Ref: EDB 1261-2005-8055-9095-00069-0002-P001

Date: 22 June 2026

Education Bureau Circular No. 9/2026
Consolidated Home-School Co-operation Activities Grant

[Note: This circular should be read by

(a) Supervisors and Heads of all public-sector schools (including government, aided (including special schools) and caput schools) and Direct Subsidy Scheme schools - for necessary action; and

(b) Heads of Sections - for information.]

Summary

This circular informs all public-sector schools (including government, aided (including special schools) and caput schools) and Direct Subsidy Scheme (DSS) schools that, starting from the 2026/27 school year, the three types of subsidies under the "Home-School Co-operation Grants" will be merged as "Consolidated Home-School Co-operation Activities Grant" (Consolidated Grant) and sets out the relevant principles and arrangements.

Background

2. Parents play a vital role in their children's development and learning. In promoting home-school co-operation and parent education, the Education Bureau (EDB)'s major strategy is to forge home-school partnerships through the platforms of kindergartens, primary and secondary schools to facilitate students' joyful learning and healthy development. The provision of the "Home-School Co-operation Grants" by EDB is to encourage schools to set up Parent-Teacher Associations (PTAs) and organise home-school co-operation activities and/ or parent education programmes or activities.

Details

3. To enhance the flexibility, effectiveness and synergy of resource utilisation in public-sector schools and DSS schools, as well as to streamline school administrative work, starting from the 2026/27 school year, EDB will merge the subsidies under the "Home-School Co-operation Grants", namely: "Type 1: Subsidy for PTAs", "Type 2: Subsidy for Home-School Co-operation Activities", and "Type 3: Subsidy for Joint Home-School Co-operation Project", into the Consolidated Grant. The rate of the Consolidated Grant for each public-sector school and DSS school is **$26,000** in the 2026/27 school year.

4. To align with the optimisation and consolidation of grants for primary and secondary schools, with a view to enabling versatile use of resources, the Consolidated

Grant will be amalgamated into the "Expanded Operating Expenses Block Grant" [1] (hereafter referred to as "EOEBG") and the "Expanded Subject and Curriculum Block Grant"[2] (hereafter referred to as "ESCBG") with effect from the 2026/27 school year, and will be disbursed to schools.

Principles for the use of the Consolidated Grant

5. Schools and their PTAs should use the Consolidated Grant to organise **at least two** home-school co-operation and/ or parent education programmes or activities starting from the 2026/27 school year. The activities can be **organised by individual schools/ PTAs** or **jointly by different schools/ PTAs**. Activities should aim at deepening home-school co-operation and enhancing parent education, such as:

- promoting the development of PTAs (e.g. understanding the effective planning and evaluation of activities, and sharing of good practices and experience in planning and organising activities);
- promoting the co-operation and communication between parents and schools (e.g. understanding the roles of PTA in school affairs, and acquiring the skills for effective communication with school personnel);
- training parents to support the learning activities organised by schools (e.g. collaborating with schools in promoting values education, e-learning, life planning, national education, national security education, digital education, information/ artificial intelligence literacy, vocational and professional education); and
- enhancing parenting skills, assisting parents to support their children in cultivating proper values and attitudes, fostering their joyful learning and healthy development (e.g. designing a wide variety of parent education programmes or activities to cater for the needs of different parents, promoting mental health of students and parents, and designing parent activities to share positive parenting).

6. Schools and their PTAs can use the Consolidated Grant to subsidise the recurrent expenditure[3] of their PTAs, but should not use the Consolidated Grant to purchase luxurious or expensive gifts or prizes. Cash (including gift vouchers) should not be given as gifts nor prizes.

7. Schools and their PTAs may deploy the Consolidated Grant to pay the expenses on refreshment and/ or entertainment for the activities, but the relevant expenses should not exceed 10% of the disbursed amount of the Consolidated Grant.

[1] Applicable to aided schools with an Incorporated Management Committee (IMC) established. Please refer to EDB Circular Memorandum (CM) No. 63/2026 for details. Schools should observe relevant user guide and reminder list.
[2] Applicable to government schools. Please refer to the EDB's email dated 5 May 2026 on "Expanded Subject and Curriculum Block Grant (ESCBG)". Schools should observe relevant user guide and reminder list.
[3] PTAs may use the Consolidated Grant for purchasing furniture, publishing newsletters, acquiring stationery and other commodities, etc. All fixed assets must be listed in detail in the PTAs' "Inventory Stores Ledgers" for the schools' records.

8. Schools and their PTAs should adhere to the relevant circulars in procuring services, including Points to Note in the Purchase of Goods/ Services in EDB Circular No. 3/2022 "Acceptance of Advantages and Donations by Schools and their Staff", EDB Circular No. 4/2013 "Procurement Procedures in Aided Schools" and "Guidelines on Procurement Procedures in Aided Schools (October 2025)". Government schools should follow the store 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 and procedures formulated upon the endorsement of their School Management Committee (SMC)/ IMC.

9. In deploying the Consolidated Grant, taking into consideration the actual situation of the schools or the benefit of cost-effectiveness, schools and their PTAs may collaborate with other schools and their PTAs (such as forming clusters with other schools and their PTAs under the same school sponsoring bodies or in the vicinity) to jointly organise home-school co-operation and/ or parent education programmes or activities. One of the schools in the cluster should be responsible for carrying out the procurement exercise and the co-operation details should be agreed among all schools and their PTAs concerned. Apportionment of expenditure can be based on the proportion of planned number of participating parents of individual schools and their PTAs. Each school and its PTA should pay to the service provider/ speaker/ expert directly in accordance with the apportionment ratio of expenditure specified in the agreement. Transfer of funding from one school and its PTA to another for payment is not allowed.

10. Schools should ensure that all expenditures comply with the principles for the use of the Consolidated Grant, exercise prudence in financial management, avoid extravagance, and focus on cost-effectiveness to maximize benefits for most parents. Schools should not spend the Consolidated Grant on a single project/ domain or on a small group of participants.

Disbursement Arrangements of the Consolidated Grant

11. The full amount of the Consolidated Grant, i.e. **$26,000** for each public sector school and DSS school will be disbursed in September 2026. Application from schools and PTAs is **<u>NOT</u>** required. For aided schools, caput schools and DSS schools, the Consolidated Grant will be paid to EDB Grant Payment Account of the school. For government schools, the Consolidated Grant will be paid to the Bank Account for Extra-curricular Activities Fund of the school.

Financial and Accounting Arrangements

12. To ensure proper and cost-effective use of the Consolidated Grant, the school and the PTA should work together to reach a consensus with all stakeholders on the scope and use of the Consolidated Grant and related rules. It is mandatory to adhere to proper accounting and financial guidelines. The participation of stakeholders in the accounting and auditing procedures will enhance transparency and accountability.

13. The PTA should inform the school of its plan for using the Consolidated Grant and the related financial arrangements, and seek advice from the school to ensure the effective use of the Consolidated Grant. The PTA should also report regularly to the school on its financial position and prepare an annual financial statement for reporting in the annual general meeting of the PTA. The school should include such annual financial statement in the School Report and uploaded to the school website for information of all stakeholders upon the endorsement of their SMC/ IMC.

14. Aided schools with an IMC should observe relevant user guide and reminder list of the EOEBG. Government schools should observe relevant user guide and reminder list of the ESCBG. Caput schools, DSS schools and aided schools without an IMC established should maintain a separate ledger account for the Consolidated Grant to record all the income and expenditure chargeable to the Consolidated Grant. They are not allowed to transfer the funds and/ or the unspent amount of the Consolidated Grant to other ledger accounts. In the event of a deficit, aided schools without an IMC may deploy the surplus of the General Domain of the Operating Expenses Block Grant or the schools' own funds to cover the deficit. DSS schools and caput schools can deploy government funds or non-government funds to cover the deficit.

15. All schools should be responsible for monitoring the activities subsidised by the Consolidated Grant. All activity reports, evaluation forms, financial records (including books of accounts, original copy of receipts, payment vouchers/invoices and relevant documents) must be kept for at least 7 years by schools for accounting and auditing purposes. All schools should adhere to EDB's requirements on submission of annual audited accounts set out in the relevant CMs/ letters as well as their appendices in preparing ledger accounts and annual accounts, and submit the annual audited accounts to EDB in accordance with the existing requirements. Otherwise, EDB may request the school to refund the full amount of the Consolidated Grant disbursed to the Government.

16. Regarding **the unspent amount of the Home-School Co-operation Grants for the 2025/26 school year**, aided schools with an IMC can transfer the full amount of the unspent amount of the Home-School Co-operation Grants to the EOEBG and retain as surplus while government schools can transfer the full amount of the unspent amount of the Home-School Co-operation Grants to the ESCBG and retain as surplus. PTAs of caput schools, DSS schools and aided schools without an IMC can retain the unspent amount of Type 1 grant until the grant is fully utilised. Caput schools and aided schools without an IMC should keep the unspent funds of Type 2 and Type 3 grants in their school accounts temporarily. EDB will claw back the unspent amount based on the audited accounts and the schools will be notified to return the unspent funds in due course. DSS schools should return the unspent amount of Type 2 and Type 3 grants to the Home-School Co-operation and Parent Education Section of EDB [Address: Room W215, 2/F, West Block, Education Bureau Kowloon Tong Education Services Centre, 19 Suffolk Road, Kowloon Tong, Kowloon] by crossed cheque payable to the "HKSAR Government".

17. As for **the unspent amount of the Consolidated Grant for the 2026/27 school year**, aided schools with an IMC should handle it in accordance with paragraph 4 of the EDBCM No. 63/2026, while government schools should refer to the guidelines issued by EDB on 5 May 2026 regarding the use of the ESCBG. Caput schools and aided schools

without an IMC should keep the unspent amount of the Consolidated Grant in their school accounts temporarily. EDB will claw back the unspent amount based on the audited accounts and the schools will be notified to return the unspent funds in due course. DSS schools should return the unspent amount of the Consolidated Grant to the Home-School Co-operation and Parent Education Section of EDB by crossed cheque payable to the "HKSAR Government".

Keeping and Transfer of the Consolidated Grant

18. PTAs of schools should maintain separate bank accounts, so that upon receipt of the Consolidated Grant, schools can transfer the whole amount of Consolidated Grant from the school account to the bank account of the PTA for deployment. Schools should closely monitor and keep records of all incomes and expenditures, including disbursement of the Consolidated Grant and activities expenditure of the PTAs for inspection upon request. As for schools without PTAs or schools with PTAs which do not have an independent bank account, they are responsible for the administration of the Consolidated Grant.

19. For more information about the operation arrangements of PTAs, please refer to the "PTA Handbook" on Committee on Home-School Co-operation (CHSC) website (https://www.chsc.hk/handbook/eng).

Evaluation and Accountability

20. Schools and their PTAs are required to observe the relevant guidelines issued by EDB when using the Consolidated Grant and be accountable for its use. According to the principle of school-based management, schools should draw up an implementation plan on the use of the Consolidated Grant and incorporate the plan into the Annual School Plan for submission to their SMC/ IMC for endorsement. Schools should also evaluate the use and review the effectiveness of the Consolidated Grant on a regular basis and include the report on its use with details of the subsidised items or activities, relevant expenses and the evaluations in the 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 Consolidated Grant respectively) endorsed by their SMC/ IMC should be uploaded onto the school website.

21. For schools approved for the Home-School Co-operation Grants in the **2025/26 school year**, they must evaluate the effectiveness of the activity or share the outcome with parents, and submit the "Home-School Co-operation Activities Evaluation Forms" (with Activity Evaluation Data and Analysis Document enclosed) after the activity. Schools should log in the "Home-School Co-operation Grants e-Application System" (https://hscg.chsc.hk/en) to submit the e-evaluation form and the enclosure **on or before 31 August 2026**. Password of the e-Application System will be sent to all public-sector schools and DSS schools in late June 2026.

22. As for the **2026/27 school year and onwards**, schools must evaluate the effectiveness of the activity or share the outcome with parents, and submit the "e-Home-School Co-operation Activities Evaluation Form". Schools should log in the "Consolidated Home-School Co-operation Activities Grant e-System" (https://hscg.chsc.hk/activities/en) to submit the e-evaluation form **on or before 31 August of each school year**.

Insurance Coverage under Block Insurance Policy

23. Home-school co-operation activities, organised by all aided schools or by their PTAs and endorsed by the schools, will be covered by the Block Insurance Policy. Schools / PTAs may acquire additional insurance coverage if deemed necessary and applicable.

Briefing Session

24. An online briefing session on the Consolidated Grant and the relevant arrangements will be organised on 7 July 2026 (Tuesday). Interested school heads, teachers and parents may enroll the briefing session through CHSC website (https://www.chsc.hk/eng).

Enquiries

25. For enquiries, please contact the Home-School Co-operation and Parent Education Section of EDB at 3698 4376.

Ms Vickie LI
for Secretary for Education