To: EDB Kindergarten Administration 2 Section (Fax no.: 3579 4010)

**Surplus Usage Report of Unit Subsidy**

(Only applicable to Scheme-KGs with reserve ceiling of unit subsidy uplifted

in the 2021/22 accounting year)

Please put a tick “”in the appropriate boxes, and delete as appropriate for places marked with an asterisk “\*”.

1. **Reserve Ceiling of Unit Subsidy**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| |  | | --- | |  | | Our school (Name of KG: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_；School registration no.: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_) confirms that we have been notified by EDB that the reserve ceiling of unit subsidy for the 2021/22 accounting year has been uplifted to 18 months of the current year provision. The session with uplifted reserve ceiling is:   |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | | |  | | --- | |  | | Half-day (HD) session | |  | | --- | |  | | Whole-day (WD) session | |  | | --- | |  | | Long whole-day (LWD) session | |
|  |

1. **Summary of the Surplus of Unit Subsidy**

With reference to Statement 1 of the **2021/22 and 2022/23 audited accounts,** the following information is provided **on the session mentioned in Part 1** with reserve ceiling uplifted to 18 months of the current year provision. **If our school has one more session with the reserve ceiling uplifted, our school will submit another report to provide the information on the surplus usage for such session.**

**2021/22 accounting year (HD / WD / LWD\* session)**

|  |  |  |  |
| --- | --- | --- | --- |
|  | Teacher Salary Related Subsidy | Other Operating Expenses Related Subsidy | **Whole Unit Subsidy**  **($)** |
| 1. 12 months of the current year provision[[1]](#footnote-1) in the **2021/22** accounting year |  |  |  |
| 1. Accumulated surplus[[2]](#footnote-2) in the **2021/22** accounting year |  |  |  |
| 1. Surplus exceeding 12 months of the current year provision in the **2021/22** accounting year   [i.e. (b) – (a)] |  |  |  |

**2022/23 accounting year (HD / WD / LWD\* session)**

|  |  |  |  |
| --- | --- | --- | --- |
|  | Teacher Salary Related Subsidy | Other Operating Expenses Related Subsidy | **Whole Unit Subsidy**  **($)** |
| 1. 12 months of the current year provision[[3]](#footnote-3) in the **2022/23** accounting year |  |  |  |
| 1. Accumulated surplus / (deficit)[[4]](#footnote-4) in the **2022/23** accounting year |  |  |  |
| 1. Surplus exceeding 12 months of the current year provision in the **2022/23** accounting year   [i.e. (e) – (d)] |  |  |  |

1. **Overview on the Use of Accumulated Surplus of Unit Subsidy**

For the **surplus exceeding 12 months of the current year provision** in the 2021/22 accounting year as mentioned in **Part 2(c)** above, our school used it in the following items in the 2022/23 accounting year.

| **Purpose of the expenditure items** | | **Amount ($)**  **(Please provide breakdown)** |
| --- | --- | --- |
| **Teacher salary related expenses (60%)** | | |
|  | 1. To appoint \_\_\_\_\_\_\_ additional full-time / part-time\* teacher(s) |  |
|  | 1. To uplift the salary and related expenses of \_\_\_\_\_\_\_ teacher(s) |  |
|  | 1. To pay the severance / long service payment of \_\_\_\_\_\_\_ teacher(s) |  |
|  | 1. Others (Please specify)\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |  |
| **Other operating expenses (40%)** | | |
|  | 1. Non-teaching staff salary and related expenses   Salaries, provident fund, mandatory provident fund, long service payment / severance payment of supporting staff employed |  |
|  | 1. Major repairs and maintenance (for items costing $8,000 or above each, but excluding the expenditure for works already covered by the Premises Maintenance Grant) |  |
|  | 1. Depreciation of fixed assets[[5]](#footnote-5) (each item must be listed separately), for example: 2. Leasehold improvements (excluding the expenditure for works already covered by the Premises Maintenance Grant) 3. Furniture / equipment / fixtures / fittings for school and education purposes 4. Computer hardware and software for school and education purposes   (iv) Others (Please specify) | Item: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  Cost: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  Depreciation rate: \_\_\_\_\_\_\_\_\_\_\_%  Depreciated amount for the current accounting year:  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
|  | 1. Teaching consumables   Teaching aids such as library books, reference materials, and worksheets for teachers and students |  |
|  | 1. Expenses on regular learning activities for all students   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) |  |
|  | 1. Other expenses directly related to teaching activities, school operation and maintenance of the standard of education service for educational purposes |  |
|  | 1. Others (Please specify)\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |  |
| **Whole unit subsidy (100%)** | | |
| **Total amount of surplus used** | |  |

1. **Supplementary Information**

*(Only applicable to Scheme-KGs with a positive amount in Parts 2(c) and 2(f) of this Appendix.)*

Our school has recorded surplus exceeding 12 months of the current year provision in the 2021/22 and 2022/23 accounting years consecutively (i.e. a positive amount for Parts 2(c) and 2(f) of this Appendix). With reference to the figure in **Part 2(f)** above (i.e. surplus exceeding 12 months of the current year provision in the 2022/23 accounting year), supplementary information is provided below on the plan of using the accumulated surplus including the expected period of usage.

| **Purpose of the expenditure items** | | **Estimated amount ($)** | **Expected period of usage** |
| --- | --- | --- | --- |
| **Teacher salary related expenses (60%)** | | | |
|  | 1. To appoint \_\_\_\_\_\_\_ additional full-time / part-time\* teacher(s) |  |  |
|  | 1. To uplift the salary and related expenses of \_\_\_ teacher(s) |  |  |
|  | 1. To pay the severance / long service payment of \_\_\_ teacher(s) |  |  |
|  | 1. Others (Please specify)\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |  |  |
| **Other operating expenses (40%)** | | | |
|  | 1. Non-teaching staff salary and related expenses   Salaries, provident fund, mandatory provident fund, long service payment / severance payment of supporting staff employed |  |  |
|  | 1. Major repairs and maintenance (for items costing $8,000 or above each, but excluding the expenditure for works already covered by the Premises Maintenance Grant) |  |  |
|  | 1. Depreciation of fixed assets[[6]](#footnote-6) (each item must be listed separately), for example: 2. Leasehold improvements (excluding the expenditure for works already covered by the Premises Maintenance Grant) 3. Furniture / equipment / fixtures / fittings for school and education purposes 4. Computer hardware and software for school and education purposes   (iv) Others (Please specify) | Item: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  Estimated cost: \_\_\_\_\_\_\_\_\_\_\_\_\_\_  Depreciation rate: \_\_\_\_\_\_\_\_\_\_\_%  Depreciated amount for the current accounting year:  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |  |
|  | 1. Teaching consumables   Teaching aids such as library books, reference materials, and worksheets for teachers and students |  |  |
|  | 1. Expenses on regular learning activities for all students   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) |  |  |
|  | 1. Other expenses directly related to teaching activities, school operation and maintenance of the standard of education service for educational purposes |  |  |
|  | 1. Others (Please specify)\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |  |  |
| **Whole unit subsidy (100%)** | | | |
| **Estimated amount of surplus to be used** | |  | |

1. **School Information and Declaration**

|  |  |
| --- | --- |
| **School information** | |
| |  |  |  | | --- | --- | --- | | Name of School: | (Chinese) |  | |  | (English) |  | |  |  |  | | |
| School Registration No.: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | |
| **Declaration** | |
| I/We:   1. confirm all the information provided in the report is factually correct; 2. have ensured proper use of the surplus of unit subsidy; and 3. understand that supplementary information related to this report has to be provided in accordance with EDB’s requirement if necessary. | |
| Signature of Supervisor: | (School chop) |
| Name of Supervisor: |
| Date: / /\_\_\_\_\_\_\_ |
| Contact person (Name): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  (Post): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  Tel. No.: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | |

1. It refers to the income of “Unit subsidy” and “Tide-over grant” in Statement 1 of the 2021/22 audited account. [↑](#footnote-ref-1)
2. It refers to “Surplus / (Deficit) for the year after transfer” in Statement 1 of the 2021/22 audited account. [↑](#footnote-ref-2)
3. It refers to the income of “Unit subsidy” in Statement 1 of the 2022/23 audited account. [↑](#footnote-ref-3)
4. It refers to “Surplus / (Deficit) for the year after transfer” in Statement 1 of the 2022/23 audited account. [↑](#footnote-ref-4)
5. The depreciation rate for this item should be **the same** as the rate stated in Statement 7 – Note 3 of the 2022/23 audited accounts. [↑](#footnote-ref-5)
6. The depreciation rate for this item should be **the same** as the rate stated in Statement 7 – Note 3 of audited accounts. [↑](#footnote-ref-6)