

Education Bureau
Circular Memorandum No. 60/2026

From : Permanent Secretary for Education To: Supervisors of Kindergartens / Kindergarten-cum-Child Care Centres and Schools with Kindergarten Classes joining the Kindergarten Education Scheme
- For necessary action

Ref : EDB(FINMS)/KG/614(25-26) Date: 26 June 2026

Submission of 2025/2026 Annual Audited Accounts by Kindergartens / Kindergarten-cum-Child Care Centres and Schools with Kindergarten Classes Joining the Kindergarten Education Scheme (“the Scheme”)

Purpose

This circular memorandum requests Supervisors of Kindergartens / Kindergarten-cum-Child Care Centres and schools with kindergarten classes joining the Scheme (collectively referred as “KGs”) (including KGs having withdrawn from the Scheme but still receiving government subsidy of eligible students at certain level(s)) to submit their annual audited accounts for the 2025/26 school / financial year within six months after the end date of the accounts.

Background

2. According to Education Bureau (EDB) Circular No. [7/2016](#), KGs are required to submit to EDB their annual accounts audited by Certified Public Accountants (practising) registered under the Accounting and Financial Reporting Council Ordinance. Guidelines on engagement of auditors are set out in EDB Circular No. [5/2014](#).

Submission Requirements

3. The full set of annual audited accounts to be submitted to EDB should comprise –
- (a) the School Supervisor’s Certificate;
 - (b) the Auditor’s Report; and
 - (c) statements as specified at **Annex 1**.

To facilitate KGs’ completion of the required statements, KGs should download for completion and submit the electronic templates through the Common Log-On System at <https://kgac.edb.gov.hk> (please refer to **Annex 2**), followed by a duly signed original hardcopy which is identical to the electronic version to EDB.

4. The full set of annual audited accounts must be forwarded to the following address **within 6 months** after the end date of the accounts –

Management Services Section,
Finance Division,
Education Bureau,
Room 1504, 15/F, Wu Chung House,
213 Queen’s Road East,
Wan Chai, Hong Kong.

5. For those KGs receiving subsidies under the Child Care Centre Subsidy Scheme and / or other subsidies for child care services, they should separately account for these subsidies as set out in Statement 3 at **Annex 1**.

6. For closed KGs / KGs having completely withdrawn from the Scheme (i.e. the end of operation of all eligible classes or all eligible students have left the KG), they should submit their final audited accounts covering the period up to and including the last day of school operation **no later than four months** from the date of cessation of operation / complete withdrawal from the Scheme.

Points for special attention

7. KGs should pay attention to the following –

- (a) Statement 3 at **Annex 1**: With effect from 1 September 2025, Subsidy for Manpower Enhancement (SME), Subsidy for Further Manpower Enhancement (SFME) and Subsidy for Assistant Supervisor (SAS) have been grouped and renamed under “Subsidy for Staff Cost” (SSC). KGs that receive these subsidies should ensure relevant income and expenditure are properly reported in this statement.
- (b) Statement 4B at **Annex 1**: With effect from 15 October 2025, “One-off Parent Education Grant”, “Grant for Promotion of Chinese Art and Culture” (“PCAC”) and “Enhanced PCAC”, as well as “Grant for Promotion of National Education through Home-school Co-operation” have been consolidated into the “Consolidated One-off Grant”. For details on finance and accounting arrangements, please refer to EDB Circular Memorandum No. [191/2025](#).

8. In preparing the annual audited accounts, School Supervisors are requested to comply with all relevant terms and conditions of the Scheme set out in the related EDB Circular Memorandums as well as EDB Circular No. [7/2016](#) as applicable to the KGs with particular attention to the following –

- (a) KGs should submit to EDB annual audited accounts in name of the KGs together with the Auditor’s Reports. EDB will not accept the annual audited accounts submitted by the sponsoring bodies / operators or other bodies and / or Auditor’s Reports of any other accounts.
- (b) All the transactions related to KGs’ operation, including but not limited to the income and assets, should be reflected in the annual audited accounts of the KGs.

On the other hand, those transactions related to the sponsoring bodies / operators only should be excluded from the annual audited accounts.

- (c) KGs should follow the rules and regulations on collection of fees and trading operations as promulgated in EDB Circular No. [16/2013](#). KGs should properly report their school incomes (e.g. school fees, income from sale of school items) in the annual audited accounts. Income generated from activities ancillary to KGs' operation but NOT collected from students should be reported in Note 5 of Statement 7 at **Annex 1**.
- (d) KGs will receive various grants and subsidies under the Scheme. These grants and subsidies should be used solely for the purposes specified in the relevant EDB circulars. A list of expenditure items chargeable to grants and subsidies is set out in Annex to Appendix 3 of EDB Circular No. [7/2016](#) for reference.
- (e) KGs should not transfer any funds, including subsidies and surplus, in whatever form, to any organizations including their sponsoring bodies.
- (f) KGs should observe the special accounting treatments for each individual grant and for some specific accounts as set out at **Annex 3** and **Annex 4** respectively.
- (g) KGs should properly disclose all related party transactions and their outstanding balances in Note 9 of Statement 7 at **Annex 1**. Please refer to **Annex 5** for definition.
- (h) KGs should draw their Auditors' attention to the strict certification requirements as set out in the reference notes for Auditors at **Annex 6** prior to the commencement of audit.
- (i) KGs should note that as set out at **Annex 6**, Auditors are required to send to EDB a copy of the management letter, if any, they issued to their School Supervisors on the weaknesses they observed in the internal control of KGs. EDB may require KGs and their Auditors to provide supplementary information, if necessary.

9. All income and expenditure relating to subsidies and grants received by KGs from other government departments / quasi-government funds, which are managed by government bureau / departments other than EDB, should not be included in Scheme Funds in the audited accounts at **Annex 1**.

Remuneration Packages for Key Personnel

10. As stipulated in paragraph 8 at Appendix 2 of EDB Circular No. [7/2016](#) issued on 20 July 2016 regarding the implementation details of the Scheme, on the basis of fairness and reasonableness, the school should put in place a proper and well-defined mechanism to determine remuneration packages for individual staff and the pay adjustment mechanism. The school should also increase the transparency in their management. Starting from the submission of the 2017/18 audited accounts, KGs joining the Scheme should complete a **proforma** on remuneration packages of key personnel, signed by the School Supervisor and return separately to the respective Regional Education Office / Joint Office for Kindergartens and Child Care Centres for consideration. The proforma and a completed sample are attached below for action and reference.

http://www.edb.gov.hk/circular/adhocforme/remuneration_proforma-e.doc
http://www.edb.gov.hk/circular/adhocforme/remuneration_proforma_sample-e.pdf

Enquiries

11. For enquiries related to annual audited accounts, please contact Accounting Officer I (Management Services)1 at 2892 6269 or Accounting Officer II (Management Services)2 at 2892 5950. For enquiries on the proforma on remuneration packages for key personnel, please contact respective School Development Officer or Service Officer as appropriate.

(Miss Pauline HON)

for Permanent Secretary for Education

Encl.

(1) School Number :
 Branch ID :

(2) Name of School :

(3) Name of Sponsoring Body :

(4) School type :
 First year joining KGES :
 With / Without non-local classes :

(5) Total number of pages of auditor's report (i.e. the 5th item in the contents) :

(6) Starting date of school year :
 KG Section - Local classes (dd/mm/yyyy) :
 (KGES)
 CCC Section (dd/mm/yyyy) :

(7) Period covered by annual accounts :
For this submission
 From (dd/mm/yyyy) :
 To (dd/mm/yyyy) :
 Part of the period not under KGES :

For last submission
 From (dd/mm/yyyy) :
 To (dd/mm/yyyy) :

Please read "Procedures/Guidelines For Filling Annual Audited Accounts Electronic Template" in the worksheet "Guide" before filling in the statements.

Note :
 Editable cells
 Editable cells (optional items)
 Not applicable cells
 Non-editable cells

School number : _____

[NAME OF SCHOOL]
AUDITED ACCOUNTS
FOR THE YEAR ENDED _____ 2026

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Remark:

1. Subsidies / grants under KG Education Scheme should be reported under respective Statements according to their natures as below -

a. Subsidies / grants under KG Education Scheme

- Statement 1: Recurrent subsidies / grants (deficit can be covered by surplus under Other Operating Expenses Related Subsidy and/or School Funds)
- Statement 1(2): Other Recurrent Subsidies / Grants (deficit can be covered by surplus under Other Operating Expenses Related Subsidy and/or School Funds)
- Statement 4A: Grants disbursed based on actual expenditure of the KG
- Statement 4B: Designated grants ((i) without reserve ceiling requirement; and (ii) deficit can be covered by surplus under Other Operating Expenses Related Subsidy and/or School Funds)

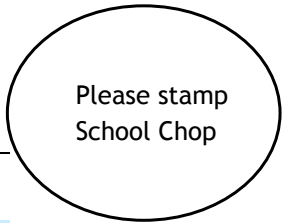
b. Other subsidies / grants not under KG Education Scheme or from other government departments / quasi-government bodies

- Statement 2: Balances of the subsidies / grants should be recorded as "Accounts Payable", if no separate ledgers and bank accounts are maintained for reporting to these bodies.
- Statement 3: Subsidies under the Child Care Centre Subsidy Scheme and from SWD
- Statement 7 (Notes 5 & 6): Surplus / deficit of subvented projects should be recorded as "Other Income" or "Other Expenditure".

SCHOOL SUPERVISOR'S CERTIFICATE

I hereby certify that information and explanation given in Statement 1 to Statement 7 in the Audited Accounts of the school for the accounting year ended _____ 2026 are true and correct.

Signed by School Supervisor: _____



Name of School Supervisor: _____

Name of School: _____

Date: _____

AUDITOR'S REPORT

To [School number - Name of School]



Signed by Auditor:

Name of Auditor:

Registration Number /
Practising certificate number

Date:



**INCOME AND EXPENDITURE ACCOUNT
FOR THE PERIOD FROM _____ 2025 TO _____ 2026**

Statement	KG Scheme Funds (under Kindergarten Education Scheme (KGES)) (Remark 1)												School Funds (Remark 1)				Total	
	Local Kindergarten Section												-----Optional (Remark 2)-----				2025/26	2024/25
	Teacher Salary Related Subsidy		Premises Related Subsidy (Premises Maintenance Grant related)		Premises Related Subsidy (Others) (Remark 4)		Other Operating Expenses Related Subsidy		Grant for Support to Non -Chinese Speaking (NCS) Students		Promotion of Reading Grant for Kindergartens		Sub-total	Local Kindergarten Section	Child Care Centre Section	Non-local Kindergarten Section		
	Half-day session	Whole-day / Long whole-day session	Half-day session	Whole-day / Long whole-day session	Half-day session	Whole-day / Long whole-day session	Half-day session	Whole-day / Long whole-day session	Half-day session	Whole-day / Long whole-day session	Grant for a Cook	Promotion of Reading Grant for Kindergartens					\$	\$
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Surplus / (Deficit) from operation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Profit / (Loss) from trading operations	5																	
Surplus / (Deficit) from FiT Scheme	7 - Note 10																	
Donation income	6																	
Surplus / (Deficit) for the year																		
Accumulated surplus / (deficit) brought forward from previous year																		
Prior year(s) adjustments (Remark 5)																		
Prior Year(s) Adjustments - Clawback (Remark 6)																		
(Please specify the reason)	7 - Note 11																	
(Please specify the reason)	7 - Note 11																	
(Please specify the reason)	7 - Note 11																	
(Please specify the reason)																		
Deficit for the year transferred to : (Remark 7)																		
Other Operating Expenses Related Subsidy																		
School Funds																		
Deficit from designated grants and other recurrent subsidies /grants																		
One-off Grant	4B																	
Relocation Grant (2023/24 school year or before)	4B																	
Professional Capacity Enhancement Grant ("PCEG") / Enhanced PCEG	4B																	
Parent Education Grant	4B																	
Additional grant for setting up / enhancing the designated webpage "Resources for Parents"	4B																	
"Smart Kindergarten" Grant																		
Grant for Promotion of Chinese Art and Culture ("PCAC") / Enhanced PCAC	4B																	
Grant for Promotion of National Education through Home-school Co-operation	4B																	
新時代中小學名師名校長培養計劃 (2024/2027) 津貼 (Chinese version only)	4B																	
Consolidated One-off Grant	4B																	
Kindergarten Activity Grant	1(2)																	
Relief Grant for Appointment of Kindergarten Supply Teachers	1(2)																	
Relocation Grant (2024/25 school year or after)	1(2)																	
Transfer from / (to) other reserves	7 - Note 7																	
Accumulated surplus / (deficit) for the year after transfer																		
Amount to be clawed back by Education Bureau for the year (Remark 8 & 9)	7 - Note 8																	
Accumulated surplus / (deficit) carried forward to next year	2																	

- Remarks:**
- KG Scheme Funds and School Funds mean "income from government subsidies/grants" and "non-government funds" respectively as stated in the Education Bureau Circular No. 7/2016 and related circulars on the Scheme.
 - It is optional for schools to further apportion the income and expenditure items under School Funds to local kindergarten section, non-local kindergarten section and child care centre section.
 - Please input the correct disbursement and adjustment amounts of subsidies/ grants with correct apportionment of these subsidies/ grants into related sessions under KGES according to the Annual Statement on Subsidies/ Grants issued by EDB through the Common Log-On System.
 - Any rental cost exceeding the market rent as assessed by the Rating and Valuation Department, which will be made known to KGs in due course, should not be charged to the subsidies under the Scheme. It should be borne by school funds (other than school fees).
 - Except for "Prior Year(s) Adjustments - Clawback" (Remark 6), KGs should minimise the use of "Prior year(s) adjustments". If "Prior year(s) adjustments" are needed for other reasons, please provide details such as explanation, calculation and other supporting documents for each of the prior year(s) adjustments in Statement 7 - Note 11 for reference.
 - According to the Clawback Notification Letter issued by EDB through the Common Log-On System, if there is any discrepancy in the accumulated surplus/(deficit) carried forward between the audited accounts of your school and the amount assessed by EDB for any subsidy/grant, please report such discrepancy as "Prior Year(s) Adjustments - Clawback" in the forthcoming annual audited accounts of your school.
 - Deficit of respective subsidies/ grants under KGES 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.
 - The amount shown in this row is for reference only. For the actual "amount to be clawed back by EDB", please refer to the Clawback Notification Letter issued by EDB in due course through the Common Log-On System.
 - Regardless of whether a KG withdraws from the KGES because of closure, voluntary withdrawal, rejection of continued participation or revocation of eligibility, the KG shall return the unspent balance of each grant to the Government within the period and in the amount as specified by EDB in writing.

(To be continued)

**STATEMENT OF OTHER RECURRENT SUBSIDIES / GRANTS
FOR THE PERIOD FROM _____ 2025 TO _____ 2026**

		Kindergarten Activity Grant	Relief Grant for Appointment of Kindergarten Supply Teachers	Relocation Grant (2024/25 school year or after)
	<i>Statement</i>	<i>(Remark 1)</i>	<i>(Remark 2)</i>	<i>(Remark 3)</i>
		\$	\$	\$
Income				
Grant received				
Expenditure				
Related expenses on the organisation of experiential learning activities outside the classroom				
Related expenses on the appointment of supply teachers				
Related expenses on relocation				
Surplus / (Deficit) for the year		-	-	-
Accumulated surplus brought forward from previous year	2			
Prior year(s) adjustments <i>(Remark 4)</i>	7 - Note 11			
Deficit transferred to Scheme Funds <i>(Remark 5)</i>	1			
Deficit transferred to School Funds <i>(Remark 5)</i>	1	-	-	-
Accumulated surplus for the year after transfer		-	-	-
Amount to be clawed back by Education Bureau <i>(Remark 6)</i>	7 - Note 8	-	-	
Accumulated surplus carried forward to next year	2	-	-	-

Remarks:

1. According to EDBC No. 8/2023 and EDBCM No. 195/2025, the grant is provided to Scheme-KGs for organising more experiential learning activities outside the classroom.
2. According to EDBC No. 12/2023, the grant is provided to Scheme-KGs for employing 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.
3. According to EDBC No. 30/2024 and EDBCM No. 103/2025, the grant is provided to Scheme-KGs for covering expenses on renovation works in the new premises, purchase of furniture and equipment for the new premises and other costs relating to relocation.
4. Please state the adjustments not yet reflected in previous year's audited accounts in this row.
5. 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.
6. The amount shown in this row is for reference only. For the actual "amount to be clawed back by EDB", Scheme-KGs should repay the sums to the Government within the period and in the amount as specified by EDB in writing.

(To be continued)

SUMMARY OF STATEMENT 1 and 1(2)

The summary below shows the total amount of all recurrent subsidies / grants from Statement 1, Statement 1(2) and School Funds for KG's reference.

	KG Scheme Funds (under Kindergarten Education Scheme (KGES))	School Funds	Total
	Total Recurrent Subsidies / Grants from Statement 1 & Statement 1(2)	Statement 1	2025/26
	\$	\$	\$
Total Income	-	-	-
Total Expenditure	-	-	-
Profit / (loss) from trading operations, surplus / (deficit) from FIT Scheme and donation income	-	-	-
Surplus / (Deficit) for the year	-	-	-
Accumulated surplus / (deficit) brought forward from previous year	-	-	-
Prior year(s) adjustments	-	-	-
Deficit for the year transferred to:			
Other Operating Expenses Related Subsidy	-	-	-
School Funds	-	-	-
Deficit from designated grants	-	-	-
Transfer from / (to) other reserves	-	-	-
Accumulated surplus / (deficit) for the year after transfer	-	-	-
Amount to be clawed back by Education Bureau for the year	-	-	-
Accumulated surplus / (deficit) carried forward to next year	-	-	-

BALANCE SHEET

		2025/26		2024/25		
		Statement	As at _____ 2026	As at _____ 2025	As at _____ 2025	As at _____ 2025
			\$	\$	\$	\$
Non-current Assets						
Fixed assets (including FiT Scheme assets)	7 - Note 3	-	-	-	-	
Others (Please specify)						
Others (Please specify)						
Others (Please specify)						
Others (Please specify)						
Others (Please specify)						
		-	-	-	-	
Current Assets						
Stocks	5	-	-	-	-	
Accounts receivable and prepayments						
Bank deposits with original maturities over three months						
Cash and cash equivalents						
Others (Please specify)						
Others (Please specify)						
Others (Please specify)						
Others (Please specify)						
Others (Please specify)						
Others (Please specify)						
Others (Please specify)						
Others (Please specify)						
Others (Please specify)						
Others (Please specify)						
		-	-	-	-	
Current Liabilities						
School fees received in advance						
Accounts payable and accruals						
Amount payable to Education Bureau	7 - Note 8	-	-	-	-	
Others (Please specify)						
Others (Please specify)						
Others (Please specify)						
Others (Please specify)						
Others (Please specify)						
Others (Please specify)						
Others (Please specify)						
Others (Please specify)						
Others (Please specify)						
		-	-	-	-	
Net Current Assets / (Liabilities)						
		-	-	-	-	
Non-current Liabilities						
Bank loan						
Others (Please specify)						
Others (Please specify)						
Others (Please specify)						
Others (Please specify)						
Others (Please specify)						
		-	-	-	-	
Total Assets net of Total Liabilities						
		-	-	-	-	

BALANCE SHEET

	Statement	2025/26	2024/25
		As at _____ 2026	As at _____ 2025
		\$	\$
Reserves			
Accumulated surplus / (deficit) - non-FiT Scheme # (Remark 1)		-	-
Accumulated surplus from FiT Scheme * (Remark 1)	7 - Note 10	-	-
Other reserves (Please specify)	7 - Note 7	-	-
Other reserves (Please specify)	7 - Note 7	-	-
Other reserves (Please specify)	7 - Note 7	-	-
Other reserves (Please specify)	7 - Note 7	-	-
Other reserves (Please specify)	7 - Note 7	-	-
		-	-
		-	-
Retained Surplus			
Subsidies / grants from Education Bureau			
Subsidies / grants under KG Education Scheme	1	-	-
Staff Relief Grant for Staff Taking Paid Maternity Leave	4A	-	-
Supply Teacher Grant	4A	-	-
One-off Grant	4B	-	-
Relocation Grant (2023/24 school year or before)	4B	-	-
Professional Capacity Enhancement Grant ("PCEG") / Enhanced PCEG	4B	-	-
Parent Education Grant	4B	-	-
Additional grant for setting up / enhancing the designated webpage "Resources for Parents"	4B	-	-
Grant for Promotion of Chinese Art and Culture ("PCAC") / Enhanced PCAC	4B	-	-
Grant for Promotion of National Education through Home-school Co-operation	4B	-	-
新時代中小學名師名校長培養計劃 (2024/2027) 津貼 (Chinese version only)	4B	-	-
Consolidated One-off Grant	4B	-	-
Kindergarten Activity Grant	1(2)	-	-
Relief Grant for Appointment of Kindergarten Supply Teachers	1(2)	-	-
Relocation Grant (2024/25 school year or after)	1(2)	-	-
		-	-
		-	-
Total Reserves and Retained Surplus		-	-

Remark:

1. For reconciliation purpose:

	Statement	2025/26	2024/25
Accumulated surplus / (deficit) - non-FiT Scheme #		-	-
Accumulated surplus from FiT Scheme *	7 - Note 10	-	-
School Funds - Accumulated surplus / (deficit)	1	-	-

**STATEMENT OF CHILD CARE CENTRE SUBSIDY SCHEME
AND OTHER SUBSIDIES FOR CHILD CARE SERVICES**

Statement	From _____ 2025 to _____ 2026 \$	From _____ 2024 to _____ 2025 \$
Income		
Subsidy received under the Child Care Centre Subsidy Scheme (Remark 1)	1	
Other Subsidies for Child Care Services (Remark 2)		
Subsidy for Manpower Enhancement ("SME") [For 2024/25 school year]		
Subsidy for Further Manpower Enhancement ("SFME") [For 2024/25 school year]		
Subsidy for Operation Enhancement ("SOE")		
Subsidy for Assistant Supervisor ("SAS") [For 2024/25 school year]		
Subsidy for Staff Cost ("SSC") [From 2025/26 school year onwards]		
Sub-total	1	-
Child Care Centre Special Grant ("CCCSG") (Remark 5)	1	
Child Care Centre Parent Subsidy ("CCCPS") (Remark 6)	1	
Total Income	-	-
Expenditure		
Salary and Provident Fund / Mandatory Provident Fund (Remarks 1, 2 and 3)		
Child care supervisor's ("CCS's") salaries		
Child care workers' ("CCW's") salaries		
Employer's contribution to Provident Fund Scheme / Mandatory Provident Fund Scheme for CCSs and CCWs		
Related expenses on administrative support of CCCs		
Related expenses on SAS [Up to 31 August 2025] (Remarks 2 and 4)		
Related expenses on CCCSG (Remark 5)	1	
Related expenses on CCCPS (Remark 6)	1	
Total Expenditure	-	-
Surplus / (Deficit) for the period	-	-
Surplus of CCCSG brought forward from previous period	-	
Surplus of CCCPS brought forward from previous period	-	
Surplus (Remark 7)		
Surplus refundable to Social Welfare Department ("SWD") for the period	-	-
Surplus of CCCSG carried forward to next period	-	-
Surplus of CCCPS carried forward to next period	-	-
Total surplus	-	-

Remarks:

- According to EDBC No. 3/2008, the subsidy under the Child Care Centre Subsidy Scheme (CCCS) should be spent solely on CCS's / CCW's salaries and Provident Fund / Mandatory Provident Fund expenses.
- According to SWD's notification letter issued to aided child care centres (CCCs) dated 17 March 2025, Subsidy for Manpower Enhancement (SME), Subsidy for Further Manpower Enhancement (SFME) and Subsidy for Assistant Supervisor (SAS) have been grouped and renamed under "Subsidy for Staff Cost" (SSC) with effect from 1 September 2025. SSC should be spent on (a) enhancing the remuneration of qualified child care staff, (b) improving the existing manning ratios for qualified CCWs serving in aided CCCs, and (c) strengthening the supervisory support to aided CCCs by appointing CCW(s) to assist the supervisor in the supervisory and administrative work in CCCs. The Subsidy for Operation Enhancement (SOE) should be spent solely on covering the staff cost of clerical staff or operation costs. SSC and SOE have to be spent in the school year to which they are granted.
- Please report the related expenses of SSC from 2025/26 school year onwards (i.e. from 1 September 2025) in the item "Salary and Provident Fund / Mandatory Provident Fund".
- The salary of the appointed CCW(s) to provide assistance for the supervisor in the supervisory and administrative work should be excluded.
- According to SWD's letter issued to aided CCCs dated 27 February 2020, 30 September 2020, 28 December 2020, 18 January 2022 and 22 February 2022, the Child Care Centre Special Grant (CCCSG) was provided to tide over the financial difficulties faced by CCCs due to suspension of service and ease the financial burden of parents during the epidemic period. The unspent special grant, if any, will be regarded as surplus and to be carried forward to the next period.
- Starting from February 2020, SWD disburses the Child Care Centre Parent Subsidy (CCCPS) on quarterly basis through the aided CCCs, which is a direct subsidies for parents to cover part of the service fees and aims at alleviating the financial burden of parents. The unspent CCCPS, if any, will be carried forward for disbursement to parents in the following quarter. SWD will adjust amount of CCCPS to be disbursed quarterly if needed.
- Except for the CCCSG and CCCPS, any unspent amount of the allocation will be clawed back by the Government of the Hong Kong Special Administrative Region ("the Government") after the review of the annual audited accounts. If the CCC service of the aided KG-cum-CCC is terminated, the entire unspent subsidy based on the audited accounts as at the date of closure will be clawed back by the Government. The surplus from other subsidies for child care services will be calculated and returned to the Government.

**STATEMENT OF GRANTS
PROVIDED BASED ON ACTUAL EXPENDITURE**

FOR THE PERIOD FROM _____ 2025 TO _____ 2026

	<u>Statement</u>	Staff Relief Grant for Staff Taking Paid Maternity Leave <i>(Remark 1)</i>	Supply Teacher Grant <i>(Remark 2)</i>
		\$	\$
Income			
Grant received			
Expenditure			
Expenditure incurred and covered by the grant <i>(Remark 3)</i>			
Balance for the period <i>(Remark 4)</i>		-	-
Balance brought forward from previous period	2		
Balance carried forward to next period <i>(Remark 4)</i>	2	-	-

Remarks:

1. According to EDBC No. 17/2018, the grant is provided to Scheme-KGs for reimbursement of the relevant expenses incurred from employing substitute staff to temporarily take up the duties of the staff taking paid maternity leave under Employment Ordinance (Cap. 57) and for 14 weeks. Expenses related to the non-school portion, child care centre section and non-local curriculum stream of the KG are not included.
2. According to EDBC No. 8/2018 and EDBCM No.17/2022, the grant is provided to Scheme-KGs for reimbursement of the relevant expenses incurred from employing supply teacher to temporarily take up the duties of the teacher attending the specified training courses on catering for students with developmental needs, on supporting NCS students and for professional development of KG middle leaders. Expenses related to the non-school portion, child care centre section and non-local curriculum stream of the KG are not included.
3. Only expenditure covered by the grant, i.e. the reimbursement, should be included. Expenditure not approved by EDB should not be charged to this statement.
4. In general, deficit may exist as a result of timing difference between expenditure incurred and the subsequent receipt of grant. Such deficit may be carried forward and made good by the grant received in next accounting period.

STATEMENT OF DESIGNATED GRANTS
(Remark 1)
FOR THE PERIOD FROM _____ 2025 TO _____ 2026

Statement	One-off Parent Education Grant								
	One-off Grant <i>(Remark 2)</i>	Relocation Grant (2023/24 school year or before) <i>(Remark 3)</i>	Professional Capacity Enhancement Grant ("PCEG") / Enhanced PCEG <i>(Remark 4)</i>	Parent Education Grant <i>(Remarks 5 and 9)</i>	Additional grant for setting up / enhancing the designated webpage "Resources for Parents" <i>(Remarks 5 and 9)</i>	Grant for Promotion of Chinese Art and Culture ("PCAC") / Enhanced PCAC <i>(Remarks 6 and 9)</i>	Grant for Promotion of National Education through Home-school Co-operation <i>(Remarks 7 and 9)</i>	新時代中小學 名師名校長 培養計劃 (2024/2027) 津貼 (Chinese version only) <i>(Remark 8)</i>	Consolidated One-off Grant <i>(Remark 9)</i>
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Income									
Grant received									
Expenditure									
<i>(Please specify)</i>									
<i>(Please specify)</i>									
<i>(Please specify)</i>									
<i>(Please specify)</i>									
<i>(Please specify)</i>									
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<i>(Please specify)</i>									
<i>(Please specify)</i>									
<i>(Please specify)</i>									
<i>(Please specify)</i>									
<i>(Please specify)</i>									
Total Expenditure	-	-	-	-	-	-	-	-	-
Surplus / (Deficit) for the period	-	-	-	-	-	-	-	-	-
Accumulated surplus brought forward from previous period				(A)	(B)	(C)	(D)		
Unspent balances as at 14 October 2025 (for grants to be consolidated) (Remark 9)				-	-	-	-		(A) + (B) + (C) + (D)
Unspent balances transferred to "Consolidated One-off Grant" from 15 October 2025 (Remark 9)				-	-	-	-		-
Prior year(s) adjustments (Remark 10)									
Deficit transferred to Scheme Funds (Remark 11)									
Deficit transferred to School Funds (Remark 11)	1	-	-	-	-	-	-	-	-
Amount to be clawed back by Education Bureau	7 - Note 8		-						
Accumulated surplus carried forward to next period	2	-	-	-	-	-	-	-	-

STATEMENT OF DESIGNATED GRANTS

(Remark 1)

FOR THE PERIOD FROM _____ 2025 TO _____ 2026

Remarks:

1. This Statement is applicable for EDB grants that meet the following criteria:
 - without reserve ceiling requirement; and
 - deficit can be covered by surplus under Other Operating Expenses Related Subsidy and / or School Funds.
2. According to the EDB letters and circulars (see table below) to KGs, the one-off grant was provided to alleviate KGs' financial hardship due to the COVID-19. Schools must ensure that the grant is used for operating the KG and for education purposes of students. The ambit of this grant covers expenditure items chargeable to government funds in general.

Grants	Our Ref. / CM No.	Date of issue	Clawback provision
1. One-off Grant (under the third round of Anti-epidemic Fund)	EDB(KGA)ADM/90/1/IV	5 October 2020	Not applicable
2. One-off Grant (under the fourth round of Anti-epidemic Fund)	EDB(KGA)ADM/90/1/VI	30 December 2020	Not applicable
3. One-off Grant (under the fifth round of Anti-epidemic Fund)	EDB(KGA)/KE/49/1(9)	18 January 2022	Not applicable
4. One-off Grant (under the sixth round of Anti-epidemic Fund)	EDBCM No. 47/2022	17 February 2022	Not applicable

3. According to the EDB circulars (see table below) to KGs, the relocation grant was provided to KGs for covering expenses on renovation works in the new premises, purchase of furniture and equipment for the new premises and other costs relating to relocation. KGs should use the grants on or before the expiry date as stated in the EDB circulars.

Date of disbursement	CM No.	Date of expiry
March 2021	127/2020	28 February 2023
March 2022	119/2021	29 February 2024
March 2023	105/2022	28 February 2025
March 2024	112/2023	28 February 2026

4. According to EDBCM Nos. 17/2022 and 61/2024, the one-off PCEG was enhanced in 2024 to increase the rates, expand the scope, and extend period of use until the 2028/29 school year. This aims to strengthen the capacity and professional development of teachers, foster collaboration with Mainland KGs, and enhanced the quality of KG education. KGs should use the grant(s) on or before the expiry date as stated below.

Grants	Date of expiry
i. KGs in receipt of the Enhanced PCEG and the PCEG	31 August 2029
ii. KGs in receipt of the Enhanced PCEG but not the PCEG	
iii. KGs in receipt of the PCEG but opt not to apply for the Enhanced PCEG, and to return the full amount of the Enhanced PCEG to EDB	31 August 2024

5. According to EDBCM No. 18/2022, the two one-off grants were provided to help schools kick start structured school-based parent education programmes and encourage KGs to set up / enhance the designated webpage "Resources for Parents" on their school websites. With effect from 15 October 2025, the unspent balances of the two grants should be transferred and consolidated into the "Consolidated One-off Grant" in accordance with EDBCM No. 191/2025. Please see Remark 9 for further details.
6. According to EDBCM Nos. 17/2023 and 45/2024, the PCAC and the Enhanced PCAC were provided to KGs for organising school-based activities of Chinese culture, to further promote students' understanding and appreciation of Chinese culture, and cultivate their sense of belonging, pride and affection for our country. With effect from 15 October 2025, the unspent balances of the grants should be transferred to the "Consolidated One-off Grant" in accordance with EDBCM No. 191/2025. Please see Remark 9 for further details.
7. According to EDBCM No. 249/2024, the one-off grant was provided to strengthen the support for KGs to promote national education through home-school co-operation, so as to facilitate the joint efforts by schools and parents to enhance children's sense of national identity. With effect from 15 October 2025, the unspent balance of the grant should be transferred to the "Consolidated One-off Grant" in accordance with EDBCM No. 191/2025. Please see Remark 9 for further details.
8. According to EDB's guidelines entitled 新時代中小學名師名校長培養計劃(2024/2027)津貼運用指引 (Chinese version only), the one-off grant is used to support participants in joining the 3-year training and fostering professional development activities of 名師工作室 and 名校長工作室. Deficit can only be covered by school funds. KG should use the grant on or before 31 August 2027.
9. According to EDBCM No. 191/2025, the One-off Parent Education Grant (including "Parent Education Grant" and "Additional grant for setting up / enhancing the designated webpage "Resources for Parents""), Grant for Promotion of Chinese Art and Culture (PCAC), Enhanced Grant for Promotion of Chinese Art and Culture (Enhanced PCAC) and Grant for Promotion of National Education through Home-school Co-operation have been consolidated into the **"Consolidated One-off Grant" with effect from 15 October 2025**. The unspent balances of the mentioned grants should be transferred to the "Consolidated One-off Grant" starting from 15 October 2025, with the usage period aligned to end on 31 August 2027 (as per table below). In other words, KGs should use the "Consolidated One-off Grant" on or before 31 August 2027.

Grants	Deadline for using the grant before consolidation (Originally Provided)	Deadline for using the "Consolidated One-off Grant" with effect from 15 October 2025
One-off Parent Education Grant	i. KGs in receipt of the "Parent Education Grant"	31 August 2027
	ii. KGs in receipt of the "Additional grant for setting up / enhancing the designated webpage "Resources for Parents""	
Grant for Promotion of Chinese Art and Culture ("PCAC") / Enhanced PCAC	i. KGs in receipt of the PCAC and the Enhanced PCAC	31 August 2027
	ii. KGs in receipt of the Enhanced PCAC only	31 August 2027
	iii. KGs in receipt of the PCAC but opt not to apply for the Enhanced PCAC	31 August 2027
Grant for Promotion of National Education through Home-school Co-operation	31 August 2027	31 August 2027

10. Please state the adjustments not yet reflected in previous year's audited accounts in this row.

11. Deficit should be borne by the surplus (if any) from other relevant government subvention (if applicable) or schools' own fund.

**STATEMENT OF TRADING OPERATIONS
FOR THE PERIOD FROM ____ 2025 TO ____ 2026**

<i>Statement</i>	Textbooks	Exercise books	School bus services	School uniforms	School bags	Bedding items	Activities outside regular school hours	Stationery	Supplementary learning materials	Tea and snacks	Interest classes	Others (Please specify)	Others (Please specify)	Others (Please specify)	Total	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Income <i>(Remark 1)</i>																-
Cost of Sales																
Opening stock	2															-
Add : Purchases																
Others <i>(Please specify)</i>																-
Others <i>(Please specify)</i>																-
Others <i>(Please specify)</i>																-
Others <i>(Please specify)</i>																-
Others <i>(Please specify)</i>																-
Less: Closing stock	2															-
Total Cost of Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Profit/ (Loss) for the year	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Profit / (Loss) as a % of total cost of sales <i>(Remark 2)</i>																

Remarks:

- Any discount or block sum of money received from trading operators / suppliers should be entered into school accounts as income. Parents should be notified in advance of such sum.
- According to EDBC No. 16/2013, no profit should be generated from sale of textbooks. The profit from the sale of other school items and provision of paid services should be limited to 15% of total costs involved.

STATEMENT OF DONATION INCOME

	<u>Statement</u>	From _____ 2025 to _____ 2026 \$	From _____ 2024 to _____ 2025 \$
Donation Income		_____	_____
Expenditure <i>(Remark 1)</i>			
Extra-curricular activities		_____	_____
Purchase of teaching equipment		_____	_____
Repairs and maintenance		_____	_____
Scholarship		_____	_____
Others <i>(Please specify)</i>		_____	_____
Others <i>(Please specify)</i>		_____	_____
Others <i>(Please specify)</i>		_____	_____
Others <i>(Please specify)</i>		_____	_____
Others <i>(Please specify)</i>		_____	_____
Others <i>(Please specify)</i>		_____	_____
Others <i>(Please specify)</i>		_____	_____
Others <i>(Please specify)</i>		_____	_____
Total Expenditure		_____	_____
Unspent balance <i>(Remark 2)</i>	<i>1</i>	_____	_____

Remarks:

1. Expenditure which cannot be fully covered by donation should be recognised in the Income and Expenditure Account (Statement 1).
2. Unspent balance should be transferred to the Income and Expenditure Account.

NOTES TO THE ACCOUNTS

1. General Information

The principal activity of the school is to provide kindergarten [and nursery, please delete as appropriate] educational services.

The school has joined the Kindergarten Education Scheme ("the Scheme") of the Education Bureau since 2017/18 school year and has undertaken to fulfil the terms and conditions of the Scheme. The school is a non-profit-making kindergarten by being either an approved organisation exempt from taxes under Section 88 of the Inland Revenue Ordinance (Cap. 112) ("IRO") or an approved subsidiary to an organisation exempt from taxes as recognised by the Inland Revenue Department ("IRD") under the IRO as proved by a certificate or confirmation letter issued by the IRD.

2. Basis of Preparation

This set of accounts has been prepared in accordance with the requirements set out in relevant letters, circulars and guidelines issued by the Education Bureau for the Scheme. All amounts are presented in Hong Kong dollars.

The school has maintained separate books of accounts to record the income, expenditure and transactions of each type of subsidies and grants received under the Scheme (named as KG Scheme Funds ("KGSF")), as well as those of the kindergarten and nursery (if applicable) operation but not covered by the scheme (named as School Funds ("SF")). The statements included in this set of accounts are prepared on the basis of these books of accounts and where applicable, report separately the income, expenditure and operating surplus / deficit for different sections (kindergarten and child care centre), streams (local and non-local curriculum) and sessions (half-day, whole-day and long whole-day) as specified by the Education Bureau.

In preparing the statements, the school has strictly followed the principles below :

- (i) All direct expenses which can be separately attributable to KGSF or SF are fully taken up and borne by such fund, and recorded directly in the accounts for the related sections, streams and sessions;
- (ii) Identifiable local kindergarten expenses which are not allowable in / chargeable to KGSF are fully borne by SF;
- (iii) Salaries and related expenses of principal and teaching staff are allocated to KGSF and SF according to their relative duties in different sections and streams as designated by the school. The apportionment ratio adopted by the school during the year was :

Child Care Centre (if applicable)	Local Kindergarten Classes	Non-Local Kindergarten Classes (if applicable)
	100%	

- (iv) Expenses incurred on a school basis are allocated to KGSF and SF based on yearly [please specify as appropriate] average student enrolments of respective sections and streams; and
- (v) All expenses allocated to local kindergarten section are further allocated, if applicable, to different sessions based on respective yearly average student enrolments and the ratio of half-day to whole-day / long whole-day expenditure per student. The ratio adopted by the school during the year was:

Half-day	Whole-day/ Long whole-day
	Not applicable (1.6 to 2 , please specify)

NOTES TO THE ACCOUNTS

3. Fixed Assets

	School premises	Leasehold improvements	Furniture/ Equipment/ Fixtures/ Fittings	Computer hardware and software	Renewable energy (RE) facilities under FiT Scheme (Remark 2)	Total
	\$	\$	\$	\$	\$	\$
Cost						
As at _____ 2025						-
Additions	-	-	-	-	-	-
Transfer (Remark 1)						-
Disposals						-
Written off						-
As at _____ 2026	-	-	-	-	-	-
Accumulated Depreciation						
As at _____ 2025						-
Depreciation						
For assets not under FiT Scheme:						
Charged to KG Scheme Funds #	-	-	-	-		-
Charged to School Funds #	-	-	-	-		-
For RE facilities under FiT Scheme:						
Charged to KG Scheme Funds # (Remark 2)					-	-
Charged to School Funds @ (Remark 2)					-	-
	-	-	-	-	-	-
Transfer (Remark 1)						-
Disposals						-
Written off						-
As at _____ 2026	-	-	-	-	-	-
Net Book Value						
As at _____ 2025	-	-	-	-	-	-
As at _____ 2026	-	-	-	-	-	-
Threshold amount (Remark 3)						
Depreciation Rate (%)						

Remarks :

- This category is only applicable for new join Scheme KGs.
From 2017/18 school year onwards, except for schools participating in the FiT Scheme, fixed assets (including items brought forward or newly acquired items) must be grouped under 4 categories, namely School premises, Leasehold improvements, Furniture/ Equipment/ Fixtures/ Fittings, and Computer hardware and software. Therefore, any items brought forward under the category of "Others" must be transferred to these 4 categories.
- Only applicable to schools participating in FiT Scheme. Please refer to Note 10 of Statement 7.
- Please provide the threshold amount (i.e. if the relevant expenditure is up to or in excess of that amount, the item acquired would be treated as fixed assets) for each type of assets.

Depreciation reflected in Statement 1.

@ For the purchase of fixed assets and capital expenditure under FiT Scheme, the relevant assets should be capitalised in Note 3 of Statement 7, while the depreciation for the relevant fixed assets should be charged to the account of FiT Scheme (Note 10 of Statement 7). The depreciation should NOT be reflected in Statement 1.

NOTES TO THE ACCOUNTS

4. Details of Additions of Fixed Assets

	Date of purchase/ commission	From _____ 2025 to _____ 2026 Cost \$
(i) School premises		
<i>(Please specify)</i>		
<i>(Please specify)</i>		
<i>(Please specify)</i>		
<i>(Please specify)</i>		
<i>(Please specify)</i>		
		-
(ii) Leasehold improvements		
<i>(Please specify)</i>		
<i>(Please specify)</i>		
<i>(Please specify)</i>		
<i>(Please specify)</i>		
<i>(Please specify)</i>		
		-
(iii) Furniture/ Equipment/ Fixtures/ Fittings		
<i>(Please specify)</i>		
<i>(Please specify)</i>		
<i>(Please specify)</i>		
<i>(Please specify)</i>		
<i>(Please specify)</i>		
<i>(Please specify)</i>		
<i>(Please specify)</i>		
<i>(Please specify)</i>		
<i>(Please specify)</i>		
<i>(Please specify)</i>		
		-
(iv) Computer hardware and software		
<i>(Please specify)</i>		
<i>(Please specify)</i>		
<i>(Please specify)</i>		
<i>(Please specify)</i>		
<i>(Please specify)</i>		
<i>(Please specify)</i>		
<i>(Please specify)</i>		
<i>(Please specify)</i>		
<i>(Please specify)</i>		
<i>(Please specify)</i>		
		-

NOTES TO THE ACCOUNTS

4. Details of Additions of Fixed Assets

	Date of purchase/ commission	From _____ 2025 to _____ 2026 Cost \$
(v) Renewable energy facilities under FiT Scheme <i>(Remark 1)</i>		
<i>(Please specify)</i>		
<i>(Please specify)</i>		
<i>(Please specify)</i>		
<i>(Please specify)</i>		
<i>(Please specify)</i>		
		-
(vi) Others <i>(Remark 2)</i>		
<i>(Please specify)</i>		
<i>(Please specify)</i>		
<i>(Please specify)</i>		
<i>(Please specify)</i>		
		-
Total		-

Remarks :

1. Only for schools participating in FiT Scheme.
2. This category is only applicable for new join Scheme KGs.
From 2017/18 school year onwards, except for schools participating in the FiT Scheme, fixed assets (including items brought forward or newly acquired items) must be grouped under 4 categories, namely School premises, Leasehold improvements, Furniture/ Equipment/ Fixtures/ Fittings, and Computer hardware and software. Therefore, any items brought forward under the category of "Others" must be transferred to these 4 categories.

NOTES TO THE ACCOUNTS

7. Other Reserves

As at _____ 2025

Transfer from/(to) Income and Expenditure Statement (Statement 1)

(Please specify the nature)

(Please specify the nature)

(Please specify the nature)

(Please specify the nature)

As at _____ 2026

Other reserves <i>(Please specify)</i>	Other reserves <i>(Please specify)</i>	Other reserves <i>(Please specify)</i>	Other reserves <i>(Please specify)</i>	Other reserves <i>(Please specify)</i>	Total
\$	\$	\$	\$	\$	\$
					-
					-
					-
					-
					-
-	-	-	-	-	-

NOTES TO THE ACCOUNTS

9. Related Party Transactions

	From _____ 2025 to _____ 2026 \$	From _____ 2024 to _____ 2025 \$
(i) Amount due from related parties		
School sponsoring body <i>(Please specify its name and nature of transaction)</i>		
Others <i>(Please specify name of the party and nature of transaction)</i>		
Others <i>(Please specify name of the party and nature of transaction)</i>		
Others <i>(Please specify name of the party and nature of transaction)</i>		
Others <i>(Please specify name of the party and nature of transaction)</i>		
Others <i>(Please specify name of the party and nature of transaction)</i>		
Others <i>(Please specify name of the party and nature of transaction)</i>		
Others <i>(Please specify name of the party and nature of transaction)</i>		
	-	-
(ii) Amount due to related parties		
School sponsoring body <i>(Please specify its name and nature of transaction)</i>		
Others <i>(Please specify name of the party and nature of transaction)</i>		
Others <i>(Please specify name of the party and nature of transaction)</i>		
Others <i>(Please specify name of the party and nature of transaction)</i>		
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Others <i>(Please specify name of the party and nature of transaction)</i>		
Others <i>(Please specify name of the party and nature of transaction)</i>		
	-	-
(iii) Receipt from related parties during the year		
School sponsoring body <i>(Please specify its name and nature of transaction)</i>		
Others <i>(Please specify name of the party and nature of transaction)</i>		
Others <i>(Please specify name of the party and nature of transaction)</i>		
Others <i>(Please specify name of the party and nature of transaction)</i>		
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Others <i>(Please specify name of the party and nature of transaction)</i>		
Others <i>(Please specify name of the party and nature of transaction)</i>		
	-	-
(iv) Payment to related parties during the year		
School sponsoring body <i>(Please specify its name and nature of transaction)</i>		
Others <i>(Please specify name of the party and nature of transaction)</i>		
Others <i>(Please specify name of the party and nature of transaction)</i>		
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Others <i>(Please specify name of the party and nature of transaction)</i>		
Others <i>(Please specify name of the party and nature of transaction)</i>		
	-	-

NOTES TO THE ACCOUNTS

10. Participation in the Feed-in Tariff (FiT) Scheme (Remarks 1 and 2)

	From _____ 2025 to _____ 2026	
	\$	\$
Income		
- Income from FiT Scheme		
- Grant / donations / sponsorships received for FiT Scheme		
- Others (Please specify)		
Expenditure		
- Depreciation of renewable energy (RE) facilities under FiT Scheme @ (Remark 3)		
- Recurrent costs of RE facilities, e.g. repairs and maintenance		
- Expenditure on purposes directly benefiting the students		
- Others (Please specify)		
Surplus / (Deficit) (per Statement 1)		-
Surplus brought forward		-
Deficit transferred to School Funds		-
Surplus carried forward		-
		(per Statement 2)

@ For the purchase of fixed assets and capital expenditure under FiT Scheme, the relevant assets should be capitalised in Note 3 of Statement 7, while the depreciation for the relevant fixed assets should be charged to this account of FiT Scheme. The depreciation should NOT be reflected in Statement 1.

Remarks:

- Schools should refer to the relevant requirements stipulated in the EDBCM No. 168/2019 on "Participation of Schools in Feed-in Tariff (FiT) Scheme".
- For participation in the FiT Scheme, SMC's approval has been obtained on _____ .
- Depreciation charges of RE facilities recorded under different funds
(for reconciliation purpose)

	2025/26
	\$
-KG Scheme Funds - FiT Scheme assets (Statement 1 - under Other Operating Expenses Related Subsidy)	-
-School Funds - FiT Scheme assets (@ per above)	-
Total depreciation charges of renewable energy facilities	-
	(per Note 3 under Statement 7)

NOTES TO THE ACCOUNTS

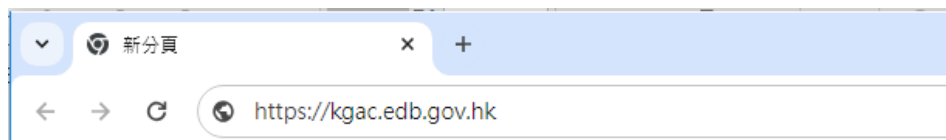
11. Prior Year(s) Adjustments

Please provide details such as explanation, calculation and other supporting documents for each of the prior year(s) adjustments for reference.

A large, solid light blue rectangular area that occupies most of the page below the text. It is intended for the user to provide details on prior year adjustments as requested in the text above.

**Procedures for downloading of “Procedural Guide for Using the
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through the Education Bureau Common Log-On System**

- (1) Enter the following URL address in the internet browser:
<https://kgac.edb.gov.hk>



- (2) On the Education Bureau (EDB) Common Log-On System login page, enter the ‘Username’ and ‘Password’ to log on.

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
of the People's Republic of China

Common Log-On System
統一登入系統 (CLO)

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- Avoid logging on system using public/shared computers or through unsecured networks.
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- 請勿使用公共 / 共用電腦或透過不可靠的網絡登入。
- 登入後，請勿在沒有合適保安措施下離開你的電腦。
- **使用後立即登出並關閉所有瀏覽器，以防止其他人非法登入。**

i Schools may click [here](#) for details of using CLO, including logging on, delegating school user to be school representative and registering a CLO User account, etc.
學校可按此瀏覽有關「統一登入系統」的操作說明，包括戶口登入、委任學校代表和自行登記戶口等。

You are reminded to comply with the Personal Data (Privacy) Ordinance in handling personal data. For details, please visit the website of the Office of the Privacy Commissioner for Personal Data at <https://www.pcod.org.hk>.
請注意，處理個人資料時應遵守《個人資料（私隱）條例》的規定。有關詳情可瀏覽個人資料私隱專員公署網站：<https://www.pcod.org.hk/c/index.html>.

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- (3) After logon, click the link “Download Procedural Guide for Using ‘Electronic Template for Audited Accounts’” in the KGAC – eSubmission System menu.

Home

KGAC - eSubmission System

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Login ID: 01000

Logout

Part (I) - For Scheme-KGs : Procedural Guides

[Download "Procedural Guide for Using 'Electronic Schedules for Fee Revision Application'"](#)

[Download "Procedural Guide for Using 'Electronic Template for Audited Accounts'"](#)

Part (II) - Download and submission of e-templates

Please select one of the following options:

- [1. Download Template for Data Input](#)
- [2. File Submission](#)
- [3. Clawback Notification Letter](#)
- [4. Annual Statement](#)

- (4) The procedural guide is in PDF format and provides detailed **guidance notes about downloading / uploading and filling in the Electronic Templates.** Please download, print and **read the procedural guide** before filling in the Electronic Templates.
- (5) If you forget your login password for EDB Common Log-On System, click “Forgot Username/Password” and follow the steps in Section 6.3 of Chapter 6 of the [User Manual for the Common Log-On \(CLO\) System of the Education Bureau](#) to reset 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
of the People's Republic of China

Common Log-On System
統一登入系統 (CLO)

Username/用戶名稱

Password/密碼

Logon / 登入

FAQs/常見問題

Forgot Username/Password
忘記用戶名稱/密碼

方便登入
Login with IAM Smart

More Info / 了解更多

Self Register/自助註冊

Click [here](#) to register a new e-Services Portal School Account/
[按此註冊新的電子化服務入門網站學校戶口](#)

EDB application systems contain sensitive personal information which should be handled with care. Suggested preventive measures are as follows:

- Avoid logging on system using public/shared computers or through unsecured networks.
- After logging on, do not leave the computer unattended without proper security measures.
- **Log out after used and close all browsers immediately so that others cannot gain unauthorized access.**

教育局應用系統存有敏感的個人資料，必須小心處理。建議預防措施如下：

- 請勿使用公共 / 共用電腦或透過不可靠的網絡登入。
- 登入後，請勿在沒有合適保安措施下離開你的電腦。
- **使用後立即登出並關閉所有瀏覽器，以防止其他人士非法登入。**

Schools may click [here](#) for details of using CLO, including logging on, delegating school user to be school representative and registering a CLO User account, etc.
學校可按此瀏覽有關「統一登入系統」的操作說明，包括戶口登入、委任學校代表和自行登記戶口等。

You are reminded to comply with the Personal Data (Privacy) Ordinance in handling personal data. For details, please visit the website of the Office of the Privacy Commissioner for Personal Data at <https://www.pcpd.org.hk>.
請注意，處理個人資料時應遵守《個人資料（私隱）條例》的規定。有關詳情可瀏覽個人資料私隱專員公署網站：<https://www.pcpd.org.hk/cindex.html>.

Statement of Privacy Policies and Practices | Personal Information Collection Statement | Security Guidelines | EDB Home
私隱政策及實務聲明 | 個人資料收集聲明 | 安全指引 | 教育局網站

Points for special attention for individual grants

Ref. No.	Grant Name	Relevant EDB document	Points for special attention and year-end surplus / deficit treatment
1	Basic half-day (HD) unit subsidy and additional subsidy for whole-day (WD) and long whole-day (LWD) services	EDBC No. 7/2016 EDBCM No. 1/2026	<p>(a) 60% of the unit subsidy (including basic HD unit subsidy and additional subsidy for WD and LWD services) is regarded as the teaching staff salary portion and must be used on teaching staff salaries and related expenses (such as mandatory provident fund (MPF), provident fund (PF), long service payment, etc.). KGs may deploy any portion of the remaining 40% subsidy for teaching staff salaries and related expenses, but not vice versa.</p> <p>(b) Expenditure on teaching staff salary (including employer's contribution to the MPF, PF, long service payment or severance pay, if any) out of the unit subsidy (including basic HD unit subsidy and additional subsidy for WD and LWD services) should be separately reflected in the annual audited accounts.</p> <p>(c) KGs shall report separately the income, expenditure and operating surplus / deficit for different sections (KG and Child Care Centre classes), streams (local and non-local curriculum) and sessions (HD, WD and LWD), if any, in their annual audited accounts.</p> <p>(d) 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, they are allowed to accumulate a surplus up to 12 months of current year provision of the whole respective grants. Specifically,</p> <p>(i) the unit subsidy (including the teaching staff salary portion (60% portion) and other operating cost portion (40% portion)) (basic HD unit subsidy).</p> <p>The reserve ceiling is the current year provision of the above total subsidies. A special arrangement for the reserve ceiling of unit subsidy has been made in the 2021/22 to 2025/26 accounting years. KGs are allowed to keep their accumulated surplus of the whole unit subsidy for each corresponding accounting year up to <u>18 months of their current year provision</u>, even if the accumulated surplus of KGs has exceeded the ceiling of 12 months of the current year provision.</p>

Ref. No.	Grant Name	Relevant EDB document	Points for special attention and year-end surplus / deficit treatment
			<p>(ii) the unit subsidy (including the teaching staff salary portion (60% portion) and other operating cost portion (40% portion)) (subsidy for WD and LWD services).</p> <p>The reserve ceiling is the current year provision of the above total subsidies. A special arrangement for the reserve ceiling of unit subsidy has been made in the 2021/22 to 2025/26 accounting years. KGs are allowed to keep their accumulated surplus of the whole unit subsidy for each corresponding accounting year up to <u>18 months of their current year provision</u>, even if the accumulated surplus of KGs has exceeded the ceiling of 12 months of the current year provision.</p> <p>(e) For unspent government subsidies, upon accumulation to the above prescribed level, EDB reserves the right to make any adjustment in the subsidies payable to the KG for claw back based on the annual audited accounts. For those KGs having accumulated surplus of unit subsidy over 12 months of current year provision in the 2021/22 to 2025/26 accounting years, the surplus for such accounting year will only be clawed back if the total accumulated surplus of unit subsidy has exceeded 18 months of the current year provision.</p> <p>(f) To ensure that KGs which have the reserve ceiling of unit subsidy uplifted could use the resources effectively, the KGs concerned are required to submit a separate surplus usage report. Failure in submission of the surplus usage report as per the requirement, or retaining too much surplus without specific purposes, may lead to ineligibility of the KGs concerned for uplifting the reserve ceiling to 18 months of the current year provision in the subsequent accounting year(s).</p>
2	Rental subsidy (RSS)	EDBC No. 7/2016 EDBCM No. 17/2025	<p>(a) KGs under RSS should (i) spend the rental subsidy solely on rental expenditure for eligible students of the KG section / classes offering local curriculum; and (ii) return the unspent rental subsidy, if any, in full.</p>

Ref. No.	Grant Name	Relevant EDB document	Points for special attention and year-end surplus / deficit treatment
			<p>(b) The subsidy to some KGs may not cover their full rental expenditure because of (i) low fill-up rate; (ii) “dual caps”; and / or (iii) the rental expenditure exceeding the market rent as assessed by Rating and Valuation Department (RVD). The difference between the actual rental expenditure and the rental subsidy under (i) and (ii) can be charged to the subsidies under the Scheme and / or School Funds. For (iii), the rental expenditure exceeding the market rent as assessed by RVD, which will be made known to KGs in due course, should not be charged to the subsidies under the Scheme, nor will be recognised for approving the school fee. It should be borne by School Funds (except school fees).</p>
3	Premises Maintenance Grant	EDBC No. 7/2016 EDBCM No. 22/2025	<p>(a) The grant covers repair and maintenance works of the registered school premises of the eligible KGs, and such works fall under the responsibility of the owner of the premises. For KGs operating in part of the premises concerned, only the relevant portion of the repair and maintenance expenses that should be shared by the KG is chargeable to the grant.</p> <p>(b) If, in a particular year, the accumulated surplus of the grant reaches 500% of the current year provision, EDB will suspend the disbursement of grant and claw back the excessive surplus of that year according to the annual audited accounts for the same year. Any grant further disbursed subsequent to that year will also be clawed back. After suspending the disbursement of the grant, EDB will continue to calculate a ‘notional’ grant in each school year based on the relevant enrolments and grant rate. The disbursement of grant from EDB will only resume when the accumulated surplus in the annual audited accounts falls below 100% of the ‘notional’ grant for the accounting year.</p> <p>(c) Any deficit should be borne by at least one of the following two funds: (1) surplus of the other operating cost portion (i.e. 40%) (including basic HD unit subsidy and additional subsidy for WD and LWD services), if any, and / or (2) School Funds. If the surplus of the 40% portion of the unit subsidy (if any) is insufficient to cover the deficit, the deficit balance should be borne by School Funds.</p>
4	Grant for a Cook	EDBC No. 7/2016 EDBCM No. 22/2025	<p>(a) Only for payment of salaries, employers’ contributions to MPF / Provident Fund and other salary-related expenditure for the employment of cook(s).</p> <p>(b) KGs are allowed to accumulate a surplus up to the current year provision of the grant. EDB will claw back excessive surplus based on the annual audited accounts.</p>

Ref. No.	Grant Name	Relevant EDB document	Points for special attention and year-end surplus / deficit treatment
			(c) Any deficit should be borne firstly by school's income from meal charges. If surplus of such income (if any) is insufficient to cover the deficit, the deficit balance should be borne by School Funds.
5	Grant for support to non-Chinese speaking (NCS) students	EDBC No. 7/2016 EDBC No. 14/2019	<p>(a) KGs must use the grant solely to enhance support to their NCS students. The grant may be used for appointing additional staff or procuring services to provide teachers with more manpower support and professional training to develop effective strategies to help NCS students learn Chinese, raise teachers' cultural and religious sensitivity in handling NCS students and enhance the communication with the parents of NCS students.</p> <p>(b) KGs are allowed to accumulate a surplus up to the current year provision of the grant. EDB will claw back excessive surplus based on the annual audited accounts.</p>
6	Promotion of Reading Grant for Kindergartens	EDBC No. 21/2019 EDBCM No. 143/2025	<p>(a) KGs can use the grant flexibly for the procurement of reading resources, organising school-based activities related to the promotion of reading, or hiring of services to organise promotion of reading activities.</p> <p>(b) KGs are allowed to accumulate a surplus up to the current year provision of the grant. EDB will claw back excessive surplus based on the annual audited accounts.</p>
7	Kindergarten Activity Grant	EDBC No. 8/2023 EDBCM No. 195/2025	<p>(a) KGs can use the grant to organise more experiential learning activities outside the classroom.</p> <p>(b) KGs are allowed to accumulate a surplus up to the current year provision of the grant. EDB will claw back excessive surplus based on the annual audited accounts.</p>
8	Relief Grant for Appointment of Kindergarten Supply Teachers	EDBC No. 12/2023	<p>(a) KGs can use the grant 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.</p> <p>(b) KGs are allowed to accumulate a surplus up to three times the annual provision of the grant in the accounting year in which the grant is provided. EDB will claw back excessive surplus based on the annual audited accounts.</p>

Ref. No.	Grant Name	Relevant EDB document	Points for special attention and year-end surplus / deficit treatment
9	Relocation Grant (2024/25 school year or after)	EDBC No. 30/2024 EDBCM No. 103/2025	<p>(a) EDB has regularised the grant starting from the 2024/25 school year. KGs can use the grant to cover expenses on renovation works in the new premises, purchase of furniture and equipment for the new premises and other costs relating to relocation.</p> <p>(b) EDB will claw back the unspent amount of the grant as at the date as specified by EDB based on the usage report submitted by KGs. If KGs fail to submit a usage report of the grant as at the date as specified by EDB, KGs may be required to return the grant in full to the Government.</p>

Points for accounting officers' special attention on specific accounts

Relevant EDB document: Kindergarten Administration Guide ([May 2026 Updated Version](#))

Ref. No.	Account Name (Statement No.)	Points for special attention
Income and expenditure		
1	Teacher salary related expenses – (i) Salaries and Provident Fund / Mandatory Provident Fund (ii) Severance / long service payment (Statement 1 at Annex 1)	(a) The expenses incurred for the whole school should be allocated in accordance with the following basis – (i) To KG Scheme Funds and School Funds (Note 1) according to actual duties apportioned to stream of KG local curriculum, Child Care Centre and / or stream of KG non-local curriculum; and (ii) After apportionment, KGs must further apportion the expenses of the stream of KG local curriculum between half-day (HD) and whole-day (WD) / long whole-day (LWD) sessions based on the student enrolment and the ratio of student unit cost (the ratio of HD to WD / LWD unit cost per student ranges from 1:1.6 to 1:2). (b) If the Teacher Salary Related Subsidy is insufficient to cover the expenses, the deficit, after topping up by transferring of surplus from Other Operating Expenses Subsidy (if any), should be borne by School Funds. (c) Kindergartens must strictly follow the salary range of the corresponding rank when remunerating teaching staff. If the salaries of the teaching staff are beyond the salary ranges, kindergartens must not use government subsidy to cover the difference even if there is a surplus in the salary portion of the unit subsidy, i.e. at least 60%. The difference shall be borne by the School Funds and recorded under the account of School Funds for that year.
2	Rental of school premises (Statement 1 at Annex 1)	If the rental subsidy is insufficient to cover the rental value assessed by Rating and Valuation Department, the deficit, after topping up by transferring of surplus from Other Operating Expenses Subsidy (if any), should be borne by School Funds (except school fees).
3	Depreciation of fixed assets other than school premises (Statement 1 at Annex 1)	Depreciation should be charged to KG Scheme Funds or School Funds according to the classification of fixed assets as set out in 5 below.

Ref. No.	Account Name (Statement No.)	Points for special attention
Income and expenditure		
4	(i) Other income, e.g. application / registration fee (ii) Other expenditure, e.g. electricity (Statement 1 and Statement 7 - notes 5 & 6 at Annex 1)	(a) Income received / expenses incurred for the whole school should be allocated in accordance with the following basis – (i) To KG Scheme Funds and School Funds (Note 1) based on annual average student enrolment of respective sections (KG and Child Care Centre) and streams (Local and Non-local); and (ii) To HD and WD / LWD sessions based on the student enrolment and the ratio of student unit cost (the ratio of HD to WD / LWD unit cost per student ranges from 1:1.6 to 1:2). (b) Any interest derived should be apportioned to KG Scheme Funds and School Funds accounts in a fair manner as far as practicable.

Ref. No.	Account Name (Statement No.)	Points for special attention
Assets and liabilities		
5	Fixed assets (Statement 2 at Annex 1)	<p>(a) KGs should decide whether the fixed assets acquired before joining the Scheme (i.e. 1 September 2017) should be grouped under KG Scheme Funds or School Funds.</p> <p>(b) KGs should keep separate fixed assets register to reflect the classification of fixed assets under KG Scheme Funds, School Funds and One-off Start-up Grant, if any.</p> <p>(c) For fixed assets purchased under the One-off Start-up Grant, separate ledger accounts and statements should be kept and no depreciation should be charged to KG Scheme Funds or School Funds as the expenses have been fully charged under the grant.</p> <p>(d) Once the fixed assets have been recorded under the KG Scheme Funds, KGs should not reallocate the fixed assets to School Funds without EDB's prior approval.</p> <p>(e) All fixed assets subject to depreciation must be classified under one of the following categories:</p> <ul style="list-style-type: none"> - School Premises; - Leasehold Improvements; - Furniture, Equipment, Fixtures and Fittings; - Computer Hardware and Software; - Renewable energy facilities under Feed-in Tariff (FiT) Scheme. <p>(f) Only depreciation charges of those fixed assets under KG Scheme Funds would be borne by KG Scheme Funds. All the rest should be borne by School Funds.</p> <p>(g) Upon revocation of eligibility, rejection of continued participation in the Scheme, voluntary withdrawal from the Scheme or closure, the fixed assets (excluding school premises) recorded under KG Scheme Funds shall be at EDB's discretion for disposal.</p>
6	Cash and cash equivalents (Statement 2 at Annex 1)	<p>(a) Government subsidies / grants would only be paid to bank account under the name of the KG.</p> <p>(b) Any surplus funds which are not immediately required for use by KGs may be placed in time deposits or savings accounts with licensed banks.</p>
7	Liabilities (Statement 2 at Annex 1)	All liabilities (including long-term and short-term) before KGs joining the Scheme should be recorded under School Funds and should not be charged to KG Scheme Funds.

Note 1: KG Scheme Funds and School Funds mean "government subsidies / grants" and "non-government funds" respectively in the Education Bureau Circular No. [7/2016](#) and related circulars on the Scheme.

Definition of Related Party

A *related party* is a person or entity that is related to a KG which prepares its financial statements.

- (1) A person or a close member of that person's family ^{Note 1} is related to a KG if that person –
- (a) has control or joint control of the KG;
 - (b) has significant influence over the KG; or
 - (c) is a member of the key management personnel of the KG or of a sponsoring body of the KG.
- (2) An entity is related to a KG if any of the following conditions applies -
- (a) The entity and the KG are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others).
 - (b) One entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of a group of which the other entity is a member).
 - (c) Both entities are joint ventures of the same third party.
 - (d) One entity is a joint venture of a third party and the other entity is an associate of the third party.
 - (e) The entity is a post-employment benefit plan for the benefit of employees of either the KG or an entity related to the KG. If the KG is itself such a plan, the sponsoring employers are also related to the KG.
 - (f) The entity is controlled or jointly controlled by a person identified in (1) above.
 - (g) A person identified in (1)(a) has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity).
 - (h) The entity, or any member of a group of which it is a part, provides key management personnel services to the KG or the sponsoring body of the KG.

Note:

1. Close members of the family of a person are those family members who may be expected to influence, or be influenced by, that person in their dealings with the entity and include -

- (a) that person's parents, children, spouse or domestic partner;
- (b) children of that person's spouse or domestic partner; and
- (c) dependants of that person or that person's spouse or domestic partner.

Reference Notes
for Auditors of KGs under the Kindergarten Education Scheme

Education Bureau (EDB) Circular No. [7/2016](#) and the related EDB Circular Memorandums require KGs joining the Kindergarten Education Scheme to submit their annual audited accounts, with the subsidies they received from the Government and the expenditure incurred under the subsidies properly reflected. The accounts must be audited by Certified Public Accountants (practising) registered under the Accounting and Financial Reporting Council Ordinance^{Note 1}. This is to ensure that the KGs have properly applied the subsidies for the purposes as specified by EDB vide relevant circulars and letters and that only allowable expenditures are charged against the subsidies.

2. Auditors should submit an Auditor's Report on the KG's annual accounts, and **EACH page of the original annual accounts should be clearly stamped with the identification chop of the Auditors.** The Auditor's Report should state whether in the Auditor's opinion -

- (a) the accounts give a true and fair view of the state of the KG's affairs as at the balance sheet date and of its results for the accounting year then ended;
- (b) the school has used the subsidies under the Kindergarten Education Scheme in accordance with the rules and ambits as promulgated in the EDB Circular No. [7/2016](#), relevant letters, circulars, circular memoranda and guidelines issued by EDB^{Note 2}; and
- (c) the balances of individual grant accounts are, in all material respects, correct.

By the term “true and fair”, it means that the KGs have properly prepared the accounts in accordance with the accounting requirements of the EDB Circular No. [7/2016](#), relevant letters, circulars, circular memoranda and guidelines issued by EDB and such instructions as may be given by the Permanent Secretary for Education to KGs.

3. The Auditors should draw the attention of the School Supervisors to weaknesses in internal controls discovered during the course of their audit and that they should report items which are considered material in a letter (i.e. management letter) with recommendations for improvement. The Auditors should also send a copy of the management letter to EDB for reference.

4. If the Auditors are of the opinion that proper books of accounts have not been kept by the KGs, or if the balance sheet and / or income and expenditure account are not in agreement with the books of accounts, or if the Auditors are not able to obtain all the information and explanations which, to the best of their knowledge and belief, are necessary for the purpose of their audit, they should make appropriate qualifications in their reports.

Note:

1. According to the Accounting and Financial Reporting Council Ordinance (Cap. 588), “certified public accountant (practising)” means a certified public accountant holding a practising certificate granted by Accounting and Financial Reporting Council.

2. Auditors should note that “Code of Aid” is not applicable to Kindergartens.