

## Education Bureau Circular Memorandum No. 89/2026

From: Permanent Secretary for Education

Ref.: 0004-0065-8060-9035-0030-0002-001-P001

Date: 12 June 2026

To: Supervisors/Heads of all government, aided (including special schools with senior secondary classes), caput, and Direct Subsidy Scheme secondary schools

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### **Diversity Learning Grant for Senior Secondary Students – Other Languages and Other Programmes (2026/27 school year)**

#### **Summary**

This Education Bureau (EDB) circular memorandum (CM) invites schools offering programmes on Other Languages (OL) and/or Other Programmes (OP) (including Gifted Education (GE) Programmes and Network Programmes (NP)) to senior secondary (SS) students studying the local curriculum to apply for the Diversity Learning Grant (DLG) <sup>1</sup> for the 2026/27 school year. With effect from the 2026/27 school year, the DLG-OL and the DLG-OP are included in the Expanded Operating Expenses Block Grant (EOEBG) and the Expanded Subject and Curriculum Block Grant (ESCBG) <sup>2</sup> as constituent grants. This CM should be read in conjunction with [EDBCM No. 63/2026 on Operating Expenses Block Grant, Expanded Operating Expenses Block Grant and Composite Furniture and Equipment Grant for Aided Schools for the 2026/27 School Year](#) for aided secondary schools which have established an Incorporated Management Committee (IMC) (aided IMC secondary schools) (including special schools with senior secondary classes), or relevant internal circulars/guidelines related to the ESCBG issued by the EDB for government secondary schools. **Schools wishing to apply for the DLG-OL and the DLG-OP should submit application from 12 to 26 June 2026.**

#### **Details**

##### **Other Languages**

2. Schools could use the DLG-OL to offer courses of the seven designated OL, including French, German, Hindi, Japanese, Korean, Spanish and Urdu, as SS elective subjects for S4-S6 students.

3. Please refer to **Annex I** for details of the ambit of the DLG-OL. For the examination arrangements of the Hong Kong Diploma of Secondary Education Examination (HKDSE) Category C (Other Languages) subjects, please refer to the relevant information and documents published on the [Hong Kong Examinations and Assessment Authority \(HKEAA\) website](#).

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<sup>1</sup> For schools applying for the DLG to offer Applied Learning/adapted Applied Learning courses, please refer to the [EDBCM No. 49/2026 on Applied Learning Courses \(2027-29 Cohort; 2029 HKDSE\)/EDBCM No. 5/2026 on Senior Secondary Adapted Applied Learning Courses for Students with Intellectual Developmental Disorder \(2026-28 Cohort\)](#).

<sup>2</sup> EOEBG is applicable to aided schools which have established an Incorporated Management Committee (IMC) (aided IMC schools), while ESCBG is applicable to government schools.

## Other Programmes

4. Schools could use the DLG-OP to offer school-based pull-out or off-school support GE Programmes, and/or collaborate with other schools to offer NP of SS subjects. Please refer to **Annex I** for details of the ambit of the DLG-OP. For guidelines on the use of the DLG-OP for GE Programmes, please refer to **Annex II**. For NP of SS subjects comprising School-based Assessment (SBA) component(s), schools should arrange qualified teachers to conduct the concerned SBA (the assessors should generally be the subject teachers of the students), and the marks awarded will be counted towards the students' public assessment results in the HKDSE. Schools are also required to inform the HKEAA of the arrangements for the relevant NP.

## Levels of Grant

5. The subsidy of the DLG-OL is calculated based on the actual number of SS students studying designated OL per year. As for the DLG-OP, schools are advised to make a realistic estimation in their online application in June (the estimation is capped by the maximum subsidy each school is entitled to) and initially set the number of classes intended for the subsidy so that the subsidy could be optimally utilised to avoid the clawback of any unspent subsidy. Schools should subsequently confirm or make adjustments to the number of classes to apply for the subsidy through the online survey in November to finalise the total amount of the DLG-OP applied for the year. Schools may refer to the example given at **Annex III**.

6. Levels of grant for the DLG-OL and the DLG-OP for the 2026/27 school year are detailed in **Annex I**.

## Modes of Delivery

7. Schools could deliver courses for OL and OP in two modes, i.e. either by deploying teachers of the schools or arranging other organisations to teach the courses. Under any circumstances, schools should ensure that the courses are taught by qualified teachers. For schools offering SS subjects through NP, those deployed to teach in other network schools must be qualified teachers registered under *Education Ordinance*. Schools should make professional judgement on choosing suitable individuals/organisations to teach the various courses, and make reference to **Annex IV** for details related to the hiring of outside services, purchases and staff appointment. **Schools must not charge students any fees for taking OL and NP.**

8. For schools planning to invite organisations registered under the *Education Ordinance* to teach OL courses on school campuses, applications from these organisations for extending their premises are required. Schools may contact the EDB for enquiries and refer to paragraph 17 of this CM for the contact telephone number. For staff who are to be deployed by the service contractors to teach on school campuses, schools must ask the service contractors to request the staff concerned to undergo Sexual Conviction Record Check (SCRC) and allow schools to have access to the checking results. For details of the implementation of SCRC scheme, please refer to the [EDB webpage](#).

## Application Procedures

9. Eligible schools wishing to apply for the DLG-OL and/or the DLG-OP should do so via the EDB online application platform (<https://cd.edb.gov.hk/dlg2026/application/>) from **12 to 26 June 2026**. Application procedures, together with the login name and password, will be sent to schools via the School Messaging Module (SMM) of Fast Information Transmission

System (FITS) on 12 June 2026. Schools can access the aforementioned online application platform to check the application results on or after 20 October 2026.

10. Schools are required to observe this CM and relevant EDB guidelines when using the DLG-OL and the DLG-OP and are accountable for its proper use. In line with the principle of school-based management, schools are required to incorporate the relevant programmes into their annual school plan and annual school report. The annual school plan and annual school report should be endorsed by the School Management Committee (SMC)/IMC and uploaded onto school's website by the end of November each year.

### **Payment and Accounting Arrangements**

11. For **aided (including special schools with senior secondary classes), caput, and Direct Subsidy Scheme (DSS) secondary schools**, 50% of the yearly provisional DLG-OL and DLG-OP will be disbursed in September 2026 according to the information submitted by schools and the approved SS class structure. The remaining adjusted provision of the DLG-OL and the DLG-OP will be disbursed in February 2027 according to the information subsequently provided by schools through the online survey in November 2026. Any deficit for each category of the DLG can be covered by the schools' own funds and/or other appropriate grants from the EDB as necessary<sup>3</sup>. **Aided IMC secondary schools (including special schools with senior secondary classes)** should observe the accounting arrangements for the EOEBG.

12. For **government secondary schools**, a provisional amount equivalent to the subsidy for seven months of the DLG-OL and the DLG-OP will be disbursed in the form of budget allocations in September 2026 according to the information submitted by schools and the approved SS class structure. The remaining adjusted provision of the DLG-OL and the DLG-OP will be disbursed in April 2027 according to the information subsequently provided by schools through the online survey in November 2026. Schools should observe the accounting arrangements for the ESCBG.

13. To allow more flexibility for schools in deploying the subsidies, the DLG-OL and the DLG-OP could be used to support the diverse learning needs of SS students of different cohorts, instead of a specific cohort. After the DLG-OL and the DLG-OP being included in the EOEBG/ESCBG in the 2026/27 school year, aided IMC secondary schools (including special schools with senior secondary classes) and government secondary schools can deploy various grants according to their development needs and priorities, thereby enabling versatile use of resources across various purposes, and achieving better synergy and efficiency.

### **Surplus Retention and Clawback Arrangements**

14. **Aided non-IMC, caput, and DSS secondary schools** are required to compile a **separate ledger account** for different categories of the DLG and record all the allocation and expenditure. That said, **transfer of funds and/or unspent balance out of each category of the DLG to other accounts is not allowed**. The surplus of each ledger account can be carried forward to the following school year but is capped at the total provision of the respective category of the DLG disbursed in the current school year ("capped amount"). Any unspent balance of each category of the DLG above the "capped amount" in the ledger

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<sup>3</sup> Aided secondary schools without an IMC (aided non-IMC schools), all caput secondary schools and DSS secondary schools could deploy the general domain of the Operating Expenses Block Grant, the Fee Subsidy and the DSS Subsidy respectively to cover the deficit. For aided IMC secondary schools (including special schools with senior secondary classes), please refer to paragraph 13.

account as at 31 August each year will be clawed back. Based on the schools' annual audited accounts, the EDB will claw back any surplus in excess.

15. For aided IMC secondary schools (including special schools with senior secondary classes) and government secondary schools, the surplus of the DLG-OL and the DLG-OP, if any, in the 2025/26 school year will be transferred to the EOEBG and ESCBG respectively. As the DLG-OL and the DLG-OP are constituent grants in the EOEBG/ESCBG, with effect from the 2026/27 school year, **aided IMC secondary schools (including special schools with senior secondary classes)** should follow the surplus retention and clawback arrangements for the EOEBG while **government secondary schools** may retain the surplus of the subsidy for use in the subsequent financial year according to EDB's usage guidelines for ESCBG issued on 5 May 2026.

16. Apart from government schools, all schools should adhere to the EDB's requirements on submission of annual audited accounts set out in the relevant circular memoranda/letters as well as their appendices in preparing ledger accounts and annual accounts, and submit the annual audited accounts to the EDB in accordance with the prevailing requirements. If schools fail to submit the annual audited accounts as at the date as specified by the EDB, they may be required to return the subsidy in full to the EDB.

## Enquiries

17. Frequently Asked Questions (FAQs) and relevant information are available at the [designated webpage of the DLG \(https://www.edb.gov.hk/en/curriculum-development/major-level-of-edu/secondary/learning-teaching-resources/DLG.html\)](https://www.edb.gov.hk/en/curriculum-development/major-level-of-edu/secondary/learning-teaching-resources/DLG.html). For enquiries, please contact the following EDB officers:



A. General enquiries	Ms Candice CHAN	Tel. no. 2892 6327
B. Other Languages	-ditto-	-ditto-
C. Other Programmes		
• Network Programmes	-ditto-	-ditto-
• Gifted Education Programmes	Mr KK LI	Tel. no. 3698 3457

Ms Virginia LEE  
for Permanent Secretary for Education

c.c. Heads of Sections – for information

### Ambit of Diversity Learning Grant – Other Languages and Diversity Learning Grant - Other Programmes

DLG Category	Programme Description	Levels of Grant	Remarks	Usage
<b>Other Languages</b>	<p><b>Other Languages</b> include the <b>seven designated languages</b>, namely French, German, Hindi, Japanese, Korean, Spanish and Urdu</p>	<ul style="list-style-type: none"> <li>• <b>Special Schools with Senior Secondary Classes: \$4,300</b> per SS student studying designated OL per year</li> <li>• <b>Aided, Caput, DSS, and Government Secondary Schools: \$3,870</b> per SS student studying designated OL per year</li> </ul>	<ul style="list-style-type: none"> <li>• This includes the study of any of the designated Other Languages courses as specified in the programme description.</li> <li>• These language courses should be <b>offered as elective subjects</b> for S4-S6 students.</li> <li>• For the curriculum design of these language courses, reference must be made to the syllabi of the respective language examinations recommended by the HKEAA as published in the HKDSE Examination Regulations for Category C subjects and the subject information provided on the HKEAA website.</li> <li>• Students should enrol themselves in the stipulated language examinations administered by the official organisations (official providers of the language examinations). Should students obtain the specified level or above in the language examinations, their results attained will be reported in their HKDSE certificates (<i>please refer to the HKDSE Examination Regulations for details</i>).</li> </ul>	<ul style="list-style-type: none"> <li>• For hire of services or employment of teachers for running the courses.</li> <li>• For the purchase of consumables, learning and teaching materials and educational software packages.</li> <li>• For employment of teachers/teaching assistants to share out the additional teaching load arising from offering these courses directly or indirectly.</li> <li>• For organising related extra-curricular activities conducted in other languages.</li> </ul>
<b>Other Programmes</b>	<p><b>Gifted Education Programmes</b> for gifted students in schools under the SS curriculum</p> <ul style="list-style-type: none"> <li>• Gifted students will be selected through a school-based selection mechanism which may include the use of academic achievement test (internal examination scores), task-based performance test, pupil work scrutiny, behavioural checklist, interview, results in competitions, information from parents and/or peers, etc.</li> </ul> <p><b>Network Programmes</b></p>	<ul style="list-style-type: none"> <li>• <b>Special Schools with Senior Secondary Classes: \$7,000</b> per SS class per year</li> <li>• <b>Aided, Caput, DSS, and Government Secondary Schools: \$6,300</b> per SS class per year</li> </ul>	<ul style="list-style-type: none"> <li>• Programmes for gifted students are meant to provide more structured learning opportunities through school-based pull-out programmes and/or off-school support programmes to further challenge the abilities of gifted students; or</li> <li>• These learning opportunities may include credit-bearing courses specially designed and offered by tertiary education institutions, enhancement programmes (in terms of breadth and extension and/or depth and pace of learning) offered by academic associations or professional bodies targeted for senior secondary students.</li> </ul> <hr/> <ul style="list-style-type: none"> <li>• Network Programmes refer to SS subjects (e.g. Ethics and Religious Studies, Music, Physical Education and Visual Arts) jointly organised by schools to provide students with more subject choices.</li> <li>• All network schools are entitled to the DLG-OP.</li> <li>• Schools should agree on the sharing of expenses among themselves.</li> </ul>	<ul style="list-style-type: none"> <li>• For hire of services or employment of teachers for running the programmes.</li> <li>• For the purchase of consumables, learning and teaching materials and educational software packages.</li> <li>• For employment of teachers/teaching assistants to share out the additional teaching load arising from offering these programmes directly or indirectly.</li> <li>• Schools have the discretion over the use of the DLG-OP to offer Gifted Education Programmes and/or Network Programmes to their SS students.</li> </ul>

## **Guidelines on the Use of the DLG-OP for Gifted Education Programmes**

### ***Programmes Eligible for Consideration:***

Gifted Education Programmes under the DLG-OP context include:

- all enhancement programmes specially designed and offered by tertiary education institutions/non-profit-making non-governmental organisations/academic associations/professional bodies targeted at SS students
- all school-based pull-out programmes offered by individual schools at the SS level

### ***Characteristics/Criteria of “Gifted Education Programmes”:***

Gifted Education Programmes should be designed with the following characteristics:

- with gifted education elements, i.e. creativity, higher order thinking skills, personal and social competence; which can be categorised into enrichment (breadth), extension (depth) or acceleration (pace) programmes
- with a clearly stated selection mechanism to match the students with the programmes
- with students’ deliverables that demonstrate the intended learning outcomes of the programmes

### ***Ambit of the Grant:***

- for payment of programme subscription/registration fees
- for procurement of services from external course providers
- for employment of instructors to run the programmes
- for the purchase of consumables, learning and teaching materials and educational software packages
- for administrative and local transportation costs incurred by schools

### ***Examples of Suggested Use of the DLG-OP for Gifted Education Programmes:***

- to subsidise a group of students to enrol in a fee-charging credit-bearing course in computer programming offered by a local tertiary education institution
- to partially subsidise a group of students to enrol in a study tour to the Mainland for the purpose of developing their gifted potential
- to hire services from an external course provider or an individual for organising on-site pull-out gifted development programmes
- to purchase reference books, journals and magazines related to gifted education
- to purchase equipment or consumables that are used for delivering the school-based pull-out gifted development programmes
- to pay for printing costs of teaching materials in relation to the gifted development programmes offered
- to pay for transportation costs incurred by schools for local excursions in relation to the pull-out gifted development programmes
- to subsidise registration fees for overseas learning/exchange programmes
- to hire personal tutor(s) to give extra tuition to students gifted in sports, for example, to make up for the lessons missed because of their heavy involvement in training activities
- to enrol gifted students on related web-based courses offered by local or overseas programme providers

### ***Examples of INAPPROPRIATE Use of the DLG-OP for Gifted Education Programmes:***

- to hire services from external service providers for offering examination-oriented cramming classes in relation to the SS subjects
- to pay for food and beverages
- to purchase musical instruments to form an orchestra for the school, rather than for the selected talented SS students
- to subsidise the air passage/accommodation for students to take part in overseas training programmes

**Example of Making Adjustments to the Number of Classes to Apply for the Diversity Learning Grant (DLG) - Other Programmes (OP)**

The example below illustrated a secondary school with 12 approved SS classes that organises both Gifted Education Programmes and Network Programmes for S4-S6 students. The school adjusted the number of classes to apply for the DLG-OP to eight classes according to the unspent balance of the last school year and the annual school plan for the next school year to avoid the clawback of any unspent balance above the “capped amount”.

**Step 1**

Put a “✓” in the appropriate checkbox(es) in **columns 2 and 3** of the system to indicate that your school will offer OP for S4 students in the 2026/27 school year. The information of S5 and S6 is drawn from the online survey completed by the school in November 2025. It is not necessary to fill in **columns 4 and 5**. Relevant figures will be generated by the system automatically.

**Step 2**

**In consideration of the unspent balance of the DLG-OP of the last school year and the annual school plan for the next school year**, please input the intended number of SS classes to apply for the DLG-OP for the 2026/27 school year in **column 6**. After filling in this number, the provisional amount of the DLG-OP to be allocated to the school will be shown in **column 7** automatically.

2026/27 school year						
(Column 1)	(Column 2)	(Column 3)	(Column 4)	(Column 5)	(Column 6)	(Column 7)
Level	Gifted Education Programme(s)	Network Programme(s)	No. of approved classes (maximum number of classes to apply for the DLG-OP assuming 4 classes for each SS level)	Level of grant per class	No. of SS classes to apply for the DLG-OP	Amount of the DLG-OP applied for this school year
S4	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	4	✗ \$ 6,300	<b>8</b>	✗ \$ 6,300
S5	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	4	✗ \$ 6,300		
S6	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	4	✗ \$ 6,300		
		Total	<b>12</b>		Provisional amount	<b>\$50,400</b>

Remarks:

- (i) Schools should ensure an effective use of resources. They should plan an appropriate budget and provide useful information conducive to a more effective cost-benefit analysis that enables the IMC/SMC/School Head to have better control over the school expenditure.
- (ii) Drawing reference from the above example,
  - 1. Special schools with senior secondary classes (Level of grant: \$7,000)**
    - Schools will receive \$28,000 in September 2026 as the first instalment (50% of the yearly provisional amount) and \$28,000 in February 2027 as the second instalment (remaining adjusted provision).
  - 2. Aided, caput, and DSS secondary schools (Level of grant: \$6,300)**
    - Schools will receive \$25,200 in September 2026 as the first instalment (50% of the yearly provisional amount) and \$25,200 in February 2027 as the second instalment (remaining adjusted provision).
  - 3. Government secondary schools (Level of grant: \$6,300)**
    - Schools will receive \$29,400 in September 2026 as the first instalment (a provisional amount for seven months) and \$21,000 as the second instalment in April 2027 (remaining adjusted provision).
- (iii) Schools may further adjust the number of classes to apply for the DLG-OP with reference to the budgets of the programmes as approved by the IMC/SMC when completing the online survey in November 2026. However, the adjustment should not exceed the limit of the school's entitlement.

## Hiring Outside Services, Purchases and Staff Appointment

1. When hiring outside services and purchasing goods, aided schools, including special schools, and caput schools should observe the rules and guidelines specified in the [EDBC No. 4/2013 on Procurement Procedures in Aided Schools](#). DSS schools are also advised to refer to and observe the above-mentioned circular as well as the relevant guidelines issued by the EDB from time to time in their procurement procedures. Government schools should follow the store and procurement guidelines promulgated in relevant EDB Internal Circulars. DSS schools should read the above-mentioned circular in conjunction with the [Circular Letter on Financial Management in Direct Subsidy Scheme Schools dated 21 November 2007](#) and the [EDB Circular No. 17/2012 on Use of Government and Non-government Funds in Direct Subsidy Scheme \(DSS\) Schools](#).
2. When offering appointment to teachers and other staff, schools should pay special attention to the Points to Note in Handling Appointment Matters for schools on the EDB webpage, including but not limited to [EDB Circular No. 9/2023](#) and [EDB Circular No. 14/2023](#). For appointments funded by the DLG-OL and the DLG-OP, schools are not required to submit any appointment forms to the EDB. All expenditure related to salaries, leave entitlement and related benefits such as Mandatory Provident Fund and any other statutory benefits conferred by the Employment Ordinance of the staff appointed within the approved ambit should be absorbed by the DLG-OL and the DLG-OP. Schools will not be provided or reimbursed with extra funding to cover such expenditure.
3. Government schools should comply with the relevant rules and regulations relating to hire of outside services and appointment of non-civil service contract (NCSC) staff, and follow the procedures set out in the EDB Internal Circular No. 6/2010 on NCSC staff appointment so as to uphold the principles of openness and fairness. In addition, they should note the statutory duties of the EDB as an employer under the [Mandatory Provident Fund Schemes Ordinance \(Cap 485\)](#), and follow the EDB's procedures for enrolment of relevant employees into a Mandatory Provident Fund Scheme. On parity with the arrangement for aided schools, no top-up allocation would be released for payments of employment related expenses which should be absorbed by the DLG-OL and the DLG-OP.