

Life-wide Learning Grant and Sister School Grant

Frequently Asked Questions

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Relevant resources for promotion of life-wide learning and sister school exchange activities	
Q 1 :	Why does the Education Bureau (EDB) launch the Life-wide Learning and Sister School Grant (LWLSSG)?
A 1 :	For more effective use of public resources, and considering that the Life-wide Learning Grant, Grant for the Sister School Scheme and Outdoor Education Camp Scheme subsidy all support schools in organising extended learning activities outside the classroom, which provide students with rich and diversified learning experiences to broaden their horizons and share a common goal of fostering their whole-person development, the LWLSSG launched since the 2025/26 school year allows schools to deploy the aggregate amount of the grant more flexibly. Schools can organise student learning activities outside the classroom (including Mainland educational exchange activities, local and non-local study tours, and outdoor education camps) and arrange sister school exchange activities to enrich students' learning experiences, help them develop lifelong learning capabilities and achieve the aim of whole-person development. By planning and organising educational exchange activities in the Mainland and sister school exchange activities at different levels, schools may enable teachers and students to gain first-hand experience of different aspects of our country's development from multiple perspectives, thereby deepening their understanding of our country and enhancing their sense of national identity. This also facilitates educational exchange and collaboration between the two places, jointly advancing educational development. With the consolidation of the existing grants and subsidy, schools can deploy the aggregate amount of the LWLSSG in a more targeted and flexible manner within its ambit to promote life-wide learning activities (including outdoor education camps) and exchange activities with Mainland sister schools, without being bound by respective provisions (except for the specified expenditure items subject to allocation limits). With effect from the 2026/27 school year, the LWLSSG is included in the Expanded Operating Expenses Block Grant (EOEBG)/Expanded Subject and Curriculum Block Grant (ESCBG)/the recurrent subsidy for schools under the Direct Subsidy Scheme

	(DSS schools) (DSS subsidy) in order to enhance schools' flexibility in deploying the block grants/subsidy, thereby enabling versatile use of resources across various purposes.
Q 2 :	What are the benefits brought to schools upon the inclusion of the LWLSSG in EOEBG/ESCBG/DSS subsidy with effect from the 2026/27 school year?
A 2 :	With effect from the 2026/27 school year, the LWLSSG is included in the above-mentioned block grants/subsidy. This provides aided schools with an Incorporated Management Committee (IMC) (aided IMC schools) (including special schools), all government schools and DSS schools with more flexibility in allocation of resources according to their school contexts, student needs and priorities, thereby enabling versatile use of resources across various purposes. Their unspent balance of the LWLSSG for the 2025/26 school year can also be transferred to the ledger of EOEBG/ESCBG/DSS subsidy respectively for flexibly deployment in accordance with the applicable guidelines. [Note: The usage period for the Life-wide Learning Grant and Grant for the Sister School Scheme for the 2024/25 school year expires when 2025/26 school year ends (i.e. 31 August 2026). For government schools, the unspent balance in the designated user codes as of 31 August 2026 is lapsed. The unspent balance with other schools will be clawed back to the EDB¹. Schools are not required to prepare additional reports on the use of the original grants as long as the relevant content is incorporated in the Report on the use of the LWLSSG.] To streamline school administration, with effect from the 2026/27 school year, all schools are no longer required to adopt the specified template when preparing their plans on the use of the LWLSSG. The template of the Report on the Use of the LWLSSG for use by aided schools without an IMC (aided non-IMC schools) and all caput schools is also simplified. In addition, while aided IMC schools, all government schools and DSS schools are required to observe the financial reporting requirements pertaining to EOEBG/ESCBG/DSS subsidy respectively and adopt the respective report templates on grant usage, they are not required to compile a separate ledger account for the LWLSSG. As for the Report on the Use of the LWLSSG for the 2025/26 school year, all schools may choose to adopt the above-mentioned simplified report template.
Q 3 :	Apart from the LWLSSG, what other resources are available for schools to promote life-wide learning and sister school exchanges?
A 3 :	To support schools in organising diversified learning activities, the EDB has been providing schools with various resources. Provided that the principles on the use of relevant funding are observed, schools may flexibly deploy the LWLSSG in conjunction with other suitable resources provided by the EDB (e.g. the Quality Education Fund, Junior Secondary and Upper Primary School Students Exchange Programme Subsidy Scheme: "Understanding Our Motherland" and Senior Secondary School Students Exchange Programme Subvention Scheme) to conduct relevant activities. Besides, schools are encouraged to tap community resources, such as services provided by museums, learning resource centres, uniformed groups, and arts, cultural and sports groups, in arranging appropriate activities for students.

¹ For DSS schools, the EDB will claw back the unspent balance of the Grant for the Sister School Scheme.

Q 4 :	What kinds of professional support does the EDB provide to schools in promoting life-wide learning and sister school exchanges?
A 4 :	To facilitate schools' effective use of the LWLSSG, the EDB has held briefing sessions regularly on its implementation details and updates, drawn up guidelines on the use of the LWLSSG, as well as the templates of the Plan and the Report on the Use of the LWLSSG for schools' compliance and adoption. In addition, examples of life-wide learning activities in different Key Learning Areas (KLAs) have been uploaded to the Life-wide Learning webpage of the EDB for schools' reference. We will continue to disseminate good practices in promoting life-wide learning through professional development programmes and school experience-sharing sessions, and meet school personnel through regular visits to offer them advice as appropriate. For sister schools, the EDB provides professional support to schools joining the Sister School Scheme, for example, coordinating the pairing-up arrangements, organising exchange activities, conducting school visits, setting up the Sister School Scheme website, holding sharing sessions regularly for disseminating good practices of sister school exchanges, with a view to promoting more in-depth professional exchanges and multi-faceted collaboration. Besides, the EDB commissions service contractor(s) to offer advice on the arrangements of exchange activities to schools, assist schools in the organisation of exchange activities, as well as collecting and disseminating good practices, etc.
Rates and ambit of the LWLSSG	
Q 5 :	Are schools required to apply for the LWLSSG?
A 5 :	The EDB provides the LWLSSG to all public sector schools ² (including special schools) and DSS schools yearly. Schools are not required to submit applications.
Q 6 :	On what basis is the aggregate amount of the LWLSSG received by a school calculated?
A 6 :	The LWLSSG is comprised of two components, namely the Life-wide Learning Grant and the Sister School Grant. Only public sector schools and DSS schools that have formed sister school(s) with Mainland counterpart(s) and reported such to the EDB are eligible for the Sister School Grant component. Except special schools, the Life-wide Learning Grant component is calculated on a student per capita basis. The aggregate amount of the LWLSSG for each school is subject to an upper limit while it is no less than \$300,000 per school year. In view of the unique contexts and practical needs of special schools in terms of class structure, class size and students' needs, the provision of the LWLSSG for special

² Including government schools, aided schools and caput schools; but excluding Caritas Chan Chun Ha Field Studies Centre, Ho Koon Nature Education cum Astronomical Centre, and Arts and Technology Education Centre.

	schools follow the calculation methods used for the Life-wide Learning Grant³ and Grant for Sister School Scheme⁴. With effect from the 2026/27 school year, the grant rates of the LWLSSG for public sector schools, including special schools, are updated by the same proportion as the annual adjustment in the respective rates of EOEBG/ESCBG. The rates of LWLSSG are listed on the LWLSSG webpage of the EDB (https://www.edb.gov.hk/en/lwlssg). For DSS schools, the LWLSSG is subsumed in the DSS unit subsidy rates. Please refer to EDB Circular No. 9/2025 for details and illustrations on grant calculation.
Q 7 :	If a school has not formed any sister school pairs with the Mainland counterparts or reported its Mainland sister schools to the EDB, will it receive the provisions of all the components of the LWLSSG?
A 7 :	The LWLSSG is comprised of the Life-wide Learning Grant component and the Sister School Grant component. The Sister School Grant component will be allocated to each public sector school (including each special school) and DSS school that has formed sister school pair(s) with the Mainland counterpart(s). Therefore, any schools that have not formed sister school pair(s) or have not reported at least one Mainland sister school to the EDB will not receive the provision of the Sister School Grant component. In accordance with the record of Mainland sister schools as reported by schools and verified by the EDB as of 15 September of each year, the EDB will confirm whether a school will be provided with the provision of the Sister School Grant component for the respective school year. If schools did not receive the Grant for the Sister School Scheme in the 2024/25 school year, or they had no Mainland sister schools in the record of the EDB, they were invited separately to update/confirm the relevant record in June 2025. In case schools have formed sister schools with their Mainland counterparts on their own initiative later on, they should proactively submit the completed Reporting Form on Mainland Sister Schools (Annex 5 to EDB Circular No. 9/2025) and copies of relevant supporting documents to the EDB. As verification takes time, schools should submit relevant documents as soon as possible, and allow sufficient time for verification to be completed before the deadline.
Q 8 :	A school has already formed sister school pair(s) with its Mainland counterpart(s) and received the provision of the Sister School Grant component of the LWLSSG. If the school subsequently forms a new sister school pair with another Mainland school, is it still required to report this to the EDB?
A 8 :	Yes. The sister school concerned has to be a primary, secondary or special school which is nationally recognised. If a school wishes to use the LWLSSG to conduct exchanges with its newly formed sister school, it should submit in advance the Reporting Form on Mainland Sister Schools (Annex 5 to EDB Circular No. 9/2025) together with copies of relevant supporting documents to the EDB. A subsequent reply will be provided to the school upon receipt of the documents. Nonetheless, a school will receive the same amount of the provision of the Sister School Grant component regardless of its number of sister schools.

³ The calculation method is the school-based provision plus the product of class-based provision and the approved number of operating classes.

⁴ The amount of the Grant for the Sister School Scheme for the 2024/25 school year is \$165,439 per school.

Q 9 :	A school has all along been engaging in exchanges with a Mainland counterpart, but the document signed between the two schools does not explicitly indicate that they have formed a “sister school pair”. In this case, will the school be provided with the provision of the Sister School Grant component of the LWLSSG?
A 9 :	The school will be provided with the provision of the Sister School Grant component if it can provide a written confirmation of the relationship with its Mainland counterpart, and that the relevant supporting documents can clearly indicate that the objectives of exchanges and collaboration between the two schools are in line with those of the EDB’s Sister School Scheme. The school should proactively submit the completed Reporting Form on Mainland Sister Schools (Annex 5 to EDB Circular No. 9/2025) and copies of relevant supporting documents to the EDB for verification.
Q 10 :	Is there a cap on the amount of the LWLSSG to be used in each learning area/theme?
A 10 :	There is no cap on the amount of the LWLSSG for any particular learning area/theme. In response to the latest educational development and students’ needs, schools may suitably deploy the LWLSSG to enhance the effort in promoting patriotic education, digital education, artificial intelligence, STEAM education, student mental health, etc. Schools should, having regard to their development and students’ needs, engage teachers in the formulation of appropriate objectives and strategies for implementing life-wide learning and sister school exchanges, and aptly allocate resources to benefit as many students as possible, fulfil their learning needs, and promote teachers’ professional development and school development. Schools should use the LWLSSG for enriching students’ learning experiences and organising exchange activities with sister schools in the Mainland at student, teacher and school management levels. Excessive allocation on procurement of resources for activities under the ambit of the LWLSSG and defraying the expenses incurred by teachers for leading student activities should be avoided. Moreover, the use of the LWLSSG should not be confined to a single project/area or a small number of students.
Q 11 :	Following the consolidation of the relevant grants and subsidy into the LWLSSG, schools can flexibly allocate the aggregate amount of the LWLSSG. Are schools allowed to deploy the entire provision of the LWLSSG for organising life-wide learning activities without arranging any sister school exchange activities?
A 11 :	The Sister School Grant component of the LWLSSG aims to provide resources to support schools in organising exchange activities with sister schools at student, teacher and school management levels. Therefore, schools should deploy the LWLSSG to arrange appropriate sister school exchange activities to benefit students and teachers when drawing up the plan of the activities for each school year. Schools are required to include the plan on sister school exchange and budget in the Annual School Plan for the respective school year and submit it to their School Management Committee (SMC)/IMC for endorsement. If a school is subsequently unable to carry out the sister school exchange activities as planned in the respective school year due to unforeseen circumstances, the school should regularly assess the use of the LWLSSG and report the situation along with valid justifications for not organising sister school exchange activities to the SMC/IMC.

	The EDB will understand the implementation of sister school exchanges in individual schools through diversified means including daily communication with schools, school visits, etc. If a school is unable to conduct any sister school exchange activities in the respective school year, the EDB may inquire about the reasons with the school as needed and provide appropriate support if necessary.
Q 12 :	Must every student receive equal funding under the LWLSSG?
A 12 :	Having regard to the needs of school development and student learning, schools are required to formulate appropriate objectives and strategies in accordance with the learning goals of Hong Kong school curriculum recommended by the Curriculum Development Council and curriculum objectives of relevant KLAs/subjects concerned, and arrange life-wide learning activities that suit the stages of students' cognitive and affective development; and conduct exchange activities with Mainland sister schools at different levels to tie in with the objectives of the Sister School Scheme and schools' development needs. As a matter of fact, students' learning needs vary, and not all activities are suitable for every student. The cost of each activity differs as well. Therefore, every student may not receive equal funding under the LWLSSG or an amount equivalent to the per capita grant rate. In the best interests of students, schools are required to establish a set of open, fair and reasonable principles on subsidising students through the use of the LWLSSG, so as to arrange activities in alignment with the curriculum for students, thereby helping them develop their lifelong learning capabilities and achieving the aim of whole-person development. Schools should aptly allocate resources according to the needs of school development and student learning to benefit as many students as possible, fulfil their learning needs, and promote teachers' professional development and school development. They are required to balance the needs of different students in different areas and avoid confining the use of the LWLSSG to a single project/area or a small number of students.
Q 13 :	Can schools collect fees from students or parents for activities subsidised by the LWLSSG?
A 13 :	Under the ambit of the LWLSSG, there is a wide range of activities and their costs incurred vary. When planning and organising activities using the LWLSSG, schools can, having regard to their contexts and students' needs, define the reasonable scope of subsidy and collect fees from students or parents as needed. For example, schools may deploy the LWLSSG to fully cover the admission fees for visits. For non-local study tours/visits to Mainland sister schools, schools may consider utilising the LWLSSG in conjunction with other resources provided by the EDB to partially subsidise the students, and require students or parents to bear part of the costs based on the actual circumstances. In accordance with the established practices, schools should formulate clear, transparent, and fair school-based criteria for determining activity fees, and ensure parents and students are informed of the fee arrangements. Meanwhile, schools should consider allocating other resources, such as the Enhanced School-based Learning Activities Support Grant (ESLASG) to support students with financial needs. Provided that the principles and requirements on the use of relevant funding are observed, schools may use the LWLSSG in conjunction with other resources provided by the EDB (such as Junior Secondary and Upper Primary School Students Exchange Programme Subsidy Scheme: "Understanding Our Motherland" and Senior Secondary

	School Students Exchange Programme Subvention Scheme) to organise appropriate school-based activities.
Q 14 :	As the ESLASG is available for supporting financially needy students to participate in activities outside the classroom, is it true that the LWLSSG is not applicable to them? Can schools deploy the LWLSSG and other grants/subsidies on the same learning activities?
A 14 :	The LWLSSG aims to support schools in organising experiential learning activities in different curriculum areas which are in line with the learning goals and curriculum objectives, and suit the stages of students' cognitive and affective development. It also aims to promote schools' exchange activities with Mainland sister schools at different levels. <u>The beneficiaries of the LWLSSG include all students of the school.</u> Schools should, having regard to their development and school-based needs, aptly deploy the LWLSSG to benefit as many students as possible and promote teachers' professional development and school development. While schools can utilise the LWLSSG to organise activities, students/parents may still need to bear part of the costs. In such circumstances, schools may deploy other suitable resources to further support financially needy students who cannot afford the costs, provided that the principles and requirements on the use of relevant funding are observed.
Q 15 :	Can schools use the LWLSSG to subsidise a small number of gifted and high-achieving students in their participation in subject-based Olympiad programmes or competitions or other gifted education programmes?
A 15 :	Having regard to the priorities of school development and the learning needs of students, schools may utilise the LWLSSG and other suitable resources to organise activities appropriate for students with different aptitudes and abilities. For example, schools may nominate gifted students to undertake programmes offered by the Hong Kong Academy for Gifted Education (HKAGE) or other organisations for broadening their experience. When using the LWLSSG, schools should balance the learning needs of different students and avoid confining the use of resources to a single project/area or a small number of students. In organising or nominating students to participate in gifted education or enrichment programmes, schools should impose stringent requirements for careful selection of training contents and instructors to ensure that the programmes or activities achieve the stated goals. Take Mathematics as an example. While expecting students to master advanced Mathematics, the Mathematical Olympiad programmes also place emphasis on students' thinking, communication and collaboration abilities. The enrichment programmes of the HKAGE and the International Mathematical Olympiad Hong Kong Committee are rigorously organised, in such a way that all participants are carefully selected and instructors are either experienced lecturers or secondary school teachers in Mathematics, to which those commercial courses in the market merely emphasising drilling students for competitions are not comparable. Schools should particularly note that many costly Mathematical Olympiad programmes in the market are open to all children, regardless of whether they have talent in Mathematics. With drilling students for competitions as the focus, such programmes can neither effectively enhance students' mathematical thinking and problem-solving skills nor arouse their interest in Mathematics. Worse still, students who are not extraordinarily gifted in Mathematics may find such training stressful and they are deprived of the time to develop their

	interests or potential. Such programmes or activities are not in line with the objectives and principles on the use of the LWLSSG ⁵ .
Q 16 :	When deploying the LWLSSG to support students in joining exchange activities taking place outside Hong Kong, what criteria should be adopted by schools for selecting destinations?
A 16 :	Schools may deploy the LWLSSG to organise more expeditions and exchange programmes in the Mainland and countries and regions along the Belt and Road, so as to enhance students' understanding about the development and policies of our country. In fact, the Guangdong-Hong Kong-Macao Greater Bay Area (the Greater Bay Area) is one of the most important national development strategies. Amid the ongoing enhancement of the transport networks, there are closer connections among cities in the Greater Bay Area, creating more opportunities for communication, cooperation and development among people in the Greater Bay Area. Through more expeditions and exchange activities in the Greater Bay Area, schools may enhance students' understanding of national context and latest developments in areas of economy, science and technology of our country. The Belt and Road Initiative is another important national development strategy for which Hong Kong can leverage its unique advantages. Schools can organise exchange activities to countries and regions along the Belt and Road to enhance students' understanding of the Belt and Road Initiative, so that students will be equipped to grasp the opportunities it generates. As for study tours in other countries or regions, schools may deploy the LWLSSG, in conjunction with other resources (e.g. Quality Education Fund), provided that these programmes are considered by schools to be necessary for promoting the school-based curriculum and facilitating student learning, and that approval from the SMC/IMC has been obtained. In any event, schools should prudently deploy the LWLSSG under the principle of openness, fairness and reasonableness, and should avoid excessive allocation of resources to one single project/area or a small number of students.
Q 17 :	Can schools deploy the LWLSSG to cover expenses incurred by Mainland sister schools in relation to exchange activities taking place in Hong Kong?
A 17 :	Yes, provided that the relevant expenses on sister school exchange activities taking place in Hong Kong do not include the travelling, boarding or lodging expenses for the school personnel and students of Mainland sister schools on their visits to Hong Kong.
Q 18 :	Can the LWLSSG be deployed to cover food and beverage expenses in relation to life-wide learning and sister school exchange activities?
A 18 :	The meal expenses included in the activity fees (such as those included in the fees of outdoor education camps, training camps and non-local study tours, tour fares of sister school exchanges), expenses on food and beverage for reception in relation to exchange activities with Mainland sister schools taking place in Hong Kong, as well as expenses on breakfasts/lunches/dinners of school principals and teachers in relation to their

⁵ With effect from the 2026/27 school year, the LWLSSG is included in the EOEBG/ESCBG/DSS subsidy. Based on the principle of versatile use of resources across various purposes, in respect of the applicability of different types of expenditure items and related stipulations, aided IMC schools, all government schools and DSS schools are also required to observe the circulars, circular memorandum and guidelines pertaining to the applicable grants/subsidy issued by the EDB when deploying the LWLSSG.

	discharge of duties in sister school activities organised in the Mainland are under the ambit of the LWLSSG, and schools may defray such expenses with the LWLSSG. For social events or celebrations without explicit learning objectives, the expenses incurred should not be covered by the LWLSSG as they are not in line with the principles on the use of the grant. Schools should note that when deploying the LWLSSG to meet the expenses on food and beverage for reception in relation to exchange activities with Mainland sister schools taking place in Hong Kong, the annual total expenditure should not exceed 5% of the provision for the Sister School Grant component⁶ for the respective school year. The expenses on breakfasts/lunches/dinners of school principals and teachers in relation to their discharge of duties in sister school activities organised in the Mainland are bound by the limits of such expenses per occasion and per head quoted in the “<i>Expanded Operating Expenses Block Grant User Guide for Aided Schools which have established an Incorporated Management Committee</i>”/“<i>Operating Expenses Block Grant User Guide for Aided Schools</i>”. Schools are required to avoid lavishness and make prudent decision in meeting such expenses.
Q 19 :	Can the LWLSSG be deployed to cover the expenses on food and beverage for reception in relation to exchange activities with Mainland sister schools taking place in Hong Kong?
A 19 :	In principle, the LWLSSG should be used for enriching students’ learning experiences or conducting exchange activities with Mainland sister schools. However, considering that general reception is essential for sister schools’ visit to Hong Kong, the EDB has relaxed the relevant principles to allow schools to deploy the LWLSSG to cover the expenses on food and beverage for reception (including refreshments) for on-site exchange activities with Mainland sister schools taking place in Hong Kong. The purpose of offering general reception is not to subsidise the meal expenses for the school personnel and students of sister schools on their visits to Hong Kong. Therefore, schools are required to avoid lavishness and make prudent decisions in meeting such expenses to ensure the expenses are in proper use and well-justified. Furthermore, the annual total expenditure on such expenses should not exceed 5% of the provision for the Sister School Grant component⁶ for the respective school year, to ensure the LWLSSG is primarily used for exchange activities.
Q 20 :	Can schools deploy the LWLSSG to cover the expenses incurred in relation to attending student exchange activities taking place outside the Mainland and Hong Kong (e.g. Macao) together with their Mainland sister schools?
A 20 :	Provided that the principles and requirements on the use of the LWLSSG are observed, schools can deploy the LWLSSG to subsidise their students’ participation in exchange activities taking place outside the Mainland and Hong Kong (e.g. Macao). One of the objectives of the Sister School Scheme is to deepen students’ understanding of the Mainland/Hong Kong. Therefore, before deploying the LWLSSG to organise sister school exchange activities for students, schools should thoroughly consider whether the activities concerned align with the objectives of the Sister School Scheme,

⁶ The upper limit on relevant expenditure for DSS schools is calculated as 5% of the rate of the Sister School Grant component for public sector schools for the respective school year.

	and ensure that the LWLSSG is deployed primarily for sister school exchange activities held in the Mainland or Hong Kong.
Accounting and financial arrangements for the LWLSSG	
Q 21 :	How is the LWLSSG for DSS schools calculated? Is there a cap?
A 21 :	For the 2025/26 school year, the LWLSSG is disbursed to DSS schools as a purpose-specific grant. The rates and calculation method are the same as those for public sector schools, with a cap on the aggregate amount for each school, too. With effect from the 2026/27 school year, the LWLSSG for DSS schools is subsumed in the DSS unit subsidy rates. The arrangements of upper and lower limits on the aggregate amount of LWLSSG is no longer applicable to DSS schools. In line with the principle of school-based management, schools in receipt of the LWLSSG are required to formulate a comprehensive plan and a sound budget in accordance with its stipulated objectives. Schools are also required to regularly monitor the use of the LWLSSG, including the details of the activities, expenses and evaluation results, and to incorporate such information in the Annual School Plan and School Report respectively for endorsement of their SMC/IMC. To enhance transparency, DSS schools are also required, in the same manner as public sector schools, to keep their stakeholders informed of the use of the LWLSSG. With effect from the 2026/27 school year, all schools are no longer required to adopt the specified template for preparing the Plan on the Use of the LWLSSG. Meanwhile, DSS schools are required to observe the financial reporting requirements pertaining to DSS subsidy and adopt the respective report template on subsidy usage. For details of the calculation, ambit and principles on the use of the LWLSSG, please refer to EDB Circular No. 9/2025.
Q 22 :	Is it mandatory for schools to each compile a separate ledger account for the LWLSSG?
A 22 :	When the LWLSSG is disbursed separately as a purpose-specific grant, it is mandatory for recipient schools, regardless of their school types, to each compile a separate ledger account to record all incomes and expenditures chargeable to the LWLSSG. To streamline school administration, with effect from the 2026/27 school year, the LWLSSG is included in EOEBG/ESCBG/DSS subsidy. Aided IMC schools, all government schools and DSS schools are not required to compile a separate ledger account for the LWLSSG.
Q 23 :	If schools cannot fully utilise the provision of the LWLSSG at the end of the respective school year or financial year, can the unspent balance be carried forward for use in the next school year or financial year?
A 23 :	As the LWLSSG is a recurrent grant, schools should optimise its use in the respective school year or financial year by organising diversified life-wide learning activities (including outdoor education camps) for students and sister school exchange activities at different levels, so as to benefit as many students as possible, promote teachers' professional development and school development.

	In line with the inclusion of the LWLSSG in EOEBG/ESCBG/DSS subsidy with effect from the 2026/27 school year, the unspent balance of the LWLSSG of aided IMC schools, all government schools and DSS schools for the 2025/26 school year should be transferred to the ledger of EOEBG/ESCBG/DSS subsidy respectively and deployed flexibly in accordance with the applicable guidelines. Under the principle of enhancing the flexibility in the use of the LWLSSG, aided non-IMC schools and all caput schools may retain the unspent balance for the preceding school year up to 12 months' provision of the grant for that school year and carry it forward for use in the subsequent school year. Any surplus in excess of the capped amount will be clawed back. Transfer of funds and/or unspent balance out of the LWLSSG account is not allowed.
Q 24 :	If there is an increase or a decrease in the number of students of a school after September, will the EDB adjust the amount of the LWLSSG disbursed to the school?
A 24 :	No. The Life-wide Learning Grant component of the LWLSSG is calculated based on the result of head counts in September every year. Even if there is a change in the number of students during the respective school year, the amount of the said component will not be adjusted accordingly.
Q 25 :	How will the EDB monitor the use of the LWLSSG by schools to ensure proper use of public funds?
A 25 :	To ensure proper use of public funds, schools are required to observe the established principles and requirements on the use of public funds as promulgated by the EDB when using the LWLSSG, and are held accountable for its proper use. In line with the principle of school-based management, schools in receipt of the LWLSSG are required to formulate a comprehensive plan and a sound budget in accordance with its stipulated objectives. Schools are also required to regularly monitor the use of the LWLSSG, including the details of the activities, expenses and evaluation results, and incorporate such information in the Annual School Plan and the School Report respectively for endorsement of their SMC/IMC. The LWLSSG should be used in accordance with the circulars, guidelines and other documents issued by the EDB and all the expenditures, including but not limited to the expenditure items with ceilings, should fall within the ambit and comply with the principles on the use of the LWLSSG. Relevant compliance should be reported to their SMC / IMC on an annual basis. Relevant SMC / IMC would be held accountable for any irregularities should they arise. With effect from the 2026/27 school year, aided IMC schools, all government schools and DSS schools are required to observe the financial reporting requirements pertaining to EOEBG/ESCBG/DSS subsidy respectively and adopt the respective report templates on grant usage to keep their stakeholders informed of the use of the LWLSSG by the schools. Aided non-IMC schools and all caput schools are still required to adopt the specified electronic template and upload the Report on the Use of the LWLSSG as endorsed by their SMC to the school website by the end of November every year. In addition, the EDB will understand the use of the LWLSSG by schools through daily communication and school visits, and organise teacher professional development programmes or sharing sessions regularly to enhance professional capacity of schools.
Q 26 :	Schools were required to reserve camp places and submit application forms according to the application procedures of the Outdoor Education Camp Scheme

	previously. What are the procedures for using the LWLSSG to organise the outdoor education camps?
A 26 :	Having regard to their school-based needs, schools may flexibly select different activity periods and outdoor education programmes to provide opportunities for students to gain valuable life experiences in the natural environment to put classroom learning into practice. In accordance with the principles on the use of the LWLSSG and schools' established procurement procedures, schools may deploy the LWLSSG directly for hiring suitable campsites and procuring services from instructors/coaches. Schools are not required to submit a separate application to the EDB for reimbursement of the relevant expenses. For details about application for the advance booking of the Leisure and Cultural Services Department and the Housing Department sports facilities, please visit the EDB webpage on References & Resources of Physical Education.
Unspent balance and clawback arrangement of the LWLSSG for the 2025/26 school year	
Q 27 :	How should schools handle the unspent balance of the LWLSSG for the 2025/26 school year?
A 27 :	Aided non-IMC schools and all caput schools may retain the unspent balance of LWLSSG for the 2025/26 school year up to 12 months' provision for that school year and carry it forward for use in the subsequent school year. Any surplus in excess of the capped amount will be clawed back. Transfer of funds and/or unspent balance out of the LWLSSG account is not allowed. For aided IMC schools, all government schools and DSS schools, their unspent LWLSSG for the 2025/26 school year should be transferred to the ledger of EOEBG/ESCBG/DSS subsidy respectively and deployed flexibly in accordance with the applicable guidelines. If the surplus exceeds the prescribed ceilings of the relevant grants/subsidy after the transfer, the amount in excess should be handled in accordance with the relevant stipulations as to surplus retention and returned to the EDB (for aided IMC schools and all DSS schools) or lapsed (for government schools).
Unspent balance and clawback arrangement of the Life-wide Learning Grant and the Grant for Sister School Scheme after the 2024/25 school year	
Q 28 :	How should schools handle the unspent balance of the Life-wide Learning Grant and the Grant for the Sister School Scheme after the 2024/25 school year?
A 28 :	With the consolidation of the existing Life-wide Learning Grant, Grant for the Sister School Scheme and the Outdoor Education Camp Scheme subsidy (collectively referred as "the original grants") into the LWLSSG, the original grants will cease after the end of the 2024/25 school year. The unspent balance of the Life-wide Learning Grant and the Grant for the Sister School Scheme can be used in the 2025/26 school year, in accordance with the stipulated principles and requirements on the use of the respective grants, for flexible implementation of life-wide learning or sister school exchange activities. Schools are not required to prepare additional plans and reports on the use of the original grants, but

	the unspent balance should be kept in the original ledgers. Under no circumstances shall the unspent balance be transferred to the LWLSSG account or other accounts. When the 2025/26 school year ends (i.e. as of 31 August 2026), the EDB will claw back any unspent balance of the original grants from aided schools (including special schools) and caput schools based on their annual audited accounts. The above clawback arrangement also applies to the unspent balance of the Grant for the Sister School Scheme for DSS schools. The clawback arrangements for government schools are basically the same as those for aided schools and caput schools. Any unspent balance of the original grants in the designated user codes as of 31 August 2026 will lapse.
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Education Bureau

This English translation is for reference only. In case of discrepancy between the English version and the Chinese version, the Chinese version shall prevail.