

EDUCATION BUREAU CIRCULAR MEMORANDUM NO. 195/2025

From : Permanent Secretary for Education

To : Supervisors and Heads of
Kindergartens, Kindergarten-cum-Child
Care Centres and Schools with
Kindergarten Classes Joining the
Kindergarten Education Scheme – for
necessary action

Ref. : 1254-2055-8045-9035-00001 Pt.1

Date: 27 October 2025

Kindergarten Activity Grant for the 2025/26 School Year

Summary

This circular memorandum announces the amount of the Kindergarten Activity Grant (the Grant) for the 2025/26 school year. This circular memorandum should be read in conjunction with Education Bureau Circular No. 8/2023 on the Grant.

Details

2. Starting from the 2023/24 school year, the Education Bureau (EDB) has provided the Grant for all kindergartens, kindergarten-cum-child care centres and schools with kindergarten classes (collectively referred to as KGs hereafter) joining the Kindergarten Education Scheme (Scheme-KGs) to further encourage Scheme-KGs to organise more experiential learning activities outside the classroom. The amount of the Grant for the 2025/26 school year is as follows:

- (i) Student grant portion: Scheme-KGs will receive an annual grant of \$205 per eligible student¹ (i.e. a student holding a valid “Registration Certificate for Kindergarten Admission”); and
- (ii) Additional grant portion: Scheme-KGs will receive an additional amount equivalent to 30% of the entire 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 \$41,000 (\$205 x 200 eligible students) and an additional grant of \$12,300 (\$41,000 x 30%), i.e. a total grant of \$53,300 for that particular school year.

¹ In general, the EDB will determine the amount of the Grant for each Scheme-KG according to its total number of eligible K1, K2 and K3 students (i.e. students holding valid “Registration Certificates for Kindergarten Admission”) recorded in the “Kindergarten Education Scheme System” as of October of the school year concerned (the exact date will be the date for calculating the Provisional Unit Subsidy for November of that school year). 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.

3. Starting from the 2024/25 school year, in addition to government and non-profit-making organisations (i.e. organisations exempted from tax under Section 88 of the Inland Revenue Ordinance (Cap. 112)), organisations providing the activity facilities also include statutory bodies. Scheme-KGs should adhere to the following principles in organising the activities:

- (i) The activities should be **educational in nature**²;
- (ii) The organisations providing the activity facilities must be government or non-profit-making organisations³ (i.e. organisations exempted from tax under Section 88 of the Inland Revenue Ordinance (Cap. 112)) or statutory bodies⁴;
- (iii) The activity content must be in line with the rationales and guidelines set out in the “Kindergarten Education Curriculum Guide”; and
- (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.

4. Updated templates for the Deployment Plan and Deployment Report have been uploaded onto the EDB website (www.edb.gov.hk). KGs may adapt these templates to meet school-based needs. In addition, the "Centres/Facilities provided by Government and Related Organisations – List of Reference (updated in October 2025)" can be downloaded from the EDB website.



Enquiry

5. For enquiries, please contact the Kindergarten Administration 2 Section of the EDB at 3540 6808 or 3540 6811.

Ms H Y NG
for Permanent Secretary for Education

c.c. Heads of Sections – for information

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

³ Please refer to the Inland Revenue Department website: https://www.ird.gov.hk/eng/tax/ach_index.htm

⁴ Please refer to the Home and Youth Affairs Bureau website: https://www.hyab.gov.hk/en/policy_responsibilities/District_Community_and_Public_Relations/advisory.htm