

Education Bureau Circular Memorandum No. 73/2026

From: Permanent Secretary for Education To: Heads of Government, Aided
(including Special Schools),
Caput and Direct Subsidy Scheme
(DSS) Schools

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Date: 12 June 2026

Quality Education Fund e-Learning Funding Programme— Provision of Mobile Computer Devices and Internet Services Support (2026/27 School Year)

Summary

This circular memorandum (CM) informs schools of the implementation details of the “Quality Education Fund e-Learning Funding Programme—Provision of Mobile Computer Devices and Internet Services Support” (Funding Programme) in the 2026/27 school year, and invites all public sector primary and secondary schools¹ (including special schools) and Direct Subsidy Scheme (DSS) schools to participate in the Funding Programme.

Background

2. To support schools in implementing the blended mode of learning and teaching under the “new normal”, the Quality Education Fund (QEF) has implemented a three-year funding programme starting from the 2021/22 school year, to subsidise schools to purchase mobile computer devices for loan to needy students, and to provide portable WiFi routers and mobile data cards for students who are unable to acquire appropriate Internet services due to the constraints in their living environment, so that all students have equal opportunities in accessing e-learning. The school sector has responded positively to the programme and agreed that it is conducive in implementing the blended mode of learning and teaching, and has made great achievement in catering for the learning needs of needy students. After reviewing the effectiveness of the programme, the QEF has decided to extend the programme for three years to the 2026/27 school year. The Government is collecting more comprehensive data for planning long-term measures to support e-learning of needy students.

¹ Public sector schools include government, aided and caput schools.

Details

Application Requirement of Schools

3. Public sector primary and secondary schools (including special schools) and DSS schools meeting the following requirements are invited to participate in the Funding Programme:

- (i) schools implement e-learning to support the blended mode of learning and teaching, and students are required to use their personal mobile computer devices for learning at schools or at home; and
- (ii) schools will arrange for the loan of mobile computer devices and related equipment to eligible students.

4. Applications under the Funding Programme will be handled separately from other QEF funding projects and will not be counted under the existing application quota of each school. Schools should submit applications to EDB in accordance with their actual needs in each school year. Schools should submit application if they need to provide mobile computer devices for loan to newly eligible students or continue to provide mobile data cards to student beneficiaries in the 2026/27 school year.

Student Beneficiaries

5. Students meeting the following criteria during the 2026/27 school year are eligible to benefit from the Funding Programme in the 2026/27 school year:

- (i) those receiving the Comprehensive Social Security Assistance (CSSA) from the Social Welfare Department;
- (ii) those receiving full grant/half grant of the School Textbook Assistance Scheme (STAS) from the Student Finance Office; or
- (iii) those with limited economic means identified by schools.

Schools may establish their school-based criteria according to their school contexts and students' family background for identifying students who are with limited economic means but are not receiving CSSA or STAS. The maximum number of students in this category is 10% of the number of student beneficiaries that meeting the criteria of CSSA and STAS in that school year. If individual schools have genuine needs, they may apply to the Information Technology in Education (ITinE) Section of EDB for increasing the number of student beneficiaries in this category, which will be considered on a case-by-case basis.

6. In addition, schools may also apply for funding to purchase portable WiFi routers and/or mobile data cards for loan to financially needy students who are unable to acquire appropriate Internet services (e.g. through broadband services) due to the constraints in their living environment (e.g. subdivided units, old buildings and remote areas). Schools should examine students' information to identify students who are not able to acquire appropriate Internet services in their living place, and when needed, request the students concerned to provide further information² to ensure their applications reflect the actual situation.

Level and Use of Funding

7. For schools that have participated in the Funding Programme from the 2021/22 to 2025/26 school years, they should first arrange loaning the equipment returned by the students to the newly eligible students³. If the quantity of the returned devices cannot meet the needs of the newly eligible students in the 2026/27 school year, schools can apply for the "Basic Funding". The maximum amount for each student is \$4,900. Schools could use the funding for purchasing part/all of the following items for loan to the student:

- (i) a mobile computer device with product warranty for three years;
- (ii) the cost of using a mobile device management system (MDM) for the mobile computer device for a period of up to three years; and
- (iii) basic accessories for meeting learning needs, including screen shield, protective cover, detachable keyboard, stylus pen, mouse and headset.

8. For schools have acquired mobile computer devices through this Funding Programme during the 2021/22 to 2023/24 school years, although the concerned devices would have been used for more than three years in the 2026/27 school year, schools should continue to arrange loaning these devices which function properly to needy students for e-learning. Schools may apply for funding to cover the relevant cost for using MDM in the 2026/27 school year. If there are justified reasons (e.g. the devices have been damaged or the specifications no longer meet the needs of e-learning), schools may apply for replacement of these old mobile computer devices⁴. Under the principles of environmental protection and effective use of resources, EDB encourages schools to recycle these old devices, including adopting the "trade-in" option when conducting procurement, or using them for other learning activities of students. Schools may refer to EDB website <https://www.edb.gov.hk/itine/qeffp/replace> for details.

² Schools can refer to the references and Frequently Asked Questions on the website (<https://www.edb.gov.hk/itine/qeffp>) for more information.

³ Please refer to paragraph 16 for details.

⁴ Please refer to the EDB website <https://www.edb.gov.hk/itine/qeffp/replace> for the steps and application form for the replacement of mobile computer devices acquired during the 2021/22 to 2023/24 school years.

9. Furthermore, for supporting financially needy students who are unable to acquire appropriate Internet services due to the constraints in their living environment, schools could apply for the “Additional Funding” for purchasing portable WiFi routers for loan to students, and/or providing them with mobile data cards. The amount of funding will be calculated based on the actual need of the students concerned in each school year. The maximum amount of funding is as follows:

- (i) A maximum of \$800 per newly eligible student would be provided for acquiring portable WiFi router⁵ and mobile data cards.
- (ii) For students who benefited from this Funding Programme in the 2025/26 school year or before, if they are still unable to acquire appropriate Internet services in the 2026/27 school year due to the constraints in their living environment, schools may apply for the “Additional Funding” for purchasing mobile data cards required for this school year at a maximum of \$450 per eligible student.

10. The QEF will calculate the disbursement based on the actual expenses incurred to purchase the necessary equipment for the student beneficiaries during the school year of participation. It is non-recurrent in nature and should not entail recurrent financial burden on the QEF. If schools have already received similar assistance from other sources, they should not apply to the QEF for repeated funding support. Schools should carefully consider the need for purchasing the equipment. If the students have already acquired some/all of the items needed through other channels or if schools could deploy existing equipment for loan to their students⁶, there would be no need to purchase the equipment again to avoid wastage.

Funding Application and Disbursement Arrangements

11. Information Technology in Education (ITinE) Section of EDB has been entrusted to handle applications and funding disbursement, etc. For schools intending to join the Funding Programme in the 2026/27 school year, please complete the attached application form (**Annex II**) and return it to ITinE Section **on or before 30 January 2027**. ITinE Section will normally acknowledge the receipt of the application within seven working days. Upon receiving the acknowledgement, schools should undertake the procurement

⁵ Schools that have participated in the Funding Programme during the 2021/22 to 2025/26 school years are reminded that new routers are not required to be acquired if the number of routers returned is sufficient for loan to newly eligible students in the 2026/27 school year. Please refer to paragraph 16 for details.

⁶ Including the equipment returned by beneficiary students under this Funding Programme (from the 2021/22 to 2025/26 school years). Please refer to paragraph 16 for details.

procedures of the related equipment as soon as possible so that students concerned could benefit early.

12. The QEF will calculate disbursement based on the actual expenses incurred. Upon completion of the procurement procedures, schools should submit the following electronic documents through the “School Messaging Module” for funding calculation:

- (i) “List of Device Purchased and Student Beneficiaries”,
- (ii) copy of the invoice(s)/payment receipt(s) issued by the supplier(s), and
- (iii) copy of proof of students’ eligibility.

13. The required funding will normally be disbursed within two months after schools’ return of the complete information. If schools need to revise the number of financially needy students, they may update the submitted documents and revise the amount of funding required. All participating schools must complete the procurement process and submit the required documents on or before end-April 2027 for funding disbursement and payment settlement by the end of the 2026/27 school year. The details of funding disbursement will be issued under a separate cover in due course.

Administrative and Accounting Arrangements of Schools

14. Participating schools are only allowed to use the funding to pay for expenditure items covered by the Funding Programme and must strictly adhere to the “Quality Education Fund General Guidelines on Staff Administration and Procurement Matters”. Participating schools will purchase the required equipment first and receive reimbursement of actual expenses incurred afterwards, and thus deposit of the relevant funding into a designated bank account established for general QEF projects as well as submission of progress reports are not required. Participating schools should validate its expenditure in the Funding Programme and return a financial report covering the period from 1 September 2026 to 30 June 2027 to ITinE Section of EDB by 31 July 2027 or before⁷. Transfer of funding and/or any unspent balance of the Funding Programme to any other accounts is not allowed. Surplus, if any, also could not be carried forward to the next school year. EDB will claw back unspent funding as at 30 June 2027 from aided, caput and DSS schools at the end of the school year based on the financial report returned by schools. For government schools, the unused funding will be lapsed at the end of the school year. In case schools consider it is necessary to provide individual student beneficiaries with equipment of cost being

⁷ If the schools fail to submit the financial report by the deadline, EDB may require the schools to return all disbursed funding to the QEF.

higher than the maximum funding level, schools could use other grants⁸ or non-government funding to cover the deficit.

15. Participating schools are required to keep a separate “Assets Register” to record all assets purchased under the Funding Programme. Also, aided, caput and DSS schools are required to record the loan information of equipment for students in accordance with the “School Administration Guide” and/or other relevant guidelines. Government schools are required to follow the relevant EDB circulars and internal guidelines in recording the loan information. Schools must also keep record of the provision of data card to needy students. Schools please note that students must carefully keep and use the devices loaned from schools. The QEF will not provide funding to schools for the replacement of mobile computer devices lost or damaged by students within the first three school years of purchase.

16. Student beneficiaries must return all the borrowed equipment to schools when they no longer need it for various reasons (for example, graduation, further studies, transfer to another schools, etc.). Schools should arrange to loan the equipment returned to newly eligible students for optimizing the use of resources. In this connection, ITinE Section of EDB will request participating schools in the early period of each school year to update the records of the student beneficiaries and equipment as well as the latest on-loan status, for calculating the required subsidy of the school year.

17. Participating schools are required to compile a separate ledger account to record all income and expenditure chargeable to the Funding Programme. Aided (including special schools), caput and DSS schools should observe the requirements on submission of annual audited accounts as stipulated in the relevant EDB circular memorandums / letters, and the annexes therein, in preparing ledger accounts and annual accounts, and submit the annual audited accounts to EDB in accordance with the prevailing requirements. Otherwise, EDB may require the school to return all disbursed funds to the QEF. For government schools, the funding will be disbursed in the form of an allocation, and the expenditure should be charged to a designated deposit account.

18. Participating schools are subject to the monitoring by the QEF. Schools can also conduct self-evaluation on the implementation of e-learning based on the spirit of school-based management. ITinE Section of EDB will conduct a survey at an appropriate time.

⁸ Public sector schools may use Composite Information Technology Grant to cover the deficit. Besides, aided schools may use the surplus under the General Domain of the Operating Expenses Block Grant (OEBG) / the Expanded Operating Expenses Block Grant (EOEBG) in case of deficit. Caput schools and DSS schools may make use of the Caput Fee Subsidy and the DSS Subsidy respectively to cover the deficit. Government schools may use the surplus under the Expanded Subject and Curriculum Block Grant (ESCBG) to top up.

Schools should actively share their self-evaluation results on e-learning and the implementation of the Funding Programme.

19. A working timetable summarising the relevant tasks for schools joining the Funding Programme in the 2026/27 school year is attached at **Annex I** for reference. Besides, schools should properly keep all official invoices, payment vouchers and ledgers related to the Funding Programme as well as record of provision of equipment to students, including name list and verification documents, for seven years after the completion of the Funding Programme for examination purpose.

Submission of Application and Enquiry

20. Schools interested in participating in the Funding Programme are required to submit the completed Application Form by mail to the following address or by fax at 2382 4403 or 2382 6551:

ITinE Section, Education Bureau
Room E420, EDB Kowloon Tong Education Services Centre
19 Suffolk Road, Kowloon

21. Schools can visit the website <https://www.edb.gov.hk/itine/qeffp> to obtain more information including video of the briefing, frequently asked questions, information leaflet, and relevant reference documents. For enquiries, please contact ITinE Section of EDB at 3698 4149 or 3698 3670.

Y T LAU
for Permanent Secretary for Education

c.c. Heads of Sections – for information

**Quality Education Fund e-Learning Funding Programme—
Provision of Mobile Computer Devices and Internet Services Support**

Working Timetable for the 2026/27 School Year

Task	Period	Remarks
(i) Returning the Application Form	From June 2026 to 30 January 2027	ITinE Section will normally send acknowledgement to schools within seven working days upon receipt of application.
(ii) Conducting the procurement exercise	School-based arrangement	All procurement procedures should be completed by end-April 2027, and payment must be settled within the 2026/27 school year.
(iii) Returning the latest on-loan status of acquired equipment in the past five school years under this Funding Programme	October 2026	A school-based Excel file will be provided by EDB for schools to input the latest on-loan status of the acquired equipment in the past five school years under this Funding Programme, to facilitate the planning of the required quantity of the new equipment in the 2026/27 school year. [Remark: Schools may apply to EDB for replacement of the mobile computer devices acquired during the 2021/22 to 2023/24 school years if there are justified reasons. For details, please visit EDB website https://www.edb.gov.hk/itine/qeffp/replace]
(iv) Returning information of devices purchased and beneficiaries	From October 2026 to end-April 2027	A template will be provided by EDB for schools to input the information through “School Messaging Module”.
(v) Disbursing funding	Normally within two months after completion of (iv)	
(vi) Returning financial report	31 July 2027 or before	Based on the financial report, EDB will claw back any unspent funding as at 30 June 2027 by the end of the school year.
(vii) Returning the annual audited accounts	In accordance with the requirements as stated in relevant circular memorandums / letters and the annexes therein, issued by EDB on requesting schools to submit annual audited accounts (2026/27 school year)	Applicable to aided (including special schools), caput and DSS schools.

**Quality Education Fund e-Learning Funding Programme—
Provision of Mobile Computer Devices and Internet Services Support (2026/27 School Year)**

Application Form

(Please return on or before 30 January 2027 by fax or by mail)

To: IT in Education Section, Education Bureau (Fax no.: 2382 4403 / 2382 6551)

Please fill in all information in block letter, put a ✓ in the appropriate box and delete whichever is inapplicable where marked with *

Part A: School Particulars

School Name: _____

School Code: _____

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School Type: Primary Secondary Special

Finance Type: Government Aided Caput

Direct Subsidy Scheme

School Contact: Tel: _____ Fax: _____ Email: _____

Person In-charge: Name (English): *Mr/Ms _____

Name (Chinese): _____ Post Title: _____

Contact Tel: _____ Email: _____

Part B: Undertaking

My school will implement the Funding Programme in accordance with EDB Circular Memorandum No.73/2026, and undertakes the followings:

- We will implement a blended mode of learning and teaching to meet students' learning needs in the 2026/27 school year, as well as purchase mobile computer devices and related equipment for loan to financially needy students;
- We have established/will establish "Acceptable Use Policy"¹ and will strive to enhance students' information literacy, develop their relevant knowledge, skills and attitudes so that they can use IT effectively and responsibly for e-learning; and
- We will conduct procurement to benefit students as early as possible, and we will submit the required documents by end-April 2027 for funding disbursement.

Signature of Principal : _____

Name of Principal (English) : *Mr/Ms _____

Name of Principal (Chinese) : _____

Date : _____

School Chop

¹ "Acceptable Use Policy" is a policy for governing students' use of mobile computer device, wireless network and information, listing out acceptable and unacceptable acts.