

**Points to Note for Closure of Kindergartens
Joining the Pre-primary Education Voucher Scheme**

If a kindergarten/kindergarten-cum-child care centre/school with kindergarten classes (hereinafter referred as “KG”) joining the Pre-primary Education Voucher Scheme (hereinafter referred as “PEVS”) ceases operation before the expiry of the PEVS-Validity Period, the PEVS-Validity Period will end on the day of its closure. Under the terms and conditions of PEVS, the KG shall return the unspent balance of the subsidy granted under the PEVS in full to the Government of the Hong Kong Special Administrative Region (hereinafter referred as “the Government”) within the period as specified by the Government in writing. The details and necessary follow-up actions are as follows:

(I) Fee Subsidy

During the PEVS validity period, a KG joining PEVS will be given monthly provisional fee subsidy by the Education Bureau (EDB) from August of each school year to July next year based on the projected enrolment of eligible pupils. After verifying in phases the KG’s enrolment records and relevant information, EDB will adjust any overpayment or underpayment of the subsidy. If the KG ceases operation by the end of a school year, it should submit on or before 11 July of that school year information about pupil turnover (e.g. admission or dropout of pupils and non-attendance for an entire month) not yet reported so that the Voucher Redemption Team can calculate as soon as possible the amount of subsidy payable to it. Moreover, after closure, the KG is still required to have a contact person and retain the bank account for receiving the subsidy until the completion of the adjustment procedures (normally around the end of October of the next school year). The KG will be notified of the calculation details in writing by the Voucher Redemption Team separately. In case a KG under special circumstances has to cease operation in the middle of a school year, the KG should inform the Voucher Redemption Team as soon as possible and at least one month before the date of its closure so that the Voucher Redemption Team can settle the amount of subsidy payable to it.

(II) Teacher Development Subsidy (Applicable to non-profit-making KGs joining PEVS only)

The KG should work out the balance of the subsidy as soon as possible and send the following documents to the Kindergarten and Support Section 2, Quality Assurance Division, Education Bureau, Room 3603-3608, 36/F, 248 Queen’s Road East, Wan Chai, Hong Kong within one month from the date of its closure for verification:

- (1) [the income and expenditure statement of the Teacher Development Subsidy \(TDS\)](#);
- (2) a copy of “Page 3 of the [Claim Form for Reimbursement of Course Fee](#)” in which the teacher and the principal concerned have signed to acknowledge receipt of course fee reimbursement; and
- (3) certified true copies of receipts for all expenditure charged under TDS.

Please assign a serial number to each copy stated in items (2) and (3), and write down the serial number on the appropriate space of item (1) above to facilitate the verification by EDB.

After verification, the Government will issue a demand note to the KG with an unspent balance of the TDS. The KG should return the specified amount to the Government in accordance with the instructions provided in the demand note. The actual amount of the unspent balance that should be returned shall be adjusted in accordance to the amount reflected in the audited annual accounts.

KG may refer to the [“Guidance Notes on Completing the Teacher Development Plan”](#) for details on the “Ambit of TDS” and “Details on Course Fee Reimbursement” at http://www.edb.gov.hk/FileManager/EN/Content_5828/tdp_gn_e.pdf.

(III) Submission of Final Audited Account

KG should submit a copy of the final audited account to the Management Services Section, Finance Division, Education Bureau, Room 1504, 15/F, Wu Chung House, 213 Queen’s Road East, Wan Chai, Hong Kong within four months from the date of its closure. The reporting period for the account should cover the period since the first day of the school year of closure or the first day after the reporting period of the previous audited account (if applicable) up to the last day (inclusive) of its operation. KG may visit the website <http://www.edb.gov.hk/index.aspx?nodeid=5792&langno=1> and download/browse the following documents:

- ✧ [Expenditure of Kindergartens under PEVS – Guiding Principles on Scope of Expenditure](#)
- ✧ [Reporting Framework for Audited Annual Accounts](#)

(IV) Withdrawal from PEVS

Apart from following the normal procedures to give notice in writing to its respective Senior School Development Officer (SSDO) / Senior Pre-primary Services Officer (SPSO) three months before school closure, the KG should also deliver the notice on withdrawal from PEVS in writing to the Kindergarten and Support Section, Education Bureau, Room 3603-3608, 36/F, 248 Queen's Road East, Wan Chai, Hong Kong. The KG should readily inform parents and render appropriate assistance to pupils on transfer to other KGs as far as possible. They should also return the original copy of Certificate of Eligibility to parents in time, and should not admit new pupils any further or retain their Certificate of Eligibility.

(V) Disposal of items procured with the One-off School Development Grant for Kindergartens

KG should submit a proposal on how the said items should be disposed of upon school closure to its respective SSDO/SPSO. The KG can transfer the items to other registered KGs in need of them, or donate them to charitable organisations if no KGs is found suitable for receiving these items. The KG should request a formal receipt from these KGs/charitable organisations and submit the certified true copy of the receipt to its respective SSDO/SPSO for record purpose.

In addition, the KG should have submitted to its respective SSDO/SPSO: (a) the duly completed, signed and dated [Income and Expenditure Statement](#); and (b) copies of the school's written notices to parents on its plan to upgrade its facilities with the Grant and the list of items procured out of the Grant by 30 April 2008. In case the KG has not yet do so, it should submit the required documents immediately. The KG may visit the website <http://www.edb.gov.hk/index.aspx?nodeid=5792&langno=1> and download/browse the "[Reminder Note to Kindergartens in Receipt of One-off School Development Grant for Kindergartens \(Grant\)](#)" for details.