

**WebSAMS Financial Monitoring and Planning Module (WFMP)****Guideline on How to Handle Expanded Operating Expenses Block Grant (EOEBG)****1. Introduction:**

WebSAMS Financial Monitoring and Planning Module (WFMP) was built under the Operating Expenses Block Grant (OEBG) General and Special Domains concept for aided schools. Upon the introduction of EOEBG to Incorporated Management Committee (IMC) schools in 2005/2006, the way on how to record accounting transactions in the bookkeeping module of WFMP will be different. This guideline sets out the possible ways on how aided IMC schools could accommodate the changes in WFMP.

In brief, a set of pre-loaded account codes has been created under a new Source of Fund Code “A” (Fund Code A) for IMC schools. The descriptions of the affected Income and Expenditure (I/E) accounts codes have been modified accordingly.

Subject to auditing requirements, aided schools may continue to prepare their accounts in old format, i.e. under the OEBG concept, and record accounting transactions in the existing account codes under the Source of Fund Code “G” (Fund Code G) for the school year when IMC is established.<sup>1</sup> Starting from the school year following the establishment of IMC, all accounting transactions related to IMC school should then be recorded in the newly created account codes under the Fund Code A.

Upon finalising the last set of accounts in the old format, schools may use of Journal Vouchers to **create opening balances of assets, liabilities and reserves under Fund A. The relevant amount of each account should be equal to the corresponding** closing balances of assets, liabilities and reserves under Fund G.

For details, please refer to the paragraphs below.

**2. Action already taken by EDB:****a. Create a New Source of Fund Code “A” and Codes under Fund Code “A”**

In order to set up new accounting books and records for IMC schools, users shall record the transactions under a different Source Fund Code starting from the school year following the establishment of IMC. In this connection, we have already **added a new Source of Fund Code “A”** (i.e. A - Fund for IMC School) and **duplicated the same set of ledgers, sub-ledgers and**

<sup>1</sup> *However, if IMC is established on 1 September, then the account codes under the Fund Code A should immediately be used for recording transactions in the current school year.*

**I/E accounts from Fund G to Fund A.**

The creation of Fund A helps users to differentiate the transactions of OEBG and EOEBG. The account codes under Fund G will be used to record transactions for OEBG (and other grants) and the account codes under Fund A will be used to record transactions for EOEBG (and other grants).

**b. Ledger codes for EOEBG under Fund A**

EOEBG will be provided to IMC schools in the school year following the establishment of IMCs. In this connection, we have duplicated the same set of ledgers, sub-ledgers and I/E accounts under Fund A which have already included the “School Specific” grants under EOEBG with the code range A2000-2699 and A3000-3699. For the grant of **EOEBG Baseline Reference**, a ledger code **A2701** has been created. A mapping table for the account codes under EOEBG grants is summarised at **Appendix 1**.

Furthermore, 2 sub-ledgers are added to the Teaching Relief Grant for IMC School (A1092). Details are as follows:

<u>Ledger</u>	<u>Sub-ledger</u>	<u>English Description</u>	<u>Chinese Description</u>
A1092	001	Teaching Relief Grant - Basic	整合代課教師 - 全年經常性津貼
A1092	002	Teaching Relief Grant - Optional	整合代課教師 - 可供選擇的現金津貼

**c. Change description**

In order to reflect the implementation of EOEBG in the WFMP System, we have changed the description of the relevant (i) ledger type, (ii) preloaded codes and (iii) future generated auto-created accounts under Fund A. The term “**EOEBG**” is being added. For the changes related to preloaded codes, the Excel files containing new description terms have been uploaded to the website: <http://cdr.websams.edb.gov.hk> under the path 參考資料>財務管理及策劃>系統預設資料>一般設定組件. A brief summary is as follows:

**(i) Ledger type**

The ledger type description of ledger codes 1000-1999 and 2000-2999 have been changed from “Grants outside OEBG” to “Grants outside OEBG/ **EOEBG**” and “OEBG General Domain” to “OEBG General Domain/ **EOEBG**” respectively. The amendments are shown in the screens below.

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WebSAMS System Version 2.0.1 (BUILD-05062012a) - Windows Internet Explorer

http://uat111.websams.edb.gov.hk/isp/index.jsp

User: Michael Login Time: 09/06/2012 00:09 Logout | Help | 中文版本

Current School Year: 2007 8 June 2012 16:09

Range of Surplus/(Deficit) Ledger Code	Edb Defined Code		Sub-Ledger Code Range		School Defined Code		Sub-Ledger Code Range	
	(From)	(To)	(From)	(To)	(From)	(To)	(From)	(To)
Range of Surplus/(Deficit) Ledger Code	1000	4999						
Grants outside OEBG/EOEBG	1000	1699	001	999	1700	1999	001	499
Grants outside OEBG/EOEBG	1700	1999	002	002				
Grants outside OEBG/EOEBG	1700	1999	003	003				
Grants outside OEBG/EOEBG	1700	1999	004	004				
Grants outside OEBG/EOEBG	1700	1999	005	005				
Grants outside OEBG/EOEBG	1700	1999	006	006				
Grants outside OEBG/EOEBG	1700	1999			1700	1999	500	999
OEBG General Domain/EOEBG	2000	2699	001	499				
OEBG General Domain/EOEBG					2000	2699	500	999
OEBG General Domain/EOEBG					2700	2999	001	001
OEBG General Domain/EOEBG					2700	2999	002	002
OEBG General Domain/EOEBG					2700	2999	003	003
OEBG General Domain/EOEBG					2700	2999	004	004
OEBG General Domain/EOEBG					2700	2999	005	005
OEBG General Domain/EOEBG					2700	2999	006	006
OEBG General Domain/EOEBG					2700	2999	500	999
OEBG General Domain Control A/C	ZZZZ	ZZZZ	001	999				

WebSAMS System Version 2.0.1 (BUILD-05062012a) - Windows Internet Explorer

http://uat111.websams.edb.gov.hk/isp/index.jsp

User: Michael 登入時間: 09/06/2012 00:09 登出 | 說明 | English Version

現學年: 2007 2012年6月8日 16:14

盈餘/(虧損)總帳代碼範圍	教育局編定代碼				學校編定代碼			
	總帳代碼範圍 (從)	總帳代碼範圍 (至)	分類帳代碼範圍 (從)	分類帳代碼範圍 (至)	總帳代碼範圍 (從)	總帳代碼範圍 (至)	分類帳代碼範圍 (從)	分類帳代碼範圍 (至)
盈餘/(虧損)總帳代碼範圍	1000	4999						
非營辦津貼/非經擴大的營辦津貼	1000	1699	001	999	1700	1999	001	499
非營辦津貼/非經擴大的營辦津貼	1700	1999	002	002				
非營辦津貼/非經擴大的營辦津貼	1700	1999	003	003				
非營辦津貼/非經擴大的營辦津貼	1700	1999	004	004				
非營辦津貼/非經擴大的營辦津貼	1700	1999	005	005				
非營辦津貼/非經擴大的營辦津貼	1700	1999	006	006				
非營辦津貼/非經擴大的營辦津貼	1700	1999			1700	1999	500	999
營辦津貼—一般範疇/經擴大的營辦津貼	2000	2699	001	499				
營辦津貼—一般範疇/經擴大的營辦津貼					2000	2699	500	999
營辦津貼—一般範疇/經擴大的營辦津貼					2700	2999	001	001
營辦津貼—一般範疇/經擴大的營辦津貼					2700	2999	002	002
營辦津貼—一般範疇/經擴大的營辦津貼					2700	2999	003	003
營辦津貼—一般範疇/經擴大的營辦津貼					2700	2999	004	004
營辦津貼—一般範疇/經擴大的營辦津貼					2700	2999	005	005
營辦津貼—一般範疇/經擴大的營辦津貼					2700	2999	006	006
營辦津貼—一般範疇/經擴大的營辦津貼					2700	2999	500	999

**(ii) New preloaded income accounts and ledger code A7305**

The descriptions of EDB preloaded income account code **505** under ledger range A1000 – 1699, account code **A1701 501 504**, **A1701 501 506** and ledger code **A7305** have been amended. The term “**EOEBG**” is added. Please refer to the table below.

<u>Ledger Account</u>	<u>Sub-ledger</u>	<u>Account Code</u>	<u>English Description</u>	<u>Chinese Description</u>
<b>A1000-A1699</b>	<b>001-999</b>	<b>505</b>	TRF from General Domain Control/ Grants A/C/ <b>EOEBG</b>	由一般範疇統制帳/ 一般範疇/ <b>經擴大的營辦津貼帳調撥</b>
<b>A1701</b>	<b>501</b>	<b>504</b>	<b>TRF</b> to General Domain Control/ Grants A/C/ <b>EOEBG</b>	調撥至一般範疇統制帳/ 一般範疇/ <b>經擴大的營辦津貼帳</b>
<b>A1701</b>	<b>501</b>	<b>506</b>	Transfer to Non OEBG Grant A/C/ <b>EOEBG</b>	調撥至非營辦津貼帳/ <b>非經擴大的營辦津貼帳</b>
<b>A7305</b>	-	-	OEBG/ <b>EOEBG</b> Received in Advance	預收的營辦津貼/ <b>經擴大的營辦津貼帳</b>

**(iii) Preloaded auto-created account codes**

The description of system auto-created income account codes **505** in the ledger code range “A1000-1699” and income codes **505** and **506** in the ledger code range “A2000-2699 with Sub-ledger 001- 499” and “A2ZZZ” have been amended by EDB. The term “**EOEBG**” will be added to the future auto-create account codes. Please refer to the table below.

Auto-create account code under Grants Outside OEBG/ EOEBG (Ledger Code A1000-1699):

<u>Auto-create I/E Account</u>	<u>English Description</u>	<u>Chinese Description</u>
A1xxx xxx 001	Grant Expenses	津貼帳開支

A1xxx xxx 501	Grant Income	津貼帳收入
A1xxx xxx 502	Prior Year Adjustments	上年度的調整
A1xxx xxx 503	Clawback/ Amount Refunded (Refundable) to EDB	回撥/須退還 (已退 還, 教育局的款項
A1xxx xxx 504	TRF from General Fund/ Subscriptions/ Tong Fai A/C	由普通經費、 堂費帳 調撥
A1xxx xxx 505	TRF from General Domain Control/ Grants A/C/ <b>EOEBG</b>	由一般範疇統制帳/ 一般範疇/ <b>經擴大的</b> <b>營辦津貼帳調撥</b>

Auto-create account codes under Grants OEBG General Domain/ EOEBG (Ledger code “A2000 – 2699 with Sub-ledger 001-499” and “A2ZZZ”):

Auto-create

I/E Account

English Description

Chinese Description

A2xxx xxx 001	Grant Expenses	津貼帳開支
A2xxx xxx 501	Grant Income	津貼帳收入
A2xxx xxx 502	Prior Year Adjustments	上年度的調整
A2xxx xxx 503	Clawback/ Amount Refunded (Refundable) to EDB	回撥/須退還 (已退 還, 教育局的款項
A2xxx xxx 504	TRF from General Fund/ Subscriptions/ Tong Fai A/C	由普通經費、 堂費帳 調撥

A2xxx xxx 505	TRF between General Domain <b>Ctrl/</b> Grants A/C/ <b>EOEBG</b>	一般範疇統制帳與一 般範疇/經擴大的營辦 津貼帳之互相調撥
A2xxx xxx 506	TRF to Special Domain/ Grants outside OEGB or <b>EOEBG</b>	調撥至特殊範疇/ 非 營辦津貼或非經擴大 的營辦津貼帳

### **3. Actions suggested to be taken by IMC Schools:**

#### **A. From Incorporation Date**

##### **(i) To create new codes for EOEBG**

EOEBG, which will be provided to IMC schools in the school year following the establishment of IMC, is being provided as one block grant and covers ambits of all its constituent grants. Account codes for most of these grants have already been created in WFMP. In fact, there are many possible combinations of new Ledger and Sub-ledger codes that IMC schools can consider to create in advance under Fund A for use after the establishment of IMC. Three examples are selected and shown as follows:

<u>Example</u>	<u>New Ledger</u>	<u>New Sub-ledger</u>
1	1 (Baseline Reference*) + 20 (school specific grants)	Multiple + 1 under each ledger
2	1 (Baseline Reference*)	Multiple (to separate different grants nature)
3	Multiple	1 or Multiple

*\*For existing schools, the baseline reference refers to the snapshot of the aggregate of prevailing provision of the constituent grants. For new schools, the baseline reference refers to basic provision plus average per class rate multiplied by the number of operating classes.*

Users may adopt one of the above practices or other practices that meet the requirements of the respective IMC schools.

In Example 1, 21 ledger accounts together with required number of sub-ledgers and accounts

will be created for EOEBG by IMC school users. As a result, there will be multiple sub-ledgers under the ledger account of baseline provision but only 1 sub-ledger under each ledger account of the school specific grant. For details, please refer to the ledger codes listed at **Appendix 1**. In future, IMC school users may create codes for new grants in the code range of A2700-2799 by themselves since the code range of A2700-2799 is in the range of School Defined Codes.

In **Example 2**, only 1 ledger account together with 21 sub-ledgers and required number of accounts for EOEBG (A2701) will be created by IMC school users. Furthermore, the 20 school specific grants will be the sub-ledgers and grouped under A2701. As a result, both baseline provision and school specific grants become the sub-ledger of A2701.

In **Example 3**, IMC school users may create ledgers together with required number of sub-ledgers and accounts by nature of the grant type in the code range A2700-A2799. On the other hand, the existing ledgers, sub-ledgers and accounts under Fund A may also be used as long as IMC school users consider that those codes meet their requirements.

#### **(ii) Future auto-created account codes**

The description of system auto-created income codes **505** and **506** in the ledger code range “A2000-2699 with Sub-ledger 500-999” and “A2700-2999 with Sub-ledger 500-999” should be amended by school users. The term “**EOEBG**” should be added to the auto-create account codes. Please refer to the table below in particular I/E Accounts A2xxx xxx 505 and A2xxx xxx 506 for adding the term “EOEBG”.

Auto-create account codes under Grants OEBG General Domain/ EOEBG (Ledger code “A2000 – 2699 with Sub-ledger 500-999” and Ledger code “2700-2999 with Sub-ledger 500-999”):

<u>Auto-create</u>	<u>English Description</u>	<u>Chinese Description</u>
<u>I/E Account</u>		
	Grant Expenses	津貼帳開支
A2xxx xxx 001		
	Grant Income	津貼帳收入
A2xxx xxx 501		
	Prior Year Adjustments	上年度的調整
A2xxx xxx 502		
	Clawback/ Amount Refunded (Refundable) to EDB	回撥/須退還 (已退
A2xxx xxx 503		還, 教育局的款項

A2xxx xxx 504	TRF from General Fund/ Subscriptions/ Tong Fai A/C	由普通經費、 堂費帳  調撥
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A2xxx xxx 505	TRF between General Domain <b>Ctrl/</b> Grants A/C/ <b>EOEBG</b>	一般範疇統制帳與一  般範疇/經擴大的營辦  津貼帳之互相調撥
A2xxx xxx 506	TRF to Special Domain/ Grants outside <b>OEBG or EOEBG</b>	調撥至特殊範疇/ 非  營辦津貼或非經擴大  的營辦津貼帳

**(iii) To create new codes for IMC Bank Account Code**

To transfer bank balances in the pre-IMC bank accounts to the IMC bank accounts, schools may create the bank account codes in the code range from A5000-A5099 under Fund A.

**(iv) To create Codes for Existing School Fund**

If the IMC school users have already created codes for School Fund under Fund G, they are reminded to create codes under Fund A and then transfer the balances to the newly created codes under Fund A when preparing the new set of accounts for the school year following the establishment of IMC.

**(v) To separate Books and Records between Pre-IMC school and IMC school**

After finalising the last set of accounts in the old format, schools may use of **Journal Vouchers** to create **opening balances of assets, liabilities and reserves** under **Fund A**. **The relevant amount of each account should be equal to the corresponding** closing balances of assets, liabilities and reserves under Fund G. In the school year following the establishment of IMC, users may start to input transactions in new codes under Fund A.

**(vi) To update the Account Codes for Payroll Item and Provident Fund (Staff Cost Module)**

To record the payroll transactions for IMC schools, users should, upon the start of a new accounting year following the establishment of IMC, update the account codes for Payroll Item and Provident Fund in Payroll Setup under the Staff Cost Module. User should change the



account code under Fund G to Fund A so as to record the payroll transactions under Fund A. For details, please refer to [Appendix 2](#).

## **B. In the School Year following the Establishment of IMC**

### **(i) To transfer Non-EOEBG Account Balances**

To transfer Non-EOEBG balances to EOEBG accounts, user may use Journal Voucher to transfer the account balances to the relevant EOEBG grant accounts, if necessary. Please ensure that the transfer should be in accordance with individual grant policies.

### **(ii) To record Receipts and Payments of EOEBG Grants**

In the school year following the establishment of IMC, schools will receive EOEBG grants from the EDB. In order to record payments/ receipts of EOEBG grants, user may use the suggested ledger codes as listed at [Appendix 1](#).

### **(iii) To create Codes for “Deficit transferred to the surplus under EOEBG/ Subscription Account”**

User may create income and expenditure account codes for the “Deficit transferred to the surplus under EOEBG” or “Subscription Account”, if necessary. Details of the relevant code range are as follows:

	<b>School Defined Code Range</b>
Income	551- 999
Expenditure	051- 499

### **(iv) Inactivate Obsolete Source of Fund Codes**

To avoid confusion with duplicate account description in Fund A and G, users may inactivate (ie. to mark status as inactive in WFMP) the Source of Fund Code “G” once the pre-IMC accounts are finalised (ie. codes under Fund G are no longer used). Please note that if the Fund G is being inactivated, all its ledgers, sub-ledgers and I/E accounts under Fund G will also be inactivated. The screens to show how to inactivate Fund G are at [Appendix 3](#).

On the other hand, user may also inactivate those ledger codes under Fund A if they find that those ledger codes are obsolete and no longer used.

## **4. Reports for IMC schools:**

With the implementation of EOEBG, some of the reports under Bookkeeping module will become obsolete since the account codes in these reports are hardcoded with Fund G. For details, please refer to [Appendix 4](#).

**5. Enquiry**

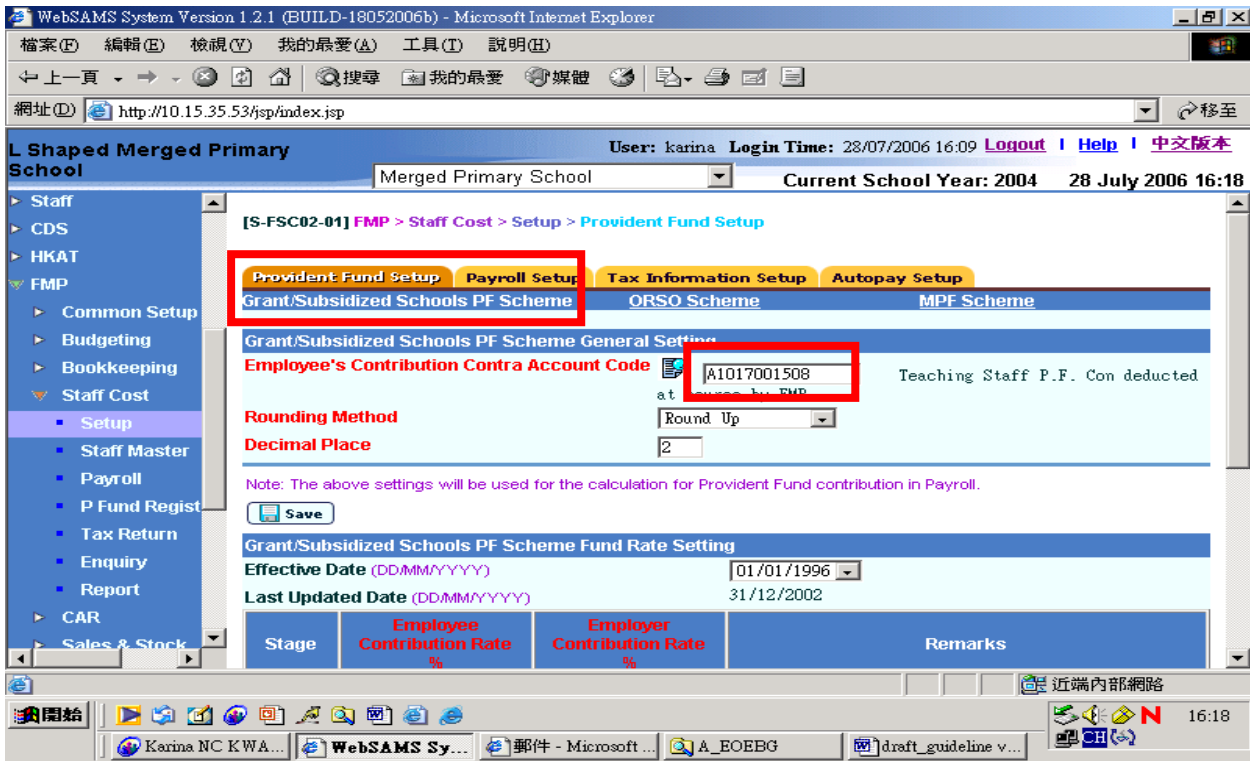
For enquiries on this EOEBG Guideline, please contact EDB WebSAMS FMP Team at 2892 5439 or 2892 5440.

**Appendix 1****A Mapping Table for Account Codes under EOEBG Grants**

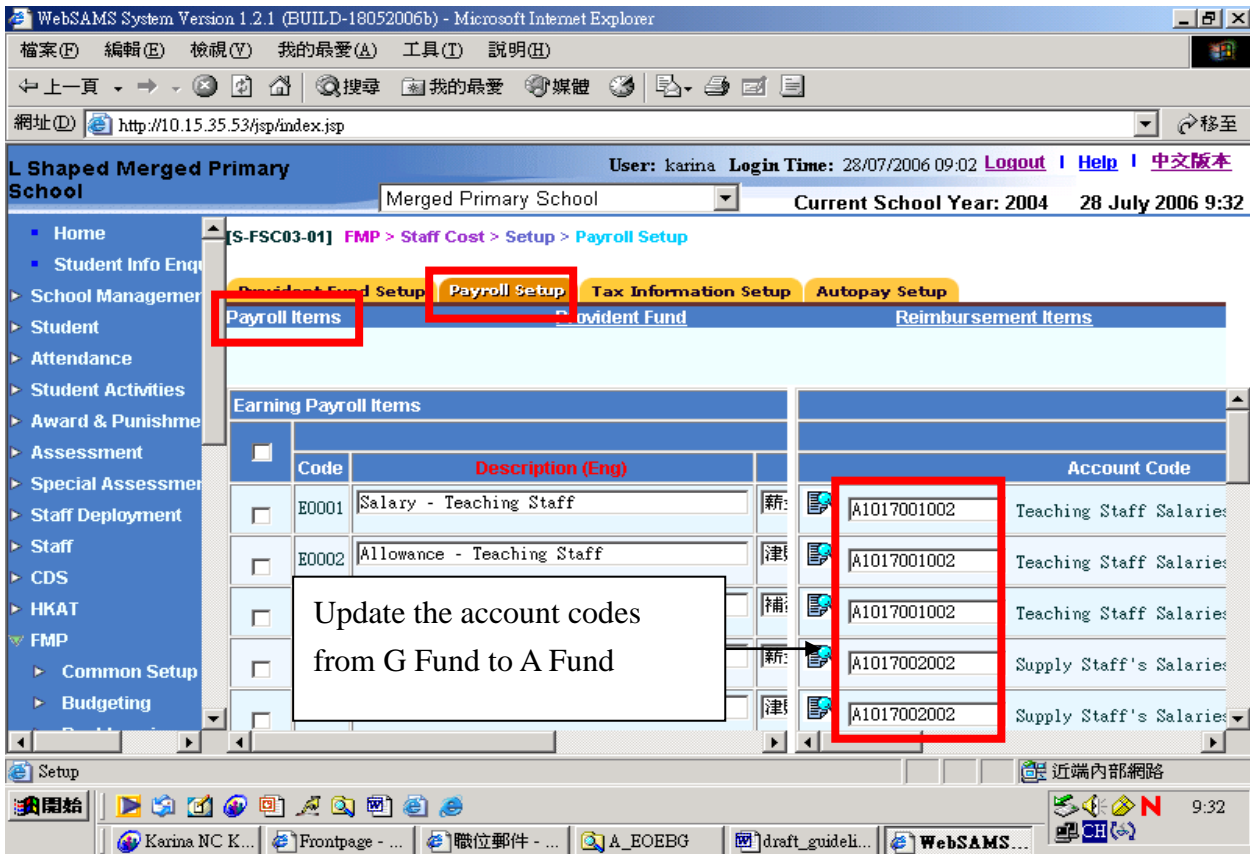
	<b>Grant Name</b>	<b>Applicable Aided School Type</b>	<b>Nature</b>	<b>Existing Ledger Code</b>	<b>New Ledger Code</b>
1	EOEBG Baseline Reference	Pri/ Sec/ Special	Block Grant	Nil	A2701
2	Activities Grant for Maladjusted Child	Special	School Specific	G2055	A2055
3	Admin Grant for Academ. Low Achievers	Sec	School Specific	G2046	A2046
4	Administration Grant	Pri/ Sec/ Special	School Specific	G2005	A2005
5	Revised Administration Grant	Pri/ Sec/ Special	School Specific	G2007	A2007
6	Air-cond. Grant for PH/SMH Children	Special	School Specific	G2054	A2054
7	Boarding Grant	Sec/ Special	School Specific	G3013	A3013
8	Composite Information Technology Grant	Pri/ Sec/ Special	School Specific	G2072	A2072
9	Capacity Enhancement Grant	Pri/ Sec/ Special	School Specific	G3017	A3017
10	Maint. Gt. for Sewage Treatment Plant A/C	Special	School Specific	G3016	A3016
11	Noise Abatement Grant	Pri/ Sec/ Special	School Specific	G2002	A2002
12	Res Mat. Grant for Visu Impaired Student	Speical	School Specific	G3014	A3014
13	School-based Remedial Support Programme	Sec	School Specific	G3009	A3009
14	SB Support Sche for Newly Arrived Child	Pri/ Sec/ Special	School Specific	G3003	A3003
15	Student Guidance Service Grant (SGSG)	Pri	School Specific	G3018	A3018
16	SRS for Hearing Impaired Attend Ord. Sch	Special	School Specific	G3015	A3015
17	Travel. Grant for CM Teach Home-bo. Pupil	Special	School Specific	G2053	A2053
18	Travelling Grant for Resource Teachers	Special	School Specific	G2049	A2049
19	Understanding Adolescent Project	Pri/ Speical	School Specific	G3019	A3019
20	Whole School Approach to Integrated Edu (Recurr)	Pri/ Sec	School Specific	G3006	A3006
21	Enhanced Speech Therapy Grant	Pri	School Specific	G3020	A3020

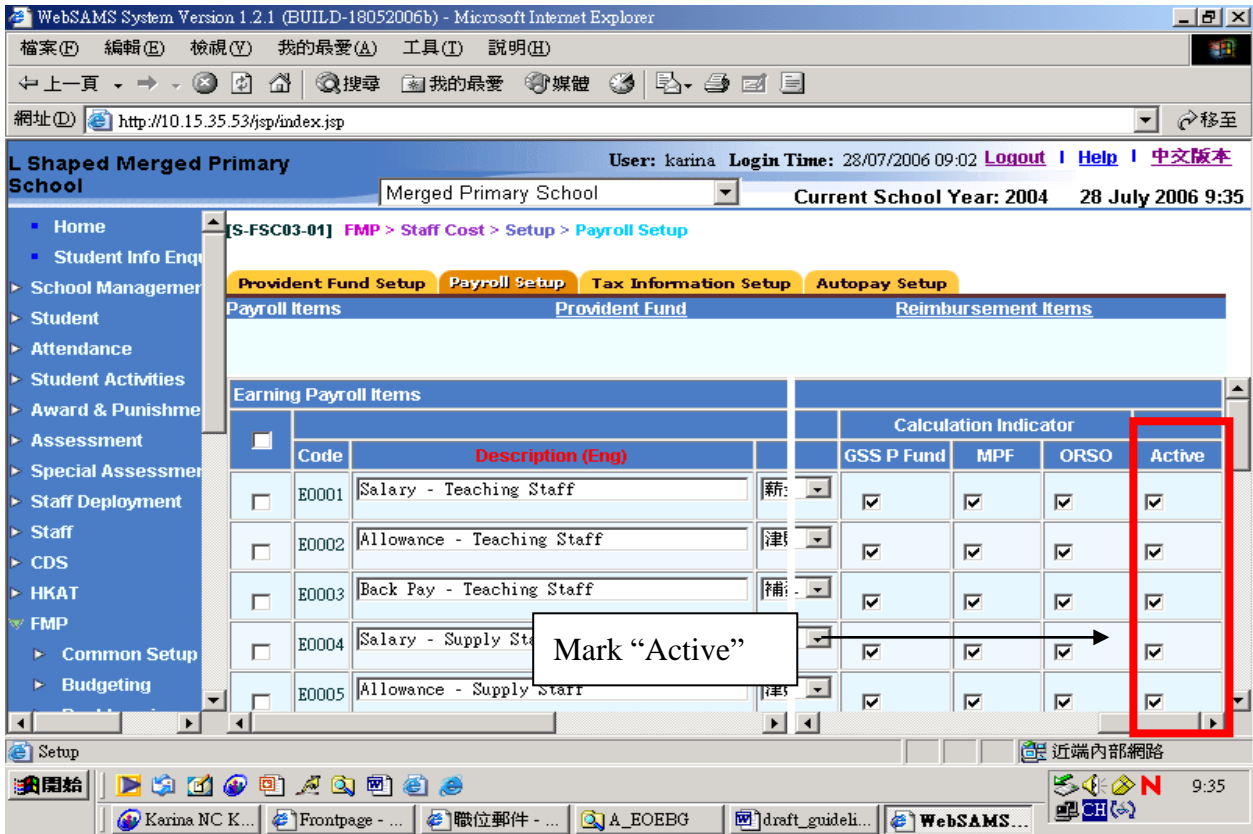
**Appendix 2**

1. Update the Account Code under Staff Cost> Provident Fund Setup> GSS

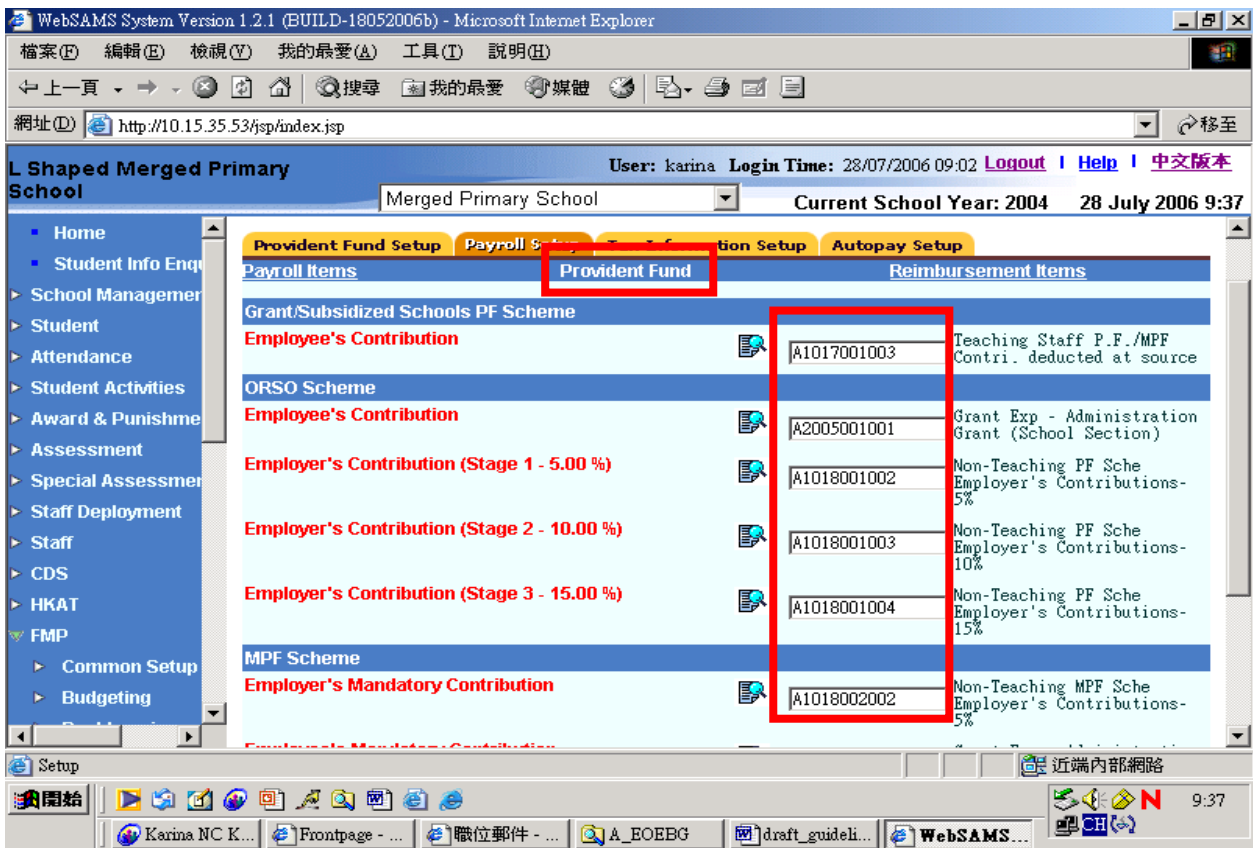


2. Update the Account Code under Staff Cost> Setup> Payroll Setup> Payroll Items

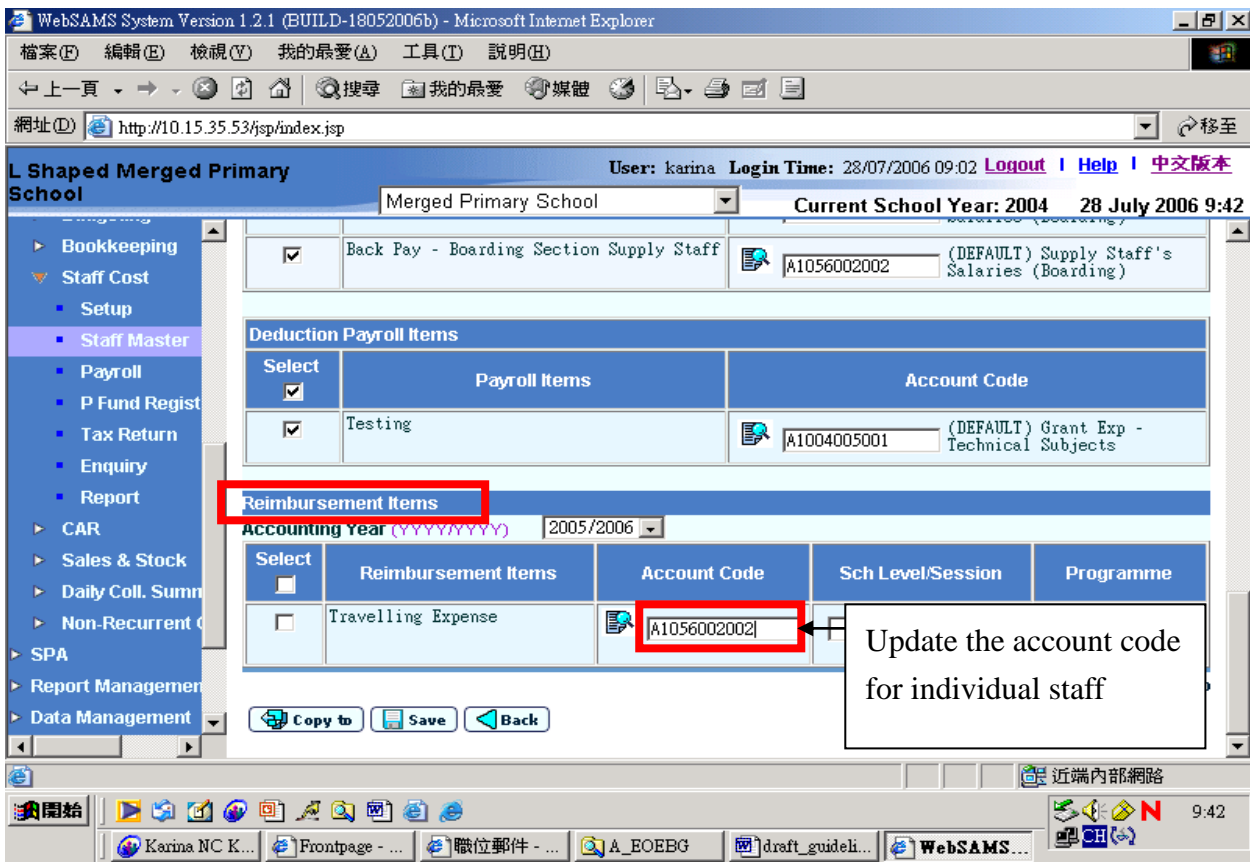




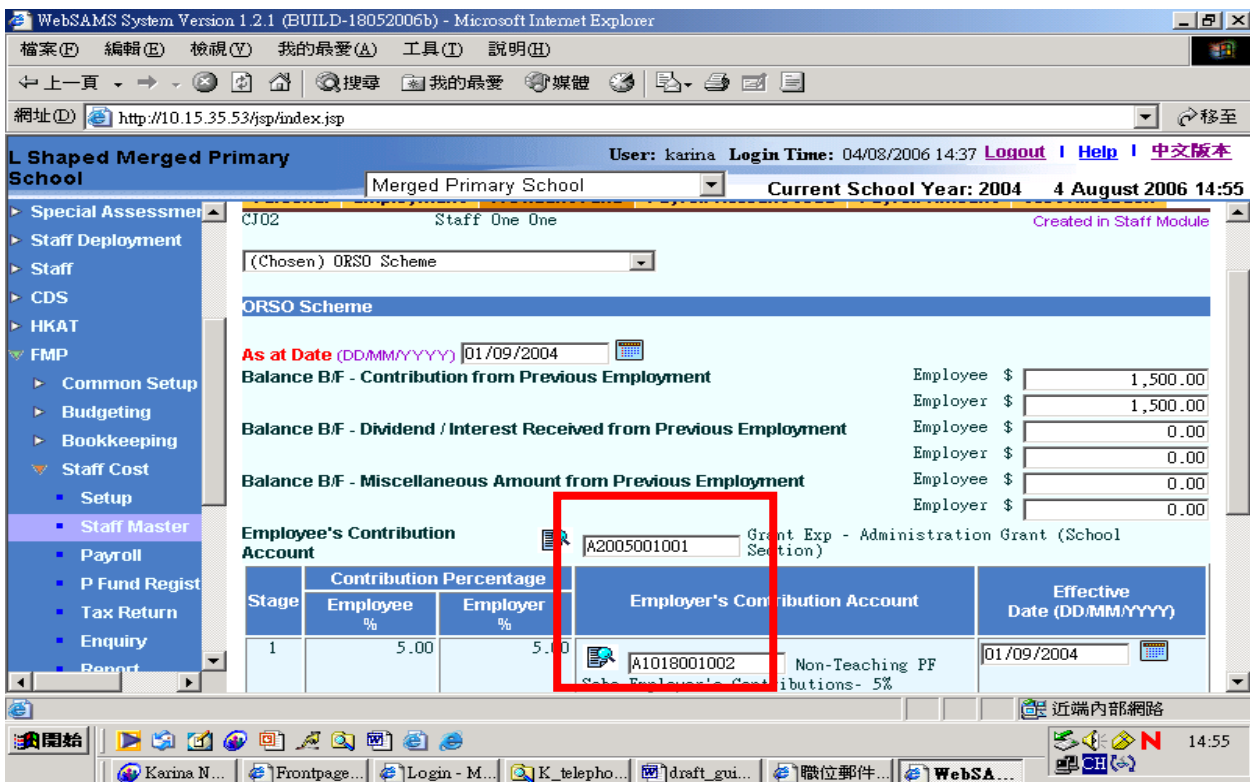
3. Update the Account Code under Staff Cost> Setup> Payroll Setup> Provident Fund



4. Update the Account Code under Staff Cost> Staff Master> Reimbursement Items (for individual staff)



5. Update the Provident Fund's account codes for individual staff who has previously processed payment for provident fund.



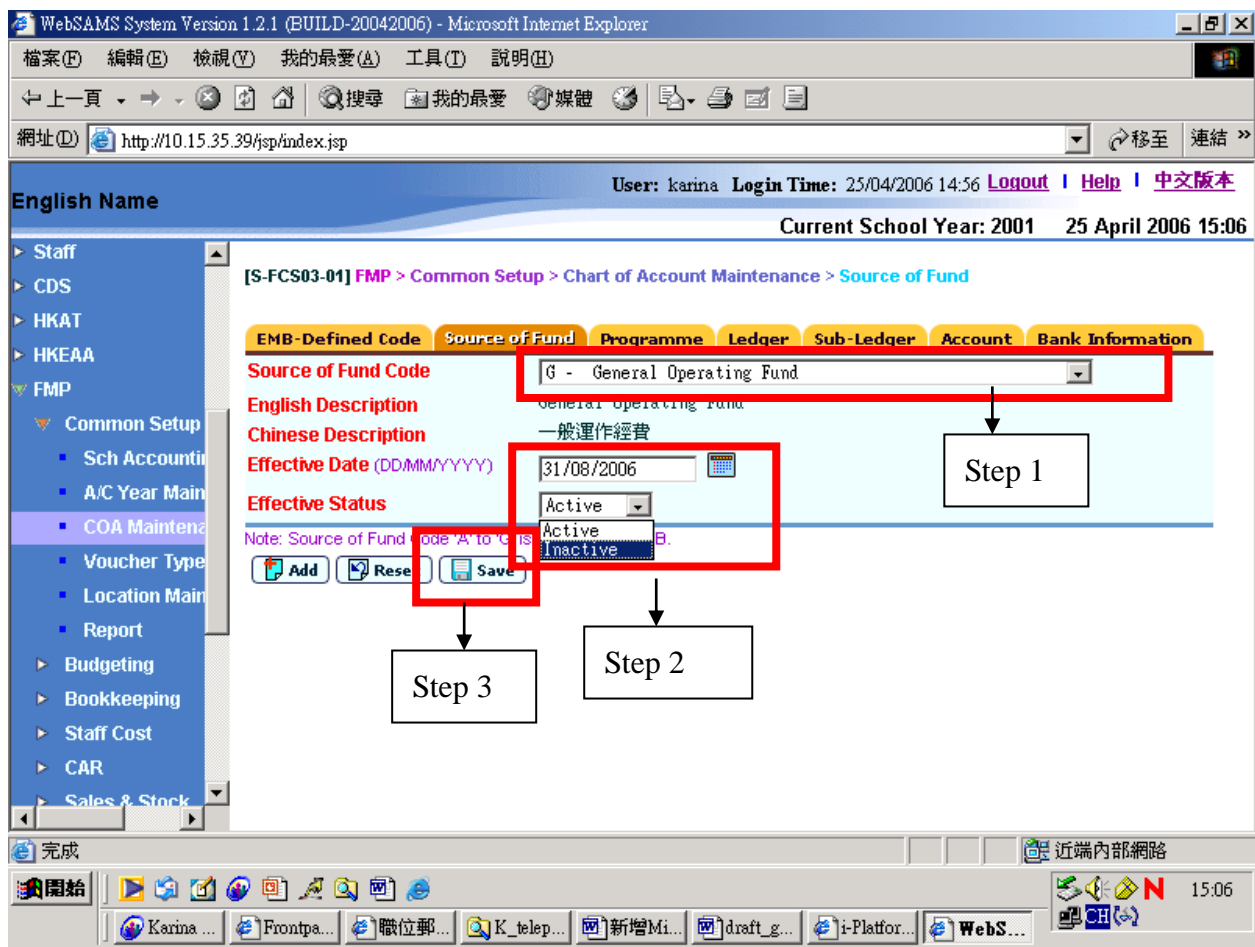
**Appendix 3****Inactivate obsolete Source of Fund Code**

To inactivate obsolete Source of Fund Code in WFMP, please follow the procedure below:

Step 1: Search the source of fund (e.g. Fund G)

Step 2: Enter the effective date and select “inactive” status

Step 3: Click Save button. Since, the account codes under Fund G involves thousands of records, the system may require **more than 10 minutes** to update the effective status. A message as “Records updated successfully” will appear when updating is completed.



**Result:** All ledger, sub-ledger and I/E accounts under the selected Fund (e.g. Fund G) will be inactivated and would not appear in the Budgeting/ Bookkeeping/ Staff Cost Modules again.

**Appendix 4**

<b>Category: FBK-2</b>	<b>Category: FBK-4/ FBK -5/ FBK-6</b>
<b>Monthly Report</b>	<b>Annual Accounts/ Pre-year End/ Year End</b>
R-FBK035	
	R-FBK015
	R-FBK016
	R-FBK047

**Note:**

The above reports are not applicable for IMC schools since the reports are being hardcoded with G Fund.