### Kindergarten Education Scheme Guidance Notes on Subsidy Disbursement – Appendices

Appendix 1

### 2023/24 School Year Unit Subsidy Rates

The rates of unit subsidies per student per instalment for the 2023/24 school year are as follows:

G 1 11	Rate of unit	Rate of subsidy per instalment (\$)				
Subsidy	subsidy (\$)	in 10 instalments	in 11 instalments	in 12 instalments		
Basic HD unit subsidy	38,170	3,817	3,470	1st instalment: 3,190; remaining 11 instalments: 3,180		
WD unit subsidy	49,620	4,962	1st instalment: 4,520; remaining 10 instalments: 4,510	4,135		
LWD unit subsidy	61,070	6,107	1st instalment: 5,560; remaining 10 instalments: 5,551	1st instalment: 5,091; remaining 11 instalments: 5,089		

### Kindergarten Education Scheme 2023/24 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)

KG B (starts from Sep with 11 fee instalments)

1	<b></b>
	Aug 2023
	Sep
W	Oct
	-► Nov
	Dec
	Jan 2024
	Feb
	Mar
	Apr
	May
	Jun
	Jul
	Aug
	W

Student W is transferred from KG A to another Scheme-KG, viz. KG B, in mid-Nov 2023.

KG A will receive student W's subsidy from Aug to Nov 2023 and KG B will receive student W's subsidy from Dec 2023 to Jul 2024.

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

KG A (starts from Aug with 12 fee instalments)

KG B (starts from Sep with 10 fee instalments)

	1	r
Aug 2023		Aug 2023
Sep		Sep
Oct	X	Oct
Nov <b>◆</b>		Nov
Dec		Dec
Jan 2024		Jan 2024
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 2023.

KG B will receive student X's subsidy from Sep to Nov 2023 and KG A will receive student X's subsidy from Dec 2023 to Jul 2024.

### Example 3 (refers to para. 3.5 of the "Guidance Notes on Subsidy Disbursement")

KG A (starts from Aug with 12 fee instalments)

KG A (starts from Sep

KG B (starts from Sep with 12 fee instalments)

Aug 2023	Y	Aug 2023
Sep	Y	-▶ Sep
Oct		Oct
Nov		Nov
Dec		Dec
Jan 2024		Jan 2024
Feb		Feb
Mar		Mar
Apr		Apr
May		May
Jun		Jun
Jul		Jul
Aug		Aug

Student Y attends KG A in August, then is transferred from KG A to another Scheme-KG, viz. KG B, from Sep 2023.

KG A will receive student Y's subsidy for Aug 2023 and KG B will receive student Y's subsidy from Sep 2023 to Aug 2024.

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

KG B (starts from Sep

nts)	with 12 fee instalmen
	Aug 2023
	Sep
	Oct
	Nov
	Dec
	Jan 2024
	Feb
	Mar
	Apr
	May
7	Jun
<i>L</i>	<b>→</b> Jul
	Aug
	z

Student Z is transferred from KG A to another Scheme-KG, viz. KG B, in Jul 2024.

KG A will receive student Z's subsidy for a whole school year from Sep 2023 to Jun 2024 [i.e. end of school year]. As such, KG B will not receive any subsidy for student Z.

Appendix 3

### Kindergarten Education Scheme 2023/24 School Year Arrangements of Subsidy Disbursement

### (1) Arrangements of 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.

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.

Nov to Aug of the following year:

### (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 November, March and August 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 **Appendix 1**)

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

	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 2023	100	100	100 x \$4,520	100 x \$4,520	
Sep	ditto (based on Form 1)	101	100 x \$4,510	101 x \$4,510	
Oct	ditto (based on Form 1)	101	ditto	101 x \$4,510	
Nov	101	102	101 x \$4,510	102 x \$4,510	
Dec	102	102	102 x \$4,510	102 x \$4,510	1 <sup>st</sup> Adjustment
Jan 2024	102	103	102 x \$4,510	103 x \$4,510	
Feb	103	101	103 x \$4,510	101 x \$4,510	
Mar	101	105	101 x \$4,510	105 x \$4,510	
Apr	105	104	105 x \$4,510	104 x \$4,510	2 <sup>nd</sup> Adjustment
May	104	104	104 x \$4,510	104 x \$4,510	
Jun	104	102	104 x \$4,510	102 x \$4,510	
Jul					
Aug					3 <sup>rd</sup> Adjustment
Sep					

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 2023	KGs report via Form 1 to the Kindergarten Administration 2 Section of EDB their course start month and projected no. of students eligible for subsidy at the beginning of the 2023/24 school year.	The projected number of students eligible for subsidy at the beginning of the school year is 100.
Aug 2023	KGs report student attendance information in Aug (if applicable) and Sep in the 2023/24 school year via the "Common Log-On System".	Provisional subsidy for Aug = \$4,520 x 100 Provisional subsidy for Sep = \$4,510 x 100
Sep 2023	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 1: Scheme-KG A  (WD course, starts the school year from Aug and collects tuition fee by 11 instalments)				
Oct 2023	Provisional subsidy for Oct = subsidy amount for the instalment x no. of students (reported on Form 1)	Provisior = \$4,510		dy for Oc	et	
Nov 2023	Provisional subsidy for Nov = subsidy amount for the instalment x no. of students (reported in Oct)	Provisional subsidy for Nov = \$4,510 x 101				
Dec 2023	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".	Provision = \$4,510  Verificati informati  Month  Verified No. of students  Adjustme = (100-10 100) + (1	on of on from  Aug  100  ent of sul (00) x \$4,	f stud Aug to N 20 Sep 101 bsidy 520 + [(1)	ent at Nov 2023  Oct  101  101-100)	Nov 102
Jan 2024	Provisional subsidy for Jan = subsidy amount for the instalment x no. of students (reported in Dec)	Provisior = \$4,510		dy for Jai	n	
Feb 2024	Provisional subsidy for Feb = subsidy amount for the instalment x no. of students (reported in Jan)	Provisional subsidy for Feb = \$4,510 x 103				
Mar 2024	Provisional subsidy for Mar = subsidy amount for the instalment x no. of students (reported in Feb)	Provisior = \$4,510		dy for Ma	ar	

			Examp	ole 1: S	cheme-	KG A	
Month	Disbursement Procedures/	(WD course,					
	Calculation Method	starts the school year from Aug and collects tuition fee by 11 instalments)					
Apr	Provisional subsidy for Apr	Provision				istainie	1118)
2024	= subsidy amount for the instalment x	= \$4,510		sidy 10	тирг		
202.	no. of students (reported in Mar)				_		
	, <b>.</b>	Verificat			student		ndance
	2nd adjustment of subsidy: KGs can	informat			2023 -		24:
	download the summary of subsidy		20	23		2024	
	adjustment and student information report	Month	Aug -	Dec	Jan	Feb	Mar
	via the "Common Log-On System".		Nov				
		Verified No. of	ditto	102	103	101	105
		students	anto	102	103	101	103
			•	1		.1	. 1 .
		If there attendan			_		
		2023, the				_	.O NOV
		= [(102-1)]				•	) +
		(105-101	,	•	0_) . (1	01 100	
May	Provisional subsidy for May	Provisional subsidy for May					
2024	= subsidy amount for the instalment x	= \$4,510	x 104	•	•		
	no. of students (reported in Apr)						
Jun	Provisional subsidy for Jun	Provision	nal sub	sidy fo	r Jun		
2024	= subsidy amount for the instalment x	= \$4,510	x 104				
	no. of students (reported in May)						
Jul	Provisional subsidy for Jul (if applicable)	Provision	nal sub	sidy fo	r Jul		
2024	= subsidy amount for the instalment x	= \$0					
	no. of students (reported in Jun)						
Aug	Provisional subsidy for Aug (if applicable)	Provision	nal sub	sidy fo	r Aug		
2024	= subsidy amount for the instalment x	= \$0	iidi sac	51 <b>4</b> y 10	11105		
2024	no. of students (reported in Jul)	•					
	-	Verificat	ion	of	student	atte	ndance
	Last adjustment of subsidy: KGs can	informat	ion fro	m Aug	2023 to	Aug 20	024:
	download the summary of subsidy			2	2023-202	24	
	adjustment and student information report	Month	Aug-	Apr	May	Jun	Jul-
	via the "Common Log-On System".	Verified	Mar				Aug
		No. of	ditto	104	104	102	N/A
		students					
		If there	is n	o cha	inge in	the	student
		attendan			_		
		Mar 202	4, the a	djustm	nent of s	ubsidy	
		= [(104-	105) +	(104-1	04) + (1	02-104	)] x
		\$4,510					

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

	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 2023	0	0	0	0	
Sep	100	101	100 x \$4,135	101 x \$4,135	
Oct	ditto (based	102	100 x \$4,135	102 x \$4,135	
	on Form 1)				
Nov	102	103	102 x \$4,135	103 x \$4,135	
Dec	103	104	103 x \$4,135	104 x \$4,135	1 <sup>st</sup> Adjustment
Jan 2024	104	105	104 x \$4,135	105 x \$4,135	
Feb	105	104	105 x \$4,135	104 x \$4,135	
Mar	104	103	104 x \$4,135	103 x \$4,135	
Apr	103	102	103 x \$4,135	102 x \$4,135	2 <sup>nd</sup> Adjustment
May	102	102	102 x \$4,135	102 x \$4,135	
Jun	102	101	102 x \$4,135	101 x \$4,135	
Jul	101	101	101 x \$4,135	101 x \$4,135	
Aug	101	100	101 x \$4,135	100 x \$4,135	3 <sup>rd</sup> Adjustment
Sep					

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 2023	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 2023/24 school year.	The projected number of students eligible for subsidy at the beginning of the school year is 100.
Aug 2023	KGs report student attendance information in Aug (if applicable) and Sep in the 2023/24 school year via the "Common Log-On System".	Provisional subsidy for Aug = \$0 Provisional subsidy for Sep = \$4,135 x 100
Sep 2023	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 2023	Provisional subsidy for Oct = subsidy amount for the instalment x no. of students (reported on Form 1)	Provisional subsidy for Oct = \$4,135 x 100			
Nov 2023	Provisional subsidy for Nov = subsidy amount for the instalment x no. of students (reported in Oct)	Provisional subsidy for Nov = \$4,135 x 102			
Dec 2023	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 = \$4,135 x 103  Verification of student attendance information from Aug to Nov 2023:  Month 2023  Month 2023  Month Sep Oct Nov  Verified No. of N/A 101 102 103  Adjustment of subsidy = $(101-100)$ x \$4,135+ $[(102-100)$ + $(103-102)]$ x \$4,135			
Jan 2024	Provisional subsidy for Jan = subsidy amount for the instalment x no. of students (reported in Dec)	Provisional subsidy for Jan = \$4,135 x 104			
Feb 2024	Provisional subsidy for Feb = subsidy amount for the instalment x no. of students (reported in Jan)	Provisional subsidy for Feb = \$4,135 x 105			
Mar 2024	Provisional subsidy for Mar = subsidy amount for the instalment x no. of students (reported in Feb)	Provisional subsidy for Mar = \$4,135 x 104			

		Example 2: Scheme-KG B				
Month	Disbursement Procedures/	(WD course,				
	Calculation Method	starts the school year from Sep and				
Apr	Duovisional aukaidy fon Ann	collects tuition fee by 12 instalments)				
Apr 2024	Provisional subsidy for Apr	Provisional subsidy for Apr				
2024	= subsidy amount for the instalment x no. of students (reported in Mar)	= \$4,135 x 103				
	no. of students (reported in War)	Verification of student attendance				
	2nd adjustment of subsidy: KGs can	information from Aug 2023 - Mar 2024:				
	download the summary of subsidy	2023 2024				
	adjustment and student information report"	Month Aug- Nov Dec Jan Feb Mar				
	via the "Common Log-On System".	Verified				
		No. of ditto 104 105 104 103				
		students				
		If there is no change in the student				
		attendance information from Aug to Nov				
		2023, the adjustment of subsidy				
		= [(104-103) + (105-104) + (104-105) +				
		(103-104)] x \$4,135				
May	Provisional subsidy for May	Provisional subsidy for May				
2024	= subsidy amount for the instalment x	= \$4,135 x 102				
	no. of students (reported in Apr)					
Jun	Provisional subsidy for Jun	Provisional subsidy for Jun				
2024	= subsidy amount for the instalment x	= \$4,135 x 102				
	no. of students (reported in May)					
Jul	Provisional subsidy for Jul (if applicable)	Provisional subsidy for Jul				
2024	= subsidy amount for the instalment x	= \$4,135 x 101				
	no. of students (reported in Jun)					
Aug	Provisional subsidy for Aug (if applicable)	Provisional subsidy for Aug				
2024	= subsidy amount for the instalment x	= \$4,135 x 101				
	no. of students (reported in Jul)	Verification of student attendance				
	Last adjustment of subsidy: KGs can	information from Aug 2023 to Aug 2024:				
	download the summary of subsidy adjustment and student information report	2023-2024				
		Month Aug- Mar Apr May Jun Jul Aug				
	via the "Common Log-On System".	Verified				
		No. of ditto 102 102 101 101 100				
		students				
		If there is no change in the student				
		attendance information from Aug 2023 to				
		Mar 2024, the adjustment of subsidy $= [(102-103) + (102-102) + (101-102) +$				
		$(101-101) + (100-101)] \times \$4,135$				

### **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.

For KGs to report relevant information within 7 days after admitting new students

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

# Kindergarten Education Scheme (20\_\_\_/\_\_ School Year) <u>Admission of New Students</u>

Name of student	(Chin)	in) (Eng)			
Course attended	* Nursery (K1) / Lower Kindergarten (K2) / Upper Kindergarten (K3)  *AM / PM			*AM / PM / WD	
Registration Certificate / Admission Pass No.					
First date of attendance in this school year	/	/	(dd/ mm/ yyyy)		
Signature of Princi	pal:				
Name of Princi	pal:				
Name of Kindergar	ten:				
School NoLocation No. :  Name of Contact Person  (principal/senior teacher/others*):				School Chop	
Telepho	one:		Fax :		
D	ate:				
Please delete where inappropriate					
Reply from the Kindergarten	Administra	tion 2 Secti	on, EDB		
To: Principal					
The above is noted and the	information	of the stu	dent will be updated. For	enquiries, please contac	
			Administration 2 Section, E.	Chop	

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 stud	lent. Relevant information	is as follows:		
Name of student	(Chin)	(Eng)			
Course attended	* Nursery (K1) / J Upper K	*AM / PM / WD			
Registration Certificate / Admission Pass No.					
Last date of attendance in this school year	//	(dd/ mm/ yyyy)			
Signature of P	rincipal:				
Name of P	Principal:				
Name of Kindo	ergarten:				
School NoLocation Name of Contact (principal/senior teach	on No. :		School Chop		
Te	lephone:	Fax :			
	Date:				
*Please delete where inappropriat	e				
Reply from the Kindergarto	en Administration 2 S	Section, EDB			
To: Principal					
The above is noted and	the information of the	e student will be updated. F	or enquiries, please contac		
	at		(Chop)		
Date:	Kinder	garten Administration 2 Section	n, EDB		

For KGs to report students holding a Registration Certificate and with non-attendance for an entire month within 7 days after case occurrence

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

### **Kindergarten Education Scheme (20\_\_\_/\_\_\_ School Year) Student's Non-attendance for an Entire Month**

his is to report the for as follows:	ollowing case of student's non-atte	endance for an en	tire month.	Relevant information		
Name of student:	(Chinese)	)		(English)		
Registration Certi	ficate No.:					
Course attended:	• • •	* Nursery (K1) / Lower Kindergarten (K2) / Upper Kindergarten (K3)  Session:				
Month of non- attendance:	Month	Year				
Has school fee been paid for that month:  Yes, \$  (*full school fee before deduction of subsidy / school fee after deduction of subsidy / school fee after deduction of subsidy / school fee after deduction of subsidiary / school fee after deduction						
Reason for Non- attendance :	☐ Sick Leave ☐ Others (P	lease specify):				
Note: For a Somust have entire methat more before defined month), month) consider	:	idy for a month, ar a general, if student of a specific month. If concerned; paren e as shown on the all circumstances (e. cumentary proof (of EDB for subsidy fever, if the whole-	s have been ab ), subsidy in re ts are required "Fees Certifica g. absence due covering all sch for that month. month absences	sent from school for an spect of the student for to pay full school fees te" of the KG to which to illness for the entire nool days of the absent Each case would be		
Name of Kinderga School No.–Locat Name of Contact I (*principal/senior tead	ion No. :			School Chop		
Telephone:		Eov ·		_		
Date: *Please delete where in	nappropriate			_		

4

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

		nt's Chang			0.11	
This is to report the change of	f course of the	ne following	student.	Details a	re as follows	:
Name of student	(Chin)		(Eng)			
Registration Certificate / Admission Pass No.						
New Course to attend	*Nursery (K1) / Lower Kindergarten (K2) / *AM Upper Kindergarten (K3)			/ PM / WD		
Last Date of Attendance in Former Course	/	/		(dd/ mm/ y	<u>yyyy)</u>	
Effective Date of Attendance in New Course	/	/		(dd/ mm/ y	уууу)	
Signature of Print Name of Print Name of Kinders School NoLocation Name of Contact (principal/senior teachers Telephasse delete where inappropriate	ncipal: garten: No.: Person		Fax	:		School Chop
Reply from the Kindergarten Administration 2 Section, EDB						
To: Principal  The above is noted and the	a information	of the stude	nt will 1	na undatad	For anguiris	as plassa contact
The above is noted and the information of the student will be updated. For enquiries, please contact at						
Date: Kindergarten Administration 2 Section, EDB				Chop		

For KGs to report the new certificate number within 7 days of receipt of the new 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) /

Renewa	l of Registration (	Certificate / Admission Pas	<u>88</u>	
This is to report receipt of the ollowing student. Relevant in	e original of the ne nformation is as follo	•	Admission Pass of the	
Name of student	(Chin)			
Course attended	*Nursery (K1) / Upper I	*AM / PM / WD		
New Registration Certificate / Admission Pass No.				
Signature of Prin	cipal:			
Name of Prin	cipal:			
Name of Kinderg	arten :			
Cohool Cl				
School NoLocation  Name of Contact I				
(principal/senior teacher/o				
		<b>.</b>		
Telep	hone:	Fax :		
	Date:			
*Please delete where inappropriate				
Reply from the Kindergarten	Administration 2 Sec	etion, EDB		
To: Principal				
_		stadent will be an letel. For		
The above is noted and the		student will be updated. For e	enquiries, please contact	
	at	·	Chop	
Date:	Kinderga	rten Administration 2 Section, E		