

Administrative Arrangements for the School-Based Support Scheme (SBSS) Grant

I. Use of the SBSS Grant

1. It is important for schools to maintain a balanced use of the SBSS Grant and to ensure that children newly arrived from the Mainland, non-Chinese Speaking (NCS) children newly joining the local education system and returnee children with adjustment needs have the opportunity to benefit from the support services.

2. Schools are recommended to spend:

(a) no less than 50% of the total amount of the SBSS Grant on helping:

- (i) children newly arrived from the Mainland in learning English, Cantonese/ traditional Chinese characters; and
- (ii) NCS children and returnee children in learning Chinese and/or English.

(b) no less than 30% of the total amount of the SBSS Grant on helping children newly arrived from the Mainland, NCS children newly joining the local education system or returnee children, on personal development and social adaptation.

3. Please also ensure that the services are provided as soon as the students are admitted into the school. The following suggestions are not exhaustive:

(a) Conducting supplementary lessons

- (i) Schools may arrange non-fee-charging supplementary lessons for children newly arrived from the Mainland, NCS children newly joining the local education system and returnee children outside normal school hours.
- (ii) These supplementary lessons should be conducted by qualified teachers (e.g. holder of a teacher's certificate/ a local degree or equivalent). The pay rates are to be decided by schools which may make reference to the current market rates or the daily rates of pay for supply teachers in public sector schools, adjusted to an hourly basis.
- (iii) The breakdown of the rate of remuneration and the number of working hours for each part-time teacher should be reflected in the income and expenditure of the SBSS Grant Account.
- (iv) Schools are required to keep relevant records of such supplementary classes (e.g. attendance registers) for monitoring purposes.

(b) Organising orientation/ guidance programmes/ extra-curricular activities/ visits, etc.

(c) Any other expenditure (except food and drinks) incurred from providing support services to meet the needs of children newly arrived from the Mainland, NCS children newly joining the local education system and returnee children.

4. On the procurement of services and appointment of staff using the SBSS Grant, schools are required to comply strictly with relevant rules, regulations and statutory requirements in force, to avoid any conflict of interests. In this connection, schools may refer to the following prevailing Education Bureau (EDB) circulars:

[No. 3/2022](#)
[No. 4/2013](#)

Acceptance of Advantages and Donations by Schools and their Staff
Procurement Procedures in Aided Schools

II. Accounting Arrangements

Schools should comply with the following accounting arrangements:

Government Schools

1. **Accounting arrangement:** Government schools must adhere to the financial and accounting requirements of the Expanded Subject and Curriculum Block Grant (ESCBG). Acquisition of goods or services, payment of invoices and reimbursement of expenses disbursed by officers should be dealt with in accordance with the existing Stores and Procurement Regulations, Financial and Accounting Regulations, Standing Accounting Instructions and other relevant government-wide/ departmental circulars and rules issued from time to time. For employment of staff under the SBSS Grant, they should comply with the Bureau's rules and regulations relating to hire of services and appointment of non-civil service contract staff. In respect of the latter, they should note the statutory duties of the Bureau as an employer under the Mandatory Provident Fund Schemes Ordinance (Cap. 485), and follow the Bureau's procedures for enrolment of relevant employees into the Mandatory Provident Fund Scheme.
2. **Domains of Expanded SCBG:** Under the ESCBG, the SBSS Grant has been classified as one of the school-specific grants which is of special nature and only applicable to selected schools with special circumstances.
3. **Surplus retention:** The SBSS Grant is a constituent grant in the ESCBG. Government schools are allowed to accumulate a surplus of up to 12 months' provision of the ESCBG as a whole for the year in which the grants are provided. Accumulated surplus balance in the ESCBG in excess of 12 months' provision of the prevailing level of the ESCBG will lapse.
4. **Deficit:** No deficit should be allowed.
5. **Disbursement of the SBSS Grant:** Allocation/ adjustment of the SBSS Grant covering the first seven months' provision (September to March) will be made in January of each school year and the provision for the remaining five months will be disbursed in April of the same school year.

Aided Schools/ Caput Schools/ Schools under the Direct Subsidy Scheme (DSS Schools)

1. **Accounting arrangement:** As the SBSS Grant is included as a constituent grant under the Expanded Operating Expenses Block Grant (EOEBG), aided schools that have established an incorporated management committee (IMC) are required to comply with the financial and accounting arrangements under the EOEBG. Aided schools without an IMC, all caput schools and DSS schools are required to compile a separate ledger account named "School-Based Support Scheme Grant Account" to properly record all income and expenditure chargeable to the SBSS Grant. Aided and caput schools should follow the procurement

procedures set out in EDB Circular No. 4/2013 “Procurement Procedures in Aided Schools” and “Guidelines on Procurement Procedures in Aided Schools”. DSS schools should follow the procurement procedures for aided schools, or the school-based procurement policies and procedures formulated upon the endorsement of their School Management Committees/ IMC, and document for information of stakeholders. When the SBSS Grant is used by schools for employment of staff, expenditures like contribution to provident fund and any other statutory benefits conferred by the Employment Ordinance should be met by the SBSS Grant. A proposed statement of the said account will be promulgated later for aided, caput and DSS schools in the relevant circular memorandum/ letter calling for the submission of the audited annual accounts. DSS schools should submit the statement of the said account to the Management Accounts Section of EDB, while aided and caput schools should submit it to the School Audit Section in accordance with the format to be promulgated in the relevant circular memorandum/ letter, otherwise EDB may request the schools to return the disbursed grant in full to the Government.

2. ***Surplus retention:*** For aided schools without an IMC, the SBSS Grant is included as one of the constituent grants under the Special Domain of the Operating Expenses Block Grant (OEBG). They must use the funds for the SBSS Grant for its specified purpose. The SBSS Grant is included as one of the constituent grants under the EOEBG for aided schools with an IMC, and the schools are free to deploy the funding flexibly. Accumulated surplus balance in the OEBG/ EOEBG (excluding the funds set aside as outstanding commitment for the payment of Severance Payment/ Long Service Payment for staff) in excess of 12 months’ provision for the current year of the OEBG/ EOEBG will be subject to claw back. They are requested to observe the details in the EDB Circular Memorandum No. 63/2026. For caput/ DSS schools, although the OEBG/ EOEBG is not applicable to these schools, the surplus retention ceiling for the SBSS Grant will also be 12 months of its provision and will be subject to claw back to be in line with aided schools. Transfer of funds and/or unspent balance out of the Grant is not allowed.
3. ***Deficit:*** For aided schools without an IMC, deficit may be topped up with surpluses from the General Domain of OEBG. For aided schools with an IMC, schools should ensure that the total spending should be kept within the amount of provision of EOEBG and avoid deficits as far as possible. Any deficits arising in OEBG/ EOEBG should be borne by the school’s own funds. For caput/ DSS schools, deficit should be absorbed by schools’ private funds and it should not be charged to the government subsidy.
4. ***Disbursement of the SBSS Grant:*** For aided schools without an IMC, caput/ DSS schools, payment/ adjustment of the SBSS Grant will be made in January of each school year. Aided schools with an IMC should note that the SBSS Grant is one of the school specific grants under the EOEBG. Although the EOEBG is normally be disbursed to schools on a quarterly basis in September, November, February and May of each school year, as it is impractical to determine the amount of the SBSS Grant before January of each year, 75% of the annual provision of the SBSS Grant will be disbursed to those aided schools entitled to receive EOEBG in February of each school year. The remaining 25% will be disbursed in May of the same school year. Adjustments of the SBSS Grant relating to the previous school year will be fully made to these schools in February of each school year.

III. Reporting

Schools should report the effectiveness of using the SBSS Grant to improve the learning and adaptation of NAC in the school annual report.

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