

EDUCATION BUREAU CIRCULAR MEMORANDUM NO. 191/2025

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.: EDB(KGI)/EDU/9/1

Date: 15 October 2025

Kindergarten Education Scheme Consolidated One-off Grant

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”) that the existing “One-off Parent Education Grant”, “Grant for Promotion of Chinese Art and Culture” and “Enhanced Grant for Promotion of Chinese Art and Culture” (collectively referred to as “Chinese Art and Culture Grant” hereafter), as well as “Grant for Promotion of National Education through Home-school Co-operation” will be consolidated into the “Consolidated One-off Grant” (“Consolidated Grant”) with effect from 15 October 2025, and to set out the principles of its use and other related details. This circular memorandum should be read in conjunction with the following circular memoranda: [Education Bureau \(EDB\) Circular Memorandum No. 18/2022](#) on “One-off Parent Education Grant”; section regarding the “Grant for Promotion of Chinese Art and Culture” in [EDB Circular Memorandum No. 17/2023](#) on “2022 Policy Address Enhanced Support Measures for Kindergartens Joining the Kindergarten Education Scheme”; [EDB Circular Memorandum No. 45/2024](#) on “Enhanced Grant for Promotion of Chinese Art and Culture”; and [EDB Circular Memorandum No. 249/2024](#) on “Promotion of National Education through Home-school Co-operation” and related Annexes.

Background

2. From the 2021/22 to 2024/25 school years, the EDB provided a number of one-off grants, including the “One-off Parent Education Grant”, the “Chinese Art and Culture Grant” and the “Grant for Promotion of National Education through Home-school Co-operation”, to strengthen the support for KGs in promoting national education, home-school co-operation and parent education. The original deadlines for using the grants and submission of usage reports as well as arrangement for returning the unspent balance are provided in [Annex 1](#).

Details

3. In view of the kindergarten sector’s active promotion of national education and parent education in recent years, and the valuable experience accumulated, the EDB, after careful consideration, has decided to consolidate the existing “One-off Parent Education Grant”, “Chinese Art and Culture Grant” and “Grant for Promotion of National Education through Home-school Co-operation” into the “Consolidated Grant” with effect from 15 October 2025. The usage period of the “Consolidated Grant” will be extended and consolidated until the end of the 2026/27 school year (i.e. until 31 August

2027) in order to enhance the flexibility, effectiveness and synergy of the grants, thereby further promoting and deepening national education, home-school co-operation and parent education, while also reducing the school administrative work.

4. Starting from 15 October 2025, the unspent balance of the above three grants will be transferred to the “Consolidated Grant”, with the usage period aligned to end on 31 August 2027 and KGs will only need to submit one usage report on or before 30 November 2027 (See Annex 2).

Use of Grant

5. KGs joining the Scheme (Scheme-KGs) may deploy the “Consolidated Grant” flexibly on or before 31 August 2027 based on their school-based development needs, without being restricted by the originally approved amounts or unspent balance of the individual grants. The content of the national education activities and parent education programmes organised by KGs must be in line with the rationales and guidelines set out in the Kindergarten Education Curriculum Guide and the Curriculum Framework on Parent Education (Kindergarten), and must 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. The ambit of the “Consolidated Grant” is as follows:

- launching structured parent education programmes;
- setting up or enhancing the designated webpage “Resources for Parents” on school websites to share parent education information through an open platform;
- designing and carrying out school-based activities to help children understand the multiple facets of Chinese art and culture, learn to appreciate the beauty and goodness of traditions, and thereby cultivating their sense of belonging, pride and affection for our country; and
- organising school-based parent education programmes or parent-child activities relating to national education, so as to deepen parents’ understanding of Chinese culture and national development, thereby supporting their children in developing a sense of national identity.

Parent Education Programmes

6. KGs should organise parent education programmes based on their school-based needs, and with reference to the core strands outlined in the Curriculum Framework on Parent Education (Kindergarten), enabling parents to systematically acquire the necessary knowledge and skills for nurturing their children. To ensure the quality of the parent education programmes, KGs should set clear objectives and implementation strategies, and adhere to the following principles when selecting service providers for organising programmes:

- The parent education programmes should be conducive to positive values and attitudes of parenting so as to nurture the healthy growth of children; and
- KGs should procure structured and quality parent education programmes through suitable modes of delivery, such as talks, workshops, seminars or online programmes, to cater for their school-based needs.

7. If KGs procure professional services from service providers, the service provider(s) should fulfil the following requirements:

- (i) be a non-profit making organisation and exempted from taxes under Section 88 of

the Inland Revenue Ordinance (Cap. 112); and

- (ii) (a) have proven experience in providing parent education programmes for KGs; or
- (b) provide speaker(s) with relevant expertise (e.g. inviting medical practitioners to speak on children growth, educational psychologists explaining emotional support for children, etc.) and proven experience in providing parent education programmes for KG parents.

8. If KGs intend to invite individual speakers or professionals (i.e. persons with relevant expertise) to deliver parent education programmes, the total expenditure for such services, regardless of the number of sessions or speakers/professionals, must not exceed 20%¹ of the original grant amount. In addition, individual speaker(s) or professional(s) must possess relevant professional qualifications and have proven experience in organising parent education programmes for kindergarten parents.

9. Regarding the points to note for organising parent education programmes, KGs may refer to the templates available on the EDB website, which include contact information for programmes, needs analysis for parent education, and more (path: <https://www.edb.gov.hk> > Homepage > Education System and Policy > Kindergarten Education > Kindergarten Education Scheme > 4. Circular > Parent Education).

National Education Activities

10. KGs should adhere to the principle of child-centredness when organising whole-school or level-based national education activities for children. They should ensure that the content of the activities is in consonance with the interests, development and learning needs of children, and devise appropriate learning targets and strategies. 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. KGs should also enhance the participation of parents. In this regard, KGs may refer to the following examples during the design process:

- formulating learning themes relating to Chinese culture, designing and organising learning activities to help children continuously explore and appreciate Chinese traditional custom, art, architecture, etc. For instance, by holding Chinese culture experiential day, KGs can guide children to gain a basic 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, at 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,

¹ The approved amount of the "One-off Parent Education Grant" is either \$90,000 or \$100,000 and the amount of the "Grant for Promotion of National Education through Home-school Co-operation" is either \$50,000 or \$80,000. Therefore, 20% of the total amount of the original grants is calculated as $[(\$90,000 \text{ or } \$100,000) + (\$50,000 \text{ or } \$80,000)] \times 20\%$, depending on the actual approved amounts received under the "One-off Parent Education Grant" and "Grant for Promotion of National Education through Home-school Co-operation".

masks) for display and sharing to facilitate children's appreciation of the art and culture of our country; or

- arranging off-campus activities including museum visits and cultural performance appreciation tours for children to extend their learning beyond the school and 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 beginning to cultivate in them a sense of belonging and pride towards our country.

11. KGs should set clear objectives and implementation strategies for organising school-based parent education or parent-child activities relating to national education with a view to supporting parents in helping their children understand Chinese culture, traditional virtues, national history and achievements, etc. KGs can refer to the Reference Guide on Promoting National Education in Kindergartens through Home-school Co-operation when designing school-based activities via the following path: <https://www.edb.gov.hk> > Homepage > Education System and Policy > Kindergarten Education > Kindergarten Education Scheme > 4. Circular > Parent Education.

12. KGs are required to follow the procurement procedures as stipulated in the Guidelines on Procurement Procedures in Kindergartens issued by the EDB when deploying the “Consolidated Grant” for procurement. Taking into consideration the actual situation of schools or the benefit of cost-effectiveness, KGs may collaborate with other KGs, (for example, forming clusters with other KGs under their school sponsoring bodies or KGs in the vicinity) to jointly organise parent education programmes or national education activities. The co-operation details should be agreed among all KGs concerned. Where procurement is required, one of the KGs in the cluster should be responsible for carrying out the procurement exercise. Apportionment of expenditure could be based on the proportion of planned number of participating children and/or parents. KGs should pay to the external services/goods providers separately in accordance with the apportionment ratio of expenditure specified in the agreement. Transfer of funding from one KG to another KG for payment is not allowed.

13. KGs should note that the “Consolidated Grant” should not be used for the following purposes:

- employment of staff;
- procurement of furniture or equipment (e.g. computers, video cameras);
- purchase of services in relation to electronic devices or e-learning;
- expenses on school premises renovation/construction works;
- activities solely for social gatherings or teacher appreciation;
- banquet or courtesy-related expenses (e.g. purchase of souvenirs, crystal pedestal, pennants, refreshments);
- activities taking place outside Hong Kong;
- activities/programmes not relating to promotion of national education or parent education;

The above examples are by no means exhaustive. KGs should prudently deploy the “Consolidated Grant” and properly allocate the resources to provide diversified activities and programmes to cater for the needs of different parents and children. KGs should avoid utilising a large portion of the “Consolidated Grant” to a single item or a particular level, and ensure that each item of expenditure is well spent and in line with the scope and requirements of the “Consolidated Grant”. 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.

Dissemination of Accomplishments

14. Starting from the 2022/23 school year, all Scheme-KGs are required to display the designs and results of the school-based learning activities of Chinese culture of the year. Beginning this school year, KGs are required to display on their school websites **the content of activities promoting national education, such as parent-child reading schemes featuring books on traditional virtues, and/or upload brief description and outcomes of parent education programmes** to facilitate professional exchange, share good practices with the sector, and enhance stakeholders' understanding of the school's work. KGs may refer to the display form template available on the EDB webpage (path: <https://www.edb.gov.hk> > Homepage > Education System and Policy > Kindergarten Education > Kindergarten Education Scheme > 4. Circular > 2022 Policy Address – Enhanced Support Measures for Kindergartens Joining the Kindergarten Education Scheme). In order to foster an atmosphere of professional sharing, reap the benefit of collaborative promotion of Chinese culture and nurture children's affection for our country, Scheme-KGs, regardless of whether they have applied for or been provided with the “Chinese Art and Culture Grant”, are required to **retain on their school websites the designs and results of the school-based learning activities of Chinese culture for the 2022/23 to 2024/25 school years**. Scheme-KGs are also required to organise one or more activities relating to national education for parents each year starting from the 2024/25 school year.

Finance and Accounting Arrangements

15. The “Consolidated Grant” will take effect from 15 October 2025. KGs are required to set up a separate ledger account to clearly record expenditure on each item of the “Consolidated Grant”. **The opening balance of the ledger account should be the combined surplus of the existing “One-off Parent Education Grant”, “Chinese Art and Culture Grant” and/or “Grant for Promotion of National Education through Home-school Co-operation” of the KGs.** In other words, all expenditure incurred **on or before 14 October 2025** must be recorded in the original ledger accounts (i.e. “One-off Parent Education Grant”², “Chinese Art and Culture Grant” and/or “Grant for Promotion of National Education through Home-school Co-operation”) in accordance with the relevant EDB circular memoranda. **Schools are not required to submit additional reports on the use of the original grants to the EDB. However, the School Management Committees concerned are accountable for monitoring and ensuring that the accounting records of the grants are correct.** For expenditures incurred **on or after 15 October 2025**, KGs must keep them in the newly created account for the “Consolidated Grant”.

16. Within the ambit of the “Consolidated Grant”, KGs may flexibly use the combined unspent balance to plan parent education programmes and national education activities, without being restricted by the originally approved amount for the relevant portion(s). KGs should avoid incurring

² KGs are required to keep a separate ledger account respectively for the One-off Parent Education Grant and the additional grant for setting up/enhancing the “Resources for Parents” webpage as stipulated in the EDB Circular Memorandum No. 18/2022.

a deficit in using the “Consolidated Grant”. Should there be a deficit, KGs can top up the “Consolidated Grant” with the other operating cost portion (i.e. the 40% portion) of unit subsidy under the Scheme and/or the school funds depending on the situation.

Monitoring

17. KGs should understand and monitor the implementation of the programmes/activities (e.g., the content, mode of delivery and feedback from parents), and evaluate the effectiveness of these programmes/activities through means such as questionnaires and parent surveys. If the content of the programmes/activities deviates from the ambit or the requirements of the “Consolidated Grant”, KGs should make immediate rectification by, for example, considering termination of the service contract(s). In this regard, KGs should document the relevant terms and conditions in their quotation(s)/tender(s) and contract(s).

18. KGs should complete a usage report of the “Consolidated Grant” (Annex 2) and submit it via “Kindergarten Education Scheme System” **within three months** after the expiry of the usage period of the “Consolidated Grant”, i.e. **on or before 30 November 2027**, to confirm the use of the “Consolidated Grant” and report the unspent balance. The EDB will claw back the unspent amount of the “Consolidated Grant” as of 31 August 2027. In addition, if a KG ceases operation, has its status as a Scheme-KG revoked, or withdraws from the Scheme before the end of the 2026/27 school year, it should submit a usage report of the “Consolidated Grant” **within one month** from the effective date of the above-mentioned circumstances, and the unspent amount of the “Consolidated Grant” must be returned to the Government as per EDB’s request. In the event that a KG fails to comply with the aforementioned requirement to submit a usage report of the “Consolidated Grant”, the EDB may request a refund to the Government of the full amount of “One-off Parent Education Grant”, “Chinese Art and Culture Grant” and “Grant for Promotion of National Education through Home-school Co-operation” disbursed to the KG.

19. KGs are required to follow the established mechanism regarding accounting procedures as stipulated in Chapter 4 of the EDB’s Kindergarten Administration Guide by keeping a separate ledger account to properly record all the income and expenditure items of the “Consolidated Grant”. KGs are also required to record all the related income and expenditure in the statements/note of the annual audited accounts to reflect the income and expenditure of the “Consolidated Grant”, and submit the annual audited accounts to the EDB in accordance with the existing requirements. KGs are not allowed to transfer the funds/unspent balance of the “Consolidated Grant” to any other subsidies or accounts. No expenditure item of the “Consolidated Grant” should be included in the calculation of school fee revision in the fee revision exercise.

20. KGs are responsible for ensuring the effective use of the “Consolidated Grant” on organising school-based learning activities, parent-child activities and/or parent education programmes relating to national education and parent education, and keeping the activity/programme plans and documents, photos or multimedia video clips properly. KGs are required to observe the established principles and requirements on their use of public funds as promulgated by the EDB when deploying the “Consolidated Grant”. 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. 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.** The

EDB may request KGs to provide relevant documents for examining the use of the “Consolidated Grant”, if necessary. If KGs are found to be using the “Consolidated Grant” 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 the “Consolidated Grant” as specified by the EDB.

Enquiries

21. For enquiries regarding this circular memorandum, please contact the EDB at:

For national education activities 2892 5458

For parent education programmes 2892 6413

Ms Kathy NG
for Permanent Secretary for Education

c.c. Heads of Sections - for information

Annex 1

The Education Bureau (EDB) provided a number of one-off grants from the 2021/22 to 2024/25 school years, including “One-off Parent Education Grant”, “Grant for Promotion of Chinese Art and Culture” and “Enhanced Grant for Promotion of Chinese Art and Culture”, as well as “Grant for Promotion of National Education through Home-school Co-operation”, to strengthen the support for kindergartens (KGs) in promoting national education and parent education. The deadlines for using the grants and submission of usage report(s) as well as the arrangement for returning the unspent balance of the “Consolidated One-off Grant” and the existing grants are as follows:

	Deadline for Using the Grant	Submission of Usage Report(s)	Arrangement for Returning the Unspent Grant Balance
Consolidated One-off Grant (Effective from 15 October 2025)			
Consolidated One-off Grant	On or before 31 August 2027	On or before 30 November 2027	Return of the unspent grant balance as at 31 August 2027
One-off Grants Originally Provided			
i. One-off Parent Education Grant	On or before 31 August 2026	An interim report and a final report to be submitted on or before 31 August 2024 and 31 December 2026 respectively	Return of the unspent grant balance as at 31 August 2026
ii. (a) Grant for Promotion of Chinese Art and Culture (KGs in receipt of the “Grant for Promotion of Chinese Art and Culture” but opted not to apply for the “Enhanced Grant for Promotion of Chinese Art and Culture”)	On or before 31 August 2025	On or before 28 November 2025	Return of the unspent grant balance as at 31 August 2025
(b) Enhanced Grant for Promotion of Chinese Art and Culture	On or before 31 August 2026	On or before 30 November 2026	Return of the unspent grant balance(s) as at 31 August 2026
(c) Grant for Promotion of Chinese Art and Culture and Enhanced Grant for Promotion of Chinese Art and Culture (KGs in receipt of both grants)			
iii. Grant for Promotion of National Education through Home-school Co-operation	On or before 31 August 2027	On or before 30 November 2027	Return the unspent grant balance as at 31 August 2027

Kindergarten Education Scheme

Report on Use of the “Consolidated One-off Grant”

Please complete and submit this report to the Education Bureau (EDB) via “Kindergarten Education Scheme System” (website: <https://clo.edb.gov.hk>) **on or before 30 November 2027 (Tuesday)**

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

The Use of the Grant(s) (if applicable)

1. From the 2021/22 to 2024/25 school years, the grant(s) that our school received from the EDB included:
 - ☐ 1.1 “One-off Parent Education Grant”
 - ☐ 1.2(a) “Grant for Promotion of Chinese Art and Culture”
 - ☐ 1.2(b) “Enhanced Grant for Promotion of Chinese Art and Culture”
 - ☐ 1.3 “Grant for Promotion of National Education through Home-school Co-operation”
2. Our school had a total of \$_____ .00 under the “Consolidated One-Off Grant”. (i.e. the combined surplus of the aforementioned grant(s) as at 14 October 2025)
3. As at 31 August 2027, the “Consolidated One-Off Grant”
 - ☐ has been fully depleted.
 - ☐ has an unspent balance of \$_____ .00 (*rounded to the nearest integer*) to be returned to the EDB.

The Content of the Programmes/Activities Implemented

1. Our school confirms that, during the usage period of the respective grants (from the 2021/22 to 2026/27 school years), our school:
 - ☐ had organised parent education programmes
 - ☐ had set up/enhanced the designated webpage “Resources for Parents” on the open platform of the school website
 - ☐ had organised school-based learning activities relating to Chinese culture
 - ☐ had organised school-based parent education or parent-child activities relating to national education
2. The aims and strategies of the programmes/activities are as follows:
 - 2.1 Parent education programmes (may choose more than one option):

Aims: ☐ To assist parents in understanding child development

☐ To help parents promote the healthy, happy and balanced development of children

☐ To enhance parents’ physical and psychological well-being

☐ To foster home-school co-operation and communication

Strategies: ☐ Conduct talks/seminars

☐ Arrange workshops

☐ Organise online programmes

☐ Others: _____

2.2 School-based learning activities relating the Chinese culture (may choose more than one option):

- Aims:**
- ☐ To deepen children's understanding of Chinese culture and cultivate in children a sense of belonging to and the affection for our country
 - ☐ To enhance children's sense of the 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 inspire children to experience traditional Chinese custom so as to understand the meaning of the custom and the excellence of our culture
 - ☐ To help children gain a basic understanding of China's achievements and contributions in ancient and modern times, and strengthen their sense of national identity and national pride
 - ☐ Others: _____
- Strategies:**
- ☐ Design school-based learning themes and plan relevant learning activities
 - ☐ Organise Chinese Culture Week/experiential day/sharing session for children at school
 - ☐ Purchase the resources required for 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: _____

2.3 School-based parent education or parent-child activities relating to national education (may choose more than one option):

- Aims:**
- ☐ To enhance parents' understanding of Chinese culture and national development so that they can impart knowledge about the culture and achievements of the Motherland to their children, fostering a sense of belonging and pride in our country
 - ☐ To support parents in helping their children appreciate our country's art and culture and foster a sense of national identity
 - ☐ To encourage parents to read picture books about Chinese culture with their children and provide parental guidance for young children to put into practice the traditional virtues
 - ☐ To enable parents and their children to explore different facets of the Chinese culture, thereby enhancing children's self-awareness and self-confidence in traditional culture and developing their affection for our country
 - ☐ Others: _____
- Strategies:**
- ☐ Conduct seminars for parents
 - ☐ Arrange parent workshops/parent-child experiential activities
 - ☐ Form parent-child paired-reading groups
 - ☐ Organise parent-child local cultural tours
 - ☐ Others: _____

3. The design and results of the relevant programmes/activities regarding the promotion of national education and/or parent education have been uploaded to the school website for sharing with stakeholders and the sector. The link is as follows:

Declaration

I confirm that:

- (a) our school has used the “Consolidated One-off Grant” to organise national education activities and/or parent education programmes. The plans and documents, photos or multimedia video clips of the related activities/programmes are properly maintained;
- (b) our school has observed the requirements stipulated in the EDB Circular Memorandum No. 191/2025 to keep a separate ledger account to properly record all the income and expenditure items of the “Consolidated One-off Grant”, and will report these items in the annual audited accounts for submission to the 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 the EDB as soon as possible for follow-up action; and
- (c) if our school fails to provide relevant documents for the EDB’s checking and inspection upon request/has used the grant for purposes other than those specified by the EDB/fails to comply with the respective requirements under the grant, the amount of the grant as specified by the EDB will be returned to the Government.

Signature of Supervisor: _____ Name of Supervisor: _____

Name of School: _____

School No.:

--	--	--	--	--	--

Name of School Head: _____ Tel No.: _____

Date: _____

School Chop