

EDUCATION BUREAU CIRCULAR MEMORANDUM NO. 3/2018

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

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

Date: 19 January 2018

Fee Revision for Kindergartens/Kindergarten-cum-Child Care Centres and Schools with Kindergarten Classes Joining the Free Quality Kindergarten Education Scheme in the 2018/19 School Year

Summary

This circular memorandum sets out the procedures on fee revision for kindergartens, kindergarten-cum-child care centres and schools with KG classes (collectively referred to as “KGs” hereafter) joining the Free Quality KG Education Scheme (Scheme) in the 2018/19 school year. The deadline for submission of applications is **12 March 2018**.

Procedures

2. A summary table of the schedules is provided at Appendix 1. All KGs joining the Scheme (including those having withdrawn from the Scheme but still receiving government subsidy of eligible students under the Scheme at certain level(s)), no matter whether they will apply to revise the school fees in the 2018/19 school year, are required to complete and submit the required schedules as specified. To facilitate KGs’ completion of the required schedules and the Education Bureau (EDB)’s processing of fee revision applications, KGs can download and complete the relevant electronic schedules through the School Portal at <http://kgac.edb.gov.hk> (please refer to Appendix 2). KGs can print out the whole set of duly completed schedules from the School Portal Account; sign the schedule form(s) and submit their printed applications to their respective Senior School Development Officers or Senior Services Officers. KGs can also directly complete the schedules in this Circular Memorandum and submit their printed applications to their respective Senior School Development Officers or Senior Services Officers if necessary.

3. For KGs not joining the Scheme, please refer to EDB Circular Memorandum No. 4/2018 if they wish to apply for fee revision for the 2018/19 school year.

4. In addition to the required schedules, all KGs applying for fee revision for the 2018/19 school year should ensure that their audited accounts¹ for the 2016/17 school/financial year are

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.

available to the EDB when requested for checking the reasonableness of their income and expenditure. The accounts must be audited by Certified Public Accountants (practising) registered under the Professional Accountants Ordinance. As regards KGs under the Pre-primary Education Voucher Scheme (PEVS), Child Care Centre Subsidy Scheme (CCSS) and/or in receipt of rent reimbursement in the 2016/17 school year, they are reminded to submit their audited accounts for the 2016/17 school/financial year to the Finance Division of EDB **on or before 15 February 2018** as stipulated in EDB Circular Memorandum No. 127/2017. 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 are required to submit the completed schedules to their respective Senior School Development Officers or Senior Services Officers **on or before 12 March 2018**. If they 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 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 to an appropriate level in the subsequent school years if the expenditure during the 2018/19 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 revision for their KGs in the 2018/19 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 2018/19 school year. Details of expenditure items chargeable to government funds are at Appendix 3.
- (c) Under the Scheme, government subsidy has been significantly increased. 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 the 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 KGs 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.

Subsidy and Fee Thresholds under the Scheme

8. The salary-related subsidies for teaching staff (and the associated salary ranges for teaching staff) in the 2018/19 school year will be adjusted based on the civil service pay adjustment in 2018 and the exact amounts will be announced once confirmed. To facilitate schools' preparation of budget for the fee revision application in the 2018/19 school year, the following provisional figures are provided for reference: the **provisional** basic HD unit subsidy, WD unit subsidy and LWD unit subsidy to be provided to KGs joining the Scheme are \$33,650, \$43,750 and \$53,840 per student per annum (pspa) respectively. EDB will refer to the above **provisional** subsidies when processing fee revision applications. Besides, after deduction of government subsidy, the fee ceilings for HD and WD/LWD classes are \$10,100 and \$26,250 pspa respectively.

Briefing Sessions

9. To help KGs in completing the required schedules, EDB will conduct 4 identical briefing sessions in late January 2018. Invitation letters with details of the briefing sessions will be issued to all KGs in due course.

Enquiries

10. For enquiries on fee revision, 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.

Mrs CHAN SIU Suk-fan
for Permanent Secretary for Education

cc Heads of Sections—for information

² Please refer to Annex 3 of EDB Circular Memorandum No. 127/2017 for definition of a related party.

Summary Table of Schedules

Fee Revision for KGs, KG-cum-CCCs and Schools with KG Classes Joining the Free Quality KG Education Scheme in the 2018/19 School Year	
Schedule Contents	Schedule No.
Declaration of School Supervisor	1A
Particulars of School Fees, Classes and Enrolment	1B
Particulars of Meal Charges for Whole-day Classes and Cook(s)	1C
Ratios for Apportionment of Expenditure	1D
Particulars of Principal	2A
Particulars of Teaching Staff / Child Care Workers (Excluding the Principal and Teaching Staff / Child Care Workers Paid by Grant for Support to Non-Chinese Speaking Students)	2B
Particulars of Supporting Staff (Excluding Cooks and Supporting Staff paid by Grant for Support to Non-Chinese Speaking Students)	3
Schedule of Income and Expenditure	4A
Schedule of Other Expenses	4B
Schedule of Major Repairs and Maintenance	4C
Schedule of Additions to Fixed Asset	4D
Schedule of Set-up Expenses	4E

IMPORTANT

Unless otherwise stated, all references to years (e.g. “2018/19”, 3 “years”, etc.) in the above schedules refer to school years and all references to currency in the above schedules are Hong Kong dollars.

PERSONAL INFORMATION COLLECTION STATEMENT

1. The personal data collected in the schedules will be used by EDB for processing the fee revision for the 2018/19 school year, as well as audit, statistics and research.
2. 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.
3. 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.
4. 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.

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, *2A(I)/2A(II), *2B(I), *2B(II), 3, 4A, *4B, *4C(I), *4C(II), *4D(I), *4D(II) & *4E 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 3, where applicable, have been included in the school fee (if any) and declare as follows.

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

- My school *has joined the Free Quality Kindergarten Education Scheme (Scheme) in the 2018/19 school year / has withdrawn from the Scheme but still receiving government subsidy of eligible students under the Scheme at certain level(s).
- I understand that if my school has been in operation in or before 2016/17 school year, I should submit a copy of audited accounts for the 2016/17 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 EDB may 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): Others (Please '✓' the appropriate box(es) to confirm)

- My school will offer HD course in the 2018/19 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 (SME) for eligible children attending the CCC classes. Estimated amount: CCCSS \$ _____ *and SME \$ _____.
(Note: KG-cum-CCCs will be informed of the group/per capita grant rate for the CCCSS in 2018/19 in due course.)
- Audited accounts for the 2016/17 school/financial year are not available as my school has been in operation after the 2016/17 school year.

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

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

Application Status for School-specific Grants:

Grant for a Cook	2017/18 :	<input type="checkbox"/> Approved	<input type="checkbox"/> Not approved	<input type="checkbox"/> No application
	2018/19 :	<input type="checkbox"/> Approved	<input type="checkbox"/> Not approved	<input type="checkbox"/> No application
Rental Subsidy	2017/18 :	<input type="checkbox"/> Approved	<input type="checkbox"/> Not approved	<input type="checkbox"/> No application
	2018/19 :	<input type="checkbox"/> Approved	<input type="checkbox"/> Not approved	<input type="checkbox"/> No application
Premises Maintenance Grant	2017/18 :	<input type="checkbox"/> Approved	<input type="checkbox"/> Not approved	<input type="checkbox"/> No application
	2018/19 :	<input type="checkbox"/> Approved	<input type="checkbox"/> Not approved	<input type="checkbox"/> No application
Tide-over Grant	2017/18 :	<input type="checkbox"/> Approved	<input type="checkbox"/> Not approved	<input type="checkbox"/> No application
	2018/19 :	<input type="checkbox"/> Approved	<input type="checkbox"/> Not approved	<input type="checkbox"/> No application

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

- (a) The attached Schedules 1A, 1B, *1C, *1D, *2A(I)/2A(II), *2B(I), *2B(II), 3, 4A, *4B,*4C(I), *4C(II), *4D(I), *4D(II) & *4E 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 2018/19. The estimated amount of subsidy is \$_____.
- *(c) I have confirmed the CCC portion of this KG-cum-CCC to continue to receive SME for 2018/19. The estimated amount of subsidy is \$_____.
- (d) I have confirmed the application status for the following school-specific grant(s) in 2018/19 (Only applicable to the school-specific grant(s) NOT being obtained in 2017/18 but has been applied in 2018/19 [Please refer to Part 2 of P.5]):

Grant for a cook	<input type="checkbox"/> Approved	<input type="checkbox"/> Not approved	<input type="checkbox"/> Not applicable
Rental subsidy	<input type="checkbox"/> Approved	<input type="checkbox"/> Not approved	<input type="checkbox"/> Not applicable
Premises maintenance grant	<input type="checkbox"/> Approved	<input type="checkbox"/> Not approved	<input type="checkbox"/> Not applicable
Tide-over grant	<input type="checkbox"/> Approved	<input type="checkbox"/> Not approved	<input type="checkbox"/> Not applicable

*SSDO()() / SServO(JOKC)()

Name: _____ Signature: _____

Tel. No. : _____ Date: _____

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

Schedule 1B (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 2018/19 (Note 3)	2017/18 (as at January 2018)		2018/19 (as at September 2018)		
	(b) Approved fee for 2017/18 (per Fees Certificate)	(c) Fee for 2017/18 <u>before</u> deduction of CCCSS subsidy and SME if applicable (Note 1)	(d) Proposed fee for 2018/19 (<u>before</u> deduction of CCCSS subsidy and SME if applicable) (Note 2 and Note 3)		(f) Actual number of classes	(g) Actual total enrolment	(h) Estimated number of classes	(i) Estimated total enrolment for the level	(j) Estimated total enrolment (Note 4)
<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. 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 2018/19 before deduction of the CCCSS subsidy and SME (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.
4. The estimated total enrolment for AM session, PM session and whole-day session should be the same as the number reported in the application for rental subsidy (if applicable).

Schedule 1B (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 2018/19 (Note 1 & 2)	2017/18 (as at January 2018)		2018/19 (as at September 2018)		
	(b) Approved fee for 2017/18 (per Fees Certificate after deduction of government subsidy, if applicable)	(c) Proposed fee for 2018/19			(e) Actual number of classes	(f) Actual total enrolment	(g) Estimated number of classes	(h) Estimated total enrolment for the class	(i) Estimated total enrolment (Note 3)
		(i) before deduction of government subsidy (Note 1)	(ii) after deduction of government subsidy (Note 1)						
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:					

Note:

- 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.
- If the proposed no. of instalments for 2018/19 is different from that of 2017/18, prior approval of the Permanent Secretary for Education is required. For details, please contact respective School Development Officers or Services Officers as appropriate.
- The estimated total enrolment for AM session, PM session and whole-day session should be the same as the number reported in the application for rental subsidy (if applicable).

Schedule 1B (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 2018/19 (Note 1 & 2)	2017/18 (as at January 2018)		2018/19 (as at September 2018)		
	(b) Approved fee for 2017/18	(c) Proposed fee for 2018/19 (Note 1)		(e) Actual number of classes	(f) Actual total enrolment	(g) Estimated number of classes	(h) Estimated total enrolment for the class	(i) 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:					

Note:

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 2018/19 is different from that of 2017/18, 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 session, PM session and whole-day session should be the same as the number reported in the application for rental subsidy (if applicable).

Schedule 1C (P.1 of 3)
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.)

(a) Level	2017/18	2018/19				
	(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)	(g) For EDB's Use Only (Approved meal charges) \$
<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)						

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 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 1B.

Restricted
Schedule 1C (P.2 of 3)

Particulars of the Cook(s)

[To be completed by the school applied for the Grant for a Cook]

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

Cook		2017/18 (if appropriate) (as at 1 January 2018)					2018/19 (as at 1 September 2018)					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 school (up to end of 2017/18)	(c) Monthly Salary (including other income- <i>see Note 1 on P.19</i>)	(d) Monthly MPF/PF contributed by employer (<i>see Note 2 on P.19</i>)	(e) Annual salary and related expense (<i>see Note 3 on P.19</i>)	(f) (Only applicable to staff who have left/will leave the school) Long Service Payment (LSP)/Severance Payment (SP) (after deducting MPF/PF contributed by employer) (<i>see Note 6 on P.20</i>)	(g) Also serving as a supporting staff? (Y/N)	(h) Monthly Salary (including other income- <i>see Note 1 on P.19</i>) [Recommended salary ranges- <i>see Note 4 on P.19</i>]	(i) Monthly MPF/PF contributed by employer	(j) Estimated annual salary and related expense (<i>equal to the sum of (h) and (i) times the number of months</i>)	(k) (Only applicable to staff who will leave the school) Long Service Payment (LSP)/Severance Payment (SP) (after deducting MPF/PF contributed by employer) (<i>see Note 6 on P.20</i>)	(l) Also serving as a supporting staff? (Y/N)	
	(year/month) #	\$	\$	\$	\$		\$	\$	\$	\$		
1.												
2.												
3.												
4.												
5.												
*Subtotal/Total: (*delete whichever is inappropriate)												

For staff who have left/are expected to leave the school within 2017/18 school year, please also specify the date/expected date of his/her last working day.

Restricted

Schedule 1C (P.3 of 3)

Particulars of Meal Charges for Whole-day Classes

[To be completed by the school which collects meal charges for whole-day classes AND proposes to increase meal charges in the 2018/19 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 \$	
	2017/18 Revised Estimate	2018/19 Estimate
(a) Accumulated surplus brought forward from last school year	0	
(b) Amount of grant 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 \$	
	2017/18 Revised Estimate	2018/19 Estimate
1. Salary and related expenses of the cook(s) (if applicable)(<i>Note 1</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, these two amounts 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 1B. The Grant for a Cook should only be used to settle the amount apportioned to local KG courses only.

Restricted
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 2017) ____ Year(s) & ____ Month(s)		BEEd(ECE) : (date obtained) _____								
Rank in 2018/19:		*Principal I / Principal II / Vice Principal (*Delete whichever is inappropriate.)		Other qualification(s) : (date obtained) _____ (please specify)								
Present Appointment as Principal		2017/18 (as at 1 January 2018)				2018/19 (as at 1 September 2018)						
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 2017/18)	(a) #Monthly Salary/ Doubling Allowance (including other income- see Note 1 on P.19)	(b) Monthly MPF/PF contributed by employer (see Note 2 on P.19)	(c) Annual salary and related expense (see Note 3 on P.19)	(d) (Only applicable to staff who have left/will leave the school) LSP/SP (after deducting MPF/PF contributed by employer) (see Note 6 on P.20)	(e) Main School (M)/ #Doubling (D)	(f) #Monthly Salary/ Doubling Allowance (including other income- see Note 1 on P.19) [Recommended salary ranges- see Note 4 on P.19]	(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 6 on P.20)		
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 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 not exceeding 1/3 of the principal's salary paid by the main school for each KG/KG-cum-CCC.

Restricted

Restricted
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 2017) ____ Year(s) & ____ Month(s)			BEd(ECE)			: (date obtained) _____			
Rank in 2018/19:		*Principal I / Principal II / Vice Principal (*Delete whichever is inappropriate.)			Other qualification(s) : (date obtained) _____ (please specify)						
Present Appointment as Principal		2017/18 (as at 1 January 2018)				2018/19 (as at 1 September 2018)					
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 2017/18)	(a) #Monthly Salary/ Doubling Allowance (including other income- see Note 1 on P.19) [Salary point of the Master Pay Scale- see Note 5 on P.20]	(b) Monthly MPF/PF contributed by employer <i>(see Note 2 on P.19)</i>	(c) Annual salary and related expense <i>(see Note 3 on P.19)</i>	(d) (Only applicable to staff who have left/will leave the school) LSP/SP (after deducting MPF/PF contributed by employer) <i>(see Note 6 on P.20)</i>	(e) Main School (M)/ #Doubling (D)	(f) #Monthly Salary/ Doubling Allowance (including other income- see Note 1 P.19) [Salary point of the Master Pay Scale- see Note 5 on P.20]	(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 6 on P.20)</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 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 not exceeding 1/3 of the principal's salary paid by the main school for each KG/KG-cum-CCC.

Restricted

Restricted

**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 Non-Chinese Speaking Students)]

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)				2017/18 (as at 1 January 2018)				2018/19 (as at 1 September 2018)									
No.	(a) Name	(b) #BEEd(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 2017/18)	(e) Monthly Salary (including other income- see Note 1 on P.19)	(f) Monthly MPF/PF contributed by employer (see Note 2 on P.19)	(g) Annual salary and related expense (see Note 3 on P.19)	(h) (Only applicable to staff who have left/will leave the school) LSP/SP (after deducting MPF/PF contributed by employer) (see Note 6 on P.20)	(i) Full- time (1.0) / Part- time (0.5)	(j) Rank (VP: Vice principal/ ST: Senior teacher/ T: Teacher	(k) Working portion:		(l) Monthly salary (including other income- see Note 1 on P.19) [Recommended salary ranges- see Note 4 on P.19]	(m) Monthly MPF/PF contributed by employer	(n) Estimated annual salary and related expense (equal to the sum of (l) and (m) times the number of months)	(o) (Only applicable to staff who will leave the school) LSP/SP (after deducting MPF/PF contributed by employer) (see Note 6 on P.20)	For EDB's Use Only
											AM	PM					
1.																	
2.																	
3.																	
4.																	
5.																	
6.																	
*Subtotal/Total: (*delete whichever is inappropriate)																	

BEEd(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 1C or Schedule 3.
For teachers/CCWs who have left/are expected to leave the school within 2017/18 school year, please also specify the date/expected date of his/her last working day.

Restricted
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 Non-Chinese Speaking Students)]

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)				2017/18 (as at 1 January 2018)				2018/19 (as at 1 September 2018)								
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 2017/18)	(e) Monthly Salary (including other income- <i>see Note 1 on P.19</i>) [Salary point of the Master Pay Scale- <i>see Note 5 on P.20</i>]	(f) Monthly MPF/PF contributed by employer (<i>see Note 2 on P.19</i>)	(g) Annual salary and related expense (<i>see Note 3 on P.19</i>)	(h) (Only applicable to staff who have left/will leave the school) LSP/SP (after deducting MPF/PF contributed by employer) (<i>see Note 6 on P.20</i>)	(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- <i>see Note 1 on P.19</i>) [Salary point of the Master Pay Scale- <i>see Note 5 on P.20</i>]	(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) (<i>see Note 6 on P.20</i>)	For EDB's Use Only
					(year/month) ##	\$	\$	\$	\$	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 1C or Schedule 3.

For teachers/CCWs who have left/are expected to leave the school within 2017/18 school year, please also specify the date/expected date of his/her last working day.

Restricted
Schedule 3
Particulars of Supporting Staff

(Excluding Cook(s) and Supporting Staff Paid by Grant for Support to Non-Chinese Speaking Students)

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

Supporting Staff			2017/18 (as at 1 January 2018)				2018/19 (as at 1 September 2018)				
(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 2017/18) (year/month) #	(c) Duty (e.g. teaching assistant, administrative assistant, clerk, janitor, etc.)	(d) Monthly Salary (including other income- <i>see Note 1 on P.19</i>)	(e) Monthly MPF/PF contributed by employer (<i>see Note 2 on P.19</i>)	(f) Annual salary and related expense (<i>see Note 3 on P.19</i>)	(g) (Only applicable to staff who have left/will leave the school) LSP/SP (after deducting MPF/PF contributed by employer) (<i>see Note 6 on P.20</i>)	(h) Monthly salary (including other income- <i>see Note 1 on P.19</i>) [Recommended salary ranges- <i>see Note 4 on P.19</i>]	(i) Monthly MPF/PF contributed by employer	(j) Estimated annual salary and related expense (<i>equal to the sum of (h) and (i) times the number of months</i>)	(k) (Only applicable to staff who will leave the school) LSP/SP (after deducting MPF/PF contributed by employer) (<i>see Note 6 on P.20</i>)	For EDB's Use Only
			\$	\$	\$	\$	\$	\$	\$	\$	
1.											
2.											
3.											
4.											
5.											
6.											
*Subtotal/Total: (*delete whichever is inappropriate)											

For staff who have left/are expected to leave the school within 2017/18 school year, please also specify the date/expected date of his/her last working day.

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

Restricted

Notes for Schedule 1C, 2A(I)/2A(II), 2B(I), 2B(II) and 3

1. Other income paid by school to the principal/teaching staff/child care staff/supporting staff/cook may include double pay, bonus, cash allowances (excluding mess allowance) and contract gratuity paid by school to the principal/teaching staff/child care staff/supporting staff/cook. 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 (2017/18) under / applying to join the Free Quality Kindergarten Education Scheme, a copy of the “Remittance Statement” of mandatory provident fund/provident fund (MPF/PF) for the relevant contribution period showing the income and contribution particulars of the principal/teaching staff/child care staff/supporting staff/cook employed as at 1 January 2018 must be attached to this application. The school should prove to the satisfaction of EDB that the expenditure as in Schedule 1C, 2A(I)/2A(II), 2B(I), 2B(II) and 3 is for staff employed by the school. Any salary expenditure not justified will not be considered in the fee assessment.
3. The annual salary and related expense of the principal/teaching staff/child care staff/supporting staff/cook refers to the total amount of monthly salary and MPF/PF contribution actually paid after adjustments due to special circumstances (e.g. maternal leave, sick leave). The total expenditure should be the same as the respective amount of salary and related expenses reported in Schedule 4A.
4. Salary ranges for the 2018/19 school year:

Teaching Staff (Note)	Salary Range for Reference (\$) (for teaching staff with C(ECE) or above qualifications)
Class Teacher	21,060 – 37,450
Senior Teacher	28,090 – 44,470
Vice Principal	35,100 – 49,150
Principal II	39,790 – 55,000
Principal I	46,810 – 62,030
Supporting Staff	Recommended Salary Range (\$)
Clerk	11,700 – 21,060
Janitor	11,700 – 15,210
Cook	14,040 – 16,390

Note:

- (a) The salary range for teachers is applicable to those possessing the qualifications of C(ECE) or above.
- (b) KG should also take into account their scale of operation and reasonableness in determining the rank of the Principal.
- (c) The salary ranges for teaching staff in the 2018/19 school year will be adjusted based on the civil service pay adjustment in 2018 and the exact amounts will be announced once confirmed. To facilitate schools' preparation of budget for the fee revision application in the 2018/19 school year, the above **provisional** figures are calculated based on the change in the Composite Consumer Price index on the salary ranges in the 2017/18 school year and are provided for reference. EDB will refer to these **provisional** figures when processing the relevant fee revision applications.

5. Please insert the salary point of the Master Pay Scale (MPS) 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.
6. 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/supporting staff/cook who have left/will leave the school and with no less than 5 reckonable years of service up to end of 2017/18 Revised Estimate or 2018/19 Estimate in existing KG/KG-cum-CCC should be included as an expenditure in the year concerned for fee calculation. 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)

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)	2016/17 school/ financial year Actual Amount [per audited accounts] \$	2017/18 Revised Estimate \$	2018/19 Estimate [see Note 1] \$
INCOME			
1. teacher salary related subsidy			
1.1 60% of basic unit subsidy [see Note 2]			
1.2 tide-over grant [see Note 2]			
1.3 accumulated surplus of respective subsidy [see Note 3]			
2. premises related subsidy			
2.1 rental subsidy/rent reimbursement (if applicable) [see Note 2]			
2.2 rates and government rent reimbursement (if applicable)			
2.3 premises maintenance grant (if applicable) [see Note 2]			
2.4 accumulated surplus of respective subsidy [see Note 3]			
3. other operating expenses related subsidy			
3.1 40% of basic unit subsidy [see Note 2]			
3.2 the accumulated surplus of respective subsidy [see Note 3]			
4. fees subsidy from the PEVS (if applicable)			
5. CCCSS subsidy (if applicable)			
6. Subsidy for Manpower Enhancement (if applicable)			
7. school fees from parents (including fee remission under the Kindergarten and Child Care Centre Fee Remission Scheme but excluding income from meal charges)			
8. donation income [see Note 4]			
9. others (such as contribution from school sponsoring body, bank interest, etc.) [see 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 Non-Chinese Speaking Students)			
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 [see 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)	2016/17 school/ financial year Actual Amount [per audited accounts] \$	2017/18 Revised Estimate \$	2018/19 Estimate [see Note 1] \$
EXPENDITURE			
3. other operating expenses			
3.1 salary related expenses of supporting staff (other than cooks and supporting staff paid by Grant for Support to Non-Chinese Speaking Students)			
3.2 long/severance payment for supporting staff (other than cooks and supporting staff paid by Grant for Support to Non-Chinese Speaking Students)			
3.3 major repairs and maintenance (for items each costing \$8,000 or above) but excluding items already reported under item 2.4 [see Note 7]			
3.4 depreciation of fixed assets charged under government fund [see 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 fund [see 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) [see Note 8]			
3.10 set-up expenses (if applicable) [see Note 9]			
3.11 other expenses (excluding expenditure under Grant for Support to Non-Chinese Speaking Students and One-off Start-up Grant) [see Note 5 and Note 10]			
4. corresponding expenditure charged to donation income [see Note 4]			
(b) TOTAL EXPENDITURE:			
(c)=(a)-(b) SURPLUS / (DEFICIT) for the year:			
Accumulated Surplus / (Deficit) at the end of 2015/16:			

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 1B 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 2018/19 school year:

	Subsidy	Unit	Unit Subsidy for Reference (\$)
(a)	Basic HD unit subsidy *	per student per annum	33,650
(b)	WD unit subsidy *	per student per annum	43,750
(c)	LWD unit subsidy *	per student per annum	53,840
(d)	Grant for support to NCS students *	per KG per annum	368,610
(e)	Grant for a cook	per KG per annum	191,710
(f)	Premises maintenance grant	per student per annum	990
(g)	Tide-over grant *	per student per annum	2,230
(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 salary-related subsidies for teaching staff in the 2018/19 school year will be adjusted based on the civil service pay adjustment in 2018 and the exact amounts will be announced once confirmed. To facilitate schools' preparation of budget for the fee revision application in the 2018/19 school year, the above **provisional** figures are calculated based on the change in the Composite Consumer Price Index on the salary ranges in the 2017/18 school year and are provided for reference. EDB will refer to these **provisional** figures when processing the relevant fee revision applications.

3. These refer to the accumulated surplus of respective subsidy at the end of the 2017/18 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 8 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. Starting from the 2017/18 school year, 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, the remuneration will be considered in calculation of the school fees. If so, descriptions of the specific duties 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 in each KG/KG-cum-CCC, remuneration should be paid by each KG/KG-cum-CCC according to the respective duties performed in this KG/KG-cum-CCC. 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 for performing these duties; and
- (iv) the estimated working hours per week/month in each of these KGs/KG-cum-CCCs for performing these duties.

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. 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 “other expenses” (**item 3.11**) in Schedule 4A exceeds 10% of the “TOTAL EXPENDITURE” in 2017/18 Revised Estimate and/or 2018/19 Estimate; the school should provide further breakdowns of “others” (**item 12**) of **Schedule 4B** if it exceeds 5% of the total amount of “other expenses” (**item 3.11**) in Schedule 4A in the 2017/18 Revised Estimate and/or 2018/19 Estimate.

Besides, 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 fee paid for support services 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 (9)** - 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 and One-off Start-up Grant 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.

**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 2017/18 Revised Estimate and/or 2018/19 Estimate]

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

School Reg. No.: _____

OTHER EXPENSES	2016/17 school/ financial year Actual Amount [per audited accounts] \$	2017/18 Revised Estimate \$	2018/19 Estimate (see Note 1 on P.23) \$
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 [See Note 10 on P.25]			
TOTAL: [should be of the same amount as shown for Expenditure item 3.11 in Schedule 4A]			

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 the Works <i>(Note 1)</i>	Total Amount <i>(Note 2)</i> \$	
		2017/18 Revised Estimate	2018/19 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.

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

Schedule 4C(II)
Schedule of Major Repairs and Maintenance
(Note 7 on P.24)

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) \$	
					2017/18 Revised Estimate	2018/19 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. Starting from the 2017/18 school year, 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

For the works already started before 2017/18 school year, their costs should continue to be spread evenly over 3 years for calculation of school fees.

Schedule 4D(I)
Schedule of Additions to 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 \$	
					2017/18 Revised Estimate	2018/19 Estimate
School Premises						
(A) Items not yet fully-depreciated per 2016/17 audited accounts						
		(a) Cost:				
		(b) Net book value:				
(B) Additions in 2017/18 and 2018/19						
		*Subtotal/Total: (*delete whichever is inappropriate) [should be same as Expenditure item 2.3 in Schedule 4A]				
Furniture/Equipment/Fixtures/Fittings						
(A) Items not yet fully-depreciated per 2016/17 audited accounts						
		(a) Cost:				
		(b) Net book value:				
(B) Additions in 2017/18 and 2018/19						
		*Subtotal/Total: (*delete whichever is inappropriate) [should be same as Expenditure item 3.4.1 in Schedule 4A]				
Computer Hardware and Software						
(A) Items not yet fully-depreciated per 2016/17 audited accounts						
		(a) Cost:				
		(b) Net book value:				
(B) Additions in 2017/18 and 2018/19						
		*Subtotal/Total: (*delete whichever is inappropriate) [should be same as Expenditure item 3.4.2 in Schedule 4A]				
Leasehold Improvements						
(A) Items not yet fully-depreciated per 2016/17 audited accounts						
		(a) Cost:				
		(b) Net book value:				
(B) Additions in 2017/18 and 2018/19						
		*Subtotal/Total: (*delete whichever is inappropriate) [should be same as Expenditure item 3.4.3 in Schedule 4A]				

- 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 item 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 major repairs and maintenance 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.

Schedule 4D(II)
Schedule of Additions to 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 \$	
					2017/18 Revised Estimate	2018/19 Estimate
Furniture/Equipment/Fixtures/Fittings						
(A) Items not yet fully-depreciated per 2016/17 audited accounts						
		(a) Cost:				
		(b) Net book value:				
(B) Additions in 2017/18 and 2018/19						
		*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 2016/17 audited accounts						
		(a) Cost:				
		(b) Net book value:				
(B) Additions in 2017/18 and 2018/19						
		*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 spread in the 2017/18 school year, 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 major repairs and maintenance 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).

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 the 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 2018/19 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 2018/19 school year (Note 2): [should be same as Expenditure item 3.10 in Schedule 4A]		

Notes:

1. For KGs/KG-cum-CCCs newly established in or after the 2017/18 school year onwards, 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.)
2. 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

**Procedures for Obtaining “Procedural Guide for Using the
‘Electronic Schedules for Fee Revision Application’
through the Education Bureau School Portal**

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

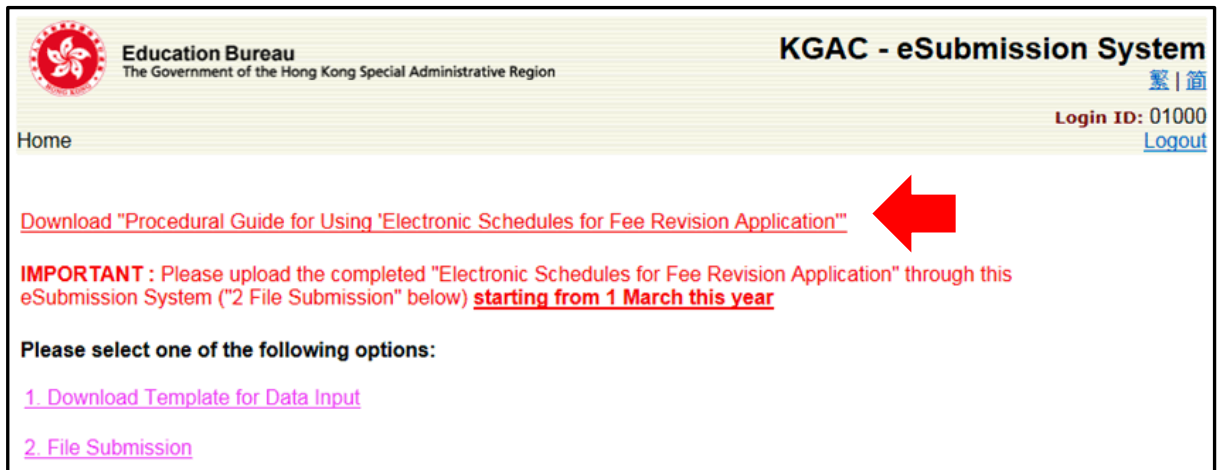


- (2) At the Education Bureau (EDB) School Portal login page, enter the ‘Login Name’ (i.e. Login name starting with a capital letter ‘K’ as prefix, e.g. K + 10 digits) and ‘Password’ to log on.

 The image shows the login page of the Education Bureau School Portal. At the top left is the Education Bureau logo. The header text reads "中華人民共和國香港特別行政區政府 教育局 Education Bureau The Government of the Hong Kong Special Administrative Region". The main heading is "學校入門網站 School Portal". Below this is a section titled "Please log In" with two input fields: "登入名稱/Login Name:" and "密碼/Password:". A red rectangular box highlights these two fields. To the right of the password field is a button labeled "登入 / Logon". A red arrow points from the right towards this button. Below the login fields are several links: "更改學校入門網站密碼" (Change Password for School Portal), "下載重設密碼表格" (Download form to reset password), and "Security Guideline (安全指引)".

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.



- (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 School Portal, click “Download form to reset password” to download the form. Then fax the completed form to the EDB School Portal support team (Fax number: 2117 0759).



**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