

EDUCATION BUREAU CIRCULAR MEMORANDUM NO. 174/2023

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/CS)/F&A/65/1/2(1)

Date: 25 September 2023

c.c. Heads of Sections – for information

Extension of Deployment Period of One-off Grant for Citizenship and Social Development

Summary

This circular memorandum (CM) informs all 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 extension of the deployment period of the one-off grant for supporting the implementation of the senior secondary subject Citizenship and Social Development (hereafter referred to as the CS Grant). This CM should be read in conjunction with Education Bureau (EDB) Circular Memorandum No. 83/2021 on the “Provision of One-off Grant for Supporting the Implementation of the Senior Secondary Subject Citizenship and Social Development”.

Background

2. To support the implementation of the CS curriculum starting from the 2021/22 school year, the EDB provided a one-off grant of \$300,000 for each public-sector secondary school¹ (including special schools offering the CS curriculum) and DSS secondary school offering the local senior secondary curriculum in September 2021. The CS Grant can be used across school years and was originally meant to end on 31 August 2024.

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

Details

3. Given that schools were unable to fully utilise the CS Grant to organise activities in relation to the CS curriculum conducted in Hong Kong or the Mainland or subsidise students to take part in such activities in the 2021/22 and 2022/23 school years due to the COVID-19 epidemic, the EDB has decided, after careful consideration, to **extend the deployment period of the CS Grant for one year, i.e. until 31 August 2025**. In other words, all aided schools (including special schools offering the CS curriculum), caput secondary schools, government secondary schools and DSS secondary schools may use the CS Grant until the end of the 2024/25 school year. Any unspent balance of the CS Grant as at 31 August 2025 will be clawed back by the EDB. As for government schools, the period for using the CS Grant is the same as that for aided schools, and any unspent balance will lapse on 31 August 2025. Other financial and accounting arrangements will remain unchanged.

4. Schools have to return the **completed “Report on the Use of the Citizenship and Social Development Grant (Updated Version)”** (see [Annex 1](#)) to the Citizenship and Social Development Section, the Curriculum Development Institute of the EDB **on or before 30 September 2025**. Schools should properly use the CS Grant in accordance with the “Guidelines on the Use of the One-off Grant for Supporting the Implementation of the Senior Secondary Subject Citizenship and Social Development” (please see [Annex 1 of EDBCM No. 83/2021](#) for details) and file related financial records and documents such as invoices and receipts for auditing and inspection purposes when necessary.

Enquiry

5. For enquiries, please contact the following officers of the Citizenship and Social Development Section under the Curriculum Development Institute of the EDB.

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

For matters related to disbursement and accounting arrangements: Ms Rachel LAM
(Tel: 2892 5789)

Edward KONG
for Permanent Secretary for Education

To: Permanent Secretary for Education
 (Attn: Citizenship and Social Development Section, Curriculum Development Institute)

Address: 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 the Citizenship and Social Development Section of the EDB on or before 30 September 2025.]

**Report on the Use of the Citizenship and Social Development Grant
 (Updated Version)**

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

	Area	Actual Expenses (\$)
i.	Developing or procuring relevant learning and teaching resources	
ii.	Subsidising students and/or teachers to take part in Mainland interflow activities or study tours in relation to the CS curriculum	
iii.	Organising school-based learning activities in relation 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 2025, the CS Grant

- has been fully spent.
- has an unspent balance of \$ _____ which will be returned to the EDB.
- has an unspent balance of \$ _____ which will lapse. **[Applicable to government schools]**

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

3. Declaration

This is to certify that:

- i. Our school has acted in accordance with the principles and ambit set out in EDBCM Nos. 83/2021 and 174/2023, 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 of the expenditure is in line with the principles and purposes of using the relevant grants, and in compliance with the financial management guidelines, 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 purposes by the EDB;
- iii. Our school will submit the annual audited accounts (if applicable) to the EDB within the prescribed period after the end of the 2024/25 school year, in which the total income and expenditure of the CS Grant will be recorded; and
- iv. The information provided in this Report is true and accurate. We understand that the EDB has the right to request the school to provide documentary proof of the expenditure for auditing and inspection purposes. The school is 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