

EDUCATION BUREAU CIRCULAR MEMORANDUM NO. 2/2020

From:	Permanent Secretary for Education	To:	Supervisors of all Kindergartens, Kindergarten-cum-Child Care Centres and Schools with Kindergarten Classes NOT Joining the Kindergarten Education Scheme- for necessary action
Ref.:	EDB(KGA)/KE/3/1		
Date:	22 January 2020		

Fee Revision for Kindergartens/Kindergarten-cum-Child Care Centres and Schools with Kindergarten Classes NOT Joining the Kindergarten Education Scheme in the 2020/21 School Year

Summary

This circular memorandum sets out the procedures on fee revision for kindergartens/ kindergarten-cum-child care centres (KG-cum-CCCs)/schools with kindergarten classes (collectively referred to as “KGs” hereafter) NOT joining the kindergarten education scheme (the Scheme) in the 2020/21 school year. The deadline for submission of applications is **19 March 2020**.

Details

Procedures

2. KGs not joining the Scheme in the 2018/19 school year but redeeming voucher subsidy under Pre-primary Education Voucher Scheme (PEVS) are required to complete and submit the required schedules as specified in Appendix 2 irrespective of whether or not there are any proposed changes in fee levels for the 2020/21 school year. For other KGs not joining the Scheme, they are required to submit the required schedules only if they wish to apply for fee revision for the 2020/21 school year.

3. For KGs joining the Scheme or having withdrawn from the Scheme but still receiving government subsidy of eligible students under the Scheme at certain level(s) in the 2020/21 school year, please refer to Education Bureau (EDB) Circular Memorandum No. 1/2020 if they wish to apply for fee revision for the 2020/21 school year.

4. A summary table of schedules is provided at Appendix 1 and the respective schedules to be completed by various categories of KGs are provided at Appendix 2. To facilitate schools’ completion of the required schedules, a full 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_edbcm2-2020\(e\).xlsx](http://www.edb.gov.hk/attachment/en/edu-system/preprimary-kindergarten/preprimary-voucher/schedules_edbcm2-2020(e).xlsx)

5. In addition to the specified schedules, all KGs applying for fee revision for the 2020/21 school year should ensure that their annual audited accounts¹ for the 2018/19

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

school/financial year are available to 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 not joining the Scheme but redeeming voucher subsidy under PEVS in the 2018/19 school year, they are reminded to submit their annual audited accounts for the 2018/19 school/financial year to the Finance Division of EDB within six months after the year end date of the school as stipulated in [EDB Circular Memorandum No. 124/2019](#). They need not prepare/submit to EDB another set of annual audited accounts for the purpose of fee revision. EDB would check the relevant information in the schedules against their annual audited accounts submitted if necessary.

6. KGs are required to submit the completed schedules to their respective Senior School Development Officers or Senior Services Officers **on or before 19 March 2020**. 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.

7. 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 2020/21 school year turns out to be less than the estimated expenditure on which approval of the school fee has been given.

8. School supervisors applying for fee increase for their KGs in the 2020/21 school year are requested to note the following:

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

Briefing Sessions

9. To facilitate KGs/KG-cum-CCCs in completing the required schedules, EDB will conduct a briefing session in February 2020 with details at [Appendix 4](#).

supervisor. The consolidated totals of the said management accounts together with accounts of other section(s) should tally with the school's audited accounts.

² Please refer to Annex 4 of EDB Circular Memorandum No. 124/2019 for definition of a related party.

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 S C KWONG
for Permanent Secretary for Education

cc Heads of Sections—for information

Summary Table of Schedules

Fee Revision for KGs/KG-cum-CCCs/Schools with KG classes NOT Joining the Kindergarten Education Scheme in the 2020/21 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	2A
Particulars of Teaching Staff / Child Care Workers (excluding the Principal)	2B
Particulars of Supporting Staff	3
Schedule of Income and Expenditure	4A
Schedule of Other Operating Expenses	4B
Schedule of Major Repairs and Maintenance	4C
Schedule of Fixed Assets	4D
Schedule of Rental of School Premises	5

IMPORTANT

Unless otherwise stated, all references to years (e.g. “2020/21”, 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 2020/21 school year, as well as audit, statistics and research purposes.
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 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.

KGs/KG-cum-CCCs not Joining the Kindergarten Education Scheme in the 2020/21 School Year

Summary Table of Schedules to be completed for Application for Fee Revision

KGs/KG-cum-CCCs	Schedule No.												
	1A	1B	1C	2A	2B	3	4A(I)	4B(I)	4A(II)	4B(II)	4C	4D	5
(1) All KGs/KG-cum-CCCs NOT joining the kindergarten education scheme in 2018/19 but redeeming voucher subsidy under PEVS (i.e. those still receiving fee subsidy of eligible students under PEVS at certain level(s) in 2018/19)													
<i>i. operating classes of local stream only</i>													
(a) with proposed fee increase for any one level	✓	✓	✓*	✓	✓	✓	✓	✓*			✓	✓	✓#
(b) with proposed fee decrease/freezing	✓	✓	✓*	✓	✓	✓	✓						
<i>ii. operating classes of both local and non-local streams</i>													
(a) with proposed fee increase for any one level	✓	✓	✓*	✓	✓	✓			✓	✓*	✓	✓	✓#
(b) with proposed fee decrease/freezing	✓	✓	✓*	✓	✓	✓			✓				
(2) All other KGs/KG-cum-CCCs applying for fee revision in 2020/21 [KGs/KG-cum-CCCs may be required to submit Schedules 4C, 4D, & 5 if considered necessary.]	✓	✓	✓*	✓	✓	✓	✓	✓*					

* If applicable

For 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 “Not Applicable” on the relevant form.

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

I confirm that my school does not join the kindergarten education scheme in the 2020/21 school year and ONLY the expenses of the items as per Appendix 3, where applicable, have been included in the school fee.

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

For *KGs/KG-cum-CCCs not joining the kindergarten education scheme but redeeming voucher subsidy under PEVS in 2018/19:

- ☐ I understand that I should submit a copy of annual audited accounts for 2018/19 year to EDB for inspection (please refer to EDBCM No. 124/2019). 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 annual audited accounts for 2018/19 year for fee revision application in 2020/21 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.

- ☐ Annual audited accounts for 2018/19 year are not available as my school has been in operation after 2018/19 school year.

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 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

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, 2A, 2B, 3, *4A(I)/4A(II), *4B(I)/4B(II), *4C, *4D, & *5 have been duly commented by me.

(b) The following in respect of the KG/KG-cum-CCC are verified:

Operating Status		Status for joining kindergarten education scheme in 2020/21		
NPM	PI	Scheme	Non-Scheme	Withdrawn
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

Name: _____ Signature: _____

Tel. No. : _____ Date: _____

* Please delete whichever is inappropriate.

Please ✓ in the appropriate box.

Schedule 1B (P.1 of 2)
Details of School Fees, Class and Enrolment (Child Care 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)		(d) Proposed no. of instalments for 2020/21 (Note 1)	2019/20 (as at January 2020)		2020/21 (as at September 2020)	
	(b) Approved fee for 2019/20 (per Fees Certificate)	(c) Proposed fee for 2020/21		(e) Actual number of classes	(f) Actual total enrolment	(g) Estimated number of classes	(h) 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. The proposed fee pcpa in column (c) should be divisible by the proposed number of instalments in column (d), that is, the proposed fee per instalment should be an integer.

Schedule 1B (P.2 of 2)
Details of School Fees, Class and Enrolment (KG Portion)

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

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 2020/21 (Note 1 & 2)	2019/20 (as at January 2020)		2020/21 (as at September 2020)	
	(b) Approved fee for 2019/20 (per Fees Certificate)	(c) Proposed fee for 2020/21		(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.) <u>AM Session</u> Nursery	\$	\$					
Lower Kindergarten							
Upper Kindergarten							
<u>PM Session</u> Nursery							
Lower Kindergarten							
Upper Kindergarten							
<u>Whole-day Session</u> Nursery							
Lower Kindergarten							
Upper Kindergarten							
			Total:				

Notes:

1. The proposed fee pspa in column (c) should be divisible by the proposed number of instalments in column (d), that is, the proposed fee per instalment should be an integer.
2. If the proposed **no. of instalments** for 2020/21 is different from that of 2019/20, prior approval of the Permanent Secretary for Education is required. For details, please contact respective School Development Officers or Services Officers as appropriate.

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

To be completed by KGs/KG-cum-CCCs operating whole-day classes

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

(a) Level	2019/20	2020/21		
	(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 (<i>Note 2</i>) \$
<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				

Notes:

1. 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.
2. The proposed meal charges in column (c) should be divisible by the proposed number of instalments in column (d), that is, the proposed meal charges per instalment should be an integer.

Restricted

Schedule 2A

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 2019: _____ Year(s) & _____ Month(s)

Present Appointment as Principal			2019/20			2020/21				
			(as at 1 January 2020)			(as at 1 September 2020)				
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 2019/20)	(a) #Monthly Salary/ Doubling Allowance (including other income- see Note 1 on P.13)	(b) Monthly MPF/PF contributed by employer	(c) Annual salary and related expense (see Note 2 on P.13)	(d) #Main School (M)/ Doubling (D)	(e) #Monthly Salary/ Doubling Allowance (including other income- see Note 1 on P.13)	(f) Monthly MPF/PF contributed by employer	(g) Estimated annual salary and related expense (equal to the sum of (e) and (f) times the number of months)	(h) Provision of LSP/ SP up to end of 2020/21 (after deducting MPF/PF contributed by employer) (see Note 3 on P.13)
1. (Name of the Main School)			\$	\$	\$	M	\$	\$	\$	\$ (Please specify LSP/SP)
2.						D				
3.						D				
4.						D				
5.						D				

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

Particulars of Teaching Staff / Child Care Workers (excluding the Principal)

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

Teachers/CCWs (other than Principal)				2019/20 (as at 1 January 2020)			2020/21 (as at 1 September 2020)								
No.	(a) Name of Teachers/CCWs (please sort by descending order in accordance with the amount of monthly salary)			(b) Reckonable years of teaching experience in existing school (up to end of 2019/20)	(c) Monthly Salary (including other income- <i>see Note 1 on P.13</i>)	(d) Monthly MPF/PF contributed by employer	(e) Annual salary and related expense (<i>see Note 2 on P.13</i>)	(f) Full-time (FT)/ Part-time (PT) (please also specify AM/PM/ WD session)		(g) Monthly salary (including other income- <i>see Note 1 on P.13</i>)	(h) Monthly MPF/PF contributed by employer	(i) Estimated annual salary and related expense (<i>equal to the sum of (g) and (h) times the number of months</i>)	(j) Provision of LSP/ SP up to end of 2020/21 (after deducting MPF/PF contributed by employer) (<i>see Note 3 on P.13</i>)		
	Name	#BEd(ECE)/ C(ECE)/ QKT/ CCW/ Pursuing C(ECE)/ Others	#RT No./ PT No./ CCW No./ Pending registration												(year/month) ##
	1.														
2.															
3.															
4.															
5.															
6.															
7.															
8.															
*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: relevant application for registration as a teacher/child care worker has been submitted for approval. Other school personnel should not be included in this schedule.
- ## For teachers/CCWs who have left/are expected to leave the school within 2019/20 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

Restricted
Schedule 3
Particulars of Supporting Staff

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

Supporting Staff (e.g. teaching assistant, administrative assistant, clerical/ janitor staff, etc.)		2019/20 (as at 1 January 2020)			2020/21 (as at 1 September 2020)				
(a) Name of Staff (please sort 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 2019/20)	(c) Monthly Salary (including other income- see Note 1 on P.13)	(d) Monthly MPF/PF contributed by employer	(e) Annual salary and related expense (see Note 2 on P.13)	(f) Monthly Salary (including other income- see Note 1 on P.13)	(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) Provision of LSP/ SP up to end of 2020/21 (after deducting MPF/PF contributed by employer) (see Note 3 on P.13)	
	(year/month)##	\$	\$	\$	\$	\$	\$	\$	(Please specify LSP/SP)
1.									
2.									
3.									
4.									
5.									
6.									
7.									
*Subtotal/Total: (*delete whichever is in appropriate)									

For staff who have left/are expected to leave the school within 2019/20 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 2A, 2B and 3

1. Other income paid by school to the principal/teaching staff/child care staff/supporting may include double pay, bonus, cash allowances (excluding mess allowance) and contract gratuity. It should be spread evenly over 12 months for the respective school year and included as part of the monthly salary. 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. The annual salary and related expense of the principal/teaching staff/child care staff/supporting staff 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(I)/4A(II) (i.e. Expenditure items 1.1 and 1.2).
3. 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 with no less than 5 reckonable years of service up to end of 2020/21 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 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(I) Schedule of Income and Expenditure**KGs/KG-cum-CCCs operating classes of both local and non-local streams, please complete Schedule 4A(II) and 4B(II)**

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

School Reg. No.: _____

	2018/19 accounting year Actual Amount [per audited accounts] \$	2019/20 Revised Estimate \$	2020/21 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.19]			
6. others (such as contribution from school sponsoring body, bank interest, etc.)			
(a) TOTAL INCOME:			
EXPENDITURE			
1. salary related expenses			
1.1 teaching staff			
1.2 supporting 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.19]			
2.4 depreciation [see Note 2 on P.19]			
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) [see Note 3 on P.19]			
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.19]			
2.11 other operating expenses [see Note 4 on P.19]			
(b) TOTAL EXPENDITURE:			
(c)=(a)-(b) SURPLUS / (DEFICIT) for the year			
Accumulated Surplus / (Deficit) at the end of 2017/18			

KCFRS: Kindergarten and Child Care Centre Fee Remission Scheme

^ Applicable to donation income designated for specific purpose only.

Schedule 4B(I)
Schedule of Other Operating Expenses

To be completed when the total amount of “Other Operating Expenses” for Expenditure item 2.11 exceeds 10% of the “TOTAL EXPENDITURE” for the 2019/20 Revised Estimate and/or 2020/21 Estimate in Schedule 4A(I)

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

School Reg. No.: _____

OTHER OPERATING EXPENSES	2018/19 accounting year Actual Amount [per audited accounts] \$	2019/20 Revised Estimate \$	2020/21 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.19]			
TOTAL: [should be of the same amount as shown for Expenditure item 2.11 in Schedule 4A(I) on P.14]			

Schedule 4A(II)
Schedule of Income and Expenditure

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

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

Schedule 4A(II) Schedule of Income and Expenditure (P.1 of 2)	2018/19 accounting year Actual Amount [per audited accounts] \$			2019/20 Revised Estimate \$			2020/21 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.19]									
6. others (such as contribution from school sponsoring body, bank interest, etc.)									
(a) TOTAL INCOME:									
EXPENDITURE									
1. salary related expenses									
1.1 teaching staff									
1.2 supporting 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 4A(II) Schedule of Income and Expenditure (P.2 of 2)	2018/19 accounting year Actual Amount [per audited accounts] \$			2019/20 Revised Estimate \$			2020/21 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.19]									
2.4 depreciation [see Note 2 on P.19]									
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) [see Note 3 on P.19]									
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.19]									
2.11 other operating expenses [see Note 4 on P.19]									
(b) TOTAL EXPENDITURE:									
(c)=(a)-(b) SURPLUS / (DEFICIT) for the year									
Accumulated Surplus/(Deficit) at the end of 2017/18									

^ Applicable to donation income designated for specific purpose only.

Schedule 4B(II) Schedule of Other Operating Expenses

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 2019/20 Revised Estimate and/or 2020/21 Estimate in Schedule 4A(II)

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

OTHER OPERATING EXPENSES	2018/19 accounting year Actual Amount [per audited accounts] \$			2019/20 Revised Estimate \$			2020/21 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.19]									
TOTAL: [should be of the same amount as shown for Expenditure item 2.11 in Schedule 4A(II) on P.17]									

Notes and Remarks for Schedule 4A(I)/4B(I) and 4A(II)/4B(II)

Notes:

1. The costs of major repairs and maintenance (\$8,000 or more for each item) 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% [not applicable to rented school premises.]
 - (ii) furniture / equipment / fixtures / fittings: 20%
 - (iii) computer hardware and software: 30%
3. 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 for 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, the remuneration should be paid by each KG/KG-cum-CCC according to the respective duties performed in this KG/KG-cum-CCC 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 for performing these duties; and
 - (iv) the estimated working hours per week/month in each of these KGs/KG-cum-CCCs for performing the duties.
4. For schools with a proposed increase in fees in any one level, please:
 - (i) complete Schedule 4B(I)/4B(II) if the total amount of “other operating expenses” (item 2.11) in Schedule 4A(I)/4A(II) exceeds 10% of the “TOTAL EXPENDITURE” in 2019/20 Revised Estimate and/or 2020/21 Estimate; and
 - (ii) provide further breakdowns of “Other expenditure” (item 17) of Schedule 4B(I)/4B(II) if it exceeds 5% of the total amount of “other operating expenses” (item 2.11) in Schedule 4A(I)/4A(II) for the 2019/20 Revised Estimate and/or 2020/21 Estimate.

Besides, schools procuring any forms of administration support services on school administrative matters from their sponsoring bodies or other organisations, the nature, justifications, manpower involved and breakdowns of cost should be provided separately for EDB’s consideration. Administration fee paid for support services from sponsoring bodies or other related parties should be reported as related party transaction with related party 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 not joining the kindergarten education scheme but redeeming voucher subsidy

under PEVS in 2018/19, please refer to Statement 5 in Annex 1 of the annual audited accounts for the 2018/19 school/financial year submitted/ to be submitted to Finance Division of EDB according to EDBCM No. 124/2019, 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 2A, 2B, 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) 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 of dangerous slope, etc., KGs/KG-cum-CCCs should provide detailed information to support their fee increase 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 fees.

Schedule 4C
Schedule of Major Repairs and Maintenance (Note 1)

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 Major Repairs and Maintenance for Items Each Costing \$8,000 or above (Note 2)	Total Amount (Note 3) \$	Amount Being Spread in Respective School Year	
				2019/20 Revised Estimate \$	2020/21 Estimate \$
*Subtotal/Total: (*delete whichever is inappropriate) [should be of the same amount as shown for Expenditure item 2.3 in Schedule 4A(I) or Schedule 4A(II)]					

Notes:

1. The school should only report those items with spread over amount in 2019/20 and/or 2020/21 school years (please refer to *Note 1 on P.19*).
2. 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.
3. Please provide the total cost [before spreading over 3 years] of major repairs and maintenance for items each costing \$8,000 or above incurred in the school year.

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

Schedule 4D
Schedule of Fixed Assets (Note 1)

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

(*Delete whichever is inappropriate.)

School Reg. No.: _____

No.	School Year in Which the Fixed Asset was Purchased (Please arrange in chronological order)	Brief Description of Fixed Assets (Note 2)	Total Amount (Note 3) \$	Depreciation Amount in Respective School Year	
				2019/20 Revised Estimate \$	2020/21 Estimate \$
School Premises					
*Subtotal/Total: (*delete whichever is inappropriate)					
Furniture/Equipment/Fixtures/Fittings					
*Subtotal/Total: (*delete whichever is inappropriate)					
Computer Hardware and Software					
*Subtotal/Total: (*delete whichever is inappropriate)					

Notes:

- The school should only report those items with depreciation amount in 2019/20 and/or 2020/21 school years (please refer to *Note 2 on P.19*).
- Please 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 4A(I)/4A(II) as appropriate.]
(a) School Premises; (b) Furniture/Equipment/Fixtures/Fittings; (c) Computer Hardware and Software
- KGs/KG-cum-CCCs are NOT required to submit supporting documents for the above additions to fixed assets alongside this application but should keep them and make them available for inspection upon request.

Page _____ of _____ [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 are NOT “rental housing”/“rural public housing” rented from the Hong Kong Housing Society. A separate Schedule should be submitted for each school premises.)

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

School No.: _____ School Location No.: _____

Registered Address of school premises: _____

(I) School particulars :

(a) School’s actual enrolment as at 15 January 2020 : _____

(b) School’s estimated total annual school fee income in the 2020/21 school year : \$ _____

(c) Date of commencement of the 2020/21 school year : _____

(II) Rental particulars :

(1) Rent to be paid for the school premises for the 2020/21 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[#] (Please state below your relationship with the related party).

[#] 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 _____.
The total area leased of this tenancy is *the same as in */ *different from the previous submission.

- (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.

<input type="checkbox"/> 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 supporting/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

**Briefing Sessions for
Fee Revision for Kindergartens/Kindergarten-cum-Child Care Centres / Schools with
Kindergarten Classes NOT Joining the Kindergarten Education Scheme
in the 2020/21 School Year**

To help KGs concerned in completing the required schedules, a briefing session will be conducted in February 2020 with details as follows:

Date:	13 February 2020 (Thursday)
Time:	3:30 p.m.
Venue:	Lecture Theatre, 4/F West Block, EDB Kowloon Tong Education Services Centre 19 Suffolk Road, Kowloon Tong, Kowloon (Exit E, Kowloon Tong MTR Station)
Participants:	A maximum of 2 representatives from each KG due to limited seats.
Language:	Cantonese