

- (ii) If KGs increase school fees and fulfil the following criteria, they are only required to complete **Declaration of School Supervisor (Schedule 1A)** and **Schedule of Simplified Procedures (Schedule 1B)**:
- (a) **Half-day (HD) KG classes: increase not more than 2.1%;**
 - (b) **Whole-day (WD) KG classes:**
 - **Proposed annual school fees at \$11,690 or below: increase not more than \$1,500**
 - **Proposed annual school fees above \$11,690: increase not more than 2.1%; and**
 - (c) **CCC and non-local KG classes: increase not more than 2.1%**
- (iii) If KGs **reduce school fees of all or some classes**, they are only required to complete **Declaration of School Supervisor (Schedule 1A)** and **Schedule of Simplified Procedures (Schedule 1B)**.

4. KGs fulfilling the above criteria for adopting simplified procedures should submit duly completed **schedule(s) and Summary of Estimated Expenditure (Appendix 4)** to their respective Senior School Development Officers or Senior Services Officers **on or before 28 March 2024** for EDB's information of the budget condition of the school and follow-up when necessary.

General Procedures

5. If local KG classes/ CCC classes will be changed from free of charge to fee-charging, or their proposed school fee increase levels could not fulfil the criteria of the simplified procedures, they are required to adopt the general procedures. If KGs (i) did not join the Scheme in the 2023/24 school year; or (ii) have withdrawn from the Scheme but still having some students eligible for receiving government subsidy under the Scheme in the 2024/25 school year, they are also required to adopt the general procedures. When necessary, KGs need to submit supplementary documents upon EDB's request. Details of schedules under the general procedures are at **Appendix 1**.

6. KGs adopting the general procedures should also submit duly completed **Declaration of School Supervisor (Schedule 1A)** and **schedules of the general procedures** to their respective Senior School Development Officers or Senior Services Officers **on or before 28 March 2024**.

Meal Charges for WD Classes

7. KGs operating WD classes are also required to submit **Schedule of Meal Charges for Whole-day Classes (Schedule 5)**. KGs should note that they could only collect meal charges from students who are provided with meals by the schools.

Points to Note

8. KGs please download the electronic schedules of the simplified procedures or general procedures through the Common Log-On System at <https://kgac.edb.gov.hk> (please refer to **Appendix 5**), submit the whole set of duly completed schedules through the system, and then submit the signed printed version of electronic schedules to their respective Senior School Development Officers or Senior Services Officers.

9. Scheme-KGs in the 2022/23 school year are reminded to submit their annual audited accounts² for 2022-2023 to the Finance Division of EDB within six months after the end date of the accounts as stipulated in EDB Circular Memorandum No. 100/2023. They need not prepare/ submit to EDB another set of annual audited accounts for the purpose of fee revision. EDB would check the relevant information in the schedules against their annual audited accounts submitted if necessary.

10. If KGs fail to meet the deadline for submission and/or provide all the necessary information to EDB for processing their applications, EDB may not be able to inform the KGs concerned of the approved fees before commencement of the new school year and may freeze their school fees.

11. EDB reserves the right to adjust the school fees of KGs to an appropriate level in the subsequent school years if KGs' actual recognised expenditure during the 2024/25 school year turns out to be less than the estimated expenditure on which approval of school fees has been given.

12. School supervisors applying for fee revision for their KGs in the 2024/25 school year should note the following:

- (a) KGs should be prudent in using the resources from government subsidy and school fees (if any) and ensure that each expenditure incurred is reasonable and necessary.
- (b) Only recognised expenditure will be considered in vetting KGs' budget of the 2024/25 school year. Details of expenditure items on general operation chargeable to government funds are at Appendix 2. KGs should also read "References and Notes" in Appendix 3 when planning the estimated expenditure and filling in relevant schedules.
- (c) In principle, government subsidy should be sufficient for KGs to provide free quality HD services. As for 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 kindergarten education policy, EDB will rigorously vet the applications for collection of school fees from individual KGs. Only recognised expenditure (for example, recognised expenses on rent that cannot be fully covered by government subsidy) will be considered and unreasonable expenditure will not be recognised. KGs are required to provide sufficient justifications and supporting data for their fee revision applications, and accept the school fees adjusted by EDB based on their expenditure and the government subsidies which could be utilised.
- (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, and should not admit children applying for attending both AM and PM sessions. **If KGs admit ineligible students (e.g. those who have received subsidy under the Scheme for three years), the students concerned are required to pay the school fees before deduction of government subsidy. The KGs concerned**

² For schools operating KG classes as well as other section(s) (e.g. primary and secondary), separate annual audited accounts for KG section should be prepared. If separate annual 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 annual audited accounts.

are required to apply to EDB separately for collecting the amount of school fees before deduction of government subsidy.

- (e) Before submitting the application, KGs shall inform parents of the amount of the proposed school fees as early as possible, explain to parents the reasons for collection of school fees and take appropriate follow-up actions in light of their views and concerns.**
- (f) If KGs' expenditure involve related party³, they should report the relevant information in the annual audited accounts of corresponding years.

Subsidy and Fee Thresholds under the Scheme

13. As with previous practice, the salary-related subsidies for teaching staff (and the salary ranges) in the 2024/25 school year will be adjusted based on the civil service pay adjustment in 2024 and will be announced once they are confirmed. To facilitate schools' preparation of budget for the fee revision application for the 2024/25 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 Scheme-KGs are \$38,970, \$50,660 and \$62,350 per student per annum respectively. EDB will refer to the above **provisional** amounts when processing fee revision applications. Besides, the fee ceilings for HD and WD/LWD classes in the 2024/25 school year are \$11,690 and \$30,390 per annum respectively after deduction of government subsidy.

Refined Arrangement for the Surplus of Unit Subsidy

14. For processing of the 2017/18 to 2020/21 annual audited accounts, if KGs are able to offer free quality HD services and maintain fees for WD/ LWD services at a reasonable level, they are allowed to accumulate a respective surplus up to 12 months of current year provision of the teaching staff salary portion⁴ (i.e. 60%) and the other operating cost portion⁵ (i.e. 40%).

15. To allow KGs to deploy resources more flexibly, starting from the processing of the 2021/22 annual audited accounts, one combined ceiling has been adopted for calculating the ceiling for the accumulated surplus of the unit subsidy (i.e. combining the reserve ceiling for the 60% portion and the 40% portion of unit subsidy). In other words, the ceiling for the accumulated surplus is calculated based on the whole unit subsidy. Specifically, if the accumulated surplus of the whole unit subsidy does not exceed its 12 months of the current year provision, even if the surplus of one of the portions (e.g. the 40% portion) has exceeded the ceiling for this portion, the relevant surplus would not be clawed back. In other words,

- (i) On condition that the 40% portion exceeds its reserve ceiling but both the 60% portion and the total accumulated surplus of unit subsidy have not yet reached their reserve ceilings: the surplus of the 40% portion will not be clawed back. Under the prevailing principle, such surplus can be deployed for teaching staff salaries;
- (ii) On condition that the 60% portion exceeds its reserve ceiling but both the 40% portion and the total accumulated surplus of unit subsidy have not yet reached

³ Please refer to Annex 5 of EDB Circular Memorandum No. 100/2023 for definition of a related party.

⁴ The subsidy relating to teaching staff salary and related expenses (such as mandatory provident fund, provident fund, long service payment, etc.).

⁵ The other portion (i.e. not about teaching staff salary and related expenses) of unit subsidy (including HD unit subsidy and additional subsidy for WD and LWD services).

- their reserve ceilings: the surplus of the 60% portion will not be clawed back but must be used on teaching staff salaries;
- (iii) If the surplus of both portions have exceeded their reserve ceilings, the surplus of unit subsidy will thus exceed the ceiling and such surplus will be clawed back.

16. Under the above refined arrangement, the surplus of unit subsidy is still calculated separately according to different sessions (HD, WD and LWD). To safeguard teachers' salary, the 60% of unit subsidy is prescribed for the expenses on teaching staff salaries. The surplus of 40% portion can be used on teaching staff salaries, but not vice versa. This basic principle remains unchanged. Relevant arrangement has been stipulated in the Kindergarten Administration Guide.

Special Arrangement for Uplifting the Reserve Ceiling of Unit Subsidy from the 2021/22 to 2025/26 Accounting Years

17. To further support sustainable development of Scheme-KGs and their delivery of quality KG education, a special arrangement for the reserve ceiling of unit subsidy will be made in the 2021/22 to 2025/26 accounting years. Scheme-KGs are allowed to keep their accumulated surplus of the whole unit subsidy for each corresponding accounting year up to 18 months of their current year provision, even if the accumulated surplus has exceeded the ceiling of 12 months of the current year provision. In other words, for those Scheme-KGs having accumulated surplus over 12 months of current year provision in the 2021/22 to 2025/26 accounting years, the surplus for such accounting year will only be clawed back if the total accumulated surplus of unit subsidy has exceeded 18 months of the current year provision, so that Scheme-KGs can deploy resources more flexibly to meet school-based needs. Scheme-KGs **do not** need to make individual applications for this uplifting arrangement. Scheme-KGs with uplifted reserve ceiling will be individually notified by EDB through the Common Log-On System. Relevant letter will be issued together with the "Clawback Notification Letter".

18. To ensure that Scheme-KGs use the resources effectively after having the reserve ceiling of unit subsidy uplifted to 18 months of the current year provision, relevant Scheme-KGs upon receipt of the notification are required to submit a separate "Surplus Usage Report of Unit Subsidy", in conjunction with submission of their annual audited accounts **for the next accounting year** (e.g. submit the "Surplus Usage Report of Unit Subsidy" for the 2022/23 accounting year with the 2023/24 audited account). Relevant template of the surplus usage report could be downloaded from the EDB homepage (EDB homepage (www.edb.gov.hk) > Education System and Policy > Kindergarten Education > Kindergarten Education Scheme > 5. Documents Templates (For reference only)). Even if the accumulated surplus of the KG concerned has exceeded the ceiling of 12 months of the current year provision, failure in submission of the surplus usage report as per the requirement may lead to ineligibility of the Scheme-KGs concerned for uplifting the reserve ceiling to 18 months of the current year provision in the subsequent accounting year(s). Besides, Scheme-KGs are reminded to establish effective financial management processes in order to deploy their resources in a cost-effective and timely manner, and to ensure that expenditures incurred are reasonable and necessary for educational purposes. KGs are not expected to keep too much surplus without specific purposes. The above special arrangement has also been included in the Kindergarten Administration Guide.

Briefing Session

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

Enquiries

20. For enquiries related to fee revision matters, schools may contact their respective School Development Officers or Services Officers as appropriate. For enquiries related to accounting matters, please contact the Management Services Section at 2892 6530. For enquiries related to the refined arrangement for the surplus of unit subsidy and special arrangement for uplifting the reserve ceiling of unit subsidy, please contact the Kindergarten Administration 2 Section at 2892 6365. For other enquiries, please contact the Kindergarten Administration Section at 2186 8994.

Ms W S LEUNG
for Permanent Secretary for Education

cc Heads of Sections—for information

**Kindergartens Joining the Kindergarten Education Scheme
Summary Table of Schedules for Fee Revision in the 2024/25 School Year**

Schedule No. and Contents		Schedules to be completed by each type of application	
		Simplified Procedures	General Procedures
		(i) Frozen fees for all classes (Note 2) (ii) Fee increase with the following criteria fulfilled: (a) KG HD classes: increase not more than 2.1%; (b) KG WD classes: <ul style="list-style-type: none"> • Proposed annual school fees at \$11,690 or below: increase not more than \$1,500 • Proposed annual school fees above \$11,690: increase not more than 2.1%; and (c) CCC and non-local KG classes: increase not more than 2.1% (iii) Fee reduction for all or some classes	Other applications (Note 1)
1A	Declaration of School Supervisor	✓	✓
1B	Schedule of Simplified Procedures	✓ (Note 3)	
1C	Particulars of School Fees, Classes and Enrolment		✓
1D	Ratios for Apportionment of Expenditure		✓
2A	Particulars of Principal		✓
2B	Particulars of Teaching Staff / Child Care Workers		✓
3	Particulars of Supporting Staff		✓
4	Schedule of Income and Expenditure		✓
5	Particulars of Meal Charges for Whole-day Classes		✓*

* If applicable

Note:

- (1) If kindergartens (KGs) do not join the Scheme in the 2023/24 school year or have withdrawn from the Scheme but still receiving government subsidy of eligible students at certain level(s) in the 2024/25 school year, they should adopt the general procedures.
- (2) Including local classes, non-local classes and/or child care centre (CCC) classes. For local classes, the school fees refer to the fees after deduction of the government subsidy; for CCC classes, the school fees refer to the fees before deduction of the government subsidy.
- (3) If KGs freeze school fees and apply for staying in the Child Care Centre Subsidy Scheme, please also provide the “Estimated no. of children for 2024/25” of CCC classes by filling in Column (f) in Table 1 of Schedule of Simplified Procedures (Schedule 1B).

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

1. Salaries (including payment for supply teachers), provident fund, mandatory provident fund and long service payment/ severance 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, and 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 learning and teaching activities
9. Postage charges and publications
10. Insurance premium and expenses on first aid and fire safety equipment
11. Audit fees or 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 (expenses including birthday parties, graduation ceremony, school outings, picnics and visits)
14. Items necessary for school operation such as student handbooks, profiles, student portfolios, graduation certificates and student cards.
15. Other expenses directly related to learning and teaching activities, school operation and maintenance of the standard of education service

References and Notes

(1) Subsidy rates for the 2024/25 school year (**provisional figures**):

	Subsidy	Unit	Unit Subsidy (\$)
(a)	Basic HD unit subsidy	per student per annum	38,970
(b)	WD unit subsidy	per student per annum	50,660
(c)	LWD unit subsidy	per student per annum	62,350
(d)	Grant for support to non-Chinese speaking (NCS) students	per KG per annum	The subsidy will be calculated on the basis of the number of NCS students enrolled in a KG.
(e)	Grant for a Cook	per KG per annum	213,760
(f)	Premises Maintenance Grant	per student per annum	1,100
(g)	Rental subsidy	per KG per annum	Please refer to the provisional amount of rental subsidy per month in the application form of rental subsidy, and then multiply it by 12 months to arrive at the annual amount of rental subsidy.

The above salary-related subsidies for teaching staff will be finally adjusted based on the weighted average of the pay rise decided for the civil service in 2024 (i.e. to disburse underpayments or to deduct for overpayments) and the exact amounts will be announced once confirmed. To facilitate schools' preparation of budget for the fee revision application in the 2024/25 school year, the above **provisional figures** are calculated based on the change in the Composite Consumer Price Index on the subsidy rates in the 2023/24 school year and are provided for reference. EDB will refer to these **provisional figures** when processing the relevant fee revision applications.

(2) Salary ranges for the 2024/25 school year (**provisional figures**):

Teaching Staff	Salary Range (\$) (applicable for teaching staff with C(ECE) or above qualifications)
Class Teacher	24,840 – 44,180
Senior Teacher	33,140 – 52,480
Vice Principal	41,410 – 57,990
Principal II	46,960 – 64,900
Principal I	55,240 – 73,200
Supporting Staff	Recommended Salary Range (\$)
Clerk	13,050 – 23,470
Janitor	13,050 – 16,970
Cook	15,650 – 18,280

The above salary ranges for teaching staff in the 2024/25 school year will be finally adjusted based on the weighted average of the pay rise decided for the civil service in 2024 (i.e. to disburse underpayments or to deduct for overpayments) and the exact amounts will be announced once confirmed. To facilitate schools' preparation of budget for the fee revision application in the 2024/25 school year, the above **provisional figures** are calculated based on the change in the Composite Consumer Price Index on the salary ranges in the 2023/24 school year and are provided for reference. EDB will refer to these **provisional figures** when processing the relevant fee revision applications.

- (3) Long service payment (LSP)/ severance payment (SP):
According to the Employment Ordinance (Cap. 57), the qualifying period of employment for being eligible for long service payment is no less than 5 years of service under a continuous contract. Information on long service payment/ severance payment can be found from “A Concise Guide to the Employment Ordinance Chapter 11: Severance Payment and Long Service Payment” at:
<http://www.labour.gov.hk/eng/public/wcp/ConciseGuide/11.pdf>
(Labour Department, The Government of Hong Kong Special Administrative Region)
- (4) Duties and services of school supervisors:
Only if the school supervisor is assigned to perform **specific duties** (not those general duties as a school supervisor) in the KG/KG-cum-CCC, his/her remuneration could be considered as an expenditure item in calculation of school fees. If so, regardless of adopting the simplified procedures or general procedures, descriptions of the specific duties should be provided (KGs adopting the simplified procedures should submit such descriptions with **Appendix 4**). It is the responsibility of the school to prove to EDB that there are genuine needs with sufficient grounds for the supervisor to perform those specific duties in addition to the general duties of a supervisor to justify the payment of remuneration to him/her as an expenditure item. School supervisors should not receive any remuneration for any of their duties that should be normally be performed by a school supervisor, school manager or principal. Apart from this, proper procurement procedures should be followed when procuring services through such means in general. For school supervisors serving in more than one KG/KG-cum-CCC and are/would be assigned with specific duties beyond the duties of a school supervisor, school manager or principal, the remuneration should be paid by the KGs/KG-cum-CCCs concerned respectively. The following information should also be provided for EDB’s consideration:
- (a) the number of schools that the school supervisor is assigned with the specific duties;
 - (b) the amount of remuneration received by the school supervisor from each of his/her KGs/KG-cum-CCCs for the specific duties;
 - (c) the proportion of the specific duties of the school supervisor allotted to each of his/her KGs/KG-cum-CCCs; and
 - (d) the estimated working hours for the school supervisor to perform the specific duties in each of his/her KGs/KG-cum-CCCs per week/month.
- (5) Procurement of administration support services for schools:
For schools procuring any forms of administration support services from their sponsoring bodies or other organisations, they should separately provide information on the nature, justifications, manpower involved and breakdowns of the cost for EDB’s consideration. Administration support services for schools procured from sponsoring bodies or other related parties should be reported as transaction with related party in the school’s annual audited accounts.
- (6) Personal information collection statement:
- a. The personal data collected in the schedules will be used by EDB for processing the fee revision for the 2024/25 school year, as well as audit, statistics and research purposes.
 - b. The personal data may be disclosed to other Government departments/agencies (e.g. Audit Commission) authorised to process personal data for verification of information in connection with the above-mentioned purposes.
 - c. Data subject has a right of access and correction with respect to the personal data as provided for in Sections 18 and 22 and Principle 6 of Schedule 1 of the Personal Data (Privacy) Ordinance, including the right to obtain a copy of the personal data provided in the schedules. This is however subject to payment of a fee.
 - d. Enquiries concerning the personal data collected by means of the above schedules including requests for access and correction should be addressed to the relevant Regional Education Office (REO)/Joint Office for Kindergartens and Child Care Centres (JOKC) in writing.
- (7) Others:
Unless otherwise stated, all references to years (e.g. “2024/25”, “3 years”) in the schedules refer to school years and all references to currency in the schedules are Hong Kong dollars.

Summary of Estimated Expenditure for the 2024/25 School Year
[only applicable to kindergartens adopting the simplified procedures]

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

School Reg. No.: _____

(1) Ratio of HD to WD/LWD expenditure per student

HD	:	WD/LWD
1	:	

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

(2) Ratio for overall salary of teaching staff (including principal) and related expenses

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

Note: The above total teacher salary and related expenses should be apportioned to KG (including local stream and non-local stream) and CCC (if applicable) according to the allocation of actual duties. The apportionment should be integers and the total should be 100%. Schools are not required to submit supporting documents for the above ratio for expenses. Nevertheless, schools should keep the relevant documents and submit them for EDB's checking upon request.

(3) Employment plan of teaching staff

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

If yes, please fill in the following table:

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

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

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

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

Appendix 4 (cont'd)

(4) Employment plan of supporting staff

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

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

(5) Major administration expenses

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

Note: If the school supervisor is assigned to perform specific duties other than those general duties as a school supervisor, and/or the KG is provided with services from its sponsoring body, please refer to Notes (4) and (5) of “References and Notes” in Appendix 3, paragraphs 4.1.2.1(5) and 4.4.3(3) of Kindergarten Administration Guide, and provide the information of the relevant duties.

(6) Plan of major repairs and maintenance (for works each costing \$8,000 or above) [only for works to kick-start in the 2024/25 school year]

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

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

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

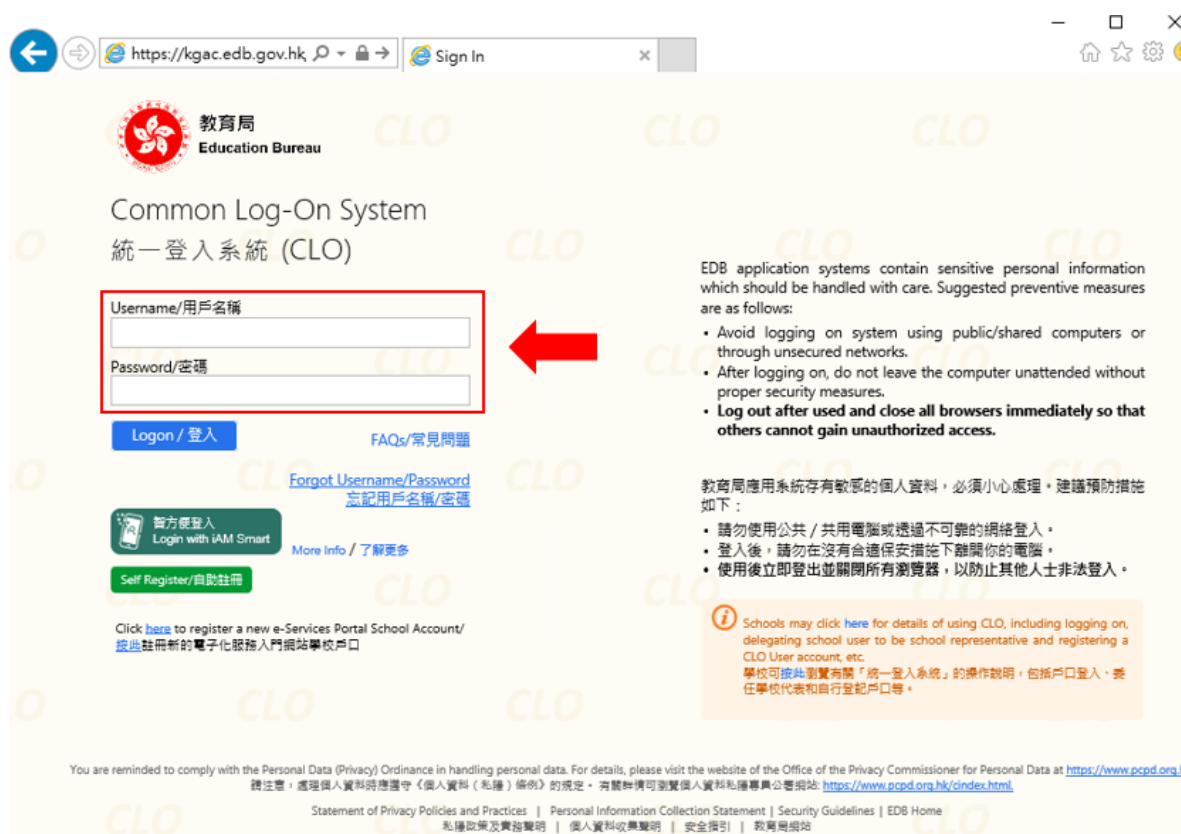
* Delete whichever is inappropriate

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

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



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



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

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

- (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 for simplified procedures or general procedures.
- (5) If you forget your login password for EDB Common Log-On System, click “Forgot Username/Password” to reset password or download the reset password form. Please fax the completed form to the EDB OS support team (Fax number: 2117 0759).

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

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

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

I, _____ (Name of School Supervisor), hereby submit an application for the school fees and meal charges of the kindergarten for the 2024/25 school year (*Please '✓' the appropriate box(es) to confirm*):

- My school proposes to freeze school fees of all classes (including local KG classes, non-local KG classes and CCC classes) being operated in the 2024/25 school year. Thus, **Schedule 1A** is submitted under the **simplified procedures**. [Note: If KGs apply for staying in the Child Care Centre Subsidy Scheme, please also provide the “estimated no. of children for 2024/25” of CCC classes by filling out **Column (f) in Table 1 of Schedule of Simplified Procedures (Schedule 1B)**.]
- My school fulfils the following criteria for adopting the **simplified procedures** and will submit **Schedules 1A and 1B**. In the 2024/25 school year, my school will:
 - (i) increase school fees
 - (a) Half-day (HD) KG classes:
 - school fee increase not more than 2.1%
 - (b) Whole-day (WD) KG classes:
 - proposed annual school fees at \$11,690 or below, with increase not more than \$1,500
 - proposed annual school fees above \$11,690, with increase not more than 2.1%
 - (c) CCC and non-local classes:
 - school fee increase not more than 2.1%
 - (ii) reduce school fees of all or some classes
- My school is under the following condition and hence will submit **Schedules 1A, 1C, 1D, 2A, 2B, 3 and 4** under the **general procedures**.
 - not fulfilling the above criteria for adopting the simplified procedures
 - with classes changed from free of charge to fee-charging
 - not joining the Kindergarten Education Scheme (Scheme) in the 2023/24 school year
 - having withdrawn from the Scheme but still receiving government subsidy of eligible students under the Scheme in the 2024/25 school year
- My school proposes to freeze/ reduce/ increase meal charges of WD classes (details at **Schedule 5**).

I confirm that ONLY the expenses of the items as per Appendix 2 have been included in the school fees (if applicable) and declare as follows:

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

- My school has joined the Scheme in the 2024/25 school year.
- I understand that if my school has been in operation in or before the 2022/23 school year, I should submit a copy of annual audited accounts for the 2022/23 year to the Education Bureau (EDB) for inspection as required. Should my school fail to do so, this fee revision application will not be processed further and EDB will take it as a fee freezing case.
- Before submitting the application, my school has explained to parents the amount of the proposed school fees and the reasons for collection of school fees, and taken appropriate follow-up actions in light of their views and concerns.
- I understand that my school should not charge school fees for HD places where various government subsidies available are sufficient to cover all operating expenses recognised by EDB. My school should submit sufficient grounds and supporting data for the fee revision application where necessary, and accept any adjustment to an appropriate level made by EDB to the approved school fees in the subsequent school years in consideration of the expenditure and the amount of government subsidies utilised under the Scheme.

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

- My school will employ sufficient teachers possessing Certificate in Early Childhood Education (C(ECE)) or above qualifications based on the teacher-to-pupil ratio, 1:11 (excluding the principal) for local KG classes.
- My school will remunerate teaching staff with C(ECE) or above qualifications within the salary range of the specific rank of teaching staff as required under the Scheme.

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

- My school will operate HD class(es) in the 2024/25 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) for eligible children attending CCC classes, “Subsidy for Manpower Enhancement and Subsidy for Further Manpower Enhancement” (collectively referred to as “SME”), “Subsidy for Operation Enhancement” (SOE) and “Subsidy for Assistant Supervisor” (SAS). Besides, my school will fulfill the teacher-to-pupil ratio in the CCC classes and remunerate qualified teaching staff within the “Recommended Normative Salary Scale for Child Care Staff” under the CCCSS.

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

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

2. Particulars of the School

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

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

(a) The Schedules attached have been duly commented by me.	
*(b) I *have approved/have not approved the CCC portion of this KG-cum-CCC to stay in the CCCSS for the 2024/25 school year. The estimated amount of subsidy is \$ _____.	
*(c) I have confirmed that the CCC portion of this school continues to receive SME, SOE and SAS for the 2024/25 school year. The estimated amount of subsidy is \$ _____, \$ _____ and \$ _____ respectively.	
*SSDO()() / SServO(JOKC)()	
Name: _____	Signature: _____
Tel. No. : _____	Date: _____

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

Schedule of Simplified Procedures

Schedule 1B (P.1 of 2)
[only applicable to kindergartens adopting the simplified procedures]

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

School Reg. No.: _____

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

(a) Level	Fees per child per annum (pcpa)			(e) Proposed no. of instalments for 2024/25 <i>(Note 3)</i>	(f) Estimated no. of children for 2024/25
	(b) Approved fees for 2023/24 (per Fees Certificate) \$	(c) Fees for 2023/24 (before) deduction of child care centre related subsidies if applicable) <i>(Note 1)</i> \$	(d) Proposed fees for 2024/25 (before) deduction of child care centre related subsidies if applicable) <i>(Notes 2 & 3)</i> \$		
<u>Half-day Session</u> Services for Aged 0 to 1					
Services for Aged 1 to 2					
Services for Aged 2 to 3					
<u>Whole-day Session</u> Services for Aged 0 to 1					
Services for Aged 1 to 2					
Services for Aged 2 to 3					

* Delete whichever is inappropriate

Notes:

1. This column should be the same as per the approval letter for fee revision issued by the Joint Office for Kindergartens and Child Care Centres. KG-cum-CCCs not joining the CCCSS need not fill in this column.
2. For KG-cum-CCCs applying to stay in the CCCSS, the amount to be stated in this column should be the school fees per child per annum (pcpa) proposed for 2024/25 before deduction of the CCCSS subsidy, SME, SOE and SAS (if applicable). EDB will indicate the school fees after deduction of the subsidy/(ies), if applicable, in the new Fees Certificate.
3. Proposed fees in column (d) should be divisible by the proposed no. of instalments in column (e), that is, the fees per instalment should be an integer.

Schedule of Simplified Procedures

Schedule 1B (P.2 of 2)

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

School Reg. No.: _____

Table 2: For kindergarten – Local Stream

(a) Level	Fees per student per annum (pspa)		(d) Proposed no. of instalments for 2024/25 (Notes 4 & 5)
	(b) Approved fees for 2023/24 (per Fees Certificate after deduction of government subsidy) \$	(c) Proposed fees for 2024/25 (after deduction of government subsidy (Note 4)) \$	
<u>Half-day Session</u> Nursery			
Lower Kindergarten			
Upper Kindergarten			
<u>Whole-day Session</u> Nursery			
Lower Kindergarten			
Upper Kindergarten			

Table 3: For kindergarten – Non-Local Stream

(a) Level	Fees per student per annum (pspa)		(d) Proposed no. of instalments for 2024/25 (Notes 4 & 5)
	(b) Approved fees for 2023/24 \$	(c) Proposed fees for 2024/25 (Note 4) \$	
<u>Half-day Session</u> Nursery			
Lower Kindergarten			
Upper Kindergarten			
<u>Whole-day Session</u> Nursery			
Lower Kindergarten			
Upper Kindergarten			

* Delete whichever is inappropriate

Notes:

4. Proposed fees should be divisible by the proposed no. of instalments in column (d), that is the fees per instalment should be an integer.
5. If the proposed no. of instalments for 2024/25 is different from that of 2023/24, prior approval of the Permanent Secretary for Education is required. For details, please contact respective School Development Officers or Services Officers.

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

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

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

(a) Level	Fees per child per annum (pcpa)			(e) Proposed no. of instalments for 2024/25 <i>(Note 3)</i>	2023/24 (as at January 2024)	2024/25 (as at September 2024)	
	(b) Approved fees for 2023/24 (per Fees Certificate)	(c) Fees for 2023/24 [before] deduction of CCC related subsidies, if applicable] <i>(Note 1)</i>	(d) Proposed fees for 2024/25 [before] deduction of CCC related subsidies, if applicable] <i>(Notes 2 & 3)</i>		(f) Actual total enrolment	(g) Estimated number of enrolment	(h) Estimated total enrolment <i>(Note 4)</i>
AM Session	\$	\$	\$				
Services for Aged 0 to 1							
Services for Aged 1 to 2							
Services for Aged 2 to 3							
PM Session							
Services for Aged 0 to 1							
Services for Aged 1 to 2							
Services for Aged 2 to 3							
Whole-day Session							
Services for Aged 0 to 1							
Services for Aged 1 to 2							
Services for Aged 2 to 3							
				Total:			

* Delete whichever is inappropriate

Notes:

1. This column should be the same as per the approval letter for fee revision issued by the Joint Office for Kindergartens and Child Care Centres. KG-cum-CCCs not joining the CCCSS need not fill in this column.
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 2024/25 **before** deduction of the CCCSS subsidy, SME, SOE and SAS (if applicable). EDB will indicate the approved school fees **after** deduction of the subsidy/(ies), if applicable, in the new Fees Certificate.
3. Proposed fees in column (d) should be divisible by the proposed no. of instalments in column (e), that is, the proposed fees per instalment should be an integer.
4. The estimated total enrolment for AM, PM and whole-day sessions should be the same as the number reported in the application for rental subsidy (if any).

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

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

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

(a) Level	Fees per student per annum (pspa)			(d) Proposed no. of instalments for 2024/25 (Notes 1 & 2)	2023/24 (as at January 2024)	2024/25 (as at September 2024)	
	(b) Approved fees for 2023/24 (per Fees Certificate after deduction of government subsidy)	(c) Proposed fees for 2024/25			(e) Actual total enrolment	(f) Estimated number of enrolment	(g) 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							
* Delete whichever is inappropriate				Total:			

Notes:

- Proposed fees in column (c)(i) and (c)(ii) should be divisible by the proposed no. of instalments in column (d), that is, the proposed fees per instalment should be an integer.
- If the proposed no. of instalments for 2024/25 is different from that of 2023/24, prior approval of the Permanent Secretary for Education is required. For details, please contact respective School Development Officers or Services Officers.
- The estimated total enrolment for AM, PM and whole-day sessions should be the same as the number reported in the application for rental subsidy (if any).

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

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

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

(a) Level	Fees per student per annum (pspa)		(d) Proposed no. of instalments for 2024/25 (Notes 1 & 2)	2023/24 (as at January 2024)	2024/25 (as at September 2024)	
	(b) Approved fees for 2023/24	(c) Proposed fees for 2024/25 (Note 1)		(e) Actual total enrolment	(f) Estimated number of enrolment	(g) Estimated total enrolment (Note 3)
Classes of Non-Local Stream	\$	\$				
<u>AM Session</u>						
Nursery						
Lower Kindergarten						
Upper Kindergarten						
<u>PM Session</u>						
Nursery						
Lower Kindergarten						
Upper Kindergarten						
<u>Whole-day Session</u>						
Nursery						
Lower Kindergarten						
Upper Kindergarten						
* Delete whichever is inappropriate			Total:			

Notes:

1. Proposed fees in column (c) should be divisible by the proposed no. of instalments in column (d), that is, the proposed fees per instalment should be an integer.
2. If the proposed no. of instalments for 2024/25 is different from that of 2023/24, prior approval of the Permanent Secretary for Education is required. For details, please contact respective School Development Officers or Services Officers.
3. The estimated total enrolment for AM, PM and whole-day sessions should be the same as the number reported in the application for rental subsidy (if any).

**General Procedures: Schedule 1D
Ratios for Apportionment of Expenditure**

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

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

School year	The Ratio of HD to WD/LWD Expenditure per Student (Note 1)		
	HD	:	WD/LWD
2023/24	1	:	
2024/25	1	:	

Example: 1 : 2

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

School year	Overall Ratio for Total Teacher (including Principal) Salary and Related Expenses (Note 2)				
	CCC (if applicable)	:	Local KG Classes	:	Non-Local KG Classes (if applicable)
2023/24		:		:	
2024/25		:		:	

Example: 30% : 60% : 10%

* Delete whichever is inappropriate

Notes:

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

Restricted

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

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

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

Name of Principal :										
Total years of experience as KG/KG-cum-CCC principal:		(up to 31 December 2023) ____ Year(s) & ____ Month(s)								
Rank in 2024/25:		*Principal I / Principal II / Vice Principal								
Present Appointment as Principal		2023/24 (as at 1 January 2024)				2024/25 (as at 1 September 2024)				
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 2023/24)	(a) #Monthly Salary/ Doubling Allowance (including other income)	(b) Monthly MPF/PF contributed by employer	(c) Annual salary and related expenses	(d) (only applicable to staff who have left/will leave the school) LSP/SP (after deducting MPF/PF contributed by employer) <i>(see Note 3 on Appendix 3)</i>	(e) Main School (M)/ Doubling (D)	(f) #Monthly Salary/ Doubling Allowance (including other income) <i>(Salary ranges - see Note 2 on Appendix 3)</i>	(g) Monthly MPF/PF contributed by employer	(h) Estimated annual salary and related expenses <i>(equal to the sum of (f) and (g) times the number of months)</i>	(i) (only applicable to staff who will leave the school) LSP/SP (after deducting MPF/PF contributed by employer) <i>(see Note 3 on Appendix 3)</i>
1. Name of the Main School:		\$	\$	\$	\$	M	\$	\$	\$	\$
School Reg. No: District:										
2.						D				
3.						D				
*Subtotal/Total:										

* Delete whichever is inappropriate

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

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

Restricted

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

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

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

Name of Principal :										
Total years of experience as KG/KG-cum-CCC principal:		(up to 31 December 2023) ____ Year(s) & ____ Month(s)								
Rank in 2024/25:		*Principal I / Principal II / Vice Principal								
Present Appointment as Principal		2023/24 (as at 1 January 2024)				2024/25 (as at 1 September 2024)				
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 2023/24)	(a) #Monthly Salary/ Doubling Allowance (including other income) [Salary point of the Master Pay Scale]	(b) Monthly MPF/PF contributed by employer	(c) Annual salary and related expenses	(d) (only applicable to staff who have left/will leave the school) LSP/SP (after deducting MPF/PF contributed by employer) <i>(see Note 3 on Appendix 3)</i>	(e) Main School (M)/ #Doubling (D)	(f) #Monthly Salary/ Doubling Allowance (including other income) [Salary point of the Master Pay Scale]	(g) Monthly MPF/PF contributed by employer	(h) Estimated annual salary and related expenses <i>(equal to the sum of (f) and (g) times the number of months)</i>	(i) (only applicable to staff who will leave the school) LSP/SP (after deducting MPF/PF contributed by employer) <i>(see Note 3 on Appendix 3)</i>
1. Name of the Main School: School Reg. No: District:		\$	\$	\$	\$	M	\$	\$	\$	\$
		[]					[]			
2.		[]				D	[]			
3.		[]				D	[]			
*Subtotal/Total:										

* Delete whichever is inappropriate

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

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

Restricted

Restricted

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

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

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

Teachers/CCWs (please sort by descending order in accordance with the monthly salary)					2023/24 (as at 1 January 2024)				2024/25 (as at 1 September 2024)									
No.	(a) Name	(b) #BEEd(ECE)/ C(ECE)/ QKT/ CCW/ Pursuing C(ECE)/ Others [please specify]	(c) #RT/ PT/ CCW/ P	(d) Reckonable years of teaching experience in existing school (up to end of 2023/24) ##	(e) Monthly Salary (including other income)	(f) Monthly MPF/PF contributed by employer	(g) Annual salary and related expenses	(h) (only applicable to staff who have left/will leave the school) LSP/SP (after deducting MPF/PF contributed by employer) (see Note 3 on Appendix 3)	(i) Full- time (1.0) / Part- time (e.g. 0.5)	(j) Rank (VP: Vice principal/ ST: Senior teacher/ T: Teacher)	(k) Working portion: Local KG classes (KG)/ CCC classes (CCC)/ Non-local KG classes (NL)		(l) Monthly salary (including other income) (Salary ranges - see Note 2 on Appendix 3)	(m) Monthly MPF/PF contributed by employer	(n) Estimated annual salary and related expenses <i>[equal to the sum of (l) and (m) times the number of months]</i>	(o) (only applicable to staff who will leave the school) LSP/SP (after deducting MPF/PF contributed by employer) (see Note 3 on Appendix 3)	For EDB's Use Only	
					\$	\$	\$	\$			AM	PM	\$	\$	\$	\$		
1.																		
2.																		
3.																		
4.																		
5.																		
*Subtotal/Total:																		

* Delete whichever is inappropriate

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:** Registered Teacher; **PT:** Permitted Teacher; **P:** Approval for the relevant application for registration as a teacher/child care worker is pending. According to EDBC No. 12/2020, "Kindergarten Education Scheme Requirements of Teacher to Pupil Ratio and Teacher Qualifications", starting from the 2022/23 school year, all KGs joining the Scheme are required to employ sufficient teachers possessing C(ECE) or above qualifications based on the teacher to pupil ratio of 1:11. Particulars of other staff of the school should be included in Schedule 3 but not this Schedule which is about particulars of teachers/CCWs.

For teachers/CCWs who have left/are expected to leave the school within the 2023/24 school year, please specify the date of his/her last working day.

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

Page _____ of _____ (Please make copies for use if the space provided is insufficient.)

Restricted

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

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

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

Teachers/CCWs (please sort by descending order in accordance with the monthly salary)					2023/24 (as at 1 January 2024)				2024/25 (as at 1 September 2024)							
No.	(a) Name	(b) #BEEd(ECE) / C(ECE)/ QKT/ CCW/ Pursuing C(ECE)/ Others [please specify]	(c) #RT/ PT/ CCW/ P	(d) Reckonable years of teaching experience in existing school (up to end of 2023/24) (year/month) ##	(e) Monthly Salary (including other income) [Master Pay Scale]	(f) Monthly MPF/PF contributed by employer	(g) Annual salary and related expenses	(h) (only applicable to staff who have left/will leave the school) LSP/SP (after deducting MPF/PF contributed by employer) (see Note 3 on Appendix 3)	(i) Full- time (1.0)/ Part- time (e.g. 0.5)	(j) Working portion: Local KG classes (KG)/ CCC classes (CCC)/ Non-local KG classes (NL)		(k) Monthly salary (including other income) [Master Pay Scale]	(l) Monthly MPF/PF contributed by employer	(m) Estimated annual salary and related expenses (equal to the sum of (k) and (l) times the number of months)	(n) (only applicable to staff who will leave the school) LSP/SP (after deducting MPF/PF contributed by employer) (see Note 3 on Appendix 3)	For EDB's Use Only
					\$	\$	\$	\$		AM	PM	\$	\$	\$	\$	
1.					[]							[]				
2.					[]							[]				
3.					[]							[]				
4.					[]							[]				
*Subtotal/Total:																

* Delete whichever is inappropriate

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**: Registered Teacher; **PT**: Permitted Teacher; **P**: Approval for the relevant application for registration as a teacher/child care worker is pending. According to EDBC No. 12/2020, "Kindergarten Education Scheme Requirements of Teacher to Pupil Ratio and Teacher Qualifications", starting from the 2022/23 school year, all KGs joining the Scheme are required to employ sufficient teachers possessing C(ECE) or above qualifications based on the teacher to pupil ratio of 1:11. Particulars of other staff of the school should be included in Schedule 3 but not this Schedule which is about particulars of teachers/CCWs.

For teachers/CCWs who have left/are expected to leave the school within the 2023/24 school year, please specify the date of his/her last working day.

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

Page _____ of _____ (Please make copies for use if the space provided is insufficient.)

Restricted

Restricted
General Procedures: Schedule 3
Particulars of Supporting Staff

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

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

Supporting Staff			2023/24 (as at 1 January 2024)				2024/25 (as at 1 September 2024)					For EDB's Use Only
(a) Name of Staff (please sort by descending order in accordance with the monthly salary)	(b) Reckonable years of service in existing KG/ KG-cum-CCC (up to end of 2023/24) (year/month) #	(c) Duty (e.g. teaching assistant, administrative assistant, clerk, accounting staff, janitor, etc.)	(d) Monthly Salary (including other income)	(e) Monthly MPF/PF contributed by employer	(f) Annual salary and related expenses	(g) (only applicable to staff who have left/will leave the school) LSP/SP (after deducting MPF/PF contributed by employer) (see Note 3 on Appendix 3)	(h) Full- time (1.0)/ Part- time (e.g. 0.5)	(i) Monthly salary (including other income)	(j) Monthly MPF/PF contributed by employer	(k) Estimated annual salary and related expenses (equal to the sum of (i) and (j) times the number of months)	(l) (only applicable to staff who will leave the school) LSP/SP (after deducting MPF/PF contributed by employer) (see Note 3 on Appendix 3)	
			\$	\$	\$	\$		\$	\$	\$	\$	
1.												
2.												
3.												
4.												
5.												
6.												
*Subtotal/Total:												

* Delete whichever is inappropriate

For staff who have left/are expected to leave the school within the 2023/24 school year, please specify the date of his/her last working day.

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

Page _____ of _____ (Please make copies for use if the space provided is insufficient.)

Restricted

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

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

School Reg. No.: _____

Schedule of Income and Expenditure (P.1 of 2)	2022/23 accounting year Actual Amount (per annual audited accounts] \$	2023/24 Revised Estimate \$	2024/25 Estimate (Note 1) \$
INCOME			
1. teacher salary related subsidy			
1.1 60% of basic unit subsidy (Note 2)			
1.2 tide-over grant			
1.3 accumulated surplus of respective subsidy (Note 3)			
2. premises related subsidy			
2.1 rental subsidy/rent reimbursement (if applicable) (Note 2)			
2.2 rates and Government rent reimbursement (if applicable)			
2.3 Premises Maintenance Grant (if applicable) (Note 2)			
2.4 accumulated surplus of respective subsidy (Note 3)			
3. other operating expenses related subsidy			
3.1 40% of basic unit subsidy (Note 2)			
3.2 accumulated surplus of respective subsidy (Note 3)			
4. CCCSS subsidy (if applicable)			
5. other subsidies for child care services (if applicable)			
5.1 SME			
5.2 SOE			
5.3 SAS			
6. school fees from parents (including fee remission under the Kindergarten and Child Care Centre Fee Remission Scheme but excluding income from meal charges)			
7. donation income (Note 4)			
8. others (such as contribution from school sponsoring body, bank interest, etc.) (Note 5)			
(a) TOTAL INCOME:			
EXPENDITURE			
1. teacher salary related expenses			
1.1 salary related expenses (excluding teaching staff paid by Grant for Support to NCS Students, Supply Teacher Grant and Paid Maternity Leave for Staff and Staff Relief Grant)			
1.2 long service/severance payment			
2. premises related expenses			
2.1 rental of school premises			
2.2 rates and Government rent			
2.3 depreciation of school premises (Note 6)			
2.4 major repairs and maintenance of school premises charged to Premises Maintenance Grant			

Schedule of Income and Expenditure (P.2 of 2)	2022/23 accounting year Actual Amount [per annual audited accounts] \$	2023/24 Revised Estimate \$	2024/25 Estimate (Note 1) \$
EXPENDITURE			
3. other operating expenses			
3.1 salary related expenses of supporting staff (excluding cooks and supporting staff paid by Grant for Support to NCS Students, Supply Teacher Grant and Paid Maternity Leave for Staff and Staff Relief Grant)			
3.2 long service payment/severance payment for supporting staff (excluding cooks and supporting staff paid by Grant for Support to NCS Students, Supply Teacher Grant and Paid Maternity Leave for Staff and Staff Relief Grant)			
3.3 spreading of major repairs and maintenance (for items each costing \$8,000 or above) but excluding items already reported under item 2.4 (Note 7)			
3.4 depreciation of fixed assets charged under Kindergarten Education Scheme Funds (Note 6)			
3.4.1 furniture/equipment/fixtures/fittings			
3.4.2 computer hardware and software			
3.4.3 leasehold improvements			
3.5 depreciation of fixed assets charged under School Funds (Note 6)			
3.5.1 furniture/equipment/fixtures/fittings			
3.5.2 computer hardware and software			
3.6 teaching consumables			
3.7 expenses on regular learning activities for all students			
3.8 water and electricity			
3.9 supervisor's remuneration (if applicable) (Note 8)			
3.10 set-up expenses (if applicable) (Note 9)			
3.11 other expenses (excluding relevant expenditure on items with specific purpose or non-recurrent grants, e.g. Grant for Support to NCS Students, One-off Start-up Grant, Supply Teacher Grant, Paid Maternity Leave for Staff and Staff Relief Grant, Promotion of Reading Grant for Kindergartens, Grant for Procurement of National Flag and Movable Flagpole, Home-School Co-operation Grants, Professional Capacity Enhancement Grant, One-off Parent Education Grant and Feed-in Tariff (FiT) Scheme) (Note 5 and Note 10)			
4. corresponding expenditure charged to donation income (Note 4)			
(b) TOTAL EXPENDITURE:			
(c)=(a)-(b) SURPLUS / (DEFICIT) for the year:			
Accumulated Surplus / (Deficit) at the end of 2021/22:			

* Delete whichever is inappropriate

Notes and Remarks for Schedule 4

Notes:

1. Schools should fill in the total expenditure amount for the whole school (including local KG classes, non-local KG classes and/or CCC classes). EDB will apportion the expenditure (among them, the total teacher salary and related expenses (including the principal and teaching staff) will be apportioned to the stream of KG local curriculum, CCC and/or stream of KG non-local curriculum based on the ratio for overall total teacher salary and related expenses reported in Schedule 1D) based on the estimated number of children/students reported in Schedule 1C and the ratio of local KG HD to WD/LWD expenditure per student reported in Schedule 1D in order to calculate school fees for respective classes.
2. Subsidy rates for the 2024/25 school year (**provisional figures**):

	Subsidy	Unit	Unit Subsidy (\$)
(a)	Basic HD unit subsidy	per student per annum	38,970
(b)	WD unit subsidy	per student per annum	50,660
(c)	LWD unit subsidy	per student per annum	62,350
(d)	Grant for support to NCS students	per KG per annum	The subsidy will be calculated on the basis of the number of NCS students enrolled in a KG.
(e)	Grant for a Cook	per KG per annum	213,760
(f)	Premises Maintenance Grant	per student per annum	1,100
(g)	Rental subsidy	per KG per annum	Please refer to the provisional amount of rental subsidy per month in the application form of rental subsidy, and then multiply it by 12 months to arrive at the annual amount of rental subsidy.

The above salary-related subsidies for teaching staff will be adjusted based on the weighted average of the pay rise decided for the civil service in 2024 (i.e. to disburse underpayments or to deduct for overpayments) and the exact amounts will be announced once confirmed. To facilitate schools' preparation of budget for the fee revision application in the 2024/25 school year, the above **provisional figures** are calculated based on the change in the Composite Consumer Price Index on the subsidy rates in the 2023/24 school year and are provided for reference. EDB will refer to these **provisional figures** when processing the relevant fee revision applications.

3. The relevant amounts refer to the accumulated surplus (if any) of respective subsidy at the end of the previous school year. On condition that Scheme-KGs are able to offer free quality HD services and maintain school fees for WD/LWD services at a reasonable level, they 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 Premises Maintenance Grant). Specifically,
 - (a) the grants relating to teaching staff salary and related expenses (such as mandatory provident fund and long service payment) 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 tide-over grant. The reserve ceiling is the current year provision of the above subsidy;
 - (b) the surplus of the remaining portion (i.e. 40%) 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 subsidy.
 - (c) Please note that starting from the processing of the audited accounts for 2021/22 accounting year, the refined arrangement has been adopted in calculating the reserve ceiling for the accumulated surplus of unit subsidy. The ceiling for the accumulated surplus is calculated based on the whole unit subsidy (i.e. the teaching staff salary portion and the other operating cost portion will be combined for calculation). In addition, a special arrangement for the reserve ceiling of unit subsidy will be made

in the 2021/22 to 2025/26 accounting years. Scheme-KGs are allowed to keep their accumulated surplus of the whole unit subsidy for each corresponding accounting year up to 18 months of their current year provision, even if the accumulated surplus has exceeded the ceiling of 12 months of the current year provision. For details related to the reserve ceiling of unit subsidy, please refer to paragraphs 14 to 18 of this Circular Memorandum and the Kindergarten Administration Guide.

For Premises Maintenance Grant, the surplus will be capped at 500% of the current year provision.

4. All donation income and corresponding expenditure should be reported in **item 7 of Income** and **item 4 of Expenditure** respectively.
5. Other income and other operating expenses do not include items with specific purpose/ non-recurrent grants and their corresponding expenditure, grants/ subsidies received by schools from government departments other than EDB or quasi-government organisations and their corresponding expenditure, and income and expenditure of trading operations.
6. Schools can choose to recover the cost of the fixed assets from the Kindergarten Education Scheme Funds, or charge such cost to the School Funds. If a school chooses to recover the cost from the Kindergarten Education 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 concerned for identification. Please report the depreciation of these assets in **item 3.4 of Expenditure**.

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 the depreciation of these assets in **item 3.5 of Expenditure**.

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

- (a) school premises: 2.5% [not applicable to rented school premises]
(If the school's application for Premises Maintenance Grant is approved, it may choose to charge depreciation of the school premises to the 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. Nevertheless, schools should keep the relevant documents and submit them to EDB 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 calculation of school fees, starting from the year in which the costs are incurred. The number of years of spreading such costs 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:

- (a) Premises Maintenance Grant, please include the amount incurred in **item 2.4 of Expenditure**. The rest of difference should be aggregated with other expenditure of works starting in the same school year for spreading the amount evenly over years in **item 3.3 of Expenditure**.
- (b) (Pilot Schemes on) Renovation Grant and Relocation Grant, only the uncovered amount should be aggregated with other expenditure of works starting in the same school year for spreading the amount evenly over years in **item 3.3 of Expenditure**.

8. Only if the school supervisor is assigned to perform specific duties (other than those general duties as a school supervisor) in the KG/KG-cum-CCC, his/her remuneration could be considered as an expenditure item in calculation of school fees. If so, regardless of adopting the simplified procedures or general procedures, descriptions of the specific duties should be provided (KGs adopting the simplified procedures should submit such descriptions with **Appendix 4**). It is the responsibility of the school to prove to EDB that there are genuine needs with sufficient grounds for the supervisor to perform those specific duties in addition to the general duties of a supervisor to justify the payment of remuneration to him/her as an expenditure item. School supervisors should not receive any remuneration for any of their duties that should be normally be performed by a school supervisor, school manager or principal. Apart from this, proper procurement procedures should be followed when procuring services through such means in general. For school supervisors serving in more than one KG/KG-cum-CCC and are/would be assigned with specific duties beyond the duties of a school supervisor, school manager or principal, the remuneration should be paid by the KGs/KG-cum-CCCs concerned respectively. The following information should also be provided for EDB's consideration:
- the number of schools that the school supervisor is assigned with the specific duties;
 - the amount of remuneration received by the school supervisor from each of his/her KGs/KG-cum-CCCs for the specific duties;
 - the proportion of the specific duties of the school supervisor allotted to each of his/her KGs/KG-cum-CCCs; and
 - the estimated working hours for the school supervisor to perform the specific duties in each of his/her KGs/KG-cum-CCCs per week/month.
9. For newly established schools, the necessary expenses incurred before commencement of operation (i.e. set-up expenses), such as renovation or change in partitions, should be spread over years for calculation of school fees. Starting from the 2017/18 school year, 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, the amount could be spread over years as depreciation.

10. Regardless adopting the simplified procedures or general procedures, if schools procure any forms of administration support services from their sponsoring bodies or other organisations, they should separately provide information on the nature, justifications, manpower involved and breakdowns of the cost for EDB's consideration. Administration support services for schools procured from sponsoring bodies or other related parties should be reported as transaction with related party in the school's annual audited accounts.

Remarks:

- A. Meal charges for WD classes will NOT be taken as an expenditure item for calculation of school fees and will be shown as a separate item on Fees Certificate. Meal charges for WD classes and their corresponding expenditure should NOT be included in **item (8)** - others under INCOME and **item (3.11)** - other expenses under EXPENDITURE respectively.
- B. In principle, relevant expenditure on items with specific purpose/ non-recurrent grants (e.g. Grant for Support to NCS Students, One-off Start-up Grant, Supply Teacher Grant, Paid Maternity Leave for Staff and Staff Relief Grant, Grant for Improving Ventilation of School Premises of Kindergartens, “Smart Kindergarten” Grant, Grant for Promotion of Chinese Art and Culture, Relocation Grant, Promotion of Reading Grant for Kindergartens, Grant for Procurement of National Flag and Movable Flagpole, Home-School Co-operation Grants, Professional Capacity Enhancement Grant, One-off Parent Education Grant and Feed-in Tariff (FiT) Scheme, etc.) could **NOT** be included for calculation of school fees or included in any other income and expenditure items.
- C. If there is a significant surplus for the respective year resulting from an unspent amount of donation with designated purpose, unspent funding earmarked for school premises repair/improvement, upgrading computer system for whole school and maintenance of dangerous slope, etc., KGs/KG-cum-CCCs should provide detailed information as justification for their fee revision application.
- D. EDB may request KGs/KG-cum-CCCs to provide supplementary documents such as 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 for calculation of school fees.

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

[To be completed by schools operating whole-day classes]

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

The school ***has / has not** applied for the Grant for a Cook.

Part 1

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

- Meal charges and the number of instalments for CCC classes for the 2023/24 school year will be frozen. (If not, please fill in the relevant information of CCC classes in Part 2 and complete p.2.)
- Meal charges and the number of instalments for local KG classes for the 2023/24 school year will be frozen. (If not, please fill in the relevant information of local classes in Part 2 and complete p.2.)
- Meal charges and the number of instalments for non-local KG classes for the 2023/24 school year will be frozen. (If not, please fill in the relevant information of non-local KG classes and complete p.2.)

Part 2

(a) Level	2023/24	2024/25				For EDB's Use Only (Approved meal charges) \$
	(b) Approved meal charges per child/student per annum [per Fees Certificate] \$	(c) Proposed meal charges per child/student per annum [meal charges after deduction of the Grant for a Cook (if applicable)] (Note 2) \$	(d) Proposed no. of instalments	(e) Proposed meal charges per instalment \$	(f) (For schools having applied for the Grant for a Cook) Estimated total enrolment (Note 3)	
<u>Whole-day Session</u>						
Services for Aged 0 to 1						
Services for Aged 1 to 2						
Services for Aged 2 to 3						
Nursery (Local Stream)						
Lower Kindergarten (Local Stream)						
Upper Kindergarten (Local Stream)						
Nursery (Non-local Stream)						
Lower Kindergarten (Non-local Stream)						
Upper Kindergarten (Non-local Stream)						

* Delete whichever is inappropriate

Notes:

1. Meal charges for whole-day classes are shown as a separate item on Fees Certificate. Hence, schools could not consider the corresponding income and expenditure in calculation of school fees.
2. The proposed meal charges in column (c) should be divisible by the proposed no. of instalments in column (d), that is, the proposed meal charges per instalment should be an integer.
3. The estimated total enrolment for CCC/KG portion should be the same as the number reported in Schedule 1C (if applicable).

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

Details of Meal Charges for Whole-day Classes

[To be completed by schools proposing to increase meal charges in the 2024/25 school year]

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

School Reg. No.: _____

Part 1: Utilisation of the Grant for a Cook (if applicable)		
Item	Total amount \$	
	2023/24 Revised Estimate	2024/25 Estimate
(a) Accumulated surplus brought forward from last school year		
(b) Amount of Grant for a Cook received in the school year		
(c) Amount of the Grant for a Cook available for use [(a)+(b)]		
(d) Payment of salary and related expenses of the cook(s)^		
(e) Accumulated surplus carried forward to next school year [(c)-(d)]		

Part 2: Meal-related expenses		
Brief description of expenses	Total amount \$	
	2023/24 Revised Estimate	2024/25 Estimate
1. Salary and related expenses of the cook(s) (if applicable)(<i>Note</i>)		
(a) Expenses apportioned to local KG classes		
(i) Amount settled by the Grant for a Cook^		
(ii) Amount settled by meal charges		
(b) Expenses apportioned to non-local KG classes		
(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:		

* Delete whichever is inappropriate

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

Note: If a KG also operates CCC and/or non-local classes, the amount of salary and related expenses of the cook(s) should be apportioned to local KG classes, CCC and non-local KG classes (if applicable) based on the enrolment reported in Schedule 1C (if applicable). The Grant for a Cook could only be used to settle the amount apportioned to local KG classes.