

Kindergarten Administration Guide

Education Bureau
July 2020 Updated Version

Introduction

The Government has implemented the kindergarten education scheme (referred to as “the Scheme” hereafter) starting from the 2017/18 school year. Subsidies are directly provided to kindergartens joining the Scheme (Scheme-KGs). The policy objectives are to provide good quality and highly affordable kindergarten education, and enhance the accessibility of students to different modes of services that suit their specific needs. Under the new policy, the Government’s recurrent expenditure on kindergarten education increases substantially. As substantial public funds are involved, kindergartens should put in place appropriate measures to enhance their administration, management and accountability to ensure effective use of public funding. As for resources beyond the Scheme, kindergartens should also make proper use to enhance the quality of education services and avoid financial burden on parents.

The Education Bureau (EDB) has informed kindergartens of the implementation details of the Scheme by issuing a series of circulars, organising briefing sessions and uploading relevant information (such as “Frequently Asked Questions” and PowerPoint slides of the briefing sessions) onto the EDB website. To assist kindergartens (KGs) in handling administrative work according to the guidelines, EDB has compiled a “Kindergarten Administration Guide” (the Guide) by consolidating the relevant information.

The term “KGs” in the Guide covers all kindergartens, kindergarten-cum-child care centres and schools with kindergarten classes. The Guide should be read in conjunction with the Education Ordinance, the Education Regulations, relevant legislations of Hong Kong, the Operation Manual for Pre-primary Institutions, the Kindergarten Education Curriculum Guide, and circulars/circular memoranda issued by EDB. Hyperlinks are provided in relevant parts in the Guide to facilitate access by KGs. The Guide is applicable to Scheme-KGs, and KGs not joining the Scheme are also encouraged to make reference to the Guide to enhance the effectiveness of school operation and the quality of education services.

The Guide has been uploaded onto the EDB website (http://www.edb.gov.hk/free-quality-kg-edu_en). EDB will update the Guide in a timely manner and upload the latest version onto the above EDB website.

Contents

Pages

Chapter 1 Management and Quality of Kindergartens

1.1	Roles and responsibilities of school management committees	1 - 2
1.2	Compliance with relevant regulations and requirements	1 - 4
1.3	Quality Assurance Framework	1 - 10
1.3.1	School Self-evaluation (SSE).....	1 - 11
1.3.2	Quality Review (QR)	1 - 12
	Links to References.....	1 - 13

Chapter 2 Learning and Teaching

2.1	Rationale and guiding principles.....	2 - 2
2.2	Curriculum planning and formulation of strategies	2 - 4
2.3	Timetabling.....	2 - 6
2.4	Arrangement of homework	2 - 8
2.5	Supporting children with diverse learning needs	2 - 9
2.6	Making good use of resources to cater for the diverse needs of students	2 - 11
2.7	Parents' roles and home-school communication.....	2 - 13
2.8	Interface between kindergarten and primary education	2 - 15
	Links to References.....	2 - 17

Chapter 3 Student Matters

3.1	Student admission.....	3 - 2
3.1.1	Admission arrangements for nursery (K1) classes.....	3 - 4
3.1.2	Admission of children referred by EDB	3 - 6
3.1.3	Records of student information	3 - 6
3.1.4	Student financial assistance schemes	3 - 7
3.2	Health and safety	3 - 9
3.2.1	Health matters	3 - 9
3.2.2	Protecting children from maltreatment	3 - 9
3.2.3	Safety matters	3 - 14
3.2.4	School bus services	3 - 18
Appendix 3.1	Flow diagram of reporting mechanism for student absentees in kindergarten	3 - 19
Links to References.....		3 - 20

Chapter 4 School Finance

4.1	School income	4 - 3
4.1.1	Basic principles	4 - 3
4.1.1.1	Various subsidies under the Scheme	4 - 3
4.1.1.2	Disbursement of subsidies	4 - 10
4.1.1.3	Surplus or deficit of subsidies.....	4 - 12
4.1.2	School funds	4 - 17
4.1.2.1	School fees	4 - 17
4.1.2.2	Application fee and registration fee.....	4 - 18
4.1.2.3	Trading operations	4 - 19

4.1.2.4	Fund-raising activities.....	4 - 20
4.1.2.5	Acceptance of advantages and donations	4 - 21
4.2	Accounting and financial control	4 - 22
4.2.1	Statutory requirements	4 - 22
4.2.2	Books of accounts	4 - 22
4.2.3	Surplus, deficit, assets, liabilities, and reserves before joining the Scheme	4 - 26
4.2.4	Fund-raising activities	4 - 28
4.2.5	Trading operations.....	4 - 28
4.3	Budgeting process	4 - 29
4.4	Internal financial control	4 - 30
4.4.1	Guiding principles	4 - 30
4.4.2	Allocation of accounting duties.....	4 - 30
4.4.3	Use of bank accounts and cheques signing	4 - 30
4.4.4	Handling of income	4 - 32
4.4.5	Arrangement of payments	4 - 33
4.4.6	Safe keeping of school assets and other valuables.....	4 - 34
4.5	Annual audited accounts and audit inspections.....	4 - 35
4.5.1	Requirements of annual audited accounts.....	4 - 35
4.5.2	Points to note for preparing audited accounts	4 - 36
4.5.3	Audit inspections.....	4 - 37
4.6	Retention of accounting records.....	4 - 38
4.7	Procurement of goods and services	4 - 39
4.7.1	Guiding principles	4 - 39
4.7.2	Procurement requirements.....	4 - 39

4.7.3	Single quotation / tendering.....	4 - 43
4.8	Involvement of school sponsoring bodies (SSBs) / operators in KGs' procurement activities	4 - 44
4.8.1	Acquiring goods and services through SSBs / operators	4 - 44
4.8.2	Acquiring goods and services from SSBs / operators	4 - 44
4.8.3	Acquiring goods and services from SSBs / operators by single quotation / tendering	4 - 44
Appendix 4.1	Expenditure items chargeable to the subsidies under the Scheme	4 - 45
Appendix 4.2	Worked examples on calculation of fill-up rate under the Rental Subsidy Scheme	4 - 46
Appendix 4.3	Sample school notice / circular letter on sales of school items and provision of paid services in KGs	4 - 49
Appendix 4.4	Sample fixed assets register	4 - 50
Appendix 4.5	Sample loan register	4 - 51
Appendix 4.6	Good practices on financial management of KGs	4 - 52
	Links to References	4 - 59

Chapter 5 Personnel Management

5.1	Staffing arrangements, career ladder and remuneration.....	5 - 3
5.1.1	Staffing arrangements.....	5 - 3
5.1.1.1	Teaching staff	5 - 3
5.1.1.2	Supporting staff.....	5 - 4
5.1.1.3	Qualifications of teaching staff	5 - 5
5.1.1.4	Paid maternity leave for staff and staff relief grant	5 - 6
5.1.2	Career ladder	5 - 6
5.1.2.1	Career ladder for teachers	5 - 6

5.1.2.2	School-based arrangements for staff appointment and promotion.....	5 - 7
5.1.2.3	Roles of teaching staff.....	5 - 8
5.1.2.3.1	Principal and vice-principal.....	5 - 8
5.1.2.3.2	Senior teacher	5 - 9
5.1.2.3.3	Teacher.....	5 - 10
5.1.3	Remuneration	5 - 10
5.1.3.1	Recommended salary ranges.....	5 - 10
5.1.3.2	Establishment of school-based arrangements	5 - 10
5.2	Appointment of teaching staff	5 - 12
5.2.1	Guiding principles and relevant requirements	5 - 12
5.2.2	Appointment of principal and teachers.	5 - 13
5.2.3	Employment contracts.....	5 - 13
5.3	Professional development of teachers and principals	5 - 15
5.3.1	Continuous professional development policy	5 - 15
5.3.2	School-based plans for teachers' professional development.....	5 - 15
5.3.3	Training on catering for the diverse needs of students.....	5 - 16
5.3.4	Recognition and awards	5 - 17
5.4	Staff conduct.....	5 - 18
5.4.1	Conflict of interest.....	5 - 18
5.5	Handling staff complaints.....	5 - 20
	Appendix 5.1 Examples of calculating the number of teachers	5 - 21
	Links to References.....	5 - 22

Chapter 6 Home-school-community Partnership

6.1	Home-school co-operation	6 - 2
6.2	Parent education	6 - 5
6.3	Making good use of community resources	6 - 7
6.4	Handling complaints.....	6 - 8
6.5	Handling media's enquiries.....	6 - 9
	Links to references	6 - 10

Chapter 7 Administrative Arrangements for Joining and Withdrawing from the Kindergarten Education Scheme (the Scheme)

7.1	Application for joining or staying in the Scheme	7 - 2
7.2	Closure, voluntary withdrawal, rejection of continued participation and revocation of eligibility	7 - 3
7.2.1	Basic principles	7 - 3
7.2.2	Existing Eligible Students	7 - 4
7.2.3	Administrative and financial matters	7 - 5
7.3	Signing of the Undertaking and Declaration.....	7 - 7

Kindergarten Administration Guide

Chapter 1 Management and Quality of Kindergartens

1.1	Roles and responsibilities of school management committees.....	1 - 2
1.2	Compliance with relevant regulations and requirements.....	1 - 4
1.3	Quality Assurance Framework.....	1 - 10
1.3.1	School Self-evaluation (SSE).....	1 - 11
1.3.2	Quality Review (QR)	1 - 12

Chapter 1 Management and Quality of Kindergartens

1.1 Roles and responsibilities of school management committees

1. As stipulated in section 32 of the Education Ordinance, every kindergarten (KG) shall be managed by its management committee (SMC), which shall be responsible for ensuring (a) that the school is managed satisfactorily; (b) that the education of the pupils is promoted in a proper manner; and (c) that the school complies with the [Education Ordinance](#) (Cap 279), the [Education Regulations](#) (Cap 279A), other statutory requirements, administrative requirements or directions as specified, as well as circulars, circular memoranda, relevant letters and guidelines issued by EDB from time to time, maintaining an operating standard acceptable to the Government in both management and professional aspects. In this regard, the SMC should be responsible for implementing education policies, planning and managing financial and human resources, ensuring that kindergarten education services are provided in a proper manner, and devising self-improvement measures.
2. Under the new KG education policy, the Government has substantially increased the recurrent expenditure on KG education and has made immense efforts to improve the quality of kindergarten education through various means. To strengthen accountability of public funding, KGs joining the kindergarten education scheme (the Scheme-KGs) should establish a more participatory school governance framework that facilitates participation of various stakeholders in the decision-making process, thereby enhancing transparency and accountability of school governance as well as effectiveness of school operation. In this regard, KGs that apply to join the Scheme in the 2019/20 school year and/or thereafter shall undertake to review and/or refine the composition and operation of their SMCs, formulate and implement specific measures to comply with the following requirements in the 2022/23 school year or before:
 - a. There shall be no less than three school managers (including the school supervisor);
 - b. At least one school manager shall be nominated by the KG operator;
 - c. At least one school manager shall be a member of other stakeholders (parents of current pupils, serving teachers or alumni) of the KG, **OR** a community member who serves as an independent manager¹;

¹ An independent manager shall not be a serving teacher, a serving staff member, a parent of a current pupil or an alumnus of the school. A person who is a member of the school's SMC/SSB/operator or of the governing body (if any, however described) shall not be nominated as an independent manager (but ex-members who have retired or left service from the SMC/SSB/operator/governing body concerned for three years or more shall not be subject to this limitation). The spouse, grand-parent, parent, brother, sister, child or grand-child of such a member, or an employee of the SMC/SSB/operator/governing body concerned shall not be nominated either.

- d. The principal shall attend SMC meetings (while whether the principal should serve as a school manager shall be decided by individual SMCs); and
- e. A SMC constitution that stipulates the operating details should be formulated.

There shall be no restriction on the maximum number of school managers of a Scheme-KG. Besides, a school manager of a Scheme-KG is allowed to serve other schools and there shall be no restriction on the number of schools that a school manager could serve. The SMC should, with regard to the KG's school-based needs, formulate a SMC constitution that stipulates the operating details of the SMC, for example, the total number of SMC members and the number of SMC members under each category, the manner in which the representatives from each category of SMC members are selected (such as election, nomination, and direct appointment) and their tenure of office, and the mode of operation of the SMC (such as the number and arrangements of meetings, and the procedures for handling matters). Please refer to [EDB Circular No. 15/2018](#) for details.

- 3. To enhance the transparency of operation, Scheme-KGs are required to provide key operational information in the Profile of Kindergartens and Kindergarten-cum-Child Care Centres and on the EDB website and disclose to the public key information as follows:
 - a. name of approved supervisor
 - b. name of approved principal
 - c. total number of teaching staff (including the principal)
 - d. qualifications of the principal and teachers
 - e. salary ranges of the principal and teachers
 - f. student enrolment
 - g. school facilities
 - h. school fees, application fee and registration fee
 - i. reference prices for optional school items sold and paid services provided, if any

1.2 Compliance with relevant regulations and requirements

1. All KGs are required to comply with the [Education Ordinance](#), the [Education Regulations](#) and other relevant legislation. As these legislation or regulations cover a wide range of areas, matters of particular concern to schools, parents or the public are highlighted for schools' easy reference. Schools should make cross reference to other provisions of the relevant legislation where necessary.

a. Supervisor of school

- Under section 39 of the Education Ordinance, the supervisor of a school shall within 1 month after the happening of such event give notice in writing to the Permanent Secretary for Education if:
 - any person ceases to be a manager of the school;
 - the supervisor ceases to perform the duties of the supervisor;
 - the principal ceases to perform the duties of the principal;
 - any teacher commences to teach or is employed to teach at the school;
 - any teacher ceases to teach or ceases to be employed to teach at the school;
 - the supervisor becomes aware of a change in any particulars furnished under this Ordinance with respect to any landlord or tenant of the premises in which the school is operated.
- Under section 38A of the Education Ordinance, if the supervisor of any school is or is likely to be:
 - absent from Hong Kong for a period of not less than 28 days; or
 - unable by reason of his illness to carry out his duties for a period of not less than 28 days,the SMC shall recommend for the approval of the Permanent Secretary for Education another manager of the school to act as supervisor during the supervisor's absence or inability to carry out his duties.

b. Appointment of school staff and registration

- The SMC shall be responsible for issuing to all teachers letters of appointment which shall set out the conditions of service, salary scale and conditions of termination of appointment (Education Regulations: R77). In this regard, the SMC should note that:
 - The terms and conditions of employment shall not violate the provisions of the Employment Ordinance. Any term of an employment contract

which purports to extinguish or reduce any right, benefit or protection conferred upon the employee by the Employment Ordinance shall be void.

- The Sex Discrimination Ordinance, Disability Discrimination Ordinance, Family Status Discrimination Ordinance and Race Discrimination Ordinance should be complied with. For example, the SMC, as an employer, has to ensure that there is no discrimination at work on any grounds, including sex, marital status, pregnancy, disability, family status or race.

- It is an offence for any person who is not a registered teacher or permitted teacher to teach in a school and the person who employs or permits him/her to teach is also guilty of an offence. (Education Ordinance: S87(3))
- No person shall, without the permission in writing of the Permanent Secretary for Education, enter or remain in any school if at any time he/she has had his/her registration cancelled/ has been refused registration. (Education Ordinance: S72(2))
- The appointment of any teacher who is to be employed in the school for a term for not less than 6 months shall be approved by the majority of the managers of the school. The dismissal of any teacher who is employed in the school for a term for not less than 6 months shall be approved by the majority of the managers of the school at a meeting of the SMC. (Education Regulations: R76)
- The Permanent Secretary for Education's approval is required for the appointment of principal. Within 1 month after the registration or provisional registration of a school, the SMC shall recommend for the approval of the Permanent Secretary for Education a teacher of the school to be the principal. (Education Ordinance: S53, S57)
- All staff are required to join the Mandatory Provident Fund Schemes unless they are exempted under the Mandatory Provident Fund Schemes Ordinance.
- The SMC, as an employer, is required to, under the Employees' Compensation Ordinance, obtain insurance against employer's liability.

c. Learning and teaching

- Schools shall send to the Permanent Secretary for Education before 15 August in each year notice of all holidays they are intended to give in the coming school year. Holidays not mentioned in the notice shall only be given with the approval of the Permanent Secretary for Education. (Education Regulations: R79 - R82)

- The school holiday list signed by the principal and countersigned by the supervisor shall be posted at all times in a conspicuous place on the school premises. (Education Regulations: R83)
- The responsible person shall inform the Permanent Secretary for Education of any change in the hours of school work. (Education Regulations: R92(12))
- No instruction, education, entertainment, recreation or activity of any kind which, in the opinion of the Permanent Secretary for Education, is in any way prejudicial to the welfare of the pupils or to their education generally shall be permitted on any school premises or on the occasion of any school or classroom activity. (Education Regulations: R98(1))
- No teacher shall administer corporal punishment to a pupil. (Education Regulations: R58)

d. Student matters

- At every school providing full-day KG education, there shall be provided for each pupil undergoing that education at least one meal a day. The menu of the meals to be provided shall be prepared in advance and be available for inspection by EDB officers. (Education Regulations: R46A(1), (3))
- A separate attendance register in a form approved by the Permanent Secretary for Education shall be kept for each class. (Education Regulations: R90)
- The management authority shall submit information concerning the school or pupils as may be required by the Permanent Secretary for Education. (Education Regulations: R94)

e. Safety matters

- There shall be provided on the premises of every school at least one first aid box. At least 2 teachers in every school shall be trained in administering first aid. In addition, first aid boxes shall be maintained fully equipped at all times. (Education Regulations: R55(1), (2), (4))
- The principal shall immediately report to a medical officer of schools any suspected or known case of infectious disease amongst teachers, pupils or employees of a school, or when he/she suspects or knows that any such person has been in contact with a case of infectious disease. The management authority shall cause the exclusion of such teachers, pupils, or employees from school if so required by the medical officer of schools. (Education Regulations: R53)

- All fire service installation and equipment on the school premises must be kept in good condition at all times. (Education Regulations: R39(1))
- The principal shall draw up a practical scheme for the evacuation of the school premises in case of fire. Fire drills carried out by teachers and pupils and the time taken to evacuate the school premises shall be recorded in a school log book. (Education Regulations: R38)

f. Fees and accounts

- Fees other than the fees printed on the fees certificate are prohibited unless such collection has been previously approved by the Permanent Secretary for Education. (Education Regulations: R60A, R61)
- The inclusive fees for an educational course shall be calculated on an equal monthly basis and collected on or after the first school day of each month of the period during which the educational course is conducted. (Education Regulations: R62)
- The school shall issue formal receipts in respect of every payment made by pupils/parents/guardians. (Education Regulations: R63)
- Any change of the inclusive fee requires the Permanent Secretary for Education's written approval. (Education Regulations: R65)
- No manager or teacher of a school shall appeal to pupils for subscriptions or make collection among pupils without the Permanent Secretary for Education's written permission. (Education Regulations: R66)
- The school shall exhibit the fees certificate in a conspicuous place on the school premises. (Education Regulations: R67)
- The management authority shall keep proper accounts and retain the accounts and relevant vouchers for a period of not less than 7 years for inspection by the Permanent Secretary for Education. (Education Regulations: R64)

g. School premises

- The Permanent Secretary for Education's approval is required for the following matters:
 - additional premises, alternative premises and deletion of premises;
 - structural alterations to the school premises;
 - alteration to the latrine accommodation or the sanitary arrangements of the school;

- alteration to the ventilation or lighting of a classroom; and
- any subdivision of a classroom.

(Education Ordinance: S20; Education Regulations: R10)

- At the entrance to every classroom, there shall be a board or sign bearing an identification number or letter for such room. (Education Regulations: R86)
- In every classroom, there shall be kept exhibited in a prominent place a notice specifying the maximum number of pupils permitted in that room, and no more than such maximum number shall be permitted in that room. (Education Regulations: R87(2))

[Note: As for child care centres also registering as schools in 2005 due to harmonisation of pre-primary services, the requirements regarding permitted accommodation of classrooms were waived during school registration. Subsequently, the maximum number of children permitted on the premises dually registered as KG and child care centre remained the same as the capacity permitted before school registration.]

h. Code of conduct for managers and staff

- KGs should be fully committed to the principle of honesty, integrity and fair play in their operation. To uphold the trust and protect the interests of KGs and their students, managers and staff have to handle all affairs of KGs in a fair and impartial manner and maintain a high standard of integrity. For example,
 - Managers and staff are prohibited from soliciting or accepting any advantage from parents and any persons or companies having official dealings with KGs (e.g. suppliers and contractors).
 - A conflict of interest, which refers to a situation where the “private interests” of a manager or staff member compete or conflict with the interests of the KG or the official duties of the manager or staff member, should be managed properly (details in Section 5.4.1 of Chapter 5).
 - Managers and staff should not disclose any classified or proprietary information of KGs without authorisation or misuse any information of KGs (e.g. using the information for personal gain or the benefit of others).
- KGs should draw reference to the Sample Code of Conduct for Managers and Staff of Kindergartens drawn up by the Independent Commission Against Corruption (ICAC) with a view to helping KGs strengthen governance and integrity management. To cater for different needs of KGs arising from different operating scales and resources capability, the Sample Code of Conduct is available in a full version and an abridged version. They are available on the ICAC Website: [Full Version](#), [Abridged Version](#).

i. Others

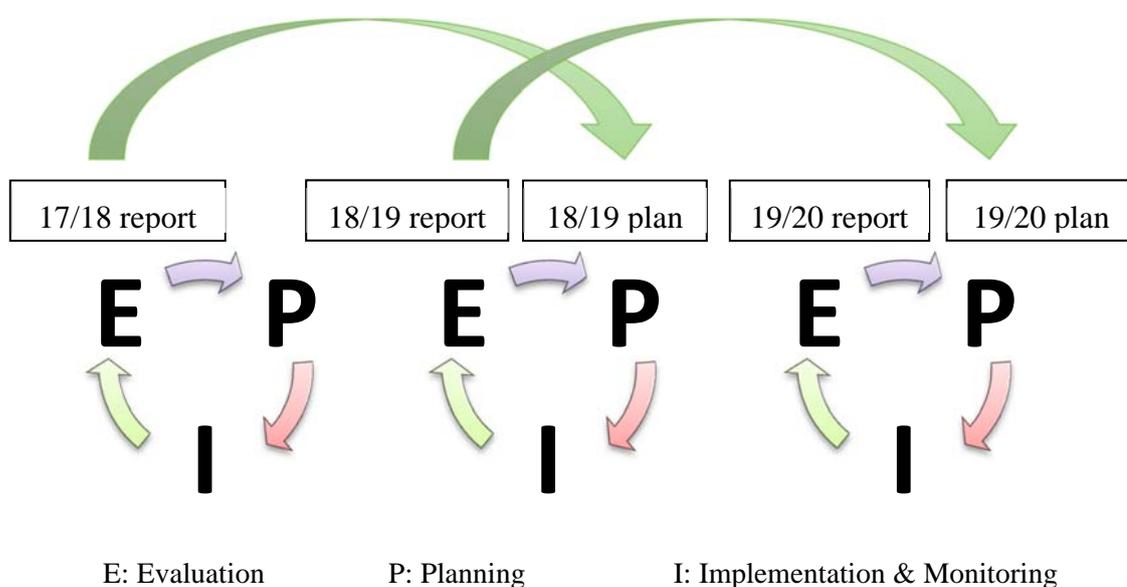
- KGs are required to comply with the Personal Data (Privacy) Ordinance. They should ensure that the purpose and manner of collection of personal data, the use of personal data, the security measures for personal data, access to personal data, etc. are in line with the relevant legislation. KGs shall keep and maintain a log book of refusals to comply with data access or correction requests. Relevant [“Personal Data \(Privacy\) Ordinance - Points to Note”](#) are available on EDB’s webpage.
- KGs should ensure their school practices, particularly those relating to photocopying, use of computer software, etc., shall be in conformity with the Copyright Ordinance. Please visit EDB webpage of [“Copyright in Education”](#) for details.
- KGs shall eliminate all forms of discrimination in their policies, procedures and daily operation.
- KGs shall take reasonably practicable steps to ensure that the school is free from any sexually hostile or intimidating environment. These include developing a school policy (in written form) to eliminate sexual harassment, raising the understanding and awareness of both staff and students about sexual harassment and setting up a complaint handling mechanism to resolve sexual harassment complaints. Please visit EDB webpage of [“Prevention of Sexual Harassment in Schools”](#) for details.

1.3 Quality Assurance Framework

1. To ensure the quality of KG education, all Scheme-KGs will be subject to Quality Assurance (QA) Framework, comprising ongoing School Self-evaluation (SSE) for school development and accountability purposes. They will also be assessed by EDB officers through Quality Review (QR) to assess if they have met the prescribed standards. QR serves to complement SSE to facilitate the sustainable development of KGs. Please visit the relevant [webpage](#) for details.
2. EDB has refined the Performance Indicators to strengthen the current QA Framework to tie in with the development pace of schools, as well as the implementation of the new policy and the Kindergarten Education Curriculum Guide (2017). All Scheme-KGs are required to conduct their SSE with reference to the refined [Performance Indicators \(Kindergartens\)](#) at the end of each school year starting from the 2017/18 school year. EDB has also used these Performance Indicators to conduct QR starting from the 2018/19 school year. Both SSE and QR aim to promote the sustainable development of KGs. EDB will continue to upload QR reports onto its website, and KGs should map out specific strategies for self-improvement by making reference to the QR reports (particularly Part 3 - Recommendations for Self-improvement) or soliciting advice from the respective Senior School Development Officer/Senior Services Officer.
3. EDB has conducted Focus Inspection (FI) more frequently under the new KG education policy. Oral feedback will be given immediately at the end of each FI, and a letter of recommendations for improvement will then be issued to KGs. KGs are advised to make continuous self-improvement for sustainable development by considering and following up on the recommendations received, soliciting advice from the respective Senior School Development Officer/Senior Services Officer where necessary, and participating in relevant training programmes, school-based support programmes, etc.
4. In order to enhance the transparency of the QR mechanism, an external observer will be invited to join some QR visits. The external observer will participate in the QR but will not be involved in the assessment of school performance. Meanwhile, EDB will continue to gather, through QR and FI, KGs' good practices for sector-wide sharing.
5. Please refer to [EDB Circular No. 11/2018 "Enhanced Quality Assurance Framework for Kindergarten Education"](#) for details.

1.3.1 School Self-evaluation (SSE)

1. SSE is the core of the optimisation of education and care services on KGs. To achieve the primary goal of facilitating children’s learning and whole-person development, KGs should conduct, with a whole-school approach, a holistic review of the current situation of school based on the Performance Indicators (Kindergartens), and evaluate the effectiveness of their work with reference to children’s performance. KGs should then, in light of the SSE findings, devise a work plan for the next school year. In this way, KGs should be able to make continuous improvement through the inter-connected self-evaluation cycle, viz. planning, implementation and evaluation.
2. After a school year ends, schools should evaluate the effectiveness of work plans and all aspects of their work over the past year before setting up the work plan for next school year (Planning) according to their situation and children’s learning needs. When relevant strategies and work are implemented in the new school term, school management will assume a monitoring role (Implementation & Monitoring). During the implementation process, schools will collect relevant information for evaluation (Evaluation) at the end of the school term. The following figure shows the flow of the inter-connected self-evaluation cycle, viz. planning, implementation and evaluation. Assuming the school has drafted the 2018/19 work plan based on its SSE findings, with implementation and monitoring throughout the school year, at the end of the school term, the school can carry out evaluation based on the collected information before preparing the 2018/19 School Report and drafting the 2019/20 work plan. For preparing school reports, please see the [School Self-evaluation Manual](#).



3. To enhance transparency and promote home-school collaboration, Scheme-KGs are strongly encouraged to make their School Reports accessible to stakeholders through their school websites.

1.3.2 Quality Review (QR)

1. QR will continue to be improvement-oriented and become more school-specific by taking KG's areas of concern as the starting point and making reference to the recommendations made in the previous QR. The Performance Indicators (Kindergartens) will be used by the review teams to make professional judgment on overall school performances.
2. EDB will notify KGs of the exact QR dates eight weeks in advance. Each QR visit will last from 2.5 to 3.5 days depending on the school size. Upon receiving the notification, KGs are required to submit their School Report and stakeholder survey results to EDB within four weeks.
3. Scheme-KGs must meet the prescribed standards for QR. KGs that fail to do so may apply for a Follow-up QR and submit to EDB an action plan to address the issues identified for improvement. KGs assessed as having met the prescribed standards in the Follow-up QR will remain eligible for joining the Scheme. For KGs assessed as failing to meet the prescribed standards in the Follow-up QR, EDB will consider revoking their status as a Scheme-KG and ceasing the provision of government subsidies. As regards KGs that fail to meet the prescribed standards in QR but choose not to apply for a Follow-up QR, EDB will also consider revoking their status as a Scheme-KG and ceasing the provision of government subsidies².
4. Starting from the 2018/19 school year, both Chinese and English versions of all QR reports have been made available on the EDB website to enhance transparency.

² If a KG's eligibility under the Scheme is revoked, for students who are already attending its eligible classes and those who have been newly enrolled to its eligible classes of the next school year before the effective date of EDB's termination of its status as a Scheme-KG, the KG will continue to receive subsidies until the end of operation of all eligible classes or the aforesaid students leave the KG.

Links to References (Chapter 1)

- [Education Ordinance \(Cap 279\)](#) and [Education Regulations \(Cap 279A\)](#)
- [EDB Circular No. 15/2018 “Kindergarten Education Scheme – Strengthening School Governance and Transparency”](#)
- Sample Code of Conduct for Managers and Staff of Kindergartens, ICAC ([Full Version](#), [Abridged Version](#))
- [EDB webpage](#) containing “Personal Data (Privacy) Ordinance, Cap 486 – Points to Note”
- [EDB webpage: Copyright in Education](#)
- [EDB webpage: Prevention of Sexual Harassment in Schools](#)
- [EDB webpage: Quality Assurance Framework](#)
- [EDB webpage: Performance Indicators \(Kindergartens\)](#)
- [EDB Circular No. 11/2018 “Enhanced Quality Assurance Framework for Kindergarten Education”](#)
- [School Self-evaluation Manual, EDB \(July 2018\)](#)

Kindergarten Administration Guide

Chapter 2 Learning and Teaching

2.1	Rationale and guiding principles.....	2 - 2
2.2	Curriculum planning and formulation of strategies	2 - 4
2.3	Timetabling.....	2 - 6
2.4	Arrangement of homework	2 - 8
2.5	Supporting children with diverse learning needs	2 - 9
2.6	Making good use of resources to cater for the diverse needs of students	2 - 11
2.7	Parents' roles and home-school communication.....	2 - 13
2.8	Interface between kindergarten and primary education	2 - 15

Chapter 2 Learning and Teaching

2.1 Rationale and guiding principles

1. Kindergarten (KG) education lays the foundation for lifelong learning and whole-person development. The core value of KG education lies in “child-centredness”. KGs should formulate their curriculum according to the basic principles of “children’s development” and “children’s learning”. Children’s interests, needs and abilities should be taken into consideration. KGs should also create a stimulating learning environment that facilitates children’s development of potential. Through life experiences, sensory experiences, exploration and interesting games, children’s holistic development can be fostered.
2. Objectives of KG education: To lay the foundation of lifelong learning by fostering in children an inquisitive mind, an interest in learning and exploration, a balanced development, a healthy self-concept, and the ability and confidence to adapt to the ever-changing world.
3. KGs joining the kindergarten education scheme (Scheme-KGs) are required to offer a comprehensive local curriculum in accordance with the “[Kindergarten Education Curriculum Guide](#)” issued by the Curriculum Development Council.
4. With “child-centredness” adopted as the core value, the curriculum should be designed according to the following guiding principles:
 - a. Catering for the growth and developmental needs of children
 - b. Providing real-life, sensory and interesting learning experiences
 - c. Catering for learner diversity and the different needs of children
 - d. Sustaining the strengths of the existing school-based curriculum
 - e. Collaboration among school, family and community
5. Curriculum aims:
 - a. To foster children’s balanced development in the domains of ethics, intellect, physique, social skills and aesthetics
 - b. To help children develop good living habits and a strong and healthy body
 - c. To foster in children an interest in learning, an inquisitive mind and eagerness to explore

d. To instil in children positive values and attitudes

6. Developmental objectives for children:

a. Moral development

b. Cognitive and language development

c. Physical development

d. Affective and social development

e. Aesthetic development

7. Please refer to the [Kindergarten Education Curriculum Guide](#) for details.

2.2 Curriculum planning and formulation of strategies

1. KGs should plan an open and flexible school-based curriculum with reference to the recommendations made in the [Kindergarten Education Curriculum Guide](#) so as to uphold the core value of “child-centredness” and the guiding principles for curriculum design (please see Section 2.1 above).
2. Curriculum framework:
 - a. The KG education curriculum framework includes three interrelated components, namely “Values and Attitudes”, “Skills” and “Knowledge”. Together they constitute a coherent curriculum structure.
 - b. The developmental objectives for children are to be achieved through six learning areas, namely “Physical Fitness and Health”, “Language”, “Early Childhood Mathematics”, “Nature and Living”, “Self and Society” and “Arts and Creativity”. Real-life learning themes that are closely related to children’s daily life experiences, cognitive abilities and interests can connect the content of the six learning areas to provide children with integrated and comprehensive learning experiences which are conducive to their learning.
3. When organising curriculum content, teachers should select familiar experiences or events related to children’s daily life as the learning themes based on their interests, pace of development, abilities and prior knowledge. An integrated approach that coherently connects different learning areas, e.g. schools, families, friends and relatives, food, transportation, community, four seasons and festivals, etc. should be adopted to facilitate a balanced development of children in the domains of ethics, intellect, physique, social skills and aesthetics.
4. Teachers should understand the features of the ways children learn when designing curriculum and learning activities. The design of highly effective learning activities should take the following approaches: to select learning content from real-life themes; to provide interesting learning experiences; to cater for children’s interests and needs; to respect individual differences; to encourage children to explore with multiple senses; to solicit participation of different stakeholders in curriculum planning; and to create a caring atmosphere for children. Teachers have multiple identities and roles such as curriculum designers, knowledge providers, learning facilitators, behaviour models and caregivers. Teachers should actively use different kinds of learning and teaching resources as well as community resources to design teaching materials, and develop school-based curriculum by taking into account the school mission, and children’s characteristics and growth needs.

5. On top of the principles for curriculum planning, KGs should take note of other important factors in curriculum implementation. They include the role of teachers, the design of learning environment and timetabling. The teaching objectives set can only be achieved by adopting various appropriate learning and teaching strategies.

6. No matter which learning and teaching strategy is adopted, letting children learn through play helps increase and sustain children's motivation and interest in learning. Through play, children not only can develop their physical, intellectual, social, creative and thinking abilities, but also know their surroundings and experience the joy of co-operating and sharing with others. After play, teachers should invite children to share their experiences and feelings, help them organise and consolidate the new knowledge and skills acquired, and provide them with timely and positive feedback.

2.3 Timetabling

1. Children accumulate life experiences and acquire knowledge in every minute and second. KGs should plan daily activity schedule in accordance with children's age and learning characteristics to cater for their developmental needs. To facilitate children's balanced development, time allocation should be flexible. Teaching by subjects or mere delivery of academic knowledge should be avoided. Teachers should let children learn through play and strengthen the element of free exploration in play.

2. Arrangements of activities:

a. *Categories of activities:*

- Indoor and outdoor activities
- Gross and fine motor activities
- "Quiet" and "active" activities
- Individual, group and class activities
- Activities initiated by children and organised by teachers

b. *Planning the content of activities:* Taking into consideration various factors such as the school's mission, school conditions and children's needs, KGs can plan a flexible activity schedule, including the following:

- Offering different types of activities to facilitate a balanced development of children
- Providing opportunities for children to explore independently and learn in groups
- Enabling children to construct knowledge through sensory perception and personal experiences
- Providing diversified play and learning activities to cater for the different needs of children

c. *Suggested time allocation:*

- Schedules of daily activities should be flexible and an appropriate proportion of activities should be arranged to cater for the diversity and developmental needs of children.
- Whole-day KGs and KGs providing longer activity time should arrange children to have more free choice activities, physical activities, music activities and art

activities.

- Half-day and whole-day KGs should arrange no less than 30 and 50 minutes every day respectively for children to participate in free play.

3. Please refer to the [Kindergarten Education Curriculum Guide](#) for details.

2.4 Arrangement of homework

1. KG education should aim at fostering in children an interest in learning and confidence, and help them develop a strong and healthy body.
2. After school, children should have sufficient time to rest and enjoy family life, or to enjoy their leisure time, cultivate a wide range of interests and develop good living habits.
3. Homework is generally defined as tasks accomplished at home. An appropriate amount of homework in line with children's abilities can consolidate, extend or assess children's learning performance, but it is not the only way to do so.
4. KGs should not require children in nursery class (K1) to hold a pencil and write. For children in lower and upper KG classes (K2 and K3), they should not be required to do mechanical copying and calculation, or do homework that is excessive, frequent and too difficult, so as not to cause unnecessary pressure and drilling.
5. KGs may arrange for children some simple learning tasks or parent-child exercises that are relaxing, fun and appropriate, such as reading picture books for nurturing children's interest in reading and helping them develop a reading habit, collecting objects and passing on messages. These simple learning tasks are in line with the abilities of children and parents may offer guidance as appropriate. They can extend children's interest in learning, help children develop good habits and a sense of responsibility, and strengthen parent-child relationship.
6. Please refer to the [List of Dos and Don'ts for Kindergartens](#) for details.

2.5 Supporting children with diverse learning needs

1. Rationale:

- a. Children are unique individuals with different personalities, abilities and interests, as well as pace of development. They also vary in languages, cultures and living habits.
- b. As schools adopt “child-centredness” as the core value of the curriculum, teachers should care for, accept and understand children’s individual needs and uphold the principles of inclusion so as to allow children to develop their strengths and unleash their potential.

2. Recommendations on strategies:

- a. KGs should strive to create an inclusive learning environment for children and offer them pleasant and rewarding learning experiences.
- b. KGs should review their school contexts in a timely manner to understand the needs of the whole school and individual children. KGs should also formulate policies on inclusion, and cater for children’s diversity in curriculum planning and implementation. Whole-school approach should be adopted to promote children’s learning and development.
- c. KGs should understand and accept children’s diversified abilities and needs in learning, and make adaptations to curriculum and pace of learning and teaching to ensure children’s proper development.
- d. KGs should devise effective support strategies according to the school context to allow children with different learning or adaptation needs to be able to enjoy learning with their classmates on the same campus.

3. For details on how to cater for special learning needs and learner diversity, please see Chapter 5 of the Kindergarten Education Curriculum Guide. As regards the principles and directions for facilitating integration of non-Chinese speaking (NCS) children into school settings, and strategies that teachers may use to help NCS children learn Chinese, please refer to Appendix 5 of the [Kindergarten Education Curriculum Guide](#).

4. Interacting with Chinese speaking classmates in daily activities can help NCS students learn Chinese. When considering how a class or group is to be formed, KGs should, as far as possible, arrange to have NCS students mixed with Chinese speaking students, and encourage peer interaction to help NCS students learn Chinese, thus building an immersed Chinese language environment and an inclusive campus. For example, KGs may arrange

NCS students of the same class level into different classes for learning.

2.6 Making good use of resources to cater for the diverse needs of students

1. The overall requirement in teacher-to-pupil (TP) ratio for Scheme-KGs has been raised from 1:15 (including the principal) to 1:11 (principal not included), so that teachers could have more capacity for various professional activities, such as collaborative lesson preparation, development of school-based curriculum, professional collaboration and development, communication with parents, and catering for the diverse needs of students. In particular, there should be professional collaboration with relevant experts in catering for the diverse needs of students (including those at risk of developmental delay). Therefore, KGs are requested to optimise the enhanced TP ratio of 1:11 to enable better collaboration among teachers in taking care of the diverse needs of students (including NCS students and those at risk of developmental delay), and to strengthen professional collaboration with inter-disciplinary teams that provide on-site pre-school rehabilitation services to support students with special needs.
2. KGs are required to set up a school-based mechanism to support students with special needs or those at risk of developmental delay. Such a school-based mechanism and relevant practices will be subject to the monitoring of EDB. In addition, to strengthen teachers' professional capabilities to support these students, KGs should encourage teachers to receive relevant in-service professional training, and use appropriate teaching strategies and resources to enhance support for students with diverse needs.
3. In respect of teachers' training, starting from the 2017/18 school year, EDB has commissioned tertiary institutions to provide professional training programmes on teaching and learning of NCS students to help teachers teach the Chinese language to NCS students, and professional training programmes on catering for students with developmental needs. Please refer to the list of recognised courses on EDB's ["Kindergarten Education Scheme"](#) webpage. Besides, taking into account of the context of individual schools, EDB has been providing professional support and advice to KGs through school visits and different modes of school-based professional support services. All Scheme-KGs, regardless of the number of NCS students admitted, may apply for related teachers' professional development and school-based professional support services.
4. At the level of school development and needs, EDB has set the following training targets:
 - a. For catering for students with developmental needs, each Scheme-KG should have at least one teacher completed the basic course as recognised by EDB by the 2020/21 school year.
 - b. For supporting NCS students, each Scheme-KG having admitted NCS students (regardless of the number) should have at least one teacher completed the basic

course as recognised by EDB by the 2020/21 school year.

Please refer to [EDB Circular No. 8/2018](#) for details.

5. When considering the remuneration for individual teachers, KGs may offer a higher salary to basic rank teachers who have received recognised professional training in supporting NCS students or students with special needs or at risk of developmental delay and are involved in related additional duties. Having a senior teacher who has undergone relevant professional training in supporting NCS students and/or students at risk of developmental delay is also preferable. KGs are advised to take this into account when considering appointees or promotees to senior teacher posts.
6. To enable Scheme-KGs to enhance the support to their NCS students, an additional five-tiered grant is provided for Scheme-KGs admitting eligible NCS students according to the number of NCS students admitted. Please refer to [EDB Circular No. 14/2019](#) for details. Scheme-KGs should ensure that the grant is only used for enhancing the support to 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 and raise teachers' cultural sensitivity so that they would be more sensitive in understanding their culture and religion when teaching NCS students. Communication with parents of NCS students may also be enhanced. To ensure proper and effective use of the grant to enhance support to NCS students, KGs in receipt of the grant are required to devise a holistic school-based plan. In this connection, these Scheme-KGs are required to submit to EDB a school plan on the utilisation of the grant and planned support measures at the beginning of the school year, as well as a school report at the end of the school year summarising the implementation and evaluation of the measures which will serve as reference for planning the support measures for the following school year.
7. To help KGs enhance communication with parents of NCS students, [templates of general kindergarten circulars for parents in nine languages](#) are provided by EDB. If necessary, KGs may arrange interpretation and/or translation services by engaging interpreters and/or translators of major ethnic minority languages registered with the Home Affairs Department-funded [Centre for Harmony and Enhancement of Ethnic Minority Residents \(CHEER\)](#), or by seeking assistance from other organisations.
8. With the aid of [Communication Cue Cards for Non-Chinese Speaking Families in Kindergartens](#) produced by EDB (audio files also available), KG staff may show appreciation and care when they meet parents of NCS students, with a view to fostering a caring environment.

2.7 Parents' roles and home-school communication

1. Parents play a very important role in their child's early life and are their role model. Parents, being the child's primary educators at home, can be a major influence on the child's healthy development and effective learning at school. Parents' support for and proactive involvement with KG education help consolidate the child's learning and development during the schooling in KGs.
2. Effective home-school communication helps children adapt to the learning environment, face changes and challenges of the environment, and grow happily and healthily. For example:
 - a. **Adaptation to school life and the interface between KG and primary education:** Children have to adapt to the environment of a new stage of learning when they undergo transition "from family to KG" and "from KG to primary school". These are new experiences and challenges to children. Talks and workshops for parents regularly organised by KGs can enhance parents' understanding of the challenges children will face on admission to school, keep parents informed of their children's progress of adaptation at school, and enable parents to understand the strategies of assisting their children to adapt to a new learning environment and thus co-operate with schools in related measures and arrangements.
 - b. **Catering for learner diversity:** In view of children's diversified abilities and needs in learning, KGs should make adaptations in curriculum and pace of learning and teaching to ensure children's proper development. KGs should set up effective home-school communication channels and mechanisms to establish regular contact and communication with parents to let them understand and support the teaching arrangements of the school.
3. Recommendations for planning home-school co-operation activities:
 - a. **Establishing communication channels** to enhance mutual understanding and gather information about children's lives both at home and at school.
 - b. **Organising parent education activities** on topics like children's growth, emotion management and moral development to enhance parents' understanding of the growth and developmental characteristics of children and improve their parenting skills.
 - c. **Recruiting parent volunteers** to assist schools in implementing activities to foster a sense of belonging to the schools in them.
 - d. **Keeping parents informed of the implementation of curriculum**, and the teaching

strategies and content adopted by teachers to enlist their support for the learning activities at schools.

- e. **Encouraging and supporting the establishment of communication channels among parents** to promote exchanges. Wherever conditions permit, home-school co-operation associations can be set up to encourage parents' expression of views on school policies.

4 KGs are encouraged to introduce the key points in "[Knowing More About Children's Learning – Parents' Pamphlet](#)" (9 Languages) to deepen parents' understanding of this topic.

2.8 Interface between kindergarten and primary education

1. When children are promoted to primary schools, they have to adapt to a new learning environment, familiarise themselves with curriculum requirements that are different from those of KGs, and meet new teachers and friends. KGs, primary schools and parents should collaborate to prepare children for primary schools in various aspects, namely psychology, emotion, living habits and learning.
2. At the KG stage, it is more important for children to lay a solid foundation for lifelong learning and develop learning abilities and attitudes than to pursue knowledge. Requiring children to learn the primary curriculum content will undermine their learning interest and motivation, damage their confidence, leading to their loss of drive to learn. This is in contradiction to the aims of the KG education curriculum.
3. In terms of learning content, KGs should help children lay a solid foundation of basic knowledge, which is conducive to their future learning. Teachers should not teach the primary school curriculum content in advance, for example, asking children to write difficult words with complicated strokes or do complex calculation exercises. Theme-based content, which helps children connect learning with life, provides valuable learning experiences for children before their subject-based learning at the primary level.
4. Upon admission to primary schools, children have to address their different needs, such as wearing clothes, going to the toilet, packing schoolbags and having lunch by themselves. KGs can develop children's life skills, improve their self-care abilities, and help them adapt to primary school life. In addition, KGs can also nurture children's skills in communication and making friends. Children should learn to take the initiative to introduce themselves, greet others, and start a conversation. This helps them reduce their apprehension in an unfamiliar environment and integrate into the social life of primary school readily.
5. KGs may arrange visits to primary schools or invite alumni to share their experiences in learning and life at primary schools so as to calm their nerves and anxiety about being promoted to Primary One.
6. KGs may, through home-school communication, help parents know what roles they should play:
 - a. Parents should actively participate in activities related to the interface between KG and primary education or the adaptation to primary education organised by KGs or primary schools. These activities enable parents to understand the strategies of assisting their children to adapt to a new learning environment, and co-operate with

the schools in related measures and arrangements.

- b. To avoid exerting pressure on children, parents need not enrol their children on “interview classes”, “learning classes” or “tutorial classes” that merely aim for preparing children for Primary One.
- c. In everyday life, parents may progressively develop children’s self-care abilities by letting them take care of themselves and share household chores, and encouraging them to pack their schoolbags, clean the house and keep personal belongings properly.

Links to References (Chapter 2)

- [Kindergarten Education Curriculum Guide, EDB](#)
- [List of Dos and Don'ts for Kindergartens, EDB](#)
- [EDB webpage](#) containing a list of “Recognised Courses on Catering for Students with Developmental Needs and on Supporting NCS Students”
- [EDB Circular No. 8/2018 “Kindergarten Education Scheme – Enhancing Professional Competency of KG Principals and Teachers”](#)
- [EDB Circular No. 14/2019 “Kindergarten Education Scheme – Enhanced Support for Non-Chinese Speaking Students”](#)
- [EDB webpage](#) containing the “Templates of general kindergarten circulars for parents in nine languages”
- [Centre for Harmony and Enhancement of Ethnic Minority Residents \(CHEER\) webpage](#)
- [Communication Cue Cards for Non-Chinese Speaking Families in Kindergartens, EDB](#)
- [EDB webpage](#) containing the “Knowing More About Children’s Learning – Parents’ Pamphlet” (9 Languages)

Kindergarten Administration Guide

Chapter 3 Student Matters

3.1	Student admission	3 - 2
3.1.1	Admission arrangements for nursery (K1) classes	3 - 4
3.1.2	Admission of children referred by EDB	3 - 6
3.1.3	Records of student information.....	3 - 6
3.1.4	Student financial assistance schemes.....	3 - 7
3.2	Health and safety.....	3 - 9
3.2.1	Health matters	3 - 9
3.2.2	Protecting children from maltreatment	3 - 9
3.2.3	Safety matters.....	3 - 14
3.2.4	School bus services	3 - 18
Appendix 3.1	Flow diagram of reporting mechanism for student absentees in kindergarten.....	3 - 19

Chapter 3 Student Matters

3.1 Student admission

1. To maintain features of flexibility and diversity of kindergarten (KG) sector, and enable parents to have free choice of schools, KG student admission continues to remain a school-based matter. In this connection, all KGs are required to ensure that the admission mechanism is fair, just and open which provides equal opportunities in admission for all children (regardless of their race, gender and ability), and in compliance with the existing Hong Kong legislation, including legislation on equal opportunities (namely the Sex Discrimination Ordinance, Disability Discrimination Ordinance, Family Status Discrimination Ordinance and Race Discrimination Ordinance). In addition, in handling student admission matters, KGs should comply with the requirements such as the Personal Data (Privacy) Ordinance and the Prevention of Bribery Ordinance, and draw reference to the [Sample Code of Conduct for Managers and Staff of Kindergartens](#) issued by the Independent Commission Against Corruption.
2. In view of young children's physical and mental development, EDB considers that students should not concurrently enrol to classes of both morning (AM) and afternoon (PM) sessions. Under the kindergarten education scheme (the Scheme), parents are required to use "Registration Certificate for Kindergarten Admission" (hereafter referred to as "RC") / "Kindergarten Admission Pass" (hereafter referred to as "AP") for K1 registration. EDB will issue an "RC" / "AP" to each child who can receive education in Hong Kong. Children who are eligible for receiving subsidy under the Scheme will be issued an "RC". If a child is not eligible for receiving subsidy under the Scheme, an "AP" will be issued for registration and admission to a KG joining the Scheme (Scheme-KG) but the parents concerned are required to pay full school fees before deduction of subsidy under the Scheme as shown on the Fees Certificate of the KG admitting the child. In principle, Scheme-KGs can only admit students holding a valid "RC" / "AP". For parents who have completed the registration procedures by submitting the "RC" / "AP" of their children to the chosen Scheme-KG and also paid the registration fee, if they would like to enrol their children in another KG subsequently but do not intend to give up the registered KG place, they will be unable to submit an "RC" / "AP" to the other KG. The KG concerned cannot admit their children even if the parents are willing to pay full school fee. In short, Scheme-KGs can only admit children with an "RC" / "AP", regardless of the level.
3. Scheme-KGs should comply with the instructions, guidelines on admission arrangements and annual circular memoranda on student admission (particularly those for K1 classes) issued by EDB. Among others, Scheme-KGs should:

- a. formulate a school-based admission mechanism, under which the application and interview procedures, selection criteria, number of applicants to be interviewed, etc., should be determined before admission;
- b. not limit the number of application forms to be distributed/collected;
- c. inform parents in advance of the arrangements for obtaining and submitting application forms and the details of school-based admission mechanism through effective channels, as well as upload the relevant information together with the link to the [EDB's website on K1 Admission Arrangements in KGs](#) onto the school website. To facilitate parents of non-Chinese speaking (NCS) children in obtaining relevant information, schools should create an icon or provide a simple message in English on the home page of the school website prominently, to let parents know instantly how to obtain the English version of the information when browsing the home page of the school website. At the same time, KGs should also provide the link to the English version of the EDB's website on K1 Admission Arrangements in KGs (http://www.edb.gov.hk/k1-admission_e) on the school website prominently;
- d. provide both the Chinese and English versions of application forms, information on application arrangements and admission criteria, etc.;
- e. establish an effective means of communication and provide assistance to NCS children and their parents as far as practicable; and
- f. continue to admit children with different backgrounds and needs if there are vacancies.

The [relevant guidelines and frequently asked questions](#) have been uploaded onto the EDB website.

4. KGs may formulate their school-based admission criteria by taking into consideration different perspectives, such as education professionalism, home-school cooperation, student interests and child care. To unleash the potential of the local labour force under the population policy, whole-day (WD)/long whole-day (LWD) KGs are provided with additional resources by the Government. When considering applications for WD/LWD classes, KGs should give due priority to families that need such services. Specifically, these are families with working parents and families in need of WD/LWD services due to their special circumstances (such as families that need to take care of persons with disability at home). Such relevant considerations should be included in the admission criteria announced by the KGs.
5. KGs must provide equal opportunities in admission for all children (regardless of their race, gender and ability), including handling the applications from NCS children properly with due regard to the difference in their culture and customs from local practices. KGs should

ensure that all staff involved in the admission procedures have a clear understanding of the measures catering for NCS children and their parents and implement such measures properly, such as providing the English version of application forms and admission guidelines to parents of NCS children.

6. If interviews are required as a part of the admission procedures, KGs have to respect the pattern of children's development and KGs should not require children to answer questions or do tasks that are intellectually, physically and emotionally beyond their age. Should KGs choose not to interview all children, they must specify the details of the school-based admission mechanism in advance.
7. When interviewing NCS children, KGs should arrange interpretation and/or translation services for applicants where necessary, e.g. making good use of interpretation and/or translation service provided by the [Centre for Harmony and Enhancement of Ethnic Minority Residents \(CHEER\)](#) funded by the Home Affairs Department. KGs may also allow parents and children to be accompanied by a Chinese speaking relative/friend during the interview to facilitate communication. KGs should state explicitly the above-mentioned interview arrangements on the school website to inform parents of NCS children that the above assistance could be offered. At the same time, KGs should put in place an effective means of communication and provide assistance to NCS children and their parents as far as practicable.
8. All staff involved in the selection of applicants are required to declare conflict of interests (e.g. has kinship with an applicant). All documents must be kept properly for records. If a staff has declared a conflict of interest, schools should consider assigning another staff for interview.
9. Admission criteria, particulars of applicants (such as their application forms and identity documents) and interview records (such as assessment and selection results) should be properly kept for records. KGs should also provide timely response to parents' enquiries about admission arrangements and handle related complaints.

3.1.1 Admission arrangements for nursery (K1) classes

1. With regard to the age of admission to K1 classes, ideally, children should attain the age of three before they are sent for school education as children of that age are to a certain extent physically and mentally ready for KG education. However, in view of the general request for dovetailing the admission age for KGs and primary schools, the admission age for KGs as at September was relaxed to two years eight months starting from the 2001/02 school

year. Under this principle, KGs can admit children of that age according to their own school-based admission mechanism. Please refer to [EDB Circular No. 43/2000](#) for details.

2. KGs are advised to remind parents through effective channels (e.g. guidance notes in application forms, admission guidelines/leaflets, their school website, etc.) to apply for the “RC” for the following school year from September to November. At the same time, the relevant information should be uploaded onto the school website together with the link to the relevant EDB webpage. Under special circumstances, if a student cannot present an “RC” / “AP” (for example, if a student has been issued an “RC” and attending a K1 class in a Scheme-KG, the “RC” of the student concerned is kept by the attending KG. But parents wish to apply for admission to a K1 class again for the following school year (including repeating in the same KG due to special circumstances), the parents have to apply for a “Provisional Registration Letter” for provisional K1 registration but the parents concerned have to submit an “RC” or “AP” of their children to that KG on or before the first day of officially attending the KG concerned, only then that KG can admit the student concerned.
3. Each year, starting from November, KGs may invite parents and children to attend interviews for admission to K1 classes of the following school year, and admission results should be released in or before late December of the current year.
4. KGs should ensure that there are enough school places before issuing offer letters to children. School places should not be offered on a first-come-first-served basis to avoid parents queuing up or having misunderstanding.
5. KGs should not require parents to complete the registration procedure or pay the registration fee or other fees (e.g. for purchasing school uniforms, tea and snacks, etc.) in any forms before the “Centralised Registration Dates”.
6. After the “Centralised Registration Dates”, KGs may fill the vacancies by admitting children on the waiting list or those who have not yet secured a place. For children admitted after the “Centralised Registration Dates”, KGs should remind their parents to complete the registration procedures by submitting an “RC” / “AP”.
7. Should parents intend to change to another KG after registration, they should get back the “RC” / “AP” from the KG that they have registered. The KGs should return the “RC” / “AP” to the parents as soon as possible. Once the parents get back the “RC” / “AP”, the KG is no longer obliged to keep the school place for that student and the registration fee paid will not be refunded.

8. About a week after the “Centralised Registration Dates”, EDB will collect information on vacant school places from KGs through an electronic platform, and upload information on K1 vacancies by district onto the EDB website. As such, parents of children who have not yet secured a school place may approach KGs with vacancies. KGs should input their data through the electronic platform in a timely manner according to the EDB’s schedule of data collection.

3.1.2 Admission of children referred by EDB

1. Under special circumstances, if Scheme-KGs still have vacancies and individual children (including those at risk of developmental delay and NCS children) encounter difficulties in applying for admission to KGs, the Regional Education Offices and the Joint Office for Kindergartens and Child Care Centres of EDB will make referrals as appropriate. Normally, Scheme-KGs are required to admit such children so that they may receive subsidised KG education. Support measures have been introduced by EDB to help Scheme-KGs cater for the diverse needs of children. Please see Chapter 2 of this Guide for details.

3.1.3 Records of student information

1. KGs should develop a sound system for keeping student records. Proper student records should be kept, updated in a timely manner and stored in a way that facilitates retrieval. When handling students’ personal data, schools should observe the provisions of the Personal Data (Privacy) Ordinance, including those on purposes and ways of collecting data, use of data, security of and access to data, etc.
2. The attendance and absence of students each day should be carefully recorded in attendance registers. R90 of the Education Regulations stipulates that a separate attendance register in a form approved by the Permanent Secretary for Education shall be kept for each class to accurately record students’ attendance.
3. The subsidies disbursed to Scheme-KGs are based on the attendance records of eligible students. At the beginning of a school year, Scheme-KGs are required to report the latest information of eligible students (such as new intakes, drop-outs, change of course, whole-month absence, or renewal of “RC”) in August (if courses start in August) or September of that school year within a specified period. During the school year, changes of student information have to be reported within seven days upon occurrence to EDB via the [“Common Log-On System”](#) (or use standard forms where necessary). For details, please

refer to the relevant [circulars or guidelines](#) issued by EDB. EDB officers will conduct inspections of KGs from time to time to ascertain the accuracy of the student information reported by KGs. For example, they will examine the original “RC” of students kept by KGs, inspect attendance registers and conduct headcount of students in different classes.

4. Generally speaking, 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. The KG may collect full tuition fee (i.e. the school fee before deduction of government subsidy) of that month from the parents. KGs should maintain communication with parents and inform parents of the school fees arrangement under cases of full-month absence. 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. Each case would be considered on its individual merits. However, if the full-month absence of students involves touring, disbursement of subsidy for these cases would not be considered.
5. Students holding an “AP” are not eligible for the disbursement of subsidies. For accurate records of student information under Scheme-KGs, KGs are also required to report to EDB the attendance information of students who are holding an “AP”.

3.1.4 Student financial assistance schemes

1. To ensure that no child will be denied access to KG education due to a lack of financial means, fee remission (at three subsidy levels of 100%, 75% or 50%) continues to be provided by the Student Finance Office (SFO) of the Working Family and Student Financial Assistance Agency under the existing Kindergarten and Child Care Centre Fee Remission Scheme (KCFRS) for needy families which can pass the means test.
2. Following the existing practice, SFO will send the pre-printed household application forms for student financial assistance schemes to families which have been disbursed with fee remission in the current school year. For other students (specifically, children who will attend K1 classes in the following school year and students progressing to K2 and K3 levels in the following school year who are not disbursed with fee remission in the current school year), KGs will be invited to distribute the household application forms and other relevant documents. Please visit [SFO website](#) for details.
3. In addition to fee remission, the Government provides the Grant for School-related Expenses for Kindergarten Students (Grant-KG) (at three subsidy levels of 100%, 75% or

50%) for KG students who can pass the means test and meet the same eligibility criteria under the KCFRS to defray school-related expenses incurred from the students' KG education. The grant is provided at a rate pegged to the flat-rate grant for school-related expenses (e.g. books, stationery, school uniforms, miscellaneous and minor one-off expenses) for KG students under the Comprehensive Social Security Assistance Scheme. If parents wish to apply for Grant-KG, schools need to remind them to select the grant in the household application form. Parents of KG students who have not applied for the KCFRS because they do not need to pay any school fee in the school year may apply for the Grant-KG. KGs are reminded to inform parents of the arrangements for the KCFRS and the Grant-KG announced by SFO.

3.2 Health and safety

1. Providing a safe, healthy and well-equipped campus for children to learn in a relaxing and pleasurable atmosphere is crucial to quality KG education.

3.2.1 Health matters

1. KGs should endeavour to create a healthy learning environment and make proper arrangements in various aspects to help children maintain physical health so that they can grow, develop and learn healthily. Hence, KGs should work in collaboration with parents and relevant parties to formulate policies, adopt various effective measures and put into practices to achieve this goal.
2. KGs should pay close attention to the health condition, physical and mental development and behaviour of children. Please refer to paragraphs 4.1 “Health Inspection”, 4.2 “Health Records” and 4.3 “Management of Sickness” of the [Operation Manual for Pre-primary Institutions](#).
3. KGs should keep the campus clean, help children develop good hygiene habits, and create a healthy learning environment to facilitate the healthy growth of children. Please refer to paragraphs 5.1 “Environmental Hygiene”, 5.2 “Personal Hygiene” and 5.3 “Food Hygiene” of the Operation Manual for Pre-primary Institutions.
4. An adequate and balanced diet is essential for the healthy growth of children. Please refer to Chapter 6 “Nutrition and Diet” of the Operation Manual for Pre-primary Institutions. When providing meals for children, KGs should pay attention to the nutritional standards, food safety measures and the principle of reducing waste. For details, please refer to [EDB Circular No. 17/2009](#) “Meal Arrangements in School”.

3.2.2 Protecting children from maltreatment

1. **Reporting Mechanism for Absentees:** For students’ absence for 7 consecutive school days without reasons or under doubtful circumstances, KGs should complete the “Report Form of Student Absentee in Kindergarten” (i.e. Appendix 1 of [EDB Circular No. 4/2018](#) “Reporting Mechanism for Absentees in Kindergartens”) to report to EDB on the 7th day of the student’s absence (refer to Appendix 3.1 Flow Chart). Should the school personnel detect any indicators of child maltreatment through observations of the physical well-being, behavior or emotions of students (please see “Possible Indicators of Child Maltreatment”

in Appendix 1 of [EDB Circular No. 1/2020](#)), they should promptly take appropriate actions according to the procedures set out in EDB Circular 1/2020, irrespective of whether the student is attending school as usual, absent from school continuously or absent from school intermittently.

2. If children show signs of maltreatment, e.g. poor growth, feeling fatigued easily, unstable emotion, abnormal behaviour, etc., KGs should refer to EDB Circular No. 1/2020 “Handling Suspected Cases of Child Maltreatment and Domestic Violence” to take immediate action in accordance with the [“Protecting Children from Maltreatment – Procedural Guide for Multi-disciplinary Co-operation \(Revised in 2020\)”](#) (“Guide”) issued by the Social Welfare Department (“SWD”) or to seek assistance from the [Family and Child Protective Services Units](#) (FCPSU) of SWD. In handling child sexual abuse cases involving school staff, KGs may refer to the aforesaid EDB Circular No. 1/2020 for details.
3. All personnel in KGs are reminded to pay attention to Chapter 2 of the “Guide” on “Definition and Types of Child Maltreatment”, Chapter 4 on “Case Identification, Initial Handling and Reporting” (especially on “Possible Indicators of Child Maltreatment”) , Chapter 6 on “Immediate Child Protection Actions” and Chapter 7 on “Risk Assessment and Decision Making on Protecting the Safety of Children” for identifying suspected child maltreatment cases, and the content of Chapter 3 “Procedures of Multi-disciplinary Co-operation in Handling Suspected Child Maltreatment/Child Protection Cases” on handling procedures of child maltreatment cases.
4. **Handling Suspected Child Maltreatment Cases:** School personnel have direct and frequent contacts with children during teaching or school activities. If they detect any indicators of child maltreatment through observations of the physical well-being, behaviour or emotions of students (for possible indicators of child maltreatment, please see “Possible Indicators of Child Maltreatment” in Appendix 1 of EDB Circular No. 1/2020), they should promptly take appropriate actions as set out below, irrespective of whether the student is attending school as usual, absent from school continuously or absent from school intermittently.
 - a. If school personnel have reasons to believe that a student has been maltreated or is at risk of maltreatment, the first personnel in contact with the student should inform the principal and consult designated personnel and school social worker (if any). In handling suspected child maltreatment cases, school personnel must not conceal the incident or delay its report.
 - b. The KG/kindergarten-cum-child care centre (KG-cum-CCC) should activate immediately its school-based contingency mechanism/Crisis Management Team and assign school social worker (if any) and designated personnel (e.g. principal, senior

teacher or designated teacher) to handle and follow up on the suspected child maltreatment cases according to the established principles and procedures (please see Appendix 2 of the aforesaid circular). During the handling process, care should be taken to avoid the child having repeated description of the maltreatment incident.

- c. When a student is suspected to have been maltreated, designated personnel can make a preliminary enquiry of the conditions of the student. If the case of the student is not followed up by school social workers but designated personnel know that the student or his/her family is a “known case”¹ of SWD or a non-governmental organisation (NGO), the school should inform the responsible social worker of the unit concerned as soon as possible for an initial assessment. If the student or his/her family is not a “known case” of school social workers, SWD or NGOs, report should be made to FCPSU of SWD during office hours (please refer to Appendix 3 of the aforesaid circular) as far as possible. Schools should provide information of the student for the social worker of FCPSU to conduct an initial assessment. For reports on suspected child maltreatment cases outside office hours, they could also be made through SWD hotline² (Tel. No. 2343 2255). The personnel on duty will contact the Outreaching Team of SWD for conducting an initial assessment.
- d. If the registered social worker of KG/KG-cum-CCC is employed by an NGO, he/she may report his/her “known cases” to FCPSU for conducting initial assessment in accordance with procedures as stipulated in Chapter 4 of the “[Guide](#)”. He/she may also take up the role of conducting initial assessment and child protection investigation for his/her “known cases” as set out in Chapters 4 to 8 of the “[Guide](#)”, subject to agreement of the school, NGO and SWD. Designated school personnel may also, as necessary, consult the social worker of FCPSU first (please refer to Appendix 4 and Appendix 5 of the aforesaid circular for the work flow on conducting initial assessment, immediate child protection actions and investigations).
- e. When a student is suspected to have been maltreated, schools should handle the case as soon as possible and first report to the unit responsible for the “known case”/FCPSU by telephone. If a written report for record purpose is necessary, Report Form in Appendix 6 of the aforesaid circular could be completed and submitted to the unit responsible for the “known case”/FCPSU by fax afterwards. Acknowledgment of receipt should be obtained to ensure that the relevant unit has followed up the case. If the situation is urgent warranting immediate child protection actions, e.g. sending an injured child to the hospital for

¹ “Known cases” refer to the categories of cases that are being handled by service units, including SWD and units under NGOs that provide casework services. For details, please refer to Annex 5 to the “[Guide](#)”.

² SWD hotline operates 24 hours a day. The hotline service is manned by the Departmental Hotline Service Unit from 9:00 a.m. to 5:00 p.m. on Mondays to Fridays and 9:00 a.m. to 12:00 noon on Saturdays (excluding public holidays). Calls received outside the above operating hours are handled by the Hotline and Outreaching Service Team operated by the Tung Wah Group of Hospitals.

examination/requesting police intervention for protecting the child concerned, actions may first be taken before reporting to the unit responsible for the “known case”/FCPSU. If schools only seek advice from social workers of FCPSU by telephone, they are not required to complete the Report Form.

- f. While a report of a suspected child maltreatment case is made by the school to a unit responsible for the “known case”/FCPSU/Outreaching Team of SWD, the school should also discuss with the social worker of the unit/FCPSU/Outreaching Team of SWD on whether immediate actions are to be taken to protect the child. Designated personnel should also inform the parent(s)/guardian(s) about the report. However, if the parent(s)/guardian(s) is/are involved in the child maltreatment, the school does not have to obtain the prescribed consent of the student’s parent(s)/guardian(s)³ for making the report. If it is necessary for the school to contact the parent(s) /guardian(s) during the assessment, advice or assistance may first be sought from the social worker of the unit concerned/FCPSU regarding the handling approach.
- g. If the school considers that the student is in need of medical service, arrangement should be made for the student to undergo medical examination/treatment in a public hospital. FCPSU may also assist in contacting Medical Co-ordinator on Child Abuse of the Hospital Authority to arrange for admission of the child into a hospital for medical examination. If necessary, police assistance may be sought.
- h. In circumstances that suggest a criminal offence may have been committed, the case should be reported to the Police to protect the safety and interests of the student concerned. Under no circumstances should the student suspected to have been maltreated be required to make a report in person at a police station. In non-urgent cases, the school may complete the Report Form in Appendix 7 and Written Dated Notes in Appendix 8 of the aforesaid circular for reporting the case to the Child Abuse Investigation Unit (CAIU) and for the Police to arrange for investigation by a suitable unit. FCPSU may also assist in forwarding the Report Form to CAIU.
- i. If the case is serious, or if the personal safety/life of the student is under threat and instant action has to be taken (e.g. serious physical abuse), the school has to call the Police for reporting the case as soon as possible. Concealing the incident or delayed report may pose safety threat to the child concerned or other people. In addition, if the school personnel is suspected to be the alleged perpetrator, the school concerned should consult FCPSU and work out together proper ways of handling as early as

³ Section 58 of Cap. 486 of the Personal Data (Privacy) Ordinance provides an exemption from Data Protection Principle 3 where the use of the personal data is for the purpose of, inter alia, the detection or prevention of crime or the prevention, preclusion or remedying (including punishment) of unlawful or seriously improper conduct, or dishonesty or malpractice, and the application of the provisions of Data Protection Principle 3 would be likely to prejudice the above-mentioned purposes.

possible. The school is required to remain impartial and avoid any conflict of interests/roles.

- j. The designated personnel involved should adhere strictly to the principle of confidentiality in the course of handling the suspected child maltreatment cases. The information collected with regard to the suspected maltreatment incidents should be shared on a need-to-know basis with relevant parties concerned (e.g. principal, the responsible social worker and the Police) as soon as possible.
- k. All records should be kept centrally by the principal/designated personnel. Access to these records within the school must be restricted and recorded. On no account should these records be kept with the general records of the student concerned.
- l. A Multi-Disciplinary Case Conference on Protection of Child with Suspected Maltreatment (MDCC) will be convened by the unit responsible for child protection investigation to formulate a follow-up plan for the student concerned. The school personnel concerned should attend the MDCC and prepare a written report for facilitating discussion in the conference.

5. **Handling suspected child sexual abuse cases:**

- a. For suspected child sexual abuse cases, irrespective of whether the student attends school as normal, school personnel should handle the cases with reference to Annex 12 “Points to Note on Contacting Children Suspected to be Sexually Abused” and Annex 13 “Guidance Notes on Reporting Suspected Sexual Abuse” to the [“Guide”](#).
- b. Given the relative complex and sensitive nature of cases where the alleged perpetrator is a family/extended family member of the child, or a person being entrusted to take care of the child, or if a number of child victims are involved, before contacting the parent(s), the school should call FCPSU for discussing the appropriate handling approach. Social worker of FCPSU will contact CAIU of the Police for a joint investigation. If in doubt, the school may seek advice or assistance from the School Liaison Officer of the Police or social workers of FCPSU.
- c. In handling child sexual abuse cases where the alleged perpetrator is a staff member of the school, the school is required to strictly observe the procedures as stipulated in Appendix 9 of [EDB Circular No. 1/2020](#) to maintain effective communication among the designated personnel (e.g. school social worker/guidance personnel), the school, EDB and other relevant government departments. Apart from taking appropriate protective actions for the student suspected to be maltreated, the principal should also step up measures to ensure the safety of other students in the school. Principals of KGs should inform the School Development Officer of the respective district of the incident(s) as early as possible. For KG-cum-CCCs, their principals

should inform the Joint Office for Kindergartens and Child Care Centres as early as possible.

6. **Protecting children from sexual abuse:**

- a. EDB encourages KGs to raise students' awareness of self-protection through different means, such as inclusion of teaching topics on understanding the body and protecting self and designing related learning activities. Through story times, morning assemblies, afternoon assemblies, weekly assemblies, class teacher lessons, talks, etc., schools may enhance sex education and organise sex-related preventive and developmental guidance activities to teach students how to protect their bodies, refuse when they feel offended, and seek help from teachers, senior family members, guidance personnel or relevant organisations when necessary. In offering guidance service, schools are also encouraged to make good use of the learning and teaching resources provided by EDB, such as sex education animation resources and lesson plans on prevention of sexual assaults, and strengthen related parent education to remind parents of the need to protect their children against sexual assaults.
- b. Schools are strongly advised to conduct checks under the Sexual Conviction Record Check Scheme in their appointment procedures to further safeguard the well-being of children. For details about the operation of that scheme, schools may visit the [dedicated webpage](#) and refer to the relevant circulars/guidelines issued by EDB.

3.2.3 Safety matters

1. **Safety of school premises:** KGs should ensure the safety of school premises and facilities, providing a safe learning environment for children. KGs may refer to relevant guidelines on “Building Safety”, “Fire Safety”, “Gas Safety”, “Electrical Installation”, “Floors and Walls”, and “Furniture and Equipment” in Chapter 3 of the [Operation Manual for Pre-primary Institutions](#).
2. **Supervision of children and security:** KGs should, in all circumstances and at all times, arrange sufficient staff to look after children, and ensure that proper arrangements are made for handing over children between staff and parents/carers. To ensure the safety of children and staff, KGs should, where necessary, install adequate security facilities and introduce appropriate security measures, including those against trespass on school premises by unauthorised persons. Please refer to paragraph 3.10 “Supervision of Children and Security” of the Operation Manual for Pre-primary Institutions.

3. **Safety precautions for lessons and school activities:** KGs may refer to paragraphs 3.7 “Physical Play” and 3.9 “Outdoor Activities” of the Operation Manual for Pre-primary Institutions.

4. **Accidents and first aid**

- a. When an accident occurs, KGs should take immediate actions to ensure students’ safety. School staff should observe students’ condition closely, and as far as practicable, provide first aid treatment to those injured until a satisfactory recovery is observed or the students are taken care of by medical professionals.
- b. If students are seriously injured or the condition of the student is deteriorating, or further medical treatment is required, KGs should activate its crisis management mechanism in order to decide what appropriate actions should be taken. The safety of students should be KGs’ prime concern in every decision they make. Follow-up actions such as calling 999 immediately for emergency assistance or ambulance services should be taken. Also:
 - KGs should arrange teachers to look after the injured students, such as accompanying them in an ambulance to hospital and briefing medical professionals on students’ condition, and the cause and course of injury. Meanwhile, KGs should ensure that crowd management is conducted and other students are being taken care of by school staff.
 - Upon the occurrence of an accident, KGs should, without delay, not only notify parents, but also alert the respective Senior School Development Officer/Senior Services Officer and submit a written report giving details of the accident.
- c. KGs may refer to paragraph 4.5 “First Aid” of the [Operation Manual for Pre-primary Institutions](#).

5. **Communicable diseases**

- a. Apart from health inspections conducted upon students’ arrival every day, KGs should pay close attention to the physical health of students at other times during the day. Any student who is sick or suspected of being sick should be isolated from other students immediately. Schools should arrange for the student to take rest under the care of staff, and ask parents/guardians to take the student home.
- b. KGs should inform the Centre for Health Protection (CHP) as soon as possible when there are signs of outbreak of communicable diseases or there is an increase in the number of students or staff on sick leave who show similar symptoms of a communicable disease. KGs may make reference to the [Guidelines on Prevention](#)

[of Communicable Diseases in Schools / Kindergartens / Kindergartens-cum-Child Care Centres / Child Care Centres](#) published by the Department of Health and CHP, paragraph 4.3 “Management of Sickness” of the Operation Manual for Pre-primary Institutions, and the guidelines/useful materials on the EDB webpage of “[Prevention of Communicable Diseases in School](#)”.

- c. KGs should assign designated staff to coordinate the infection control issues and prevent the spread of communicable diseases. The designated staff should take the responsibility of coordinating and monitoring the implementation of preventive and control measures of communicable diseases (Please refer to Appendix 14 of the Guidelines on Prevention of Communicable Diseases in Schools / Kindergartens / Kindergartens-cum-Child Care Centres / Child Care Centres). They should also pay attention to the following points:
- Report suspected/confirmed cases or outbreaks of communicable diseases among students/staff to the relevant units of CHP and EDB.
 - Keep personal health record for every child properly. Check and record their body temperature regularly. This helps early detection of possible infections and reduces the risk of the spread of communicable diseases.
 - Keep sick leave records of staff properly.
 - Support staff to familiarise themselves and comply with the guidelines on prevention of communicable diseases.
 - Ensure adequate hand washing facilities and personal protective gear in schools, and promulgate to staff and parents the latest information and guidelines on prevention of communicable diseases.
 - Communicate closely with the parents/guardians to get their support to implement appropriate infection control measures.
- d. Observance of hand hygiene is the prerequisite of the prevention of the spread of communicable diseases. If hands are contaminated with pathogens, especially when they are soiled with respiratory discharge or faecal matter, diseases such as influenza and hand, foot and mouth disease can spread easily. There are two ways to achieve hand hygiene. In general, proper use of alcohol-based handrub is effective for disinfection. When the hands are visibly soiled or likely contaminated with body fluid or faecal matter, proper handwashing with soap and water is required. KG staff should not only observe their personal hygiene practices, but also supervise students and help them develop hygiene habits. The guidelines for hand hygiene are illustrated in Appendix 6 of the Guidelines on Prevention of Communicable Diseases in Schools / Kindergartens / Kindergartens-cum-Child Care Centres / Child Care Centres.

6. **Inclement weather**

- a. KGs should draw up a contingency plan in advance to deal with suspension of classes due to inclement weather. The contingency plan should be comprehensive (including communication mechanism, work arrangements of school staff, lunch supply, school bus services, etc.) to cover all likely situations that schools may need to deal with during inclement weather.
- b. The contingency measures should be practical and readily comprehensible to the parties concerned. The contingency plan should therefore be devised in consultation with teachers, parents, school bus operators, lunch box suppliers and other parties involved so that they will co-operate fully to avoid misunderstandings or disputes. The safety of the parties concerned should also be taken into account when drawing up the contingency plan.
- c. Please refer to [EDB Circular No. 4/2016](#) “Tropical Cyclones and Heavy Persistent Rain Arrangements for Kindergartens and Day Schools”, and paragraph 3.11 “Inclement Weather and Emergencies” of the [Operation Manual for Pre-primary Institutions](#).

7. **Gas leakage:** When an incident involving odours of gas (including those from unknown sources) occurs, KGs must promptly take appropriate actions, including calling 999 for emergency assistance, taking good care of students, notifying parents and the respective Senior School Development Officer/Senior Services Officer. Full records of the classes and persons affected with date, location and time should be kept by the principal. For details, please refer to the [Guidelines on Measures to be Taken in Case of Incidents Involving Odours of Gas Including Those from Unknown Sources](#).

8. **Crisis management**

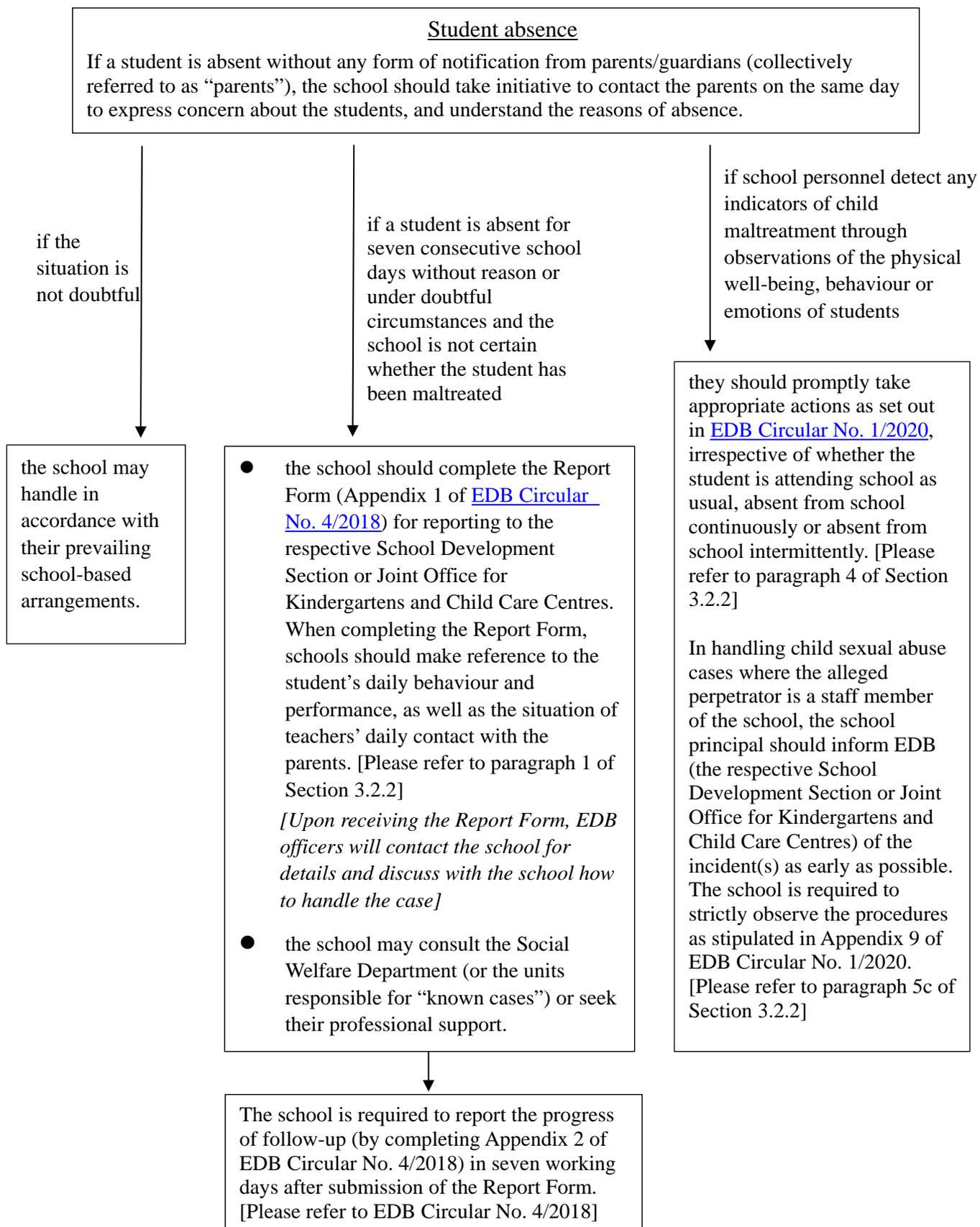
- a. School crises (such as natural disasters, serious injury or suspected child abuse) often occur in a split second and may suddenly disrupt normal school routine. KGs have to respond swiftly to avoid the harmful effects of crises.
- b. In the event of a crisis, KGs should give due priority to the safety of all students and staff and exercise professional judgement and decision in taking appropriate actions in accordance with the situation. When students are seriously injured, in critical condition or in need of immediate assistance, KGs should take appropriate actions, such as promptly calling 999 for emergency assistance. As for non-emergency cases (e.g. minor injury), KGs may call the nearby [Police Stations](#) or ambulance services. Please refer to the [guidelines issued by the Fire Services Department](#) for details on calling ambulance services.

- c. From time to time, schools may need to take action in response to different emergencies (e.g. outbreak of communicable diseases, natural disasters, sudden suspension of transport services, etc.). KGs are required to draw up a contingency plan to deal with special arrangements including suspension of classes due to emergencies. For details of the arrangements under emergency situations, please refer to [EDB Circular No. 9/2015](#) “Handling Emergency Situations in Schools”.

3.2.4 School bus services

1. KGs may arrange for the provision of school bus services (including school private light bus, school bus or school-hired car services) for students. Schools should properly choose such services and monitor their quality.
2. KGs should draw up guidelines with reference to the Transport Department’s [Guidelines for ensuring Safety of Pupils on School Transport Vehicles](#) for compliance by schools, students, parents/guardians, operators, escorts and drivers, and ensure that such guidelines are adhered to.
3. As a licensing condition in the Passenger Service Licence, every non-franchised bus and school private light bus carrying KG students should provide an escort while in operation. For details, please refer to Guidelines for Ensuring Safety of Pupils on School Transport Vehicles.

Procedures of reporting mechanism for student absentees in KG



Links to References (Chapter 3)

- [Sample Code of Conduct for Managers and Staff of Kindergartens, Independent Commission Against Corruption \(Full Version and Abridged Version\)](#)
- [EDB webpage: Admission Arrangements for Nursery \(K1\) Classes in Kindergartens](#)
- [Centre for Harmony and Enhancement of Ethnic Minority Residents \(CHEER\) webpage](#)
- [EDB Circular No. 43/2000 “Relaxation of Admission Age to Kindergartens”](#)
- [Common Log-On System, EDB](#)
- [EDB webpage](#) containing the “Guidance Notes on Subsidy Disbursement”
- [Student Finance Office webpage](#)
- [Operation Manual for Pre-primary Institutions, EDB](#)
- [EDB Circular No. 17/2009 “Meal Arrangements in School”](#)
- [EDB Circular No. 4/2018 “Reporting Mechanism for Absentees in Kindergartens”](#)
- [EDB Circular No. 1/2020 “Handling Suspected Cases of Child Maltreatment and Domestic Violence”](#)
- [Protecting Children from Maltreatment – Procedural Guide for Multi-disciplinary Co-operation \(Revised 2020\), SWD](#)
- [District offices of Family and Child Protective Services Unit, SWD](#)
- [Hong Kong Police Force webpage: Sexual Conviction Record Check](#)
- [Guidelines on Prevention of Communicable Diseases in Schools / Kindergartens / Kindergartens-cum-Child Care Centres / Child Care Centres, DH](#)
- [EDB webpage: Prevention of Communicable Diseases in Schools](#)

- [EDB Circular No. 4/2016 “Tropical Cyclones and Heavy Persistent Rain Arrangements for Kindergartens and Day Schools”](#)
- [Guidelines on Measures to be Taken in Case of Incidents Involving Odours of Gas Including Those from Unknown Sources](#)
- [Telephone Numbers of Police Stations](#)
- [Information to be Provided When Making Ambulance Calls, Fire Services Department](#)
- [EDB Circular No. 9/2015 “Handling Emergency Situations in Schools”](#)
- [Guidelines for Ensuring Safety of Students on School Transport Vehicles, Transport Department](#)

Kindergarten Administration Guide

Chapter 4 School Finance

4.1	School income	4 - 3
4.1.1	Basic principles	4 - 3
4.1.1.1	Various subsidies under the Scheme.....	4 - 3
4.1.1.2	Disbursement of subsidies	4 - 10
4.1.1.3	Surplus or deficit of subsidies.....	4 - 12
4.1.2	School funds.....	4 - 17
4.1.2.1	School fees.....	4 - 17
4.1.2.2	Application fee and registration fee.....	4 - 18
4.1.2.3	Trading operations	4 - 19
4.1.2.4	Fund-raising activities.....	4 - 20
4.1.2.5	Acceptance of advantages and donations	4 - 21
4.2	Accounting and financial control	4 - 22
4.2.1	Statutory requirements	4 - 22
4.2.2	Books of accounts	4 - 22
4.2.3	Surplus, deficit, assets, liabilities, and reserves before joining the Scheme	4 - 26
4.2.4	Fund-raising activities.....	4 - 28
4.2.5	Trading operations.....	4 - 28
4.3	Budgeting process	4 - 29
4.4	Internal financial control	4 - 30
4.4.1	Guiding principles.....	4 - 30
4.4.2	Allocation of accounting duties	4 - 30
4.4.3	Use of bank accounts and cheques signing.....	4 - 30

4.4.4	Handling of income.....	4 - 32
4.4.5	Arrangement of payments.....	4 - 33
4.4.6	Safe keeping of school assets and other valuables.....	4 - 34
4.5	Annual audited accounts and audit inspections	4 - 35
4.5.1	Requirements of annual audited accounts.....	4 - 35
4.5.2	Points to note for preparing audited accounts.....	4 - 36
4.5.3	Audit inspections.....	4 - 37
4.6	Retention of accounting records.....	4 - 38
4.7	Procurement of goods and services.....	4 - 39
4.7.1	Guiding principles.....	4 - 39
4.7.2	Procurement requirements	4 - 39
4.7.3	Single quotation / tendering	4 - 43
4.8	Involvement of school sponsoring bodies (SSBs) / operators in KGs' procurement activities	4 - 44
4.8.1	Acquiring goods and services through SSBs / operators	4 - 44
4.8.2	Acquiring goods and services from SSBs / operators.....	4 - 44
4.8.3	Acquiring goods and services from SSBs / operators by single quotation / tendering.....	4 - 44
Appendix 4.1	Expenditure items chargeable to the subsidies under the Scheme	4 - 45
Appendix 4.2	Worked examples on calculation of fill-up rate under the Rental Subsidy Scheme.....	4 - 46
Appendix 4.3	Sample school notice / circular letter on sales of school items and provision of paid services in KGs.....	4 - 49
Appendix 4.4	Sample fixed assets register.....	4 - 50
Appendix 4.5	Sample loan register.....	4 - 51
Appendix 4.6	Good practices on financial management of KGs.....	4 - 52

Chapter 4 School Finance

4.1 School income

4.1.1 Basic principles

1. EDB provides direct subsidy for kindergartens (KGs) joining the kindergarten education scheme (Scheme-KGs). Funding will be provided basically on a per student basis in the form of a basic unit subsidy. Additional grants on a school-specific basis will also be provided to cater for the special circumstances of individual Scheme-KGs or students.
2. Scheme-KGs should ensure that subsidies under the Scheme shall not be used to subsidise any activities outside the ambit of non-profit-making KG education adopting the local curriculum, e.g. child care services provided to children aged 0 to 3 years, classes offering non-local curriculum, fee-charging interest classes, etc. For any Scheme-KGs that are approved to operate these classes / services, they should ensure that there is no cross-subsidisation of these classes / services by the local KG classes in money or in kind. No cross-subsidisation among different sessions (half-day (HD), whole-day (WD) and/or long whole-day (LWD)) of local curriculum is allowed either.
3. In addition to [EDB Circular No. 7/2016](#) and its Appendices, the Scheme-KG shall deploy subsidies according to the Terms of the Scheme as specified from time to time by EDB and the regulations set out through the circulars and letters.

4.1.1.1 Various subsidies under the Scheme

1. **Basic unit subsidy (including basic HD unit subsidy and additional subsidy for WD and LWD services)**
 - a. The “basic HD unit subsidy”, which is provided on a per student basis, covers teaching staff salary (including principal’s salary), supporting staff salary and other operating costs.
 - b. A grant is provided for Scheme-KGs offering WD/LWD places, and the subsidy rate is considered on a co-payment basis between the Government and parents. In this regard, the additional subsidy for each WD place is set at 30% of the HD unit subsidy. For LWD KGs, having regard to the estimated manpower and other operating costs required for maintaining services for the longer operating hours and more operating days, the additional subsidy for each LWD place is set at 60% of the HD unit subsidy. The basic HD unit subsidy will be adjusted annually, and the additional subsidy for

WD and LWD services will also be adjusted accordingly. Starting from the 2018/19 school year, the salary portion of unit subsidy (HD, WD and LWD sessions) for teaching staff will be adjusted based on the annual civil service pay adjustment on a school year basis.

- c. The amount of subsidy is based on the rates as specified by EDB and number of eligible students holding a valid “Registration Certificate for Kindergarten Admission” (“RC”) issued by EDB and enrolled to K1, K2 and K3 classes adopting local curriculum (“eligible students”). An RC remains valid throughout the validity period for joining the Scheme.
- d. The basic unit subsidy covers a wide range of operating expenses. KGs may make use of the subsidy properly in light of its actual needs. In this connection, a list of the expenditure items chargeable to the subsidies under the Scheme is at Appendix 4.1 for KGs’ reference.

2. **Rental Subsidy Scheme (RSS)**

- a. Rental subsidy is provided under the RSS for Scheme-KGs in order to lessen KGs’ rental-related financial burden. Scheme-KGs are not eligible for rental subsidy if they have no rental expenditure or are not paying rental according to the tenancy agreement.
- b. **Usage:** Unless otherwise specified by EDB, rental subsidy should be spent solely on rental expenditure for eligible students of the KG section / classes offering local curriculum. Any non-school portion should not be included.
- c. **Accounting arrangement:** Scheme-KGs receiving rental subsidy under the RSS are required to maintain separate ledger accounts to record rental subsidy and rental expenditure, and report these income and expenditure in their annual audited accounts to be submitted to EDB. Documents such as tenancy agreements and rental receipts should be kept at schools and made available to EDB when requested. As a usual practice, relevant records of the subsidy should be kept for a period of not less than seven years. Any unspent balance of the rental subsidy based on annual audited accounts will be clawed back by EDB.
- d. Different categories of Scheme-KGs eligible for rental subsidy are listed as follows:
 - **Nominated Estate KGs**

For Scheme-KGs in housing estates operating in premises allocated under the EDB-administered school allocation or nomination mechanisms which are paying rental at concessionary rate as assessed by the Hong Kong Housing Authority (around 50% of market rent) and stipulated in the tenancy agreements, they will

be eligible for full rental subsidy subject to the fill-up rate. Other registered premises under the same school location but have not met the conditions mentioned above are not eligible for rental subsidy under the RSS.

- **Former aided child care centres under the Social Welfare Department** receiving full rental reimbursement will continue to be eligible for full rental subsidy.
- **Other KGs**
 - The rental subsidy will be subject to “dual” caps at 50% of the market rental as assessed by Rating and Valuation Department (RVD), or 15% of the “basic HD unit subsidy” for all eligible students of the Scheme-KG, whichever is the lower.
 - For individual Scheme-KGs which paid market rent and received rental subsidy under the Rent Reimbursement Scheme in the 2016/17 school year, they continue to receive the current subsidy for a grace period of four years from the 2017/18 to 2020/21 school years. During the grace period, the amount of rental subsidy will be the full rental amount as stipulated in the tenancy agreement or the market rent as assessed by RVD, whichever is the lower, subject to fill-up rates. Other registered school premises under the same school location of eligible KGs not in receipt of rental reimbursement in the 2016/17 school year are not eligible for the grace period arrangement. Starting from the 2021/22 school year, these KGs will be under the “dual” caps as “Other KGs” as set out above.

e. **Calculation of amount of rental subsidy:** The amount of rental subsidy under the RSS will be determined by the following factors (where applicable):

- Fill-up rate (applicable to “Nominated Estate KGs” and “Other KGs during the grace period”)

[Total number of eligible students in the KG in the morning session or in the afternoon session (whichever is the higher) ÷ total permitted accommodation as stated on the Accommodation Certificate] × 100%

Fill-up Rate	Rental Subsidy
50% or above	Full
25% to < 50%	50%
< 25%	25%

Please refer to the worked examples of fill-up rate calculation of different scenarios at Appendix 4.2. New Nominated Estate KGs will be eligible for full rental subsidy in the first three-year tenancy agreement regardless of their fill-up rate.

- “Dual” caps (applicable to “Other KGs”)

The lower amount of the two calculations below is taken:

- 50% of rent stipulated in the tenancy agreement or 50% of the market rent as assessed by RVD (whichever is the lower); or
- 15% of the “basic HD unit subsidy” for all eligible students of the Scheme-KG

- Market rent as assessed by RVD

- For eligible Scheme-KGs which are not operated in premises of the “Rental Housing” / “Rural Public Housing” under the Hong Kong Housing Authority or the Hong Kong Housing Society, rental assessment by RVD is required.
- The market rent as assessed by RVD (including the assessment made before the implementation of the RSS) will be used in the calculation of rental subsidy for the whole rental period of the tenancy agreement. Rental assessment by RVD will then be required only when the tenancy agreement is renewed.

- Apportioning rental expenditure

- School portion and non-school portion

Only the school portion (i.e. portion of premises registered as KG/KG-cum-CCC) is eligible for rental subsidy. If the rental covers both school portion and non-school portion (e.g. church, primary school or secondary school), the rental amount for the school portion will be assessed by RVD.

- Eligible students and non-eligible students

Should there be both eligible students and non-eligible students in the KG, the apportionment is based on the ratio of eligible KG students to the total number of students in the KG / local curriculum stream of the KG ^{Note}.

- Different streams of curriculum (local and non-local curriculum)

= (Total number of students attending the local stream ÷ Total number of students in the KG) ^{Note} x 100%

- Different sections (KG and CCC classes)

= (Total number of students in the KG ÷ Total number of children in the KG-cum-CCC) ^{Note} x 100%

Note: The amount of rental subsidy is calculated on the basis of student enrolment as of September of the school year concerned.

- f. Please refer to point 1b of Section 4.1.1.2 below for details of the subsidy disbursement arrangement.

- g. **Tie in with revision of school fee:** The **estimated enrolment information** submitted by KGs for school fee revision application of a school year should be the **same** as the estimated enrolment information submitted in the application for rental subsidy, and the estimated amount of rental subsidy should be reflected in the relevant schedules of fee revision application. Whether the difference between the **actual rental expenditure** and **rental subsidy** will be recognised for school fee assessment is subject to circumstances of individual cases as detailed below:

Whether the difference will be recognised for assessing school fees of KG Section		Remarks
Causes of difference between the actual rental expenditure and rental subsidy:		
(i) low fill-up rate	✓	The difference between the actual rental expenditure and rental subsidy under the RSS can be charged to the subsidies under the Scheme and/or school funds.
(ii) “dual” caps	✓	
(iii) apportioning rental expenditure	×	The portion of rental expenditure shared by the CCC section / non-local stream should be recorded in the accounts of the corresponding section or stream for assessing applications for fee revision.
(iv) difference between the actual rental expenditure and market rent as assessed by RVD	×	The difference should neither be charged to the subsidies under the Scheme nor income from school fee. It should be borne by school funds (except school fees).

- h. The application procedures for joining the RSS can be found in the “Procedural Guide on E-Application for Rental Subsidy under the Rental Subsidy Scheme”, which can be downloaded through the [Common Log-On System](#).

3. **Rates and Government rent:** Scheme-KGs are eligible for reimbursement of rates and Government rent for their school portions. KGs may apply for reimbursement according to the arrangements as set out in [EDB Circular No. 5/2017](#).

4. **Premises maintenance grant:**

- a. For Scheme-KGs operating in self-owned school premises or premises owned by their school sponsoring bodies (SSBs) / operators with the KGs paying no rent or nominal rent, they may apply for the premises maintenance grant to alleviate the KGs’ financial burden in paying the owner of the premises for repairs and maintenance that fall under the responsibility of the premises owners. The payment should cover the Scheme-KG portion only. For individual KGs which can acquire other Government

subsidies / resources or other public resources (such as Lotteries Fund) for purposes of premises repairs and maintenance, they will not be eligible for the premises maintenance grant under the principle of avoiding double subsidies. KGs which have applied, or will apply, for rental subsidy under the Scheme are not eligible to apply for the premises maintenance grant.

- b. Eligible KGs may make use of the premises maintenance grant to cover expenses related to repair and maintenance works fall under the responsibility of the owner of the premises, regardless of whether the works are conducted within or outside the school 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 Scheme-KG is chargeable to the premises maintenance grant. The KG should ensure that the proportion of the share is reasonable.
- c. The amount of the grant is calculated based on the actual enrolment of eligible students as of September each year. Scheme-KGs should plan their maintenance works in advance, especially the expenditure of large-scale maintenance works, which should be spread over years.
- d. Items not covered by the grant cannot be exhausted. Internal decoration and renovation works, partition of rooms, change of room use, extension of school premises, demolition and rebuilding of school premises, purchase of furniture and equipment, etc. are normally not covered by the premises maintenance grant.
- e. For details about the eligibility, usage, disbursement arrangement and reserve ceiling of the grant and the application procedures for each school year, please refer to the related annual EDB circular memorandum.

5. **Grant for a cook**

- a. For WD and LWD Scheme-KGs with a kitchen complying with the Government requirements in the school premises and as recognised by EDB, and that the kitchen is used for preparing meals for eligible students enrolled to the WD or LWD classes, they may apply for the grant for a cook. The grant rate is comparable to mid-point of the recommended salary range of one cook.
- b. The grant for a cook should be used for employing full-time / part-time cook(s) for preparing meals for children enrolled in WD and LWD classes of the KG. KGs should ensure that the grant is only used for salary and salary-related expenditure of cook(s). Other uses of the grant, for instance, procuring meals from outside caterers, purchasing cooking utensils, repairs of the kitchen, etc. are not allowed.
- c. For details about the eligibility, usage, disbursement arrangement and reserve ceiling of the grant and the application procedures for each school year, please refer to the

related annual EDB circular memorandum.

6. **Grant for support to non-Chinese speaking (NCS) students:** To enable Scheme-KGs to enhance the support for their NCS students, EDB provides a five-tiered grant for Scheme-KGs based on the number of eligible NCS students admitted. KGs could deploy these additional resources for appointing additional teacher(s) or teaching assistant(s) or procuring services to provide teachers with more manpower support and professional training to develop effective strategies to help NCS students learn Chinese and raise teachers' cultural sensitivity so that they would be more sensitive in understanding their culture and religion when teaching NCS students. Communication with the parents of NCS students may also be enhanced. Tier-1 grant rate will be subject to annual adjustment according to the movements of the Composite Consumer Price Index. Tier-2 to Tier-5 grant rates will be adjusted based on the annual civil service pay adjustment on a school year basis. For details about the eligibility, usage, disbursement arrangement and reserve ceiling of the grant, please refer to [EDB Circular No. 14/2019](#).

7. **Tide-over grant**
 - a. Eligible KGs which have a large number of long-serving teachers who are receiving higher salaries may apply for a one-off time-limited tide-over grant for a maximum of five years (2017/18 to 2021/22 school years). A Scheme-KG with the average monthly salary of its basic rank full-time teachers with C(ECE) or above qualification (within the teacher to pupil ratio (TP ratio) of 1:15) in the 2014/15 and 2015/16 school years higher than \$20,000 were eligible for the tide-over grant for the 2017/18 and 2018/19 school years. As regards the arrangements from the 2019/20 to 2021/22 school years, KGs approved to receive the tide-over grant in the 2018/19 school year continue to be eligible for this grant.
 - b. The tide-over grant aims to provide additional financial support for the KG concerned in defraying their expenses on teaching staff salaries and other related expenses in the early period of implementation of the KG education policy. During the period covered by the tide-over grant, KGs should formulate their school-specific financial and staffing policy as well as management systems / practices for implementation of the new policy.
 - c. Starting from the 2018/19 school year, the tide-over grant is adjusted based on the annual civil service pay adjustment on a school year basis. For details about the eligibility, usage, disbursement arrangement and reserve ceiling of the grant and the application procedures, please refer to the relevant annual EDB circular memorandum.

8. **Supply Teacher Grant:** The supply teacher grant is provided for Scheme-KGs starting from the 2018/19 school year to facilitate KGs arranging teachers to attend the specified

training courses provided by EDB on catering for students with developmental needs and specified training courses on supporting NCS students for three or more consecutive days. For detailed arrangements about the supply teacher grant, please refer to the related [EDB Circular No. 8/2018](#).

9. **Staff Relief Grant for Staff Taking Paid Maternity Leave:** To encourage Scheme-KGs to provide 14-week paid maternity leave for their eligible staff (i.e. employees who are entitled to paid maternity leave in accordance with the Employment Ordinance), EDB has provided the relevant staff relief grant to KGs since 2019. Scheme-KGs may apply from EDB for reimbursement of the expenses for employing substitute staff. Please refer to [EDB Circular No.17/2018](#) for details.
10. **Promotion of Reading Grant for Kindergartens:** A ‘Promotion of Reading Grant for Kindergartens’ is provided to Scheme-KGs starting from the 2019/20 school year to further promote reading. Please refer to [EDB Circular No. 21/2019](#) for details.
11. EDB will announce the updated subsidy rates of the aforesaid grants in the related annual circular memorandum. The teachers’ salary portion of the above subsidies / grants for each school year will be adjusted according to the weighted average of civil service pay adjustment rates every year.

4.1.1.2 Disbursement of subsidies

1. Detailed arrangements for disbursement of subsidies are as follows:
 - a. The basic HD unit subsidy, additional subsidy for WD and LWD services and tide-over grant will be disbursed on a monthly basis based on the actual enrolment of eligible students. Given the diversity in the KG sector, KGs may not start a new school year in September. Disbursement of the funding will tie in with the school year arrangements of individual Scheme-KGs.
 - b. Rental subsidy will be disbursed on a monthly basis in the relevant school year. As calculation of the subsidy involves student enrolment, the “provisional amount of rental subsidy” from August or September to December will be released on the basis of the projected enrolment as of September in KG section, CCC section and/or non-local stream (enrolment information provided by KGs concerned through the “Rental Subsidy Scheme System”). Under normal circumstances, upon verification of the actual enrolment and ratio of eligible students, EDB will calculate the amount of “confirmed rental subsidy” for the whole school year, and will disburse such amount of subsidy in January and subsequent months of the school year. Underpayment of

rental subsidy for the period between August/September to December will be settled in January of the following year. For overpayment of rental subsidy, EDB will deduct the amount from the subsidy to be disbursed subsequently or demand KG's repayment. Please refer to the related annual EDB circular memorandum for the arrangements for new tenancy agreements and those for each school year.

- c. The premises maintenance grant will be disbursed in two instalments, with the first instalment disbursed in August or September and the second instalment in April of the next year. The provisional amount of the first instalment of the grant will be released on the basis of the tentative number of eligible students to be reported in June. Adjustments will be made in the subsequent months if necessary upon verification of actual enrolment of eligible students as of September. If a Scheme-KG becomes eligible after the commencement month of the school year, subsidy will be calculated starting from the eligible month on a pro rata basis (full subsidy is equivalent to the grant for 12 months). Please refer to the related annual EDB circular memorandum for the arrangements for each school year.
- d. Scheme-KGs should pay their rates and Government rent on or before the due date. Claims for reimbursement from EDB can only be made after full settlement of the required payment. Please refer to [EDB Circular No. 5/2017](#) for details about reimbursement of rates and Government rent.
- e. The grant for a cook will be disbursed in two instalments, with the first instalment disbursed in August or September and the second instalment in April of the next year. If a Scheme-KG becomes eligible after the commencement month of the school year, subsidy will be calculated starting from the eligible month on a pro rata basis (full subsidy is equivalent to the grant for 12 months). Similarly, should a Scheme-KG approved to receive the grant subsequently become ineligible for the grant after the commencement of the school year (for instance, all eligible students in the WD/LWD classes have left the KG), the grant for the school year will be adjusted on a pro rata basis. To allow time and flexibility to make necessary staff deployment / arrangement, this will only apply if the Scheme-KG becomes ineligible for a continuous period of one calendar month or more. Please refer to the related annual EDB circular memorandum for the arrangements for each school year.
- f. The grant for support to NCS students will be disbursed in two instalments, with the first instalment disbursed in August or September and the second instalment in April of the following year. The grant rates for the two instalments are calculated based on the respective tier of grant the KG is entitled to in the specified months of the school year. For all KGs (irrespective of the commencement month of a school year), the tiered grant for the first instalment is determined according to the number of eligible NCS students admitted as at the specified date in mid-September (i.e. the

reference date of the Student Enrolment Survey for the respective school year). The tiered grant for the second instalment is determined according to the number of eligible NCS students admitted in mid-April. If the tier for the two instalments varies, the grant rate for the higher tier will be taken for the second instalment. The second instalment of the grant will not be disbursed to a KG if the number of NCS students drops to zero in April. Besides, if a KG becomes eligible for the grant in October or thereafter, the tier of grant will be determined according to its number of NCS students admitted as at the middle of that month, and the grant rate will be calculated on a pro rata basis starting from the eligible month (full subsidy is equivalent to the grant for 12 months). Please refer to [EDB Circular No.14/2019](#) for details.

- g. The supply teacher grant is disbursed to KGs on a reimbursement basis. All applications should reach EDB before 31 August of the school year concerned. For details about the application procedures, please refer to [EDB Circular No. 8/2018](#). The relevant application form can be downloaded from the [EDB webpage](#).
- h. The staff relief grant for staff taking paid maternity leave will be disbursed to KGs on a reimbursement basis. Scheme-KGs may apply from EDB for reimbursement of the expenses for employing substitute staff for eligible staff taking paid maternity leave. Please refer to [EDB Circular No.17/2018](#) for details.

- 2. Should there be malpractices or non-compliance of the terms and conditions (including the requirement to accept any adjustment made by EDB to the approved school fee in consideration of the amount of Government subsidy utilised under the Scheme, meet the requirements in TP ratio, teachers' qualifications and remuneration, transparency in governance and financial management, etc. as specified in the Appendices of [EDB Circular No. 7/2016](#) and circulars / guidelines issued by EDB from time to time), and failure to rectify the irregularities with prior notice and reasonable time allowed for remedial action, EDB will take actions, including the issuing of warning letters and revocation of its eligibility under the Scheme. For such cases, any subsidy to the KG under the Scheme would cease and the funding released would be clawed back, as appropriate.

4.1.1.3 Surplus or deficit of subsidies

- 1. Scheme-KGs shall observe the reserve ceilings and claw-back arrangements of each subsidy as specified by EDB.
- 2. 60% of the basic unit subsidy (including basic HD unit subsidy and additional subsidy for WD and LWD services) is regarded as the salary portion and must be used on teaching staff salaries and related expenses (such as mandatory provident fund and long service payment).

KGs may deploy any portion of the remaining 40% for teaching staff salaries and related expenses, but not vice versa. To encourage schools' optimal use of the subsidy on teaching staff salary, accumulated surplus in the salary portion exceeding the reserve ceiling would be clawed back.

3. Subsidies provided to cater for the needs of individual KGs, such as rental subsidy, premises maintenance grant, grant for a cook and grant for support to NCS students, should be used according to their respective ambits. Cross-subsidisation among different subsidies and uses other than those specified are not allowed.
4. Reserve ceiling: Scheme-KGs are encouraged to utilise the grants fully to offer quality KG education. Hence, substantial surplus in this regard is not expected. Scheme-KGs should avoid deficit and should be prudent in the use of government subsidies / grants and ensure that expenditure incurred is reasonable and necessary. As for surplus, KGs may need to retain some surplus to meet contingencies and make necessary adjustments in the strategies in manpower deployment and support to students. Under no circumstances will Scheme-KGs be allowed to use Government subsidies and school funds for speculative investment, and they should comply with [EDB Circular No. 14/2015 "The Choice of Bank Counterparties in Investment"](#) when handling surplus. On condition that the KGs are able to offer quality HD services for free and maintain fees for WD/LWD services at a reasonable fee level, Scheme-KGs are allowed to accumulate a surplus up to one-year provision of the respective grants (except rental subsidy, reimbursement of rates and Government rent, supply teacher grant, staff relief grant for staff taking paid maternity leave, and the premises maintenance grant). Specifically,
 - a. the grants relating to teaching staff salary and related expenses (such as mandatory provident fund and long service payment) cover the total of the relevant portion (set at 60%) of the basic unit subsidy (including basic HD unit subsidy and additional subsidy for WD and LWD services) and the tide-over grant. The reserve ceiling is the current year provision of the above subsidies;
 - b. the surplus of the remaining 40% portion of the basic unit subsidy (including basic HD unit subsidy and additional subsidy for WD and LWD services) will be capped at the current year provision of the relevant portion.
5. The arrangements for the ceiling of accumulated surplus of various subsidies under the Scheme are set out below:
 - a. Rental Subsidy Scheme: In principle, there should be no surplus for rental subsidy. Hence, the arrangement for accumulating subsidy surplus is not applicable.
 - b. Rates and Government rent: Since rates and Government rent are disbursed on a

reimbursement basis, the arrangement for accumulating subsidy surplus is not applicable.

- c. Premises maintenance grant: Scheme-KGs are allowed to accumulate a surplus up to 500% of the current year provision of the grant. 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 premises maintenance grant, EDB will continue to calculate a 'notional' premises maintenance 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' premises maintenance grant for the accounting year. The 'notional' premises maintenance grant calculated during the period of suspension is only for determination of the timing for resumption of the disbursement of premises maintenance grant to the KG, i.e. EDB is not liable to any payment of the 'notional' grant so calculated.
- d. Grant for a cook: Scheme-KGs are allowed to accumulate a surplus up to the current year provision of the grant. EDB will claw back excessive surplus of a year based on the annual audited accounts of the same year.
- e. Grant for support to NCS students: Scheme-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.
- f. Tide-over grant: The reserve ceiling of the tide-over grant is calculated on the basis of the total of grants relating to teaching staff salary and related expenses, that is the total of tide-over grant and the salary portion (set at 60%) of the basic unit subsidy (including basic HD unit subsidy and additional subsidy for WD and LWD services). The reserve ceiling is the total of the current year provision of these two subsidies. EDB will claw back the surplus of the grant based on the annual audited accounts.
- g. Supply teacher grant: Since the supply teacher grant is disbursed to KGs on a reimbursement basis, the arrangement for accumulating subsidy surplus is not applicable.
- h. Staff relief grant for staff taking paid maternity leave: Since the staff relief grant for staff taking paid maternity leave is disbursed to KGs on a reimbursement basis, the arrangement for accumulating subsidy surplus is not applicable.

6. In calculating the accumulated surplus of various subsidies, the current year provision for

a subsidy refers to the actual disbursements of the subsidy received in respect of the respective accounting year, including the adjustment to disbursements.

7. KGs should apportion the related portion of basic unit subsidy (i.e. 60%) and tide-over grant, the remaining 40% of the basic unit subsidy and premises maintenance grant by HD and WD/LWD sessions for calculation of the reserve ceilings to ensure no cross subsidisation of HD and WD/LWD sessions. No apportionment is required for the grant for support to NCS students, which is disbursed on a school basis. Grant for a cook is only applicable to WD/LWD sessions.
8. Surplus / deficit for various subsidies shall be calculated separately. 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 of any unspent government subsidies based on the audited annual accounts, EDB will deduct the exceeded amount of accumulated subsidy surplus from the next payment of subsidies payable to the Scheme-KG or demand KG's repayment directly.
9. For basic unit subsidy, Scheme-KGs may deploy the surplus (if any) of the portion of the basic unit subsidy for other operating expenses (i.e. 40% of the basic unit subsidy) as a supplement to teaching staff salary and other subsidies such as premises maintenance grant / rental subsidy. The amount of supplement is limited to the deficit of teaching staff salary and other subsidies of the current year. If there is a deficit in the portion of the basic unit subsidy for other operating expenses or its surplus cannot fully cover the deficit of other designated subsidy accounts under "KG Scheme Funds", the difference shall be borne by school funds.
10. For other subsidies disbursed under the Scheme, if Scheme-KGs cover the deficit of current year by surplus from the 40% portion of the basic unit subsidy, the amount of basic unit subsidy deployed to cover the deficit should be limited to the amount of the deficit of respective subsidies of the same year. The requirements for handling deficit of the subsidies under the Scheme are as follows:
 - a. Rental Subsidy Scheme (RSS): The rental 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 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).

- b. Rates and Government rent: Since rates and Government rent are disbursed on a reimbursement basis, there should be no deficit.
- c. Premises maintenance grant: If the expenditure of large-scale maintenance works cannot be fully covered by the premises maintenance grant, the deficit should be borne by at least one of the following two funds: (1) surplus of 40% (i.e. other than teaching staff salary and related expenses) basic unit subsidy (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 basic unit subsidy (if any) is insufficient to cover the deficit, the deficit balance should be borne by school funds. The expenditure should be spread over years as major repairs and maintenance for the purpose of fee revision application to reduce its effect on the calculation of revised fees. However, in terms of accounting records, the expenditure of repair and maintenance works is not classified as fixed assets. Apportionment of expenditure over years is hence not applicable and the expenditure amount should be recorded in full.
- d. Grant for a cook: 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.
- e. Grant for support to NCS students: Should there be any deficit, the amount should be covered by the surplus (if any) of the 40% portion of the basic unit subsidy (i.e. the portion not relating to teaching staff salary and related expenses). Any shortfall should be borne by school funds.
- f. Tide-over grant: This grant serves as additional financial support for KGs to defray their expenses on teaching staff salary. If there is still a shortfall in covering the teaching staff salary after deploying the grant, KGs may defray the salary expenses by the surplus (if any) of the 40% portion of the basic unit subsidy (i.e. the portion not relating to teaching staff salary and related expenses). If there is a deficit in the portion of the basic unit subsidy for other operating expenses or its surplus cannot fully cover the deficit, the difference shall be borne by school funds.
- g. Supply teacher grant: Since the supply teacher grant is disbursed to KGs on a reimbursement basis, there should be no deficit.
- h. Staff relief grant for staff taking paid maternity leave: Since the staff relief grant for staff taking paid maternity leave is disbursed to KGs on a reimbursement basis, there should be no deficit.

11. There are several grants paid to KGs under the Scheme according to the actual expenses, such as staff relief grant for staff taking paid maternity leave and supply teacher grant. KGs should list out the income and expenditure for such grants in the annual audited

accounts. Since these grants are disbursed on a reimbursement basis, there will not be any surplus for such grants. However, if a KG incurred relevant expenditure that meet the requirement of the grant in the current accounting period but the reimbursements are received in the subsequent accounting period, the temporary deficit for these accounts will be brought forward to the next accounting period pending reimbursement and need not be made good in the current accounting period.

12. For detailed information of the surplus / deficits of subsidies and the claw-back of subsidies / grants, please refer to [“Questions & answers on financial matters \(batch 3\)”](#).

4.1.2 School funds

4.1.2.1 School fees

1. KGs are required to comply with the relevant Education Regulations and circulars issued by EDB regarding collection of school fees and other fees. Prior written approval must be sought from EDB for any fee adjustment or new charges.
2. In principle, Government subsidy is sufficient for Scheme-KGs to provide quality HD services; hence Scheme-KGs should not charge school fees for HD services. Scheme-KGs should effectively deploy resources (including subsidies under the Scheme and school funds) to enhance the quality of services, such as better TP ratio, while they offer HD free KG education. For any applications for collection of school fees, KGs concerned should provide financial budget with strong justifications and supporting information to prove that the expenditures are essential (e.g. expenses on rent for KG premises not fully covered by rental subsidy). EDB will consider the applications on a case-by-case basis. For KGs relatively with low student intake, they are obliged to appoint and deploy their staff properly to ensure the quality of KG education they offer, including meeting the required TP ratio of 1:11 under the Scheme. Notwithstanding that, Scheme-KGs with special circumstances may approach EDB for special consideration on a case-by-case basis.
3. As for WD/LWD services premised on the principle of co-payment between the Government and parents, parents have to pay part of the additional costs. Notwithstanding this, with the additional subsidy from the Government, the school fees should be at a low level. Applications for school fee revisions should be reasonable and strongly justified. In principle, only expenses directly related to teaching and learning, school operation and maintenance of WD/LWD services would be considered. For instance, in light of the longer operating hours, LWD services may need additional teachers beyond the TP ratio of 1:11, more senior teachers, adjustment for the ranking of the

principal, more janitor staff to help in nap arrangements for the children, etc., the expenditure so incurred may be recognised for school fee assessment. EDB will consider the KGs' expenditure on individual merits, for example, whether the KG's increase in manpower is based on existing staffing arrangements, whether employment of additional teachers is driven by school's needs and under the premise of alleviating parents' burden, and whether KGs will make special staffing arrangement for extended school hours during which not all students are present (e.g. fewer staff are required during the periods of 8 am to 9 am and 4 pm to 6 pm of school days and on Saturdays).

4. In principle, school fees and other fees collected should be used to cover the expenditure items directly related to teaching and learning, school operation and maintenance of education services regardless of HD, WD and LWD services. In using resources from school fees and other fees, Scheme-KGs should be prudent and should ensure that expenditure incurred is reasonable, necessary and in line with the above-mentioned principle.
5. Only if the school supervisor is assigned to perform specific duties (not those general duties as a school supervisor) in the KG/KG-cum-CCC, the remuneration will be considered in calculation of the school fees. Please note that EDB will not approve any proposed specific duties that should normally be performed by the principal(s). In addition, for the duties which are services normally procured through procurement procedures, proper procurement procedures should be followed.
6. Under the Scheme, EDB will also set school fee ceilings with reference to the amount of basic unit subsidy for participating schools. Please refer to the related annual EDB circular memorandum.
7. The surplus of school fees, if any, should be retained in the "School Funds" accounts and should not be transferred to any person or other organisations (including SSBs / operators) in whatever form (including donation and gifts).

4.1.2.2 Application fee and registration fee

1. KGs should observe [EDB Circular No. 6/2017 "Collection of Application Fee and Registration Fee, Admission of Students and Provision of Information by Kindergartens"](#) when collecting application fee and registration fee. Specifically, the ceiling for application fee is \$40, and the ceilings for registration fee are \$970 and \$1570 for HD session and WD session respectively. Under the Scheme, participating KGs are not permitted to collect application fee and registration fee exceeding the above approved

ceilings. The registration fee must be refunded to any student / child who pays the registration fee and subsequently takes up the place within the first month of the school year concerned after receiving the first instalment of the school fee from the student / child, if any. Even if no school fee is collected, the registration fee must be refunded to the student / child within the first month of the school year.

4.1.2.3 Trading operations

1. Subsidies under the Scheme and school fees (if any) have covered all expenses directly related to the learning and teaching of students and school operation, including expenses on regular learning activities for all students conducted either inside or outside the school premises.
2. In line with the objectives of the provision of good quality and highly affordable KG education, KGs should keep sales of school items and services to parents to the minimal. They should observe the guiding principles set out in [EDB Circular No. 16/2013 “Collection of Fees, Sale of School Items and Provision of Paid Services in Kindergartens”](#), and note the key points below:
 - a. All purchases of school items and services by parents must be entirely voluntary.
 - b. The charges and quantity of each school item / paid service should be listed clearly so that parents can select individual item or service required.
 - c. The following statement should be included explicitly in schools’ notices / circular letters: “Parents, please note that acquisition of any school items or services is entirely voluntary and parents can select and purchase from the school individual items or services required according to their own needs. Parents can also choose to acquire the school items or services concerned through other means.” Relevant check boxes should be provided for respective school items so that parents can ‘tick’ as appropriate. In this connection, Scheme-KGs, when preparing such school notice / circular letter, are requested to make reference to Appendix 4.3 “Sample school notice / circular letter on sales of school items and provision of paid services in KGs”.
 - d. No profit should be generated from the sale of textbooks. Profit from the sale of school items and provision of paid services, if any, must not exceed 15% of the cost price at which they are purchased from the suppliers.
3. All profit generated from trading operations must be ploughed back into KGs for use in school operation and provision of KG education services. SSBs / operators should

provide KGs with the details of the income and expenditure and the nature / contents of the trading operations conducted on behalf of KGs and return any surplus to KGs.

4. KGs must keep detailed books of accounts, which reflect all sales and purchases of school items and provision of paid services.
5. KGs should separately report expenditure / income of each trading operation item (including those conducted by the KGs themselves and by SSBs / operators on behalf of the KGs) under the “School Funds” account and reflect these in their annual audited accounts to be submitted to EDB.
6. To enhance transparency and help parents get a better understanding about the school education items or the situation of providing paid services (including all school education items sold or paid services provided by KGs, SSBs / operators or suppliers), Scheme-KGs are required to disclose the relevant information (including the fees charged and the list of items and services in the preceding school year) to parents on their school websites.
7. Common items and services sold in KGs should be listed in the “Profile of Kindergartens and Kindergarten-cum-Child Care Centres” published by EDB for parents’ easy reference.
8. KGs should select the trading operators / suppliers through competitive quotation / tender exercises at regular intervals, preferably not exceeding three years.
9. KGs should not solicit or accept donations or advantages in any form from trading operators / suppliers.

4.1.2.4 Fund-raising activities

1. According to regulation 66 of the Education Regulations, permission in writing of the Permanent Secretary for Education (PSEd) is required for raising funds for own school purposes. For the purpose of the regulation 66, the PSEd has given schools the permission since September 1999 to conduct designated fund-raising activities, including raising funds for own school purposes.
2. Approval from the school management committee (SMC) is required for fund-raising activities to be conducted for own school purposes, and records of approval should be documented.
3. For other fund-raising activities already permitted by the PSEd, please refer to the EDB

webpage of [Fund-raising Activities in Schools](#).

4.1.2.5 Acceptance of advantages and donations

1. SMCs as the managers and employers of their teaching and non-teaching staff, have the responsibility to formulate policies and issue clear guidelines for their schools and staff on the acceptance of advantages and donations. SMCs should ensure that their schools are being managed and operated in a fair and just way by implementing proper policies in administration areas including student admission, appointment and promotion of staff, purchase of goods / services, and selection of suppliers / contractors.
2. The acceptance of advantages and donations by KGs should be approved by SMCs. When deciding whether donations (in cash or gifts) should be accepted or not, SMCs must take into consideration the impact of donations on school, including students' interests and school reputation, the benefits of donations like effectively generating improvement of the teaching environment and adverse factors such as causing danger of being obliged to the donors or bringing schools into disrepute. KGs are required to comply with [EDB Circular No. 14/2003 "Acceptance of Advantages and Donations by Schools and their Staff"](#) and draw reference to the ["Sample Code of Conduct for Managers and Staff of Kindergartens"](#) drawn up by Independent Commission Against Corruption (ICAC) for formulating their school-based guidelines.
3. KGs should register details of all donations received and record the value and purpose of such donations.

4.2 Accounting and financial control

4.2.1 Statutory requirements

1. In accordance with regulation 64 of the Education Regulations, the management authority of every school shall:
 - a. keep proper accounts;
 - b. make the accounts and any vouchers relating to the accounts available at all reasonable times for inspection by the PSEd or any inspector of school; and
 - c. retain the accounts and vouchers for a period of not less than 7 years.

4.2.2 Books of accounts

1. Scheme-KGs are required to keep separate ledger accounts for respective income and expenditure of the subsidies under the Scheme (“KG Scheme Funds”) and the school’s own funding (“School Funds”). All subsidies under the Scheme received by KGs for the KG local curriculum and related expenditure recognised by EDB as listed in paragraph 3 below should be recorded under “KG Scheme Funds”. Meanwhile, “School Funds” should record (a) accounts of KG non-local curriculum, (b) accounts of CCC section, (c) other income and expenditure items for KG local curriculum, e.g. school fees, as well as income and expenditure items which are not recognised by EDB.
2. **Income items** under “**KG Scheme Funds**” include:
 - a. 60% of the basic unit subsidy, i.e. the portion relating to teaching staff salary and related expenses;
 - b. 40% of the basic unit subsidy, i.e. the portion relating to other operating expenses;
 - c. Rental subsidy / Premises maintenance grant;
 - d. Reimbursement of rates and Government rent apportioned to the stream of KG local curriculum based on the student enrolment ratio;
 - e. Other school-specific grants, including grant for a cook, grant for support to NCS students, tide-over grant, supply teacher grant, staff relief grant for staff taking paid maternity leave and promotion of reading grant for KGs; and
 - f. The amount of school-based income, including bank interest, etc., apportioned to the stream of KG local curriculum based on the student enrolment ratio.

3. **Expenditure items** under “**KG Scheme Funds**” include:

- a. Salary and related expenses of teaching staff (including the principal) apportioned to the stream of KG local curriculum according to their duties assigned by KG;
- b. Daily operating expenses, e.g. salary of non-teaching staff / supporting staff and utility charges, apportioned to the stream of KG local curriculum based on the student enrolment ratio;
- c. Rental (capped by the market rent as assessed by RVD) or maintenance expenses apportioned to the stream of KG local curriculum based on the student enrolment ratio;
- d. Rates and Government rent apportioned to the stream of KG local curriculum based on the student enrolment ratio;
- e. Expenditure chargeable to school-specific grants / subsidies; and
- f. Depreciation of fixed assets recorded under “KG Scheme Funds” and recognised by EDB which is apportioned to the stream of KG local curriculum.

4. **Income items** under “**School Funds**” include:

Income items other than those specified in paragraph 2 above, including school fees from parents, application fees, forfeited registration fees, income of trading operations, donations, meal charges, subsidy from Child Care Centre Subsidy Scheme, Subsidy for Manpower Enhancement, etc. These items also include the amount of school-based income apportioned to CCC and the stream of KG non-local curriculum based on the student enrolment ratio, e.g. bank interests, reimbursement of rates and Government rent apportioned to the school portion, etc.

5. **Expenditure items** under “**School Funds**” include:

Expenditure items other than those specified in paragraph 3 above, which mainly include

- a. Salary and related expenses of teaching staff (including the principal) apportioned to CCC and the stream of KG non-local curriculum according to their duties assigned by KG;
- b. Daily operating expenses apportioned to CCC and the stream of KG non-local curriculum based on the student enrolment ratio;
- c. Rental or maintenance expenses apportioned to CCC and the stream of KG non-local curriculum based on the student enrolment ratio;
- d. Rates and Government rent apportioned to CCC and the stream of KG non-local

curriculum based on the student enrolments ratio;

- e. Depreciation of fixed assets recorded under “KG Scheme Funds” and recognised by EDB which is apportioned to CCC and the stream of KG non-local curriculum;
- f. Depreciation of fixed assets recorded under “School Funds” and recognised by EDB;
- g. The relevant expenditure from trading operations; and
- h. All expenditure of the stream of KG local curriculum not recognised by EDB, e.g.
 - Salary and related expenses of teaching staff falling outside the TP ratio recognised by EDB, which cannot be covered by teacher salary related subsidy and other operating expenses related subsidy (if any);
 - The portion of salary exceeding the ceiling of the recommended salary range of individual teaching staff;
 - The difference between the actual rent and the market rent as assessed by RVD.

6. All subsidies / grants under the Scheme should be recorded based on the actual payment date shown in the summary of disbursed subsidy / grant or summary of adjustment issued by EDB. After every accounting year of the KGs, EDB will issue via [Common Log-On System](#) the **Annual Statement on Subsidies / Grants**, which will state the annual total amount of each subsidy / grant and split the subsidies / grants by related sessions (i.e. HD, WD and LWD), so that the KGs can record correctly the subsidies / grants under the Scheme in the annual audited accounts.
7. School-based income and expenditure items, such as salary of non-teaching staff / supporting staff and utility charges, have to be apportioned based on the student enrolment ratio or other defined apportionment basis. Taking into account the difficulty involved in apportioning these items for each transaction, KGs may record them in full amount first and make the apportionment when preparing financial reports (e.g. annual accounts).
8. When preparing the financial reports, KGs should apportion all income and expenditure incurred for the whole school in accordance with student enrolment ratio or other defined apportionment basis among the stream of KG local curriculum, CCC and/or the stream of KG non-local curriculum as appropriate. If there is lack of objective and specific principles to apportion the amounts of income or expenditure, the KG should apportion the amounts based on the number of students, and then further apportion the expenditure of the stream of KG local curriculum between HD and WD/LWD sessions based on their 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), to calculate the surplus / deficit of each session and curriculum. There is no requirement to apportion the expenditure to HD and WD/LWD

sessions for CCC and the stream of KG non-local curriculum under “School Funds” account.

9. KGs may choose to apportion once at every year end by adopting the actual annual average enrolments, or once per month using the actual monthly enrolments, depending on their school-based needs. No further adjustment has to be made at year end if the expenditure is apportioned monthly. KGs have to disclose the adopted apportionment mechanism in the annual audited accounts.

10. When recording assets, liabilities and reserves, KGs should record specific assets (if applicable) and accumulated surplus separately under “KG Scheme Funds” and “School Funds”. However, further classification into different sections, streams and sessions is not required. Based on the above principle, the balance sheet accounts to be created by KGs are summarised as follows:
 - a. Reserves
 - Accumulated surplus (including basic unit subsidy, premises-related subsidy and other school-specific grants / subsidies) of each subsidy / grant under the Scheme
 - Accumulated surplus / deficit of “School Funds”
 - b. Assets
 - Fixed assets and their accumulated depreciation
 - Bank account balances of “KG Scheme Funds” and “School Funds” (if applicable)
 - Other current assets (e.g. inventory, deposits, account receivables, etc.) should be reported on a school basis. No separate classification is required for “KG Scheme Funds” and “School Funds”.
 - c. Liabilities
 - Current liabilities (e.g. school fees received in advance and account payables) and non-current liabilities (e.g. long-term loan) should be reported on a school basis. No separate classification is required for “KG Scheme Funds” and “School Funds”.

11. If KGs receive subsidies / grants from other government departments, organisations or funds on a project basis, such as the Quality Education Fund, the lump sum grants from the Social Welfare Department, and subsidies from government departments (such as greening school, road safety projects and home-school co-operation), they should handle the income and expenditure related to such subsidies through a bank account different from that for “KG Scheme Funds” as far as practicable. KGs should also set up a ledger separate from

“KG Scheme Funds” and “School Funds” to record such income and expenditure for preparing reports for submission. KGs should return the unspent balances to the government departments / organisations / funds concerned according to the subvention provisions or record such amounts as “other income” of KGs. Any deficit should be borne by school funds (unless otherwise specified / recognised by EDB). If KGs encounter difficulties in opening a new bank account and has to handle the income and expenditure of these subsidies through the existing bank accounts of the KGs, they should set up specific accounts payable under “School Funds” to record the income and expenditure of each project. Based on the same principle, KGs should either return any unspent balances of the activities to the government departments / organisations / funds concerned according to the subvention provisions or record such amounts as “other income” under “School Funds”. Deficit should be recorded as “other expenditure” under “School Funds” (unless otherwise specified/recognised by EDB). For one-off activity allowance, such as allowance for staging performances and sending teachers to participate in joint projects, KGs are not required to submit any income and expenditure report or match the expenditure against relevant income. KGs may record these allowances as “other income” under “School Funds”.

12. For details and samples of ledger accounts, apportionment of expenditures, and recording transactions, please refer to the [PowerPoint slides of “Briefing on financial & accounting matters under the kindergarten education scheme \(February 2017\)” \(Chinese version\)](#), [“Questions and answers on financial matters”](#), and [“Questions and answers on financial matters \(batch 2\)”](#).

4.2.3 Surplus, deficit, assets, liabilities and reserves before joining the Scheme

1. Surplus or deficit:

Upon joining the Scheme, KGs should carry forward their surplus or deficit before joining the Scheme to the “School Funds” accounts in the new school year (please refer to Section 4.2.2 above). Such amount carried forward shall not be included in the “KG Scheme Funds”. If there are any deficits, the SSBs / operators should ensure the continued effective operation of KGs. No ceilings shall be set for the accumulated surplus carried forward by KGs in its first school year joining the Scheme. However, EDB encourages KGs to utilise the subsidies fully and substantial surplus is not expected. Therefore, when handling fee applications, EDB shall take into consideration whether the accumulated surplus of KGs is kept at a reasonable level. In case of excessive surplus, EDB shall adjust the proposed fees in their fee revision applications, or freeze the school fee levels of KG.

2. Assets:

- a. KGs should decide whether the fixed assets acquired before joining the Scheme should be grouped under “KG Scheme Funds” or “School Funds”. Once the fixed assets have been recorded under “KG Scheme Funds”, KGs should not reallocate the fixed assets to “School Funds” without EDB’s prior approval. Depreciation charges of fixed assets recorded under “KG Scheme Funds” and/or “School Funds” should be recorded in the respective “KG Scheme Funds” or “School Funds”. For fixed assets recorded under “KG Scheme Funds”, their relevant depreciation charges will be apportioned among the stream of KG local curriculum, CCC and/or the stream of KG non-local curriculum. For fixed assets recorded under “School Funds”, their relevant depreciation charges will be recorded under “School Funds” and apportioned between CCC and/or the stream of KG non-local curriculum only.
- b. KGs should keep separate fixed assets registers to reflect the classification of fixed assets under “KG Scheme Funds”, “School Funds” and one-off start-up grant (if any).
- c. All fixed assets subject to depreciation must be classified under one of the following categories:
 - School premises
 - Leasehold improvements
 - Furniture / equipment / fixtures / fitting
 - Computer hardware and software
 - Renewable energy facilities under Feed-in Tariff (FiT) Scheme
- d. For fixed assets purchased under the one-off start-up grant, no depreciation should be charged to “KG Scheme Funds” or “School Funds” as the expenses have been charged fully under the grant.
- e. All other assets should be recorded under the “School Funds”.

3. Liabilities:

- a. In general, all liabilities (including long-term and short-term) before KGs joining the Scheme should not be charged to “KG Scheme Funds”.
- b. KGs may choose to record liabilities under “School Funds” such that the liabilities will be borne by their school funds.

4. Other reserves: should be recorded under “School Funds”.

4.2.4 Fund-raising activities

1. Raising funds for own school purposes
 - a. Pre-numbered receipts / tickets should be used for the collection of funds.
 - b. The funds so collected as well as all expenditure in each fund-raising activity, must be properly reflected in the school's accounts, and reported in the Statement of Donation Income in the KGs' annual audited account.
 - c. Each donation exceeding \$5,000 should be kept for record purposes.
 - d. A financial statement for each fund-raising activity should be properly compiled and displayed for a reasonable period of time on the school's notice board or in a conspicuous place in the school premises for the information of teachers and parents, and then be retained for audit purposes.
2. Raising funds for outside organisations
 - a. KGs should keep proper records of funds collected and obtain official receipts from charitable organisations concerned. The documents should be displayed for a reasonable period of time on the school's notice board or in a conspicuous place in the school premises for the information of teachers and parents, and then be retained for record purposes.
 - b. If the fund-raising activities incur expenditure from the funds collected, a financial statement should also be compiled, displayed and retained for audit purposes.

4.2.5 Trading operations

1. KGs must keep proper books of accounts, which reflect all sales and purchases of school items and provision of paid services. Scheme-KGs should separately report expenditure / income of each trading operation item (including those conducted by the KGs themselves and by SSBs / operators on behalf of the KGs) under the "School Funds" accounts and reflect these in their annual audited accounts to be submitted to EDB.

4.3 Budgeting process

1. A budget contains information that facilitates a more effective cost benefit analysis and the SMC's / school head's control over school expenditure. In addition to the propriety of spending, school heads should also consider the relevance of best value principles to the expenditure of funds under their control.
2. When preparing budget and considering how to classify income and expenditure items, KGs may draw reference to the income and expenditure classified by items as listed in the previous audited accounts.
3. KGs should have sound financial planning and good budgeting. They should ensure that expenditure incurred is reasonable and necessary, and resources are appropriately deployed to cover all expenditures within the prepared budget.
4. Scheme-KGs are required to report the income, expenditure and operating surplus / deficit separately for different sections (KG and CCC classes), streams (local and non-local curriculum) and sessions (HD, WD and LWD), if any, in their audited accounts / financial budgets. Apportionment of the expenditures between sections and streams by respective student enrolment ratio is in line with current practice under the existing annual fee revision exercise. The total teacher salary and related expenses (including the principal and teaching staff) should be apportioned to KG (local curriculum), KG (non-local curriculum) and CCC (if applicable) according to their actual duties. For HD and WD/LWD sessions, in principle, the ratio of HD to WD/LWD expenditure per pupil should be between 1 to 1.6 and 1 to 2 (limited to one decimal place) for the first three years of implementation of the new policy.
5. In their annual applications for fee revision, KGs are required to submit for EDB's assessment the revised estimates of the current school year, estimates of the next school year, and the actual income and expenditure reported in the annual audited accounts of the last school year.

4.4 Internal financial control

4.4.1 Guiding principles

1. Internal control procedures are considered vital to the operation of an effective accounting system which will minimise negligence and ensure the proper use of subsidies under the Scheme. It is the KGs' responsibility to determine the extent of the accounting and internal control system appropriate to its circumstances and to ensure that the school is managed and run in accordance with the relevant statutory requirements and regulations. KGs are also required to follow the internal control procedures recommended by the PSEd or the KGs' auditors.

4.4.2 Allocation of accounting duties

1. Where practicable in KGs' operation, the following principles may be observed in the allocation of accounting duties to ensure the propriety of the accounting transactions:
 - a. The duties of calculating, checking and recording sums due to or from the KG and the duties of collecting or disbursing those sums shall be performed by different staff as far as possible so as to strengthen the internal control and reduce the possibility of intentional manipulation or error.
 - b. The checking and reconciliation of any bank account and cash balances relating to all funds shall be carried out by employees who are not involved in the day to day administration of those accounts.
 - c. Every transfer of moneys from one employee to another shall be evidenced in an appropriate record by the signature of the receiving employee and the record shall be retained for a period similar to that of cash records.
 - d. All transactions should require authorisation or approval by an appropriate responsible person.

4.4.3 Use of bank accounts and cheques signing

1. All subsidies from EDB would only be paid to the bank account under the name of the KG. The name of the bank account held by a Scheme-KG should tally with the KG's name for receiving subsidies, and the transactions of the bank account should be related to KGs' operation.

2. The above-said bank account can be used to handle concurrently the income and expenditure of “School Funds” related to KGs’ operation. However, KGs are required to keep separate ledger accounts for handling the income and expenditure relating to “KG Scheme Funds” and “School Funds” and keeping records properly. Joint signatures of two or more persons authorised by SMC are required for making any payments from the bank account (irrespective of paper or digital mode). In general, one of the authorised persons is the school supervisor.
3. The income and expenditure of a KG should not be handled through any bank accounts other than the one bearing its own name. It is understood that cost-efficiency may be achieved by SSB’s / operator’s coordination of functions such as procurement, personnel and financial matters centrally. Thus, EDB accepts central coordination of expenditure by SSBs / operators for KGs under its group and settlement of payment from the KGs to SSBs / operators at fixed intervals. KGs should properly record such expenditure in their accounts for inspection purpose.
4. Principles for monitoring and handling bank accounts:
 - a. Only a reasonable cash balance shall be kept from time to time to meet small payments.
 - b. KGs should prepare monthly bank reconciliation statements in which the issue dates of unpresented cheques should be recorded so that prompt actions for investigation can be taken in case there are errors and irregularities detected such as unauthorised payments during the reconciliation process.
 - c. Preparation and checking of bank reconciliation statements should be conducted by different staff. The checking officer (preferably the school supervisor or principal) should initial on the monthly bank reconciliation statement after review and mark the date of review as evidence of checking.
 - d. Cheque books should be checked right upon receipt to ensure that they are intact, and they should be recorded in a register. When issuing cheques, the recipient’s name and date of receipt should be recorded and signed by the recipient for confirmation and record purpose.
 - e. Cheques should not be pre-signed. They should only be signed upon receipt of properly authorised documents. All cheques should be crossed and marked “A/C Payee Only”. Use of cash cheques should be avoided except for the purpose of replenishing the petty cash float.
 - f. Unused cheque books or those with unused cheques should be kept under lock.
 - g. Cancelled cheques should be stamped or marked “Cancelled” and affixed to

counterfoils to prevent from being re-issued.

- h. Long outstanding cheques should be closely monitored, and cheques unrepresented for over 6 months should be promptly handled.

4.4.4 Handling of income

1. In the interests of KGs as well as the Government, all income received by KGs from the Government or other sources should be kept in a manner that involves the minimum risk. Income derived from all sources must be utilised for approved educational purposes and facilities of KGs. In handling income of KGs, the following guidelines are recommended:
 - a. Surplus funds which are not immediately required for use may be placed in time deposits or savings accounts of licensed banks. KGs should reduce risk by spreading the deposits with several licensed banks. Interest earned should be retained in the account concerned. For details, please refer to [EDB Circular No. 14/2015 “The Choice of Bank Counterparties in Investment”](#). The interest should be apportioned to “KG Scheme Funds” and “School Funds” accounts in a fair manner as far as practicable.
 - b. Keeping large sums of cash in schools should be avoided. When deciding the amount of cash to be kept, KGs should consider their actual operational needs and security arrangements, and set the limit of cash holding. (The limit is a ceiling. It does not imply that KGs must maintain their cash holding at these levels.) Cash collections, if any, should be banked as soon as practicable to reduce the risk of keeping or transporting cash in large sums.
 - c. No post-dated cheques should be accepted. Uncrossed cheques received should be immediately crossed and made payable to “A/C Payee Only”.
 - d. Receipt vouchers should be prepared for collection of all incomes. They should be pre-numbered and should record the relevant receipt date and amount, brief description of the income, and ledger account(s) involved. The approving officer should initial and date the receipt vouchers after checking. Each receipt voucher should also be attached with relevant supporting document(s) such as bank-in slip or copy of official receipt.
 - e. Pre-numbered official receipts (general specifications: name of payer organisation / payer, date, income item, amount received, signature / chop of payee) should be used and issued in sequence. Spoiled / obsolete official receipts should be marked “Cancelled” to prevent from being re-issued. Unused books of official receipts or those with unused pages should be kept under lock.

- f. All school income, including school fees, subsidies under the Scheme or income received from other sources such as charges for hiring the premises or facilities, and donations, shall be paid into the appropriate bank accounts under the name of the KG. Money received should be banked promptly.
- g. The school supervisor as well as the principal must ensure that the internal control system of the school is sound and effective to prevent fraud / misappropriation of funds.
- h. A Daily Collection Summary should be prepared to record the nature of the income, the amount collected, the date of banking, the date of receipt, the serial numbers of official receipts issued, etc. Money received should be banked promptly.

4.4.5 Arrangement of payments

1. All expenses must be properly authorised before payments are made. Payment vouchers should be prepared for all payments. Payment vouchers should be serially numbered with record of the relevant payment date and amount, brief description of the payment, ledger account(s) involved. The approving officer should initial and date the payment vouchers after checking. Each payment voucher should also be attached with relevant original invoices and supporting document(s).
2. The preparation and authorisation of payment vouchers should be conducted separately by different persons.
3. Before making payment, the staff member responsible for checking should ensure that goods or services have been received or are due for advance payment, quality of goods or services up to school's satisfaction has been certified, approval for payments has been obtained and there is no previous payment on the same invoices. Advance payment should be avoided as far as possible.
4. All paid vouchers and invoices must be stamped with the word "PAID" and dated by the paying staff to prevent duplicate payment.
5. Payments by cheque should be made by crossed cheque as far as possible.
6. Written consent of the payee should be obtained in advance for payments to be made by autopay or other modes arranged by banks. Upon making payment, payment notices should be provided as far as possible to enable the payee to verify the amount received.

4.4.6 Safe keeping of school assets and other valuables

1. EDB has not set any threshold for classification of fixed assets. KGs are allowed to determine suitable threshold amounts for classification of fixed assets according to their school-based needs under a mechanism which is reasonable and complies with the generally-accepted accounting principles. If the cost of an asset which is of value to the KG in the provision of services for a period of time longer than one year reaches the threshold amount, it should be classified and recorded as a fixed asset. All cash and other valuables and important documents must be kept under lock.
2. A Fixed Assets Register should be kept and updated in a timely manner to record the relevant information of their fixed assets kept by KGs (e.g. date of acquisition, description of fixed assets, location, quantity, amount, etc.). KGs should keep the Fixed Asset Register and record the items of fixed assets under “KG Scheme Funds”, “School Funds” and one-off start-up grant separately. A sample of Fixed Assets Register is at Appendix 4.4.
3. Fixed assets recorded under “KG Scheme Funds” are regarded as Government property. 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. KGs are therefore required to keep clear records of their fixed asset items and attach labels to the relevant articles for identification. Unless instructed otherwise by EDB, in general, school supervisor’s approval is required to write off the fixed assets under the “KG Scheme Funds”. Besides, KGs should conduct physical checking of fixed assets at regular intervals (at least once a year), and keep the results and records of inspection properly. Any discrepancies found should be investigated and reported to the SMC.
4. All cash, valuables and important documents must be kept under lock. Surprise cash counts should be conducted by the principal at irregular intervals in a year, say at least three times a year, to check if there is loss or misappropriation of cash. This may have a deterrent effect. The checking officer should record the date and the result of the checking in a log book and sign. Any discrepancies found should be reported to the school supervisor.
5. KGs should set up a Loan Register to record the equipment items which are on loan. A sample of Loan Register is at Appendix 4.5.
6. KGs should note that it is not allowed to reallocate the fixed assets already recorded under “KG Scheme Funds” to “School Funds” without prior approval from EDB.

4.5 Annual audited accounts and audit inspections

4.5.1 Requirements of annual audited accounts

1. Scheme-KGs shall submit to EDB at the end of each school year in which subsidies are paid under the Scheme or after its closure, voluntary withdrawal from the Scheme, rejection of continued participation in the Scheme or revocation of eligibility (whichever is applicable) a copy of audited accounts covering the whole school year, and the period up to the date of its closure, voluntary withdrawal, rejection of continued participation or revocation of eligibility respectively, in the format and at a date as specified by EDB. KGs are required to observe the requirements as stipulated in the relevant annual circulars and letters calling for submission of audited annual accounts for EDB's scrutiny.
2. Each set of audited accounts shall be audited by a certified public accountant (practicing) as defined in the Professional Accountants Ordinance (Cap. 50) and give a true and fair view of the state of the Scheme-KG's affairs for the school year then ended, or for the period up to the date of its closure, voluntary withdrawal, rejection of continued participation or revocation of eligibility (whichever is applicable), including assets and liabilities, income and expenditure, and balances of individual subsidy account.
3. KGs should submit to EDB annual audited accounts in the name of the KG together with the Auditor's Reports. EDB will not accept the annual audited accounts submitted by the SSBs / operators or other bodies and/or Auditor's Reports of any other accounts. All the transactions related to KGs' operation, including but not limited to the income and assets, should be reflected in the audited accounts of the KGs. On the other hand, those transactions related to the SSBs / operators only should be excluded from the annual audited accounts.
4. Scheme-KGs are required to spend each grant according to its ambit as well as to keep separate ledger accounts for "KG Scheme Funds" and "School Funds". Expenditure on teaching staff salary (including employer's contribution to the mandatory provident fund, provision for long service payment or severance payment, if any) out of the basic unit subsidy (including basic HD unit subsidy and additional subsidy for WD and LWD services) should be separately reflected in the annual audited accounts. The income, expenditure and operating surplus / deficit should also be reported separately for different sections (KG and CCC classes), streams (local and non-local curriculum) and sessions (HD, WD and LWD) in their annual audited accounts.
5. There will not be overlapping or omission for periods covered in the annual audited accounts submitted by the KG. KGs should list out the surpluses of all subsidies / grants

and calculate the relevant reserve ceilings in the annual audited accounts. Any excess should be recorded as 'Amount payable to EDB'. EDB will claw back the surplus of the subsidy / grant based on the annual audited accounts.

6. Audit fees of Scheme-KGs can be charged to basic unit subsidy. KGs should endeavour to seek audit services through a competitive selection process which should be conducted periodically (preferably every three years) to provide an assurance that value for money is obtained. For details, please refer to the guidelines in [EDB Circular No. 5/2014 "Appointment of Auditors and Audit Engagement Letter"](#).
7. On the basis of fairness and reasonableness, KGs should put in place a proper and well-defined mechanism to determine remuneration packages for individual staff and the pay adjustment mechanisms. Starting from the submission of the 2017/18 audited accounts, Scheme-KGs should complete a proforma on remuneration packages of key personnel, signed by the school supervisor and return to the respective Regional Education Office / Joint Office for KGs and Child Care Centres for consideration.

4.5.2 Points to note for preparing audited accounts

1. Audited accounts must be signed by the school supervisor and stamped with the school chop.
2. KGs should properly disclose all related party transactions and their outstanding balances in their audited accounts.
3. KGs should pass a copy of the EDB's call circular on submission of audited accounts to their auditors for reference, and should draw their auditors' attention to the strict certification requirements as set out in the "Reference Notes for Auditors" in the circular, including:
 - a. The Auditor's Report in the audited accounts should state whether in the auditor's opinion, among others, the KG has used the subsidies under the Scheme according to EDB requirements, and whether the balances of individual grant accounts are, in all material aspects, correct.
 - b. Each statement attaching to the audited accounts should be stamped with the identification chop of the auditors.
 - c. The auditors should draw the attention to the school supervisors on the weaknesses in internal controls they observed during the course of their audit. They should report items which are considered material in a letter (i.e. management letter) with

recommendations for improvement, and copy such management letter to EDB. EDB may require KGs and their Auditors to provide supplementary information, if necessary.

d. 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 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.

4. If there is any qualified opinion from the auditor, the KG should discuss with the auditor and rectify the problem as soon as possible.

5. If KGs recorded income and expenditure items for the stream of KG local curriculum which are not recognised by EDB in the “KG Scheme Funds” in the audited accounts, KGs should rectify such records in a timely manner.

4.5.3 Audit inspections

1. EDB will select in a timely manner a certain number of KGs to undergo audit inspections, and will evaluate whether the books of accounts, accounting operations and internal control meet the requirements under the Scheme.

2. If anomalies in accounting operations and/or procurement activities are found during the audit inspections conducted by EDB, the KGs concerned should step up their efforts to rectify the situation. In the audit inspection letter issued to the school supervisor, EDB may, where necessary, request a school to send a copy of the letter to the auditors who are appointed to audit the annual accounts of the school for information and copy the covering letter to EDB.

4.6 Retention of accounting records

1. Scheme-KGs shall keep a proper, timely and separate set of books and records for “KG Scheme Funds” and “School Funds” including all income, expenditure and transactions and all information and documents relating to the operation of the Scheme-KGs during the validity period for joining the Scheme and for a minimum period of seven years thereafter. Scheme-KGs shall maintain the books and records in such a manner to enable the production of statements as stated in paragraph 2 in Section 4.5.1 above.
2. Records of a permanent nature, e.g. fixed assets register, annual accounts, inventories, etc., shall be kept properly. These records shall not be destroyed when a KG is in operation. However, the following records may be destroyed after a certain period of retention, as specified below:
 - a. Minimum period of retention - 15 years
 - supporting documents of major repairs / maintenance works
 - supporting documents of set-up funds of new KGs since the 2017/18 school year
 - b. Minimum period of retention - 7 years
 - Books of accounts, i.e. cash books, ledgers, etc.
 - All types of vouchers, bank statements
 - Quarterly returns (duplicates), paysheets (duplicates)
 - Fees receipts / school attendance registers
 - Records of acceptance of donation
3. KGs should ensure that there are adequate and appropriate controls governing the retention, storage and destruction of accounting records. Within the retention period, the records should be systematically stored in order to facilitate efficient retrieval of documents as and when required.
4. Scheme-KGs shall ensure that the Government and its authorised representatives (including without limitation the officers and agents of EDB and the Director of Audit) shall be allowed access to all or any of the books, records, information and documents for conducting audit (including value for money audit), inspection, verification, copying or otherwise for the purpose of administration and monitoring the operation of the Scheme from time to time upon reasonable notice during the validity period for joining the Scheme plus the seven-year period thereafter, or upon closure of the Scheme-KG (whichever is applicable).

4.7 Procurement of goods and services

4.7.1 Guiding principles

1. As goods and services are procured out of public funds, Scheme-KGs are publicly accountable for the conduct of their procurement affairs and related expenditure. Scheme-KGs should ensure that goods and services procured meet the designated purposes of the subsidies under the Scheme. Besides, Scheme-KGs are required to put in place proper procedures for procurement, employment and competitive bidding that are in line with the "[Guidelines on Procurement Procedures in Kindergartens](#)" issued by EDB and may supplement these with additional school-based procedures having regard to their individual circumstances as necessary. They should also ensure that the procedures are conducted in a fair, open and competitive manner with proper documentation of relevant quotation / tender records for compliance of EDB's accounting and reporting requirements. KGs are required to comply with the "Guidelines on Procurement Procedures in Kindergartens" when using the subsidies under the Scheme to procure goods or services, carry out various repairs or maintenance works of the premises and conduct trading operations.

4.7.2 Procurement requirements

1. Scheme-KGs should conduct procurement in accordance with the financial limits of procurement and their corresponding procurement arrangements:

Financial limits of procurement (HK\$)	Procurement arrangements
\$5,000 or below	Competitive bidding is not required and direct procurement can be conducted, provided that the KG can ensure the procurement is essential and the prices are fair and reasonable
Above \$5,000 to \$50,000	Invite oral quotations from at least 2 suppliers
Above \$50,000 to \$200,000	Invite written quotations from at least 5 suppliers
Above \$200,000	Invite tenders from at least 5 suppliers

2. Segregation of duties

- a. To ensure adequate checks and balances in procurement, a clear segregation of staff duties is essential. KGs ought to assign different personnel for different stages of the procurement process. For example, invitation of suppliers for quotations /

tenders, inspection of goods and certification of services, certification of payment, etc. should be handled by different staff.

- b. Invitation of quotations / tenders and the approval given must be handled by staff of different ranks. Please refer to the "[Guidelines on Procurement Procedures in Kindergartens](#)" for the requirement on the working staff and approving staff for procurements with different financial limits.
- c. Written quotations for procurement at a cost from above \$50,000 and up to \$200,000 should be considered and approved by the school supervisor / principal.
- d. Regarding tenders for procurement at a cost of above \$200,000, two separate committees for (1) tender opening and vetting as well as (2) tender approval should be set up. Membership of the Tender Opening and Vetting Committee and the Tender Approving Committee should differ. For requirements about the membership of these committees, please refer to the "Guidelines on Procurement Procedures in Kindergartens".

3. Principles of fairness

- a. Procurement of goods and services should be made through competitive bidding as far as possible.
- b. All suppliers invited should be provided with sufficient and equal knowledge of the quotation / tender requirements and specifications of the goods / services through the quotation / tender documents.
- c. No one should get more information or more notice about the procurement.
- d. The specifications in the quotation / tender documents should be worded in easily comprehensible general terms based on the functions and characteristics of the goods / services required.
- e. Specifying brand names / models should be avoided to avoid perceptions of favouring a particular supplier.

4. Security of information

- a. Quotation / tender information must be kept confidential with restricted access on a need-to-know basis. All communications regarding quotations / tenders must be classified as RESTRICTED DOCUMENTS from the time quotations / tenders are received and to the time a decision is made on the acceptance of the quotation / tender.
- b. KGs should request all the school managers and staff involved in procurement duties to sign an undertaking that they would not make any unauthorised disclosure of

quotation / tender information.

5. Prevention of bribery

KGs must not permit their school managers and staff to solicit or receive advantages (including payment of commission) provided by any persons or companies (including suppliers and contractors). KGs should also inform all suppliers and contractors in writing that the offer of such advantages to the school managers and staff in connection with their official duties is illegal. This could be done by incorporating a statement in the order forms or the terms of quotations / tenders for the prevention of bribery.

6. Declaration of conflict of interest

- a. All school managers and staff involved in procurement duties should be required to sign an undertaking that they would declare their interest in writing to the SMC any current or future connection they or their families have with suppliers (e.g. being relatives, owners, shareholders, etc.) as soon as they become aware of it.
- b. KGs should properly record the written declarations made by the persons involved and the corresponding decisions made.
- c. Persons declaring conflict of interest should refrain from processing the related quotation / tender.

7. Procurement procedures

- a. Procured items (e.g. furniture and equipment) of the same category should be grouped in the same quotation / tender schedule before inviting suppliers to bid. KGs should not evade the financial limits of quotation / tender by dividing the procurement of required goods and services into instalments or reducing the usual duration of contracts.
- b. KGs may only make repeated procurement of the same items within 12 months by oral quotations and written quotations if the cumulative value of the procurement does not exceed \$50,000 and \$200,000 respectively.
- c. When inviting suppliers, the last successful supplier should always be invited to bid subject to satisfactory quality / performance of the goods / services provided. For the remaining suppliers, KGs may refer to the “Supplier List” provided by EDB (which can be downloaded through the [Common Log-On System](#)) or other possible sources of supply identified. Suppliers should be invited by rotation to ensure equity. KGs should select the suppliers / contractors through competitive quotation / tender exercises at regular intervals, preferably not exceeding three years.

- d. For procurement at a cost of above \$50,000, if it has not been possible to invite sufficient number of suppliers, prior approval should be obtained from the SMC before sending invitations. The circumstances should be explained and documented on file.
- e. KGs should set the period between the issue and closing of a written quotation / tender under normal circumstances, e.g. at least three weeks. However, for urgent situations, the written quotation / tender closing period may be shortened to a reasonable period after obtaining approval from the principal with the justifications recorded.
- f. If the quality of requisite goods or services is of vital importance and a marking scheme is required, KGs should specify clearly the marking scheme, the pre-determined assessment criteria, and the relative weighting of criteria other than price for evaluation in the written quotation / tender invitation documents for reference of the prospective bidders.
- g. KGs should specify the closing date and time for the suppliers to submit written quotations / tenders. Late written quotations / tenders should not be considered unless only one supplier has been invited.
- h. For procurement exceeding \$5,000 to \$50,000, when it is impracticable to invite / receive the minimum number of oral quotations (please refer to the table under paragraph 1 in Section 4.7.2), an explanatory note should be made on the Record Form.
- i. Normally, the lowest offer to specifications should be selected. If this is not the case, reasons for rejecting the lowest offers should be provided and properly documented. If a marking scheme is adopted, normally the written quotation / tender attained with the highest overall score should be recommended for acceptance. If this is not the case, reasons for rejecting the highest overall score should be provided and properly documented.
- j. To ensure quality of services, KGs are not advised to accept contractor sub-contracting service / procurement to a third party.
- k. A single procurement is taken as a bill of procurement of relevant goods or services from a single company on any one occasion. KGs should place orders with the relevant supplier before the expiry of the written quotation / tender validity period.
- l. KGs should retain all procurement records for EDB's inspection, including the records of written quotations / tenders, full names of suppliers contacted by KGs, justifications for selecting the suppliers with their written quotation / tender details, the reasons for cases where the lowest offer is rejected, etc.

- m. KGs should conduct random checks of the oral and written quotations / tenders to satisfy that the information obtained is genuine.
- n. Please refer to the “[Guidelines on Procurement Procedures in Kindergartens](#)” for the requirements of procurement procedures.

4.7.3 Single quotation / tendering

1. Procurement of goods and services should be made through competitive bidding as far as possible. KGs should note that single quotation / tendering should be fully justified and used only in circumstances when competitive bidding would not be an effective means of obtaining the requisite goods and services, for instance:
 - a. where there is evidently only one potential supplier capable of providing the requisite goods and services;
 - b. where for reasons connected with the protection of copyrights or technical reasons;
 - c. where services are to be provided by utility companies; or
 - d. where maintenance is to be executed on patent or specialised equipment and where the warranty of the equipment gives the supplier of the equipment the exclusive right to carry out the maintenance service.
2. Single quotation / tendering procedures could only be initiated with the prior approval from relevant authority set out as follows and with the decisions together with justifications be properly documented:
 - a. For procurement at an estimated cost of above \$5,000 and up to \$50,000 each, prior approval has to be obtained from the school supervisor.
 - b. For procurement at an estimated cost of above \$50,000, prior approval has to be obtained from the SMCs.
3. KGs should follow the same procurement procedures applicable to competitive bidding for quotations / tenders (please refer to the “[Guidelines on Procurement Procedures in Kindergartens](#)”).

- 4.8 Involvement of school sponsoring bodies (SSBs) / operators in KGs' procurement activities
- 4.8.1 Acquiring goods and services through SSBs / operators
1. When SSBs / operators are delegated by the SMCs to carry out procurement activities on behalf of the KGs, SSBs / operators are required to follow the procurement procedures that are substantially the same as those applicable to KGs, except the requirements on the working staff and approving staff as set out in the "[Guidelines on Procurement Procedures in Kindergartens](#)".
 2. Before delegations take place, prior approval must be obtained from the SMCs and such records should be properly documented.
 3. All relevant procurement records (including the invoices and payment vouchers, if any) should be made available to KGs for audit purpose. The SMCs have the obligation to ensure SSBs' / operators' compliance with the procurement requirements as set out in "Guidelines on Procurement Procedures in Kindergartens".
- 4.8.2 Acquiring goods and services from SSBs / operators
1. If SSBs / operators wish to provide goods and services to their KGs, they should be treated as one of the bidders and subject to competitive bidding and the same selection procedures applicable to other bidders.
 2. The SMCs should ensure that the SSBs / operators concerned are treated equally and fairly as other bidders. Special attention should be drawn to declaration of conflict of interest as set out in "[Guidelines on Procurement Procedures in Kindergartens](#)".
- 4.8.3 Acquiring goods and services from SSBs / operators by single quotation / tendering
1. Prior approval must be obtained from the SMCs if KGs intend to acquire goods and services from their SSBs / operators by single quotation / tendering.
 2. To enable SMCs to determine whether to accept the offer of SSBs / operators or not, SSBs / operators should submit price quotation with cost breakdown for the goods and services. After vetting the quotation/tender offered by the SSBs / operators, the accepting authority rests with the SMCs. The decision of the SMCs together with the grounds leading to the decision should be properly documented.

Appendix 4.1 Expenditure items chargeable to the subsidies under the Scheme

Expenditure Items Chargeable to the subsidies under the Scheme

1. Salaries (including payment for supply teachers), provident fund, mandatory provident fund, long service payment / severance payment of teaching and supporting staff employed
2. Rent and management fees, rates and Government rent for the KG premises
3. Furniture and equipment for school and education purposes
4. Teaching aids such as library books, reference materials, and worksheets for teachers and students
5. Expenses on repairs, maintenance and improvement works of the KG premises including installation of air-conditioners, double-glaze windows and exhaust fans, maintenance contract, inspection fees for maintaining fire, gas, electrical installation and building safety
6. Water and electricity (including air-conditioning) charges, telephone line, fax line and internet service charges
7. Cleaning fees (including cleaning contract and the provision of cleaning facilities to students)
8. Expenses on printing, paper, teachers' stationery and other consumables for teaching activities
9. Postage charges and publications
10. Insurance premium and expenses on first aid and fire safety equipment
11. Audit fees and other service charges in connection with school administration
12. Transportation fees for school administration purposes
13. Expenses on regular learning activities for all students conducted either inside or outside the school premises (these should include expenses for birthday parties, graduation ceremony, school outing, picnics and visits)
14. Items such as student handbooks, profiles, student portfolios, graduation certificates and identity cards, which are necessary for the operation of the school
15. Other expenses directly related to teaching activities, school operation and maintenance of the standard of education service for educational purposes

Worked Examples on Calculation of Fill-up Rate under the Rental Subsidy Scheme

(1) Fill-up Rate

The fill-up rate determines the amount of rental subsidy an eligible KG can obtain with details as follows:

Fill-up Rate	Rental Subsidy
50% or above	Full
25% to <50%	50%
<25%	25%

(2) Calculation Basis

The session with the higher enrolment in the KG will be taken for calculation of fill-up rate as follows:
[Total number of eligible students in the KG in the morning session or in the afternoon session (whichever is the higher) ÷ total permitted accommodation as stated on the Accommodation Certificate] × 100%

(3) Worked Examples

Example 1 – KG (1)

Classroom	Total No. of KG Students					Permitted Accommodation (P.A.)		P.A. Counted
	AM	PM	WD	Morning Session (AM+WD)	Afternoon Session (PM+WD)	HD	WD	
1	18	22	0	18	22	30	15	30
2	19	24	0	19	24	30	15	30
3	20	25	0	20	25	30	15	30
4	0	0	13	13	13	30	15	15
5	0	0	14	14	14	30	15	15
6	0	0	15	15	15	30	15	15
Total				(A) = 99	(B) = 113			(C) =135

$$\text{Fill-up rate \% of KG (1): } \frac{(\text{A}) \text{ or } (\text{B})^{(\text{Note1})}}{(\text{C})} \times 100\% = \frac{113}{135} \times 100\% = 84\%$$

Note:

1. In case of different numbers of enrolment between the morning and afternoon sessions, the morning or afternoon session with the higher enrolment in the KG will be taken for calculation of fill-up rate.

Example 2 – KG (2)

Classroom	Total No. of KG Students					Permitted Accommodation (P.A.)		P.A. Counted
	AM	PM	WD	Morning Session (AM+WD)	Afternoon Session (PM+WD)	HD	WD	
1	0	0	0	0	0	30	15	15 (Note 1)
2	0	0	0	0	0	30	15	15 (Note 1)
3	24	18	0	24	18	30	15	30
4	23	15	0	23	15	30	15	30
5	9	0	2	11	2	30	15	30 (Note 2)
6	8	0	2	10	2	30	15	30 (Note 2)
Total				(A) = 68	(B) = 37			(C) =150

$$\text{Fill-up rate (\%)} \text{ of KG (2): } \frac{(\text{A}) \text{ or } (\text{B})^{(\text{Note 3})}}{(\text{C})} \times 100\% = \frac{68}{150} \times 100\% = 45\%$$

Note:

1. For a vacant classroom, the lower P.A. will be counted. For a vacant classroom with more than 30 P.A., 30 will be counted.
2. For a classroom taking up both WD and HD KG students (i.e. combined class), the larger P.A. (i.e. HD P.A.) of that classroom will be counted.
3. In case of different numbers of enrolment between the morning and afternoon sessions, the morning or afternoon session with the higher enrolment in the KG will be taken for calculation of fill-up rate.

Example 3 – KG (3)

Classroom	Total No. of KG Students					Permitted Accommodation (P.A.)		P.A. Counted
	AM	PM	WD	Morning Session (AM+WD)	Afternoon Session (PM+WD)	HD	WD	
1	0	0	-	0	0	30	-	30
2	0	0	-	0	0	30	-	30
3	0	0	-	0	0	30	-	30
4	15	10	-	15	10	35	-	30 (Note 1)
5	13	8	-	13	8	35	-	30 (Note 1)
6	12	6	-	12	6	35	-	30 (Note 1)
Total				(A) = 40	(B) = 24			(C) =180

$$\text{Fill-up rate (\%)} \text{ of KG (3): } \frac{(\text{A}) \text{ or } (\text{B})^{(\text{Note 2})}}{(\text{C})} \times 100\% = \frac{40}{180} \times 100\% = 22\%$$

Note:

1. For a classroom with P.A. larger than 30 however with ≤ 30 KG students (including combined class), accommodated there at any one session, the P.A. of that classroom can be counted as 30. Otherwise, the actual P.A. of that classroom as shown on the Accommodation Certificate should be used.
2. In case of different numbers of enrolment between the morning and afternoon sessions, the morning or afternoon session with the higher enrolment in the KG will be taken for calculation of fill-up rate.

Example 4 – KG (4)

Classroom	Total No. of KG Students					Permitted Accommodation (P.A.)		P.A. Counted
	AM	PM	WD	Morning Session (AM+WD)	Afternoon Session (PM+WD)	HD	WD	
1	0	0	19	19	19	-	20	20
2	0	0	20	20	20	-	20	20
3	0	0	20	20	20	-	20	20
4	20	0	10	30	10	30	20	30 (Note 1)
5	20	0	10	30	10	30	20	30 (Note 1)
6	15	0	10	25	10	30	20	30 (Note 1)
7	-	-	-	-	-	-	-	0 (Note 2)
101	20	-	-	20	-			20 (Note 3)
Total				(A) = 144	(B) = 89			(C) =170

Fill-up rate (%) of KG (4):
$$\frac{(A) \text{ or } (B)^{\text{(Note 4)}}}{(C)} \times 100\% = \frac{144}{170} \times 100\% = 85\%$$

Note:

1. For a classroom taking up both WD and HD KG students (i.e. combined class), the larger P.A. (i.e. HD P.A.) of that classroom will be counted.
2. For a dually registered activity room / classroom for the use of the CCC section only, the P.A. of that room will not be counted.
3. For a dually registered activity room / classroom for the use of both the KG and CCC sections (if any), and in case of different numbers of enrolment between the morning and afternoon sessions, the higher total number of KG students accommodated there between the two sessions will be taken as the P.A. counted for the purpose of calculating the fill-up rate.
4. In case of different numbers of enrolment between the morning and afternoon sessions, the morning or afternoon session with the higher enrolment in the KG will be taken for calculation of fill-up rate.

Appendix 4.3 Sample school notice / circular letter on sales of school items and provision of paid services in KGs

XXX Kindergarten [Kindergarten Name]
 Room X, X Floor, XXX Shopping Centre [Kindergarten Address]
Paid Items Price List for 20xx/xx School Year (1st Term)

Parents, please note that acquisition of any school items or services is entirely voluntary and parents can select individual items or services required according to their own needs.

Dear Parents,

Please indicate your selected item(s) at the price list below and return the duly completed reply slip together with the payment to the school on [DD/MM/YY].

Reply Slip

I agree / disagree for your school to purchase the following paid item(s) on my behalf and I pay herewith a total of \$ _____.

Category	Item	Price	✓	Quantity	Sub-total (\$)	Full Set
A. Textbooks	美好的學習	\$58	<input type="checkbox"/>		\$	\$170 <input type="checkbox"/>
	救救白海豚	\$40	<input type="checkbox"/>		\$	
	Fly to the Moon	\$42	<input type="checkbox"/>		\$	
	A dog and a cat	\$30	<input type="checkbox"/>		\$	
Sub-Total:					\$	
B. Workbooks	開心學寫字	\$40	<input type="checkbox"/>		\$	\$40 <input type="checkbox"/>
Sub-Total:					\$	
C. Exercise Books	Single Line Exercise Book	\$2	<input type="checkbox"/>		\$	\$6 <input type="checkbox"/> (Single Line Exercise Book x3)
Sub-Total:					\$	
D. Art Materials	Crayons	\$30	<input type="checkbox"/>		\$	\$180 <input type="checkbox"/>
	Coloured Pencils	\$40	<input type="checkbox"/>		\$	
	Drawing Papers (10 sheets)	\$6	<input type="checkbox"/>		\$	
	Water Colour	\$50	<input type="checkbox"/>		\$	
	Scissors	\$42	<input type="checkbox"/>		\$	
	Glue	\$12	<input type="checkbox"/>		\$	
Sub-Total:					\$	
E. Stationery	Pencil	\$4	<input type="checkbox"/>		\$	\$15 <input type="checkbox"/>
	Rubber	\$6	<input type="checkbox"/>		\$	
	Ruler	\$5	<input type="checkbox"/>		\$	
Sub-Total:					\$	
F. School Uniforms	Summer Uniform	\$200	<input type="checkbox"/>		\$	\$580 <input type="checkbox"/>
	Winter Uniform	\$300	<input type="checkbox"/>		\$	
	Cardigan	\$80	<input type="checkbox"/>		\$	
Sub-Total:					\$	
G. School Bag	School Bag	\$160	<input type="checkbox"/>		\$	
H. Refreshment	Tea and Snacks	\$380	<input type="checkbox"/>		\$	
Grand Total:					\$	

Please tick “✓” in the appropriate box(es)

Name of Student : _____

Class : _____

Signature of Parent : _____

Date : _____

Appendix 4.6 Good practices on financial management of KGs (This appendix is a summary of Chapter 4. Please refer to the contents of Chapter 4 for details.)

1. Internal control

Internal control	Good practices on financial management
A. Procurement Activities	<p>(1) KGs are required to put in place proper procedures for procurement, employment and competitive bidding that are in line with the “Guidelines on Procurement Procedures in Kindergartens” issued by EDB and may supplement these with additional school-based procedures having regard to their individual circumstances as necessary. Establish a set of procurement procedures that can most suit KG’s needs and at the same time can be assured that the process is properly administered and accountable, and that checks and balances are in place to prevent malpractice and corruption. KGs must not permit their school managers and their staff to solicit or receive advantages (including payment of commission) provided by any person or companies (including suppliers and contractors). KGs should also inform all suppliers and contractors in writing that the offer of such advantages to the school managers and staff in connection with their official duties is illegal. This could be done by incorporating a statement in the order form or the terms of quotations / tenders for the prevention of bribery.</p> <p>Reference:</p> <p>(i) Governance and Internal Control in Schools by ICAC</p> <p>(ii) Sample Code of Conduct for Managers and Staff of Kindergartens by ICAC</p> <p>(2) All school managers and school staff involved in procurement duties should be required to sign an undertaking that they would declare their interest in writing to the SMC any current or future connection they or their families have with suppliers (e.g. being relatives, owners, shareholders, etc.) as soon as they become aware of it and that they would not make any unauthorised disclosure of quotation / tender information.</p> <p>(3) KGs should retain all procurement records for EDB’s inspection, including the records of written quotations / tenders, full names of suppliers contacted by KGs, justifications for selecting the suppliers with their written quotation / tender details, and the reasons for cases where the lowest offer is rejected.</p>

Internal control	Good practices on financial management										
	<p>(4) The financial limits of different levels of procurement are as follows:</p> <table border="1" data-bbox="512 282 1426 853"> <thead> <tr> <th data-bbox="512 282 922 338">Financial Limits (HK\$)</th> <th data-bbox="922 282 1426 338">Procurement arrangements</th> </tr> </thead> <tbody> <tr> <td data-bbox="512 338 922 577">\$5,000 or below</td> <td data-bbox="922 338 1426 577">Competitive bidding is not required and direct procurement can be conducted, provided that the KG can ensure the procurement is essential and the prices are fair and reasonable</td> </tr> <tr> <td data-bbox="512 577 922 678">Above \$5,000 to \$50,000</td> <td data-bbox="922 577 1426 678">Invite oral quotations from at least 2 suppliers</td> </tr> <tr> <td data-bbox="512 678 922 779">Above \$50,000 to \$200,000</td> <td data-bbox="922 678 1426 779">Invite written quotations from at least 5 suppliers</td> </tr> <tr> <td data-bbox="512 779 922 853">Above \$200,000</td> <td data-bbox="922 779 1426 853">Invite tenders at least 5 suppliers</td> </tr> </tbody> </table> <p>(5) A clear segregation of staff duties is essential. Invitation of suppliers for quotations / tenders and the approval given must be handled by staff of different ranks. Written quotations above \$50,000 and up to \$200,000 should be considered and approved by the principal / school supervisor.</p> <p>(6) Regarding tenders for procurement at a cost of above \$200,000, two separate committees for (1) tender opening and vetting as well as (2) tender approval should be set up. Membership of the Tender Opening and Vetting Committee and the Tender Approving Committee should differ.</p> <p>(7) KGs should specify the closing date and time for the suppliers to submit written quotations / tenders. Late written quotations / tenders should not be considered unless only one supplier has been invited. Normally, the lowest offer to specifications should be selected. If this is not the case, reasons for rejecting the lowest offers should be provided and documented.</p> <p>(8) Single quotation / tendering should be fully justified and used only in circumstances when competitive bidding would not be an effective means of obtaining the requisite goods and services. Single quotation / tendering procedures could only be initiated with the prior approval from relevant authority and with the decisions together with justifications be properly documented. KGs should follow the same procurement procedures applicable to competitive bidding for quotations / tenders.</p>	Financial Limits (HK\$)	Procurement arrangements	\$5,000 or below	Competitive bidding is not required and direct procurement can be conducted, provided that the KG can ensure the procurement is essential and the prices are fair and reasonable	Above \$5,000 to \$50,000	Invite oral quotations from at least 2 suppliers	Above \$50,000 to \$200,000	Invite written quotations from at least 5 suppliers	Above \$200,000	Invite tenders at least 5 suppliers
Financial Limits (HK\$)	Procurement arrangements										
\$5,000 or below	Competitive bidding is not required and direct procurement can be conducted, provided that the KG can ensure the procurement is essential and the prices are fair and reasonable										
Above \$5,000 to \$50,000	Invite oral quotations from at least 2 suppliers										
Above \$50,000 to \$200,000	Invite written quotations from at least 5 suppliers										
Above \$200,000	Invite tenders at least 5 suppliers										
B. Appointment of Auditors	KGs should endeavour to seek audit services through a competitive selection process which should be conducted periodically (preferably every three years) so as to provide an assurance that value for money is obtained.										

Internal control	Good practices on financial management
	→ EDB Circular No. 5/2014
C. Payments and Collections	<p>(1) Receipt vouchers should be prepared for collection of all incomes. They should be pre-numbered and should record the relevant receipt date and amount, brief description of the income, ledger account(s) involved and the approving officer should initial and date the receipt vouchers after checking. Each receipt voucher should also be attached with relevant supporting document(s).</p> <p>(2) Pre-numbered official receipts (general specifications: name of payer organisation / payer, date, income item, amount received, signature / chop of payee) should be used and issued in sequence. Spoiled / obsolete official receipts should be marked “Cancelled” to prevent from being re-issued.</p> <p>(3) A Daily Collection Summary should be prepared to record the nature of the income, the amount collected, the date of banking, the date of receipt, and the serial numbers of official receipts issued. Money received should be banked promptly.</p> <p>(4) All school income shall be paid into the appropriate bank accounts maintained in the name of the KG.</p> <p>(5) Payment vouchers should be prepared for all payments. Payment vouchers should be serially numbered and should record the relevant payment date and amount, brief description of the payment, ledger account(s) involved and the approving officer should initial and date the payment vouchers after checking. Each payment voucher should also be attached with relevant supporting document(s).</p> <p>(6) The preparation and authorisation of payment vouchers should be conducted separately by different persons.</p> <p>(7) All paid vouchers and invoices must be stamped with the word “PAID” and dated by the paying staff to prevent duplicate payment.</p> <p>(8) Claimants for reimbursement of expenses from the petty cash should confirm the amount they have received.</p>
D. Handling of Bank Accounts	<p>(1) The name of the bank account held by a Scheme-KG should tally with the KG’s name. Joint signatures of two or more persons authorised by SMC are required for making any payments from the bank account (irrespective of paper or digital mode). In general, one of the authorised persons is the school supervisor.</p>

Internal control	Good practices on financial management
	<p>(2) KGs should prepare monthly bank reconciliation statements in which the issue dates of unpresented cheques should be recorded so that prompt actions for investigation can be taken in case there are errors and irregularities detected such as unauthorised payments during the reconciliation process.</p> <p>(3) Preparation and checking of bank reconciliation statements should be conducted by different staff. The checking officer should initial on the monthly bank reconciliation statement after review and mark the date of review as evidence of checking.</p> <p>(4) Cancelled cheques should be stamped or marked “Cancelled” and affixed to counterfoils to prevent from being re-issued.</p> <p>(5) Long outstanding cheques should be closely monitored, and cheques unpresented for over 6 months should be promptly handled.</p>
E. Accounts and Records Keeping	<p>Separate ledgers should be prepared to report all income and expenditure relating to individual grants, e.g. One-off Start-up Grant, Staff Relief Grant for Staff Taking Paid Maternity Leave, Supply Teacher Grant, etc.</p> <p>→ <i>Please refer to the related annual EDB circular memorandum</i></p>
F. Donation Income	<p>The acceptance of donations by KGs should be approved by SMCs. KGs should register details of all donations received by KGs and record the value and purpose of such donations.</p> <p>→ <u>EDB Circular No. 14/2003</u></p>
G. Fixed Assets	<p>(1) KGs should keep and update promptly separate fixed assets registers and record the relevant information of the fixed assets (e.g. date of acquisition, description of fixed assets, location, quantity, amount, etc.) under the “KG Scheme Funds”, “School Funds”, and One-off Start-up Grant respectively.</p> <p>(2) KGs should set up a Loan Register to record the equipment items which are on loan.</p> <p>(3) School supervisor’s approval is required to write off the fixed assets under the “KG Scheme Funds”. Proper prior authorisation should be obtained for write-off of fixed assets other than those under “KG Scheme Funds”.</p> <p>(4) KGs should conduct physical checking of fixed assets at regular intervals (at least once a year), and keep the results and records of inspection properly. Any discrepancies found should be investigated and reported to the SMC.</p>

Internal control	Good practices on financial management
H. Safe keeping of cash and other valuables	All cash, valuables and important documents must be kept under lock. Surprise cash counts should be conducted by the principal at irregular intervals in a year, say at least three times a year, to check if there is loss or misappropriation of cash. This may have a deterrent effect. The checking officer should record the date and result of the checking in a log book and sign. Any discrepancies found should be reported to the school supervisor.
I. Trading Operations	(1) All profit generated from trading operations must be ploughed back into KGs for use in school operation and provision of KG education services. SSBs / operators should provide KGs with the details of the income and expenditure and the nature / contents of the trading operations conducted on behalf of KGs and return any surplus to KGs.
	(2) KGs must keep detailed books of accounts, which reflect all sales and purchases of school items and provision of paid services. KGs should separately report income / expenditure of each trading operation item (including those conducted by the KGs themselves and by SSBs / operators on behalf of the KGs) under the “School Funds” accounts and reflect these in their annual audited accounts to be submitted to EDB.
	(3) KGs should select the suppliers / contractors through competitive quotation / tender exercises at regular intervals, preferably not exceeding three years.

2. Annual Audited Accounts

Annual Audited Accounts	Good Practices on Preparation for Submission of Audited Accounts
A. Submission of Audited Accounts	(1) Audited accounts in prescribed format should be submitted to EDB on or before the deadline.
	(2) KGs should submit to EDB annual audited accounts in the name of the KG together with the Auditor’s Reports.
	(3) All the transactions related to KGs’ operation, including but not limited to the income and assets, should be reflected in the audited accounts of the KGs. On the other hand, those transactions related to the SSBs / operators only should be excluded.
	(4) KGs should pass a copy of the EDB’s call circular on submission of audited accounts (including the “Reference Notes for Auditors”) to their auditors for reference or compliance.

Annual Audited Accounts	Good Practices on Preparation for Submission of Audited Accounts
	(5) Audited accounts must be signed by the school supervisor and stamped with the school chop. Each statement attaching to the accounts should be stamped with the identification chop of the auditors as well.
	(6) “KG Scheme Funds”, “School Funds” and One-off Start-up Grant should be supported by separate ledgers and schedules of specified format. For all trading activities (including sales of textbooks) should be shown as a separate activity in the statement reporting profit / loss.
B. Auditors’ Report	(1) The Auditor’s Report in the audited account should state whether in the auditor’s opinion, among others, the KG has used the subsidies under the Scheme according to EDB’s requirements, and whether the balances of individual grant accounts are, in all material aspects, correct.
	(2) The auditors should draw the attention to the supervisors on the weaknesses in internal controls discovered during the course of their audit. They should report items which are considered material in a letter (i.e. management letter) with recommendations for improvement. If there is any qualified opinion from the auditor, the KG should discuss with the auditor and rectify the problem as soon as possible.

3. List of DON’Ts on Financial Management of KGs

A. Auditors’ report	“Code of Aid” should not be quoted in the audited accounts of KGs as it is only applicable to aided primary / secondary / special schools.
B. Procurement Activities	(1) The staff approving and / or selecting the suppliers / service providers for inviting quotations should not be the staff authorising the acceptance of the offer for that purchase to ensure segregation of duties.
	(2) Procured items (e.g. furniture and equipment) of the same category should be grouped in the same quotation / tender schedule before inviting suppliers to bid. KGs should not evade the financial limits of quotation / tender by dividing the procurement of required goods and services into instalments or reducing the usual duration of contracts.
C. Collections	Official receipts should not be pre-signed.
D. Handling of Bank Accounts	(1) No income or expenditure of a KG should be made through any bank accounts which are not in the name of the KG. It is understood that cost-efficiency may be achieved by SSB’s / operator’s coordination of functions such as procurement, personnel and financial matters centrally. Thus,

	<p>EDB accepts central coordination of expenditure by SSBs / operators for KGs under its group and settlement of payment from the KGs to SSBs / operators at fixed intervals. KGs should properly record such expenditure in their accounts for inspection purpose.</p> <p>(2) Bank account should not be opened and operated in the name of any private individual / KG staff. Bank account should not be operated on a single authorised signatory.</p> <p>(3) Cheques should not be pre-signed.</p> <p>(4) Use of cash cheques should be avoided except for the purpose of replenishing the petty cash float.</p>
E. Surplus Funds	<p>(1) Any form of speculative investment (e.g. local equities) is not recommended because of the risk of financial loss. Supervisors and principals of KGs should note that any such loss will not be allowed to be charged to any of the KG's accounts. → EDB Circular No. 14/2015</p> <p>(2) NPM KGs joining the Scheme shall not transfer their surplus, in whatever form, to their SSBs / operators / any other organisations / persons. → Terms and Conditions for joining the Scheme, Appendix 1 of EDB Circular No. 7/2016</p>
F. Fixed Assets	<p>It is not allowed to reallocate the fixed assets already recorded under “KG Scheme Funds” to “School Funds” without prior approval from EDB.</p>
G. Petty Cash	<p>(1) The petty cash holder should not assume the role of authorising any claims to be reimbursed from the petty cash to ensure segregation of duties.</p> <p>(2) The petty cash holder and the staff authorising claims to be reimbursed from the petty cash should not be a claimant for reimbursement of expenses from the petty cash.</p> <p>(3) Collections and payment of petty cash should not be handled by personal bank accounts.</p>
H. Trading Operations	<p>(1) Profit should not be allowed to be generated from sale of textbooks. → EDB Circular No. 16/2013</p> <p>(2) Profit from sale of exercise books, uniform, stationery, equipment and other items (other than textbooks) should not exceed the profit limit of 15% of the cost price at which they are purchased from the suppliers. → EDB Circular No. 16/2013</p>

Links to References (Chapter 4)

- [EDB Circular No. 7/2016 “Kindergarten Education Scheme”](#)
- [Common Log-On System, EDB](#)
- [EDB Circular No. 5/2017 “Reimbursement of Rates and Government Rent Under Kindergarten Education Scheme”](#)
- [EDB Circular No. 14/2019 “Kindergarten Education Scheme – Enhanced Support for Non-Chinese Speaking Students”](#)
- [EDB Circular No. 8/2018 “Kindergarten Education Scheme – Enhancing Professional Competency of KG Principals and Teachers”](#)
- [EDB Circular No. 17/2018 “Kindergarten Education Scheme – Paid Maternity Leave for Staff and Staff Relief Grant”](#)
- [EDB Circular No. 21/2019 “Promotion of Reading Grant for Kindergartens”](#)
- [EDB webpage](#) containing the “Application forms for Supply Teacher Grant”
- [EDB Circular No. 14/2015 “The Choice of Bank Counterparties in Investment”](#)
- [Kindergarten Education Scheme – Questions & Answers on Financial Matters \(Batch 3\), EDB](#)
- [EDB Circular No. 6/2017 “Collection of Application Fee and Registration Fee, Admission of Students and Provision of Information by Kindergartens”](#)
- [EDB Circular No. 16/2013 “Collection of Fees, Sale of School Items and Provision of Paid Services in Kindergartens”](#)
- [EDB webpage: Fund-raising Activities in Schools](#)
- [EDB Circular No. 14/2003 “Acceptance of Advantages and Donations by Schools and their Staff”](#)
- [Sample Code of Conduct for Managers and Staff of Kindergartens, ICAC \(Full Version, Abridged Version\)](#)

- [PowerPoint slides of “Briefing on Financial and Accounting Matters under the Kindergarten Education Scheme \(February 2017\)” \(Chinese version\), EDB](#)
- [Kindergarten Education Scheme – Questions & Answers on Financial Matters, EDB](#)
- [Kindergarten Education Scheme – Questions & Answers on Financial Matters \(Batch 2\), EDB](#)
- [EDB Circular No. 5/2014 “Appointment of Auditors and Audit Engagement Letter”](#)
- [EDB webpage](#) containing the “Guidelines on Procurement Procedures in Kindergartens”
- [Governance and Internal Control in Schools, ICAC](#)

Kindergarten Administration Guide

Chapter 5 Personnel Management

5.1	Staffing arrangements, career ladder and remuneration	5 - 3
5.1.1	Staffing arrangements	5 - 3
5.1.1.1	Teaching staff.....	5 - 3
5.1.1.2	Supporting staff.....	5 - 4
5.1.1.3	Qualifications of teaching staff.....	5 - 5
5.1.1.4	Paid maternity leave for staff and staff relief grant	5 - 6
5.1.2	Career ladder	5 - 6
5.1.2.1	Career ladder for teachers	5 - 6
5.1.2.2	School-based arrangements for staff appointment and promotion.....	5 - 7
5.1.2.3	Roles of teaching staff	5 - 8
5.1.2.3.1	Principal and vice-principal	5 - 8
5.1.2.3.2	Senior teacher.....	5 - 9
5.1.2.3.3	Teacher	5 - 10
5.1.3	Remuneration	5 - 10
5.1.3.1	Recommended salary ranges	5 - 10
5.1.3.2	Establishment of school-based arrangements.....	5 - 10
5.2	Appointment of teaching staff.....	5 - 12
5.2.1	Guiding principles and relevant requirements	5 - 12
5.2.2	Appointment of principal and teachers	5 - 13
5.2.3	Employment contracts.....	5 - 13
5.3	Professional development of teachers and principals	5 - 15
5.3.1	Continuous professional development policy	5 - 15

5.3.2	School-based plans for teachers' professional development.....	5 - 15
5.3.3	Training on catering for the diverse needs of students	5 - 16
5.3.4	Recognition and awards	5 - 17
5.4	Staff conduct.....	5 - 18
5.4.1	Conflict of interest.....	5 - 18
5.5	Handling staff complaints	5 - 20
Appendix 5.1	Examples of calculating the number of teachers	5 - 21

Chapter 5 Personnel Management

5.1 Staffing arrangements, career ladder and remuneration

1. Kindergartens (KGs) joining the kindergarten education scheme (Scheme-KGs) are required to comply with the standing administrative directives on staffing arrangements, including those pertinent to teacher-to-pupil ratio (TP ratio), qualifications and salary ranges of teachers and principals, etc.

5.1.1 Staffing arrangements

1. Scheme-KGs are provided with a basic subsidy (including the basic half-day (HD) unit subsidy and the additional subsidy for whole-day (WD) or long whole-day (LWD) services), which covers expenses on salaries for teaching and supporting staff (calculated at the maximum point of the recommended salary ranges for principals and clerks, and at the mid-point of the recommended salary ranges for other teaching and supporting staff) and other operating costs.

5.1.1.1 Teaching staff

1. The overall requirement in TP ratio for Scheme-KGs is raised from 1:15 (including the principal) to 1:11 (principal not included). While Scheme-KGs may have flexibility in maintaining the current arrangements in learning and teaching activities¹, they are required to appoint teachers to meet the basic requirement in the overall TP ratio of 1:11 so that teachers could have more capacity for various professional activities, such as lesson preparation, development of school-based curriculum, professional collaboration and development, communication with parents and catering for the diverse needs of students. In particular, there should be professional collaboration with relevant experts in catering for the diverse needs of students (including non-Chinese speaking (NCS) students, students with special needs or at risk of developmental delay). In this regard, the number of teachers required is calculated on the basis of the total number of students in all sessions

¹ At present, the minimum number of teachers required to be present and on duty in a KG shall, in relation to the number of pupils present at any time in the KG, be one teacher for every 15 pupils or part thereof. The principal of the KG can be counted as one of the teaching staff and at least one teacher has to be present in a class.

(divided by 2 for HD programmes) as at mid-September², and rounded down to integer³. Part-time teachers may be employed as appropriate to meet school-based needs. If KGs consider it necessary to employ more teachers, they should devise their school-based policy and carefully consider the implications for parents' burden. Among others, KGs should ensure that free HD services and school fees for WD services at a low level could be maintained.

2. Similar to the existing practice, KGs are required to employ sufficient teachers possessing Certificate in Early Childhood Education (C(ECE)) or above qualifications based on the TP ratio of 1:15⁴. As for teachers on top of the ratio of 1:15 and within the ratio of 1:11, in principle, the same requirement applies. That notwithstanding, in the early years of implementation of the new policy, flexibility is allowed for KGs to employ experienced Qualified Kindergarten Teachers already serving in the sector, non-ECE degree holders, teachers employed for creating a rich language environment in schools, etc. (all of the above teachers must be registered teachers or permitted teachers). For individual KGs with special circumstances, EDB will consider them on a case-by-case basis. EDB reviewed the situation in the 2019/20 school year and decided on the need for continuing such flexibility. In this connection, the aforementioned teachers should enrol on the recognised ECE courses as early as possible.
3. LWD KGs may suitably employ more teachers having regard to their own circumstances using the additional subsidy and the school fees collected. In light of their longer operating hours, the upper limit of the number of additional teachers is 40% of the number of teachers in WD KGs. When considering the increase in manpower, LWD KGs should take account of the existing staffing arrangements and parents' affordability, and employ additional teachers as required in an orderly manner. In respect of the extended school hours during which not all students are present, staffing arrangements should be made separately (e.g. fewer staff are required during the periods of 8 am to 9 am and 4 pm to 6 pm of school days and on Saturdays).

5.1.1.2 Supporting staff

² The enrolment as at mid-September will be taken to calculate the number of teachers required for the respective school year. Should there be a subsequent increase in enrolment, KGs should adjust the number of teachers in the earliest possible opportunity.

³ For example, a KG with 180 students in each of its AM and PM session as at mid-September will be required to employ 16 teachers, including senior teachers and the vice-principal, but excluding the principal. The calculation is $(180+180) \text{ students} \div 11 \div 2 \text{ sessions} = 16.4$ (rounded down to integer, i.e. 16).

⁴ With 1:15 as the TP ratio, the minimum required number of teachers possessing C(ECE) or above qualifications (i.e. total number of students in AM/PM session \div 15). The number of students in AM and PM sessions should be calculated separately and the result should be rounded up to integer. Only those teachers who possess the qualification of C(ECE) or above should be counted, and the principal may be included.

1. Scheme-KGs should employ sufficient supporting staff, including clerks and janitors, to maintain a desirable learning environment for students and provide necessary administrative support. For WD and LWD KGs with a kitchen that complies with the Government requirements, a cook should be employed. In general, there should be one clerk for each Scheme-KG, and a relatively large Scheme-KG (e.g. a KG with a Principal I) may need two clerks. As for janitors, Scheme-KGs may consider employing one janitor for every 50 to 60 HD students. LWD KGs should, given their longer service hours, use the additional subsidy provided by the Government and the school fees collected to suitably employ more supporting staff having regard to their own circumstances. In remunerating supporting staff, Scheme-KGs may make reference to the recommended salary ranges for clerks, janitors and cooks provided by EDB.
2. KGs may also employ other supporting staff, such as teaching assistants and supply teachers, to assist in various tasks on a full-time or part-time basis, or through hire of services in order to create capacity for teachers' professional development and to promote school development. Should individual Scheme-KGs consider it necessary to employ other supporting staff such as accounting clerks, native speakers of English / Putonghua to create a rich language environment, they should devise their school-based policy and ensure that free HD services could continue to be provided and the school fees for WD services are maintained at a low level.

5.1.1.3 Qualifications of teaching staff

1. The qualification requirements for KG teachers remain unchanged, i.e. possessing a C(ECE). For appointment or promotion to senior teacher posts, Scheme-KGs should accord priority to suitable candidates with a bachelor degree in early childhood education (BEd(ECE)) or equivalent. It is also more desirable for a KG to have one senior teacher who has received relevant professional training in supporting NCS students, students with special needs or at risk of developmental delay.
2. The qualification requirements for KG principals remain unchanged, i.e. holding a BEd(ECE) or equivalent with at least one-year relevant post-qualification experience, and having completed a certification course for KG principals before their appointment, or under exceptional circumstances within the first year of their appointment with prior approval from EDB (please refer to [EDB Circular No. 10/2009](#) for details). As for vice-principals, they are usually successors to the principal, and hence should hold a BEd(ECE) or equivalent.

5.1.1.4 Paid maternity leave for staff and staff relief grant

1. To encourage Scheme-KGs to provide 14-week paid maternity leave for their eligible staff (i.e. employees who are entitled to paid maternity leave in accordance with the Employment Ordinance), EDB has provided the relevant staff relief grant to KGs since 2019. If the salary of the original staff taking paid maternity leave is paid by the subsidies under the Scheme or school fees, Scheme-KGs may apply from EDB for reimbursement of the expenses for employing substitute staff. Please refer to [EDB Circular No. 17/2018](#) for details.

5.1.2 Career ladder

5.1.2.1 Career ladder for teachers

1. A three-level teaching staff structure with principal, senior teachers and class teachers is considered appropriate to meet KGs' needs. For some KGs, a vice-principal may be needed to assist the principal in overseeing school administration, curriculum development and operation matters.
2. Given the diversity in the KG sector, KGs may take into account their specific needs to appoint teachers of different ranks commensurate with their scale of operation. The following arrangements are for KGs' reference: out of five class teachers, one of them may be upgraded to a senior teacher, and a senior teacher may be upgraded to vice-principal for KGs having three or more senior teachers. As for the rank of principals, KGs with a vice-principal may set the rank of the principal at Principal I. For KGs with not more than three teachers (i.e. broadly one teacher for each level), the salary range of their principals should be comparable to Vice-Principal. For the remaining KGs, the rank of their principals may be set at Principal II. Some relevant examples are set out at Appendix 5.1. When formulating a school-based career ladder (including consideration on the number of senior teachers), KGs should have long-term planning from the perspectives of overall resource deployment, sustainable development and the implications on expenditure in the coming years. In principle, EDB would not accept appointment of excessive teachers at promotion ranks as justification for charging school fees for HD classes.
3. As LWD KGs are given additional subsidies and are allowed to charge school fees, they can appoint additional number of teachers, thus with additional senior teachers and adjustment to the ranking of the principal to meet the operating need for offering longer hours' service. In actual practice, when increasing manpower, KGs should take into account of the existing staffing arrangements, and gradually improve the TP ratio in an

orderly manner on the premise of alleviating parents' burden.

5.1.2.2 School-based arrangements for staff appointment and promotion

1. Under school-based arrangements, Scheme-KGs continue to have flexibility in appointment and promotion of staff.
2. Points to note for handling promotion matters:
 - a. to clearly define the duties of each functional post in light of the KG's organisational structure, and inform the staff concerned accordingly;
 - b. to ensure a fair and reasonable distribution of workload;
 - c. to set other requirements as appropriate on top of basic conditions and duties in order to meet the KG's needs;
 - d. to select suitable candidates to take up the promotion posts according to the established selection criteria;
 - e. to complete all the necessary procedures (including approval from the School Management Committee (SMC)) before the effective date of a promotion post; and
 - f. to put in place a mechanism for handling staff complaints.
3. General principles and arrangements for staff selection: KGs have to draw up school-based guidelines and procedures governing the appointment and promotion of teachers. KGs should establish promotion criteria in light of job requirements and conduct selection based on candidates' performance and abilities. An effective selection system should be underpinned by the basic principles below:
 - a. Fairness and transparency
 - Formal selection procedures should be established by KGs under the principles of fairness and transparency.
 - All vacancies should be advertised either through internal circulars (for promotion of serving staff) or in newspapers (for open recruitment) as appropriate. Information posted should be free from any form of discrimination (including race, religion, sex, marital status, pregnancy, disability, family status, etc.).
 - Whether for initial screening or further assessment, the assessment criteria must be based on the relevant job requirements and free from bias and discrimination.

b. Documentation

- The composition and assessment results of the selection panel should be recorded and filed. All personal data must be handled in accordance with the provisions in the Personal Data (Privacy) Ordinance.

5.1.2.3 Roles of teaching staff

5.1.2.3.1 Principal and vice-principal

1. Key roles of principal:

a. Management and organisation

- To work closely with major stakeholders (the SMC, staff and parents) in formulating school policies and developing a proper administration system to enhance the management effectiveness.
- To develop a collaborative culture and lead the staff in embracing changes and moving ahead towards quality KG education.
- To enhance personal attributes of the staff and foster school development through training and appraisal system; and improve work effectiveness by familiarising the staff with their roles and facilitating close collaboration.
- To plan and monitor financial matters and resource allocation for the implementation of school development plans, and conduct review and follow up regularly to ensure that the resources are used effectively to meet children's needs.
- To devise a clear self-evaluation mechanism with strategies and procedures that initiates the staff to take part in the cyclical self-evaluation process of planning, implementation and evaluation to enhance the school effectiveness.

b. Learning and teaching

- To design a diversified, flexible and coherent curriculum, having regard to the aims of KG education in Hong Kong, children's developmental needs and the school context.
- To adopt child-centred teaching methods in various kinds of play activities to provide holistic and balanced learning experiences for children.
- To provide children with a pleasant, open and diversified learning environment.
- To formulate a clear policy on the assessment of learning experiences, employ

reliable and effective methods in evaluating children's development, and to use different kinds of feedback to enhance the effectiveness of learning and teaching.

c. School culture and support for children

- To formulate a clear caring and support policy, promoting a whole-school approach in providing support services and activities systematically to help children with diverse needs, so that they could understand themselves, cultivate positive values, and build up confidence.
- To form partnership with parents, maintain good communication with them, and encourage their participation in school activities; and to maintain close liaison with external organisations, make good use of community resources to facilitate school development and enable children to enrich their life experiences to develop their potential through participation in activities.
- To develop good interpersonal relationships and a positive and harmonious atmosphere on campus that foster a sense of belonging and team spirit among all school members, who accept one another and can exploit their strengths.

2. Vice-principal, if any, should assist the principal in performing the tasks mentioned above.

5.1.2.3.2 Senior teacher

1. Key roles of senior teacher:

- a. To undertake teaching duty.
- b. To perform special duties, such as:
 - To coordinate the support services for NCS children or children with special needs or at risk of developmental delay;
 - To assist in promoting curriculum development and teachers' professional development, e.g.
 - To keep abreast of the latest developments in curriculum and facilitate teachers' sharing of knowledge and experience and their exploration of issues regarding curriculum and pedagogy;
 - To plan and coordinate matters of teachers' professional development;
 - To strengthen liaison among teachers; and
 - To assist the principal or vice-principal in managing and flexibly using resources.

5.1.2.3.3 Teacher

1. Key roles of teacher:
 - a. To undertake teaching duty;
 - b. To cater for the diverse learning needs of children;
 - c. To engage in the development, implementation and review of curriculum;
 - d. To maintain liaison with parents for home-school communication and co-operation;
and
 - e. To have discussions and share knowledge and experience with other teachers.

5.1.3 Remuneration

5.1.3.1 Recommended salary ranges

1. To ensure that teaching staff are reasonably remunerated, EDB provides salary ranges for different ranks of teaching staff. Scheme-KGs are required to remunerate teaching staff with relevant qualifications (i.e. C(ECE) or above qualifications) in accordance with the salary ranges for the corresponding positions. Besides, 60% of the “basic unit subsidy” (including basic HD unit subsidy and additional subsidy for WD and LWD services) is regarded as the salary portion and must be used on teaching staff salaries and related expenses (such as mandatory provident fund and long service payment). KGs may deploy any portion of the remaining 40% for teaching staff salaries and related expenses, but not vice versa. For salary ranges for teaching staff and supporting staff, please refer to the relevant annual EDB circular memorandum.

5.1.3.2 Establishment of school-based arrangements

1. KGs should establish a career ladder and provide competitive remuneration to retain and attract quality teachers. As staff remuneration constitutes a major part of school expenses, KGs are required to draw up a policy on remuneration for their staff. The approving authority for determining the remuneration package of an appointee and any subsequent salary adjustment has to be clearly set out. On the basis of fairness and reasonableness, the management of Scheme-KGs should put in place a proper and well-defined mechanism to determine remuneration packages for individual staff members and the pay adjustment mechanism. Scheme-KGs should also increase transparency in their management and keep their staff well-informed of the pay adjustment mechanism, with the aim of

maintaining good staff relations and morale.

2. For reference, KGs may take into account the following in determining the remuneration for individual staff:
 - a. Qualifications, experience (in the serving KGs as well as other KGs), performance and expertise, salary arrangements for staff on probation, etc. (e.g. for teachers at the basic rank who have received recognised professional training in supporting NCS students, students with special needs or at risk of developmental delay, and are involved in related additional duties, they may be offered a higher salary); and
 - b. Part-time teachers remunerated on a pro-rata basis (or a maximum of two-third of a full-time teacher's salary) with regard to their duties and working hours.
3. Notwithstanding the flexibility in staff appointment and promotion under school-based arrangements, to ensure good leadership and holistic coordination in school administration, EDB discourages KGs from leaving senior teacher post(s) vacant with other teachers sharing out the duties.

5.2 Appointment of teaching staff

5.2.1 Guiding principles and relevant requirements

1. Please refer to Section 5.1.1.3 above for qualification requirements for teaching staff.
2. When appointing teaching staff, KGs should comply with the provisions in the relevant legislation (e.g. Employment Ordinance).
3. Schools as employers must guard against improper persons to be appointed as teachers by being stringent in the selection process and strengthening their administrative measures on appointment and related matters (please refer to [EDB Circular No. 16/2017 “Measures for Strengthening the Protection of Students: Appointment Matters of Schools”](#) for details). In this connection, KGs must observe the following employment procedures in order to ensure students’ safety:
 - a. KGs should require the applicants to declare in the application forms and/or other related documents whether they have been convicted of any criminal offence in Hong Kong or elsewhere, or whether their registered teacher or permitted teacher status have been cancelled / refused, and to provide the details accordingly. In addition, KGs should state clearly on the application forms and/or other related documents the dire consequence of criminal prosecution that the appointee may face for providing false information or withholding material information;
 - b. KGs should carefully verify the original copy of the teacher registration documents and documentary evidence of qualifications produced by applicants, and keep record of copies of teacher registration documents (applicable to both registered and permitted teachers) for future checking;
 - c. In case of doubt about a potential appointee’s teacher registration status, KGs may, upon seeking his/her consent, apply to EDB for releasing information regarding his/her registration status. The application form can be downloaded from the EDB website (EDB Homepage → Teachers Related → Qualifications, Training and Development → Qualification → [Teacher Registration](#));
 - d. KGs should check the certificates of service issued by the candidates’ previous employers, and with the candidates’ consent, consult their previous employers about their performance;
 - e. KGs should ensure that all their teacher appointees who have not yet registered have submitted applications for teacher registration before assumption of duty;
 - f. KGs should request prospective employees to undergo the Sexual Conviction Record

Check (SCRC) at the advanced stage of the employment process (please refer to the related EDB circular memorandum for details) with a view to verifying the sexual conviction records as declared by them. This can facilitate KGs to make an informed decision on selecting suitable employees for working in schools. For implementation details of the SCRC Scheme, including the protocol and application procedures, KGs may browse the [Hong Kong Police Force's SCRC webpage](#); and

- g. Unless with the permission in writing of the Permanent Secretary for Education, persons who have had their teacher registrations cancelled / refused shall not enter or remain in any school.

- 4. Paragraphs 3a, 3d, 3f and 3g set out above are also applicable to the employment of non-teaching staff.

5.2.2 Appointment of principal and teachers

- 1. According to sections 53 and 57 of the Education Ordinance, the appointment of principal should be approved by the Permanent Secretary for Education.
- 2. KGs should establish principles and detailed procedures for staff selection. For example, the shortlisting and interviewing procedures should not be conducted by one person to ensure objectivity and fairness of the decision of selections made. Any person who has conflict of interest should not be involved in the selection process.

5.2.3 Employment contracts

- 1. In accordance with regulation 77 of the Education Regulations, the SMC shall be responsible for issuing to all teachers letters of appointment which shall set out conditions of service, salary scale and conditions of termination of appointment. The original letters of appointment for teachers and all the photocopies should be signed by the supervisor on behalf of the SMC.
- 2. In drawing up employment contracts or letters of appointment, KGs should pay attention to section 70 of the Employment Ordinance, which stipulates “Any term of a contract of employment which purports to extinguish or reduce any right, benefit or protection conferred upon the employee by this Ordinance shall be void.”
- 3. KGs should refer to relevant legislation and the EDB circulars currently in force when drawing up the terms and conditions of appointment. Please refer to the [Conditions of](#)

[Service – Teachers in Private Schools \(Specimen\)](#) on the EDB's [Appointment Matters](#) [webpage](#).

5.3 Professional development of teachers and principals

5.3.1 Continuous professional development policy

1. While initial professional training in ECE helps KG teachers build a solid foundation in KG education, continuous professional development (CPD) could help teachers deepen relevant knowledge, broaden their horizon and synthesise their knowledge and experience in different areas for holistically enhancing their professional competency. To promote principals' and teachers' CPD, EDB has put in place a CPD policy starting from the 2018/19 school year with the following major features:
 - a. **A soft target in CPD hours:** Drawing reference from CPD policies in other regions / countries and considering the wide diversity of the KG sector, as a start, a soft target is set at 60 hours of CPD activities in a three-year cycle starting from the 2018/19 school year (i.e. the first cycle would be from the 2018/19 to 2020/21 school years).
 - b. **Modes of CPD activities:** CPD activities may include both structured learning (e.g. taking courses, participating in seminars / talks, etc.) and other CPD activities (e.g. mentoring, conducting action research, professional voluntary services relating to KG education, etc.). Principals and teachers may participate in diversified modes of CPD activities according to their needs.
 - c. **School-based implementation:** Operational details such as criteria for calculating CPD hours, balance of structured and other CPD activities, support and follow up actions should be devised on a school basis.
2. Please refer to [EDB Circular No. 8/2018 “Enhancing Professional Competency of KG Principals and Teachers”](#) for details of the CPD policy.

5.3.2 School-based plans for teachers' professional development

1. Teachers' professional competency and principals' leadership are the keys to students' learning. In light of the CPD policy set out in Section 5.3.1 above, KGs should devise a clear school-based staff development plan and adopt various means to encourage staff to receive training to support school development and meet the needs of staff.
2. The CPD plans of individual teachers should cater for both individual needs and school development needs:
 - a. At the individual level, teachers may map out the professional development direction in light of their own specific needs for the holistic development in professional knowledge and skills.

- b. At the school level, school-based plans for teachers' professional development should seek to, among others, enhance teachers' competency in catering for the diverse needs of students, and relevant strategies and concrete plans should be developed with due regard to the school-based circumstances (please refer to Section 5.3.3 below for details).
3. KGs should encourage staff to pursue further studies by providing them with relevant information and opportunities.
4. KGs should collect feedback from staff to evaluate the effectiveness of their school-based CPD policy so that the findings can serve as reference for working out plans for staff development.
5. When developing their own school-based staff development plans, KGs may utilise relevant resources provided by EDB for teachers. For example, teachers who have completed self-paced e-learning within the specified period may submit applications to EDB for course fee reimbursement. Please refer to the related EDB circular memorandum for application details.

5.3.3 Training on catering for the diverse needs of students

1. To offer professional support to students with diverse needs (in particular NCS students, students with special needs or those at risk of developmental delay), EDB encourages teachers to undergo relevant professional training. Under the KG education policy, EDB has strengthened support for KGs and provided KG teachers with relevant professional training (details in paragraph 3 of Section 2.6). Scheme-KGs should optimise the use of additional resources to formulate strategies and specific plans for teachers to take professional training courses.
2. It is more desirable for each Scheme-KG to have one senior teacher who has received professional training in supporting NCS students, students with special needs or at risk of developmental delay (e.g. training courses run by EDB from time to time, and the BEd (Honours) (ECE) in Leadership and NCS Children Programme and BEd (Honours) (ECE) in Leadership and Special Needs Programme funded by the University Grants Committee and offered by the Education University of Hong Kong).
3. To strengthen support to students with diverse needs, teachers' training is essential to optimise the benefits of other support measures, such as provision of grant for support to NCS students and the [On-site Pre-school Rehabilitation Services](#). In light of this, EDB

has provided relevant training courses and set the following specific training targets:

- a. For support to students with developmental needs, each Scheme-KG should have at least one teacher having attended the basic course as recognised by EDB by the 2020/21 school year.
- b. For support to NCS students, each Scheme-KG having admitted NCS students (regardless of the number) should have at least one teacher having attended the basic course as recognised by EDB by the 2020/21 school year.

4. Starting from the 2018/19 school year, a supply teacher grant is provided to Scheme-KGs to facilitate KGs arranging teachers to attend the specified training courses provided by EDB on catering for students with developmental needs and on supporting NCS students for three or more consecutive days. For details of application for the grant, please refer to [EDB Circular No. 8/2018](#).

5.3.4 Recognition and awards

1. Schools are encouraged to nominate eligible teachers for the “Chief Executive’s Award for Teaching Excellence” as appropriate to give recognition to accomplished teachers and to enhance teachers’ professional image and social status.
2. Awarded teachers are also encouraged to share their professional knowledge with other teachers by disseminating good teaching practices through seminars and demonstration lessons, in a bid to foster a culture of sharing and enhance professional growth in the teaching profession.

5.4 Staff conduct

1. KGs should be responsible for matters relating to staff conduct and discipline to maintain and enhance teachers' professional standards.
2. KGs should convey to all staff (including non-teaching staff) the expectations regarding their conduct and performance on a regular basis through different channels, such as staff meetings and teachers' handbook.
3. KGs should request teachers that they must report to the schools immediately if they are involved in criminal proceedings. Taking into account the nature of the case, schools may reshuffle the duties of the teacher concerned as appropriate when criminal proceedings or investigations are instituted against him/her. For cases of a serious nature, schools may consider suspending the teacher concerned from his/her teaching duties or duties that may involve contacting students in private, with a view to taking care of students' emotional needs or safeguarding their safety. This measure is also applicable to non-teaching staff.
4. If a teacher is suspected to have committed any serious offence or act of misconduct, the KG must report the case to EDB for considering whether any further action is necessary (including reviewing the teacher registration status of the teacher concerned).
5. When teachers leave their schools, KGs should set out in the certificates of service the reasons for which teachers leave its employment, e.g. resignation, retirement, expiration of employment contract, dismissal or summary dismissal, for the reference of other schools in their appointment matters ([Sample of Certificate of Service](#)).

5.4.1 Conflict of interest

1. All staff members of schools must comply with the Prevention of Bribery Ordinance. Schools, as employers, should be responsible for determining the advantages that the school staff may or may not accept.
2. KGs should draw reference to the "Sample Code of Conduct for Managers and Staff of Kindergartens" drawn up by the Independent Commission Against Corruption (ICAC), with a view to helping KGs strengthen governance and integrity management. For example, precautions should be taken to prevent managers from soliciting or accepting advantages from staff members in connection with staff's appointment, performance appraisal, remuneration or contract renewal, and to prevent managers and staff members from using their official positions or school information for personal gains or benefit of

others with whom they have connections (e.g. a manager appoints his relatives or friends to take up posts in the KG without following the established recruitment procedures). To cater for different needs of KGs arising from different operating scales and resources capability, the Sample Code of Conduct is available in a [full version](#) and an [abridged version](#) on the ICAC website.

3. In parallel, the Corruption Prevention Department of the ICAC provides tailor-made advisory service to help private sector organisations improve their systems, procedures and controls for the prevention of corruption and other relating malpractice. The service is free and confidential. KGs are welcome to call 2526 6363 or email to cpas@cpd.icac.org.hk for any service request or enquiry on the Sample Code of Conduct.

5.5 Handling staff complaints

1. KGs should establish school-based policies and procedures for handling staff's grievances, disputes and complaints.
 - a. Complaints should be handled by the school expeditiously to avoid escalating situation.
 - b. Information of all complaint cases, including interview records, investigation reports, etc. should be properly filed.

Appendix 5.1 Examples of calculating the number of teachers

Example	Student enrolment			Salary range of Principal	Total no. of teachers required (excluding Principal)	No. of Vice-Principal	No. of Senior Teachers	No. of Class Teachers
	AM	PM	WD					
<u>Case 1</u> A KG with HD students only (similar numbers for AM and PM sessions)	180	180	-	Principal I	$360 \div 11 \div 2 = 16$	1	2	13
<u>Case 2</u> A KG with HD students only (more students in AM session)	150	120	-	Principal II	$270 \div 11 \div 2 = 12$	0	2	10
<u>Case 3</u> A KG with WD students only	-	-	116	Principal II	$116 \div 11 = 10$	0	2	8
<u>Case 4</u> A KG with both HD and WD students	120	95	60	Principal I	$(120+95) \div 11 \div 2 + 60 \div 11 = 15$	1	2	12
<u>Case 5</u> A KG with HD students only (small scale)	38	28	-	Vice-Principal	$66 \div 11 \div 2 = 3$	0	0	3

Notes:

1. KGs may also make use of the on-line template "[Template for Calculating Number of Teachers](#)" to calculate the minimum number of teachers required to meet the TP ratio.
2. As kindergarten-cum-child care centres operating LWD classes are given additional subsidies and are allowed to charge school fees, they can appoint additional number of teachers, thus with additional senior teachers and adjustment to the ranking of the principal to meet the operating need for offering longer hours' service. In light of their longer operating hours, the upper limit of the number of additional teachers is 40% of the number of teachers in WD KGs.
3. The number of teachers listed in the table refers to full-time teachers. Taking Case 2 as an example, the 12 teachers are full-time teachers and they are equivalent to 24 teachers working half-day. KGs may employ different numbers of teachers for AM/PM session according to their school-based circumstances, e.g. the numbers of teachers for AM/PM session may respectively be 14/10, 13/11, 12/12 and 11/13 etc., provided that both AM and PM sessions can meet the 1:15 (including principal) TP ratio requirement and sufficient teachers possessing C(ECE) or above qualifications are employed.
4. For details, KGs may refer to [Frequently Asked Questions](#) on the EDB's "Kindergarten Education Scheme" webpage.

Links to References (Chapter 5)

- [EDB Circular No. 10/2009 “Qualification and Training Requirement of New Kindergarten Principals”](#)
- [EDB Circular No. 17/2018 “Kindergarten Education Scheme – Paid Maternity Leave for Staff and Staff Relief Grant”](#)
- [EDB Circular No. 16/2017 “Measures for Strengthening the Protection of Students: Appointment Matters of Schools”](#)
- [EDB webpage: Teacher Registration](#)
- [Hong Kong Police Force webpage: Sexual Conviction Record Check](#)
- [EDB webpage: Conditions of Service – Teachers in Private Schools \(Specimen\)](#)
- [EDB webpage: Appointment Matters](#)
- [EDB Circular No. 8/2018 “Enhancing Professional Competency of KG Principals and Teachers”](#)
- [Social Welfare Department webpage: On-site Pre-school Rehabilitation Services](#)
- [Sample Certificate of Service](#)
- Sample Code of Conduct for Managers and Staff of Kindergartens, ICAC ([Full Version](#) and [Abridged Version](#))
- [EDB webpage](#) containing a “Template for Calculating Number of Teachers”
- [EDB webpage](#) containing “Frequently Asked Questions on Kindergarten Education Scheme”

Kindergarten Administration Guide

Chapter 6 Home-school-community Partnership

6.1	Home-school co-operation	6 - 2
6.2	Parent education	6 - 5
6.3	Making good use of community resources	6 - 7
6.4	Handling complaints	6 - 8
6.5	Handling media's enquiries.....	6 - 9

Chapter 6 Home-school-community Partnership

6.1 Home-school co-operation

1. Children grow up in three different environments, i.e. family, school and community. Good communication, connection and collaboration among the three are conducive to children's healthy growth. Among them, parents are close partners of schools. Schools should develop their school-based policy to enhance the understanding of parents in school affairs, listen to parents' views with an open mind and foster mutual trust with them.
2. Principles of promoting home-school co-operation:
 - a. **Adopting sincere and respectful attitudes:** Sincere communication is the foundation for home-school co-operation. To foster mutual trust, schools should respect parents of different races, languages and cultural backgrounds so that they will feel understood and valued.
 - b. **Understanding the needs of parents:** Hong Kong is a diversified society with different types of families. Parents' willingness to participate in home-school activities hinges on their beliefs about raising children, restriction of working hours and educational background. To encourage parental involvement for the development of home-school co-operation, it is advisable for schools to plan various types of activities to meet parents' needs.
 - c. **Understanding the different roles of parents and teachers:** When providing guidance to children, teachers on one hand should understand parents' preferences and in tandem explain patiently to them the school's philosophy of education, children's growth and learning needs, with a view to enhancing parents' understanding and recognition of the school's policies and approaches, and eliminating any conflicting views between parents and schools on educating children. Strengthening the communication and understanding between teachers and parents can facilitate the work in promoting children's all-round development.
 - d. **Introducing community resources:** Every school has its own vision, environmental resources and teachers of different training backgrounds. When designing home-school co-operation activities, schools should consider not only the needs of children and parents, but also their own conditions and make good use of community resources.
3. In addition to assisting their children to learn, parents are also important resources of schools. Parents can assist schools in the implementation of the curriculum and provide opinions regarding the planning and implementation of the curriculum, which facilitates

the sustainable development of schools. It is of prime importance to establish mutual trust between schools and parents. There are various ways of involving parents in the education of their children on a regular or ad hoc basis. Common examples of parents' engagement in the day-to-day school matters include:

- a. Assisting children with their class activities;
- b. Adjudicating in student competitions;
- c. Helping in school functions / ceremonies;
- d. Serving as instructors in extra-curricular activities; and
- e. Assisting in the preparation of teaching aids and performing other non-teaching tasks.

4. Kindergartens (KGs) joining the kindergarten education scheme should refine management systems by enhancing their transparency and accountability. A viable strategy is to provide parents with up-to-date school information through its newsletters, its intranet, school's website, etc. Examples of information include:

- a. Procedures for dealing with student matters (traffic arrangements in the event of typhoons, rainstorms and inclement weather, school rules, reward and punishment systems, application procedures for sick leave, channels / arrangements for parent-school communication);
- b. School calendar and holiday list;
- c. Lists of school fees and other fees approved by EDB;
- d. Means of contact between the school and parents; and
- e. The latest development of the school.

5. KGs that have admitted non-Chinese speaking (NCS) students should strengthen communication with their parents through various means, such as making major school information or circulars available in both Chinese and English and arranging interpretation services as far as possible. In this regard, KGs may make good use of the interpretation services provided by the Home Affairs Department-funded [Centre for Harmony and Enhancement of Ethnic Minority Residents \(CHEER\)](#). Alternatively, KGs may engage suitable persons (e.g. parents or alumni who speak both Chinese and ethnic minority languages, and ethnic minority teaching assistants) as helpers. KGs may also use the [Communication Cue Cards for Non-Chinese Speaking Families in Kindergartens](#) and [Templates of General Kindergarten Circulars for Parents in Nine Languages](#) provided by EDB to enhance communication with parents of NCS students.

6. EDB encourages KGs to enhance communication with parents through various channels and set up parent-teacher associations (PTAs). Setting up of PTAs helps establish closer ties and collaboration as well as communication channels between parents and schools.

The parent education talks and activities organised by PTAs not only enhance parents' understanding of the physical and psychological development and needs of their children for better parent-child relationship but also facilitate mutual support and learning through sharing of parenting experience. EDB provides a Set Up Grant to the newly established PTAs and an Annual Grant to the existing PTAs for meeting the recurrent expenditure. Apart from the Set Up Grant and the Annual Grant, each school can apply to EDB annually for the Subsidy for Home-School Co-operation Activities to organise activities for parent education or training for parents. Please refer to the related annual EDB circular memorandum and the [Application for Home-School Co-operation Grants webpage](#) for details.

6.2 Parent education

1. Parents play a crucial role in their children’s early life and are their role model. Enhancement of parents’ understanding of children’s development and quality KG education can help parents form appropriate expectations for their children with regard to the pace of the children’s development, provide them with appropriate care and support, and strengthen co-operation with schools. In this connection, EDB has developed the parent education framework at KG stage for KGs’ reference in planning parent education programmes, and details of which are contained in [EDB Circular No. 7/2018](#). This framework focuses on “Roles of parents with children at KG age”. It covers three major domains and eight themes:

Domain	Theme
(1) Learn more about quality KG education	(i) Curriculum promoting children’s balanced development (ii) Home-school co-operation (iii) Interface between KG and primary education (iv) Choose a quality KG
(2) Understand children’s growth	(v) Children’s developmental and learning characteristics – Learning through play (vi) Success is not determined at the scratch line
(3) Respect children’s uniqueness	(vii) Learner diversity of children (viii) Do not compare children with each other

2. Parents’ expectations of children, their parenting styles and arrangements for leisure activities all have profound impact on children’s learning and development. KGs should step up parent education on children’s developmental needs and their roles in supporting their children. KGs should also share good practices in facilitating healthy growth of children through family support. KGs may promote parent education through an effective use of the following resources:

- a. EDB organises territory-wide parent education programmes with reference to the parent education framework at KG stage. Relevant details are posted on the EDB’s [Parents’ Talk webpage](#). KGs are invited to encourage parents to participate.
- b. EDB continues to collaborate with other departments or organisations, including on the annual distribution of booklet [“Helping Your Children of Kindergarten Age”](#) compiled by EDB, the leaflets [“Understanding Your Child’s Development - For Parents of Preschool Children”](#) and [“To Nurture or To Pressure”](#) compiled by the Department of Health, etc. in order to enhance parents’ understanding of children’s development from various perspectives. KGs are encouraged to introduce the

relevant key points such as “Understanding Your Child’s Development”, “How to Help Your Children Grow Up Happily”, “Develop Children’s Potential through Comprehensive and Pleasurable Learning Experiences” in their school-based programmes (in particular seminars for parents of new students) and select some themes to organise thematic talks or experience sharing groups, so as to deepen parents’ understanding of the relevant themes.

- c. EDB provides Home-School Co-operation Grants to encourage schools to set up PTAs and organise home-school co-operation / parent education activities. Please refer to the related annual EDB circular memorandum and [Application for Home-School Co-operation Grants webpage](#) for details. Besides, the Quality Education Fund welcomes applications that offer a wide range of parent activities. Please browse the [Quality Education Fund - Application Guide webpage](#) for details.
- d. EDB provides reference resources, links to websites, details of talks and other information relevant to the themes of the parent education framework at KG stage on its [Parent Education Information at Kindergarten Stage webpage](#), covering topics such as choosing a quality KG, child growth and learning, interface between KG and primary education, curriculum resources, parenting resources and information on parent-child activities.
- e. KGs are encouraged to introduce to parents the “Smart Parent Net” webpage, whose contents cover child’s growth, learning, parent-child relationship, etc. Please refer to the EDB’s webpages [“Smart Parent Net”](#) and [“e-Bulletin for Parents”](#) for details.

6.3 Making good use of community resources

1. Quality KG education relies on collaboration among school, family and community in which all stakeholders have close communication and co-operation. There are, in particular, rich resources in the community. KGs could use them flexibly to facilitate children's healthy growth and better enhance their learning effectiveness. For example:
 - a. To make effective use of resources from the natural environment and community (e.g. parks, scenic spots and historical sites, nature trails, different types of shops, museums and public libraries) for organising suitable activities to help children understand our society through authentic and real-life experiences, as well as to learn to love the environment and care for the local community.
 - b. To enhance children's understanding of and active participation in school, community, society and country through various modes of activities, and let them experience the norms in social life, as the communities where children live also offer a platform for learning and rich learning content.
 - c. To keep in close contact with the community such as inviting relevant organisations to develop follow-up and counselling plans for children in need.
 - d. To help NCS and newly-arrived children deepen their understanding of the environment and facilities of the community, so that they can adapt to local lifestyles and cultures and integrate into school and community life as early as possible.
 - e. To encourage and render support to teachers to pursue professional development programmes offered by professional organisations or the community.
 - f. To invite professionals, such as early childhood education specialists, social workers and psychologists, to conduct parent education seminars, workshops, etc.
 - g. To introduce community resources by providing parents with relevant information so that parents can choose to participate in those they are interested in.
2. Please refer to the [Kindergarten Education Curriculum Guide](#) for details.

6.4 Handling complaints

1. Parents and members of the public may have diverging views on KG policies or grievances about the performance of individual staff members. To avoid the situation from escalating, all views and criticisms, whether expressed in verbal or written form, and anonymously or otherwise¹, should be dealt with promptly. KGs should investigate all complaints against school staff and the management and take follow-up actions as appropriate.
2. Guidelines on handling complaints
 - a. KGs should establish clear and effective procedures for handling complaints.
 - b. Suitable person(s) should be assigned to handle complaints depending on their nature and implications. To avoid conflict of interest, any staff member who is the subject of a complaint should not handle the case concerned. Persons who have dealings involving substantial or potential private interests with the subject of the complaint should not handle the case either.
 - c. KGs should promptly respond to complaints, and enable complainants to enquire about the progress of investigation. If a KG anticipates that an investigation cannot be completed within a short time, an interim reply should be issued to the complainant during the course of investigation. Upon completion of the investigation, the complainant should be informed of the results.
 - d. If a KG suspects that a complaint involves corruption or other criminal offences, it should refer the case to the Independent Commission Against Corruption (ICAC) or the Police for further investigation.
 - e. KGs may encourage complainants to suggest ways of improvement.
 - f. All complaints should be handled in the strictest confidence. The investigator(s) should not disclose any information to other school members, friends or relatives.
 - g. KGs should properly record and keep files of complaint information for subsequent review and formulation of improvement measures.
 - h. KGs should make available a channel for appeal so that complainants who are dissatisfied with the investigation results and able to provide ample justification may lodge an appeal.

¹ Certain anonymous complaints concerning severe matters warranting special attention should be treated in the same way as signed complaints though it is not possible to acknowledge or reply to these complainants. Schools should exercise their judgement and common sense to decide whether a meaningful investigation should and could be conducted, and how to follow up, such as treating the complaints as internal reference or taking appropriate remedial and improvement measures.

6.5 Handling media's enquiries

1. Complainants may sometimes approach the media or public bodies for assistance. If a complaint is reported by the media or referred by public bodies such as the ICAC and the Consumer Council, the situation will become more complicated. KGs must stay calm and handle the case with care. Apart from the guidelines on handling complaints provided in Section 6.4 above, the following points are also relevant:
 - a. Preferably, such an incident can be handled by the School Management Committee (SMC) direct. If the SMC decides to delegate or appoint a member of the school sponsoring body / operator or the school staff to conduct an investigation, the designated person should be a member of the senior management. Depending on the circumstances, the investigation may also engage lay members or appropriate stakeholders so as to gain public trust.
 - b. The investigators may meet with the complainants (or their representatives or the referring party) to get a clear picture of the complaint.
 - c. KGs may seek support from third parties on need basis (e.g. psychologists and solicitors) for professional issues.
 - d. Good public relations practices
 - The KG concerned should assign a spokesperson to answer enquiries from the public and the media. The spokesperson should have a firm grasp of the case and the school's policies and operation.
 - The KG concerned should respond to the public about the complaint as early as possible.
 - The information to be released should be clear and relevant. KGs should ensure that such information is, to the best of its knowledge, correct and unbiased. KGs should consider whether the provision of information may give rise to legal proceedings, and should observe the relevant provisions in the Personal Data (Privacy) Ordinance.
 - e. When the complaint case has been concluded, KGs should conduct an overall review (including the public relations strategies adopted), and record and keep files of the review findings so that improvement may be made in ways to handle similar incidents in future.

Links to References (Chapter 6)

- [Centre for Harmony and Enhancement of Ethnic Minority Residents \(CHEER\) webpage](#)
- [Communication Cue Cards for Non-Chinese Speaking Families in Kindergartens, EDB](#)
- [EDB webpage](#) containing the “Templates of General Kindergarten Circulars for Parents in Nine Languages”
- [Application for Home-School Co-operation Grants webpage](#)
- [EDB Circular No. 7/2018 “Enhancing Parent Education at Kindergarten Stage”](#)
- [EDB webpage: Parents’ Talk](#)
- [EDB webpage](#) containing the booklet “Helping Your Children of Kindergarten Age”
- Leaflet [“Understanding Your Child’s Development - For Parents of Preschool Children”](#), Department of Health
- Leaflet [“To Nurture or To Pressure”](#), Department of Health
- [Quality Education Fund - Application Guide webpage](#)
- [EDB webpage: Parent Education Information at Kindergarten Stage](#)
- EDB webpage: [“Smart Parent Net”](#) and [“e-Bulletin for Parents”](#)
- [Kindergarten Education Curriculum Guide, EDB](#)

Kindergarten Administration Guide

Chapter 7 Administrative Arrangements for Joining and Withdrawing from the Kindergarten Education Scheme (the Scheme)

7.1	Application for joining or staying in the Scheme	7 - 2
7.2	Closure, voluntary withdrawal, rejection of continued participation and revocation of eligibility	7 - 3
7.2.1	Basic principles	7 - 3
7.2.2	Existing Eligible Students	7 - 4
7.2.3	Administrative and financial matters	7 - 5
7.3	Signing of the Undertaking and Declaration.....	7 - 7

Chapter 7 Administrative Arrangements for Joining and Withdrawing from the Kindergarten Education Scheme (the Scheme)

7.1 Application for joining or staying in the Scheme

1. To join or stay in the Scheme, a kindergarten (KG) should meet the following eligibility criteria:
 - a. being a non-profit-making KG exempt from taxes under Section 88 of the Inland Revenue Ordinance (Cap. 112);
 - b. offering a full local curriculum in accordance with the “Kindergarten Education Curriculum Guide” issued by the Curriculum Development Council; and
 - c. with track records on meeting the quality requirement (i.e. passing the Quality Review or track records showing that EDB is satisfied with their overall operating standards and have been approved for joining the Scheme in the last school year). EDB would consider favourably other factors, for instance, (i) new KGs having been allocated school premises under EDB’s merit-based competitive School Allocation Exercise / Selection Exercise under the Link Real Estate Investment Trust (The LINK); and (ii) new KGs being operated by school sponsoring bodies / operating bodies that currently operate other KGs of good quality.
2. The term of being a KG joining the Scheme (Scheme-KG) is normally be one year, i.e. counting from the commencement date of the school year in which such approval is to take effect until the end of such school year. The validity period for joining the Scheme shall automatically come to an end upon its expiry, and KGs are required to apply again for their continued participation.
3. EDB will issue a circular memorandum annually inviting KGs to apply for joining or staying in the Scheme.

7.2 Closure, voluntary withdrawal, rejection of continued participation and revocation of eligibility

7.2.1 Basic principles

1. Unless with EDB's agreement, a Scheme-KG is not allowed to withdraw early from the Scheme before the end of the validity period for joining the Scheme.
2. If a Scheme-KG wishes to withdraw from the Scheme (including as a result of its intended closure), it shall inform EDB in writing at least nine months before the effective date which should tie in with the commencement of the new school year.
3. In the event that a Scheme-KG fails to comply with or observe any terms of the Scheme, EDB may defer or stop the payment of all or any of the subsidies to the Scheme-KG or demand repayment of the relevant sums in the amount and by the date as specified by EDB, and may by notice in writing to the Scheme-KG directing or requiring it to make good and rectify the non-compliance in accordance with such directives or requirements by the date as specified by EDB in the notice. The Scheme-KG shall comply with such directives and requirements. EDB is also entitled to revoke its status as a Scheme-KG by notice in writing to this KG and cease to grant any subsidy under the Scheme to this KG.
4. Regardless of whether a KG withdraws from the Scheme because of closure, voluntary withdrawal, rejection of continued participation or revocation of eligibility, the terms and conditions of the Scheme which are expressly or by implication intended to continue in force after such closure or withdrawal shall continue to have full force and effect and continue to be binding on the KG.
5. In the following case that directly or indirectly leads to, or in connection with, or that relates to in any way:
 - (i) any non-compliance by a Scheme-KG of any provisions of the terms of the Scheme;
or
 - (ii) the negligence, recklessness, or willful misconduct on the part of a Scheme-KG or on the part of the supervisor, the School Management Committee, any employee, agent or consultant of the Scheme-KG in the operation or implementation of the Scheme;the Scheme-KG shall indemnify and keep indemnified the Government from and against:
 - a. all liabilities (including liability to pay compensation and damages), damage, losses, costs, charges and expenses which the Government may sustain or incur (including all legal and other costs, charges, and expenses, on a full indemnity basis, which the

Government may pay or incur in relation to any claim, action or proceeding instituted by, or against, the Government); and

- b. all and any claims, actions, investigations, demands, proceedings, threatened, brought or instituted against the Government (whether or not settled) (collectively “Third Party Claims”) and everything stated in (a) above arising from these Third Party Claims.

7.2.2 Existing Eligible Students

1. A KG approved by EDB to withdraw from the Scheme will continue to receive subsidies based on the number of Existing Eligible Students until the end of operation of all eligible classes or such students leave the KG (whichever is earlier). Eligible Students are students who hold a “valid certificate”¹ and are enrolled to K1, K2 or K3 classes adopting local curriculum of the KG. Existing Eligible Students refer to eligible students who are attending the eligible classes under the Scheme in the school year immediately before the school year in which the KG withdraws from the Scheme as at the effective date as specified by EDB (which generally refers to the last day of attendance in such school year) (e.g. if a KG withdraws from the Scheme in the 2019/20 school year, those eligible students who are admitted to eligible K1 and K2 classes on the last day of attendance in the 2018/19 school year and will progress to eligible K2 and K3 classes in the 2019/20 school year are regarded as Existing Eligible Students). All students (including those of K1, K2 and K3 classes) who are newly admitted or who are transferred from other KGs in the first and second school years upon the KG’s withdrawal from the Scheme are not counted as Existing Eligible Students. When admitting students, the KG should inform parents about its decision on withdrawal from the Scheme, explain that school fees need to be paid in full as newly admitted students are not Existing Eligible Students, and follow up parents’ concerns reasonably and properly.
2. If the eligibility of a KG to join the Scheme is revoked or a KG’s application for staying in the Scheme is rejected, that KG may continue to receive subsidies based on the number of Existing Eligible Students, unless it has ceased operation. For such KGs, “Existing Eligible Students” refer to existing eligible students who have already been attending the eligible classes under the Scheme and eligible students who have already been newly admitted to the eligible classes of the subsequent school year before the effective date as specified by EDB. These students are regarded as Existing Eligible Students until the end

¹ A “valid certificate” refers to a Registration Certificate for Kindergarten Admission or a Certificate of Eligibility for the Pre-primary Education Voucher Scheme issued by the education authority.

of operation of all eligible classes or they leave the KGs (whichever is earlier).

3. A KG is required to fully comply with all the terms of the Scheme when it receives subsidies under the aforesaid conditions. The requirements include submitting the annual audited accounts; not charging school fees for half-day places in principle; accepting any adjustments made by EDB to the approved school fees in consideration of the KG's expenditure and the amount of Government subsidies utilised; not charging school fees that exceed the fee ceilings as specified by EDB for the Scheme, etc.

7.2.3 Administrative and financial matters

1. Regardless of whether a KG withdraws from the Scheme because of closure, voluntary withdrawal, rejection of continued participation or revocation of eligibility, the KG shall:
 - a. submit a copy of audited accounts in the format and at a date as specified by EDB. Each set of audited accounts should be audited by a certified public accountant (practicing) as defined in the Professional Accountants Ordinance (Cap. 50), and should give a true and fair view of the state of financial affairs of the Scheme-KG as at the date of closure, voluntary withdrawal, rejection of continued participation or revocation of eligibility, including its assets and liabilities, operational incomes and expenditures, and balances of individual subsidy account. For closed Scheme-KGs, they should submit to EDB a full set of 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.
 - b. return the unspent balance of each grant in full within the period as prescribed by EDB in writing in the amount as shown in the audited accounts, or repay the sums within the period and in the amount as specified by EDB in writing.
 - c. ensure that within seven years upon the withdrawal from the Scheme and upon reasonable notice, the Government and its authorised representatives (e.g. the officers and agents of EDB and the Director of Audit) are allowed access to all or any of the books, records, information and documents for conducting audit (including value for money audits), inspection, verification, copying or otherwise for the purpose of administration and monitoring the operation of the Scheme.
 - d. dispose of items purchased out of Government subsidies under EDB's arrangements. Under normal circumstances, the KG should transfer the items to other Scheme-KGs in need of them, or donate them to charitable organisations if no other Scheme-KG is found suitable for receiving these items. The KG concerned should obtain a formal receipt from the Scheme-KGs or charitable organisations taking the items and

submit a certified true copy of the receipt to the respective School Development Section or the Joint Office for Kindergartens and Child Care Centres for record purposes. A KG that withdraws from the Scheme because of voluntary withdrawal, rejection of continued participation or revocation of eligibility may dispose of the items purchased out of Government subsidies following the aforesaid requirements after all the Existing Eligible Students leave the KG. If a KG that withdraws from the Scheme because of voluntary withdrawal, rejection of continued participation or revocation of eligibility continues its operation on a non-profit-making basis and intends to keep the items purchased out of Government subsidies for daily operation, prior written approval must be sought from EDB. The KG should separately keep a record of these items under “KG Scheme Funds” accounts and should not arbitrarily sell or transfer these items for profit.

7.3 Signing of the Undertaking and Declaration

1. KGs newly joining or staying in the Scheme are required to sign an Undertaking and Declaration, indicating that they agree to fulfill the terms and conditions as set out at the related annual EDB circular memorandum.
2. When the supervisor of a Scheme-KG who signed the Undertaking and Declaration at the time of application no longer holds the office, the Scheme-KG shall ensure the subsequent supervisor will sign a new Undertaking and Declaration in the form and substance as specified by the Government in order to remain eligible for the Scheme for the remainder of the validity period for joining the Scheme.