

Reminder List for Using OEGB and CFEG

- (a) If schools are to open their computer rooms to students on Saturdays/holidays and pay overtime allowance to the related staff, the utilisation rate of the related facilities must be critically considered. Extreme low utilisation rate cannot justify the payment of such an allowance.
- (b) In case schools are aware of any danger or possibility of loss of government-funded properties or advance of salaries, passages and baggage allowances given to specific teachers, they should take prompt actions to prevent the related losses from happening and/or recover the advances paid.
- (c) Schools should always bear in mind to exercise economy in using government funding and other valuable resources. Unnecessary uses of electricity such as turning on air-conditioning and lighting in empty classrooms/staff common rooms and excessive lighting and/or air-conditioning should be avoided as far as possible. For details, schools may visit the website of [Effective Use of Resources in Schools](#) at EDB Homepage.
- (d) Schools should use the School and Class Grant to cover the procurement of reading materials including library books.
- (e) For procurement of stores and services, oral or written quotations/tenders (where appropriate) must be called in accordance with the procurement procedures stipulated in the [latest related Circular issued by EDB](#).
- (f) Schools should clearly record loss arising from theft, burglary and take the necessary actions as detailed in School Administration Guide. Where the loss involves fraud, a criminal act or suspected criminal act, schools must report it to the Police.
- (g) Schools should NOT use funding under OEGB or CFEG on the following:
- provision of souvenirs to their teachers/any other staff;
 - the cost of purchase/installation of air-conditioners in their classrooms/special rooms/halls/any other rooms, which are not related to any EDB approved programs (such as confirmed “eligible facilities” under the Air-conditioning Grant);
 - the cost of electricity, repairs, replacement, maintenance and related expenditure for air-conditioners not eligible for EDB funding or any other equipment that are purchased by schools’ own fund or by subsidy from other government departments/Quality Education Fund. Also, if schools collect air-conditioning fees from their students, the respective electricity charges and maintenance expenditure should not be charged to any funding from EDB;
 - any additional salaries to their serving teachers from Capacity Enhancement Grant (CEG) for teaching tutorial classes to their students;

- entertainment expenses such as lunch/dinner for staff not related to their discharge of duties¹;
- fringe benefits/welfare for staff, including housing benefits, provision of food or food allowance, medical expenses, travelling expenses², etc.;
- penalty charges, fines and interest payments;
- loans to staff or third parties;
- subscription to staff associations and professional bodies;
- write-offs e.g. overpayments;
- administrative and management expenses, including salaries of staff, of the headquarters or other service units of the school sponsoring body;
- donations;
- the cost of travelling, accommodation, provision of food and related expenses for their staff for local/non-local visits that are for the purpose of leisure, instead of training; and
- any other items announced via Circular/Circular Memorandum issued by EDB from time to time.

(h) Schools should also pay special attention to the [Tips on Handling Government Subventions for Aided Schools](#) and strictly follow the advice therein.

¹ As a guiding principle, entertainment expenses such as lunch/dinner for staff should not be charged to the OEBG or any school funds account. However, under school-based management, the School Management Committee (SMC) may approve expenses on entertainment according to the needs and policy priorities of the school on condition that the expenditures incurred are reasonable and necessary for educational purposes and met in a cost-effective manner. In this connection, the expenses in respect of breakfasts/lunches/dinners incurred by school staff in relation to their discharge of duties in major school functions such as School Anniversary Dinner, Parent Teacher Association Annual Dinner, etc. can be charged to the OEBG. Schools are required to avoid lavishness and to make conscientious decision in providing such expenses. The limits of such expenses per occasion and per head are \$200 for breakfast/other official meals, \$450 for lunch and \$600 for dinner with service charge and tips included. The SMC is required to provide full justifications if the expenses exceed these limits.

² The SMC may approve travelling expenses for teachers (including related staff/caretakers in special schools, where appropriate) escorting students in study tours in relation to their discharge of duties, as well as the travelling expenses for staff on official duty or training (unless otherwise specified in the relevant guidelines issued by EDB), both local and non-local, on condition that the expenses incurred are reasonable, necessary for educational purposes and met in a cost-effective manner. The expenses can be charged to the OEBG. However, travelling expenses incurred on journeys between home and school are normally not reimbursable. Schools are reminded that all journeys for official duty or training should be made by the most appropriate and economical mode of transport having regarded to operational needs. Schools should critically assess the necessity of providing related expenses and allocate appropriate resources according to their needs and policy priorities. They are reminded to follow established processes in approving such expenses.