

EDUCATION BUREAU CIRCULAR MEMORANDUM NO. 114/2021

From: Permanent Secretary for Education To: Supervisors and Heads of Kindergartens/ Kindergarten-cum-Child Care Centres and Schools with Kindergarten Classes Joining the Kindergarten Education Scheme – for necessary action

Ref.: EDB(JOKC)COR/16

Date: 16 August 2021

Kindergarten Education Scheme Grant for Procurement of National Flag and Movable Flagpole

Purpose

The purpose of this circular memorandum is to inform kindergartens, kindergarten-cum-child care centres and schools with kindergarten classes (collectively referred to as “KGs” hereafter) joining the kindergarten education scheme (“Scheme”) of the details about the one-off Grant for Procurement of National Flag and Movable Flagpole.

Background

2. National flag and national anthem are symbols and signs of a nation, and should be respected by every citizen. The Education Bureau (EDB) has been encouraging schools to display the national flag and hold flag raising ceremony regularly to show respect for the nation and promote nationhood of teachers and students. KGs should also help children understand Hong Kong’s status as a part of the nation and their identity as Chinese, as well as the national flag and the etiquette of the flag raising ceremony, so as to foster a sense of belonging to the nation and national identity among children. Nevertheless, due to the small size and the environmental circumstances of the KG premises, most KGs are not able to install standing flagpoles for displaying the national flag and organising flag raising ceremony. In this connection, we encourage KGs to purchase movable flagpoles.

Details

3. To support KGs to teach students about the national flag and the related knowledge and etiquette, as well as to nurture their sense of national identity, the EDB will provide a one-off Grant for Procurement of National Flag and Movable Flagpole (“the Grant”) for Scheme-KGs to purchase the national flags and movable flagpoles for the display of the national flag and flag raising ceremony. Each KG will be provided with a grant with a ceiling capped at \$3,000. KGs which already have the national flag and movable flagpole can also utilize the

Grant to procure or renew such equipment. KGs possessing the national flag and flagpole should make reference to the guidelines stated in EDBC No. 9/2020 “Display of the National Flag and the Regional Flag and Playing and Singing of the National Anthem”, including displaying the national flag as well as playing and singing the national anthem when holding celebrations activities for New Year’s Day (1 January), the Hong Kong Special Administrative Region Establishment Day (1 July), and the National Day (1 October). Schools are also strongly advised to do so on important days and special occasions, such as the first day of a school year, open day, graduation ceremony, school anniversary events, and Chinese Culture Day.

4. Schools should pay attention to the proper procedures for raising and lowering the national flag, and ensure the flag is of good condition. It is also the school’s responsibility to display the national flag with dignity and respect. To understand more about the display of the national flag and the etiquette of flag raising ceremony, schools may refer to the following webpages:

- (i) The webpage of Protocol Division, Government Secretariat
(www.protocol.gov.hk/en/show/show.html)
- (ii) The webpage of Moral, Civic and National Education Section of the EDB
(www.edb.gov.hk/en/flag-raising)

5. Subsequent to the amendments to the Law of the People’s Republic of China on the National Flag (National Flag Law) and the Law of the People’s Republic of China on the National Emblem (National Emblem Law), which came into force on 1 January 2021, the Hong Kong Special Administrative Region (HKSAR) Government is working on the amendment of the National Flag and National Emblem Ordinance, with a view to implementing provisions that are applicable to the HKSAR and fulfilling the constitutional responsibility of the HKSAR. The National Flag and National Emblem (Amendment) Bill 2021 was submitted to the Legislative Council on 11 August 2021 for its consideration.

Disbursement of Grant and Accounting Arrangement

6. The Grant is a one-off grant. Disbursement of \$3,000 will be credited directly to Scheme-KGs’ bank account. Schools can use the Grant up to 31 August 2022. Where necessary, KGs can top up the Grant with any portion of the Scheme’s basic unit subsidy other than teaching staff salary and/or school funds. The surplus of the Grant, if any, should be returned to the EDB. Schools should submit a report on the use of the Grant to the EDB on or before 31 December 2022. Please refer to the Appendix for details.

7. KGs are required to follow the established mechanism regarding accounting procedures stipulated in Chapter 4 of the “Kindergarten Administration Guide” issued by the EDB, keep a separate ledger account to properly record all income and expenditure of the Grant, and report these income and expenditures in the annual audited accounts to be submitted to the EDB. All books of accounts, records of procurement, receipts, payment vouchers and invoices must be kept by KGs and made available to the EDB when requested. As a usual

practice, the relevant records should be kept for a minimum period of seven years. KGs are reminded to observe the established principles and requirements on the use of public funds as promulgated by the EDB when using the Grant, including conducting procurement according to fair and transparent procedures in line with the “Guidelines on Procurement Procedures in Kindergartens”.

8. KGs must ensure that the Grant is used for the procurement of national flags and movable flagpoles. The national flags procured should meet the related requirements. The movable flagpoles include retractable flagpoles, foldable flagpoles or handheld flagpoles. KGs may deploy, where necessary, any portion of the Scheme’s basic unit subsidy other than teaching staff salary and/or school funds on the expenditure of subsequent maintenance/replacement of the related equipment. The Grant or its surplus, if any, should not be transferred to any other subsidies or accounts. The EDB may request KGs to provide relevant documents for examining the use of the Grant, if necessary. KGs are required to return the full amount of the Grant to the EDB if they are subsequently identified for using the Grant for other purposes, and/or no longer meeting the requirements set out in this circular memorandum.

Enquires

9. For enquiries, please contact the respective Senior School Development Officers / Senior Services Officers.

Ms Y Y SO
for Permanent Secretary for Education

c.c. Heads of Sections

**Report on the Use of the Grant for
Procurement of National Flag and Movable Flagpole**

To: Permanent Secretary for Education
(Attn: _____ District School Development Section / Joint Office for
Kindergartens and Child Care Centres*)

*Please delete as appropriate

*(To be completed and returned to the respective District School Development Section / Joint Office for Kindergartens and Child Care Centres **on or before 31 December 2022** by post or fax)*

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

1. Our school has spent the relevant Grant according to the EDB’s requirements as stipulated in EDBCM No. 114/2021 for the following purpose:

<input type="checkbox"/>	Procurement of national flag(s)
<input type="checkbox"/>	Procurement of flagpole(s)

2. As at _____, the relevant Grant

- is fully depleted;
 has a balance of \$_____ .

I confirm that:

- (a) our school has kept separate ledger accounts for the Grant for Procurement of National Flag and Movable Flagpole to properly record all income and expenditure and will report these items in the annual audited accounts for submission to the EDB. All books of accounts, records of procurement, receipts, payment vouchers and invoices will be kept for at least 7 years and school shall provide documentary proof in accordance with the request by the EDB for auditing purposes by the EDB. If the actual balance of the annual audited accounts does not match with the above, the school will notify the EDB as soon as possible for follow up; and
- (b) if our school fails to provide relevant documents for examination, use the Grant for other purposes, or fails to comply with the respective requirements under the Grant, the amount of the Grant received will be fully returned to the EDB.

Full Name of School
in English

(must be identical to
the school chop)

Supervisor (Signature): _____

Supervisor (Name): _____

Date: ____ / ____ / ____

(school chop)