

EDUCATION BUREAU CIRCULAR MEMORANDUM NO. 28/2024

From : Permanent Secretary for Education

To : Supervisors and Heads of
Kindergartens, Kindergarten-cum-
Child Care Centres and Schools with
Kindergarten Classes

Ref. : EDB(KGA)/KGES/13/5(2)

Date: 10 April 2024

School-specific Grants (Premises Maintenance Grant and Grant for a Cook) under the Kindergarten Education Scheme in the 2024/25 School Year

SUMMARY

This circular memorandum sets out the eligibility criteria and invites application from kindergartens, kindergarten-cum-child care centres and schools with kindergarten classes (collectively referred to as “KGs” hereafter) approved to join the Kindergarten Education Scheme (Scheme) for school-specific grants under the Scheme, namely Premises Maintenance Grant and Grant for a Cook, in the 2024/25 school year. This circular memorandum should be read in conjunction with [Education Bureau \(EDB\) Circular Memorandum No. 206/2023](#) dated 24 November 2023 on “Application for Joining the Kindergarten Education Scheme (2024/25 School Year)”.

DETAILS

Background

2. KGs approved to join the Scheme (Scheme-KGs) are provided with a direct subsidy in the form of a basic half-day unit subsidy and additional subsidy for whole-day and long whole-day services. This subsidy covers expenses on salaries for teaching and non-teaching staff and other operating costs. In addition, school-specific grants are provided to cater for the special circumstances of individual KGs. Details of eligibility, usage, disbursement arrangement, reserve ceiling and the application procedures for Premises Maintenance Grant and Grant for a Cook are set out in the following Appendices of this circular memorandum:

[Appendix 1](#): Premises Maintenance Grant

[Appendix 2](#): Grant for a Cook

Accounting Arrangement

3. Scheme-KGs should be prudent in the use of Government subsidies and ensure that the grants are used according to their respective ambits, and that the expenditure incurred is reasonable and necessary. For accounting and auditing purposes, Scheme-KGs are required to maintain separate ledger accounts to record all the income and expenditure chargeable to each grant. KGs should report the income, expenditure and surplus/deficit of respective subsidies/grants, as well as the related assets and liabilities, in their audited accounts. Detailed reporting requirements will be set out in the circular memorandum calling for submission of annual audited accounts. Documents, such as records of purchases (including invoices and receipts), quotations/tenders, employment records, documentary proof of salaries paid and the KG's contribution to provident fund, should be kept at schools and made available to EDB when requested. As a usual practice, relevant records of the grants should be kept for a period of not less than seven years.

4. In using the grants, Scheme-KGs are required to put in place proper procedures for employment, procurement and competitive bidding that are in line with the prevailing ordinances, regulations and guidelines issued by EDB. Scheme-KGs may supplement these with additional school-based procedures for employment, procurement and competitive bidding having regard to their individual circumstances as necessary. They should also ensure that the procedures are conducted in a fair, open and well-documented manner.

5. Scheme-KGs are encouraged to optimise the use of the grants to cater for the needs of the school or students. They may also need to retain some surplus to meet contingencies and needs for adjustments in the strategies in manpower deployment. Please refer to the Appendices for the reserve ceiling of each grant. Should there be any excessive surplus, EDB will claw back the surplus or suspend disbursement of subsidy, as appropriate, based on the annual audited accounts.

6. In using the grants, Scheme-KGs should avoid deficit. Should there be any deficit, the amount should be borne by the portion of the basic unit subsidy other than teaching staff salary and related expenses (i.e. 40% of the basic half-day unit subsidy

and additional subsidy for whole-day and long whole-day services) and/or school funds, as appropriate.

7. Scheme-KGs are required to return the amount of grants they received as specified by EDB in full to the Government if they are subsequently identified for using the grants for purposes other than those specified and/or no longer meeting the eligibility criteria set out in this circular memorandum. Scheme-KGs should inform EDB in writing in the first instance when there are any changes in their operation which make them no longer eligible for any of the grants, and EDB reserves the right to withhold the payment of the grants concerned, deduct the overpayment from other grants payable to the KGs, and/or demand immediate repayment.

APPLICATION PROCEDURES

8. Scheme-KGs should submit applications in the Premises Maintenance Grant System or Grant for a Cook System under the Kindergarten Education Scheme System accessed through the Common Log-on System (<https://fkg.edb.gov.hk/>)¹ (referred to as “E-Application”)². In particular, applicant Scheme-KGs have to input all the required information and follow the procedures for E-Application; print out the whole set of duly completed schedules from the Premises Maintenance Grant System or Grant for a Cook System; and submit their applications signed by the School Supervisors to the Kindergarten Administration Section together with the required documents **on or before 30 April 2024 (Tuesday)**.

9. To facilitate disbursement of funding in August or September 2024 (to tie in with the commencement month of the school year of individual Scheme-KGs), EDB will process the applications based on schools’ submission at this stage. The grant disbursed will be subject to adjustment or clawback upon verification of the information.

10. A circular memorandum will be issued annually to invite application for the grants. The rates of the Premises Maintenance Grant and Grant for a Cook are subject to annual adjustment in accordance with the movement of Composite Consumer Price Index.

¹ The Premises Maintenance Grant System or Grant for a Cook System can be accessed through the Common Log-on System (<https://fkg.edb.gov.hk/>) following the procedures illustrated at the [Appendix 3](#).

² Submission of application in hard copy which is NOT prepared and printed through the Premises Maintenance Grant System or Grant for a Cook System will not be accepted.

ENQUIRIES

11. For school-specific enquiries, please contact the respective Senior School Development Officer/Senior Services Officer. For enquiries concerning details of Premises Maintenance Grant/Grant for a Cook, please contact the Kindergarten Administration Section at 2892 5018.

(Ms W S LEUNG)
for Permanent Secretary for Education

cc : Heads of Sections - for information

Premises Maintenance Grant

PURPOSE

For kindergartens (KGs) approved to join the Kindergarten Education Scheme (Scheme-KGs) operating in self-owned school premises or premises owned by their school sponsoring bodies (SSBs) / operators with the KGs paying no rent or nominal rent, a Premises Maintenance Grant is provided to alleviate the Scheme-KGs' financial burden in paying the owner of the premises for repairs and maintenance that fall under the responsibility of the premises owners. The payment should cover the Scheme-KG portion only. The amount of full-year maintenance grant for the 2024/25 school year is \$1,100 per eligible student, based on the enrolment as of September 2024.

ELIGIBILITY

2. To be eligible for the Premises Maintenance Grant, a Scheme-KG should meet the following eligibility criteria:

- (i) paying no rent, or nominal rent not exceeding \$1,000 per year for operating the KG in the premises; and
- (ii) operating in self-owned premises (which generally refers to the KG premises owned by the KG itself, its SSB³ or its operator⁴), or whose premises situate on Government land and the KG needs to take up the expenses of repairs and maintenance of its premises.

For individual KGs which can acquire other Government subsidies / resources or other public resources (such as the Lotteries Fund) for purposes of premises repairs and maintenance, they will not be eligible for the Premises Maintenance Grant under the principle of avoiding double subsidies. KGs which have applied, or will apply, for rental subsidy under the Scheme are not eligible to apply for the Premises Maintenance Grant either.

³ This refers to a society, organisation or body (whether incorporated or not) registered with EDB as school sponsoring body of the KG concerned.

⁴ "Operator", for the purpose of this grant, refers to an approved organisation exempt from taxes under Section 88 of the Inland Revenue Ordinance and the KG is recognised by the Inland Revenue Department as its approved subsidiary.

USAGE

3. The Premises Maintenance Grant covers repair and maintenance works of the registered school premises of the eligible Scheme-KG, and such works fall under the responsibility of the owner of the premises (regardless of whether the works are conducted within or outside the school premises). For KGs operating in part of the premises concerned, only the relevant portion of the repair and maintenance expenses that should be shared by the KG is chargeable to the Premises Maintenance Grant. The KG should ensure that the proportion of the share is reasonable.

4. While the types, scale and nature of repairs and maintenance may vary widely among different KG premises, below are some examples of works covered by the grant for reference:

- (i) Inspection, repairs and maintenance of:
 - windows (e.g. damaged window frame or loose window sash);
 - building (e.g. external wall refurbishment, repairs of failure / serious corrosion of balustrades or railings and damaged major structural elements);
 - fire services, gas, electrical, ventilation and air-conditioning equipment;
 - water supply system, sewage and drainage system;
 - slope, preventive works of landslides, flooding and road repairs that fall under the responsibility of the KGs/school premises owners;
- (ii) Pruning/felling of trees managed by the KGs/school premises owners; and
- (iii) Depreciation of the school premises owned by the Scheme-KG (but this is not applicable to school premises owned by any other owners, for instance the SSB, operator, etc.).

5. Internal decoration and renovation works, partition of rooms, change of room use, extension of school premises, demolition and rebuilding of school premises, purchase of furniture and equipment, etc., are normally not covered by the Premises Maintenance Grant.

6. KGs approved to receive the Premises Maintenance Grant for the first time may charge the expenses for repair and maintenance works that commence in or after the first month of the 2024/25 school year (that is, August or September 2024). To ensure proper and effective use of the grant, Scheme-KGs should plan in advance their repairs and maintenance works. For large-scale maintenance works, the expenditure

of which cannot be met in full by the Premises Maintenance Grant, Scheme-KGs should cover the expenditure by other means, for example, charging it against the basic unit subsidy (the 40% of which can be used for other operating expenses). The expenditure should be spread over years as major repairs and maintenance for the purpose of fee revision application so as to reduce its effects on the calculation of revised fees. However, in terms of accounting records, the expenditure of repair and maintenance works is not classified as fixed assets, apportionment of expenditure over years is hence not applicable and the expenditure amount should be recorded in full. If the 40% portion of the basic unit subsidy and/or its surplus cannot fully subsidise the expenditure amount, the difference shall be borne by school funds.

7. For repair and maintenance works not arranged by the KG itself (for instance, arranged by its SSB/operator), the KG should obtain documents such as invoices/demand notes/letters from the premises owner and liaise with the owner for relevant documents in case requested by EDB. SSBs/operators which carry out procurement activities on behalf of the KGs are required to follow the [“Guidelines on Procurement Procedures in Kindergartens”](#) issued by EDB.

DISBURSEMENT ARRANGEMENT

8. The Premises Maintenance Grant will be disbursed in two instalments in August or September 2024 (to tie in with the commencement month of the school year of individual Scheme-KGs), and in April 2025. The provisional amount of the grant from August or September 2024 to March 2025 shall be released on the basis of the estimated number of eligible students to be reported in June 2024. Adjustments will be made in January 2025 and subsequent months if necessary upon verification of actual enrolment of eligible students as of September 2024.

9. In general, if a Scheme-KG becomes eligible after the commencement month of the school year, the grant will be calculated starting from the eligible month on a pro rata basis (full subsidy being equivalent to 12 months of the grant).

RESERVE CEILING AND CLAWBACK

10. Scheme-KGs are allowed to accumulate a surplus up to 500% of the current year provision of the grant. Should there be any excessive surplus, EDB will claw back the surplus of the grant based on the annual audited accounts. The disbursement of the

grant will also be suspended and any grant disbursed subsequent to the relevant year will be clawed back. The disbursement of grant will only resume when the surplus falls below 100% of the current year provision.

APPLICATION PROCEDURES

11. Scheme-KGs should submit E-applications in the Premises Maintenance Grant System under the Kindergarten Education Scheme System accessed through the Common Log-on System (<https://fkg.edb.gov.hk/>). For applicant Scheme-KGs which have been approved to receive the Premises Maintenance Grant in the 2023/24 school year, please input all the required information and follow the procedures for E-Application; print out the whole set of duly completed schedules from the Premises Maintenance Grant System; and submit their applications signed by the School Supervisors to the Kindergarten Administration Section **on or before 30 April 2024 (Tuesday)**. For Scheme-KGs which have not been approved to receive the Premises Maintenance Grant in the 2023/24 school year, please input all the required information and follow the procedures for E-Application; print out the whole set of duly completed schedules from the Premises Maintenance Grant System; and submit their applications signed by the School Supervisors to the Kindergarten Administration Section together with documentary proofs of the premises owners **on or before 30 April 2024 (Tuesday)**.

Grant for a Cook

PURPOSE

Whole-day (WD) or long whole-day (LWD) kindergartens (KGs) joining the Kindergarten Education Scheme (Scheme-KGs) should provide meals for children at the appropriate time on school days to ensure that children develop healthy living habits. If KGs choose to prepare meals within their premises, they are required to have their own kitchens that comply with the Government requirements and cook(s) should be employed to prepare the meals. To enable these Scheme-KGs to have additional resources for employing cook(s) for preparing meals for students in WD or LWD classes and to alleviate parents' burden on meal charges, a Grant for a Cook is provided for these Scheme-KGs. The amount of the full-year grant for the 2024/25 school year is \$213,760 for each eligible Scheme-KG.

ELIGIBILITY

2. To be eligible for the Grant for a Cook, a Scheme-KG should meet the following criteria:

- (i) approved to operate WD or LWD classes at nursery (K1), lower KG (K2) or upper KG (K3) classes adopting local curriculum ("eligible WD or LWD classes") in the KG;
- (ii) having enrolled eligible students (i.e. students eligible to benefit under the Scheme) to the eligible WD or LWD classes mentioned at (i) above; and
- (iii) having a kitchen⁵ complying with the Government requirements in the school premises and recognised by EDB, and that the kitchen is used for preparing meals for eligible students enrolled to the WD or LWD classes.

⁵ In general, a Scheme-KG having a pantry only is not eligible for this grant.

USAGE

3. The Grant for a Cook should solely be used to cover the salary and salary-related expenditure⁶ of a full-time or part-time cook(s) for preparing meals for eligible students enrolled to WD and LWD classes of the Scheme-KG. Scheme-KGs may have their own school-based arrangements in recruiting additional cook(s) and/or redeploying existing staff to serve as a full-time or part-time cook(s). The Grant for a Cook must not be used for any other purposes, for instance procuring meals from outside caterers, purchasing cooking utensils, repairs of the kitchen, etc. In considering staff deployment or appointment and remuneration of cook(s), Scheme-KGs may consider relevant experience of the applicants or staff members. Scheme-KGs may also make reference to the salary range for a full-time cook recommended by EDB⁷.

4. Scheme-KGs should avoid deficit in using the grant. Should there be any deficit for the Grant for a Cook Account, the amount should be borne by the school's income from meal charges. If such income is insufficient to cover the deficit, the deficit balance should be borne by school funds.

MEAL CHARGES

5. A KG receiving the Grant for a Cook may still apply to EDB for collecting meal charges from students to cover other meal-related expenditure, for instance, purchase of food and utensils for cooking, repair and maintenance of the kitchen and making up the difference (if any) between the grant and actual salary of the cook(s). EDB will exclude the salary expenditure of the cook already covered by the grant in calculating meal charges. Hence, there should be significant reduction in meal-related expenditure. Scheme-KGs are required to report the relevant information of all cook(s) to be employed and the expenditure that will be covered by the Grant for a Cook in their application for collection of meal charges.

⁶ Salary-related expenditure may include mandatory provident fund/provident fund (MPF/PF) contributions by KGs, long service payment, severance payment, double pay, bonus, cash allowances and contract gratuity, etc. paid by KGs to the cook(s) as part of the remuneration package.

⁷ The recommended range of the monthly salary for a full-time cook in the 2024/25 school year is \$15,650 to \$18,280.

DISBURSEMENT ARRANGEMENT

6. The Grant for a Cook will be provided on a per school basis, that is, counted by school registration. In other words, a Scheme-KG, regardless of the number of its registered locations and kitchens under the same school registration, will be counted as one eligible KG for disbursement of the grant.

7. The Grant for a Cook will be disbursed in two instalments, in August or September 2024 (to tie in with the commencement month of the school year of individual Scheme-KGs), and in April 2025. The provisional amount of the grant from August or September 2024 to March 2025 shall be released depending on the KG's estimate on whether there would be eligible students in WD or LWD classes at the beginning of the 2024/25 school year as reported by the KGs in June 2024. Should the Scheme-KG become ineligible for the grant upon verification of actual enrolment of eligible students in WD or LWD classes, the grant disbursed will be clawed back as soon as practicable.

8. In general, if a Scheme-KG becomes eligible after the commencement month of the school year, the grant will be calculated starting from the eligible month on a pro rata basis (full subsidy being equivalent to 12 months of the grant). Similarly, should a Scheme-KG approved to receive the grant subsequently become ineligible for the grant after the commencement of the school year (for instance, all eligible students in the WD / LWD classes have left the KG), the grant for this school year will be adjusted on a pro rata basis. To allow time and flexibility to make necessary staff deployment/arrangement, this will only apply if the Scheme-KG becomes ineligible for a continuous period of one calendar month or more.

RESERVE CEILING AND CLAWBACK

9. Scheme-KGs are allowed to accumulate a surplus up to the current year provision of the grant. Should there be any excessive surplus, EDB will claw back the surplus of the grant based on the annual audited accounts.

APPLICATION PROCEDURES

10. Scheme-KGs should submit E-applications in the Grant for a Cook System

under the Kindergarten Education Scheme System accessed through the Common Log-on System (<https://fkg.edb.gov.hk/>). Scheme-KGs have to input all the required information and follow the procedures for E-Application; print out the whole set of duly completed schedules from the Grant for a Cook System; and submit their applications signed by the School Supervisors to the Kindergarten Administration Section **on or before 30 April 2024 (Tuesday)**. Supporting documents to substantiate student enrolment in WD or LWD classes and proof of having a kitchen complying with the Government requirements need not be provided at the time of application but should be presented to EDB when requested.

**Procedures for Accessing “Premises Maintenance Grant System” or
“Grant for a Cook System” through Common Log-on System**

1. Enter the following URL into the browser address bar:

<https://fkg.edb.gov.hk/>

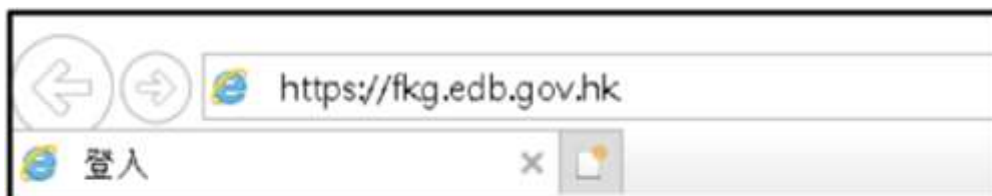


Figure 1

2. Log into the Common Log-on System.

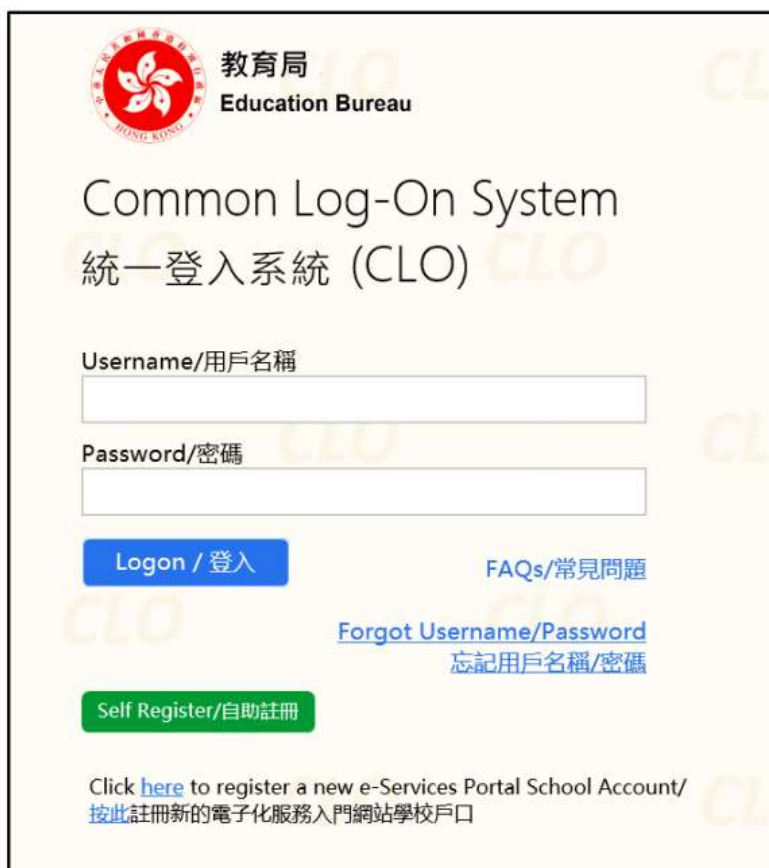


Figure 2

3. Enter the Kindergarten Education Scheme System after the login is successful. Click to expand the item “Grant for a Cook” or “Premises Maintenance Grant” on the menu bar.



Figure 3

4. Click “New” or “Edit”.



Figure 4



Figure 5

5. Complete the relevant form with the signature of the School Supervisor and school chop and return it together with the copy of the relevant supporting documents to the Kindergarten Administration Section.