

### Points to Note

#### Usage of the Grant for the Sister School Scheme

Schools should ensure that expenditures incurred are reasonable and necessary for educational purposes in a cost-effective manner when using the Grant for the Sister School Scheme. In the event that expenditure is found improperly charged, EDB shall request the school concerned to explain the anomalies. In the absence of acceptable explanation, the school should make good such expenditure by charging it to other suitable resources. Besides, schools should have established their own school-based mechanism to handle the arrangement for the Grant, e.g. the arrangement of tour fee for the students who have been approved to join sister school exchange activities but subsequently request to withdraw.

#### **Examples of appropriate use of the Grant**

- expenses on package tour service incurred by school management, teachers and students for visiting Mainland sister schools
- cost of procuring services or hiring temporary supporting staff for handling relevant administrative work (*including all expenditures related to the employment, e.g. salaries, expenses arising from leave and statutory benefits such as Mandatory Provident Fund, etc., **the annual total expenditure should not exceed 20% of the Grant for that school year*** )
- expenses on activities jointly organised by sister schools and related expenses incurred in Hong Kong
- cost for video-conferencing facilities
- expenses on breakfasts/lunches/dinners of school principal and teachers in relation to their discharge of duties in sister school activities (*Schools are required to avoid lavishness and to make conscientious decision in providing such expenses. Schools should make reference to the limits of such expenses per occasion and per head quoted in the “Expanded Operating Expenses Block Grant User Guide for Aided Schools which have established an Incorporated Management Committee”/“Operating Expenses Block Grant User Guide for Aided Schools”. The IMC/SMC is required to provide full justifications if the expenses exceed the limits quoted.*)
- expenses on refreshments for exchange activities taking place in Hong Kong (***the annual total expenditure should not exceed 2% of the Grant for that school year***)
- expenses on the single entry visa for teachers participating in Mainland sister school