

## **Education Bureau Circular No. 8/2023**

### **Kindergarten Education Scheme Kindergarten Activity Grant**

[Note: This circular should be read by –

- (a) Supervisors and Heads of Kindergartens, Kindergarten-cum-Child Care Centres and Schools with Kindergarten Classes Joining the Kindergarten Education Scheme – for action; and
- (b) Heads of Sections – for information.]

#### **SUMMARY**

This circular informs kindergartens, kindergarten-cum-child care centres and schools with kindergarten classes (collectively referred to as “KGs” hereafter) joining the Kindergarten Education Scheme (Scheme) of the details on the provision of a “Kindergarten Activity Grant” by the Education Bureau (EDB) starting from the 2023/24 school year.

#### **BACKGROUND**

2. In February 2017, EDB issued the updated “Kindergarten Education Curriculum Guide”, reiterating “child-centredness” as the core value of KG curriculum, promoting learning through play and setting out major curriculum aims, which include fostering children’s balanced development in the domains of ethics, intellect, physique, social skills and aesthetics, as well as helping children develop a strong and healthy body while upholding positive values and attitudes.

3. The Government introduced the Scheme in the 2017/18 school year to enhance the quality of KG education in various aspects, including providing a more conducive environment for children’s learning through play and free exploration. Currently, EDB is collaborating with the Agriculture, Fisheries and Conservation Department to develop KG education resource centres<sup>1</sup> that allow children to explore the nature by utilising the resources of the Lions Nature Education Centre and the Hong Kong Wetland Park. Furthermore, a standalone KG education centre is under construction in Siu Sai Wan to provide an environment conducive to learning through play and free exploration. To further enhance the quality of KG education, KGs are encouraged to take children out of the

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<sup>1</sup> For details, please refer to EDB Circular No. 14/2018 on “Kindergarten Education Resource Centre” ([https://www.edb.gov.hk/attachment/en/edu-system/preprimary-kindergarten/free-quality-kg-edu/EDBC14\\_2018\\_Eng.pdf](https://www.edb.gov.hk/attachment/en/edu-system/preprimary-kindergarten/free-quality-kg-edu/EDBC14_2018_Eng.pdf)).

classroom, and make good use of the resources and facilities of the community as well as non-governmental organisations by organising more experiential learning activities outside the classroom and activities which are related to children’s life experience, allowing children to learn through their sensory and direct experience.

## DETAILS

4. To further encourage KGs in organising more experiential learning activities outside the classroom, EDB will provide Scheme-KGs with an annual recurrent “Kindergarten Activity Grant” (“Grant”) starting from the 2023/24 school year. The Grant is calculated as follows:

- (i) Student grant portion: KGs will receive an annual grant of \$200 per eligible student (i.e. student holding a valid “Registration Certificate for Kindergarten Admission”); and
- (ii) Additional grant portion: KGs will receive an additional amount equivalent to 30% of the student grant portion to cover relevant costs such as transportation and admission fees for school escorts (including parent volunteers, if applicable).

For example, a Scheme-KG with 200 eligible students will receive a student grant of \$40,000 (\$200 x 200 eligible students) and an additional grant of \$12,000 (\$40,000 x 30%), i.e. a total grant of \$52,000 for that particular school year.

In using the Grant, Scheme-KGs should make good use of the resources and facilities of the community and non-governmental organisations, and organise experiential learning activities outside the classroom that are in line with the contents of the “Kindergarten Education Curriculum Guide”. KGs are encouraged to organise **at least TWO** of the above-mentioned activities for K1, K2 and K3 classes in each school year where practicable.

### *Principles Governing the Use of the Grant*

5. **Scheme-KGs are not required to submit individual applications.** To ensure the quality of the activities, KGs should adhere to the following principles in organising the activities:

- (i) The activities should be **educational in nature**<sup>2</sup>;
- (ii) The organisation providing the activity facilities must be a government or non-profit-making organisation (i.e. exempted from tax under Section 88 of the Inland Revenue Ordinance (Cap. 112));
- (iii) The activity content must be in line with the rationales and guidelines set out in the KG Education Curriculum Guide; and

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<sup>2</sup> KGs should refer to the “Kindergarten Education Curriculum Guide” and organise activities that are in line with the relevant curriculum rationales and objectives.

- (iv) The activity content should comply with the prevailing government policies and abide by the laws of the Hong Kong Special Administrative Region, including but not limited to the Basic Law and the National Security Law.

6. In using the Grant, Scheme-KGs may collaborate with other KGs (for example, by forming clusters with other KGs under their School Sponsoring Bodies or KGs in the vicinity) to jointly organise student activities, taking into account the actual situation of the schools or the benefit of cost-effectiveness. If procurement is required, one of the KGs in the cluster should be responsible for carrying out the procurement exercise, and the co-operation details should be agreed upon among all KGs concerned. Apportionment of expenditure could be based on the proportion of the planned number of participating students of individual schools. Each Scheme-KG should pay the service provider in accordance with the apportionment ratio specified in the agreement. Transfer of funding from one KG to another for payment purposes is not allowed.

7. Scheme-KGs should consider the following principles when organising activities or selecting venues for visits:

- (i) The venues for visits or the activities to be offered should be relevant to children's actual life experiences, learning themes and interests;
- (ii) Teachers may decide whether to conduct a site visit if deemed necessary;
- (iii) Prior to the activity, teachers may give a brief introduction to the children to enhance their understanding of the activity or arouse their curiosity;
- (iv) If the activity is scheduled for multiple grade levels, the KG should consider the abilities and interests of children of different ages, and develop appropriate learning objectives and activities tailored to each grade level;
- (v) Design simple and interesting learning tasks to cater for children's developmental needs for learning by doing and learning through play; and
- (vi) The activity may be followed by extended activities based on the children's interests to help them consolidate and reinforce the new knowledge and skills acquired.

8. The Grant **should NOT be used to** cover items/ purposes not related to experiential learning activities outside the classroom for students, including:

- (i) purchase of furniture and/or equipment;
- (ii) employment of school staff;
- (iii) home-school co-operation activities such as excursions, outings and dinners;
- (iv) expenditure on refreshment during the activities; and
- (v) activities solely for entertainment purposes such as watching movies, taking amusement rides in theme parks, and participating in carnivals. Although some non-profit-making theme parks may provide both educational activities and solely entertainment facilities such as amusement rides, the Grant can only be used on

educational activities.

The above examples are by no means exhaustive. To provide more opportunities for students to have access to different educational facilities, Scheme-KGs should avoid allocating a large portion of the Grant to a single activity. The Grant must be prudently deployed with resources appropriately allocated to ensure that each item of expenditure is well spent and in line with the requirements set out in paragraph 5 above.

### ***Monitoring***

9. Scheme-KGs should create a section dedicated to “Experiential Learning Activities Outside the Classroom” on their school websites within one month after the end of the school year. This section should include brief descriptions, photos/videos, learning outcomes, and other relevant information about the experiential learning activities outside the classroom organised during the school year. This will provide stakeholders with an overview of the children’s participation in those activities.

10. To ensure proper and effective use of the Grant, KGs are required to prepare in advance a comprehensive “Kindergarten Activity Grant Deployment Plan” (Deployment Plan) (template at **Annex 1**) which should include a brief description of the activities, their intended objectives, and arrangements for using the Grant, and should be submitted to the School Management Committees (SMCs) for endorsement. The SMCs concerned are accountable for monitoring whether the Grant is properly deployed in accordance with the set objectives. The Deployment Plan should be recorded in the school report. An evaluation report and a financial report of the activities held [i.e. the “Kindergarten Activity Grant Deployment Report” (Deployment Report)] (template at **Annex 2**) should also be included in the school report of the school year concerned, and submitted to the SMCs for endorsement.

11. The Deployment Plan and the Deployment Report **are NOT required to be submitted to EDB**, but should be uploaded onto the schools’ websites upon SMCs’ endorsement for better transparency.

### ***Disbursement and Accounting Arrangements***

12. The Grant is calculated based on the number of students. A Scheme-KG, regardless of the number of its registered locations under the same school registration, will be counted as one eligible KG. The amount of the Grant will be determined by the total number of eligible students enrolled in all registered locations of the Scheme-KG.

13. In general, EDB will determine the amount of the Grant for each Scheme-KG according to

their total number of eligible K1, K2 and K3 students (i.e. students holding a valid “Registration Certificate for Kindergarten Admission”) recorded in the “Kindergarten Education Scheme System” as of October<sup>3</sup> of the school year concerned. The Grant will be disbursed in November, and the amount, once confirmed, will remain unchanged for that school year even if there are subsequent changes in the number of eligible students. The rate of the Grant is subject to annual adjustment in accordance with the movements of the Composite Consumer Price Index.

14. Scheme-KGs should avoid deficit in using the Grant. Should there be deficit, the amount should be borne by the other operating cost portion (i.e. 40%) of the unit subsidy under the Scheme. Any remaining shortfall will have to be met by school funds. Scheme-KGs are not allowed to transfer the funds/unspent balance of the Grant to any other accounts.

15. Scheme-KGs are required to keep a separate ledger account to properly record all the income and expenditure items of the Grant. KGs are also required to record all the related income and expenditure in the statements/notes of the annual audited accounts to reflect the income and expenditure of the Grant, and submit the annual audited accounts to EDB in accordance with the existing requirements. No expenditure item of the Grant should be included in the calculation of school fees in the fee revision exercise.

16. In deploying the Grant, Scheme-KGs are required to observe the established principles and requirements on the use of public funds as promulgated by EDB. This includes hiring outside services and making purchases under fair and transparent procedures with reference to Chapter 4 of the “Kindergarten Administration Guide” and the “Guidelines on Procurement Procedures in Kindergartens” issued by EDB. All books of accounts, procurement records, receipts, payment vouchers and invoices, etc. must be kept by KGs for accounting and audit purposes and for a minimum period of seven years as per usual practice. If necessary, EDB may request KGs to provide relevant documents for the purpose of examining the use of the Grant.

17. Scheme-KGs must optimise the use of the Grant in the respective school year. Therefore, they are, in principle, not supposed to retain any surplus of the Grant. KGs may not be able to use up the Grant as planned within the year concerned due to unforeseen circumstances in organising activities. Under such special circumstances, KGs are allowed to retain the unspent balance and carry it forward for use in the subsequent year. They may accumulate a surplus up to the current year’s provision of the Grant. We would like to stress that KGs should utilize the Grant effectively for the benefits of students and organise appropriate experiential learning activities outside the classroom for students every school year in order to enrich their learning experiences. Any excessive surplus will be clawed back by EDB based on the KGs’ annual audited accounts.

18. If Scheme-KGs are found to have used the Grant for purposes other than those set out in this circular, they will be required to return to the Government the full amount of the Grant received as

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<sup>3</sup> The exact date will be the date for calculating the Provisional Unit Subsidy for November of that school year.

specified by EDB. Scheme-KGs should inform EDB in writing in the first instance when there are any changes in their operation that make them no longer eligible for the Grant, and EDB reserves the right to withhold the payment of the Grant, deduct any overpayment from other grants payable to the KGs, and/or demand immediate repayment.

## **ENQUIRY**

19. For any enquiries regarding this circular, please contact the Kindergarten Administration 2 Section at 3540 6808 or 3540 6811.

Ms W S LEUNG  
for Permanent Secretary for Education

(Template)

*[This template is provided for reference only, and may be adapted to meet the specific needs of individual schools.]***Kindergarten Activity Grant Deployment Plan**\_\_\_\_\_ **School Year**

Amount of the Grant received (\$): \_\_\_\_\_

**A. Objectives**

- To enhance children's development in the following learning areas (multiple selections allowed)

Language       Early Childhood Mathematics       Nature and Living   
 Physical Fitness and Health       Self and Society       Arts and Creativity

- Others: \_\_\_\_\_

**B. Details of Experiential Learning Activities Outside the Classroom**

(The activities are relevant to children's life experience, allowing them to learn through sensory and direct experience.)

Learning Activity (1):

<b>Date</b>	(day)                      (month)                      (year)
<b>Name of Activity</b>	
<b>Mode of Delivery</b> (multiple selections allowed)	<input type="checkbox"/> Visit <input type="checkbox"/> Workshop <input type="checkbox"/> Others (Please specify): _____
<b>Content</b>	
<b>Number of Participants</b>	Teachers: _____ Students: _____ Others (Please specify): _____ (Total: _____)
<b>Budget</b>	\$
<b>Nature of Organisation / Facility</b>	<input type="checkbox"/> Government organisation <input type="checkbox"/> Non-profit-making organisation (i.e. exempted from tax under Section 88 of the Inland Revenue Ordinance (Cap. 112))
<b>Name of Organisation / Facility</b>	

(Please use separate sheets if space is insufficient)

(Template)

*[This template is provided for reference only, and may be adapted to meet the specific needs of individual schools.]*

**Kindergarten Activity Grant Deployment Report**

\_\_\_\_\_ **School Year**

**Part 1: Evaluation Report of Experiential Learning Activities Outside the Classroom**

(Please put a '✓' in the appropriate )

<b>Name of Activity</b>				
<b>Did the activity achieve its objectives in terms of content and format?</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No (Reason: _____)			
<b>Activity Outcomes</b>	The Activity can	Strongly Agree	Agree	Not Agree
	1. promote children's learning (knowledge, skills, values and attitudes)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	2. enhance children's interest in learning	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	3. Others (Please specify): _____ _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Suggested Improvement / Room for Development</b>				

(Please use separate sheets if space is insufficient)



Part 2: Financial Report

Amount of the Grant received (\$): \_\_\_\_\_

	<b>Name and Content of Activity</b>	<b>Actual Expenses (\$)</b>
Example	<p><b>Name:</b> Road Safety in Action</p> <p><b>Content and objectives achieved:</b> Visiting the Sha Tin Road Safety Park for role-playing and learning of basic traffic rules.</p> <p><b>No. of teachers/staff/parents:</b> 6</p> <p><b>No. of students:</b> 30 (Total no. of participants: 36)</p> <p><b>Name of service provider/facility:</b> Sha Tin Road Safety Park</p>	<p>(i) <b>Transportation:</b> \$2,500</p> <p>(ii) <b>Entrance Fee:</b> Free</p> <p>(iii) <b>Others:</b> Props \$500</p> <p><b>Total:</b> \$3,000</p>
1.		
2		
3.	<b>Others:</b>	
	<b>Total</b>	
	<b>Unspent Balance</b>	