **NOT** to be adjusted with reference to the civil service pay adjustments :
- (1) Dementia supplement for elderly with disabilities
 - (2) Infirmary care supplement for the aged blind persons
 - (3) Dementia supplement for residential elderly services
 - (4) Infirmary care supplement for residential elderly services
 - (5) Foster care allowance
 - (6) Temporary Financial Assistance
 - (7) Emergency Fund
 - (8) Visiting Medical Practitioner Scheme
 - (9) Kindergarten and Child Care Centre Subsidy Scheme (KCSS)

For dementia supplement for elderly with disabilities, infirmary care supplement for the aged blind persons, dementia supplement for residential elderly services and infirmary care supplement for residential elderly services [items (1) to (4)], NGOs may use the surplus arising from the 2008-09 allocations for the supplements first until its exhaustion and then the LSG Reserve to pay the salary adjustments of staff funded by the supplements. The Social Welfare Department (SWD) will not provide the shortfall in case surplus arising from the allocations for the supplements and LSG Reserve are not sufficient to cover the salary adjustment of the relevant staff.

- (C) Allocations for Programme Workers whose pay is not pegged with the Civil Service Salary Scale is not to be adjusted with reference to the civil service pay adjustments.

- (D) **Allocations for Programme Assistants/Care Assistants whose pay is not pegged with the Civil Service Salary Scale is not to be adjusted with reference to the civil service pay adjustments.** However, NGOs may consider to increase the salaries of the posts by not more than 5.29% (which is the composite rate for the middle / lower bands in the 2008-09 civil service pay adjustments). They may use the surplus arising from the 2008-09 allocations for the posts first until its exhaustion and then the LSG Reserve to pay the salary adjustments as stipulated above. The SWD will not provide the shortfall in case surplus arising from the allocations for the posts and LSG Reserve are not sufficient to cover the salary adjustment of the above posts allocated to your organization.
- (E) **Allocations / Payments outside of subventions NOT to be adjusted with reference to the civil service pay adjustments:**
- (1) Enhanced Home & Community Care Service
 - (2) Contract homes on competitive bidding
 - (3) Enhanced Bought Place Scheme
 - (4) After school care programme (Central Item)
 - (5) Time-defined Subsidy Scheme for Extended Hours Child Care Service (Central Item)
- (F) **Principles for upward adjustments to welfare subventions allocation with PE-portions to be adjusted with reference to civil service pay increase**
- (1) The subventions allocation made to LSG agencies for 2008-09 will be adjusted upward from 1 April 2008 in light of civil service pay increase, i.e.
 - the PE portion of the subventions which is at 2007-08 price level is subject to corresponding adjustment;
 - the PE portion includes salaries, PE allowances and Provident Fund contributions; and
 - the increase of subventions will be based on the similar formulae and methodology as those adopted in adjusting the 2007-08 subventions allocation to NGOs to reflect the 2007-08 civil service pay adjustments.
 - (2) For subventions allocation to the following NGOs/service, the composite rate of 5.29% for the middle / lower bands is adopted for adjustment of the PE portion of the allocation with effect from 1 April 2008:
 - NGOs started receiving SWD's subventions after 1 April 2000; old lump sum mode services in NGOs operating under conventional

subventions modes; and

- new services commenced after 1 April 2000 subvented under Lump Sum Grant in NGOs operating under conventional subventions modes.

(G) Case Illustration

(1) For LSG subventions

		Increase (\$)
(a) Total of Salaries, PE Allowances and PF of 6.8% Posts included in the LSG for 2008-09 x NGO Rate ^{note 1}		X
(b) PF entitlement of Existing Staff for 2008-09 according to the revised pay scales relevant to them	Y1	
Less: Original PF subventions of Existing Staff included in LSG for 2008-09	Y2	
	Y1 - Y2	-
Total subventions increase (X+Y)	-	Z

(2) For welfare subventions allocation other than LSG ^{note 2}

		Increase (\$)
PE subvention for 2008-09 according to the revised pay scale		X
Less : Original PE subventions for 2008-09		Y
Increase (X - Y)	=	Z

Note 1:

NGO rate is the weighted average of the pay increase effect for the different pay bands of staff calculated for each NGO based on its staffing structure at the snapshot.

Note 2:

For old lump sum mode, additional subventions will be provided according to each NGO's requirement in response to SWD's letter dated 15 July 2008 [Ref. (18) in SWD/S/104/2] for the supplementary provision to cover the cost of pay adjustment for staff, subject to the 5.29% cap on the PE portion.

The Revised Civil Service Pay Scales

Directorate Pay Scale

Point	(As at 31.3.08) \$	(w.e.f. 1.4.08) \$
10	227,400	241,750
9	214,950	228,500
8	190,050	202,000
7	184,300	195,900
6	170,700	181,450
5	161,800	172,000
	(157,000)	(166,900)
4	152,350	161,950
	(142,250)	(151,200)
	(138,250)	(146,950)
3	134,250	142,700
	(122,600)	(130,300)
	(119,000)	(126,500)
2	115,450	122,700
	(103,200)	(109,700)
	(100,100)	(106,400)
1	97,250	103,400

Note: Figures in brackets represent increments.

The Revised Civil Service Pay Scales

Master Pay Scale

Point	(as at 313.08) \$	(w.e.f. 1.4.08) \$
49	87,225	92,720
48	84,200	89,505
47	81,275	86,395
46 (44B)	78,430	83,370
45 (44A)	75,715	80,485
44	73,070	77,675
43	70,525	74,970
42	67,620	71,880
41	64,830	68,915
40	62,145	66,060
39	59,580	63,335
38	56,945	60,535
37	54,445	57,875
36 (33C)	51,990	55,265
35 (33B)	49,685	52,815
34 (33A)	47,485	50,475
33	45,970	48,400
32	43,905	46,230
31	41,935	44,155
30	40,055	42,175
29	38,265	40,290
28	36,535	38,470
27	34,895	36,740
26	33,330	35,095
25	31,835	33,520
24	30,445	32,055
23	29,075	30,615
22	27,765	29,235
21	26,510	27,910
20	25,250	26,585
19	24,050	25,320
18	22,910	24,120
17	21,830	22,985
16	20,780	21,880
15	19,790	20,835
14	18,840	19,835
13	17,935	18,885
12	16,910	17,805

The Revised Civil Service Pay Scales

Master Pay Scale

Point	(as at 31.3.08)	(w.e.f. 1.4.08)
	\$	\$
11	15,920	16,760
10	14,990	15,785
9	14,140	14,890
8	13,280	13,985
7	12,460	13,120
6	11,690	12,310
5	10,995	11,580
4	10,300	10,845
3	9,675	10,190
2	9,080	9,565
1	8,530	8,985
0	8,030	8,455

The Revised Civil Service Pay Scales

Model Scale I Pay Scale

Point	(as at 31.3.08) \$	(w.e.f. 1.4.08) \$
13	11,110	11,700
12	10,890	11,470
11	10,665	11,230
10	10,460	11,015
9	10,255	10,800
8	10,060	10,595
7	9,870	10,395
6	9,675	10,190
5	9,480	9,985
4	9,290	9,785
3	9,095	9,580
2	8,900	9,375
1	8,710	9,175
0	8,525	8,980