

submit duly completed **Summary of Estimated Expenditure (Appendix 4)** to their respective Senior School Development Officers or Senior Services Officers **on or before 31 July 2021** for EDB's information or follow-up when necessary.

General procedures

5. If KGs will increase school fees of any classes (including local KG classes, non-local KG classes and/or CCC classes), or not joining the Scheme in the 2020/21 school year/ having withdrawn from the Scheme but still receiving government subsidy of eligible students under the Scheme at certain level(s) in the 2021/22 school year, they are required to apply for fee revision under the prevailing practice (general procedures). Details are at **Appendix 1**.

6. KGs adopting the general procedures should submit duly completed **Declaration of School Supervisor (Schedule 1A)** and **schedules for the general procedures** to their respective Senior School Development Officers or Senior Services Officers **on or before 16 April 2021**. EDB will process the applications according to prevailing procedures.

Meal Charges for Whole-day Classes

7. KGs operating whole-day classes are required to submit **Schedule of Meal Charges for Whole-day Classes (Schedule 5)** together with the schedule(s) related to school fees to EDB for processing. Please note that the schedule for meal charges is also simplified.

Points to Note

8. KGs please download the relevant electronic schedules through the Common Log-On System at <http://kgac.edb.gov.hk> (please refer to **Appendix 5**), submit the whole set of duly completed schedules through the system, then sign and submit their printed applications to their respective Senior School Development Officers or Senior Services Officers. For KGs not joining the Scheme, please refer to the EDB Circular Memorandum No. 2/2021 if they wish to apply for fee revision for the 2021/22 school year.

9. KGs joining the Scheme in the 2019/20 school year are reminded to submit their annual audited accounts² for 2019-2020 to the Finance Division of EDB within six months after the end date of the accounts as stipulated in [EDB Circular Memorandum No. 97/2020](#). They need not prepare/submit to EDB another set of annual audited accounts for the purpose of fee revision. EDB would check the relevant information in the schedules against their annual audited accounts submitted if necessary.

10. If KGs fail to meet the deadline for submission and/or provide all the necessary information for processing their applications, EDB might not be able to inform the KGs concerned on the approved revised fees before the commencement of the new school year and may take them as fee freezing cases.

² For schools operating KG classes as well as other section(s) (e.g. primary and secondary), separate audited accounts for KG section should be prepared. If separate audited accounts for KG section are not available, schools should prepare a set of management accounts on the KG section with endorsement of the school supervisor. The consolidated totals of the said management accounts together with accounts of other section(s) should tally with the school's audited accounts.

11. EDB reserves the right to adjust the school fees of KGs to an appropriate level in the subsequent school years if the expenditure during the 2021/22 school year turns out to be less than the estimated expenditure on which approval of the school fee has been given.

12. School supervisors applying for fee revision for their KGs in the 2021/22 school year are requested to note the following:

- (a) KGs should be prudent in using the resources from government subsidy and school fees (if any) and ensure that expenditure incurred is reasonable and necessary.
- (b) Only expenditure of allowable items will be considered in vetting KGs' budget of the 2021/22 school year. Details of expenditure items chargeable to government funds are at Appendix 2. KGs should also read "References and Notes" in Appendix 3 when planning the estimated expenditure and filling in relevant schedules.
- (c) In principle, government subsidy should be sufficient for KGs to provide free quality half-day (HD) services. As for whole-day (WD) / long whole-day (LWD) services, with additional subsidy from the Government, school fees should be at a low level. To ensure that parents can benefit under the policy, EDB will rigorously vet the applications for collection of school fees. Only expenditure of allowable items (for examples, expenses on rent that cannot be fully covered by government subsidy) will be considered. Unreasonable expenditure will not be recognized for fee revision purpose. KGs are required to provide strong justifications for their applications for revision of school fees, and accept any adjustment made by EDB to the approved school fee in consideration of the KGs' expenditure and the utilization of government subsidies under the Scheme.
- (d) In view of children's physical and mental development, EDB considers that students should not concurrently enrol to classes of both AM and PM sessions. KGs should carefully consider parents' justifications before admitting children without a valid Registration Certificate. The students concerned are required to pay the school fees before deduction of government subsidy. The KGs concerned are also required to apply to EDB separately for collecting the amount of school fees before deduction of government subsidy.
- (e) Before submitting the application, KGs are advised to inform parents of the amount of the proposed school fees, explain to parents the reasons for collection of school fees and take follow up actions in light of their views and concerns as early as possible.
- (f) For any transactions reported in this application that involved related party³, KGs should also report such transactions in the annual audited accounts of corresponding years.

³ Please refer to Annex 5 of EDB Circular Memorandum No. 97/2020 for definition of a related party.

Subsidy and Fee Thresholds under the Scheme

13. The salary-related subsidies for teaching staff (and the associated salary ranges for teaching staff) in the 2021/22 school year will be adjusted based on the civil service pay adjustment in 2021 and the exact amounts will be announced once they are confirmed as in the past. Taking into account the downward trend of economy, KGs are suggested to make reference to the current subsidy rates (2020/21 school year) for preparation of budget for the fee revision application in the 2021/22 school year: the basic HD unit subsidy, WD unit subsidy and LWD unit subsidy to be provided to KGs joining the Scheme are \$36,080, \$46,900 and \$57,730 per student per annum (pspa) respectively. EDB will refer to the above subsidies when processing fee revision applications. Besides, based on the subsidy rates in the 2020/21 school year, after deduction of government subsidy, the fee ceilings for HD and WD/LWD classes are \$10,820 and \$28,140 pspa respectively.

Briefing Session

14. Details of the briefing session will be announced in due course.

Enquiries

15. For enquiries related to fee revision matters, schools may contact their respective School Development Officers or Services Officers as appropriate. For enquiries related to accounting matters, please contact the Management Services Section of Finance Division, EDB at 2892 5482. For other enquiries, please contact the Kindergarten Administration Section at 2186 8994.

Ms Y Y SO
for Permanent Secretary for Education

cc Heads of Sections—for information

**Fee Revision for Kindergartens/Kindergarten-cum-Child Care Centres and
Schools with Kindergarten Classes (collectively referred to as “KGs” hereafter)
Joining the Kindergarten Education Scheme in the 2021/22 School Year
Summary Table of Schedules**

Schedule No. and Contents		Schedules to be completed by each type of application				
		KGs joining the Scheme in the 2020/21 school year				KGs <u>not</u> joining the Scheme in 2020/21 or having withdrawn from the Scheme but still receiving government subsidy of eligible students at certain level(s) in 2021/22
		Simplified Procedures		General Procedures		
		Fee <u>frozen</u> for all courses (Note 1)	No fee increase for all courses, fee <u>reduced</u> for all/ some courses (Note 1)	Fee <u>increase</u> of <u>not more than 1.2%</u> for any of the courses (Note 1)	Other applications (Note 2)	
1A	Declaration of School Supervisor	✓	✓	✓	✓	✓
1B	Schedule of Simplified Procedures	✓* (Note 3)	✓			
1C	Particulars of School Fees, Classes and Enrolment			✓	✓	✓
1D	Ratios for Apportionment of Expenditure			✓	✓	✓
2A	Particulars of Principal			✓	✓	✓
2B	Particulars of Teaching Staff / Child Care Workers			✓	✓	✓
3	Particulars of Supporting Staff			✓	✓	✓
4A	Schedule of Income and Expenditure			✓	✓	✓
4B	Schedule of Other Expenses				✓*	✓*
4C	Schedule of Major Repairs and Maintenance				✓	✓
4D	Schedule of Fixed Assets				✓	✓
4E	Schedule of Set-up Expenses				✓*	✓*
5	Particulars of Meal Charges for Whole-day Classes	✓*	✓*	✓*	✓*	✓*

* If applicable

Note:

- (1) The above courses include local KG classes, non-local KG classes and/or CCC classes. For local KG classes, the school fees refer to the fees after deduction of the government subsidy.
- (2) Other applications are applicable to KGs with fee increase of any one of the courses, including local KG classes, non-local KG classes and/or CCC classes, exceeds 1.2% or increases school fee from free of charge.
- (3) If KGs also apply for staying in the Child Care Centre Subsidy Scheme, please also provide the “Estimated no. of children for 2021/22” of CCC classes by filling out Column (f) in Table 1 of Schedule of Simplified Procedures (Schedule 1B).

**Expenditure Items Chargeable to Government Funds
for Kindergartens/Kindergarten-cum-Child Care Centres**

1. Salaries (including payment for supply teachers), provident fund, mandatory provident fund, long service payment of teaching and supporting staff employed
2. Rent and management fees, rates and government rent for the KG premises
3. Furniture and equipment used by school for education purposes
4. Teaching aids such as library books, reference materials, worksheets for teachers and students
5. Expenses on repairs, maintenance and improvement works of the KG premises including installation of air-conditioners, double-glaze windows and exhaust fans, maintenance contract, inspection fees for maintaining fire, gas, electrical installation and building safety
6. Water and electricity (including air-conditioning) charges, telephone line, fax line and internet service charges
7. Cleaning fees (including cleaning contract and the provision of cleaning facilities to students)
8. Expenses on printing, paper, teachers' stationery and other consumables for teaching and learning activities
9. Postage charges and publications
10. Insurance premium and expenses on first aid and fire safety equipment
11. Audit fees and other service charges in connection with school administration
12. Transportation fees for school administration purposes
13. Expenses on regular learning activities for all students, conducted either inside or outside the school premises (including expenses for birthday parties, graduation ceremony, school outing, picnic and visits.)
14. Items necessary for school operation such as student handbooks, profiles, student portfolios, graduation certificates and student cards, etc.
15. Other expenses directly related to teaching and learning activities, school operation and maintenance of the standard of education service

References and notes

(1) Subsidy rates for the 2021/22 school year:

	Subsidy	Unit	Unit Subsidy (\$)
(a)	Basic HD unit subsidy	per student per annum	36,080
(b)	WD unit subsidy	per student per annum	46,900
(c)	LWD unit subsidy	per student per annum	57,730
(d)	Grant for support to NCS students	per KG per annum	The subsidy will be calculated on the basis of the number of NCS students enrolled in a KG.
(e)	Grant for a cook	per KG per annum	201,600
(f)	Premises maintenance grant	per student per annum	1,040
(g)	Tide-over grant	per student per annum	2,420
(h)	Rental subsidy	per KG per annum	Please refer to the provisional amount of rental subsidy per month in the application form of rental subsidy, and then multiply it by 12 months to arrive at the annual amount of rental subsidy.

The above salary-related subsidies for teaching staff will be adjusted based on the weighted average of the pay rise decided for the civil service in 2021. Taking into account the downward trend for economy, KGs are suggested to make reference to the current subsidy rates (2020/21 school year) for preparation of budget for the fee revision application in the 2021/22 school year. The exact amounts will be announced once confirmed.

(2) Salary ranges for the 2021/22 school year:

Teaching Staff	Salary Range (\$) (applicable for teaching staff with C(ECE) or above qualifications)
Class Teacher	22,790 – 40,530
Senior Teacher	30,400 – 48,140
Vice Principal	37,990 – 53,200
Principal II	43,070 – 59,540
Principal I	50,660 – 67,140
Supporting Staff	Recommended Salary Range (\$)
Clerk	12,310 – 22,140
Janitor	12,310 – 16,000
Cook	14,760 – 17,240

The above salary range for teaching staff will be adjusted based on the weighted average of the pay rise decided for the civil service in 2021. Taking into account the downward trend for economy, KGs are suggested to make reference to the current subsidy rates (2020/21 school year) for preparation of budget for the fee revision application in the 2021/22 school year. The exact amounts will be announced once confirmed.

- (3) Long service payment/ severance payment:
According to the Employment Ordinance (Cap. 57), the qualifying period of employment for being eligible for long service payment is no less than 5 years of service under a continuous contract. Information on long service payment/ severance payment can be found from “A Concise Guide to the Employment Ordinance Chapter 11: Severance Payment and Long Service Payment” at:
<http://www.labour.gov.hk/eng/public/wcp/ConciseGuide/11.pdf>
(Labour Department, The Government of Hong Kong Special Administrative Region)
- (4) Duties and services of school supervisors:
Only if the school supervisor is assigned to perform specific duties (not those general duties as a school supervisor) in the KG/KG-cum-CCC, his/her remuneration will be considered in calculation of the school fees. If so, regardless of simplified procedures or general procedures, descriptions of the specific duties should be provided (KGs adopting simplified procedures should submit it with Appendix 4 on or before 31 July 2021). It is the responsibility of the school to prove to the satisfaction of EDB that there are genuine needs with strong justifications for the supervisor to perform those specific duties in addition to the general duties of a supervisor to justify the payment of remuneration to him/her. School supervisors should not receive any remuneration for any of their duties that should be normally be performed by a school supervisor, school manager(s) or principal(s). Also, for the duties which are services normally procured through procurement procedures, proper procurement procedures should be followed. For school supervisors serving in more than one KG/KG-cum-CCC and are/would be assigned with specific duties beyond the duties of the school supervisor, school manager(s) or principal(s), his/her remuneration should be paid by respective KG/KG-cum-CCC. The following information should be provided:
- (a) the number of schools that the school supervisors assigned with specific duties;
 - (b) the amount of remuneration paid by each of these KGs/KG-cum-CCCs;
 - (c) the proportion of the specific duties allocated to each of these KGs/KG-cum-CCCs; and
 - (d) the estimated working hours in each of these KGs/KG-cum-CCCs per week/month.
- (5) Procurement of administration support services for schools:
For schools procuring any forms of administration support services from their sponsoring bodies or other organisations, they should separately provide information on the nature, justifications, manpower involved and breakdowns of the cost for EDB’s consideration. Administration support services procured from sponsoring bodies or other related parties should be reported as transaction with related party in the school’s audited accounts.
- (6) Personal information collection statement:
- a. The personal data collected in the schedules will be used by EDB for processing the fee revision for the 2021/22 school year, as well as audit, statistics and research.
 - b. The personal data may be disclosed to other Government departments/agencies (e.g. Audit Commission) authorised to process personal data for verification of information in connection with the above-mentioned purposes.
 - c. Data subject has a right of access and correction with respect to the personal data as provided for in Sections 18 and 22 and Principle 6 of Schedule 1 of the Personal Data (Privacy) Ordinance, including the right to obtain a copy of the personal data provided in the schedules. This is however subject to payment of a fee.
 - d. Enquiries concerning the personal data collected by means of the above schedules including requests for access and correction should be addressed to the relevant Regional Education Office (REO)/Joint Office for Kindergartens and Child Care Centres (JOKC) in writing.
- (7) Others:
Unless otherwise stated, all references to years (e.g. “2021/22”, “3 years”, etc.) in the schedules refer to school years and all references to currency in the schedules are Hong Kong dollars.

Summary of Estimated Expenditure for the 2021/22 School Year

[For schools adopting simplified procedures and to be submitted on or before 31 July 2021]

Name of *KG/KG-cum-CCC : _____ (*Delete whichever is inappropriate.)

School Reg. No.: _____

(1) Ratio of HD to WD/LWD Expenditure per Student

HD	:	WD/LWD
1	:	

Note: The ratio of HD to WD/LWD expenditure per student should be between 1 to 1.6 and 1 to 2 and in 1 decimal place only.

(2) Ratio for Overall Salary of Teaching Staff (including Principal) and Related Expenses

CCC (if applicable)	:	Local KG Classes	:	Non-Local KG Classes (if applicable)
	:		:	

Note: The above total teacher salary and related expenses should be apportioned to KG (including local stream and non-local stream) and CCC (if applicable) according to the actual duties. The apportionment should be integers and the total should be 100%. The schools are not required to submit supporting documents for the above overall ratio, but should keep them and make them available for inspection upon request.

(3) Employment plan of teaching staff

(i) Principal: serving in more than one KG/KG-cum-CCC with salary (Yes / No)

If yes, please fill in the following table:

School Name	Monthly salary (\$)
1. Name of the Main School:	
District:	

Note: For the purpose of fee calculation, the maximum total salary received by the principal (if serving in more than one KG/KG-cum-CCC) should not exceed twice the principal's salary paid by the main school. The principal who receives salary from more than one KG/KG-cum-CCC will be allowed a doubling allowance not exceeding 1/3 of the principal's salary paid by the main school for each KG/KG-cum-CCC.

(ii) Teachers: employing a number of teacher(s) more than that of required under TP ratio of 1:11 (Yes / No)

If yes, the number of extra teachers to be employed: _____

Appendix 4 (cont'd)

(4) Employment plan of supporting staff

(a) Name of Staff (please sort by descending order in accordance with the monthly salary)	(b) Duty (e.g. teaching assistant, administrative assistant, clerk, janitor, etc.)	(c) Full- time (1.0)/ Part-time (0.5)	(d) Monthly salary (including other income)
1.			
2.			
3.			
4.			
5.			
6.			

Note: Other income may include double pay, bonus, cash allowances (excluding meal allowance) and contract gratuity. It should be spread evenly over 12 months for the respective school year and included as part of the monthly salary.

(5) Major administration expenses

Item	Total Amount (\$)	Remark
1.		
2.		
3.		

Note: If the school supervisor is assigned to perform specific duties (not those general duties as a school supervisor), and/or the school will procure any forms of administration support services from their sponsoring bodies, please refer to Notes (4) and (5) of “References and Notes” in Appendix 3 and Paragraph 4.4.3.3 and Appendix 4.6(3) of Kindergarten Administration Guide and provide the information of the specific duties.

(6) Plan of Major repairs and Maintenance (for works each costing \$8,000 or above) [Only for works to kick-start in the 2021/22 school year]

Brief Description of Works	Total Amount (\$)	No. of Years for Spreading (<i>Note</i>)	Paid by Premises Maintenance Grant (If yes, please state the amount)
1.			
2.			
3.			

Note: The number of years of spreading is as follows:

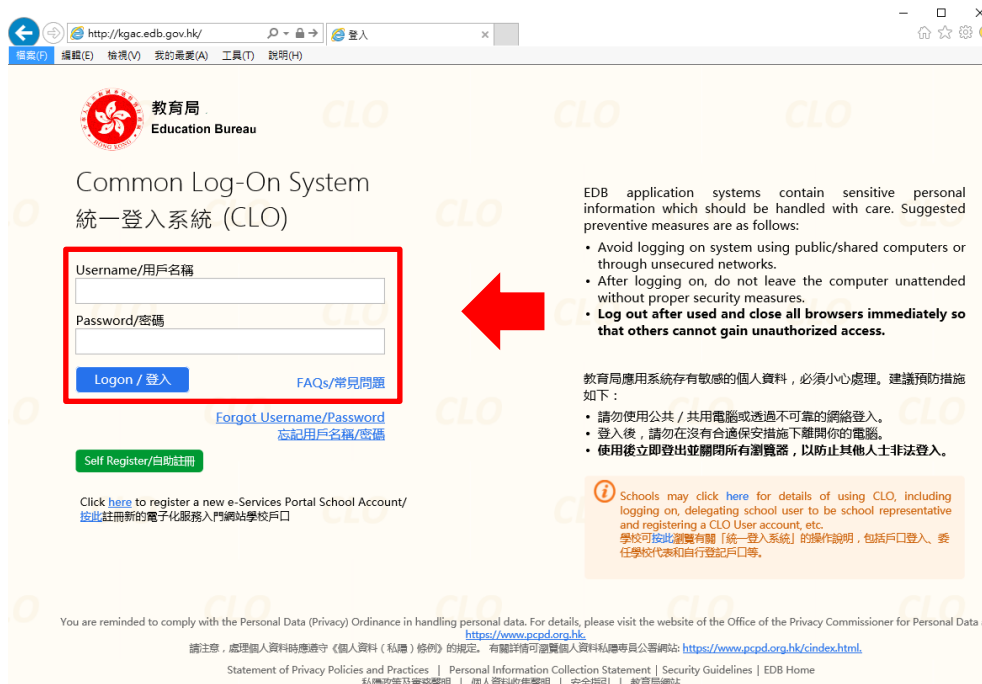
The total amount of major repairs and maintenance incurred in the same school year	Number of years for spreading the cost
\$500,000 or less	3 years
\$500,001 - \$1,000,000	5 years
\$1,000,001 - \$10,000,000	10 years
\$10,000,001 or more	15 years

Procedures for Downloading “Procedural Guide for Using the ‘Electronic Schedules for Fee Revision Application’” through the Education Bureau Common Log-On System

(1) Enter the following URL into the internet browser address bar: <http://kgac.edb.gov.hk>



(2) At the Education Bureau (EDB) Common Log-On System login page, enter the ‘Username’ and ‘Password’ to log on.



If you forget your login password, please refer to Paragraph 5 below.

- (3) After logon, click the link “Download ‘Procedural Guide for Using the Electronic Schedules for Fee Revision Application’” in the KGAC – eSubmission System menu.

Education Bureau
The Government of the Hong Kong Special Administrative Region

KGAC - eSubmission System
繁 | 簡
Login ID: 01000
Logout

Home

Part (I) - For Scheme-KGs : Procedural Guides

[Download "Procedural Guide for Using 'Electronic Schedules for Fee Revision Application'"](#)

[Download "Procedural Guide for Using 2019/20 'Electronic Template for Audited Accounts'"](#)

Part (II) - Download and submission of e-templates

Please select one of the following options:

- [1. Download Template for Data Input](#)
- [2. File Submission](#)
- [3. Clawback Notification Letter](#)
- [4. Annual Statement](#)

- (4) The procedural guide is in PDF format and provides detailed **guidance notes about downloading/ uploading and filling in the Schedules**. Please download, print and **read the procedural guide** before filling in the Schedules.
- (5) If you forget your login password for EDB Common Log-On System, click “Forgot Username/Password” to reset password or download the reset password form. Please fax the completed form to the EDB OS support team (Fax number: 2117 0759).

http://kgac.edb.gov.hk/

Education Bureau
Common Log-On System
統一登入系統 (CLO)

Username/用戶名稱

Password/密碼

Logon / 登入

Forgot Username/Password
忘記用戶名稱/密碼

Self Register/自助註冊

FAQs/常見問題

EDB application systems contain sensitive personal information which should be handled with care. Suggested preventive measures are as follows:

- Avoid logging on system using public/shared computers or through unsecured networks.
- After logging on, do not leave the computer unattended without proper security measures.
- **Log out after used and close all browsers immediately so that others cannot gain unauthorized access.**

教育局應用系統存有敏感的個人資料，必須小心處理。建議預防措施如下：

- 請勿使用公共 / 共用電腦或透過不可靠的網絡登入。
- 登入後，請勿在沒有合適保安措施下離開你的電腦。
- 使用後立即登出並關閉所有瀏覽器，以防止其他人士非法登入。

Schools may click [here](#) for details of using CLO, including logging on, delegating school user to be school representative and registering a CLO User account, etc.
學校可[按此](#)瀏覽有關「統一登入系統」的操作說明，包括戶口登入、委任學校代表和自行登記戶口等。

You are reminded to comply with the Personal Data (Privacy) Ordinance in handling personal data. For details, please visit the website of the Office of the Privacy Commissioner for Personal Data at <https://www.pcpd.org.hk>.

請注意，處理個人資料時應遵守《個人資料（私隱）條例》的規定。有關詳情可瀏覽個人資料私隱專員公署網站：<https://www.pcpd.org.hk/c/index.html>.

Statement of Privacy Policies and Practices | Personal Information Collection Statement | Security Guidelines | EDB Home
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Schedule 1A
Declaration of School Supervisor (P.1 of 2)

1. Declaration of School Supervisor of *KG/KG-cum-CCC

To: *Senior School Development Officer () (District) / Senior Services Officer (Joint Office for Kindergartens and Child Care Centres)

I, _____ (Name of School Supervisor), hereby submit an application for the school fees and meal charges of the kindergarten for the 2021/22 school year (*Please '✓' the appropriate box(es) to confirm*):

- My school proposes to freeze school fees for all classes (including local KG classes, non-local KG classes and/or CCC classes) being operated in the 2021/22 school year. Thus, **Schedule 1A** is submitted under **simplified procedures**. [Note: If KGs also apply for staying in the Child Care Centre Subsidy Scheme, please also provide the enrolment of CCC classes by filling out Column (f) in Table 1 of Schedule of Simplified Procedures (Schedule 1B).]
- My school will not increase school fees and proposes to reduce school fees for all or some of the classes (including local KG classes, non-local KG classes and/or CCC classes) being operated in the 2021/22 school year. Thus, **Schedules 1A and 1B** are submitted under **simplified procedures**.
- My school proposes to increase school fees by not more than 1.2% for all the classes (including local KG classes, non-local KG classes and/or CCC classes) being operated in the 2021/22 school year. Thus, **Schedules 1A, 1C, 1D, 2A, 2B, 3 and 4A** are submitted under **general procedures**.
- My school proposes to increase school fees by more than 1.2% or increase school fee from free of charge for the classes (including local KG classes, non-local KG classes and/or CCC classes) being operated in the 2021/22 school year. Thus, **Schedules 1A, 1C, 1D, 2A, 2B, 3, 4A to 4E** are submitted under **general procedures**.
- My school did not join the Scheme in the 2020/21 school year. Thus, **Schedules 1A, 1C, 1D, 2A, 2B, 3, 4A to 4E** are submitted under **general procedures**.
- My school will freeze, reduce or increase meal charges for WD classes (details at Schedule 5).

I confirm that ONLY the expenses of the items as per Appendix 2, where applicable, have been included in the school fee (if any) and declare as follows.

Section (i): School fees of the KG portion (*Please '✓' all the boxes to confirm*)

- My school has joined the kindergarten education scheme (Scheme) in the 2021/22 school year.
- I understand that if my school has been in operation in or before the 2019/20 school year, I should submit a copy of annual audited accounts for the 2019/20 year to the Education Bureau (EDB) for inspection as required. Should my school fail to do so, this fee revision application will not be processed further and EDB will take it as a fee freezing case.
- I understand that my school should not charge a school fee for a HD place where various government subsidies available are sufficient to cover all operating expenses as recognized by EDB. If needed, my school must submit sufficient justifications and evidence to support the fee revision application, and accept any adjustment to an appropriate level made by EDB to the approved school fee in the subsequent school years in consideration of the expenditure and the utilization of government subsidies under the Scheme.

Section (ii): Teaching staff related manpower and salaries (*Please '✓' all the boxes to confirm*)

- My school will fulfill the teacher-to-pupil ratio, 1:11 (excluding the principal), for local KG classes in the 2021/22 school year as required under the Scheme.
- My school will remunerate teaching staff with C(ECE) or above qualifications within the salary range of the specific rank of teaching staff as required under the Scheme.

Section (iii): Others (*Please '✓' the appropriate box(es) to confirm*)

- My school will offer HD course in the 2021/22 school year. No school fee will be charged for a HD place after deduction of government subsidy.
- I wish to apply for staying in the Child Care Centre Subsidy Scheme (CCCSS) *and Subsidy for Manpower Enhancement, Subsidy for Further Manpower Enhancement (collectively referred to as "SME"), Subsidy for Operation Enhancement (SOE) and Subsidy for Assistant Supervisor (SAS) for eligible children attending the CCC classes. Estimated amount: CCCSS \$ _____*, SME \$ _____*, SOE \$ _____* and SAS \$ _____*. Besides, my school will fulfill the teacher-to-pupil ratio in the child-care-centre and remunerate qualified teaching staff within "Recommended Normative Salary Scale for Child Care Staff" under the CCCSS.
[Note: KG-cum-CCCs will be informed of the group/per capita grant rate for the CCCSS in 2021/22 in due course.]
- Annual audited accounts for the 2019/20 year are not available as my school has been in operation after the 2019/20 school year.

Signed: _____ (School Supervisor) Date: _____ School Chop: _____

Schedule 1A
Declaration of School Supervisor (P.2 of 2)

2. Particulars of the School

Name of the School:		
(in English) : _____		
(in Chinese) : _____		
School Address : _____		
School Email Address : _____		
School Registration (Reg.) No. :	Tel. No.:	Fax.No.:
_____	_____	_____
Contact Person :	(Name)	(Post)
_____	_____	_____
*School Year to commence in _____ (Month) for KG portion / * _____ (Month) for CCC portion		

3. Confirmation by SSDO/SServO(JOKC) (For EDB's Use Only)

(a) The Schedules attached have been duly commented by me.	
*(b) I *have approved/have not approved the CCC portion of this KG-cum-CCC to stay in the CCCSS for 2021/22. The estimated amount of subsidy is \$ _____.	
*(c) I have confirmed the CCC portion of this KG-cum-CCC to continue to receive SME, SOE and SAS for 2021/22. The estimated amount of subsidy is \$ _____, \$ _____ and \$ _____ respectively.	
*SSDO()() / SServO(JOKC)()	
Name: _____	Signature: _____
Tel. No. : _____	Date: _____

*Please delete whichever is inappropriate. Please in the appropriate box.

Schedule of Simplified Procedures
Schedule 1B (P.1 of 2)
[Only applicable to KGs adopting simplified procedures]

Name of KG/KG-cum-CCC*: _____ (*Delete whichever is inappropriate.)

School Reg. No.: _____

Table 1: For services for children aged 0-3/2-3

(a) Level	Fee per child per annum (pcpa)			(e) Proposed no. of instalments for 2021/22 (Note 3) \$	(f) Estimated no. of children for 2021/22
	(b) Approved fee for 2020/21 (per Fees Certificate) \$	(c) Fee for 2020/21 (before deduction of child care centre related subsidies if applicable) (Note 1) \$	(d) Proposed fee for 2021/22 (before deduction of child care centre related subsidies if applicable) (Notes 2 and Note 3) \$		
<u>Half-day Session</u>					
Services for Aged 0 to 1					
Services for Aged 1 to 2					
Services for Aged 2 to 3					
<u>Whole-day Session</u>					
Services for Aged 0 to 1					
Services for Aged 1 to 2					
Services for Aged 2 to 3					

Notes:

1. This column should be the same as the approval letter for fee revision issued by the Joint Office for Kindergartens and Child Care Centres. Non-CCCSS KG-cum-CCCs may leave this column blank.
2. For KG-cum-CCCs applying to stay in the CCCSS, the amount to be stated should be the school fees per child per annum (pcpa) proposed for 2021/22 before deduction of the CCCSS subsidy, SME, SOE and SAS (if appropriate). EDB will indicate the approved school fees after deduction of the subsidy/(ies), if applicable, in the new Fees Certificate.
3. The proposed fee pcpa in column (d) should be divisible by the proposed number of instalments in column (e), that is, the proposed fee per instalment should be an integer.

Schedule of Simplified Procedures
Schedule 1B (P.2 of 2)

Name of KG/KG-cum-CCC*: _____ (*Delete whichever is inappropriate.)

School Reg. No.: _____

Table 2: For kindergarten – Local Stream

(a) Level	Fee per student per annum (pspa)		(d) Proposed no. of instalments for 2021/22 (Notes 4 & 5) \$
	(b) Approved fee for 2020/21 (per Fees Certificate after deduction of government subsidy, if applicable) \$	(c) Proposed fee for 2021/22 after deduction of government subsidy (Note 4) \$	
Half-day Session Nursery			
Lower Kindergarten			
Upper Kindergarten			
Whole-day Session Nursery			
Lower Kindergarten			
Upper Kindergarten			

Table 3: For kindergarten – Non-Local Stream

(a) Level	Fee per student per annum (pspa)		(d) Proposed no. of instalments for 2021/22 (Notes 4 & 5) \$
	(b) Approved fee for 2020/21 \$	(c) Proposed fee for 2021/22 (Note 4) \$	
Half-day Session Nursery			
Lower Kindergarten			
Upper Kindergarten			
Whole-day Session Nursery			
Lower Kindergarten			
Upper Kindergarten			

Notes:

- The proposed fee pspa should be divisible by the proposed number of instalments in column (d) that the proposed fee per instalment should be an integer.
- If the proposed no. of instalments for 2021/22 is different from that of 2020/21, prior approval of the Permanent Secretary for Education is required. For details, please contact respective School Development Officers or Services Officers as appropriate.

General Procedures: Schedule 1C (P.1 of 3)
Particulars of School Fees, Classes and Enrolment (CCC Portion)

Table 1: For services for children aged 0-3/2-3

Name of *KG/KG-cum-CCC: _____ (*Delete whichever is inappropriate.) School Reg. No.: _____

(a) Level	Fee per child per annum (pcpa)			(e) Proposed no. of instalments for 2021/22 <i>(Note 3)</i>	2020/21 (as at January 2021)	2021/22 (as at September 2021)	
	(b) Approved fee for 2020/21 (per Fees Certificate)	(c) Fee for 2020/21 <u>before</u> deduction of child care centre related subsidies if applicable <i>(Note 1)</i>	(d) Proposed fee for 2021/22 (<u>before</u> deduction of child care centre related subsidies if applicable) <i>(Notes 2 and Note 3)</i>		(f) Actual total enrolment	(g) Estimated number of classes	(h) Estimated total enrolment <i>(Note 4)</i>
<u>AM Session</u>	\$	\$	\$				
Services for Aged 0 to 1							
Services for Aged 1 to 2							
Services for Aged 2 to 3							
<u>PM Session</u>							
Services for Aged 0 to 1							
Services for Aged 1 to 2							
Services for Aged 2 to 3							
<u>Whole-day Session</u>							
Services for Aged 0 to 1							
Services for Aged 1 to 2							
Services for Aged 2 to 3							
Total:							

Notes:

1. This column should be the same as the approval letter for fee revision issued by the Joint Office for Kindergartens and Child Care Centres. Non-CCCSS KG-cum-CCCs may leave this column blank.
2. For KG-cum-CCCs applying to stay in the CCCSS, the amount to be stated should be the school fees per child per annum (pcpa) proposed for 2021/22 before deduction of the CCCSS subsidy, SME, SOE and SAS (if appropriate). EDB will indicate the approved school fees after deduction of the subsidy/(ies), if applicable, in the new Fees Certificate.
3. The proposed fee pcpa in column (d) should be divisible by the proposed number of instalments in column (e) that the proposed fee per instalment should be an integer.
4. The estimated total enrolment for AM, PM and whole-day session should be the same as the number reported in the application for rental subsidy (if applicable).

General Procedures: Schedule 1C (P.2 of 3)
Particulars of School Fees, Classes and Enrolment (KG Portion)

Table 2: For nursery (K1), lower (K2) and upper kindergarten (K3) levels – Local Stream

Name of *KG/KG-cum-CCC: _____ (*Delete whichever is inappropriate.) School Reg. No.: _____

(a) Level	Fee per student per annum (pspa)			(d) Proposed no. of instalments for 2021/22 <i>(Notes 1 & 2)</i>	2020/21 (as at January 2021)	2021/22 (as at September 2021)	
	(b) Approved fee for 2020/21 (per Fees Certificate after deduction of government subsidy, if applicable)	(c) Proposed fee for 2021/22			(e) Actual total enrolment	(f) Estimated number of classes	(g) Estimated total enrolment <i>(Note 3)</i>
		(i) before deduction of government subsidy <i>(Note 1)</i>	(ii) after deduction of government subsidy <i>(Note 1)</i>				
Classes of Local Stream	\$	\$	\$				
<u>AM Session</u>							
Nursery							
Lower Kindergarten							
Upper Kindergarten							
<u>PM Session</u>							
Nursery							
Lower Kindergarten							
Upper Kindergarten							
<u>Whole-day Session</u>							
Nursery							
Lower Kindergarten							
Upper Kindergarten							
				Total:			

Notes:

1. The proposed fee pspa in column (c)(i) and (c)(ii) should be divisible by the proposed number of instalments in column (d) that the proposed fee per instalment should be an integer.
2. If the proposed no. of instalments for 2021/22 is different from that of 2020/21, prior approval of the Permanent Secretary for Education is required. For details, please contact respective School Development Officers or Services Officers as appropriate.
3. The estimated total enrolment for AM, PM and whole-day session should be the same as the number reported in the application for rental subsidy (if applicable).

General Procedures: Schedule 1C (P.3 of 3)
Particulars of School Fees, Classes and Enrolment (KG Portion)

Table 3: For nursery (K1), lower (K2) and upper kindergarten (K3) levels – Non-Local Stream

Name of *KG/KG-cum-CCC: _____ (*Delete whichever is inappropriate.) School Reg. No.: _____

(a) Level	Fee per student per annum (pspa)		(d) Proposed no. of instalments for 2021/22 (Notes 1 & 2)	2020/21 (as at January 2021)	2021/22 (as at September 2021)	
	(b) Approved fee for 2020/21	(c) Proposed fee for 2021/22 (Note 1)		(e) Actual total enrolment	(f) Estimated number of classes	(g) Estimated total enrolment (Note 3)
Classes of Non-Local Stream	\$	\$				
<u>AM Session</u>						
Nursery						
Lower Kindergarten						
Upper Kindergarten						
<u>PM Session</u>						
Nursery						
Lower Kindergarten						
Upper Kindergarten						
<u>Whole-day Session</u>						
Nursery						
Lower Kindergarten						
Upper Kindergarten						
			Total:			

Notes:

1. The proposed fee pspa in column (c) should be divisible by the proposed number of instalments in column (d) that the proposed fee per instalment should be an integer.
2. If the proposed no. of instalments for 2021/22 is different from that of 2020/21, prior approval of the Permanent Secretary for Education is required. For details, please contact respective School Development Officers or Services Officers as appropriate.
3. The estimated total enrolment for AM, PM and whole-day session should be the same as the number reported in the application for rental subsidy (if applicable).

General Procedures: Schedule 1D
Ratios for Apportionment of Expenditure

Name of *KG/KG-cum-CCC: _____ (*Delete whichever is inappropriate.) School Reg. No.: _____

1. Ratio of HD to WD/LWD Expenditure per Student [To be completed by schools operating both HD and WD/LWD local KG classes]

School year	The Ratio of HD to WD/LWD Expenditure per Student (Note 1)		
	HD	:	WD/LWD
2020/21	1	:	
2021/22	1	:	

Example: 1 : 2

2. Ratio for Overall Teacher Salary and Related Expenses [To be completed by the school also operating CCC classes and/or non-local KG classes]

School year	Overall Ratio for Total Teacher Salary Related Expenses (Note 2)				
	CCC (if applicable)	:	Local KG Classes	:	Non-Local KG Classes (if applicable)
2020/21		:		:	
2021/22		:		:	

Example: 30% : 60% : 10%

Notes:

1. The ratio of HD to WD/LWD expenditure per student should be between 1 to 1.6 and 1 to 2 and in 1 decimal place only.
2. The total teacher salary and related expenses (including the principal and teaching staff) should be apportioned to KG (including local stream and non-local stream) and CCC (if applicable) according to the actual duties. The apportionment should be integers and the total should be 100%. The schools are not required to submit supporting documents for the above overall ratio for total teacher salary and related expenses with this application, but should keep them and make them available for inspection upon request.

Restricted
General Procedures: Schedule 2A(I)
Particulars of Principal

[For KGs/KG-cum-CCCs NOT joining the CCCSS]

Name of *KG/KG-cum-CCC: _____ (*Delete whichever is inappropriate.) School Reg. No.: _____

Name of Principal :		<u>Highest qualification(s) in early childhood education (ECE) obtained</u>								
Teacher Registration No.:		C(ECE) : (date obtained) _____								
Total years of experience as KG/KG-cum-CCC principal:	(up to 31 December 2020) ____ Year(s) & ____ Month(s)	BEd(ECE) : (date obtained) _____								
Rank in 2021/22:	*Principal I / Principal II / Vice Principal (*Delete whichever is inappropriate.)	Other qualification(s) : (date obtained) _____ (please specify)								
Present Appointment as Principal		2020/21 (as at 1 January 2021)				2021/22 (as at 1 September 2021)				
Name of the school, School Reg. No(s) and its district <i>[For principal serving in more than one KG/KG-cum-CCC, please specify the names of all KGs/ KG-cum-CCCs that the principal is serving.]</i>	Reckonable years of service in existing KG/ KG-cum-CCC (up to end of 2020/21)	(a) #Monthly Salary/ Doubling Allowance (including other income)	(b) Monthly MPF/PF contributed by employer	(c) Annual salary and related expense	(d) (Only applicable to staff who have left/will leave the school) LSP/SP (after deducting MPF/PF contributed by employer) <i>(see Note 3 on Appendix 3)</i>	(e) Main School (M)/ Doubling (D)	(f) #Monthly Salary/ Doubling Allowance (including other income) [Salary ranges- <i>see Note 2 on Appendix 3]</i>	(g) Monthly MPF/PF contributed by employer	(h) Estimated annual salary and related expense <i>(equal to the sum of (f) and (g) times the number of months)</i>	(i) (Only applicable to staff who will leave the school) LSP/SP (after deducting MPF/PF contributed by employer) <i>(see Note 3 on Appendix 3)</i>
1. Name of the Main School:		\$	\$	\$	\$		\$	\$	\$	\$
School Reg. No: District:						M				
2.						D				
3.						D				
*Subtotal/Total: (*delete whichever is inappropriate)										

For the purpose of fee calculation, the maximum total salary received by the principal (if serving in more than one KG/KG-cum-CCC) should not exceed twice the principal's salary paid by the main school. The principal who receives salary from more than one KG/KG-cum-CCC will be allowed a doubling allowance not exceeding 1/3 of the principal's salary paid by the main school for each KG/KG-cum-CCC.

Note: Other income may include double pay, bonus, cash allowances (excluding meal allowance) and contract gratuity. It should be spread evenly over 12 months for the respective school year and included as part of the monthly salary.

Restricted

Restricted
General Procedures: Schedule 2A(II)
Particulars of Principal

[For KGs/KG-cum-CCCs also joining the CCCSS]

Name of *KG/KG-cum-CCC: _____ (*Delete whichever is inappropriate.) School Reg. No.: _____

Name of Principal :		<u>Highest qualification(s) in early childhood education (ECE) obtained</u>	
Teacher Registration No.:		C(ECE)	: (date obtained) _____
Total years of experience as KG/KG-cum-CCC principal:	(up to 31 December 2020) ____ Year(s) & ____ Month(s)	BEd(ECE)	: (date obtained) _____
Rank in 2021/22:	*Principal I / Principal II / Vice Principal (*Delete whichever is inappropriate.)	Other qualification(s)	: (date obtained) _____ (please specify)

Present Appointment as Principal		2020/21 (as at 1 January 2021)				2021/22 (as at 1 September 2021)				
Name of the school, School Reg. No(s) and its district	Reckonable years of service in existing KG/ KG-cum-CCC (up to end of 2020/21)	(a) #Monthly Salary/ Doubling Allowance (including other income) [Salary point of the Master Pay Scale]	(b) Monthly MPF/PF contributed by employer	(c) Annual salary and related expense	(d) (Only applicable to staff who have left/will leave the school) LSP/SP (after deducting MPF/PF contributed by employer) (see Note 3 on Appendix 3)	(e) Main School (M)/ #Doubling (D)	(f) #Monthly Salary/ Doubling Allowance (including other income) [Salary point of the Master Pay Scale]	(g) Monthly MPF/PF contributed by employer	(h) Estimated annual salary and related expense (equal to the sum of (f) and (g) times the number of months)	(i) (Only applicable to staff who will leave the school) LSP/SP (after deducting MPF/PF contributed by employer) (see Note 3 on Appendix 3)
1. Name of the Main School:		\$	\$	\$	\$		\$	\$	\$	\$
School Reg. No: District:		[]				M	[]			
2.		[]				D	[]			
3.		[]				D	[]			
*Subtotal/Total: (*delete whichever is inappropriate)										

For the purpose of fee calculation, the maximum total salary received by the principal (if serving in more than one KG/KG-cum-CCC) should not exceed twice the principal's salary paid by the main school. The principal who receives salary from more than one KG/KG-cum-CCC will be allowed a doubling allowance not exceeding 1/3 of the principal's salary paid by the main school for each KG/KG-cum-CCC.

Note: Other income may include double pay, bonus, cash allowances (excluding meal allowance) and contract gratuity. It should be spread evenly over 12 months for the respective school year and included as part of the monthly salary.

Restricted

Restricted

**General Procedures: Schedule 2B(I)
Particulars of Teachers/Child Care Workers**

[Applicable to all teachers/Child Care Workers (CCWs) other than those specified for Schedule 2B(II) (excluding Principal and Teaching Staff/CCWs Paid by Grant for Support to NCS Students, Supply Teacher Grant and Paid Maternity Leave for Staff and Staff Relief Grant)]

Name of *KG/KG-cum-CCC: _____ (*Delete whichever is inappropriate.) School Reg. No.: _____

Teachers/CCWs (please sort by descending order in accordance with the monthly salary)					2020/21 (as at 1 January 2021)				2021/22 (as at 1 September 2021)									
No.	(a) Name	(b) #BEd(ECE)/ C(ECE)/ QKT/ CCW/ Pursuing C(ECE)/ Others (please specify)	(c) #RT No./ PT No./ CCW No./ Pending registration	(d) Reckonable years of teaching experience in existing school (up to end of 2020/21) ##	(e) Monthly Salary (including other income)	(f) Monthly MPF/PF contributed by employer	(g) Annual salary and related expense	(h) (Only applicable to staff who have left/will leave the school) LSP/SP (after deducting MPF/PF contributed by employer) (see Note 3 on Appendix 3)	(i) Full- time (1.0) / Part- time (0.5)	(j) Rank (VP: Vice principal/ ST: Senior teacher/ T: Teacher	(k) Working portion: Local KG classes (KG)/ CCC classes (CCC)/ Non-local KG classes (NL)?		(l) Monthly salary (including other income) [Salary ranges- see Note 2 on Appendix 3]	(m) Monthly MPF/PF contributed by employer	(n) Estimated annual salary and related expense <i>(equal to the sum of (l) and (m) times the number of months)</i>	(o) (Only applicable to staff who will leave the school) LSP/SP (after deducting MPF/PF contributed by employer) (see Note 3 on Appendix 3)	For EDB's Use Only	
					\$	\$	\$	\$			AM	PM	\$	\$	\$	\$		
1.																		
2.																		
3.																		
4.																		
5.																		
*Subtotal/Total: (*delete whichever is inappropriate)																		

BEd(ECE): Teachers /CCWs with a bachelor degree in Early Childhood Education or equivalent; **C(ECE)**: Teachers/CCWs with a Certificate in Early Childhood Education or equivalent; **QKT**: Qualified Kindergarten Teachers; **CCW**: Child Care Worker; **Pursuing C(ECE)**: Teachers/CCWs or teachers with RT/valid PT No. pursuing a Certificate in Early Childhood Education or equivalent; **RT No.:** Teacher Registration Number; **PT No.:** Permitted Teacher Reference Number; **CCW No.:** Child Care Worker Registration Number; **Pending registration:** application for registration as a teacher/child care worker has been submitted for approval. The particulars of other staff should be included in Schedule 3.

For teachers/CCWs who have left/are expected to leave the school within 2020/21 school year, please also specify the date/expected date of his/her last working day.

Note: Other income may include double pay, bonus, cash allowances (excluding meal allowance) and contract gratuity. It should be spread evenly over 12 months for the respective school year and included as part of the monthly salary.

Restricted
General Procedures: Schedule 2B(II)
Particulars of Teachers/CCWs

[For teachers/Child Care Workers (CCWs) also/only serving in the CCC portion of the KG-cum-CCC which is joining the CCCSS (excluding Principal and Teaching Staff/CCWs Paid by Grant for Support to NCS Students, Supply Teacher Grant and Paid Maternity Leave for Staff and Staff Relief Grant)]

Name of *KG/KG-cum-CCC: _____ (*Delete whichever is inappropriate.) School Reg. No.: _____

Teachers/CCWs (please sort by descending order in accordance with the monthly salary)					2020/21 (as at 1 January 2021)				2021/22 (as at 1 September 2021)							
No.	(a) Name	(b) #BEd(ECE) / C(ECE)/ QKT/ CCW/ Pursuing C(ECE)/ Others (please specify)	(c) #RT No./ PT No./ CCW No./ Pending registration	(d) Reckonable years of teaching experience in existing school (up to end of 2020/21) (year/month) ##	(e) Monthly Salary (including other income) [Master Pay Scale]	(f) Monthly MPF/PF contributed by employer	(g) Annual salary and related expense	(h) (Only applicable to staff who have left/will leave the school) LSP/SP (after deducting MPF/PF contributed by employer) (see Note 3 on Appendix 3)	(i) Full- time (1.0)/ Part- time (0.5)	(j) Working portion: Local KG classes (KG)/ CCC classes (CCC)/ Non-local KG classes (NL)?		(k) Monthly salary (including other income) [Master Pay Scale]	(l) Monthly MPF/PF contributed by employer	(m) Estimated annual salary and related expense <i>(equal to the sum of (k) and (l) times the number of months)</i>	(n) (Only applicable to staff who will leave the school) LSP/SP (after deducting MPF/PF contributed by employer) (see Note 3 on Appendix 3)	For EDB's Use Only
					\$	\$	\$	\$		AM	PM	\$	\$	\$	\$	
1.					[]							[]				
2.					[]							[]				
3.					[]							[]				
4.					[]							[]				
*Subtotal/Total: (*delete whichever is inappropriate)																

#BEd(ECE): Teachers /CCWs with a bachelor degree in Early Childhood Education or equivalent; C(ECE): Teachers/CCWs with a Certificate in Early Childhood Education or equivalent; QKT: Qualified Kindergarten Teachers; CCW: Child Care Worker; Pursuing C(ECE): Teachers/CCWs or teachers with RT/valid PT No. pursuing a Certificate in Early Childhood Education or equivalent; RT No.: Teacher Registration Number; PT No.: Permitted Teacher Reference Number; CCW No.: Child Care Worker Registration Number; Pending registration: application for registration as a teacher/child care worker has been submitted for approval. Other school personnel should be included in Schedule 3.

For teachers/CCWs who have left/are expected to leave the school within 2020/21 school year, please also specify the date/expected date of his/her last working day.

Note: Other income may include double pay, bonus, cash allowances (excluding meal allowance) and contract gratuity. It should be spread evenly over 12 months for the respective school year and included as part of the monthly salary.

Page _____ of _____ [Please make copies for use if the space provided is insufficient.]

Restricted

Restricted
General Procedures: Schedule 3
Particulars of Supporting Staff

[Excluding Cook(s) and Supporting Staff Paid by Grant for Support to NCS Students, Supply Teacher Grant and Paid Maternity Leave for Staff and Staff Relief Grant]

Name of *KG/KG-cum-CCC: _____ (*Delete whichever is inappropriate.) School Reg. No.: _____

Supporting Staff			2020/21 (as at 1 January 2021)				2021/22 (as at 1 September 2021)					For EDB's Use Only
(a) Name of Staff (please sort by descending order in accordance with the monthly salary)	(b) Reckonable years of service in existing KG/ KG-cum-CCC (up to end of 2020/21) (year/month) #	(c) Duty (e.g. teaching assistant, administrative assistant, clerk, janitor, etc.)	(d) Monthly Salary (including other income)	(e) Monthly MPF/PF contributed by employer	(f) Annual salary and related expense	(g) (Only applicable to staff who have left/will leave the school) LSP/SP (after deducting MPF/PF contributed by employer) (see Note 3 on Appendix 3)	(h) Full- time (1.0)/ Part- time (0.5)	(i) Monthly salary (including other income)	(j) Monthly MPF/PF contributed by employer	(k) Estimated annual salary and related expense <i>(equal to the sum of (i) and (j) times the number of months)</i>	(l) (Only applicable to staff who will leave the school) LSP/SP (after deducting MPF/PF contributed by employer) <i>(see Note 3 on Appendix 3)</i>	
			\$	\$	\$	\$		\$	\$	\$	\$	
1.												
2.												
3.												
4.												
5.												
6.												
*Subtotal/Total: (*delete whichever is inappropriate)												

For staff who have left/are expected to leave the school within 2020/21 school year, please also specify the date/expected date of his/her last working day.

Note: Other income may include double pay, bonus, cash allowances (excluding meal allowance) and contract gratuity. It should be spread evenly over 12 months for the respective school year and included as part of the monthly salary.

Page _____ of _____ [Please make copies for use if the space provided is insufficient.]

Restricted

General Procedures: Schedule 4A
Schedule of Income and Expenditure (P.1 of 2)

Name of *KG/KG-cum-CCC: _____ (*Delete whichever is inappropriate.)

School Reg. No.: _____

Schedule of Income and Expenditure (P.1 of 2)	2019/20 accounting year Actual Amount (per audited accounts] \$	2020/21 Revised Estimate \$	2021/22 Estimate (Note 1) \$
INCOME			
1. teacher salary related subsidy			
1.1 60% of basic unit subsidy (Note 2)			
1.2 tide-over grant (Note 2)			
1.3 accumulated surplus of respective subsidy (Note 3)			
2. premises related subsidy			
2.1 rental subsidy/rent reimbursement (if applicable) (Note 2)			
2.2 rates and government rent reimbursement (if applicable)			
2.3 premises maintenance grant (if applicable) (Note 2)			
2.4 accumulated surplus of respective subsidy (Note 3)			
3. other operating expenses related subsidy			
3.1 40% of basic unit subsidy (Note 2)			
3.2 the accumulated surplus of respective subsidy (Note 3)			
4. CCCSS subsidy (if applicable)			
5. other subsidies for child care services (if applicable)			
5.1 SME			
5.2 SOE			
5.3 SAS			
6. school fees from parents (including fee remission under the Kindergarten and Child Care Centre Fee Remission Scheme but excluding income from meal charges)			
7. donation income (Note 4)			
8. others (such as contribution from school sponsoring body, bank interest, etc.) (Note 5)			
(a) TOTAL INCOME:			
EXPENDITURE			
1. teacher salary related expenses			
1.1 salary related expenses (excluding teaching staff paid by Grant for Support to NCS Students, Supply Teacher Grant and Paid Maternity Leave for Staff and Staff Relief Grant)			
1.2 long service/severance payment			
2. premises related expenses			
2.1 rental of school premises			
2.2 rates and government rent			
2.3 depreciation of school premises (Note 6)			
2.4 major repairs and maintenance of school premises paid by premises maintenance grant			

Schedule of Income and Expenditure (P.2 of 2)	2019/20 accounting year Actual Amount [per audited accounts] \$	2020/21 Revised Estimate \$	2021/22 Estimate [Note 1] \$
EXPENDITURE			
3. other operating expenses			
3.1 salary related expenses of supporting staff (excluding cooks and supporting staff paid by Grant for Support to NCS Students, Supply Teacher Grant and Paid Maternity Leave for Staff and Staff Relief Grant)			
3.2 long/severance payment for supporting staff (excluding cooks and supporting staff paid by Grant for Support to NCS Students, Supply Teacher Grant and Paid Maternity Leave for Staff and Staff Relief Grant)			
3.3 major repairs and maintenance (for items each costing \$8,000 or above) but excluding items already reported under item 2.4 (Note 7)			
3.4 depreciation of fixed assets charged under KG Scheme Funds (Note 6)			
3.4.1 furniture/equipment/fixtures/fittings			
3.4.2 computer hardware and software			
3.4.3 leasehold improvements			
3.5 depreciation of fixed assets charged under School Funds (Note 6)			
3.5.1 furniture/equipment/fixtures/fittings			
3.5.2 computer hardware and software			
3.6 teaching consumables			
3.7 expenses on regular learning activities for all students			
3.8 water and electricity			
3.9 supervisor's remuneration (if applicable) (Note 8)			
3.10 set-up expenses (if applicable) (Note 9)			
3.11 other expenses (excluding expenditure under Grant for Support to NCS Students, One-off Start-up Grant, Supply Teacher Grant, Paid Maternity Leave for Staff and Staff Relief Grant, Promotion of Reading Grant for Kindergartens and Participation of Schools in Feed-in Tariff (FiT) Scheme) (Note 5 and Note 10)			
4. corresponding expenditure charged to donation income (Note 4)			
(b) TOTAL EXPENDITURE:			
(c)=(a)-(b) SURPLUS / (DEFICIT) for the year:			
Accumulated Surplus / (Deficit) at the end of 2018/19:			

Notes and Remarks for Schedule 4A

Notes:

1. The school should fill in the total amount of each item for the whole school (including local KG classes, non-local KG classes and /or CCC classes). EDB will apportion the expenditure (other than teaching staff salary and related expenses) proportionately based on the estimated number of children/pupils reported in Schedule 1C and the ratio of Local KG HD to WD/LWD expenditure per pupil reported in Schedule 1D in order to calculate school fee for the respective class.
2. Subsidy rates for the 2021/22 school year:

	Subsidy	Unit	Unit Subsidy (\$)
(a)	Basic HD unit subsidy	per student per annum	36,080
(b)	WD unit subsidy	per student per annum	46,900
(c)	LWD unit subsidy	per student per annum	57,730
(d)	Grant for support to NCS students	per KG per annum	The subsidy will be calculated on the basis of the number of NCS students enrolled in a KG.
(e)	Grant for a cook	per KG per annum	201,600
(f)	Premises maintenance grant	per student per annum	1,040
(g)	Tide-over grant	per student per annum	2,420
(h)	Rental subsidy	per KG per annum	Please refer to the provisional amount of rental subsidy per month in the application form of rental subsidy, and then multiply it by 12 months to arrive at the annual amount of rental subsidy.

The above salary-related subsidies for teaching staff will be adjusted based on the weighted average of the pay rise decided for the civil service in 2021. Taking into account the downward trend for economy, KGs are suggested to make reference to the current subsidy rates (2020/21 school year) for preparation of budget for the fee revision application in the 2021/22 school year. The exact amounts will be announced once confirmed.

3. These refer to the accumulated surplus (if any) of respective subsidy at the end of the previous school year. On condition that the KGs are able to offer free quality HD services and maintain fees for WD/LWD services at a reasonable fee level, Scheme-KGs are allowed to accumulate a surplus up to one-year provision of the respective grants (except rental subsidy, reimbursement of rates and Government rent and the premises maintenance grant). Specifically,
 - (a) the grants relating to teaching staff salary and related expenses (such as mandatory provident fund, long service payment, etc.) cover the total of the relevant portion (set at 60%) of the basic unit subsidy (including basic HD unit subsidy and additional subsidy for WD and LWD services) and the tide-over grant. The reserve ceiling is the current year provision of the above subsidy;
 - (b) the surplus of the remaining portion (i.e. the portion other than teaching staff salary and related expenses) of the basic unit subsidy (including basic HD unit subsidy and additional subsidy for WD and LWD services) will be capped at the current year provision of the relevant portion.

For the premises maintenance grant, the surplus will be capped at 500% of the current year provision.

4. All donation income and corresponding expenditure should be reported in **item 7 of Income** and **item 4 of Expenditure** respectively.
5. Other income and other operating expenses do not include grants/subsidy received by the school from government departments other than EDB or quasi-government organizations and their corresponding expenditure. The income and expenditure in trading operations should also be excluded.
6. The school can choose to recover the cost of the fixed assets from the KG Scheme Funds, or paid by the School Funds. If the school chooses to recover the cost from the KG Scheme Funds, the depreciation of these assets would be considered in the calculation of school fees for local KG classes, non-local KG classes and/or CCC classes (if applicable) and the fixed assets concerned would be treated as Government's property (excluding school premises and leasehold improvements). Upon the closure or withdrawal from the Scheme, these assets shall be at Government's discretion for disposal. Therefore, the school must clearly record and label the items for identification. Please report these assets in **Schedule 4D(I)**.

If the school chooses to record fixed assets under School Funds, the depreciation of these assets would be considered in the calculation of school fees for non-local KG classes and/or CCC classes (if applicable). Please report these assets in **Schedule 4D(II)**.

The suggested rates of depreciation per annum for fixed assets are as follows (Annual depreciation is not applicable to those items funded by Lotteries Fund.):

- (a) school premises: 2.5% [not applicable to rented school premises]
(If the school is provided with the premises maintenance grant, it may choose to charge depreciation of the school premises to the premises maintenance grant.);
- (b) furniture / equipment / fixtures / fittings: 20%;
- (c) computer hardware and software: 30%;
- (d) leasehold improvements: 10%.

KGs/KG-cum-CCCs are NOT required to submit supporting documents for the fixed assets alongside this application but should keep them and make them available for inspection upon request.

7. The costs of major repairs and maintenance (at unit cost of \$8,000 or over) should be equally spread over years for the purpose of fee revision application, starting from the year in which the costs are incurred. The number of years of spreading is as follows:

The total amount of major repairs and maintenance incurred in the same school year	Number of years for spreading the cost
\$500,000 or less	3 years
\$500,001 - \$1,000,000	5 years
\$1,000,001 - \$10,000,000	10 years
\$10,000,001 or more	15 years

If the expenditure of the works is partly covered by the premises maintenance grant, please include the expenditure in **Schedule 4C(I)** and then indicate the difference in **Schedule 4C(II)**. This difference would be aggregated with other expenditure of works starting in the same school year for spreading the amount evenly over years.

8. Only if the school supervisor is assigned to perform specific duties (not those general duties as a school supervisor) in the KG/KG-cum-CCC, his/her remuneration will be considered in calculation of the school fees. If so, regardless of simplified procedures or general procedures, descriptions of the specific duties should be provided (KGs adopting simplified procedures should submit it with Appendix 4 on or before 31 July 2021). It is the responsibility of the school to prove to the satisfaction of EDB that there are genuine needs with strong justifications for the supervisor to perform those specific duties in addition to the general duties of a supervisor to justify the payment of remuneration to him/her. School supervisors should not receive any remuneration for any of their duties that should be normally be performed by a school supervisor, school manager(s) or principal(s). Also, for the duties which are services normally procured through procurement procedures, proper procurement procedures should be followed. For school supervisors serving in more than one KG/KG-cum-CCC and are/would be assigned with specific duties

beyond the duties of the school supervisor, school manager(s) or principal(s), his/her remuneration should be paid by respective KG/KG-cum-CCC. The following information should be provided:

- (a) the number of schools that the school supervisors assigned with specific duties;
- (b) the amount of remuneration paid by each of these KGs/KG-cum-CCCs;
- (c) the proportion of the specific duties allocated to each of these KGs/KG-cum-CCCs; and
- (d) the estimated working hours in each of these KGs/KG-cum-CCCs per week/month.

9. For newly established schools, the necessary expenses incurred before commencement of operation (i.e. set-up expenses), such as renovation or change in partitions, should be spread over years for fee calculation. The number of years for spreading the set-up expenses is as follows:

Amount of set-up expenses incurred	Number of years for spreading the cost
\$500,000 or less	3 years
\$500,001 - \$1,000,000	5 years
\$1,000,001 - \$10,000,000	10 years
\$10,000,001 or more	15 years

For other fixed assets such as furniture, equipment, fixtures, fittings, computer and teaching aids, etc., the amount could be charged and spread over years as depreciation for fee calculation.

10. The school should complete **Schedule 4B** if the total amount of **item 3.11**, “other expenses”, exceeds 10% of the “TOTAL EXPENDITURE” in 2020/21 Revised Estimate and/or 2021/22 Estimate; the school should provide further breakdowns of **item 12**, “others”, of **Schedule 4B** if it exceeds 5% of the total amount of **item 3.11**, “other expenses”, in Schedule 4A in the 2020/21 Revised Estimate and/or 2021/22 Estimate.

For schools procuring any forms of administration support services from their sponsoring bodies or other organisations, they should separately provide information on the nature, justifications, manpower involved and breakdowns of the cost for EDB’s consideration. Administration support services procured from sponsoring bodies or other related parties should be reported as transaction with related party in the school’s audited accounts.

Remarks:

- A. Meal charges for whole-day classes will NOT be taken as a component for calculation of the school fees and will be shown as a separate item on the Fees Certificate. Meal charges and their corresponding expenditure should NOT be included in **item (8)** - others under INCOME and **item (3.11)** - other expenses under EXPENDITURE respectively.
- B. In principle, all income and expenditure under Grant for Support to NCS Students, One-off Start-up Grant, Supply Teacher Grant, Paid Maternity Leave for Staff and Staff Relief Grant, Promotion of Reading Grant for Kindergartens and Participation of Schools in Feed-in Tariff (FiT) Scheme should **NOT** be included for the calculation of school fees and should not be included in any other income and expenditure items.
- C. If there is a significant surplus for the year resulting from the unspent amount of donation with designated purpose, unspent funding earmarked for school premises repair/improvement/upgrading computer system for whole school/maintenance dangerous slope, etc., KGs/KG-cum-CCCs should provide detailed information to support their fee revision application.
- D. EDB may request KGs/KG-cum-CCCs to provide further details and supporting documents on items of expenditure, if necessary. EDB also reserves the right to use the rental value as assessed by the Rating and Valuation Department in assessing the school fee.

**General Procedures: Schedule 4B
Schedule of Other Expenses**

(To be completed if the total amount of “Other Expenses” for Expenditure item 3.11 in Schedule 4A exceeds 10% of the “TOTAL EXPENDITURE” under the 2020/21 Revised Estimate and/or 2021/22 Estimate)

Name of *KG/KG-cum-CCC: _____ (*Delete whichever is inappropriate.)

School Reg. No.: _____

OTHER EXPENSES	2019/20 accounting year Actual Amount [per audited accounts] \$	2020/21 Revised Estimate \$	2021/22 Estimate (see Note 1 on P.28) \$
1. Advertisement			
2. Audit fee			
3. Bank interest and charges			
4. Cleaning			
5. Communication charges (e.g. Telephone, fax line and internet service)			
6. Furniture, equipment and teaching aids other than those included in the fixed assets			
7. Insurance			
8. Minor repairs and maintenance (for items each costing less than \$8,000)			
9. Printing and stationery			
10. Printing materials for school use such as publications, student handbooks, learning profiles, graduation certificates and student cards			
11. Transportation fees for school administration purposes			
12. Others such as postage, first aid and fire safety equipment, newspaper and magazines <i>[See Note 10 on P.30]</i>			
TOTAL: [should be of the same amount as shown for Expenditure item 3.11 in Schedule 4A]			

General Procedures: Schedule 4C(I)
Schedule of Major Repairs and Maintenance

(Applicable to Works Paid by the Premises Maintenance Grant Only)

Name of KG/KG-cum-CCC*: _____
 (*Delete whichever is inappropriate.)

School Reg. No.: _____

No.	Brief Description of Works (Note 1)	Total Amount (Note 2) \$	
		2020/21 Revised Estimate	2021/22 Estimate
*Subtotal/Total: (*delete whichever is inappropriate) [should be of the same amount as shown for Expenditure item 2.4 in Schedule 4A]			

Notes:

1. KGs/KG-cum-CCCs are NOT required to submit supporting documents for the above major repairs and maintenance alongside this application but should keep them and make them available for inspection upon request.
2. If the expenditure of the works cannot be fully covered by the premises maintenance grant, KGs/KG-cum-CCCs should indicate the difference in **Schedule 4C(II)** as major repairs and maintenance and spread the amount evenly over years for fee calculation.

General Procedures: Schedule 4C(II)
Schedule of Major Repairs and Maintenance
(Note 7 on P.29)

Name of KG/KG-cum-CCC*: _____
 (*Delete whichever is inappropriate.)

School Reg. No.: _____

No.	School Year in Which Major Repairs and Maintenance was Started (Please arrange in chronological order)	Brief Description of Works (Each Item Costing \$8,000 or above) (Note 1)	Total Amount \$	No. of Years for Spreading (Note 2)	Amount Spread in Respective School Year (Note 2) \$	
					2020/21 Revised Estimate	2021/22 Estimate
*Subtotal/Total: (*delete whichever is inappropriate) [should be of the same amount as shown for Expenditure item 3.3 in Schedule 4A]						

Notes:

- KGs/KG-cum-CCCs are NOT required to submit supporting documents for the above major repairs and maintenance alongside this application but should keep them and make them available for inspection upon request.
- Please provide the cost of each item to the respective school years after spreading for calculation of school fees. The number of years for spreading the expenses is as follows:

Amount of major repairs and maintenance incurred in the same school year	Number of years for spreading the cost
\$500,000 or less	3 years
\$500,001 - \$1,000,000	5 years
\$1,000,001 - \$10,000,000	10 years
\$10,000,001 or more	15 years

General Procedures: Schedule 4D(I)
Schedule of Fixed Assets Charged to KG Scheme Funds

Name of KG/KG-cum-CCC*: _____ (*Delete whichever is inappropriate.)

School Reg. No.: _____

No.	School Year in Which the Additions to Fixed Asset was Purchased <i>(Please arrange in chronological order)</i>	Brief Description of Additions to Fixed Assets	Total Amount \$	Depreciation Rate %	Amount Spread in Respective School Year \$	
					2020/21 Revised Estimate	2021/22 Estimate
School Premises						
(A) Items not yet fully-depreciated per 2019/20 audited accounts						
		(a) Cost:				
		(b) Net book value:				
(B) Additions in 2020/21 and 2021/22:						
		*Subtotal/Total: <i>(*delete whichever is inappropriate)</i> [should be same as Expenditure item 2.3 in Schedule 4A]				
Furniture/Equipment/Fixtures/Fittings						
(A) Items not yet fully-depreciated per 2019/20 audited accounts						
		(a) Cost:				
		(b) Net book value:				
(B) Additions in 2020/21 and 2021/22:						
		*Subtotal/Total: <i>(*delete whichever is inappropriate)</i> [should be same as Expenditure item 3.4.1 in Schedule 4A]				
Computer Hardware and Software						
(A) Items not yet fully-depreciated per 2019/20 audited accounts						
		(a) Cost:				
		(b) Net book value:				
(B) Additions in 2020/21 and 2021/22:						
		*Subtotal/Total: <i>(*delete whichever is inappropriate)</i> [should be same as Expenditure item 3.4.2 in Schedule 4A]				
Leasehold Improvements						
(A) Items not yet fully-depreciated per 2019/20 audited accounts						
		(a) Cost:				
		(b) Net book value:				
(B) Additions in 2020/21 and 2021/22:						
		*Subtotal/Total: <i>(*delete whichever is inappropriate)</i> [should be same as Expenditure item 3.4.3 in Schedule 4A]				

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[Please make copies for use if the space provided is insufficient.]

Notes:

1. School should only report those assets with depreciation, including newly added items.
2. Please list the asset items and group them by the following categories, then depreciate the items according to the suggested rates:
[Please note that the total amount for depreciation (expenditure items 2.3 & 3.4 in Schedule 4A) for the respective asset items should be included in Schedule 4A as appropriate.]
(a) School Premises: 2.5%; (b) Furniture/Equipment/Fixtures/Fittings: 20% ;
(c) Computer Hardware and Software: 30%; (d) Leasehold Improvement: 10%
3. KGs/KG-cum-CCCs are NOT required to submit supporting documents for the above fixed assets alongside this application but should keep them and make them available for inspection upon request.
4. If school chooses to recover the cost from government subsidy, the fixed assets concerned would be treated as Government property (excluding school premises and leasehold improvement). Upon the closure or withdrawal from the Scheme, these assets shall be at Government's discretion for disposal. Therefore, the school must clearly record and label the items for identification.

General Procedures: Schedule 4D(II)
Schedule of Fixed Assets Charged to School Funds

Name of KG/KG-cum-CCC*: _____ (*Delete whichever is inappropriate.)

School Reg. No.: _____

No.	School Year in Which the Additions to Fixed Asset was Purchased <i>(Please arrange in chronological order)</i>	Brief Description of Additions to Fixed Assets	Total Amount \$	Depreciation Rate %	Amount Spread in Respective School Year \$	
					2020/21 Revised Estimate	2021/22 Estimate
Furniture/Equipment/Fixtures/Fittings						
(A) Items not yet fully-depreciated per 2019/20 audited accounts						
		(a) Cost:				
		(b) Net book value:				
(B) Additions in 2020/21 and 2021/22:						
		*Subtotal/Total: (*delete whichever is inappropriate) [should be same as Expenditure item 3.5.1 in Schedule 4A]				
Computer Hardware and Software						
(A) Items not yet fully-depreciated per 2019/20 audited accounts						
		(a) Cost:				
		(b) Net book value:				
(B) Additions in 2020/21 and 2021/22:						
		*Subtotal/Total: (*delete whichever is inappropriate) [should be same as Expenditure item 3.5.2 in Schedule 4A]				

Notes:

- School should only report those assets with depreciation, including newly added items.
- Please list the asset items and group the items by the following categories, then depreciate the items according to the suggested rates:
 [Please note that the total amount for depreciation (expenditure item 3.5 in Schedule 4A) for the respective asset items should be included in Schedule 4A as appropriate.]
 (a) Furniture/Equipment/Fixtures/Fittings: 20%; (b) Computer Hardware and Software: 30%
- KGs/KG-cum-CCCs are NOT required to submit supporting documents for the above fixed assets alongside this application but should keep them and make them available for inspection upon request.
- If the school chooses to record fixed assets under school funds, the depreciation of these assets would be considered in the calculation of school fees for non-local KG classes and/or CCC classes (if applicable).

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[Please make copies for use if the space provided is insufficient.]

**General Procedures: Schedule 4E
Schedule of Set-up Expenses**

Name of KG/KG-cum-CCC*: _____ (*Delete whichever is inappropriate.)

School Reg. No.: _____

<p>Part 1: School year in which expenses started to be spread: _____ ; amount being spread is \$ _____ Number of years for spreading: For _____ years, and this is the _____ year</p>
--

Part 2:		
[To be completed by the school with 2021/22 school year as the first year of spreading]		
No.	Brief Descriptions <i>(Note 1)</i>	Total Amount \$
*Subtotal/Total:		
(*delete whichever is inappropriate)		
Amount to be spread in the 2021/22 school year (Note 2):		
[should be same as Expenditure item 3.10 in Schedule 4A]		

Notes:

- For KGs/KG-cum-CCCs newly established in or after the 2017/18 school year, essential expenses incurred before commencement of operation would be recognized as allowable expenditure and the school may recover the costs from government funds. Schools are NOT required to submit supporting documents for the above items alongside this application but should keep them and make them available for inspection upon request. For fixed assets such as furniture/equipment/fixtures/fittings/computer hardware and software, please report them in Schedule 4D: Schedule of Additions to Fixed Assets. For those commenced to operate in or before the 2016/17 school year, they may continue with the existing practice (e.g. include the items as depreciation, etc.)
- Starting from 2017/18 school year, the number of years for spreading the set-up expenses for calculation of school fees is as follows:

Total amount of set-up expenses	Number of years for spreading
\$500,000 or less	3 years
\$500,001 - \$1,000,000	5 years
\$1,000,001 - \$10,000,000	10 years
\$10,000,001 or more	15 years

Page _____ of _____
[Please make copies for use if the space provided is insufficient.]

Schedule of Meal Charges for Whole-day Classes: Schedule 5 (P.1 of 2)
Particulars of Meal Charges for Whole-day Classes (Note 1)

[To be completed by the school operating whole-day classes]

Name of *KG/KG-cum-CCC : _____ (*Delete whichever is inappropriate.)
 School Reg. No.: _____

The school *has/has not applied for the Grant for a Cook. (*Delete whichever is inappropriate.)

Part 1

Please '✓' the appropriate box(es) to confirm:

- Meal charges and the number of instalments for CCC classes for the 2020/21 school year will be frozen. (If not, please fill in Part 2 regarding CCC and p. 2)
- Meal charges and the number of instalments for local KG classes for the 2020/21 school year will be frozen. (If not, please fill in Part 2 regarding KG (local stream) and p. 2)
- Meal charges and the number of instalments for non-local KG classes for the 2020/21 school year will be frozen. (If not, please fill in Part 2 regarding KG (non-local stream) and p. 2)

Part 2

(a) Level	2020/21	2021/22				For EDB's Use Only (Approved meal charges)
	(b) Approved meal charges per child/student per annum [per Fees Certificate] \$	(c) Proposed meal charges per child/student per annum [Meal charges after deduction of the Grant for a Cook (if applicable)] (Note 2) \$	(d) Proposed no. of instalments	(e) Proposed meal charges per instalment \$	(f) (For schools having applied for the Grant for a Cook) Estimated total enrolment (Note 3)	
<u>Whole-day Session</u>						
Services for Aged 0 to 1						
Services for Aged 1 to 2						
Services for Aged 2 to 3						
Nursery (Local Stream)						
Lower Kindergarten (Local Stream)						
Upper Kindergarten (Local Stream)						
Nursery (Non-local Stream)						
Lower Kindergarten (Non-local Stream)						
Upper Kindergarten (Non-local Stream)						

- Notes:
- Meal charges for whole-day classes will NOT be taken as a component for calculation of school fees and will be shown as a separate item on the Fees Certificate.
 - The proposed meal charges in column (c) should be divisible by the proposed number of instalments in column (d) that the proposed meal charges per instalment should be an integer.
 - The estimated total enrolment for CCC/KG portion should be the same as the number reported in Schedule 1C (if applicable).

Schedule of Meal Charges for Whole-day Classes: Schedule 5 (P.2 of 2)
Details of Meal Charges for Whole-day Classes

[To be completed by the school which proposes to increase meal charges in the 2021/22 school year]

Name of *KG/KG-cum-CCC: _____ (*Delete whichever is inappropriate.)

School Reg. No.: _____

Part 1: Utilization of the Grant for a Cook (if applicable)		
Item	Total amount \$	
	2020/21 Revised Estimate	2021/22 Estimate
(a) Accumulated surplus brought forward from last school year		
(b) Amount of Grant for a Cook received in the school year		
(c) Amount of the Grant for a Cook available for use [(a)+(b)]		
(d) Payment of salary and related expenses of the cook(s)^		
(e) Accumulated surplus carried forward to next school year [(c)-(d)]		

Part 2: Meal-related expenses		
Brief description of expenses	Total amount \$	
	2020/21 Revised Estimate	2021/22 Estimate
1. Salary and related expenses of the cook(s) (if applicable)(<i>Note</i>)		
(a) Expenses apportioned to local KG courses		
(i) Amount settled by the Grant for a Cook^		
(ii) Amount settled by meal charges		
(b) Expenses apportioned to non-local KG courses		
(c) Expenses apportioned to child care centres		
Sub-total[(a)(i)+(a)(ii)+(b)+(c)]:		
2. Cost of Food		
3. Others (If yes, please specify: _____)		
Total expenses:		

^If the KG is receiving the Grant for a Cook, the amounts in Parts 1 and 2 should be the same.

Note: If the KG operates child care centres and/or non-local courses at the same time, the amount of salary and related expenses of the cook(s) should be apportioned to local KG courses, child care centres and non-local KG courses (if applicable) by the enrolment reported in the Schedule 1C (if applicable). The Grant for a Cook should be used to settle the amount apportioned to local KG courses only.