

Guidelines on the Promotion of Reading Grant for Kindergartens

Purpose

1. To further nurture children's reading interest and help them develop a reading habit, the EDB will disburse a 'Promotion of Reading Grant for Kindergartens' to all KGs joining the Kindergarten Education Scheme (Scheme-KGs) from the 2019/20 school year onwards.

Amount and Disbursement Arrangements of the Promotion of Reading Grant

2. Starting from the 2019/20 school year, the 'Promotion of Reading Grant for Kindergartens' will be disbursed to all Scheme-KGs every school year, and applications from KGs are not required. The EDB will determine the amount of grant for each KG according to the total number of students holding a valid "Registration Certificate for Kindergarten Admission", admitted in K1, K2 and K3 classes on 3 October¹ every year as captured in the Kindergarten Education Scheme System, and the grant will be disbursed in November. Once the tier of grant is confirmed, it will remain unchanged even if there are subsequent changes in the number of eligible students.
3. In general, if a KG becomes eligible for the grant after August / September, the commencement month of a school year, the amount of grant will be determined according to its total number of students holding a valid "Registration Certificate for Kindergarten Admission" admitted in K1, K2 & K3 classes as at the middle of the month² in which the KG becomes eligible for the grant, and the actual amount of grant for the school year will be calculated on a pro rata basis (full-rate grant being 12 months' provision of the grant). A Scheme-KG, regardless of the number of its registered locations under the same school registration, will be treated as one KG. The amount of the grant will be determined based on the total number of eligible students enrolled in all registered locations of the KG. Grant rates for the 2026/27 school year are set out as follows:

¹ If it falls on a Saturday, Sunday or public holiday, the following school day will be taken as the basis for determining the amount of grant for a KG.

² The middle of a month refers to the 15th day of a month. If that day falls on a Saturday, Sunday or public holiday, the following school day will be taken as a basis for determining the amount of grant for a KG.

Tier	Approved No. of Students (Total number of students holding a valid “Registration Certificate for Kindergarten Admission” according to the figures on 5 October 2026³)	Grant rates (\$) (for a school year)
1	80 or below	10,677
2	81 to 300	16,016
3	above 300	21,354

Use of the Promotion of Reading Grant for KGs

4. Under the principle of school-based management, KGs should, based on their actual situation, set appropriate goals and formulate strategies to optimise the use of the grant, so as to nurture children’s reading interest and help them develop a reading habit. KGs should also regularly review and evaluate whether the grant is effectively used in accordance with the set goals. Schools should also carefully select learning and teaching resources, including teaching materials, books and other reading materials, to ensure that the learning and teaching resources which align with the curriculum aims and learning objectives; their content and information are accurate, complete, objective and impartial, emphasise the development of proper values, attitudes and behaviours among young children, and do not deliver wrong or biased messages to young children. Schools should regularly review the content and quality of learning and teaching resources to ensure that they do not contain any elements that endanger national security or are unsuitable for young children to read. If the resources are found to involve serious crimes or moral impropriety, potentially breach the law or contain elements that endanger national security or are contrary to the interests of national security, they should be removed or withdrawn from use immediately so as to avoid causing negative impacts on young children.

5. When formulating a plan for the promotion of reading, KGs should discuss with their teachers how to make use of the grant to promote reading and create a good reading atmosphere, so that children will love and enjoy reading as well as enhance their reading abilities further. With the regularisation of the grant, **KGs should use the grant flexibly in addition to the procurement of books and allocate as many resources as possible for organising diversified, interesting and suitable**

³ EDB will determine the amount of grant for each KG according to the total number of students holding a valid “Registration Certificate for Kindergarten Admission” on 3 October every year as captured in the Kindergarten Education Scheme System. If 3 October falls on a Saturday, Sunday or public holiday, the following school day will be taken as the basis for determining the amount of grant for a KG.

reading activities to enhance children's reading interest effectively. Should there be a need to engage external individuals or organisations in conducting reading related school activities, KGs should make prudent choices to ensure that the invited parties can fulfil the schools' requirements, and the messages they convey are consistent with the aims of the Kindergarten Education curriculum. In addition, KGs should timely review and monitor that all reading related activities conducted on campus and organised in the name of the school (including student activities, extra-curricular activities, external services procured/invited, talks by external guest speakers, activities organised by alumni or parent-teacher associations for young children, activities engaging outside instructors, etc.) do not lead to situations that endanger national security. Listed below are examples on the use of the grant that are **in line** with its ambit:

- **Procurement of reading resources**

KGs can use the grant to procure different types of books, including Chinese and English picture books and Big Books. KGs are required to make reference to the advice of the Department of Health in 'The Report of Advisory Group on Health Effects of Use of Internet and Electronic Screen Products (Executive Summary)' that children should avoid prolonged use of electronic screen products. In this connection, KGs **should not** use the grant for the procurement of e-books.

- **Organising school-based activities related to the promotion of reading**

KGs can use the grant to organise interesting school-based activities to promote reading, for instance, reading award schemes, storytelling by parent volunteers to create a good reading atmosphere in the school campus, as well as to enhance children's motivation and engagement in reading.

- **Hiring of services to organise promotion of reading activities**

KGs can also make use of the grant to hire services to organise promotion of reading activities, including hiring services from service providers such as writers and professional storytellers to conduct seminars, storytelling and parent-child reading sessions, or to commission external service providers (e.g. tertiary institutions, non-profit making organisations, academic associations and professional bodies) to provide support in organising activities related to the promotion of reading in KGs.

6. Listed below are examples on the use of the grant that are **NOT in line** with its ambit:
- To organise activities that are irrelevant to the promotion of reading
 - To purchase equipment/tools for handling clerical tasks in KGs
 - To purchase computer hardware/software for purposes related to the management of books
 - To purchase mobile computing devices and electronic devices, e.g. i-pen
 - To purchase furniture
 - To purchase e-books and pay for the registration of e-book accounts
 - To employ teaching/non-teaching staff
 - To purchase books for teachers or parents
 - To meet banquet-related expenses
 - To subsidise teachers for their participation in local or non-local professional development programmes
7. The above examples are by no means exhaustive and KGs should prudently deploy the received grant and properly allocate the resources to ensure that the expenditure incurred under each item is in line with the ambit of the grant.

Accounting and Audit Arrangements

8. Starting from the 2019/20 school year, Scheme-KGs are required to keep a separate ledger account to record all the incomes and expenditures chargeable to the grant including lists of books procured and expenses of activities. KGs are also required to record all the related incomes and expenditures in the statements / note of the annual audited accounts to reflect the incomes and expenditures of the grant, as well as to submit the annual audited accounts to the EDB in accordance with the existing requirements. Detailed reporting requirements will be set out in the circular memorandum calling for submission of annual audited accounts. Documents such as records of purchase (including invoices and receipts), quotations, employment records and documentary proof of honorarium paid to the service provider(s), etc. should be kept at schools and made available to the EDB when requested. KGs are not allowed to transfer the funds/unspent balance out of the grant. No expenditure item of the grant can be included in the calculation of school fees in the fee revision exercise.
9. KGs are required to observe the established principles and requirements on the use of public funds as promulgated by the EDB when using the grant. These include hiring outside services and making purchases according to fair and transparent

procedures in line with the ‘Guidelines on Procurement Procedures in Kindergartens’ of the Kindergarten Education Scheme of the EDB, and preparation of a separate ledger for proper recording of receipts of various accounting transactions on a reimbursement basis. KGs need to submit such records and related invoices, receipts and documents to the EDB for examination, if required. If there is a deficit, the grant can be topped up by the non-teaching staff salary portion of the basic unit subsidy under the Kindergarten Education Scheme as appropriate, having considered the overall financial position of the schools and the rationality of deployment of resources. If there is still unsettled deficit, it has to be met by schools’ own fund/non-government fund.

Reserve Ceiling and Clawback

10. KGs are required to optimise the use of the grant for the respective school year. Therefore, KGs are, in principle, not expected to retain surplus of the grant. Nevertheless, we understand that some KGs may not be able to follow the original plan to use up their funding within the year due to unforeseen circumstances in organising promotion of reading activities. We thus allow KGs to retain a reasonable amount of the unspent balance in a year and carry it forward for use in the subsequent year. We allow KGs to accumulate a surplus up to the current year provision of the grant. The EDB will claw back any amount in excess of the said cap based on KGs’ annual audited accounts. Furthermore, upon KGs’ closure, revocation or withdrawal from the Kindergarten Education Scheme in the midst of the school year, the KG must return unspent balance to the EDB.
11. KGs are required to return the amount of grant they received as specified by the EDB in full to the EDB if they are subsequently identified to have used the grant for purposes other than specified, or are no longer meeting the eligibility criteria set out in this circular.

Accountability

12. KGs are required to establish/strengthen their school-based monitoring mechanism. The school management should lead teachers to regularly review the content and quality of the learning and teaching resources (teaching materials, books and other reading materials) in the school. Schools should also devise appropriate learning and teaching resources for students in accordance with the relevant EDB guidelines, circulars/circular memoranda and curriculum documents. In addition, KGs should timely review and monitor all reading related activities conducted on campus and organised in the name of the school (including student activities, extra-

curricular activities, external services procured/ invited, talks by external guest speakers, activities organised by alumni or parent-teacher associations for students, activities engaging outside instructors, etc.) do not lead to situations that endanger national security.

13. To ensure proper and effective use of the grant, KGs are required to devise a holistic school-based plan. The School Management Committees (SMCs) of the respective KGs are accountable for the proper use of the grant for its intended objectives. KGs are required to plan for the reading promotion activities and incorporate the Plan on the Use of the Promotion of Reading Grant for the school year into the School Report for endorsement by their SMCs. KGs are also required to briefly introduce the intended objectives and outline the activities to promote reading and how to use the grant in the Plan. KGs should also include the details of the activities held and the financial report in the School Report of the school year concerned for submission to and endorsement by their SMCs.
14. KGs are not required to submit the Plan and Report on the Use of the Promotion of Reading Grant to the EDB. However, they are encouraged to upload the School Report endorsed by their SMCs onto the homepage of the KGs for the sake of enhancing transparency. Please refer to Annexes 3 and 4 for the templates of the Plan and Report respectively on the Use of the Promotion of Reading Grant.