

EDUCATION BUREAU CIRCULAR MEMORANDUM NO. 45/2024

From: Permanent Secretary for Education To: Supervisors and Heads of Kindergartens,
Kindergarten-cum-Child Care Centres
and Schools with Kindergarten Classes
Ref.: EDB(KGI)/EDU/6/1 Joining the Kindergarten Education
Date: 28 February 2024 Scheme – for necessary action

Kindergarten Education Scheme Enhanced Grant for Promotion of Chinese Art and Culture

Purpose

The purpose of this circular memorandum is to inform 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 about the application for and use of the “Enhanced Grant for Promotion of Chinese Art and Culture” (hereafter referred to as the “Enhanced Grant”). This circular memorandum should be read in conjunction with [Education Bureau \(EDB\) Circular Memorandum No. 17/2023](#) “2022 Policy Address – Enhanced Support Measures for Kindergartens Joining the Kindergarten Education Scheme” and the Appendix 3 of the aforementioned circular memorandum.

Background

2. Starting from the 2022/23 school year, all KGs joining the Scheme (Scheme-KGs) are required to organise at least one school-based activity relating to Chinese culture every year to help children understand and appreciate Chinese art and culture. EDB provided a one-off “Grant for Promotion of Chinese Art and Culture” to Scheme-KGs in the 2022/23 school year to support KGs in promoting students’ learning of Chinese culture from an early age and cultivate their sense of national identity.

Details

3. EDB will provide an additional one-off Enhanced Grant to all Scheme-KGs to strengthen the support for KGs to organise more diversified school-based activities of Chinese culture, so that the sector can draw on the accumulated good experience in a more effective manner to further promote students’ understanding and appreciation of Chinese culture, and cultivate in them a sense of belonging, pride and affection for our country. Each KG will receive a two-tier Enhanced Grant of \$150,000 and \$240,000 respectively based on their number of students.

Use of the Grant

4. Chinese culture has a long and distinguished history. It is the accumulation of the civilisation of our country and the wisdom of the sages, and is closely related to our everyday life. For students to understand and appreciate Chinese culture at an early age can facilitate the development of their sense of national identity and lay the foundation for the passing on of Chinese culture. As observed, Scheme-KGs have amassed considerable good experience in organising school-based activities relating to Chinese culture, and organised different types of school-based activities in the 2022/23 school year. For example, they arranged celebrations for festivals and appreciations of traditional performing arts such as Chinese opera and shadow puppetry, and enabled children to try designing or creating art pieces with Chinese characteristics. The results of the activities have been showcased on the Scheme-KGs' respective school websites. KGs may make good use of the Enhanced Grant to hold more diversified school-based activities from the 2023/24 to 2025/26 school years so that children can further understand the multiple facets of Chinese culture, learn to appreciate the beauty and goodness of traditions, and cultivate a sense of belonging, pride and affection for our country.

5. KGs should adhere to the principle of child-centredness in designing learning activities. They should ensure that the content of the activities is in consonance with the interests, development and learning needs of children. KGs should also, according to the school context, devise appropriate learning targets and strategies in carrying out whole-school or level-based learning activities. In order to cultivate children's sense of national identity and their affection for our country, the continuity, coherence and effectiveness of the activities have to be taken into account. In this regard, KGs may refer to the following examples during the design process:

- formulating learning themes related to Chinese culture, designing and organising learning activities to help children continuously explore and appreciate different Chinese traditional customs, art, architecture, etc. For instance, by holding Chinese culture experiential day, KGs can guide children to gain a preliminary understanding of the meaning of the traditional customs and festivals in relation to their life experiences. They can also arrange demonstrations and exhibitions for children to experience traditional art firsthand, feel and admire the richness and charm of Chinese culture, and develop a sense of national identity;
- providing diversified picture books that are in line with the learning themes or reading schemes to encourage children and parents to read about traditional virtues, Chinese fables, Chinese notables, and holding activities that enable children to practise the traditional virtues, such as filial piety to the elders, respect for teachers and treating others with courtesy, in school and in their daily lives;
- purchasing resources to organise experiential learning activities and interesting games, such as traditional musical instruments, toys and costumes, or producing handicraft kits/ resource packages for children to create handicrafts with Chinese characteristics (e.g. paper cutting, masks) for display and sharing to facilitate children's appreciation of the art and culture of our country; or
- arranging off-campus activities including museums visits and cultural performance appreciation tours for children to extend their learning beyond the school; let them understand Chinese art and culture through observation and exploration, along with the sharing of current affairs, daily life, etc., to help them learn about the achievements and contributions of China, and thus begin cultivating in them a sense of belonging and pride towards our country.

6. KGs should note that the Enhanced Grant should not be used for procurement of electronic equipment, such as computers and video-cameras, or purchase of services in relation to electronic devices or e-learning. KGs are also not allowed to use the Enhanced Grant for hiring staff. In principle, designing related learning activities and packages is part of the daily teaching duty. It should be based on the perspectives of kindergarten education and teachers’ understanding of their children. Hence, KGs are not allowed to outsource to any external organisations the work of designing learning activities and teaching materials, preparing guidelines, teaching, etc. Procurement of services is only allowed after teachers have completed the abovementioned tasks on design and guidelines, and mass production of deliverables is needed for children.

7. Before the end of the respective school years, **all Scheme-KGs are required to display the design and result of at least one school-based learning activity of Chinese culture of the school year on the school websites**. Such displays may include brief descriptions of activities, children’s work and/or pictures and multimedia videos of the activities. This way the kindergarten sector can share and learn from the good experience, thereby facilitating professional exchange. Stakeholders can also get a grasp of children’s learning at school. **In order to create an atmosphere of professional sharing and reap the benefit of collaborative promotion of Chinese culture, Scheme-KGs, regardless of whether they have applied for or been provided with the Enhanced Grant, are required to display the design and results of the school-based activities on the school websites every school year.** KGs may refer to the display form template available on EDB webpage at https://www.edb.gov.hk/attachment/en/edu-system/preprimary-kindergarten/free-quality-kg-edu/EDBCM23017E_Display_Form.docx for uploading of content.

Disbursement and Accounting Arrangements

8. The Enhanced Grant will be provided on a per-school basis based on school registration. 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 will be \$150,000 for KGs with 66 eligible half-day students or below (one whole-day/ long whole day student is counted as two half-day students) and \$240,000 for KGs with 67 or more eligible half-day students¹. KGs in receipt of the “Grant for Promotion of Chinese Art and Culture” in the 2022/23 school year, irrespective of whether the grant has been fully depleted, will receive the Enhanced Grant in early March 2024. School sponsoring bodies/ operators can play a coordinating role to assist their KGs in designing activities and developing materials collaboratively to leverage the synergy².

9. KGs that are provided with the Enhanced Grant in early March 2024 are required to complete and return the reply slip (**Annex 1**) to the EDB Kindergarten Inspection Section to confirm receipt of the grant and declare that the Enhanced Grant will be properly utilised. In the event that KGs decide to

¹ EDB will determine the amount of the Enhanced Grant for each KG according to the number of students eligible for subsidy as of November 2023 based on the the result of the 1st Adjustment verified by the school.

² School sponsoring bodies/ operators can arrange procurement for their KGs with the permission and authorisation from the school management committee. For procurement procedures and accounting arrangement, please refer to “Guidelines on Procurement Procedures in Kindergartens”, P.13 (para. 66-68), and “Kindergarten Administration Guide”, Chapter 4 (para.4.4.3(3)).

return the Enhanced Grant after considering their school-based circumstances, they should also complete **Annex 1**. EDB will then arrange to claw back the disbursed Enhanced Grant. KGs are required to return the completed **Annex 1** to the EDB Kindergarten Inspection Section by post **on or before 28 March 2024**. For KGs that were not provided with the “Grant for Promotion of Chinese Art and Culture” in the 2022/23 school year, regardless of whether they intend to apply for the Enhanced Grant, they are required to return the completed application form (**Annex 2**) to the EDB Kindergarten Inspection Section by post and by fax (fax no.: 3104 0865) **on or before 6 March 2024** for further processing and disbursement of the grant (if applicable) in mid-March 2024.

10. KGs upon receipt of the Enhanced Grant can use it and the “Grant for Promotion of Chinese Art and Culture” disbursed in the 2022/23 school year (if applicable) up to the 2025/26 school year (i.e. until **31 August 2026**). Should there be a deficit, KGs can top up the grant(s) with the other operating cost portion (i.e. the 40% portion) of unit subsidy under the Scheme and/ or school funds. KGs should complete and return the report on use of the grant(s) (**Annex 3**) **on or before 30 November 2026**. EDB will claw back the unspent amount of the grant as of 31 August 2026. **Annexes 1 to 3** (in Word format) can be downloaded from EDB webpage: http://www.edb.gov.hk/free-quality-kg-edu_en.

11. KGs in receipt of the “Grant for Promotion of Chinese Art and Culture” but opt not to apply for the Enhanced Grant must follow the requirements set out in the EDB Circular Memorandum No. 17/2023 to use the “Grant for Promotion of Chinese Art and Culture” by 31 August 2025 and return the report on use of the grant at Appendix 7 of the EDB Circular Memorandum No. 17/2023 by 28 November 2025. EDB will claw back the unspent amount of the grant as of 31 August 2025.

12. If a KG which was provided with the Enhanced Grant and the “Grant for Promotion of Chinese Art and Culture” (if applicable) closes, is revoked of its status as a Scheme-KG, or withdraws from the Scheme by the end of the 2025/26 school year, the two grants must be returned to the Government as per EDB’s request.

13. KGs may refer to the following table for deadlines regarding the use of the grant(s) and report submission:

	Deadline for Using the Grant(s)	Deadline for the Submission of Usage Report	Arrangement for Clawing Back the Unspent Grant(s)
i. KGs in receipt of the Enhanced Grant and the “Grant for Promotion of Chinese Art and Culture”	On or before 31 August 2026	On or before 30 November 2026	Will be processed together after 31 August 2026
ii. KGs in receipt of the Enhanced Grant but not the “Grant for Promotion of Chinese Art and Culture”			
iii. KGs in receipt of the “Grant for Promotion of Chinese Art and Culture” but opt not to apply for the Enhanced Grant, and to return the full amount of the Enhanced Grant	On or before 31 August 2025	On or before 28 November 2025	After 31 August 2025

14. KGs are required to follow the established mechanism regarding accounting procedures stipulated in Chapter 4 of EDB's Kindergarten Administration Guide by keeping a separate ledger account to properly record all the income and expenditure items of the Enhanced Grant and the "Grant for Promotion of Chinese Art and Culture" (if applicable). 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 Enhanced Grant and the "Grant for Promotion of Chinese Art and Culture" (if applicable), and submit the annual audited accounts to EDB in accordance with the existing requirements. KGs are not allowed to transfer the funds/unspent balance of the Enhanced Grant and the "Grant for Promotion of Chinese Art and Culture" (if applicable) to any other subsidies or accounts. No expenditure item of the Enhanced Grant and the "Grant for Promotion of Chinese Art and Culture" (if applicable) should be included in calculation of school fee in the fee revision exercise.

15. KGs are responsible for ensuring the effective use of the grant(s) on designing school-based learning activities to promote Chinese art and culture. Therefore, KGs should keep the teaching designs, photos or multimedia videos of the related learning activities properly. KGs are required to observe the established principles and requirements as promulgated by EDB on the use of public funds by KGs. These include making purchases according to fair and transparent procedures in accordance with Chapter 4 of the Kindergarten Administration Guide and the Guidelines on Procurement Procedures in Kindergartens issued by EDB. All books of accounts, records of procurement, receipts, payment vouchers and invoices, etc., must be kept by KGs for accounting and auditing purposes. As a usual practice, the relevant records should be kept for a minimum period of seven years. EDB may request KGs to provide relevant documents for examining the use of the grant(s), if necessary. If KGs are found to be using the grant(s) for purposes other than those specified and/ or failing to meet the requirements set out in this circular memorandum, they will be required to return to the Government the amount of grant(s) as specified by EDB.

Enquiries

16. For enquiries about this circular memorandum, please contact the Kindergarten Inspection Section at 2892 6104.

Ms W S LEUNG
for Permanent Secretary for Education

cc : Heads of Sections - for information

Kindergarten Education Scheme

Reply Slip for the “Enhanced Grant for Promotion of Chinese Art and Culture”

(Applicable only to KGs in receipt of the “Grant for Promotion of Chinese Art and Culture” in the 2022/23 school year and the “Enhanced Grant for Promotion of Chinese Art and Culture” in early March 2024)

*(Please complete and submit this reply slip **by post** to the Kindergarten Inspection Section, Education Bureau, **on or before 28 March 2024 (Thursday).**)*

To: Permanent Secretary for Education (Attn: Kindergarten Inspection Section) Address: Room 1216, 12/F, Wu Chung House, 213 Queen’s Road East, Wan Chai, Hong Kong
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Name of school: _____

School Registration No.: _____

Please put a “✓” in the appropriate boxes and provide the relevant information.

<input type="checkbox"/> <u>I/ We confirm the receipt</u> of the “Enhanced Grant for Promotion of Chinese Art and Culture”, and (a) will use the grant continuously to organise school-based activities relating to Chinese art and culture from the 2023/24 to 2025/26 school years; and (b) will ensure proper use of the grant received, and undertake to follow the requirements as stipulated in Education Bureau Circular Memorandum No. 45/2024 and to return the grant to the Government as appropriate.

<input type="checkbox"/> <u>I/ We confirm to return the disbursed</u> “Enhanced Grant for Promotion of Chinese Art and Culture” <u>after considering the school-based circumstances.</u>
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Reason: _____

(a) Our school acknowledges the disbursed grant will be returned to the Government, and will continue to utilise the school’s existing resources to organise activities relating to Chinese art and culture, and display the design and results of the relevant activities on the school website; and (b) will continue to observe the requirements as stipulated in Education Bureau Circular Memorandum No. 17/2023 “2022 Policy Address – Enhanced Support Measures for Kindergartens Joining the Kindergarten Education Scheme” to ensure proper use of the “Grant for Promotion of Chinese Art and Culture” disbursed in the 2022/23 school year, and to return the grant to the Government as appropriate.

I/ We confirm that all the information provided in the reply slip is factually correct.

Signature of Supervisor: _____

Name of Supervisor: _____

Name of Head of School: _____

Tel No.: _____

Date: _____

School Chop

**Kindergarten Education Scheme
Application Form for the “Enhanced Grant for Promotion of Chinese Art and Culture”**

(Applicable to KGs not provided with the “Grant for Promotion of Chinese Art and Culture” in the 2022/23 school year)

*(Please complete and submit this form **by post and fax** to the Kindergarten Inspection Section, Education Bureau, **on or before 6 March 2024 (Wednesday).**)*

To: Permanent Secretary for Education (Attn: Kindergarten Inspection Section) Address: Room 1216, 12/F, Wu Chung House, 213 Queen’s Road East, Wan Chai, Hong Kong Fax No: 3104 0865

Name of School: _____

School Registration No.: _____

Please put a “√” in the appropriate boxes and provide the relevant information.

<input type="checkbox"/> I/ We confirm to apply for the “Enhanced Grant for Promotion of Chinese Art and Culture”, and also (a) will use the grant to organise school-based activities relating to Chinese art and culture from the 2023/24 to 2025/26 school years; and (b) will ensure proper use of the grant received, and undertake to follow the requirements as stipulated in Education Bureau Circular Memorandum No. 45/2024 “Kindergarten Education Scheme – Enhanced Grant for Promotion of Chinese Art and Culture” and to return the grant to the Government as appropriate.
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<input type="checkbox"/> I/ We confirm NOT to apply for the “Enhanced Grant for Promotion of Chinese Art and Culture”.

Reason: _____

I/ We will utilise the school’s existing resources to organise activities relating to Chinese art and culture, and display the design and results of the relevant activities on the school website.

I/ We confirm that all the information provided in the application form is factually correct.

Signature of Supervisor: _____ Name of Supervisor: _____
Name of Head of School: _____ Tel No.: _____
Date: _____

School Chop

Kindergarten Education Scheme
Report on Use of the “Grant for Promotion of Chinese Art and Culture”
and the “Enhanced Grant for Promotion of Chinese Art and Culture”

Please complete and submit this report **by post** to the respective District School Development Section/
Joint Office for Kindergartens and Child Care Centres **on or before 30 November 2026 (Monday)**.

To: Permanent Secretary for Education
(Attn: _____ District School Development Section/ Joint Office for Kindergartens
and Child Care Centres *) * Please delete as appropriate.

Please put a “√” in the appropriate boxes and provide the relevant information.

The Use of the Grants

1. Our school has spent the grant(s) according to the requirements as stipulated in Education Bureau (EDB) Circular Memorandum No. 45/2024 “Kindergarten Education Scheme – Enhanced Grant for Promotion of Chinese Art and Culture” and promoted Chinese art and culture every school year during the grant period. The design and results of the relevant activities have been uploaded to the school website.

2. Our school has carried out the following activities (*More than one option may be chosen*):

Aims:

- To deepen the understanding of Chinese culture, which helps cultivate in children a sense of belonging to and the affection for our country
- To enhance children’s sense of nationhood and national identity
- To nurture children to become good citizens who abide by the law, take good care of public property, respect and care for others
- To facilitate children to experience traditional Chinese customs and understand the meaning of the customs and the excellence of our culture
- To gain a basic understanding of China’s achievements and contributions in ancient and modern times, and strengthen children’s sense of national identity and national pride

Strategies:

- Design school-based learning themes and plan relevant learning activities
- Organise Chinese Culture Week, experiential day or sharing session for children at school
- Purchase the resources required for the learning activities or games
- Produce handicraft kits/ resource packages
- Arrange visits or performance appreciation tours
- Provide diversified picture books to encourage children and parents to read
- Design activities to encourage children to practise traditional virtues
- Others: _____

Details: _____

3. Please describe the effectiveness briefly.

4. Our school received from EDB the “Grant for Promotion of Chinese Art and Culture” in the 2022/23 school year (if applicable), and the “Enhanced Grant for Promotion of Chinese Art and Culture” in the 2023/24 school year at a total amount of \$ _____. As of 31 August 2026, the amount

is fully depleted.

has a surplus of \$ _____

Declaration

I confirm that:

- (a) our school has used the disbursed “Grant for Promotion of Chinese Art and Culture” (if applicable) and the “Enhanced Grant for Promotion of Chinese Art and Culture” on the school-based learning activities to facilitate children’s understanding of the country and cultivate their sense of national identity. The teaching design, photos or multimedia videos of the related learning activities are kept properly;
- (b) our school has observed the requirements as stipulated in the EDB Circular Memorandum No. 45/2024 to keep a separate ledger account to properly record all the income and expenditure items of the “Grant for Promotion of Chinese Art and Culture” (if applicable) and the “Enhanced Grant for Promotion of Chinese Art and Culture”, and will report these items in the annual audited accounts for submission to EDB. All books of accounts, records of procurement, receipts, payment vouchers and invoices will be kept for at least seven years by our school for accounting and auditing purposes. If the actual balance of the annual audited accounts does not match the above, our school will notify EDB as soon as possible to follow up; and
- (c) if our school fails to provide relevant documents for EDB’s checking and inspection when requested/ has used the grant(s) for purposes other than those specified by EDB/ fails to comply with the respective requirements under the grant(s), the amount of the grant(s) as specified by EDB will be returned to the Government.

Signature of Supervisor: _____ Name of Supervisor: _____
Name of School: _____
School Registration No.: _____
Name of Head of School: _____ Tel No.: _____
Date: _____

