

EDUCATION BUREAU CIRCULAR MEMORANDUM NO. 2/2025

From: Permanent Secretary for Education To: Supervisors of all Kindergartens,
Kindergarten-cum-Child Care Centres
Ref.: 1256-2060-8045-9020-00001 and Schools with Kindergarten Classes
Date: 10 April 2025 NOT Joining the Kindergarten
Education Scheme – for necessary
action

Revision of School Fees and Meal Charges for Kindergartens/ Kindergarten-cum-Child Care Centres and Schools with Kindergarten Classes NOT Joining the Kindergarten Education Scheme in the 2025/26 School Year

Summary

This circular memorandum sets out the procedures on application for revision of school fees and meal charges for kindergartens/ kindergarten-cum-child care centres (KG-cum-CCCs) and schools with kindergarten classes (collectively referred to as “KGs” hereafter) NOT joining the Kindergarten Education Scheme (Scheme) in the 2025/26 school year.

Details

Procedures

2. If KGs not joining the Scheme wish to apply for revision of school fees and meal charges for the 2025/26 school year, they are required to submit the required schedules.

3. For KGs joining the Scheme or having withdrawn from the Scheme but still receiving government subsidy of eligible students under the Scheme at certain level(s) in the 2025/26 school year, please refer to Education Bureau (EDB) Circular Memorandum No. 1/2025 for fee revision application procedures for the 2025/26 school year.

4. A summary table of schedules to be completed by KGs is provided at **Appendix 1**. To facilitate schools’ completion of the required schedules, EDB has prepared a full set of schedules in Excel format and uploaded to the following website for schools’ download and use:

[https://www.edb.gov.hk/attachment/en/edu-system/preprimary-kindergarten/free-quality-kg-edu/schedules_EDBCM2-2025\(e\).xlsx](https://www.edb.gov.hk/attachment/en/edu-system/preprimary-kindergarten/free-quality-kg-edu/schedules_EDBCM2-2025(e).xlsx)

5. In addition to the specified schedules, all KGs applying for fee revision for the 2025/26 school year should ensure that their annual audited accounts¹ for the 2023/24 accounting year are available to EDB when requested for checking the reasonableness of their income and expenditure. The accounts must be audited by Certified Public Accountants (practising) registered under the Accounting and Financial Reporting Council Ordinance. EDB would check the relevant information in the schedules against their annual audited accounts submitted if necessary.

¹ 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.

6. KGs are required to submit the completed schedules to their respective Senior School Development Officers or Senior Services Officers **on or before 9 June 2025**. If they fail to meet the deadline for submission and/or provide all the necessary information for processing their applications, EDB may not be able to inform the schools concerned of the approved fees before the commencement of the new school year and may take them as fee freezing cases.

7. EDB reserves the right to adjust the school fees of KGs to an appropriate level in the subsequent school years if the expenditure during the 2025/26 school year turns out to be less than the estimated expenditure on which approval of the school fees has been given.

8. KGs applying for fee increase in the 2025/26 school year are requested to note the following:

- (a) KGs should be prudent in using the resources from school fees, and ensure that expenditure incurred is reasonable and necessary.
- (b) Only expenditure of allowable items will be considered in processing their fee increase applications. Allowable items refer to those directly related to learning and teaching, school operation and maintenance of education service. Details of the items are provided at **Appendix 2**.
- (c) Before submitting their applications, KGs are advised to inform parents of the amount of the proposed increase, explain to parents the reasons for fee increase, and take follow up actions in light of their views and concerns as early as possible.
- (d) As regards the new applicants who will be admitted to KGs in the 2025/26 school year, KGs are required to inform and explain to the parents concerned about the school fee arrangements through appropriate channels and stages, e.g. when delivering application information, issuing offer letter to successful applicants.
- (e) For KGs which have made any disclosure of related party² transactions in this application, they should also report such transactions in the annual audited accounts of corresponding accounting years.

Enquiries

9. For enquiries on fee revision, please contact their respective School Development Officers or Services Officers. For enquiries related to accounting matters, please contact the Management Services Section at 2892 6530. For other enquiries, please contact the Kindergarten Administration Section at 2892 5016.

Ms Kathy NG
for Permanent Secretary for Education

cc Heads of Sections—for information

² Please refer to Annex 5 of EDB Circular Memorandum No. 96/2024 for definition of a related party.

Summary Table of Schedules

Revision of School Fees and Meal Charges for KGs/KG-cum-CCCs/Schools with KG classes NOT Joining the Kindergarten Education Scheme in the 2025/26 School Year		
Schedule No.	Schedule Contents	Schedule to be completed
1A	Declaration of School Supervisor	✓
1B	Details of School Fees, Class and Enrolment	✓
1C	Details of Meal Charges for Whole-day (WD) Classes	✓*
2A	Particulars of Principal	✓
2B	Particulars of Teaching Staff / Child Care Workers (excluding the Principal)	✓
3	Particulars of Supporting Staff	✓
4	Schedule of Income and Expenditure	✓
5	Schedule of Rental of School Premises	KGs may be required to submit Schedule 5 if considered necessary

* If applicable

IMPORTANT

1. Unless otherwise stated, all references to years (e.g. “2025/26”, “3 years”, etc.) in the above schedules refer to school years and all references to currency in the above schedules are Hong Kong dollars.
2. All schedules should be returned together with supporting documents. For schedules not applicable to your KG/KG-cum-CCC, please specify “Not Applicable” on the relevant form.

PERSONAL INFORMATION COLLECTION STATEMENT

1. The personal data collected in the schedules will be used by EDB for processing the fee revision for the 2025/26 school year, as well as audit, statistics and research purposes.
2. The personal data may be disclosed to other Government departments/agencies (e.g. Audit Commission) authorised to process personal data for verification of information in connection with the above-mentioned purposes.
3. Data subject has a right of access and correction with respect to the personal data as provided for in Sections 18 and 22 and Principle 6 of Schedule 1 of the Personal Data (Privacy) Ordinance, including the right to obtain a copy of the personal data provided in the schedules. This is however subject to payment of a fee.
4. Enquiries concerning the personal data collected by means of the schedules, including requests for access and correction, should be addressed to the respective Regional Education Office (REO)/Joint Office for Kindergartens and Child Care Centres (JOKC) in writing.

Schedule 1A
Declaration of School Supervisor

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

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

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

I confirm that my school does not join the Kindergarten Education Scheme in the 2025/26 school year and ONLY the expenses of the items as per Appendix 2, where applicable, have been included in the school fee.

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

- I understand that I should present a copy of annual audited accounts for the 2023/24 accounting year for this fee revision application upon EDB's request. Should my school fail to do so, this fee revision application will not be processed further and will be taken as a fee freezing case.
- Annual audited accounts for the 2023/24 accounting year are not available as my school has been in operation after the 2023/24 school year.

I confirm and declare as follows:

- 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.
- My school has complied with the Education Ordinance, the Education Regulations, other relevant legislation, EDB Circulars, Service Agreements signed between the Government and the schools (where applicable), and such other requirements as specified from time to time by EDB.

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

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

Name of *KG/KG-cum-CCC:

(in English) : _____

(in Chinese) : _____

School Address : _____

School Email Address : _____

School Registration (Reg.) No. : _____ Tel. No.: _____ Fax No.: _____

Contact Person : _____ (Name) _____ (Post)

School Year to commence in _____ (Month) for KG portion / * _____ (Month) for CCC portion

Operating Status: Non-profit-making (NPM) Private Independent (PI)

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

(a) The attached Schedules 1A, 1B, *1C, 2A, 2B, 3, *4(I)/4(II) & *5 have been duly commented by me.

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

Operating Status		Status for joining Kindergarten Education Scheme in the 2025/26 school year		
NPM	PI	Scheme	Non-Scheme	Withdrawn
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

Name: _____ Signature: _____

Tel. No. : _____ Date: _____

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

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

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

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

(a) Level	Fee per child per annum (pcpa)		(d) Proposed no. of instalments for 2025/26 <i>(Note 1)</i>	2024/25 (as at January 2025)		2025/26 (as at September 2025)	
	(b) Approved fee for 2024/25 (per Fees Certificate)	(c) Proposed fee for 2025/26		(e) Actual number of classes	(f) Actual total enrolment	(g) Estimated number of classes	(h) Estimated total enrolment
<u>AM Session</u>	\$	\$					
Services for Aged 0 to 1							
Services for Aged 1 to 2							
Services for Aged 2 to 3							
<u>PM Session</u>							
Services for Aged 0 to 1							
Services for Aged 1 to 2							
Services for Aged 2 to 3							
<u>WD Session</u>							
Services for Aged 0 to 1							
Services for Aged 1 to 2							
Services for Aged 2 to 3							
				Total:			

*Delete whichever is inappropriate

Note:

1. The proposed fee in column (c) should be divisible by the proposed no. of instalments in column (d), that is, the proposed fee per instalment should be an integer.

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

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

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

(a) Level	Fee per student per annum (pspa)		(d) Proposed no. of instalments for 2025/26 <i>(Notes 1 & 2)</i>	2024/25 (as at January 2025)		2025/26 (as at September 2025)	
	(b) Approved fee for 2024/25 (per Fees Certificate)	(c) Proposed fee for 2025/26		(e) Actual number of classes	(f) Actual total enrolment	(g) Estimated number of classes	(h) Estimated total enrolment
Classes of *Local/ Non-Local Stream	\$	\$					
<u>AM Session</u> Nursery							
Lower Kindergarten							
Upper Kindergarten							
<u>PM Session</u> Nursery							
Lower Kindergarten							
Upper Kindergarten							
<u>WD Session</u> Nursery							
Lower Kindergarten							
Upper Kindergarten							
			Total:				

* Delete whichever is inappropriate

Notes:

1. The proposed fee in column (c) should be divisible by the proposed no. of instalments in column (d), that is, the proposed fee per instalment should be an integer.
2. If the proposed **no. of instalments** for 2025/26 is different from that of 2024/25, prior approval of the Permanent Secretary for Education is required. For details, please contact respective School Development Officers or Services Officers as appropriate.

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

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

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

(a) Level	2024/25	2025/26		
	(b) Approved meal charges per child/student per annum \$	(c) Proposed meal charges per child/student per annum \$	(d) Proposed no. of instalments	(e) Proposed meal charges per instalment (Note 2) \$
<u>WD Session</u>				
Services for Aged 0 to 1				
Services for Aged 1 to 2				
Services for Aged 2 to 3				
Nursery				
Lower Kindergarten				
Upper Kindergarten				

*Delete whichever is inappropriate

Notes:

1. 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 the Fees Certificate.
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.

Restricted
Schedule 2A
Particulars of Principal

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 2024: _____ Year(s) & _____ Month(s)

Present Appointment as Principal			2024/25			2025/26					
			(as at 1 January 2025)			(as at 1 September 2025)					
Name of KG(s)/KG-cum-CCC(s) & School Reg. No(s) <i>[For principal serving in more than one KG/KG-cum-CCC, please specify the names of all KGs/ KG-cum-CCCs that the principal is serving.]</i>	District	Reckonable years of service in existing KG/ KG-cum-CCC (up to end of 2024/25)	(a) #Monthly Salary/ Doubling Allowance (including other income- see Note 1 on P.11)	(b) Monthly MPF/PF contributed by employer	(c) Annual salary and related expense <i>(see Note 2 on P.11)</i>	(d) Main School (M)/ Doubling (D)	(e) #Monthly Salary/ Doubling Allowance (including other income- see Note 1 on P.11)	(f) Monthly MPF/PF contributed by employer	(g) Estimated annual salary and related expense <i>(equal to the sum of (e) and (f) times the number of months)</i>	(h) Provision of LSP/ SP up to end of 2025/26 (after deducting MPF/PF contributed by employer) <i>(see Note 3 on P.11)</i>	
1. (Name of the Main School)			\$	\$	\$	M	\$	\$	\$	\$	(Please specify LSP/SP)
2.						D					
3.						D					
4.						D					
5.						D					

*Delete whichever is inappropriate

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

Restricted

Restricted

Schedule 2B

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

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

Teachers/CCWs (other than Principal)				2024/25 (as at 1 January 2025)			2025/26 (as at 1 September 2025)							
No.	(a) Name of Teachers/CCWs (please sort by descending order in accordance with the amount of monthly salary)			(b) Reckonable years of teaching experience in existing school (up to end of 2024/25)	(c) Monthly Salary (including other income- <i>see Note 1 on P.11</i>)	(d) Monthly MPF/PF contributed by employer	(e) Annual salary and related expense (<i>see Note 2 on P.11</i>)	(f) Full-time (FT)/ Part-time (PT) (please also specify AM/PM/ WD session)		(g) Monthly salary (including other income- <i>see Note 1 on P.11</i>)	(h) Monthly MPF/PF contributed by employer	(i) Estimated annual salary and related expense (<i>equal to the sum of (g) and (h) times the number of months</i>)	(j) Provision of LSP/ SP up to end of 2025/26 (after deducting MPF/PF contributed by employer) (<i>see Note 3 on P.11</i>)	
	Name	#BEd(ECE)/ C(ECE)/ QKT/CCW/ Pursuing C(ECE)/ Others	#RT/ PT/ CCW/ P					(year/month) ##	\$				\$	\$
1.														
2.														
3.														
4.														
5.														
6.														
*Subtotal/Total:														

* Delete whichever is inappropriate.

BEd(ECE): Teachers /CCWs with a bachelor degree in Early Childhood Education or equivalent;

C(ECE): Teachers/CCWs with a Certificate in Early Childhood Education or equivalent; **QKT:** Qualified Kindergarten Teachers; **CCW:** Child Care Worker;

Pursuing C(ECE): Teachers/CCWs or teachers with RT/valid PT No. pursuing a Certificate in Early Childhood Education or equivalent; **RT:** Registered Teacher; **PT:** Permitted Teacher;

P: Approval for the relevant application for registration as a teacher/child care worker is pending. Other school personnel should not be included in this schedule.

For teachers/CCWs who have left/are expected to leave the school within the 2024/25 school year, please specify the date of last working day.

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

Restricted

Schedule 3

Particulars of Supporting Staff

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

Supporting Staff (e.g. teaching assistant, administrative assistant, clerical/ janitor staff, etc.)		2024/25 (as at 1 January 2025)			2025/26 (as at 1 September 2025)					
(a) Name of Staff (please sort by descending order in accordance with the amount of monthly salary)	(b) Reckonable years of service in existing KG/KG- cum-CCC (up to end of 2024/25)	(c) Monthly Salary (including other income- see Note 1 on P.11)	(d) Monthly MPF/PF contributed by employer	(e) Annual salary and related expense (see Note 2 on P.11)	(f) Monthly Salary (including other income- see Note 1 on P.11)	(g) Monthly MPF/PF contributed by employer	(h) Estimated annual salary and related expense (equal to the sum of (f) and (g) times the number of months)	(i) Provision of LSP/ SP up to end of 2025/26 (after deducting MPF/PF contributed by employer) (see Note 3 on P.11)		
	(year/month)##	\$	\$	\$	\$	\$	\$	\$	\$	(Please specify LSP/SP)
1.										
2.										
3.										
4.										
5.										
6.										
7.										
*Subtotal/Total:										

*Delete whichever is inappropriate.

For staff who have left/are expected to leave the school within the 2024/25 school year, please specify the date of last working day.

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

Restricted

Notes for Schedules 2A, 2B and 3

1. Other income paid by KGs/KG-cum-CCCs to the principal/ teaching staff/ CCWs/ supporting staff 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. Please attach relevant copies of the certificates of the teacher training qualification of newly employed teacher(s)/CCW(s), if applicable, to this application form.
2. The annual salary and related expense of the principal/ teaching staff/ CCWs/ supporting staff refers to the total amount of monthly salary and MPF/PF contribution actually paid by KGs/KG-cum-CCCs after adjustments due to special circumstances (e.g. maternal leave, sick leave). The total expenditure should be the same as the respective amount of salary and related expenses reported in Schedule 4(I)/4(II) (i.e. Expenditure items 1.1 and 1.2).
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. The Employment and Retirement Schemes Legislation (Offsetting Arrangement) (Amendment) Ordinance 2022 comes into operation on 1 May 2025. Related information is available on the websites of the Labour Department at:

- (i) <http://www.labour.gov.hk/eng/public/wcp/ConciseGuide/11.pdf>
- (ii) <https://www.op.labour.gov.hk/en/index.html>

Schedule 4(I) Schedule of Income and Expenditure

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

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

School Reg. No.: _____

	2023/24 accounting year Actual Amount [per annual audited accounts] \$	2024/25 Revised Estimate \$	2025/26 Estimate \$
INCOME			
1. school fees			
2. rent reimbursement (if applicable)			
3. rates and Government rent reimbursement (if applicable)			
4. donation income [see Note 5 on P.15]			
5. others (such as contribution from school sponsoring body, bank interest, etc.)			
(a) TOTAL INCOME:			
EXPENDITURE			
1. salary related expenses			
1.1 teaching staff			
1.2 supporting staff			
1.3 long service/severance payment			
2. non-salary related expenses			
2.1 rental of school premises			
2.2 rates and Government rent			
2.3 spreading of major repairs and maintenance (for items each costing \$8,000 or above) [see Note 1 on P.15]			
2.4 depreciation [see Note 2 on P.15]			
2.4.1 school premises			
2.4.2 furniture/equipment/fixtures/fittings			
2.4.3 computer hardware and software			
2.5 supervisor's remuneration (if applicable) [see Note 3 on P.15]			
2.6 minor repairs and maintenance (for items each costing less than \$8,000)			
2.7 furniture and equipment and teaching aids other than those included in the fixed assets			
2.8 water			
2.9 electricity			
2.10 corresponding expenditure charged to donation income ^ [see Note 5 on P.15]			
2.11 other operating expenses [see Note 4 on P.15]			
(b) TOTAL EXPENDITURE:			
(c)=(a)-(b) SURPLUS / (DEFICIT) for the year			
Accumulated Surplus / (Deficit) at the end of 2022/23			

* Delete whichever is inappropriate

^ Applicable to donation income designated for specific purpose only

Schedule 4(II)
Schedule of Income and Expenditure

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

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

Schedule 4(II) Schedule of Income and Expenditure (P.1 of 2)	2023/24 accounting year Actual Amount <small>[per annual audited accounts]</small>			2024/25 Revised Estimate			2025/26 Estimate		
	Classes of Local Stream	Classes of Non-Local Stream	Total	Classes of Local Stream	Classes of Non-Local Stream	Total	Classes of Local Stream	Classes of Non-Local Stream	Total
INCOME									
1. school fees									
2. rent reimbursement (if applicable)									
3. rates and Government rent reimbursement (if applicable)									
4. donation income <i>[see Note 5 on P.15]</i>									
5. others (such as contribution from school sponsoring body, bank interest, etc.)									
(a) TOTAL INCOME:									
EXPENDITURE									
1. salary related expenses									
1.1 teaching staff									
1.2 supporting staff									
1.3 long service/severance payment									
2. non-salary related expenses									
2.1 rental of school premises									
2.2 rates and Government rent									
2.3 spreading of major repairs and maintenance (for items each costing \$8,000 or above) <i>[see Note 1 on P.15]</i>									

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

Schedule 4(II) Schedule of Income and Expenditure (P.2 of 2)	2023/24 accounting year Actual Amount [per annual audited accounts] \$			2024/25 Revised Estimate \$			2025/26 Estimate \$		
	Classes of Local Stream	Classes of Non-Local Stream	Total	Classes of Local Stream	Classes of Non-Local Stream	Total	Classes of Local Stream	Classes of Non-Local Stream	Total
2.4 depreciation [see Note 2 on P.15]									
2.4.1 school premises									
2.4.2 furniture/equipment/fixtures/ fittings									
2.4.3 computer hardware and software									
2.5 supervisor's remuneration (if applicable) [see Note 3 on P.15]									
2.6 minor repairs and maintenance (for items each costing less than \$8,000)									
2.7 furniture and equipment and teaching aids other than those included in the fixed assets									
2.8 water									
2.9 electricity									
2.10 corresponding expenditure charged to donation income ^ [see Note 5 on P.15]									
2.11 other operating expenses [see Note 4 on P.15]									
(b) TOTAL EXPENDITURE:									
(c)=(a)-(b) SURPLUS / (DEFICIT) for the year									
Accumulated Surplus/(Deficit) at the end of 2022/23									

* Delete whichever is inappropriate

^ Applicable to donation income designated for specific purpose only

Notes and Remarks for Schedules 4(I) and 4(II)

Notes:

1. The costs of major repairs and maintenance (\$8,000 or more for each item) should be equally spread over 3 years for the purpose of fee revision application, starting from the year in which the costs are incurred. Items funded by Lotteries Fund should not be included.
2. If applicable, the rates of depreciation per annum are as follows (not applicable to those items funded by Lotteries Fund):
 - (i) school premises: 2.5% [not applicable to rented school premises]
 - (ii) furniture / equipment / fixtures / fittings: 20%
 - (iii) computer hardware and software: 30%
3. Only if the school supervisor is assigned to perform **specific duties** (not those general duties as a school supervisor) in the KG/KG-cum-CCC, his/her remuneration could be considered as an expenditure item in calculation of the school fees. If so, descriptions of the specific duties should be provided. 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. 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:
 - (i) the number of schools that the school supervisor is assigned with the specific duties;
 - (ii) the amount of remuneration received by the school supervisor from each of his/ her KGs/KG-cum-CCCs for the specific duties;
 - (iii) the proportion of the specific duties of the school supervisor allotted to each of his/her KGs/KG-cum-CCCs; and
 - (iv) 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.
4. For schools with proposed revision in fees in any one level, while procuring any forms of administration support services from their sponsoring bodies or other organisations, the nature, justifications, manpower involved and breakdowns of cost should be provided separately for EDB's consideration. Administration fee paid for support services from sponsoring bodies or other related parties should be reported as related party transaction in the school's annual audited accounts.
5. For donation income without specific purpose, the corresponding expenditure which could not be recorded under Item 2.10 can be subsumed into the expenditure items under non-salary related expenses as appropriate.

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 should **NOT** be included in Item (5) - others under INCOME.
- (B) For private independent KG-cum-CCCs, they should apportion the income and expenditure for services for children aged 0 to 3 and 3 to 6 respectively in Schedules 2A, 2B, 3 and 4. Otherwise, EDB may apportion the salary related expenses and income and expenditure based on the estimated total enrolment of children/students as per Schedule 1B for calculating the school fee of respective levels, if deemed necessary.
- (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 or improvement/ upgrading computer system for whole school/ maintenance of dangerous slope, etc., KGs/KG-cum-CCCs could provide relevant detailed information as justification for their fee increase application.
- (D) EDB may request KGs/KG-cum-CCCs to provide further details and supporting documents on items of expenditure, if necessary. EDB also reserves the right to use the rental value as assessed by the Rating and Valuation Department for calculation of school fees.

Schedule 5
(P.1 of 2)

Schedule of Rental of School Premises

(To be completed by schools whose premises are NEITHER rented from the Hong Kong Housing Authority NOR “rental housing”/“rural public housing” rented from the Hong Kong Housing Society. A separate Schedule should be submitted for each school premises.)

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

School Reg. No.: _____ School Location No.: _____

Registered Address of school premises: _____

(I) School particulars :

(a) School’s actual enrolment as at 31 January 2025 : _____

(b) School’s estimated total annual school fee income in the 2025/26 school year : \$_____

(c) Date of commencement of the 2025/26 school year : _____

(II) Rental particulars :

(1) Rent to be paid for the school premises for the 2025/26 school year will be \$_____ per month which :

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

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

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

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

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

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

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

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

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

(3) The premises are *rented from unrelated parties/self-owned/rented from a related party# (please state below your relationship with the related party).

The related party transactions listed in this Schedule 5 should also be reported and tally with the relevant details reported in the school’s annual audited accounts.

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

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

I submitted this schedule last time on _____.

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

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

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

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

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

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

I certify that the above information is true and correct.

Signature of Supervisor: _____

Name of Supervisor: _____

Date: _____

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

**List of Items Covered by School Fees
in Kindergartens/Kindergarten-cum-Child Care Centres**

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

- (1) Salaries (including payment for supply teachers), provident fund, mandatory provident fund, long service payment/ severance payment of teaching and supporting staff employed
- (2) Rent and management fees, rates and Government rent for the KG/KG-cum-CCC premises
- (3) Furniture and equipment for school and education purposes
- (4) Teaching aids such as library books, reference materials, and worksheets for teaching staff and students
- (5) Expenses on repairs, maintenance and improvement works of the KG/KG-cum-CCC premises including installation of air-conditioners, double-glaze windows and exhaust fans, maintenance contract, inspection fees for maintaining fire, gas, electrical installation and building safety
- (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, teaching staff's 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 and other service charges in connection with school administration
- (12) Transportation fees for school administration purposes
- (13) Expenses on regular learning activities for all students conducted either inside or outside the school premises (these should include expenses for birthday parties, graduation ceremony, school outing, picnics and visits)
- (14) Items such as student handbooks, profiles, student portfolios, graduation certificates and identity cards, which are necessary for the operation of the school
- (15) Other expenses directly related to teaching activities, school operation and maintenance of the standard of education service for educational purposes
- (16) Remuneration of school supervisor (if complied with the requirements set out in Note 3 on p.15)