

Education Bureau Circular No. 12/2023

**Kindergarten Education Scheme
Relief Grant for Appointment of Kindergarten Supply Teachers**

[Note: This circular should be read by –

- (a) Supervisors and Heads of Kindergartens, Kindergarten-cum-Child Care Centres and Schools with Kindergarten Classes joining the Kindergarten Education Scheme – for action; and
- (b) Heads of Sections – for information.]

SUMMARY

This circular informs kindergartens, kindergarten-cum-child care centres and schools with kindergarten classes (collectively referred to as “KGs” hereafter) joining the Kindergarten Education Scheme (Scheme) of the details on the provision of a recurrent “Relief Grant for Appointment of Kindergarten Supply Teachers” by the Education Bureau (EDB) starting from the 2023/24 school year.

BACKGROUND

2. The KG sector is characterised by flexibility and diversity, flexible operation, as well as prompt response to social changes and parents’ needs. Starting from the 2017/18 school year, the Government has implemented the Scheme, whereby KGs joining the Scheme (“Scheme-KGs”) are provided with the unit subsidy (which includes the half-day unit subsidy and the additional subsidy for whole-day or long whole-day services) based on the number of students for covering expenditures on salaries for teaching and supporting staff and other operating expenses. Scheme-KGs can deploy the unit subsidy to cover the school’s general needs, including the salaries of teaching and non-teaching staff and related expenses, as well as daily operating costs. In other words, Scheme-KGs can flexibly deploy the unit subsidy to employ supply teachers to meet operational needs (e.g. to temporarily take up the duties of teachers on sick leave).

3. EDB has kept in view KGs’ operational needs, and has enhanced existing grants or provided additional grants to support the ongoing development of Scheme-KGs while providing quality KG education. Starting from the 2018/19 school year, Scheme-KGs can apply for the “Supply Teacher Grant” in accordance with EDB Circular No. 8/2018 to reimburse the expenses incurred in employing supply teachers while releasing teachers to attend the specified recognised training courses on catering for students with developmental needs and supporting non-Chinese speaking students, etc.

From 1 January 2019 onwards, Scheme-KGs can also apply for the “Staff Relief Grant for Staff Taking Paid Maternity Leave” in accordance with EDB Circular No. 17/2018 to reimburse the expenses incurred in employing substitute staff to temporarily take up the duties of the staff on 14 weeks of paid maternity leave.

DETAILS

4. To further support the operational needs of Scheme-KGs, EDB will provide an annual recurrent “Relief Grant for Appointment of Kindergarten Supply Teachers” (“Relief Grant”) for Scheme-KGs starting from the 2023/24 school year. This will enable Scheme-KGs to employ supply teachers to temporarily take up the duties of teachers on sick leave for less than 30 days to maintain schools’ smooth operation and provision of quality KG education for the benefits of students. **Scheme-KGs are not required to submit individual applications.**

5. The Relief Grant is calculated on the basis of 2.5 man-days per teacher, the number of teachers required by individual Scheme-KGs under the teacher-to-pupil (TP) ratio of 1:11 (excluding the principal), and the daily rate of a supply teacher holding a Certificate in Early Childhood Education (C(ECE)) or above qualification. The calculation is as follows –

2.5 man-days	x	No. of teachers required under the TP ratio of 1:11 ¹ (excluding the principal)	x	Daily rate of a supply teacher holding a C(ECE) or above qualification ²
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6. Expenditures for the appointment of supply teachers to temporarily take up the duties of teachers on sick leave for less than 30 days, including salaries, Mandatory Provident Fund contributions and any statutory benefits conferred by the Employment Ordinance, should be met by the Relief Grant.

Usage of the Relief Grant

7. Scheme-KGs should ensure that the Relief Grant is deployed for the appointment of supply teachers to temporarily take up the duties of **teachers on sick leave for less than 30 days** to meet school-based needs. Scheme-KGs should employ supply teachers holding the C(ECE) or above qualifications. If a supply teacher with other qualifications is employed due to special circumstances (such as recruitment difficulties), the KG should provide strong justifications and adequate support for the supply teacher to ensure the quality of education services.

8. Besides, if a daily-rated supply teacher is employed for a period spanning two school years, his/her salary will be calculated according to the daily rates of the respective school years.

9. If the sick leave lasts for 30 days or more, KGs should follow the prevailing practice in handling the expenses of employing supply teachers. For example, KGs may flexibly deploy the unit subsidy to employ supply teachers according to their actual needs. They may also apply for the

¹ The number of teachers required is calculated on the basis of the total number of students in all sessions (divided by two for half-day programmes) divided by 11, and rounded down to integer.

² The daily rate of a supply teacher holding a C(ECE) or above qualification is \$1,058 in the 2023/24 school year. The rate will be adjusted according to the civil service pay adjustment on a school year basis.

“Staff Relief Grant for Staff Taking Paid Maternity Leave” to reimburse the expenses incurred in employing substitute staff to temporarily take up the duties of the staff on paid maternity leave.

Disbursement and Accounting Arrangements

10. The Relief Grant is calculated and disbursed on a per-school basis. A Scheme-KG, regardless of the number of its registered locations under the same school registration, will be counted as one eligible KG. The Relief Grant will be disbursed to Scheme-KGs in January of the year. The amount for individual Scheme-KGs will be calculated according to the number of teachers required under the TP ratio of 1:11 (excluding the principal) based on the number of eligible students (divided by two for half-day programmes) in November of the school year concerned according to the 1st Adjustment calculation of unit subsidy of individual KGs.

11. In using the Relief Grant, Scheme-KGs are required to put in place proper procedures for employment that are in line with the prevailing ordinances, regulations and guidelines issued by EDB. Scheme-KGs may, having regard to their own circumstances, supplement these with additional school-based procedures. They should also ensure that the procedures are conducted in a fair, just, open and well-documented manner. Scheme-KGs should avoid deficit in using the Relief Grant. Should there be deficit, the amount should be borne by the other operating cost portion (i.e. 40%) of the unit subsidy. Any remaining shortfall will have to be met by school funds.

12. For accounting and auditing purposes, Scheme-KGs are required to follow the established mechanism regarding accounting procedures as stipulated in Chapter 4 of the “Kindergarten Administration Guide” issued by EDB to keep a separate ledger account to properly record all the income and expenditure items of the Relief Grant. Scheme-KGs are also required to record all the related income and expenditure in the statement/note of the annual audited accounts to reflect the income and expenditure of the Relief Grant, and submit the annual audited accounts to EDB in accordance with the existing requirements. Detailed reporting requirements will be set out in the relevant circular memorandum issued by EDB annually calling for submission of annual audited accounts. No expenditure item of the Relief Grant should be included in the calculation of school fees in the fee revision exercise. All records and related receipts/invoices must be kept at school. As a usual practice, the relevant records should be kept for a minimum period of seven years. If necessary, EDB may request KGs to provide relevant documents for the purpose of examining the use of the Relief Grant. KGs are responsible for ensuring that the Relief Grant is used effectively and only for covering expenses within the scope specified in paragraph 7 above.

13. If Scheme-KGs are found to have used the Relief Grant for purposes other than those specified in this circular, they will be required to return to the Government the full amount of the grant received as specified by EDB. Scheme-KGs should inform EDB in writing in the first instance when there are any changes in their operation which make them no longer eligible for the Relief Grant, and EDB reserves the right to withhold the payment of the Relief Grant, deduct any overpayment from other grants payable to the KGs, and/or demand immediate repayment.

Surplus Retention

14. Scheme-KGs are allowed to accumulate a surplus of the Relief Grant up to three times the annual provision of the Relief Grant in the accounting year in which the grant is provided. Should there be any excessive surplus, EDB will claw back the surplus exceeding the reserve ceiling of the Relief Grant based on the annual audited accounts. Scheme-KGs are not allowed to transfer the funds/unspent balance of the Relief Grant to any other subsidies or accounts.

Accountability

15. Each of the Scheme-KG is required to submit an annual report (**Annex**) on the use of the Relief Grant to EDB **within one month after the end of the school year** concerned. A template of the annual report (in Word format) can also be downloaded from the EDB webpage (Home > Education System and Policy > Kindergarten Education > Kindergarten Education Scheme > 4. Circular).

ENQUIRIES

16. For enquiries about this circular, please contact the Kindergarten Administration 2 Section at 2892 6378 or 2892 6546.

Ms W S LEUNG
for Permanent Secretary for Education

**Relief Grant for Appointment of Kindergarten Supply Teachers (Relief Grant)
Annual Usage Report
20___/___ School Year**

(Please complete this report and return by fax ***within one month*** after the end of the school year concerned.)

To: Permanent Secretary for Education (Attn: Kindergarten Administration 2 Section. Fax No.: 3691 8021)
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Name of School: _____ School Registration No.: _____

I. Amount of Relief Grant Received in this School Year (i.e. 20___/___):

\$_____ [A]

II. Use of the Relief Grant

The Relief Grant was used in the 20___/___ school year as follows:

Supply teachers	Expenses related to the appointment of supply teachers (\$)		
	Salary [a]	MPF ¹ [b]	Total expenses [c] = [a] + [b]
(i) With a Certificate in Early Childhood Education (C(ECE)) or above qualification			
(ii) With other qualifications ²			
Total [c(i)] + [c(ii)]			[B]

III. Balance / (Deficit) in this School Year

Amount of the Relief Grant received [A]	Total amount used [B]	Balance / (Deficit)
<div style="border: 2px solid black; width: 100%; height: 30px; margin-bottom: 5px;"></div>	<div style="border: 2px solid black; width: 100%; height: 30px; margin-bottom: 5px;"></div>	<div style="border: 2px solid black; width: 100%; height: 30px; margin-bottom: 5px;"></div>
<div style="display: flex; justify-content: space-around; align-items: center;"> - = </div>		

Note:

- According to the information from Mandatory Provident Fund Schemes Authority, as long as the employees have been employed for 60 days or more, employers are required to enrol them into a Mandatory Provident Fund (MPF) scheme

and make contributions. For example, a kindergarten (KG) employs a supply teacher to take up the duties of three teachers who are on sick leave one after another for consecutive periods of 25 days, 25 days and 15 days respectively, the supply teacher's employment period would be 65 days (25 + 25 + 15 days). In this scenario, the KG is required to enrol the supply teacher in an MPF scheme and make contributions.

- In principle, KGs should employ supply teachers holding the C(ECE) or above qualifications to take up the duties of teachers counted under the TP ratio of 1:11 (excluding the principal). If a supply teacher with other qualifications is employed due to special circumstances (such as recruitment difficulties), the KG should provide strong justifications and adequate support for the supply teacher to ensure the quality of education services. For KGs that have employed supply teacher(s) holding other qualifications during the school year concerned, please provide justification(s) in the "IV. Supplementary Information" section below.

IV. Supplementary Information

(For schools that have employed supply teachers holding other qualifications, please fill in this part.)

Reason(s) for employing supply teacher(s) holding other qualifications in this school year (i.e. 20___/___):

V. School Information and Declaration

School Information	
Name of School:	(Chinese) _____ (English) _____
School Registration No.:	_____
Declaration	
I/We:	
(a) confirm that all information provided in this report is factually correct; (b) confirm that the supply teacher(s) has(have) been paid at the corresponding daily-rate; and (c) understand that supplementary information related to this report has to be provided in accordance with EDB's requirement if necessary.	
Signature of Supervisor:	(School Chop)
Name of Supervisor:	
Date: _____ / _____ / _____	
Contact person (Name): _____ (Post): _____	
Tel. No.: _____	