

EDUCATION BUREAU CIRCULAR MEMORANDUM NO. 65/2024

From : Permanent Secretary for Education

To : Supervisors and Principals of all public-sector schools (including government, aided, caput, and special schools) and schools under the Direct Subsidy Scheme

Ref. : EDB(CD)CLE/FIN/65/28CUL

Date : 25 March 2024

One-off Grant for Promotion of Chinese Culture Immersion Activities

Summary

This circular memorandum (“CM”) informs all public-sector schools (including government, aided, caput and special schools) and schools under the Direct Subsidy Scheme (“DSS”) of the details about the disbursement of the “One-off Grant for Promotion of Chinese Culture Immersion Activities” (“the Grant”).

Background

2. The Education Bureau (EDB) attaches great importance to the learning of Chinese culture. The rich and excellent traditional Chinese culture is our advantage for development and an important foundation for maintaining national unity and solidarity, thus helping students understand and inherit Chinese culture is a crucial aspect of school education. In order to support schools in raising students’ interest in learning traditional Chinese culture and strengthening their sense of national identity, the EDB has been developing relevant learning and teaching resources as well as organising diversified student activities and Mainland exchange programmes, etc., to create a cultural atmosphere on school campus.

3. At present, the curricula of all key stages at the primary and secondary levels already cover learning elements of Chinese culture. In line with the direction for curriculum development, many schools have endeavoured to provide students with multifarious cultural learning experiences, such as organising Chinese Culture Day and learning activities on calligraphy, tea art, and Cantonese opera, with a view to increasing students’ interest in and understanding of Chinese culture. The EDB now provides a “One-Off Grant for Promotion of

Chinese Culture Immersion Activities”, offering additional resources for schools to further enhance students’ learning of Chinese culture.

Details

4. EDB will provide a Grant of \$300,000 in the 2023/24 school year for each public-sector school and DSS school to strengthen the learning of Chinese culture that tie in with the curriculum. Schools can deploy the Grant until the end of the 2026/27 school year to organise a variety of activities and programmes related to Chinese culture, such as (please refer to **Annex 1** “Guidelines on the Use of One-off Grant for Promotion of Chinese Culture Immersion Activities” [Chinese version only]):

- organising subject-based or cross-curricular student learning/immersion activities or lectures about Chinese culture (e.g. organising Chinese Culture Week/Day, arranging various learning programmes on topics such as calligraphy, Chinese painting, tea art, speech arts, Cantonese opera, Chinese music and Chinese dance, organising lectures, reading circles or reading activities on themes related to Chinese culture);
- organising joint-school activities or competitions related to Chinese culture in Hong Kong or the Mainland, or subsidising students to participate in such activities;
- organising local cultural study tours or visits, or subsidising students to participate in such activities;
- developing curricula related to Chinese culture;
- procuring and developing learning and teaching resources on Chinese culture (e.g. books, multimedia and electronic teaching resources) to enhance students’ interest in learning; and
- subsidising students and accompanying teachers to participate in Mainland exchange activities to learn more about Chinese culture.

Use of the Grant

5. Schools can deploy the Grant to organise activities and programmes before the end of the 2026/27 school year to help students understand and appreciate Chinese culture, thereby strengthening their sense of belonging to the country. Schools should refer to the points to note in EDB Circular No. 3/2022 “Acceptance of Advantages and Donations by Schools and their Staff”. Aided schools (including special schools) and caput schools are also required to comply with the procurement procedures in EDB Circular No. 4/2013 “Procurement Procedures in Aided Schools” and “Guidelines on Procurement Procedures in Aided Schools (Updated in June 2023)”, while government schools should follow the stores and procurement guidelines promulgated in relevant EDB Internal Circulars. DSS schools should follow the guidelines on procurement procedures of

aided schools, or the school-based procurement policies formulated upon the endorsement of their School Management Committee (“SMC”)/Incorporated Management Committee (“IMC”).

6. The Grant can only be used for activities or programmes related to Chinese culture. Schools may combine subsidies from the EDB on a need basis to cover the cost of activities related to Chinese culture. However, there should be no duplication of financial support for the same item. Schools shall deploy the Grant in a prudent manner and ensure that the subsidies concerned are utilised in line with relevant principles and ambits. The use of subsidies on students should also be documented for review and inspection.

Disbursement Arrangements

7. Application is **not** required. A one-off grant of \$300,000 will be disbursed for each aided school (including special school), caput school and DSS school in March 2024. The Grant will be credited directly to the school’s bank account for receiving grants from the EDB. For government 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

8. Schools are required to observe the established principles and requirements on the use of public funds promulgated by the EDB when using the Grant. All schools receiving the Grant should keep a separate ledger account to properly record all the income and expenditures related to the Grant. Schools should keep all books of accounts, receipts, payment vouchers and invoices, financial records and relevant documents for at least 7 years for accounting and auditing purposes. Aided schools (including special schools), caput schools and DSS schools should adhere to the EDB’s requirements on submission of the annual audited accounts set out in the relevant CMs/letters as well as their appendices in preparing for ledger accounts and annual accounts. The EDB may request schools to provide relevant documents for auditing the use of the Grant when necessary. Schools shall ensure the effective use of the Grant, all of which should be spent on expenditure items related to the promotion of Chinese culture. Schools failing to provide relevant documents for auditing or not spending the Grant according to the ambit stated in this CM will be required to return to the EDB the disbursed amounts of those items not subvented by the Grant.

9. Schools should manage their financial expenditure in a prudent manner. Aided schools should note that the Grant is not subsumed under the Operating Expenses Block Grant (“OEBG”)/the Expanded Operating Expenses Block Grant (“EOEBG”). If the Grant is insufficient to cover all the expenses, aided schools may deploy the EOEBG/surplus under the General Domain of OEBG as appropriate. Any outstanding deficit thereafter should then be borne by the school’s own fund/non-government funds. DSS schools and caput schools can deploy government

funds or non-government funds to cover such deficit. For government schools, the expenditure must not exceed the allocation in the respective financial year. If necessary, the surplus under the Expanded Subject and Curriculum Block Grant to top up the Grant can be used. Transfer of the Grant and/or its unspent balance to any other accounts is not allowed in all schools.

10. Public-sector schools and DSS schools may use the Grant across different school years from the current school year to the end of the 2026/27 school year. That is, schools may carry forward the unspent balance of the Grant for use in the subsequent school year/financial year until **31 August 2027**. Schools are required to return the completed “Report on the Use of the One-off Grant for Promoting Chinese Culture Immersion Activities” (**Annex 2** [Chinese version only]) to the Chinese Language Education Section, Curriculum Development Institute, EDB **on or before 30 September 2027**. Based on the reports on the use of the Grant submitted by the schools, the EDB will claw back any unspent balance as at 31 August 2027 from aided schools (including special schools), caput schools and DSS schools. As for government schools, the period for using the Grant is the same as that of aided schools, and any unspent balance will lapse on 31 August 2027. While schools are not required to submit copies of invoices and receipts of the expenditure items to the EDB, they should properly use the Grant in accordance with the “Guidelines on the Use of One-off Grant for Promotion of Chinese Culture Immersion Activities” (**Annex 1** [Chinese version only]) and file related financial records and documents for auditing and inspection when necessary.

Evaluation and Accountability

11. Schools are required to observe the relevant guidelines issued by the EDB when using the Grant and be accountable for its use. According to the principle of school-based management, schools should draw up an implementation plan for the use of the Grant and incorporate the plan into the Annual School Plan for submission to their SMC/IMC for endorsement. Schools should also evaluate the use of the Grant on a regular basis and include the report on its use with details of the subsidised items or activities, relevant expenses and evaluations in the Annual School Report for submission to their SMC/IMC for endorsement. For the sake of greater transparency and in accordance with the established arrangements, the Annual School Plan and School Report (incorporating the implementation plan and report on the use of the “One-off Grant for Promotion of Chinese Culture Immersion Activities” respectively) endorsed by their SMC/IMC should be uploaded onto the school website.

Briefing

12. EDB will conduct a briefing cum school experiences sharing session on “One-Off Grant for Promotion of Chinese Culture Immersion Activities” in April 2024 to share how to properly use the Grant and other resources to provide students with multifarious cultural learning experiences, with a view to help students understand and appreciate Chinese culture, and to create

a cultural atmosphere on school campus. Details of the briefing session will be announced through the Training Calendar System (<https://tcs.edb.gov.hk/>).

Enquiry

13. For enquiries, please contact Ms CHOW Pui-size, Cristal or Ms LEE Yee-lai, Amy of the Chinese Language Education Section, Curriculum Development Institute at 2892 5834 or 3540 7411 respectively.

Ms LAW Kit-ling, Grace
for Permanent Secretary for Education

c.c. Heads of Sections – for information

「推廣中華文化體驗活動一筆過津貼」運用指引

[Chinese version only]

1. 「推廣中華文化體驗活動一筆過津貼」的運用原則

- 學校應妥善運用津貼，配合教育局其他適用資源，例如全方位學習津貼、學生活動支援津貼等，在現有基礎上加強支援教師推廣中華文化，為學生提供多元化的學習／體驗活動，以營造校園的文化氛圍，提升學生對中華文化的興趣。學校在整合教育局提供的不同津貼，以為學生規劃更豐富多元的活動時，須參考相關津貼的使用指引，同一項目不能重複資助。
- 學校應根據學校發展及整體學生學習需要，訂定適當的目標和策略，並按訂定的目標，檢視和評估資源是否有效運用。
- 學校應確保所有支出均符合津貼用途，謹慎理財，避免奢侈，注意成本效益，務求讓最多學生受惠。
- 購買獎品的支出不可超過總開支金額的 10%。
- 津貼適用於所有學生，但並不表示每名學生所得資助必須相等；也不表示學校須免費提供文化活動、講座或比賽。然而，學校如須向家長收取費用，應根據一貫做法，制定校本準則釐定活動收費，並讓家長知悉收費安排。
- 學校須嚴格依循教育局就學校運用公帑發出的相關通告及指引，按既定原則與規定，以公平、具透明度的程序運用津貼。
- 學校不應將津貼集中運用於單一項目／範疇或小部分學生。如須推展個別成本較高昂的活動／項目，學校須事先取得校董會／法團校董會／學校管理委員會的批准。
- 在購買有關物品或服務時，學校須參照教育局通告第 3/2022 號「學校及其教職員接受利益和捐贈事宜」內有關採購物品／服務方面的注意事項，並遵從所列出的採購規定。資助學校（包括特殊學校）及按位津貼學校亦須依從教育局通告第 4/2013 號「資助學校採購程序」及「資助學校採購程序指引」，並參閱學校行政手冊第 6.4 章進行採購。官立學校則須遵守現行教育局內部通告所載的採購及供應程序；而直資學校亦須依循資助學校的採購程序或獲其校董會／法團校董會批准的校本採購政策和程序。

2. 使用範疇

學校可配合課程，運用「推廣中華文化體驗活動一筆過津貼」於：

- 舉辦有關中華文化的科本及跨科組學生學習／體驗活動或講座；
- 舉辦或資助學生參加有關中華文化的本地或內地的聯校活動或比賽；

- 舉辦或資助學生參加本地文化考察或參觀活動；
- 發展有關中華文化的課程；
- 採購及發展中華文化學與教資源，例如書籍、多媒體及電子教學資源，以提升學生學習中華文化的興趣；
- 資助學生及隨團教師前往內地，參加學習中華文化的交流活動。

3. 恰當運用津貼的例子

學校可配合課程，因應校情和發展需要，參考以下使用建議；而津貼的使用亦須徵得校董會／法團校董會／學校管理委員會的同意。

範疇	說明	參考例子舉隅
發展課程及學與教資源	採購及發展與中華文化相關的課程及學與教資源，以提升學生學習中華文化的興趣。	<ul style="list-style-type: none"> • 購買與中華文化相關的書籍／電子圖書／多媒體及電子教學資源 • 購買各式教具／學習材料 • 外購印刷服務，印製文化教材 • 購買各式用品及器具，布置富中國特色的中華文化室，作為舉辦學習或體驗活動之用 <p>（註： 津貼不可用作資助修建或維修校舍。）</p>
學習／體驗活動、講座或比賽	舉辦或資助學生參加有關中華文化的學習／體驗活動、講座或比賽。	<ul style="list-style-type: none"> • 舉辦學習或體驗活動的開支，例如舉辦書法、國畫、茶藝、朗誦、粵劇、中樂、中國舞等活動的用具及導師費用 • 舉辦活動的開支，例如舉辦中華文化周／文化日的開支及費用 • 舉辦以中華文化為主題的講座，如中國建築、飲食文化、中醫藥、名勝古蹟、中國文學、中國藝術 • 舉辦以中華文化為主題的讀書會／閱讀活動的開支 • 舉辦表演的活動開支，例如皮影戲、扮演中國歷史人物的道具費用 • 購買推動跨科及與推廣中華文

範疇	說明	參考例子舉隅
		<p>化相關活動所需的物資，例如展板、道具、獎品等</p> <ul style="list-style-type: none"> • 出版活動刊物 <p>(註： 包括負責項目的教師／領隊的支出；須注意活動中各項開支的用款比例和金額，購買獎品的支出不可超過總開支金額的10%)</p>
聯校活動	舉辦或資助學生參加有關中華文化的本地或內地的聯校活動、講座或比賽。	<ul style="list-style-type: none"> • 舉辦聯校活動的開支，例如成語故事演講比賽、中國古詩詞朗誦比賽等活動的支出（如購買獎品、交通等費用） <p>(註： 包括負責項目的教師／領隊的支出；須注意活動中各項開支的用款比例和金額，購買獎品的支出不可超過總開支金額的10%)</p>
本地考察／參觀	舉辦或資助學生參加本地文化考察或參觀活動。	<ul style="list-style-type: none"> • 中華文化遊蹤，例如中國傳統節慶及風俗之旅、歷史文化之旅等活動所需的開支及交通費 • 外間支援服務，例如博物館文化專題展覽、體驗活動中所需的參觀及交通費 • 外購服務，例如中華文化考察團、文化體驗活動中的導賞、交通等費用 <p>(註： 包括負責項目的教師／領隊的支出)</p>
內地交流	資助學生參加內地文化交流活動。	<ul style="list-style-type: none"> • 學生內地交流團的報名、交通、住宿等費用 <p>(註： 包括負責項目的教師／領隊的支出；不包括學生申請簽證費用)</p>

4. 不恰當運用津貼的例子

- 聘請教學人員
- 舉辦和中華文化不相關的活動
- 外判整體規劃及推行工作予其他機構／組織
- 以採購服務形式僱用外間機構或聘用專業人士，舉辦教師專業培訓講座或活動
- 聘用外間機構（如本地專上院校、非牟利機構、學術組織）舉辦與中華文化無關的學生講座或活動
- 資助學生參加以學業成績為本的活動，如功課輔導
- 學生申請簽證費用
- 資助家長參加考察或交流活動（若有學生家長隨團出發，其開支亦不會獲得資助）
- 校舍裝修／工程費用
- 購置流動電腦裝置、電子器材或電腦軟件作一般用途
- 宴客或禮節性開支
- 聯誼、典禮或慶祝活動（如：聯歡會）開支
- 支付飲食相關的開支（包含在體驗學習營、內地考察／交流活動費用內的膳食開支除外）

5. 注意事項

- 上述例子並非詳盡無遺，校董會／法團校董會／學校管理委員會必須審慎運用獲發津貼，適當分配資源，避免津貼集中運用於單一項目／範疇或小部分學生身上，並須確保資源運用具成本效益，每項支出皆使用得宜，符合本津貼的運用原則及使用範疇。

[Chinese version only]

致：教育局常任秘書長

（經辦人：教育局課程發展處 中國語文教育組）

地址：香港灣仔皇后大道東213號胡忠大廈12樓1201室

教育局課程發展處 中國語文教育組

傳真：2834 7810

[請於2027年9月30日或以前填妥本報告並把正本交回教育局課程發展處 中國語文教育組]

「推廣中華文化體驗活動一筆過津貼」運用報告

1. 本校已運用「推廣中華文化體驗活動一筆過津貼」作以下用途：

	範疇	實際開支金額 (HK\$)
i.	舉辦有關中華文化的科本及跨科組學生學習／體驗活動或講座	
ii.	舉辦或資助學生參加有關中華文化的本地或內地的聯校活動或比賽	
iii.	舉辦或資助學生參加本地文化考察或參觀活動	
iv.	發展有關中華文化的課程	
v.	採購及發展中華文化學與教資源	
vi.	資助學生及隨團教師前往內地，參加學習中華文化的交流活動	
vii.	其他（請註明）： _____ _____	
總開支金額 (HK\$) ¹		
津貼餘款 (HK\$)		

¹ 「推廣中華文化體驗活動一筆過津貼」總金額為 30 萬元，總開支金額不應多於 30 萬元；而購買獎品的支出不可超過總開支金額的 10%。

2. 截至2027年8月31日為止，「推廣中華文化體驗活動一筆過津貼」

☐ 已全數用完。

☐ 尚有餘款_____元，須退回教育局。**[資助學校（包括特殊學校）、按位津貼學校及直資學校適用]**

☐ 尚有餘款_____元，將予以取消。**[官立學校適用]**
(請於適當空格內加上「✓」號)

3. 聲明

茲證明：

- (i) 本校已遵守教育局通函第65/2024號所述的使用原則和範圍，以及教育局不時發出的有關指引、通告及信件內的各項規定使用相關津貼。所有開支均符合有關津貼的使用原則和用途，並符合適用於本校類別的財務管理指引、採購程序通告和指引；
- (ii) 本校已備存獨立的帳目，妥善記錄「推廣中華文化體驗活動一筆過津貼」的收支項目。所有支出項目均具備單據證明，所有活動的財務紀錄、帳簿、收據、支款憑單及發票等會由學校保存至少7年，以作會計及審核用途；
- (iii) 本校會在每學年完結後的規定期內，向教育局呈交經審核周年帳目報告（如適用），報告內會記錄津貼的總收支。如經審核周年帳目所述的實際餘款與上述的不符，本校會盡快通知教育局跟進；及
- (iv) 本報告提供的資料均屬真確，亦知悉教育局有權要求學校提供支出證明作查核之用。本校須退回不屬於「推廣中華文化體驗活動一筆過津貼」的資助項目款項予教育局。

學校中文全名：_____

學校英文全名：_____

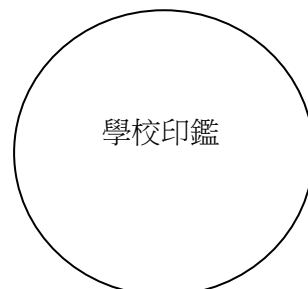
學校編號及校址編號（格式：xxxxxx-xxxx）：_____

學校電話號碼：_____ 聯絡人姓名：_____

*校監／校長簽署：_____

*校監／校長姓名：_____

日期：_____



**請刪去不適用者*