

EDUCATION BUREAU CIRCULAR MEMORANDUM NO. 83/2021

From: Permanent Secretary for Education To: Supervisors / Principals of all aided (including special schools), government and caput schools, and schools under the Direct Subsidy Scheme offering local senior secondary curriculum

Ref.: EDB(CD/LS)/F&A/65/1/2(1)

Date: 2 June 2021 c.c. Heads of Sections – for information

Provision of One-off Grant for Supporting the Implementation of the Senior Secondary Subject Citizenship and Social Development

Summary

The purpose of this circular memorandum (CM) is to inform aided schools (including special schools), government schools, caput schools, and schools under the Direct Subsidy Scheme (DSS) offering local senior secondary curriculum of the details about the provision of a one-off grant for supporting the implementation of the senior secondary subject Citizenship and Social Development (hereafter to be referred to as the CS Grant).

Background

2. The reform of Liberal Studies (LS) is one of the measures to optimise the four senior secondary (SS) core subjects to create space for students and cater for learner diversity. The Education Bureau (EDB) has accepted the optimising proposals of the four SS core subjects (i.e. Chinese Language, English Language, Mathematics, and Citizenship and Social Development in lieu of LS) endorsed by the Curriculum Development Council (CDC) and the Public Examinations Board (PEB) of the Hong Kong Examinations and Assessment Authority (HKEAA), and issued a CM on 1 April 2021 to schools to provide details about the implementation of the optimising measures in the subjects concerned in Secondary 4 starting from the 2021/22 school year.

3. LS will be renamed Citizenship and Social Development (CS). The reformed curriculum will adhere to the rationale and aims of the existing LS curriculum. For details of the optimising measures of the subject, please refer to Annex D of the EDBCM No. 39/2021.

The EDB will provide support in different aspects, including the provision of professional development programmes for teachers, learning and teaching resources, and the CS Grant, for the smooth implementation of the optimised curriculum.

Details

4. As one of the support measures, the EDB will provide a one-off grant of \$300,000 for each public-sector secondary school¹ (including special schools offering CS) and DSS secondary school offering local SS curriculum to support the implementation of the curriculum of CS starting from the 2021/22 school year.

5. Schools may make reference to their school contexts as well as development needs and flexibly deploy the one-off grant to support teachers in teaching CS and conducting relevant learning and teaching activities. The CS Grant may be used to:

- develop or procure relevant learning and teaching resources (including multi-media and e-learning resources), mobile applications and software, as well as reference materials for CS;
- subsidise students and teachers to participate in Mainland interflow activities or study tours² relating to the curriculum of CS;
- organise school-based learning activities for enhancing the learning and teaching effectiveness of CS; and
- organise or subsidise students to participate in joint-school / cross-curricular activities relating to the curriculum of CS conducted in Hong Kong or in the Mainland to promote interchange and dissemination of good practices.

6. Schools may combine other subsidies from the EDB on a need basis to cover the cost of related learning activities. However, there should be no duplication of financial support for the same activity. Schools shall ensure that the subsidies concerned are utilised in line with their principles and ambits. The various subsidies received by students should also be documented for review and inspection.

Disbursement Arrangements

¹ Excluding Caritas Chan Chun Ha Field Studies Centre, Ho Koon Nature Education cum Astronomical Centre, and Arts and Technology Education Centre.

² The EDB will provide students studying CS with one Mainland study opportunity during their SS years, and each student is eligible for receiving a subsidised EDB Mainland study tour on CS once. For schools that participate in the Mainland study tours funded by the EDB, teachers who escort the tours will also be subsidised [for the teacher-student ratio, please refer to the relevant guidelines of the EDB]. The CS one-off Grant can be used to pay for the visa application fees of students participating in the Mainland study tours. It can also be spent on covering the fees incurred by teacher participation in the Mainland interflow activities.

7. The one-off grant of \$300,000 for each public-sector secondary school and DSS secondary school offering local SS curriculum will be disbursed in September 2021. For government secondary schools, the CS Grant will be provided in the form of budget allocation under a new designated user code (to be notified separately). For schools receiving government subvention (including aided secondary schools, special schools offering CS, caput secondary schools, and DSS secondary schools), the CS Grant will be credited directly to the schools' bank accounts. Application is **not** required.

Financial and Accounting Arrangements

8. All the schools receiving the CS Grant need to keep a separate ledger account to properly record all the income and expenditures of the Grant. All books of accounts, receipts, invoices, financial records and related documents must be handled in accordance with the accounting procedures and properly filed for auditing and inspection when necessary. Aided schools (including special schools), caput schools and DSS schools should adhere to the EDB's requirements on submission of the annual audited accounts as set out in the relevant CMs as well as their appendices in preparing for ledger accounts and annual accounts. The EDB may request schools to provide relevant documents for auditing the use of the CS Grant, when necessary. Schools shall ensure the effective use of the Grant, all of which should be spent on the related expenses as mentioned in Paragraph 5. Schools that cannot provide relevant supporting documents for auditing or not spending the CS Grant according to the ambit as stated in this CM will be required to return the disbursed grant to the EDB.

9. Schools should manage their financial expenditure in a prudent manner. Aided schools may use the surplus under the General Domain of the Operating Expenses Block Grant (OEBG) / the Expanded Operating Expenses Block Grant (EOEBG) to top up the CS Grant in case of deficit. Caput schools and DSS schools may make use of the Caput Fee Subsidy and the DSS Subsidy respectively to cover the deficit. If deficit remains, it should be borne by the school's own fund / non-government fund. For government schools, the expenditure could not exceed the allocation in the respective financial year. They may use the surplus under the Expanded Subject and Curriculum Block Grant (ESCBG) to top up the CS Grant, if necessary. Transfer of the CS Grant and / or its unspent balance to any other accounts is not allowed in all schools.

10. Aided schools (including special schools offering CS), caput secondary schools, government secondary schools and DSS secondary schools can use the CS Grant across school years from the 2021/22 school year to the end of the 2023/24 school year, i.e. schools can carry forward the unspent balance of the CS Grant for use in the subsequent school year / financial year until 31 August 2024. Any unspent balance of the CS Grant as at 31 August 2024 will be clawed back by the EDB. The period for the use of the CS Grant for government schools is

the same as that for aided schools, and any unspent balance of the Grant will lapse on 31 August 2024. Schools have to return the completed “Report on the Use of the CS Grant” to the Liberal Studies / Citizenship and Social Development Section of the Curriculum Development Institute of the EDB **on or before 30 September 2024**. While schools are not required to submit copies of invoices and receipts of the expenditure items, they should properly use the CS Grant in accordance with the Guidelines and file related financial records and documents for auditing and inspection when necessary. “Guidelines on the Use of the CS Grant” and “Report on the Use of the CS Grant” are enclosed at **Annexes 1 and 2** respectively.

Evaluation and Accountability

11. Schools are required to observe the relevant Guidelines issued by the EDB when using the CS Grant and are accountable for its use. In line with the principles of school-based management, schools are required to draw up an implementation plan on the use of the CS Grant and incorporate it into the Annual School Plan for submission to their School Management Committees (SMCs) / Incorporated Management Committees (IMCs) for endorsement. Schools should also regularly evaluate the use of the CS Grant and include the report on its use with details of the subsidised items / activities, relevant expenses and the evaluations in the Annual School Report for submission to their SMCs / IMCs for endorsement. Schools are required to upload the Annual School Plan and School Report (incorporating the implementation plan and report on the use of the CS Grant respectively) endorsed by their SMCs / IMCs to the school webpage for transparency and in accordance with the established practices.

Enquiry

12. For enquiries, please contact the following officers of the Liberal Studies / Citizenship and Social Development Section of the Curriculum Development Institute of the EDB.

For matters related to the principles on the use and ambit of the Grant: Mr WONG Pak-lam
(Tel: 2892 6644)

For matters related to disbursement and accounting arrangements: Ms LEUNG Sau-man
(Tel: 2892 5789)

Ms Yvonne LAM
for Permanent Secretary for Education

Guidelines on the Use of the One-off Grant for Supporting the Implementation of the Senior Secondary Subject Citizenship and Social Development

1. Principles on the use of Citizenship and Social Development Grant (the CS Grant)

- Building on the current foundation, schools should properly deploy the CS Grant together with other suitable resources provided by the EDB, such as Life-wide Learning Grant, Student Activities Support Grant, etc. to strengthen the support for teachers in teaching Citizenship and Social Development (CS) and improve learning and teaching so as to enhance students' interest and skills in learning the subject. When schools are planning to deploy different subsidies / grants from the EDB for diversified activities for students, they should refer to the relevant guidelines on the use of the subsidies / grants concerned. There should be no duplication of financial support for the same activity.
- Based on their own school development needs and the learning needs of their students, schools should formulate appropriate objectives of the CS Grant and strategies for using it, and review and evaluate whether the resources are effectively used based on the objectives set.
- Adhering to the principles of fiscal prudence and avoiding extravagance, schools should ensure that all the expenditures concerned are incurred to serve the purposes of the CS Grant, and keep in view of cost-effectiveness in order to benefit as many students as possible.
- While the CS Grant is applicable to all students studying local SS curriculum, it does not mean that the provision for each student has to be equal. Schools should provide subsidies in accordance with the learning needs of students.
- Schools should strictly observe the relevant circulars and guidelines issued by the EDB on the use of public funds, and deploy the CS Grant in a fair and transparent manner in accordance with established principles and requirements.
- Schools should not allocate the CS Grant to a single project / area or a small number of students. Prior approval from the School Management Committees (SMCs) / Incorporated Management Committees (IMCs) must be obtained for organising individual activities / projects that incur higher costs.

2. Ambit

The CS Grant can be deployed to:

- develop or procure relevant learning and teaching resources (including multi-media and

e-learning resources), mobile applications and software, as well as reference materials for CS;

- subsidise students and teachers to participate in Mainland interflow activities or study tours relating to the curriculum of CS;
- organise school-based learning activities that enhance the learning and teaching effectiveness of CS; and
- organise or subsidise students to participate in joint-school / cross-curricular activities relating to the curriculum of CS held in Hong Kong or in the Mainland to promote interchange and dissemination of good practices.

3. Examples of proper use of the CS Grant

- Developing or procuring relevant learning and teaching resources (e.g. reference books, journals, magazines, multi-media and e-learning resources), as well as mobile applications and software (e.g. software for virtual reality or 3D graphics) for CS
- Subsidising fees and travelling expenses³ incurred by student participation in school-based learning activities in Hong Kong or in the Mainland organised by the school (closely linked with the curriculum of CS, e.g. visits to exhibitions, field trips and experiential learning camps)
- Subsidising students' participation in the Mainland study tours / exchange activities⁴
- Subsidising the fees incurred by teachers' participation in Mainland interflow activities⁴ relating to the curriculum of CS
- Subsidising expenses incurred by student participation in joint-school / cross-curricular activities relating to the curriculum of CS held in Hong Kong or in the Mainland (e.g. application fees for competitions and experiential learning, travelling and accommodation expenses)

4. Examples of improper use of the CS Grant

- Employing teaching or non-teaching staff
- Organising activities that are unrelated to the CS curriculum
- Outsourcing to external organisations the overall planning and implementation work
- Procuring services from external organisations or hiring professionals to organise teacher professional training programmes

³ Schools should select the most suitable and economical mode of transportation according to needs.

⁴ Examples include transportation and accommodation expenses but does not include personal items, consumable items, or personal comprehensive travel insurance.

- Hiring external organisations (e.g. local tertiary institutions, non-profit-making organisations, academic organisations) to organise seminars or activities for students.
- Subsidising student participation in activities that primarily focus on academic performance, e.g. tutorial groups
- Subsidising parent participation in study tours or exchange activities (expenses incurred by parents when they accompany students on these study tours or exchange activities will not be subsidised.)
- Paying for costs of renovation / works done on the school campus
- Purchasing mobile computing devices, electronic equipment or computer software for general purposes
- Meeting banquet or courtesy-related expenses
- Meeting the expenses on promotional and publicity activities, social events or celebrations (e.g. parties).
- Meeting the expenses on food and beverages (except the meal expenses included in the expenditures of experiential learning camps, Mainland study tours / exchange activities).

5. Points to note

- The examples above are by no means exhaustive. SMCs / IMCs should prudently deploy the CS Grant and properly allocate the resources, and should not use the CS Grant in a single project / area or a small number of students. SMCs / IMCs should also ensure that the resources are utilised in a cost-effective manner and that each item of expenditure incurred is used appropriately and in line with the principles and ambit of the CS Grant.
- In procuring relevant items or services, schools are reminded to refer to the Points to Note in the Purchase of Goods / Services in the EDB Circular No. 14/2003 “Acceptance of Advantages and Donations by Schools and their Staff”, and follow the procurement procedures listed therein. Aided schools are required to follow the procedures and guidelines stated in the EDB Circular No. 4/2013 “Procurement Procedures in Aided Schools” and its appended “Guidelines on Procurement Procedures in Aided Schools”, as well as Section 6.4 of the School Administration Guide. Government schools should follow the procurement and supplies procedures as stipulated in the existing EDB internal circulars. Caput schools and DSS schools should also observe the guidelines on procurement procedures for aided schools, or follow their own procurement policies and procedures approved by their SMCs / IMCs.

To: Permanent Secretary for Education
 (Attn: Liberal Studies / Citizenship and Social Development Section of Curriculum Development Institute)

Address: Liberal Studies / Citizenship and Social Development Section
 13/F Wu Chung House, 213 Queen’s Road East, Wan Chai, Hong Kong

Fax No.: 2573 5299 / 2575 4318

[Please complete and return this report to Liberal Studies / Citizenship and Social Development Section of Curriculum Development Institute on or before 30 September 2024.]

Report on Use of Citizenship and Social Development Grant

1. Our school has spent the Citizenship and Social Development Grant (the CS Grant) for the following use:

	Area	Actual Expenses (\$)
i.	Developing or procuring relevant learning and teaching resources	
ii.	Subsidising students and/or teachers to participate in Mainland interflow activities or study tours relating to the CS curriculum	
iii.	Organising school-based learning activities relating to the CS curriculum	
iv.	Organising or subsidising students to participate in joint-school / cross-curricular activities relating to the CS curriculum held in Hong Kong or in the Mainland	
v.	Others (please specify): _____ _____	
	Total Expenditure:	
	Unspent Balance:	

2. As at 31 August 2024, the CS Grant

- is fully spent.
- has the unspent balance of \$ _____ which will return to the EDB.
- has the unspent balance of \$ _____ which will lapse. [**Applicable to government schools**]

(Please put a “✓” in the appropriate box)

3. Declaration

This is to certify:

- i. Our school has observed the principles and the ambit as stated in EDBCM No. 83/2021, as well as the requirements of relevant guidelines, circulars and letters issued by the EDB from time to time when using the CS Grant and other relevant grants and subsidies. All the expenditures are complied with the principles and the use of relevant grants, guidelines on financial management, as well as circulars and guidelines on procurement procedures applicable to our school;
- ii. All expenditure items are supported with documentary proofs. The financial records, invoices and receipts of all activities have been properly processed and filed in accordance with the accounting procedures for auditing and inspection by the EDB;
- iii. Our school will submit the annual audited accounts to the EDB (if applicable) within the prescribed period after the end of the 2023/24 school year, in which the total income and expenditures of the CS Grant will be recorded; and
- iv. The information provided in this Report is correct. We understand that the EDB can request schools to provide documentary proofs of the expenditures for auditing and inspection. Schools are required to return the disbursed amounts that do not belong to the subsidised items of the CS Grant to the EDB.

School Chop

Signature of Supervisor / Principal* : _____

Name of Supervisor / Principal* : _____

Name of School : _____

Contact Number : _____

Date : _____

* Please delete as appropriate