

## EDUCATION BUREAU CIRCULAR MEMORANDUM No.10/2010

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

Ref.: EDB(QA/KS)/KE/3/1

Date: 18 January 2010

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### **Fee Revision for 2010/11 School Year for Kindergartens/ Kindergarten-cum-Child Care Centres and Schools with Kindergarten Classes**

#### **Summary**

This circular memorandum sets out the procedures on fee revision for the 2010/11 school year. The deadline for submission of applications is **8 March 2010**.

#### **Procedures**

2. **All kindergartens/schools with kindergarten classes (KGs)/kindergarten-cum-child care centres (KG-cum-CCCs) joining/applying to join the Pre-primary Education Voucher Scheme (PEVS) and/or wishing to stay in the Child Care Centre Subsidy Scheme (CCCSS) (applicable to the child care centre portion of existing eligible KG-cum-CCCs only) are required to complete and submit the required schedules as specified irrespective of whether or not there are any proposed changes in fee levels for the 2010/11 school year.** KGs/KG-cum-CCCs NOT joining PEVS and DISCONTINUE to join CCCSS are required to do so only when they apply for fee revision for the 2010/11 school year. A summary table of the schedules is provided at **Annex 1** and the respective schedules to be completed by respective categories of KGs/KG-cum-CCCs are provided at **Annex 2**.

3. KGs/KG-cum-CCCs should submit the completed schedules to their respective Senior School Development Officers or Senior Pre-primary Services Officers **on or before 8 March 2010**. The Education Bureau (EDB) might not be able to advise the schools concerned on the approved revised fees before the commencement of the new school year if they failed to meet the deadline for submission and/or provide complete information necessary for the processing of their applications.

4. EDB reserves the right to adjust the school fees of KGs/KG-cum-CCCs to an appropriate level in the subsequent school years if the expenditure during the 2010/11 school year turns out to be less than the estimated expenditure on which approval of the school fee has been given.

5. Schools applying for fee revision for the 2010/11 school year are advised to inform respective parents of the amount of the proposed increase and explain to parents the reasons for fee increase and follow up properly to address to their views and concerns as early as possible prior to submission of the application.

### **Enquiries**

6. If schools have any enquiries on this circular memorandum, they may contact their respective School Development Officers or Pre-primary Services Officers as appropriate or the Kindergarten and Support Section at 2186 8994. For enquiries relating to accounting issues, please contact the Management Services Section of Finance Division, EDB at 2892 5482.

Tony TANG  
for Permanent Secretary for Education

cc Heads of Sections—for information

**Summary Table of Schedules and Appendix**

<b>KG/KG-cum-CCC Fee Revision for the 2010/11 School Year</b>	
<b>SCHEDULE CONTENTS</b>	<b>SCHEDULE NO.</b>
Declaration of School Supervisor	1A
Details of School Fees, Class and Enrolment	1B
Details of Meal Charges for Whole-day Classes	1C
Particulars of Principal	1D
Schedule of Teaching Staff Salaries, Provident Fund and Provision for Long Service/Severance Payment#	2
Schedule of Non-teaching Staff Salaries, Provident Fund and Provision for Long Service/Severance Payment	3
Schedule of Income and Expenditure	4
Schedule of Major Repairs and Maintenance	4A
Schedule of Additions to Fixed Asset	4B
Schedule of Rental of School Premises	5
List of Components of School Fees	<b>APPENDIX</b>

# **Particulars of supply teachers to be paid from the Teacher Development Subsidy under PEVS (if applicable) need NOT be provided in the Schedule.**

**IMPORTANT**

1. Unless otherwise stated, all references to years (e.g. 2010/11 etc.) in the attached schedules refer to school years and all references to currency in the attached schedules are Hong Kong dollars.
2. The personal data collected in the schedules will be used by EDB for processing the fee revision for 2010/11 and for statistics and research purposes.
3. 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.
4. Data subject have 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.
5. Enquiries concerning the personal data collected by means of the schedules including the making of access and correction should be addressed to the appropriate Regional Education Office (REO)/Joint Office for Pre-primary Services (JOPS).

Summary Table of Schedules to be completed by KGs/KG-cum-CCCs

KGs/KG-cum-CCCs	SCHEDULE NO.														
	1A	1B	1C	1D(I) )	1D(II)	2(I)	2(II)	3	4(I)	4(I)a	4(II)	4(II)a	4A	4B	5
<b>(1) All KG-cum-CCCs joining both PEVS and CCCSS irrespective of whether or not there are any proposed changes in fee levels for 2010/11</b>															
(a) with proposed fee increase for any one level	✓	✓	✓		✓	✓ <sup>α</sup>	✓ <sup>φ</sup>	✓	✓	✓ <sup>*</sup>			✓	✓	✓ <sup>#</sup>
(b) with proposed fee decrease/ freezing	✓	✓	✓		✓	✓ <sup>α</sup>	✓ <sup>φ</sup>	✓	✓						
<b>(2) All (non-profit-making) KGs/KG-cum-CCCs joining PEVS only irrespective of whether or not there are any proposed changes in fee levels for 2010/11</b>															
<b>i. operating classes of local stream only</b>															
(a) with proposed fee increase for any one level	✓	✓	✓ <sup>*</sup>	✓		✓		✓	✓	✓ <sup>*</sup>			✓	✓	✓ <sup>#</sup>
(b) with proposed fee decrease/freezing	✓	✓	✓ <sup>*</sup>	✓		✓		✓	✓						
<b>ii. operating classes of both local and non-local streams</b>															
(a) with proposed fee increase for any one level	✓	✓	✓ <sup>*</sup>	✓		✓		✓			✓	✓ <sup>*</sup>	✓	✓	✓ <sup>#</sup>
(b) with proposed fee decrease/freezing	✓	✓	✓ <sup>*</sup>	✓		✓		✓			✓				
<b>(3) All other KGs/KG-cum-CCCs NOT joining PEVS and CCCSS in 2010/11 applying for fee increase for 2010/11</b> [KGs/KG-cum-CCCs may be required to submit Schedules 4A, 4B, & 5 if considered necessary.]	✓	✓	✓ <sup>*</sup>	✓		✓		✓	✓	✓ <sup>*</sup>					

\* If applicable

α For KG teachers serving in the KG portion of the KG-cum-CCC only.

φ For qualified kindergarten teachers/child care workers also/only serving in the CCC portion of the KG-cum-CCC.

# Applicable to KGs/KG-cum-CCCs located in premises NOT rented from the Hong Kong Housing Authority or the Hong Kong Housing Society

**Important Note:**

All Schedules should be returned together with your application. For schedules not applicable to your KG/KG-cum-CCC, please specify on the relevant form with a "Not Applicable" remark.

**Schedule 1A**  
**Declaration of School Supervisor**

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

To: \*Senior School Development Officer ( ) (District) / Senior Pre-primary Services Officer (Joint Office for Pre-primary Services)

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

**I confirm that ONLY the expenses of the items as per the Appendix, where applicable, have been included in the school fee.** Please also note the following:

- I wish to apply for the child care centre (CCC) portion of my KG-cum-CCC to stay in the Child Care Centre Subsidy Scheme (CCCSS) for eligible children attending the CCC classes. The estimated amount of subsidy to be received is \$\_\_\_\_\_. (Note 1)
- My school is a non-profit-making (NPM) \*KG/KG-cum-CCC having been approved to join the Pre-primary Education Voucher Scheme (PEVS) for students attending K1, K2 & K3 classes.
- My school has been approved to join PEVS under the transitional arrangement in 2009/10 and has submitted application for joining PEVS by NPM status from 2010/11 onward. (Note 2)
- My school is a NPM \*KG/KG-cum-CCC not under PEVS in 2009/10, but has submitted application for joining PEVS from 2010/11 onward. (Note 2)
- My \*KG/KG-cum-CCC is not under PEVS in 2010/11.

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 Registration No. : \_\_\_\_\_ School Year to commence in \_\_\_\_\_ (Month)

Contact Person : \_\_\_\_\_ (Name) \_\_\_\_\_ (Post)

Tel. No.: \_\_\_\_\_ Fax.No.: \_\_\_\_\_

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

**3. Confirmation by SSDO/SPSO(JOPS) (For Office Use Only)**

(a) The attached Schedules 1A, 1B, \*1C, \*1D(I)/1D(II), \*2(I)/2(II), \*3, \*4(I)/4(II), \*4(I)a/4(II)a, \*4A, \*4B, & \*5 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 2010/11. The estimated amount of subsidy is \$\_\_\_\_\_.

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

Operating Status		PEVS Status in 2009/10		
NPM	PI	PEVS	Non-PEVS	Application submitted for joining from 2010/11
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>

\*SSDO( ) ( ) / SPSO(JOPS)( ) Name: \_\_\_\_\_ Signature: \_\_\_\_\_

Tel. No. : \_\_\_\_\_ Date: \_\_\_\_\_

**Note:**

1. The respective KG-cum-CCCs will be informed of the group/per capita grant rate for CCCSS for 2010/11 in due course.
2. The application procedures for joining PEVS from 2010/11 onward will be stipulated in Education Bureau Circular Memorandum No. 11/2010 issued separately.

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

**Schedule 1B (P.1 of 2)**

**Details of School Fees, Class and Enrolment** (To be completed as appropriate)

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

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

(a) Level	Fee per child per annum (pcpa)			(e) Proposed no. of instalments for 2010/11 (Note 3)	2009/10 (as at January 2010)		2010/11 (as at September 2010)	
	(b) Approved fee for 2009/10 (per Fees Certificate)	(c) Fee for 2009/10 before deduction of CCCSS subsidy (Note 1)	(d) Proposed fee for 2010/11 (before deduction of CCCSS subsidy if applicable) (Note 2)		(f) Actual number of classes	(g) Actual total enrolment	(h) Estimated number of classes	(i) Estimated total enrolment
<b><u>AM Session</u></b>	\$	\$	\$					
Services for Aged 0 to 1								
Services for Aged 1 to 2								
Services for Aged 2 to 3								
<b><u>PM Session</u></b>								
Services for Aged 0 to 1								
Services for Aged 1 to 2								
Services for Aged 2 to 3								
<b><u>Whole-day Session</u></b>								
Services for Aged 0 to 1								
Services for Aged 1 to 2								
Services for Aged 2 to 3								
<b>Total:</b>								

**Note:**

1. Please refer to the approval letter for fee revision issued by JOPS for the fee before deduction of CCCSS subsidy. Non-CCCSS KG-cum-CCCs may leave this part blank.
2. For KG-cum-CCCs applying to stay in CCCSS, the amount to be stated should be the school fees per child per annum (pcpa) proposed for 2010/11 before deduction of the CCCSS subsidy to be received. EDB will approve the school fees after deduction of the CCCSS subsidy, if applicable, in the new Fees Certificate.
3. The proposed fee pcpa for 2010/11 in column (d) should be divisible by the proposed number of instalments in column (e) that the proposed fee per instalment should be an integer.

**#Schedule 1B (P.2 of 2)**

**Details of School Fees, Class and Enrolment** (To be completed as appropriate)

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

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

(a) Level	Fee per student per annum (pspa)		(d) Proposed no. of instalments for 2010/11 (Note 2)	2009/10 (as at January 2010)		2010/11 (as at September 2010)	
	(b) Approved fee for 2009/10 (per Fees Certificate before redemption of voucher, if applicable)	(c) Proposed fee for 2010/11 (before redemption of voucher, if applicable) (Note 1)		(e) Actual number of classes	(f) Actual total enrolment	(g) Estimated number of classes	(h) Estimated total enrolment
<b><u>AM Session</u></b> Nursery	\$	\$					
Lower Kindergarten							
Upper Kindergarten							
<b><u>PM Session</u></b> Nursery							
Lower Kindergarten							
Upper Kindergarten							
<b><u>Whole-day Session</u></b> Nursery							
Lower Kindergarten							
Upper Kindergarten							
<b>Total:</b>							

#For non-profit-making KGs/KG-cum-CCCs joining PEVS and operating classes of both local and non-local streams, please submit separate schedules for each stream.

**Note:**

- For eligible classes of KGs/KG-cum-CCCs under PEVS in 2010/11, the amount to be shown on the new Fees Certificate shall be the school fees per student per annum (pspa) approved for 2010/11 before and after the redemption of voucher. The fee subsidy amount under PEVS is \$14,000 pspa for 2010/11.
- The proposed fee pspa for 2010/11 in column (c) should be divisible by the proposed number of instalments in column (d) that the proposed fee per instalment should be an integer.

## Schedule 1C

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

To be completed by KGs/KG-cum-CCCs operating whole-day classes (levels to be completed as appropriate)

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

(a) Level	2009/10	2010/11		
	(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)
<b><u>Whole-day Session</u></b>				
Services for Aged 0 to 1				
Services for Aged 1 to 2				
Services for Aged 2 to 3				
Nursery				
Lower Kindergarten				
Upper Kindergarten				

**Note:**

- Meal charges for whole-day classes will **NOT** be taken as a component for calculation of school fees and will be shown as a separate item on the Fees Certificate.
- The proposed meal charges for 2010/11 in column (c) should be divisible by the proposed number of instalments in column (d) that the proposed meal charges per instalment should be an integer.

**Schedule 1D(I)**  
**[For KGs/KG-cum-CCCs NOT joining CCCSS]**

**Particulars of Principal**

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

Name of Principal : \_\_\_\_\_

Highest qualification(s) in early childhood education (ECE) obtained :

C(ECE): \_\_\_\_\_ (date obtained) / BEd(ECE): \_\_\_\_\_ (date obtained) / Other qualification (please specify) : \_\_\_\_\_ (date obtained) \_\_\_\_\_

Teacher Registration No.: \_\_\_\_\_ Total years of experience as KG/KG-cum-CCC principal up to 31 December 2009: \_\_\_\_\_ Year(s) & \_\_\_\_\_ Month(s)

Present Appointment as Principal			2009/10		2010/11			(f) Provision of Long Service Payment (LSP)/Severance Payment (SP) up to end of 2010/11 (after netting off Provident Fund contributed by employer) (see Note 4 on P.14)
			(as at 1 January 2010)		(as at 1 September 2010)			
Name of KG(s)/KGs-cum-CCC(s) & school registration number(s)  <i>[For principal serving in more than one KG/KG-cum-CCC, please specify the main KG/KG-cum-CCC the principal is serving.]</i>	District	Reckonable years of service in existing KG/KG-cum-CCC (up to end of 2009/10)	(a) #Monthly Salary (see Note 1 on P.14)	(b) Monthly Provident Fund contributed by employer (see Note 2 on P.14)	(c) Full-time (FT)/ #Doubling (D)	(d) #Monthly Salary (see Note 1 on P.14)	(e) Monthly Provident Fund contributed by employer	(f)
At the present school			\$	\$		\$	\$	\$

# 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 equals to 1/3 of the principal's pay for each KG/KG-cum-CCC on condition that the total doubling allowance will not exceed the principal's entitled full salary.

**Schedule 1D(II)**  
**[For KG-cum-CCCs also joining CCCSS]**

**Particulars of Principal**

Name of KG-cum-CCC: \_\_\_\_\_

Name of Principal : \_\_\_\_\_

Highest qualification(s) in early childhood education (ECE) obtained :

C(ECE): \_\_\_\_\_ (date obtained) / BEd(ECE): \_\_\_\_\_ (date obtained) / Other qualification (please specify) : \_\_\_\_\_ (date obtained) \_\_\_\_\_

Teacher Registration No.: \_\_\_\_\_ Total years of experience as KG/KG-cum-CCC principal up to 31 December 2009: \_\_\_\_\_ Year(s) & \_\_\_\_\_ Month(s)

Present Appointment as Principal			2009/10		2010/11			(f) Provision of LSP/ SP up to end of 2010/11 (after netting off Provident Fund contributed by employer) [see Note 4 on P.14]
			(as at 1 January 2010)		(as at 1 September 2010)			
Name of KG(s)/KGs-cum-CCC(s) & school registration number(s)	District	Reckonable years of service in existing KG/ KG-cum-CCC (up to end of 2009/10)	(a) #Monthly Salary (Salary Point of Master Pay Scale) [see Note 1 & 3 on P.14]	(b) Monthly Provident Fund contributed by employer [see Note 2 on P.14]	(c) Full-time (FT)/ #Doubling (D)	(d) #Monthly Salary (Salary Point of Master Pay Scale) [see Note 1 & 3 on P.14]	(e) Monthly Provident Fund contributed by employer	
			\$  ( )	\$  ( )		\$  ( )	\$  ( )	\$  ( )
At the present school								

# 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 equals to 1/3 of the principal's pay for each KG/KG-cum-CCC on condition that the total doubling allowance will not exceed the principal's entitled full salary.

**Schedule 2(I)**

**[Applicable to all teaching staff/CCWs other than those specified for Schedule 2(II)]**

**Schedule of Teaching Staff/Child Care Workers (CCWs) (other than Principal) Salaries, Provident Fund and Provision for Long Service/Severance Payment**

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

(\*Delete whichever is inappropriate.)

Teaching Staff /Child Care Workers (other than Principal)				2009/10 (as at 1 January 2010)		2010/11 (as at 1 September 2010)					
No.	(a) Name of Teachers [#BE d(ECE)/C(ECE)/QKT/CCW/QAKT/UKT] (please sort teachers by descending order in accordance with the amount of monthly salary)			(b) Reckonable years of teaching experience in existing school (up to end of 2009/10)  (year/month)	(c) Monthly Salary [see Note 1 on P.14 ]  \$	(d) Monthly Provident Fund contributed by employer [see Note 2 on P.14]  \$	(e) Full-time (FT)/ Part-time (PT) [please specify FT/PT & AM/PM/WD]		(f) Monthly salary [see Note 1 on P.14]  \$	(g) Monthly Provident Fund contributed by employer  \$	(h) Provision of LSP/ SP up to end of 2010/11 (after netting off Provident Fund contributed by employer) [see Note 4 on P.14]  \$
	Name	#BE d(ECE)/ C(ECE)/ QKT/CCW/ QAKT/ UKT	#RT No./ PT No./ CCW No./ Pending registration				FT/ PT	AM/ PM/ WD			
1.											
2.											
3.											
4.											
5.											
6.											
7.											
8.											
9.											
10.											
<b>Total:</b>											

#B(ECE): Qualified Kindergarten Teachers (QKTs)/CCWs with a bachelor degree in Early Childhood Education or equivalent; C(ECE): QKTs/CCWs with a Certificate in Early Childhood Education or equivalent; QKT: Qualified Kindergarten Teachers; CCW: Child Care Workers; QAKT: Qualified Assistant Kindergarten Teachers ; UKT: Untrained Kindergarten Teachers (UKT) RT No.: Teacher Registration Number; PT No.: Permitted Teacher Reference Number; Pending registration: relevant application for registration as a teacher/child care worker has been submitted to EDB/the Joint Office for Pre-primary Services for approval.  
Please make copies for use if the space provided is insufficient.

**Schedule 2(II)**

**[For QKTs/CCWs also/only serving in the CCC portion of the KG-cum-CCC which is joining CCCSS]**

**Schedule of Qualified Kindergarten Teachers/Child Care Workers (other than Principal) Salaries, Provident Fund and Provision for Long Service/Severance Payment**

Name of KG-cum-CCC:

Qualified Kindergarten Teachers (QKTs)/Child Care Workers (CCWs) (other than Principal)				2009/10 (as at 1 January 2010)		2010/11 (as at 1 September 2010)				(i) Provision of LSP/ SP up to end of 2010/11 (after netting off Provident Fund contributed by employer) [see Note 4 on P.14]		
No	(a) Name of QKTs/CCWs (please sort teachers by descending order in accordance with the amount of monthly salary)			(b) Total years of teaching experience after obtaining the QKT/CCW status (up to 31.12.2009)  (year/month)	(c) Reckonable years of teaching experience in existing KG-cum-CC C (up to end of 2009/10)  (year/month)	(d) Monthly Salary (salary point of Master Pay Scale) [see Note 1 & 3 on P.14]  \$	(e) Monthly Provident Fund contributed by employer [see Note 2 on P.14]  \$	(f) Full-time (FT)/ Part-time (PT) [please specify FT/PT & AM/PM/ WD]			(g) Monthly Salary (salary point of Master Pay Scale) [see Note 1 & 3 on P.14]  \$	(h) Monthly Provident Fund contributed by employer  \$
	Name	#BEd(ECE)/ C(ECE)/ QKT/ CCW	#RT No./ CCW No./ Pending registration					FT/ PT	AM/ PM/ WD			
1.						( )				( )		
2.						( )				( )		
3.						( )				( )		
4.						( )				( )		
5.						( )				( )		
6.						( )				( )		
7.						( )				( )		
8.						( )				( )		
9.						( )				( )		
10						( )				( )		
<b>Total:</b>												

#B(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 Workers  
 RT No.: Teacher Registration Number; PT No.: Permitted Teacher Reference Number; Pending registration: relevant application for registration as a teacher/child care worker has been  
 submitted to EDB/the Joint Office for Pre-primary Services for approval.  
 Please make copies for use if the space provided is insufficient.

### Schedule 3

#### Schedule of Non-teaching Staff Salaries, Provident Fund and Provision for Long Service/Severance Payment

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

(\*Delete whichever is inappropriate.)

Non-teaching Staff		2009/10		2010/11		
		(as at 1 January 2010)		(as at 1 September 2010)		(g) Provision of LSP/ SP up to end of 2010/11 (after netting off Provident Fund contributed by employer) [see Note 4 on P.14]
(a) Name of Staff (please sort staff 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 2009/10)	(c) Monthly Salary [see Note 1 on P.14 ]	(d) Monthly Provident Fund contributed by employer	(e) Monthly Salary [see Note 1 on P.14 ]	(f) Monthly Provident Fund contributed by employer	
		\$	\$	\$	\$	
<u>Administrative / Clerical Staff</u>						
<u>Janitor Staff</u>						
<b>Total:</b>						

Please make copies for use if the space provided is insufficient.

### **Notes for Schedule 1D(I)/1D(II), 2(I), 2(II) and 3**

1. Double pay, bonus, cash allowances (excluding mess allowance) and contract gratuity paid by school to the principal/teaching staff/child care staff/non-teaching staff should be included as part of the salary and spread evenly over 12 months for the respective school years. Please attach relevant copies of the certificates of the teacher training qualification of newly employed teacher(s)/CCW(s), if applicable, to this application form.
2. For KGs/KG-cum-CCCs having been approved/applying to join PEVS, a copy of the “Remittance Statement” of mandatory provident fund/provident fund for the relevant contribution period showing the income and contribution particulars of the principal/teaching staff/child care staff employed as at 1 January 2010 must be attached to this application.
3. Please insert the salary point of the Master Pay Scale in accordance with the “Recommended Normative Salary Scale for Child Care Staff” under CCCSS in the brackets. Please note that as a condition for the CCCSS subsidy, the principal and CCWs serving in the CCC portion should be paid according to the recommended salary scale and should, in normal circumstances, be awarded increments along the recommended salary scale. Please attach relevant copies of the certificates of the teacher training qualification of newly employed CCW(s), if applicable, to this application form.
4. According to the Employment Ordinance (Cap. 57), the qualifying period of employment for being eligible for long service payment is no less than 5 years of service under a continuous contract. Therefore, only the provision for long service payment for principal/teaching staff/child care staff/non-teaching staff with no less than 5 reckonable years of service up to end of 2010/11 in existing KG/KG-cum-CCC will be taken as a component for calculation of school fees. Information on long service payment/severance payment can be found from “A Concise Guide to the Employment Ordinance Chapter 10: Severance Payment and Long Service Payment” at <http://www.labour.gov.hk/eng/public/wcp/ConciseGuide/10.pdf> (Labour Department, The Government of Hong Kong Special Administrative Region, 2009).

**Non-profit-making KGs/KG-cum-CCCs joining PEVS and operating classes of both local and non-local streams, please complete Schedule 4(II) and 4(II)a**

**Schedule 4(I) Schedule of Income and Expenditure**

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

	<b>2008/09 Actual Amount [per audited accounts if applicable<sup>@</sup>] \$</b>	<b>2009/10 Revised Estimate \$</b>	<b>2010/11 Estimate \$</b>
<b>INCOME</b>			
1. school fees			
1.1 fees subsidy from PEVS (if applicable)			
1.2 from parents (including fee remission under KCFRS/CCCFAS*)			
2. CCCSS subsidy (if applicable)			
3. rent reimbursement (if applicable)			
4. rates and government rent reimbursement (if applicable)			
5. others (such as donation, contribution from school sponsoring body, bank interest, etc.)			
<b>(a) TOTAL INCOME:</b>			
<b>EXPENDITURE</b>			
1. salary related expenses			
1.1 teaching staff			
1.2 non-teaching staff			
1.3 long service/severance payment			
2. non-salary related expenses			
2.1 rental of school premises			
2.2 rates and government rent			
2.3 major repairs and maintenance [see Note 1 on P.20]			
2.4 depreciation [see Note 2 on P.20]			
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 and see Note 3 on P.20]			
2.6 minor repairs and maintenance (for item 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			
3.0 other operating expenses			
<b>(b) TOTAL EXPENDITURE:</b>			
<b>(c)=(a)-(b) SURPLUS / (DEFICIT)</b>			
<b>Accumulated Surplus / (Deficit) at the end of 2007/08</b>			

@ Applicable to KGs/KG-cum-CCCs under PEVS and/or in receipt of CCCSS /rent reimbursement

\* KCFRS: Kindergarten and Child Care Centre Fee Remission Scheme/CCCFAS: Child Care Centre Fee Assistance Scheme

**To be completed when the total amount of “Other Operating Expenses” for Expenditure item 3.0 exceeds 10% of the “TOTAL EXPENDITURE” for the 2009/10 Revised Estimate and/or 2010/11 Estimate in Schedule 4(I)**

**Schedule 4(I)a  
Schedule of Other Operating Expenses**

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

<b>OTHER OPERATING EXPENSES</b>	<b>2008/09 Actual Amount [per audited accounts if applicable<sup>@</sup>] \$</b>	<b>2009/10 Revised Estimate \$</b>	<b>2010/11 Estimate \$</b>
1. Telephone, fax line and internet service charges			
2. Cleaning			
3. Printing and stationery			
4. Teaching consumables			
5. Postage			
6. Publications for school use			
7. Insurance			
8. First aid and fire safety equipment			
9. Audit fee			
10. Transportation fees for school administration purposes			
11. Expenses on regular learning activities for all students			
12. Student handbooks, profiles, graduation certificates and identity cards			
13. Advertisement			
14. Bank interest			
15. Bank charges			
16. Newspapers and magazines			
17. Other expenditure [See Note 4 on P.20]			
<b>TOTAL:</b> [should be of the same amount as shown for Expenditure item 3.0 in Schedule 4(I) on P.15]			

@ Applicable to KGs/KG-cum-CCCs under PEVS and /or in receipt of CCCSS/ rent reimbursement

**To be completed by non-profit-making KGs/KG-cum-CCCs joining PEVS and operating classes of both local and non-local streams**

**Schedule 4(II) Schedule of Income and Expenditure**

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

Schedule 4(II) Schedule of Income and Expenditure (P.1 of 2)	2008/09 Actual Amount [per audited accounts] \$			2009/10 Revised Estimate \$			2010/11 Estimate \$		
	Local Curriculum Classes	Non-Local Curriculum Classes	Total	Local Curriculum Classes	Non-Local Curriculum Classes	Total	Local Curriculum Classes	Non-Local Curriculum Classes	Total
	<b>INCOME</b>								
1. school fees									
1.1 fees subsidy from PEVS (if applicable)									
1.2 from parents (including fee remission under KCFRS/CCCFAS*)									
2. CCCSS subsidy (if applicable)									
3. rent reimbursement (if applicable)									
4. rates and government rent reimbursement (if applicable)									
5. others (such as donation, contribution from school sponsoring body, bank interest, etc.)									
<b>(a) TOTAL INCOME:</b>									
<b>EXPENDITURE</b>									
1. salary related expenses									
1.1 teaching staff									
1.2 non-teaching staff									
1.3 long service/severance payment									
2. non-salary related expenses									
2.1 rental of school premises									
2.2 rates and government rent									
2.3 major repairs and maintenance [see Note 1 on P.20]									

Schedule 4(II) Schedule of Income and Expenditure (P.2 of 2)	2008/09 Actual Amount [per audited accounts] \$			2009/10 Revised Estimate \$			2010/11 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.20]								
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 and see Note 3 on P.20]									
2.6 minor repairs and maintenance (for item 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									
3.0 Other operating expenses									
<b>(b) TOTAL EXPENDITURE:</b>									
<b>(c)=(a)-(b) SURPLUS / (DEFICIT)</b>									
<b>Accumulated Surplus / (Deficit) at the end of 2007/08</b>									

\* KCFRS: Kindergarten and Child Care Centre Fee Remission Scheme/CCCFAS: Child Care Centre Fee Assistance Scheme

**To be completed by non-profit-making KGs/KG-cum-CCCs joining PEVS and operating classes of both local and non-local streams when the total amount of “Other Operating Expenses” as shown under Expenditure item 3.0 exceeds 10% of the “TOTAL EXPENDITURE” for the 2009/10 Revised Estimate and/or 2010/11 Estimate in Schedule 4(II)**

**Schedule 4(II)a Schedule of Other Operating Expenditure**

Name of \*KG/KG-cum-CCC: \_\_\_\_\_

(\*Delete whichever is inappropriate.)

OTHER OPERATING EXPENSES	2008/09 Actual Amount [per audited accounts] \$			2009/10 Revised Estimate \$			2010/11 Estimate \$		
	Classes of Local Stream	Classes of Non-Local Stream	Total	Classes of Local Stream	Classes of Non-Local Stream	Total	Classes of Local Stream	Classes of Non-Local Stream	Total
	1. Telephone, fax line and internet service charges								
2. Cleaning									
3. Printing and stationery									
4. Teaching consumables									
5. Postage									
6. Publications for school use									
7. Insurance									
8. First aid and fire safety equipment									
9. Audit fee									
10. Transportation fees for school administration purposes									
11. Expenses on regular learning activities for all students									
12. Student handbooks, profiles, graduation certificates and identity cards									
13. Advertisement									
14. Bank interest									
15. Bank charges									
16. Newspapers and magazines									
17. Other expenditure [See Note 4 on P.20]									
<b>TOTAL:</b> [should be of the same amount as shown for Expenditure item 3.0 in Schedule 4(II) on P.18]									

## Notes and Remarks for Schedule 4(I) and 4(II)

### Note:

1. The costs of major repairs and maintenance (at unit cost of \$8,000 or over) should be equally spread over 3 years for the purpose of fee revision application, starting from the year in which the costs are incurred. Items funded by Lotteries Fund should not be included.
2. If applicable, the rates of depreciation per annum for fixed assets, furniture and equipment, etc are as follows (Annual depreciation is not applicable to those items funded by Lotteries Fund.):
  - (a) school premises: 2.5%  
[Only the depreciation for school self-owned premises will be taken as a component for calculation of school fees. Depreciation is not applicable to rented school premises.]
  - (b) furniture / equipment / fixtures / fittings: 20%
  - (c) computer hardware and software: 30%
3. (a) Only the remuneration of school supervisors who are performing relevant specific duties [other than those general duties as a school supervisor] in the KG/KG-cum-CCC will be taken as a component for calculation of the school fees. If so, descriptions of the specific duties to be performed should be attached to this application. For school supervisors serving in more than one KG/KG-cum-CCC and are/would be assigned with specific duties to be performed in each KG/KG-cum-CCC, remuneration should be paid by each KG/KG-cum-CCC according to the respective duties performed and the following information should also be provided for consideration:
  - (i) the number of KG/KG-cum-CCCs that the school supervisors are/would be assigned with specific duties;
  - (ii) the (proposed) amount of remuneration from each of these KG/KG-cum-CCCs;
  - (iii) the proportion of the time allotted to each of these KG/KG-cum-CCCs; and
  - (iv) the estimated working hours per week/month in each of these KG/KG-cum-CCCs.
4. For schools with a proposed increase in fees in any one level, please complete Schedule 4(I)a/4(II)a when the total amount of "other operating expenses" exceeds 10% of the "TOTAL EXPENDITURE" in Schedule 4(I)/4(II) for the respective 2009/10 Revised Estimate and/or 2010/11 Estimate [i.e. the total amount as shown per item 3.0 under Expenditure item÷(b) TOTAL EXPENDITURE x 100% > 10%]. Please provide further breakdowns of items when the total amount of "Other expenditure" in Schedule 4(I)a/4(II)a exceeds 5% of the total amount of "OTHER OPERATING EXPENSES" in Schedule 4(I)/4(II) for the 2009/10 Revised Estimate and/or 2010/11 estimate [i.e. the total amount per item 17÷TOTAL amount of other operating expenses x 100% > 5%]. For schools charging any forms of administration fee for buying of support services on school administrative matters from their sponsoring bodies or other organisations, the nature, justifications, breakdowns of manpower and cost involved should be provided separately for EDB's consideration.

### Remarks:

- (A) Meal charges for whole-day classes will **NOT** be taken as a component for calculation of the school fees and will be shown as a separate item on the Fees Certificate. Meal charges should **NOT** be included in Item (5) - others under INCOME.
- (B) For private independent KG-cum-CCCs, they should apportion the salary related expenses and income and expenditure for services for children aged 0 to 3 and 3 to 6 respectively in Schedule 1D, 2, 3 and 4. Otherwise, EDB may need to apportion the salary related expenses and income and expenditure by the estimated total enrolment of the services for children aged 0 to 3 and 3 to 6 respectively as per Schedule 1B for calculating the school fee of respective levels, if deemed necessary.
- (C) Expenditure items charged under the One-off School Development Grant for Kindergartens should NOT be included in any fee revision applications.
- (D) Expenditure paid from the Teacher Development Subsidy under PEVS should NOT be included in any fee revision applications.
- (E) 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 Rating and Valuation Department's assessment on the rentals of the school premises.
- (F) KGs/KG-cum-CCCs under PEVS, CCCSS and/or in receipt of rent reimbursement are reminded that, as stipulated in **EDBCM No. 150/2009**, their audited accounts for the 2008/2009 should be submitted to EDB in prescribed format on or before **1 February 2010**. Other KGs/KG-cum-CCCs are NOT required to submit audited accounts for the 2008/09 with this application. Nevertheless, **EDB reserves the right to request KGs/KG-cum-CCCs to submit their audited accounts to check the reasonableness of their operating results, if necessary.**



**Schedule 4B**  
**Schedule of Additions to Fixed Assets**

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

No.	Brief Description of All Additions to Fixed Assets (Note 1 & 2)	2009/10 Revised Estimate \$	2010/11 Estimate \$
<b>School Premises</b>			
<b>Furniture/Equipment/Fixtures/Fittings</b>			
<b>Computer Hardware and Software</b>			
Total			

**Notes:**

1. Please list all asset items purchased or started to be operated in the school year and group the items by the following categories: [Please note that the amount for depreciation (expenditure item 2.4) for the respective asset items should be included in Schedule 4(I)/4(II) as appropriate.]
  - (a) School Premises
  - (b) Furniture/Equipment/Fixtures/Fittings
  - (c) Computer Hardware and Software
  
2. KGs/KG-cum-CCCs are NOT required to submit supporting documents for the above additions to fixed assets with this application but should retain them and make them available for inspection upon request.

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

**Schedule 5**  
**(P.1 of 2)**

**Schedule of Rental of School Premises**

**(To be completed by schools whose premises are NOT rented from the Hong Kong Housing Authority or the Hong Kong Housing Society. A separate Schedule should be submitted for each school premises.)**

Name of \*KG/KG-cum-CCC: \_\_\_\_\_

Registered Address of school premises: \_\_\_\_\_

**(I) School particulars :**

- (a) Total permitted accommodation (including all half-day and whole-day sessions) in the rented premises : \_\_\_\_\_
- (b) School's actual enrolment as at 15 January 2010 : \_\_\_\_\_
- (c) School's estimated total annual school fee income in the 2010/11 school year : \$ \_\_\_\_\_
- (d) Date of commencement of the 2010/11 school year : \_\_\_\_\_

**(II) Rental particulars :**

(1) Rent to be paid for the school premises for 2010/11 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).

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# The related party includes, inter alia, any individuals, key management personnel of the schools/School Sponsoring Body/School Management Committee, organization, business, corporations, trust and close family members of such individuals or organizations, which might exercise direct/indirect control or significant influence over the tenancy agreement negotiation.

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

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

The last time I submitted this schedule was on \_\_\_\_\_.

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

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

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

\_\_\_\_\_

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 Rating and Valuation Department's assessment on the rental amount in the calculation of school fees.**

### List of Components of School Fees for Kindergartens/Kindergarten-cum-Child Care Centres

[KGs/KG-cum-CCCs need not charge all of the items listed below.]

In the use of resources from school fees, KGs/KG-cum-CCCs should be prudent and always put students' interest as the first priority. KGs/KG-cum-CCCs should have sound financial planning and good budgeting in deploying their resources and should ensure that expenditure incurred is reasonable and necessary. Expenses of KGs/KG-cum-CCCs financed by the school fees should be devoted to supporting teaching and learning activities, the operation of the KG/KG-cum-CCC and maintenance of the standard of education service. Details of the items are listed below:

- (a) Salaries (including payment for supply teachers<sup>Note</sup>), provident fund, mandatory provident fund, long service payment of teaching and non-teaching staff employed
- (b) the remuneration of school supervisors
- (c) rent and management fees, rates and government rent for the KG/KG-cum-CCC premises
- (d) furniture and equipment for school and education purposes and teaching aids such as library books, reference materials, worksheets for teachers and students
- (e) 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
- (f) water and electricity (including air-conditioning) charges, telephone line, fax line and internet service charges
- (g) cleaning fees (including cleaning contract and the provision of cleaning facilities to students)
- (h) expenses on printing, paper, teachers' stationery and other consumables for teaching activities
- (i) postage charges and publications
- (j) insurance premium and expenses on first aid and fire safety equipment
- (k) audit fees and other service charges in connection with school administration
- (l) transportation fees for school administration purposes
- (m) 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.)
- (n) student handbooks, profiles, graduation certificates and identity cards
- (o) other expenses directly related to teaching activities, school operation and maintenance of the standard of education service for educational purposes

**Note:**

For KGs/KG-cum-CCCs having been approved/applying to join PEVS, expenditure on supply teachers to be paid from the Teacher Development Subsidy under PEVS (if applicable) should be excluded. Details of the Teacher Development Subsidy can be found in the Education Bureau Circular No.1/2007 and on the EDB webpage at <http://www.edb.gov.hk/index.aspx?nodeID=5792&langno=1> .