

To : Finance Branch, Social Welfare Department,  
23/F., Southorn Centre, 130 Hennessy Road, Wanchai, Hong Kong

**A. Application for Approval of Inclusive Monthly Fee for New Private/Non-profit-making Child Care Centres**

1. Name of Child Care Centre :

Address :

Tel No. :

**Type of premises :**

Privately owned  Rented  Public Housing  Others   
(Please specify \_\_\_\_\_)

Area in sq.ft./sq.m. :

Annual rent : \$

Annual rates : \$

2. Proposed date of registration under the Child Care Services Regulations :

3. Proposed date of commencement of operation :

4. Is the centre exempt under Section 88 of the Inland Revenue Ordinance, from any tax by reason of being a charitable institution or trust of a public character? (Please state yes or no and provide a copy of the tax exemption certificate where applicable).

5. Name of parent organization :

6. Name of Directors/Partners/Sole Proprietor (Please delete as appropriate) :

7. Name of other child care centres in which any one of the Directors/Partners/Sole Proprietor has financial interest :

8. Name of Supervisor :

9. Service type, Capacity & proposed Inclusive Fee per child per month.

<u>Service Type</u>	<u>Capacity approved by SWD</u>	<u>Proposed Inclusive Fee per child per month from to 31.8.2005 (Note 1)</u>
		\$
(i) Full Day Nursery <input type="checkbox"/>		
(ii) Half Day Nursery <input type="checkbox"/>	AM PM	AM PM
(iii) Residential Nursery <input type="checkbox"/>		
(iv) Day Creche <input type="checkbox"/>		
(v) Residential Creche <input type="checkbox"/>		
(v) Playgroup <input type="checkbox"/>	AM PM	AM PM

Note 1 : Please fill in the date of commencement of operation and the ending date of the period.

10. Number of monthly installments per annum :
11. Are there other uses of the premises outside normal opening hours of the child care centre ? (please tick as appropriate).
- (a) Yes  No
- (b) If Yes, what is the nature of other operations ?
- (c) What is the annual income from other operations ?
- (d) How are the income or profits from other operations shared by the child care centre ?

**B. Application for Government Assistance**  
(Applicable to private non-profit-making centres only)

I wish to apply for the following assistance : (Please tick as appropriate).

- (a) Reimbursement of rent of \$ \_\_\_\_\_ per annum .
- (b) Reimbursement of rates of \$ \_\_\_\_\_

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C. I/We certify that this application together with the attached schedules as listed below have been prepared following the guidelines at Annex II.

- Schedule 1 - Income Estimates
- Schedule 2 - Expenditure Estimates
- Schedule 3 - Staff List (Excluding Directors)
- Schedule 4 - Directors' Fees and Allowances

\_\_\_\_\_  
Authorized Signatory

Name :  
Title :  
Date :  
Official Chop :

## INCOME ESTIMATES

\_\_\_\_\_  
(Name of Centre)

	<b>Estimates for the period from to 31.8.2005 (Note 1)</b>	<b>Remarks (Please state computations and assumptions)</b>
	\$	
Average enrolment per month		
Fee per child per month		
I. Fee Income (Note 2)		
II. Reimbursement of rent and/or rates (Note 3)		
III. Other Income (please specify)		
<b>TOTAL INCOME (I + II + IIIIV)</b>		
<b>TOTAL EXPENDITURE (as per Schedule 2)</b>		
Surplus/(Deficit)		
Taxation		
<b>NET SURPLUS / (DEFICIT)</b>		

**Note :**

1. Please fill in the date of commencement of operation and the ending date of the period.
2. Fee income = Expected average enrolment per month x proposed fee per child per month x no. of months.
3. Applicable to private non-profit-making centres only.
4. Please state N/A if the item is not applicable.

**EXPENDITURE ESTIMATES**


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 (Name of Centre)

	<b>Estimates for the period from to 31.8.2005 (Note 1)</b>	<b>Remarks (Please state computations and assumptions)</b>
<b>I. Personal Emoluments</b>	\$	
(a) Staff Salaries		)
(b) Provident Fund Contributions		) Schedule 3
(c) Directors' Fees and Allowances		)
(d) Others (please specify)		Schedule 4
Total Personal Emoluments		
<b>II. Other Charges</b>		
<b>(a) Administrative Expenses</b>		
Postage		
Telephone		
Cleaning Charges		
Auditor's Fee		
Others (please specify)		
Sub-total		
<b>(b) Utilities</b>		
Electricity		
Gas and Fuel		
Water & Sewage		
Sub-total		

	<b>Estimates for the period from to 31.8.2005 (Note 1)</b>	<b>Remarks (Please state computations and assumptions)</b>
<b>(c) Stores &amp; Equipment</b>	\$	
Printing & Stationery		
Newspaper & Periodicals		
Maintenance & Repairs		
Others (please specify)		
Sub-total		
<b>(d) Food for Children</b>		
Meal expenses		
Provision of snack		
Sub-total		
<b>(e) Food for Staff</b>		
<b>(f) Programme Expenses for Children</b>		
Teaching material & toys		
Activities Expenses		
Others		
Sub-total		
<b>(g) Transport &amp; Travelling</b>		
Vehicle Running Expenses		
Travelling Expenses (by public vehicles)		
Others (please specify)		
Sub-total		
<b>(h) Insurance</b>		
(i) Employees' Compensation		
(ii) Insurance for Children		
(iii) Public Liability Insurance		
(iv) Others (please specify)		
Sub-total		

	Estimates for the period from to 31.8.2005 (Note 1)	Remarks (Please state computations and assumptions)
(i) <b>Miscellaneous (please specify)</b>	\$	
(i)		
(ii)		
(iii)		
Sub-total		
Total Other Charges		
<b>III. Depreciation</b>		
(a) Centre Premises		
(b) Furniture & Equipment		
(c) Vehicles		
Sub-total		
<b>IV. Rental Expenses</b> (Area :                      Sq.ft./sq.m.)		
(a) Rent		
(b) Rates		
(c) Building Management Fee		
(d) Others (please specify)		
Sub-total		
<b>Total Operating Expenditure (I + II + III + IV)</b>		

**Note :**

1. Please fill in the date of commencement of operation and the ending date of the period.
2. Please state N/A if the item is not applicable.

**STAFF LIST (EXCLUDING DIRECTORS)**

\_\_\_\_\_  
(Name of Centre)

Name	Post	Date of appointment	Monthly Salary	Salary for the period from to 31.8.2005	Provident Fund Contribution by Centre from to 31.8.2005		
				(Note 1)	(Note 1)		
			\$	\$	\$	%	
Total as per Schedule 2							

Note 1 : Please fill in the date of commencement of operation and the ending date of the period.

**DIRECTORS' FEES AND ALLOWANCES**


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 (Name of Centre)

Name	Date of Appointment to present Post	Fees and Allowances for the period from to 31.8.2005 (Note 1)
		\$
Total as per Schedule 2		

**REMUNERATION RECEIVED BY THE DIRECTORS  
FROM OTHER CHILD CARE CENTRES (IF ANY)**

Name	Name of Centre	Post	Annual Amount Received
			\$

**Note :**

1. Please fill in the date of commencement of operation and the ending date of the period.
2. Please state N/A if the item is not applicable.

## Guidelines for Preparing Income & Expenditure Estimates of Private/Non-profit-making Child Care Centres

### 1. Fee Income

Please show calculation in the 'remarks' column of Income Estimates at Schedule 1 using the formula :-

$$\text{Estimated fee income} = \text{Estimated average enrolment per month} \\ \times \text{number of months} \times \text{proposed fee per} \\ \text{child per month}$$

Where the centre operates more than one type of services, the fee income in Schedule 1 must be supported by a breakdown of calculations for each type of service using the above formula.

### 2. Income/Expenditure from Sundry Sales/Services

Any charging or acceptance of money or fee in addition to the inclusive monthly fee must be approved, in writing, by the Director of Social Welfare. Centres must keep proper books of accounts to reflect all sales and purchases of items sold as well as the income and expenditure relating to the provision of services.

**Net** income derived from the sales of items (e.g. uniforms, aprons, bags, books etc) and provision of services (e.g. provision of food for staff, transport service to children, etc) should be shown in the Income Estimates at Schedule 1. It should be noted that expenditure in respect of these sales and services should **not** be included in the Expenditure Estimates.

Income and expenditure relating to other operations e.g. evening operations carried out at the centre premises should be accounted for separately and should **not** be included in the Income & Expenditure Estimates.

### 3. Other Income

Please specify the nature as well as the basis of estimation of the income.

#### (a) Registration Fee

**No** registration fee as such should be charged. However, if a place is offered by the centre to a child, the centre may collect the inclusive monthly fee, in part or in full, **three months in advance** for the first month of the school year beginning either in August or September. For example, if a child commences attendance on 1 September, the centre may collect the September fee on 1 June at the earliest. The fee may be forfeited should the child subsequently fail to take up the place but it should be clearly communicated to the parents at the time of collecting the advanced fee. No other means of collection of registration fee is allowed unless with the prior approval, in writing, of the Director of Social Welfare.

(b) **Charges on food and programmes for children**

Expenditure on food and programmes for children should be charged against the inclusive monthly fee. No separate charge for food and programmes should be made without the prior approval, in writing, of the Director of Social Welfare.

(c) **Others**

Income such as interest on bank deposits should be stated separately in the estimates at Schedule 1.

4. **Stores and Equipment**

Significant items of capital expenditure in respect of stores and equipment should **not** be included under this heading but a charge should be made under the provision of depreciation. Purchases of accessories for resale to children should be excluded from this expenditure heading.

5. **Programme Expenses for children**

This normally includes items such as teaching materials, art materials, consumable toys and materials for games, as well as incidental expenses for birthday parties and festivals.

6. **Insurance**

Details of the insurance policies together with supporting documents e.g. quotations from insurance companies or copies of the policies should be provided.

7. **Miscellaneous Expenses**

A list of items included under this heading should be provided.

8. **Provision for Depreciation**

Details of the computation of the provision and the respective depreciation policies for the fixed assets should be given in the 'remarks' column of Schedule 2. Supporting documents for the acquisition of fixed assets and quotations for additional capital expenditure should also be provided.

**9. Rent, Rates and Building Management Fee**

Supporting documentation for rent, rates and building management fees e.g. photocopies of tenancy agreement, rates demand notes and supporting vouchers etc. should be provided. Please note that if part of the rented premises is used for operations other than the child care centre service, the related costs should be shown separately and supported by relevant details.

**10. Basis of Estimates and Computations**

Basis of estimates and computations should be shown clearly in the 'remarks' column of the Income & Expenditure Estimates at Schedules 1 and 2. If space is insufficient, please use separate sheets.

[NEW PRIVATE FEE]