

EDUCATION BUREAU CIRCULAR MEMORANDUM NO. 32/2014

From: Permanent Secretary for Education To: Supervisors of all Kindergartens,
Kindergarten-cum-Child Care Centres and
Schools with Kindergarten Classes - for
necessary action

Ref.: EDB(KGA)/KE/3/1

Date: 24 February 2014

Fee Revision for 2014/15 School Year for Kindergartens/ Kindergarten-cum-Child Care Centres and Schools with Kindergarten Classes

Summary

This circular memorandum sets out the procedures on fee revision for the 2014/15 school year. The deadline for submission of applications is **24 March 2014**.

Procedures

2. Kindergartens/schools with kindergarten classes (KGs)/kindergarten-cum-child care centres (KG-cum-CCCs) currently (2013/14 school year) under/applying to join the Pre-primary Education Voucher Scheme (PEVS) (including those having withdrawn from the PEVS but still receiving fee subsidy of eligible students under the scheme at certain level(s)) and/or the child care centre portion of existing eligible KG-cum-CCCs wishing to stay in the Child Care Centre Subsidy Scheme (CCCSS) are required to complete and submit the required schedules as specified irrespective of whether or not there are any proposed changes in fee levels for the 2014/15 school year. For KGs/KG-cum-CCCs not under the PEVS and/or CCCSS, they are required to submit the required schedules if they wish to apply for fee revision for the 2014/15 school year.

3. A summary table of the schedules is provided at Appendix 1 and the respective schedules to be completed by respective categories of KGs/KG-cum-CCCs are provided at Appendix 2. To facilitate schools to complete the required schedules, a complete set of schedules in Excel format can be downloaded at the following website:

[http://www.edb.gov.hk/attachment/en/edu-system/preprimary-kindergarten/preprimary-voucher/schedules_edbcm32-2014\(e\).xls](http://www.edb.gov.hk/attachment/en/edu-system/preprimary-kindergarten/preprimary-voucher/schedules_edbcm32-2014(e).xls)

4. In addition to the required schedules, all KGs/KG-cum-CCCs applying for fee revision for the 2014/15 school year should prepare their audited accounts¹ for the 2012/13 school/financial year and make the accounts available to the Education Bureau (EDB) when requested for checking the reasonableness of their operating results. The accounts must be audited by Certified Public Accountants (practising) registered under the Professional Accountants Ordinance. As regards KGs/KG-cum-CCCs under the PEVS, CCCSS and/or in receipt of rent reimbursement in the 2012/13 school year, they should have submitted their audited accounts for the 2012/13 school/financial year to the Finance Division of EDB **on or**

¹ 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.

before 10 February 2014 as stipulated in EDB Circular Memorandum No. 141/2013. They need not prepare/submit to EDB another set of audited accounts for the purpose of fee revision. EDB would check the relevant information in the schedules against their audited accounts submitted if necessary.

5. KGs/KG-cum-CCCs should submit the completed schedules to their respective Senior School Development Officers or Senior Services Officers **on or before 24 March 2014**. If they fail to meet the deadline for submission and/or provide complete information necessary for the processing of their applications, EDB might not be able to advise the schools concerned on the approved revised fees before the commencement of the new school year and may take them as fee freezing cases.

6. EDB reserves the right to adjust the school fees of KGs/KG-cum-CCCs to an appropriate level in the subsequent school years if the expenditure during the 2014/15 school year turns out to be less than the estimated expenditure on which approval of the school fee has been given.

7. School supervisors applying for fee increase for their KGs/KG-cum-CCCs in the 2014/15 school year are requested to note the following:

- (a) In the use of resources from school fees, KGs/KG-cum-CCCs should be prudent and should ensure that expenditure incurred is reasonable and necessary. Only expenditure of allowable items will be considered in the processing of their applications. Allowable items refer to those directly related to teaching and learning, school operation and maintenance of education services. Details of the items are provided at Appendix 3.
- (b) KGs/KG-cum-CCCs are advised to inform respective parents of the amount of the proposed increase, explain to parents the reasons for fee increase and follow up properly to address their views and concerns as early as possible prior to submission of the application.
- (c) For KGs/KG-cum-CCCs which have made any disclosure of related party² transactions in this application, they should also report such transactions in the audited accounts of corresponding years.

Voucher Subsidy and Fee Thresholds under the PEVS for the 2014/15 School Year

8. As announced by the Chief Executive in the 2014 Policy Address and approved by the Finance Committee on 21 February 2014, the Government will increase the voucher subsidy under the PEVS on a one-off basis in the 2014/15 and 2015/16 school years. The fee thresholds in these two school years would also be adjusted correspondingly. The one-off measure is to provide additional support for KGs /KG-cum-CCCs to meet their imminent needs and further alleviate the financial burden of parents on KG education of their children, thereby facilitating their children's access to a wider range of KGs.

² Please refer to Annex 3 of EDB Circular Memorandum No. 141/2013 for definition of a related party.

9. Instead of adjusting the voucher subsidy under PEVS according to the movement of the Composite Consumer Price Index (CCPI), we will increase the voucher subsidy by \$2,500 per year from \$17,510 in the 2013/14 school year to \$20,010 per student per annum (pspa) in the 2014/15 school year and to \$22,510 pspa in the 2015/16 school year. The fee thresholds for half-day (HD) and whole-day (WD) KG classes under the PEVS will be adjusted to \$30,020 pspa and \$60,040 pspa respectively in the 2014/15 school year, and \$33,770 and \$67,540 respectively in the 2015/16 school year.

Briefing Sessions

10. To facilitate KGs/KG-cum-CCCs in completing the required schedules, EDB will conduct 5 identical briefing sessions in early March 2014. Invitation letters with details of the briefing sessions will be issued to all KGs/KG-cum-CCCs in due course.

Enquiries

11. For enquiries on fee revision, schools may contact their respective School Development Officers or Services Officers as appropriate. For enquiries related to accounting issues, please contact the Management Services Section of Finance Division, EDB at 2892 5482. For other enquiries, please contact the Kindergarten Administration Section at 2186 8996.

Ms Hera CHUM
for Permanent Secretary for Education

cc Heads of Sections—for information

Summary Table of Schedules

KG/KG-cum-CCC Fee Revision for the 2014/15 School Year	
SCHEDULE CONTENTS	SCHEDULE NO.
Declaration of School Supervisor	1A
Details of School Fees, Class and Enrolment	1B
Details of Meal Charges for Whole-day Classes	1C
Particulars of Principal	1D
Schedule of Teaching Staff Salaries, Provident Fund and Provision for Long Service/Severance Payment	2
Schedule of Non-teaching Staff Salaries, Provident Fund and Provision for Long Service/Severance Payment	3
Schedule of Income and Expenditure	4
Schedule of Major Repairs and Maintenance	4A
Schedule of Additions to Fixed Asset	4B
Schedule of Rental of School Premises	5

IMPORTANT

1. Unless otherwise stated, all references to years (e.g. “2014/15”, 3 “years”, etc.) in the above schedules refer to school years and all references to currency in the above schedules are Hong Kong dollars.
2. The personal data collected in the schedules will be used by EDB for processing the fee revision for 2014/15 and for statistics and research purposes.
3. 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.
4. 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.
5. Enquiries concerning the personal data collected by means of the schedules including the making of access and correction should be addressed to the appropriate Regional Education Office (REO)/Joint Office for Kindergartens and Child Care Centres (JOKC).

Summary Table of Schedules to be completed by KGs/KG-cum-CCCs

KGs/KG-cum-CCCs	SCHEDULE NO.														
	1A	1B	1C	1D(I)	1D(II)	2(I)	2(II)	3	4(I)	4(Da)	4(II)	4(II)a	4A	4B	5
(1) All KG-cum-CCCs currently (2013/14) under / applying to join the PEVS AND applying to stay in the CCCSS in 2014/15															
(a) with proposed fee increase for any one level	✓	✓	✓		✓	✓ ^α	✓ ^φ	✓	✓	✓*			✓	✓	✓ [#]
(b) with proposed fee decrease/freezing	✓	✓	✓		✓	✓ ^α	✓ ^φ	✓	✓						
(2) All KGs/KG-cum-CCCs currently (2013/14) under / applying to join the PEVS ONLY in 2014/15 (including those having withdrawn from the PEVS but still receiving fee subsidy of eligible students under the scheme at certain level(s))															
i. operating classes of local stream only															
(a) with proposed fee increase for any one level	✓	✓	✓*	✓		✓		✓	✓	✓*			✓	✓	✓ [#]
(b) with proposed fee decrease/freezing	✓	✓	✓*	✓		✓		✓	✓						
ii. operating classes of both local and non-local streams															
(a) with proposed fee increase for any one level	✓	✓	✓*	✓		✓		✓			✓	✓*	✓	✓	✓ [#]
(b) with proposed fee decrease/freezing	✓	✓	✓*	✓		✓		✓			✓				
(3) All other KGs/KG-cum-CCCs applying for fee revision for 2014/15 [KGs/KG-cum-CCCs may be required to submit Schedules 4A, 4B, & 5 if considered necessary.]	✓	✓	✓*	✓		✓		✓	✓	✓*					

* If applicable

α For KG teachers serving in the KG portion of the KG-cum-CCC only.

φ For qualified kindergarten teachers/child care workers also/only serving in the CCC portion of the KG-cum-CCC.

Applicable to KGs/KG-cum-CCCs located in premises NOT rented from the Hong Kong Housing Authority or the Hong Kong Housing Society**Important Note:**

All Schedules should be returned together with supporting documents. For schedules not applicable to your KG/KG-cum-CCC, please specify on the relevant form with a "Not Applicable" remark.

Schedule 1A Declaration of School Supervisor

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 certify that Schedules 1A, 1B, *1C, *1D(I)/1D(II), *2(I)/2(II), 3, *4(I)/4(II), *4(I)a/4(II)a, *4A, *4B, & *5 attached are duly completed and that the information contained therein is true and correct.

I confirm that ONLY the expenses of the items as per Appendix A, where applicable, have been included in the school fee. Please also note the following: (*more than one statement could be chosen as appropriate*)

- I wish to apply for the child care centre (CCC) portion of my KG-cum-CCC to stay in the Child Care Centre Subsidy Scheme (CCCSS) for eligible children attending the CCC classes. The estimated amount of subsidy to be received is \$_____. (Note)
- My school is a non-profit-making (NPM) *KG/KG-cum-CCC currently under/applying to join the Pre-primary Education Voucher Scheme (PEVS).
- My school has withdrawn from the PEVS but is still receiving fee subsidy of eligible students under the scheme at certain level(s) in 2013/14.
- My school is not under the PEVS in 2014/15.

(Please tick one of the following boxes as appropriate under this section)

For *KGs/KG-cum-CCCs in receipt of PEVS/CCCSS subsidy and/or rent reimbursement in 2012/13:

- I understand that I should submit a copy of audited accounts for 2012/13 school/financial year to the Finance Division of EDB for inspection. Should this school fail to do so, this fee revision application will not be processed further and will be taken as a fee freezing case.

For other *KGs/KG-cum-CCCs:

- I understand that I should present a copy of audited accounts for 2012/13 school/financial year for fee revision application in 2014/15 upon EDB's request. Should this school fail to do so, this fee revision application will not be processed further and will be taken as a fee freezing case.
- Audited accounts for 2012/13 school/financial year are not available as my KG/KG-cum-CCC has been in operation after 2012/13.

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

2. Particulars of *KG/KG-cum-CCC

Name of *KG/KG-cum-CCC:
 (in English) : _____
 (in Chinese) : _____
 School 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
 Operating Status: Non-profit-making (NPM) Private Independent (PI)

3. Confirmation by SSDO/SServO(JOKC) (For Office Use Only)

- (a) The attached Schedules 1A, 1B, *1C, *1D(I)/1D(II), *2(I)/2(II), 3, *4(I)/4(II), *4(I)a/4(II)a,*4A, *4B, & *5 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 2014/15. The estimated amount of subsidy is \$_____.
- (c) The following in respect of the KG/KG-cum-CCC are verified:

Operating Status		PEVS Status in 2013/14			Application submitted for joining in 2014/15	
NPM	PI	PEVS	Non-PEVS	Withdrawn	Yes	No
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

*SSDO() () / SServO(JOKC)() Name: _____ Signature: _____
 Tel. No. : _____ Date: _____

Note: The respective KG-cum-CCCs will be informed of the group/per capita grant rate for the CCCSS in 2014/15 in due course.

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

Schedule 1B (P.1 of 2)
Table 1: For services for children aged 0-3/2-3

Details of School Fees, Class and Enrolment (To be completed as appropriate)

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 2014/15 (Note 3)	2013/14 (as at January 2014)		2014/15 (as at September 2014)	
	(b) Approved fee for 2013/14 (per Fees Certificate)	(c) Fee for 2013/14 before deduction of CCCSS subsidy (Note 1)	(d) Proposed fee for 2014/15 (before deduction of CCCSS subsidy if applicable) (Note 2)		(f) Actual number of classes	(g) Actual total enrolment	(h) Estimated number of classes	(i) Estimated total enrolment
<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:								

Note:

1. Please refer to the approval letter for fee revision issued by the Joint Office for Kindergartens and Child Care Centres for the fee before deduction of the CCCSS subsidy. Non-CCCSS KG-cum-CCCs may leave this part 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 2014/15 before deduction of the CCCSS subsidy to be received. EDB will approve the school fees after deduction of the CCCSS subsidy, if applicable, in the new Fees Certificate.
3. The proposed fee pcpa for 2014/15 in column (d) should be divisible by the proposed number of instalments for 2014/15 in column (e) that the proposed fee per instalment should be an integer.

#Schedule 1B (P.2 of 2)

Table 2: For nursery (K1), lower (K2) and upper kindergarten (K3) levels**Details of School Fees, Class and Enrolment** (To be completed as appropriate)

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 2014/15 (Note 2 & 3)	2013/14 (as at January 2014)		2014/15 (as at September 2014)	
	(b) Approved fee for 2013/14 (per Fees Certificate before redemption of voucher, if applicable)	(c) Proposed fee for 2014/15 (before redemption of voucher, if applicable) (Note 1)		(e) Actual number of classes	(f) Actual total enrolment	(g) Estimated number of classes	(h) Estimated total enrolment
Classes of *Local/ Non-Local Stream (*Delete whichever is inappropriate.) AM Session Nursery	\$	\$					
Lower Kindergarten							
Upper Kindergarten							
PM Session Nursery							
Lower Kindergarten							
Upper Kindergarten							
Whole-day Session Nursery							
Lower Kindergarten							
Upper Kindergarten							
#For KGs/KG-cum-CCCs currently (2013/14) under / applying to join the PEVS (including those having withdrawn from the PEVS but still receiving fee subsidy of eligible students under the scheme at certain level(s)) and operating classes of both local and non-local streams, please submit separate schedules for each stream.				Total:			

Note:

- For eligible classes of KGs/KG-cum-CCCs under the PEVS in 2014/15, the amount to be shown on the new Fees Certificate shall be the school fees per student per annum (pspa) approved for 2014/15 before and after the redemption of voucher. These eligible classes should charge a school fee not exceeding \$30,020 pspa for a half-day place and \$60,040 pspa for a whole-day place for 2014/15. The fee subsidy amount under the PEVS is \$20,010 pspa for 2014/15.
- The proposed fee pspa for 2014/15 in column (c) should be divisible by the proposed number of instalments for 2014/15 in column (d) that the proposed fee per instalment should be an integer.
- If the proposed no. of instalments for 2014/15 is different from that of 2013/14, prior approval of the Permanent Secretary for Education is required.

Schedule 1C

Details of Meal Charges for Whole-day Classes (Note 1)

To be completed by KGs/KG-cum-CCCs operating whole-day classes (levels to be completed as appropriate)

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

(a) Level	2013/14	2014/15		
	(b) Approved meal charges per child/student per annum \$	(c) Proposed meal charges per child/student per annum \$	(d) Proposed no. of instalments	(e) Proposed meal charges per instalment (Note 2) \$
<u>Whole-day Session</u>				
Services for Aged 0 to 1				
Services for Aged 1 to 2				
Services for Aged 2 to 3				
Nursery				
Lower Kindergarten				
Upper Kindergarten				

Note:

- 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 for 2014/15 in column (c) should be divisible by the proposed number of instalments for 2014/15 in column (d) that the proposed meal charges per instalment should be an integer.

Schedule 1D(I)
[For KGs/KG-cum-CCCs NOT joining the CCCSS]

Particulars of Principal

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

Name of Principal : _____

Highest qualification(s) in early childhood education (ECE) obtained :

C(ECE): _____ (date obtained) / BEd(ECE): _____ (date obtained) / Other qualification (please specify) : _____ (date obtained) _____

Teacher Registration No.: _____ Total years of experience as KG/KG-cum-CCC principal up to 31 December 2013: _____ Year(s) & _____ Month(s)

Present Appointment as Principal			2013/14		2014/15				
			(as at 1 January 2014)		(as at 1 September 2014)				
Name of KG(s)/KG-cum-CCC(s) & School Reg. No(s)	District	Reckonable years of service in existing KG/KG-cum-CCC (up to end of 2013/14)	(a) #Monthly Salary/ Doubling Allowance (including other income- see Note 1 on P.15)	(b) Monthly Provident Fund contributed by employer (see Note 2 on P.15)	(c) Main School (M)/ #Doubling (D)	(d) #Monthly Salary/ Doubling Allowance (including other income- see Note 1 on P.15)	(e) Monthly Provident Fund contributed by employer	(f) Provision of Long Service Payment (LSP)/Severance Payment (SP) up to end of 2014/15 (after netting off Provident Fund contributed by employer) (see Note 4 on P.15)	
1. (Name of the Main School)			\$	\$		\$	\$	\$	(Please specify LSP/SP)
2.									
3.									
4.									
5.									

For the purpose of fee revision application, 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 equals to 1/3 of the principal's salary paid by the main school for each KG/KG-cum-CCC.

Schedule 1D(II)
[For KG-cum-CCCs also joining the CCCSS]

Particulars of Principal

Name of KG-cum-CCC: _____ School Reg. No.: _____

Name of Principal : _____

Highest qualification(s) in early childhood education (ECE) obtained :
 C(ECE): _____ (date obtained) / BEd(ECE): _____ (date obtained) / Other qualification (please specify) : _____ (date obtained) _____

Teacher Registration No.: _____ Total years of experience as KG/KG-cum-CCC principal up to 31 December 2013: _____ Year(s) & _____ Month(s)

Present Appointment as Principal			2013/14		2014/15			
			(as at 1 January 2014)		(as at 1 September 2014)			(f) Provision of LSP/ SP up to end of 2014/15 (after netting off Provident Fund contributed by employer) [see Note 4 on P.15]
Name of KG(s)/KG-cum-CCC(s) & School Reg. No(s) <i>[For principal serving in more than one KG/KG-cum-CCC, please specify the names of all KGs/KG-cum-CCCs the principal is serving.]</i>	District	Reckonable years of service in existing KG/ KG-cum-CCC (up to end of 2013/14)	(a) #Monthly Salary/ Doubling Allowance [salary point of Master Pay Scale-see Note 3 on P.15] (including other income- see Note 1 on P.15)	(b) Monthly Provident Fund contributed by employer [see Note 2 on P.15]	(c) Main School (M)/ #Doubling (D)	(d) #Monthly Salary/ Doubling Allowance [salary point of Master Pay Scale- see Note 3 on P.15] (including other income-see Note 1 on P.15)	(e) Monthly Provident Fund contributed by employer	
1. (Name of the Main School)			\$ []	\$		\$ []	\$	\$ (Please specify LSP/SP)
2.								
3.								
4.								
5.								

For the purpose of fee revision application, 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 equals to 1/3 of the principal's salary paid by the main school for each KG/KG-cum-CCC.

Schedule 2(I)

[Applicable to all teachers/Child Care Workers (CCWs) other than those specified for Schedule 2(II)]

Schedule of Teachers/CCWs (other than Principal) Salaries, Provident Fund and Provision for Long Service/Severance Payment

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

Teachers/CCWs (other than Principal)				2013/14 (as at 1 January 2014)		2014/15 (as at 1 September 2014)				(h) Provision of LSP/ SP up to end of 2014/15 (after netting off Provident Fund contributed by employer) [see Note 4 on P.15] (Please specify LSP/SP)		
No.	(a) Name of Teachers/CCWs (please sort teachers by descending order in accordance with the amount of monthly salary)			(b) Reckonable years of teaching experience in existing school (up to end of 2013/14) (year/month)	(c) Monthly Salary (including other income- see Note 1 on P.15) \$	(d) Monthly Provident Fund contributed by employer [see Note 2 on P.15] \$	(e) Full-time (FT)/ Part-time (PT) (please specify FT/PT & AM/PM/WD)		(f) Monthly salary (including other income- see Note 1 on P.15) \$			(g) Monthly Provident Fund contributed by employer \$
	Name	#BEd(ECE)/ C(ECE)/ QKT/CCW/ Pursuing C(ECE)	#RT No./ PT No./ CCW No./ Pending registration				FT/ PT	AM/PM/ WD				
1.												
2.												
3.												
4.												
5.												
6.												
7.												
8.												
9.												
10.												
Total:												

#BEd(ECE): Qualified Kindergarten Teachers (QKTs)/CCWs with a bachelor degree in Early Childhood Education or equivalent; C(ECE): QKTs/CCWs with a Certificate in Early Childhood Education or equivalent; QKT: Qualified Kindergarten Teachers; CCW: Child Care Worker; Pursuing C(ECE): QKTs/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: relevant application for registration as a teacher/child care worker has been submitted to EDB for approval. Other school personnel should not be included in this schedule.

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

Schedule 2(II)

[For teachers/Child Care Workers (CCWs) also/only serving in the CCC portion of the KG-cum-CCC which is joining the CCCSS]**Schedule of QKTs/CCWs (other than Principal) Salaries, Provident Fund and Provision for Long Service/Severance Payment**

Name of KG-cum-CCC: _____

School Reg. No.: _____

Teachers/CCWs (other than Principal)				2013/14 (as at 1 January 2014)		2014/15 (as at 1 September 2014)							
No	(a) Name of Teachers/CCWs (please sort teachers by descending order in accordance with the amount of monthly salary)			(b) Total years of teaching experience after obtaining the QKT/CCW status (up to 31.12.2013) (year/month)	(c) Reckonable years of teaching experience in existing KG-cum-CCC (up to end of 2013/14) (year/month)	(d) Monthly Salary [salary point of Master Pay Scale-see Note 3 on P.15] (including other income-see Note 1 on P.15)	(e) Monthly Provident Fund contributed by employer [see Note 2 on P.15]	(f) Full-time (FT)/ Part-time (PT) [please specify FT/PT & AM/PM/WD]		(g) Monthly Salary [salary point of Master Pay Scale-see Note 3 on P.15] (including other income-see Note 1 on P.15)	(h) Monthly Provident Fund contributed by employer	(i) Provision of LSP/SP up to end of 2014/15 (after netting off Provident Fund contributed by employer) [see Note 4 on P.15]	
	Name	#BED(ECE)/ C(ECE)/ QKT/ CCW/ Pursuing C(ECE)	#RT No./ CCW No./ Pending registration			\$	\$	FT/ PT	AM/ PM/WD	\$	\$	\$	(Please specify LSP/SP)
1.													
2.													
3.													
4.													
5.													
6.													
7.													
8.													
Total:													

#BED(ECE): QKTs/CCWs with a bachelor degree in Early Childhood Education or equivalent; C(ECE): QKTs/CCWs with a Certificate in Early Childhood Education or equivalent; QKT: Qualified Kindergarten Teachers; CCW: Child Care Workers; Pursuing C(ECE): QKTs/CCWs or teachers with RT/valid PT No. pursuing a Certificate in Early Childhood Education or equivalent

RT No.: Teacher Registration Number; CCW No.: Child Care Worker Registration Number; Pending registration: relevant application for registration as a teacher/child care worker has been submitted to EDB for approval. Other school personnel should not be included in this schedule.

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

Schedule 3

Schedule of Non-teaching Staff Salaries, Provident Fund and Provision for Long Service/Severance Payment

Name of *KG/KG-cum-CCC: _____

(*Delete whichever is inappropriate.) School Reg. No.: _____

Non-teaching Staff		2013/14		2014/15			
		(as at 1 January 2014)		(as at 1 September 2014)		(g) Provision of LSP/SP up to end of 2014/15 (after netting off Provident Fund contributed by employer) [see Note 4 on P.15]	
(a) Name of Staff (please sort staff by descending order in accordance with the amount of monthly salary)	(b) Reckonable years of service in existing KG/KG-cum-CCC (up to end of 2013/14)	(c) Monthly Salary (including other income- see Note 1 on P.15)	(d) Monthly Provident Fund contributed by employer	(e) Monthly Salary (including other income- see Note 1 on P.15)	(f) Monthly Provident Fund contributed by employer		
	(year/month)	\$	\$	\$	\$	\$	(Please specify LSP/SP)
<u>Administrative / Clerical Staff</u>							
1.							
2.							
3.							
4.							
<u>Janitor Staff</u>							
1.							
2.							
3.							
4.							
Total:							

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

Notes for Schedule 1D(I)/1D(II), 2(I), 2(II) and 3

1. Other income may include double pay, bonus, cash allowances (excluding mess allowance) and contract gratuity paid by school to the principal/teaching staff/child care staff/non-teaching staff. It should be spread evenly over 12 months for the respective school year and included as part of the monthly salary. Please attach relevant copies of the certificates of the teacher training qualification of newly employed teacher(s)/CCW(s), if applicable, to this application form.
2. For KGs/KG-cum-CCCs currently (2013/14) under / applying to join the PEVS, a copy of the “Remittance Statement” of mandatory provident fund/provident fund for the relevant contribution period showing the income and contribution particulars of the principal/teaching staff/child care staff employed as at 1 January 2014 must be attached to this application. The school should prove to the satisfaction of EDB that the expenditure as in Schedule ID(I)/ 1D(II), 2(I), 2(II) and 3 is for staff employed by the school. Any salary expenditure not justified will not be considered in the fee assessment.
3. Please insert the salary point of the Master Pay Scale in accordance with the “Recommended Normative Salary Scale for Child Care Staff” under the CCCSS in the brackets. Please note that as a condition for the CCCSS subsidy, the principal and CCWs serving in the CCC portion should be paid according to the recommended salary scale and should, in normal circumstances, be awarded increments along the recommended salary scale. Please attach relevant copies of the certificates of the teacher training qualification of newly employed CCW(s), if applicable, to this application form.
4. 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. Therefore, only the provision for long service payment for principal/teaching staff/child care staff/non-teaching staff with no less than 5 reckonable years of service up to end of 2014/15 in existing KG/KG-cum-CCC will be taken as a component for calculation of school fees. Information on long service payment/severance payment can be found from “A Concise Guide to the Employment Ordinance Chapter 10: Severance Payment and Long Service Payment” at:
<http://www.labour.gov.hk/eng/public/wcp/ConciseGuide/10.pdf>
(Labour Department, The Government of Hong Kong Special Administrative Region)

KGs/KG-cum-CCCs operating classes of both local and non-local streams, please complete Schedule 4(II) and 4(II)a**Schedule 4(I) Schedule of Income and Expenditure**

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

School Reg. No.: _____

	2012/13 school/ financial year Actual Amount [per audited accounts] \$	2013/14 Revised Estimate \$	2014/15 Estimate \$
INCOME			
1. school fees			
1.1 fees subsidy from the PEVS (if applicable)			
1.2 from parents (including fee remission under the KCFRS [#])			
2. CCCSS subsidy (if applicable)			
3. rent reimbursement (if applicable)			
4. rates and government rent reimbursement (if applicable)			
5. donation income (see Note 5 on P.21)			
6. others (such as contribution from school sponsoring body, bank interest, etc.)			
7. One-off School Development Grant under PEVS (One-off Grant)			
(a) TOTAL INCOME (excluding item 7):			
EXPENDITURE			
1. salary related expenses			
1.1 teaching staff			
1.2 non-teaching staff			
1.3 long service/severance payment			
2. non-salary related expenses			
2.1 rental of school premises			
2.2 rates and government rent			
2.3 major repairs and maintenance (for items each costing \$8,000 or above) [see Note 1 on P.21]			
2.4 depreciation [see Note 2 on P.21]			
2.4.1 school premises			
2.4.2 furniture/equipment/fixtures/fittings			
2.4.3 computer hardware and software			
2.5 supervisor's remuneration [if applicable and see Note 3 on P.21]			
2.6 minor repairs and maintenance (for items each costing less than \$8,000)			
2.7 furniture and equipment and teaching aids other than those included in the fixed assets			
2.8 water			
2.9 electricity			
2.10 corresponding expenditure charged to donation income ^ (see Note 5 on P.21)			
2.11 other operating expenses [see Note 4 on P.21]			
2.12 corresponding expenditure charged to One-off Grant			
(b) TOTAL EXPENDITURE (excluding item 2.12):			
(c)=(a)-(b) SURPLUS / (DEFICIT) for the year			
Accumulated Surplus / (Deficit) at the end of 2011/12			

[#] KCFRS: Kindergarten and Child Care Centre Fee Remission Scheme[^] Applicable to donation income designated for specific purpose only.

To be completed when the total amount of “Other Operating Expenses” for Expenditure item 2.11 exceeds 10% of the “TOTAL EXPENDITURE” for the 2013/14 Revised Estimate and/or 2014/15 Estimate in Schedule 4(I)

**Schedule 4(I)a
Schedule of Other Operating Expenses**

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

School Reg. No.: _____

OTHER OPERATING EXPENSES	2012/13 school/ financial year Actual Amount [per audited accounts] \$	2013/14 Revised Estimate \$	2014/15 Estimate \$
1. Telephone, fax line and internet service charges			
2. Cleaning			
3. Printing and stationery			
4. Teaching consumables			
5. Postage			
6. Publications for school use			
7. Insurance			
8. First aid and fire safety equipment			
9. Audit fee			
10. Transportation fees for school administration purposes			
11. Expenses on regular learning activities for all students			
12. Student handbooks, profiles, graduation certificates and identity cards			
13. Advertisement			
14. Bank interest			
15. Bank charges			
16. Newspapers and magazines			
17. Other expenditure [See Note 4 on P.21]			
TOTAL: [should be of the same amount as shown for Expenditure item 2.11 in Schedule 4(I) on P.16]			

To be completed by KGs/KG-cum-CCCs operating classes of both local and non-local streams

Schedule 4(II) Schedule of Income and Expenditure

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

Schedule 4(II) Schedule of Income and Expenditure (P.1 of 2)	2012/13 school/ financial year Actual Amount [per audited accounts] \$			2013/14 Revised Estimate \$			2014/15 Estimate \$		
	Classes of Local Stream	Classes of Non-Local Stream	Total	Classes of Local Stream	Classes of Non-Local Stream	Total	Classes of Local Stream	Classes of Non-Local Stream	Total
INCOME									
1. school fees									
1.1 fees subsidy from the PEVS (if applicable)									
1.2 from parents (including fee remission under the KCFRS #)									
2. CCCSS subsidy (if applicable)									
3. rent reimbursement (if applicable)									
4. rates and government rent reimbursement (if applicable)									
5. donation income (see Note 5 on P.21)									
6. others (such as contribution from school sponsoring body, bank interest, etc.)									
7. One-off School Development Grant under PEVS (One-off Grant)									
(a) TOTAL INCOME (excluding item 7):									
EXPENDITURE									
1. salary related expenses									
1.1 teaching staff									
1.2 non-teaching staff									
1.3 long service/severance payment									

KCFRS: Kindergarten and Child Care Centre Fee Remission Scheme

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

Schedule 4(II) Schedule of Income and Expenditure (P.2 of 2)	2012/13 school/ financial year Actual Amount [per audited accounts] \$			2013/14 Revised Estimate \$			2014/15 Estimate \$		
	Classes of Local Stream	Classes of Non-Local Stream	Total	Classes of Local Stream	Classes of Non-Local Stream	Total	Classes of Local Stream	Classes of Non-Local Stream	Total
2. non-salary related expenses									
2.1 rental of school premises									
2.2 rates and government rent									
2.3 major repairs and maintenance (for items each costing \$8,000 or above) [see Note 1 on P.21]									
2.4 depreciation [see Note 2 on P.21]									
2.4.1 school premises									
2.4.2 furniture/equipment/fixtures/ fittings									
2.4.3 computer hardware and software									
2.5 supervisor's remuneration [if applicable and see Note 3 on P.21]									
2.6 minor repairs and maintenance (for items each costing less than \$8,000)									
2.7 furniture and equipment and teaching aids other than those included in the fixed assets									
2.8 water									
2.9 electricity									
2.10 corresponding expenditure charged to donation income ^ (see Note 5 on P.21)									
2.11 other operating expenses [see Note 4 on P.21]									
2.12 corresponding expenditure charged to One-off Grant									
(b) TOTAL EXPENDITURE (excluding item 2.12):									
(c)=(a)-(b) SURPLUS / (DEFICIT) for the year									
Accumulated Surplus/(Deficit) at the end of 2011/12									

^ Applicable to donation income designated for specific purpose only.

To be completed by KGs/KG-cum-CCCs operating classes of both local and non-local streams when the total amount of "Other Operating Expenses" as shown under Expenditure item 2.11 exceeds 10% of the "TOTAL EXPENDITURE" for the 2013/14 Revised Estimate and/or 2014/15 Estimate in Schedule 4(II)

Schedule 4(II)a Schedule of Other Operating Expenses

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

OTHER OPERATING EXPENSES	2012/13 school/ financial year Actual Amount [per audited accounts] \$			2013/14 Revised Estimate \$			2014/15 Estimate \$		
	Classes of Local Stream	Classes of Non-Local Stream	Total	Classes of Local Stream	Classes of Non-Local Stream	Total	Classes of Local Stream	Classes of Non-Local Stream	Total
1. Telephone, fax line and internet service charges									
2. Cleaning									
3. Printing and stationery									
4. Teaching consumables									
5. Postage									
6. Publications for school use									
7. Insurance									
8. First aid and fire safety equipment									
9. Audit fee									
10. Transportation fees for school administration purposes									
11. Expenses on regular learning activities for all students									
12. Student handbooks, profiles, graduation certificates and identity cards									
13. Advertisement									
14. Bank interest									
15. Bank charges									
16. Newspapers and magazines									
17. Other expenditure [See Note 4 on P.21]									
TOTAL: [should be of the same amount as shown for Expenditure item 2.11 in Schedule 4(II) on P.19]									

Note:

1. The costs of major repairs and maintenance (at unit cost of \$8,000 or over) should be equally spread over 3 years for the purpose of fee revision application, starting from the year in which the costs are incurred. Items funded by Lotteries Fund should not be included.
2. If applicable, the rates of depreciation per annum for fixed assets, furniture and equipment, etc are as follows (Annual depreciation is not applicable to those items funded by Lotteries Fund.):
 - (i) school premises: 2.5%
[Only the depreciation for school self-owned premises will be taken as a component for calculation of school fees. Depreciation is not applicable to rented school premises.]
 - (ii) furniture / equipment / fixtures / fittings: 20%
 - (iii) computer hardware and software: 30%
3. Only the remuneration of school supervisors who are performing relevant specific duties [other than those general duties as a school supervisor] in the KG/KG-cum-CCC will be taken as a component for calculation of the school fees. If so, descriptions of the specific duties to be performed should be attached to this application. It is the responsibility of the school to prove to the satisfaction of EDB that the supervisor is performing specific duties, in addition to the general duties of a supervisor, to justify the payment of remuneration to him/her. For school supervisors serving in more than one KG/KG-cum-CCC and are/would be assigned with specific duties to be performed in each KG/KG-cum-CCC, remuneration should be paid by each KG/KG-cum-CCC according to the respective duties performed and the following information should also be provided for consideration:
 - (i) the number of KGs/KG-cum-CCCs that the school supervisors are/would be assigned with specific duties;
 - (ii) the (proposed) amount of remuneration from each of these KGs/KG-cum-CCCs;
 - (iii) the proportion of the time allotted to each of these KGs/KG-cum-CCCs; and
 - (iv) the estimated working hours per week/month in each of these KGs/KG-cum-CCCs.
4. For schools with a proposed increase in fees in any one level, please:
 - (i) complete Schedule 4(I)a/(II)a when the total amount of “other operating expenses” (item 2.11) in Schedule 4(I)/(II) exceeds 10% of the “TOTAL EXPENDITURE” in the same schedule for the respective 2013/14 Revised Estimate and/or 2014/15 Estimate; and
 - (ii) provide further breakdowns of “Other expenditure” (item 17) of Schedule 4(I)a/(II)a when it exceeds 5% of the total amount of “other operating expenses” (item 2.11) in Schedule 4(I)/(II) for the 2013/14 Revised Estimate and/or 2014/15 estimate.

Besides, for schools charging any forms of administration fee for buying of support services on school administrative matters from their sponsoring bodies or other organisations, the nature, justifications, breakdowns of manpower and cost involved should be provided separately for EDB’s consideration. Administration fee paid for buying support services from sponsoring bodies or other related parties should be reported as related party transaction in the school’s audited accounts.
5. For donation income without specific purpose, the corresponding expenditure which may not be able to be recorded under item 2.10 separately can be subsumed into the items under non-salary related expenses as appropriate. For schools in receipt of PEVS/CCCSS subsidy and/or rent reimbursement in 2012/13, please refer to Statement 6 of the audited accounts for the 2012/13 school/financial year submitted/ to be submitted to Finance Division of EDB, if any.

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 should **NOT** be included in Item (6) - others under INCOME.
- (B) For private independent KG-cum-CCCs, they should apportion the salary related expenses and income and expenditure for services for children aged 0 to 3 and 3 to 6 respectively in Schedule 1D, 2, 3 and 4. Otherwise, EDB may need to apportion the salary related expenses and income and expenditure by the estimated total enrolment of the services for children aged 0 to 3 and 3 to 6 respectively as per Schedule 1B for calculating the school fee of respective levels, if deemed necessary.
- (C) All income and expenditure of the One-off School Development Grant should be reported separately in Schedule 4(I)/(II) but would not be included for the calculation of fee revision.
- (D) If there is a significant surplus for the year resulting from the unspent amount of donation income designated for specific purpose, surplus earmarked for school premises repair/improvement, upgrading computer system for whole school, dangerous slope maintenance, etc., KGs/KG-cum-CCCs could provide justifications to support their fee increase application.
- (E) 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 Rating and Valuation Department's assessment on the rentals of the school premises.

Schedule 4B
Schedule of Additions to Fixed Assets

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

School Reg. No.: _____

No.	Brief Description of All Additions to Fixed Assets (Note 1 & 2)	2013/14 Revised Estimate \$	2014/15 Estimate \$
School Premises			
Furniture/Equipment/Fixtures/Fittings			
Computer Hardware and Software			
Total			

Notes:

1. Please list all asset items purchased or started to be operated in the school year and group the items by the following categories: [Please note that the amount for depreciation (expenditure item 2.4) for the respective asset items should be included in Schedule 4(I)/4(II) as appropriate.]
 - (a) School Premises
 - (b) Furniture/Equipment/Fixtures/Fittings
 - (c) Computer Hardware and Software

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

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

Schedule 5
(P.1 of 2)

Schedule of Rental of School Premises

(To be completed by schools whose premises are NOT rented from the Hong Kong Housing Authority or the Hong Kong Housing Society. A separate Schedule should be submitted for each school premises.)

Name of *KG/KG-cum-CCC: _____

_____ School Reg. No.: _____

Registered Address of school premises: _____

(I) School particulars :

(a) Total permitted accommodation (including all half-day and whole-day sessions) in the rented premises : _____

(b) School's actual enrolment as at 15 January 2014 : _____

(c) School's estimated total annual school fee income in the 2014/15 school year : \$ _____

(d) Date of commencement of the 2014/15 school year : _____

(II) Rental particulars :

(1) Rent to be paid for the school premises for the 2014/15 school year will be \$ _____ per month which :

(a) *excludes/includes rates \$ _____ *per month/qtr/year

(b) *excludes/includes government rent \$ _____ *per month/qtr/year

(c) *excludes/includes air-conditioning charges \$ _____ *per month/qtr/year

(d) *excludes/includes management fee \$ _____ *per month/qtr/year

(e) *excludes/includes car park charges \$ _____ *per month/qtr/year

(f) *excludes/includes others (please specify) \$ _____ *per month/qtr/year

(g) *rent-free period from _____ (dd/mm/yyyy) to _____ (dd/mm/yyyy)

(2) The premises are exclusively leased and used by the school.

The premises are also used by _____ with effect from _____ at a rental of \$ _____ per month.

(3) The premises are *rented from unrelated parties/self-owned/rented from a related party^{Note} (Please state below your relationship with the related party).

Note: The related party transactions listed in this schedule 5 should also be reported and tally with the relevant details in the school's audited accounts.

**Schedule 5
(P.2 of 2)**

(4) This is the first time I submit this schedule for fee revision purpose. I submit a copy of the current tenancy agreement with floor plan(s) and a copy of the current Rates and Government Rent Demand Notes.

The last time I submitted this schedule was on _____.

(5) The tenancy agreement for the rent reported in Part II(1) above has been renewed *to take effect/and already taken effect from _____ for a term of _____ years/months. A copy of the tenancy agreement with floor plan(s) is attached.

The current tenancy agreement will expire on _____. I am negotiating with the landlord for a renewal of the tenancy. The latest proposed rent is HK\$ _____ per month to take effect from _____ for a term of _____ years/months. Other proposed terms are shown below:

- (a) *excludes/includes rates \$ _____ *per month/qtr/year
- (b) *excludes/includes government rent \$ _____ *per month/qtr/year
- (c) *excludes/includes air-conditioning charges \$ _____ *per month/qtr/year
- (d) *excludes/includes management fee \$ _____ *per month/qtr/year
- (e) *excludes/includes car park charges \$ _____ *per month/qtr/year
- (f) *excludes/includes others (please specify) \$ _____ *per month/qtr/year

A copy of the floor plan(s) is attached. I shall submit a copy of the concluded tenancy agreement once available.

Please ✓ where appropriate. *Please delete whichever is inappropriate.

I certify that the above information is true and correct.

Signature of Supervisor: _____

Name of Supervisor: _____

Date: _____

NOTE : The Education Bureau reserves the right to use Rating and Valuation Department's assessment on the rental amount in the calculation of school fees.

**List of Items That May be Covered by School Fees
for Kindergartens/Kindergarten-cum-Child Care Centres**

In the use of resources from school fees, KGs/KG-cum-CCCs should be prudent and always put students' interest as the first priority. KGs/KG-cum-CCCs should have sound financial planning and good budgeting in deploying their resources and should ensure that expenditure incurred is reasonable and necessary. The school fees collected should cover all expenses directly related to the teaching and learning activities, school operation and maintenance of the education services. KGs/KG-cum-CCCs should not charge parents separately for such expenses incurred on top of the school fees.

Items that may be covered by school fees are as follows:

- (a) Salaries (including payment for supply teachers), provident fund, mandatory provident fund, long service payment of teaching and non-teaching staff employed
- (b) The remuneration of school supervisors
- (c) Rent and management fees, rates and government rent for the KG/KG-cum-CCC premises
- (d) Furniture and equipment for school and education purposes
- (e) Teaching aids such as library books, reference materials, worksheets for teachers and students
- (f) Expenses on repairs, maintenance and improvement works of the KG/KG-cum-CCC 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
- (g) Water and electricity (including air-conditioning) charges, telephone line, fax line and internet service charges
- (h) Cleaning fees (including cleaning contract and the provision of cleaning facilities to students)
- (i) Expenses on printing, paper, teachers' stationery and other consumables for teaching activities
- (j) Postage charges and publications
- (k) Insurance premium and expenses on first aid and fire safety equipment
- (l) Audit fees and other service charges in connection with school administration
- (m) Transportation fees for school administration purposes
- (n) Expenses on regular learning activities for all students, conducted either inside or outside the school premises (these should include expenses for birthday parties, graduation ceremony, school outing, picnics and visits.)
- (o) Items such as student handbooks, profiles, student portfolios, graduation certificates and identity cards, etc. which are necessary for the operation of the school
- (p) Other expenses directly related to teaching activities, school operation and maintenance of the standard of education service for educational purposes