

Education Bureau
Circular Memorandum No. 145/2018

(Chinese version will follow)

From : Permanent Secretary for Education

To: Supervisors and Heads of Aided Schools
managed by Incorporated Management
Committees - for necessary action

Ref : EDB/FIN(A)/F&A/65/187(R)

Date: 17 August 2018

**Submission of 2017/2018 Annual Accounts for
Aided Schools Managed by Incorporated Management Committees (IMCs)**

Purpose

This circular memorandum requests Supervisors of aided IMC schools to submit the audited accounts of their IMCs for the accounting year ended 31 August 2018 (or 31 March 2018 as appropriate) **within six months after the end date of the accounts.**

Background

2. Section 40BB of the Education Ordinance and Section 14.5 of the Code of Aid for Aided Schools (COA) require the accounts of IMCs to be audited by certified public accountants (practising) as defined in the Professional Accountants Ordinance (Cap.50). Under the COA, the audited accounts together with the report of the auditor shall be submitted to the Permanent Secretary for Education (PS(Ed)) within six months after the year end date of the school. For guidelines on engagement of auditors, please see Education Bureau Circular (EDBC) No. 5/2014.

Submission Requirements

3. The annual accounts of IMC to be submitted by the aided IMC schools should comprise the IMC's certificate (signed by the IMC's Supervisor and one other manager authorized by the IMC concerned to act for that purpose), the Auditor's Report and audited financial statements on their operations. The financial statements which should be submitted are specified at Appendix 1 of **Annex 1**. Aided IMC schools are required to submit the accounts in the prescribed formats. In the accounts, schools are to report on the grants that are applicable to that particular accounting year or reporting period.

4. As the date of incorporation of the IMC varies from school to school, the ending date of the last accounts of schools for the pre-IMC period (the period before the incorporation of the IMC) will also vary. The newly incorporated IMC schools should decide the period that the accounts are to cover and to indicate it in each of the financial statements. In this regard, please refer to **Annex 1** for the illustrations of different scenarios for reporting. To help schools in preparing the 2017/18 accounts, the relevant pro-formas in Excel format can be downloaded by clicking the relevant Appendix in the "Pro-forma" column at **Annex 1**. Please note that schools should insert the day before the incorporation date of the IMC as the ending date of the last accounts of schools for the pre-IMC period, and that the Supervisor's certificate covering the pre-IMC period is to be signed by the pre-IMC Supervisor.

5. Reference notes for auditors of aided IMC schools are at **Annex 2**. Please convey the certification requirements as stated in paragraph 4(a) to (d) of **Annex 2** to your auditors prior to the commencement of audit. For points for special attention for individual grants, please refer to **Annexes 3A** (aided primary), **3B** (aided secondary) and **3C** (aided special) as appropriate.

6. Schools which have been given approval in writing by PS(Ed) to submit the annual accounts on a financial year basis (1 April to 31 March) should ensure that the period covered by their accounts is correctly stated.

7. The accounts must be signed by the Supervisor and one other manager authorized by the IMC to act for that purpose for the accounts covering the IMC period (the period after the incorporation of the IMC) and forwarded together with the signed Auditor's Report to the address shown below **within six months after the end date of the accounts-**

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 at Appendices 1 to 3 mentioned at Annex 1 (using the EXACT EXCEL FILE downloaded from the relevant address as mentioned in paragraph 8 of Annex 2 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 4**; 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.

8. 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 six months** from the date of cessation of operation.

9. Where an aided IMC 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 IMC of the school should forward a copy of the consolidated accounts to this Bureau in addition to the requirements specified in paragraphs 3, 4 and 5 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.

10. If PS(Ed) has permitted an aided IMC school to transfer funds from the General Funds/Tong Fai: Income and Expenditure Account or the Subscriptions Account to other account(s) which are kept separately by the Sponsoring Body for educational development or any other purposes, the IMC 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 IMC.

11. You may wish to refer to the “Guide to Financial Management for Aided Schools Operated by IMCs” (<http://www.edb.gov.hk> > School Administration and Management > School-based Management (SBM) > Corner for IMC Schools) and “Tips on Handling Government Subventions for Aided Schools” (August 2018 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 them to the attention of your auditors. Upon completion of the audit, it is usual practice for the auditors to issue to IMCs a management letter, drawing attention to weaknesses in internal control together with recommendations for improvement in the school's accounting system. IMCs are requested to implement the auditors' recommendations. The auditors should also send a copy of the management letter to this Bureau for information.

Enquiries

12. For enquiries on this circular memorandum, please contact Treasury Accountant (Audit) 1 or Treasury Accountant (Audit) 2 of Finance Division at 2892 6259 or 2892 5737. For enquiries regarding the submission of the audited financial statements via WebSAMS, please contact the Treasury Accountant (Systems) 2 of Finance Division at 2892 5423. Any enquiries on the “Guide to Financial Management for Aided Schools Operated by IMCs” can be addressed to the Central Team 2 of the School Development Division at 3509 8486 or 3509 8484.

(Ms. Amy CHUNG)
for Permanent Secretary for Education

Encl.

Illustrations of Different Reporting Scenarios

To allow flexibility, the first audited accounts under the IMC management submitted by the aided IMC schools may be extended to cover the period from the incorporation of the IMC to 31 August of the following year concerned (a period for more than 12 months but not exceeding 18 months). As a result, there may be different scenarios for preparing the accounts. For ease of reference, please find below the illustrations for two scenarios-

Scenario (I) Submission of 2 sets of audited accounts for the year of changeover to IMC.

Scenario (II) Submission of 2 sets of audited accounts (for the year of changeover to IMC and the preceding/following school year).

Past experience showed that most of the schools adopted Scenario (I) for preparing the accounts.

2. Please note that if the incorporation date falls on 1 September 2016, 1 September 2017 or 1 September 2018, the relevant accounts will cover 12 months to 31 August 2017 (2016/17 accounts), 31 August 2018 (2017/18 accounts) or 31 August 2019 (2018/19 accounts) respectively. As such, the classifications illustrated in the tables below may not be applicable.

Scenario (I)

Submission of 2 sets of accounts for the year of changeover to IMC

IMC incorporated during the 2016/17 school year

(Transition Date refers to the date of incorporation of the IMC)

	Category of Accounts	Period covered		Year of Accounts	Funding Mode for OEBG/EOEBG		Pro-forma
		Duration	No. of Months				
1.	Pre-IMC Accounts of Schools	1.9.2016 to the day before the Transition Date	<12 months	2016/17 accounts	OEBG funding		Appendix 2 of EDBCM No.156/2017
2.	First Accounts of IMC	Transition Date to 31.8.2017	<12 months	2016/17 accounts	OEBG funding		Appendix 3 of EDBCM No.156/2017
3.	Second Accounts of IMC	1.9.2017 to 31.8.2018	=12 months	2017/18 accounts		EOEBG funding	Appendix 1 (Primary) Appendix 1 (Secondary) Appendix 1 (Special)

IMC incorporated during the 2017/18 school year

	Category of Accounts	Period covered		Year of Accounts	Funding Mode for OEBG/EOEBG		Pro-forma
		Duration	No. of Months				
4.	Pre-IMC Accounts of Schools	1.9.2017 to the day before the Transition Date	<12 months	2017/18 accounts	OEBG funding		Please contact School Audit Section for pro-forma
5.	First Accounts of IMC	Transition Date to 31.8.2018	<12 months	2017/18 accounts	OEBG funding		Please contact School Audit Section for pro-forma
6.	Second Accounts of IMC	1.9.2018 to 31.8.2019	=12 months	2018/19 accounts		EOEBG funding	N/A

Scenario (II)

Submission of 2 sets of accounts (for the year of changeover to IMC and the preceding/following school year)

For IMC incorporated during Period A, B, C, or D:

Period A	Period B	Period C	Period D
1.3.2017 to 31.8.2017	1.9.2017 to 28.2.2018	1.3.2018 to 31.8.2018	1.9.2018 to 28.2.2019

IMC incorporated during Period A (i.e. 1.3.2017 to 31.8.2017)

	Category of Accounts	Period covered		Year of Accounts	Funding Mode for OEBG/EOEBG		Pro-forma
		Duration	No. of Months				
1.	Pre-IMC Accounts of Schools	1.9.2016 to the day before the Transition Date	<12 months	2016/17 accounts	OEBG funding		Appendix 2 of EDBCM No. 156/2017
2.	First Accounts of IMC	Transition Date to 31.8.2018	>12 months	2017/18 accounts	This set of accounts comprises 2 parts (Balances at 31.8.17 and 31.8.18 should be separately shown)	Part (i) OEBG funding (Transition Date to 31.8.2017)	Appendix 3 of EDBCM No. 156/2017
						Part (ii) EOEBG funding (1.9.2017 to 31.8.2018)	Appendix 1 (Primary) Appendix 1 (Secondary) Appendix 1 (Special)

IMC incorporated during Period B (i.e. 1.9.2017 to 28.2.2018)

	Category of Accounts	Period covered		Year of accounts	Funding Mode for OEBG/EOEBG	Pro-forma
		Duration	No. of months			
3.	Pre-IMC Accounts of Schools	1.9.2016 to the day before the Transition Date, that is, 1.9.2016 to 31.8.2017 and 1.9.2017 to the day before the Transition Date (Individual balances at 31.8.2017 and the day before the Transition Date should be separately shown)	> 12 months	Extended 2016/17 accounts	OEBG funding	Please contact School Audit Section for pro-forma
4.	First Accounts of IMC	Transition Date to 31.8.2018	< 12 months	2017/18 accounts	OEBG funding	Please contact School Audit Section for pro-forma

IMC incorporated during Period C (i.e. 1.3.2018 to 31.8.2018)

	Category of Accounts	Period covered		Year of Accounts	Funding Mode for OEBG/EOEBG		Pro-forma
		Duration	No. of Months				
5.	Pre-IMC Accounts of Schools	1.9.2017 to the day before the Transition Date	<12 months	2017/18 accounts	OEBG funding		Please contact School Audit Section for pro-forma
6.	First Accounts of IMC	Transition Date to 31.8.2019	>12 months	2018/19 accounts	This set of accounts comprises 2 parts (Balances at 31.8.18 and 31.8.19 should be separately shown)	Part (i) OEBG funding (Transition Date to 31.8.2018)	N/A
						Part (ii) EOEBG funding (1.9.2018 to 31.8.2019)	N/A

IMC incorporated during Period D (i.e. 1.9.2018 to 28.2.2019)

	Category of Accounts	Period covered		Year of Accounts	Funding Mode for OEBG/EOEBG	Pro-forma
		Duration	No. of Months			
7.	Pre-IMC Accounts of Schools	1.9.2017 to the day before the Transition Date, that is, 1.9.2017 to 31.8.2018 and 1.9.2018 to the day before the Transition Date (Individual balances at 31.8.2018 and the day before the Transition Date should be separately shown)	>12 months	Extended 2017/18 accounts	OEBG funding	Please contact School Audit Section for pro-forma
8.	First Accounts of IMC	Transition Date to 31.8.2019	<12 months	2018/19 accounts	OEBG funding	N/A

Note 1: “Pre-IMC Accounts of Schools” refer to the accounts recording the financial transactions of the schools before the Transition Date.

Note 2: “Accounts of IMC” refer to the accounts recording the financial transactions of the IMCs after the incorporation of IMC.

Note 3: The funding modes are listed for reference only. Schools should check their records to ensure which kind of funding they have received.

Note 4: “Transition Date” refers to the date of incorporation of the IMC as defined in the “Manual for Change-over Arrangements”. For more details, please refer to the Corner for IMC Schools in EDB’s website (<http://www.edb.gov.hk> > School Administration and Management > School-based Management (SBM) > Corner for IMC Schools).

Note 5: The pro-formas are provided for 2017/18 accounts. For 2016/17 accounts, please refer to EDBCM No. 156/2017.

**Reference Notes
for Auditors of Aided IMC Schools
for the Accounting Year Ended 31 August 2018
(or 31 March 2018, as appropriate)**

Section 40BB of the Education Ordinance and section 14.5 of the Code of Aid for Aided Schools (COA) require the accounts of IMCs to be audited by certified public accountants (practising) as defined in the Professional Accountants Ordinance (Cap.50). 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 accounts, the Auditors should satisfy that the aided IMC schools have complied with the requirements specified in -

- (a) the Education Ordinance and the Code of Aid;
- (b) the relevant letters, circulars and guidelines issued to aided schools by Education Bureau (EDB); and
- (c) the relevant letters issued by EDB to the aided IMC schools or aided primary/secondary/special (whichever is applicable) 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 aided IMC schools are supported by remittance advices issued by the Treasury. **Aided IMC schools should file the remittance advices as well as other relevant correspondences from EDB (e.g. the annual payment statement of non-recurrent and capital grants provided by the Capital Subventions Section of EDB) properly and make them available for audit verification.** EDB will not provide confirmation on the amount of grants paid to schools/IMCs. Tables showing the relevant documents, points for special attention and year-end surplus treatment of the individual grants are at **Annexes 3A** (aided primary), **3B** (aided secondary) and **3C** (aided special). Unless otherwise specified in the Annexes, the year-end deficit of all grant accounts should be transferred to the General Funds/Tong Fai: Income and Expenditure Account or the Subscriptions Account as appropriate. 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 accounts.

4. Auditors should submit Auditor's Reports on the IMC 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 IMC has used the government subventions in accordance with the rules and ambits of the grants as promulgated in the Code of Aid, and the relevant letters, circulars and guidelines issued by EDB;
- (b) the balances of individual grant accounts are, in all material respects, correct;
- (c) the IMC has complied with the accounting requirements of the Education Ordinance, the Code of Aid, 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 present fairly the state of the affairs of the IMC as at 31 August 2018 (or 31 March 2018 for those aided IMC schools for which approval has been given to continue preparing their accounts on a financial year basis or the last day of the reporting period, as appropriate) and of its results for the accounting year/period then ended; and
- (d) in the case of consolidated accounts submitted by an aided IMC school which operates also a private section or boarding section, the IMC has complied with the accounting requirements of the Education Ordinance, the Code of Aid, 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 present fairly the state of affairs of the IMC as at 31 August 2018 (or 31 March 2018 or the last day of the reporting period, as appropriate) and of its results for the accounting year/period then ended of the aided IMC school and such other section dealt with thereby.

By the term “present fairly”, it means that the IMC has complied with the stipulations in section 40BB(1) and (2) of the Education Ordinance.

5. The Auditors should draw the attention of the IMC 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 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 “Guide to Financial Management for Aided Schools Operated by IMCs” and “Manual for Change-over Arrangements” posted in the Corner for IMC Schools (<http://www.edb.gov.hk> > School Administration and Management > School-based Management (SBM) > Corner for IMC Schools). Please also refer to the “Tips on Handling Government Subventions for Aided Schools” (August 2018 version) (<http://www.edb.gov.hk> > School Administration and Management > Financial Management > Information on Subsidy > Reference Materials on Handling Government Subventions for Aided Schools) as well as relevant circulars including but not limited to EDBC No. 14/2003 for acceptance of donations, EDBC No. 5/2011 for letting out school premises, EDBC No. 4/2013 for procurement procedures, EDBC No. 10/2016 for trading operations and EDBC No. 137/2017 for EOEBG for reference.

6. If the Auditors are of the opinion that proper books of accounts have not been kept by the aided IMC 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 aided IMC 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.

7. Please note that secondary schools under the development option of “Injection of Additional Resources by School Sponsoring Bodies” should separately disclose the injection and the use of funds in the Subscriptions Account and in the Notes to the Financial Statements.

8. **To facilitate EDB’s examination of the audited accounts, the softcopy of the audited financial statements at Appendices 1 to 3 mentioned at Annex 1 (using the EXACT EXCEL FILE downloaded from the relevant 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.**

Pro-forma	Address
Appendix 1 (Primary)	http://www.edb.gov.hk/attachment/en/sch-admin/fin-management/general-fin/sch-fin/app1_imc-pri_1718.xls
Appendix 1 (Secondary)	http://www.edb.gov.hk/attachment/en/sch-admin/fin-management/general-fin/sch-fin/app1_imc-sec_1718.xls
Appendix 1 (Special)	http://www.edb.gov.hk/attachment/en/sch-admin/fin-management/general-fin/sch-fin/app1_imc-spe_1718.xls

Aided Primary Schools - 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	Expanded Operating Expenses Block Grant (EOEBG) (3.1) (3.2)	EDBCM No. 137/2017	<p>(a) The EOEBG is provided as one block grant and schools are free to deploy the funding flexibly.</p> <p>(b) Schools may use the surplus under the EOEBG on items chargeable to other EDB subsidies outside the EOEBG.</p> <p>(c) Schools may retain a maximum amount of surplus of up to 12 months' provision of the EOEBG for the current year (excluding funds set aside as outstanding commitment for the payment of Severance Payment / Long Service Payment for staff as mentioned in (e) below). PS(Ed) may under exceptional circumstances agree that individual schools can retain surplus in excess of this level.</p> <p>(d) A reminder list of the usage of EOEBG has been uploaded to EDB website as stated in paragraph 4 of EDBCM No. 137/2017.</p> <p>(e) If schools deploy the school specific grants such as Capacity Enhancement Grant or Administration Grant/Revised Administration Grant or provision of baseline reference under the EOEBG to employ staff, they should set aside part of these grants/provision of baseline reference for the payment of Severance Payment/Long Service Payment as outstanding commitment. In case the funds are insufficient to settle the payment, schools may deploy surplus under the EOEBG 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. Schools should provide such details in the Notes to the Financial Statements.</p> <p>(f) Schools are required to keep a separate ledger to clearly record all the income and expenditure chargeable to the EOEBG. While the demarcation of the General Domain and Special Domain is removed, schools are advised to take into consideration that schools may be required to report on the expenditure specified for programmes under certain school specific grants like Capacity Enhancement Grant. As such, schools are also advised to keep separate sub-ledger for all school specific grants so as to facilitate reporting requirements, where necessary.</p>

Ref. No.	Grant/Account Name (Statement No.)	Relevant EDB document	Points for special attention and year-end surplus treatment
	<i>School Specific Grants</i>		
2	Administration Grant / Revised Administration Grant (3.2)	S.13.10 of COA and S.10 of Compendium to COA EDBCM No. 137/2017	<p>(a) Schools are given an option to choose between the Administration Grant and the Revised Administration Grant.</p> <p>(b) For a school that has elected to receive the Administration Grant, the salaries for the clerical and janitor staff employed will be paid out of the Administration Grant.</p> <p>(c) For a school that has elected to receive the Revised Administration Grant, the salaries of the janitor staff will be paid through the Revised Administration Grant, while the approved salaries of the clerical staff will be paid through the Salaries Grant as provided under Section 10.1 of the COA.</p> <p>(d) Both the Administration Grant and the Revised Administration Grant can be used for procuring ancillary services (e.g. the cleaning of the school premises) by contract.</p> <p>(e) 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 (paragraph 8(b) and Annex C of the EOEBG User Guide refer).</p>
3	Capacity Enhancement Grant (CEG) (3.2)	EDBCM No. 137/2017	Annual plans on the use of CEG for the 2017/18 school year should be drawn up and, with the endorsement of the IMC, uploaded onto the homepage of the schools before end of October 2017. The CEG released is subject to clawback if schools fail to take the above actions. (Paragraph 5 of EDBCM No. 137/2017 refers.)
4	Composite Information Technology Grant (CITG) (3.2)	EDBCM Nos. 172/2004, 149/2006, 103/2008 and 137/2017	<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) officer or hiring TSS from a contractor.

Ref. No.	Grant/Account Name (Statement No.)	Relevant EDB document	Points for special attention and year-end surplus treatment
			<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). <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
5	Noise Abatement Grant (3.2)	EDBCM No. 137/2017	<p>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.)</p>
6	School-based Support Scheme for Schools with Intake of Newly Arrived Children (3.2)	EDBCM Nos. 137/2017 and 152/2017 Letter to individual schools	
7	Student Guidance Service Grant (including Top-up Student Guidance Service Grant) (3.2)	EDBC No. 2/2012 EDBCM No. 137/2017	
8	Understanding Adolescent Project (Primary) Grant (3.2)	EDBCM Nos. 39/2017 and 137/2017 Letter to individual schools	
9	Whole School Approach to Integrated Education (3.2)	EDBCM No. 137/2017 Letter to individual schools	
10	Enhanced Speech Therapy Grant (ESTG) (3.2)	EDBCM Nos. 59/2009, 13/2017 and 137/2017 Letter to individual schools	<p>(a) Starting from the 2009/10 school year, the ESTG has been provided as a recurrent grant to aided primary schools operating six classes or more with speech and language impaired (SLI) students enrolled. (Paragraphs 2 and 7 of EDBCM No. 13/2017 refer.)</p> <p>(b) Schools should not re-deploy ESTG for other purposes. However, they may make use of the surplus under the EOEBG to supplement the ESTG. (Paragraph 13 of EDBCM No. 13/2017 refers.)</p>

Ref. No.	Grant/Account Name (Statement No.)	Relevant EDB document	Points for special attention and year-end surplus treatment
11	School-based Educational Psychology Service (SBEPS) Grant (3.2)	EDBCM Nos. 32/2016 and 137/2017 SBEPS Guide	<p>(c) All expenditure relating to salaries, leave entitlement and related benefits of the speech therapists appointed within the approved ambits and the procurement of assessment tools and 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 Appendix I of EDBCM No. 59/2009 refers.)</p> <p>The base school shall ensure that this Grant is used for SBEPS-related expenditures including:</p> <p>(a) hiring of professional supervision for EP;</p> <p>(b) service coordination; and</p> <p>(c) general expenses, such as printing and stationery, consumable stores, office utilities, replenishment of furniture and equipment etc.</p>
12	Salaries Grant (4.1)	<p><u>Salaries</u></p> <p>S.10.1 of COA</p> <p>EDBC Nos. 8/2010, 10/2015 and 16/2015</p> <p>EDBCM Nos. 130/2008, 52/2017, 180/2017 and 198/2017</p> <p><u>Long Service Payment</u></p> <p>“Guidelines for Processing Severance Payment and Long Service Payment”</p> <p><u>Employees' Compensation (salary portion)</u></p> <p>“Staff Injured on Duty”</p> <p><u>Mandatory Provident Fund Schemes (MPF)</u></p> <p>EDBC No. 48/2000</p>	<p><u>Miscellaneous Income</u></p> <p>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):</p> <ul style="list-style-type: none"> – 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. <p><u>Provident Fund</u></p> <p>A teacher who is eligible for contribution to the Subsidized Schools Provident Fund or to the Grant Schools Provident Fund as specified under the respective Provident Fund Rules is subject to the provisions of the respective Provident Fund Rules made under the Education Ordinance (S.13.12 of the COA refers).</p>

Ref. No.	Grant/Account Name (Statement No.)	Relevant EDB document	Points for special attention and year-end surplus treatment
			<p><u>Supply Staff Account</u></p> <p>(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 EDB for reimbursement at the earliest opportunity.</p> <p>(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 2018 (or 31 March 2018 as appropriate).</p>
13	Teacher Relief Grant (TRG) (4.2A)	<p>S.12 of Compendium to COA</p> <p>EDBCM No. 130/2008</p>	<p>(a) The TRG aims at simplifying the administrative procedure for appointing supply teachers to replace teachers on leave and providing flexibility for schools to opt to obtain a cash grant by freezing up to 10% of their teaching establishment.</p> <p>(b) With the TRG, schools are no longer required to apply for reimbursement of supply teachers for teachers on leave lasting for less than 30 days.</p> <p>(c) If the TRG is used for employment of staff, expenditures like salaries, contribution to Mandatory Provident Fund, and any statutory benefits conferred by the Employment Ordinance should be met by the TRG.</p> <p>(d) Schools may use the surplus under the EOEBG to top up the TRG in case of deficit. If there is still unsettled deficit, it has to be borne by the school's own funds.</p> <p>(e) Schools will be allowed to accumulate surplus up to three times the annual provision of the TRG in the year in which the grant is provided. Any excessive amount will be subject to clawback.</p> <p>(f) Surplus of the TRG cannot be transferred out and cannot be used for purposes outside of the TRG. The TRG reserve must be kept separately for control and audit purpose. Transfer between the reserve accounts of the EOEBG and TRG as to bypass the permitted surplus level for each account is strictly prohibited.</p>

Ref. No.	Grant/Account Name (Statement No.)	Relevant EDB document	Points for special attention and year-end surplus treatment
14	Teacher Training Grant – Special Education Needs (SEN) (4.2B)	EDBC No. 12/2015	Regular teachers will be granted paid study leave for attending the courses stipulated in EDBC No. 12/2015 and supply teachers will be provided for the schools accordingly. For schools with an IMC, they can apply for reimbursement of the salaries of the supply teachers. (Paragraph 15 of EDBC No.12/2015 refers.)
15	Committee on Home-School Co-operation Project (4.3)	EDBCM No. 73/2017 Letter to individual schools	(a) Schools should reflect the income and expenditure of all PTA activities on the annual audited accounts of the school. Unspent amount of Type 1 grant can be retained by the PTA. Only Type 2 and Type 3 grants are subject to claw back. The unspent fund should be kept in the school account. Subsequent claw back of the unspent amount will be based on the audited accounts. (b) In case of deficit, schools may deploy the surplus under EOEBG to top up or school's own funds to absorb.
16	Non-recurrent Grant for Intensive Remedial Teaching Program (4.3)	Letter to individual schools	Any unspent balance at the end of school year will be clawed back.
17	Learning Support Grant for Primary Schools (4.3)	EDBC Nos. 12/2014 and 8/2017 Letter to individual schools	(a) Any deficit may be met by EOEBG. (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 13 of EDBC No. 8/2017).
18	Composite Furniture and Equipment Grant (CFEG) (4.3)	EDBCM No. 137/2017	(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 / Composite Furniture and Equipment Grant and other Grants Utilized". (b) CFEG was formerly outside the OEGB and now included in the EOEBG.

Ref. No.	Grant/Account Name (Statement No.)	Relevant EDB document	Points for special attention and year-end surplus treatment
19	Substitute Teacher Grant (STG) (4.3)	EDBC No. 60/1999	<p>(a) The combined surplus balance of STG, School and Class Grant and Administration Grant in excess of twelve months' provision will be clawed back.</p> <p>(b) The arrangement of STG for SMC schools is replaced by TRG for IMC schools.</p>
20	Recruitment of Native-speaking English Teacher (NET) (4.3)	EDBC No. 8/2002 EDBCM No. 57/2017	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.
21	Grant Account for Fringe Benefits under the NET Scheme (4.3)	EDBC Nos. 8/2002, 8/2009 and 7/2013 EDBCM Nos. 122/2016 and 57/2017	This grant is released on application and reimbursement basis.
22	Top-up Fund for Procurement of Special Furniture and Equipment or Carrying Out Minor Conversion Works for Students with Disabilities in Ordinary Schools (4.3)	EDBC No. 8/2015 Letter to individual schools	<p>(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.</p> <p>(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.</p>
23	Special Recurrent Grant for Management of Shared Facilities at School Village (4.3)	Letter to individual schools	
24	Cash Grant for School-based After-school Learning and Support Programmes (4.3)	EDBCM No. 93/2017	<p>(a) The grant received by school for 2017/18 is subject to clawback if it has not fulfilled the requirements stipulated in the "Reply Form".</p> <p>(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.</p> <p>(c) 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
25	Resource Schools for Development of Whole-School Approach (4.3)	EDBCM No. 154/2017 Letter to individual schools	<u>2017/18 and 2018/19 school years</u> (a) The Scheme is operated on a two-year basis as from the 2017/18 school year. (b) Any surplus balance at the end of 2018/19 school year will be clawed back. (c) Any deficit should be met by school's own funds.
26	Other Recurrent Grants (for reimbursement of government rent and rates) (4.3)	EDBC Nos. 14/2007 and 10/2016 EDBCM No. 5/2018	(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.
27	"Understanding Our Motherland" Programme (4.3)	EDBCM No. 79/2017 Letter to individual schools	(a) Programme 2017 must be conducted between 1 September 2017 and 31 August 2018. (b) Any unspent balance will be clawed back upon completion of the programme. (c) Any deficit will be met by school's own funds.
28	Bridging Programme for Non-Chinese Speaking Children (4.3)	EDBCM No. 83/2017 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.
29	Curriculum Leadership Grant (CLG) for Small Schools (4.3)	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).

Ref. No.	Grant/Account Name (Statement No.)	Relevant EDB document	Points for special attention and year-end surplus treatment
30	Enhanced Additional Funding – Support for NCS Students (Formerly known as Grant for School-based Support for Non-Chinese Speaking Students) (4.3)	EDBC No. 8/2014 Letter to individual schools	<p>(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).</p> <p>(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).</p> <p>(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).</p> <p>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.</p>
31	Intensive Support for Integrated Education in Ordinary Schools (4.3)	Letter to individual schools	<p>(a) The grant is one-off in nature for recruitment of Teaching Assistant(s) within the 2017/18 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 2017/18 school year. Any unspent balance will be clawed back at the end of 2017/18 school year.</p>
32	One-off Set-Up Grant for School-based Educational Psychology Service (SBEPS) (4.3)	EDBCM No. 32/2016 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.

Ref. No.	Grant/Account Name (Statement No.)	Relevant EDB document	Points for special attention and year-end surplus treatment
33	Moral and National Education Support Grant (4.3)	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 EOEBG or their own fund to top up the differences at the end of the school year.</p>
34	Further Supplementary Learning Grant (Formerly known as Per Capita Grant) (4.3)	Letter to individual schools	<p><u>Cohort of 2013/14 Primary One intakes</u></p> <p>(a) Any surplus as at 31 August 2019 will be clawed back.</p> <p>(b) If there is any deficit, schools may deploy the surplus of EOEBG to top up the differences.</p> <p><u>Cohort of 2014/15 Primary One intakes</u></p> <p>(c) Any surplus as at 31 August 2020 will be clawed back.</p> <p>(d) If there is any deficit, schools may deploy the surplus of EOEBG to top up the differences.</p> <p><u>Cohort of 2016/17 Primary One intakes</u></p> <p>(e) Any surplus as at 31 August 2022 will be clawed back.</p> <p>(f) If there is any deficit, schools may deploy the surplus of EOEBG to top up the differences. If there is still unsettled deficit, it has to be borne by the schools' own funds.</p> <p><u>Cohort of 2017/18 Primary One intakes</u></p> <p>(g) Any surplus as at 31 August 2023 will be clawed back.</p> <p>(h) If there is any deficit, schools may deploy the surplus of EOEBG to top up the differences. If there is still unsettled deficit, it has to be borne by the schools' own funds.</p>
35	Extension of the Pilot Project on Enhancement of Support Services for Students with Autism Spectrum Disorders (4.3)	Letter to individual schools	<p><u>2017/18 and 2018/19 school years</u></p> <p>(a) Any surplus as at 31 August 2019 will be clawed back.</p> <p>(b) If there is any deficit, schools may deploy the surplus of the EOEBG or their own fund to top up the differences.</p>

Ref. No.	Grant/Account Name (Statement No.)	Relevant EDB document	Points for special attention and year-end surplus treatment
36	Grant for After-School Support for Non-Chinese Speaking Students (4.3)	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.
37	Free Lunch at Schools (4.3)	EDBCM No. 94/2017 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 EDB.
38	One-off Grant under ITE4 (4.3)	Letter to individual schools	<p><u>For grant disbursed in 2015</u></p> <p>(a) Any unspent balance of the grant has to be clawed back according to the audited accounts as at 31 August 2018. Transfer of funds out of this grant is not allowed.</p> <p>(b) Schools may deploy the surplus under EOEBG to cover the deficit of this one-off grant.</p> <p><u>For grant disbursed in 2016</u></p> <p>(c) Any unspent balance of the grant has to be clawed back according to the audited accounts as at 31 August 2019. Transfer of funds out of this grant is not allowed.</p> <p>(d) Schools may deploy the surplus under EOEBG to cover the deficit of this one-off grant.</p> <p><u>For grant disbursed in 2017</u></p> <p>(e) Any unspent balance of the grant has to be clawed back according to the audited accounts as at 31 August 2020. Transfer of funds out of this grant is not allowed.</p> <p>(f) Schools may deploy the surplus under EOEBG to cover the deficit of this one-off grant.</p> <p><u>For grant disbursed in 2018</u></p> <p>(g) Any unspent balance of the grant has to be clawed back according to the audited accounts as at 31 August 2021. Transfer of funds out of this grant is not allowed.</p> <p>(h) Schools may deploy the surplus under EOEBG to cover the deficit of this one-off grant.</p>

Ref. No.	Grant/Account Name (Statement No.)	Relevant EDB document	Points for special attention and year-end surplus treatment
39	Extra Recurrent Grant under ITE4 (4.3)	Letter to individual schools	<p>(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.</p> <p>(b) Schools may deploy the surplus under EOEBG to cover the deficit of this grant.</p>
40	Additional Supplementary Learning Grant (4.3)	Letter to individual schools	<p><u>Cohort of 2015/16 Primary One intakes</u></p> <p>(a) Any unspent balance as at 31 August 2021 will be clawed back.</p> <p>(b) If there is any deficit, schools may deploy the surplus of EOEBG to top up the grant. If there is still unsettled deficit, it has to be borne by non-government funds.</p> <p><u>Cohort of 2016/17 Primary One intakes</u></p> <p>(c) Any unspent balance as at 31 August 2022 will be clawed back.</p> <p>(d) If there is any deficit, schools may deploy the surplus of EOEBG to top up the grant. If there is still unsettled deficit, it has to be borne by non-government funds.</p> <p><u>Cohort of 2017/18 Primary One intakes</u></p> <p>(a) Any unspent balance as at 31 August 2023 will be clawed back.</p> <p>(b) If there is any deficit, schools may deploy the surplus of EOEBG to top up the grant. If there is still unsettled deficit, it has to be borne by non-government funds.</p>
41	Strengthening School Administration Management Grant (4.3)	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 according to the annual audited accounts for the 2017/18 school year will be clawed back.</p> <p>(c) In the case of deficit, schools may deploy the surplus under EOEBG to top up the grant. If there is still unsettled deficit, it has to be borne 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
42	One-off Grant for Promotion of STEM Education (4.3)	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.</p> <p>(b) Any unspent balance as at 31 August 2018 based on schools' annual audited accounts will be clawed back.</p> <p>(c) If deficit is incurred on the grant in any year, schools may deploy the surplus under EOEBG to cover the deficit of the grant. If there is still unsettled deficit, it should be topped up by schools' own fund.</p>
43	Pilot Scheme on Promoting Interflows between Sister Schools in Hong Kong and the Mainland (4.3)	EDBCM No. 57/2016	<p>(a) Any unspent balance as at 31 August 2018 will be clawed back according to the annual audited accounts.</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 EOEBG, Government Funds, other sources of funding, etc) to meet the relevant expenses.</p>
44	Hong Kong Jockey Club Life-wide Learning Fund (4.3)	EDBCM No. 112/2017 Letter to individual schools	Any unspent balance will be clawed back at the end of 2017/18 school year.
45	Hong Kong School Drama Festival (4.3)	EDBCM No. 163/2017	The unspent balance can be carried forward to the next school year until the grant is used up.

Ref. No.	Grant/Account Name (Statement No.)	Relevant EDB document	Points for special attention and year-end surplus treatment
46	One-off Information Technology Grant for e-Learning in Schools (4.3)	EDBCM Nos. 185/2016 and 210/2017	<p><u>For grant disbursed in 2016/17</u></p> <p>(a) Any unspent balance of the grant as at 31 August 2019 will be clawed back based on schools' annual audited accounts.</p> <p>(b) In case of deficit, schools may deploy the surplus under EOEBG to cover the deficit.</p> <p><u>For grant disbursed in 2017/18</u></p> <p>(a) Any unspent balance of the grant as at 31 August 2020 will be clawed back based on schools' annual audited accounts.</p> <p>(b) In case of deficit, schools may deploy the surplus under EOEBG to cover the deficit.</p>
47	One-off Grant for the Promotion of Chinese History and Culture (4.3)	EDBCM No. 119/2017	<p>(a) Any unspent balance of the grant as at 31 August 2020 will be clawed back based on schools' annual audited accounts.</p> <p>(b) If deficit is incurred on the grant in any year, schools may deploy the surplus under EOEBG to cover the deficit. If there is still unsettled deficit, it should be topped up by schools' own fund.</p>
48	Subsidy for Opening up School Facilities for Promotion of Sports Development Scheme (4.3)	EDBCM Nos. 102/2017 and 202/2017	<p>(a) Unspent balance of the subsidy as at 31 August each year will be clawed back based on schools' annual audited accounts.</p> <p>(b) Any deficit should not be charged to government funds.</p>
49	Information Technology Staffing Support Grant (4.3)	EDBC No. 11/2017	<p>(a) Schools are allowed to retain the surplus balance up to 12 months' provision of this grant and carry it forward for use in the next school year. Any amount in excess of the said cap will be clawed back based on schools' annual audited accounts. Transfer of funds out of this grant is not allowed.</p> <p>(b) If a deficit is incurred on the grant in any year, schools may deploy the surplus under EOEBG to top up the deficit of the grant. Any remaining deficit balance not covered in that year should be met by schools' own funds.</p>
50	Others (4.3)		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
51	Mortgage Interest Subsidy Scheme (5)	Terms and Conditions of Mortgage Interest Subsidy Scheme (July 2007)	
52	Non-recurrent and Capital Grants for Building and Furniture and Equipment (6)	S.11 of COA EDBC No. 4/2013	<p>(a) The expenditure of this account should be captured in the Balance Sheet (Statement 15):</p> <p>Building</p> <ul style="list-style-type: none"> - Under both headings of “Fixed Assets for Building” and “Non-recurrent and Capital Grants for Building” if funded by the government grants; and “Fixed Assets for Building” and “Accumulated Fund” if appropriated from school funds. <p>Furniture and Equipment</p> <ul style="list-style-type: none"> - Under both headings of “Fixed Assets for Furniture and Equipment” and “Non-recurrent and Capital Grants for Furniture and Equipment” if funded by the government grants; and “Fixed Assets for Furniture and Equipment” and “Accumulated Fund” if appropriated from school funds. <p>(b) 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>(c) Non-recurrent and Capital Grants for Furniture and Equipment are provided for furniture and equipment requirements not covered by the Composite Furniture and Equipment Grant.</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
53	Employer's Contributions to PF / MPF Scheme for Non-teaching Staff (7)	<p>S.13.12 of COA</p> <p>EDBC Nos. 48/2000, 6/2010 and 10/2015</p> <p>EDBCM No. 137/2017</p> <p>The booklet "Staff Retirement Schemes in Subvented Organizations"</p>	<p>(a) Subsidy will be provided for PF / MPF contributions in respect of janitors, clerical and other supporting staff employed within the provision allocated for the Administration Grant / Revised Administration Grant. For staff employed with funds under other constituent grants of the EOEBG (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 EOEBG or their own funds. (Paragraphs 5 and 8(b) of EOEBG 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> <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>

Ref. No.	Grant/Account Name (Statement No.)	Relevant EDB document	Points for special attention and year-end surplus treatment
			<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>
54	Capital Reserve Fund (1) – General Funds (8)	S. 14.3 of COA EDBC Nos. 14/2003, 14/2012 and 10/2016	<p>(a) Capital Reserve Fund (1) – General Funds Account (Statement 8) is applicable to non-fee-charging aided primary schools whereas Capital Reserve Fund (1) – 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) Schools must not transfer income arising from the approved collection of fines, charges and fees for specific purposes to any other body, or to a fund separately kept by the IMC for educational development or any other purpose, unless such transfer has been approved by the Permanent Secretary in writing.</p> <p>(e) Auditors should check that the trading operations are carried out in accordance with the approval of IMC and that any profits derived are credited to Capital Reserve Fund (1) – General Funds / Tong Fai : Income and Expenditure Account.</p>
55	Capital Reserve Fund (1) – Tong Fai : Income and Expenditure (9)		
56	Capital Reserve Fund (2) – Sale of Textbooks (10)	EDBC No. 10/2016 EDBCM No. 44/2018	<p>(a) No profit should be generated from sale of textbooks and proper books of accounts, which reflect all sales and purchases of textbooks, must be kept.</p> <p>(b) Schools are not allowed to accept or solicit from textbook publishers' complimentary learning and teaching materials.</p> <p>(c) Schools are not allowed to accept any donations, or any form of benefits from textbook publishers or textbook retailers.</p>

Ref. No.	Grant/Account Name (Statement No.)	Relevant EDB document	Points for special attention and year-end surplus treatment
57	Capital Reserve Fund (3) – 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>
58	Set-up Fund (12)	EDBC No. 4/2013 Letter to individual schools	<p>(a) Government subsidy for Set-up Fund should be included in this account.</p> <p>(b) When using the Set-up Fund to purchase furniture and equipment, the school should follow the procedures and the guidelines set out in EDBC No. 4/2013.</p> <p>(c) The school should report the income and expenditure of the Set-up Fund in the school's annual audited account.</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 Furniture & Equipment 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 (F&E List) (for schools with full sponsor contribution); - the school should credit the surplus to the school's Furniture & Equipment 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).
59	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 (for schools with sponsor contribution).

Ref. No.	Grant/Account Name (Statement No.)	Relevant EDB document	Points for special attention and year-end surplus treatment
60	Accumulated Fund (14)		This account records the school's share of the cost of capitalized fixed assets since its commencement of operation.
61	Balance Sheet (15)	S.11 of COA	<p>These accounts should record the accumulated capital subsidies under Non-recurrent and Capital Grants for Building and Furniture and Equipment since school's commencement of operation. The 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 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 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 under the Transition Furniture and Equipment Grant / Composite Furniture and Equipment Grant and other grants. The 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> <p>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 Statement 16.</p> <p>The nature and the total amount of the loan originally contracted must be disclosed in 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.</p>
62	Non-recurrent and Capital Grants for - Building utilized - Furniture and Equipment utilized		
63	Furniture and Equipment Grants Utilized		
64	Transition Furniture and Equipment Grant / Composite Furniture and Equipment Grant and Other Grants Utilized		
65	Reserves and Funds		
66	Surplus Retained		
67	Long Term Liabilities		

Ref. No.	Grant/Account Name (Statement No.)	Relevant EDB document	Points for special attention and year-end surplus treatment
68	Current Liabilities	S. 18.1 of COA	Breakdown of Sundry Creditors and EOEBG / Grants received in advance for the 2018/19 school year and details of other current liabilities together with the amount owing must be stated in Statement 16.
69	Contingent Liability		<p>(a) 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>(b) Where the likelihood of ceasing to be an aided school is remote, disclosure of this contingent liability is not required.</p>
70	Fixed Assets		<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> <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 and Capital Grants for Building and Furniture and Equipment (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>
71	Current Assets	EDBC No. 14/2015	<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 placed in time deposits or savings accounts with banks licensed under the Banking Ordinance.</p>

Ref. No.	Grant/Account Name (Statement No.)	Relevant EDB document	Points for special attention and year-end surplus treatment
			<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>
72	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>If schools deploy the school specific grants such as Capacity Enhancement Grant or Administration Grant/Revised Administration Grant or provision of baseline reference under the EOEBG to employ staff, they should set aside part of these grants/provision of baseline reference for the payment of Severance Payment/Long Service Payment as outstanding commitment. In case the funds are insufficient to settle the payment, schools may deploy surplus under the EOEBG 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 9 and Annex D of the EOEBG User Guide of EDBCM No. 137/2017 refer.) Schools should provide such details in the Notes.</p>

List of Abbreviations

COA	Code of Aid for Aided Schools
EDB	Education Bureau
EDBC	Education Bureau Circular
EDBCM	Education Bureau Circular Memorandum
EOEBG	Expanded Operating Expenses Block Grant
MPF	Mandatory Provident Fund
NET	Native-speaking English Teacher
PF	Provident Fund
PS(Ed)	Permanent Secretary for Education
REO	Regional Education Office

Aided Secondary Schools - 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	Expanded Operating Expenses Block Grant (EOEBG) (3.1) (3.2)	EDBCM No. 137/2017	<p>(a) The EOEBG is provided as one block grant and schools are free to deploy the funding flexibly.</p> <p>(b) Schools may use the surplus under the EOEBG on items chargeable to other EDB subsidies outside the EOEBG.</p> <p>(c) Schools may retain a maximum amount of surplus of up to 12 months' provision of the EOEBG for the current year (excluding funds set aside as outstanding commitment for the payment of Severance Payment / Long Service Payment for staff as mentioned in (e) below). PS(Ed) may under exceptional circumstances agree that individual schools can retain surplus in excess of this level.</p> <p>(d) A reminder list of the usage of EOEBG has been uploaded to EDB website as stated in paragraph 4 of EDBCM No. 137/2017.</p> <p>(e) If schools deploy the school specific grants such as Capacity Enhancement Grant or Administration Grant/Revised Administration Grant or provision of baseline reference under the EOEBG to employ staff, they should set aside part of these grants/provision of baseline reference for the payment of Severance Payment/Long Service Payment as outstanding commitment. In case the funds are insufficient to settle the payment, schools may deploy surplus under the EOEBG 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. Schools should provide such details in the Notes to the Financial Statements.</p> <p>(f) Schools are required to keep a separate ledger to clearly record all the income and expenditure chargeable to the EOEBG. While the demarcation of the General Domain and Special Domain is removed, schools are advised to take into consideration that schools may be required to report on the expenditure specified for programmes under certain school specific grants like Capacity Enhancement Grant. As such, schools are also advised to keep separate sub-ledger for all school specific grants so as to facilitate reporting requirements, where necessary.</p>

Ref. No.	Grant/Account Name (Statement No.)	Relevant EDB document	Points for special attention and year-end surplus treatment
2	<p><i>School Specific Grants</i></p> <p>Administration Grant / Revised Administration Grant (3.2)</p>	<p>S.13.10 of COA; S.9 and S.10 of Compendium to COA</p> <p>EDBCM No. 137/2017</p> <p>Letter to individual schools with boarding section</p>	<p><u>School Section (S.9 of Compendium to COA)</u></p> <p>(a) The Administration Grant is provided for aided secondary schools to employ administrative and janitor staff to meet their specific needs.</p> <p>(b) Expenditure on cleaning services of the school premises by contract may also be chargeable to the Administration Grant.</p> <p><u>Boarding Section (S.10 of Compendium to COA)</u></p> <p>(c) Schools are given an option to choose between the Administration Grant and the Revised Administration Grant.</p> <p>(d) For a school that has elected to receive the Administration Grant, the salaries for the clerical and janitor staff employed will be paid out of the Administration Grant.</p> <p>(e) For a school that has elected to receive the Revised Administration Grant, the salaries of the janitor staff will be paid through the Revised Administration Grant, while the approved salaries of the clerical staff will be paid through the Salaries Grant as provided under Section 10.1 of the COA.</p> <p>(f) Both the Administration Grant and the Revised Administration Grant can be used for procuring ancillary services (e.g. the cleaning of the school premises) by contract.</p> <p><u>Provident Fund / Mandatory Provident Fund</u></p> <p>(g) Subsidy will not be provided to cover the employer's contribution for the portion of salaries paid by schools in excess of the Grant (paragraph 8(b) and Annex C of the EOEBG User Guide refer).</p>
3	Capacity Enhancement Grant (CEG) (3.2)	EDBCM No. 137/2017	Annual plans on the use of CEG for the 2017/18 school year should be drawn up and, with the endorsement of the IMC, uploaded onto the homepage of the schools before end of October 2017. The CEG released is subject to clawback if schools fail to take the above actions. (Paragraph 5 of EDBCM No. 137/2017 refers.)

Ref. No.	Grant/Account Name (Statement No.)	Relevant EDB document	Points for special attention and year-end surplus treatment
4	Composite Information Technology Grant (CITG) (3.2)	EDBCM Nos. 172/2004, 149/2006, 97/2007, 103/2008 and 137/2017	<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) officer 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). <p>(c) The maintenance of the following IT facilities which were procured by government funds were subsumed into CITG provisions for secondary schools with effect from the 2007/08 school year (paragraph 3 of EDBCM No. 97/2007):</p> <ul style="list-style-type: none"> – Projection systems for computer subject; – Computer equipment in the computer room(s); and – IT equipment in the computer laboratory of ex-prevocational schools. <p>(d) 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>

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"> – 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.
5	Noise Abatement Grant (3.2)	EDBCM No. 137/2017	
6	School-based Support Scheme for schools with Intake of Newly Arrived Children (3.2)	EDBCM Nos. 137/2017 and 152/2017 Letter to individual schools	
7	Whole-school Approach to Integrated Education (3.2)	EDBCM No. 137/2017 Letter to individual schools	

Ref. No.	Grant/Account Name (Statement No.)	Relevant EDB document	Points for special attention and year-end surplus treatment
8	Boarding Grant (3.2)	EDBCM No. 137/2017 Letter to individual schools	Boarding fees included herein should be shown separately as other incomes.
9	School-based Educational Psychology Service (SBEPS) Grant (3.2)	EDBCM Nos. 32/2016 and 137/2017 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.
10	Salaries Grant (School Section) (4.1) Salaries Grant (Boarding Section) (4.2)	<u>Salaries</u> S.10.1 of COA EDBC Nos. 8/2010, 10/2015 and 16/2015 EDBCM Nos. 130/2008, 80/2017, 180/2017 and 198/2017 <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>Mandatory Provident Fund Scheme (MPF)</u> EDBC No. 48/2000	<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 18): – 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 is eligible for contribution to the Subsidized Schools Provident Fund or to the Grant Schools Provident Fund as specified under the respective Provident Fund Rules is subject to the provisions of the respective Provident Fund Rules made under the Education Ordinance (S.13.12 of the COA refers).

Ref. No.	Grant/Account Name (Statement No.)	Relevant EDB document	Points for special attention and year-end surplus treatment
			<p><u>Supply Staff Account</u></p> <p>(a) Statement 4.1 and Statement 4.2 are 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 laboratory technicians. All expenditure accounted for during the year should be supported by receipts which are required to be forwarded to EDB for reimbursement at the earliest opportunity.</p> <p>(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 2018 (or 31 March 2018 as appropriate).</p>
11	Teacher Relief Grant (TRG) (4.3A)	S.12 of Compendium to COA EDBCM No. 130/2008	<p>(a) The TRG aims at simplifying the administrative procedure for appointing supply teachers to replace teachers on leave and providing flexibility for schools to opt to obtain a cash grant by freezing up to 10% of their teaching establishment.</p> <p>(b) With the TRG, schools are no longer required to apply for reimbursement of supply teachers for teachers on leave lasting for less than 30 days.</p> <p>(c) If the TRG is used for employment of staff, expenditures like salaries, contribution to Mandatory Provident Fund, and any statutory benefits conferred by the Employment Ordinance should be met by the TRG.</p> <p>(d) Schools may use the surplus under the EOEBG to top up the TRG in case of deficit. If there is still unsettled deficit, it has to be borne by the school's own funds.</p> <p>(e) Schools will be allowed to accumulate surplus up to three times the annual provision of the TRG in the year in which the grant is provided. Any excessive amount will be subject to clawback.</p> <p>(f) Surplus of the TRG cannot be transferred out and cannot be used for purposes outside of the TRG. The TRG reserve must be kept separately for control and audit purpose. Transfer between the reserve accounts of the EOEBG and TRG as to bypass the permitted surplus level for each account is strictly prohibited.</p>

Ref. No.	Grant/Account Name (Statement No.)	Relevant EDB document	Points for special attention and year-end surplus treatment
12	Teacher Training Grant – Special Education Needs (SEN) (4.3B)	EDBC No. 12/2015	Regular teachers will be granted paid study leave for attending the courses stipulated in EDBC No. 12/2015 and supply teachers will be provided for the schools accordingly. For schools with an IMC, they can apply for reimbursement of the salaries of the supply teachers. (Paragraph 15 of EDBC No. 12/2015 refers.)
13	Committee on Home-School Co-operation Project (4.4)	EDBCM No. 73/2017 Letter to individual schools	(a) Schools should reflect the income and expenditure of all PTA activities on the annual audited accounts of the school. Unspent amount of Type 1 grant can be retained by the PTA. Only Type 2 and Type 3 grants are subject to claw back. The unspent fund should be kept in the school account. Subsequent claw back of the unspent amount will be based on the audited accounts. (b) In case of deficit, schools may deploy the surplus under the EOEBG to top up or school's own funds to absorb.
14	Composite Furniture and Equipment Grant (CFEG) (4.4)	EDBCM No. 137/2017	(a) The expenditure on Furniture and Equipment of this grant should be captured in the Balance Sheet (Statement 17) under both headings of "Fixed Assets for Furniture and Equipment" and "Transition Furniture and Equipment Grant / Composite Furniture and Equipment Grant and other Grants Utilized". (b) CFEG was formerly outside the OEBG and now included in the EOEBG.
15	Substitute Teacher Grant (STG) (4.4)	EDBC No. 60/1999	(a) The combined surplus balance of STG, School and Class Grant and Administration Grant in excess of twelve months' provision will be clawed back. (b) The arrangement of STG for SMC schools is replaced by TRG for IMC schools.
16	Recruitment of Native-speaking English Teacher (NET) (4.4)	EDBCM No. 58/2017	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.

Ref. No.	Grant/Account Name (Statement No.)	Relevant EDB document	Points for special attention and year-end surplus treatment
17	Grant Account for Fringe Benefits under the Enhanced Native-speaking English Teacher Scheme (4.4)	EDBC Nos. 9/2009 and 8/2013 EDBCM Nos. 122/2016 and 58/2017	The grant is released on application and reimbursement basis.
18	Top-up Fund for Procurement of Special Furniture and Equipment or Carrying Out Minor Conversion Works for Students with Disabilities in Ordinary Schools (4.4)	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 4 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.
19	Special Recurrent Grant for Management of Shared Facilities at School Village (4.4)	Letter to individual schools	
20	Cash Grant for School-based After-school Learning and Support Programmes (4.4)	EDBCM No. 93/2017	(a) The grant received by school for 2017/18 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.
21	Resource Schools for Development of Whole-School Approach (4.4)	EDBCM No. 154/2017 Letter to individual schools	<u>2017/18 and 2018/19 school years</u> (a) The Scheme is operated on a two-year basis as from 2017/18 school year. (b) Any surplus balance at the end of 2018/19 school year will be clawed back. (c) Any deficit should be met by school’s own funds.

Ref. No.	Grant/Account Name (Statement No.)	Relevant EDB document	Points for special attention and year-end surplus treatment
22	Cash Grant for Schools adopting Chinese as the medium of instruction (CMI) – Encashment of Existing Additional Teaching Posts (4.4)	EDBCM No. 47/2006	<p>(a) Schools should inform the Recurrent Subventions Section of EDB immediately if their entitlement to the additional teaching post(s) affects their receipt of the cash grant. Schools shall refund to EDB any overpayment of the grant.</p> <p>(b) Schools may accumulate surplus up to 12 months' provision for the year in which the grant is provided.</p> <p>(c) Deficits could be topped up by the EOEBG.</p> <p>(d) If there is still unsettled deficit, it has to be borne by school's own funds.</p>
23	Other Recurrent Grants (for reimbursement of government rent and rates) (4.4)	<p>EDBC Nos. 14/2007 and 10/2016</p> <p>EDBCM No. 5/2018</p>	<p>(a) PS(Ed) may approve full reimbursement of government rent and rates actually paid for school portion.</p> <p>(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.</p>
24	“Understanding Our Motherland” Programme (4.4)	<p>EDBCM No. 79/2017</p> <p>Letter to individual schools</p>	<p>(a) Programme 2017 must be conducted between 1 September 2017 and 31 August 2018.</p> <p>(b) Any unspent balance will be clawed back upon completion of the programme.</p> <p>(c) Any deficit will be met by school's own funds.</p>
25	Enhanced Additional Funding – Support for NCS Students (Formerly known as Grant for School-based Support for Non-Chinese Speaking Students) (4.4)	<p>EDBC No. 8/2014</p> <p>Letter to individual schools</p>	<p>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.</p>

Ref. No.	Grant/Account Name (Statement No.)	Relevant EDB document	Points for special attention and year-end surplus treatment
26	Per Capita Grant (PCG) (4.4)	Letter to individual schools	<p>(a) Any shortfall should be borne by school own funds or by sponsoring body of the school. Under exceptional circumstances, schools may use the surplus under the EOEBG to make up for the shortfall of PCG. Schools should ensure that doing so would not affect or compromise the interests of students in those classes receiving EOEBG and prior approval from the respective Chief School Development officers of EDB is required.</p> <p>(b) Any unspent PCG cannot be transferred out to cover shortfall in other government grants. Schools cannot deploy funds across different cohort years.</p> <p>(c) If school ceases operation or change the financial type, such as turning to Direct Subsidy Scheme / private operation or merge with other school, the unspent provision should be clawed back upon such changes.</p>
27	Learning Support Grant for Secondary Schools (4.4)	EDBC Nos. 12/2014 and 8/2017 Letter to individual schools	<p>(a) 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 13 of EDBC No. 8/2017 refers.)</p> <p>(b) Any deficit may be met by EOEBG.</p>
28	Diversity Learning Grant (DLG) (4.4) - Other Languages (OL) - Other Programmes (OP)	EDBCM Nos. 60/2015, 69/2016 and 74/2017	<p>(a) Each category of DLG can be used to support the diverse learning needs of different cohorts of senior secondary students, but not restricted to a specific cohort.</p> <p>(b) The surplus of each category can be carried forward to next school year but will be capped by the total provision of respective category of DLG disbursed in the current year (“capped amount”).</p> <p>(c) Any unspent balance of each category of DLG above the “capped amount” in the ledger accounts as at 31 August each year will be clawed back.</p> <p>(d) Any deficit for each category should be met by the surplus from EOEBG / school’s own fund.</p>

Ref. No.	Grant/Account Name (Statement No.)	Relevant EDB document	Points for special attention and year-end surplus treatment
29	Diversity Learning Grant (DLG) (4.4) - Applied Learning (ApL) Courses	EDBCM Nos. 165/2015 and 146/2016	<u>2016-18 cohort</u> (a) Any unspent balance of DLG as at 31 August 2018 will be clawed back. (b) Any deficit in the ledger account should be made up by schools' deployment of other resources (CEG, EOEBG, STG, TRG, SSCSG, school's own funds) at the end of each school year. <u>2017-19 cohort</u> (a) Any unspent balance of DLG as at 31 August 2019 will be clawed back. (b) Any deficit in the ledger account should be made up by schools' deployment of other resources (CEG, EOEBG, STG, TRG, SSCSG, school's own funds) at the end of each school year.
30	Diversity Learning Grant (DLG) (4.4) - New Senior Secondary Adapted Applied Learning Courses for Students with Intellectual Disabilities	EDBCM Nos. 2/2016 and 2/2017	<u>2016-18 cohort</u> (a) Any unspent balance as at 31 August 2018 will be clawed back. (b) Any deficit in the ledger account should be made up by schools' deployment of other resources (CEG, EOEBG, STG, TRG, SSCSG, school's own funds) at the end of each school year. <u>2017-19 cohort</u> (c) Any unspent balance as at 31 August 2019 will be clawed back. (d) Any deficit in the ledger account should be made up by schools' deployment of other resources (CEG, EOEBG, STG, TRG, SSCSG, school's own funds) at the end of each school year.
31	Fractional Post Cash Grant (FPCG) (4.4)	Letter to individual schools	(a) Schools can retain 3 times the annual provision of the school year in which the grant is provided, and any excess will be clawed back. (b) Surplus of FPCG cannot be transferred to other accounts. (c) Schools may use the surplus under the EOEBG to top up FPCG in case of deficit. If there is still unsettled deficit, it should be topped up by school's own fund.

Ref. No.	Grant/Account Name (Statement No.)	Relevant EDB document	Points for special attention and year-end surplus treatment
32	One off Set-up Grant for School-based Educational Psychology Service (SBEPS) (4.4)	EDBCM No. 32/2016 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.
33	Extra Senior Secondary Curriculum Support Grant (4.4)	EDBCM Nos. 43/2010 and 190/2010 Letter to individual schools	(a) The balance can be carried forward to next year until the end of the ninth school year from the commencement of class reduction; by then, any surplus will be clawed back. (b) Schools may deploy EOEBG to top up deficit of this grant immediately at the end of each school year if required.
34	Intensive Support for Integrated Education in Ordinary Schools (4.4)	Letter to individual schools	(a) The grant is one-off in nature for recruitment of Teaching Assistant(s) within the 2017/18 school year. (b) Payments related to the employers' contributions to MPF should be included in the grant. (c) The grant must be used within the 2017/18 school year. Any unspent balance will be clawed back at the end of 2017/18 school year.
35	Senior Secondary Curriculum Support Grant (SSCSG) (4.4)	EDBC No. 9/2012 EDBCM No. 36/2016	(a) Schools may deploy the surplus under EOEBG to top up the deficits. (b) Schools are allowed to retain surplus capped at the equivalent of the allocation of grant for that year. (c) From 2016/17 school year onwards, schools may turn the existing SSCSG into regular teaching posts. If schools decide to turn the grant into regular teaching posts, they must convert the whole grant instead of a portion of the grant. (d) If there is unspent balance of SSCSG after the schools have opted to turn SSCSG into regular teaching posts in 2017/18 school year, schools can continue to deploy the balance until 31 August 2018. Any unspent balance as at 31 August 2018 will be clawed back.

Ref. No.	Grant/Account Name (Statement No.)	Relevant EDB document	Points for special attention and year-end surplus treatment
36	Moral and National Education Support Grant (4.4)	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 EOEBG or their own fund to top up the differences at the end of the school year.</p>
37	Senior Secondary School Students Mainland Exchange Programme Subvention Scheme (4.4)	EDBCM No. 81/2017	<p>(a) Programme 2017 must be completed before 31 August 2018.</p> <p>(b) Any unspent balance will be clawed back upon completion of the programme.</p>
38	Extension of the Pilot Project on Enhancement of Support Services for Students with Autism Spectrum Disorders (4.4)	Letter to individual schools	<p><u>2017/18 and 2018/19 school years</u></p> <p>(a) Any surplus as at 31 August 2019 will be clawed back.</p> <p>(b) If there is any deficit, schools may deploy the surplus of EOEBG or their own fund to top up the differences.</p>
39	Student Grant for Applied Learning Chinese (ApL(C)) (4.4)	EDBCM Nos. 174/2014, 165/2015 and 146/2016	<p><u>2016-18 cohort</u></p> <p>(a) The surplus in the ledger account can be carried forward to the next school year until the end of the 2017/18 school year. Any unspent balance of the grant as at 31 August 2018 will be clawed back.</p> <p><u>2017-19 cohort</u></p> <p>(b) The surplus in the ledger account can be carried forward to the next school year until the end of the 2018/19 school year. Any unspent balance of the grant as at 31 August 2019 will be clawed back.</p> <p><u>2018-20 cohort</u></p> <p>(c) The surplus in the ledger account can be carried forward to the next school year until the end of the 2019/20 school year. Any unspent balance of the grant as at 31 August 2020 will be clawed back.</p>

Ref. No.	Grant/Account Name (Statement No.)	Relevant EDB document	Points for special attention and year-end surplus treatment
40	Career and Life Planning Grant (CLPG) (4.4)	EDBC No. 6/2014 EDBCM No. 36/2016	<p>(a) Schools are allowed to retain the unspent balance of the grant up to 20% of the total provision disbursed for each year. Any amount in excess of the said cap based on school's annual audited accounts will be clawed back. Transfer of funds out of this cash grant is not allowed.</p> <p>(b) If a deficit is incurred in any year, schools may deploy the surplus under EOEBG to top up the deficit. Any remaining deficit balance not covered in that year should be met by schools' own funds.</p> <p>(c) From 2016/17 school year onwards, schools may turn the existing CLPG into regular teaching posts. If schools decide to turn the grant into regular teaching posts, they must convert the whole grant instead of a portion of the grant.</p> <p>(d) If there is unspent balance of CLPG after the schools have opted to turn CLPG into regular teaching posts in 2017/18 school year, schools can continue to deploy the balance until 31 August 2018. Any unspent balance as at 31 August 2018 will be clawed back.</p>
41	Grant for After-School Support for Non-Chinese Speaking Students (4.4)	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.
42	One-off Grant under ITE4 (4.4)	Letter to individual schools	<p><u>For grant disbursed in 2015</u></p> <p>(a) Any unspent balance of the grant has to be clawed back according to the audited accounts as at 31 August 2018. Transfer of funds out of this grant is not allowed.</p> <p>(b) Schools may deploy the surplus under EOEBG to cover the deficit of this one-off grant.</p> <p><u>For grant disbursed in 2016</u></p> <p>(c) Any unspent balance of the grant has to be clawed back according to the audited accounts as at 31 August 2019. Transfer of funds out of this grant is not allowed.</p> <p>(d) Schools may deploy the surplus under EOEBG to cover the deficit of this one-off grant.</p>

Ref. No.	Grant/Account Name (Statement No.)	Relevant EDB document	Points for special attention and year-end surplus treatment
			<p><u>For grant disbursed in 2017</u></p> <p>(e) Any unspent balance of the grant has to be clawed back according to the audited accounts as at 31 August 2020. Transfer of funds out of this grant is not allowed.</p> <p>(f) Schools may deploy the surplus under EOEBG to cover the deficit of this one-off grant.</p> <p><u>For grant disbursed in 2018</u></p> <p>(g) Any unspent balance of the grant has to be clawed back according to the audited accounts as at 31 August 2021. Transfer of funds out of this grant is not allowed.</p> <p>(h) Schools may deploy the surplus under EOEBG to cover the deficit of this one-off grant.</p>
43	Extra Recurrent Grant under ITE4 (4.4)	Letter to individual schools	<p>(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.</p> <p>(b) Schools may deploy the surplus under EOEBG to cover the deficit of this grant.</p>
44	Strengthening School Administration Management Grant (4.4)	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 according to the annual audited accounts for the 2017/18 school year will be clawed back.</p> <p>(c) In the case of deficit, schools may deploy the surplus under EOEBG to top up the grant. If there is still unsettled deficit, it has to be borne by the school's own funds.</p>
45	Pilot Scheme on Promoting Interflows between Sister Schools in Hong Kong and the Mainland (4.4)	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 EOEBG, Government Funds, other sources of funding, etc) to meet the relevant expenses.</p>

Ref. No.	Grant/Account Name (Statement No.)	Relevant EDB document	Points for special attention and year-end surplus treatment
46	Hong Kong Jockey Club Life-wide Learning Fund (4.4)	EDBCM No. 112/2017 Letter to individual schools	Any unspent balance will be clawed back at the end of 2017/18 school year.
47	Hong Kong School Drama Festival (4.4)	EDBCM No. 163/2017	The unspent balance can be carried forward to the next school year until the grant is used up.
48	Transitional Career and Life Planning Grant (4.4)	EDBCM Nos. 168/2016 and 44/2017	<p><u>For schools opt to turn CLPG into regular teaching posts in 2016/17 school year</u></p> <p>(a) Any unspent balance of the grant as at 31 August 2018 will be clawed back based on schools' annual audited accounts.</p> <p>(b) In case of deficit, schools may deploy the surplus under EOEBG to top up the deficit. Any remaining deficit balance should be met by schools' own funds.</p> <p><u>For schools opt to turn CLPG into regular teaching posts in 2017/18 school year</u></p> <p>(c) Any unspent balance of the grant as at 31 August 2019 will be clawed back based on schools' annual audited accounts.</p> <p>(d) In case of deficit, schools may deploy the surplus under EOEBG to top up the deficit. Any remaining deficit balance should be met by schools' own funds.</p>
49	One-off Information Technology Grant for e-Learning in Schools (4.4)	EDBCM Nos. 185/2016 and 210/2017	<p><u>For grant disbursed in 2016/17</u></p> <p>(a) Any unspent balance of the grant as at 31 August 2019 will be clawed back based on schools' annual audited accounts.</p> <p>(b) In case of deficit, schools may deploy the surplus under EOEBG to cover the deficit.</p> <p><u>For grant disbursed in 2017/18</u></p> <p>(c) Any unspent balance of the grant as at 31 August 2020 will be clawed back based on schools' annual audited accounts.</p> <p>(d) In case of deficit, schools may deploy the surplus under EOEBG to cover the deficit.</p>

Ref. No.	Grant/Account Name (Statement No.)	Relevant EDB document	Points for special attention and year-end surplus treatment
50	One-off Grant to Secondary Schools for the Promotion of STEM Education (4.4)	EDBCM No. 68/2017	<p>(a) Any unspent balance of the grant as at 31 August 2019 will be clawed back based on schools' annual audited accounts.</p> <p>(b) If a deficit is incurred in any year, schools may deploy the surplus under EOEBG to cover the deficit of the grant. If there is still unsettled deficit, it should be topped up by schools' own fund.</p>
51	One-off Grant for the Promotion of Chinese History and Culture (4.4)	EDBCM No. 119/2017	<p>(a) Any unspent balance of the grant as at 31 August 2020 will be clawed back based on schools' annual audited accounts.</p> <p>(b) If deficit is incurred on the grant in any year, schools may deploy the surplus under EOEBG to cover the deficit. If there is still unsettled deficit, it should be topped up by schools' own fund.</p>
52	Subsidy for Opening up School Facilities for Promotion of Sports Development Scheme (4.4)	EDBCM Nos. 102/2017 and 202/2017	<p>(a) Unspent balance of the subsidy as at 31 August each year will be clawed back based on schools' annual audited accounts.</p> <p>(b) Any deficit should not be charged to government funds.</p>
53	Information Technology Staffing Support Grant (4.4)	EDBC No. 11/2017	<p>(a) Schools are allowed to retain the surplus balance up to 12 months' provision of this grant and carry it forward for use in the next school year. Any amount in excess of the said cap will be clawed back based on schools' annual audited accounts. Transfer of funds out of this grant is not allowed.</p> <p>(b) If a deficit is incurred on the grant in any year, schools may deploy the surplus under EOEBG to top up the deficit of the grant. Any remaining deficit balance not covered in that year should be met by schools' own funds.</p>
54	Supply Teacher for Paid Non-local Study Leave Scheme (4.4)	EDBCM Nos. 134/2017 and 199/2017 Letter to individual schools	Participating teachers will be granted full-pay study leave for attending the courses stipulated in EDBCM Nos. 134/2017 and 199/2017. Funding for employment of supply teachers covering participants' whole study leave period will be provided for their schools. (Paragraph 6 of EDBCM No. 134/2017 and paragraph 5 of EDBCM No. 199/2017 refer)

Ref. No.	Grant/Account Name (Statement No.)	Relevant EDB document	Points for special attention and year-end surplus treatment
55	Others (4.4)		Please provide the details for grants not mentioned in this circular memorandum under separate column.
56	Gratuity Reserve (5)		This account is for payment of retirement or death gratuities to administrative and janitor staff employed prior to 1 September 1977.
57	Mortgage Interest Subsidy Scheme (6)	Terms and Conditions of Mortgage Interest Subsidy Scheme (July 2007)	
58	Other Charges : Income and Expenditure (7)		This account is only applicable to schools which were converted from Caput Schools into Aided Secondary Schools under phased conversion. Prior approval of PS(Ed) should be obtained for all expenditure items exceeding \$8,000 charged to this account.
59	Per Caput Grant (I) (7)		This account is only applicable to schools which were converted from Caput Schools (in existence prior to 1.9.1976) into Aided Secondary Schools. Prior approval of PS(Ed) should be obtained for all expenditure items charged to this account.
60	Non-recurrent and Capital Grants for Building and Furniture and Equipment (8)	S.11 of COA EDBC No. 4/2013	<p>(a) The expenditure of this account should be captured in the Balance Sheet (Statement 17):</p> <p><u>Building</u></p> <ul style="list-style-type: none"> - Under both headings of “Fixed Assets for Building” and “Non-recurrent and Capital Grants for Building” if funded by the government grants; and “Fixed Assets for Building” and “Accumulated Fund” if appropriated from school funds. <p>Furniture and Equipment</p> <ul style="list-style-type: none"> - Under both headings of “Fixed Assets for Furniture and Equipment” and “Non-recurrent and Capital Grants for Furniture and Equipment” if funded by the government grants; and “Fixed Assets for Furniture and Equipment” and “Accumulated Fund” if appropriated from school funds.

Ref. No.	Grant/Account Name (Statement No.)	Relevant EDB document	Points for special attention and year-end surplus treatment
			<p>(b) 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>(c) Non-recurrent and Capital Grants for Furniture and Equipment are provided for furniture and equipment requirements not covered by the Composite Furniture and Equipment Grant.</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>
61	<p>Employer's Contributions to PF / MPF Scheme for Non-teaching Staff</p> <p>- School Section (9)</p> <p>- Boarding Section (10)</p>	<p>S. 13.12 of COA</p> <p>EDBC Nos. 48/2000, 6/2010 and 10/2015</p> <p>EDBCM No. 137/2017</p> <p>The booklet "Staff Retirement Schemes in Subvented Organizations"</p>	<p>(a) Subsidy will be provided for PF / MPF contributions in respect of janitors, clerical and other supporting staff employed within the provision allocated for the Administration Grant / Revised Administration Grant (including Administration Grant for Additional Clerical Assistant). (Paragraph 8(b) of EOEBG 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>

Ref. No.	Grant/Account Name (Statement No.)	Relevant EDB document	Points for special attention and year-end surplus treatment
			<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> <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	Capital Reserve Fund (1) – Subscriptions : Income and Expenditure (11)	S. 14.3 of COA EDBC Nos. 14/2003, 14/2012 and 10/2016	<p>(a) 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>(b) Appropriations made in the account including school's share of the capital expenditure should be explained in the Statement of Notes to the Financial Statements.</p> <p>(c) Schools must not transfer income arising from the approved collection of fines, charges and fees for specific purposes to any other body, or to a fund separately kept by the IMC for educational development or any other purpose, unless such transfer has been approved by the Permanent Secretary in writing.</p> <p>(d) Auditors should check that the trading operations are carried out in accordance with the approval of IMC and that any profits derived are credited to Capital Reserve Fund (1) – Subscriptions Account.</p>

Ref. No.	Grant/Account Name (Statement No.)	Relevant EDB document	Points for special attention and year-end surplus treatment
63	Capital Reserve Fund (2) – Sale of Textbooks (12)	EDBC No. 10/2016 EDBCM No. 44/2018	<p>(a) No profit should be generated from sale of textbooks and proper books of accounts, which reflect all sales and purchases of textbooks, must be kept.</p> <p>(b) Schools are not allowed to accept or solicit from textbook publishers complimentary learning and teaching materials.</p> <p>(c) Schools are not allowed to accept any donations, or any form of benefits from textbook publishers or textbook retailers.</p>
64	Capital Reserve Fund (3) – Approved Collection for Specific Purposes (13)	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>
65	Set-up Fund (14)	EDBC No. 4/2013 Letter to individual schools	<p>(a) Government subsidy for Set-up Fund should be included in this account.</p> <p>(b) When using the Set-Up Fund to purchase furniture and equipment, the school should follow the procedures and the guidelines set out in EDBC No. 4/2013.</p> <p>(c) The school should report the income and expenditure of the Set-up Fund in the school's annual audited account.</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 Furniture & Equipment 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 (F&E List) (for schools with full sponsor contribution); - the school should credit the surplus to the school's Furniture & Equipment 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).

Ref. No.	Grant/Account Name (Statement No.)	Relevant EDB document	Points for special attention and year-end surplus treatment
66	School's Furniture and Equipment (15)	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 (for schools with sponsor contribution).
67	Accumulated Fund (16)		This account records the school's share of the cost of capitalized fixed assets since its commencement of operation.
68	Balance Sheet (17)	S.11 of COA	<p>These accounts should record the accumulated capital subsidies under Non-recurrent and Capital Grants for Building and Furniture and Equipment since school's commencement of operation. The 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 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 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 under the Transition Furniture and Equipment Grant / Composite Furniture and Equipment Grant and other grants. The 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> <p>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 Statement 18.</p> <p>The nature and the total amount of the loan originally contracted must be disclosed in Statement 18 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.</p>
69	Non-recurrent and Capital Grants for - Building utilized - Furniture and Equipment utilized		
70	Furniture and Equipment Grants Utilized		
71	Transition Furniture and Equipment Grant / Composite Furniture and Equipment Grant and Other Grants Utilized		
72	Reserves and Funds		
73	Surplus Retained		
74	Long Term Liabilities		

Ref. No.	Grant/Account Name (Statement No.)	Relevant EDB document	Points for special attention and year-end surplus treatment
75	Current Liabilities	S. 18.1 of COA	Breakdown of Sundry Creditors and EOEBG / Grants received in advance for the 2018/19 school year and details of other current liabilities together with the amount owing must be stated in Statement 18.
76	Contingent Liability		<p>(a) 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>(b) Where the likelihood of ceasing to be an aided school is remote, disclosure of this contingent liability is not required.</p>
77	Fixed Assets		<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> <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 and Capital Grants for Building and Furniture and Equipment (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>

Ref. No.	Grant/Account Name (Statement No.)	Relevant EDB document	Points for special attention and year-end surplus treatment
78	Current Assets	EDBC No. 14/2015	<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 placed in time deposits or savings accounts with banks 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 18.</p>
79	Notes to the Financial Statements (18)		<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 Administrations Guide.</p> <p>If schools deploy the school specific grants such as Capacity Enhancement Grant or Administration Grant/Revised Administration Grant or provision of baseline reference under the EOEBG to employ staff, they should set aside part of these grants/provision of baseline reference for the payment of Severance Payment/Long Service Payment as outstanding commitment. In case the funds are insufficient to settle the payment, schools may deploy surplus under the EOEBG 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 9 and Annex D of the EOEBG User Guide of EDBCM No. 137/2017 refer.) Schools should provide such details in the Notes.</p>

<u>List of Abbreviations</u>	
COA	Code of Aid for Aided Schools
EDB	Education Bureau
EDBC	Education Bureau Circular
EDBCM	Education Bureau Circular Memorandum
EOEBG	Expanded Operating Expenses Block Grant
MPF	Mandatory Provident Fund
NET	Native-speaking English Teacher
PF	Provident Fund
PS(Ed)	Permanent Secretary for Education
REO	Regional Education Office

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Aided Special Schools - 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	Expanded Operating Expenses Block Grant (EOEBG) (3.1) (3.2)	EDBCM No. 137/2017	<p>(a) The EOEBG is provided as one block grant and schools are free to deploy the funding flexibly.</p> <p>(b) Schools may use the surplus under the EOEBG on items chargeable to other EDB subsidies outside the EOEBG.</p> <p>(c) Schools may retain a maximum amount of surplus of up to 12 months' provision of the EOEBG for the current year (excluding funds set aside as outstanding commitment for the payment of Severance Payment / Long Service Payment for staff as mentioned in (e) below). PS(Ed) may under exceptional circumstances agree that individual schools can retain surplus in excess of this level.</p> <p>(d) A reminder list of the usage of EOEBG has been uploaded to EDB website as stated in paragraph 4 of EDBCM No. 137/2017.</p> <p>(e) If schools deploy the school specific grants such as Capacity Enhancement Grant or Administration Grant/Revised Administration Grant or provision of baseline reference under the EOEBG to employ staff, they should set aside part of these grants/provision of baseline reference for the payment of Severance Payment/Long Service Payment as outstanding commitment. In case the funds are insufficient to settle the payment, schools may deploy surplus under the EOEBG 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. Schools should provide such details in the Notes to the Financial Statements.</p> <p>(f) Schools are required to keep a separate ledger to clearly record all the income and expenditure chargeable to the EOEBG. While the demarcation of the General Domain and Special Domain is removed, schools are advised to take into consideration that schools may be required to report on the expenditure specified for programmes under certain school specific grants like Capacity Enhancement Grant. As such, schools are also advised to keep separate sub-ledger for all school specific grants so as to facilitate reporting requirements, where necessary.</p>

Ref. No.	Grant / Account Name (Statement No.)	Relevant EDB document	Points for special attention and year-end surplus treatment
	<i>School Specific Grants</i>		
2	Activities Grant for Maladjusted Children (3.2)	EDBCM No. 137/2017 Letter to individual schools	
3	Administration Grant / Revised Administration Grant (3.2)	S.13.10 of COA and S.10 of Compendium to COA EDBCM No. 137/2017 Letter to individual schools with boarding section	<p>(a) Schools are given an option to choose between the Administration Grant and the Revised Administration Grant.</p> <p>(b) For a school that has elected to receive the Administration Grant, the salaries for the clerical and janitor staff employed will be paid out of the Administration Grant.</p> <p>(c) For a school that has elected to receive the Revised Administration Grant, the salaries of the janitor staff will be paid through the Revised Administration Grant, while the approved salaries of the clerical staff will be paid through the Salaries Grant as provided under Section 10.1 of the COA.</p> <p>(d) Both the Administration Grant and the Revised Administration Grant can be used for procuring ancillary services (e.g. the cleaning of the school premises) by contract.</p> <p>(e) 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 (paragraph 8(b) and Annex C of the EOEBG User Guide refer).</p>
4	Air-conditioning Grant for physically disabled / severely intellectually disabled children (3.2)	EDBCM No. 137/2017 Letter to individual schools	
5	Boarding Grant and Top-up Boarding Grant (3.2)	EDBCM No. 137/2017 Letters to individual schools	Boarding fees included herein should be shown separately as other incomes.

Ref. No.	Grant / Account Name (Statement No.)	Relevant EDB document	Points for special attention and year-end surplus treatment
6	Capacity Enhancement Grant (CEG) (3.2)	EDBCM No. 137/2017	Annual plans on the use of CEG for the 2017/18 school year should be drawn up and, with the endorsement of the IMC, uploaded onto the homepage of the schools before end of October 2017. The CEG released is subject to clawback if schools fail to take the above actions. (Paragraph 5 of EDBCM No. 137/2017 refers.)
7	Composite Information Technology Grant (CITG) (3.2)	EDBCM Nos. 172/2004, 149/2006, 97/2007, 103/2008 and 137/2017	<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 Computers for Primary School (MMPS) Project; – Recurrent grant of IT in Education (ITEd) Project; – Incentive grant for extending opening hours of school's computer facilities; and – Cash grant for employing on-site Technical Support Service (TSS) officer 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). <p>(c) The maintenance of the following IT facilities which were procured by government funds were subsumed into CITG provisions for special schools with effect from the 2007/08 school year (paragraph 3 of EDBCM No. 97/2007):</p> <ul style="list-style-type: none"> – Projection systems for computer subject; – Computer equipment in the computer room; and – IT equipment in the computer laboratory of ex-prevocational schools.

Ref. No.	Grant / Account Name (Statement No.)	Relevant EDB document	Points for special attention and year-end surplus treatment
			<p>(d) 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.
8	Maintenance Grant for Sewage Treatment Plant (3.2)	EDBCM No. 137/2017 Letter to individual schools	
9	Noise Abatement Grant (3.2)	EDBCM No. 137/2017	

Ref. No.	Grant / Account Name (Statement No.)	Relevant EDB document	Points for special attention and year-end surplus treatment
10	Resource Material Grant for Visually Impaired Students (3.2)	EDBCM No. 137/2017 Letter to individual schools	
11	School-based Support Scheme for Schools with Intake of Newly Arrived Children (3.2)	EDBCM No. 137/2017 Letter to individual schools	
12	Enhanced Support Service for Hearing Impaired Students Attending Ordinary Primary Schools (3.2)	EDBCM No. 137/2017 Letter to individual schools	
13	Supportive Remedial Service for Hearing Impaired Students Attending Ordinary Secondary Schools (3.2)	EDBCM No. 137/2017	
14	Travelling Grant for Certificated Master / Mistress Teaching Home-bound Pupils (3.2)	EDBCM No. 137/2017 Letter to individual schools	
15	Travelling Grant for Resource Teachers (3.2)	EDBCM No. 137/2017 Letter to individual schools	

Ref. No.	Grant/ Account Name (Statement No.)	Relevant EDB document	Points for special attention and year-end surplus treatment
16	Understanding Adolescent Project (Primary) Grant (3.2)	EDBCM Nos. 39/2017 and 137/2017 Letter to individual schools	
17	Senior Secondary Support Programme Grant (3.2)	EDBCM No. 137/2017	
18	Salaries Grant (4.1 and 4.2)	<p><u>Salaries</u></p> <p>S.10.1 of COA</p> <p>EDBC Nos. 8/2010, 10/2015 and 16/2015</p> <p>EDBCM Nos. 130/2008, 80/2017, 180/2017 and 198/2017</p> <p><u>Long Service Payment</u></p> <p>“Guidelines for Processing Severance Payment and Long Service Payment”</p> <p><u>Employees' Compensation (salary portion)</u></p> <p>“Staff Injured on Duty”</p> <p><u>Mandatory Provident Fund (MPF)</u></p> <p>EDBC No. 48/2000</p>	<p><u>Miscellaneous Income</u></p> <p>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 17):</p> <ul style="list-style-type: none"> – 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. <p><u>Provident Fund</u></p> <p>A teacher who is eligible for contribution to the Subsidized Schools Provident Fund or to the Grant Schools Provident Fund as specified under the respective Provident Fund Rules is subject to the provisions of the respective Provident Fund Rules made under the Education Ordinance (S.13.12 of the COA refers).</p>

Ref. No.	Grant / Account Name (Statement No.)	Relevant EDB document	Points for special attention and year-end surplus treatment
			<p><u>Supply Staff Account</u></p> <p>(a) Statement 4.1 and Statement 4.2 are 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 EDB for reimbursement at the earliest opportunity.</p> <p>(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 2018 (or 31 March 2018 as appropriate).</p>
19	Teacher Relief Grant (TRG) (4.3A)	S.12 of Compendium to COA EDBCM No. 130/2008	<p>(a) The TRG aims at simplifying the administrative procedure for appointing supply teachers to replace teachers on leave and providing flexibility for schools to opt to obtain a cash grant by freezing up to 10% of their teaching establishment.</p> <p>(b) With the TRG, schools are no longer required to apply for reimbursement of supply teachers for teachers on leave lasting for less than 30 days.</p> <p>(c) If the TRG is used for employment of staff, expenditures like salaries, contribution to Mandatory Provident Fund, and any statutory benefits conferred by the Employment Ordinance should be met by the TRG.</p> <p>(d) Schools may use the surplus under the EOEBG to top up the TRG in case of deficit. If there is still unsettled deficit, it has to be borne by the school's own funds.</p> <p>(e) Schools will be allowed to accumulate surplus up to three times the annual provision of the TRG in the year in which the grant is provided. Any excessive amount will be subject to clawback.</p> <p>(f) Surplus of the TRG cannot be transferred out and cannot be used for purposes outside of the TRG. The TRG reserve must be kept separately for control and audit purpose. Transfer between the reserve accounts of the EOEBG and TRG as to bypass the permitted surplus level for each account is strictly prohibited.</p>

Ref. No.	Grant / Account Name (Statement No.)	Relevant EDB document	Points for special attention and year-end surplus treatment
20	Teacher Training Grant – Special Education Needs (SEN) (4.3B)	EDBC No. 12/2015	Regular teachers will be granted paid study leave for attending the courses stipulated in EDBC No. 12/2015 and supply teachers will be provided for the schools accordingly. For schools with an IMC, they can apply for reimbursement of the salaries of the supply teachers. (Paragraph 15 of EDBC No. 12/2015 refers.)
21	Initial Grant for School-Based Psychological Service and Initial Grant for Schools Providing Resource Teaching Programme for Autistic Children (4.4)	Letters to individual schools	(a) Year-end surplus in the first accounting year can be carried forward to the following year. However, any unspent balance by the end of the second accounting year will be clawed back. (b) If there is any deficit, it should be absorbed by school's own funds.
22	Committee on Home-School Co-operation Project (4.4)	EDBCM No. 73/2017 Letters to individual schools	(a) Schools should reflect the income and expenditure of all PTA activities on the annual audited accounts of the school. Unspent amount of Type 1 grant can be retained by the PTA. Only Type 2 and Type 3 grants are subject to claw back. The unspent fund should be kept in the school account. Subsequent claw back of the unspent amount will be based on the audited accounts. (b) In case of deficit, schools may deploy the surplus under the EOEBG to top up or school's own funds to absorb.
23	Learning Support Grant for Primary Schools (4.4)	EDBC Nos. 12/2014 and 8/2017 Letter to individual schools	(a) Any deficit may be met by surplus of EOEBG. (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 13 of EDBC No. 8/2017)

Ref. No.	Grant / Account Name (Statement No.)	Relevant EDB document	Points for special attention and year-end surplus treatment
24	Composite Furniture and Equipment Grant (CFEG) (4.4)	EDBCM No. 137/2017	(a) The expenditure on Furniture and Equipment of this grant should be captured in the Balance Sheet (Statement 16) under both headings of "Fixed Assets for Furniture and Equipment" and "Transition Furniture and Equipment Grant / Composite Furniture and Equipment Grant and other Grants Utilized". (b) CFEG was formerly outside the OEBG and now included in the EOEBG.
25	Substitute Teacher Grant (STG) (4.4)	EDBC No. 60/1999	(a) The combined surplus balance of STG, School and Class Grant and Administration Grant in excess of twelve months' provision will be clawed back. (b) The arrangement of STG for SMC schools is replaced by TRG for IMC schools.
26	Recruitment of Native-speaking English Teacher (NET) (4.4)	EDBC No. 8/2002 EDBCM Nos. 57/2017 and 58/2017	This subsidy is released on a 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.
27	Grant Account for Fringe Benefit under the Enhanced Native-speaking English Teacher Scheme (4.4)	EDBC Nos. 8/2002, 8/2009, 9/2009, 7/2013 and 8/2013 EDBCM Nos. 57/2017, 58/2017 and 122/2016	The grant is released on application and reimbursement basis.
28	Other Recurrent Grants (for reimbursement of government rent and rates) (4.4)	EDBC Nos. 14/2007 and 10/2016 EDBCM No. 5/2018	(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
29	Curriculum Leadership Grant (CLG) for Small Schools (4.4)	EDBC No. 4/2006	<p>(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).</p> <p>(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).</p> <p>(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).</p> <p>(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).</p> <p>(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).</p>
30	Cash Grant for School-based After-school Learning and Support Programmes (4.4)	EDBCM No. 93/2017	<p>(a) The grant received by school for 2017/18 is subject to clawback if it has not fulfilled the requirements stipulated in the "Reply Form".</p> <p>(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.</p> <p>(c) Any deficit will be met by school's own funds.</p>
31	Cash Grant for Supporting Ventilator Assisted Children (VAC) (4.4)	Letters to individual schools	Any unspent balance exceeding twelve months' provision of the Grant is subject to claw back by EDB. Any deficit will be covered by the school's own fund.

Ref. No.	Grant/ Account Name (Statement No.)	Relevant EDB document	Points for special attention and year-end surplus treatment
32	Special Schools Cum Resources Centres (4.4)	Letters to individual schools	<p><u>Project Grant – 2017/18 and 2018/19 School Years</u></p> <p>(a) Any unspent balance as at 31 August 2019 will be clawed back.</p> <p>(b) Any deficit will be borne by the school's own fund.</p>
33	Staff Encashment Grant (4.4)	Letters to individual schools	Schools are allowed to retain surplus balance up to 12 months' provision of the Grant. The excessive amount will be subject to clawback by EDB. Any deficit will be met by school's own fund.
34	Fractional Post Cash Grant (FPCG) (4.4)	Letters to individual schools	<p>(a) Schools can retain 3 times the annual provision of the school year in which the grant is provided, and any excess will be clawed back.</p> <p>(b) Surplus of FPCG cannot be transferred to other accounts.</p> <p>(c) Schools may use the surplus under EOEBG to top up FPCG in case of deficit. If there is still unsettled deficit, it should be topped up by school's own fund.</p>
35	Cash Grant for Schools adopting Chinese as the medium of instruction (CMI) – Encashment for Existing Additional Teaching Posts (4.4)	EDBCM No. 47/2006	<p>(a) Schools should inform the Recurrent Subventions Section of EDB immediately if their entitlement to the additional teaching post(s) affects their receipt of the cash grant. Schools shall refund to EDB any overpayment of the grant.</p> <p>(b) Schools may accumulate surplus up to 12 months' provision for the year in which the grant is provided.</p> <p>(c) Deficits could be topped up by the EOEBG.</p> <p>(d) If there is still unsettled deficit, it has to be borne by school's own funds.</p>
36	Substitute Nurse Grant (SNG) (4.4)	EDBCM No 13/2014	<p>(a) Schools are allowed to retain a maximum of 30% of 12 months' provision of the grant calculated as at the end of the school year. EDB will claw back the surplus of the grant which is in excess of such maximum amount. Transfer of funds out of the grant is not allowed.</p> <p>(b) In the event of a deficit, it should firstly be met by the surplus under EOEBG. Any unsettled deficit will then be borne 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
37	Cash Grant for Speech Therapist (CGST) (4.4)	EDBCM No. 13/2014	<p>(a) Schools are allowed to retain a maximum of 30% of 12 months' provision of the grant calculated as at the end of the school year. EDB will claw back the surplus of the grant which is in excess of such maximum amount. Transfer of funds out of the grant is not allowed.</p> <p>(b) In the event of a deficit, it should firstly be met by the surplus under EOEBG. Any unsettled deficit will then be borne by the school's own funds.</p>
38	"Understanding Our Motherland" Programme (4.4)	EDBCM No. 79/2017 Letter to individual schools	<p>(a) Programme 2017 must be conducted between 1 September 2017 and 31 August 2018.</p> <p>(b) Any unspent balance will be clawed back upon completion of the programme.</p> <p>(c) Any deficit will be met by school's own funds.</p>
39	Top-up Fund for Procurement of Special Furniture and Equipment or Carrying Out Minor Conversion Work for Students with Visual Impairment (4.4)	Letters to individual schools	Any unspent balance should be refunded to EDB by issuing crossed cheque payable to "The Government of the HKSAR".
40	Diversity Learning Grant (DLG) (4.4) - Other Languages (OL) - Other Programmes (OP)	EDBCM Nos. 60/2015 and 69/2016 and 74/2017	<p>(a) Each category of DLG can be used to support the diverse learning needs of different cohorts of senior secondary students, but not restricted to a specific cohort.</p> <p>(b) The surplus of each category can be carried forward to next school year but will be capped by the total provision of respective category of DLG disbursed in the current year ("capped amount").</p> <p>(c) Any unspent balance of each category of DLG above the "capped amount" in the ledger accounts as at 31 August each year will be clawed back.</p> <p>(d) Any deficit for each category should be met by the surplus from EOEBG / school's own fund.</p>

Ref. No.	Grant/ Account Name (Statement No.)	Relevant EDB document	Points for special attention and year-end surplus treatment
41	Diversity Learning Grant (DLG) (4.4) - Applied Learning (ApL) Courses	EDBCM Nos. 165/2015 and 146/2016	<p><u>2016-18 cohort</u></p> <p>(a) Any unspent balance of DLG as at 31 August 2018 will be clawed back.</p> <p>(b) Any deficit in the ledger account should be made up by schools' deployment of other resources (CEG, EOEBG, STG, TRG, SSCSG, school's own funds) at the end of each school year.</p> <p><u>2017-19 cohort</u></p> <p>(c) Any unspent balance of DLG as at 31 August 2019 will be clawed back.</p> <p>(d) Any deficit in the ledger account should be made up by schools' deployment of other resources (CEG, EOEBG, STG, TRG, SSCSG, school's own funds) at the end of each school year.</p>
42	Diversity Learning Grant (DLG) (4.4) - New Senior Secondary Adapted Applied Learning Courses for Students with Intellectual Disabilities	EDBCM Nos. 2/2016 and 2/2017	<p><u>2016-18 cohort</u></p> <p>(a) Any unspent balance as at 31 August 2018 will be clawed back.</p> <p>(b) Any deficit in the ledger account should be made up by schools' deployment of other resources (CEG, EOEBG, STG, TRG, SSCSG, school's own funds) at the end of each school year.</p> <p><u>2017-19 cohort</u></p> <p>(c) Any unspent balance as at 31 August 2019 will be clawed back.</p> <p>(d) Any deficit in the ledger account should be made up by schools' deployment of other resources (CEG, EOEBG, STG, TRG, SSCSG, school's own funds) at the end of each school year.</p>
43	Cash Grant for Houseparent (4.4)	EDBCM No. 25/2014 Letter to individual schools	<p>(a) EDB will claw back any surplus exceeding the 12 months' provision or the entire surplus once the School revokes to Salaries Grant in respect of the houseparent post(s) frozen.</p> <p>(b) In the event of a deficit, it should firstly be met by the surplus under EOEBG. Any unsettled deficit will then be borne 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
44	Senior Secondary Curriculum Support Grant (SSCSG) (4.4)	EDBC No. 9/2012 EDBCM No. 36/2016	<p>(a) Schools may deploy the surplus under EOEBG to top up the deficits.</p> <p>(b) Schools are allowed to retain surplus capped at the equivalent of the allocation of grant for that year.</p> <p>(c) From 2016/17 school year onwards, schools may turn the existing SSCSG into regular teaching posts. If schools decide to turn the grant into regular teaching posts, they must convert the whole grant instead of a portion of the grant.</p> <p>(d) If there is unspent balance of SSCSG after the schools have opted to turn SSCSG into regular teaching posts in 2017/18 school year, schools can continue to deploy the balance until 31 August 2018. Any unspent balance as at 31 August 2018 will be clawed back.</p>
45	Moral and National Education Support Grant (4.4)	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 EOEBG or their own fund to top up the differences at the end of the school year.</p>
46	Senior Secondary School Students Mainland Exchange Programme Subvention Scheme (4.4)	EDBCM Nos. 81/2017	<p>(a) Programme 2017 must be completed before 31 August 2018.</p> <p>(b) Any unspent balance will be clawed back upon completion of the programme.</p>
47	Cash Grant for Occupational Therapist (CGOT) (4.4)	EDBCM No. 13/2014	<p>(a) Schools are allowed to retain a maximum of 30% of 12 months' provision of the grant calculated as at the end of the school year. EDB will claw back the surplus of the grant which is in excess of such maximum amount. Transfer of funds out of the grant is not allowed.</p> <p>(b) In the event of a deficit, it should firstly be met by the surplus under EOEBG. Any unsettled deficit will then be borne 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
48	Cash Grant for Physiotherapist (CGPT) (4.4)	EDBCM No. 13/2014	<p>(a) Schools are allowed to retain a maximum of 30% of 12 months' provision of the grant calculated as at the end of the school year. EDB will claw back the surplus of the grant which is in excess of such maximum amount. Transfer of funds out of the grant is not allowed.</p> <p>(b) In the event of a deficit, it should firstly be met by the surplus under EOEBG. Any unsettled deficit will then be borne by the school's own funds.</p>
49	Staff Encashment Grant – Enhanced Support Service (Primary) (4.4)	Letter to individual schools	Schools are allowed to accumulate surplus balance up to 12 months' provision of the Grant. The excessive amount will be clawed back by EDB. In the event of deficit, it should firstly be met by the surplus under EOEBG. Any unsettled deficit will then be borne by the school's own fund.
50	Additional Support Grant for Boarders with Medical Complexity (4.4)	EDBC No. 13/2014	<p>(a) Schools are allowed to retain a maximum of 20% of 12 months' provision of the grant calculated as at the end of the school year. EDB will clawback the surplus of the grant which is in excess of such maximum amount. Transfer of funds out of the grant is not allowed.</p> <p>(b) In the event of a deficit, it should firstly be met by the surplus under the EOEBG. Any unsettled deficit will then be borne by the school's own funds.</p>
51	Enhanced Additional Funding – Support for NCS Students (Formerly known as Grant for School- based Support for Non-Chinese Speaking Students) (4.4)	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.
52	Grant for After- School Support for Non-Chinese Speaking Students (4.4)	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.

Ref. No.	Grant/ Account Name (Statement No.)	Relevant EDB document	Points for special attention and year-end surplus treatment
53	Career and Life Planning Grant (CLPG) (4.4)	EDBC No. 6/2014 EDBCM No. 36/2016	<p>(a) Schools are allowed to retain the unspent balance of the grant up to 20% of the total provision disbursed for each year. Any amount in excess of the said cap based on school's annual audited accounts will be clawed back. Transfer of funds out of the grant is not allowed.</p> <p>(b) If a deficit is incurred in any year, schools may deploy the surplus under EOEBG to top up the deficit. Any remaining deficit balance not covered in that year should be met by schools' own funds.</p> <p>(c) From 2016/17 school year onwards, schools may turn the existing CLPG into regular teaching posts. If schools decide to turn the grant into regular teaching posts, they must convert the whole grant instead of a portion of the grant.</p> <p>(d) If there is unspent balance of CLPG after the schools have opted to turn CLPG into regular teaching posts in 2017/18 school year, schools can continue to deploy the balance until 31 August 2018. Any unspent balance as at 31 August 2018 will be clawed back.</p>
54	Student Grant for Applied Learning Chinese (ApL(C)) (4.4)	EDBCM Nos. 165/2015, 146/2016 and 147/2017	<p><u>2016-18 cohort</u></p> <p>(a) The surplus in the ledger account can be carried forward to the next school year until the end of the 2017/18 school year.</p> <p>(b) Any unspent balance of the grant as at 31 August 2018 will be clawed back.</p> <p><u>2017-19 cohort</u></p> <p>(c) The surplus in the ledger account can be carried forward to the next school year until the end of the 2018/19 school year.</p> <p>(d) Any unspent balance of the grant as at 31 August 2019 will be clawed back.</p> <p><u>2018-20 cohort</u></p> <p>(e) The surplus in the ledger account can be carried forward to the next school year until the end of the 2019/20 school year.</p> <p>(f) Any unspent balance of the grant as at 31 August 2020 will be clawed back.</p>

Ref. No.	Grant/ Account Name (Statement No.)	Relevant EDB document	Points for special attention and year-end surplus treatment
55	Free Lunch at Schools (4.4)	EDBCM No. 94/2017 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 EDB.
56	One-off Grant under ITE4 (4.4)	Letter to individual schools	<p><u>For grant disbursed in 2015</u></p> <p>(a) Any unspent balance of the grant has to be clawed back according to the audited accounts as at 31 August 2018. Transfer of funds out of this grant is not allowed.</p> <p>(b) Schools may deploy the surplus under EOEBG to cover the deficit of this one-off grant.</p> <p><u>For grant disbursed in 2016</u></p> <p>(c) Any unspent balance of the grant has to be clawed back according to the audited accounts as at 31 August 2019. Transfer of funds out of this grant is not allowed.</p> <p>(d) Schools may deploy the surplus under EOEBG to cover the deficit of this one-off grant.</p> <p><u>For grant disbursed in 2017</u></p> <p>(e) Any unspent balance of the grant has to be clawed back according to the audited accounts as at 31 August 2020. Transfer of funds out of this grant is not allowed.</p> <p>(f) Schools may deploy the surplus under EOEBG to cover the deficit of this one-off grant.</p> <p><u>For grant disbursed in 2018</u></p> <p>(g) Any unspent balance of the grant has to be clawed back according to the audited accounts as at 31 August 2021. Transfer of funds out of this grant is not allowed.</p> <p>(h) Schools may deploy the surplus under EOEBG to cover the deficit of this one-off grant.</p>

Ref. No.	Grant/ Account Name (Statement No.)	Relevant EDB document	Points for special attention and year-end surplus treatment
57	Extra Recurrent Grant under ITE4 (4.4)	Letter to individual schools	<p>(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.</p> <p>(b) Schools may deploy the surplus under EOEBG to cover the deficit of this grant.</p>
58	Strengthening School Administration Management Grant (4.4)	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 according to the annual audited accounts for the 2017/18 school year will be clawed back.</p> <p>(c) In the case of deficit, schools may deploy the surplus under EOEBG to top up the grant. If there is still unsettled deficit, it has to be borne by the school's own funds.</p>
59	One-off Grant for Promotion of STEM Education (4.4)	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.</p> <p>(b) Any unspent balance of the grant as at 31 August 2018 based on schools' annual audited accounts will be clawed back.</p> <p>(c) If deficit is incurred on the grant in any year, schools may deploy the surplus under EOEBG to cover the deficit of the grant. If there is still unsettled deficit, it should be topped up by schools' own fund.</p>
60	Pilot Scheme on Promoting Interflows between Sister Schools in Hong Kong and the Mainland (4.4)	EDBCM No. 57/2016	<p>(a) Any unspent balance as at 31 August 2018 will be clawed back according to the annual audited accounts.</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 EOEBG, Government Funds, other sources of funding, etc) to meet the relevant expenses.</p>

Ref. No.	Grant/ Account Name (Statement No.)	Relevant EDB document	Points for special attention and year-end surplus treatment
61	Special Schools Cum Resource Centres Under School Partnership Scheme – SSD (4.4)	EDBCM No. 57/2016 Letter to individual schools	<p>(a) Any unspent balance for the 2017/18 school year can be carried forward to the 2018/19 school year.</p> <p>(b) Any unspent balance of the grant as at 31 August 2019 will be clawed back.</p> <p>(c) Any deficit should be met by the school's own funds.</p>
62	Hong Kong Jockey Club Life-wide Learning Fund (4.4)	EDBCM No. 112/2017 Letter to individual schools	Any unspent balance will be clawed back at the end of 2017/18 school year.
63	Transitional Career and Life Planning Grant (4.4)	EDBCM No. 168/2016 Letter to individual schools	<p><u>For schools opt to turn CLPG into regular teaching posts in 2016/17 school year</u></p> <p>(a) Any unspent balance of the grant as at 31 August 2018 will be clawed back based on schools' annual audited accounts.</p> <p>(b) In case of deficit, schools may deploy the surplus under EOEBG to top up the deficit. Any remaining deficit balance should be met by schools' own funds.</p> <p><u>For schools opt to turn CLPG into regular teaching posts in 2017/18 school year</u></p> <p>(e) Any unspent balance of the grant as at 31 August 2019 will be clawed back based on schools' annual audited accounts.</p> <p>(f) In case of deficit, schools may deploy the surplus under EOEBG to top up the deficit. Any remaining deficit balance should be met by schools' own funds.</p>
64	One-off Information Technology Grant for e-Learning in Schools (4.4)	EDBCM Nos. 185/2016 and 210/2017	<p><u>For grant disbursed in 2016/17</u></p> <p>(a) Any unspent balance of the grant as at 31 August 2019 will be clawed back based on schools' annual audited accounts.</p> <p>(b) In case of deficit, schools may deploy the surplus under EOEBG to cover the deficit.</p> <p><u>For grant disbursed in 2017/18</u></p> <p>(c) Any unspent balance of the grant as at 31 August 2020 will be clawed back based on schools' annual audited accounts.</p> <p>(d) In case of deficit, schools may deploy the surplus under EOEBG to cover the deficit.</p>

Ref. No.	Grant/ Account Name (Statement No.)	Relevant EDB document	Points for special attention and year-end surplus treatment
65	One-off Grant to Secondary Schools for the Promotion of STEM Education (4.4)	EDBCM No. 68/2017	<p>(a) Any unspent balance of the grant as at 31 August 2019 will be clawed back based on schools' annual audited accounts.</p> <p>(b) If a deficit is incurred in any year, schools may deploy the surplus under EOEBG to cover the deficit of the grant. If there is still unsettled deficit, it should be topped up by schools' own fund.</p>
66	One-off Grant for the Promotion of Chinese History and Culture (4.4)	EDBCM No. 119/2017	<p>(a) Any unspent balance of the grant as at 31 August 2020 will be clawed back based on schools' annual audited accounts.</p> <p>(b) If deficit is incurred on the grant in any year, schools may deploy the surplus under EOEBG to cover the deficit. If there is still unsettled deficit, it should be topped up by schools' own fund.</p>
67	Subsidy for Opening up School Facilities for Promotion of Sports Development Scheme (4.4)	EDBCM Nos. 102/2017 and 202/2017	<p>(a) Unspent balance of the subsidy as at 31 August each year will be clawed back based on schools' annual audited accounts.</p> <p>(b) Any deficit should not be charged to government funds.</p>
68	Information Technology Staffing Support Grant (4.4)	EDBC No. 11/2017	<p>(a) Schools are allowed to retain the surplus balance up to 12 months' provision of this grant and carry it forward for use in the next school year. Any amount in excess of the said cap will be clawed back based on schools' annual audited accounts. Transfer of funds out of this grant is not allowed.</p> <p>(b) If a deficit is incurred on the grant in any year, schools may deploy the surplus under EOEBG to top up the deficit of the grant. Any remaining deficit balance not covered in that year should be met by schools' own funds.</p>

Ref. No.	Grant/ Account Name (Statement No.)	Relevant EDB document	Points for special attention and year-end surplus treatment
69	Supply Teacher for Paid Non-local Study Leave Scheme (4.4)	EDBCM Nos. 134/2017 and 199/2017 Letter to individual schools	Participating teachers will be granted full-pay study leave for attending the courses stipulated in EDBCM Nos. 134/2017 and 199/2017. Funding for employment of supply teachers covering participants' whole study leave period will be provided for their schools. (Paragraph 6 of EDBCM No. 134/2017 and paragraph 5 of EDBCM No. 199/2017 refer)
70	Additional Support Grant for Day Students and Day Students cum Boarders with Medical Complexity (S4.4)	EDBC No. 12/2017 Letters to individual schools	<p>(a) Schools are allowed to retain the unspent balance of the grant up to 20% of the total provision disbursed for each year. Any amount in excess of the said cap based on school's annual audited accounts will be clawed back. Transfer of funds out of the grant is not allowed.</p> <p>(b) If a deficit is incurred in any year, schools may deploy the surplus under EOEBG to top up the deficit. Any remaining deficit balance not covered in that year should be met by schools' own funds.</p> <p>(c) In view of the fact that schools may receive the Grant in March 2018 in the first year of provision, they are allowed to carry forward the surplus of the school year, if any, to the 2018/19 school year for the designated purpose.</p>
71	Others (4.4)		Please provide the details for grants not mentioned in this circular memorandum under separate column.
72	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
73	Non-recurrent and Capital Grants for Building and Furniture and Equipment (6)	S.11 of COA EDBC No. 4/2013	<p>(a) The expenditure of this account should be captured in the Balance Sheet (Statement 16):</p> <p>Building</p> <ul style="list-style-type: none"> - Under both headings of “Fixed Assets for Building” and “Non-recurrent and Capital Grants for Building” if funded by the government grants; and “Fixed Assets for Building” and “Accumulated Fund” if appropriated from school funds. <p>Furniture and Equipment</p> <ul style="list-style-type: none"> - Under both headings of “Fixed Assets for Furniture and Equipment” and “Non-recurrent and Capital Grants for Furniture and Equipment” if funded by the government grants; and “Fixed Assets for Furniture and Equipment” and “Accumulated Fund” if appropriated from school funds. <p>(b) Where the award of the approved tender / quotation would result in the approved estimate being exceeded, the school should meet the difference between its cumulative expenditure and the approved estimate.</p> <p>(c) Non-recurrent and Capital Grants for Furniture and Equipment are provided for furniture and equipment requirements not covered by the Composite Furniture and Equipment Grant.</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
74	<p>Employer's Contributions to PF / MPF Scheme for Non-teaching Staff</p> <p>- School Section (7)</p> <p>- Boarding Section (8)</p>	<p>S.13.12 of COA</p> <p>EDBC Nos. 48/2000, 6/2010 and 10/2015</p> <p>EDBCM No. 137/2017</p> <p>The booklet "Staff Retirement Schemes in Subvented Organizations"</p>	<p>(a) Subsidy will be provided for PF / MPF contributions in respect of janitors, clerical and other supporting staff employed within the provision allocated for the Administration Grant / Revised Administration Grant. For staff employed with funds under other constituent grants of the EOEBG (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 EOEBG or their own funds. (Paragraphs 5 and 8(b) of EOEBG 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
77	Capital Reserve Fund (2) – Sale of Textbooks (11)	EDBC No. 10/2016 EDBCM No. 44/2018	<p>(a) No profit should be generated from sale of textbooks and proper books of accounts, which reflect all sales and purchases of textbooks, must be kept.</p> <p>(b) Schools are not allowed to accept or solicit from textbook publishers complimentary learning and teaching materials.</p> <p>(c) Schools are not allowed to accept any donations, or any form of benefits from textbook publishers or textbook retailers.</p>
78	Capital Reserve Fund (3) – Approved Collection for Specific Purposes (12)	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>
79	Set-up Fund (13)	EDBC No. 4/2013 Letter to individual schools	<p>(a) Government subsidy for Set-up Fund should be included in this account.</p> <p>(b) When using the Set-up Fund to purchase furniture and equipment, the school should follow the procedures and the guidelines set out in EDBC No. 4/2013.</p> <p>(c) The school should report the income and expenditure of the Set-up Fund in the school's annual audited account.</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 Furniture & Equipment 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 (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 Furniture & Equipment 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).
80	School's Furniture and Equipment (14)	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 (for schools with sponsor contribution).
81	Accumulated Fund (15)		This account records the school's share of the cost of capitalized fixed assets since its commencement of operation.
82	Balance Sheet (16)	S.11 of COA	
83	Non-recurrent and Capital Grants for - Building utilized - Furniture and Equipment utilized		These accounts should record the accumulated capital subsidies under Non-recurrent and Capital Grants for Building and Furniture and Equipment since school's commencement of operation. The grants utilized should not be deducted from the costs or the book values of the assets concerned.
84	Furniture and Equipment Grants Utilized		This account should record the accumulated capital subsidies 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 grants utilized should not be deducted from the costs or the book values of the assets concerned.
85	Transition Furniture and Equipment Grant / Composite Furniture and Equipment Grant and Other Grants Utilized		This account should record the accumulated capital subsidies under the Transition Furniture and Equipment Grant / Composite Furniture and Equipment Grant and other grants. The grants utilized should not be deducted from the costs or the book values of the assets concerned.

Ref. No.	Grant/ Account Name (Statement No.)	Relevant EDB document	Points for special attention and year-end surplus treatment
86	Reserves and Funds	S. 18.1 of COA	Where reserves and funds (liquid funds) are invested or held separately, the assets to which they relate should be shown separately.
87	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. For audit purposes, fund reconciliation should be provided in Statement 17.
88	Long Term Liabilities		The nature and the total amount of the loan originally contracted must be disclosed in Statement 17 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.
89	Current Liabilities		Breakdown of Sundry Creditors and EOEBG / Grants received in advance for the 2018/19 school year and details of other current liabilities together with the amount owing must be stated in Statement 17.
90	Contingent Liability		<p>(a) 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>(b) Where the likelihood of ceasing to be an aided school is remote, disclosure of this contingent liability is not required.</p>
91	Fixed Assets		<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>

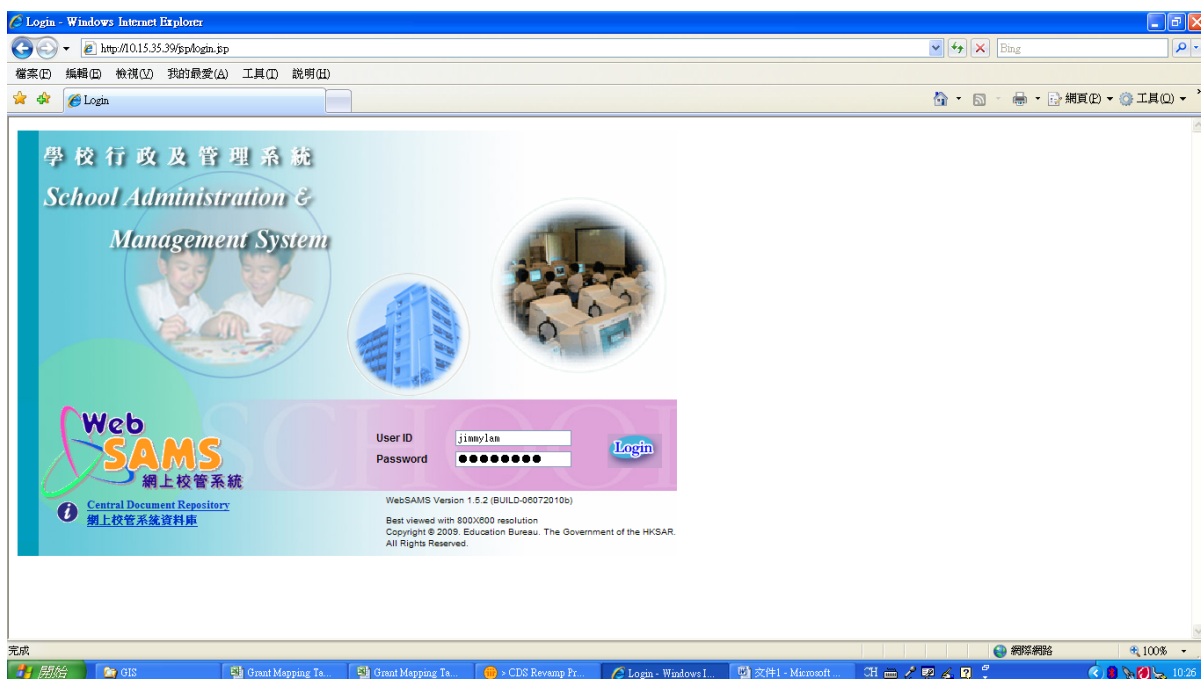
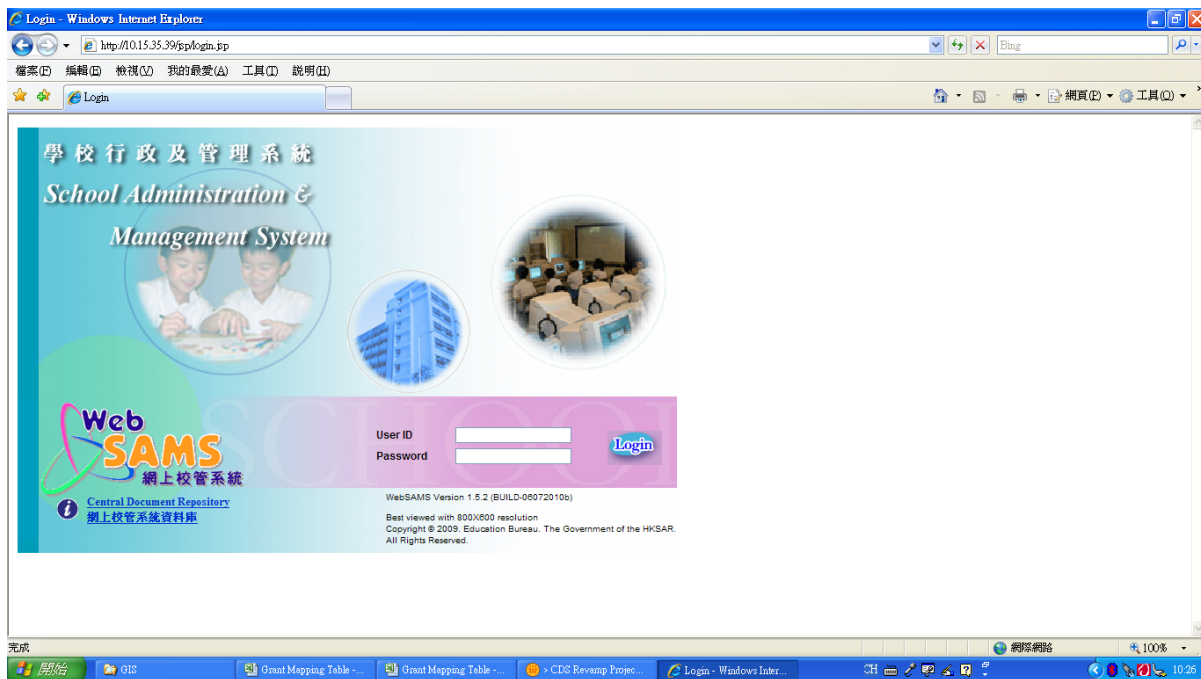
Ref. No.	Grant/ Account Name (Statement No.)	Relevant EDB document	Points for special attention and year-end surplus treatment
92	Current Assets	EDBC No. 14/2015	<p>(c) As regards microcomputers, fax machines and photocopiers supplied by this Bureau, the full cost should be shown in the Fixed Asset Account.</p> <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 and Capital Grants for Building and Furniture and Equipment (Government's share of capitalized funds), Furniture and Equipment Grant Utilized (Government's share of capitalized funds) and Transition Furniture 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 placed in time deposits or savings accounts with banks 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 17.</p>

Ref. No.	Grant/ Account Name (Statement No.)	Relevant EDB document	Points for special attention and year-end surplus treatment
93	Notes to the Financial Statements (17)		<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>If schools deploy the school specific grants such as Capacity Enhancement Grant or Administration Grant/Revised Administration Grant or provision of baseline reference under the EOEBG to employ staff, they should set aside part of these grants/provision of baseline reference for the payment of Severance Payment/Long Service Payment as outstanding commitment. In case the funds are insufficient to settle the payment, schools may deploy surplus under the EOEBG 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 9 and Annex D of the EOEBG User Guide of EDBCM No. 137/2017 refer.) Schools should provide such details in the Notes.</p>

<u>List of Abbreviations</u>	
COA	Code of Aid for Aided Schools
EDB	Education Bureau
EDBC	Education Bureau Circular
EDBCM	Education Bureau Circular Memorandum
EOEBG	Expanded Operating Expenses Block Grant
MPF	Mandatory Provident Fund
NET	Native-speaking English Teacher
PF	Provident Fund
PS(Ed)	Permanent Secretary for Education
REO	Regional Education Office

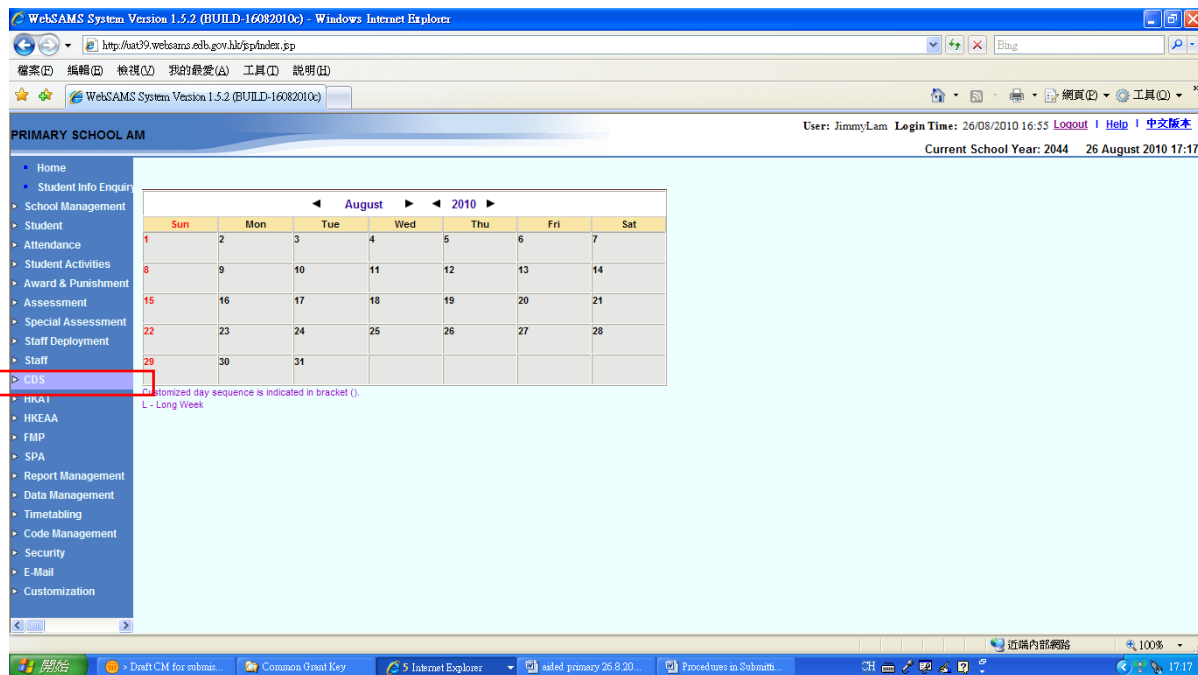
Procedures for Submitting Softcopy of Audited Financial Statements Through Communication and Delivery System

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

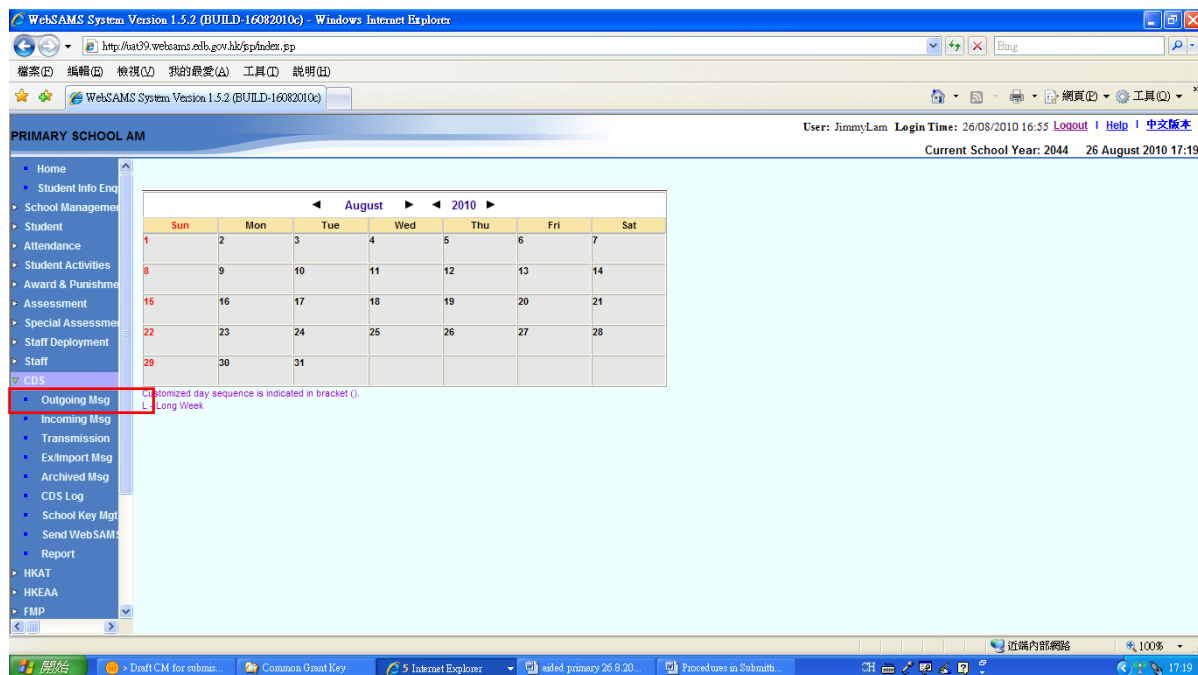


Procedures for Submitting Softcopy of Audited Financial Statements Through Communication and Delivery System

(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.

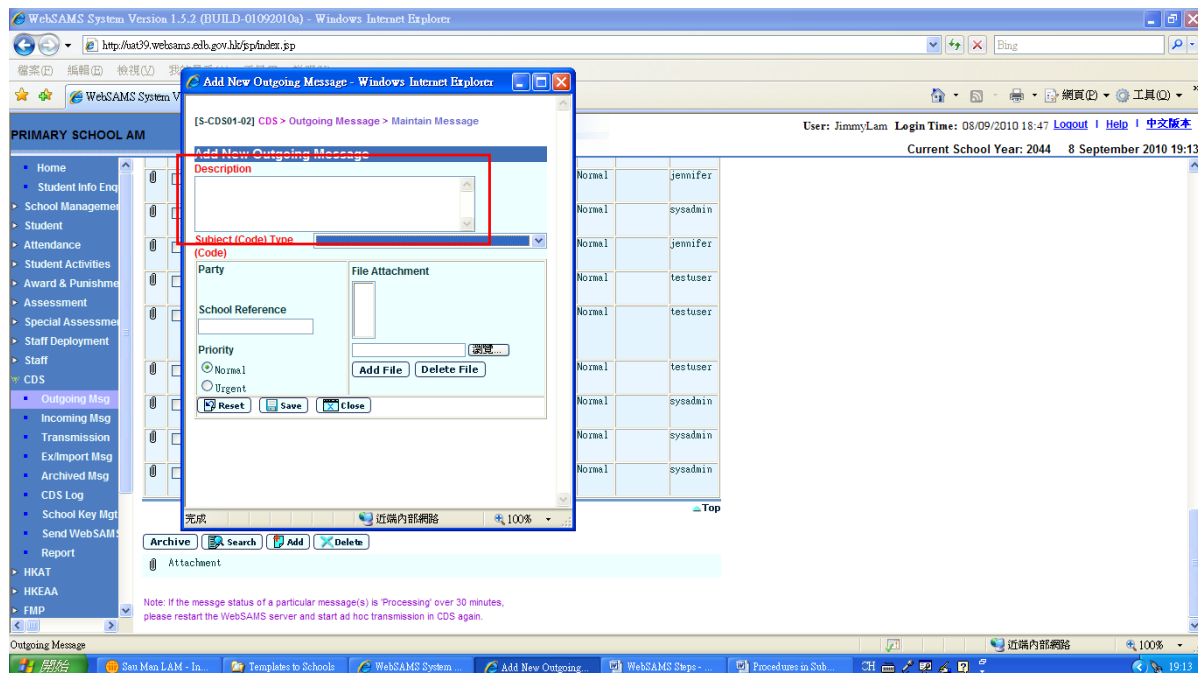


Procedures for Submitting Softcopy of Audited Financial Statements Through Communication and Delivery System

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

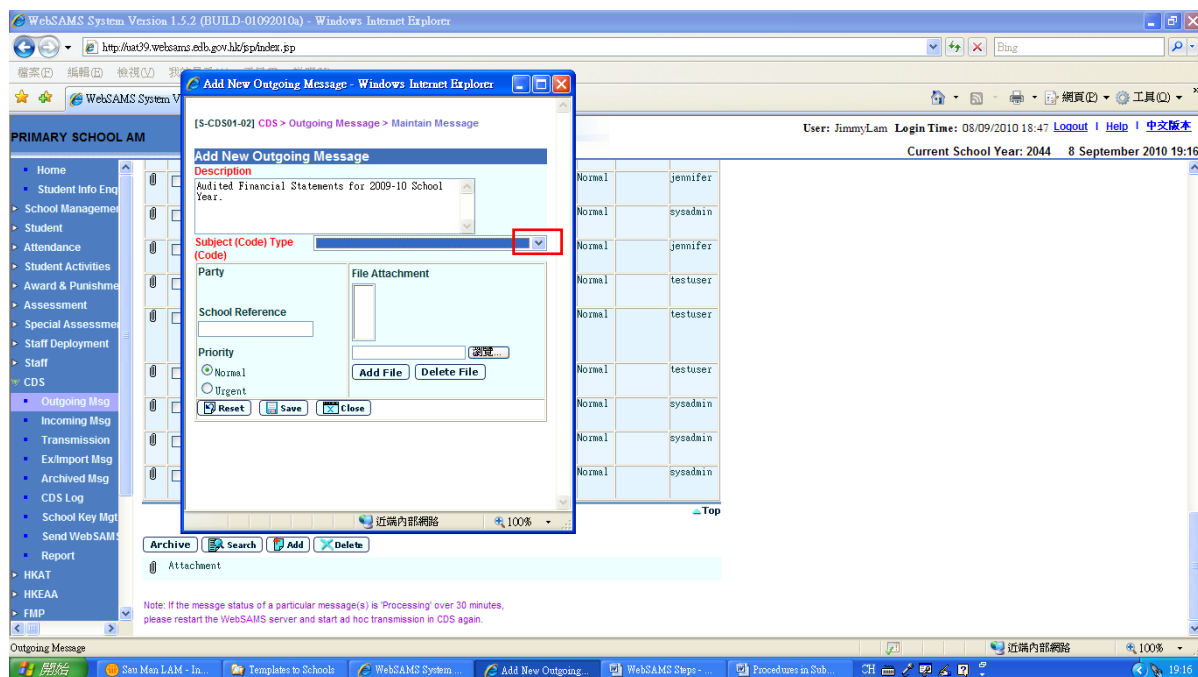


(5) Enter the appropriate “Description” (“說明”) (for identification at a later stage) on the pop-up screen.

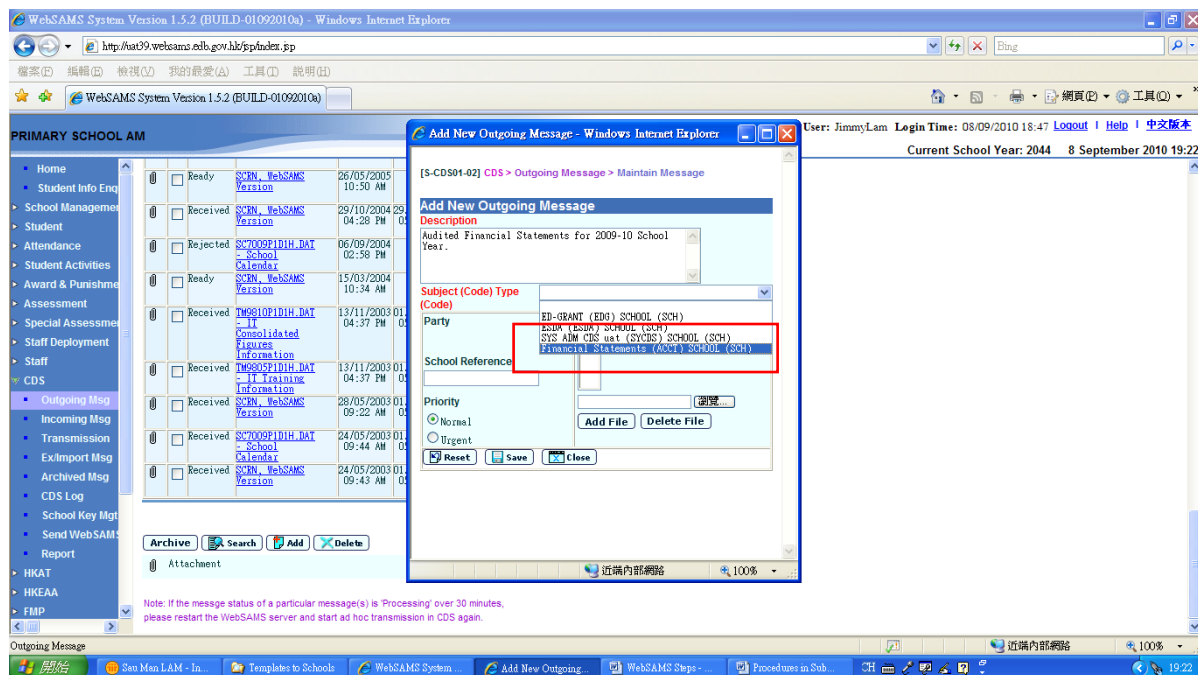


Procedures for Submitting Softcopy of Audited Financial Statements Through Communication and Delivery System

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

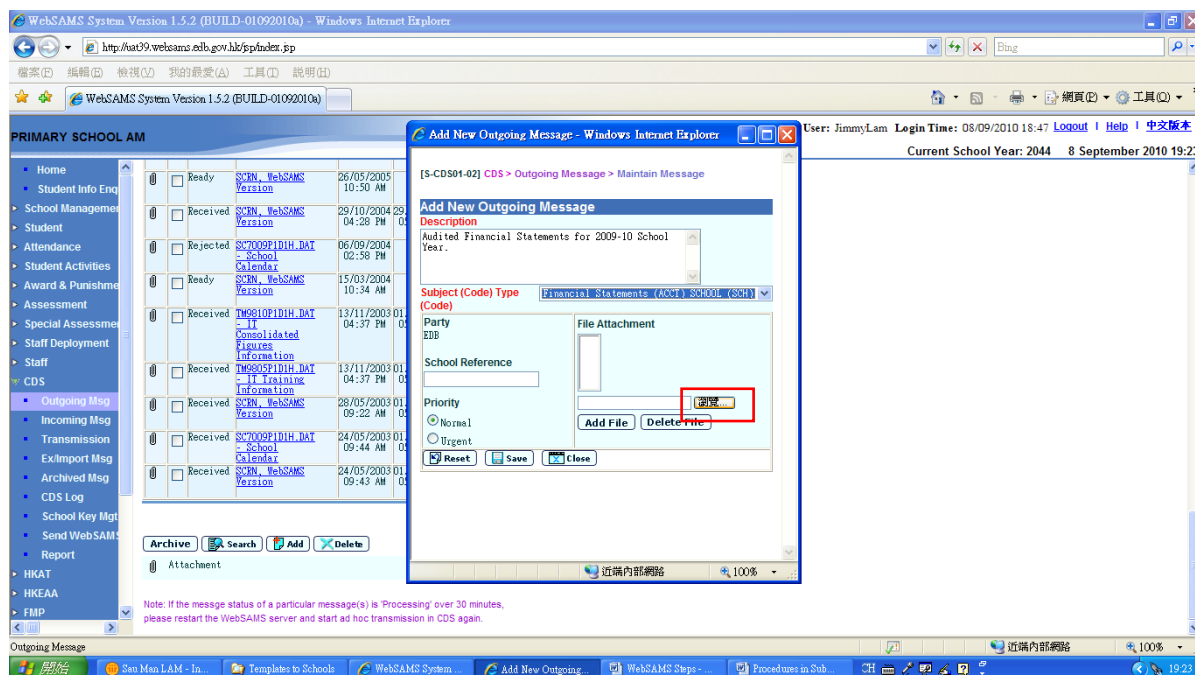


- (7) Select “**Financial Statements (ACCT) SCHOOL (SCH)**” (“財務報表(ACCT) 學校(SCH)”) from the drop-down list.



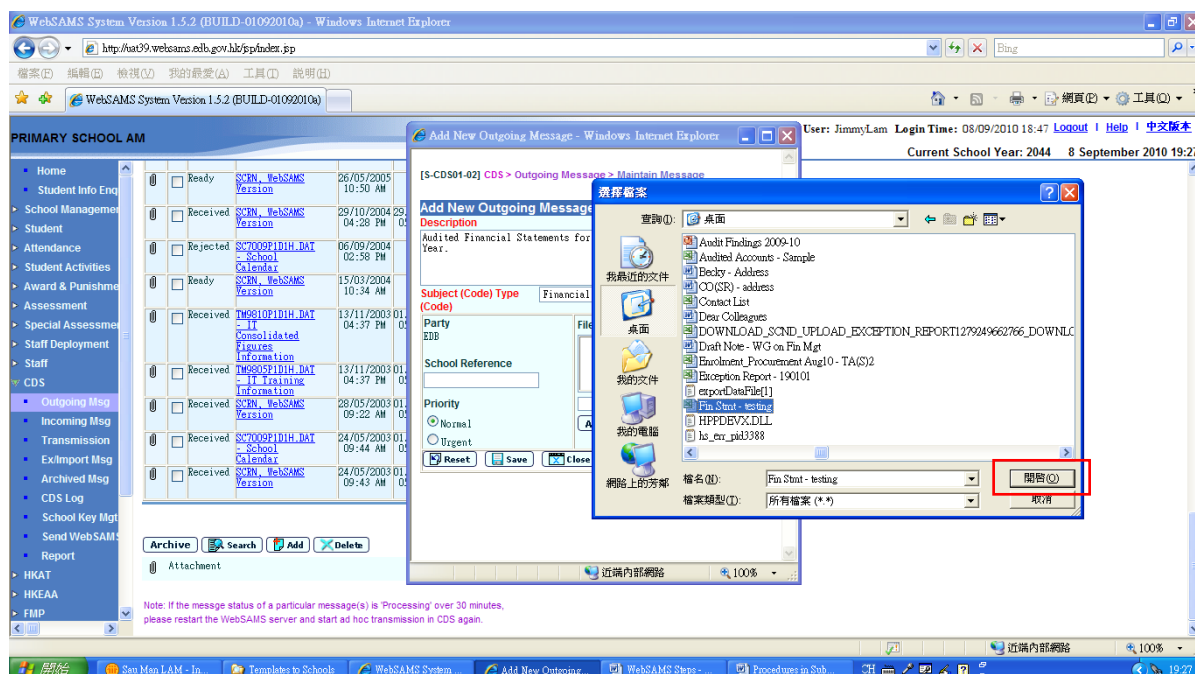
Procedures for Submitting Softcopy of Audited Financial Statements Through Communication and Delivery System

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



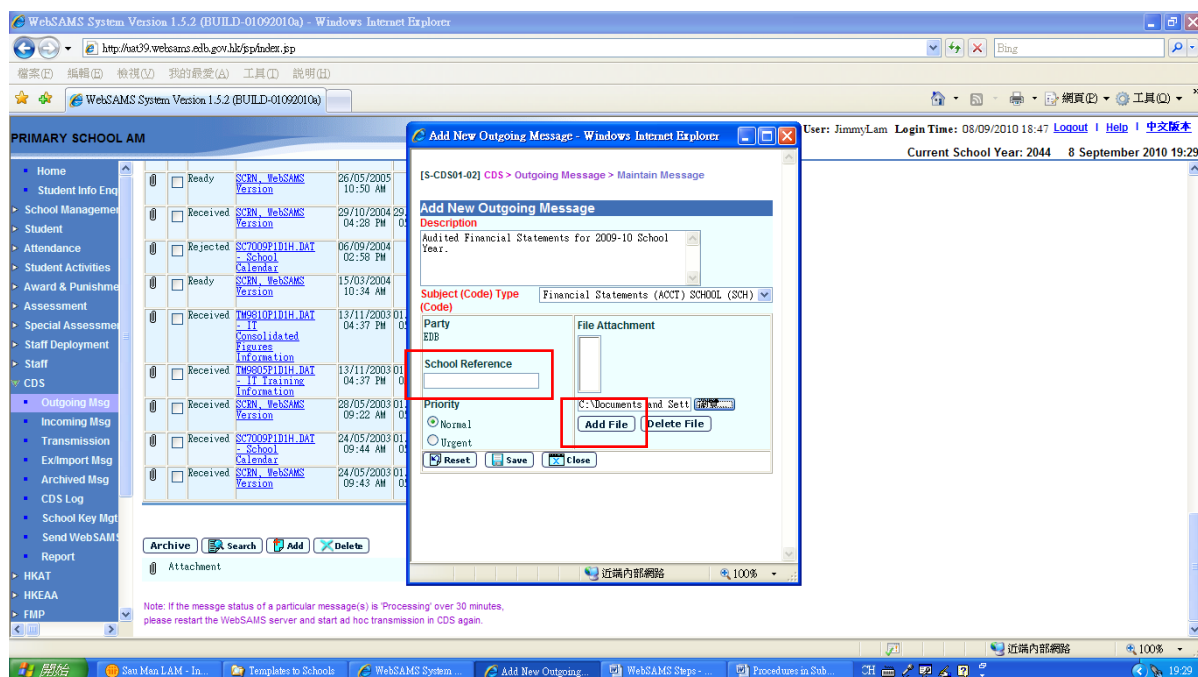
(9) In the “選擇檔案” pop-up window, search for the Excel file to be submitted to EDB and then click the “開啓(O)” button.

(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.)

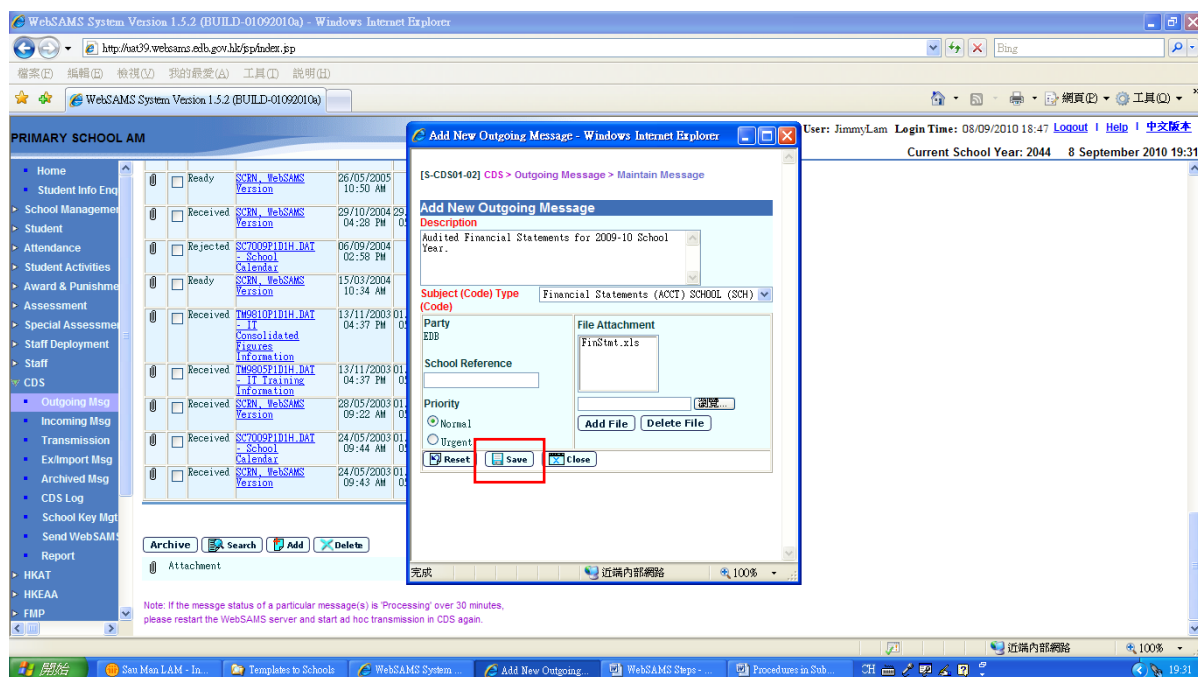


Procedures for Submitting Softcopy of Audited Financial Statements Through Communication and Delivery System

- (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.

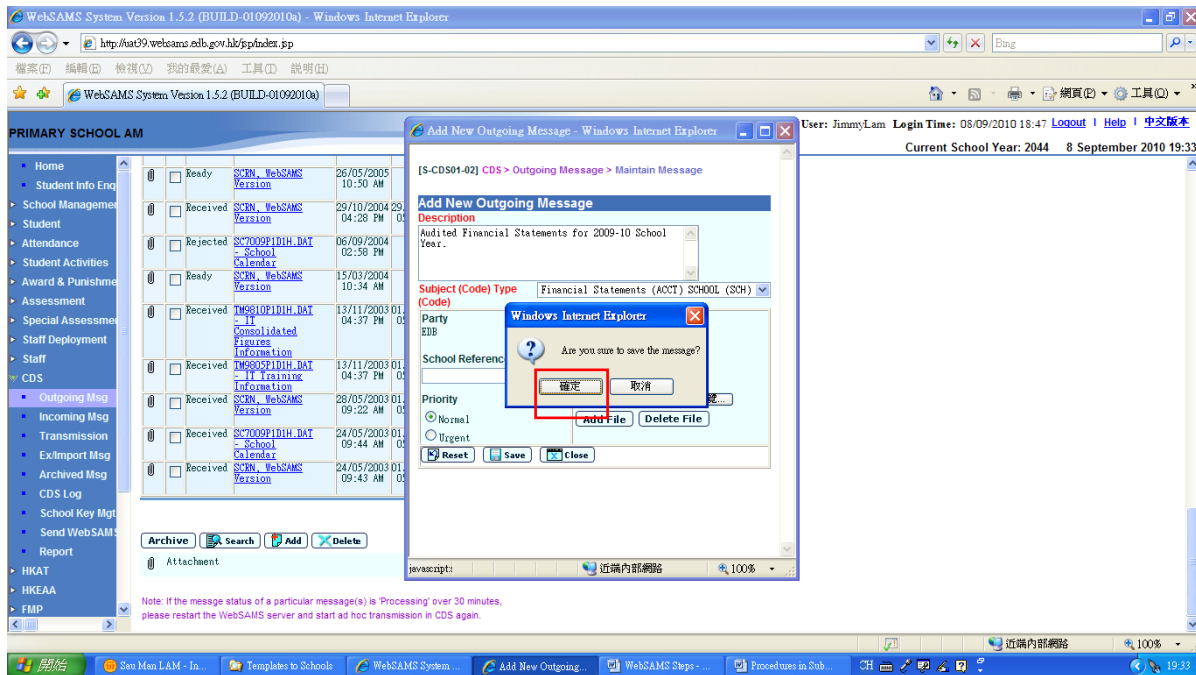


- (11) Click the “**Save**” (“儲存”) button to save changes made.

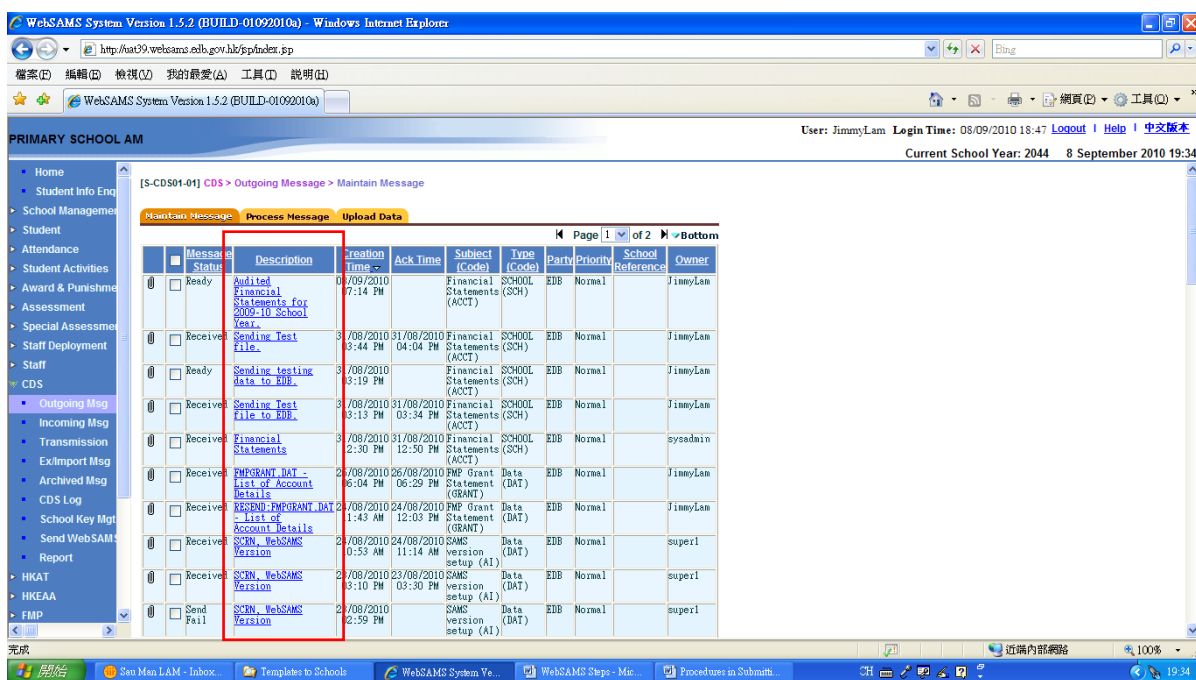


Procedures for Submitting Softcopy of Audited Financial Statements Through Communication and Delivery System

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

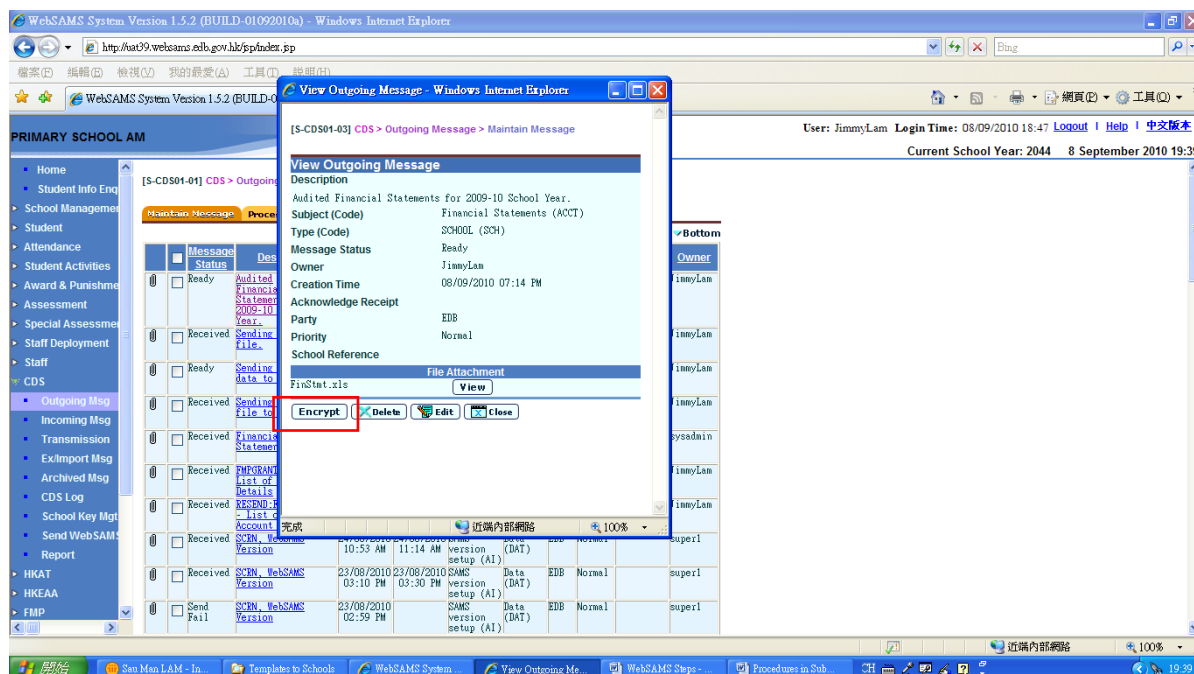


(13) The two pop-up windows will be closed and you will be directed back to the “**Maintain Message**” (“**編修訊息**”) screen. On this screen, look for the “**Description**” (“**訊息說明**”) that you have just entered in Step 5 and then click on it.

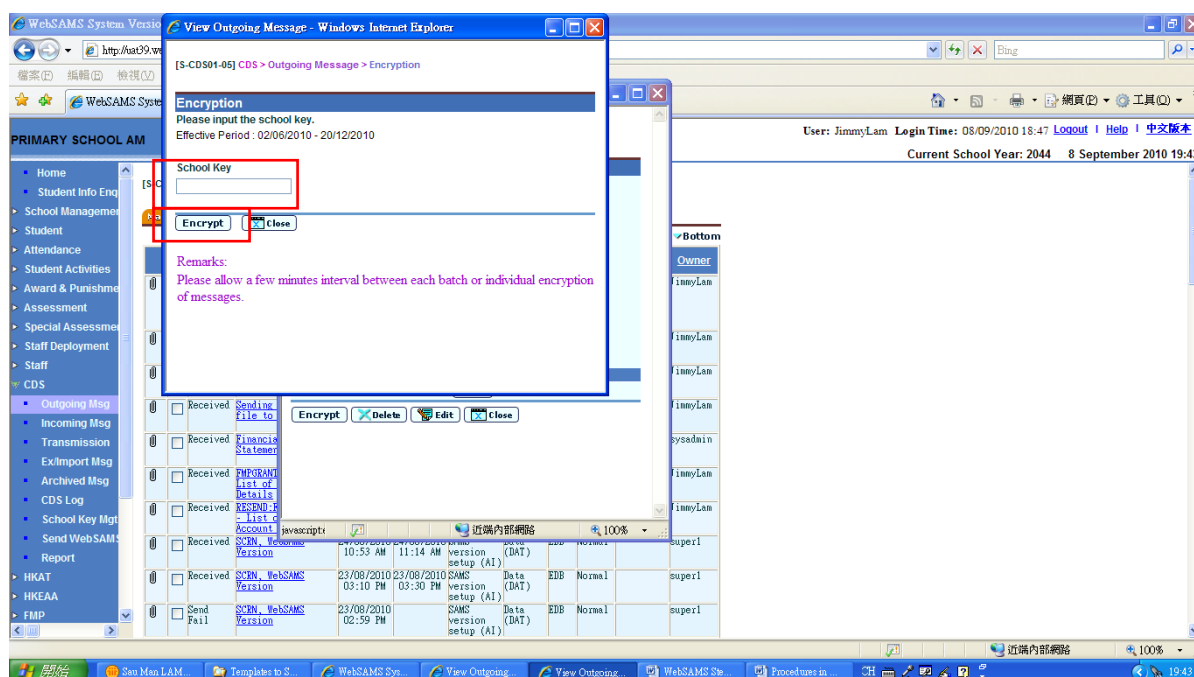


Procedures for Submitting Softcopy of Audited Financial Statements Through Communication and Delivery System

- (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.



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



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

- (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.

The screenshot shows the WebSAMS System Version 1.5.2 (BUILD-01092010a) interface. The user is logged in as JimmyLam. The current school year is 2044, and the date is 8 September 2010 19:44. The left sidebar shows the navigation menu with 'CDS' selected. The main area displays the 'Maintain Message' screen for the message [S-CD501-01]. The message status is 'Processing', and the description is 'Audited Financial Statements for 2009-10 School Year'. The table below shows the message details.

Message Status	Description	Creation Time	Ack Time	Subject (Code)	Type (Code)	Party	Priority	School Reference	Owner
Processing	Audited Financial Statements for 2009-10 School Year	08/09/2010 07:14 PM		Financial Statements (SCH)	SCHOOL (ACCT)	EIB	Normal		JimmyLam
Received	Sending Test file	31/08/2010 03:44 PM	31/08/2010 04:04 PM	Financial Statements (SCH)	SCHOOL (ACCT)	EIB	Normal		JimmyLam
Ready	Sending testing data to EIB	31/08/2010 03:19 PM		Financial Statements (SCH)	SCHOOL (ACCT)	EIB	Normal		JimmyLam
Received	Sending Test file to EIB	31/08/2010 03:13 PM	31/08/2010 03:34 PM	Financial Statements (SCH)	SCHOOL (ACCT)	EIB	Normal		JimmyLam
Received	Financial Statements	31/08/2010 12:30 PM	31/08/2010 12:30 PM	Financial Statements (SCH)	SCHOOL (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)	Data (DAT)	EIB	Normal		JimmyLam
Received	RESPOND-IMPORANT DAT - List of Account Details	24/08/2010 11:43 AM	24/08/2010 12:03 PM	FMP Grant Statement (GRANT)	Data (DAT)	EIB	Normal		JimmyLam
Received	SCHN_WebSAMS Version	24/08/2010 10:53 AM	24/08/2010 11:14 AM	SAMS version setup (AI)	Data (DAT)	EIB	Normal		superi
Received	SCHN_WebSAMS Version	23/08/2010 03:10 PM	23/08/2010 03:30 PM	SAMS version setup (AI)	Data (DAT)	EIB	Normal		superi

The screenshot shows the WebSAMS System Version 1.5.2 (BUILD-01092010a) interface. The user is logged in as JimmyLam. The current school year is 2044, and the date is 8 September 2010 19:46. The left sidebar shows the navigation menu with 'CDS' selected. The main area displays the 'Maintain Message' screen for the message [S-CD501-01]. The message status is 'Sent', and the description is 'Audited Financial Statements for 2009-10 School Year'. The table below shows the message details.

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)	SCHOOL (ACCT)	EIB	Normal		JimmyLam
Received	Sending Test file	31/08/2010 03:44 PM	31/08/2010 04:04 PM	Financial Statements (SCH)	SCHOOL (ACCT)	EIB	Normal		JimmyLam
Ready	Sending testing data to EIB	31/08/2010 03:19 PM		Financial Statements (SCH)	SCHOOL (ACCT)	EIB	Normal		JimmyLam
Received	Sending Test file to EIB	31/08/2010 03:13 PM	31/08/2010 03:34 PM	Financial Statements (SCH)	SCHOOL (ACCT)	EIB	Normal		JimmyLam
Received	Financial Statements	31/08/2010 12:30 PM	31/08/2010 12:30 PM	Financial Statements (SCH)	SCHOOL (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)	Data (DAT)	EIB	Normal		JimmyLam
Received	RESPOND-IMPORANT DAT - List of Account Details	24/08/2010 11:43 AM	24/08/2010 12:03 PM	FMP Grant Statement (GRANT)	Data (DAT)	EIB	Normal		JimmyLam
Received	SCHN_WebSAMS Version	24/08/2010 10:53 AM	24/08/2010 11:14 AM	SAMS version setup (AI)	Data (DAT)	EIB	Normal		superi
Received	SCHN_WebSAMS Version	23/08/2010 03:10 PM	23/08/2010 03:30 PM	SAMS version setup (AI)	Data (DAT)	EIB	Normal		superi
Send Fail	SCHN_WebSAMS Version	23/08/2010 02:59 PM		SAMS version setup (AI)	Data (DAT)	EIB	Normal		superi

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

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

The screenshot displays the WebSAMS System interface. The top navigation bar includes links for 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, ExImport Msg, Archived Msg, CDS Log, School Key Mgt, Send WebSAMS V, Report, HKAT, Applied Learning, HKCAA, FMP, SPA, Report Management, Data Management, Data Query Tool, Timetabling, Code Management, Security, E-Mail, Archive, and Customization.

The main content area shows the 'Outgoing Message' status. The 'Message Status' is 'Received'. The 'Description' is 'Audited Financial Statements for 2009-10 School Year'. The 'Creation Time' is 02/09/2011 07:32 PM. The 'Ack Time' is 02/09/2011 12:09 PM. The 'Subject (Code)' is Financial Statements (ACCT). The 'Type (Code)' is SCHOOL. The 'Party' is EDB. The 'Priority' is Normal. The 'School Reference' is empty. The 'Owner' is super1.

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 07:32 PM	02/09/2011 12:09 PM	Financial Statements (ACCT)	SCHOOL	EDB	Normal		super1	
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	SC9970PIDIH - 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	SC9970PIDIH - 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	SC9970PIDIH - SCIS - School Emergency Contact Information	08/08/2011 04:21 PM		SCIM (SCIM)	Data (DAT)	EDB	Normal		peterpo	
Ready	SC9970PIDIH - 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	

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.