

Education Bureau

Circular Memorandum No. 117/2016

(Chinese version will follow)

| | |
|--|---|
| From : Permanent Secretary for Education | To: Supervisors and Heads of all Aided Primary Schools - for necessary action |
| Ref : EDB/FIN(A)/F&A/65/24(R) | Date: 5 August 2016 |

2015/2016 Annual Accounts of Aided Primary Schools

Summary

This circular memorandum requests Supervisors of aided primary schools to submit their audited accounts for the accounting year ended 31 August 2016 (or 31 March 2016 as appropriate). The deadline for submission of the audited accounts is 31 December 2016. Please note that the audited accounts mentioned in this circular refer to those recording the financial transactions of the schools before the establishment of incorporated management committees (IMC). They do not include the accounts of IMCs.

Background

2. Section 69 of the Code of Aid for Primary Schools (CAPS) requires the accounts of aided primary schools to be audited by Certified Public Accountants / Public Accountants registered under the Professional Accountants Ordinance. Schools are also required to submit the audited accounts to the Permanent Secretary for Education (PS(Ed)) at such times and in such manner as she may determine. For guidelines on engagement of auditors, please see Education Bureau Circular (EDBC) No.5/2014.

Submission Requirements

3. The annual accounts to be submitted by the schools should comprise the School Supervisor's certificate, the Auditor's Report and audited financial statements on their operations. To facilitate preparation by schools, the relevant pro-formas of the annual accounts in Excel format can be downloaded at the following address:

<http://www.edb.gov.hk/circular/adhocforme/aidpri.xls>

School Supervisors are required to submit the accounts in the prescribed formats.

4. Reference notes for auditors of schools are at **Annex 1**. Schools should convey the certification requirements as stated in paragraph 5(a) to (d) of **Annex 1** to their auditors prior to the commencement of audit. Please note that the certification requirements should be strictly complied with.

5. Schools which have been given approval in writing by PS(Ed) to submit their annual accounts on a financial year basis (1 April to 31 March) should ensure that the period covered by their accounts is correctly shown in each of the statements mentioned in paragraph 3 above.

6. The accounts must be signed by the School Supervisors, and forwarded together with the signed Auditor's Reports to the address shown below on or before 31 December 2016.

School Audit Section, Finance Division, Education Bureau,
Room 1509, 15/F., Wu Chung House,
213 Queen's Road East, Wanchai, Hong Kong.

To facilitate our examination of the audited accounts, the softcopy of the audited financial statements (using the EXACT EXCEL FILE downloaded from the address as mentioned in paragraph 3 above with the same file name) must also be submitted in addition to the hardcopy by the said due date –

- electronically via the “Communication and Delivery System (CDS) Module” in Web-based School Administration and Management System (WebSAMS). Detailed procedures are described at **Annex 2**;
or
- by submitting a CD (for non-WebSAMS users only).

Please ensure that the softcopy and the hardcopy of the audited financial statements submitted are identical. Please note that according to Section 70 of the CAPS, if a school fails to submit annual accounts or delays the submission of such accounts without reasonable cause, PS(Ed) may temporarily withhold payment of such proportion of grant made monthly to the school as she shall determine.

7. For closed schools, the final audited accounts covering the period up to and including the last day of school operation must be submitted **not later than four months** from the date of cessation of operation.

8. Where an aided primary school operates a private section or a boarding section in the same premises and where consolidated accounts in respect of all the sections are prepared for presentation to the School Council or Sponsoring Body, the Supervisor of the aided primary school should forward a copy of the consolidated accounts to this Bureau in addition to the requirement specified in paragraphs 3 and 4 above. Should the accounting year for the consolidated accounts ends on a date other than 31 August, the latest set of such accounts must be sent.

9. If PS(Ed) has permitted a school to transfer funds from the General Funds Account or Tong Fai : Income and Expenditure Account to other account(s) which are kept separately by the Sponsoring Body for educational development or other purposes, the School Supervisor should provide an annual statement for each of these other accounts. These statements should also be audited and cover the same period as the audited accounts of the aided primary school.

10. You may wish to refer to the “Tips on Handling Government Subventions for Aided Schools” (August 2016 version) (<http://www.edb.gov.hk> > School Administration and Management > Financial Management > Information on Subsidy > Reference Materials on Handling Government Subventions for Aided Schools) for reference. Please also draw it to the attention of your auditors. Upon completion of the audit, it is usual practice for the auditors to issue to schools a management letter, drawing attention to weaknesses in internal control together with recommendations for improvement in the school's accounting system. School Supervisors are requested to implement the auditors' recommendations. The auditors should also send a copy of the management letter to this Bureau for information.

Enquiries

11. For enquiries on this circular memorandum, please contact the School Audit Section of Finance Division at 2892 6259 or 2892 5737. For enquiries regarding the submission of the audited financial statements via WebSAMS, please contact the Systems Section of Finance Division at 2892 5423.

(S M WONG)
for Permanent Secretary for Education

Encl.

**Reference Notes
for Auditors of Aided Primary Schools
for the Accounting Year Ended 31 August 2016
(or 31 March 2016, as appropriate)**

Section 69 of the Code of Aid for Primary Schools (CAPS) requires the accounts of aided primary schools to be audited by Certified Public Accountants / Public Accountants registered under the Professional Accountants Ordinance^{Note}. This requirement is laid down in order to enable the Permanent Secretary for Education (PS(Ed)) to satisfy that the grants have been properly applied to the purposes for which they were paid.

2. When auditing the school accounts, the Auditors should satisfy that the schools have complied with the requirements specified in:

- (a) the CAPS and the supporting appendices thereto;
- (b) the relevant letters, circulars and guidelines issued to aided primary schools by the Education Bureau (EDB); and
- (c) the relevant letters issued by EDB to the schools concerning matters which require the written approval of PS(Ed).

3. The Auditors are also required to ascertain the correct balances of individual grant accounts. Please note that all grant payments to schools are supported by remittance advices issued by the Treasury. Schools should file the remittance advices properly and make them available for audit verification. EDB will not provide confirmation on the amount of grants paid to schools. A table showing the relevant documents, points for special attention and year-end surplus treatment of the individual grants is at **Annex 1A**. Unless otherwise specified in **Annex 1A**, the year-end deficit of all grant accounts should be transferred to the General Funds Account or Tong Fai : Income and Expenditure Account. The notes which follow are issued for the guidance to Auditors in directing their attention to certain matters in respect of which PS(Ed) requires to be satisfied when examining the school accounts.

4. Please note that the audited accounts mentioned in this annex refer to those recording the financial transactions of the schools before the establishment of incorporated management committees (IMC). They do not include the accounts of IMCs.

Note: This means “certified public accountants (practising)” with effect from the commencement of the Professional Accountants (Amendment) Ordinance 2004 on 8 September 2004. “Certified public accountant (practising)” means a certified public accountant holding a practising certificate.

5. Auditors should submit Auditor's Reports on the school accounts, and each statement to the accounts should be stamped with the identification chop of the Auditors. The Auditors should state in their reports whether in their opinion-

- (a) the schools have used the government subventions in accordance with the rules and ambits of the grants as promulgated in the CAPS, relevant letters, circulars and guidelines issued by EDB;
- (b) the balances of individual grant accounts are, in all material respects, correct;
- (c) the schools have complied with the accounting requirements of the CAPS, the relevant letters, circulars and guidelines issued by EDB and such instructions as may be given by the Permanent Secretary for Education, and the accounts give a true and fair view of the state of the schools' affairs as at 31 August 2016 (or 31 March 2016 for those schools for which approval has been given to continue preparing their accounts on a financial year basis) and of their results for the accounting year then ended; and
- (d) in the case of consolidated accounts submitted by a school which operates also a private section or boarding section, the school has complied with the accounting requirements of the CAPS, the relevant letters, circulars and guidelines issued by EDB and such instructions as may be given by the Permanent Secretary for Education, and the accounts give a true and fair view of the state of affairs as at 31 August 2016 (or 31 March 2016, as appropriate) and of its results for the accounting year then ended of the aided primary school and such other section dealt with thereby.

By the term "true and fair", it means that the schools have properly prepared the accounts in accordance with the requirements of the CAPS, the relevant letters, circulars and guidelines issued by EDB and such instructions as may be given by PS(Ed) to aided primary schools.

6. The Auditors should draw the attention of the School Supervisors to weaknesses in internal controls discovered during the course of their audit (e.g. collections from students for carrying out extra-curricular activities and the corresponding expenditures not properly accounted for in the school's books of accounts) and that they should report items which are considered material in a letter (i.e. management letter) with recommendations for improvement. The Auditors should also send a copy of the management letter to EDB for information. Please refer to the "Tips on Handling Government Subventions for Aided Schools" (August 2016 version) (<http://www.edb.gov.hk> > School Administration and Management > Financial Management > Information on Subsidy > Reference Materials on Handling Government Subventions for Aided Schools) and Chapter 6, School Finance Matters of the School Administration Guide (SAG) and relevant circulars including but not limited to EDBC No. 14/2003 for acceptance of donations, EDBC No. 24/2008 for trading operations, EDBC No. 5/2011 for letting out school premises, EDBC No. 4/2013 for procurement procedures and EDBCM No. 121/2015 for OEBG.

7. If the Auditors are of the opinion that proper books of accounts have not been kept by the school, or if the balance sheet and income and expenditure account are not in agreement with the books of accounts, or if the Auditors fail to obtain from the school all the information and explanations which, to the best of their knowledge and belief, are necessary for the purpose of their audit, they should make appropriate qualifications in their reports.

8. Please note that according to Sections 72(a) and (b) of the CAPS, where the School Management Committee operates a private section or boarding section which does not receive financial assistance under the CAPS, the accounts of such private section or boarding section should be kept separately from those of the aided section and audited; and should specify any subvention received from departments of the Government other than the Education Bureau. The accounting year, to which such accounts should refer, should be from the first day of September of one year to the thirty-first day of August of the next, except for financial year basis as approved by PS(Ed). The Supervisor of an aided school should, when submitting accounts, also submit accounts relating to any private section or boarding section of such school; and these accounts should refer to the same period of time as those of the aided school.

9. **To facilitate EDB's examination of the audited accounts, the softcopy of the audited financial statements (using the EXACT EXCEL FILE downloaded from the address mentioned below with the same file name) must also be provided to schools for submission to EDB. Please also ensure that the softcopy and the hardcopy of the audited financial statements are identical.**

<http://www.edb.gov.hk/circular/adhocforme/aidpri.xls>

Points for special attention for individual grants

| Ref. No. | Grant/Account Name (Statement No.) | Relevant EDB document | Points for special attention and year-end surplus treatment |
|----------|--|-----------------------|---|
| 1 | Operating Expenses Block Grant (OEBG) - General Domain | EDBCM No. 121/2015 | <p>(a) Schools are free to decide the amount to be spent on individual constituent grants.</p> <p>(b) If surpluses are available, schools may use such funds to top up expenditure on items in the Special Domain and other subsidies outside the OEBG, unless otherwise specified in the relevant circulars or guidelines issued by EDB.</p> <p>(c) Schools are allowed to retain surplus balance up to 12 months' provision of OEBG. When the surplus (excluding the funds set aside as outstanding commitment for the payment of Severance Payment / Long Service Payment for staff as mentioned in (e) below) exceeds the 12 months' provision, schools are free to decide from which constituent grant the excess may be clawed back by EDB. Schools may consider paying the excess from the Special Domain first and then from the General Domain.</p> <p>(d) A reminder list of the usage of OEBG has been uploaded to EDB website as stated in para. 4 of EDBCM No. 121/2015.</p> <p>(e) While deploying the constituent grants under the OEBG to employ staff, schools should set aside part of these grants for the payment of Severance Payment / Long Service Payment as outstanding commitment. In case these grants are insufficient to settle the payment, schools may deploy surplus in the General Domain of the OEBG to cover the deficit. Schools should keep a separate ledger for the Severance Payment / Long Service Payment and work out the amount payable to each staff concerned on their cessation of service. (Paragraph 3.6 and Appendix B of the OEBG User Guide of EDBCM No. 121/2015 refer.) Schools should provide such details in the Notes to the Financial Statements.</p> |

| Ref. No. | Grant/Account Name (Statement No.) | Relevant EDB document | Points for special attention and year-end surplus treatment |
|----------|---------------------------------------|---------------------------------------|---|
| | <i>Constituent grants</i> | | |
| 2 | School and Class Grant (3.2) | EDBC No. 5/2011 EDBCM No. 121/2015 | <p>(a) If a school lets any part of its premises for any purpose, the hire charges received should be apportioned and credited to the accounts in such proportions as required by PS(Ed).</p> <p>(b) Any fuel, light and power, water charges, telephone charges, minor repairs etc., in respect of non-school portions should not be charged to this Grant. Where separate bills are not available, proportionate deduction must be made. Any reimbursement of the above charges made to school should be credited to the expenditure account concerned directly.</p> <p>For schools with the provision of lifts, stair lifts and / or hydraulic platforms under the School Improvement Programme, a recurrent subsidy is paid to meet expenditure on electricity charges and maintenance of lifts, stair lifts and hydraulic platforms. The recurrent subsidy is paid as a supplement to the School and Class Grant.</p> |
| 3 | Noise Abatement Grant (3.2) | EDBCM No. 121/2015 | |
| 4 | Lift Maintenance Grant (3.2) | EDBCM No. 121/2015 | |

| Ref. No. | Grant/Account Name (Statement No.) | Relevant EDB document | Points for special attention and year-end surplus treatment |
|-----------------|---|--|---|
| 5 | Administration Grant / Revised Administration Grant (3.2) | S.20 and Appendix 2B of the CAPS EDBCM No. 121/2015 | <p>(a) This statement is applicable to schools which have opted for the cost of clerical and janitor staff / janitor staff to be funded by way of Administration Grant / Revised Administration Grant respectively.</p> <p>(b) Only the expenditure on employment of clerical staff and janitor staff and procurement of ancillary services (e.g. the cleaning of school premises) by contract should be charged to this account.</p> <p>(c) For PF / MPF, subsidy will not be provided to cover employer's contribution for the portion of salaries paid by schools in excess of the Grant.</p> <p>(d) Starting from 2003/04 school year, exceptional approval may be granted to schools by the respective Regional Education Offices, upon successful application, to transfer their Special Domain surpluses to top up the costs to be incurred in the continued employment of janitor / clerical staff paid by the Administration Grant or Revised Administration Grant already committed by them. (Paragraph 4.9 of the OEBG User Guide of EDBCM No. 121/2015 refers.)</p> |
| 6 | Administration Grant for Additional Clerical Assistant (3.2) | EDBC No. 10/2014 EDBCM No. 121/2015 | <p>(a) Schools are expected to use the Administration Grant for Additional Clerical Assistant to employ additional clerical staff or hire related services to support the schools' administration.</p> <p>(b) The PF / MPF contributions of staff employed should be paid out of the grant, surplus funds under the OEBG or school's own funds. No separate subsidy will be provided for PF / MPF contribution in respect of staff employed under this grant.</p> |
| 7 | Subject and Curriculum Grants (3.2) - Putonghua - School Curriculum Development Grant | EDBCM No. 121/2015 | |

| Ref. No. | Grant/Account Name (Statement No.) | Relevant EDB document | Points for special attention and year-end surplus treatment |
|-----------------|---|---|---|
| 8 | Moral and Civic Education Grant (3.2) | EDBCM No. 121/2015 | <p>Schools may use this grant for :</p> <p>(a) the procurement of teaching and learning resources; and</p> <p>(b) organization of learning activities for students related to moral and civic education.</p> |
| 9 | Enhancement Grant (3.2) | EDBCM No. 121/2015 | |
| 10 | Supplementary Grant for School-based Management (3.2) | EDBCM No. 121/2015 | |
| 11 | Training and Development Grant (3.2) | EDBCM No. 121/2015 | |
| 12 | Composite Information Technology Grant (CITG) (3.2) | EDBCM Nos. 172/2004, 149/2006 , 103/2008 and 121/2015 | <p>(a) The following grants merged to form the recurrent CITG with effect from 2004/05 school year (paragraph 2 of EDBCM No.172/2004):</p> <ul style="list-style-type: none"> - Recurrent grant of Multimedia Computer For Primary School (MMPS) Project; - Recurrent grant of IT in Education (ITED) Project; - Incentive grant for extending the opening hours of school's computer facilities; and - Cash grant for employing on-site Technical Support Service (TSS) or hiring TSS from a contractor <p>(b) The maintenance of IT facilities which were procured by government funds under the following projects / programmes were subsumed into CITG provisions with effect from the 2006/07 school year (paragraph 3 of EDBCM No.149/2006):</p> <ul style="list-style-type: none"> - Information Technology in Education (ITEd) projects; - Information Technology Learning Centres (ITLCs); and - Multimedia Learning Centres (MMLCs). |

| Ref. No. | Grant/Account Name (Statement No.) | Relevant EDB document | Points for special attention and year-end surplus treatment |
|-------------|---------------------------------------|--------------------------|--|
| | | | <p>(c) The Bureau has decided to relax the usage of the CITG and increase the provision with effect from the 2008/09 school year. Schools can deploy their resources as appropriate to meet their operational needs in the following areas (paragraph 3 of EDBCM No. 103/2008):</p> <ul style="list-style-type: none"> - Purchase of IT-related consumables, e.g. ink cartridge, toner, paper, CD, projectors' light bulb and other non-inventory IT peripheral items (such as carphones, mouse, flash drivers, etc); - Purchase of digital resource materials for learning and teaching, including annual subscription / renewal fees for licences & software, and other charges for on-line learning resources; - Internet connectivity and Internet security services, including annual renewal of anti-virus software and firewalls, subscription / renewal of domain names; - Employment of technical support personnel / hire of TSS from service providers; - Extension of opening hours for school's IT facilities; - Arrangement of maintenance services for school's IT facilities procured by government funds; and - Upgrading and replacement of school's IT facilities. |

| Ref. No. | Grant/Account Name (Statement No.) | Relevant EDB document | Points for special attention and year-end surplus treatment |
|----------|--|--|---|
| 13 | OEBG – Special Domain (3.3) | EDBCM No. 121/2015 | <p>(a) Each grant within the Special Domain is separate and no transfer will be allowed among the grants. Funds in this domain cannot be transferred out. Deficits in the constituent grants may be topped up with surplus from the General Domain unless otherwise specified in relevant circulars or letters to schools.</p> <p>(b) While deploying the constituent grants under the OEBG to employ staff, schools should set aside part of these grants for the payment of Severance Payment / Long Service Payment as outstanding commitment. In case these grants are insufficient to settle the payment, schools may deploy surplus in the General Domain of the OEBG to cover the deficit. Schools should keep a separate ledger for the Severance Payment / Long Service Payment and work out the amount payable to each staff concerned on their cessation of service. (Paragraph 3.6 and Appendix B of the OEBG User Guide of EDBCM No. 121/2015 refer.) Schools should provide such details in the Notes to the Financial Statements.</p> |
| | <i>Constituent grants</i> | | |
| 14 | Whole School Approach to Integrated Education (3.3) | EDBCM No. 121/2015 Letter to individual schools | |
| 15 | School-based Support Scheme for Schools with Intake of Newly Arrived Children (3.3) | EDBCM Nos. 121/2015 and 136/2015 Letter to individual schools | |
| 16 | Programme Funds for Implementation of Whole School Approach to Guidance and Discipline (3.3) | EDBC No. 16/2008 EDBCM No. 121/2015 | |

| Ref. No. | Grant/Account Name (Statement No.) | Relevant EDB document | Points for special attention and year-end surplus treatment |
|-----------------|--|---|--|
| 17 | Student Guidance Service Grant (including the Top-up Student Guidance Service Grant) (3.3) | EDBC No. 2/2012 EDBCM No. 121/2015 | No additional funding will be provided for the payment of MPF contributions for staff appointed under this grant. Therefore, it is not necessary for schools to complete and submit the forms 'Appointment of Teaching Staff in Aided Schools' and 'Appointment of Non-teaching Staff in Aided Schools' for these staff to Funds Section of EDB. (Paragraph 3.4.2 of the Guide on Comprehensive Student Guidance Service of EDBC No. 2/2012 refers.) |
| 18 | Subject and Curriculum Grants (3.3) - Chinese Extensive Reading Scheme - English Extensive Reading Scheme | EDBCM No. 121/2015 | |
| 19 | Capacity Enhancement Grant (CEG) (3.3) | EDBCM No. 121/2015 | |
| 20 | Understanding Adolescent Project (Primary) Grant (3.3) | EDBCM Nos. 27/2015 and 121/2015 Letter to individual schools | Annual plans on the use of CEG for the 2015/16 school year should be drawn up and, with the endorsement of the SMC, uploaded onto the homepage of the schools before end of October 2015. The CEG released is subject to clawback if schools fail to take the above actions. (Paragraph 5 of the EDBCM No. 121/2015 refers.) |
| 21 | Enhanced Speech Therapy Grant (ESTG) (3.3) | EDBCM Nos. 59/2009, 8/2015 and 121/2015 Letter to individual schools | |

| Ref. No. | Grant/Account Name (Statement No.) | Relevant EDB document | Points for special attention and year-end surplus treatment |
|----------|---|--|--|
| | | | therapy materials should be paid out of this grant. No additional funding will be provided for the payment of MPF contributions, long service payment and severance payment for staff appointed under this grant. (Paragraph 5 of the Appendix I of EDBCM No.59/2009) |
| 22 | School-based Educational Psychology Service (SBEPS) Grant (3.3) | EDBCM Nos. 23/2015 and 121/2015 SBEPS Guide | The base school shall ensure that this Grant is used for SBEPS-related expenditures including: (a) hiring of professional supervision for EP; (b) service coordination; and (c) general expenses, such as printing and stationery, consumable stores, office utilities, replenishment of furniture and equipment, etc.. |
| 23 | Salaries Grant (4.1) | <u>Salaries</u> S.19 to 35 of the CAPS EDBC Nos. 60/1999, 8/2010, 10/2015, 12/2015 and 16/2015 EDBCM Nos. 130/2008, 34/2015, 111/2015 and 132/2015 <u>Long Service Payment</u> “Guidelines for Processing Severance Payment and Long Service Payment” <u>Employees' Compensation (salary portion)</u> “Staff Injured on Duty” | <u>Miscellaneous Income</u> It includes employees' compensation (salary portion) and / or reimbursement of long service payment credited to this account. In reporting the employees' compensation received, please disclose in the Notes to the Financial Statements (Statement 16) : – the period of sick leave; – the amount of compensation as determined by the Commissioner for Labour in his Certificate of Compensation Assessment; – the amount of compensation received from the insurance company; and – the accounting entries for the compensation received. <u>Provident Fund</u> A teacher who contributes to the Subsidised Schools Provident Fund is subject to the provisions of the Subsidised Schools Provident Fund Rules made under the Education Ordinance. (S.63 of the CAPS) <u>Supply Staff Account</u> (a) Statement 4.1 is used to record the receipt and payment of the salaries grant (including contribution to Mandatory Provident Fund Scheme) for supply teachers as well as substitute teaching supporting staff. All expenditure accounted for during the year should be supported by receipts which are required to be forwarded to |

| Ref. No. | Grant/Account Name (Statement No.) | Relevant EDB document | Points for special attention and year-end surplus treatment |
|----------|---|---|---|
| | | <u>Mandatory Provident Fund Schemes (MPF)</u> EDBC No. 48/2000 | EDB for reimbursement at the earliest opportunity. (b) Any deficit in this account at the end of the accounting year should be represented by the total outstanding amount of payments as per receipts, which has not yet been reimbursed to school up to 31 August 2016 (or 31 March 2016 as appropriate). (c) Regular teachers will be granted paid study leave for attending courses stipulated in EDBC No.12/2015 and supply teachers will be provided for the schools accordingly. Aided schools without an IMC will be provided with the supply teacher grant according to the established procedure. (Paragraph 15 of EDBC No.12/2015 refers.) |
| 24 | Committee on Home-School Co-operation Project (4.2) | EDBCM No. 68/2015 Letter to individual schools | (a) The income and expenditure of all PTA activities should be reflected in the school's annual audited accounts. The unspent fund of activities should be kept in the school account. Subsequent claw-back of unspent amount will be based on the audited accounts. <u>Type 2 & 3 Grants</u> (b) Any unspent balance of Type 2 & 3 Grants for the 2015/16 school year will be clawed back at the end of the school year (i.e. as at 31.8.2016). <u>Special Home-School Co-operation Grant</u> (c) Any unspent balance as at 31 August 2017 will be clawed back. (d) In the case of deficit, schools may deploy the surplus under the General Domain of the OEBG to top up the grant. If there is still unsettled deficit, it has to be borne by the school's own funds. |
| 25 | Non-recurrent Grant for Intensive Remedial Teaching Program (4.2) | Letter to individual schools | Any unspent balance at the end of school year will be clawed back. |

| Ref. No. | Grant/Account Name (Statement No.) | Relevant EDB document | Points for special attention and year-end surplus treatment |
|-----------------|--|--|--|
| 26 | Learning Support Grant for Primary Schools (4.2) | EDBC Nos. 12/2012 and 12/2014 Letter to individual schools | (a) Any deficit may be met by General Domain surplus of OEBG. (b) Schools can only retain the surplus of not exceeding 30% of the total provision of the Grant for the current year. Any excessive amount will be subject to clawback by EDB. (Paragraph 10 of EDBC No. 12/2012) |
| 27 | Composite Furniture and Equipment Grant (CFEG) (4.2) | EDBCM No. 121/2015 | (a) The expenditure on Furniture and Equipment of this grant should be captured in the Balance Sheet (Statement 15) under both headings of “Fixed Assets for Furniture and Equipment” and “Transition Furniture and Equipment Grant and Composite Furniture and Equipment Grant Utilized”. (b) Unspent funds can be accumulated up to five times the provision of the grant for the year in which the grant is provided. Any surplus exceeding this ceiling will be clawed back. (c) Schools are allowed to use the surplus of the General Domain of the OEBG to cover the deficit of the CFEG. (d) Any deficit of the CFEG not covered by the surplus from the General Domain of the OEBG will have to be borne by the non-government funds. |
| 28 | Substitute Teacher Grant (4.2) | EDBC No. 60/1999 | The combined surplus balance of STG, School and Class Grant and Administration Grant in excess of twelve months’ provision will be clawed back. |
| 29 | Recruitment of Native-speaking English Teacher (NET) (4.2) | EDBC No. 8/2002 EDBCM No.45/2015 | Recruitment subsidy is paid on reimbursement basis subject to a cap of \$8,000 per NET successfully recruited or \$4,000 per NET post for schools having conducted a recruitment exercise but are unable to recruit a suitable NET. |
| 30 | Grant Account for Fringe Benefits under the NET Scheme (4.2) | EDBC Nos. 8/2002, 8/2009 and 7/2013 EDBCM Nos. 112/2014 and 45/2015 | This grant is released on application and reimbursement basis. |

| Ref. No. | Grant/Account Name (Statement No.) | Relevant EDB document | Points for special attention and year-end surplus treatment |
|----------|--|--|--|
| 31 | Top-up Fund for Procurement of Special Furniture and Equipment or Carrying Out Minor Conversion Works for Students with Disabilities in Ordinary Schools (4.2) | EDBC No. 8/2015 Letter to individual schools | (a) Any unspent balance should be refunded to EDB by issuing crossed cheque payable to “The Government of the HKSAR”. The cheque should be sent to the Special Education Support 3 Section of EDB. (b) All recurrent costs such as electricity charges and the subsequent maintenance fee(s) of the approved item(s), etc. shall be borne by the school. |
| 32 | Special Recurrent Grant for Management of Shared Facilities at School Village (4.2) | Letter to individual schools | |
| 33 | Cash Grant for School-based After-school Learning and Support Programmes (4.2) | EDBCM No. 80/2015 | (a) The grant received by school for 2015/16 is subject to clawback if it has not fulfilled the requirements stipulated in the “Reply Form” (b) Schools may retain the unexpended amount not exceeding the total provision of the Grant for the current year. The excessive amount will be subject to clawback by EDB. (c) Any deficit will be met by school’s own funds. |
| 34 | Resource Schools for Development of Whole-School Approach (4.2) | EDBCM No. 146/2015 Letter to individual schools | <u>2015/16 and 2016/17 school years</u> (a) The Scheme is operated on a two-year basis as from the 2015/16 school year. (b) Any surplus balance at the end of 2016/17 school year will be clawed back. (c) Any deficit should be met by school’s own funds. |
| 35 | Other Recurrent Grants (for reimbursement of government rent and rates) (4.2) | EDBC Nos. 14/2007 and 24/2008 EDBCM No. 1/2016 | (a) PS(Ed) may approve full reimbursement of government rent and rates actually paid for school portion. (b) The tuckshop operator should be responsible for the rates and the government rent in respect of the tuckshop area. Schools should seek advice direct from the Rating and Valuation Department regarding the apportionment of rates and government rent for the tuckshop. |

| Ref. No. | Grant/Account Name (Statement No.) | Relevant EDB document | Points for special attention and year-end surplus treatment |
|-----------------|--|---|--|
| 36 | “Understanding Our Motherland” Programme (4.2) | EDBCM Nos. 75/2015 and 152/2015 Letter to individual schools | (a) Programme 2015 must be conducted between 1 September 2015 and 31 August 2016. (b) Any unspent balance will be clawed back upon completion of the programme. (c) Any deficit will be met by school’s own funds. |
| 37 | Bridging Programme for Non-Chinese Speaking Children (4.2) | EDBCM No. 73/2015 Letter to individual schools | (a) Any unspent balance at the end of school year will be subject to clawback. (b) Any deficit will be met by school’s own funds. |
| 38 | Curriculum Leadership Grant (CLG) for Small Schools (4.2) | EDBC No. 4/2006 | (a) With effect from the 2007/2008 school year, the five-year time-limited Primary School Curriculum Leader Posts [PSM(CD) and APSM(CD) posts] have been turned into permanent posts. Schools with less than 6 classes will continue to receive the CLG. (Paragraph 2 of EDBC No. 4/2006). (b) If a school is to close, all the unexpended balance of CLG will be clawed back based on audited accounts submitted. (Paragraph 3 of the Appendix of the Annex to EDBC No. 4/2006). (c) If a school is provided with a post and no longer eligible for CLG in the coming school year, all the unexpended balance of CLG will be clawed back based on the audited accounts of the last school year submitted. (Paragraph 4 of the Appendix of the Annex to EDBC No. 4/2006). (d) The school may retain surplus up to 12 months’ provision of CLG with the excess surplus to be clawed back based on annual audited accounts submitted. (Paragraph 7 of the Appendix of the Annex to EDBC No. 4/2006). (e) Any deficit will be met by the schools’ own funds immediately. (Paragraph 7 of the Appendix of the Annex to EDBC No. 4/2006). |

| Ref. No. | Grant/Account Name (Statement No.) | Relevant EDB document | Points for special attention and year-end surplus treatment |
|-----------------|---|--|---|
| 39 | Enhanced Additional Funding – Support for NCS Students (Formerly known as Grant for School-based Support for Non-Chinese Speaking Students) (4.2) | EDBC No. 8/2014 Letter to individual schools | Schools are allowed to carry forward the surplus of the grant to a level of the current year's provision. Any excess surplus based on the annual audited accounts will be clawed back. |
| 40 | Intensive Support for Integrated Education in Ordinary Schools (4.2) | Letter to individual schools | <p>(a) The grant is one-off in nature for recruitment of Teaching Assistant(s) within the 2015/16 school year.</p> <p>(b) Payments related to the employers' contributions to MPF should be included in the grant.</p> <p>(c) The grant must be used within the 2015/16 school year. Any unspent balance will be clawed back at the end of 2015/16 school year.</p> |
| 41 | One-off Set-Up Grant for School-based Educational Psychology Service (SBEPS) (4.2) | EDBCM No.23/2015 SBEPS Guide Letters to individual schools | The base school shall utilize the grant for the purchase of (a) furniture; (b) test materials; (c) reference books; (d) educational programmes and packages; and (e) information technology equipment. The grant should be completely utilized within 12 months in which the first EP is appointed to the given post. Any surplus will then be clawed back. |
| 42 | After School Learning Support Partnership Pilot Scheme (4.2) | Letter to individual schools | <p>(a) The grant released to schools includes two parts: (A) Tutor fees; and (B) Administrative fees.</p> <p>(b) All expenditure relating to salaries and related benefits for the employment of tutors should be paid out of "Tutor fees".</p> <p>(c) The expenditure relating to the administrative and support services incurred by this scheme should be paid out of "Administrative fees".</p> <p>(d) Any unspent balance will be clawed back upon completion of the scheme at the end of 2015/16 school year.</p> <p>(e) Any deficit will be met by school's own funds.</p> |

| Ref. No. | Grant/Account Name (Statement No.) | Relevant EDB document | Points for special attention and year-end surplus treatment |
|----------|--|--|--|
| 43 | Pilot Project on Strengthening Schools' Administration Management (4.2) | Letter to individual schools | <p><u>Phase III</u></p> <p>(a) Any unspent balance as at 30 June 2016 will be clawed back.</p> <p>(b) Any deficit should be met by the surplus from the General Domain of OEBG.</p> <p>(c) Schools are required to submit an audited statement for the income and expenditure of the one-off grant for the period up to 30 June 2016, together with their audited accounts for the 2015/16 school year to EDB.</p> <p><u>Phase IV</u></p> <p>(d) Any unspent balance as at 30 June 2017 will be clawed back.</p> <p>(e) Any deficit should be met by the surplus from the General Domain of OEBG.</p> <p>(f) Schools are required to submit an audited statement for the income and expenditure of the one-off grant for the period up to 30 June 2017, together with their audited accounts for the 2016/17 school year to EDB.</p> |
| 44 | Moral and National Education Support Grant (4.2) | EDBCM No. 135/2012 | <p>(a) The unspent balance could be carried forward to the next school year until the grant is used up.</p> <p>(b) If there is any deficit, schools may deploy the surplus of the General Domain of the OEBG or their own fund to top up the differences at the end of the school year.</p> |
| 45 | One-off Grant to Schools for Enhancement of WiFi Infrastructure and Acquiring Mobile Computing Devices (4.2) | EDBCM No. 9/2014 Letter to individual schools | <p>(a) Any unspent balance of the grant as at 31 August 2017 will be clawed back.</p> <p>(b) Any deficit will be met by the school's own funds.</p> |

| Ref. No. | Grant/Account Name (Statement No.) | Relevant EDB document | Points for special attention and year-end surplus treatment |
|----------|---|--|--|
| 46 | One-off Grant for Upgrading of WebSAMS and Technical Specifications of the Standard Hardware and Software (4.2) | EDBCM No. 50/2014 Letter to individual schools | (a) Any surplus as at 31 December 2015 will be clawed back. (b) If there is any deficit, schools may deploy the surplus of the General Domain of OEBG or their own fund to top up the differences. |
| 47 | Further Supplementary Learning Grant (Formerly known as Per Capita Grant) (4.2) | Letter to individual schools | <u>Cohort of 2013/14 Primary One intakes</u> (a) Any surplus as at 31 August 2019 will be clawed back. (b) If there is any deficit, schools may deploy the surplus of the General Domain of OEBG to top up the differences. <u>Cohort of 2014/15 Primary One intakes</u> (c) Any surplus as at 31 August 2020 will be clawed back. (d) If there is any deficit, schools may deploy the surplus of the General Domain of OEBG to top up the differences. |
| 48 | Extension of the Pilot Project on Enhancement of Support Services for Students with Autism Spectrum Disorders (4.2) | EDBCM No. 133/2013 Letter to individual schools | (a) Any surplus as at 31 August 2017 will be clawed back. (b) If there is any deficit, schools may deploy the surplus of the General Domain of OEBG or their own fund to top up the differences. |
| 49 | Grant for After-School Support for Non-Chinese Speaking Students (4.2) | EDBC No. 8/2014 | Schools are allowed to carry forward the surplus of the grant to a level of the current year's provision. Any excess surplus based on the annual audited accounts will be clawed back. |

| Ref. No. | Grant/Account Name (Statement No.) | Relevant EDB document | Points for special attention and year-end surplus treatment |
|----------|---|---|--|
| 50 | Free Lunch at Schools (4.2) | EDBCM No. 81/2015 Letter to individual schools | (a) Any unspent balance at the end of the school year should be refunded to EDB. (b) Any deficit at the end of the school year will be recovered from the EDB. |
| 51 | One-off Grant under ITE4 (4.2) | Letter to individual schools | <u>For grant disbursed in 2015</u> (a) Any unspent balance of the grant has to be clawed back according to the audited accounts as at end-August 2018. Transfer of funds out of this grant is not allowed. (b) Schools may deploy the surplus under the General Domain of OEBG to cover the deficit of this one-off grant. <u>For grant disbursed in 2016</u> (c) Any unspent balance of the grant has to be clawed back according to the audited accounts as at end-August 2019. Transfer of funds out of this grant is not allowed. (d) Schools may deploy the surplus under the General Domain of OEBG to cover the deficit of this one-off grant. |
| 52 | Extra Recurrent Grant under ITE4 (4.2) | Letter to individual schools | (a) Any unspent balance in excess of the current annual provision based on school's annual audited accounts will be clawed back. Transfer of funds out of this grant is not allowed. (b) Schools may deploy the surplus under the General Domain of OEBG to cover the deficit of this grant. |
| 53 | Additional Supplementary Learning Grant (4.2) | Letter to individual schools | <u>Cohort of 2015/16 Primary One intakes</u> (a) Any unspent balance as at 31 August 2021 will be clawed back. (b) If there is any deficit, schools may deploy the surplus of the General Domain of OEBG to top up the grant. If there is still unsettled deficit, it has to be borne by non-government funds. |

| Ref. No. | Grant/Account Name (Statement No.) | Relevant EDB document | Points for special attention and year-end surplus treatment |
|-----------------|---|------------------------------|---|
| 54 | Strengthening School Administration Management Grant (4.2) | EDBCM No. 21/2016 | <p>(a) The grant will be released to schools which have not participated in the Pilot Project before.</p> <p>(b) Any unspent balance as at 31 August 2018 will be clawed back.</p> <p>(c) In the case of deficit, schools may deploy the surplus under the General Domain of the OEBG to top up the grant. If there is still unsettled deficit, it has to be borne by the school's own funds.</p> |
| 55 | One-off Grant for Promotion of STEM Education (4.2) | EDBCM No. 31/2016 | <p>(a) The unspent balance can be carried forward to the next year until the end of the 2017/18 school year. Any unspent balance as at 31 August 2018 based on schools' annual audited accounts will be clawed back.</p> <p>(b) If deficit is incurred on the grant in any year, schools may deploy the surplus under the General Domain of the OEBG to cover the deficit of the grant. If there is still unsettled deficit, it should be topped up by schools' own fund.</p> |
| 56 | Pilot Scheme on Promoting Interflows between Sister Schools in Hong Kong and the Mainland (4.2) | EDBCM No. 57/2016 | <p>(a) Any unspent balance as at 31 August 2018 will be clawed back.</p> <p>(b) If a school is approved to withdraw from the Pilot Scheme in the midst of a school year, it should stop at once the activities / items which have not yet started and cannot use the grant any more. EDB will claw back any unspent balance of the grant according to the school's annual audited accounts for the school year concerned after the completion of that school year.</p> <p>(c) If found inadequate for meeting exchange expenses, schools may use the grant in tandem with other funding (e.g. the surplus of OEBG, Government Funds, other sources of funding, etc.) to meet the relevant expenses.</p> |
| 57 | Others (4.2) | | Please provide the details for grants not mentioned in this circular memorandum under separate column. |

| Ref. No. | Grant/Account Name (Statement No.) | Relevant EDB document | Points for special attention and year-end surplus treatment |
|-----------------|--|---|---|
| 58 | <p>Community Care Fund Assistance Programmes Account (4.3)</p> <ul style="list-style-type: none"> - After-school Care Pilot Scheme - Pilot Project on Special Educational Needs Coordinators | <p>Letter to individual schools</p> <p>Letter to individual schools</p> | <p>(a) Unspent balance as at completion of the scheme should be refunded to the Community Care Fund via EDB.</p> <p>(b) Any deficit should be met by school's own funds.</p> <p>(a) Any unspent balance upon the completion of the scheme should be refunded to Community Care Fund via EDB.</p> <p>(b) Any deficit should be met by school's non-government funds.</p> |
| 59 | Mortgage Interest Subsidy Scheme (5) | Terms and Conditions of Mortgage Interest Subsidy Scheme (July 2007) | |

| Ref. No. | Grant/Account Name (Statement No.) | Relevant EDB document | Points for special attention and year-end surplus treatment |
|----------|---|-----------------------------|---|
| 60 | Non-recurrent Grants for Furniture and Equipment (6) | EDBC Nos. 8/2003 and 4/2013 | <p>(a) The expenditure of this account should be captured in the Balance Sheet (Statement 15) under both headings of “Fixed Assets for Furniture and Equipment” and “Non-recurrent Grants for Furniture and Equipment Received” if funded by the government grants and “Fixed Assets for Furniture and Equipment” and “Accumulated Fund” if appropriated from school funds. Any unspent balance will be clawed back.</p> <p>(b) This grant is provided for furniture and equipment requirements not covered by the Composite Furniture and Equipment Grant.</p> <p>(c) Where the award of the approved tender / quotation would result in the approved estimate being exceeded, the school should meet the difference between the cumulative expenditure and the approved estimate.</p> <p>(d) When there is any subsequent reduction in tender price (e.g. through offer of discount for prompt payment) or the approved tender is for any reason cancelled, the school should inform the Bureau (Attn. Capital Subventions Section) immediately in writing of the appropriate amount of subsidy to be refunded. Capital Subventions Section will then offset the amount from other subsidies payable to the school.</p> |

| Ref. No. | Grant/Account Name (Statement No.) | Relevant EDB document | Points for special attention and year-end surplus treatment |
|----------|--|---|--|
| 61 | Employer's Contributions to PF / MPF Scheme for Non-teaching Staff (7) | <p>S.64 of the CAPS</p> <p>EDBC Nos. 48/2000, 6/2010 and 10/2015</p> <p>The booklet "Staff Retirement Schemes in Subvented Organizations"</p> | <p>(a) Subsidy will be provided for Provident Fund (PF) / Mandatory Provident Fund (MPF) contributions in respect of clerical and janitor staff employed with the provision allocated by EDB for Administration Grant / Revised Administration Grant. For staff employed with funds under other constituent grants of the OEBG (e.g. Administration Grant for Additional Clerical Assistant, CEG, etc.), schools should meet the PF / MPF contributions with the respective grants or surplus funds under the OEBG or their own funds. (Paragraph 3.5 of OEBG User Guide)</p> <p>(b) The payment arrangements of subsidy covering employer's PF / MPF contributions for non-teaching staff with remunerations funded under Salaries Grant are set out in EDBC No. 10/2015.</p> <p>(c) With effect from 2010/11 school year, the payment arrangement for subsidy for employer's PF / MPF contributions for staff employed under Administration Grant / Revised Administration Grant is streamlined in order to save administrative efforts in aided schools. The revised payment and accounting arrangements stated in paragraph 4 of EDBC No.6/2010 are listed as follows:</p> <p>(i) Schools should submit the claim form for the provisional annual employer's PF / MPF contributions for the coming school year in respect of staff employed under Administration Grant / Revised Administration Grant to the Recurrent Subventions Section of this Bureau before 15 August each year;</p> <p>(ii) In completing the claim form in (i) above, schools should provide their latest estimate of the employer's PF / MPF contributions for the coming school year to the best of their knowledge and certify that the information provided are correct and complied with relevant circulars. Supporting documents to substantiate the payments of salaries and PF / MPF contributions should be kept at schools;</p> |

| Ref. No. | Grant/Account Name (Statement No.) | Relevant EDB document | Points for special attention and year-end surplus treatment |
|----------|---------------------------------------|--|--|
| | | | <p>(iii) Based on the provisional claim at (i) above, schools will receive the subsidy for employer's PF / MPF contributions at the same time when Administration Grant / Revised Administration Grant is paid to schools;</p> <p>(iv) Schools should continue to include a schedule detailing the staff employed by Administration Grant / Revised Administration Grant and their related PF / MPF contributions in their audited accounts.</p> <p>(v) Any excess subsidy paid will be clawed back from schools while any shortfall will be reimbursed to schools after the examination of audited accounts.</p> |
| 62 | General Funds (8) | S.14 of the CAPS | <p>(a) General Funds Account (Statement 8) is applicable to non-fee-charging aided primary schools whereas Tong Fai: Income and Expenditure Account (Statement 9) is for fee-charging aided primary schools.</p> <p>(b) Donations and income received from sources other than EDB (e.g. hire of school accommodation, bank interest derived from school funds etc.) should be included in this account unless otherwise required.</p> <p>(c) Appropriations made in the account including school's share of the capital expenditure should be explained in Statement of Notes to the Financial Statements.</p> <p>(d) Auditors should note that schools may not transfer any income arising from the General Funds / Tong Fai: Income and Expenditure Account to any other body, or to a fund separately kept by the sponsoring body, unless such transfer has been approved in writing by PS(Ed).</p> <p>(e) Auditors should check that the trading operations are carried out in accordance with the approval letter of PS(Ed) and that any profits derived are credited to the General Funds / Tong Fai : Income and Expenditure Account.</p> |
| 63 | Tong Fai : Income and Expenditure (9) | EDBC Nos. 14/2003, 24/2008 and 14/2012 | |

| Ref. No. | Grant/Account Name (Statement No.) | Relevant EDB document | Points for special attention and year-end surplus treatment |
|-----------------|---|---|--|
| 64 | Sale of Textbooks (10) | EDBC No. 24/2008 EDBCM No. 52/2015 | <p>(a) Profit generated from sale of textbooks should not be allowed.</p> <p>(b) Proper books of accounts, which reflect all sales and purchases of textbooks, must be kept.</p> <p>(c) Schools are not allowed to accept or solicit from textbook publishers' complimentary learning and teaching materials.</p> <p>(d) Schools are not allowed to accept any donations, or any form of benefits from textbook publishers or textbook retailers.</p> |
| 65 | Approved Collection for Specific Purposes (11) | EDBC No. 14/2012 | <p>(a) In respect of charges for non-standard items, schools should keep a separate ledger account to record all income and expenditure.</p> <p>(b) In case of acquiring assets by the collection, all subsequent costs such as installation, electricity, maintenance and replacement will be paid out of the collection.</p> |
| 66 | Set-up Fund (12) | EDBC No. 4/2013 Letter to individual schools | <p>(a) Government subsidy should also be included in this account.</p> <p>(b) When using the set-up fund to purchase stores in the case of new schools, schools should follow the procedures and the guidelines set out in EDBC No. 4/2013.</p> <p>(c) In case of a new school, the annual audited accounts should include a separate section on the Set-up Fund for furniture and equipment (F&E) with details by items and subjects.</p> <p>(d) When there is a closing surplus in the Set-up Fund account -</p> <ul style="list-style-type: none"> - the school should return any surplus fund to EDB (for schools with full government subsidy) - the school should transfer the surplus to the school's F&E Account or any school funds accounts if the school has been equipped to the required standards in accordance with the reference list of furniture and equipment for new primary schools (F&E List) (for schools with full sponsor contribution) |

| Ref. No. | Grant/Account Name (Statement No.) | Relevant EDB document | Points for special attention and year-end surplus treatment |
|-----------------|--|------------------------------|--|
| | | | <ul style="list-style-type: none"> - the school should credit the surplus to the school's F&E Account if the school has been equipped to the required standards but it has decided to deviate from the F&E List in some subjects/areas. If the standard items not yet purchased are acquired in future, the relevant expenditure should be charged to this F&E Account (for schools with full sponsor contribution) |
| 67 | School's Furniture and Equipment (13) | Letter to individual schools | Upon the closure of the Set-up Fund, an amount of unspent balance should be transferred to this account according to REO's direction / approval. |
| 68 | Accumulated Fund (14) | | This account records the school's share of the cost of capitalized fixed assets since its commencement of operation. |
| 69 | Balance Sheet (15) | S.39 to 41 of the CAPS | <p>This account should record the accumulated capital subsidies actually paid by Government since school's commencement of operation. The non-recurrent grants received should not be deducted from the costs or the book values of the assets concerned.</p> <p>This account should record the accumulated capital subsidies actually paid by way of the Furniture and Equipment Grant element under the Block Grant Account since school's participation in the School Management Initiative Scheme. The furniture and equipment grants utilized should not be deducted from the costs or the book values of the assets concerned.</p> <p>This account should record the accumulated capital subsidies actually received under the Transition Furniture and Equipment Grant / Composite Furniture and Equipment Grant and other grants. The furniture and equipment grants utilized should not be deducted from the costs or the book values of the assets concerned.</p> <p>Where reserve and funds (liquid funds) are invested or held separately, the assets to which they relate should be shown separately.</p> |
| 70 | Non-recurrent Grants Received | | |
| 71 | Furniture and Equipment Grants Utilized | | |
| 72 | Transition Furniture and Equipment Grant / Composite Furniture and Equipment Grant and other grants Utilized | | |
| 73 | Reserves and Funds | | |

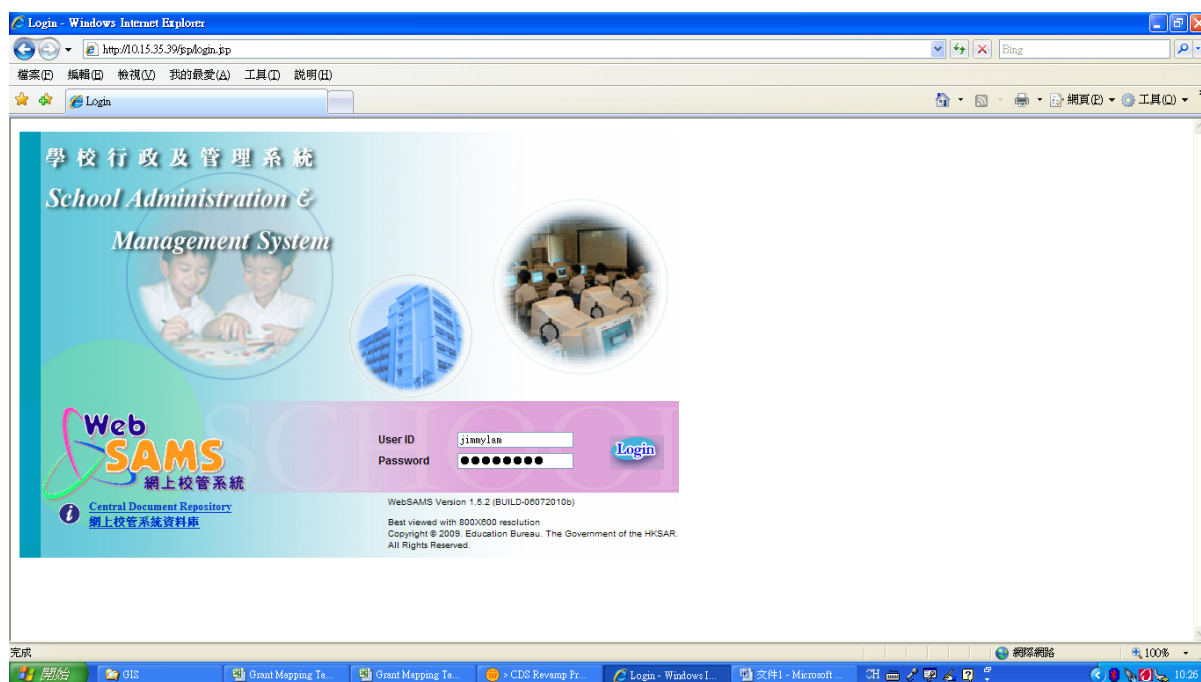
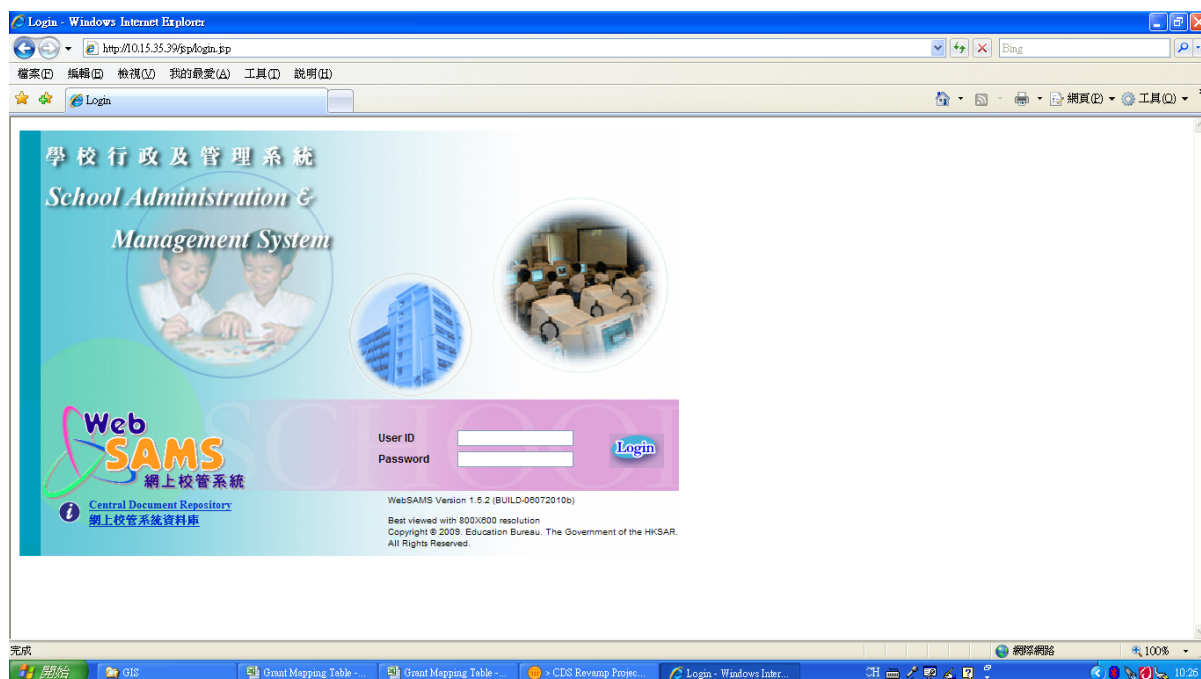
| Ref. No. | Grant/Account Name (Statement No.) | Relevant EDB document | Points for special attention and year-end surplus treatment |
|-----------------|---|------------------------------|--|
| 74 | Surplus Retained | | The net total surplus of all government grants should be represented by cash (at bank and in hand) and / or other current assets for Government Funds. To facilitate audit purpose, a fund reconciliation should be provided in the Statement 16. |
| 75 | Long Term Liabilities | | The nature and the total amount of the loan originally contracted must be disclosed in the Statement 16 together with the terms of repayment including the amount of monthly repayment, the total number of repayments and the total amount repaid to date with the approval from REO. |
| 76 | Current Liabilities | | Breakdown of Sundry Creditors and OEBG / Grants received in advance for the 2016/17 school year and details of other current liabilities together with the amount owing must be stated in Statement 16. |
| 77 | Contingent Liability | S.11 of the CAPS | <p>Should the school cease to be an approved aided school, it should state by way of note that there is a contingent liability in respect of building (including major repairs) and furniture and equipment grants, and all recurrent and non-recurrent grants received by the school, which may become repayable wholly or in part.</p> <p>Where the likelihood of ceasing to be an aided school is remote, disclosure of this contingent liability is not required.</p> |
| 78 | Fixed Assets | S.66 of the CAPS | <p>(a) Provision for depreciation in respect of buildings, major repairs, furniture and equipment etc. by school is not required.</p> <p>(b) As regards educational television sets supplied by this Bureau, the full cost of the television set should be shown in the Fixed Assets Account. The trade-in value for the old ETV should be reflected in the School and Class Grant Account as Miscellaneous Income.</p> <p>(c) As regards microcomputers, fax machines and photocopiers supplied by this Bureau, the full cost should be shown in the Fixed Asset Account.</p> |

| Ref. No. | Grant/Account Name (Statement No.) | Relevant EDB document | Points for special attention and year-end surplus treatment |
|----------|--|-----------------------|---|
| 79 | Current Assets | EDBC No. 14/2015 | <p>(d) The total value of Fixed Assets should be represented by the total of Accumulated Fund (School's share of capitalized funds), Non-recurrent Grants Received (Government's share of capitalized funds), Furniture and Equipment Grant Utilized (Government's share of capitalized funds) and Transition Furniture and Equipment Grant / Composite Furniture and Equipment Grant and Other Grants Utilized (Government's share of capitalized funds) plus Long-term Liabilities (if applicable).</p> <p>(a) Separate bank accounts should be opened for the Government Funds and School Funds.</p> <p>(b) Any surplus funds which are not immediately required may be kept in a savings account or on fixed deposit with a bank licensed under the Banking Ordinance.</p> <p>(c) Any interest derived should be apportioned equitably between the accounts concerned if both Government Funds and School Funds are involved.</p> <p>(d) Breakdown of the sundry debtors and other current assets together with the amount due to school must be shown in Statement 16.</p> |
| 80 | Notes to the Financial Statements (16) | | <p>This statement is for explanatory notes to the financial statements or supplementary information that the school may consider necessary or desirable to provide in detail. These notes will be considered as an integral part of the accounts.</p> <p>For school finance matters, please refer to Chapter 6, School Finance Matters of the School Administration Guide.</p> <p>While deploying the constituent grants under the OEBG to employ staff, schools should set aside part of these grants for the payment of Severance Payment / Long Service Payment as outstanding commitment. In case these grants are insufficient to settle the payment, schools may deploy surplus in the General Domain of the OEBG to cover the deficit. Schools should keep a separate ledger for the Severance Payment / Long Service Payment and work out the amount payable to each staff concerned on their cessation of service. (Paragraph 3.6 and Appendix B of the OEBG User Guide of EDBCM No. 121/2015)</p> |

| Ref. No. | Grant/Account Name (Statement No.) | Relevant EDB document | Points for special attention and year-end surplus treatment |
|------------------------------|---|---|---|
| | | | refer.) Schools should provide such details in the Notes. |
| <u>List of Abbreviations</u> | | | |
| | | CAPS EDB EDBC EDBCM MPF NET OEBG PF PS(Ed) REO | Code of Aid for Primary Schools Education Bureau Education Bureau Circular Education Bureau Circular Memorandum Mandatory Provident Fund Native-speaking English Teacher Operating Expenses Block Grant Provident Fund Permanent Secretary for Education Regional Education Office |

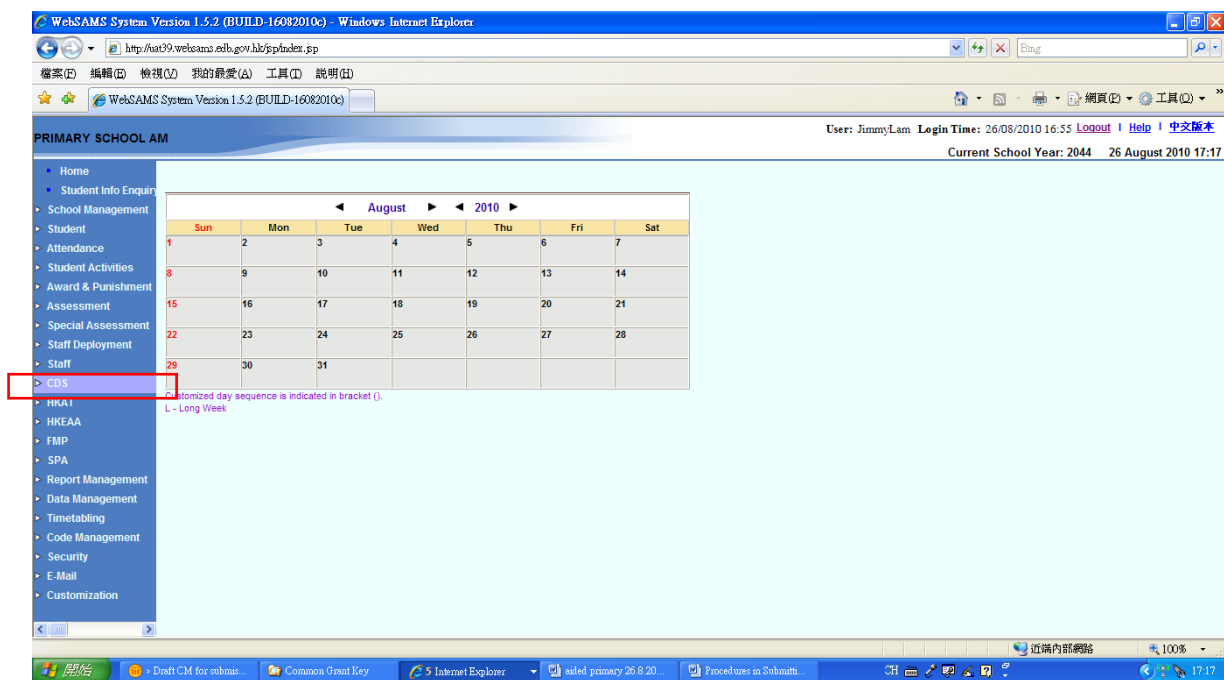
Procedures for Submitting Softcopy of Audited Financial Statements Through Communication and Delivery System

(1) Login to the School Administration and Management System (WebSAMS)

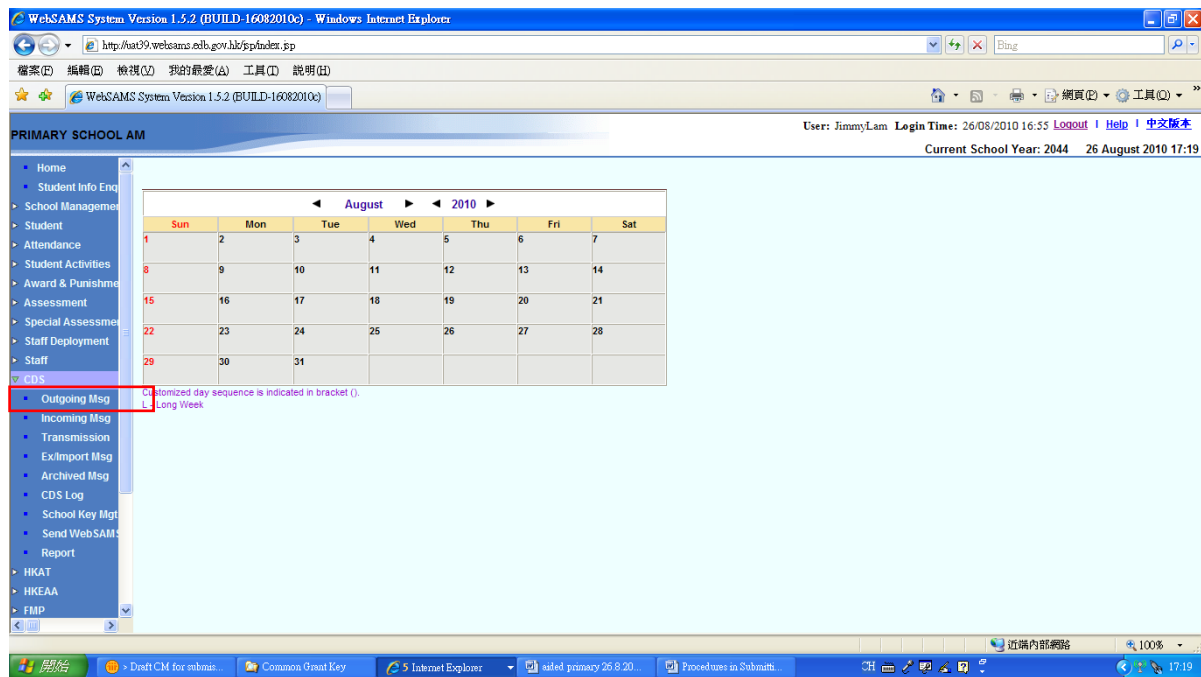


Procedures for Submitting Softcopy of Audited Financial Statements Through Communication and Delivery System

(2) Select the Communication and Delivery System (CDS) (聯遞系統) Module



(3) Select “**Outgoing Msg**” (“寄發訊息”) from the drop down list.

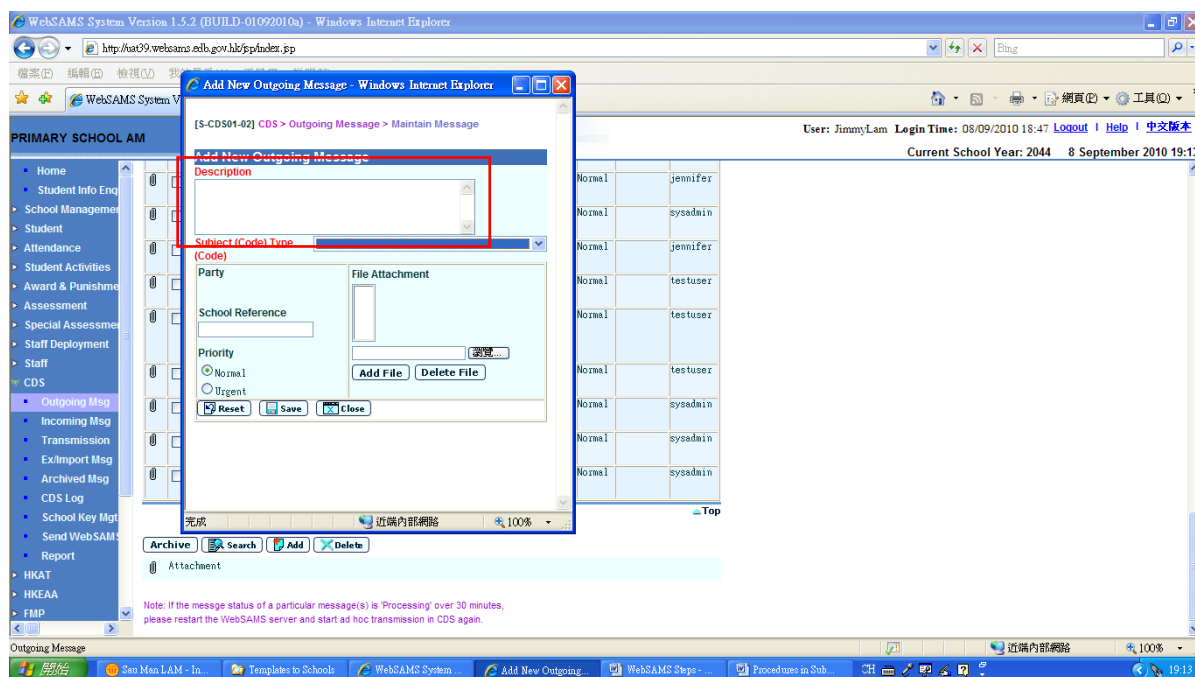


Procedures for Submitting Softcopy of Audited Financial Statements Through Communication and Delivery System

(4) Scroll to the bottom and click the “Add” (“增新”) button.

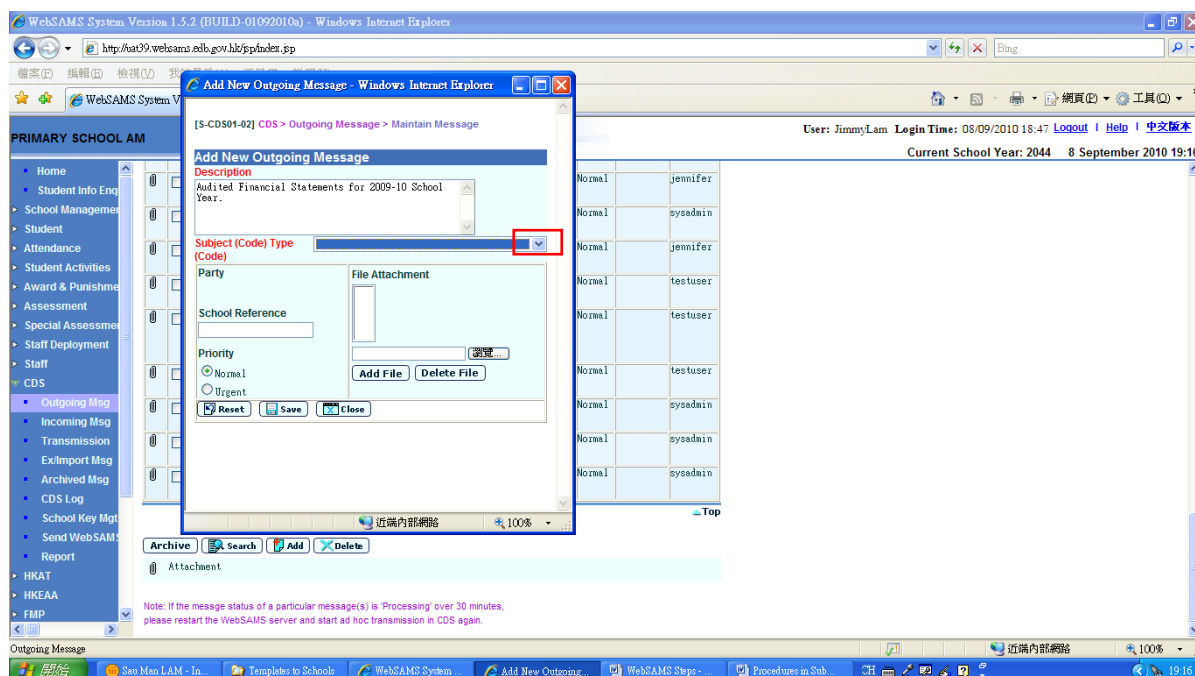


(5) Enter the appropriate “Description” (“說明”) (for identification at a later stage) on the pop-up screen.

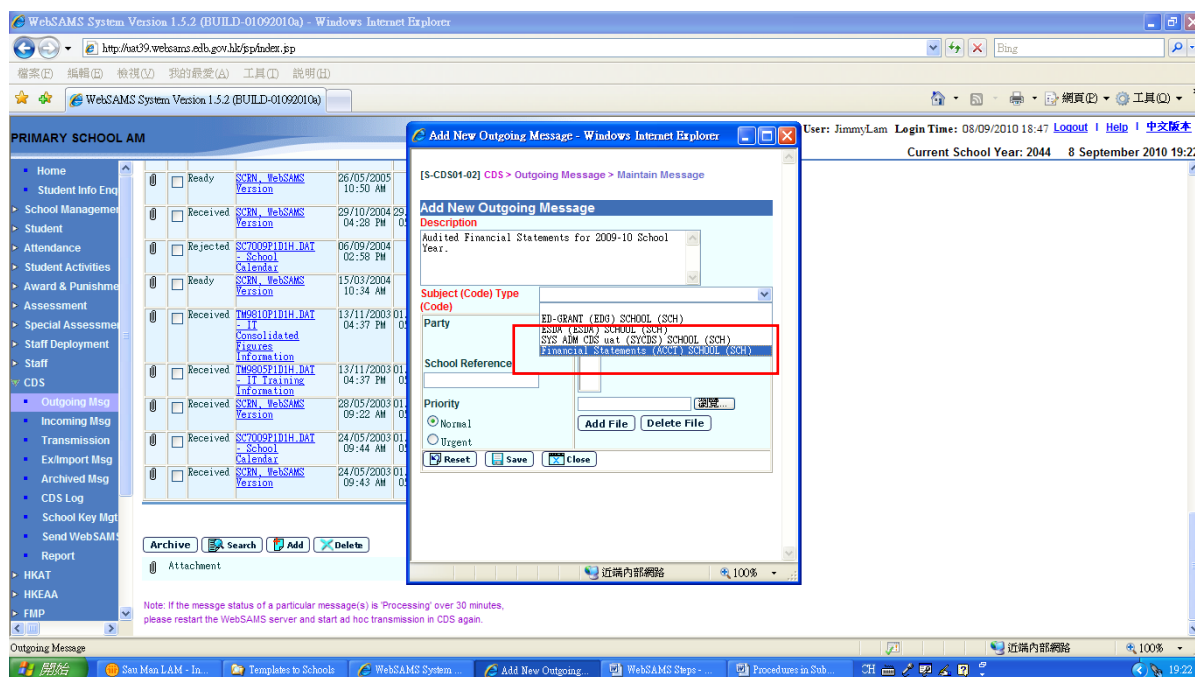


Procedures for Submitting Softcopy of Audited Financial Statements Through Communication and Delivery System

- (6) Click the drop-down list button for the field “**Subject (Code) Type (Code)**” (“主題(代碼) 類別(代碼)”).

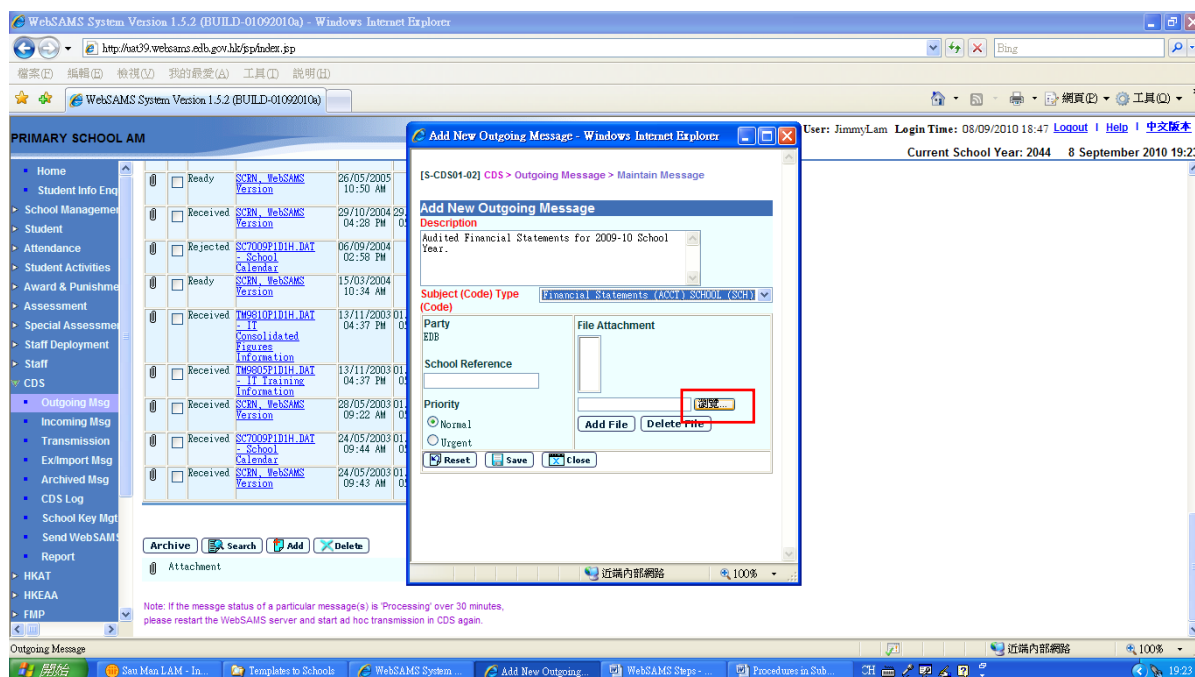


- (7) Select “**Financial Statements (ACCT) SCHOOL (SCH)**” (“財務報表(ACCT) 學校 (SCH)”) from the drop-down list.



Procedures for Submitting Softcopy of Audited Financial Statements Through Communication and Delivery System

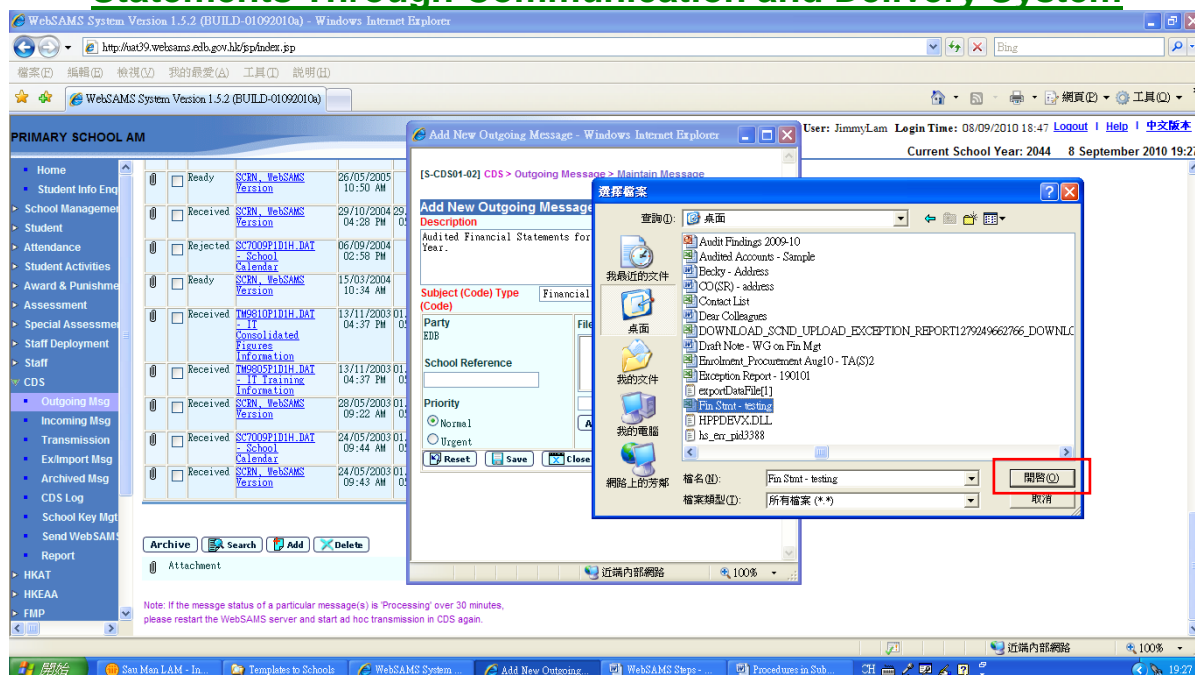
(8) Click the “瀏覽” button to locate the softcopy of audited financial statements.



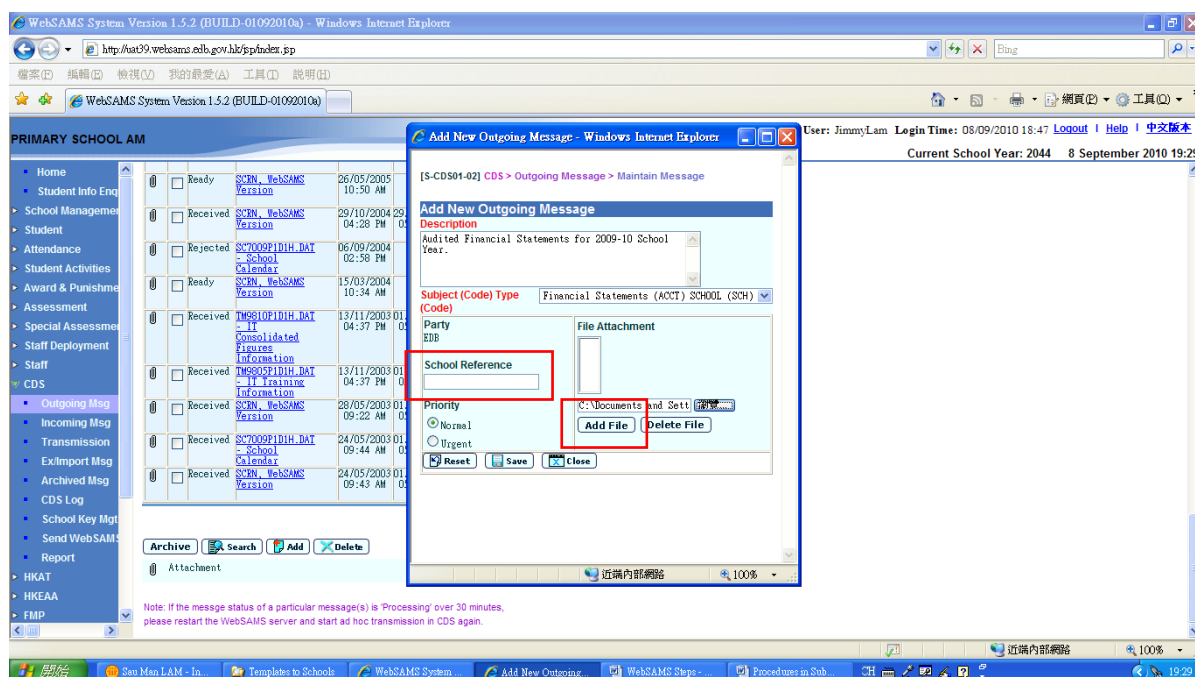
(9) In the “選擇檔案” pop-up window, search for the Excel file to be submitted to EDB and then click the “開啓(O)” button.

(IMPORTANT: Please use only the Excel template provided by EDB. The file name must not include special character or space; and must not exceed **8 alpha-numeric digits**. For example, *abcd1234.xls* is acceptable while *abcd_123.xls* is not. Moreover, file size should be limited to 1M only and thus the file may need to be zipped.)

Procedures for Submitting Softcopy of Audited Financial Statements Through Communication and Delivery System

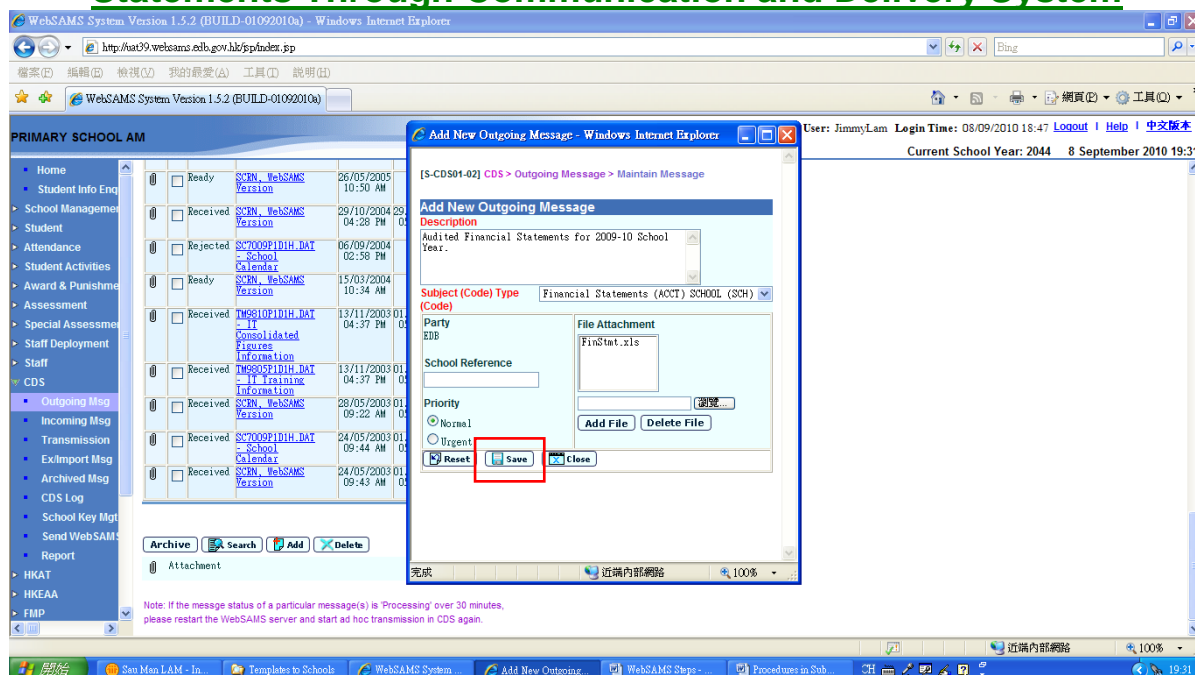


(10) Enter the “**School Reference**” (“學校參考編號”) for future reference (optional) and then click the “**Add File**” (“增新檔案”) button to submit the Excel file.

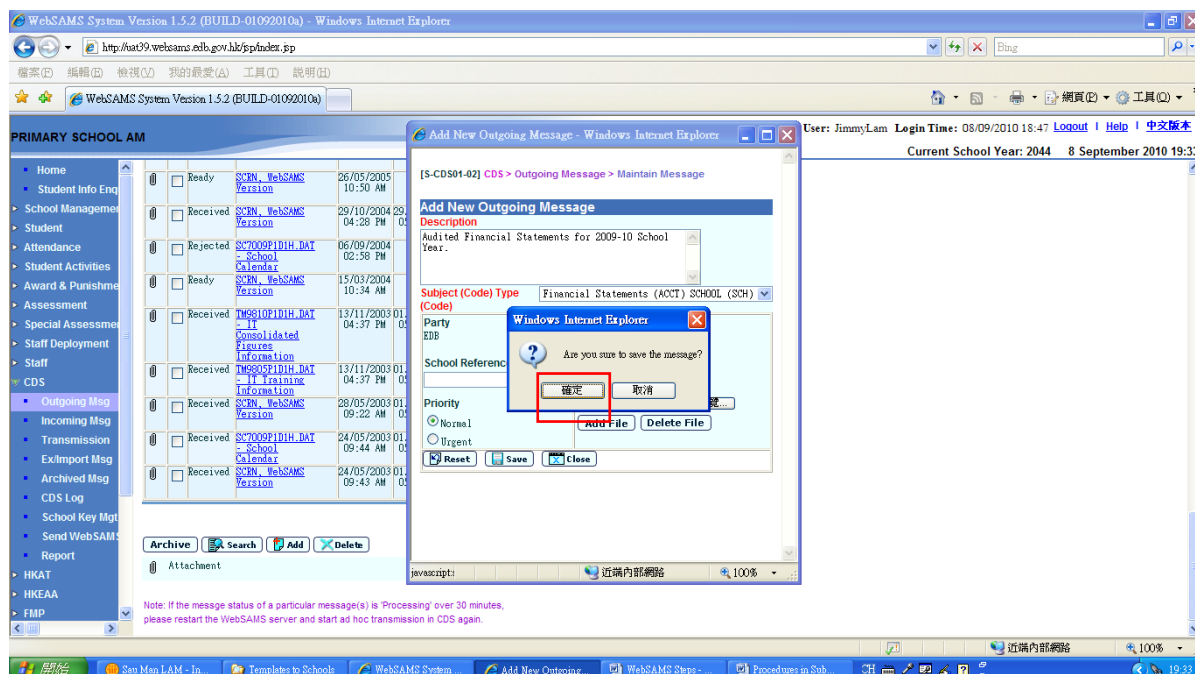


(11) Click the “**Save**” (“儲存”) button to save changes made.

Procedures for Submitting Softcopy of Audited Financial Statements Through Communication and Delivery System



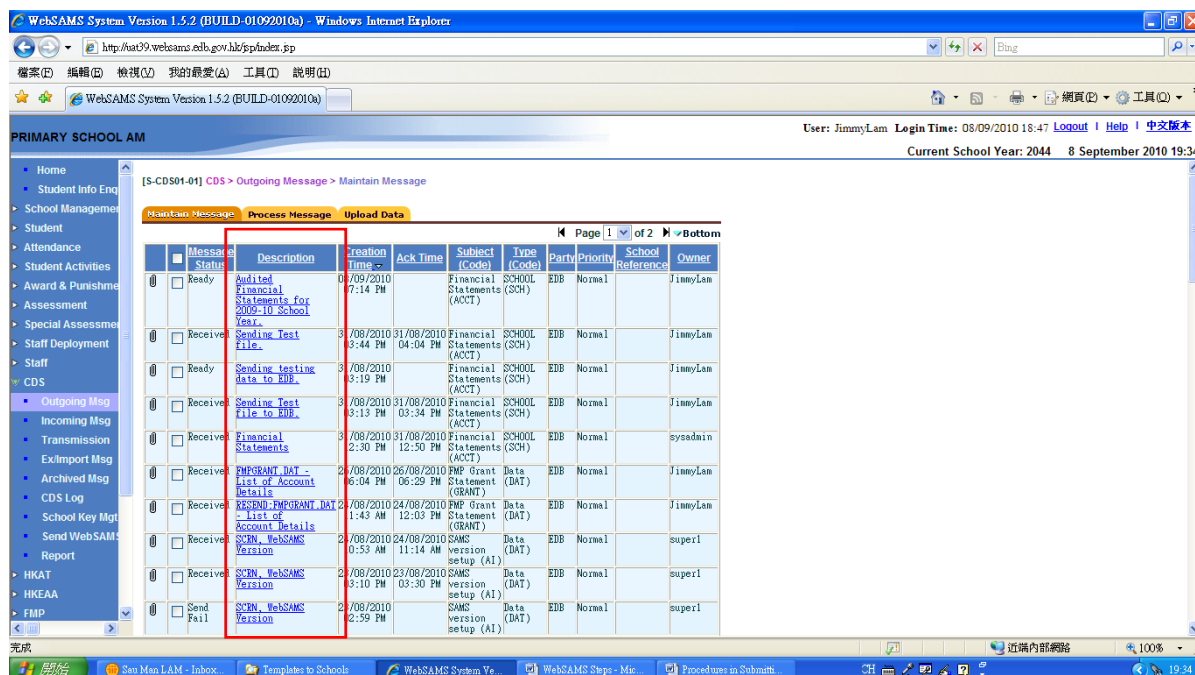
(12) On the pop-up window, click “確定” to proceed.



(13) The two pop-up windows will be closed and you will be directed back to the “Maintain Message” (“編修訊息”) screen. On this screen, look for the “Description”

Procedures for Submitting Softcopy of Audited Financial Statements Through Communication and Delivery System

(“訊息說明”) that you have just entered in Step 5 and then click on it.

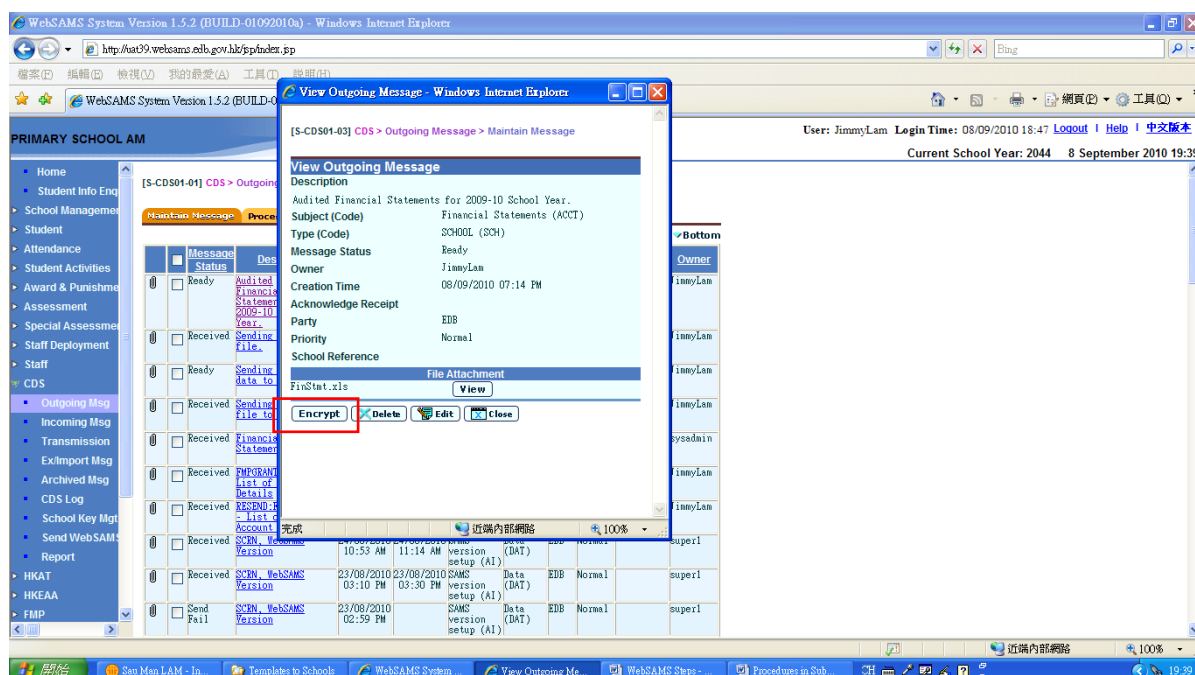


(14) On the pop-up window, check the details and ensure that

(1) the “**Subject Code**” (“主題代碼”) is “Financial Statements (ACCT)” (“財務報表 (ACCT)”); and

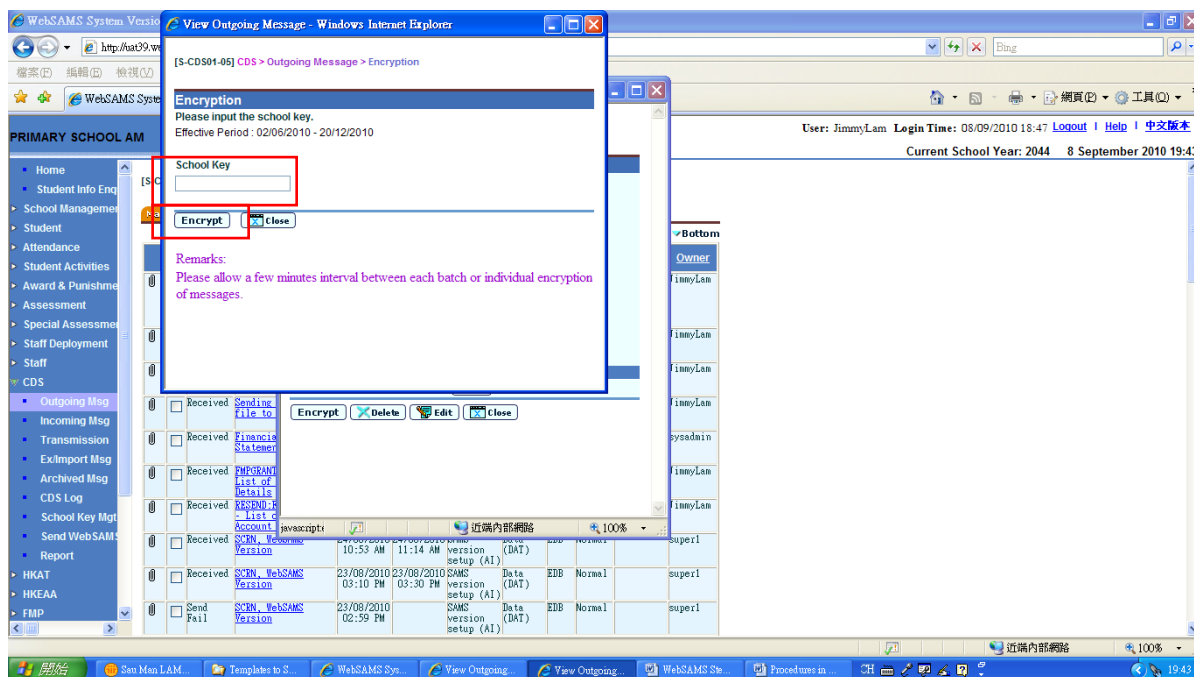
(2) the “**Type Code**” (“類別代碼”) is “SCHOOL (SCH)” (“學校(SCH)”).

Then, click the “**Encrypt**” (“加密”) button.



Procedures for Submitting Softcopy of Audited Financial Statements Through Communication and Delivery System

- (15) Enter your “**School Key**” (“密碼匙”) and then click the “**Encrypt**” (“加密”) button.



- (16) The two pop-up windows will be closed and you will be directed back to the “**Maintain Message**” (“編修訊息”) screen. Please review the “**Message Status**” (“訊息狀況”), which will change from “**Processing**” (“處理中”) to “**Sent**” (“已輸出”) if the submission is successful.



Procedures for Submitting Softcopy of Audited Financial Statements Through Communication and Delivery System

WebSAMS System Version 1.5.2 (BUILD-01092010a) - Windows Internet Explorer

http://aa09.websams.edu.gov.hk/sp/index.jsp

User: JimmyLam Login Time: 08/09/2010 18:47 Logout | Help | 中文版本

Current School Year: 2044 8 September 2010 19:46

PRIMARY SCHOOL AM

[S-CDS01-01] CDS > Outgoing Message > Maintain Message

Maintain Message Process Message Upload Data

| Message Status | Description | Creation Time | Ack Time | Subject (Code) | Type (Code) | Party | Priority | School Reference | Owner |
|----------------|---|---------------------|---------------------|-----------------------------|-------------|-------|----------|------------------|----------|
| Sent | Audited Financial Statements for 2009-10 School Year. | 08/09/2010 07:14 PM | | Financial Statements (SCH) | (ACCT) | EIB | Normal | | JimmyLam |
| Received | Sending Test File. | 31/08/2010 03:44 PM | 31/08/2010 04:04 PM | Financial Statements (SCH) | (ACCT) | EIB | Normal | | JimmyLam |
| Ready | Sending testing data to file. | 31/08/2010 03:19 PM | | Financial Statements (SCH) | (ACCT) | EIB | Normal | | JimmyLam |
| Received | Sending Test File to file. | 31/08/2010 03:15 PM | 31/08/2010 03:34 PM | Financial Statements (SCH) | (ACCT) | EIB | Normal | | JimmyLam |
| Received | Financial Statements | 31/08/2010 12:30 PM | 31/08/2010 12:50 PM | Financial Statements (SCH) | (ACCT) | EIB | Normal | | sysadmin |
| Received | IMPORANT DAT - List of Account Details | 26/08/2010 06:04 PM | 26/08/2010 06:29 PM | FMP Grant Statement (GRANT) | (DAT) | EIB | Normal | | JimmyLam |
| Received | RESND-IMPORANT DAT - List of Account Details | 24/08/2010 11:43 AM | 24/08/2010 12:03 PM | FMP Grant Statement (GRANT) | (DAT) | EIB | Normal | | JimmyLam |
| Received | SCN WebSAMS Version | 24/08/2010 10:53 AM | 24/08/2010 11:14 AM | SAMS version setup (AI) | (DAT) | EIB | Normal | | superl |
| Received | SCN WebSAMS Version | 23/08/2010 03:10 PM | 23/08/2010 03:30 PM | SAMS version setup (AI) | (DAT) | EIB | Normal | | superl |
| Send Fail | SCN WebSAMS Version | 23/08/2010 02:59 PM | | SAMS version setup (AI) | (DAT) | EIB | Normal | | superl |

- (17) The “**Message Status**” (“訊息狀況”) will further change to “**Received**” (“已接收”) after a while.

Procedures for Submitting Softcopy of Audited Financial Statements Through Communication and Delivery System

WebSAMS System Version 2.0.1 (BUILD-26082011-Y) - Microsoft Internet Explorer

網址: http://ha78.websams.edu.gov.hk/sp/index.jsp

User: superl Login Time: 02/09/2011 19:29 Logout Help 中文版本

Current School Year: 2010 2 September 2011 12:10

SR2 Through Train School

Home
Student Info Enquiry
School Management
Student
Attendance
Student Activities
Award & Punishment
Assessment
SLP
Special Assessment
Staff Deployment
Staff
CDS
Registration
Outgoing Msg
Incoming Msg
Transmission
Export/Import Msg
Archived Msg
CDS Log
School Key Mgt
Send WebSAMS V
Report
HKAT
Applied Learning
HKEAA
FMP
SPA
Report Management
Data Management
Data Query Tool
Timetabling
Code Management
Security
E-Mail
Archive
Customization

[S-CDS10-01] CDS > Outgoing Message > Maintain Message

Maintain Message Process Message Upload Data

Subject (Code) All Type (Code) All
Description
Priority All School Reference
Creation Date (DDMM/YYYY) From To Message Status All

Search Reset

Page 1 of 15 Bottom

| | Message Status | Description | Creation Time | Ack Time | Subject (Code) | Type (Code) | Party | Priority | School Reference | Owner |
|--|----------------|---|---------------------|---------------------|-----------------------------|--------------|-------|----------|------------------|-----------|
| | Received | Audited Financial Statements For 2009-10 School Year | 02/09/2011 07:52 PM | 02/09/2011 12:09 PM | Financial Statements (ACCT) | SCHOOL (SCH) | EDB | Normal | | superl |
| | Received | SCRN, WebSAMS Version | 24/08/2011 05:04 PM | 24/08/2011 09:40 AM | SAMS version setup (AI) | Data (DAT) | EDB | Normal | | sysadmin |
| | Received | SC9970P1DIH - SCIS - School Emergency Contact Information | 12/08/2011 08:15 PM | 12/08/2011 12:48 PM | SCIM (SCIM) | Data (DAT) | EDB | Normal | | irenewong |
| | Received | SC9970P1DIH - SCIS - School Emergency Contact Information | 12/08/2011 08:10 PM | 12/08/2011 12:44 PM | SCIM (SCIM) | Data (DAT) | EDB | Normal | | irenewong |
| | Received | SCRN, WebSAMS Version | 11/08/2011 05:39 PM | 11/08/2011 10:12 AM | SAMS version setup (AI) | Data (DAT) | EDB | Normal | | sysadmin |
| | Ready | SC9970P1DIH - SCIS - School Emergency Contact Information | 08/08/2011 04:21 PM | | SCIM (SCIM) | Data (DAT) | EDB | Normal | | peterpo |
| | Ready | SC9970P1DIH - SCIS - School Emergency Contact Information | 08/08/2011 10:17 AM | | SCIM (SCIM) | Data (DAT) | EDB | Normal | | schhead |
| | Rejected | ST3008FI.DAT - Form B | 22/07/2011 09:15 AM | | STIM (STIM) | Data (DAT) | EDB | Normal | | sysadmin |
| | Rejected | ST3008FI.DAT - Form B | 22/07/2011 09:12 AM | | STIM (STIM) | Data (DAT) | EDB | Normal | | sysadmin |
| | Rejected | ST3008FI.DAT - Form B | 22/06/2011 10:39 AM | | STIM (STIM) | Data (DAT) | EDB | Normal | | sysadmin |
| | Received | ST3008FI.DAT - Form B | 30/05/2011 01:55 PM | 30/05/2011 03:21 PM | STIM (STIM) | Data (DAT) | EDB | Normal | | samsuser |
| | Received | ST3008FI.DAT - Form B | 18/05/2011 09:27 AM | 25/05/2011 11:31 AM | STIM (STIM) | Data (DAT) | EDB | Normal | | sysadmin |
| | Received | ST4005FI.DAT - Form A | 16/05/2011 03:47 PM | 16/05/2011 04:29 PM | STIM (STIM) | Data (DAT) | EDB | Normal | | sysadmin |
| | Ready | SCRN, WebSAMS Version | 20/04/2011 11:05 AM | | SAMS version setup (AI) | Data (DAT) | EDB | Normal | | sysadmin |
| | Received | ST4005FI.DAT - Form A | 15/04/2011 03:31 PM | 15/04/2011 04:10 PM | STIM (STIM) | Data (DAT) | EDB | Normal | | sysadmin |

近端內部網絡

If the "Message Status" changes to "Received", the softcopy of audited financial statements should have been submitted to the Education Bureau. You may then delete this message from CDS if you wish to.