

EDUCATION BUREAU CIRCULAR MEMORANDUM NO. 68/2024

From: Permanent Secretary for Education To: Supervisors and Heads of aided special schools

Ref.: EDB(SES1)/F&A/65/11/1(1)

Date: 5 March 2024

One-off Improvement of Care and Support Grant for Aided Special Schools

Summary

This circular memorandum (CM) informs all aided special schools (special schools) of the details about the disbursement of a one-off Improvement of Care and Support Grant (the Grant).

Background

2. According to the standing policy of the Government, the Education Bureau (EDB) will, subject to the assessment and recommendation of specialists and the consent of parents, refer students with more severe or multiple disabilities to special schools for intensive support services. All along, special schools are committed to helping students overcome their limitations and difficulties in order to maximise their learning effectiveness and realise their potential at different developmental stages, so that they can gradually become independent persons with adaptability and the learning-to-learn capabilities. Currently, there are numerous technological products and special furniture/equipment available, which not only cater for the specific needs of individuals with more severe or multiple disabilities, better safeguard their safety, but also help alleviate the burden and pressure on caregivers.

Details

3. To further help special schools appropriately cater for the needs of students (including boarders) with more severe or multiple disabilities, EDB provides special schools with the Grant to support their use of technological products and special furniture/equipment to improve the care and support provided to students (including boarders). All special schools will receive the Grant at a rate based on their school type as follows:

School type	Grant rate	
	School section	Boarding section
Hospital School	\$100,000	Not applicable
School for Social Development	\$200,000	Not applicable
School for Children with Mild Intellectual Disability (MiID)	\$300,000	Not applicable
School for Children with Visual Impairment (VI) School for Children with Hearing Impairment School for Children with Moderate Intellectual Disability (MoID) School for Children with MiID and MoID	\$350,000	\$350,000
School for Children with Physical Disability School for Children with Severe Intellectual Disability (SID) School for Children with MiID, MoID and SID School for Children with VI cum Intellectual Disability	\$400,000	\$400,000

Use of the Grant

4. Special schools may premise upon school contexts and needs of students, flexibly deploy the Grant **from the 2023/24 to 2026/27 school years** for the school section and the boarding section subvented by EDB (if applicable) to acquire technological products and special furniture/equipment catering for individuals with special needs (special furniture/equipment) as well as to procure relevant services, so as to improve the care and support to students (including boarders). According to the principle of school-based management, special schools are required to formulate a plan for the use of the Grant for submission to the Incorporated Management Committee (IMC) for approval. In accordance with the broad principle of improving the care and support to students (including boarders), the areas of usage and examples of using the Grant include but not limited to the following:

- acquiring technological products (such as electric nursing beds, height adjustable shower trolleys, closed-circuit television systems, mobile applications/hardware and software for efficient and accurate record of data such as sensory or health conditions of students or boarders);
- acquiring special furniture/equipment (such as ceiling hoists, height adjustable tables and chairs, and pharmaceutical refrigerators); and
- procuring relevant services (such as repairs and maintenance, and relevant training on using the special furniture/equipment).

5. Special schools are required to note that the Grant is **not to be used for employing teaching or non-teaching staff**. When deploying the Grant, schools are required to plan in the best interests of students (including boarders) and budget prudently to ensure proper use.

6. In procuring the respective goods and services, special schools are required to refer to the relevant points to note set out in EDB Circular No. 3/2022 “Acceptance of Advantages and Donations by Schools and their Staff”. Special schools are also required to follow the procedures promulgated in EDB Circular No. 4/2013 “Procurement Procedures in Aided Schools” and “Guidelines on Procurement Procedures in Aided Schools”.

Evaluation and Accountability

7. Under the enhanced School Development and Accountability framework, schools should follow a self-evaluation cycle of “Planning-Implementation-Evaluation” to promote school development on an ongoing basis. In this connection, starting from the 2023/24 school year, special schools are required to give an account of their school-based measures for and the effectiveness of using the one-off Grant in their Annual School Report until the Grant is used up, which upon endorsement by IMC, should be uploaded onto the school website for information of stakeholders (including school staff, parents and students). A sample report on the Grant is provided at **Annex 1** for schools’ reference and action.

Disbursement Arrangement

8. Application is **not** required. The Grant is disbursed on school registration basis. A special school operating both primary and secondary sections is counted as one school. The Grant will be disbursed to schools in March 2024.

Financial and Accounting Arrangements

9. Special schools are required to keep a separate ledger account to properly record all income and expenditure items of the Grant. All books of accounts, receipts, invoices, financial records and related documents must be handled in accordance with the accounting procedures and filed properly for inspection when necessary. Schools should comply with EDB’s requirements on submission of annual audited accounts set out in the relevant circular memoranda as well as their appendices in preparing ledger accounts and annual accounts. EDB may request schools to provide relevant documents for examining the use of the Grant, if necessary. Schools are required to ensure the effective use of the Grant, all of which should be used on acquiring technological products and special furniture/equipment as well as procuring relevant services with a view to improving the care and support provided to students (including boarders) as mentioned in paragraph 4 above. Schools failing to provide relevant documents for inspection or found not using the Grant according to the ambit stated

in this circular memorandum will be required to return the disbursed Grant to EDB.

10. Special schools are required to note that the Grant is outside the Expanded Operating Expenses Block Grant (EOEBG). In the event of a deficit, it can be borne by the surplus of the EOEBG as appropriate. Any outstanding deficit should then be covered by the schools' own fund. Transfer of the Grant and/or its unspent balance to any other accounts is not permitted.

11. Special schools may use the Grant across school years starting from the 2023/24 school year until the end of the 2026/27 school year i.e. schools may carry forward the unspent balance of the Grant for use in the subsequent school year until **31 August 2027**. Schools are required to complete the "Report on the Use of the One-off Improvement of Care and Support Grant" (**Annex 2**) and submit it to the Special Education Support 1 Section of EDB **on or before 30 September 2027**. Any unspent balance of the Grant as at 31 August 2027, as stated in the report, should be returned to EDB. While schools are not required to submit copies of invoices and receipts for the expenditure items, they are required to properly use the Grant in accordance with the above said principles and file related financial records and documents of invoices and receipts for auditing and inspection purposes when necessary.

Enquiries

12. For enquiries about the Grant, please contact the Inspector of the Special Education Support 1 Section on 3698 4294. For enquiries about procurement and administrative matters, please contact the respective Senior School Development Officers.

Ms Mandy HO

for Permanent Secretary for Education

c.c. Heads of Sections - for information

[Sample]
Report on One-off Improvement of Care and Support Grant
for Aided Special Schools
(20 ____ / ____ school year)

Starting from the 2023/24 school year, aided special schools are required to give an account of their school-based measures for and the effectiveness of using the one-off Improvement of Care and Support Grant (the Grant) in their Annual School Report until the Grant is used up, which upon endorsement by the Incorporated Management Committee, should be uploaded onto the school website for information of stakeholders (including school staff, parents and students).

1. Use of the Grant as at the end of the 20____/____ school year (i.e. 31 August 20____) is as follows:

Item	Amount (\$)
Total expenditure of the Grant	
Unspent balance of the Grant	

2. Our school has spent the Grant on the following use(s):

** Please delete as appropriate*

* Acquiring technological products (please provide a brief description)_____

* Acquiring special furniture/equipment (please provide a brief description)_____

* Procuring relevant services (please provide a brief description)_____

3. Brief description of the realised outcomes as expected in using the Grant:

To: Permanent Secretary for Education
(Attn: Senior Inspector, Special Education Support 1 Section, Special Education Division)

Address: Special Education Support 1 Section
Room W229, 2/F, West Block,
Education Bureau Kowloon Tong Education Services Centre,
19 Suffolk Road, Kowloon Tong, Kowloon

Fax No.: 2147 1406

[Please complete this report and return it to the Special Education Support 1 Section of the EDB on or before 30 September 2027.]

**Report on the Use of
One-off Improvement of Care and Support Grant
for Aided Special Schools**

1. Our school has spent the one-off Improvement of Care and Support Grant (the Grant) on the following use(s):

Area	Actual Expenses (\$)
• Acquiring technological products	
• Acquiring special furniture/equipment	
• Procuring relevant services	
Total expenditure:	
Unspent Balance:	

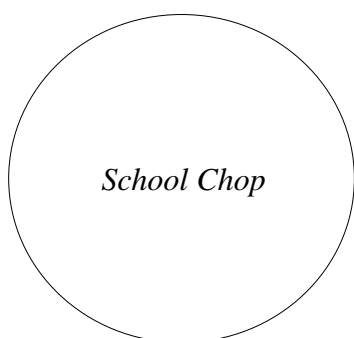
2. As at 31 August 2027, the Grant
(Please put a “✓” in the appropriate box)

- has been fully spent.
- has an unspent balance to be returned to EDB, totalling \$ _____.

3. Declaration

This is to certify that:

- (i) Our school has observed the principles and areas on using the Grant as set out in EDBCM 68/2024, as well as the requirements of relevant guidelines, circulars and letters issued by EDB from time to time on using relevant grants and subsidies. All of the expenditure is in line with the principle and usage of the Grant, and in compliance with the financial management guidelines as well as circulars and guidelines on procurement procedures applicable to our school;
- (ii) 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 proofs. All books of accounts, receipts, invoices, financial records and related documents were handled in accordance with the accounting procedures and properly filed for inspection when necessary;
- (iii) Our school will submit the annual audited accounts (if applicable) to EDB within the prescribed period after the end of the 2026/27 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
- (iv) 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 to EDB.



Name of School* : _____

Signature of Supervisor : _____

Name of Supervisor : _____

Date : _____

* *Should be identical with the name shown on the school chop*