

WebSAMS – FMP - Bookkeeping Module

Guidelines on Data Extraction Logic of Annual Accounts Reports

1. Introduction

The FMP - Bookkeeping Module provides a useful function on generating Annual Accounts Statements. Special G-Source of Fund (General Operating Fund) ledgers are specified in the data extraction of most of these Annual Accounts Reports in Bookkeeping Module. Other source of funds or ledgers created by the schools in Common Setup Module cannot be extracted in these code-specified reports. Annual Accounts reports can be retrieved and printed anytime during the year by the schools only if ledger, sub-ledger and account codes are used correctly. The data extraction logic of 19 Annual Account Reports and 3 Yearly Reports are detailed in Annex A separately.

2. Purpose

This document provides guidelines on the data extraction logic of Annual Accounts Reports in Bookkeeping Modules. It shows which code will be extracted for a particular field in the report. As the purpose of this document is primarily to illustrate the data extraction logic and emphasis is put on this part, please note that the layout and wording of the statements as set out in Annex A and the format that schools are required to submit to Education and Manpower Bureau may not exactly be the same as the one retrieved in the WebSAMS System.

3. Format

The design of Annual Accounts reports in Bookkeeping Module has combined varies school types, e.g. Primary, Secondary and Special Schools, together into one common set of reports. Therefore, exact requirement of individual school may not be perfectly met. Schools are suggested to take the annual accounts reports generated by the WebSAMS System as a reference or a preliminary overall picture of the financial position of the schools in the annual accounts format. Please note that information or layout requirement of Annual Accounts Statements may be varied from time to time. Schools should refer to the Annual Accounts specified by Education and Manpower Bureau from time to time for the latest format. If necessary, school can make use of the report format “Word”, “Richtext” and “Excel” provided by the WebSAMS System to amend the reports so as to meet individual school’s needs.

4. How to use this Guideline?

This guideline covers 19 Annual Accounts Reports and 3 Yearly Reports provided by the WebSAMS System, which incorporates the Annual Account Statements for (a) Aided Secondary Schools, (b) Aided Primary Schools and (c) Aided Special, Practical, and Skill Opportunity Schools. Schools should firstly identify which reports are relevant to their school type and then select and generate these relevant reports in the WebSAMS System accordingly. Some reports are not relevant to certain schools. For example, reports “Salaries Grant Account (Boarding Section) R-FBK032-E” and “Employer’s Contributions to Provident Fund Scheme / MPF Scheme for Non-Teaching Staff Account (Boarding Section) R-FBK033-E” are relevant to Aided Special, Practical, and Skill Opportunity Schools and Aided Secondary Schools. Aided Primary Schools should not select these reports that are irrelevant to them. To facilitate schools to identify their relevant reports, a table showing relevant reports for each school type is detailed in the first worksheet of Annex A. Please also note that the Statement No. on the top right hand corner of each Annual Accounts Report is not provided by the WebSAMS System because it varies among school types. Schools should insert the Statement No. manually.

5. Summary of Data Extraction Logic

The ledger / sub-ledger / account codes specified for every reports are listed below. Please refer to the Annex A for detailed data extraction logic of each report.

Annual Account Reports:

	Report Name	Report ID	Specified Ledger / Sub-ledger / Account Code
1	Accumulated Fund Account	R-FBK027-E	G1704 <i>Accumulated Fund Account</i>
2	Approved Collection for Specific Purposes Account	R-FBK025-E	G1003 <i>Approved Coll. for Specific Purposes A/C</i>
3	Balance Sheet	R-FBK028-E	ALL ledgers, but exclude all ledgers under 4xxx and source of fund other than "G - General Operating Fund" under 2xxx and 3xxx.
4	Employer's Contributions to Provident Fund Scheme / MPF Scheme for Non-Teaching Staff Account (Boarding Section)	R-FBK033-E	G1057-001 <i>NT(Boarding) PF Scheme Employer's Contributions</i> G1057-002 <i>NT(Boarding) MPF Scheme Employer's Contributions</i>
5	Employer's Contributions to Provident Fund Scheme / MPF Scheme for Non-Teaching Staff Account	R-FBK021-E	G1018-001 <i>NT PF Scheme Employer's Contributions</i> G1018-002 <i>NT MPF Scheme Employer's Contributions</i>
6	General Funds Account / Tong Fai / Subscriptions: Income and Expenditure Account	R-FBK022-E	G1701-501 <i>Gen. Funds / Subscriptions / Tong Fai</i>

	Report Name	Report ID	Specified Ledger / Sub-ledger / Account Code
7	Gratuity Reserve Account	R-FBK029-E	G1702 <i>Gratuity Reserve Account</i>
8	List of Account Details **	R-FBK023-E	ALL ledgers under 1xxx, 2xxx and 3xxx (include all source of funds) <i>This report excludes ledger code G1003, G1016, G1017, G1018, G1023, G1024, G1056, G1057, G1060, G1701 to G1704</i>
9	Mortgage Interest Subsidy Scheme Account	R-FBK019-E	G1016 <i>Mortgage Interest Subsidy Scheme A/C</i>
10	Non-Recurrent Grants for F&E Account	R-FBK020-E	G1060 <i>Non-Recurrent Grants for F&E A/C</i>
11	OEBG Financial Statement	R-FBK047-E	ALL ledgers under G2xxx and G3xxx
12	OEBG General Domain Statement of Income and Expenditure by Constituent Grants	R-FBK015-E	ALL ledgers under G2xxx
13	OEBG Special Domain Statement of Income and Expenditure by Constituent Grants	R-FBK016-E	ALL ledgers under G3xxx
14	Other Charges: Income and Expenditure Account Per Caput Grant Account (I)	R-FBK030-E	G1023 <i>Other Charges: Income & Expenditure A/C</i> G1024 <i>Per Caput Grant A/C (I)</i>
15	Outside OEBG Grant Accounts	R-FBK018-E	G1000 to G1699 <i>This report excludes ledger code G1003, G1016, G1017, G1018, G1023, G1024, G1056, G1057, G1060.</i>

	Report Name	Report ID	Specified Ledger / Sub-ledger / Account Code
16	Salaries Grant Account (Boarding Section)	R-FBK032-E	G1056-001 <i>Salaries Grant -Boarding Staff</i> G1056-002 <i>Salaries Grant -Supply Staff (Boarding)</i>
17	Salaries Grant Account	R-FBK017-E	G1017-001 <i>Salaries Grant - Teaching Staff</i> G1017-002 <i>Salaries Grant - Supply Staff</i> G1017-003 <i>Salaries Grant - Teaching Supporting Staff</i> G1017-004 <i>Salaries Grant - Clerical and Janitor Staff</i>
18	Sales of Textbooks Account	R-FBK024-E	G1701-502 <i>Sales of Textbooks Account</i>
19	Set-up Fund Account	R-FBK026-E	G1703 <i>Set-up Fund Account</i>

Yearly Reports:

	Report Name	Report ID	Specified Ledger / Sub-ledger / Account Code
1	Government Funds Reconciliation Statement **	R-FBK042-E	Basically list out all government funds with G-Source of Fund (General Operating Fund) ledgers. <i>Please note that due to the limitation that the system is not able to identify whether the bank ledger code, petty cash ledger code, fixed deposit ledger code etc are school fund or government fund, user should exclude those non- government funds manually.</i>
2	Listing of Grants Balance **	R-FBK038-E	List ledgers with <u>Surplus or Deficit</u> Balance for “OEBG General Domain”. List ledgers with <u>Deficit</u> Balance for “OEBG Special Domain”. List ledgers with <u>Deficit</u> Balance for “Grants Outside OEBG”.
3	Sales of Exercise Books & Stationery / School Uniform / School Ties / School Badges Account **	R-FBK031-E	G1701-503 <i>Sales of Exercise Books & Stationery</i> G1701-504 <i>Sales of School Uniform, etc.</i>

*** Note: Reports marked with ** are not included in the Annual Accounts to be submitted to Education and Manpower Bureau. They are used as tools to prepare the Annual Accounts.*

6. Supplementary Reports

Apart from the reports that are required to submit to Education and Manpower Bureau, there are four supplementary reports that are designed as reference materials to assist school in preparing the Annual Accounts. They are:

- a) “List of Account Details R-FBK023-E”: This report covers all surplus/ deficit ledger but exclude those ledgers already detailed in separate reports. It is used as a universal report to individual ledger for which tailor-made report is not provided.
- b) “Government Funds Reconciliation Statement R-FBK042-E”: This report lists out the accounts for government funds to facilitate schools to transfer funds between government and school funds. Due to the limitation that the system is not able to identify whether the bank ledger code, petty cash ledger code, fixed deposit ledger code etc are school fund or government fund, user should exclude those non-government funds manually.
- c) “Listing of Grants Balance R-FBK038-E”: This report lists out the surplus/ deficit status of grants under “OEBG General Domain (2xxx)”, “OEBG Special Domain (3xxx)” and “Grants Outside OEBG. (1xxx)”. School can use this report as a reference point to transfer funds between the grants.
- d) “Sales of Exercise Books & Stationery / School Uniform / School Ties / School Badges Account R-FBK031-E”: This report shows the calculation of profit and loss accounts of trading exercise books, stationery and uniforms etc. It also shows the steps to record the Profit & Loss to General Fund/ Tong Fai/ Subscription Accounts.

7. Enquiry Hotlines

School may call EMB School liaison officers (FMP) at 2892 5439 and 2892 5440 in case of any enquiry.