

**Guidance Notes for
Preparing School Budget /
Fee Revision Application
of DSS Schools for the 2025/26 s.y.**

10 April 2025

School Administration 1 Section

Application for School Fee Revision

Call letter (with Excel file template) will be issued through FITS on **10 April 2025**

Deadline for submission of application:

16 May 2025



INCOMPLETE information submitted may lead to **DELAY** in processing the applications



Schools NOT increasing school fees

- To freeze or reduce school fees
- To provide school's financial position in the format of –
 - Appendix 1 (Parts I, II, III, IV and IX):
 - Income and expenditure statement under operating reserve
 - Note: The Income and Expenditure Statement of private class, if any, should not be included in Appendix 1
 - Expenditure under designated reserves
 - Net Book Value of Additional School Buildings Financed by Non-government Funds in Operating Reserve
 - Estimated number of classes, enrolment and school fees
 - Appendix 7 (applicable to schools with boarding section only)
- Certification by school supervisor with school chop

Schools **INCREASING** school fees (1)

- Starting from the application for fee revision of the 2025/26 school year, to reduce schools' administrative work and speed up the vetting process, simplified procedures and general procedures for fee revision application are provided.

Simplified procedures

- For schools increasing school fees of **not more than 5.8%** for the 2025/26 school year **and** their accumulated total operating reserve as at 31 August 2024 not exceeding the annual operating expenses of the 2023/24 school year as reflected in the 2023/24 audited accounts
- provide the school's financial position and fee revision percentage in the format in **Appendix 1**, as well as **Appendix 7 (if applicable)**.

Schools **INCREASING** school fees (2)

General procedures

- For schools increasing school fees of not more than 5.8% for the 2025/26 school year but their accumulated total operating reserve as at 31 August 2024 exceeding the annual operating expenses of the 2023/24 school year as reflected in the 2023/24 audited accounts
- OR for schools increasing school fees of more than 5.8% (including school applying for different fee increases at different class levels and there is a fee increase of more than 5.8% at one/more class level(s))

Schools **INCREASING** school fees (3)

- Complete Declaration by School Supervisor (with school chop) at Appendix 2
- Provide details in
 - a) Schedule 1:
 - Information Sheet for Parent Consultation
 - b) Schedule 2a:
 - Income and Expenditure Statement under Operating Reserve
 - Expenditure under Designated Reserves
 - Balance for Grandfathered Reserve and Reserve for Construction, Maintenance and Upgrading of Above-standard Facilities
 - Net Book Value of Additional School Buildings Financed by Non-government Funds in Operating Reserve
 - c) Schedule 2b:
 - Breakdown of Repairs and Maintenance Expenses (only for total amount > \$1 million)
 - Breakdown of Other Operating Expenses
 - d) Schedule 2c:
 - No. of Classes, Enrolment, Fee Income and DSS Subsidy
 - Fee Revision Percentage of Local Students / Non-local Students
 - e) Schedule 2d:
 - Provision for Fee Remission and Scholarship Scheme

Schools **INCREASING** school fees (4)

- Complete and submit documents as required in Appendices 3 & 4
- For schools having boarding section:
 - Appendix 7:
 - Income and Expenditure Statement
 - Projected Enrolment and Fee Income
- Private class (if any) should not be included

Parent Consultation (1)

- Threshold for full parent consultation:
5.8% for 2025/26 Fee Revision Exercise
- Parent consultation and consent from the majority of the parents concerned are required for:
 - schools applying for fee increase higher than the threshold (i.e. > 5.8%); or
 - schools applying for fee increase with their accumulated total operating reserve as at 31 August 2024 exceeding the annual operating expenses of the 2023/24 school year as reflected in the 2023/24 audited accounts.

Parent Consultation (2)

Schools are required to :

1. send to parents a printed letter / circular attached with the financial information of the school [*Please refer to “Extract of Appendix 3” on Slide 10; & “Sample” on Slide 11*] and an “Acknowledgement Slip” [*Please refer to “Appendix 4” on Slide 12*] with space for parents’ views / comments as required in the call letter; (schools are encouraged to provide the financial information to parents in Chinese) and
2. submit to EDB a copy of each of the printed letter / circular to parents with the information on school’s financial situation and the acknowledgement slip.

Parent Consultation

Essential Information to be included in the Financial Situation of the School

*Schools intending to apply for fee increase must provide the following information to **parents / Parent Teacher Association (PTA)** in the consultation process. The information provided should be clear, sufficient and correct for easy understanding of parents.*

- 1. Services / facilities that lead to fee increase** in the 2025/26 school year, with a **breakdown of financial implications** by items
e.g. (i) Hire of additional teachers for the implementation of small-class teaching - \$xxxxx
(ii) New programme on xxxxx - \$xxxxx
- 2. Total additional funds** needed for all the items that lead to fee increase
- 3. Estimated deficit** if the school fee is kept unchanged for the 2025/26 school year according to the budget for the 2025/26 school year
- 4. Estimated surplus / deficit** (where appropriate) after the proposed school fee increase according to the budget for the 2025/26 school year
- 5. The accumulated total operating reserve**, the amount in the Reserve for Construction, Maintenance and Upgrading of Above-Standard Facilities and the amount of Grandfathered Reserve (if any) of the school (each in terms of the number of months of the annual operating expenses), as reflected in the Audited Accounts for the 2023/24 school year

SAMPLE
ABC School
Essential information

	Item	HKD
1.	<p><u>Services that lead to fee increase in the 2025/26 school year :</u></p> <ul style="list-style-type: none"> (i) Maintain a low teacher-student ratio for the implementation of small-class teaching on core subjects (ii) Continue to provide academic counselling and support (iii) Continue to provide guidance and counselling support on career planning and further study <p style="text-align: right;"><u>Total:</u></p>	<p>700,000</p> <p>48,000</p> <p>42,000</p> <p><u>790,000</u></p>
2.	<p><u>Estimated deficit if the school fee is kept unchanged for the 2025/26 school year</u></p>	<p>1.5 millions</p>
3.	<p><u>Estimated deficit / surplus after the proposed school fee increase for 2025/26 school year</u></p>	<p>0.5 million</p>
4.	<p><u>The operating reserve as at 31 Aug 2024 (audited)</u></p> <ul style="list-style-type: none"> • This amount includes the 0.6 months Net Book Value of additional buildings. After excluding the NBV, the operating reserve equals 2.0 months annual operating expenses. 	<p>2.6 months</p>
5.	<p><u>The amount in the Reserve for Construction, Maintenance and Upgrading of Above-Standard Facilities as at 31 Aug 2024 (audited)</u></p> <ul style="list-style-type: none"> • This amount includes the 1.0 month Net Book Value of additional buildings. After excluding the NBV, the reserve equals 0.5 month annual operating expenses. 	<p>1.5 months</p>
6.	<p><u>Nil for Grandfathered Reserve</u></p>	



SAMPLE**Parent Consultation
Acknowledgement Slip**

[Please return this slip on or before xx May 2025]

Proposed school fee increase for the 2025/26 school year

1. I acknowledge receipt of your letter of xx April 2025 informing me the proposed school fee increase for the 2025/26 school year and the financial situation of the school.
2. My views on the event of the proposed school fee increase in the 2025/26 school year are as follows (Optional):

Student's

Name: _____

Parent's Signature: _____

Class: _____ ()

Parent's Name: _____

Date: _____



Information Sheet for Parent Consultation
(to be completed by schools applying for fee increase of more than 5.8%)

4. Referring to the section on parent consultation in EDB's call letter of [] April 2025 and Notes to Part 4 of Schedule 1 (p.5 of 5),

my school **issued a consultation letter/circular** to **all parents** on _____ ,
copies of the letter/circular with the information on school's **financial situation** and the **acknowledgement slip** are attached. **Concerns of parents have been addressed.** Details are provided on pages 2 to 3 of Schedule 1.

(To be cont'd)

(Part 4 Cont'd)

A. Consultation process: (please continue on separate sheets if necessary)

[If a consultation meeting has been conducted, please provide the details as well.]

B. Consultation results: (please continue on separate sheets if necessary)

No. of reply slips received from parents:

Total no. of students involved in the consultation:

C. How parents' concerns have been addressed:

(please continue on separate sheets if necessary)

(To be cont'd)

Parent Consultation (3)

- If proposed fee increase $\leq 5.8\%$ with accumulated total operating reserve \leq annual operating expense (2023/24), Parent Teacher Associations (PTA) should be consulted as a basic requirement.
- For consultation with PTA, schools are required to provide PTA with the information on school's financial situation as required in Appendix 3.
- Schools are also required to submit to EDB a copy of the information on school's financial situation which has been provided to PTA.

Parent Consultation (4)

Example 1

Proposing fee increase at S1 in secondary-cum-primary DSS schools

Parent consultation at least with the PTA of the primary school section should be conducted

Parent Consultation (5)

Example 2

Proposing fee increase at entry levels i.e. P1 or S1

Parents of new applicants and successful applicants should be informed of the school fee arrangements by means of application form and offer letter respectively. (If not feasible, at least by offer letter)

Parent Consultation (6)

Example 3

Proposing fee increase at P1 (30%), P3 (10%), P4 (10%) & P5 – P6 (Nil)

It is required to conduct full consultation with parents at the affected levels (i.e. P1 to P3) and follow the same requirements in **Example 2**.

If there is a proposed fee increase at P1 or S1 level only (i.e. no proposed fee increase at other levels) OR the proposed fee increase % at P1 or S1 level is much higher than that at other level(s), justifications should be provided to show that there is a genuine need for the differential school fee, e.g. additional services are provided for P1 or S1 students only.

Reserves for Assessment of Fee Increase Applications

- Schools are also required to provide the following information in accordance with the 2023/24 Audited Accounts:

Simplified procedures

- Grandfathered Reserve (if any)

General procedures

- Accumulated Operating Reserve balance
- Reserve for Construction, Maintenance and Upgrading of Above-standard Facilities (if any)
- Grandfathered Reserve (if any)

(Part 4 Cont'd)

D. Justifications for fee increase: (please continue on separate sheets if necessary)

(Part 5 is applicable only to schools with the following Reserve)

5. Reserve for Construction, Maintenance and Upgrading of Above-standard Facilities

Are the funds of the Reserve expended according to the plan approved by the School Management Committee (SMC)/ Incorporated Management Committee (IMC)? (Please tick A or B.)

- A. my school has spent the Reserve according to the *deployment* plan approved by the SMC/IMC.
- B.* my school has NOT spent the Reserve according to the *deployment* plan approved by the SMC/IMC.

* If B is checked, please provide justifications (if any) for not spending according to the plan.

(Part 6 is applicable only to schools with the following Reserve)

6. Grandfathered Reserve

Available balance of the Grandfathered Reserve (i.e. the amount left after excluding the Net Book Value of fixed assets recorded under this Reserve):

\$ _____

Are the funds of the Reserve expended as planned? (Please tick A or B.)

A. my school has spent *the Reserve according to the deployment plan approved by the EDB.*

B.* my school has NOT spent the Reserve *according to the deployment plan approved by the EDB.*

* If B is checked, please provide justifications (if any) for not spending as planned.

7. In case of enquiries, please contact the following officer of my school :

Name : _____ Post: _____ Tel No.: _____

(To be cont'd)

Projected DSS Unit Subsidy Rates with Adjustment

The “Projected DSS Unit Subsidy Rates with Adjustment” for the 2024/25 school year will be adopted for the “School Budget / Fee Revision Application” of DSS Schools for the 2025/26 school year.

Projected DSS Unit Subsidy Rates with Adjustment - 2024/25

Level	Of school age at 16 years or above	Of school age below 16 years
P1-6	HK\$ 78,632	HK\$ 75,487
S1-3	HK\$ 76,316	HK\$ 74,027
S4-6	HK\$ 89,786	HK\$ 87,092

Note: The Projected DSS Unit Subsidy Rates with Adjustment serve as a reference for budgeting purpose.

- The Projected DSS Unit Subsidy Rates with Adjustment for the 2024/25 s.y. will be adopted for projection of the income of DSS subsidy, provision of fee remission and scholarship scheme and school fees of non-local students for “Budget” (i.e. “2025/26 Budget”).

Determination of Fee Increase % (1)

- For the operation of new non-local curriculum classes with different fees from local-curriculum at S5 level, it is not counted as fee increase at the class level.
- For a school applying for different fee increases at different class levels, if there is proposed fee increase at **more than 5.8%** at one or more class level(s), the school is classified as applying for fee increase higher than the threshold and is thus required to conduct full parent consultation at the affected level(s).

Determination of Fee Increase % (2)

- Scenario 1 – if prior written notification has been given to parents that the same approved school fee* of the preceding class level will be charged when their children proceed to the next higher class level but afterwards fee revision is proposed, then

Fee increase % - By Cohort of Students

* school fee is subject to EDB's approval

- Scenario 2 - if no prior written notification has been provided to parents that the same approved school fee level of the preceding class level will be charged when their children proceed to the next higher class level, then

Fee increase % - By Class Level

Example

Extract of
Appendix 5 (p. 1 of 2)

Examples of Calculation of Fee Revision Percentage of Local Students

Class Level	School Fee (Per Pupil Per Annum) ^(Note 1)		Fee Revision % Calculation Method	For schools with fee revision calculated by "Cohort of Students", prior written notification should have been provided to parents. (Please enter Yes or No at Class Level(s) with Proposed Fee Revision <u>only</u>) (Note 4)	Proposed Fee Revision % for the 2025/26 school year [(B) - (A)] / (A) ^(Note 5) (Please enter % at Class Level(s) with Proposed Fee Revision <u>only</u>)
	2024/25 School Year (A) \$	(Proposed) 2025/26 School Year (B) \$	S - by "Cohort of <u>Students</u> " ^(Note 2) or L - by "Class <u>Level</u> " ^(Note 3) (Please enter S or L at Class Level(s) with Proposed Fee Revision <u>only</u>)		
Primary 1	30,000	30,000	-	-	-
Primary 2	20,000	32,000	S (by "Cohort of Students")	Yes	(32,000 - 30,000) / 30,000 = 6.67%
Secondary 1	30,000	30,000	-	-	-
Secondary 2	20,000	32,000	L (by "Class Level")	No	(32,000 - 20,000) / 20,000 = 60%

Determination of Fee Increase % (3)

Non-local students (except those specified in EDBC No. 18/2024) are not eligible for DSS subsidy.

In order to ensure no cross-subsidisation of government funds to these students, DSS schools should set the school fee for non-local students (NOT eligible for DSS Subsidy) for the 2025/26 school year not less than the sum as follows:

$$\begin{aligned} & \text{School Fee for Local Students} \\ & + \\ & \text{2024/25 Projected DSS Unit Subsidy Rate with} \\ & \text{Adjustment (for the Class Level)} \end{aligned}$$

Note: All school fees collected must be shown on the Fees Certificate issued by EDB.

Examples for setting the school fee for non-local students NOT eligible for DSS subsidy
Proposed School Fee for the 2025/26 School Year

(A) A primary DSS school with operating history below 16 years:

Class Level	Proposed School Fee for Local Students	Proposed School Fee for Non-local students *
	(\$pppa)	(\$pppa)
P2	10,000	$(10,000 + 75,487) = 85,487$
P5	15,000	$(15,000 + 75,487) = 90,487$

(B) A secondary DSS school with operating history above 16 years:

Class Level	Proposed School Fee for Local Students	Proposed School Fee for Non-local students *
	(\$pppa)	(\$pppa)
S2	20,000	$(20,000 + 76,316) = 96,316$
S5	28,000	$(28,000 + 89,786) = 117,786$

* In the examples, the proposed school fee for non-local students NOT eligible for DSS subsidy is set as:
 (Proposed School Fee for Local Students + 2024/25 Projected DSS Unit Subsidy Rate with Adjustment for the Class Level)

2024/25 Projected DSS Unit Subsidy Rates with Adjustment

Primary schools (with operating history below 16 years):

P1 - P6 : \$75,487 pppa

Secondary schools (with operating history at 16 years or above):

S1 - S3: \$76,316 pppa

S4 - S6: \$89,786 pppa

Examples of Calculation of Fee Revision Percentage of Non-local Students

Class Level	School Fee (Per Pupil Per Annum) for Non-local Students ^(Note 1)					Fee Revision % Calculation Method	For schools with fee revision calculated by "Cohort of Students", prior written notification should have been provided to parents. (Please enter Yes or No at Class Level(s) with Proposed Fee Revision <u>only</u>) (Note 4)	Proposed Fee Revision % for the 2025/26 school year [[G] - (D)] / (D) or [(F) - (C)] / (C) ^(Note 1) (Please enter % at Class Level(s) with Proposed Fee Revision <u>only</u>)
	2024/25 School Year		(Proposed) 2025/26 School Year					
	Amount of Non-local Student Fee (C) \$	Local Student Fee (D) \$	2023/24 Projected + DSS Unit Subsidy Rate (E) \$	Amount of Non-local Student Fee (F) \$	Local Student Fee (G) \$			
Primary 1	70,000							
Primary 2	60,000			75,000		S (by "Cohort of Students")	Yes	$\frac{[(F) - (C)]}{(C)}$ $= \frac{(75,000 - 70,000)}{70,000}$ $= 7.1\%$
Primary 3	60,000			75,000		L (by "Class Level")	No	$\frac{[(F) - (C)]}{(C)}$ $= \frac{(75,000 - 60,000)}{60,000}$ $= 25.0\%$
Secondary 1		30,000	75,672					
		(Total: 105,672)						
Secondary 2		20,000	75,672		32,000	76,316	S (by "Cohort of Students")	Yes
		(Total: 95,672)			(Total: 108,316)			$\frac{[(G) - (D)]}{(D)}$ $= \frac{(32,000 - 30,000)}{30,000}$ $= 6.7\%$
Secondary 3		20,000	75,672		32,000	76,316	L (by "Class Level")	No
		(Total: 95,672)			(Total: 108,316)			$\frac{[(G) - (D)]}{(D)}$ $= \frac{(32,000 - 20,000)}{20,000}$ $= 60\%$

Determination of Fee Increase % (4)

For School Fees of Non-local Students

- For schools charging non-local students school fees equal to "school fee of the corresponding local students + applicable projected DSS unit subsidy of the corresponding level", if fee change is solely due to the change in the DSS unit subsidy rates, it is not counted as fee revision.
- If fee change is due to the change of school fee component of the corresponding local students, it is counted as fee revision and the fee increase % is calculated based on this component.

Other Operating Expenses

- Only approved expenditure items (expenditure of educational nature) can be charged to Government funds.
- For the approved list, please refer to Annex 2 of EDB Circular No. 17/2012 dated 29 August 2012.

Feed-in Tariff (FiT) Scheme

- In relation to schools' participation in the FiT Scheme, DSS schools are not allowed to increase tuition fees for the reason of participating in the FiT Scheme. Relevant expenditure will not be considered in the assessment of any applications for fee revision.
- For details, please refer to the EDBCM No.168/2019 on *Participation of Schools in Feed-in Tariff (FiT) Scheme* issued on 2 September 2019.

(I) Income and Expenditure Statement under Operating Reserve

Name of School : _____

	2023/24 School Year Audited Accounts (A) <small>(Note 2)</small>	2024/25 School Year		2025/26 School Year Budget			Year on year change Increase / (Decrease) 2024/25 Vs 2023/24 [(C)-(A)]/(A) %	Year on year change Increase / (Decrease) 2025/26 Vs 2024/25 [(F)-(C)]/(C) %
		Original Budget (B) <small>(Note 3)</small>	Revised Estimates (C)	Government Funds <small>(Note 9)</small>	Non- Government Funds (E)	Total (F) = (D) + (E)		
	\$	\$	\$	(D) \$	(E) \$	(F) = (D) + (E) \$		
EXPENDITURE <small>(Note 4)</small>								
1. Staff salaries and gratuities								
2. Provident fund, Provision for long service payment or Other retirement benefits								
3. Govt. rent and rates expense							--	--
4. Depreciation charges <small>(Note 10)</small>								
a. Existing premises (other than additional school buildings)								
b. Additional school buildings								
c. Furniture & equipment								
d. Renewable energy facilities under government funds					N.A.			
e. Computer hardware & software								
f. Air-conditioning								
g. Others (please specify)								
5. Repairs and maintenance <small>(Notes 10 & 11)</small> (Details as per Schedule 2b p.1)								
6. Other operating expenses (Details as per Schedule 2b p.2)								
(a) TOTAL EXPENDITURE (G)								
(b) % change in total expenditure								
DEFICIT OF GRANT ACCOUNTS (please specify by individual grant) <small>(Note 4)</small>						N.A.		
SURPLUS / (DEFICIT) for the Year (H)								
Add: OPERATING RESERVE BALANCE / (DEFICIT) brought forward from previous year(s) (I)								
Transfer from / (to) designated reserves (please specify by individual designated reserves) (J)				per (i)		per (ii)		
OPERATING RESERVE BALANCE / (DEFICIT) carried forward to next year (K)=(H)+(I)+(J)								
Equivalent months of expenses [(K / L*) x 12]	(i)		(ii)					

Breakdown of Other Operating Expenses (2023/24 - 2025/26)

Name of School : _____

Item ^(Notes 1 & 2) (A)	2023/24 School Year Audited Accounts (B) \$	2024/25 School Year		2025/26 School Year Budget			Year on year change Increase / (Decrease) 2024/25 Vs 2023/24 [(D)-(B)]/(B) %	Year on year change Increase / (Decrease) 2025/26 Vs 2024/25 [(G)-(D)]/(D) %
		Original Budget (C) \$	Revised Estimates (D) \$	Government Funds ^(Note 3) (E) \$	Non- Government Funds (F) \$	Total (G)=(E)+(F) \$		
1. Advertising								
2. Approved repayment of interest on loan								
3. Audit fee								
4. Bank charges								
5. Bank interest paid								
6. Celebrations and entertainment								
7. Cleaning materials, consumables and first-aid								
8. Curriculum development								
9. Extra-curricular activities, prizes and sports								
10. Insurance for fire, theft, public liability and employees compensation								
11. Library books, newspaper, magazines and teachers' textbooks, maps etc.								
12. Postages								
13. Stamp								
14. Printing and stationery								
15. Professional fees								
16. Staff training expenses								
17. Travelling and transportation								
18. Utilities (Fuel, light and power, telephone and water charges)								
19. Wreaths, flower-baskets and similar tributes on behalf of the school								
20. Miscellaneous (please provide further breakdown for 2023/24 to 2025/26 if the figures under columns (D), (E) or (F) exceed 5% of total Other Operating Expenses (item 6 of Schedule 2a p.2))								
(Per Schedule 2a, page 2) Total								

Provision of Fee Remission and Scholarship Scheme (1)

- A DSS school will receive full DSS subsidy from EDB unless its school fee level exceeds 2 & 1/3 of the DSS unit subsidy rates (X). Beyond this school fee level, EDB will not provide any DSS subsidy to the school.

[Please refer to “Extract of Appendix 6” on Slide 36]



- If a DSS school charges a school fee exceeding 2/3 and up to 2 & 1/3 of the DSS unit subsidy rate, then for every additional dollar charged over and above 2/3 of the DSS unit subsidy rate, the school should set aside 50 cents or 10% of total school fees for the year, whichever is the greater, for the Fee Remission and Scholarship Scheme.

[Please refer to “Extract of Appendix 6” on Slide 36]



Information for Preparing Budget for Provision for Fee Remission and Scholarship Scheme for the 2025/26 school year

(a)(i) 2024/25 projected DSS unit subsidy rates [for calculation under 2024/25 Revised Estimates]

Class Level	A. Applicable to schools with operating history below 16 years			B. Applicable to schools with operating history of 16 years or above		
	DSS unit subsidy rate (X)	2/3 X	2-1/3 X	DSS unit subsidy rate (X)	2/3 X	2-1/3 X
	(\$pppa)	(\$pppa)	(\$pppa)	(\$pppa)	(\$pppa)	(\$pppa)
Primary						
P1 - P6	76,318	50,879	178,075	79,498	52,999	185,495
Secondary						
S1 - S3	75,080	50,053	175,187	77,402	51,601	180,605
S4 - S6	88,146	58,764	205,674	90,872	60,581	212,035

(a)(ii) 2024/25 projected DSS unit subsidy rates with adjustment [for calculation under 2025/26 Budget]

Class Level	A. Applicable to schools with operating history below 16 years			B. Applicable to schools with operating history of 16 years or above		
	DSS unit subsidy rate (X)	2/3 X	2-1/3 X	DSS unit subsidy rate (X)	2/3 X	2-1/3 X
	(\$pppa)	(\$pppa)	(\$pppa)	(\$pppa)	(\$pppa)	(\$pppa)
Primary						
P1 - P6	75,487	50,325	176,136	78,632	52,421	183,475
Secondary						
S1 - S3	74,027	49,351	172,730	76,316	50,877	178,071
S4 - S6	87,092	58,061	203,215	89,786	59,857	209,501



Provision for Fee Remission and Scholarship (2)

- Schools adhering to the General procedures are required to show the calculation of the amount set aside for fee remission and scholarship scheme for both the 2025/26 budget and the 2024/25 revised estimates.

[Please refer to “Extract of Schedule 2d” on Slide 38, “Schedule 2a” on Slide 39, & “Extract of Appendix 6” on Slide 40]



- Deployment of Fee Remission and Scholarship funds is by the school as a whole.
- School fee incomes of both local and non-local students should be set aside under one pool.

**(For school adhering to the General procedures for the 2025/26 school year)
Provision for Fee Remission and Scholarship Scheme**

Name of School : _____

1. Provision for Fee Remission and Scholarship Scheme for the 2024/25 and 2025/26 School Years

	2024/25 Revised Estimates \$	2025/26 Budget \$
<u>Required Provision</u> for Fee Remission and Scholarship Scheme as computed in Schedule 2d p.2 and p.3 (A)		
<u>Provision made by school</u> in the income and expenditure statement (per Schedule 2a p.1) (B)		
Surplus / (Shortfall) [(B) - (A)]		

(I) Income and Expenditure Statement under Operating Reserve

Name of School : _____

	2023/24 School Year Audited Accounts (A) ^(Note 2)	2024/25 School Year		2025/26 School Year Budget ^(Note 4)			Year on year change Increase / (Decrease) 2024/25 Vs 2023/24 [(C)-(A)]/(A)	Year on year change Increase / (Decrease) 2025/26 Vs 2024/25 [(F)-(C)]/(C)
		Original Budget (B) ^(Note 3)	Revised Estimates (C)	Government Funds ^(Note 5) (D)	Non- Government Funds (E)	Total (F) = (D) + (E)		
INCOME ^(Note 6)	\$	\$	\$	\$	\$	\$	%	%
1. School fees (gross) (Schedule 2c)				N.A.				
Less:								
Provision for fee remission and scholarship scheme (Schedule 2d)								
2. Reimbursement of Government rent and rates					N.A.		--	--
3. DSS subsidy (Schedule 2c)					N.A.		--	--
4. Interest income ^(Note 7)								
5. Rental income				N.A.				
6. Donations for general purpose ^(Note 8)				N.A.				
7. Others (please provide further breakdown for 2023/24 to 2025/26 when the total for 2025/26 is over \$0.1M)								
TOTAL INCOME								

An example for the required provision for fee remission and scholarship scheme for the 2025/26 budget of a secondary school with operating history below 16 years:

Class Level	School Fee (Note 1)	Projected DSS Unit Subsidy Rate with Adjustment for the 2024/25 school year	2/3 of DSS Unit Subsidy Rate	School Fee > 2/3 DSS Unit Subsidy Rate (Y/N)	Total School Fee (Note 1)	Projected Enrolment as at 1.9.2025	Amount set aside for class level with school fee > 2/3 DSS Unit Subsidy Rate	10% of School Fee	To adopt Amount in (f) or (g) (Note 2)	Required Provision for Fee Remission and Scholarship Scheme by Level for 2025/26
	(a)	(b)	(c) = 2/3(b)		(d)	(e)	(f) = [(a) - (c)] x (e) x 1/2 (\$)	(g) = (d) x 10% (\$)		(\$)
	(\$pppa)	(\$pppa)	(\$pppa)		(\$)					
S1	61,000	74,027	49,351	Y	8,235,000	135	786,285	823,500	(g)	823,500
S2	51,000	74,027	49,351	Y	7,854,000	154	126,947	785,400	(g)	785,400
S3	45,000	74,027	49,351	N	6,075,000	135	-	607,500	(g)	607,500
S4	40,000	87,092	58,061	N	6,720,000	168	-	672,000	(g)	672,000
S5	35,000	87,092	58,061	N	5,705,000	163	-	570,500	(g)	570,500
S6	35,000	87,092	58,061	N	5,250,000	150	-	525,000	(g)	525,000
S6 (non-local student)	122,092	87,092	58,061	Y	122,092	1	32,015	12,209	(f)	32,015
Total school fee income per accounts:					<u>39,961,092</u>					<u>4,015,915</u>



Non-local Curriculum

Schools offering Non-local Curriculum should:

- indicate actual and projected number of classes and enrolment of non-local curriculum in Appendix 1 [for schools not proposing fee revision] or Schedule 2 (c) [for schools proposing fee revision] of Template;
- provide separate income and expenditure statement (in Schedules 2 (a) & 2 (b) of the Template) if different school fees will be charged for non-local curriculum classes.

