

## **EDUCATION BUREAU CIRCULAR MEMORANDUM NO. 185/2020**

From: 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.: EDB(KGI)/EDU/5/1

Date: 23 December 2020

---

### **Kindergarten Education Scheme Support for Students' Learning at Home**

#### **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-KGs”) of the details about the provision of a one-off subsidy to support students’ learning at home and to remind KGs to choose appropriate reading materials for students.

#### **Background**

2. Due to the impact of COVID-19, KGs have to suspend face-to-face classes and adopt other modes to help students learn at home, so as to achieve the goal of “Suspending Classes without Suspending Learning”. Since it is not desirable for young children to use electronic screen for a long period of time, e-learning is not suitable for KG students. In principle, real-time online teaching is also not supported at KG level. KGs should encourage children to read at home, and design learning activities which suit the abilities and interests of children. KGs may also provide guidelines and learning materials to parents according to their needs, so as to sustain children’s learning interest, facilitate them to continue to develop life skills and acquire knowledge, as well as instill positive values.

#### **Details**

3. To support KGs to provide meaningful and interesting activities for learning at home, the Education Bureau (EDB) will provide Scheme-KGs a one-off subsidy to assist them in implementing two schemes: (i) Gift Book Scheme and (ii) Do It Yourself (DIY) Handicraft and Learning Package Scheme (Learning Package Scheme):

**(i) Gift Book Scheme**

The EDB will provide a grant for Scheme-KGs to purchase one printed book for

each student in each of the 2020/21 and 2021/22 school year to encourage children to read at home and cultivate their reading interest. The EDB will use the number of eligible students enrolled as the basis for determining the amount of grant of Gift Book Scheme for each school with \$100 per student per year. **No application is required.** The grant will be credited directly to the accounts of the Scheme-KGs. The KGs should use the grant to purchase the books for students from the book list provided by the EDB. Depending on the epidemic situation, KGs are also encouraged to assist students in sharing the books with peers under safe conditions so as to let them read books of different themes. We will collaborate with the Leisure and Cultural Services Department (LCSD) to display the books. Details of this Scheme are set out in Appendix 1.

**(ii) Do It Yourself (DIY) Handicraft and Learning Package Scheme**

All Scheme-KGs in the 2020/21 school year are eligible to apply for this one-off grant to implement home-learning programmes. The cap will be \$50,000 for KGs with less than 67 half-day eligible students (one whole-day/ long whole day student is counted as two half-day students) and \$80,000 for KGs with 67 or more eligible half-day students. School sponsoring bodies/ operators can play a coordinating role to assist their KGs to design activities and develop materials collaboratively to leverage the synergy. KGs should submit their application **on or before 15 January 2021 (Friday)**. Please refer to Appendix 2 for details.

4. Starting from 5 January 2021, the EDB will provide on the EDB webpage on-line powerpoint with narration to introduce the two schemes for KGs' reference. The powerpoint will also include the information of the services for KGs provided by the LCSD. KGs can visit the EDB webpage (Home >Education System and Policy >Kindergarten Education >Kindergarten Education Scheme >Circular). (Webpage link: <https://edb.gov.hk/en/education/system/preprimary-kindergarten/free-quality-kg-edu/index.html>)

### **Disbursement of Grant and Accounting Arrangement**

5. The EDB will allocate the grant for Gift Book Scheme in two school years, with the grant for the 2020/21 school year to be disbursed in January 2021 the earliest. The grant will be based on the number of eligible students for calculation of the Provisional Unit Subsidy for January 2021. KGs must use the grant to purchase and give each student one book as gift in the 2020/21 school year and set up a book exchange scheme for the students. The grant for the 2021/22 school year will be disbursed in November 2021 the earliest. The grant will be based on the number of eligible students for calculation of the Provisional Unit Subsidy for November 2021. KGs have to purchase and give each student a book in the 2021/22 school year while continuing the book exchange scheme. For the grant of the Learning Package Scheme, it will be disbursed in March 2021 the earliest in one go and KGs can make use of the grant in the 2020/21 and 2021/22 school years. KGs should settle all payments of the two schemes and submit a report to the EDB by 31 August 2023.

6. 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 conducting procurement according to fair and transparent procedures in line with the “Guidelines on Procurement Procedures in Kindergartens”.

7. KGs are required to follow the established mechanism regarding accounting procedures stipulated in Chapter 4 of the “Kindergarten Administration Guide” issued by the EDB. Two separate ledgers are required to properly record all the income and expenditure chargeable to the two grants. KGs should report all income and expenditure in the annual audited accounts for submission to the EDB. All books of accounts, records of procurement, receipts, payment vouchers and invoices must be kept by KGs for accounting and auditing purposes. As a usual practice, the relevant records should be kept for a period of not less than seven years.

8. KGs are responsible for ensuring the effective use of the grants of Gift Book Scheme and Learning Packages Scheme (if applicable), all of which should be used for expenses related to the two schemes. The EDB may request KGs to provide relevant documents for examining the use of the grants, if necessary. KGs are required to return the full amount of the grants if they are subsequently identified for using the grants for other purposes, and/or no longer meeting the requirements set out in this circular memorandum.

9. KGs may deploy, where necessary, any portion of the basic unit subsidy other than teaching staff salary and related expenses and/or school funds for strengthening the related schemes; yet, the related expenditure should not be recognised for fee revision purpose. The grant or its surplus, if any, should not be transferred to any other subsidies or accounts. If there is an unspent balance of the two grants in KGs after 31 August 2023, the unspent balance will be clawed back by the EDB. The EDB reserves the right to share the deliverables (such as the plan and the design of the packages) with other KGs.

### **Choosing appropriate reading materials for children**

10. Books are effective materials for learning and teaching. When teaching in school or supporting children to learn at home, KGs can make use of or introduce to parents the reading materials, such as picture books, that meet the curriculum aims, students’ needs, developmental stages and abilities. Picture books with colourful pictures and simple contents are suitable for children to read themselves or with their parents. Yet, there are many different kinds of picture books in the market with varied qualities, KGs have to select them carefully to ensure that the content is healthy and positive. KGs should pay attention to the quality of the reading materials selected by teachers and introduced to parents which should include positive and healthy messages, relate to children’s life experience, as well as meet the mental development of children. KG children are still at a tender age, teachers should not expose them to the reading materials with complicated, negative or political messages. KGs should also remind parents to choose suitable reading materials carefully when they read with their children at

home. KGs should make reference to the EDBCM No. 26/2020 “Selection of Quality Textbooks and Learning and Teaching Resources for Use in Schools” when selecting materials for learning and teaching.

### **Enquires**

11. For enquiries, please contact Ms Tsui Hoi-yi at the Kindergarten Inspection Section of the EDB at 2892 5458.

Ms Y Y SO  
for Secretary for Education

c.c. Heads of Sections – *for information*

## Gift Book Scheme

### Details

To cultivate students' reading interest and promote reading culture in schools, all Scheme-KGs will be provided with a grant for the Gift Book Scheme. Schools have to use the grant to purchase one printed book as a gift for each student from the book list provided by the EDB in each of the 2020/21 and 2021/22 school year. Under the Gift Book Scheme, KGs should implement different measures to encourage children's reading at home, parent-child reading, and book sharing with peers. KGs can also introduce the information about parent-child reading on the LCSD webpage to parents. It can help enhance parents' storytelling and parent-child reading skills and strategies, so as to nurture children's reading interest and habits. Examples:

(LCSD Edutainment Channel >101 Academy >storytelling )

<https://www.lcsd.gov.hk/en/edutainment-channel-details.html?cat=893>

(LCSD Edutainment Channel >Reading >Online Reading And Library Activities >Enjoy reading, Value Playing)

<https://www.lcsd.gov.hk/en/edutainment-channel-details.html?cat=861>

2. No application is required. The EDB will use the number<sup>1</sup> of eligible students enrolled as the basis for determining the amount of grant for each school. The grant will be credited directly into the bank account of the Scheme-KGs. As book prices vary, the amount of grant allocated to each school will be \$100 per student<sup>2</sup> (for purchasing 1 book for each student) in each of the 2020/21 and 2021/22 school year. KGs are required to invite quotations to service providers in each of the school year for the purchase of books and give each student a book as a gift. Schools are not allowed to deliver the grant to parents for their own purchase of books.

3. The grant for Gift Book Scheme will be allocated in two school years, with the grant for the 2020/21 school year to be disbursed in January 2021 the earliest. It will be based on the number of eligible students for calculation of the Provisional Unit Subsidy for January 2021. Schools have to use the grant to purchase and give each student one book in the 2020/21 school year as well as setting up a book exchange scheme for the students. The grant for the 2021/22 school year will be disbursed in November 2021 the earliest. It will be based on the number of eligible students for calculation of the Provisional Unit Subsidy for November 2021. Schools have to purchase and give each student one book in the 2021/22 school year while continuing the book exchange scheme.

---

<sup>1</sup> For the grant of Gift Book Scheme for the 2020/21 school year, it will be based on the number of eligible students for calculation of the Provisional Unit Subsidy for January 2021; while the grant for the 2021/22 school year will be based on the number of eligible students for calculation of the Provisional Unit Subsidy for November 2021. The amount of the grant allocated will remain unchanged even if there are subsequent changes in the number of eligible students.

<sup>2</sup> As book prices vary, the amount of \$100 per student is used as the basis for grant calculation. It does not guarantee that each student receives a printed book at the value of \$100.

## **Selection of Books**

4. KGs are required to select appropriate books from the “Designated Book Lists” provided by the EDB. The book titles and relevant information have been uploaded onto the EDB webpage. The book list covers four themes, namely Chinese history and culture, healthy living, moral education, and nature and living. KGs can flexibly exercise book selection according to their curriculum and students’ family background, abilities and interests. Schools are advised to select a variety of books to facilitate students’ exchange and sharing.

5. Regarding the book display activity jointly held by the EDB and the LCSD, they will be arranged as appropriate subject to the situation. KGs will be informed of the details by post in due course.

## **Procurement Procedures**

6. KGs should procure the books from service providers with reference to the “Book Procurement Form”, which has been uploaded onto the EDB webpage, and follow the procurement procedures as stipulated in the “Guidelines on Procurement Procedures in Kindergartens” issued by the EDB.

7. Schools are required to settle all expenditure of this scheme and submit a report (Appendix 3) to the EDB by 31 August 2023.

**Do It Yourself (DIY) Handicraft and Learning Package Scheme****Details**

With a view to supporting KGs to facilitate students' learning at home, the EDB will launch the Do It Yourself (DIY) Handicraft and Learning Package Scheme (Learning Package Scheme) in December 2020. All Scheme-KGs in the 2020/21 school year are eligible to apply for the one-off grant. For KGs with less than 67 eligible half-day students<sup>3</sup> (one whole-day/long whole-day student is counted as two half-day students), the cap of the grant is \$50,000<sup>4</sup>. For KGs with 67 or more eligible half-day students, a grant capped at \$80,000<sup>4</sup> will be allocated to implement home learning project. When implementing the scheme, school sponsoring bodies/ operators can play a coordinating role to assist their KGs to design activities and develop materials needed collaboratively to leverage the synergy<sup>5</sup>.

2. KGs should design learning activities in line with the principle of child-centredness and ensure that the contents are appropriate to students' interests, abilities and learning needs. KGs should, based on their school-based situation, set and formulate appropriate learning goals and formulate strategies to help children learn at home. KGs can use the one-off grant to design home learning activities; procure materials for play, equipment and tools for artwork; or produce handicraft kits, packages, etc., with the aim of delivering the materials for students' use at home in the 2020/21 and 2021/22 school years.

3. We recommend KGs to design simple, relaxing and interesting learning tasks or parent-child activities and use the grant to prepare materials and guidelines for facilitating students to make DIY handicraft, or produce home learning packages for students. In this regard, schools can refer to the following examples:

- providing parents with learning materials to support them to conduct simple experiments, do exercise and play with children at home;
- procuring resources or materials for supporting activities related to children's emotional and moral development during home learning period;
- producing handicraft kits, packages for students to make simple artwork or handicraft; and
- providing parents with picture books, scenario cards, etc. to encourage parent-child reading and promote interaction among family members.

---

<sup>3</sup> The EDB will determine the maximum amount of the grant for Learning Package Scheme for each applicant KG based on the number of eligible students for calculation the Provisional Unit Subsidy for January 2021. The amount of the grant allocated will remain unchanged even if there are subsequent changes in the number of eligible students.

<sup>4</sup> If successful applicant's estimated expenditure is lower than the cap, the EDB will allocate at most the estimated amount to the school. If successful applicant's estimated expenditure is higher than the cap, the EDB will allocate the cap of the grant.

<sup>5</sup> 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.12 (para. 64-66), and "Kindergarten Administration Guide", Chapter 4 (para.4.4.3(3)).

4. Schools should note that this grant should not be used for procurement of electronic equipment, such as computers, video-cameras, or purchase of services in relation to electronic devices or e-learning. Schools are also not allowed to use this grant for hiring staff. In principle, designing related learning activities and packages is part of the daily teaching duty. It should be based on teachers' understanding of their students, the perspectives of kindergarten education, and developmental needs of students, etc. It is only due to the suspension of face-to-face teaching that parents need to support students' home learning. Hence, schools are not allowed to outsource the work of designing learning activities and learning materials, drafting guidelines, preparing demonstration, etc. to any external organisations. Procurement of services is only allowed after teachers have completed the abovementioned design, guidelines and demonstration, and mass production of deliverables is needed for students.

### **Application Procedures and Dissemination of Good Practices**

5. Applicant KGs are required to **complete and submit the application form (Annex of Appendix 2) by 15 January 2021(Friday)**, briefly stating the proposed plan and strategies, as well as the estimated expenditure. The application form (Word format) can be downloaded from the EDB webpage. Successful applicants will receive the grant in March 2021 the earliest. Schools should make good use of the grant in the 2020/21 and 2021/22 school years for implementing the home learning project. They should settle all payments by 31 August 2023 the latest and submit a report (Appendix 3) to the EDB upon completion of the project. Report template (Word format) can be downloaded from the EDB webpage.



Application for Do It Yourself (DIY) Handicraft and Learning Package Scheme  
(2020/21 to 2021/22 school years)

(To be returned on or before 15 January 2021 by post or fax)

<b>To: Permanent Secretary for Education</b> <b>(Attn: Kindergarten Inspection Section, Education Bureau</b> <b>Room 1216, 12/F, Wu Chung House, 213 Queen's Road East, Wan Chai, Hong Kong)</b> <b>(Fax: 3104 0865)</b>	
<b>School Information</b>	
Name of School: (Chinese) _____ (English) _____	
School Registration No.: _____	
<b>Declaration</b>	
<b>I/We:</b> 1. confirm all the information provided in the application form is factually correct and 2. ensure proper use of the grant, and undertake as appropriate to follow EDB's requirements as stipulated in paragraphs 8 and 9 in EDBCM No. 185/2020 to return the grants to the EDB.	
Supervisor (Signature):	(school chop)
Supervisor (Name):	
Date: ____ / ____ / ____	
Contact Person (Name): _____	(Post): _____
E-mail Address : _____	Tel. No. : _____

**Proposed Plan**

**Details of the Plan:**

*[Example 1:*

- *In the 2020/21 and 2021/22 school years, 10 home learning packages will be developed for each student in each year;*

*Example 2:*

- *In the 2020/21 and 2021/22 school years, not less than 2 sets of tools for physical, music and art activities that are suitable to play at home as well as the guidelines for parents' reference will be provided in each year;*

*Example 3:*

- *In the 2020/21 and 2021/22 school years, 3 sets of scenario cards and little props will be produced for each student in each school year to facilitate parents to play with children at home.]*

*To be filled by the KG:*

---



---



---



---

**Strategy:**

The plan(s) can be achieved through the following strategy/strategies:

*(KG can choose more than one option and please put a ✓ in the appropriate box )*

- 1. Produce school-based learning kits and/or packages for students to engage in learning at home
- 2. Purchase materials and tools for designing or conducting home-learning activities
- 3. Produce guidelines for parents to introduce ideas of simple tasks and/or simple activity procedures so as to encourage parents to play with their children

4. Others (please specify):  
(limited to 50 words)

---

---

---

**Estimated Expenditure<sup>6</sup>:**

1. The total cost of the proposed 2-year project will be (a) \$\_\_\_\_\_, benefitting the number of (b)\_\_\_\_\_ students, with an average expenditure of (c) \$\_\_\_\_\_ per student. [ (c) = (a)÷(b)÷2 ]
2. Our school will/ will not (*delete whichever is inapplicable*) transfer other resources (e.g. the portion of the basic unit subsidy other than teaching staff salary) to supplement the abovementioned resources.

---

<sup>6</sup> If successful applicant's estimated expenditure is lower than the cap, the EDB will allocate at most the estimated amount to the school; if successful applicant's estimated expenditure is higher than the cap, the EDB will allocate the cap of the grant. Upon the deduction of the actual amount spent, KGs should return the unspent balance to the EDB. Should there be any deficit, the amount should be borne by the portion of the basic unit subsidy other than teaching staff salary and related expenses and/or school funds, as appropriate.

Summary Report on the Grant to Support Students' Learning at Home

*(To be returned on or before 31 August 2023 by post or fax)*

*(Please put a "✓" in the appropriate boxes ,.)*

**To: Permanent Secretary for Education  
 (Attn: Kindergarten Inspection Section, Education Bureau  
 Room 1216, 12/F, Wu Chung House, 213 Queen's Road East, Wan Chai, Hong Kong)  
 (Fax: 3104 0865)**

**(i) Gift Book Scheme**

1.  Our school has spent the relevant grant according to the requirement of giving one printed book to each student in each of the 2020/21 and 2021/22 school year as stipulated in EDBCM No. 185/2020.

2. Our school has implemented the following measures (e.g. parent-child reading scheme, book sharing scheme) to encourage children to share books and nurture reading interests:

---



---



---

3. Please describe the effectiveness briefly.

---



---



---

4. As at 31 August 2023, our school received the grant of \$\_\_\_\_\_ in total in the 2020/21 and 2021/22 school years. The grant for Gift Book Scheme

- is fully depleted;  
 has a balance of \$\_\_\_\_\_

**(ii) Do It Yourself (DIY) Handicraft and Learning Package Scheme *(Only to be filled by successful applicants)***

5.  Our school has spent the relevant grant according to the requirements stipulated in EDBCM No. 185/2020 to implement Do It Yourself (DIY) Handicraft and Learning Package Scheme in the 2020/21 and 2021/22 school years.

6. Our school has implemented the following measures to support children's learning at home:

---

---

---

7. Please describe the effectiveness briefly.

---

---

---

8. As at 31 August 2023, our school received the grant of \$ \_\_\_\_\_ in total in the 2020/21 and 2021/22 school years. The grant for Do It Yourself (DIY) Handicraft and Learning Package Scheme

is fully depleted;

has a balance of \$ \_\_\_\_\_

### **Declaration**

#### **I/We confirm that:**

- (a) our school has kept separate ledger accounts for Gift Book Scheme and Do It Yourself (DIY) Handicraft and Learning Package Scheme (if appropriate) to properly record all income and expenditure and will report these items in the annual audited accounts for submission to the EDB. All books of accounts, records of purchase, receipts, payment vouchers and invoices will be kept for at least 7 years by the school for accounting and auditing purposes. If the actual balance of the annual audited accounts does not match with the above, the school will notify the EDB as soon as possible for follow up; and
- (b) if our school fails to provide relevant documents for examination, use the grant outside the ambit as stated in this Circular Memorandum, or fails to comply with the respective requirements under the grant, the amount of the grant received will be fully returned to the EDB.

Name of School (Chinese): \_\_\_\_\_

Name of School (English): \_\_\_\_\_

School Registration No.: \_\_\_\_\_

Supervisor (Signature): \_\_\_\_\_

Supervisor (Name): \_\_\_\_\_

Date: \_\_\_\_ / \_\_\_\_ / \_\_\_\_

