

## Teacher Development

[Applicable to NPM Kindergartens Joining the PEVS]

### *I. Teacher Development Subsidy*

1. Q : We understand that if eligible KGs admit those children who are currently in receipt of the Comprehensive Social Security Assistance (CSSA) and those children who choose to stay in the Child Care Centre Fee Assistance Scheme (CCCFAS) of the Social Welfare Department can claim for the teacher development subsidy. How about if an eligible KG admits those children who opt not to join the PEVS, can it still claim the subsidy?

A : The teacher development subsidy to an eligible KG is calculated on the basis of the number of eligible pupil redeeming the voucher. With available resources, the KG can work out its teacher development plan on a school basis. It can also explain to the parents concerned the benefits and details of the PEVS and it may assist parents in need to apply for the voucher.

2. Q : May I know if there is any capped amount of teacher development subsidy to an eligible KG?

A : The subsidy to each eligible KG for teacher professional development will be calculated on the basis of teacher development subsidy per eligible student per annum, no capped amount is to be set. As from 2007/08 to 2010/11 school year, the teacher development subsidy embedded in each eligible student will be \$3,000, \$3,000, \$2,000 and \$2,000 per annum respectively.

3. Q : Is it mandatory for KGs to open an independent new account for recording the income and expenditure of teacher development subsidy?

A : According to the Treasury's accounting arrangement, all recurrent subsidies, such as rent/rates, government rent reimbursement, must be credited to the same bank account of the KG. Hence, a KG should keep a separate ledger named 'Teacher Development Subsidy' to record the

income and expenditure of teacher development subsidy.

## *II. Course Fee Reimbursement*

4. Q : Can those kindergarten teachers or child care workers teaching purely children of aged 0 to 3 classes apply for course fee reimbursement?

A : To align with the set policy target, serving principals and serving full-time teachers teaching full curriculum of nursery, lower and upper classes in the KGs as in the 2007/08 school year (and onwards) are eligible for course fee reimbursement for an approved C(ECE) course; or a degree course in ECE and a certification course for principals. Full-time teachers include teachers appointed by KGs teaching full curriculum in the morning session or afternoon session or both morning and afternoon sessions, but do not include supply and temporary teachers.

5. Q : Is teacher under Integrated Programme in kindergarten-cum-child care centres (KG-cum-CCCs) eligible for course fee reimbursement?

A : Under the Pre-primary Education Voucher Scheme, the Teacher Development Subsidy aims at upgrading the professional qualifications of principals and teachers of kindergartens. Full-time teachers of KG-cum-CCCs are also eligible for course fee reimbursement provided that they have taken up some teaching in kindergarten classes. The same principle applies to those full-time teachers teaching Integrated Programme in KG-cum-CCCs. Based on individual needs and guided by the principles of fairness, openness and transparency, KG/KG-cum-CCCs may arrange for their full-time teachers to attend training courses in order of priority such that Teacher Development Subsidy is used appropriately.

6. Q : Can those staff responsible for administrative duty be eligible for course fee reimbursement?

A : No. To align with the set policy target, serving principals and serving full-time teachers teaching full curriculum of nursery, lower and upper classes in the KGs as in the 2007/08 school year (and onwards) are eligible

for course fee reimbursement for an approved C(ECE) course; or a degree course in ECE and a certification course for principals.

7. Q : Under the new policy targets, all serving principals are encouraged to obtain a BEd(ECE) qualification but all new principals from the 2009/10 school year will have a degree qualification in ECE. Please advise if a serving principal upon transfer within the same sponsoring body is considered to be a new principal or a serving principal to fit the appointment requirement?

A : New principals are first appointed principals, serving principals having job transfer are not considered as new principals.

8. Q : How much course fee reimbursement each teacher is entitled?

A : Principals and teachers serving in the private independent KGs and those KGs not joining the PEVS may claim reimbursement up to 50% of the fees for an approved C(ECE); or a degree course in ECE and the certification course for principals, capped at \$60,000, whichever is less. For those principals and teachers serving in the eligible non-profit-making KGs, the amount of subsidy they are entitled should be no less than those principals and teachers serving in KGs not joining the PEVS, so as to ensure that they will have the same incentive and opportunity to upgrade their professional qualifications by the 2011/12 school year.

9. Q : If the approved course I am now attending started before the 2007/08 school year, but will be completed after 2007/08 school year, I would like to know if I can receive course fee reimbursement of that school year or the course fee of the whole course?

A : They can get reimbursement of the remaining course fee according to the existing reimbursement arrangements of those particular KGs they are serving as in the 2007/08 school year (and onwards); that is, they will get the remaining course fee reimbursement on a yearly basis starting from the 2007/08 school year. No retrospective payment of course fee is allowed.

10. Q : I am serving in an eligible non-profit-making KG joining the PEVS and have completed the C(ECE) course. If I continue to pursue BEd(ECE) course, am I be eligible for course fee reimbursement?

A : To align with the set policy targets and basic principles, each eligible KG must spend the teacher development subsidy on the following three specified areas in order of priority:

(1) course fee reimbursement for approved programme leading to the achievement of the set policy objectives;

(2) appointment of supply teachers to relieve workload of teachers on training course; or

(3) provision of school-based professional development programmes.

Without prejudice to the achievement of the above objectives, KGs have flexibility to grant course fee reimbursement for teachers to pursue a degree in Early Childhood Education. The KGs can propose in the Teacher Development Plan to be submitted annually and we shall consider on an individual basis.

11. Q : If I can only start a 3-year approved course in Early Childhood Education from 2010/11 school year, I would like to know if I can only receive course fee reimbursement up to 2011/12 school year?

A : The Teacher Development Subsidy is applicable from 2007/08 to 2011/12 school years and the unspent balance will be clawed back by the end of 2011/12 school year. An overall review will be conducted for the PEVS (including teacher development subsidy) in the 2011/12 school year. Individual KG has the responsibility for principal and eligible teachers to fully understand that professional development and course fee reimbursement are their entitlements. KG should also work out the priority for principal and teachers to attend the courses in a fair, just and open manner, so that principal and teachers can as far as possible achieve the set policy targets gradually in the next five years. EDB will provide necessary assistance for KGs to work out the Teacher Development Plan.

12. Q : If the principals or teachers have to repeat or defer the date of course completion, can they claim course fee reimbursement?

A : During the period when principals and teachers are attending the approved courses, if having justified reasons, they are required to repeat and/or extend the course they are attending, they can be reimbursed at the most the full tuition fee subject to permission of the overall school planning.

13. Q : I understand that upon mutual agreement with the serving KG, a teacher has to sign an Undertaking indicating that he/she intends to continue serving in a KG, say 1 or 2 years after completion of the course. If during the period of the agreed year(s) of service as stated in the Undertaking, a teacher cannot continue the service with strong justifications such as health problem, will the teacher violate the Undertaking and thus is required to return the reimbursed amount of course fee upon request from the serving KG or EDB?

A : The main purpose for teachers/principals to sign the Undertaking is to retain teachers of higher qualification to serve the KG sector and hence our children. Special cases will be considered individually.

14. Q : Where can I obtain the Approved Course List and related information?

A : The Approved Course List and relevant information including information on qualification equivalence have been uploaded on EDB homepage. Please refer the following paths for further details:

a. List of Approved Courses (Covering Note)

<http://www.edb.gov.hk/index.aspx?nodeID=5963&langno=1>

b. Approved Course List for Course Fee Reimbursement

[http://www.edb.gov.hk/FileManager/EN/Content\\_5828/approved%20course%20list\\_e.pdf](http://www.edb.gov.hk/FileManager/EN/Content_5828/approved%20course%20list_e.pdf)

### *III. Appointment of Supply Teacher*

15. Q : Should KGs appoint supply teachers on a one-to-one basis?

A : Under the set policy targets, each eligible KG must spend the teacher development subsidy on the following three specified areas in order of priority:

- (1) course fee reimbursement;
- (2) appointment of supply teachers to relieve workload of teachers on training course; or
- (3) provision of school-based training programmes.

Appointment of supply teachers ranks second among the three specified areas. KGs can decide the terms of appointment according to individual school needs so as to make best use of the teacher development subsidy.

16. Q : What is the qualification requirement for supply teacher? Will EDB set any prerequisites for appointment?

A : If KGs employ supply teachers to relieve workload of teachers on training, they can claim the expenses from the teacher development subsidy. If the duration of appointment exceeds 90 calendar days, the KGs should employ the teachers on monthly basis and they can claim the related provident fund from the teacher development subsidy. In general, the qualification requirement of a monthly paid supply teacher should not be lower than that of a Qualified Kindergarten Teacher (QKT) or its equivalent. Daily paid supply teacher should possess the qualifications for a permitted teacher who is permitted to teach pupils undergoing kindergarten education. In making such applications (other than degree holders), KGs should fill in the attached form ([word](#)) ([pdf](#)). The completed form together with the ‘Application Form for Employing Permitted Teacher’ and required documents should be sent to Teacher Registration Team of the Education Bureau for processing.

17. Q : Can expatriate teachers be appointed as supply teachers?

A : KGs can use the subsidy to appoint supply teachers to relieve the workload of those teachers attending the approved courses. KGs are not allowed to use the teacher development subsidy to appoint teaching or supporting staff

other than this purpose.

18. Q : May I know if it is permissible to appoint one supply teacher and send him/her to take up teaching duties in different KGs under the same sponsoring body by turns so as to relieve the workload of the teachers on training?

A : Under the basic principle that each eligible KG should spend the teacher development subsidy according to the three specified areas in order of priority, we wish to give respective KGs flexibility and room to deploy the available resources. However, KGs concerned must pay heed to the breakdown and calculations of the book accounts and make clear records to the separate ledger under 'Teacher Development Subsidy' for inspection purpose.

#### *IV. School-based Training Programme*

19. Q : What is school-based training programme? What types of programmes should be included or should they be decided at the discretion of the principals?

A : KGs are advised to make reference to their School Development Plan, their priority areas and teachers' development needs in organising the school-based training. KGs should work out the school-based teacher development plan in consultation with teachers and through participatory decision-making process. The training programme items are proposed as follows as reference examples:

- (1) learning support to students of diverse needs;
- (2) home-school co-operation;
- (3) teaching and learning assessment;
- (4) language learning etc.

With regard to other details, KGs may refer to the EDB Circular No. 1/2007 Appendix II.

20. Q : Can different kindergartens under the same sponsoring body organise the school-based training programmes in a cohort?

A : A KG, when planning for school-based training programmes, can decide the mode on individual school needs. With regard to the details, the KGs should make reference to the EDB Circular No. 1/2007 Appendix II and the Guidance Notes on completing the Teacher Development Plan”. However, KGs must keep a separate ledger named “Teacher Development Subsidy” to record all the income and expenditure chargeable to the subsidy for accounting and auditing purposes.

21. Q : Can a KG send teachers to join courses organised by outside bodies on topics such as Music, Arts or Children Nutrition as school-based development programmes and claim course fee from the teacher development subsidy?

A : In organising school-based training programmes, KGs should follow the basic principles as stipulated in the EDB Circular No. 1/2007 Appendix II and the “Guidance Notes on completing the Teacher Development Plan”. Course Fee Reimbursement basically is limited to approved courses in C(ECE) or Bed(ECE) and Certification Course for Kindergarten Principals. However, individual case is to be considered upon receipt of Teacher Development Plan.

#### *V. Requirement for Joining the PEVS*

22. Q : If serving principal or teachers in a KG cannot achieve the set policy target by the end of 2011/12, will the KG be not eligible to join the PEVS?

A : Under the existing arrangement, during the PEVS-Validity Period, the PEVS-KG shall comply with the standing administrative directives including but not limited to the requirements of (a) employing 100% QKT of the required staff establishment based on a teacher to pupil ratio of 1:15; and (b) the possession of C(ECE) or its equivalent in respect of the KG by its approved principal; and such other

instructions and directives as EDB may from time to time issue in relation to the provision of nursery and KG education. EDB will review the implementation of the PEVS in the 2011/12 school year.

*VI. Tax Arrangements*

23. Q : May I know if I have successfully applied for course fee reimbursement, am I required to include that as my income for tax calculation purpose? And can I apply for the deduction for expenses of self-education if I have obtained the course fee reimbursement?

A : The principals/teachers can claim deduction for Self-Education Expenses (SEE) and at the same time claim for course fee reimbursement provided that the reimbursement has been or will be included in the assessable income of the teachers and principals. The principals/teachers concerned should include the course fee reimbursement as their assessable income under salaries tax. For further details on ‘Deduction for expenses of Self-education’, the principals or teachers may visit the website of Inland Revenue Department at <http://www.ird.gov.hk/eng/faq/see.htm> For more details on how to report the income of employees, please refer to the same website [www.ird.gov.hk](http://www.ird.gov.hk) under “Tax Information- Individuals/businesses→ Employers→ How to complete and when to submit employer’s return.”

*VII. Job Transfer Arrangements*

24. Q : If I am serving in a NPM PEVS KG and have completed the first year study and have been granted course fee reimbursement, then I transfer to a KG not joining the PEVS, am I entitled to course fee reimbursement for the remaining course?

A : Yes. After job transfer, the teacher will follow the course fee reimbursement procedures and terms under the NPM non-PEVS KGs or PI KGs.

25. Q : If I am serving in a NPM non-PEVS KGs or PI KGs and have completed the first year study and have been granted course fee reimbursement, then

I transfer to a NPM KG joining the PEVS, am I entitled to course fee reimbursement for the remaining course?

A : As for teachers transfer to another KG to continue their service, the arrangement in principle is for serving teachers to apply for course fee reimbursement from the KG currently in service. The NPM KGs joining the PEVS should ensure that teachers will have the subsidy no less than that of the serving teachers in KGs not joining the PEVS or PI KGs so that the teachers will have same incentive to achieve the target before 2011/12 school year. Before any job transfer, teachers should make a clear understanding and agreement with the new KG.

#### *VIII. Other Loan Arrangements*

26. Q : If I am reimbursed the course fee of an approved course, would my eligibility in applying for the “Non-means Tested Loan Scheme” offered by the Student Financial Assistance Agency (SFAA) for the same course be affected?

A : No, the eligibility will not be affected. The teacher development subsidy provides financial support for professional upgrading for all kindergarten principals and teachers in the form of course fee reimbursement, while the “Non-means Tested Loan Scheme” offered by SFAA is to provide financial assistance in the form of loan to eligible students to pay for their tuition fee. For the details of the loan scheme, please visit the homepage of SFAA ([www.sfaa.gov.hk](http://www.sfaa.gov.hk)).

#### *IX. Other Subsidies*

27. Q : At present, EDB has arranged course fee refund for teachers attending local short courses and this is applicable to those serving in kindergartens and kindergarten-cum-child care centres which are registered under the Education Ordinance and offer regular curriculum. The school head has to recommend the amount of refund for each nomination which should not exceed 50% of the respective course fee, subject to the total amount of recommended refunds not exceeding \$2,000 for each school. May I know if

this refund arrangement will continue?

A: Yes. The course fee refund for teachers will continue. However, KGs must ensure that while applying for the refund, the teachers concerned will not apply for and have never been offered any publicly-funded course fee reimbursement for the same course or the same module or same unit of study credits.

28. Q : Under the existing practice, we understand that the Continuing Education Fund (CEF) subsidises adults with learning aspirations to pursue continuing education and training courses. Eligible applicants will be reimbursed 80% of their fees, subject to a maximum sum of HK\$10,000, on successful completion of a reimbursable course. May I ask if serving kindergarten teachers apply for course fee reimbursement for approved courses under the PEVS and apply for the CEF at the same time?

A : The applicants for CEF are eligible only when they enroll to the continuing education and training courses approved by Permanent Secretary for Education. The related details of the approved course list under CEF can be obtained through the website at <http://www.sfaa.gov.hk/cef/course.htm>. Upon seeking reimbursement of the fees, the applicant must not have obtained any other publicly-funded financial assistance for the same course, modules or units of study credits and this principle is applicable to the course fee reimbursement under the PEVS.

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