

**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, the KG shall, according to the terms and conditions of PEVS, 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**

A KG joining PEVS will be given monthly provisional fee subsidy by the Education Bureau (EDB) according to approved course start month and number of instalments specified on the “Fees Certificate” (i.e school year started in August or September with 10, 11 or 12 fee instalments charged) and 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 in or before the first week of the last month of that school year that the KG charges school fee information about pupil changes (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)**

KGs should have submitted the Statement of Teacher Development Subsidy for Clawback Purpose (the Statement) on or before 2 January 2013. Should a KG to be closed has special reasons for having not submitted the Statement, they are required to send the Statement to the Kindergarten Administration Section, Education Bureau, Room 3608, 36/F, 248 Queen’s Road East, Wan Chai, Hong Kong before the date of closure.

The EDB would verify the Statement and related audited accounts submitted by the KG. After verification, the Government will issue a demand note if 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.

### **(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/pre-primary\\_e](http://www.edb.gov.hk/pre-primary_e) and download/browse the following documents:

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

### **(IV) Returning Students' Certificate of Eligibility for PEVS to Parents**

Apart from following the normal procedures to give notice in writing to its respective Senior School Development Officer (SSDO) / Senior Services Officer (SServO) three months before school closure, 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 disbursed in the 2006/07 school year and/or 2013/14 school year**

KG should submit a proposal on how the said items should be disposed of upon school closure to its respective SSDO/SServO. The KG can transfer the items to other KGs under the PEVS in need of them, or donate them to charitable organisations if no KG 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/SServO for record purpose.