

EDUCATION BUREAU CIRCULAR MEMORANDUM NO. 61/2024

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

Ref. : EDB(KGA2-1)/GRANT/5

Date : 28 February 2024

Kindergarten Education Scheme Enhanced Professional Capacity Enhancement 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) of the details about the enhancement to the one-off “Professional Capacity Enhancement Grant” (PCEG). This circular memorandum should be read in conjunction with Education Bureau (EDB) Circular No. 8/2018 dated 8 June 2018 on “Enhancing Professional Competency of KG Principals and Teachers” and Education Bureau Circular Memorandum (EDBCM) No. 17/2022 dated 3 January 2022 on “Enhancement Measures on Professional Development of Kindergarten Teachers”.

Background

2. EDB has all along provided support for the sustainable development of KGs in various aspects. On enhancing teachers’ professional development, one of the measures was to provide a one-off PCEG for KGs joining the Scheme (Scheme-KGs) in the 2021/22 school year, which aimed to enhance teachers’ capacity and professional development, thereby promoting the sustainable development of KGs. For details, please refer to EDBCM No. 17/2022 issued on 3 January 2022 on “Enhancement Measures on Professional Development of Kindergarten Teachers”.

Details

3. To strengthen the connection between Mainland and Hong Kong KGs in early childhood education and respond to the sector’s needs, EDB will provide an additional one-off provision, the “Enhanced Professional Capacity Enhancement Grant” (hereafter referred to as “Enhanced PCEG”), to increase the rates, expand the scope, and extend the period of use until the 2028/29 school year for Scheme-KGs. This aims to further strengthen the capacity and professional development of teachers, foster collaboration with Mainland KGs, and enhance the quality of KG education.

Grant Rates

4. The Enhanced PCEG is a three-tiered grant with rates set at \$200,000, \$300,000 and \$400,000 respectively. Each tier is determined by the number of half-day students¹ eligible for subsidy as of November 2023² of individual KGs. Details are as follows:

Tier	Number of half-day students³	Grant rate
1	less than 220	\$200,000
2	220 to 330	\$300,000
3	331 or above	\$400,000

5. Upon the disbursement of the Enhanced PCEG, KGs may use the grant and the PCEG previously disbursed in March 2022 (if applicable) until the 2028/29 school year (i.e. up to 31 August 2029) to plan and implement school-based programmes.

Use of the Grant

6. KGs are encouraged to utilise the above-mentioned grant to enhance teachers' capacity and promote their continuous professional development. This may include arranging exchange activities (e.g. forming Sister-KGs with Mainland counterparts, arranging professional exchange activities³ among Sister-KGs) or sharing of good practices with Mainland KGs, with the aims to strengthen the professional exchange and collaboration between Mainland and Hong Kong teachers, and to enhance the quality of KG education. KGs should ensure the effective use of the grant and are encouraged to use it in a way that benefits as many teachers as possible. The scope of the grant will be expanded and cover the following:

- To hire outside services to enhance teachers' capacity (e.g. to arrange professional development programmes for teachers);
- To hire consultancy services to establish learning circles in the school, enhance the curriculum, and/or arrange school-based programmes relating to the professional development of teachers, with a view to raising the quality of teaching or enhancing the support to students;
- To arrange professional exchange activities (e.g. visits to Mainland KGs, seminars, lesson demonstrations, lesson evaluations, video conferencing and experience sharing) with Mainland KGs (not limited to KGs in the Greater Bay Area or Sister-KGs with formal agreements signed). The grant can be used to cover expenses related to visits to Mainland KGs, such as package tour services for teachers visiting Mainland KGs and materials used in exchange activities. As these professional exchange activities are relatively more costly, to ensure that the grant is used for a broader range of professional development activities,

¹ One whole-day / long whole-day student is counted as two half-day students.

² EDB will determine the amount of the Enhanced PCEG for each KG according to the number of students eligible for subsidy as of November 2023 based on the result of the 1st Adjustment verified by the school.

³ Given the young age of KG students, exchanges with Sister KGs should focus on teachers' professional exchange instead of visits at student level.

the total expenditure on professional exchange activities with Mainland KGs should not exceed 40% of the grant⁴; and

- To subsidise teachers taking courses or attending international conferences on KG education which are in line with the school development plan and the Kindergarten Education Curriculum Guide (2017). These courses should be organised or jointly organised by UGC-funded institutions, or included in the Qualifications Register under the Hong Kong Council for Accreditation of Academic & Vocational Qualifications. For attending international conferences, the subsidy should only cover the enrolment and course fees, but not travelling, accommodation and other related costs. The amount of the subsidy should be provided on a co-payment basis between the teacher and the grant, and capped at 50% of the fee of taking courses or attending international conferences. To ensure that the grant benefits the KG's teaching force as a whole instead of individual teachers, the total expenditure on subsidising the fees of taking courses or attending international conferences should not exceed 20% of the grant. In this connection, KGs should devise their own school-based policy in deploying the grant for such purpose.

7. The grant **should not be used** to cover the following:

- To pay existing staff to take up extra responsibilities;
- To arrange non-local study tours (except for exchange activities with Mainland KGs);
- To employ supply teachers to relieve the teachers taking courses. For courses eligible for the supply teacher grant (e.g. specified courses on support to non-Chinese speaking students and students with special needs, and the five-week course for KG middle leaders), the expenses on supply teachers should be paid by the designated grant on a reimbursement basis; and
- To subsidise teachers pursuing programmes for personal attainment of academic qualifications in any discipline, e.g. a bachelor's / master's degree.

8. The above list is by no means exhaustive. KGs should prudently deploy the grant and properly allocate the resources to ensure that the expenditure incurred under each item falls within the scope of the grant.

Disbursement and Accounting Arrangements

9. The Enhanced PCEG 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. KGs in receipt of the PCEG in March 2022 (regardless of whether the previously disbursed PCEG has been fully depleted) will receive the Enhanced PCEG in early March 2024. As for KGs that were not previously provided with the PCEG, regardless of whether they wish to apply for the Enhanced PCEG, they should submit the completed application form (**Annex 1**) by post and fax to the EDB Kindergarten Administration 2 Section (Address: Room 2329, 23/F, Wu Chung House, 213 Queen's Road East, Wan Chai, Hong Kong; Fax: 3691 8021) **on or before 5 March 2024** for further processing and disbursement of the grant in mid-March 2024.

⁴ Even if a KG has already used 20% of the previously disbursed PCEG for professional exchange activities with Mainland KGs, it can still use the Enhanced PCEG, along with the remaining balance of the previously disbursed PCEG, for arranging professional exchange activities with Mainland KGs in accordance with the expanded scope as set out in paragraph 6 above.

10. KGs in receipt of the Enhanced PCEG are required to submit an initial plan on grant usage (**Annex 2**) **by 30 April 2024**. The plan should outline how the grant will be used to enhance teachers' capacity and professional development, and how the acquired skills and knowledge can be shared with other teachers in the school. In the event that KGs decide to return the Enhanced PCEG after considering their school-based circumstances, they should also complete **Annex 2** to facilitate EDB's clawback of the Enhanced PCEG disbursed. KGs should submit the completed **Annex 2** by post to the EDB Kindergarten Administration 2 Section (Address: Room 2329, 23/F, Wu Chung House, 213 Queen's Road East, Wan Chai, Hong Kong). **Annex 2** (in Word format) can be downloaded from the EDB webpage (Home > Education System and Policy > Kindergarten Education > Kindergarten Education Scheme > 4. Circular).
11. KGs in receipt of the Enhanced PCEG and the PCEG previously disbursed (if applicable) should use the grant(s) **by 31 August 2029**. Should there be a deficit, KGs can top up the grant(s) with the other operating cost portion (i.e. the 40% portion) of the unit subsidy under the Scheme and/or school funds. EDB will claw back the unspent amount of the grant(s) as of 31 August 2029.
12. KGs should submit to EDB the first interim evaluation report (**Annex 3**) on the use of the grant(s) for the 2023/24 and 2024/25 school years **by 31 December 2025**, and the second interim evaluation report (**Annex 4**) on the use of the grant(s) for the 2025/26 and 2026/27 school years **by 31 December 2027**. KGs should also submit the final report (**Annex 5**) **by 31 December 2029**. The report templates (in Word format) can be downloaded from the EDB webpage (Home > Education System and Policy > Kindergarten Education > Kindergarten Education Scheme > 4. Circular).
13. KGs using the grant(s) to procure services to enhance teachers' capacity and professional development are required to observe the established principles and requirements promulgated by EDB on the use of public funds by KGs, including those set forth in Chapter 4 of EDB's "Kindergarten Administration Guide" and the "Guidelines on Procurement Procedures in Kindergartens", so as to ensure the fairness and transparency of relevant procedures.
14. Furthermore, 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 income and expenditure items of the Enhanced PCEG and the PCEG (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 PCEG and the PCEG (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 PCEG and the PCEG (if applicable) to any other subsidies or accounts. No expenditure item of the Enhanced PCEG and the PCEG (if applicable) should be included in the calculation of school fees in the fee revision exercise. All books of accounts, records of procurement, receipts, payment vouchers, 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. KGs are responsible for ensuring the effective use of the grant(s), all of which should be used for expenses related to the enhancement of teachers' professional development with a view to promoting schools' sustainable development. 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 the grant(s) as

specified by EDB.

15. If a KG which was provided with the Enhanced PCEG and the PCEG (if applicable) closes, is revoked of its status as a Scheme-KG, or withdraws from the Scheme by the end of the 2028/29 school year, the two grants must be returned to the Government as per EDB's request.

Enquiries

16. For enquiries about this circular memorandum, please contact the Kindergarten Administration 2 Section at 2892 6378 or 2892 6546.

Ms W S LEUNG
for Permanent Secretary for Education

c.c. Heads of Section – for information

Application for Enhanced Professional Capacity Enhancement Grant
(Only applicable to KGs not previously provided with
Professional Capacity Enhancement Grant)

To be returned to Kindergarten Administration 2 Section, Education Bureau, on or before 5 March 2024 by post and fax (Address: Room 2329, 23/F, Wu Chung House, 213 Queen's Road East, Wan Chai, Hong Kong; Fax: 3691 8021)

School information	
Name of School:	(Chinese) _____ (English) _____
School Registration No.: _____	
Our school <u>was not previously provided</u> with Professional Capacity Enhancement Grant (PCEG) in the 2021/22 school year. I hereby confirm that our school – <input type="checkbox"/> <u>will apply</u> for the Enhanced PCEG. <input type="checkbox"/> <u>will NOT apply</u> for the Enhanced PCEG. The reasons are as follows: Reasons: _____ <i>(Please put a “✓” in the appropriate boxes <input type="checkbox"/>.)</i>	
Declaration	
I/ our school: (a) confirm all the information provided in the application form is factually correct; and (b) will ensure proper use of the grant approved, and undertake to follow the Education Bureau (EDB)’s requirements as stipulated in paragraphs 6 to 15 of EDB Circular Memorandum No. 61/2024 to return the grant to the Government as appropriate. <i>(only applicable to KGs applying for the Enhanced PCEG)</i>	
Signature of Supervisor:	(School chop)
Name of Supervisor:	
Date: ____ / ____ / ____	
Contact person (Name): _____ (Post): _____ Tel. No.: _____	

**Professional Capacity Enhancement Grant (PCEG) and Enhanced PCEG
Initial Plan on Grant Usage
(Applicable to all KGs provided with the grant(s))**

(To be returned on or before 30 April 2024 by post)

To: Permanent Secretary for Education
(Attn: Kindergarten Administration 2 Section, Education Bureau
Address: Room 2329, 23/F, Wu Chung House, 213 Queen's Road East, Wan Chai, Hong Kong)

School information

Name of School: (Chinese) _____
(English) _____

School Registration No.: _____

Part One (Only applicable to KGs previously provided with PCEG in March 2022)

- ☐ Our school will ensure proper use of the approved PCEG and Enhanced PCEG, and undertake to follow the Education Bureau (EDB)'s requirements as stipulated in paragraphs 6 to 15 of Education Bureau Circular Memorandum (EDBCM) No. 61/2024 to return the grant(s) to the Government as appropriate. *[Please continue to complete Parts Two and Three]*
- ☐ After considering the school-based circumstances, our school –
- (a) has decided to **return** the Enhanced PCEG already disbursed. The reasons are as follows:
Reasons: _____ ;
and
- (b) will ensure continued proper use of the approved PCEG in accordance with EDBCM No. 17/2022 (including the requirement of using the PCEG on or before 31 August 2024 and submitting to EDB the final report by 31 December 2024, etc.) *[Skip Part Two and go to Part Three].*

(Please put a "✓" in the appropriate boxes ☐)

Part Two (Applicable to <u>all</u> KGs provided with the Enhanced PCEG)	
A. Details of the initial plan on grant usage (including the remaining balance of the previously disbursed PCEG, if applicable) <i>(Please put a “✓” in the appropriate boxes <input type="checkbox"/>. More than one option may be chosen.)</i>	
Proposed measure(s)	Percentage of the grant(s)
<input type="checkbox"/> (i) To hire outside service(s) to enhance teachers’ capacity (e.g. to arrange professional development programmes for teachers)	
<input type="checkbox"/> (ii) To hire consultancy services to establish learning circles in the school, enhance the curriculum, and/or arrange school-based programmes relating to the professional development of teachers, with a view to raising the quality of teaching or enhancing the support to students	
<input type="checkbox"/> (iii) To arrange professional exchange activities with Mainland kindergartens (KGs), such as package tour services for teachers visiting Mainland KGs and materials used in exchange activities.	(Not exceeding 40% of the grant(s))
<input type="checkbox"/> (iv) To subsidise teacher(s) taking courses or attending international conferences on KG education (capped at 50% of the fee of taking courses or attending international conferences) which are in line with the school development plan and the Kindergarten Education Curriculum Guide (2017), with details as follows: <ul style="list-style-type: none"> • Name of the course(s) / international conference(s) to be subsidised: <hr/> • The above course/international conference is in line with the school development plan and the Kindergarten Education Curriculum Guide (2017) in the following ways (e.g. enhance support to non-Chinese speaking students / students with special needs, strengthen school curriculum development): <hr/> <hr/> 	(Not exceeding 20% of the grant(s))
<input type="checkbox"/> (v) Others (please specify): <hr/> <hr/>	
Total:	100%

B. Please briefly describe how the acquired skills and knowledge can be shared with other teachers in the school:

Part Three	
Signature of Supervisor:	(School chop)
Name of Supervisor:	
Date: / /	
Contact person (Name): _____ (Post): _____ Tel. No.: _____	

**First Interim Evaluation Report
Use of Professional Capacity Enhancement Grant (PCEG) and Enhanced PCEG
(2023/24 to 2024/25 school years)**

(To be returned on or before 31 December 2025 through the Kindergarten Education Scheme System, or by post)

(Please put a “✓” in the appropriate boxes ☐.)

To: Permanent Secretary for Education

(Attn: Kindergarten Administration 2 Section, Education Bureau

Address: Room 2329, 23/F, Wu Chung House, 213 Queen’s Road East, Wan Chai, Hong Kong)

Our school has spent the Enhanced PCEG and the previously disbursed PCEG (if applicable) according to the requirements stipulated in Education Bureau Circular Memorandum (EDBCM) No. 61/2024 to implement school-based professional capacity enhancement programme(s) in the **2023/24 to 2024/25 school years**.

1. Our school has implemented the following measures to enhance teachers’ professional capacity:

2. Our school plans to implement the following measures to enhance teachers’ professional capacity in the 2025/26 to 2028/29 school years:

3. Our school received \$100,000 / \$150,000 / \$200,000 / not applicable* of the PCEG in March 2022, and \$200,000 / \$300,000 / \$400,000* of the Enhanced PCEG in March 2024 (*Delete whichever is inapplicable*). As at 31 August 2025, the **total** amount of the grant(s)
- ☐ is fully depleted;
- ☐ has a balance of \$_____ to be deployed in the 2025/26 to 2028/29 school years.

Declaration	
<p>I/We confirm that:</p> <p>(a) our school has kept a separate ledger account for the Enhanced PCEG and the previously disbursed PCEG (if applicable) to properly record all incomes and expenditures of the grant(s) and will report these items in the annual audited accounts for submission to the Education Bureau (EDB) in accordance with the existing requirements. 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 for follow up; and</p> <p>(b) if our school fails to provide relevant documents for examination, uses the grant(s) outside the scope as stated in EDBCM No. 61/2024, or fails to comply with the respective requirements under the circular memorandum, the amount of the grant(s) as specified by EDB will be returned to the Government.</p>	
<p>Name of School: (Chinese) _____</p> <p style="text-align: center;">(English) _____</p>	
<p>School Registration No.: _____</p>	<p>(School chop)</p>
<p>Signature of Supervisor: _____</p>	
<p>Name of Supervisor: _____</p>	
<p>Date: ____ / ____ / ____</p>	
<p>Contact person (Name): _____</p> <p style="text-align: center;">(Post): _____</p> <p>Tel. No.: _____</p>	

**Second Interim Evaluation Report
Use of Professional Capacity Enhancement Grant (PCEG) and Enhanced PCEG
(2025/26 to 2026/27 school years)**

(To be returned on or before 31 December 2027 through the Kindergarten Education Scheme System, or by post)

(Please put a “✓” in the appropriate boxes ☐.)

To: Permanent Secretary for Education

(Attn: Kindergarten Administration 2 Section, Education Bureau

Address: Room 2329, 23/F, Wu Chung House, 213 Queen’s Road East, Wan Chai, Hong Kong)

Our school has spent the Enhanced PCEG and the previously disbursed PCEG (if applicable) according to the requirements stipulated in Education Bureau Circular Memorandum (EDBCM) No. 61/2024 to implement school-based professional capacity enhancement programme(s) in the **2025/26 to 2026/27 school years**.

1. Subsequent to the first interim evaluation report submitted in _____ (mm/yyyy), our school has implemented the following measures to enhance teachers’ professional capacity:

2. Our school plans to implement the following measures to enhance teachers’ professional capacity in the 2027/28 to 2028/29 school years:

3. Our school received \$100,000 / \$150,000 / \$200,000 / not applicable* of the PCEG in March 2022, and \$200,000 / \$300,000 / \$400,000* of the Enhanced PCEG in March 2024 (*Delete whichever is inapplicable*). As at 31 August 2027, the **total** amount of the grant(s)
- ☐ is fully depleted;
- ☐ has a balance of \$_____ to be deployed in the 2027/28 to 2028/29 school years.

Declaration	
<p>I/We confirm that:</p> <p>(a) our school has kept a separate ledger account for the Enhanced PCEG and the previously disbursed PCEG (if applicable) to properly record all incomes and expenditures of the grant(s) and will report these items in the annual audited accounts for submission to the Education Bureau (EDB) in accordance with the existing requirements. 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 for follow up; and</p> <p>(b) if our school fails to provide relevant documents for examination, uses the grant(s) outside the scope as stated in EDBCM No. 61/2024, or fails to comply with the respective requirements under the circular memorandum, the amount of the grant(s) as specified by EDB will be returned to the Government.</p>	
<p>Name of School: (Chinese) _____</p> <p>(English) _____</p>	
School Registration No.:	(School chop)
Signature of Supervisor:	
Name of Supervisor:	
Date: ____/____/____	
<p>Contact person (Name): _____</p> <p>(Post): _____</p> <p>Tel. No.: _____</p>	

Final Report

Use of Professional Capacity Enhancement Grant (PCEG) and Enhanced PCEG

(To be returned on or before 31 December 2029 through the Kindergarten Education Scheme System, or by post)

(Please put a “✓” in the appropriate boxes ☐.)

To: Permanent Secretary for Education

(Attn: Kindergarten Administration 2 Section, Education Bureau

Address: Room 2329, 23/F, Wu Chung House, 213 Queen’s Road East, Wan Chai, Hong Kong)

Our school has spent the Enhanced PCEG and the previously disbursed PCEG (if applicable) according to the requirements stipulated in Education Bureau Circular Memorandum (EDBCM) No. 61/2024 to implement school-based professional capacity enhancement programme(s) in the 2021/22 to 2028/29 school years.

1. Subsequent to the second interim evaluation report submitted in _____ (mm/yyyy), our school has implemented the following measures to enhance teachers’ professional capacity:

2. The skills and knowledge acquired by the teacher(s) will be/have been disseminated to other teachers in the school through *(More than one option may be chosen.)*:

- ☐ establishing learning circle in school
- ☐ arranging sharing sessions to disseminate good practices to other teachers in school
- ☐ arranging collaborative lesson planning and/or peer observation
- ☐ Others: _____

3. Please briefly describe the effectiveness of the use of the grant(s) (*More than one option may be chosen.*):

- ☐ strengthening teachers' knowledge in _____ (topic)
- ☐ enhancing teachers' teaching skills and methods
- ☐ strengthening the support to students
- ☐ enhancing school-based curriculum
- ☐ strengthening teachers' professional exchanges and collaboration with kindergartens (KGs) on the Mainland
- ☐ forming Sister-KGs with Mainland KGs in _____ (mm/yyyy)
- ☐ Others: _____

4. Our school received the PCEG in March 2022 (if applicable), and the Enhanced PCEG in March 2024, which adds up to a total of \$_____. As at 31 August 2029, of the amount of the grant(s),

- ☐ \$_____ was used in total;
- ☐ a balance of \$_____ is to be returned to EDB.

Declaration
<p>I/We confirm that:</p> <p>(a) our school has kept a separate ledger account for the enhanced PCGE and the previously disbursed PCEG (if applicable) to properly record all incomes and expenditures of the grant(s) and will report these items in the annual audited accounts for submission to the Education Bureau (EDB) in accordance with the existing requirements. 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 for follow up; and</p> <p>(b) if our school fails to provide relevant documents for examination, uses the grant outside the scope as stated in EDBCM No. 61/2024, or fails to comply with the respective requirements under the circular memorandum, the amount of the grant(s) as specified by EDB will be returned to the Government.</p>
<p>Name of School: (Chinese) _____</p> <p style="text-align: center;">(English) _____</p>

School Registration No.:	(School chop)
Signature of Supervisor:	
Name of Supervisor:	
Date: ____ / ____ / ____	
Contact person (Name): _____ (Post): _____ Tel. No.: _____	