Kindergarten Education Scheme Guidance Notes on Subsidy Disbursement – Appendices

Appendix 1

2024/25 School Year Unit Subsidy Rates

The rates of unit subsidies per student per instalment for the 2024/25 school year are as follows:

	Rate of unit	Rate of subsidy per instalment (\$)		
Subsidy	subsidy (\$)	in 10 instalments	in 11 instalments	in 12 instalments
Basic HD unit subsidy	i y 39,200 3,92	3 020	1st instalment: 3,570;	1st instalment: 3,274;
			remaining 10 instalments: 3,563	remaining 11 instalments: 3,266
WD unit subsidy) 5,096	1st instalment: 4,640;	1st instalment: 4,254;
	50,960		remaining 10 instalments: 4,632	remaining 11 instalments: 4,246
		6,272	1st instalment: 5,710;	1st instalment: 5,234;
LWD unit subsidy	62,720		remaining 10 instalments: 5,701	remaining 11 instalments: 5,226

Kindergarten Education Scheme 2024/25 School Year Calculation of Subsidy in the Case of Student Transfer

Example 1 (refers to para. 3.3.1 of the "Guidance Notes on Subsidy Disbursement")

KG A (starts from Aug with 12 fee instalments)

Sep

Oct

Dec

Jan 2025

Feb

Mar

Apr

May

Jun

Jul

Aug

Aug 2024 W ---► Nov

KG B (starts from Sep with 11 fee instalments)

Aug 2024 Sep Oct Nov Dec Jan 2025 Feb Mar Apr May Jun Jul Aug

Student W is transferred from KG A to another Scheme-KG, viz. KG B, in mid-Nov 2024.

KG A will receive student W's subsidy from Aug to Nov 2024 and KG B will receive student W's subsidy from Dec 2024 to Jul 2025.

Example 2 (refers to para. 3.3.1 of the "Guidance Notes on Subsidy Disbursement")

		KG B (starts from Sep with 10 fee instalments)	
Aug 2024		Aug 2024	
Sep		Sep	
Oct	x	Oct	
Nov ∢		Nov	
Dec		Dec	
Jan 2025		Jan 2025	
Feb		Feb	
Mar		Mar	
Apr		Apr	
May		May	
Jun		Jun	
Jul		Jul	
Aug		Aug	

Student X is transferred from KG B to another Scheme-KG, viz. KG A, in mid-Nov 2024.

KG B will receive student X's subsidy from Sep to Nov 2024 and KG A will receive student X's subsidy from Dec 2024 to Jul 2025. KG A (starts from Aug with 12 fee instalments)

KG B (starts from Sep
with 12 fee instalments)

Aug 2024	V	Aug 2024
Sep	Y	-▶ Sep
Oct		Oct
Nov		Nov
Dec		Dec
Jan 2025		Jan 2025
Feb		Feb
Mar		Mar
Apr		Apr
May		May
Jun		Jun
Jul		Jul
Aug		Aug

Student Y attends KG A in Aug 2024, but then is transferred from KG A to another Scheme-KG, viz. KG B, from Sep 2024.

KG A will receive student Y's subsidy for Aug 2024 and KG B will receive student Y's subsidy from Sep 2024 to Aug 2025.

Example 4 (refers to para. 3.6 of the "Guidance Notes on Subsidy Disbursement")

KG A (starts from Sep with 10 fee instalments)

	r
	Aug 2024
	Sep
	Oct
	Nov
	Dec
	Jan 2025
	Feb
	Mar
	Apr
	May
7	Jun
<i>L</i>	► Jul
	Aug
	Z

KG B (starts from Sep with 12 fee instalments)

Student Z is transferred from KG A to another Scheme-KG, viz. KG B, in Jul 2025.

KG A will receive student Z's subsidy for the whole school year from Sep 2024 to Jun 2025 [i.e. end of the school year]. As such, KG B will not receive any subsidy for student Z.

Appendix 3

Kindergarten Education Scheme 2024/25 School Year Arrangements for Subsidy Disbursement

(1) Arrangements for disbursement of subsidy

Jun	Kindergartens (KGs) report via Form 1 to the Kindergarten Administration 2 Section of the Education Bureau (EDB) on or before the deadline in June their course start month and projected number of students eligible for subsidy at the beginning of the school year.		
		7	
Aug - Oct	KGs update the student attendance information in Aug (if the school year starts in Aug) and early Sep on or before the cut-off date in Sep via the "Common Log-On System" > "Student Information" > "Input Student Information" function. KGs report timely (within 7 days of case occurrence) cases of new intakes, change of course, dropouts or non-attendance for an entire month, if any, after the cut-off date in Sep via the "Common Log-On System" > "Student Information" > "Update Student Information" function (if necessary, report by fax using the standard forms).	Aug (if applicable) to Oct: Provisional Subsidy EDB disburses provisional subsidy early each month in accordance with the projected enrolment of students eligible for subsidy at the beginning of the school year reported by KGs on Form 1.	
Nov - Aug of the following year	KGs report timely (within 7 days of case occurrence) cases of new intakes, change of course, dropouts or non-attendance for an entire month, if any, via the "School Portal" > "Common Log-On System" > "Update Student Information" function (if necessary, report by fax using the standard forms). KGs download the summary of subsidy adjustment and student information report via the "Common Log-On System" for details of subsidy adjustment.	 <u>Nov to Aug of the following year:</u> (i) Provisional Subsidy From Nov to the last month in the school year that the KG charges school fee, provisional subsidy is calculated upon the student information reported by KGs in the previous month and is disbursed early each month. (ii) Subsidy Adjustment The verification of student information will be conducted in Nov, Mar and Aug of the following year. After verifying the student attendance information, underpayment or overpayment of subsidy will be adjusted afterwards. 	

(2) Illustration of disbursement of subsidy (based on the subsidy rates at <u>Appendix 1</u>)

	Projected enrolment (WD session)	Actual enrolment after verification (WD session)	Provisional subsidy received (According to projected enrolment)	Subsidy entitled (According to actual enrolment after verification)	Adjustment of subsidy after verification of student information
Aug 2024	100	100	100 x \$4,640	100 x \$4,640	
Sep	ditto (based on Form 1)	101	100 x \$4,632	101 x \$4,632	
Oct	ditto (based on Form 1)	101	ditto	101 x \$4,632	
Nov	101	102	101 x \$4,632	102 x \$4,632	
Dec	102	102	102 x \$4,632	102 x \$4,632	1 st Adjustment
Jan 2025	102	103	102 x \$4,632	103 x \$4,632	
Feb	103	101	103 x \$4,632	101 x \$4,632	
Mar	101	105	101 x \$4,632	105 x \$4,632	
Apr	105	104	105 x \$4,632	104 x \$4,632	2 nd Adjustment
May	104	104	104 x \$4,632	104 x \$4,632	
Jun	104	102	104 x \$4,632	102 x \$4,632	
Jul					
Aug					3 rd Adjustment
Sep					

Example 1: Scheme-KG A (**WD** course, starts the school year from **August** and collects tuition fee by **11** instalments)

Month	Disbursement Procedures/ Calculation Method	Example 1: Scheme-KG A (WD course, starts the school year from Aug and collects tuition fee by 11 instalments)
Jun	KGs report via Form 1 to the Kindergarten Administration 2 Section of EDB their	The projected number of students eligible for subsidy at the beginning of the school year is
2024	course start month and projected no. of students eligible for subsidy at the beginning of the 2024/25 school year.	100.
Aug	KGs report student attendance information	Provisional subsidy for Aug
2024	in Aug (if applicable) and Sep in the 2024/25 school year via the "Common Log-On	= \$4,640 x 100 Provisional subsidy for Sep
	System".	= \$4,632 x 100
Sep 2024	Provisional subsidy for Aug = subsidy amount for the instalment x no. of students (reported on Form 1) Provisional subsidy for Sep = subsidy amount for the instalment x	
	no. of students (reported on Form 1)	

Month	Disbursement Procedures/ Calculation Method Provisional subsidy for Oct	Example 1: Scheme-KG A (WD course, starts the school year from Aug and collects tuition fee by 11 instalments) Provisional subsidy for Oct		
2024	= subsidy amount for the instalment x no. of students (reported on Form 1)	= \$4,632 x 100		
Nov 2024	Provisional subsidy for Nov = subsidy amount for the instalment x no. of students (reported in Oct)	Provisional subsidy for Nov = \$4,632 x 101		
Dec 2024	 Provisional subsidy for Dec = subsidy amount for the instalment x no. of students (reported in Nov) 1st adjustment of subsidy: KGs can download the summary of subsidy adjustment and student information report via the "Common Log-On System". 	Provisional subsidy for Dec = $\$4,632 \ge 102$ Verification of student attendance information from Aug to Nov 2024: $\begin{array}{r c c c c c c c c c c c c c c c c c c c$		
Jan 2025	Provisional subsidy for Jan = subsidy amount for the instalment x no. of students (reported in Dec)	Provisional subsidy for Jan = \$4,632 x 102		
Feb 2025	Provisional subsidy for Feb = subsidy amount for the instalment x no. of students (reported in Jan)	Provisional subsidy for Feb = \$4,632 x 103		
Mar 2025	Provisional subsidy for Mar = subsidy amount for the instalment x no. of students (reported in Feb)	Provisional subsidy for Mar = \$4,632 x 101		

Month	Disbursement Procedures/ Calculation Method	Example 1: Scheme-KG A (WD course, starts the school year from Aug and
Apr 2025	Provisional subsidy for Apr = subsidy amount for the instalment x no. of students (reported in Mar) 2nd adjustment of subsidy: KGs can download the summary of subsidy adjustment and student information report via the "Common Log-On System".	collects tuition fee by 11 instalments)Provisional subsidy for Apr= \$4,632 x 105Verification of student attendanceinformation from Aug 2024 - Mar 2025: $\boxed{2024}$ 2024 2024 2024 2024 2024 2025 Month $-$ DecJanFebMarVerifiedNov102103101105If there is no change in the studentattendance information from Aug to Nov2024, the adjustment of subsidy= [(102-102) + (103-102) + (101-103) +
May 2025	Provisional subsidy for May = subsidy amount for the instalment x no. of students (reported in Apr)	(105-101)] x \$4,632 Provisional subsidy for May = \$4,632 x 104
Jun 2025	Provisional subsidy for Jun = subsidy amount for the instalment x no. of students (reported in May)	Provisional subsidy for Jun = \$4,632 x 104
Jul 2025	Provisional subsidy for Jul (if applicable) = subsidy amount for the instalment x no. of students (reported in Jun)	Provisional subsidy for Jul = \$0
Aug 2025	Provisional subsidy for Aug (if applicable) = subsidy amount for the instalment x no. of students (reported in Jul) Last adjustment of subsidy: KGs can download the summary of subsidy adjustment and student information report	Provisional subsidy for Aug = \$0 Verification of student attendance information from Aug 2024 to Aug 2025: 2024-2025 Month Aug
	via the "Common Log-On System".	MonthAug- MarAprMayJunJul- AugVerified </td
		If there is no change in the student attendance information from Aug 2024 to Mar 2025, the adjustment of subsidy = $[(104-105) + (104-104) + (102-104)] x$ \$4,632

	Projected enrolment (WD session)	Actual enrolment after verification (WD session)	Provisional subsidy received (According to projected enrolment)	Subsidy entitled (According to actual enrolment after verification)	Adjustment of subsidy after verification of student information
Aug 2024	0	0	0	0	
Sep	100	101	100 x \$4,254	101 x \$4,254	
Oct	ditto (based	102	100 x \$4,246	102 x \$4,246	
	on Form 1)				
Nov	102	103	102 x \$4,246	103 x \$4,246	
Dec	103	104	103 x \$4,246	104 x \$4,246	1 st Adjustment
Jan 2025	104	105	104 x \$4,246	105 x \$4,246	
Feb	105	104	105 x \$4,246	104 x \$4,246	
Mar	104	103	104 x \$4,246	103 x \$4,246	
Apr	103	102	103 x \$4,246	102 x \$4,246	2 nd Adjustment
May	102	102	102 x \$4,246	102 x \$4,246	
Jun	102	101	102 x \$4,246	101 x \$4,246	
Jul	101	101	101 x \$4,246	101 x \$4,246	
Aug	101	100	101 x \$4,246	100 x \$4,246	3 rd Adjustment
Sep					

Example 2: Scheme-KG B (**WD** course, starts the school year from **September** and collects tuition fee by **12** instalments)

Month	Disbursement Procedures/ Calculation Method	Example 2: Scheme-KG B (WD course, starts the school year from Sep and collects tuition fee by 12 instalments)
Jun 2024	KGs report via Form 1 to the Kindergarten Administration 2 Section their course start month and projected no. of students eligible for subsidy at the beginning of the 2024/25 school year.	The projected number of students eligible for subsidy at the beginning of the school year is 100.
Aug 2024	KGs report student attendance information in Aug (if applicable) and Sep in the 2024/25 school year via the "Common Log-On System".	Provisional subsidy for Aug = \$0 Provisional subsidy for Sep = \$4,254 x 100
Sep 2024	Provisional subsidy for Aug = subsidy amount for the instalment x no. of students (reported on Form 1) Provisional subsidy for Sep = subsidy amount for the instalment x no. of students (reported on Form 1)	

Month	Disbursement Procedures/ Calculation Method	Example 2: Scheme-KG B (WD course, starts the school year from Sep and collects tuition fee by 12 instalments)		
Oct 2024	Provisional subsidy for Oct = subsidy amount for the instalment x no. of students (reported on Form 1)	Provisional subsidy for Oct = \$4,246 x 100		
Nov 2024	Provisional subsidy for Nov = subsidy amount for the instalment x no. of students (reported in Oct)	Provisional subsidy for Nov = \$4,246 x 102		
Dec 2024	Provisional subsidy for Dec = subsidy amount for the instalment x no. of students (reported in Nov) 1st adjustment of subsidy: KGs can download the summary of subsidy adjustment and student information report via the "Common Log-On System".	Provisional subsidy for Dec = $\$4,246 \ge 103$ Verification of student attendance information from Aug to Nov 2024: Month 2024 Month 2024 Month Sep Oct Verified No. of students N/A 101 102 103 Adjustment of subsidy = (101-100) x \$4,254+ [(102-100) +(103-102)] x \$4,246		
Jan 2025	Provisional subsidy for Jan = subsidy amount for the instalment x no. of students (reported in Dec)	Provisional subsidy for Jan = \$4,246 x 104		
Feb 2025	Provisional subsidy for Feb = subsidy amount for the instalment x no. of students (reported in Jan)	Provisional subsidy for Feb = \$4,246 x 105		
Mar 2025	Provisional subsidy for Mar = subsidy amount for the instalment x no. of students (reported in Feb)	Provisional subsidy for Mar = \$4,246 x 104		

Month Apr	Disbursement Procedures/ Calculation Method Provisional subsidy for Apr	Example 2: Scheme-KG B (WD course, starts the school year from Sep and collects tuition fee by 12 instalments) Provisional subsidy for Apr						
2025	= subsidy amount for the instalment x no. of students (reported in Mar)2nd adjustment of subsidy: KGs can	= \$4,24 Verifica informa	ation ation fro	of	stuc ug 202	24 - N		ndance 25:
	download the summary of subsidy adjustment and student information report" via the "Common Log-On System".	Month Verified No. of	Aug- Nov	Dec 104			Feb 104	Mar 103
		students If ther attendar 2024, th = [(104 (103-10)	nce inf ne adju -103) +	forma stmen - (105	tion f it of su -104)	rom ibsidy	Aug t v	o Nov
May 2025	Provisional subsidy for May = subsidy amount for the instalment x no. of students (reported in Apr)	Provisio = \$4,24		•	for M	ay		
Jun 2025	Provisional subsidy for Jun = subsidy amount for the instalment x no. of students (reported in May)	Provisio = \$4,24		•	for Ju	n		
Jul 2025	Provisional subsidy for Jul (if applicable) = subsidy amount for the instalment x no. of students (reported in Jun)	Provisio = \$4,24			for Ju	1		
Aug 2025	Provisional subsidy for Aug (if applicable) = subsidy amount for the instalment x no. of students (reported in Jul) Last adjustment of subsidy: KGs can	Provisio = \$4,24 Verifica informa	6 x 101 ation	l of	stuc ug 202	lent 24 to 4		ndance)25:
	download the summary of subsidy adjustment and student information report via the "Common Log-On System".	Month	Aug- Mar	Apr	2024- May	-2025 Jun	Jul	Aug
	The die Common Log on System .	Verified No. of students	ditto	102	102	101	101	100
		If ther attendar Mar 202 = [(102 (101-10	nce inf 25, the -103) +	forma adjus - (102	tion fi tment -102)	rom A of su + (10	Aug 2 bsidy)1-102	024 to

Kindergarten Education Scheme

Standard Forms ^{Note} for Reporting Changes of Information of Students with "Registration Certificate for Kindergarten Admission" (Registration Certificate) or "Kindergarten Admission Pass" (Admission Pass)

Event	Form
Admission of new students	 Form 2 ● For KGs to report admission of new students
Withdrawal of students	 Form 3 For KGs to report students' withdrawal from KGs
Students' non-attendance for an entire month	 Form 4 For KGs to report students holding a "Registration Certificate for Kindergarten Admission" and with non-attendance for an entire month
Students' change of course	 Form 5 For KGs to report students' change of course
Students' renewal of "Registration Certificate" / "Admission Pass" number	 Form 6 For KGs to report the number of the new "Registration Certificate" / "Admission Pass"

Note: KGs have to report changes of student information via relevant functions of the "Common Log-On System". In general, KGs do not need to use Forms 2, 3, 5 and 6. For cases of students' non-attendance for an entire month, Form 4 should be used for reporting to EDB.

To : Kindergarten Administration 2 Section, EDB (Fax : 3691 8021)

Kindergarten Education Scheme (20 / School Year) Admission of New Students

This is to report admission of the following student. Relevant information is as follows:

Name of student	(Chin)	in) (Eng)	
Course attended	• • •	Nursery (K1) / Lower Kindergarten (K2) / Upper Kindergarten (K3)	
Registration Certificate /			
Admission Pass No.			
First date of attendance in	/ /	(dd/ mm/ yyyy)	
this school year	/	<u>(</u> dd/ IIII/ yyyy)	
Signature of Princi	pal:		
Name of Princi	pal:		
Name of Kindergar	ten :		
School NoLocation N	lo. :		School Chop
Name of Contact Pe	erson		
(principal/senior teacher/oth	ers*):		
Teleph	one :	Fax :	
D	ate:		
* Please delete where inappropriate			
Reply from the Kindergarten	Administration 2 Section	on, EDB	
To: Principal			
The above is noted and the information of the student will be updated. For enquiries, please contact			
at Chop			
Date:	Kindergarten	Administration 2 Section, E	EDB

Form **3**

Date:

For KGs to report relevant information within 7 days after students' withdrawal

To: Kindergarten Administration 2 Section, EDB (Fax: 3691 8021)

Kindergarten Education Scheme (20___/____ School Year) Withdrawal of Students

This is to report withdrawal of the following student. Relevant information is as follows:

Name of student	(Chin)	(Eng)	
Course attended	•	wer Kindergarten (K2) / dergarten (K3)	*AM / PM / WD
Registration Certificate / Admission Pass No.			
Last date of attendance in this school year	/	(dd/ mm/ yyyy)	

Signature of Principal :		
Name of Principal :		
Name of Kindergarten :		
School NoLocation No. :		School Chop
Name of Contact Person (principal/senior teacher/others*):		
Telephone :	Fax :	
Date :		
*Please delete where inappropriate		
Reply from the Kindergarten Administration 2	Section, EDB	
To: Principal		
The above is noted and the information of the	he student will be updated.	For enquiries, please contact
at	·	Chop

Kindergarten Administration 2 Section, EDB



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a.

To: Kindergarten Administration 2 Section, EDB (Fax: 3691 8021)

Kindergarten Education Scheme (20___/___ School Year)

Student's Non-attendance for an Entire Month

This is to report the following case of student's non-attendance for an entire month. Relevant information is as follows:

Name of student:	(Chinese)	(Eng		(English)		
Registration Certi	Registration Certificate No.:					
Course attended:	* Nursery (K1) / Lower Kinder Upper Kindergarten (H	e v	Session:	* AM / PM / WD		
Month of non- attendance:	Month	Year				
Has school fee been paid for that month:	Yes, \$(*full school fee before deductionNo	of subsidy / sch	ool fee after o	deduction of subsidy)		
Reason for Non- attendance :	Sick Leave Others (Ple	ase specify):				

Our kindergarten will not apply for subsidy in respect of the above non-attendance case.

Our kindergarten will apply for subsidy in respect of the above non-attendance case. The **certified copy** of supporting documents and the Registration Certificate of the above student *are/ will be provided as soon as possible for EDB's consideration^{Note}.

Note: For a Scheme-KG to be disbursed with subsidy for a month, an eligible student studying in that KG must have attended classes in that month. In general, if students have been absent from school for an entire month (i.e. absent for all school days of a specific month), subsidy in respect of the student for that month would not be disbursed to the KG concerned; parents are required to pay full school fees before deduction of subsidy under the Scheme as shown on the "Fees Certificate" of the KG to which the child is admitted. If there are any special circumstances (e.g. absence due to illness for the entire month), upon receipt of justifications and documentary proof (covering all school days of the absent month) from parents, schools may apply to EDB for subsidy for that month. Each case would be considered on its individual merits. However, if the whole-month absence of students involves touring, disbursement of subsidy for these cases would not be considered.

Signature of Principal :		_
Name of Principal :		
Name of Kindergarten :		_
School No.–Location No. :		School Chop
Name of Contact Person : (*principal/senior teacher/others)		
Telephone :	Fax :	_
Date :		
*Please delete where inappropriate		-

Form 5

For KGs to report information within 7 days of students' change of course

To: Kindergarten Administration 2 Section, EDB (Fax: 3691 8021)

Kindergarten Education Scheme (20 / School Year) Student's Change of Course

This is to report the change of course of the following student. Details are as follows:

Name of student	(Chin)	(Eng)	
Registration Certificate / Admission Pass No.			
New Course to attend	*Nursery () Lower Kinderga Upper Kinderga	rten (K2) /	*AM / PM / WD
Last Date of Attendance in Former Course	/	(dd/ mm/ y	<u>/yyy)</u>
Effective Date of Attendance in New Course	/ /	(dd/ mm/ y	<u>/yyy)</u>

Signature of Principal :		
Name of Principal :		
Name of Kindergarten :		
School NoLocation No. : Name of Contact Person (principal/senior teacher/others*) :		School Chop
Telephone :	Fax :	
Date :		
*Please delete where inappropriate		
Reply from the Kindergarten Administ	tration 2 Section, EDB	
To: Principal		

The above is noted and the inf	formation of the student will be updated.	For enquiri	es, please contact
	at		
		(Chop
Date:	Kindergarten Administration 2 Sect	ion, EDB ``	· · · · · · · · · · · · · · · · · · ·

	For KGs to report the new certificate number within 7 days of receipt of the new
Form 6	Registration Certificate / Admission Pass from students (re-issue, renew valid
	certificate etc.)

To: Kindergarten Administration 2 Section (Fax: 3691 8021)

Kindergarten Education Scheme (20___/___ School Year) Renewal of Registration Certificate / Admission Pass

This is to report receipt of the original of the new Registration Certificate / Admission Pass of the following student. Relevant information is as follows:

Name of student	(Chin)	(Eng)	
Course attended	*Nursery (K1) / Lower Kindergarten (K2) / Upper Kindergarten (K3)		*AM / PM / WD
New Registration Certificate / Admission Pass No.			

Signature of Principal :		
Name of Principal :		
Name of Kindergarten :		
School NoLocation No. :		School Chop
Name of Contact Person		
(principal/senior teacher/others*):		
Telephone :	Fax :	
Date :		
*Please delete where inappropriate		
Reply from the Kindergarten Administ	ration 2 Section, EDB	
To: Principal		
The above is noted and the informa	tion of the student will be updated. For	or enquiries, please contact
at	·	Chop
Date:	Kindergarten Administration 2 Section	