

EDUCATION BUREAU CIRCULAR MEMORANDUM NO. 21/2017

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

Ref.: EDB(KGA)/KE/3/1

Date: 16 January 2017

Fee Revision for Kindergartens/Kindergarten-cum-Child Care Centres and Schools with Kindergarten Classes Joining the Free Quality Kindergarten Education Scheme in the 2017/18 School Year

Summary

This circular memorandum sets out the procedures on fee revision for kindergartens, kindergarten-cum-child care centres and schools with KG classes (collectively referred to as “KGs” hereafter) joining the Free Quality KG Education Scheme (Scheme) in the 2017/18 school year. The deadline for submission of applications is **10 March 2017**.

Procedures

2. A summary table of the schedules is provided at Appendix 1. All KGs joining the Scheme, no matter whether they will collect school fees, are required to complete and submit the required schedules as specified. To facilitate KGs to complete the required schedules, a complete set of schedules in Excel format can be downloaded at the following website:

[http://www.edb.gov.hk/attachment/tc/edu-system/preprimary-kindergarten/free-quality-kg-edu/schedules_edbcm21-2017\(e\).xlsx](http://www.edb.gov.hk/attachment/tc/edu-system/preprimary-kindergarten/free-quality-kg-edu/schedules_edbcm21-2017(e).xlsx)

As from 1 February 2017, KGs can also download and complete the relevant electronic schedules to be downloaded through the School Portal at <http://kgac.edb.gov.hk> (please refer to Appendix 2 for details). KGs can also directly complete the schedules in this Circular Memorandum.

3. For KGs not joining the Scheme, please refer to Education Bureau (EDB) Circular Memorandum No. 22/2017 if they wish to apply for fee revision for the 2017/18 school year.

4. In addition to the required schedules, all KGs applying for fee revision for the 2017/18 school year should ensure that their audited accounts¹ for the 2015/16 school/financial year are available to the Education Bureau (EDB) when requested for checking the reasonableness of their income and expenditure. The accounts must be audited by Certified

¹ For schools operating KG classes as well as other section(s) (e.g. primary and secondary), separate audited accounts for KG section should be prepared. If separate 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 audited accounts.

Public Accountants (practising) registered under the Professional Accountants Ordinance. As regards KGs under the Pre-primary Education Voucher Scheme (PEVS), Child Care Centre Subsidy Scheme (CCCSS) and/or in receipt of rent reimbursement in the 2015/16 school year, they are reminded to submit their audited accounts for the 2015/16 school/financial year to the Finance Division of EDB **on or before 13 February 2017** as stipulated in EDB Circular Memorandum No. 127/2016. They need not prepare/submit to EDB another set of audited accounts for the purpose of fee revision. EDB would check the relevant information in the schedules against their audited accounts submitted if necessary.

5. KGs are required to submit the completed schedules to their respective Senior School Development Officers or Senior Services Officers **on or before 10 March 2017**. If they fail to meet the deadline for submission and/or provide all the necessary information for processing their applications, EDB might not be able to inform the schools concerned on the approved revised fees before the commencement of the new school year and may take the lower end of estimated range of school fee submitted by the KGs when applying for joining the Scheme as provisional school fees.

6. 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 2017/18 school year turns out to be less than the estimated expenditure on which approval of the school fee has been given.

7. School supervisors applying for fee revision for their KGs in the 2017/18 school year are requested to note the following:

- (a) KGs should be prudent in using the resources from government subsidy and school fees (if any) and ensure that expenditure incurred is reasonable and necessary.
- (b) Only expenditure of allowable items will be considered in vetting KGs' budget of the 2017/18 school year. Details of expenditure items chargeable to government funds are at [Appendix 3](#).
- (c) Under the Scheme, government subsidy has been significantly increased. In principle, government subsidy should be sufficient for KGs to provide free quality half-day (HD) services. As for whole-day (WD) / long whole-day (LWD) services, with additional subsidy from the Government, school fees should be at a low level. To ensure that parents can benefit under the policy, EDB will rigorously vet the applications for collection of school fees. Only expenditure of allowable items (for examples, expenses on rent that cannot be fully covered by government subsidy) will be considered. Unreasonable expenditure will not be recognized for fee revision purpose. KGs are required to provide strong justifications for their applications for revision of school fees, and accept any adjustment made by EDB to the approved school fee in consideration of the KGs' expenditure and the utilization of government subsidies under the Scheme.
- (d) In view of children's physical and mental development, EDB considers that students should not concurrently enrol to classes of both AM and PM sessions. KGs should carefully consider parents' justifications before admitting children

without a valid Registration Certificate. The students concerned are required to pay the school fees before deduction of government subsidy. The KGs concerned are also required to apply to the EDB separately for collecting the amount of school fees before deduction of government subsidy.

- (e) Before submitting the application, KGs are advised to inform parents of the amount of the proposed school fees, explain to parents the reasons for collection of school fees and take follow up actions in light of their views and concerns as early as possible.
- (f) For KGs which have made any disclosure of related party² transactions in this application, they should also report such transactions in the audited accounts of corresponding years.

Subsidy and Fee Thresholds under the Scheme

8. The basic HD unit subsidy, WD unit subsidy and LWD unit subsidy to be provided to KGs joining the Scheme are \$33,190, \$43,150 and \$53,100 per student per annum (pspa) respectively. After deduction of government subsidy, the fee ceilings for HD and WD/LWD classes are \$9,960 and \$25,890 pspa respectively.

Briefing Sessions

9. To help KGs in completing the required schedules, EDB will conduct 4 identical briefing sessions in late January 2017. Invitation letters with details of the briefing sessions will be issued to all KGs in due course.

Enquiries

10. For enquiries on fee revision, schools may contact their respective School Development Officers or Services Officers as appropriate. For enquiries related to accounting matters, please contact the Management Services Section of Finance Division, EDB at 2892 5482. For other enquiries, please contact the Kindergarten Administration Section at 2186 8994.

C S WOO
for Permanent Secretary for Education

cc Heads of Sections—for information

² Please refer to Annex 3 of EDB Circular Memorandum No. 127/2016 for definition of a related party.

Summary Table of Schedules

Fee Revision for KGs, KG-cum-CCCs and Schools with KG Classes Joining the Free Quality KG Education Scheme in the 2017/18 School Year	
Schedule Contents	Schedule No.
Declaration of School Supervisor	1A
Particulars of School Fees, Classes and Enrolment	1B
Particulars of Meal Charges for Whole-day Classes and Cook(s)	1C
Ratios for Apportionment of Expenditure	1D
Particulars of Principal	2A
Particulars of Teaching Staff / Child Care Workers (Excluding the Principal and Teaching Staff Paid by Grant for Support to Non-Chinese Speaking Students)	2B
Particulars of Supporting Staff (Excluding Cooks and Supporting Staff paid by Grant for Support to Non-Chinese Speaking Students)	3
Schedule of Income and Expenditure	4A
Schedule of Other Expenses	4B
Schedule of Major Repairs and Maintenance	4C
Schedule of Fixed Asset	4D
Schedule of Set-up Expenses	4E

IMPORTANT

Unless otherwise stated, all references to years (e.g. “2017/18”, 3 “years”, etc.) in the above schedules refer to school years and all references to currency in the above schedules are Hong Kong dollars.

PERSONAL INFORMATION COLLECTION STATEMENT

1. The personal data collected in the schedules will be used by EDB for processing the fee revision for the 2017/18 school year, as well as audit, statistics and research.
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 above schedules including requests for access and correction should be addressed to the relevant 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, *1D, *2A(I)/2A(II), *2B(I) 、*2B(II), 3, 4A, *4B, *4C(I), *4C(II), *4D(I), *4D(II) & *4E 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 Appendix 3, where applicable, have been included in the school fee (if any) and declare as follows.

Section (i): On school fees of the KG portion (Please '✓' all the boxes to confirm)

- My school has joined the Free Quality Kindergarten Education Scheme (Scheme).
- I understand that if my school has been in operation in or before 2015/16 school year, I should submit a copy of audited accounts for the 2015/16 school/financial year to the Finance Division of EDB for inspection. Should this school fail to do so, this fee revision application will not be processed further and EDB may take the lower end of the estimated range of school fees provided by my school when applying for joining the Scheme as provisional school fee.
- I understand that my school should not charge a school fee for a HD place where various government subsidies available are sufficient to cover all operating expenses as recognized by EDB. If needed, my school must submit sufficient justifications and evidence to support the fee revision application, and accept any adjustment made by EDB to the approved school fee in consideration of the expenditure and the utilization of government subsidies under the Scheme.

Section (ii): Others (Please '✓' the appropriate box(es) to confirm)

- My school will offer HD course in the 2017/18 school year. No school fee will be charged for a HD place after deduction of government subsidy.
- I wish to apply for staying 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: KG-cum-CCCs will be informed of the group/per capita grant rate for the CCCSS in 2017/18 in due course.)
- Audited accounts for the 2015/16 school/financial year are not available as my school has been in operation after 2015/16.

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

2. Particulars of the School

Name of the School:

(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

My school has applied for the following school-specific grant(s):

- Grant for a Cook Tide-over grant Rental subsidy Premises maintenance grant

3. Confirmation by SSDO/SServO(JOKC) (For EDB's Use Only)

- (a) The attached Schedules 1A, 1B, *1C, *1D, *2A(I)/2A(II), *2B(I) · *2B(II), 3, 4A, *4B,*4C(I), *4C(II), *4D(I), *4D(II) & *4E 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 2017/18. The estimated amount of subsidy is \$_____.
- (c) The following in respect of the school are verified:

Grant for a cook approved?		Tide-over grant approved?		Rental subsidy approved?			Premises maintenance grant approved?	
Yes	No	Yes	No	Yes	No	Processing	Yes	No
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Approved amount: \$189,060		Approved amount: \$		Approved amount: \$			Approved amount: \$	

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

Name: _____ Signature: _____

Tel. No. : _____ Date: _____

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

Schedule 1B (P.1 of 3)
Particulars of School Fees, Classes and Enrolment (CCC Portion)

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

Name of *KG/KG-cum-CCC: _____ (*Delete whichever is inappropriate.) School Reg. No.: _____

(a) Level	Fee per child per annum (pcpa)			(e) Proposed no. of instalments for 2017/18 (Note 3)	2016/17 (as at January 2017)		2017/18 (as at September 2017)		
	(b) Approved fee for 2016/17 (per Fees Certificate)	(c) Fee for 2016/17 before deduction of CCCSS subsidy if applicable (Note 1)	(d) Proposed fee for 2017/18 (before deduction of CCCSS subsidy if applicable) (Note 2 and Note 3)		(f) Actual number of classes	(g) Actual total enrolment	(h) Estimated number of classes	(i) Estimated total enrolment for the level	(j) Estimated total enrolment (Note 4)
<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>Whole-day Session</u>									
Services for Aged 0 to 1									
Services for Aged 1 to 2									
Services for Aged 2 to 3									
				Total:					

Note:

1. Please refer to the approval letter for fee revision issued by the Joint Office for Kindergartens and Child Care Centres for the fee before deduction of the CCCSS subsidy. Non-CCCSS KG-cum-CCCs may leave this column blank.
2. For KG-cum-CCCs applying to stay in the CCCSS, the amount to be stated should be the school fees per child per annum (pcpa) proposed for 2017/18 before deduction of the CCCSS subsidy. EDB will indicate the approved school fees after deduction of the CCCSS subsidy, if applicable, in the new Fees Certificate.
3. The proposed fee pcpa for 2017/18 in column (d) should be divisible by the proposed number of instalments for 2017/18 in column (e), that is, the proposed fee per instalment should be an integer.
4. The estimated total enrolment should be the same as the number reported in the application for rental subsidy (if applicable).

Schedule 1B (P.2 of 3)
Particulars of School Fees, Classes and Enrolment (KG Portion)

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

Name of *KG/KG-cum-CCC: _____ (*Delete whichever is inappropriate.) School Reg. No.: _____

(a) Level	Fee per student per annum (pspa)			(d) Proposed no. of instalments for 2017/18 (Note 1 & 2)	2016/17 (as at January 2017)		2017/18 (as at September 2017)		
	(b) Approved fee for 2016/17 (per Fees Certificate before redemption of voucher, if applicable)	(c) Proposed fee for 2017/18			(e) Actual number of classes	(f) Actual total enrolment	(g) Estimated number of classes	(h) Estimated enrolment for the class (Note 3)	(i) Estimated total enrolment (Note 3)
		(i) before deduction of government subsidy (Note 1)	(ii) after deduction of government subsidy						
Classes of Local Stream	\$	\$	\$						
AM Session									
Nursery									
Lower Kindergarten									
Upper Kindergarten									
PM Session									
Nursery									
Lower Kindergarten									
Upper Kindergarten									
Whole-day Session									
Nursery									
Lower Kindergarten									
Upper Kindergarten									
				Total:					

Note:

1. The proposed fee pspa for 2017/18 in column (c)(i) should be divisible by the proposed number of instalments for 2017/18 in column (d) that the proposed fee per instalment should be an integer.
2. If the proposed no. of instalments for 2017/18 is different from that of 2016/17, prior approval of the Permanent Secretary for Education is required. For details, please contact respective School Development Officers or Services Officers as appropriate.
3. The estimated total enrolment should be the same as the number reported in the application for rental subsidy (if applicable).

Schedule 1B (P.3 of 3)
Particulars of School Fees, Classes and Enrolment (KG Portion)

Table 3: For nursery (K1), lower (K2) and upper kindergarten (K3) levels – Non-Local Stream

Name of *KG/KG-cum-CCC: _____ (*Delete whichever is inappropriate.) School Reg. No.: _____

(a) Level	Fee per student per annum (pspa)		(d) Proposed no. of instalments for 2017/18 (Note 1 & 2)	2016/17 (as at January 2017)		2017/18 (as at September 2017)		
	(b) Approved fee for 2016/17	(c) Proposed fee for 2017/18 (Note 1)		(e) Actual number of classes	(f) Actual total enrolment	(g) Estimated number of classes	(h) Estimated enrolment for the class (Note 3)	(i) Estimated total enrolment (Note 3)
Classes of Non-Local Stream	\$	\$						
<u>AM Session</u>								
Nursery								
Lower Kindergarten								
Upper Kindergarten								
<u>PM Session</u>								
Nursery								
Lower Kindergarten								
Upper Kindergarten								
<u>Whole-day Session</u>								
Nursery								
Lower Kindergarten								
Upper Kindergarten								
			Total:					

Note:

1. The proposed fee pspa for 2017/18 in column (c) should be divisible by the proposed number of instalments for 2017/18 in column (d) that the proposed fee per instalment should be an integer.
2. If the proposed no. of instalments for 2017/18 is different from that of 2016/17, prior approval of the Permanent Secretary for Education is required. For details, please contact respective School Development Officers or Services Officers as appropriate.
3. The estimated total enrolment should be the same as the number reported in the application for rental subsidy (if applicable).

Schedule 1C (P.1 of 2)

Particulars of Meal Charges for Whole-day Classes (*Note 1*)[To be completed by the school operating whole-day classes]

Name of *KG/KG-cum-CCC : _____ (*Delete whichever is inappropriate.) School Reg. No.: _____

The school *has/has not applied for the Grant for a Cook. (*Delete whichever is inappropriate.)

(a) Level	2016/17	2017/18				
	(b) Approved meal charges per child/student per annum \$	(c) Proposed meal charges per child/student per annum (<i>Note 2 and 3</i>) \$	(d) Proposed no. of instalments	(e) Proposed meal charges per instalment (<i>Note 2 and 3</i>) \$	(f) (For schools having applied for the Grant for a Cook) Estimated total enrolment (<i>Note 4</i>)	(g) For EDB's Use Only (Meal charges after deduction of the Grant for a Cook) \$
<u>Whole-day 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						

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.
- It refers to the proposed meal charges before deduction of the Grant for a Cook. If the application of the Grant for a Cook is approved, the meal charges for KG portion will be adjusted accordingly.
- The proposed meal charges for 2017/18 in column (c) should be divisible by the proposed number of instalments for 2017/18 in column (d) that the proposed meal charges per instalment should be an integer.
- The estimated total enrolment for KG portion should be the same as the number reported in column (h) of Table 2 in Schedule 1B.

Schedule 1C (P.2 of 2)

Particulars of the Cook(s)

[To be completed by the school applied for the Grant for a Cook]

Name of *KG/KG-cum-CCC: _____ (*Delete whichever is inappropriate.) School Reg. No.: _____

Cook		2016/17 (if appropriate) (as at 1 January 2017)					2017/18 (as at 1 September 2017)					For EDB's Use Only
(a) Name of Staff (Please sort by descending order in accordance with the monthly salary)	(b) Reckonable years of service in existing school (up to end of 2016/17)	(c) Monthly Salary (including other income- see Note 1 on P.18)	(d) Monthly MPF/PF contributed by employer (see Note 2 on P.18)	(e) Annual salary and related expense (see Note 3 on P.18)	(f) (Only applicable to staff who have left/will leave the school) Long Service Payment (LSP)/Severance Payment (SP) (after deducting MPF/PF contributed by employer) (see Note 6 on P.19)	(g) Also serving as a supporting staff? (Y/N)	(h) Monthly Salary (including other income- see Note 1 and Note 4 on P.18)	(i) Monthly MPF/PF contributed by employer	(j) Estimated annual salary and related expense (equal to the sum of (h) and (i) times the number of months)	(k) (Only applicable to staff who will leave the school) Long Service Payment (LSP)/Severance Payment (SP) (after deducting MPF/PF contributed by employer) (see Note 6 on P.19)	(l) Also serving as a supporting staff? (Y/N)	
	(year/month) #	\$	\$	\$	\$		\$	\$	\$	\$		
1.												
2.												
3.												
4.												
5.												
6.												
*Subtotal/Total: (*delete whichever is inappropriate)												

For staff who have left/are expected to leave the school within 2016/17 school year, please also specify the date/expected date of his/her last working day.

Schedule 1D

Ratios for Apportionment of Expenditure

Name of *KG/KG-cum-CCC: _____ (*Delete whichever is inappropriate.) School Reg. No.: _____

1. Ratio of HD to WD/LWD Expenditure per Student [To be completed by schools operating both HD and WD/LWD local KG classes]

The Ratio of HD to WD/LWD Expenditure per Student (<i>Note 1</i>)		
HD	:	WD/LWD
1	:	

Example: 1 : 2

2. Ratio for Overall Teacher Salary and Related Expenses [To be completed by the school also operating CCC classes and/or non-local KG classes]

Overall Ratio for Total Teacher Salary Related Expenses (<i>Note 2</i>)				
CCC (if applicable)	:	Local KG Classes	:	Non-Local KG Classes (if applicable)
	:		:	

Example: 30% : 60% : 10%

Note:

- The ratio of HD to WD/LWD expenditure per student should be between 1 to 1.6 and 1 to 2 and in 1 decimal place only.
- The total teacher salary and related expenses (including the principal and teaching staff) should be apportioned to KG (including local stream and non-local stream) and CCC (if applicable) according to the actual duties. The apportionment should be integers and the total should be 100%. The schools are not required to submit supporting documents for the above overall ratio for total teacher salary and related expenses with this application, but should keep them and make them available for inspection upon request.

Schedule 2A(I)
Particulars of Principal

[For KGs/KG-cum-CCCs NOT joining the CCCSS]

Name of *KG/KG-cum-CCC: _____ (*Delete whichever is inappropriate.) School Reg. No.: _____

Name of Principal :		<u>Highest qualification(s) in early childhood education (ECE) obtained</u>								
Teacher Registration No.:		C(ECE) : (date obtained) _____								
Total years of experience as KG/KG-cum-CCC principal:	(up to 31 December 2016) ____ Year(s) & ____ Month(s)	BEEd(ECE) : (date obtained) _____								
Rank in 2017/18:	*Principal I / Principal II / Vice Principal (*Delete whichever is inappropriate.)	Other qualification(s) : (date obtained) _____ (please specify)								
Present Appointment as Principal		2016/17 (as at 1 January 2017)				2017/18 (as at 1 September 2017)				
Name of the school, School Reg. No(s) and its district <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>	Reckonable years of service in existing KG/ KG-cum-CCC (up to end of 2016/17)	(a) #Monthly Salary/ Doubling Allowance (including other income- see Note 1 on P.18)	(b) Monthly MPF/PF contributed by employer (see Note 2 on P.18)	(c) Annual salary and related expense (see Note 3 on P.18)	(d) (Only applicable to staff who have left/will leave the school) LSP/SP (after deducting MPF/PF contributed by employer) (see Note 6 on P.19)	(e) Main School (M)/ #Doubling (D)	(f) #Monthly Salary/ Doubling Allowance (including other income- see Note 1 and Note 4 on P.18)	(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) (Only applicable to staff who will leave the school) LSP/SP (after deducting MPF/PF contributed by employer) (see Note 6 on P.19)
1. Name of the Main School:		\$	\$	\$	\$	M	\$	\$	\$	\$
School Reg. No: District:										
2.						D				
3.						D				

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.

Schedule 2A(II)

Particulars of Principal

[For KGs/KG-cum-CCCs also joining the CCCSS]

Name of *KG/KG-cum-CCC: _____ (*Delete whichever is inappropriate.) School Reg. No.: _____

Name of Principal :		<u>Highest qualification(s) in early childhood education (ECE) obtained</u>										
Teacher Registration No.:		C(ECE) : (date obtained) _____										
Total years of experience as KG/KG-cum-CCC principal:		(up to 31 December 2016) ____ Year(s) & ____ Month(s)		BEEd(ECE) : (date obtained) _____								
Rank in 2017/18:		*Principal I / Principal II / Vice Principal (*Delete whichever is inappropriate.)		Other qualification(s) : (date obtained) _____ (please specify)								
Present Appointment as Principal		2016/17 (as at 1 January 2017)				2017/18 (as at 1 September 2017)						
Name of the school, School Reg. No(s) and its district <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>		Reckonable years of service in existing KG/ KG-cum-CCC (up to end of 2016/17)	(a) #Monthly Salary/ Doubling Allowance (including other income- see Note 1 and Note 5 on P.18-19)	(b) Monthly MPF/PF contributed by employer (see Note 2 on P.18)	(c) Annual salary and related expense (see Note 3 on P.18)	(d) (Only applicable to staff who have left/will leave the school) LSP/SP (after deducting MPF/PF contributed by employer) (see Note 6 on P.19)	(e) Main School (M)/ #Doubling (D)	(f) #Monthly Salary/ Doubling Allowance (including other income- see Note 1 and Note 5 on P.18-19)	(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) (Only applicable to staff who will leave the school) LSP/SP (after deducting MPF/PF contributed by employer) (see Note 6 on P.19)	
1. Name of the Main School:		\$	\$	\$	\$		\$	\$	\$	\$		
School Reg. No: District:		[]					M	[]				
2.							D					
3.							D					

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.

Schedule 2B(I)

Particulars of Teachers/Child Care Workers

[Applicable to all teachers/Child Care Workers (CCWs) other than those specified for Schedule 2B(II) (excluding Principal and Teaching Staff Paid by Grant for Support to Non-Chinese Speaking Students)]

Name of *KG/KG-cum-CCC: _____ (*delete whichever is inappropriate) School Reg. No.: _____

Teachers/CCWs (please sort by descending order in accordance with the monthly salary)					2016/17 (as at 1 January 2017)				2017/18 (as at 1 September 2017)									
No.	(a) Name	(b) #BEd(ECE) / C(ECE)/ QKT/ CCW/ Pursuing C(ECE)/ Others (please specify)	(c) #RT No./ PT No./ CCW No./ Pending registration	(d) Reckonable years of teaching experience in existing school (up to end of 2016/17)	(e) Monthly Salary (including other income- see Note 1 on P.18)	(f) Monthly MPF/PF contributed by employer (see Note 2 on P.18)	(g) Annual salary and related expense (see Note 3 on P.18)	(h) (Only applicable to staff who have left/will leave the school) LSP/SP (after deducting MPF/PF contributed by employer) (see Note 6 on P.19)	(i) Full- time (1.0) / Part- time (0.5)	(j) Rank (VP: Vice principal/ ST: Senior teacher/ T: Teacher	(k) Working portion: Local KG classes (KG)/ CCC classes (CCC)/ Non-local KG classes (NL)		(l) Monthly salary (including other income- see Note 1 and Note 4 on P.18)	(m) Monthly MPF/PF contributed by employer	(n) Estimated annual salary and related expense (equal to the sum of (l) and (m) times the number of months)	(o) (Only applicable to staff who will leave the school) LSP/SP (after deducting MPF/PF contributed by employer) (see Note 6 on P.19)	For EDB's Use Only	
				(year/month)##	\$	\$	\$	\$		AM	PM	\$	\$	\$	\$			
1.																		
2.																		
3.																		
4.																		
5.																		
6.																		
7.																		
*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 No.: Teacher Registration Number; **PT No.:** Permitted Teacher Reference Number; **CCW No.:** Child Care Worker Registration Number;
Pending registration: application for registration as a teacher/child care worker has been submitted for approval. The particulars of other staff should be included in Schedule 1C or Schedule 3.
For teachers/CCWs who have left/are expected to leave the school within 2016/17 school year, please also specify the date/expected date of his/her last working day.

Schedule 2B(II)

Particulars of Teachers/CCWs

[For teachers/Child Care Workers (CCWs) also/only serving in the CCC portion of the KG-cum-CCC which is joining the CCCSS (excluding Principal and Teaching Staff Paid by Grant for Support to Non-Chinese Speaking Students)]

Name of *KG/KG-cum-CCC: _____ (*delete whichever is inappropriate) School Reg. No.: _____

Teachers/CCWs (please sort by descending order in accordance with the monthly salary)				2016/17 (as at 1 January 2017)				2017/18 (as at 1 September 2017)								
No.	(a) Name	(b) #BEd(ECE) / C(ECE)/ QKT/ CCW/ Pursuing C(ECE)/ Others (please specify)	(c) #RT No./ PT No./ CCW No./ Pending registration	(d) Reckonable years of teaching experience in existing school (up to end of 2016/17)	(e) Monthly Salary (including other income- see Note 1 and Note 5 on P.18-19)	(f) Monthly MPF/PF contributed by employer (see Note 2 on P.18)	(g) Annual salary and related expense (see Note 3 on P.18)	(h) (Only applicable to staff who have left/will leave the school) LSP/SP (after deducting MPF/PF contributed by employer) (see Note 6 on P.19)	(i) Full- time (1.0) / Part- time (0.5)	(j) Working portion: Local KG classes (KG)/ CCC classes (CCC)/ Non-local KG classes (NL)		(k) Monthly salary (including other income- see Note 1 and Note 5 on P.18-19)	(l) Monthly MPF/PF contributed by employer	(m) Estimated annual salary and related expense (equal to the sum of (k) and (l) times the number of months)	(n) (Only applicable to staff who will leave the school) LSP/SP (after deducting MPF/PF contributed by employer) (see Note 6 on P.19)	For EDB's Use Only
										AM	PM					
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 No.: Teacher Registration Number; **PT No.:** Permitted Teacher Reference Number; **CCW No.:** Child Care Worker Registration Number;
Pending registration: application for registration as a teacher/child care worker has been submitted for approval. Other school personnel should be included in Schedule 1C or Schedule 3.
For teachers/CCWs who have left/are expected to leave the school within 2016/17 school year, please also specify the date/expected date of his/her last working day.

Schedule 3
Particulars of Supporting Staff

(Excluding Cook(s) and Supporting Staff Paid by Grant for Support to Non-Chinese Speaking Students)

Name of *KG/KG-cum-CCC: _____ (*Delete whichever is inappropriate.) School Reg. No.: _____

Supporting Staff			2016/17				2017/18				
			(as at 1 January 2017)				(as at 1 September 2017)				
(a) Name of Staff (please sort by descending order in accordance with the monthly salary)	(b) Reckonable years of service in existing KG/KG-cum-CCC (up to end of 2016/17) (year/month) #	(c) Duty (e.g. teaching assistant, administrative assistant, clerk, janitor, etc.)	(d) Monthly Salary (including other income- <i>see Note 1 on P.18</i>)	(e) Monthly MPF/PF contributed by employer (<i>see Note 2 on P.18</i>)	(f) Annual salary and related expense (<i>see Note 3 on P.18</i>)	(g) (Only applicable to staff who have left/will leave the school) LSP/SP (after deducting MPF/PF contributed by employer) (<i>see Note 6 on P.19</i>)	(h) Monthly salary (including other income- <i>see Note 1 and Note 4 on P.18</i>)	(i) Monthly MPF/PF contributed by employer	(j) Estimated annual salary and related expense (<i>equal to the sum of (h) and (i) times the number of months</i>)	(k) (Only applicable to staff who will leave the school) LSP/SP (after deducting MPF/PF contributed by employer) (<i>see Note 6 on P.19</i>)	For EDB's Use Only
			\$	\$	\$	\$	\$	\$	\$	\$	
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 2016/17 school year, please also specify the date/expected date of his/her last working day.

Notes for Schedule 1C, 2A(I)/2A(II), 2B(I), 2B(II) and 3

1. Other income paid by school to the principal/teaching staff/child care staff/supporting staff/cook may include double pay, bonus, cash allowances (excluding mess allowance) and contract gratuity paid by school to the principal/teaching staff/child care staff/supporting staff/cook. It should be spread evenly over 12 months for the respective school year 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. For KGs/KG-cum-CCCs currently (2016/17) under the PEVS / applying to join the Scheme, a copy of the “Remittance Statement” of mandatory provident fund/provident fund (MPF/PF) for the relevant contribution period showing the income and contribution particulars of the principal/teaching staff/child care staff/supporting staff/cook employed as at 1 January 2017 must be attached to this application. The school should prove to the satisfaction of EDB that the expenditure as in Schedule 1C, 2A(I)/2A(II), 2B(I), 2B(II) and 3 is for staff employed by the school. Any salary expenditure not justified will not be considered in the fee assessment.
3. The annual salary and related expense of the principal/teaching staff/child care staff/supporting staff/cook refers to the total amount of monthly salary and MPF/PF contribution actually paid 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 4A.
4. Salary ranges for the 2017/18 school year:

*Teaching Staff	Recommended Salary Range (for teaching staff with C(ECE) or above qualifications)
Class Teacher	\$20,770 - \$36,930
Senior Teacher	\$27,700 - \$43,860
Vice Principal	\$34,620 - \$48,470
Principal II	\$39,240 - \$54,240
Principal I	\$46,160 - \$61,170
Supporting Staff	Recommended Salary Range
Clerk	\$11,540 - \$20,770
Janitor	\$11,540 - \$15,000
Cook	\$13,850 - \$16,160
*The salary range for teachers is applicable to those possessing the qualifications of C(ECE) above. KG should also take into account their scale of operation and reasonableness in determining the rank of the Principal.	

5. Please insert the salary point of the Master Pay Scale (MPS) in accordance with the “Recommended Normative Salary Scale for Child Care Staff” under the 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.

6. 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/supporting staff/cook who have left/will leave the school and with no less than 5 reckonable years of service up to end of 2016/17 Revised Estimate or 2017/18 Estimate in existing KG/KG-cum-CCC should be included as an expenditure in the year concerned for fee calculation. Information on long service payment/severance payment can be found from “A Concise Guide to the Employment Ordinance Chapter 11: Severance Payment and Long Service Payment” at:

<http://www.labour.gov.hk/eng/public/wcp/ConciseGuide/11.pdf>

(Labour Department, The Government of Hong Kong Special Administrative Region)

Schedule 4A
Schedule of Income and Expenditure (P.1 of 2)

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

School Reg. No.: _____

Schedule of Income and Expenditure (P.1 of 2)	2015/16 school/ financial year Actual Amount [per audited accounts] \$	2016/17 Revised Estimate \$	2017/18 Estimate [see Note 1] \$
INCOME			
1. teacher salary related subsidy			
1.1 60% of basic unit subsidy [see Note 2]			
1.2 tide-over grant [see Note 2]			
1.3 accumulated surplus of respective subsidy [see Note 3]			0
2. premises related subsidy			
2.1 rental subsidy/rent reimbursement (if applicable) [see Note 2]			
2.2 rates and government rent reimbursement (if applicable)			
2.3 premises maintenance grant (if applicable) [see Note 2]			
2.4 accumulated surplus of respective subsidy [see Note 3]			0
3. other operating expenses related subsidy			
3.1 40% of basic unit subsidy [see Note 2]			
3.2 the accumulated surplus of respective subsidy [see Note 3]			0
4. fees subsidy from the PEVS (if applicable)			
5. CCCSS subsidy (if applicable)			
6. School fees from parents (including fee remission under the Kindergarten and Child Care Centre Fee Remission Scheme but excluding income from meal charges)			
7. donation income [see Note 4]			
8. others (such as contribution from school sponsoring body, bank interest, etc.) [see Note 5]			
(a) TOTAL INCOME:			
EXPENDITURE			
1. teacher salary related expenses			
1.1 salary related expenses (excluding teaching staff paid by Grant for Support to Non-Chinese Speaking Students)			
1.2 long service/severance payment			
2. premises related expenses			
2.1 rental of school premises			
2.2 rates and government rent			
2.3 depreciation of school premises [see Note 6]			
2.4 major repairs and maintenance of school premises paid by premises maintenance grant			

Schedule of Income and Expenditure (P.2 of 2)	2015/16 school/ financial year Actual Amount [per audited accounts] \$	2016/17 Revised Estimate \$	2017/18 Estimate [see Note 1] \$
EXPENDITURE			
3. other operating expenses			
3.1 salary related expenses of supporting staff (other than cooks and supporting staff paid by Grant for Support to Non-Chinese Speaking Students)			
3.2 long/severance payment for supporting staff (other than cooks and supporting staff paid by Grant for Support to Non-Chinese Speaking Students)			
3.3 major repairs and maintenance (for items each costing \$8,000 or above) but excluding items already reported under item 2.4 [see Note 7]			
3.4 depreciation of fixed assets charged under government fund [see Note 6]			
3.4.1 furniture/equipment/fixtures/fittings			
3.4.2 computer hardware and software			
3.5 depreciation of fixed assets charged under school fund [see Note 6]			
3.5.1 furniture/equipment/fixtures/fittings			
3.5.2 computer hardware and software			
3.6 teaching consumables			
3.7 expenses on regular learning activities for all students			
3.8 water and electricity			
3.9 supervisor's remuneration (if applicable) [see Note 8]			
3.10 set-up expenses (if applicable) [see Note 9]			
3.11 other expenses (excluding expenditure under Grant for Support to Non-Chinese Speaking Students and One-off Start-up Grant [see Note 5 and Note 10]			
4. corresponding expenditure charged to donation income [see Note 4]			
(b) TOTAL EXPENDITURE:			
(c)=(a)-(b) SURPLUS / (DEFICIT) for the year:			
Accumulated Surplus / (Deficit) at the end of 2014/15:			

Notes and Remarks for Schedule 4A

Notes:

1. The school should fill in the total amount of each item for the whole school (including local KG classes, non-local KG classes and /or CCC classes). EDB will apportion the expenditure (other than teaching staff salary and related expenses) proportionately based on the estimated number of children/pupils reported in Schedule 1B and the ratio of HD to WD/LWD expenditure per pupil reported in Schedule 1D in order to calculate school fee for the respective class.
2. Subsidy rates for the 2017/18 school year:

	Subsidy	Unit	Unit Subsidy in 2017/18 School Year
(a)	Basic HD unit subsidy	per student per annum	\$33,190
(b)	WD unit subsidy	per student per annum	\$43,150
(c)	LWD unit subsidy	per student per annum	\$53,100
(d)	Grant for support to NCS students	per KG per annum	\$363,510
(e)	Grant for a cook	per KG per annum	\$189,060
(f)	Premises maintenance grant	per student per annum	\$980
(g)	Tide-over grant	per student per annum	\$2,200
(h)	Rental subsidy	per KG per annum	Please refer to the provisional amount of rental subsidy per month in the application form of rental subsidy, and then multiply it by 12 months to arrive at the annual amount of rental subsidy.

3. On condition that the KGs are able to offer free quality HD services and maintain fees for WD/LWD services at a reasonable fee level, Scheme-KGs are allowed to accumulate a surplus up to one-year provision of the respective grants (except rental subsidy, reimbursement of rates and Government rent and the premises maintenance grant). Specifically,
 - (a) the grants relating to teaching staff salary and related expenses (such as mandatory provident fund, long service payment, etc.) cover the total of the relevant portion (set at 60%) of the basic unit subsidy (including basic HD unit subsidy and additional subsidy for WD and LWD services) and the tide-over grant. The reserve ceiling is the current year provision of the above subsidy;
 - (b) the surplus of the remaining portion (i.e. the portion other than teaching staff salary and related expenses) of the basic unit subsidy (including basic HD unit subsidy and additional subsidy for WD and LWD services) will be capped at the current year provision of the relevant portion.

For the premises maintenance grant, the surplus will be capped at 500% of the current year provision.
4. All donation income and corresponding expenditure should be reported in item 7 of Income and item 4 of Expenditure respectively.
5. Other income and other operating expenses do not include grants/subsidy received by the school from government departments other than EDB or quasi-government organizations and their corresponding expenditure. The income and expenditure in trading operations should also be excluded.

Notes and Remarks for Schedule 4A

6. The school can choose to recover the cost of the following fixed assets from the government funds, or paid by the school funds. If the school chooses to recover the cost from the government funds, the fixed assets concerned would be treated as Government's property (excluding school premises). Upon the closure or withdrawal from the Scheme, these assets shall be at Government's discretion for disposal. Therefore, the school must clearly record and label the items for identification.

If the school chooses to record fixed assets under government funds, the depreciation of these assets would be considered in the calculation of school fees for local KG classes, non-local KG classes and/or CCC classes (if applicable). If the school chooses to record fixed assets under school funds, the depreciation of these assets would be considered in the calculation of school fees for non-local KG classes (if applicable) and/or CCC classes. The suggested rates of depreciation per annum for fixed assets are as follows (Annual depreciation is not applicable to those items funded by Lotteries Fund.):

- (a) school premises: 2.5% [not applicable to rented school premises]
(If the school is provided with the premises maintenance grant, it may choose to charge depreciation of the school premises to the premises maintenance grant.)
- (b) furniture / equipment / fixtures / fittings: 20%
- (c) computer hardware and software: 30%

7. The costs of major repairs and maintenance (at unit cost of \$8,000 or over) should be equally spread over years for the purpose of fee revision application, starting from the year in which the costs are incurred. Starting from the 2017/18 school year, the number of years of spreading is as follows:

The total amount of major repairs and maintenance incurred in the same school year	Number of years for spreading the cost
\$500,000 or less	3 years
\$500,001 - \$1,000,000	5 years
\$1,000,001 - \$10,000,000	10 years
\$10,000,001 or more	15 years

If the expenditure of the works is partly covered by the premises maintenance grant, please include the expenditure in Schedule 4C(I) and then indicate the difference in Schedule 4C(II). This difference would be aggregated with other expenditure of works starting in the same school year for spreading the amount evenly over years.

8. 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, the remuneration will be considered in calculation of the school fees. If so, descriptions of the specific duties should be attached to this application. It is the responsibility of the school to prove to the satisfaction of EDB that the supervisor is performing specific duties, in addition to the general duties of a supervisor, to justify the payment of remuneration to him/her. For school supervisors serving in more than one KG/KG-cum-CCC and are/would be assigned with specific duties in each KG/KG-cum-CCC, remuneration should be paid by each KG/KG-cum-CCC according to the respective duties performed in this KG/KG-cum-CCC. The following information should also be provided for consideration:

Notes and Remarks for Schedule 4A

- (i) the number of KGs/KG-cum-CCCs that the school supervisors are/would be assigned with specific duties;
 - (ii) the (proposed) amount of remuneration from each of these KGs/KG-cum-CCCs;
 - (iii) the proportion of the time allotted to each of these KGs/KG-cum-CCCs for performing these duties; and
 - (iv) the estimated working hours per week/month in each of these KGs/KG-cum-CCCs for performing these duties.
9. For newly established schools, the necessary expenses incurred before commencement of operation (i.e. set-up expenses), such as renovation or change in partitions, should be spread over years. The number of years for spreading the set-up expenses is as follows:

Amount of set-up expenses incurred	Number of years for spreading the cost
\$500,000 or less	3 years
\$500,001 - \$1,000,000	5 years
\$1,000,001 - \$10,000,000	10 years
\$10,000,001 or more	15 years

For other fixed assets such as furniture, equipment, fixtures, fittings, computer and teaching aids, etc, the amount could be charged and spread over years as depreciation.

10. The school should complete Schedule 4B if the total amount of “other expenses” (item 3.11) in Schedule 4A exceeds 10% of the “TOTAL EXPENDITURE” in 2016/17 Revised Estimate and/or 2017/18 Estimate; the school should provide further breakdowns of “others” (item 12) of Schedule 4B if it exceeds 5% of the total amount of “other expenses” (item 3.11) in Schedule 4A in the 2016/17 Revised Estimate and/or 2017/18 Estimate.

Besides, for schools procuring any forms of administration support services from their sponsoring bodies or other organisations, they should separately provide information on the nature, justifications, manpower involved and breakdowns of the cost for EDB’s consideration. Administration fee paid for support services from sponsoring bodies or other related parties should be reported as transaction with related party in the school’s audited accounts.

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 and their corresponding expenditure should **NOT** be included in item (8) - others under INCOME and item (3.11) - other expenses under EXPENDITURE respectively.
- (B) All income and expenditure under Grant for Support to NCS Students and One-off Start-up Grant should **NOT** be included for the calculation of school fees and should not be included in any other income and expenditure items.

Notes and Remarks for Schedule 4A

- (C) If there is a significant surplus for the year resulting from the unspent amount of donation with designated purpose, unspent funding earmarked for school premises repair/improvement/upgrading computer system for whole school/maintenance dangerous slope, etc., KGs/KG-cum-CCCs should provide detailed information to support their fee revision 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 in assessing the school fee.

**Schedule 4B
Schedule of Other Expenses**

[To be completed if the total amount of “Other Expenses” for Expenditure item 3.11 in Schedule 4A exceeds 10% of the “TOTAL EXPENDITURE” under the 2016/17 Revised Estimate and/or 2017/18 Estimate]

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

School Reg. No.: _____

OTHER EXPENSES	2015/16 school/ financial year Actual Amount [per audited accounts] \$	2016/17 Revised Estimate \$	2017/18 Estimate (see Note 1 on P.22) \$
1. Advertisement			
2. Audit fee			
3. Bank interest and charges			
4. Cleaning			
5. Communication charges (e.g. Telephone, fax line and internet service)			
6. Furniture, equipment and teaching aids other than those included in the fixed assets			
7. Insurance			
8. Minor repairs and maintenance (for items each costing less than \$8,000)			
9. Printing and stationery			
10. Printing materials for school use such as publications, student handbooks, learning profiles, graduation certificates and student cards			
11. Transportation fees for school administration purposes			
12. Others such as postage, first aid and fire safety equipment, newspaper and magazines [See Note 10 on P.24]			
TOTAL: [should be of the same amount as shown for Expenditure item 3.11 in Schedule 4A]			

**Schedule 4C(II)
Schedule of Major Repairs and Maintenance**

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

School Reg. No.: _____

No.	School Year in Which Major Repairs and Maintenance was Started (Please arrange in chronological order)	Brief Description of Works (Each Item Costing \$8,000 or above) (Note 1)	Total Amount \$	No. of Years for Spreading (Note 2)	Amount Spread in Respective School Year (Note 2) \$	
					2016/17 Revised Estimate	2017/18 Estimate
*Subtotal/Total: (*delete whichever is inappropriate)						
[should be of the same amount as shown for Expenditure item 3.3 in Schedule 4A]						

Notes:

- KGs/KG-cum-CCCs are NOT required to submit supporting documents for the above major repairs and maintenance alongside this application but should keep them and make them available for inspection upon request.
- Please provide the cost of each item to the respective school years after spreading. Starting from the 2017/18 school year, the number of years for spreading the expenses is as follows:

Amount of major repairs and maintenance incurred in the same school year	Number of years for spreading the cost
\$500,000 or less	3 years
\$500,001 - \$1,000,000	5 years
\$1,000,001 - \$10,000,000	10 years
\$10,000,001 or more	15 years

For the works already started before 2017/18 school year, their costs should continue to be spread evenly over 3 years.

Page _____ of _____

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

Schedule 4D(I)
Schedule of Additions to Fixed Assets Charged to Government Funds (Note 1)

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

School Reg. No.: _____

No.	School Year in Which the Additions to Fixed Asset was Purchased (Please arrange in chronological order)	Brief Description of Additions to Fixed Assets (Note 2 & 3)	Source of Funding (Note 4)	Total Amount \$	Amount Spread in Respective School Year \$	
					2016/17 Revised Estimate	2017/18 Estimate
School Premises						
			Government subsidy			
*Subtotal/Total: (*delete whichever is inappropriate)						
Furniture/Equipment/Fixtures/Fittings						
			Government subsidy			
*Subtotal/Total: (*delete whichever is inappropriate)						
Computer Hardware and Software						
			Government subsidy			
*Subtotal/Total: (*delete whichever is inappropriate)						

- Notes:**
- School should only report those assets with depreciation, including newly added items.
 - Please list the asset items and group them by the following categories, then depreciate the items according to the suggested rates: [Please note that the total amount for depreciation (expenditure item 2.3 & 3.4 in Schedule 4A) for the respective asset items should be included in Schedule 4A as appropriate.]
 (a) School Premises: 2.5%; (b) Furniture/Equipment/Fixtures/Fittings: 20% ; (c) Computer Hardware and Software: 30%
 - KGs/KG-cum-CCCs are NOT required to submit supporting documents for the above major repairs and maintenance alongside this application but should keep them and make them available for inspection upon request.
 - If school chooses to recover the cost from government subsidy, the fixed assets concerned would be treated as Government property (excluding school premises). Upon the closure or withdrawal from the Scheme, these assets shall be at Government's discretion for disposal. Therefore, the school must clearly record and label the items for identification.

Page _____ of _____

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

Schedule 4D(II)
Schedule of Fixed Assets Charged to School Funds (Note 1)

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

School Reg. No.: _____

No.	School Year in Which the Fixed Asset was Purchased (Please arrange in chronological order)	Brief Description of Fixed Assets (Note 2 & 3)	Source of Funding (Note 4)	Total Amount \$	Amount Spread in Respective School Year \$	
					2016/17 Revised Estimate	2017/18 Estimate
Furniture/Equipment/Fixtures/Fittings						
			School Funds			
*Subtotal/Total: (*delete whichever is inappropriate)						
Computer Hardware and Software						
			School Funds			
*Subtotal/Total: (*delete whichever is inappropriate)						

- Notes:**
- School should only report those assets with depreciation spread in the 2017/18 school year, including newly added items.
 - Please list the asset items and group the items by the following categories, then depreciate the items according to the suggested rates: [Please note that the total amount for depreciation (expenditure item 3.5 in Schedule 4A) for the respective asset items should be included in Schedule 4A as appropriate.]
 (a) Furniture/Equipment/Fixtures/Fittings: 20% ; (b) Computer Hardware and Software: 30%
 - KGs/KG-cum-CCCs are NOT required to submit supporting documents for the above major repairs and maintenance alongside this application but should keep them and make them available for inspection upon request.
 - If the school chooses to record fixed assets under school funds, the depreciation of these assets would be considered in the calculation of school fees for non-local KG classes (if applicable) and/or CCC classes.

**Schedule 4E
Schedule of Set-up Expenses**

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

School Reg. No.: _____

School year in which expenses started to be the spread: _____

Number of years for spreading: For _____ years, and this is the _____ years.

No.	Brief Descriptions (Note 1)	Total Amount \$
*Subtotal/Total: (*delete whichever is inappropriate)		
Amount to be spread in the 2017/18 school year (Note 2):		

Notes:


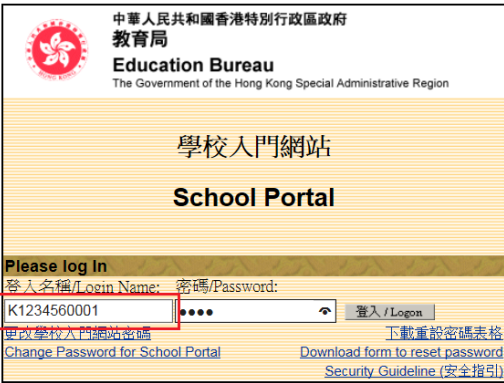
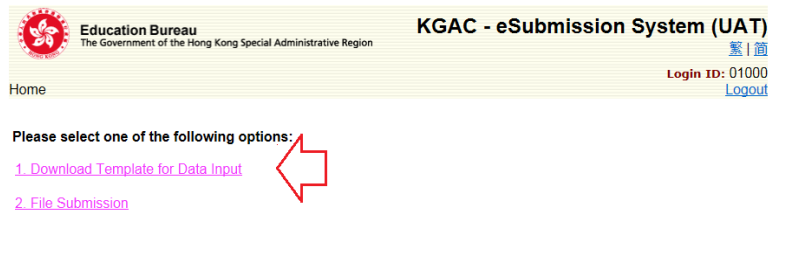
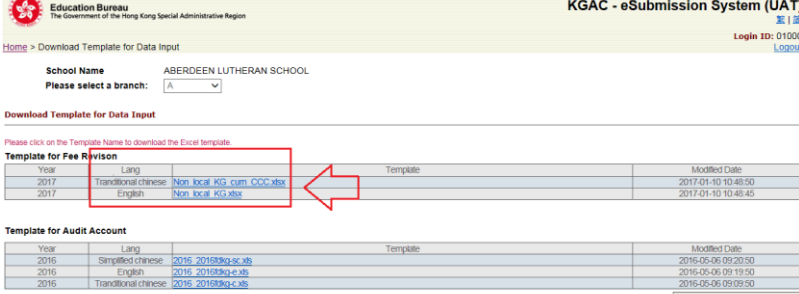
- For KGs/KG-cum-CCCs newly established in or after the 2017/18 school year onwards, essential expenses incurred before commencement of operation would be recognized as allowable expenditure and the school may recover the costs from government funds. Schools are NOT required to submit supporting documents for the above items alongside this application but should keep them and make them available for inspection upon request. For fixed assets such as furniture/equipment/fixtures/fittings/computer hardware and software, please report them in Schedule 4D: Schedule of Fixed Assets. For those commenced to operate in or before the 2016/17 school year, they may continue with the existing practice (e.g. include the items as depreciation, etc.)
- The number of years for spreading the set-up expenses is as follows:

Total amount of set-up expenses	Number of years for spreading
\$500,000 or less	3 years
\$500,001 - \$1,000,000	5 years
\$1,000,001 - \$10,000,000	10 years
\$10,000,001 or more	15 years



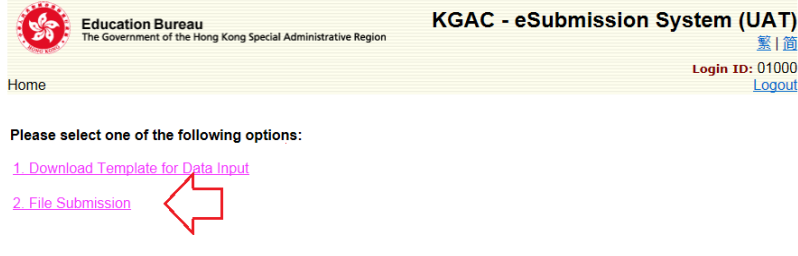
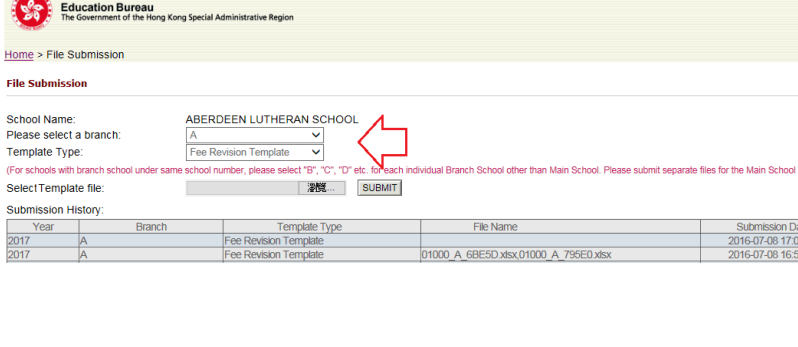
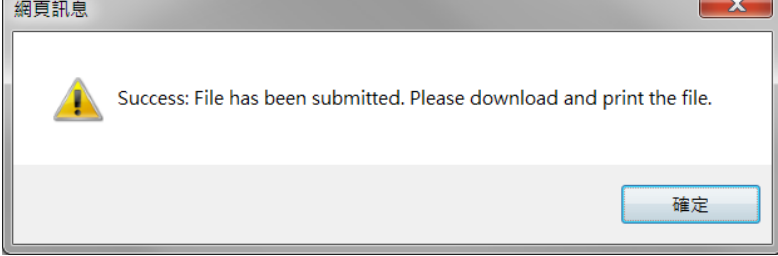
User Guide for Download and upload the “Fee Application Schedules” through School Portal

(Page 1 of 3)

Section A: Download the Schedules

Steps	Procedures	
1		<p>Launch the Internet Explorer and enter the following URL: http://kgac.edb.gov.hk</p>
2	 <p>Note: Since the School Portal has been upgraded in mid December 2015, if you encounter any problem on accessing your applications via your previous bookmark, please kindly click the link below to recreate your bookmark.</p> <p>Click here to bookmark your School Portal Logon Page</p>	<p>On the school portal logon page, enter your school portal account with prefix “K”, e.g. K + 10 digits</p> <p>Note: it is a capital K</p> <p>If you have forgotten your password, please read section C.</p>
3		<p>On the KGAC main screen, click the first link: 1. Download Template for Data Input</p>
4		<p>On the Template for Fee Revision table, click the link to download the template with the language you need. c- Traditional Chinese e- English</p>

Section B: Upload the completed Fee Application Schedules (As from 1 March 2017)

Steps	Procedures																
1		<p>Launch the Internet Explorer and enter the following URL: http://kgac.edb.gov.hk</p>															
2	 <p>Note: Since the School Portal has been upgraded in mid December 2015, if you encounter any problem on accessing your applications via your previous bookmark, please kindly click the link below to recreate your bookmark.</p> <p>Click here to bookmark your School Portal Logon Page</p>	<p>On the school portal logon page, enter your school portal account with prefix “K”, e.g. K + 10 digits</p> <p>Note: it is a capital K</p> <p>If you have forgotten your password, please read section C.</p>															
3		<p>On the KGAC main screen, click the second link: 2. File Submission</p>															
4	 <table border="1" data-bbox="284 1541 1086 1585"> <thead> <tr> <th>Year</th> <th>Branch</th> <th>Template Type</th> <th>File Name</th> <th>Submission Dt</th> </tr> </thead> <tbody> <tr> <td>2017</td> <td>A</td> <td>Fee Revision Template</td> <td></td> <td>2016-07-08 17:0</td> </tr> <tr> <td>2017</td> <td>A</td> <td>Fee Revision Template</td> <td>01000_A_6BE50.xlsx;01000_A_796E0.xlsx</td> <td>2016-07-08 16:5</td> </tr> </tbody> </table>	Year	Branch	Template Type	File Name	Submission Dt	2017	A	Fee Revision Template		2016-07-08 17:0	2017	A	Fee Revision Template	01000_A_6BE50.xlsx;01000_A_796E0.xlsx	2016-07-08 16:5	<p>On the File Submission page, select a branch and Template Type. Click ‘Browse’ / ‘瀏覽’ to select the completed form, Click “Submit” button to submit the fee application schedules.</p>
Year	Branch	Template Type	File Name	Submission Dt													
2017	A	Fee Revision Template		2016-07-08 17:0													
2017	A	Fee Revision Template	01000_A_6BE50.xlsx;01000_A_796E0.xlsx	2016-07-08 16:5													
5		<p>Successful message will be prompted if the schedules are submitted to EDB successfully.</p> <p>Please download and print out the file, stamp and submit to respective Senior School Development Officers or Senior Services Officers.</p>															

Section C: If you have forgotten the password, please reset School Portal User password

中華人民共和國香港特別行政區政府
教育局
Education Bureau
The Government of the Hong Kong Special Administrative Region

學校入門網站
School Portal

Please log In
登入名稱/Login Name: 密碼/Password:

[更改學校入門網站密碼](#) [下載重設密碼表格](#)
[Change Password for School Portal](#) [Download form to reset password](#)
[Security Guideline \(安全指引\)](#)

Note: Since the School Portal has been upgraded in mid December 2015, if you encounter any problem on accessing your applications via your previous bookmark, please kindly click the link below to recreate your bookmark.

[Click here to bookmark your School Portal Logon Page](#)

Step 1	To reset the password for school portal account, please download the password reset form by clicking the link “Download form to reset password”.
Step 2	Fill in the school particulars and fax the completed form to the School Portal Support Team (Fax No. 2117 0759).

**Expenditure Items Chargeable to Government Funds
for Kindergartens/Kindergarten-cum-Child Care Centres**

1. Salaries (including payment for supply teachers), provident fund, mandatory provident fund, long service payment of teaching and supporting staff employed
2. Rent and management fees, rates and government rent for the KG premises
3. Furniture and equipment used by school for education purposes
4. Teaching aids such as library books, reference materials, worksheets for teachers and students
5. Expenses on repairs, maintenance and improvement works of the KG 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, teachers' stationery and other consumables for teaching and learning 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 (including expenses for birthday parties, graduation ceremony, school outing, picnic and visits.)
14. Items necessary for school operation such as student handbooks, profiles, student portfolios, graduation certificates and student cards, etc.
15. Other expenses directly related to teaching and learning activities, school operation and maintenance of the standard of education service