

Please read in conjunction with the "WebSAMS – FMP - Bookkeeping Module Guidelines on Data Extraction Logic of Annual Accounts Reports".

Summary of Annual Account Reports by School Types

	<u>Report Name in WebSAMS</u>	<u>Report ID in WebSAMS</u>	<u>Primary School</u> <i>*<Note 1></i> <u>Statement No.</u>	<u>Secondary School</u> <i>*<Note 2></i> <u>Statement No.</u>	<u>Special School</u> <i>*<Note 3></i> <u>Statement No.</u>
1	Accumulated Fund Account	R-FBK027-E	14	16	15
2	Approved Collection for Specific Purposes Account	R-FBK025-E	11	13	12
3	Balance Sheet	R-FBK028-E	15	17	16
4	Employer's Contributions to Provident Fund Scheme / MPF Scheme for Non-Teaching Staff Account (Boarding Section)	R-FBK033-E	Not Applicable	10	8
5	Employer's Contributions to Provident Fund Scheme / MPF Scheme for Non-Teaching Staff Account	R-FBK021-E	7	9	7
6	General Funds Account / Tong Fai / Subscriptions: Income and Expenditure Account	R-FBK022-E	8 & 9	11	9 & 10
7	Gratuity Reserve Account	R-FBK029-E	Not Applicable	5	Not Applicable
8	Special Non-recurrent Grants for Enhancement of IT Facilities/ Services in Schools	R-FBK023-E	Attachment to Statement 4.2	Attachment to Statement 4.3	Attachment to Statement 4.3
9	School's Furniture and Equipment Account	R-FBK023-E	13	15	14
10	Mortgage Interest Subsidy Scheme Account	R-FBK019-E	5	6	5
11	Non-Recurrent Grants for F&E Account	R-FBK020-E	6	8	6
12	OEBG Financial Statement	R-FBK047-E	3.1	3.1	3.1
13	OEBG General Domain Statement of Income and Expenditure by Constituent Grants	R-FBK015-E	3.2	3.2	3.2
14	OEBG Special Domain Statement of Income and Expenditure by Constituent Grants	R-FBK016-E	3.3	3.3	3.3
15	Other Charges: Income and Expenditure Account Per Caput Grant Account (I)	R-FBK030-E	Not Applicable	7	Not Applicable
16	Outside OEBG Grant Accounts	R-FBK018-E	4.2	4.3	4.3
17	Salaries Grant Account (Boarding Section)	R-FBK032-E	Not Applicable	4.2	4.2
18	Salaries Grant Account	R-FBK017-E	4.1	4.1	4.1
19	Sales of Textbooks Account	R-FBK024-E	10	12	11
20	Set-up Fund Account	R-FBK026-E	12	14	13
21	Government Funds Reconciliation Statement	R-FBK042-E	Supplementary Report		
22	Listing of Grants Balance	R-FBK038-E	Supplementary Report		
23	Sales of Exercise Books & Stationery / School Uniform / School Ties / School Badges Account	R-FBK031-E	Supplementary Report		

*<Note 1> Based on information of Education and Manpower Bureau Circular Memorandum No. **175/2005**.

*<Note 2> Based on information of Education and Manpower Bureau Circular Memorandum No. **176/2005**.

*<Note 3> Based on information of Education and Manpower Bureau Circular Memorandum No. **177/2005**.

Name of School :

**ACCUMULATED FUND ACCOUNT
FOR THE ACCOUNTING YEAR ENDED 31 AUGUST 2005**

Any other Sub-ledger under G1704 (e.g. G1704502, if any) will be listed in a separate page.

G1704501 Accumulated Fund Account

Particulars	Amount \$	Particulars	Amount \$
	G1704501		G1704501
List <u>expenditure</u> account description line by line in alphabetical order	List 001-499	BALANCE BROUGHT FORWARD FROM PREVIOUS YEAR	G1704501(Opening) +G1704501502
		List <u>income</u> account description line by line in alphabetical order	List 500-999
BALANCE CARRIED FORWARD TO NEXT YEAR			

Name of School :

**APPROVED COLLECTION FOR SPECIFIC PURPOSES ACCOUNT
FOR THE ACCOUNTING YEAR ENDED 31 AUGUST 2005**

Any other Sub-ledger under G1003 (e.g. G1003002, if any) will be listed horizontally.	\$ Approved Collection G1003001
INCOME	Sum of 500-999 exclude 502 & 504
EXPENDITURE	Sum of 001-499
SURPLUS/(DEFICIT) FOR THE YEAR	
SURPLUS/(DEFICIT) BROUGHT FORWARD FROM PREVIOUS YEAR	G1003001(Opening) + G1003001502
SURPLUS / (DEFICIT)	
DEFICIT TRANSFERRED TO *GENERAL FUND / SUBSCRIPTIONS / TONG FAI ACCOUNT	504
SURPLUS / (DEFICIT) CARRIED FORWARD TO NEXT YEAR	

Notes from FMP:

(i) The requirement of splitting Approved Collection column into "Air-conditioning" and "Other purposes" is not available.

(ii) Breakdowns of expenditure is not available.

Please present your breakdowns either on the face of this statement or under Notes to Accounts.

Name of School :

BALANCE SHEET AS AT 31 AUGUST 2005

Previous Year \$		\$	\$	Data Extraction Logic
	ACCUMULATED FUND FURNITURE AND EQUIPMENT GRANTS UTILIZED NON-RECURRENT GRANTS FOR BUILDING RECEIVED NON-RECURRENT GRANTS FOR FURNITURE AND EQUIPMENT RECEIVED TRANSITION FURNITURE AND EQUIPMENT GRANT/ COMPOSITE FURNITURE AND EQUIPMENT AND GRANTS UTILIZED			Closing Balance of Ledger "G1704" Closing Balance of Ledger "G7004" Closing Balance of Ledger "G7002" Closing Balance of Ledger "G7003"
	List out any other " <u>Capitalized Expenditure</u> " ledger description line by line in alphabetical order			Closing Balance of Ledger "G7006" Itemize closing balance of the rest of ledger code range from "7000" to "7099"
	TOTAL			
	RESERVES AND FUNDS Gratuity Reserve Account Set-up Fund Account			Closing Balance of Ledger "G1702" Closing Balance of Ledger "G1703"
	List out any other " <u>Reserve and Funds</u> " ledger description line by line in alphabetical order			Itemize closing balance of the rest of ledger code range from "7100" to "7199"
	TOTAL RESERVES AND FUNDS			

Name of School :

BALANCE SHEET AS AT 31 AUGUST 2005

Previous Year		\$	\$	Data Extraction Logic
	SURPLUS RETAINED			
	Grant Accounts in OEBG - General Domain (as per OEBG Financial Statement)			Balancing figure under " <u>General Domain</u> " column of report "OEBG Financial Statement R-FBK047-E "
	Grant Accounts in OEBG - Special Domain (as per OEBG Financial Statement)			Balancing figure under " <u>Special Domain</u> " column of report "OEBG Financial Statement R-FBK047-E "
	Grant Accounts Outside OEBG (as per Outside OEBG Accounts Statement)			Total figure of report "Outside OEBG Grant Accounts R-FBK018-E " in which ledger "G1017", "G1056", "G1016", "G1023", "G1024", "G1060", "G1018" "G1057" and "G1003" are excluded
	Others			
	List out any other grant accounts description at ledger / sub-ledger level line by line in alphabetical order			Itemize balance of ledger / sub-ledger codes from "1000" to "1999", excluding "G1017", "G1056" and those already listed above, but including only <u>Credit</u> balance of "G1018", "G1057" and "G1701501".
	<i>For Example:</i>			
	Approved Collection for Specific Purpose Account			Closing Balance of " G1003001 "
	Employer's contribution to P-Fund /MPF scheme for Non-teaching			Closing Credit Balance of " G1018 "
	Employer's contribution to P-Fund /MPF scheme for Non-teaching staff for			Closing Credit Balance of " G1057 "
	Boarding Section			
	General Fund /Tong Fai /Subscriptions Account			Closing Credit Balance of " G1701501 "
	Mortgage Interest Subsidy Scheme - Teaching Staff			Closing Balance of " G1016001 "
	Mortgage Interest Subsidy Scheme - Teaching Supporting Staff			Closing Balance of " G1016002 "
	Non-recurrent Grants for F&E Account			Closing Balance of " G1060001 "
	Other Charge: Income & Expenditure Account			Closing Balance of " G1023001 "
	Other Chargers: Per Caput Grant Account			Closing Balance of " G1024001 "
	Sales of Textbooks Account			Closing Balance of " G1701502 "
	TOTAL SURPLUS RETAINED			

Name of School :

BALANCE SHEET AS AT 31 AUGUST 2005

Previous Year \$	\$	\$	Data Extraction Logic
LONG TERM LIABILITIES			
List out "<u>Long Term Liabilities</u>" ledger description line by line in alphabetical order			Itemize balance of ledger codes from "7200" to "7299" and show in pairs for each long term liability ledger code as below:
Loan originally contracted			Historical Cumulative <u>Credit</u> Balance
Less: Amount repaid to date			Historical Cumulative <u>Debit</u> Balance
TOTAL LONG TERM LIABILITIES			
CURRENT LIABILITIES			
Salaries Grant Received in Advance			
School Section:			
-Teaching Staff			Closing Credit Balance of " G1017001 "
-Supply Staff			Closing Credit Balance of " G1017002 "
-Teaching Supporting Staff			Closing Credit Balance of " G1017003 "
-Clerical and Janitor Staff			Closing Credit Balance of " G1017004 "
-Any other			Itemize any other Credit Balance of sub-ledger codes under
Boarding Section:			
-Staff Salaries (Boarding Section)			Closing Credit Balance of " G1056001 "
-Supply Staff (Boarding Section)			Closing Credit Balance of " G1056002 "
-Any other			Itemize any other Credit Balance of sub-ledger codes under
List out "<u>Payable</u>" ledger description line by line in alphabetical order			Itemize balance of ledger codes from "7300" to "7399"
Local Education Allowance			Closing Balance of Ledger " G7304 "
OEBG Received in Advance (Please itemize)			Closing Balance of Ledger " G7305 "
School Fees Payable			Closing Balance of Ledger " G7301 "
Subscriptions / Tong Fai Payable			Closing Balance of Ledger " G7302 "
Sundry Creditors (Please provide details)			Closing Balance of Ledger " G7303 "
List out "<u>Other Liabilities</u>" ledger description line by line in alphabetical order			Itemize balance of ledger codes from "7400" to "7499"
Other (Please itemize)			
TOTAL CURRENT LIABILITIES			
TOTAL			

Name of School :

BALANCE SHEET AS AT 31 AUGUST 2005

Previous Year \$	\$	\$	Data Extraction Logic
FIXED ASSETS (AT COST)			
List out "<u>Fixed Asset</u>" ledger description line by line in alphabetical order		Itemize balance of ledger codes from "5300" to "5499" and show in block (i.e. Opening + Total Debit - Total Credit = Closing) for each fixed asset ledger code as below:	
Opening - Buildings (including Major Repairs)			Opening balance at the beginning of the accounting year of ledger codes from "5300" to "5399"
Additions during the period			Total " <u>Debit</u> " transaction amount during the period
Disposal/Depreciation during the period			Total " <u>Credit</u> " transaction amount during the period
			Closing balance at the end of the accounting year of ledger codes from "5300" to "5399"
Opening - Furniture and Equipment (including T.V. sets, etc.)			Opening balance at the beginning of the accounting year of ledger codes from "5400" to "5499"
Additions during the period			Total " <u>Debit</u> " transaction amount during the period
Disposal/Depreciation during the period			Total " <u>Credit</u> " transaction amount during the period
			Closing balance at the end of the accounting year of ledger codes from "5400" to "5499"
TOTAL FIXED ASSETS			
INVESTMENT AT COST			
List out "<u>Investment</u>" ledger description line by line in alphabetical order		Itemize balance of ledger codes from "5500" to "5599"	
(Market Value should be stated by way of Note in Notes to Accounts)			
TOTAL INVESTMENT			

Name of School :

BALANCE SHEET AS AT 31 AUGUST 2005

Previous Year \$		\$	\$	Data Extraction Logic
	CURRENT ASSETS			
	List out "<u>Stock</u>" ledger description line by line in alphabetical order			Itemize balance of ledger codes from "5600" to "5699"
	Stock:			
	<i>For Example:</i>			
	-Stock of Books and Stationery			Closing Balance of Ledger "G5601"
	-Stock of School Uniform, etc.			Closing Balance of Ledger "G5602"
	-Stock of Tuckshop Items			Closing Balance of Ledger "G5603"
	Account Receivable from EMB:			
	-Employer's Contributions to PF /MPF Scheme for Non-teaching Staff Account			Closing Debit Balance of "G1018"
	-Employer's Contributions to PF /MPF Scheme for Non-teaching Staff Account for Boarding Section			Closing Debit Balance of "G1057"
	List out "<u>Receivable</u>" ledger description line by line in alphabetical order			Itemize balance of ledger codes from "5700" to "5799"
	Receivable:			
	<i>For Example:</i>			
	-School Fees Receivable			Closing Balance of Ledger "G5702"
	-Subscriptions/ Tong Fai Receivable			Closing Balance of Ledger "G5703"
	-Sundry Debtors (Please provide details)			Closing Balance of Ledger "G5701"
	List out "<u>Deposits</u>" ledger description line by line in alphabetical order			Itemize balance of ledger codes from "5800" to "5899"
	Deposits:			
	<i>For Example:</i>			
	-Utility Deposits			Closing Balance of Ledger "G5801"
	List out "<u>Bank Fixed Deposits</u>" ledger description line by line in alphabetical order			Itemize balance of ledger codes from "5200" to "5299"
	Bank Fixed Deposits:			
	<i>For Example:</i>			

Name of School :

BALANCE SHEET AS AT 31 AUGUST 2005

Previous Year \$		\$	\$	Data Extraction Logic
	-Fixed Deposit - Government Funds -Fixed Deposit - School Funds			Closing Balance of Ledger "G5201" Closing Balance of Ledger "G5202"
	List out "<u>Cash at Bank</u>" ledger description line by line in alphabetical order			Itemize balance of ledger codes from "5000" to "5099"
	Cash at Bank: <i>For Example:</i> -Bank - Government Funds -Bank - School Funds -Bank - Textbook Grant			Closing Balance of Ledger "G5001" Closing Balance of Ledger "G5002" Closing Balance of Ledger "G5003"
	List out "<u>Cash in Hand</u>" ledger description line by line in alphabetical order			Itemize balance of ledger codes from "5100" to "5199"
	Cash in Hand <i>For Example:</i> -Petty cash -Government Fund -Petty cash -School Fund			Closing Balance of Ledger "G5101" Closing Balance of Ledger "G5102"
	List out "<u>Other Assets</u>" ledger description line by line in alphabetical order			Itemize balance of ledger codes from "5900" to "5999"
	Others (Please provide details) TOTAL CURRENT ASSETS			

Name of School :

BALANCE SHEET AS AT 31 AUGUST 2005

Previous Year \$	\$	\$	Data Extraction Logic
DEFICIT ON SALARIES GRANT ACCOUNT			
School Section:			
-Teaching Staff			Closing Debit Balance of "G1017001"
-Supply Staff			Closing Debit Balance of "G1017002"
-Teaching Supporting Staff			Closing Debit Balance of "G1017003"
-Clerical and Janitor Staff			Closing Debit Balance of "G1017004"
-Any other			Itemize any other Debit Balance of sub-ledger codes under "G1017"
Boarding Section:			
-Staff Salaries			Closing Debit Balance of "G1056001"
-Supply Staff			Closing Debit Balance of "G1056002"
-Any other			Itemize any oter Debit Balance of sub-ledger codes under "G1056"
DEFICIT ON *GENERAL FUND / TONG FAI / SUBSCRIPTIONS :			Closing Debit Balance in General Funds Account /Tong Fai /Subscriptions: Income & Expenditure Account under "G1701501"
TOTAL			

Name of School :

**EMPLOYER'S CONTRIBUTIONS TO
PROVIDENT FUND/MANDATORY PROVIDENT FUND SCHEME
FOR NON-TEACHING STAFF ACCOUNT (BOARDING SECTION)
FOR THE ACCOUNTING YEAR ENDED 31 AUGUST 2005**

	Provident Fund Scheme G1057001 \$	MPF Scheme G1057002 \$	Total \$	Notes
GRANT RECEIVED	501	501		
EXPENDITURE				
Employer's contributions (Notes)				
entitled to 5%	002	002		
entitled to 10%	003	003		
entitled to 15%	004	004		
List other expenditure accounts description line by line in alphabetical order	List rest of 001-499	List rest of 001-499		
(Please provide details showing names, total salaries and contributions for the above staff in Notes to Accounts)				
TOTAL EXPENDITURE				
OTHER INCOME			Sum 500-999 exclude 501 and 502	
SURPLUS/(DEFICIT) FOR THE YEAR				
SURPLUS/(DEFICIT) BROUGHT FORWARD FROM PREVIOUS YEAR			G1057001(Opening) and G1057002(Opening) + G1057001502 and G1057002502	
SURPLUS/(DEFICIT) CARRIED FORWARD TO NEXT YEAR				

Notes :

Non-teaching Staff include the Clerical Staff, Janitor Staff and Teaching Supporting Staff.

Name of School :

**EMPLOYER'S CONTRIBUTIONS TO
PROVIDENT FUND/MANDATORY PROVIDENT FUND SCHEME
FOR NON-TEACHING STAFF ACCOUNT
FOR THE ACCOUNTING YEAR ENDED 31 AUGUST 2005**

	Provident Fund Scheme G1018001 \$	MPF Scheme G1018002 \$	Total \$	Notes
GRANT RECEIVED	501	501		
EXPENDITURE				
Employer's contributions (Notes)				
entitled to 5%	002	002		
entitled to 10%	003	003		
entitled to 15%	004	004		
List other expenditure accounts description line by line in alphabetical order	List rest of 001-499	List rest of 001-499		
(Please provide details showing names, total salaries and contributions for the above staff in Notes to Accounts)				
TOTAL EXPENDITURE				
OTHER INCOME			Sum 500-999 exclude 501 and 502	
SURPLUS/(DEFICIT) FOR THE YEAR				
SURPLUS/(DEFICIT) BROUGHT FORWARD FROM PREVIOUS YEAR			G1018001(Opening) and G1018002(Opening) + G1018001502 and G1018002502	
SURPLUS/(DEFICIT) CARRIED FORWARD TO NEXT YEAR				

Notes :

Non-teaching Staff include only the Clerical Staff, Janitor Staff and Teaching Supporting Staff (such as Educational Psychologists and Learning Support Assistants) paid from Administration/ Revised Administration Grant and Salaries Grant.

Notes from FMP:

- (i) The heading "SCHOOL SECTION" is not provided in WebSAMS. Please amend by using WORD/RTF/EXCEL report formats provided by WebSAMS if necessary.
- (ii) The wording "Employer's contributions to PF/MPF" is not provided in WebSAMS. Please amend by using WORD/RTF/ EXCEL report formats provided by WebSAMS if necessary.

Name of School :

***GENERAL FUNDS / SUBSCRIPTIONS / TONG FAI ACCOUNT :
INCOME AND EXPENDITURE ACCOUNT
FOR THE ACCOUNTING YEAR ENDED 31 AUGUST 2005**

	General Funds/ Subscriptions / Tong Fai G1701501		
	\$	\$	Notes
INCOME			
List income account description line by line in alphabetical order	List 500-999 exclude 502-506		
e.g. Donations (Please provide details in Statement 17)	515		
Profit on Sale of Exercises Books and Stationery (Note)	511		
Profit on Sale of School Uniforms, etc. (Note)	512		
Profit on Sale of Tuckshop Items (Note)	513		
Registration Fees	509		
Remission	508		
Tong Fai / Subscriptions	507		
Transportation Fees	510		
Tuckshop Rental received	514		
TOTAL INCOME			
EXPENDITURE			
Deficit on Grant A/C: (Please itemize)			
List income account 504 to 506 description in alphabetical order	List 504-506		
e.g. Transfer to General Domain Control/Grants	504		
Transfer to Non OEBG Grants A/C	506		
Transfer to Special Domain Grants A/C	505		
List expenditure account description line by line in alphabetical order	List 001-499		
TOTAL EXPENDITURE			
SURPLUS/(DEFICIT) FOR THE YEAR			
SURPLUS/(DEFICIT) BROUGHT FORWARD FROM PREVIOUS YEAR		G1701501(Opening) + G1701501502	
ACCUMULATIVE SURPLUS/(DEFICIT)			
LESS : APPROPRIATIONS		(503)	
ACCUMULATIVE SURPLUS/(DEFICIT) CARRIED FORWARD TO NEXT YEAR			

Note :

The profit limit of 15% on cost should extend to cover all paid services provided by the schools to pupils, except for sale of textbooks. Please provide percentage of profit for individual item in Notes to the Accounts.

Name of School :

**GRATUITY RESERVE ACCOUNT
FOR THE ACCOUNTING YEAR ENDED 31 AUGUST 2005**

Any other Sub-ledger under G1702 (e.g. G1702502, if any) will be listed horizontally.	\$	Notes
	Gratuity Reserve Account G1702501	
BALANCE BROUGHT FORWARD FROM PREVIOUS YEAR	G1702501(Opening) + G1702501502	
INCOME		
List description of income accounts line by line in alphabetical order	List 500-999 exclude 502	
e.g. Interest Received	503	
TOTAL INCOME		
APPROVED EXPENDITURE	Total Sum of 001-499	
BALANCE CARRIED FORWARD TO NEXT YEAR		

Note : The surplus should be represented by the total of individual staff account balance concerned.

Name of School :

**SPECIAL NON-RECURRENT GRANTS FOR ENHANCEMENT OF IT FACILITIES/ SERVICES IN SCHOOLS
SUMMARY FOR THE PERIOD FROM COMMENCEMENT OF PROGRAMMES TO 31 AUG**

Note: This report lists out all surplus / deficit ledger codes one by one EXCEPT for ledger code G1003, G1016, G1017, G1018, G1023, G1024, G1056, G1057, G1060, G1701 to G1704.

Any other Sub-ledger under G1009 (e.g. G1009002, if any) will be listed horizontally.	\$ #Display Sub-ledger Description Here e.g. Other Recurrent G1009001
INCOME	
List description of income accounts line by line in alphabetical order	List 500-999 exclude 502-506
TOTAL INCOME	
EXPENDITURE	
List description of expenditure accounts line by line in alphabetical order	List 001-499
TOTAL EXPENDITURE	
Surplus / (Deficit) for the Year	
Surplus / (Deficit) Brought Forward from Previous Year	Sub-ledger (Opening) +Sub-ledger (i502) e.g. G1009001(Opening) + G1009001502
Accumulated Surplus / (Deficit)	
Amount Refunded/ Refundable to EMB	503
Amount Transferred (To) / From *General Domain / Special Domain	505 & 506
Amount Transferred (To) / From *General Fund/ Subscriptions/Tong Fai Account	504
Surplus / (Deficit) Carried Forward to Next Year	

Notes from FMP:

(i) For the Statement of Special Non-recurrent Grant of Enhancement of IT Facilities/ Services in Schools, the requirement of splitting "Income" and "Expenditure" into "Government Subsidy", "School's Contribution" and "Quality Education Fund" is not available. Please present your breakdowns either on the face of this statement or under Notes to Accounts.

Name of School :

**SCHOOL'S FURNITURE AND EQUIPMENT ACCOUNT
FOR THE ACCOUNTING YEAR ENDED 31 AUGUST 2005**

Note: This report lists out all surplus / deficit ledger codes one by one EXCEPT for ledger code G1003, G1016, G1017, G1018, G1023, G1024, G1056, G1057, G1060, G1701 to G1704.

Any other Sub-ledger under G1009 (e.g. G1009002, if any) will be listed horizontally.	\$ #Display Sub-ledger Description Here e.g. Other Recurrent G1009001
INCOME	
List description of income accounts line by line in alphabetical order	List 500-999 exclude 502-506
TOTAL INCOME	
EXPENDITURE	
List description of expenditure accounts line by line in alphabetical order	List 001-499
TOTAL EXPENDITURE	
Surplus / (Deficit) for the Year	
Surplus / (Deficit) Brought Forward from Previous Year	Sub-ledger (Opening) +Sub-ledger (i502) e.g. G1009001(Opening) + G1009001502
Accumulated Surplus / (Deficit)	
Amount Refunded/ Refundable to EMB	503
Amount Transferred (To) / From *General Domain / Special Domain	505 & 506
Amount Transferred (To) / From *General Fund/ Subscriptions/Tong Fai Account	504
Surplus / (Deficit) Carried Forward to Next Year	

Note:

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.

Notes from FMP:

(i) For the Statement of School's Furniture and Equipment Account, to record the balance transferred from set-up fund account, WFMP user can use the ledger account code G1705-1999.

Name of School :

**MORTGAGE INTEREST SUBSIDY SCHEME ACCOUNT
FOR THE ACCOUNTING YEAR ENDED 31 AUGUST 2005**

Any other Sub-ledger under G1016 (e.g. G1016003, if any) will be listed horizontally.	TEACHING STAFF G1016001 \$	TEACHING SUPPORTING STAFF G1016002 \$
GRANT RECEIVED	Sum of 500-999 exclude 502	Sum of 500-999 exclude 502
EXPENDITURE	Sum of 001-499	Sum of 001-499
SURPLUS/(DEFICIT) FOR THE YEAR		
SURPLUS/(DEFICIT) BROUGHT FORWARD FROM PREVIOUS YEAR	G1016001(Opening) + G1016001502	G1016002(Opening) + G1016002502
SURPLUS/(DEFICIT) CARRIED FORWARD TO NEXT YEAR		

Note: Breakdown showing the name of staff, amount, related period and date of subsequent settlement should be provided.

Name of School :

**NON-RECURRENT GRANTS FOR FURNITURE AND EQUIPMENT ACCOUNT
FOR THE ACCOUNTING YEAR ENDED 31 AUGUST 2005**

	\$	Notes
Any other Sub-ledger under G1060 (e.g. G1060002, if any) will be listed horizontally.	Non- Recurrent Grants for F&E G1060001	
GRANT RECEIVED	Sum 500-999 exclude 502 & 504	
EXPENDITURE	Sum of 001-499	
Surplus / (Deficit) for the Year		
Deficit transferred to *General Fund/ Subscriptions/ Tong Fai Account	504	
<u>Add:</u> Approved Surplus Brought Forward from Previous Year	G1060001(Opening) + G1060001502	
TOTAL		
<u>Less</u> : - Approved Surplus Carried Forward to Next Year		
Amount Refunded /Refundable to EMB	503	

Notes from FMP:

The requirement of splitting "Amount Refunded to EMB" and "Amount Refundable to EMB" is not available. Please present your breakdowns either on the face of this statement or under Notes to Accounts.

**OPERATING EXPENSES BLOCK GRANT
 FINANCIAL STATEMENT FOR THE YEAR ENDED 31 AUGUST 2005**

	General Domain \$	Special Domain \$	Total \$
Grants Received <i>(Per OEBG General/ Special Domain Statement)</i> <i>(See R-FBK015-E & R-FBK016-E)</i>	G2xxx-xxx- (500 to 999) Exclude (502 to 504, 506)	G3xxx-xxx-(500 to 999) Exclude (502 to 505)	<i>(Debit) /Credit Balance</i>
Actual Expenditure <i>(Per OEBG General/ Special Domain Statement)</i> <i>(See R-FBK015-E & R-FBK016-E)</i>	G2xxx-xxx-(001 to 499)	G3xxx-xxx-(001 to 499)	<i>Debit / (Credit) Balance</i>
Surplus /(Deficit) For The Year			<i>Positive/(Negative) Figure</i>
Surplus Brought Forward From Previous Years	G2xxx-xxx- (opening) + G2xxx-xxx-502	G3xxx-xxx- (opening) + G3xxx-xxx-502	<i>(Debit) /Credit Balance</i>
Amount Refunded /Refundable To Education and Manpower Bureau	G2xxx-xxx-503	G3xxx-xxx-503	<i>(Debit) /Credit Balance</i>
Amount Transferred (To Special Domain/ Other Grants)/From General Domain [(Note 1) and/or (Note 2)]*	G2xxx-xxx-506	G3xxx-xxx-505	<i>(Debit) /Credit Balance</i>
Surplus/ (Deficit) For The Year After Transfer			<i>Positive/(Negative) Figure</i>
Deficit Transferred To *General Fund /Subscriptions / Tong Fai Account	G2xxx-xxx-504	G3xxx-xxx-504	<i>(Debit) /Credit Balance</i>
Surplus Carried Forward To Next Year			<i>Positive/(Negative) Figure</i>

Notes:

- Please specify the special approval from REO with reference to EMBCM No. 196/2003.
- Please refer to Note 1 of S3.3
- Any unspent balance of the General and Special Domains in excess of twelve month's provision of OEBG are refunded to EMB. The school, in deciding the amount from which constituent grant(s) the refund will be made, should reflect such amount in the respective column of the constituent grant(s) in Statement 3.3, where appropriate.

Notes from FMP:

- The requirement of splitting "Income" into "Grant Received" and "Others (Please specify)" is not available. Please present your breakdowns either on the face of this statement or under Notes to Accounts.
- "Amount transferred from Special Domain to General Domain" is not provided in WebSAMS. Please amend by using WORD/RTF/EXCEL report formats provided by WebSAMS if necessary.
- * Note 1 and 2 are not provided in WebSAMS.

**OPERATING EXPENSES BLOCK GRANT GENERAL DOMAIN
STATEMENT OF INCOME AND EXPENDITURE BY CONSTITUENT GRANTS
FOR THE ACCOUNTING YEAR ENDED 31 AUGUST 2005**

	INCOME \$ <i>G2xxx-xxx-(500 to 999)</i>	EXPENSES \$ <i>G2xxx-xxx-(001 to 499)</i>
List code and description of sub-ledger under G2xxx-xxx line by line, in alphabetical order of sub-ledger description.	List 500-999, exclude 502 to 504, 506 (Debit) /Credit Balance	List 001-499 Debit /((Credit) Balance
For Example:		
G2005001 Administration Grant	<i>G2005001(500-999) exclude 502-504, 506</i>	<i>G2005001(001-499)</i>
G2037001 AL Biology	<i>G2037001(500-999) exclude 502-504, 506</i>	<i>G2037001(001-499)</i>
G2001001 School and Class Grant	<i>G2001001(500-999) exclude 502-504, 506</i>	<i>G2001001(001-499)</i>
G2068001 Training and Development Grant	<i>G2068001(500-999) exclude 502-504, 506</i>	<i>G2068001(001-499)</i>
Total	_____	_____
	=====	=====

Notes:

- Amount received should include -
 - unspent handling charges of the Textbook Assistance Scheme and the Student Travel Scheme;
 - reimbursement of hire charges for sport venues;
 - all bank interest derived from Government Funds accounts;
 - other miscellaneous income. Breakdown for total income is shown in the Notes to the Accounts.

The expenditure on audit fee is shown in the Notes to the Accounts.
- Breakdown for total income and expenditure for clerical and janitor staff salaries/ allowance and cleaning contract are shown in the Notes to the Accounts.
- Receipts of miscellaneous income, including long service payment, employees compensation and amounts recovered from school own funds, etc. should be shown against each individual constituent grant which paid the corresponding expenses in this Statement 3.2.

Notes from FMP:

The requirement of splitting "Income" into "Grant Received" and "Others (Please specify)" is not available. Please present your breakdowns either on the face of this statement or under Notes to Accounts.

OEBG SPECIAL DOMAIN
STATEMENT OF INCOME AND EXPENDITURE BY CONSTITUENT GRANTS
FOR THE ACCOUNTING YEAR ENDED 31 AUGUST 2005

List code and description of sub-ledger under G3xxx-xxx in the code sequence	Data Extraction Logic	G3002001 Whole School Approach to Guidance & Discipline Programme Funds \$	G3003001 School-based Support Scheme for Schools with Intake of Newly Arrived Children \$	G3004001 English Extensive Reading \$	G3005001 Chinese Extensive Reading \$	G3006001 Integration of Children with Special Needs \$	G3007001 Special Education Needs Incidental Charges \$
Income	G3xxx-xxx-(500 to 999) exclude (502 to 505) (Debit) / Credit Balance	G3002001(500 to 999) exclude (502 to 505)	G3003001(500 to 999) exclude (502 to 505)				
Expenditure	G3xxx-xxx-(001 to 499) Debit / (Credit) Balance	G3002001(001 to 499)	G3003001(001 to 499)				
Surplus / (Deficit) For The Year	<i>Positive/(Negative) Figure</i>						
Surplus Brought Forward From Previous Year	G3xxx-xxx(Opening) + G3xxx-xxx-502 (Debit) /Credit Balance	G3002001(Opening) + G3002001502	G3003001(Opening) + G3003001502				
Amount Refunded / Refundable To Education and Manpower Bureau	G3xxx-xxx-503 (Debit) /Credit Balance	G3002001503	G3003001503				
Amount Transferred To General Domain	G3xxx-xxx-505 (Debit) /Credit Balance	G3002001505	G3003001505				
Surplus / (Deficit) For The Year After Transfer	<i>Positive/(Negative) Figure</i>						
Deficit Transferred To *General Fund /Subscriptions/ Tong Fai Account	G3xxx-xxx-504 (Debit) /Credit Balance	G3002001504	G3003001504				
Surplus Carried Forward To Next Year	<i>Positive/(Negative) Figure</i>						

Note:

1. Surplus at the opening of the 2004-05 school year should be transferred to the General Domain (S3.1) due to the introduction of Composite Information Technology Grant

2. Any unspent balance of the General and Special Domains in excess of twelve month's provision of OEBG are refundable to EMB. The school, in deciding the amount from which constituent grant(s) the refund will be made, should reflect such amount in the respective column of the constituent grant(s) in Statement 3.3, where appropriate.

Notes from FMP:

The requirement of splitting "Income" into "Grant Received" and "Others (Please specify)" is not available. Please present your breakdowns either on the face of this statement or under Notes to Accounts.

OEBG SPECIAL DOMAIN
STATEMENT OF INCOME AND EXPENDITURE BY CONSTITUENT GRANTS
FOR THE ACCOUNTING YEAR ENDED 31 AUGUST 2005

List code and description of sub-ledger under G3xxx-xxx in the code sequence	Data Extraction Logic	G3008001	G3009001	G3010001	G3011001	G3017001	Total
		School-based Intensive English Program	School-based Remedial Support Programme	Incentive Grant for Extending Opening Hours of Computer Room/Facilities in	Recurrent Grant for IT in Education Project	Capacity Enhancement Grant	
		\$	\$	\$	\$	\$	\$
Income	G3xxx-xxx-(500 to 999) exclude (502 to 505) (Debit) / Credit Balance						
Expenditure	G3xxx-xxx-(001 to 499) Debit / (Credit) Balance						
Surplus / (Deficit) For The Year	<i>Positive/(Negative) Figure</i>						
Surplus Brought Forward From Previous Year	G3xxx-xxx(Opening) + G3xxx-xxx-502 (Debit) /Credit Balance						
Amount Refunded / Refundable To Education and Manpower Bureau	G3xxx-xxx-503 (Debit) /Credit Balance						
Amount Transferred To General Domain	G3xxx-xxx-505 (Debit) /Credit Balance						
Surplus / (Deficit) For The Year After Transfer	<i>Positive/(Negative) Figure</i>						
Deficit Transferred To *General Fund /Subscriptions/ Tong Fai Account	G3xxx-xxx-504 (Debit) /Credit Balance						
Surplus Carried Forward To Next Year	<i>Positive/(Negative) Figure</i>						

Note:

1. Surplus at the opening of the 2004-05 school year should be transferred to the General Domain (S3.1) due to the introduction of Composite Information Technology Grant

2. Any unspent balance of the General and Special Domains in excess of twelve month's provision of OEBG are refundable to EMB. The school, in deciding the amount from which constituent grant(s) the refund will be made, should reflect such amount in the respective column of the constituent grant(s) in Statement 3.3, where appropriate.

Notes from FMP:

The requirement of splitting "Income" into "Grant Received" and "Others (Please specify)" is not available. Please present your breakdowns either on the face of this statement or under Notes to Accounts.

Name of School :

**OTHER CHARGES : INCOME AND EXPENDITURE ACCOUNT
PER CAPUT GRANT ACCOUNT (I)
FOR THE ACCOUNTING YEAR ENDED 31 AUGUST 2005**

Any other Sub-ledger under G1023 / G1024 (e.g. G1023002 / G1024002, if any) will be listed horizontally.	Others Charges : Income and Expenditure Account	Per Caput Grant Account (I)
	G1023001 \$	G1024001 \$
SURPLUS BROUGHT FORWARD FROM PREVIOUS YEAR	G1023001(Opening) + G1023001502	G1024001(Opening) + G1024001502
INCOME	Sum 500-999 exclude 502 & 504	Sum 500-999 exclude 502 & 504
EXPENDITURE	Sum of 001-499	Sum of 001-499
SURPLUS / (DEFICIT) FOR THE YEAR		
Deficit Transferred to * General Fund / Subscriptions/ Tong Fai Account	504	504
SURPLUS CARRIED FORWARD TO NEXT YEAR		

(List code and description of sub-ledger under G(1000-1699)-xxx in code sequence, exclude G1017, G1056, G1016, G1023, G1024, G1060, G1018, G1057 and G1003)	Data Extraction Logic	G1006001 Initial Grants for Advanced Supplementary Level Subjects Account - Chinese History	G1006002 Initial Grants for Advanced Supplementary Level Subjects Account - History	G1006003 Initial Grants for Advanced Supplementary Level Subjects Account - Liberal Studies	G1009001 Other Recurrent Grants	G1011001 Committee on Home-School Co-operation Project - Setting/Subsidizing Expenses of Parent-Teacher Association
		\$	\$	\$	\$	\$
Grants Received	G(1000-1699)-xxx-500 to 999 exclude 502 to 505 (Debit) / Credit Balance	G1006001(500 to 999) exclude 502 to 505	G1006002(500 to 999) exclude 502 to 505			
Expenditure	G(1000-1699)-xxx-001 to 499 (Debit) / (Credit) Balance	G1006001(001 to 499)	G1006002(001 to 499)			
Surplus/(Deficit) For The Year	<i>Positive / (Negative)</i>					
Surplus Brought Forward From Previous Year	G(1000-1699)-xxx-opening + G(1000-1699)-xxx-502 (Debit) / Credit Balance	G1006001(opening) + G1006001502	G1006002(opening) + G1006002502			
Surplus/ (Deficit)	<i>Positive / (Negative)</i>					
Amount Refunded/ Refundable To Education and Manpower Bureau	G(1000-1699)-xxx-503 (Debit) / Credit Balance	G1006001503	G1006002503			
Surplus Carried Forward To Next Year	<i>Positive / (Negative)</i>					
Deficit Transferred To * OEBG General Domain/General Fund/ Subscriptions / Tong Fai Account	G(1000-1699)-xxx-504 to 505 (Debit) / Credit Balance	G1006001504 + G1006001505	G1006002504 + G1006002505			

Notes from FMP:

- (i) The requirement of splitting "Income" into "Grant Received" and "Others (Please specify)" is not available. Please present your breakdowns either on the face of this statement or under Notes to Accounts.
- (ii) Information of demand note no., amount, settlement date etc will not be provided. Please insert manually if necessary.

(List code and description of sub-ledger under G(1000~1699)-xxx in code sequence, exclude G1017, G1056, G1016, G1023, G1024, G1060, G1018, G1057 and G1003)	Data Extraction Logic	G1011002 Committee on Home-School Co-operation Project - Activity	G1011003 Committee on Home-School Co-operation Project - Project	G1015001 Recruitment of Native-speaking English Teacher	G1035001 Try-out Scheme of Draft Secondary Schools Syllabus - English Language
		\$	\$	\$	\$
Grants Received	G(1000~1699)-xxx-500 to 999 exclude 502 to 505 <i>(Debit) / Credit Balance</i>				
Expenditure	G(1000~1699)-xxx-001 to 499 <i>Debit / (Credit) Balance</i>				
Surplus/(Deficit) For The Year	<i>Positive / (Negative)</i>				
Surplus Brought Forward From Previous Year	G(1000~1699)-xxx-opening + G(1000~1699)-xxx-502 <i>(Debit) / Credit Balance</i>				
Surplus/ (Deficit)	<i>Positive / (Negative)</i>				
Amount Refunded/ Refundable To Education and Manpower Bureau	G(1000~1699)-xxx-503 <i>(Debit) / Credit Balance</i>				
Surplus Carried Forward To Next Year	<i>Positive / (Negative)</i>				
Deficit Transferred To * OEBG General Domain/General Fund/ Subscriptions / Tong Fai Account	G(1000~1699)-xxx-504 to 505 <i>(Debit) / Credit Balance</i>				

Notes from FMP:

- (i) The requirement of splitting "Income" into "Grant Received" and "Others (Please specify)" is not available. Please present your breakdowns either on the face of this statement or under Notes to Accounts.
- (ii) Information of demand note no., amount, settlement date etc will not be provided. Please insert manually if necessary.

(List code and description of sub-ledger under G(1000-1699)-xxx in code sequence, exclude G1017, G1056, G1016, G1023, G1024, G1060, G1018, G1057 and G1003)	Data Extraction Logic	G1035003 Try-out Scheme of Draft Secondary Schools Syllabus - Chinese Language	G1035005 Try-out Scheme of Draft Secondary Schools Syllabus - Mathematics	G1039002 One-off Grant for Secondary Schools Adopting Chinese as Medium of Instruction for the First Time	G1041001 Chinese Cultural Projects Incentive Award Scheme
		\$	\$	\$	\$
Grants Received	G(1000-1699)-xxx-500 to 999 exclude 502 to 505 <i>(Debit) / Credit Balance</i>				
Expenditure	G(1000-1699)-xxx-001 to 499 <i>Debit / (Credit) Balance</i>				
Surplus/(Deficit) For The Year	<i>Positive / (Negative)</i>				
Surplus Brought Forward From Previous Year	G(1000-1699)-xxx-opening + G(1000-1699)-xxx-502 <i>(Debit) / Credit Balance</i>				
Surplus/ (Deficit)	<i>Positive / (Negative)</i>				
Amount Refunded/ Refundable To Education and Manpower Bureau	G(1000-1699)-xxx-503 <i>(Debit) / Credit Balance</i>				
Surplus Carried Forward To Next Year	<i>Positive / (Negative)</i>				
Deficit Transferred To * OEBC General Domain/General Fund/ Subscriptions / Tong Fai Account	G(1000-1699)-xxx-504 to 505 <i>(Debit) / Credit Balance</i>				

Notes from FMP:

- (i) The requirement of splitting "Income" into "Grant Received" and "Others (Please specify)" is not available. Please present your breakdowns either on the face of this statement or under Notes to Accounts.
- (ii) Information of demand note no., amount, settlement date etc will not be provided. Please insert manually if necessary.

(List code and description of sub-ledger under G(1000-1699)-xxx in code sequence, exclude G1017, G1056, G1016, G1023, G1024, G1060, G1018, G1057 and G1003)	Data Extraction Logic	G1042002 One-off Grant for Furniture & Equipment (Information Technology Learning Centre)	G1043001 Grant Account for Fringe Benefits for NET Scheme	G1047001 Non-recurrent Grant for IT in Education Project	G1047003 Grant for Appointment of One Additional Teacher under the IT in Education Project	G1049001 Grant for IT in Education Training
		\$	\$	\$	\$	\$
Grants Received	G(1000-1699)-xxx-500 to 999 exclude 502 to 505 (Debit) / Credit Balance					
Expenditure	G(1000-1699)-xxx-001 to 499 (Debit) / (Credit) Balance					
Surplus/(Deficit) For The Year	<i>Positive / (Negative)</i>					
Surplus Brought Forward From Previous Year	G(1000-1699)-xxx-opening + G(1000-1699)-xxx-502 (Debit) / Credit Balance					
Surplus/ (Deficit)	<i>Positive / (Negative)</i>					
Amount Refunded/ Refundable To Education and Manpower Bureau	G(1000-1699)-xxx-503 (Debit) / Credit Balance					
Surplus Carried Forward To Next Year	<i>Positive / (Negative)</i>					
Deficit Transferred To * OEBG General Domain/General Fund/ Subscriptions / Tong Fai Account	G(1000-1699)-xxx-504 to 505 (Debit) / Credit Balance					

Notes from FMP:

- (i) The requirement of splitting "Income" into "Grant Received" and "Others (Please specify)" is not available. Please present your breakdowns either on the face of this statement or under Notes to Accounts.
- (ii) Information of demand note no., amount, settlement date etc will not be provided. Please insert manually if necessary.

(List code and description of sub-ledger under G(1000-1699)-xxx in code sequence, exclude G1017, G1056, G1016, G1023, G1024, G1060, G1018, G1057 and G1003)	Data Extraction Logic	G1062001 Substitute Teacher Grant	G1067001 Composite Furniture and Equipment Grant	G1068001 Non-recurrent Grant for Infrastructure Enhancement Project	G1069001 Top Teens in the Classroom	G1070001 One-off Book Grant for School Teachers
		\$	\$	\$	\$	\$
Grants Received	G(1000-1699)-xxx-500 to 999 exclude 502 to 505 <i>(Debit) / Credit Balance</i>					
Expenditure	G(1000-1699)-xxx-001 to 499 <i>Debit / (Credit) Balance</i>					
Surplus/(Deficit) For The Year	<i>Positive / (Negative)</i>					
Surplus Brought Forward From Previous Year	G(1000-1699)-xxx-opening + G(1000-1699)-xxx-502 <i>(Debit) / Credit Balance</i>					
Surplus/ (Deficit)	<i>Positive / (Negative)</i>					
Amount Refunded/ Refundable To Education and Manpower Bureau	G(1000-1699)-xxx-503 <i>(Debit) / Credit Balance</i>					
Surplus Carried Forward To Next Year	<i>Positive / (Negative)</i>					
Deficit Transferred To * OEBG General Domain/General Fund/ Subscriptions / Tong Fai Account	G(1000-1699)-xxx-504 to 505 <i>(Debit) / Credit Balance</i>					

Notes from FMP:

- (i) The requirement of splitting "Income" into "Grant Received" and "Others (Please specify)" is not available. Please present your breakdowns either on the face of this statement or under Notes to Accounts.
- (ii) Information of demand note no., amount, settlement date etc will not be provided. Please insert manually if necessary.

(List code and description of sub-ledger under G(1000-1699)-xxx in code sequence, exclude G1017, G1056, G1016, G1023, G1024, G1060, G1018, G1057 and G1003)	Data Extraction Logic	G1071001 Parent Education Programme Grants	G1072001 Uniform Group Enhancement Scheme	G1073001 Top-up Fund for Procurement of Special Furniture and Equipment on Carrying Out Minor Conversion Works for Students with Disabilities in Mainstream Schools
		\$	\$	\$
Grants Received	G(1000-1699)-xxx-500 to 999 exclude 502 to 505 (Debit) / Credit Balance			
Expenditure	G(1000-1699)-xxx-001 to 499 Debit / (Credit) Balance			
Surplus/(Deficit) For The Year	<i>Positive / (Negative)</i>			
Surplus Brought Forward From Previous Year	G(1000-1699)-xxx-opening + G(1000-1699)-xxx-502 (Debit) / Credit Balance			
Surplus/ (Deficit)	<i>Positive / (Negative)</i>			
Amount Refunded/ Refundable To Education and Manpower Bureau	G(1000-1699)-xxx-503 (Debit) / Credit Balance			
Surplus Carried Forward To Next Year	<i>Positive / (Negative)</i>			
Deficit Transferred To * OEBC General Domain/General Fund/ Subscriptions / Tong Fai Account	G(1000-1699)-xxx-504 to 505 (Debit) / Credit Balance			

Notes from FMP:

- (i) The requirement of splitting "Income" into "Grant Received" and "Others (Please specify)" is not available. Please present your breakdowns either on the face of this statement or under Notes to Accounts.
- (ii) Information of demand note no., amount, settlement date etc will not be provided. Please insert manually if necessary.

(List code and description of sub-ledger under G(1000~1699)-xxx in code sequence, exclude G1017, G1056, G1016, G1023, G1024, G1060, G1018, G1057 and G1003)	Data Extraction Logic	G1078001 Integration of Children with Special Needs (Non-recurrent)	G1079001 New Arrangement on Provision of Grant for Technical Support Services	Total
		\$	\$	\$
Grants Received	G(1000~1699)-xxx-500 to 999 exclude 502 to 505 <i>(Debit) / Credit Balance</i>		Notes from FMP: The requirement of splitting "New Arrangement on Provision of Grant for Technical Support Services" into three columns is not available. Please make use of Notes to Accounts to specify the breakdowns if necessary.	
Expenditure	G(1000~1699)-xxx-001 to 499 <i>Debit / (Credit) Balance</i>			
Surplus/(Deficit) For The Year	<i>Positive / (Negative)</i>			
Surplus Brought Forward From Previous Year	G(1000~1699)-xxx-opening + G(1000~1699)-xxx-502 <i>(Debit) / Credit Balance</i>			
Surplus/ (Deficit)	<i>Positive / (Negative)</i>			
Amount Refunded/ Refundable To Education and Manpower Bureau	G(1000~1699)-xxx-503 <i>(Debit) / Credit Balance</i>			
Surplus Carried Forward To Next Year	<i>Positive / (Negative)</i>			
Deficit Transferred To * OEBG General Domain/General Fund/ Subscriptions / Tong Fai Account	G(1000~1699)-xxx-504 to 505 <i>(Debit) / Credit Balance</i>			

Notes from FMP:

- (i) The requirement of splitting "Income" into "Grant Received" and "Others (Please specify)" is not available. Please present your breakdowns either on the face of this statement or under Notes to Accounts.
- (ii) Information of demand note no., amount, settlement date etc will not be provided. Please insert manually if necessary.

**SALARIES GRANT ACCOUNT (BOARDING SECTION)
FOR THE ACCOUNTING YEAR ENDED 31 AUGUST 2005**

	BOARDING STAFF G1056001 \$	SUPPLY STAFF G1056002 \$	Notes
INCOME			
Staff Salaries Grant	506	-	
Supply Staff Salaries Grant	-	506	
Miscellaneous Income (Please provide details)	507	507	
List description of income accounts line by line in alphabetical order	List rest of 500-999 exclude 502	List rest of 500-999 exclude 502	
TOTAL INCOME			
EXPENDITURE			
Staff Salaries	002	-	
Supply Staff's Salaries	-	002	
Others (Please provide details)	003	003	
List description of expenditure accounts line by line in alphabetical order	List rest of 001-499	List rest of 001-499	
TOTAL EXPENDITURE			
SURPLUS/(DEFICIT) FOR THE YEAR			
SURPLUS/(DEFICIT) BROUGHT FORWARD FROM PREVIOUS YEAR	G1056001(Opening) + G1056001502	G1056002(Opening) + G1056002502	
SURPLUS/(DEFICIT) CARRIED FORWARD TO NEXT YEAR			

Notes from FMP:

(i) For aided secondary school, "Supply Staff's Salaries" are required to split into "Salaries" and "Employer's MPF contribution" which are not provided in WebSAMS. Please present your breakdown either on the face of this statement or under Notes to Accounts.

**SALARIES GRANT ACCOUNT
FOR THE ACCOUNTING YEAR ENDED 31 AUGUST 2005**

	TEACHING STAFF G1017001 \$	SUPPLY STAFF G1017002 \$	TEACHING SUPPORTING STAFF (Note 1) G1017003 & G1017004 \$	Notes
INCOME				
School Fees	506	-	-	
Teaching Staff Salaries Grant (net amount received)	507	-	-	
Teaching Staff PF Contributions deducted at source by EMB	508	-	-	
Teaching Staff MPF Contribution	509			
Salaries Grant for Supply Staff/ Teaching Supporting Staff (Note 2)	-	506	506	
Others (Please provide details)	510	507	507	
List description of income accounts line by line in alphabetical order	List rest of 500-999 exclude 502	List rest of 500-999 exclude 502	List rest of 500-999 exclude 502	
TOTAL INCOME				
EXPENDITURE				
Teaching Staff Salaries excluding PF Contributions	002	-	-	
Teaching Staff PF/MPF Contributions deducted at source	003	-	-	
Teaching Staff MPF Contribution	004			
Supply/Teaching Supporting Staff's Salaries (Note 2)	-	002	002	
Others (Please provide details)	005	003	003	
List description of expenditure accounts line by line in alphabetical order	List rest of 001-499	List rest of 001-499	List rest of 001-499	
TOTAL EXPENDITURE				
SURPLUS/(DEFICIT) FOR THE YEAR				
SURPLUS/(DEFICIT) BROUGHT FORWARD FROM PREVIOUS YEAR	G1017001(Opening) + G1017001502	G1017002(Opening) + G1017002502	G1017003(Opening) & G1017004(Opening) + G1017003502 & G1017004502	
SURPLUS/(DEFICIT) CARRIED FORWARD TO NEXT YEAR				

Note:

- Teaching Staff Salaries Account is a deficiency grant account and should be zero balance as at 31 August each year. If this is not the case, a breakdown for the discrepancy showing the name of the staff, amount, related period and date of subsequent settlement etc. should be provided in the Statement of Notes to the Account.
- Teaching Supporting Staff includes Laboratory Technicians*, Educational Psychologists* and Learning Support Assistant.

Notes from FMP:

- For Secondary and Special schools, the heading "SCHOOL SECTION" is not provided in WebSAMS. Please amend by using WORD/RTF/EXCEL report formats provided by WebSAMS if necessary.
- * only for secondary & special schools.

Name of School :

**SALE OF TEXTBOOKS ACCOUNT
FOR THE ACCOUNTING YEAR ENDED 31 AUGUST 2005**

	\$
	Sales of Textbook Account G1701502
Income/ Proceeds From Sales of Textbooks	Sum of 500-998 Exclude 502 & 504
Less: Cost of Sales	
Opening Stock	002
Add: Purchases	003
Less: Closing Stock	504
Profit / (Loss) on Sales of Textbooks	
Less: Stock Written Off	005
Expenses for Students' Benefit	006
List expenditure account description line by line in alphabetical order	LIST 001-499 exclude 002,003,005 & 006
SURPLUS/(DEFICIT) FOR THE YEAR	
SURPLUS/(DEFICIT) BROUGHT FORWARD FROM PREVIOUS YEAR	G1701502(Opening) + G1701502502
SURPLUS/(DEFICIT)	
Deficit Transferred to * General Fund / Subscriptions/ Tong Fai Account	999
SURPLUS/ (DEFICIT) CARRIED FORWARD TO NEXT YEAR	

Note :

- (1) For sale of textbooks, discount or block sum of money received from booksellers or other suppliers must be entered into this accounts as an item of income.
- (2) Discount or block sum of money received by the school should not in any case exceed the percentage of rebate it previously obtained.

Notes from FMP:

The requirement of showing percentage of Profit /Loss on Sales of Textbook is not available. Please present your breakdowns either on the face of this statement or under Notes to Accounts.

Name of School :

**SET-UP FUND ACCOUNT
FOR THE ACCOUNTING YEAR ENDED 31 AUGUST 2005**

Any other Sub-ledger under G1703 (e.g. G1703502, if any) will be listed horizontally.	Set-up Fund Account G1703501 \$	Notes
INCOME		
List income account description line by line in alphabetical order	List 500-999 exclude 502	
e.g. Interest Received	504	
Sponsor's Contribution	503	
TOTAL INCOME		
EXPENDITURE	Sum of 001-499	
BALANCE FOR THE YEAR		
BALANCE BROUGHT FORWARD FROM PREVIOUS YEAR	G1703501(Opening) + G1703501502	
BALANCE CARRIED FORWARD TO NEXT YEAR		

Please provide the following information :

Date of commencement of the school : _____

As agreed between school
sponsoring body and EMB
\$

School Sponsor's Contribution : _____

Government Subsidy : _____

Approval for the closure of Set-up Fund Account:

EMB's Reference Number : _____

Date of Approval : _____

Unspent balance to be transferred to

- School's Furniture and Equipment

Account : _____

- Others (please specify) :

Please present your breakdown either on the face of this statement or under Notes to Accounts.

Notes from FMP:

(i) The requirement of adding columns "For the period from commencement to operation to 31.8.2004" and "For the year from 1.9.2004 to 31.8.2005", and breakdowns of expenditure are not available. Please present your breakdowns either on the face of this statement or under Notes to Accounts.

(ii) Statement "School's Furniture and Equipment Account" is not provided in WebSAMS. Please prepare separately if necessary.

Name of School :

**GOVERNMENT FUNDS RECONCILIATION STATEMENT
FOR THE ACCOUNTING YEAR ENDED 31 AUGUST 2005**

Reconciliation of Government Funds

Amount

Note: The reconciliation listed below exclude Ledger Code G1003.

List G1000 to G1699 Ledger Balance in Code Sequence

(Debit) / Credit

For Example:

G1004 Curriculum Development Grant A/C
G1009 Other Recurrent Grants A/C
G1068 IEP-Enhancement of School Adm. Comp. Sys.

List G2000 to G2999 and G2ZZZ Ledger Balance in Code Sequence

For Example:

G2001 School and Class Grant
G2002 Noise Abatement Grants
G2061 Air-conditioning and Refrigeration
G2ZZZ General Domain Control Account

List G3000 to G3999 Ledger Balance in Code Sequence

For Example:

G3003 SB Support Scheme for newly Arrived Child
G3011 Info Tech (IT) in Education (Recurrent)
G3017 Capacity Enhancement Grant

Funds Represented By:

Note: The funds listed below include ALL Bank Ledgers, Petty Cash Ledgers and Fixed Deposit Ledgers. Adjustments are required to exclude those Non-Government Fund Ledgers.

List G5000 to G5099 Ledger Balance in Code Sequence

Debit / (Credit)

G5001 Bank - Government Fund
G5002 Bank - School Fund
G5003 Bank - Textbook Grant

List G5100 to G5199 Ledger Balance in Code Sequence

G5101 Petty cash - Government Fund
G5102 Petty Cash - School Fund

List G5200 to G5299 Ledger Balance in Code Sequence

G5201 Fixed Deposit - Government Fund
G5202 Fixed Deposit - School Fund

Amount to be transferred from / (to) School Fund

Name of School :

**LISTING OF GRANTS BALANCE
FOR THE ACCOUNTING YEAR ENDED 31 AUGUST 2005**

OEBG General Domain**Balance****List all 2xxx Ledger with Surplus or Deficit Balance in Code Sequence**For Example:

G2001	School and Class Grant	21,500.00	Surplus
G2002	Noise Abatement Grants	2,000.00	Deficit
G2061	Air-conditioning and Refrigeration	40,000.00	Surplus
G2ZZZ	General Domain Control Account	1,364,484.00	Surplus
S2701	Ledger of Other Source of Fund	400.00	Deficit

*** Deficit / Surplus of individual grant under General Domain should be transferred to General Domain Control A/C**

OEBG Special Domain**List all 3xxx Ledger with Deficit Balance in Code Sequence**For Example:

G3003	SB Support Scheme for newly Arrived Child	1,800.00	Deficit
G3011	Info Tech (IT) in Education (Recurrent)	2,000.00	Deficit
G3017	Capacity Enhancement Grant	40,000.00	Deficit
S3001	Ledger of Other Source of Fund	400.00	Deficit

*** Deficit of individual grant under Special Domain should be met from General Domain Control/ Grants A/C or General Fund/ Subscription A/C**

Grants Outside OEBG**List all 1xxx Ledger with Deficit Balance in Code Sequence**For Example:

G1004	Curriculum Development Grant A/C	860.00	Deficit
G1009	Other Recurrent Grants A/C	451.00	Deficit
G1068	IEP-Enhancement of School Adm. Comp. Sys.	861,271.00	Deficit
S1701	Ledger of Other Source of Fund	400.00	Deficit

*** Deficit of individual Non OEBG Grant should be transferred to General Fund/ Subscription A/C**

Remarks: For details of the sub-ledger balances of the above Grant A/C, please refer to the Balance Sheet.

**SALE OF EXERCISE BOOKS & STATIONERY ACCOUNT
FOR THE ACCOUNTING YEAR ENDED 31 AUGUST 2005**

	\$
	Sales of Exercise Book & Stationery G1701503
	Sum of 500-999 Exclude 502 & 504
Proceeds from Sale of Exercises Books & Stationery	
Less: Cost of Sales	
Opening Stock	002
Add: Purchases	003
Less: Closing Stock	504
Profit/(Loss) on Sale of Exercises Books & Stationery	<c>***
Other Expenditure (if any)	
List expenditure account description line by line in code sequence	List 001-499 & 502, exclude 002& 003

Suggested steps to account for profit/loss on sale of exercises books & stationery:

Step 1 Transfer opening stock from stock account in Balance Sheet

Dr Opening Stock - Exercise Books & Stationery
Cr Stock of Exercises Books & Stationery

G1701503002 (amount copy *)
**G5601* (extract balance from the
1st day of accounting year)**

Step 2 Record closing stock in Balance Sheet (after physical stock take if possible)

Dr Stock of Exercise Books & Stationery
Cr Closing Stock - Exercises Books & Stationery

G5601 (extract closing balance)**
G1701503504 (amount copy **)

Step 3 Transfer balance to General Fund/Subscriptions/Tong Fai Account

If <c>* is negative, i.e. Loss on sales:**

Dr Loss on Sale of Exercises Books & Stationery
Cr Transfer to GFund/ Subscriptions/ TF Account

G1701501511 (amount copy<c> *)**
G1701503004 (amount copy<c> *)**

If <c>* is positive, i.e. Profit on sales:**

Dr Transfer to GFund/Subscriptions/TF Account
Cr Profit on Sale of Exercises Books & Stationery

G1701503004 (amount copy<c> *)**
G1701501511 (amount copy<c> *)**

*Note: Please complete the above suggested steps, if recorded correctly, profit/(loss) as calculated in <c>*** above should equal to G1701503004*

**SALE OF SCHOOL UNIFORM/ SCHOOL TIES/ SCHOOL BADGES ACCOUNT
FOR THE ACCOUNTING YEAR ENDED 31 AUGUST 2004**

	\$ Sales of School Uniform etc. G1701504
Proceeds from Sale of School Uniform/ School Ties/ School Badges	Sum of 500-999 Exclude 502 & 504
Less: Cost of Sales	
Opening Stock	002
Add: Purchases	003
Less: Closing Stock	504
Profit/(Loss) on Sale of School Uniform/ School Ties/ School Badges	<c>***
Other Expenditure (if any)	
List expenditure account description line by line in code sequence	List 001-499 & 502, exclude 002& 003

Suggested steps to account for profit/loss on sale of School Uniform/ School Ties/ School Badges:

Step 1 Transfer opening stock from stock account in Balance Sheet

Dr Opening Stock - School Uniform / School Tie/ School Badges

G1701504002 (amount copy *)

Cr Stock of School Uniform / School Tie/ School Badges

G5602* (extract balance from 1st day of accounting year)

Step 2 Record closing stock in Balance Sheet (after physical stock take if possible)

Dr Stock of School Uniform / School Tie/ School Badges

G5602** (extract closing balance)

Cr Closing Stock - School Uniform / School Tie/ School Badges

G1701504504 (amount copy **)

Step 3 Transfer balance to General Fund/Subscriptions/Tong Fai Account

If <c>* is negative, i.e. Loss on sales:**

Dr Loss on Sale of School Uniform / School Tie/ School Badges

G1701501512 (amount copy<c> ***)

Cr Transfer to GFund/Subscriptions/TF Account

G1701504004 (amount copy<c> ***)

If <c>* is positive, i.e. Profit on sales:**

Dr Transfer to GFund/Subscriptions/TF Account

G1701504004 (amount copy<c> ***)

Cr Profit on Sale of School Uniform / School Tie/ School Badges

G1701501512 (amount copy<c> ***)

Note: Please complete the above suggested steps, if recorded correctly, profit/(loss) as calculated in <c> above should equal to G1701504004