

How to calculate the Course Fee Reimbursement Entitlement
[Applicable to Private Independent Kindergartens and
Non-profit-making Kindergartens not joining the Pre-primary Education
Voucher Scheme (PEVS)]

Guiding Principle

Starting from the 2007/08 school year and up to the end of the 2011/12 school year, serving principals and teachers of private independent kindergartens (PI KGs) or non-profit-making kindergartens not joining the PEVS (non-PEVS NPM KGs) are entitled to have their course fees reimbursed for a certificate course in early childhood education C(ECE); or a degree course in ECE and a certification course for KG Principals as listed on EDB's list of approved courses. The ceiling of course fee reimbursement is up to 50% of the fees, or \$60,000 (Capped Amount) whichever is the less.

Calculations of yearly reimbursement amount

The general principles for the calculations of the yearly reimbursement amount for teachers/principals claiming reimbursement for an approved course are as follows:

- a. if 50% of the **total** course fee is less than \$60,000, the yearly reimbursement will be 50% of the yearly tuition fees paid;
- b. if 50% of the **total** course fee exceeds \$60,000, the yearly reimbursement is calculated by dividing \$60,000 by the duration of the course.

Examples

Example I (50% of the total course fee is less than \$60,000)

Starting from the 2007/08 school year, Teacher A is studying a 3-year C(ECE) course at \$18,000. The yearly course fee reimbursement is calculated as follows:

School Year	2007/08	2008/09	2009/10	Total
Course Fee Paid by Teacher A	\$6,000	\$6,000	\$6,000	\$18,000
Course Fee Reimbursement	\$3,000	\$3,000	\$3,000	\$9,000

In Example I, 50% of the total course fee to be paid by Teacher A is less than \$60,000, hence Teacher A will be reimbursed 50% of the course fee paid on a yearly basis upon successful completion of the respective term(s)/year of study of the course.

Example II (a teacher who has started an approved course earlier than the 2007/08 school year)

Teacher B has started a three-year C(ECE) course in the 2006/07 school year. He/she intends to claim the course fee reimbursement for the three-year course.

School Year	2006/07	2007/08	2008/09	Total
Course Fee Paid by Teacher B	\$6,000	\$6,000	\$6,000	\$18,000
Course Fee Reimbursement	\$0	\$3,000	\$3,000	\$6,000

In Example II, Teacher B will be reimbursed 50% of the course fee paid for the 2007/08 and 2008/09 school years only. Since the course fee reimbursement is only applicable to approved courses taken within the time period between the 2007/08 and up to the end of the 2011/12 school year, course fee paid for the 2006/07 school year will not be reimbursed. As a general rule, no course fee shall be reimbursed retrospectively.

The same rule will apply to course fee paid for the 2012/13 school year and beyond. That is, no course fee reimbursement for the term(s)/year of study of the course taken after the 2011/12 school year.

Example III (a serving principal taking a BEd(ECE) with 50% of the total course fee exceeds \$60,000)

Starting from the 2007/08 school year, Principal C is studying a three-year BEd(ECE) course. He/she will pay \$135,000 for the BEd(ECE) course. The yearly reimbursement is calculated as follows:

School Year	2007/08	2008/09	2009/10	Total
Course Fee Paid by Principal C	\$45,000	\$45,000	\$45,000	\$135,000
Course Fee Reimbursement	\$20,000	\$20,000	\$20,000	\$60,000

In Example III, 50% of the total course fee is \$67,500, which exceeds \$60,000. The yearly reimbursement for Principal C is calculated by dividing \$60,000 by the duration of the course. As the BEd(ECE) course will take three years to complete, the yearly reimbursed amount will be: $\$60,000 / 3 = \$20,000$

Example IV (a serving principal taking a Certification Course for KG Principals and then a BEd(ECE) course exceeding the Capped Amount of \$60,000)

In Example IV, a serving principal is studying a six-month Certification Course for KG Principals (Certification Course) and then proceed to pursue a three-year BEd(ECE) course. He/she will pay the course fees of \$10,000 for the Certification Course and \$135,000 for the BEd(ECE) course. The yearly course fee reimbursement is calculated as follows:

Course	Certification Course for KG Principals	BEd(ECE)			Total
		School Year	2007/08	2008/09	
Course Fee Paid	\$10,000	\$45,000	\$45,000	\$45,000	\$145,000
Course Fee Reimbursement	\$5,000	\$18,333	\$18,333	\$18,334	\$60,000

In Example IV, when the serving principal first claims the reimbursement for the Certification Course at \$10,000, which is less than the Capped Amount, 50% of the course fee paid will be reimbursed. More specifically, \$5,000 will be reimbursed.

Subsequently, when he/she applies for the reimbursement for the BEd(ECE) course at \$135,000, the total reimbursement for the BEd(ECE) course would be capped at the remaining balance of the Capped Amount, which is \$55,000 (= \$60,000 - \$5,000). The yearly course fee reimbursement for the BEd(ECE) course is calculated by dividing \$55,000 by the duration of the BEd(ECE) course. That is, $\$55,000/3 = \$18,333$. The last reimbursement will be rounded up to the nearest dollar to make up for the Capped Amount.

Example V (a serving principal/aspiring principal taking a BEd(ECE) course that reached the Capped Amount and then a Certification Course for KG Principals)

A serving principal/aspiring principal will take the same courses as in Example IV except that the sequence of his/her study is in reverse order. He/she will enrol to the BEd(ECE) course first and then the Certification Course for KG Principals. The yearly reimbursement is calculated as follows:

Course	BEd(ECE)			Certification Course for KG Principals	Total
	School Year	2007/08	2008/09		
Course Fee Paid	\$45,000	\$45,000	\$45,000	\$10,000	\$145,000
Course Fee Reimbursement	\$20,000	\$20,000	\$20,000	\$0	\$60,000

Since the total course fee reimbursed for the BEd(ECE) course has reached the Capped Amount, there will not be any course fee reimbursement for the Certification Course. In Example V, \$20,000 will be reimbursed yearly for the three-year course as in the Example III..

Example VI (a serving principal taking a BEd(ECE) course and a Certification Course for KG Principals at the same time)

A serving principal will take the BEd(ECE) and Certification Course in the same school year. The yearly reimbursement is calculated as follows:

School Year	2007/08 s.y.	2008/09 s.y.	2009/10 s.y.	Total
Course	BEd(ECE) + Certification Course	BEd(ECE)	BEd(ECE)	
Course Fee Paid	\$45,000 + \$10,000 [(BEd(ECE) + Certification Course)]	\$45,000	\$45,000	\$145,000
Course Fee Reimbursement	\$20,000	\$20,000	\$20,000	\$60,000

As 50% of the total course fees for the two courses (BEd(ECE) and Certification Course) exceeds the Capped Amount and it takes three years for the serving principal to complete both courses, the yearly reimbursement is calculated by dividing \$60,000 by 3, hence \$20,000 will be reimbursed yearly for the three years duration.

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