Financial Planning and Monitoring (FMP) Module – Frequently Asked Questions

Common Setup

1. **Q ： What basic setting does user need to set up for using the FMP module?**

   A ： User can perform the set-up under "FMP" > "Common Setup" according to the following steps:

   1. Select relevant accounting period (September to August / April to March);
   2. Input initial Accounting Year;
   3. Set relevant sub-modules to be effective;
   4. Create Accounting Year and open Accounting Month where appropriate;
   5. Create Programme for Accounting Year where appropriate;
   6. Create Ledger, Sub-Ledger and Account where appropriate;
   7. Set Ledger, Sub-Ledger and Account not in use to be inactive;
   8. Create Voucher Prefix and set auto-generate voucher no. where appropriate.

2. **Q ： How to set sub-modules to be effective?**

   A ： User can set sub-modules to be effective under "FMP" > "Common Setup" > "School Accounting Information" by selecting required sub-modules and entering relevant effective dates. In general, effective dates should be set as the first date of the effective accounting year. "Budgeting", "Bookkeeping", "Staff Cost", "Daily Collection Summary" and "Non-Recurrent Register" sub-modules have to be activated under respective school level / session.

3. **Q ： How to create Accounting Year?**

   A ： User should create Accounting Year under "FMP" > "Common Setup" > "Accounting Year Maintenance".

4. **Q** ： **How to open Accounting Month?**

   A ： User should search for the relevant Accounting Year under "FMP" > "Common Setup" > "Accounting Year Maintenance" and set the status of the respective accounting month as 'Opened'. Accounting months can be re-opened as long as the Accounting Year concerned is not yet final closed.

5. **Q** ： **How many Accounting Months can be opened in an Accounting Year at the same time?**

   A ： Only three Accounting Months can be opened concurrently in one Accounting Year. If three Accounting Months have been opened, to open another Accounting Month, user should close one of the opened Accounting Months by performing month-end. There is no limit of times to re-open the Accounting Month as long as the Accounting Year concerned is not yet final closed.

6. **Q** ： **What is the purpose of preload chart of account codes?**

   A ： A set of preload ledger / sub-ledger / account codes (defined by EDB) has been loaded into the system. Preload Chart of Accounts Code is for report generation purpose, especially reports involving annual accounts. Users are recommended to maintain ledger / sub-ledger / account code before proceeding to set the effective date of "Bookkeeping", "Budgeting" and "Staff Cost" sub-modules. Once any of these sub-modules have been put into effect, all ledger / sub-ledger / account codes are not allowed to be deleted.

7. **Q** ： **How new preload chart of account codes are delivered to schools?**

   A ： New ledger/ sub-ledger/ account codes defined by EDB are delivered to schools via Fast Information Transmission System - School Messaging Module (SMM).

8. Q ： **Does user need to take any action upon receipt of the incoming SMM message regarding the updated preload chart of account codes?**

    A ： No action is required. CloudSAMS will automatically create and amend the account codes accordingly. User can go to Central Document Repository (CDR) to download the latest preload chart of account codes for reference.

9. Q ： **If no preload ledger / sub-ledger / account code is suitable for a new grant or subsidy, what can user do?**

    A ： User may create new ledger / sub-ledger / account code within the school defined code range according to the nature of the new grant or subsidy. He/she may also contact FMP Module support staff of EDB for enquiry.

10. Q ： **What is the code range for ledger/ sub-ledger/ accounts?**

    A ： Assets, liabilities and income/expenditure items have their own defined code range. New ledger/ sub-ledger/ account code for these items can only be created within the respective defined code range to facilitate user to identify the type of items. User should refer to "FMP" > "Common Setup" > "Chart of Account Maintenance" > "EDB-Defined Code" for the code ranges of ledger / sub-ledger / account.

11. Q ： **How to create or amend ledger/ sub-ledger/ account codes?**

    A ： User can create or amend ledger/ sub-ledger/ account codes under "FMP" > "Common Setup" > "Chart of Account Maintenance" > "Ledger" / "Sub-Ledger" / "Account".

12. Q ： **User can create a ledger code under "Common Setup" > "COA Maintenance" but cannot delete it, why?**

    A ： Once "Bookkeeping", "Budgeting" or "Staff Cost" sub-modules are activated and have recorded transactions, user cannot delete any ledger

/ sub-ledger / account codes. However, user may set these codes which are not in use as 'inactive'.

13. **Q ： How to set ledger/ sub-ledger/ account codes not in use to 'Inactive'?**

    A ： User can set the effective status of ledger/ sub-ledger/ account codes which are not in use as 'inactive' under "FMP" > "Common Setup" > "Chart of Account Maintenance" > "Ledger" / "Sub-Ledger" / "Account".

14. **Q ： Is user allowed to change English and Chinese Description of ledger/ sub-ledger/ account codes?**

    A ： User is only allowed to change English and Chinese description of the school-defined ledger/ sub-ledger/ account codes.

15. **Q ： What is the impact if user amends the description of preload code?**

    A ： The description amended by the user will be over-written when the preload ledger/ sub-ledger/ account codes (defined by EDB) are updated and loaded into the system.

16. **Q ： Account code A1017001003 – 'Teaching Staff PF/MPF Contri. deducted at source' is catered for teaching staff under both PF & MPF. Can user use A1017001003 for teaching staff under PF Scheme while create another account code for teaching staff under MPF Scheme?**

    A ： Ledger of the account code A1017001003 (i.e. 1017) is within the EDB defined ledger code range 1000-1699. User is not allowed to create sub-ledger code under this ledger code. However, user can create income and expenditure account codes (within school-defined code range) under the sub-ledger A1017001 if necessary.

    As the account code A1017001003 is set by default in some of the annual account reports, user is advised to use this account code to record the relevant contributions for teaching staff under both PF & MPF so that such contribution can be properly reflected in the reports.

17. Q ： **User cannot find the account code created in "Common Setup" > "COA Maintenance" when preparing a voucher, why?**

A ： The reason is that the effective date of the account code concerned is set after the date of voucher. User should go to "FMP" > "Common Setup" > "COA Maintenance" to amend the effective date of the account code to the first day or any date before the first date of the accounting month in which the voucher will be prepared.

18. Q ： **How to create or amend programme?**

A ： User can create or amend programme under "FMP" > "Common Setup" > "COA Maintenance" > "Programme".

19. Q ： **What is the format of programme code?**

A ： The format of programme code is 4 alphanumeric characters.

20. Q ： **What is the purpose of the default programme code "WFMP"?**

A ： Upon creation of a new Accounting Year, system automatically creates 'WFMP' – Admin Programme as a default programme code under "FMP" > "Common Setup" > "COA Maintenance". User can charge related administrative expenses to this default programme code where appropriate.

21. Q ： **Can user amend the English & Chinese description of programme after using 'Copy to' function to copy the programme from one Accounting Year to another?**

A ： Yes, user can search the programme concerned, amend English & Chinese description and click [Save] under "FMP" > "Common Setup" > "COA Maintenance" > "Programme".

22. Q : **How to set bank information?**

A : User can set bank information under "FMP" > "Common Setup" > COA Maintenance" > "Bank Information" as follows:

- If preload bank code is not applicable, user can create bank code under "Maintain Bank Code";
- If preload cheque formats are not applicable, user can add and upload cheque formats under "Maintain Cheque Format";
- user can add or amend bank ledger information under "Maintain Bank Ledger Information"

23. Q : **Is it required to create a new Source of Fund code for a school bank account?**

A : No. School should use preload account codes with Source of Fund "A" or "G". User may create bank ledger code to record the accounting information of the school bank account.

24. Q : **How to create Voucher Prefix?**

A : User can create Voucher Prefix under "FMP" > "Common Setup" > "Voucher Type Maintenance".

25. Q : **How to set a payment voucher type for school fund?**

A : User can add a bookkeeping payment voucher prefix and set the voucher type description under "FMP" > "Common Setup" > "Voucher Type Maintenance".

26. Q : **How to set the default bank ledger account for payment and receipt vouchers?**

A : User can set the default bank ledger account for payment and receipt vouchers under "FMP" > "Common Setup" > "Voucher Type Maintenance".

27. Q : **How to change the default bank ledger account of a voucher prefix?**

A : User can change the default bank ledger account of a voucher prefix under "FMP" > "Common Setup" > "Voucher Type Maintenance" anytime during the year.

28. Q : **Are there any reports showing chart of account in FMP?**

A : Yes, user can preview and print the following reports showing the chart of account under "FMP" > "Common Setup" > "Report":
- Chart of Account - Ledger Code (R-FCS002)
- Chart of Account - Sub-Ledger Code (R-FCS003)
- Chart of Account - I/E Account Code (R-FCS004)

Budgeting

29. Q : **How to prepare budgets for Primary/ Secondary, AM/PM/Whole Day sessions separately?**

A : User can separately prepare budget by selecting the respective "Sch Level/ Session" where appropriate.

30. Q : **Is it necessary to input the "EDB Grant Amount"?**

A : It is not mandatory to input "EDB Grant Amount". The "EDB Grant Amount" serves as a reference point for the preparation of budget income. User can find the amount in the relevant Allocation Advice issued by EDB to school.

31. Q : **When preparing budget, user cannot enter and save successfully an account code that has already been set up. Why?**

A : User should go to "FMP" > "Common Setup" > "COA Maintenance" to check the setting of ledger / sub-ledger / account code and ensure that

the effective date of the code should be earlier than or the same as the budget date and the status should also be set as "active".

32. **Q** ： **If the budget income exceeds the "EDB Grant Amount", can I still proceed the preparation of the budget income?**

A ： Yes. The purpose of "EDB Grant Amount" is to provide a reference point for reminding user not to exceed the total grant amount provided by EDB when the budget income is being prepared.

33. **Q** ： **Does the system provide budget expenditure information on individual programme for individual user's access?**

A ： Budgeting report 'Variance Report of Expenditure (FBG004A)' provides expenditure information on programme level. User can preview and print their responsible programme by entering the selection criteria. However, there is no control for individual user to access any individual programme.

34. **Q** ： **How to use "Copy by Programme" function in budget expenditure?**

A ： The procedures to copy budget expenditure using "Copy by Programme" function are as follows -

1. In "FMP" > "Common Setup" > "COA Maintenance" > "Programme", create programme code for relevant Accounting Year and school level/ session;

2. In "FMP" > "Budgeting" > "Draft Budget" > "Copy by Programme", select the budgeting year and type of budget to be copied – Draft Budget Expenditure, Revised Budget Expenditure and Committed Amount (including unposted and posted vouchers) and click [Search];

3. Select the programme to be copied. Input the destination programme code, school level/ session and Accounting Year. Then click [Confirm] to proceed.

4. After copying, the account codes and amounts of the destination programme should be the same as the original programme. User can make further amendment, if necessary.

35. Q ： **What is the difference between "Copy by Programme" and "Copy by Account" function in budget expenditure?**

A ： The differences are -
   - For "Copy by Account", user can copy the content of one programme to several programmes. User can also select which account codes to be copied; and
   - For "Copy by Programme", user can only copy budget from one programme to another, where all account codes and amounts of the programme will be copied. User is not allowed to select which account codes to be copied.

36. Q ： **Can user input a zero amount for budget income and budget expenditure items?**

A ： Yes. However, user should note that the items with zero amount would not be shown in the relevant Budgeting reports.

37. Q ： **How to add programmes in "Review Budget" / "Revise Budget"?**

A ： User can click [Add], select the relevant programme code and then click [Save].

38. Q ： **How to approve Budget?**

A ： User should follow the below steps to approve budget:
   1. Click [Submit for Review] under "FMP" > "Budgeting" > "Draft Budget Income" / " Draft Budget Expenditure" to change the status of the draft to 'Review';
   2. Click [Freeze for Approval] under "FMP" > "Budgeting" > "Review Budget" to change the status of Budget Income and Budget Expenditure from 'Review' to 'Freeze';
   3. Click [Approve] under "FMP" > "Budgeting" > "Approve/Reverse" > "Approve" to approve the budget;

4. After approval, user can click [Reverse] under "FMP" > "Budgeting" > "Approve/Reverse" > "Reverse" to revert budget to previous status, or revise the budget under "FMP" > "Budgeting" > "Revise" if necessary.

39. Q ： **User cannot find the accounting year in "Approve" budget screen under "FMP" > "Budgeting" > "Approve/Reverse", why?**

   A ： User should check whether the budget income and budget expenditure of that Accounting Year have been frozen. If the status of both budget income and budget expenditure is "Freeze", user should be able to choose the year in the selection box under "FMP" > "Budgeting" > "Approve/Reverse" > "Approve".

   Please note that if the budget of the Accounting Year has been approved, user cannot find that year in the "FMP" > "Budgeting" > "Approve/Reverse" > "Approve". User is recommended to check the budget status through the enquiry function under "FMP" > "Budgeting" > "Enquiry".

40. Q ： **Can user only create budget for expenditure and zero budget for income or vice versa?**

   A ： Yes. Please note that the following conditions should be met to approve budget:
   • ALL programmes' budget expenditure status should be set as 'Freeze';
   • Both budget income and expenditure should be at 'Freeze' status; and
   • Either budget income or expenditure for the Accounting Year is not zero.

41. Q ： **The Accounting Year and its budget cannot be found in "Draft Budget Income", "Draft Budget Expenditure" and "Review Budget" after the budget has been approved, why?**

A : After the budget has been approved, the Accounting Year and its budget can only be found under "FMP" > "Budgeting" > "Revise Budget".

42. Q : **How to reverse an approved budget?**

A : User can go to "FMP" > "Budgeting" > "Approve/Reverse" > "Reverse" to reverse an approved budget to its previous status subject to the following two conditions:

1. User has not yet amended the approved budget of that Accounting Year through "FMP" > "Budgeting" > "Revise Budget"; and

2. User has not yet entered any Bookkeeping or Staff Cost transactions of that Accounting Year.

43. Q : **How to avoid the budget checking warning messages of "insufficient fund" when saving a voucher?**

A : User can go to "FMP" > "Budgeting" > "Revise Budget" to revise the relevant budget amounts.

44. Q : **How to delete a programme for budget expenditure in "Revise Budget"?**

A : User is not allowed to delete programme for budget expenditure in "Revise Budget". Instead, user can input zero in the revised amount for relevant programme.

45. Q : **What is the meaning of 'Committed Amount' under "Budgeting" sub-module?**

A : 'Committed Amount' includes both unposted and posted voucher amounts created in "Bookkeeping" and "Staff Cost" sub-modules. Please note that the committed amount is not an actual amount because

user is still able to delete any unposted vouchers. However, an actual amount should only include the amount of posted vouchers.

Bookkeeping

46. Q ： **What are the differences between saving a voucher by clicking [Save As Draft] and [Save]?**

    A ： The major differences are:

    [Save As Draft]

    - user can save a journal voucher as draft if the debit and credit amounts are not equal;
    - user can amend the payment method in a draft payment voucher.

    [Save Voucher]

    - the debit and credit amounts of a journal voucher must be equal;
    - after saving, the voucher status will be changed to 'Ready for posting'. For payment voucher with cheque printing, the voucher status will become 'P – Pending Print Cheque';
    - voucher amounts will be reflected in the Budgeting reports as committed amount; and
    - cheque no. inputted in payment voucher will be recorded and reflect in report 'Summary of Cheques Used' (R-FBK044).

47. Q ： **User can prepare payroll vouchers in "Bookkeeping" and "Staff Cost" sub-modules. What is the difference between them?**

    A ： In "Staff Cost" sub-module, payroll voucher is prepared based on individual staff master records. The relevant payroll amounts can be reflected in individual staff master records, which further facilitate the preparation of employer's tax return and provident fund register for the individual staff.

In "Bookkeeping" sub-module, user can input the lump sum amounts in the payroll voucher. However, the payroll amounts cannot be reflected in the relevant staff master records.

48. Q : **User can prepare asset / purchase / sales vouchers in "Bookkeeping" sub-module and "Capital Asset Register (CAR) / Sales & Stock (FSS)" sub-modules. What is the difference between them?**

    A : To prepare asset / purchase / sales vouchers in "Bookkeeping" sub-module, user should select voucher types of CAR / FSS. After posting of these types of voucher, the relevant voucher information will be transmitted to "CAR" / "FSS" sub-modules for further updates on asset / stock details.

    If the asset / purchase / sales voucher is prepared in "CAR" / "FSS" sub-modules, the information will not be updated and recorded in "Bookkeeping" sub-module.

49. Q : **Is duplicated cheque number allowed when voucher is being prepared or cheque is being printed under "Bookkeeping" sub-module?**

    A : No. Cheque number will be recorded when the payment voucher is saved as 'P – Pending Print Cheque' or 'R - Ready for Posting' and the cheque is being printed.

50. Q : **User inputs the cheque no. for a payment voucher and saves the voucher. The voucher is then deleted subsequently. Can the cheque no. be reused?**
      If user selects "Cheque – With Printing" as payment method and the cheque is printed through "FMP" > "Bookkeeping" > "Cheque Print", why the cheque no. is still not shown in payment voucher?

    A : When user saves the payment voucher, the cheque number is already captured by the system. The same cheque number cannot be used again.

Cheque number will be shown in the payment voucher after cheque printing is confirmed as 'Successfully Printed' in "FMP" > "Bookkeeping" > "Cheque Printing".

51. Q ： **When user prepares journal vouchers for carrying forward the balances to the next accounting year, the system does not allow input of the first 5 bytes of the income / expenditure codes, e.g. A1XXX, A2XXX and A3XXX, why?**

A ： Income/ expenditure codes (account codes with prefixes A1XXX, A2XXX and A3XXX) consist of 11 bytes and should be inputted entirely. When user enters the balances, account code with suffix -501 is used for a surplus to be brought forward, and account code with suffix -001 for a deficit.

52. Q ： **How to use a bookkeeping voucher to record an inter-bank transfer between school's bank accounts?**

A ： User should use a journal voucher to record the inter-bank transfer between school's bank accounts.

53. Q ： **How to record interest income from fixed deposit? How to handle the accounting entries for renewal of bank fixed deposit with principal and interest received?**

A ： In general, principal and interest will be deposited to the current account at maturity. User can record the interest income (credit) through a receipt voucher. If the fixed deposit is renewed with principal and interest received, user should prepare a journal voucher for the amount of interest received as follows:

DR Bank Fixed Deposit

CR Interest Received

54. Q ： **How to print a cheque under "FMP" > "Bookkeeping" > "Cheque Printing"?**

A ： User can follow the steps below:

1. In "FMP" > "Common Setup" > "COA Maintenance" > "Bank Information", choose 'Yes' for 'Pre-set to Use Cheque Printing' option for the relevant bank ledger;

2. When preparing payment vouchers under "FMP" > "Bookkeeping" > "Payment Voucher", select 'Cheque – with Printing' and then click [Save] to save the voucher as 'P – Pending Print Cheque' ;

3. Select the voucher in "FMP" > "Bookkeeping" > "Cheque Printing", input the cheque number and cheque date, and then click [Print] to download the cheque content for printing; and

4. After all, select the voucher in "FMP" > "Bookkeeping" > "Cheque Printing" and click [Complete] to confirm the completion of cheque printing. The cheque number would then be recorded in the relevant payment voucher.

55. Q ： **In "FMP" > "Bookkeeping" > "Cheque Printing", how many times is allowed for printing cheque for a voucher? What should user do if cheque printing is still required after the maximum times allowed?**

A ： User can print cheque up to three times for each voucher. If user needs to re-print cheques afterwards, he/ she should click [Reverse] to change the payment method of the voucher to "Cheque – Without Printing" and prepare manual cheque outside the system. Please note that the cheque number will be recorded by the system during cheque printing and cannot be reused.

56. **Q**　：　**How to prepare bank reconciliation?**

　　A　：　User can reconcile bank ledger transactions in "FMP" > "Bookkeeping" > "Bank Reconciliation" upon receipt of bank statements. There are 3 reconciliation statuses:

- 'Match' – means transaction matches with bank statement;
- 'Unmatch' – means transaction does not match or is not found in the bank statement;
- 'Other' – it is used for journal transactions with bank ledger other than payment or receipt.

Please note that user can only prepare bank reconciliation for posted vouchers with bank ledgers only.

57. **Q**　：　**Although accounting months 11/20X3 & 12/20X3 are 'opened' in "FMP" > "Common Setup" > "Accounting Year Maintenance", these 2 months are not shown in "FMP" > "Bookkeeping" > "Month End", why?**

　　A　：　The accounting months are set before the effective date of bookkeeping sub-module (for example, effective date was set as '01/08/20X4') in "FMP" > "Common Setup" > "School Accounting Information". Therefore, user is not able to retrieve the two months for closing under "FMP" > "Bookkeeping" > "Month End". User may contact FMP Module support staff of EDB for assistance.

User is recommended to set the effective date of sub-modules at the first date of the effective Accounting Year to avoid similar problem.

58. **Q**　：　**After performing month-end for 1/20X3, 2/20X3 is not opened automatically. Why?**

　　A　：　If the month 1/20X3 is a re-opened month, the subsequent month will not be opened automatically after performing the month-end. User can

open the month in "FMP" > "Common Setup" > "Accounting Year Maintenance" if necessary.

59. Q ：How to amend voucher of a month which has already been closed after performing month-end closing?

A ：To perform month-end closing, all vouchers of the month should have been posted. Therefore, user cannot amend or delete those posted vouchers. If necessary, user may re-open the month and create Journal Voucher for amendment.

60. Q ：Why some selected vouchers cannot be posted successfully in "FMP" > "Bookkeeping" > "Voucher Posting"?

A ：User can only post the vouchers with status of 'R – Ready for Posting'. If the voucher status is 'P –Pending Print Cheque', user should go to "FMP" > "Bookkeeping" > "Cheque Printing" to print the cheque for the relevant voucher. User should confirm cheque printing before proceeding to voucher posting. If the voucher status is 'D – Draft', user should search the voucher, click [Save] to change the voucher status to 'R – Ready for Posting' and then proceed to voucher posting.

61. Q ：Why the Bookkeeping reports do not include amounts of unposted vouchers?

A ：To reflect the confirmed bookkeeping records, all reports under "Bookkeeping" sub-module except for 'Trial Balance' (R-FBK009) and 'Trial Balance (Selected Period' (R-FBK009A) show the amount and details of posted vouchers only.

User can select to include the voucher with status of 'R – Ready for Posting' when generating 'Trial Balance' (R-FBK009) and 'Trial Balance (Selected Period' (R-FBK009A).

62. Q ：Which Bookkeeping reports will show account details at ledger, sub-ledger and account level?

A ：• Reports showing details at ledger level: Ledger Account (R-FBK010)

- Reports showing details at sub-ledger level: Income & Expenditure Details (R-FBK034) & Consolidated Income & Expenditure Details (R-FBK046)
- Reports showing details at account level: Income / Expenditure Account (R-FBK012)

63. Q ： **What is the purpose of Adjustment Month (the month start with "A") in every Accounting Year? Can user enter audit adjustment after year-end of the Accounting Year? When should an Accounting Year be final closed?**

A ： Use can input entries for year-end audit adjustment in Adjustment Month. The relevant vouchers will be recorded in the last Accounting Month of the Accounting Year to facilitate searching.

Before performing 'Final year end closing', the Adjustment Month can be re-opened for adjustments.

After 'Final year end closing' has been performed, all Accounting Months including the Adjustment Month of that Accounting Year cannot be re-opened. User is recommended to ensure the annual account of the year concerned has been confirmed by Education Bureau before performing the 'Final year end closing'.

64. Q ： **What should be aware of when "Pre-Year End" and "Year End" are performed?**

A ： User should ensure that:
- all bookkeeping months for "Bookkeeping" sub-module are closed;
- all payroll months for "Staff Cost" sub-module are closed if "Staff Cost" sub-module is used;
- the year for "Sales and Stock" sub-module is closed if "Sales and Stock" sub-module is used; and
- the next accounting year has been created.

65. Q ： **If user starts using FMP module in 20X2/20X3, how to enter the beginning balances of 20X2/20X3?**

A ： User should carry out the following steps to rollover the closing balances of 20X1/20X2 to the beginning balances of 20X2/20X3:

1. Set the initial Accounting Year in "FMP" > "Common Setup" > "School Accounting Information" one year earlier, i.e. 20X1/20X2;

2. Create Accounting Years 20X1/20X2 and 20X2/20X3 under "FMP" > "Common Setup" > "Accounting Year Maintenance" ;

3. Open the last Accounting Month of 20X1/20X2;

4. In "FMP" > "Bookkeeping" > "Journal Voucher", create journal voucher in the last Accounting Month of 20X1/20X2 and enter closing balances of Accounting Year 20X1/20X2;

5. In "FMP" > "Bookkeeping" > "Voucher Posting", perform posting of the journal voucher prepared;

6. In "FMP" > "Bookkeeping" > "Month-End", close all Accounting Months in 20X1/20X2;

7. In "FMP" > "Bookkeeping" > "Year End" > "Provisional Year End", perform provisional year end for 20X1/20X2 to roll over the closing balances of 20X1/20X2 to the beginning balances of the next Accounting Year.

66. Q ： **User had set the initial accounting year as 20X2/20X3 and started using "Bookkeeping" to record the transactions of 20X2/20X3. It is then found that the opening balances of 20X2/20X3 has not been recorded. How can user handle the opening balances?**

A ： User can record the opening balances in the first Accounting Month in 20X2/20X3. However, user should note that some income / expenditure and annual account reports with line "total income" for the year may

include the opening balances, which may overstate and distort the actual income.

Staff Cost

67. Q ： **How does the system protect staff personal or payroll data from unauthorized access?**

    A ： Without authorization, including System Administrator, FMP data cannot be accessed. All authorization to use FMP will be recorded.

68. Q ： **If the preloaded payroll items are not applicable, how to edit them?**

    A ： User may click [Add Payroll Item] under "FMP" > "Staff Cost" > "Setup" > "Payroll Item and Account Code Setup" and fill in the required information to create a new payroll item for use. User may inactivate any unnecessary preloaded payroll items.

69. Q ： **If the Mandatory Provident Fund Scheme Authority (MPFA) implements change on the requirement of the Mandatory Provident Fund (MPF) scheme (e.g. contribution rates, minimum and maximum relevant income levels, etc.), what should user do to update the system setting for calculation of MPF contribution in payroll ?**

    A ： User should go to "FMP" > "Staff Cost" > "Setup" > "Provident Fund Setup" > "MPF Scheme" to add a new effective date with the updated setting based on MPFA's requirements.

70. Q ： **Should user input the net salary amount with the employee's provident fund contribution deducted under "FMP" > "Staff Cost" > "Staff Master">"Payroll Amount"?**

A ： It is not required to input the net salary amount with employee's provident fund contribution deducted in "Staff Master". In preparing Payroll, the system will calculate the net payment to staff automatically.

71. Q ： **In "FMP" > "Staff Cost" > "Staff Master" > "Provident Fund" page, there is only one input field for employee's mandatory and voluntary contribution account codes respectively. Does the system allow user to set more than one account codes for payroll of one staff?**

   A ： In "FMP" > "Staff Cost" > "Staff Master", the system allows user to input more than one payroll items and the corresponding account codes in one staff's "Payroll Amount" page. However, user is only allowed to input one account code for employee's mandatory and voluntary contribution respectively in the staff's "Provident Fund" page. If necessary, journal voucher should be used to split the contribution amount among different account codes.

72. Q ： **How to set staff cost allocation for payroll?**

   A ： User may set staff cost allocation according to one of the paths below:
   - Staff Cost > Staff Master > Cost Allocation; or
   - Staff Cost > Payroll > Prepare Payroll > Cost Allocation

73. Q ： **Why the relevant payroll month cannot be found in "FMP" > "Staff Cost" > "Payroll" for preparation of Payroll and Provident Fund Vouchers?**

   A ： User should check that:
   - relevant Accounting Month is 'Opened' in "FMP" > "Common Setup" > "Accounting Year Maintenance"; and
   - relevant payroll month is 'Opened' in "FMP" > "Staff Cost" > "Payroll" > "Payroll Month".

74. Q ： **System does not allow user to update information in Staff Master, why?**

A ： If related payroll entry or payroll voucher is under processing, updating information in Staff Master is not allowed. User should take the following action in "FMP" > "Staff Cost" > "Payroll" before amending the Staff Master information:

- complete the payroll entries and related payroll voucher of the staff, perform voucher posting and close the payroll month; or
- delete related payroll voucher and remove the staff from the list in "Prepare Payroll".

75. Q ： **After adding staff in "FMP" > "Staff Cost" > "Payroll" > "Prepare Payroll", can user delete and add the staff again?**

A ： Yes. After adding staff in "Prepare Payroll", the staff can be added and deleted from the list in "Prepare Payroll" repeatedly until user has completed preparation of the payroll voucher for that particular staff for the payroll month concerned.

76. Q ： **Can user amend the accounting line information (such as account codes and amounts, etc.) of the payroll voucher that has been generated?**

A ： No. Amendment of the accounting line information is not allowed after the payroll voucher has been generated. User should delete the incorrect payroll voucher before it is posted. The payroll entries of the staff concerned will be released to the list in "FMP" > "Staff Cost" > "Payroll" > "Prepare Payroll" for necessary amendment. Please note that the voucher number of the deleted payroll voucher cannot be used again.

77. **Q** ： **How to freeze /unfreeze a payroll voucher? Why is it required to freeze the payroll voucher?**

A ： After user has generated payroll voucher in "FMP" > "Staff Cost" > "Payroll" > "Payroll Voucher", the status of payroll entries will be changed from 'Not Generated' to 'Generated'. User should select status 'Generated' and click [Freeze] or [Unfreeze] buttons to freeze or unfreeze the payroll voucher generated.

As the amount of provident fund contribution in provident voucher is based on payroll vouchers with status of "Freeze", user should freeze the payroll voucher before proceeding the preparation of Provident Fund Vouchers.

78. **Q** ： **Why does the system deduct MPF contribution from the payroll for some of the staff only?**

A ： Whether the system deducts MPF contribution or not depends on the setting of Provident Fund contribution calculation indicator of individual payroll items in "FMP" > "Staff Cost" > "Setup" > "Payroll Item and Account Code Setup". Although the staff join MPF Scheme, they may have different payroll items with different Provident Fund contribution calculation indicator, resulting in different treatment on the deduction of MPF contribution in payroll calculation.

79. **Q** ： **After the first 60 days of employment, can the system automatically calculate the first employer's and employee's MPF contribution amount?**

A ： No. User should input the first employer's and employee's MPF contribution amount in the 'Revised Amount' column for individual staff when preparing payroll entries under FMP" > "Staff Cost" > "Payroll" > "Prepare Payroll". User can preview and print 'MPF Contribution Proforma Report' (R-FSC027) to check the contribution information.

80. Q ： **According to the MPF Scheme, employer is required to make the first contribution for the new employee who has been employed for 60 days, and the contribution amount should be calculated from the first day of employment. Does user have to input the contribution amount at "FMP" > "Staff Cost" > "Provident Fund Register" for the new employee who is still under first 60 days of employment?**

A ： User should start recording the provident fund information after the new employee has completed the first 60 days of employment and the first contribution has been made. In general, the provident fund register of the relevant staff would be updated automatically after the posting of Provident Fund Vouchers.

81. Q ： **How to check payroll amount before voucher posting?**

A ： User can preview and print the following reports to check the payroll amount:
- R-FSC001 Payroll Validation Report
- R-FSC016A Payroll Item Detail - Payment and Cost Allocation
- R-FSC016B Payroll Item Detail - Working on Payroll Net Payment
- R-FSC016C Payroll Item Detail - Working on Provident Fund Contribution

82. Q ： **After posting of Payroll and Provident Fund Vouchers in "Staff Cost" > "Payroll", the amount of Provident Fund Voucher is found incorrect. How to correct it?**

A ： Amendment of posted vouchers is not allowed. User can create journal voucher under "FMP" > "Bookkeeping" > "Journal Voucher" for adjustment. Then user should go to "FMP" > "Staff Cost" > "Provident Fund Register" to amend the Provident Fund contribution of relevant staff manually.

83. Q ： **Can user input direct in "FMP" > "Staff Cost" > "Provident Fund Register" without going through the payroll process?**

A ： Yes. There are two ways to input entries in Provident Fund (P-Fund) Register:

- Entry is auto-created upon posting of Provident Fund Vouchers in "FMP" > "Staff Cost" > "Payroll"; or
- User input the P-Fund records direct in the P-Fund register.

84. Q ： **In September 20X1, a school started to use and input the payroll information in "Staff Cost" sub-module. As at March 20X2, the payroll information for 7 months has been recorded in the system. How can user prepare employer's tax return for taxation year of 20X1/X2 (i.e. April 20X1 – March 20X2)?**

A ： User can go to "FMP" > "Staff Cost" > "Tax Return" to select staff and edit individual's actual tax return amount under 'tax return basic information' tab by manually input the actual full-year amount for each item. After that, click [Save] and proceed to generate employer's tax return data file and reports.

85. Q ： **How to enquire the taxable amount of an individual staff before generation of employer's tax return?**

A ： User can go to the relevant taxation year in "FMP" > "Staff Cost" > "Tax Return", select staff who require employer's tax return and click [Save]. Then user can preview and print 'Payroll Summary for Tax Return' (R-FSC013) in "FMP" > "Staff Cost" > "Report" to check the taxable amount of the relevant staff.

86. Q ： **After creation of payroll voucher, the amount is still not included in taxable amount of the relevant staff under "FMP" > "Staff Cost" > "Tax Return", why?**

A ： User has to set the 'Taxation Item (IR56B)' for the corresponding Payroll Item in "FMP" > "Staff Cost" > "Setup" > "Payroll and Account Code Setup". If it is set as 'Not Taxable', the amount would not be reflected in the "Tax Return" even though the payroll voucher has included this payroll item amount.

87. Q ： **Although some staff records (e.g. supply staff) may not be created in "Staff" or "Staff Deployment" Modules, it is still required to submit the employer's tax return for them. How to add those staff records for preparation of employer's tax return in "FMP" > "Staff Cost" > "Tax Return"？**

A ： User should create the staff master records for the relevant staff in "FMP" > "Staff Cost" > "Staff Master". The new staff records will then automatically appear in "FMP" > "Staff Cost" > "Tax Return" for user to prepare the employer's tax return.

88. Q ： **The contract of a Native English Teacher (NET) will be expired in August. How to prepare employer's tax return for him before he leaves Hong Kong?**

A ： User can only prepare the Employer's Return of Remuneration and Pensions for year ended 31st March (IR56B) through system.

For staff who will depart from Hong Kong, school should download 'Notification by an employer of an employee who is about to depart from Hong Kong' (IR56G) form from Inland Revenue Department website for submission. User can refer to the staff's taxable amount of relevant taxation year in "FMP" > "Staff Cost" > "Tax Return" if necessary.

89. Q : **Will the Payroll and Provident Fund Vouchers created in "Staff Cost" sub-module be included in the general ledger and other related reports of "Bookkeeping" sub-module?**

A : Yes. Upon posting of Payroll and Provident Fund Vouchers in "Staff Cost" sub-module, the voucher information will be reflected in the general ledger and other related reports of "Bookkeeping" sub-module.

Capital Asset Register (CAR)

90. Q : **How to enter location details of the assets in "FMP" > "CAR" > "Maintenance" > "Asset Registration"?**

A : User may follow the steps to enter location details:

1. In "FMP" > "CAR" > "Maintenance" > "Asset Registration", add relevant asset information   in the 'Basic Information' table under Asset Details;

2. In the 'Location/Responsible Officer/Serial No./Maintenance Renewal Date/Other Remarks/Accessories' table under Asset Details, enter asset location and responsible staff details, click [Save] to confirm adding asset details information and go back to Asset Registration page; and

4. Click [Save] button to save the information of the Asset Registration and Asset Details.

91. **Q** : **User selects voucher and enters relevant 'Basic Information' and 'Details' of asset registration in "FMP" > "CAR" > "Maintenance" > "Asset Registration", and then clicks [Save]. However, it is found that the input in 'Details' is not successfully saved. Why?**

   A : After inputting information of asset location and responsible staff, etc. in the 'Location/Responsible Officer/Serial No./Maintenance Renewal Date/Other Remarks/Accessories' table under Asset Details, user should click [Save] to confirm adding asset details information and go back to Asset Registration page. After that, user should click [Save] to save the information of the Asset Registration and Asset Details. Apart from inputting asset registration information through online screen, user may enter the information for 'unclassified' and 'original' asset vouchers using the asset registration details template through [Import] function in "FMP" > "CAR" > "Maintenance" > "Asset Registration".

92. **Q** : **When school starts using "CAR" sub-module for recording capital asset information, is it necessary to enter the opening balance of Capital Asset Register in the system?**

   A : No. The school can simply enter new capital asset records in "CAR" sub-module when they start to use the system. The old Capital Asset Register as agreed by EDB School Audit Section should be kept separately in order to maintain a whole set of capital asset records.

93. **Q** : **What is the purpose of 'Adjustment Voucher'?**

   A : A completed CAR voucher cannot be set back as 'incomplete' for further amendment after the relevant asset has been transferred / written-off.   Hence, user should create an 'Adjustment Voucher' to make adjustment to those completed vouchers, including amendment of amount and asset details.

94. Q ： **Is there any CAR report that allows user to sort the asset details by Analysis Codes 1 and 2? Can user retrieve asset names using CAR reports?**

A ： There is no CAR reports that allow user to sort the details by Analysis Codes 1 and 2. However, user can make use of the pre-defined query in "Data Management" > "Query Maintenance" to export asset information and then sort record details by Analysis Codes 1 and 2.

If asset name is recorded in the "remark" field during asset registration, it will only be displayed in the report 'Voucher List for Capital Asset Voucher Details' (R-FCA001). As Asset Code and its description will be displayed in all CAR reports, user can make use of Asset Code description to capture the exact asset name so that the asset name can be retrieved in CAR reports.

95. Q ： How to use "Sales & Stock" sub-module to record purchase and sales?

A ： (A) Input Stock Purchase & Stock-in Details

1. Prepare stock purchase voucher as follows:
   - In "FMP" > "Sales & Stock" > "Maintenance" > "Purchase Voucher", create purchase voucher; or
   - In "FMP" > "Bookkeeping" > "Payment Voucher", create voucher with voucher type of stock purchase. After saving, perform posting in "FMP" > "Bookkeeping" > "Voucher Posting".

2. In "FMP" > "Sales & Stock" > "Maintenance" > "Stock In Details", select the relevant voucher and online input the stock-in details, or import the details through a pre-defined stock-in detail template to maintain stock information for 'unclassified' and 'original' vouchers.

3. In "FMP" > "Sales & Stock" > "Maintenance" > "Stock In Details", select the relevant voucher and click [Complete] to complete the input of stock details.

(B) Input Sales of Stock & Stock-out Details

1. Prepare sales of stock voucher as follows:
   - In "FMP" > "Sales & Stock" > "Maintenance" > "Sales Voucher", create sales voucher; or
   - In "FMP" > "Bookkeeping" > "Receipt Voucher", create voucher with voucher type of sales of stock. After saving, perform posting in "FMP" > "Bookkeeping" > "Voucher Posting".

2. In "FMP" > "Sales & Stock" > "Maintenance" > "Stock Out Details", select the relevant voucher and online input the stock-out details, or import the details through a pre-defined stock-out detail template to maintain stock information for 'unclassified' and 'original' vouchers.

3.   In "FMP" > "Sales & Stock" > "Maintenance" > "Stock Out Details", select the relevant voucher and click [Complete] to complete the input of stock details.

96.   Q   :   **If a school starts using "Sales & Stock" sub-module in the coming Accounting Year, how to input the opening balance of stock?**

A   :   User can go to "FMP" > "Sales & Stock" > "Maintenance" > "Purchase Voucher" to create a purchase voucher. Then user should maintain the stock-in details of the voucher by entering the amounts and quantities of the closing balance of stocks of the last Accounting Year.

97.   Q   :   **How to record the sales & stock transaction for free gift to student?**

A   :   Assuming that the purchase of the gift and the stock-in details have already been recorded as normal stock by the school under "Sales and Stock" sub-module, after the gift was given to student, user should:

1.   In "FMP" > "Bookkeeping" > "Receipt Voucher", create a sales voucher for recording transaction as if the stock is sold back to the school as a gift to student at the cost of stock;

2.   In "FMP" > "Bookkeeping" > "Voucher Posting", perform posting for the relevant sales voucher.

3.   The relevant posted sales voucher will be reflected in "FMP" > "Sales & Stock" > "Maintenance" > "Stock-out Details"; and

4.   Click the relevant sales voucher, enter the stock-out details for the gift to student and then click [Save].

If the free gift has NOT been recorded as stock before, it is at the discretion of the school whether the gift should be treated as stock or not. Please consult EDB School Audit Section if in doubt.

Daily Collection Summary

98. **Q** ： **How to use "Daily Collection Summary" sub-module to record daily collection?**

    A ： User may follow the steps below to record daily collection:

       1. Click [Add] to add a new line;

       2. Enter 'Transaction Date', 'Particulars', 'Amount', 'Official Receipt No.', 'Bank-in date', 'Government Fund Amount' and 'School Fund Amount'.The transaction date entered must be after the effective date of the sub-module and on or before the input day, whilst the Bank-in date must be on or after the inputted transaction date;

       3. Click [Save] to save the daily collection summary.

       4. If receipt voucher is required, select relevant record and click [Generate Receipt Voucher]. The record details will be transmitted to "FMP">"Bookkeeping" > "Receipt Voucher" for further preparation.

Non-recurrent Grant register

99. **Q** ： **In "FMP" "Non-Recurrent Grant Register" > "Furniture & Equipment", can user enter a future date for a record?**

    A ： No. User can only enter a transaction date on or before the input day.

100. **Q** ： **In "FMP" > "Non-Recurrent Grant Register" > "Building", can user enter a negative amount to record the adjustment of the relevant non-recurrent grant?**

    A ： No. User can make remarks and adjust the relevant transaction direct in the relevant year.