

Education Bureau Circular Memorandum No. 57/2024

From : Permanent Secretary for Education To : Supervisors / Principals of all public-sector primary schools (including government, aided and special schools) and schools under the Direct Subsidy Scheme offering local primary curriculum

Ref : (77) in EDB/CSD/SC/821/17

Date : 27 February 2024

Provision of a One-off Grant for Supporting the Introduction of Primary Science

Summary

The purpose of this circular memorandum (CM) is to give details about the provision of a one-off grant for supporting the introduction of Primary Science.

Background

2. To tie in with the further stepping up of the promotion of STEAM education as advocated in the 2023 Policy Address delivered by the Chief Executive, among others, the introduction of a subject on science in primary schools was proposed to strengthen students' scientific and creative thinking, with implementation scheduled to start from the 2025/26 school year. In the EDB Circular No. 18/2023 in November 2023, the Education Bureau (EDB) announced the Science (Primary 1 – 6) Curriculum Framework (Provisional Draft) and a series of related support measures, including the provision of a one-off grant for supporting the introduction of Primary Science, systematic professional training for in-service teachers, and related curriculum resources.

Details

3. As one of the support measures, EDB will provide the “Grant on Introduction of Primary Science”, a one-off grant of \$350,000, for each public-sector primary school (including

government primary schools, aided primary schools and special schools with primary section) and primary schools under the Direct Subsidy Scheme (DSS) offering local primary curriculum to support the implementation of Primary Science starting from the 2025/26 school year.

4. Schools may make reference to their school contexts as well as development needs and flexibly deploy the grant, on items such as procurement of and purchasing relevant learning and teaching (L&T) resources, upgrading facilities and equipment, and supporting teacher professional development, to kick start the subject.

The ambit of the “Grant on Introduction of Primary Science” includes:

- procurement of relevant L&T resources;
- purchasing teaching aids and equipment related to the science subject;
- carrying out minor renovations or purchasing furniture to optimise existing General Studies room / classroom facilities;
- as teacher relief grant to allow current teachers to participate in science or STEAM-related training; and
- recruiting teaching assistant(s) to assist teachers in the preparation work for the introduction of Primary Science.

5. Schools may combine other subsidies from EDB on a need basis to cover the cost of the above items. However, there should be no duplication of financial support for the same item. Schools shall ensure that the subsidies concerned are utilised in line with their principles and ambits. The use of the subsidies should also be documented for review and inspection.

Disbursement Arrangements

6. Application is **not** required. The one-off grant of \$350,000 for each public-sector primary school and DSS primary school offering local primary curriculum will be disbursed in March 2024. For aided schools, special schools with primary section and DSS primary schools, the grant will be credited directly to the schools’ bank account for receiving grants from EDB. For government primary schools, the grant will be provided in the form of budget allocation under a designated user code (to be notified separately).

Financial and Accounting Arrangements

7. Schools are required to observe the established principles and requirements on the use of public funds promulgated by EDB when using the grant. All the schools receiving “Grant on Introduction of Primary Science” need to keep a separate ledger account to properly record all the income and expenditures of the grant. All books of accounts, receipts, invoices, payment vouchers, financial records and related documents must be handled in accordance with the accounting procedures and properly filed for auditing and inspection when necessary. Aided primary schools (including special schools with primary section) and DSS primary schools should adhere to EDB’s requirements on submission of the annual audited accounts as set out in the relevant CMs as well as their appendices in preparing for ledger accounts and annual accounts. EDB may request schools to provide relevant documents for auditing the use of “Grant on Introduction of Primary Science”, when necessary. Schools shall ensure the effective use of the grant, all of which should be spent on the related expenses as mentioned in Paragraph 4. Schools that cannot provide relevant supporting documents for auditing or are not spending the grant according to the ambit as stated in this CM will be required to return the disbursed amounts that do not belong to the subsidised items of the grant to EDB.

8. Schools should manage their financial expenditure in a prudent manner. Aided schools should note that the “Grant on Introduction of Primary Science” is outside the Operating Expenses Block Grant (OEBG) / the Expanded Operating Expenses Block Grant (EOEBG). If a deficit is incurred by aided schools, it can be borne by the EOEBG / surplus under the General Domain of OEBG as appropriate, while DSS schools may make use of the DSS Subsidy to cover the deficit. Any outstanding deficit should then be borne by the school’s own fund / non-government fund. For government schools, the expenditure must not exceed the allocation in the respective financial year. They may use the surplus under the Expanded Subject and Curriculum Block Grant to top up the grant, if necessary. Transfer of the grant and/or its unspent balance to any other accounts is not allowed in all schools.

9. Public-sector primary schools and DSS primary schools can use the grant across school years from the 2023/24 school year to the end of the 2026/27 school year, i.e. schools can carry forward the unspent balance of the grant for use in the subsequent school years / financial years until 31 August 2027. Schools have to return the completed “Report on the Use of Grant on Introduction of Primary Science” to the Science Education Section of the Curriculum Support Division of EDB **on or before 30 September 2027**. Based on the reports on the use of the grant submitted by the schools, EDB will claw back any unspent balance of the grant as at 31 August 2027 from aided primary schools (including special schools with

primary section) and DSS primary schools. For government primary schools, any unspent balance of the grant will lapse on 31 August 2027. While schools are not required to submit copies of invoices and receipts of the expenditure items, they should properly use the grant in accordance with the “Guidelines on the Use of Grant on Introduction of Primary Science” and file related financial records and documents not less than 7 years for auditing and inspection when necessary. “Guidelines on the Use of Grant on Introduction of Primary Science” and “Report on the Use of Grant on Introduction of Primary Science” are enclosed at **Annexes 1 and 2** respectively.

Evaluation and Accountability

10. Schools are required to observe the relevant Guidelines issued by EDB when using the grant and are accountable for its use. In line with the principles of school-based management, schools are required to draw up an implementation plan on the use of the “Grant on Introduction of Primary Science” and incorporate it into the Annual School Plan for submission to their School Management Committees (SMCs) / Incorporated Management Committees (IMCs) for endorsement. Schools should also regularly evaluate the use of the “Grant on Introduction of Primary Science” and include the report on its use with details of the subsidised items / activities, relevant expenses and the evaluations in the Annual School Report for submission to their SMCs / IMCs for endorsement. Schools are required to upload the Annual School Plan and School Report (incorporating the implementation plan and report on the use of the “Grant on Introduction of Primary Science” respectively) endorsed by their SMCs / IMCs to the school webpage for transparency and in accordance with the established practices.

Briefing Session on Support Measures for Introduction of Primary Science

11. EDB will conduct a briefing session in hybrid mode on **6 March 2024 (Wednesday)** to provide schools with more details of the Science (Primary 1 – 6) Curriculum Framework, the “Training Base for Primary Science Teachers”, and related teacher training programmes. Provision of the one-off grant and the L&T resources will also be introduced. Schools may apply the briefing session via the Training Calendar System (Website: <https://tcs.edb.gov.hk>; Course ID: CSD020240489). The application deadline is **4 March 2024 (Monday)**.

Enquiry

12. For enquiries, please contact the following officers of the Science Education Section of the Curriculum Support Division of EDB.

Issues	Officers
For matters related to the principles on the use and ambit of the grant :	Dr CHEUNG Kam-wah, Thomas (Tel : 3698 3522)
For matters related to disbursement and account arrangements :	CHENG Chung-ki (Tel : 3698 3455)

Dr William LAM
for Permanent Secretary for Education

c.c. Heads of Sections – for information

Guidelines on the Use of “Grant on Introduction of Primary Science”

1. Principles

- When schools are planning to deploy different subsidies / grants from EDB, they should refer to the relevant guidelines on the use of the subsidies / grants concerned. There should be no duplication of financial support for the same item.
- Based on their own school development needs and the learning needs of their students, schools should formulate appropriate objectives of the grant and strategies for using it, and review and evaluate whether the resources are effectively used based on the objectives set.
- Adhering to the principles of fiscal prudence and avoiding extravagance, schools should ensure that all the expenditures concerned are incurred to serve the purposes of the grant, and keep in view of cost-effectiveness in order to benefit as many students as possible.
- Schools should strictly observe the relevant circulars and guidelines issued by EDB on the use of public funds, and deploy the grant in a fair and transparent manner in accordance with established principles and requirements.
- Schools should not allocate the grant to a single item / area. Prior approval from the School Management Committees (SMCs) / Incorporated Management Committees (IMCs) must be obtained for procuring individual items that incur higher costs.
- When procuring relevant items or services, schools are reminded to refer to the Points to Note in the Purchase of Goods / Services in EDB Circular No. 14/2003 “Acceptance of Advantages and Donations by Schools and their Staff”, and follow the procurement procedures listed therein. Aided schools are required to follow the procedures and guidelines stated in EDB Circular No. 4/2013 “Procurement Procedures in Aided Schools” and its appended “Guidelines on Procurement Procedures in Aided Schools”, as well as Section 6.4 of the School Administration Guide. Government schools should follow the procurement and supplies procedures as stipulated in the existing EDB internal circulars. DSS schools should also observe the guidelines on procurement procedures for aided schools, or follow their own procurement policies and procedures approved by their SMCs / IMCs.

2. Ambit

The “Grant on Introduction of Primary Science” can be deployed:

- to procure relevant L&T resources¹;
- to purchase teaching aids and equipment related to the science subject²;

1, 2 The total expenditure amounts on items “Procurement of relevant L&T resources” and “Purchasing teaching aids and equipment related to the science subject” should not be more than \$150,000.

- to carry out minor renovations or purchase furniture to optimise existing General Studies room / classroom facilities;
- as teacher relief grant to allow current teachers to participate in science or STEAM-related training; and
- to recruit teaching assistant(s) to assist teachers in the preparation work for the introduction of Primary Science.

3. Examples of proper use of the grant

- Procurement of relevant L&T resources (such as scientific inquiry activity kits, related application programmes)
- Purchasing teaching aids and equipment related to the science subject (such as microscope, aerospace model)
- Carrying out minor renovations or purchasing furniture to optimise existing General Studies room / classroom facilities (such as purchasing movable tables and chairs, installing additional sockets, installing sinks, etc.).

4. Examples of improper use of the grant

- Outsourcing to external organisations the overall planning and implementation work
- Procuring services from external organisations or hiring professionals to organise teacher professional training programmes
- Hiring external organisations (e.g. local tertiary institutions, non-profit-making organisations, academic organisations) to organise seminars or activities for students
- Subsidising student participation in activities that primarily focus on academic performance, e.g. tutorial groups
- Subsidising parent participation in study tours or exchange activities
- Purchasing mobile computing devices, electronic equipment or computer software for general purposes
- Meeting banquet or courtesy-related expenses
- Meeting the expenses on promotional and publicity activities, social events or celebrations (e.g. parties)
- Meeting the expenses on food and beverages

5. Points to note

- The examples above are by no means exhaustive. SMCs / IMCs should prudently deploy the grant and properly allocate the resources, and should not use the grant in a single item / area. SMCs / IMCs should also ensure that the resources are utilised in a cost-effective manner and that each item of expenditure incurred is used appropriately and in line with the principles and ambit of the grant.

To : Permanent Secretary for Education
(Attn: Science Education Section, Curriculum Support Division)

Address : Science Education Section, Curriculum Support Division
Room E232, East Block, Education Bureau Kowloon Tong Education Services
Centre, 19 Suffolk Road, Kowloon Tong, Kowloon

Fax No. : 2194 0670

[Please complete and return this report to the Science Education Section, Curriculum Support Division, EDB on or before 30 September 2027.]

Report on the Use of “Grant on Introduction of Primary Science”

1. Our school has spent the “Grant on Introduction of Primary Science” on the following:

	Area	Actual Expenses (\$)
i.	Procurement of relevant L&T resources ¹	
ii.	Purchasing teaching aids and equipment related to the science subject ²	
iii.	Carrying out minor renovations or purchasing furniture to optimise existing General Studies room / classroom facilities	
iv.	As teacher relief grant to allow current teachers to participate in science or STEAM-related training	
v.	Recruiting teaching assistant(s) to assist teachers in the preparation work for the introduction of Primary Science	
	Total Expenditure:	
	Unspent Balance:	

2. As at 31 August 2027, the “Grant on Introduction of Primary Science”

- has been fully spent.
- has an unspent balance of \$_____ which will be returned to EDB.
[Applicable to aided primary schools, special schools and DSS primary schools]
- has an unspent balance of \$_____ which will lapse.
[Applicable to government primary schools]

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

1, 2 The total expenditure amounts on items “Procurement of relevant L&T resources” and “Purchasing teaching aids and equipment related to the science subject” should not be more than \$150,000.

3. Declaration

This is to certify that:

- a. Our school has observed the principles and ambit set out in EDBCM No. 57/2024, as well as the requirements of relevant guidelines, circulars and letters issued by EDB from time to time when using the 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;
- b. Our school has kept a separate ledger account to properly record all the income and expenditure of the grant. All expenditure items are supported with documentary proof. All the financial records, books of accounts, receipts, payment vouchers and invoices are handled in accordance with the accounting procedures and properly filed for auditing and inspection purposes;
- c. Our school will submit the annual audited accounts (if applicable) to EDB within the prescribed period after the end of each school year, in which the total income and expenditure of the grant will be recorded. In case of any discrepancy between the report and the annual audited accounts, we will notify EDB as soon as possible for follow-up actions; and
- d. The information provided in this Report is true and accurate. We understand that 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 “Grant on Introduction of Primary Science” to EDB.

School Chop	Signature of School Supervisor/Principal*	:	_____
	Name of School Supervisor/Principal*	:	_____
	Name of School	:	_____
	Contact Number	:	_____
	Date	:	_____

*Please delete the inappropriate