

To: Finance Branch Social Welfare Department
23/F Southorn Centre 130 Hennessy Road Wan Chai Hong Kong

Application for Approval of Inclusive Monthly Fee for Private/Non-profit-making Standalone Child Care Centres for 2009/10 School Year

(Applicable to private/non-profit-making standalone child care centres which propose to reduce or maintain the existing fee level for 2009/10 School Year)

1. Name of Child Care Centre:

Address:

Tel No.:

Type of premises (Please tick as appropriate)

Privately Owned Rented Housing Public Housing Others (Please specify) _____

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

Annual rent#: \$

Annual rates#: \$

2. Date of registration under the Child Care Services Ordinance:

3. 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?

* Yes / No (If Yes, please provide a copy of the tax exemption certificate.)

5. Name of parent organisation:

6. Name(s) of * Sole Proprietor/Directors/Partners:

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

8. Name of Supervisor:

9. Service type, capacity and inclusive monthly fee per child

<u>Service Type</u>	<u>Capacity Approved by SWD</u>	<u>(Note) Existing Inclusive Monthly Fee</u>	<u>(Note) Proposed Inclusive Monthly Fee</u>	<u>Existing Monthly Meal Charge</u>	<u>Proposed Monthly Meal Charge</u>
(Please tick as appropriate and fill in data against the service)		\$	\$	\$	\$
(i) Full Day Child Care Service					
Children aged below 2 (0 – 2) <input type="checkbox"/>	_____	_____	_____	_____	_____
Children aged 2 to 3 (2 – 3) <input type="checkbox"/>	_____	_____	_____	_____	_____

* Please delete as appropriate.

Please attach copies of relevant receipts.

<u>Service Type</u>	<u>Capacity Approved by SWD</u>	(Note)		<u>Existing Monthly Meal Charge</u>	<u>Proposed Monthly Meal Charge</u>
		<u>Existing Monthly Fee</u>	<u>Proposed Monthly Fee</u>		
		\$	\$	\$	\$
(ii) Half Day Child Care Service					
Children aged below 2	<input type="checkbox"/> AM _____ AM _____ AM _____ PM _____ PM _____ PM _____				
Children aged 2 to 3	<input type="checkbox"/> AM _____ AM _____ AM _____ PM _____ PM _____ PM _____				Not Applicable
(iii) Residential Child Care Service					
Children aged below 2	<input type="checkbox"/>	_____	_____	_____	_____
Children aged 2 to 3	<input type="checkbox"/>	_____	_____	_____	_____
(iv) Special Child Care Centre Half Day Child Care Service					
Children aged 2 to 6 (2 – 6)	<input type="checkbox"/> AM _____ AM _____ AM _____ PM _____ PM _____ PM _____				Not Applicable
(v) Others (Please specify) <input type="checkbox"/>					
		_____	_____	_____	_____

10. Effective date of proposed fees for 2009/10 School Year:

11. Number of monthly instalments per annum:

12. Enrolment for the last 12 months

Month/Year		Apr 2008	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan 2009	Feb	Mar	Total
		Service Type												
Full Day	(0 – 2)													
	(2 – 3)													
Half Day	(0 – 2)	AM												
		PM												
	(2 – 3)	AM												
		PM												
	(2 – 6)	AM												
		PM												
Others (Please specify)														

13. 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 the other operations?

(c) What is the annual income from other operations?

(d) How are the incomes or profits from other operations shared by the Child Care Centre?

14. Contact person for further information

Name:

Post:

Tel. No.:

Authorised Signature

Name:

Title:

Date:

Official Chop:

Note

A monthly meal charge for children receiving full day care should be separately listed out from the inclusive monthly fee.

To : Finance Branch Social Welfare Department
23/F Southorn Centre 130 Hennessy Road Wan Chai Hong Kong

**Application for Approval of Inclusive Monthly Fee for Private/Non-profit-making
Standalone Child Care Centres for 2009/10 School Year**

*(Applicable to private/non-profit-making standalone child care centres
which propose to have fee increase for 2009/10 School Year)*

1. Name of Child Care Centre:

Address:

Tel No.:

Type of premises (Please tick as appropriate)

Privately Rented Public Others (Please specify) _____
Owned _____ Housing _____

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

Annual rent#: \$

Annual rates#: \$

2. Date of registration under the Child Care Services Ordinance:

3. 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?

* Yes / No (If Yes, please provide a copy of the tax exemption certificate.)

5. Name of parent organisation:

6. Name(s) of * Sole Proprietor/Directors/Partners:

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

8. Name of Supervisor:

9. Service type, capacity and inclusive monthly fee per child

<u>Service Type</u> (Please tick as appropriate and fill in data against the service)	<u>Capacity Approved by SWD</u>	(Note) <u>Existing Inclusive Monthly Fee</u> \$	(Note) <u>Proposed Inclusive Monthly Fee</u> \$	<u>Existing Monthly Meal Charge</u> \$	<u>Proposed Monthly Meal Charge</u> \$
(i) Full Day Child Care Service					
Children aged below 2 (0 – 2) <input type="checkbox"/>	_____	_____	_____	_____	_____
Children aged 2 to 3 (2 – 3) <input type="checkbox"/>	_____	_____	_____	_____	_____

* Please delete as appropriate.

Please attach copies of relevant receipts.

<u>Service Type</u>	<u>Capacity Approved by SWD</u>	(Note)		<u>Existing Monthly Meal Charge</u>	<u>Proposed Monthly Meal Charge</u>
		<u>Existing Monthly Fee</u>	<u>Proposed Monthly Fee</u>		
		\$	\$	\$	\$
(ii) Half Day Child Care Service					
Children aged below 2	<input type="checkbox"/> AM _____ PM _____	AM _____ PM _____	AM _____ PM _____	Not Applicable	
Children aged 2 to 3	<input type="checkbox"/> AM _____ PM _____	AM _____ PM _____	AM _____ PM _____		
(iii) Residential Child Care Service					
Children aged below 2	<input type="checkbox"/>	_____	_____	_____	_____
Children aged 2 to 3	<input type="checkbox"/>	_____	_____	_____	_____
(iv) Special Child Care Centre Half Day Child Care Service					
Children aged 2 to 6 (2 – 6)	<input type="checkbox"/> AM _____ PM _____	AM _____ PM _____	AM _____ PM _____	Not Applicable	
(v) Others (Please specify)	<input type="checkbox"/>	_____	_____		

10. Effective date of proposed fees for 2009/10 School Year:

11. Number of monthly instalments per annum:

12. Enrolment for the last 12 months

Month/Year		Apr 2008	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan 2009	Feb	Mar	Total
		Service Type												
Full Day	(0 – 2)													
	(2 – 3)													
Half Day	(0 – 2)	AM												
		PM												
	(2 – 3)	AM												
		PM												
	(2 – 6)	AM												
		PM												
Others (Please specify)														

13. 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 the other operations?

(c) What is the annual income from other operations?

(d) How are the incomes or profits from other operations shared by the Child Care Centre?

14. Contact person for further information

Name:

Post:

Tel. No.:

I/We certify that this application together with the attached schedules as shown below have been prepared following the guidelines at Annex II(3).

Schedule 1 - Income and Expenditure Estimates

Schedule 2 - Staff List

Schedule 3 - Directors' Fees and Allowances

Schedule 4 - Schedule of Net Income from Sundry Sales/Services

Schedule 5 - Schedule of Provision for Depreciation

Authorised Signature

Name:

Title:

Date:

Official Chop:

Note

A monthly meal charge for children receiving **full day care** should be separately listed out from the inclusive monthly fee.

INCOME AND EXPENDITURE ESTIMATES

(Name of Child Care Centre)

ATTENTION: Please read the guidelines at Annex II(3) before you complete this form.

(I) INCLUSIVE MONTHLY FEE

	Actual as per accounts 1.4.2008 - 31.3.2009 (Note 1)	Estimates 1.9.2009- 31.8.2010 (Note 2)	Remarks (Please state computations and assumptions for estimates)
Total enrolment			As shown in Schedule 4
Average enrolment per month			
INCOME	\$	\$	
Fee Income			
Net Income from Sundry Sales/Services			
Other Income (Please specify)			
(i)			
(ii)			
(iii)			
Total Income (A)			
EXPENDITURE) Schedule 2) Schedule 3
Personal Emoluments			
Staff Salaries			
Provident Fund			
Directors' Fees & Allowances			
Others (Please specify)			
Total Personal Emoluments			
Other Charges			
Administrative Expenses			
Postage			
Telephone			
Cleaning Charges			
Auditor's Fee			
Others (Please specify)			
Sub-total			
Utilities			
Electricity			
Gas & Fuel			
Water & Sewage			
Sub-total			

INCOME AND EXPENDITURE ESTIMATES

		Actual as per accounts 1.4.2008- 31.3.2009 \$	Estimates 1.9.2009-31.8.2010 \$	Remarks (Please state computations and assumptions for estimates)
Stores & Equipment				
Printing & Stationery				
Newspapers & Periodicals				
Maintenance & Repairs				
Others (Please specify)				
Sub-total				
Food for Children (Note 3)				
Meal Expenses				
Provision of Snack				
Sub-total				
Food for Staff				
Programme Expenses for Children				
Teaching Material & Toys				
Activities Expenses				
Others (Please specify)				
Sub-total				
Transport & Travelling				
Vehicle Running Expenses				
Travelling Expenses (by public transport)				
Others (Please specify)				
Sub-total				
Insurance				
Employees' Compensation				
Insurance for Children				
Public Liability Insurance				
Others (Please specify)				
Sub-total				

INCOME AND EXPENDITURE ESTIMATES

	Actual as per accounts 1.4.2008 - 31.3.2009 \$	Estimates 1.9.2009 - 31.8.2010 \$	Remarks (Please state computations and assumptions for estimates)
Miscellaneous (Please specify)			Schedule 5
(i)			
(ii)			
(iii)			
Sub-total			
Total Other Charges			
Provision for Depreciation			
Rent			
Rates & Government Rent			
Building Management Fee			
Air-conditioning Charge			
Total Expenditure (B)			
OPERATING SURPLUS/(DEFICIT) (A-B)			

INCOME AND EXPENDITURE ESTIMATES

(II) MONTHLY MEAL CHARGE

(Applicable to centres with children attending full-day classes only)

	Actual as per accounts 1.4.2008 - 31.3.2009 (Note 1) \$	Estimates 1.9.2009 - 31.8.2010 (Note 2) \$	Remarks (Please state computations and assumptions for estimates)
INCOME			
Children Aged Below 2			
Children Aged 2 to 3			
Total Income (C)			
EXPENDITURE			
Personal Emoluments (for the cook only)			
Staff Salaries			
Provident Fund			
Others (Please specify) (Note 4)			
Sub-total			
Other Charges			
Meal Expenses for Children			
Total Expenditure (D)			
OPERATING SURPLUS/(DEFICIT) (C-D)			

Notes

- 1: Please state the period covered if the accounting year does not end on 31.3.2009.
- 2: Please state the period covered if the school year does not commence on 1.9.2009.
- 3: Food cost for children attending half-day session.
- 4: Justification is required for additional staff requirements for preparation of meals.

STAFF LIST (EXCLUDING DIRECTORS)

(Name of Child Care Centre)

Name	Post	Monthly Salary as at 1.4.2009 \$	Actual Salaries 1.4.2008 – 31.3.2009 (Note 1) \$	Actual Provident Fund Contribution 1.4.2008 - 31.3.2009 (Note 1) \$	Proposed date of next annual salary increase and percentage	Estimated Salaries 1.9.2009 - 31.8.2010 (Note 2) \$	Estimated Provident Fund Contribution 1.9.2009 - 31.8.2010 (Note 2) \$
Total as per Income & Expenditure Estimates							

Notes

- 1: Please state the period covered if the accounting year does not end on 31.3.2009.
- 2: Please state the period covered if the school year does not commence on 1.9.2009.

DIRECTORS' FEES AND ALLOWANCES

(Name of Child Care Centre)

Name	Monthly Fee & Allowance as at 1.4.2009 \$	Proposed date of increase and percentage	Actual Fees & Allowances 1.4.2008 - 31.3.2009 (Note 1) \$	Estimated Fees & Allowances 1.9.2009 - 31.8.2010 (Note 2) \$
Total as per Income & Expenditure Estimates				

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

Name	Name of Centre	Post	Amount received in 1.4.2008 - 31.3.2009 (Note 1) \$

Notes

- 1: Please state the period covered if the accounting year does not end on 31.3.2009.
- 2: Please state the period covered if the school year does not commence on 1.9.2009.

SCHEDULE OF NET INCOME FROM SUNDRY SALES/SERVICES FOR THE PERIOD OF 1 APRIL 2008 TO 31 MARCH 2009

(Name of Child Care Centre)

	Children's Uniforms/ Aprons/Bags	Story & Picture Books and Stationery	Food for Staff	Transport/ School Bus	Others (Note 3)	Remarks
	\$	\$	\$	\$	\$	
Income for Sales/Services (Note 1)						
Less Opening Stock (Note 2) :						
Add :Purchases						
Less :Closing Stock (Note 2)						
Cost of Sales/Services						
Net Income from Sales/Services						

Notes

- 1: Please quote reference of SWD's approval in the 'Remarks' column.
- 2: Please state the basis of valuation, such as cost or net realisable value.
- 3: A description of the nature of the sales/services (including extended hours/occasional child care services) should be given.

**SCHEDULE OF PROVISION FOR DEPRECIATION
FOR THE YEAR ENDED 31 MARCH 2009**

(Name of Child Care Centre)

	Furniture and Fittings	Plant and Equipment	Others (Please specify)	Remarks
	\$	\$	\$	
At Cost b/d				
Add: Acquisition for 2008/09 (Note 1)				
Less : Disposal for 2008/09	_____	_____	_____	
Balance c/f (a)	_____	_____	_____	
Accumulated Depreciation b/d (Note 2)				
Charge for the year				
Balance c/f (b)	_____	_____	_____	
Net Book Value as at 31 March 2009 (a) + (b)	_____	_____	_____	
PROJECTED Acquisition for 2009/10 (Note 3)	_____	_____	_____	
PROJECTED Disposal for 2009/10	_____	_____	_____	

Notes

- 1: Please provide supporting documents for the acquisition of fixed assets in 2008/09.
- 2: Please state the depreciation policies for fixed assets in the 'Remarks' column.
- 3: Quotations for additional capital expenditure to be incurred in 2009/10, if applicable.

Documents to be submitted together with the Fee Application [Annex II(1)]

- (1) Income and Expenditure Estimates (Schedule 1), Staff List (Schedule 2), details of Directors' Fees and Allowances (Schedule 3), Net Income from Sundry Sales/ Services (Schedule 4) and Provision for Depreciation (Schedule 5).
- (2) One copy of the centre's latest available audited accounts showing the state of affairs and results of operations of the centre. If the audit of the accounts has not yet been completed at the time of submission of this application, certified copies of accounts drawn up in respect of profits tax returns may be accepted.
- (3) Supporting documentation for rent, rates, building management fee, air-conditioning charge and all other material items of expenditure including capital expenditure, e.g. photocopies of tenancy agreement, rates demand notes and supporting vouchers.

Guidelines on Preparing Income and Expenditure Estimates for Private/Non-profit-making Standalone Child Care Centres

Inclusive Monthly Fee [Part (I) of Schedule 1]

1. Fee Income

Please show calculation in the 'Remarks' column of Income and Expenditure Estimates using the formula :-

Actual fee income = Actual average enrolment per month x
approved monthly fee per child x no. of months

Estimated fee income = Estimated average enrolment per month x
proposed monthly fee per child x no. of months

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 which must 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 and books) and provision of services (e.g. provision of food for staff and transport service to children) should be shown in the Income and Expenditure Estimates at Schedule 1 with supporting details as per Schedule 4. It should be noted that expenditure in respect of these sales and services should **not** be included in the Income and Expenditure Estimates.

Income and expenditure relating to other operations e.g. evening operations, extended hours/occasional child care services carried out at the centre premises should be accounted for separately and should **not** be included in the Income and 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, **at most 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 fails 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 Programmes for Children

Expenditure on programmes for children should be charged against the inclusive monthly fee. **No separate charge** for 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 and these should be shown in a supporting statement as per Schedule 4.

5. **Food for Children**

No separate monthly meal charging would be allowed for child care centres providing meal for children attending **half day session**. All expenses of food for children attending half day session should be charged against the inclusive monthly fee.

6. **Programme Expenses for Children**

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

7. **Insurance**

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

8. **Miscellaneous Expenses**

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

9. **Provision for Depreciation**

Details of the computation of the provision and the respective depreciation policies for the fixed assets should be given in a supporting statement as per Schedule 5. Supporting documents for the acquisition of fixed assets in 2008/09 and if applicable, quotations for additional capital expenditure to be incurred in 2009/10 should also be provided.

10. **Rent, Rates & Government Rent, Building Management Fee and Air-conditioning Charge**

Supporting documentation for rent, rates, government rent, building management fee and air-conditioning charge, 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.

Monthly Meal Charges [Part (II) of Schedule 1]

(Applicable to centres providing meals for children attending full day classes only)

1. Income from Monthly Meal Charge

Separate monthly meal charge is applicable for child care centres providing meals for children attending **full day classes**. Please show calculation in the 'Remarks' column of Income and Expenditure Estimates using the formula:-

$$\begin{array}{l} \text{Actual income from meal} \\ \text{charge} \end{array} = \begin{array}{l} \text{Actual average number of children attending} \\ \text{full day class per month} \\ \times \text{ approved monthly meal fee per child} \\ \times \text{ no. of months} \end{array}$$
$$\begin{array}{l} \text{Estimated income from} \\ \text{meal charge} \end{array} = \begin{array}{l} \text{Estimated average number of children} \\ \text{attending full day class per month} \\ \times \text{ proposed monthly meal fee per child} \\ \times \text{ no. of months} \end{array}$$

2. Personal Emoluments of Staff for Preparation of Meals

These include salaries and provident fund of the cook for preparation of meals for children attending full day class. Justification should be given in the 'Remarks' column if additional staff requirements are required for preparation of meals.

3. Meal Expenses for Children

The calculation of monthly meal charge would include the meal expenses for children only.