

# Kindergarten Education Scheme (Scheme)

## Briefing on Applications for School Fee Revision (2023/24 School Year)

Reminder:

You may refer to EDBCM No. [5/2023](#)  
for reference.

Education Bureau  
(March 2023)

# Flow of Briefing

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(1) Application Procedures

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(2) Key Notes

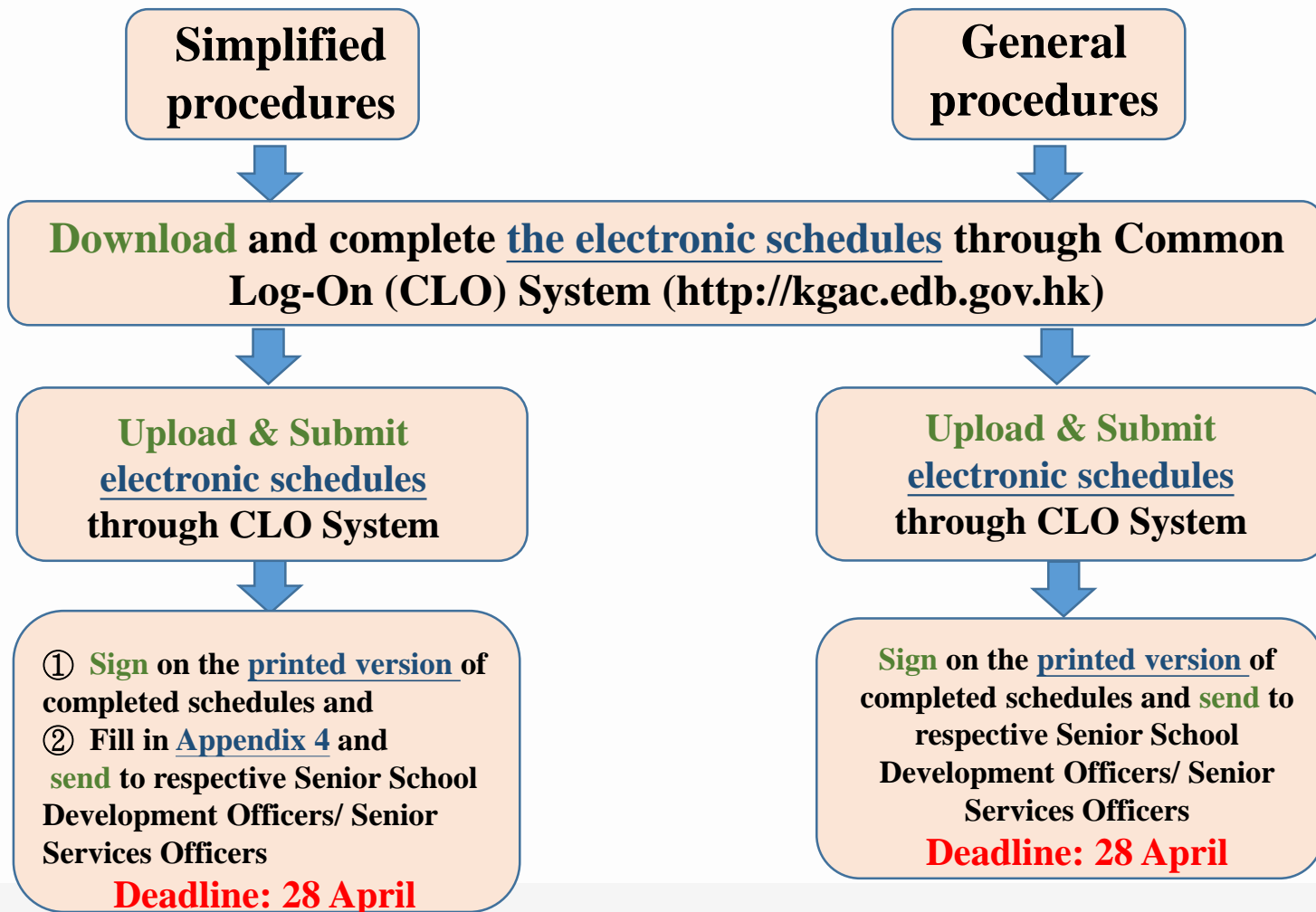
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(3) Samples for Filling in  
Schedules/ Appendices

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(4) Commonly Asked  
Questions

# (1) Application Procedures



Please refer to Paragraphs 3-7 of [EDBCM No. 5/2023](#) for details.

# Points to note before application

12. School supervisors applying for fee revision for their KGs in the 2023/24 school year should note the following:

- (e) Before submitting the application, KGs shall inform parents of the amount of the proposed school fees as early as possible, explain to parents the reasons for collection of school fees and take appropriate follow-up actions in light of their views and concerns.



## Schedule 1A

I confirm that **ONLY** the expenses of the items as per Appendix 2 have been included in the school fees (if applicable) and declare as follows:

Section (i): School fees of the KG portion (please '✓' all the boxes to confirm)

- ☐ My school has joined the Kindergarten Education Scheme (Scheme) in the 2023/24 school year.
- ☐ I understand that if my school has been in operation in or before the 2021/22 school year, I should submit a copy of annual audited accounts for the 2021/22 year to the Education Bureau (EDB) for inspection as required. Should my school fail to do so, this fee revision application will not be processed further and EDB will take it as a fee freezing case.
- ☐ Before submitting the application, my school has explained to parents the amount of the proposed school fees and the reasons for collection of school fees, and taken appropriate follow-up actions in light of their views and concerns.
- ☐ I understand that my school should not charge school fees for HD places where various government subsidies available are sufficient to cover all operating expenses recognised by EDB. My school should submit sufficient grounds and supporting data for the fee revision application where necessary, and accept any adjustment to an appropriate level made by EDB to the approved school fees in the subsequent school years in consideration of the expenditure and the amount



# Download Appendix 4

[for schools adopting simplified procedures]

[edb.gov.hk/en/edu-system/preprimary-kindergarten/free-quality-kg-edu/index.html](http://edb.gov.hk/en/edu-system/preprimary-kindergarten/free-quality-kg-edu/index.html)

## ■ Application for Fee Revision

- **Education Bureau Circular Memorandum No. 5/2023** – Applicable to Kindergartens Joining the Scheme in the 2023/24 School Year  

[Appendix 4 – Summary of Estimated Expenditure  ] ←

*EDB website homepage > Education System and Policy > Kindergarten Education > Kindergarten Education Scheme > 4. Circular : Application for Fee Revision*

## **(2) Key Points to Note**

# 1. Simplified Procedures/ General Procedures

(Appendix 1 of EDBCM No. 5/2023)

Schedule No. and Contents		Schedules to be completed by each type of application	
		Simplified Procedures	General Procedures
		(i) Frozen fees for all classes (Note 2) (ii) Fee increase with the following criteria fulfilled: (a) KG HD classes: increase not more than 1.9%; (b) KG WD classes: • Proposed annual school fees at \$11,280 or below: increase not more than \$1,500 • Proposed annual school fees above \$11,280: increase not more than 1.9%; and (c) CCC and non-local KG classes: increase not more than 1.9% (iii) Fee reduction for all classes	Other applications (Note 1) (1) Note to KGs having withdrawn from the Scheme but still receiving government subsidy of eligible students at certain level(s) in the 2023/24 school year
1A	Declaration of School Supervisor	✓	✓
1B	Schedule of Simplified Procedures	✓ (Note 3)	
1C	Particulars of School Fees, Classes and Enrolment		✓
1D	Particulars of School Fees, Classes and Enrolment		✓

Note:

- (1) If KGs do not join the Scheme in the 2022/23 school year or have withdrawn from the Scheme but still receiving government subsidy of eligible students at certain level(s) in the 2023/24 school year, they should adopt general procedures.
- (2) Including local classes, non-local classes and/or CCC classes. For local classes, the school fees refer to the fees after deduction of the government subsidy; for CCC classes, the school fees refer to the fees before deduction of the government subsidy.
- (3) If KGs freeze school fees and apply for staying in the Child Care Centre Subsidy Scheme, please also provide the "Estimated no. of children for 2023/24" of CCC classes by filling in Column (f) in Table 1 of Schedule of Simplified Procedures (Schedule 1B).

(2) Note to KGs operating a Child Care Centre

# ● Example 1

Happy Kindergarten-cum-Child Care Centre

- Operating kindergarten and child care centre
- Kindergarten whole-day: freeze school fees
- Child care centre: freeze school fees

→ **Simplified Procedures**

## **Schedule 1A** **Declaration of School Supervisor (P.1 of 2)**

### **1. Declaration of School Supervisor of \*KG/KG-cum-CCC**

To: \*Senior School Development Officer ( ) (District) / Senior Services Officer (Joint Office for Kindergartens and Child Care Centres)

I, \_\_\_\_\_ (Name of School Supervisor), hereby submit an application for the school fees and meal charges of the kindergarten for the 2023/24 school year (*Please '✓' the appropriate box(es) to confirm*):

☒ My school proposes to freeze school fees of all classes (including local KG classes, non-local KG classes and CCC classes) being operated in the 2023/24 school year. Thus, **Schedule 1A** is submitted under **simplified procedures**. [Note: If KGs apply for staying in the Child Care Centre Subsidy Scheme, please also provide the “estimated no. of children for 2023/24” of CCC classes by filling out **Column (f) in Table 1 of Schedule of Simplified Procedures (Schedule 1B)**.]

☐ My school fulfils the following criteria for adopting **simplified procedures** and will submit **Schedule 1A and 1B**. In the 2023/24 school year, my school will:

☐ (i) increase school fees

(a) Half-day KG classes:

☐ school fee increase not more than 1.9%

(b) Whole-day KG classes:

☐ proposed annual school fees at \$11,280 or below, with increase not more than \$1,500

☐ proposed annual school fees above \$11,280, with increase not more than 1.9%

And **Appendix 4**  
**Deadline: 28 April**



# ● Example 2

## Joyful Kindergarten-cum-Child Care Centre

- Operating kindergarten and child care centre
- Kindergarten half-day: continue to be free
- Kindergarten whole-day: school fees +\$200 to \$8,800
- Child care centre: school fees +0.5%

→ **Simplified Procedures**

### Schedule 1A

#### Declaration of School Supervisor (P.1 of 2)

##### 1. Declaration of School Supervisor of \*KG/KG-cum-CCC

To: \*Senior School Development Officer ( ) (District) / Senior Services Officer (Joint Office for Kindergartens and Child Care Centres)

I, \_\_\_\_\_ (Name of School Supervisor), hereby submit an application for the school fees and meal charges of the kindergarten for the 2023/24 school year (*Please '✓' the appropriate box(es) to confirm*):

- ☐ My school proposes to freeze school fees of all classes (including local KG classes, non-local KG classes and CCC classes) being operated in the 2023/24 school year. Thus, **Schedule 1A** is submitted under **simplified procedures**. [Note: If KGs apply for staying in the Child Care Centre Subsidy Scheme, please also provide the “estimated no. of children for 2023/24” of CCC classes by filling out **Column (f) in Table 1 of Schedule of Simplified Procedures (Schedule 1B)**.]

- ☒ My school fulfils the following criteria for adopting **simplified procedures** and will submit **Schedule 1A and 1B**. In the 2023/24 school year, my school will:

☒ (i) increase school fees

(a) Half-day KG classes:

- ☐ school fee increase not more than 1.9%

(b) Whole-day KG classes:

- ☒ proposed annual school fees at \$11,280 or below, with increase not more than \$1,500

- ☐ proposed annual school fees above \$11,280, with increase not more than 1.9%

(c) CCC and non-local classes:

- ☒ school fee increase not more than 1.9%

And [Appendix 4](#)  
**Deadline: 28 April**

# ● Example 3

## Delightful Kindergarten-cum-Child Care Centre

- Operating kindergarten and child care centre
- Kindergarten half-day: continue to be free
- Kindergarten whole-day: school fees +1% to \$20,000
- Child care centre: school fees +1%

→ **Simplified Procedures**

### Schedule 1A

#### Declaration of School Supervisor (P.1 of 2)

##### 1. Declaration of School Supervisor of \*KG/KG-cum-CCC

To: \*Senior School Development Officer ( ) (District) / Senior Services Officer (Joint Office for Kindergartens and Child Care Centres)

I, \_\_\_\_\_ (Name of School Supervisor), hereby submit an application for the school fees and meal charges of the kindergarten for the 2023/24 school year (*Please '✓' the appropriate box(es) to confirm*):

- ☐ My school proposes to freeze school fees of all classes (including local KG classes, non-local KG classes and CCC classes) being operated in the 2023/24 school year. Thus, **Schedule 1A** is submitted under **simplified procedures**. [Note: If KGs apply for staying in the Child Care Centre Subsidy Scheme, please also provide the “estimated no. of children for 2023/24” of CCC classes by filling out **Column (f) in Table 1 of Schedule of Simplified Procedures (Schedule 1B)**.]

- ☒ My school fulfils the following criteria for adopting **simplified procedures** and will submit **Schedule 1A and 1B**. In the 2023/24 school year, my school will:

☒ (i) increase school fees

(a) Half-day KG classes:

- ☐ school fee increase not more than 1.9%

(b) Whole-day KG classes:

- ☐ proposed annual school fees at \$11,280 or below, with increase not more than \$1,500

- ☐ proposed annual school fees above \$11,280, with increase not more than 1.9%

(c) ☒ CCC and non-local classes:

- ☒ school fee increase not more than 1.9%

And [Appendix 4](#)  
**Deadline: 28 April**

# ● Example 4

## Cheerful Kindergarten

- Operating kindergarten only
- Half-day: continue to be free
- Whole-day: school fees -\$500

→ **Simplified Procedures**

### Schedule 1A

#### Declaration of School Supervisor (P.1 of 2)

##### 1. Declaration of School Supervisor of \*KG/KG-cum-CCC

To: \*Senior School Development Officer ( ) (District) / Senior Services Officer (Joint Office for Kindergartens and Child Care Centres)

I, \_\_\_\_\_ (Name of School Supervisor), hereby submit an application for the school fees and meal charges of the kindergarten for the 2023/24 school year (*Please '✓' the appropriate box(es) to confirm*):

- ☐ My school proposes to freeze school fees of all classes (including local KG classes, non-local KG classes and CCC classes) being operated in the 2023/24 school year. Thus, **Schedule 1A** is submitted under **simplified procedures**. [Note: If KGs apply for staying in the Child Care Centre Subsidy Scheme, please also provide the “estimated no. of children for 2023/24” of CCC classes by filling out **Column (f) in Table 1 of Schedule of Simplified Procedures (Schedule 1B)**.]

✓ ☒ My school fulfils the following criteria for adopting **simplified procedures** and will submit **Schedule 1A and 1B**. In the 2023/24 school year, my school will:

- ☐ (i) increase school fees
- (a) Half-day KG classes:
- ☐ school fee increase not more than 1.9%
- (b) Whole-day KG classes:
- ☐ proposed annual school fees at \$11,280 or below, with increase not more than \$1,500
- ☐ proposed annual school fees above \$11,280, with increase not more than 1.9%
- (c) CCC and non-local classes:
- ☐ school fee increase not more than 1.9%
- ✓ ☒ (ii) reduce school fees of all classes

And [Appendix 4](#)  
**Deadline: 28 April**



# Example 5

## Active Kindergarten

- Operating kindergarten only
- Half-day: school fees changed from free of charge to \$100 per instalment
- Whole-day: school fees +3% to \$15,300

→ General Procedures

Also applicable to  
KGs not joining the  
Scheme in the  
2022/23 school year  
OR

having withdrawn  
from the Scheme but  
still receiving  
government subsidy  
of eligible students at  
certain level(s) in the  
2023/24 school year

- ☐ My school fulfils the following criteria for adopting **simplified procedures** and will submit **Schedule 1A and 1B**. In the 2023/24 school year, my school will:
- ☐ (i) increase school fees
    - (a) Half-day KG classes:
      - ☐ school fee increase not more than 1.9%
    - (b) Whole-day KG classes:
      - ☐ proposed annual school fees at \$11,280 or below, with increase not more than \$1,500
      - ☐ proposed annual school fees above \$11,280, with increase not more than 1.9%
    - (c) CCC and non-local classes:
      - ☐ school fee increase not more than 1.9%
  - ☐ (ii) reduce school fees of all classes
- ☒ My school is under the following condition and hence will submit **Schedules 1A, 1C, 1D, 2A, 2B, 3 and 4** under **general procedures**.
- ☒ not fulfilling the above criteria for adopting **simplified procedures** with classes changed from free of charge to fee-charging
  - ☐ not joining the Scheme in the 2022/23 school year
  - ☐ having withdrawn from the Scheme but still receiving government subsidy of eligible students under the Scheme in the 2023/24 school year
- ☐ My school proposes to freeze/ reduce/ increase meal charges of WD classes (details at **Schedule 5**).

Deadline: 28 April  
Appendix 4 No need



## 2. Provisional Unit Subsidies and Recommended Salary Ranges for Teaching Staff

- Provisional figures on [Appendix 3](#) of EDBCM No. [5/2023](#)
- After confirmation of relevant subsidy rates and salary ranges, KGs **do not need** to re-submit the fee revision application:
  - If the confirmed rates are **higher** than the provisional rates → KGs can use the additional subsidies to adjust teachers' salary and **ensure that salary of teaching staff have met the confirmed salary ranges in the 2023/24 school year (including the starting level)**
  - If the confirmed rates are **lower** than the provisional rates → the difference of the teacher salary related expenses concerned will be recognised for school fee calculation during the fee revision exercise of the next school year

### 3. Other Income/ Expenses

Other income should **NOT** include:

- **Items with specific purpose and non-recurrent subsidies/ grants**

[E.g. Grant for Support to NCS Students, One-off Start-up Grant, Supply Teacher Grant, Paid Maternity Leave for Staff and Staff Relief Grant, Promotion of Reading Grant for Kindergartens, Grant for Procurement of National Flag and Movable Flagpole, Home-School Co-operation Grants, Professional Capacity Enhancement Grant, One-off Parent Education Grant, Feed-in Tariff (FiT) Scheme, Lotteries Fund/ Environment & Conservation Fund, Integrated Programme in Kindergarten-cum-Child Care Centre/ Extended Hours Service, Quality Education Fund, one-off Website Enhancement Grant, Pilot Schemes on Renovation Grant and Relocation Grant, one-off Special Anti-epidemic Grant, epidemic-related support grants and one-off grants, “Smart Kindergarten” Grant, Grant for Promotion of Chinese Art and Culture, “Healthy Schools” Grant, etc.]

- **Subsidies/ grants received by schools from government departments other than EDB or quasi-government organisations**

Note: The corresponding income of the items above should **NOT** be included in fee revision application

### 3. Other Income/ Expenses (cont'd)

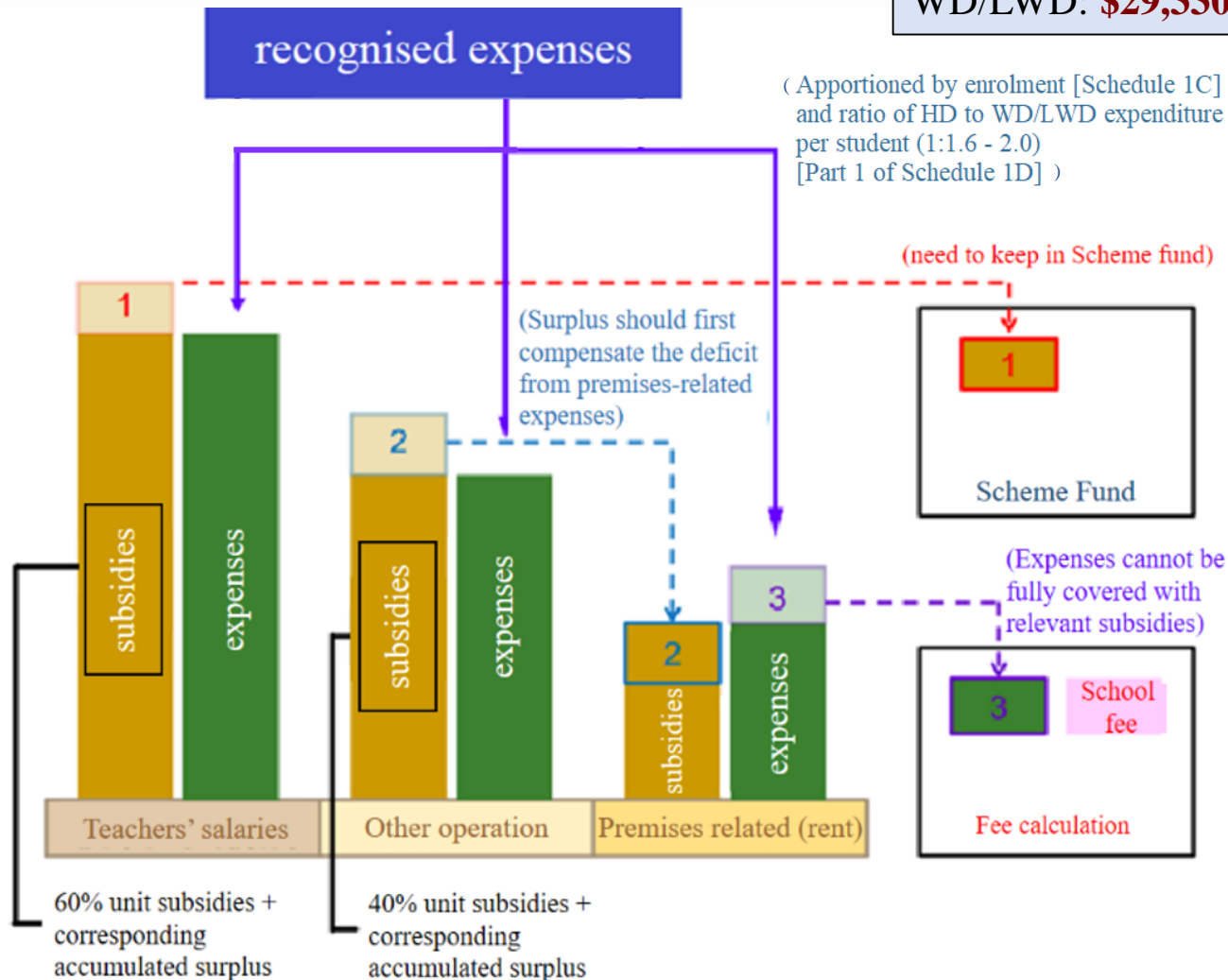
Other expenses should **NOT** include:

- Corresponding expenses incurred from **non-recurrent subsidies/ grants or items with specific purpose**
- Examples of **items NOT recognised for fee calculation\***:  
staff gathering/ welfare/ meal allowances, expenses related to celebration events without student participation, staff's travelling expenses and board & lodging expenses of overseas training, donations to other parties from the KG, sales of school items/ provision of paid services (e.g. interest classes, school uniforms, school bags), expenses on meals for children of whole-day courses, depreciation for rented premises, etc.

\*whether **all** students will join/ use should be the key factor for consideration

## 4. Concept of Fee Calculation – Local KG Classes

**Fee ceilings** for 2023/24 school year:  
HD: **\$11,280** per annum  
WD/LWD: **\$29,330** per annum





## ● 5. School Fees Before Deduction of Government Subsidies ●

- KGs may contact their respective School Development Officers/ Services Officers for a rough estimate of school fees so as to notify parents in advance. If necessary, KGs should submit an application in writing and briefly explain with relevant justifications.
- Examples of children who can receive education in Hong Kong but are not eligible for government subsidies:
  - Parents arrange their children to extend KG education to more than 3 years
  - Non-local children who are approved to receive education in Hong Kong by the Director of Immigration

## ● 6. Set “School Fees Before Deduction of Government Subsidies” ●

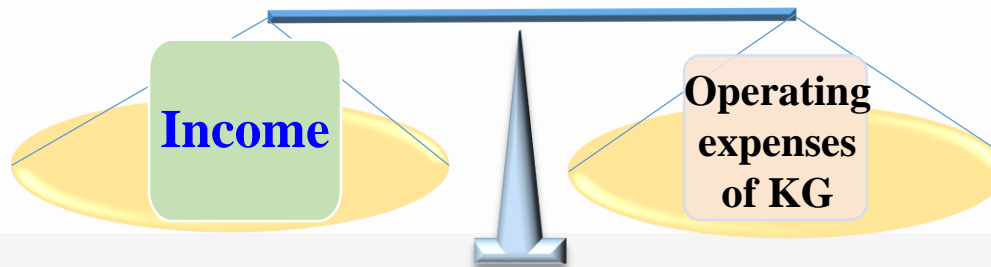
### Checklist of factors to be considered:

- teacher salary related expenses
- premises related expenses
- other operating expenses
- other consideration (if any) of the school and its sponsoring body

**Only expenses recognized by EDB  
can be considered in fee calculation**

## ● 6. Set “School Fees Before Deduction of Government Subsidies” (cont’d)

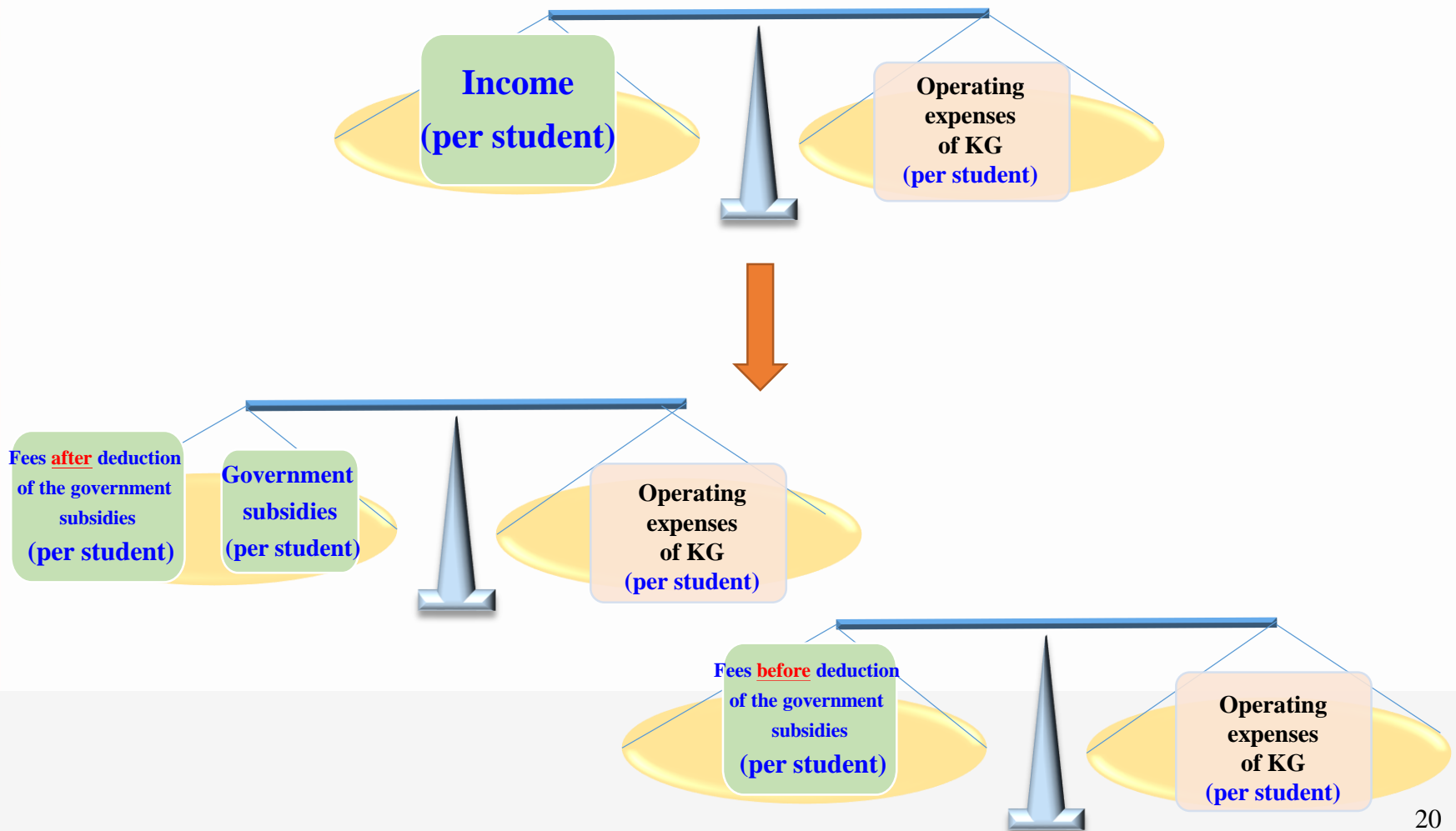
- Major source of income of KGs joining the Scheme:
  - fees after deduction of the government subsidies  
+ government subsidies (Note)
  - not receiving government subsidies:  
fees before deduction of the government subsidies
- To maintain operational sustainability:



Note: Including basic HD unit subsidy, WD/LWD unit subsidy and premises related subsidies.

## 6. Set “School Fees Before Deduction of Government Subsidies” (cont’d)

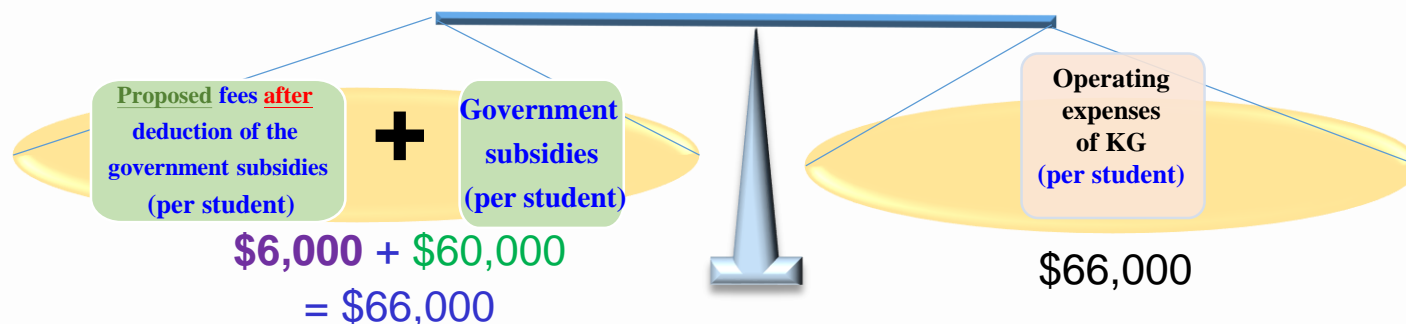
- To maintain operational sustainability:





## ● Example:

Caring Kindergarten (operating WD kindergarten local classes only)



Scenario	Proposed fees <b>before</b> deduction of the government subsidies (per student) \$	Government subsidies (per student) \$	Difference between A and B \$	Results for KG applying for proposed fees <b>after</b> deduction of the government subsidies = \$6,000
	(A)	(B)	(A – B)	
1	67,000	60,000	7,000	Successful
2	66,000		6,000	
3	63,000		3,000	Approved fee <b>after</b> deduction of government subsidies = \$3,000
4	60,000		0	Fail (i.e. fee frozen)
5	58,000		-2,000	

Note: Including basic HD unit subsidy, WD/LWD unit subsidy and premises related subsidies.

## ● 6. Set “School Fees Before Deduction of Government Subsidies” (cont’d) ●

Attention:

- The above examples are for **reference** only. Neither vetting of the information submitted by the school nor other relevant calculation considerations is involved.

E.g. KG’s overall financial conditions, whether the expenses are recognised for fee calculation, etc.

- With KGs’ flexibility and diversity in operation, **KGs should take into consideration its overall operating conditions** when setting the proposed school fees.

## 7. Appeal

If necessary, the appeal must be made in writing **within two weeks** from the date of the letter on the application result of school fee revision, with sufficient justifications and all relevant documentary proof, and submitted to the respective School Development Officers/ Senior Services Officers

### ● (3) Samples for Filling in Schedules/ Appendices ●

Please use the “Other supplementary information” boxes in the electronic schedules for supplementary information; **attach supplementary documents** together with the printed version of schedules; or **contact the respective School Development Officers/ Senior Services Officers**



# Adopting Simplified Procedures

Schedule No. and Contents		Schedules to be completed by each type of application	
		Simplified Procedures	General Procedures
		(i) Frozen fees for all classes (Note 2) (ii) Fee increase with the following criteria fulfilled: (a) KG HD classes: increase not more than 1.9%; (b) KG WD classes: • Proposed annual school fees at \$11,280 or below: increase not more than \$1,500 • Proposed annual school fees above \$11,280: increase not more than 1.9%; and (c) CCC and non-local KG classes: increase not more than 1.9% (iii) Fee reduction for all classes	Other applications (Note 1)
1A	Declaration of School Supervisor	✓	✓
1B	Schedule of Simplified Procedures	✓ (Note 3)	
1C	Particulars of School Fees, Classes and Enrolment		✓
1D	Ratios for Apportionment of Expenditure		✓
2A	Particulars of Principal		✓
2B	Particulars of Teaching Staff / Child Care Workers		✓
3	Particulars of Supporting Staff		✓
4	Schedule of Income and Expenditure		✓
5	Particulars of Meal Charges for Whole-day Classes	✓*	✓*

\* If applicable

## Note:

**Appendix 4** : For schools adopting **simplified procedures** to complete and submit on or before **28 April 2023**.

# ● Appendix 4: Summary of Estimated Expenditure ● for the 2023/24 School Year

[For schools adopting **simplified procedures** to complete and submit on or before **28 April 2023**]

## Summary of Estimated Expenditure for the 2023/24 School Year

[For schools adopting **Simplified Procedures** and to be submitted on or before **28 April 2023**]

Name of \*KG/KG-cum-CCC: \_\_\_\_\_ (\*Delete whichever is inappropriate.)

School Reg. No.: \_\_\_\_\_

### (1) Ratio of HD to WD/LWD expenditure per student

HD	:	WD/LWD
1	:	

Note: The ratio of HD to WD/LWD expenditure per student should be between 1 to 1.6 and 1 to 2 and in 1 decimal place only.

**Refer to the ratios for  
apportionment of expenditure  
in Schedule 1D**

### (2) Ratio for overall salary of teaching staff (including principal) and related expenses

CCC (if applicable)	:	Local KG Classes	:	Non-Local KG Classes (if applicable)
	:		:	

Note: The above total teacher salary and related expenses should be apportioned to KG (including local stream and non-local stream) and CCC (if applicable) according to the allocation of actual duties. The apportionment should be integers and the total should be 100%. Schools are not required to submit supporting documents for the above ratio for expenses. Nevertheless, schools should keep the relevant documents and submit them for EDB's checking upon request.

### (3) Employment plan of teaching staff

#### (i) Principal: serving in more than one KG/KG-cum-CCC with salary (Yes / No)

If yes, please fill in the following table:

School Name	Monthly salary (\$)
1. Name of the Main School:	
District:	

Note: For the purpose of fee calculation, the maximum total salary received by the principal (if serving in more than one KG/KG-cum-CCC) should not exceed twice the principal's salary paid by the main school. The principal who receives salary from more than one KG/KG-cum-CCC will be allowed a doubling allowance not exceeding 1/3 of the principal's salary paid by the main school for each KG/KG-cum-CCC.

#### (ii) Teachers: employing a number of teacher(s) more than that of required under TP ratio of 1:11 (Yes / No)

If yes, the number of extra teachers to be employed: \_\_\_\_\_

**Refer to Calculation sheet –  
Calculating Number of  
Teachers (Revised in  
November 2016)**

i.e. non-teaching staff

## (4) Employment plan of supporting staff

(a) Name of Staff (please sort by descending order in accordance with the monthly salary)	(b) Duty (e.g. teaching assistant, administrative assistant, clerk, accounting staff, janitor, cook, etc.)	(c) Full- time (1.0)/ Part-time (0.5)	(d) Monthly Salary (\$) (including other income)
1.			
2.			
3.			
4.			
5.			
6.			

Note: Other income may include double pay, bonus, cash allowances (excluding meal allowance) and contract gratuity. It should be spread evenly over 12 months and included as part of the monthly salary.

e.g. “administration fees” or “supervisor’s remuneration”

## (5) Major administration expenses

Item	Total Amount (\$)	Remark
1.		
2.		
3.		

Note: If the school supervisor is assigned to perform specific duties other than those general duties as a school supervisor, and/or the KG is provided with services from its sponsoring body, please refer to Notes (4) and (5) of “References and Notes” in Appendix 3, paragraph 4.4.3.3 and Appendix 4.6(3) of Kindergarten Administration Guide, and provide the information of the relevant duties.

## (6) Plan of major repairs and maintenance (for works each costing \$8,000 or above) [only for works to kick-start in the 2023/24 school year]

Brief Description of Works	Total Amount (\$)	No. of Years for Spreading (Note)	Paid by Premises Maintenance Grant (If yes, please state the amount)
1.			
2.			
3.			

Note: The number of years of spreading is as follows:

The total amount of major repairs and maintenance incurred in the same school year	Number of years for spreading the cost
\$500,000 or less	3 years
\$500,001 - \$1,000,000	5 years
\$1,000,001 - \$10,000,000	10 years
\$10,000,001 or more	15 years

# Adopting General Procedures

Schedule No. and Contents		Schedules to be completed by each type of application	
		Simplified Procedures	General Procedures
		(i) Frozen fees for all classes (Note 2) (ii) Fee increase with the following criteria fulfilled: (a) KG HD classes: increase not more than 1.9%; (b) KG WD classes: • Proposed annual school fees at \$11,280 or below: increase not more than \$1,500 • Proposed annual school fees above \$11,280: increase not more than 1.9%; and (c) CCC and non-local KG classes: increase not more than 1.9% (iii) Fee reduction for all classes	Other applications (Note 1)
1A	Declaration of School Supervisor	✓	✓
1B	Schedule of Simplified Procedures	✓ (Note 3)	
1C	Particulars of School Fees, Classes and Enrolment		✓
1D	Ratios for Apportionment of Expenditure		✓
2A	Particulars of Principal		✓
2B	Particulars of Teaching Staff / Child Care Workers		✓
3	Particulars of Supporting Staff		✓
4	Schedule of Income and Expenditure		✓
5	Particulars of Meal Charges for Whole-day Classes	✓*	✓*

\* If applicable



## ● Schedule 1C: School Fees, Classes and Enrolment ●

For any courses with zero enrolment (applicable to KG courses\* only):

- **Calculation of school fees**
  - school fee increase in the same portion/ stream would be adopted
- **Procedures**
  1. Fill in the course information for 2022/23 in Schedule 1C
  2. Fill in with “0” for the estimated number of enrolment in 2023/24
  3. Leave the proposed school fees in 2023/24 **blank**
  4. Use “Other Supplementary Information” in Schedule 1C to notify the respective School Development Officers/ Services Officers
- For the course(s) with zero enrolment for years, please consider cancelling the course(s) concerned.

[\* Also applicable to Schedule 1B]

# Schedule 1C: School Fees, Classes and Enrolment (cont'd)

## • Example:

General Procedures: Schedule 1C (P.2 of 3)  
Particulars of School Fees, Classes and Enrolment (KG Portion)

**Table 2: For nursery (K1), lower (K2) and upper kindergarten (K3) levels – Local Stream**

Name of \*KG/KG-cum-CCC: \_\_\_\_\_ (\*Delete whichever is inappropriate.) School Reg. No.: \_\_\_\_\_

(a) Level	Fees per student per annum (pspa)			(d) Proposed no. of instalments for 2023/24 (Notes 1 & 2)	2022/23 (as at January 2023)	2023/24 (as at September 2023)	
	(b) Approved fees for 2022/23 (per Fees Certificate <u>after</u> deduction of government subsidy)	(c) Proposed fees for 2023/24			(e) Actual total enrolment	(f) Estimated number of enrolment	(g) Estimated total enrolment (Note 3)
		(i) <u>before</u> deduction of government subsidy (Note 1)	(ii) <u>after</u> deduction of government subsidy (Note 1)				
<b>Classes of Local Stream</b>	\$	\$	\$				
<b><u>AM Session</u></b>							
Nursery	0	35214	0	12	32	32	107
Lower Kindergarten	0	35214	0	12	39	35	
Upper Kindergarten	0	35214	0	12	35	40	
<b><u>PM Session</u></b>							
Nursery	0	35214	0	12	22	22	77
Lower Kindergarten	0	35214	0	12	30	25	
Upper Kindergarten	0	35214	0	12	28	30	
<b><u>Whole-day Session</u></b>							
Nursery	8952	Leave blank		12	0	0	0
Lower Kindergarten	8952			12	0	0	
Upper Kindergarten	8952			12	0	0	
Supplementary information:				Total:	186	184	184

Supplementary information:  
Zero enrolment for WD classes.

● **Schedule 1D: Ratios for Apportionment of Expenditure** ●

Ratio for Teacher Salary and Related Expenses in Different Portions

• **Example: KG-cum-CCC**

Rank	Monthly salary (\$)	Ratio of actual duties			Monthly salary apportioned to each portion		
		CCC	KG Local curriculum	KG Non-local curriculum	CCC	KG Local curriculum	KG Non-local curriculum
Principal II	45,000	0%	100%	0%	0	45,000	0
Senior teacher	32,000	50%	50%	0%	16,000	16,000	0
Teacher 1	29,000	0%	100%	0%	0	29,000	0
Teacher 2	27,000	50%	50%	0%	13,500	13,500	0
Teacher 3	25,000	0%	100%	0%	0	25,000	0
Teacher 4	24,000	20%	80%	0%	4,800	19,200	0
Teacher 5	24,000	0%	100%	0%	0	24,000	0
<b>Total :</b>	<b>206,000</b>				<b>34,300</b>	<b>171,700</b>	<b>0</b>

## Schedule 1D: Ratios for Apportionment of Expenditure (cont'd)

School year	Overall Ratio for Total Teacher Salary and Related Expenses ( <i>Note 2</i> )				
	CCC (if applicable)	:	Local KG Classes	:	Non-Local KG Classes (if applicable)
2022/23		:		:	
2023/24	17%	:	83%	:	0%

$$34,300 \div 206,000 \\ = 16.7\%$$

$$171,700 \div 206,000 \\ = 83.3\%$$

$$0 \div 206,000 \\ = 0\%$$



## ● **Schedule 2B: Particulars of Teachers/ Child Care Workers (CCWs )/ Child Care Supervisors (CCSs)** ●

Pay attention to whether the required teacher to pupil ratio is complied with

### Child Care Centre

- 1 CCW/CCS : 11 children (aged 2-3)

### Kindergarten

- On the arrangements in learning and teaching activities: 1 teacher : 15 children (principal could be included)
- 1 : 11 as the overall teacher to pupil ratio (principal not included)

[Please refer to [Appendix 2 of EDBC No. 7/2016](#) for details.]

### Note:

Starting from the 2022/23 school year, all Scheme-KGs are required to **employ** sufficient teachers possessing **C(ECE) or above qualifications** based on the teacher to pupil ratio of **1:11**.

[Please refer to [EDBC No. 12/2020](#) for details.]

## ● **Schedule 2B: Particulars of Teachers/ Child Care** ● **Workers (CCWs )/ Child Care Supervisors (CCSs)** **(cont'd)**

Pay attention to whether the rank of teaching staff is reasonable

- Refer to the calculation sheet - Calculating Number of Teachers (Revised in November 2016)
- If it is estimated that enrolment will decline, KG's plan to retain the current rank and salary for their principals/ senior teachers may lead to significant increase in school fees and parents' financial burden. The school should consider rearranging manpower and resources. EDB will exercise prudence to strike a balance among various factors.

## ● Schedule 3: Particulars of Supporting Staff ●

- If a supporting staff member is employed for the sale of school items/ provision of paid services as trading operations, the related salary expenditure should NOT be included in fee revision applications → should NOT be reported in Schedule 3
  - e.g. Tutors of Interest Classes, School Bus Driver
- Expenditure on salary of staff providing whole-day meal services or expenditure on salary of staff paid by the Grant for Support to NCS Students, Supply Teacher Grant and Paid Maternity Leave for Staff and Staff Relief Grant should NOT be included in fee revision applications
  - should NOT be reported in Schedule 3
- Observe relevant stipulations & guidelines on Statutory Minimum Wage (SMW)
  - Homepage of Labour Department  
<http://www.labour.gov.hk/eng/news/mwo.htm>
  - The statutory minimum wage rate:
    - Currently \$37.5 per hour  
[The SMW rate is raised to \$40 per hour with effect from 1 May 2023.]

# Schedule 4: Schedule of Income and Expenditure

(1) **Schedule 4** - Fill in the total amount of income and expenditure for the whole school (including CCC, local KG classes and non-local KG classes)

	2021/22 accounting year Actual Amount (per annual audited accounts) \$	2022/23 Revised Estimate \$	2023/24 Estimate (Note 1) \$
<b>INCOME</b>			
1. teacher salary related subsidy			
1.1 60% of basic unit subsidy (Note 2)			
1.2 tide-over grant			
1.3 accumulated surplus of respective subsidy (Note 3)			
2. premises related subsidy			
2.1 rental subsidy/rent reimbursement (if applicable) (Note 2)			
2.2 rates and government rent reimbursement (if applicable)			
2.3 premises maintenance grant (if applicable) (Note 2)			
2.4 accumulated surplus of respective subsidy (Note 3)			
3. other operating expenses related subsidy			
3.1 40% of basic unit subsidy (Note 2)			
3.2 accumulated surplus of respective subsidy (Note 3)			
4. CCCSS subsidy (if applicable)			
5. other subsidies for child care services (if applicable)			
5.1 SME			
5.2 SOE			
5.3 SAS			
6. school fees from parents (including fee remission under the Kindergarten and Child Care Centre Fee Remission Scheme but <b>excluding</b> income from meal charges)			
7. donation income (Note 4)			
8. others (such as contribution from school sponsoring body, bank interest, etc.) (Note 5)			
<b>(a) TOTAL INCOME:</b>			

(2) Please refer to the provisional amount of rental subsidy per month in the application form of rental subsidy, and then multiply it by 12 months for an estimated annual figure (Income 2.1)

(3) Should tally with the no. of students reported in **Schedule 1C** (Income 1.1, 1.2, 2.3 and 3.1)

(4) Do NOT include items with specific purpose or non-recurrent income (Income 8)



## ● Schedule 4: Schedule of Income and Expenditure (cont'd) ●

If the expenditure of the works is partly covered by:

### Premises maintenance grant

Please include the amount incurred in Expenditure 2.4. The rest of difference should be aggregated with other expenditure of works starting in the same school year for spreading the amount evenly over years in Expenditure 3.3.

### Renovation Grant or Relocation Grant

Only the uncovered amount should be aggregated with other expenditure of works starting in the same school year for spreading the amount evenly over years in Expenditure 3.3.

EXPENDITURE			
3.	other operating expenses		
3.1	salary related expenses of supporting staff ( <u>excluding</u> cooks and supporting staff paid by Grant for Support to NCS Students, Supply Teacher Grant and Paid Maternity Leave for Staff and Staff Relief Grant)		
3.2	long service payment/severance payment for supporting staff ( <u>excluding</u> cooks and supporting staff paid by Grant for Support to NCS Students, Supply Teacher Grant and Paid Maternity Leave for Staff and Staff Relief Grant)		
3.3	spreading of major repairs and maintenance (for items each costing \$8,000 or above) but excluding items already reported under item 2.4 ( <i>Note 7</i> )		
3.4	depreciation of fixed assets charged under KG Scheme Funds ( <i>Note 6</i> )		
3.4.1	furniture/equipment/fixtures/fittings		
3.4.2	computer hardware and software		
3.4.3	leasehold improvements		
3.5	depreciation of fixed assets charged under School Funds ( <i>Note 6</i> )		
3.5.1	furniture/equipment/fixtures/fittings		
3.5.2	computer hardware and software		
3.6	teaching consumables		
3.7	expenses on regular learning activities for all students		
3.8	water and electricity		
3.9	supervisor's remuneration (if applicable) ( <i>Note 8</i> )		
3.10	set-up expenses (if applicable) ( <i>Note 9</i> )		
3.11	other expenses ( <u>excluding</u> relevant expenditure on items with specific purpose or non-recurrent grants, e.g. Grant for Support to NCS Students, One-off Start-up Grant, Supply Teacher Grant, Paid Maternity Leave for Staff and Staff Relief Grant, Promotion of Reading Grant for Kindergartens, Grant for Procurement of National Flag and Movable Flagpole, Home-School Co-operation		

**(5) Other operating expenses (Expenditure 3.3 - 3.5) :**  
**Only fill in with amounts of major repairs and maintenance / fixed assets apportioned in the 2023/24 school year**

## Schedule 4: Schedule of Income and Expenditure (cont'd)

EXPENDITURE			
3. other operating expenses			
3.1 salary related expenses of supporting staff ( <b>excluding</b> cooks and supporting staff paid by Grant for Support to NCS Students, Supply Teacher Grant and Paid Maternity Leave for Staff and Staff Relief Grant)			
3.2 long service payment/severance payment for supporting staff ( <b>excluding</b> cooks and supporting staff paid by Grant for Support to NCS Students, Supply Teacher Grant and Paid Maternity Leave for Staff and Staff Relief Grant)			
3.3 spreading of major repairs and maintenance (for items each costing \$8,000 or above) but excluding items already reported under item 2.4 (Note 7)			
3.4 depreciation of fixed assets charged under KG Scheme	<b>(6) Except some special cases, in general, school supervisors receive <u>NO</u> remuneration. (Expenditure 3.9) – Refer to Point 4 of <a href="#">Appendix 3</a></b>		
3.4.1 furniture/equipment/fixtures/fittings			
3.4.2 computer hardware and software			
3.4.3 leasehold improvements			
3.5 depreciation of fixed assets charged under School Feeding Scheme			
3.5.1 furniture/equipment/fixtures/fittings			
3.5.2 computer hardware and software			
3.6 teaching consumables			
3.7 expenses on regular learning activities for all students			
3.8 water and electricity			
3.9 supervisor's remuneration (if applicable) (Note 8)			
3.10 set-up expenses (if applicable) (Note 9)			
3.11 other expenses ( <b>excluding</b> relevant expenditure on items with specific purpose or non-recurrent grants, e.g. Grant for Support to NCS Students, One-off Start-up Grant, Supply Teacher Grant, Paid Maternity Leave for Staff and Staff Relief Grant, Promotion of Reading Grant for Kindergartens, Grant for Procurement of National Flag and Movable Flagpole, Home-School Co-operation Grants, Professional Capacity Enhancement Grant, One-off Parent Education Grant and Feed-in Tariff (FiT) Scheme) (Note 5 and Note 10)			

**(7) Other expenses  
(Expenditure 3.11) :**

**For schools procuring any forms of administration support services from their sponsoring bodies or other organisations, they should separately provide information on the nature, justifications, manpower involved and breakdowns of the cost.**

## ● **Schedule 4: : Schedule of Income and Expenditure (cont'd)** ●

### **Expenditure 3.4 and 3.5 - Depreciation of Fixed Assets**

- **Similarities and differences for the depreciation charged under KG Scheme Fund and School Fund**

<b>Category</b>	<b>KG Scheme Fund (Expenditure 3.4)</b>	<b>School Fund (Expenditure 3.5)</b>
<b>(1) Suggested depreciation rates</b>	Premises: 2.5% Leasehold improvements: 10%	Not applicable
	Furniture/Equipment/Fixtures/Fittings: 20% Computer hardware and software: 30%	
<b>(2) The treatment of assets upon the closure or withdrawal from the Scheme</b>	The assets shall be at Government's discretion for disposal (excluding premises and leasehold improvements)	The assets shall be at School's discretion for disposal
<b>(3) Calculation of school fees</b>	The amount concerned would be considered in the calculation of school fees for <u>all</u> portions	The amount concerned would be considered in the calculation of school fees for <u>non-local KG classes and CCC classes</u> (if any)



## ● (4) Commonly Asked Questions ●





# Enquiries



- **Application for Fee Revision**

The Respective School Development Officers /  
Services Officers

- **Accounting Matters / Filling in Electronic Schedules**

Management Services Section, Finance Division 2892 6530

- **Refined Arrangement for the Surplus of Unit Subsidy and Special Arrangement for the Uplifting of Reserve Ceiling of Accumulated Surplus**

Kindergarten Administration 2 Section 2186 6365

- **EDBCM No. 5/2023**

Kindergarten Administration Section 2186 8994