

Kindergarten Education Scheme (Scheme)

Briefing on Applications for School Fee Revision (2026/27 School Year)

Reminder:

You may refer to EDBCM No. [1/2026](#) for reference.

**Education Bureau
(May 2026)**

Rundown

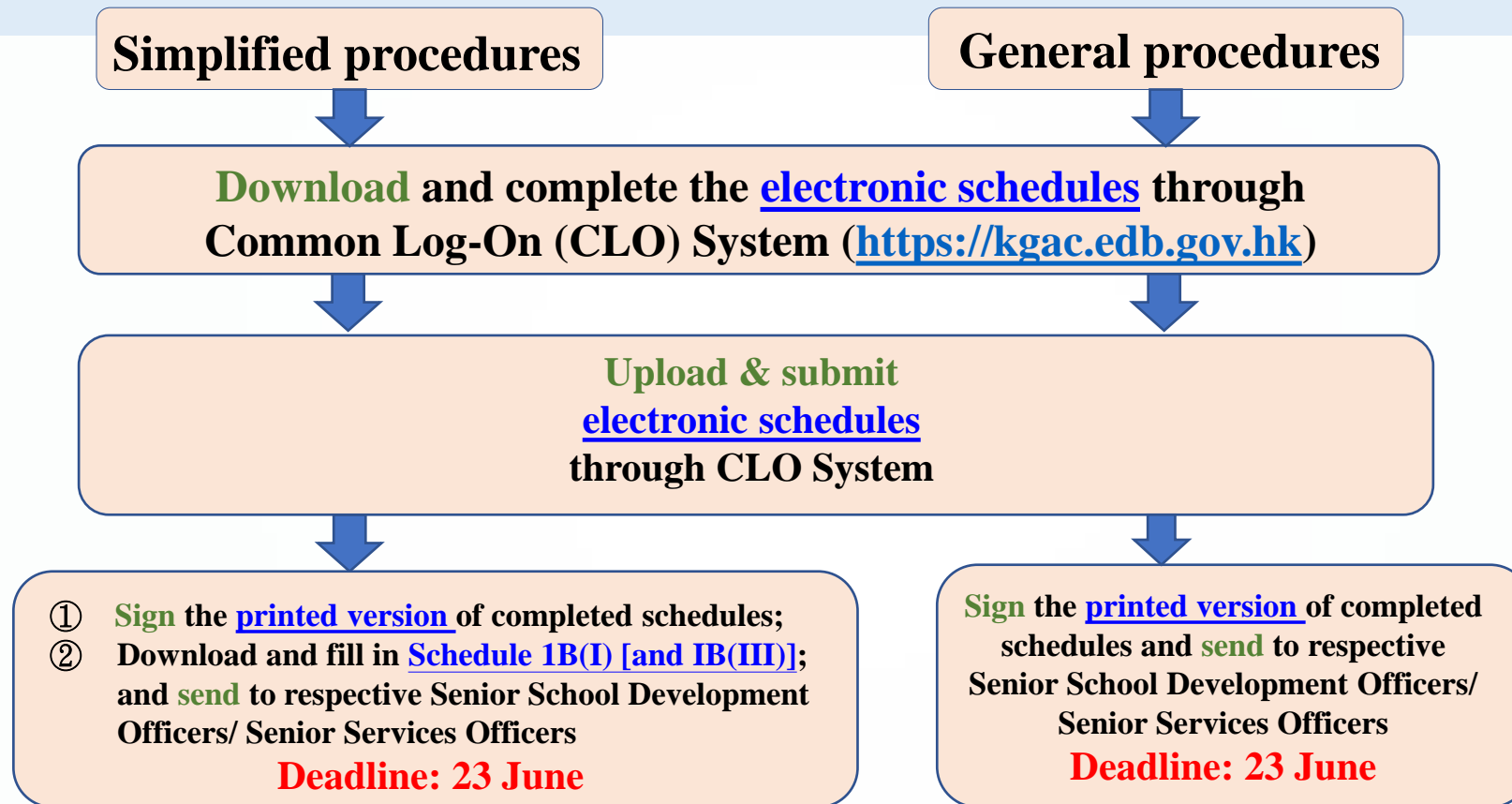
(1) Application Procedures

(2) Key Points to Note

(3) Samples for Completing Schedules

(4) Frequently Asked Questions

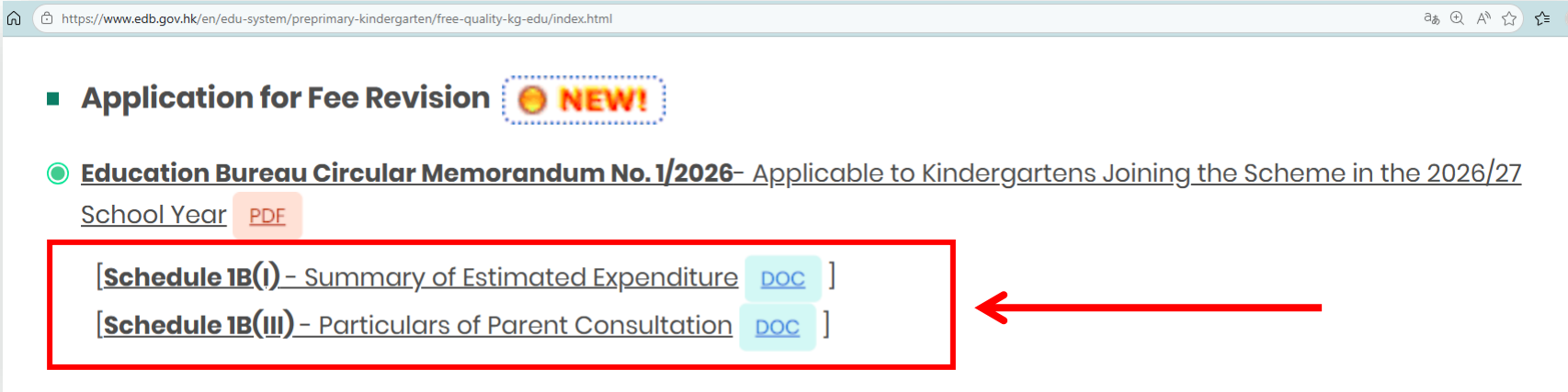
(1) Application Procedures





Please refer to Paragraphs 3-8 of [EDBCM No. 1/2026](#) for details.


Download Schedule 1B


[for schools adopting simplified procedures]



■ **Application for Fee Revision** 

● **Education Bureau Circular Memorandum No. 1/2026** - Applicable to Kindergartens Joining the Scheme in the 2026/27 School Year 

[[Schedule 1B\(I\) - Summary of Estimated Expenditure](#) ]

[[Schedule 1B\(III\) - Particulars of Parent Consultation](#) ]

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

Points to note before submitting application

12. School supervisors applying for fee revision for their KGs in the 2026/27 school year should note the following:

- (f) 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 3 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 Scheme in the 2026/27 school year.
- I understand that if my school has been in operation in or before the 2024/25 school year, I should submit a copy of annual audited accounts for the 2024/25 accounting 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 of government subsidies utilised under the Scheme.

(2) Key Points to Note

1. Simplified Procedures/ General Procedures

([Appendix 1](#) of EDBCM No. 1/2026)

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)	Other applications (Note 1)
		(ii) Fee increase with the following criteria fulfilled: (a) KG HD classes: increase not more than 1.4%; (b) KG WD classes: <ul style="list-style-type: none"> Proposed annual school fees at \$11,750 or below (Note 4); Proposed annual school fees above \$11,750, increase not more than 1.4%; and 	
		(c) CCC and non-local KG classes: increase not more than 1.4%	
		(iii) Fee reduction for all or some classes	
1A	Declaration of School Supervisor	✓	✓
1B(I)/ 1B(II)/ 1B(III)	Schedule of Simplified Procedures	✓ (Notes 3, 4)	
1C	Particulars of School Fees, Classes and Enrolment		✓

(1) Note to KGs having withdrawn from the Scheme but still receiving government subsidy of eligible students at certain level(s) in the 2026/27 school year

(3) Note to KGs applying to stay in the Child Care Centre Subsidy Scheme

Note:

- (1) If local kindergarten (KG) classes/ child care centre (CCC) classes will be changed from free of charge to fee-charging, or their proposed school fee increase levels could not fulfil the criteria of the simplified procedures, they are required to adopt the general procedures. In addition, if KGs (i) did not join the Scheme in the 2025/26 school year; or (ii) have withdrawn from the Scheme but still having some students eligible for receiving government subsidy under the Scheme in the 2026/27 school year, they are also required to adopt the 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 2026/27" of CCC classes by filling in Column (f) in Table 1 of Schedule of Simplified Procedures (Schedule 1B(II)).
- (4) For KGs operating WD classes with proposed annual school fees at \$11,750 or below, with increase more than \$1,500, if KGs fulfil the criteria for adopting simplified procedures, they should also complete Particulars of Parent Consultation (Schedule 1B(III)).

(2) Note to KGs operating a Child Care Centre

(4) Note to KGs applying the proposed annual school fees at \$11,750 or below, increase more than \$1,500

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 2026/27 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 2026/27 school year. Thus, **Schedules 1A and 1B(I)** are submitted under the **simplified procedures**. [Note: If KGs apply for staying in the Child Care Centre Subsidy Scheme, please also provide the "estimated no. of children for 2026/27" of CCC classes by filling in **Column (f) in Table 1 of Schedule of Simplified Procedures (Schedule 1B(II)).**]

My school fulfils the following criteria for adopting the **simplified procedures** and will submit **Schedules 1A, 1B(I) and 1B(II)**. In the 2026/27 school year, my school will:

(i) increase school fees

(a) Half-day (HD) KG classes:

school fee increase not more than 1.4%

(b) Whole-day (WD) KG classes:

proposed annual school fees at \$11,750 or below, with increase not more than \$1,500

proposed annual school fees at \$11,750 or below, with increase more than \$1,500 (Schedule 1B(III) should also be completed)

proposed annual school fees above \$11,750, with increase not more than 1.4%

(c) CCC and non-local KG classes:

school fee increase not more than 1.4%

Deadline: 23 June

Example 2

Joyous Kindergarten-cum-Child Care Centre

- Operating kindergarten and child care centre
- Kindergarten half-day: continue to be free
- Kindergarten whole-day: school fees +\$500 to \$11,000
- Child care centre: school fees +1.4%

⇩
**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 2026/27 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 2026/27 school year. Thus, **Schedules 1A and 1B(I)** are submitted under the **simplified procedures**. [Note: If KGs apply for staying in the Child Care Centre Subsidy Scheme, please also provide the “estimated no. of children for 2026/27” of CCC classes by filling in **Column (f) in Table 1 of Schedule of Simplified Procedures (Schedule 1B(II))**.]

- My school fulfils the following criteria for adopting the **simplified procedures** and will submit **Schedules 1A, 1B(I) and 1B(II)**. In the 2026/27 school year, my school will:

- (i) increase school fees
- (a) Half-day (HD) KG classes:
- school fee increase not more than 1.4%
- (b) Whole-day (WD) KG classes:
- proposed annual school fees at \$11,750 or below, with increase not more than \$1,500
 - proposed annual school fees at \$11,750 or below, with increase more than \$1,500 (Schedule 1B(III) should also be completed)
 - proposed annual school fees above \$11,750, with increase not more than 1.4%
- (c) CCC and non-local KG classes:
- school fee increase not more than 1.4%

➔ **Deadline: 23 June**

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 +1.3% to \$20,000
- Child care centre: school fees +1.2%

⇩
**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 2026/27 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 2026/27 school year. Thus, **Schedules 1A and 1B(I)** are submitted under the **simplified procedures**. [Note: If KGs apply for staying in the Child Care Centre Subsidy Scheme, please also provide the “estimated no. of children for 2026/27” of CCC classes by filling in **Column (f) in Table 1 of Schedule of Simplified Procedures (Schedule 1B(II))**.]

My school fulfils the following criteria for adopting the **simplified procedures** and will submit **Schedules 1A, 1B(I) and 1B(II)**. In the 2026/27 school year, my school will:

(i) increase school fees

(a) Half-day (HD) KG classes:

school fee increase not more than 1.4%

(b) Whole-day (WD) KG classes:

proposed annual school fees at \$11,750 or below, with increase not more than \$1,500

proposed annual school fees at \$11,750 or below, with increase more than \$1,500 (Schedule 1B(III) should also be completed)

proposed annual school fees above \$11,750, with increase not more than 1.4%

(c) CCC and non-local KG classes:

school fee increase not more than 1.4%

Deadline: 23 June

Example 4

Lovely Kindergarten-cum-Child Care Centre

- Operating kindergarten and child care centre
- Kindergarten half-day: continue to be free
- Kindergarten whole-day: school fees +\$5,000 to \$9,000
- Child care centre: school fees +1.4%

⇩
**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 2026/27 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 2026/27 school year. Thus, **Schedules 1A and 1B(I)** are submitted under the **simplified procedures**. [Note: If KGs apply for staying in the Child Care Centre Subsidy Scheme, please also provide the “estimated no. of children for 2026/27” of CCC classes by filling in **Column (f) in Table 1 of Schedule of Simplified Procedures (Schedule 1B(II))**]

- My school fulfils the following criteria for adopting the **simplified procedures** and will submit **Schedules 1A, 1B(I) and 1B(II)**. In the 2026/27 school year, my school will:

- (i) increase school fees
- (a) Half-day (HD) KG classes:
- school fee increase not more than 1.4%
- (b) Whole-day (WD) KG classes:
- proposed annual school fees at \$11,750 or below, with increase not more than \$1,500
 - proposed annual school fees at \$11,750 or below, with increase more than \$1,500 (Schedule 1B(III) should also be completed)
 - proposed annual school fees above \$11,750, with increase not more than 1.4%
- (c) CCC and non-local KG classes:
- school fee increase not more than 1.4%

Deadline: 23 June

Example 5

Cheerful Kindergarten

- Operating kindergarten classes 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 2026/27 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 2026/27 school year. Thus, **Schedules 1A and 1B(I)** are submitted under the **simplified procedures**. [Note: If KGs apply for staying in the Child Care Centre Subsidy Scheme, please also provide the "estimated no. of children for 2026/27" of CCC classes by filling in **Column (f) in Table 1 of Schedule of Simplified Procedures (Schedule 1B(II)).**]

My school fulfils the following criteria for adopting the **simplified procedures** and will submit **Schedules 1A, 1B(I) and 1B(II)**. In the 2026/27 school year, my school will:

(i) increase school fees

(a) Half-day (HD) KG classes:

school fee increase not more than 1.4%

(b) Whole-day (WD) KG classes:

proposed annual school fees at \$11,750 or below, with increase not more than \$1,500

proposed annual school fees at \$11,750 or below, with increase more than \$1,500 (Schedule 1B(III) should also be completed)

proposed annual school fees above \$11,750, with increase not more than 1.4%

(c) CCC and non-local KG classes:

school fee increase not more than 1.4%

(ii) reduce school fees of all or some classes

➔ Deadline: 23 June

Example 6

Active Kindergarten

- Operating kindergarten classes only
- Half-day: school fees changed from free of charge to \$100 per instalment
- Whole-day: school fees +5% to \$16,800

→ **General Procedures**

Also applicable to KGs not joining the Scheme in the 2025/26 school year but approved in the 2026/27 school year
OR
having withdrawn from the Scheme but still receiving government subsidy of eligible students at certain level(s) in the 2026/27 school year

- My school fulfils the following criteria for adopting the **simplified procedures** and will submit **Schedules 1A, 1B(I) and 1B(II)**. In the 2026/27 school year, my school will:
 - (i) increase school fees
 - (a) Half-day (HD) KG classes:
 - school fee increase not more than 1.4%
 - (b) Whole-day (WD) KG classes:
 - proposed annual school fees at \$11,750 or below, with increase not more than \$1,500
 - proposed annual school fees at \$11,750 or below, with increase more than \$1,500 (Schedule 1B(III) should also be completed)
 - proposed annual school fees above \$11,750, with increase not more than 1.4%
 - (c) CCC and non-local KG classes:
 - school fee increase not more than 1.4%
 - (ii) reduce school fees of all or some classes
- My school is under the following condition and hence will submit **Schedules 1A, 1C, 1D, 2A(I)/2A(II), 2B(I)/2B(II), 3 and 4** under the general procedures.
 - not fulfilling the above criteria for adopting the simplified procedures
 - with classes changed from free of charge to fee-charging
 - not joining the Kindergarten Education Scheme (Scheme) in the 2025/26 school year
 - having withdrawn from the Scheme but still receiving government subsidy of eligible students under the Scheme in the 2026/27 school year
- My school proposes to freeze/ reduce/ increase meal charges of WD classes (details at **Schedule 5**).

Deadline: 23 June
No need Schedule 1B

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

- Provisional figures are at [Appendix 2](#) of EDBCM No. 1/2026
- 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 2026/27 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, Supply Teacher Grant, Paid Maternity Leave for Staff and Staff Relief Grant, Relocation Grant, Promotion of Reading Grant for Kindergartens, Home-School Co-operation Grants, Enhanced Professional Capacity Enhancement Grant, Kindergarten Activity Grant, Consolidated One-off Grant and Feed-in Tariff (FiT) Scheme, 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:

- Associated expenses incurred from **non-recurrent subsidies/ grants or items with specific purpose**
- Examples of **items NOT recognised for fee calculation**^(Note):

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.

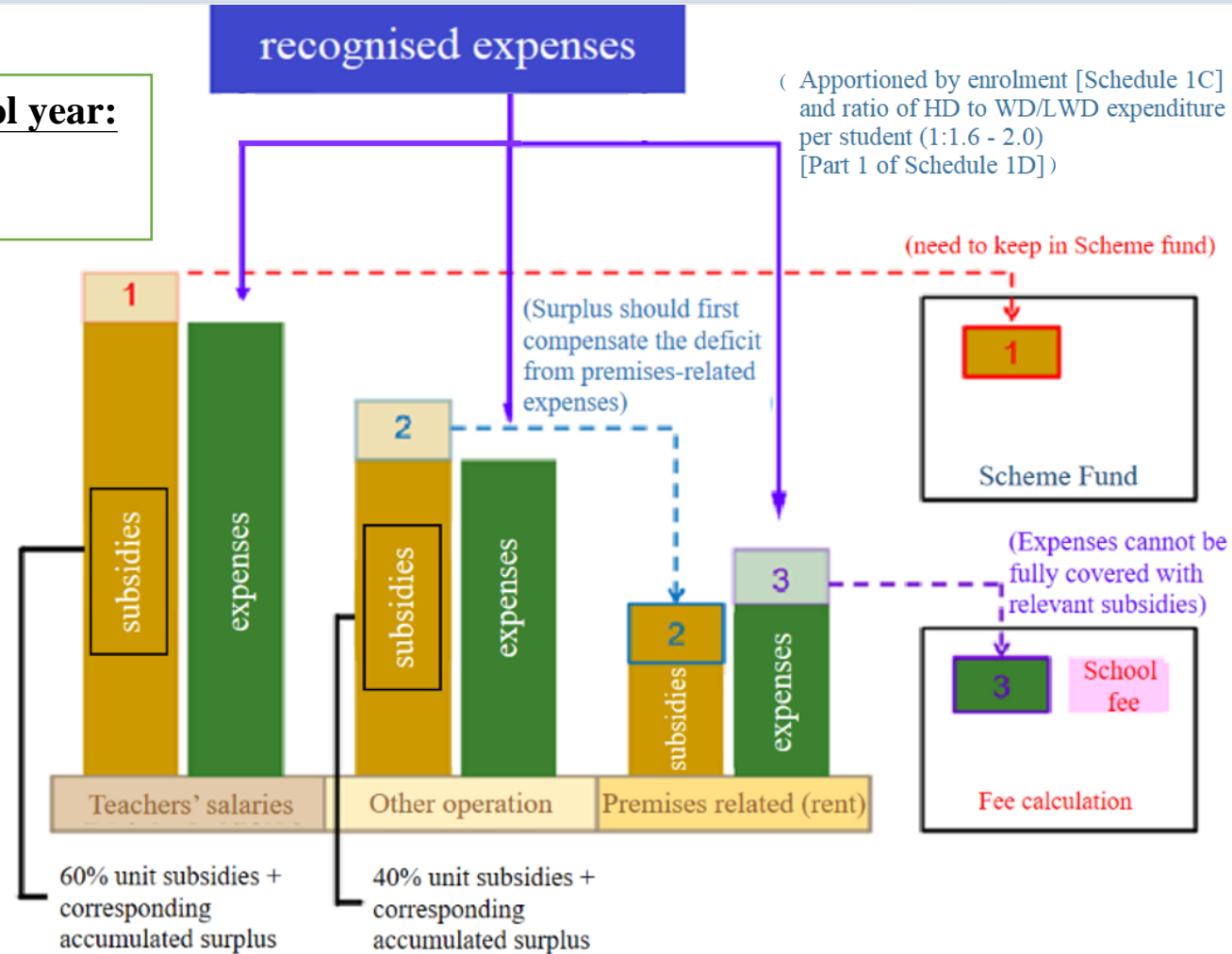
Note: whether **all** students will join/ use should be the key factor for consideration

4. Concept of Fee Calculation – Local KG Classes

Fee ceilings for 2026/27 school year:

HD: **\$11,750** per annum

WD/LWD: **\$30,540** per annum



5. School Fees Before Deduction of Subsidies

- 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
- KGs may contact their respective School Development Officers/ Services Officers for the school fees before deduction of government subsidies so as to notify parents in advance. If necessary, KGs should submit an application in writing and briefly explain with relevant justifications

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

Income

- Major source of income of KGs joining the Scheme:
 - Government subsidies ^(Note) + Fees after deduction of the Government subsidies
 - If not receiving Government subsidies:
Fees before deduction of the Government subsidies

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)

Operating expenses

- **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 recognised by the Education Bureau can be considered in fee calculation

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

- In principle, “proposed school fees before deduction of government subsidies” should be adequate to cover the cost of each student
- If a KG only operates HD or WD/LWD session(s), the “proposed school fees before deduction of government subsidies” per student is:

**Total estimated operating expenditure
incurred for the whole school**

Estimated student enrolment

Example : Love and Caring Kindergarten

(concurrently operating KG local curriculum and/or child-care centres (CCC) and/or KG non-local curriculum)

- Total teacher salary and related expenses (including principal and teaching staff) **to be apportioned according to actual duties**
- Other expenses (including salary of non-teaching/ supporting staff, rent and other operating expenses) **to be apportioned based on student enrolment ratio**

	KG local curriculum	CCC (if applicable)	KG non-local curriculum (if applicable)	Total
Estimated student enrolment	180	90	30	300
Teacher salary and related expenses (A) (apportioned according to actual duties)	\$7,000,000	\$3,000,000	\$2,000,000	\$12,000,000
Other expenses (B) (apportioned based on student enrolment ratio)	$\$3,000,000 \times 180 \div (180 + 90 + 30)$ = \$1,800,000	$\$3,000,000 \times 90 \div (180 + 90 + 30)$ = \$900,000	$\$3,000,000 \times 30 \div (180 + 90 + 30)$ = \$300,000	\$3,000,000
Total expenditure amount after apportionment [(C) = (A) + (B)]	$\$7,000,000 + \$1,800,000$ = \$8,800,000	$\$3,000,000 + \$900,000$ = \$3,900,000	$\$2,000,000 + \$300,000$ = \$2,300,000	\$15,000,000

Example : Love and Caring Kindergarten

(concurrently providing both HD and WD/LWD sessions)

- After apportioning the total expenditure incurred for the whole school to KG local curriculum based on the defined apportionment basis as illustrated in paragraph 4A above, the total expenditure of KG local curriculum (i.e. \$8,800,000) must be further apportioned between HD and WD/LWD sessions **based on student enrolment and the ratio of HD to WD/LWD unit cost per student**
- The ratio of HD to WD/LWD unit cost per student should range from 1:1.6 to 1:2

	KG local curriculum		
	HD session	WD/LWD session	Total
Estimated student enrolment (D)	120	60	180
Ratio of unit cost per student (E)	1	1.8	-
Share of expenditure [(F) = (D) x (E)]	120 x 1 = 120	60 x 1.8 = 108	228
Ratio of cost shared by each session	120 ÷ (120 + 108) = 52.63%	108 ÷ (120 + 108) = 47.37%	100%
Expenditure apportioned to KG local curriculum (G)	\$8,800,000 x 52.63% = \$4,631,440	\$8,800,000 x 47.37% = \$4,168,560	\$8,800,000
“Proposed school fees BEFORE deduction of government subsidies” per student [(H) = (G) ÷ (D)]	\$4,631,440 ÷ 120 = \$38,595	\$4,168,560 ÷ 60 = \$69,476	-

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

Note:

Schedule 1B : Only For schools adopting simplified procedures to complete and submit on or before **23 June 2026**.

Appendix 1

Kindergartens Joining the Kindergarten Education Scheme
Summary Table of Schedules for Fee Revision in the 2026/27 School Year

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 1.4%; (b) KG WD classes: <ul style="list-style-type: none"> • Proposed annual school fees at \$11,750 or below (Note 4); • Proposed annual school fees above \$11,750, increase not more than 1.4%; and (c) CCC and non-local KG classes: increase not more than 1.4% (iii) Fee reduction for all or some classes	Other applications (Note 1)
1A	Declaration of School Supervisor	✓	✓
1B(I)/ 1B(II)/ 1B(III)	Schedule of Simplified Procedures	✓ (Notes 3, 4)	
1C	Particulars of School Fees, Classes and Enrolment		✓
1D	Ratios for Apportionment of Expenditure		✓
2A(I)/ 2A(II)	Particulars of Principal		✓
2B(I)/ 2B(II)	Particulars of Teaching Staff / Child Care Workers		✓
3	Particulars of Supporting Staff		✓
4	Schedule of Income and Expenditure		✓
5	Particulars of Meal Charges for WD Classes	✓*	✓*

* If applicable

Schedule 1B: Summary of Estimated Expenditure for the 2026/27 School Year

[For schools adopting **simplified procedures** to complete and submit on or before **23 June 2026**]

Schedule of Simplified Procedures
Schedule 1B(I) (P.1 of 2)
Summary of Estimated Expenditure for the 2026/27 School Year

Name of *KG/KG-cum-CCC: _____
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.

(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 the ratios for apportionment of expenditure in [Schedule 1D](#)

5. Documents Templates (For reference only)

- [Calculating Number of Teachers \(Revised in November 2016\)](#) XLS
- Sample school notice/circular letter on sales of school items and provision of paid
- Certificate of Service Template DOC **NEW!**
- Surplus Usage Report of Unit Subsidy (Only applicable to Scheme-KGs with reserved 2023/24 accounting year) DOC **NEW!**

Refer to [Calculation sheet – Calculating Number of Teachers \(Revised in November 2016\)](#)

Schedule 1B(I) (P.2 of 2)

(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)	(c) Full-time (1.0)/ Part-time (e.g. 0.5)	(d) Monthly Salary (\$) (including other income)
1.			
2.			
3.			
4.			
5.			
6.			

i.e. non-teaching staff

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.

(5) Major administration expenses

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

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

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 2, paragraphs 4.1.2.1(5) and 4.4.3(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 2026/27 school year]

Brief Description of Works	Total Amount (\$)	No. of Years for Spreading (Note)	Charged to 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

Unless there are special circumstances, in general,
School Supervisors should **NOT** receive any
remuneration – please refer to Note 4 of [Appendix 2](#)

* Delete whichever is inappropriate

For KGs operating WD classes with proposed annual school fees at \$11,750 or below, with increase more than \$1,500, if KGs fulfil the criteria for adopting simplified procedures, they should also complete Particulars of Parent Consultation (Schedule 1B(III)).

Schedule of Simplified Procedures
Schedule 1B(III)

[Only for KGs operating WD classes with proposed annual school fees at \$11,750 or below, and increase more than \$1,500]

Particulars of Parent Consultation

Name of KG/KG-cum-CCC*: Example: Caring Kindergarten

School Reg. No.: 123456

With regard to the increase in the proposed annual school fees in the 2026/27 school year, my school has issued a letter/circular to parents to explain the amount of the proposed school fees and the reasons for adjustment of school fees. In the reply slips received from parents, more than half of the parents did not have views, and my school has taken appropriate follow-up actions in light of any views and concerns of parents.

Date of issue of letter/circular : 5 June 2026

No. of reply slips issued (No. of students) : 150

No. of reply slips received from parents: : 50

Note:
Ample time should be allocated for parent consultation.

Please ✓ in the box.

*Please delete whichever is inappropriate.

School Chop

Signature of Supervisor : _____
Name of Supervisor : _____
Date : _____

Among which 6 reply slips indicated opposition

[SAMPLE]

For reference only

**Parent Consultation
Acknowledgement Slip**

[Please return this slip on or before xx XX 2026]

Proposed school fee increase for the 2026/27 school year

1. I acknowledge receipt of your letter of xx XX 2026 informing me the proposed school fee increase for the 2026/27 school year and the reasons for collection of school fees.
2. My views on the event of the proposed school fee increase in the 2026/27 school year are as follows (Optional):

Student's Name: _____ Parent's Signature: _____

Class: _____ () Parent's Name: _____

Date: _____

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 1.4%; (b) KG WD classes: <ul style="list-style-type: none"> • Proposed annual school fees at \$11,750 or below (Note 4); • Proposed annual school fees above \$11,750, increase not more than 1.4%; and (c) CCC and non-local KG classes: increase not more than 1.4% (iii) Fee reduction for all or some classes	Other applications (Note 1)
1A	Declaration of School Supervisor	✓	✓
1B(I)/ 1B(II)/ 1B(III)	Schedule of Simplified Procedures	✓ (Notes 3, 4)	
1C	Particulars of School Fees, Classes and Enrolment		✓
1D	Ratios for Apportionment of Expenditure		✓
2A(I)/ 2A(II)	Particulars of Principal		✓
2B(I)/ 2B(II)	Particulars of Teaching Staff / Child Care Workers		✓
3	Particulars of Supporting Staff		✓
4	Schedule of Income and Expenditure		✓
5	Particulars of Meal Charges for WD 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 2025/26 in [Schedule 1C](#)
2. Fill in with “0” for the estimated number of enrolment in 2026/27
3. Leave the proposed school fees in 2026/27 **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\(II\)](#)]

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: _____ School Reg. No.: _____

(a) Level	Fees per student per annum (pspa)			(d) Proposed no. of instalments for 2026/27 (Notes 1 & 2)	2025/26	2026/27	
	(b) Approved fees for 2025/26 (per Fees Certificate after deduction of government subsidy)	(c) Proposed fees for 2026/27			(e) Actual total enrolment	(f) Estimated number of enrolment	(g) Estimated total enrolment (Note 3)
		(i) before deduction of government subsidy (Note 1)	(ii) after deduction of government subsidy (Note 1)				
Classes of Local Stream	\$	\$	\$				
<u>AM Session</u> Nursery	0	55212	0	12	32	32	107
Lower Kindergarten	0	55212	0	12	39	35	
Upper Kindergarten	0	55212	0	12	35	40	
<u>PM Session</u> Nursery	0	55212	0	12	22	22	77
Lower Kindergarten	0	55212	0	12	30	25	
Upper Kindergarten	0	55212	0	12	28	30	
<u>Whole-day Session</u> Nursery	8952	Leave blank		12	0	0	0
Lower Kindergarten	8952			12	0	0	
Upper Kindergarten	8952			12	0	0	
				Total:	186	184	184

* Delete whichever is inappropriate

Notes:

- Proposed fees per student per annum should be an integer.
- If the proposed fees per student per annum are not an integer, the proposed fees should be rounded up to the nearest integer. For approval of the Permanent Secretary for Education is required. For details, please contact respective schools.
- The estimated total enrolment for AM, PM and whole-day sessions should be the same as the number reported in the application for rental subsidy (if any).

**Other 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	48,000	0%	100%	0%	0	48,000	0
Senior teacher	36,000	50%	50%	0%	18,000	18,000	0
Teacher 1	30,000	0%	100%	0%	0	30,000	0
Teacher 2	28,000	50%	50%	0%	14,000	14,000	0
Teacher 3	27,000	0%	100%	0%	0	27,000	0
Teacher 4	26,000	20%	80%	0%	7,800	18,200	0
Teacher 5	26,000	0%	100%	0%	0	26,000	0
Total :	221,000				39,800	181,200	0

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

2. Ratio for Overall Teacher Salary and Related Expenses [to be completed by schools also operating CCC classes and/or non-local classes]

School year	Overall Ratio for Total Teacher (including Principal) Salary and Related Expenses (<i>Note 2</i>)				
	CCC (if applicable)	:	Local KG Classes	:	Non-Local KG Classes (if applicable)
2025/26		:		:	
2026/27	18%	:	83%	:	0%

$$\begin{aligned} &39,800 \div 221,000 \\ &= 18\% \end{aligned}$$

$$\begin{aligned} &181,200 \div 221,000 \\ &= 82\% \end{aligned}$$

$$\begin{aligned} &0 \div 221,000 \\ &= 0\% \end{aligned}$$

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 \(Revised in November 2016\)](#)

5. Documents Templates (For reference only)

- [Calculating Number of Teachers \(Revised in November 2016\)](#) XLS
- [Sample school notice/circular letter on sales of school items and provision of paid](#)
- [Certificate of Service Template](#) DOC **NEW!**
- [Surplus Usage Report of Unit Subsidy \(Only applicable to Scheme-KGs with reserve 2023/24 accounting year\)](#) DOC **NEW!**

- If it is estimated that enrolment will decline, KG's plan to retain the current rank and salary for their principal/ 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 Staff Relief Grant for Staff Taking Paid Maternity Leave
 - 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 <https://www.labour.gov.hk/eng/news/mwo.htm>
 - The statutory minimum wage rate:
 - increased from its prevailing level of \$42.1 per hour to **\$43.1** with effect from **1 May 2026**

Schedule 4: Schedule of Income and Expenditure

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)

Schedule of Income and Expenditure (P.1 of 2)	2024/25 accounting year Actual Amount (per annual audited accounts] \$	2025/26 Revised Estimate \$	2026/27 Estimate (Note 1) \$
INCOME			
1. teacher salary related subsidy			
1.1 60% of basic unit subsidy (Note 2)			
1.2 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			
5.4 SSC			
6. school fees from parents (including fee remission under the Kindergarten and Child Care Centre Fee Remission Scheme but excluding income from meal charges)			
7. donation income (Note 4)			
8. others (such as contribution from school sponsoring body, bank interest, etc.) (Note 5)			
(a) TOTAL INCOME:			

(Income 2.1)
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 1.1, 2.3 and 3.1)
Should tally with the no. of students reported in [Schedule 1C](#)

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

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.

2.	premises related expenses			
2.1	rental of school premises			
2.2	rates and Government rent			
2.3	depreciation of school premises (Note 6)			
2.4	major repairs and maintenance of school premises charged to Premises Maintenance Grant			

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 (Note 7)			
3.4	depreciation of fixed assets charged under Kindergarten Education Scheme Funds (Note 6)			
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 (Note 6)			
3.5.1	furniture/equipment/fixtures/fittings			
3.5.2	computer hardware and software			

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

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

3.4	depreciation of fixed assets charged under Kindergarten Education Scheme Funds (Note 6)			
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 Fu			
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 (excluding relevant expenditure on items with specific purpose or non-recurrent grants, e.g. Grant for Support to NCS Students, Supply Teacher Grant, Paid Maternity Leave for Staff and Staff Relief Grant, Relocation Grant, Promotion of Reading Grant for Kindergartens, Home-School Co-operation Grants, Enhanced Professional Capacity Enhancement Grant, Kindergarten Activity Grant, Consolidated One-off Grant and Feed-in Tariff (FiT) Scheme) (Note 5 and Note 10)			
4.	corresponding expenditure charged to donation income			

(Expenditure 3.9)
 Except some special cases, in general, school supervisors receive **NO** remuneration - Refer to Point 4 of [Appendix 2](#)

(Expenditure 3.11)
Other expenses :
 For schools procuring any forms of administration support services from their sponsoring bodies or other organisations, they should separately provide information about 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

Category	KG Scheme Fund (Expenditure 3.4)	School Fund (Expenditure 3.5)
(1) Suggested depreciation rates	Premises: 2.5% Leasehold improvements: 10%	Not applicable
	Furniture/Equipment/Fixtures/Fittings: 20% Computer hardware and software: 30%	
(2) The treatment of assets upon the closure or withdrawal from the Scheme	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
(3) Calculation of school fees	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) Frequently 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 5972

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

Kindergarten Administration 2 Section 2892 6378

- **EDBCM No. 1/2025**

Kindergarten Administration Section 2892 5016