

FINANCIAL REPORTING GUIDELINES

The Guardian's Financial Management Power

1. The Financial Reporting Guidelines ("Guide") is addressed to guardians of mentally incapacitated adults appointed under the Mental Health Ordinance (Cap. 136) ("Ordinance") to provide a guide to them. If the guardian has been granted the power to hold, receive or pay a monthly sum on behalf of the mentally incapacitated adult for his / her maintenance or other benefit, as if the guardian were a trustee of that monthly sum under section 59R(3)(f) of the Ordinance, the guardian must comply with the legal requirements and the conditions set out in the Guardianship Order. The Board has published a revised Practice Note 1 dated 30 September 2025 ("PN1") concerning claims for disbursements and have updated the relevant forms accordingly.

Maintenance and Other Benefit

2. The word, "*maintenance*" means that the money is used only to look after the personal care and needs of the person under guardianship, and not for your needs or the needs of any other person. The word "*or other benefit*" means not just for his / her financial benefit but what would be in his / her best interests in ensuring a reasonable quality of life or in other areas of life. For example, you may use the money to arrange a regular medical check-up for the person under guardianship, or get him / her new eye glasses if it is necessary, or it may be appropriate to bring him / her on an outing such as theme park, if he / she is physically able to, or that you buy new clothes for him / her. As a best practice, please discuss in advance with the case social worker for some guidance on the scope of the permitted areas.

Duties of the Guardian

3. A "*trustee*" is a person given special responsibility to look after someone else's money. A trustee / guardian is under the legal duty:
 - (a) to ensure that the interests of the mentally incapacitated person are promoted;
 - (b) to keep proper records and accounts;
 - (c) to keep the money of the mentally incapacitated person under guardianship in a separate bank account, separate from your own money, and also keep petty cash separate;
 - (d) to notify Social Welfare Department at once of any changes in the circumstances relating to the person under guardianship;
 - (e) not to enter any financial transaction in which you would have a conflict of interest with the person under guardianship, for example, you cannot organize an insurance policy for him / her with your friend in which you gain a commission for the introduction.
4. If claims for reimbursement of Outstanding Payment are not objected to by the Board or are approved by the Social Welfare Department officers pursuant to PN 1, the guardian is required to complete the prescribed forms to state clearly the reimbursed amount that he/she had collected during the relevant period.

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5. The guardian must also act in the best interests of the Subject and ensure that no conflict of interests of a financial nature exists when reimbursements of Outstanding Payment are made and comply with advice given by the case officer of the Social Welfare Department concerned, if any. The guardian must understand that the no-objection by the Board and the acceptance of the completed forms by the Board or the Social Welfare Department may not constitute a defence to third parties when competing claims are made against the Subject or the guardian.

Special Conditions in the Guardianship Order

6. You should comply with the Guardianship Order and its special conditions, which are legally binding on you. They require you to open a separate bank account with special designation (“guardian account”) to manage the monthly sum. You should also keep income and expenditure accounts for the person under guardianship in prescribed form. You are required to submit the accounts to Social Welfare Department case social worker at a monthly interval for checking.

Bank Transfers

7. Under the Guardianship Order, guardians are usually authorized to arrange the auto-transfer instructions of the approved monthly sum from the nominated person under guardianship’s bank account to the guardian’s account.

New Forms

8. In order to assist a guardian to keep income and expenditure accounts, the Board has now standardized its forms entitled “Monthly Statements” and “Final Statement (Cumulative)”. The standard forms must be used in providing the required monthly account reports.
9. You are required to fill in one copy (with receipts attached and bankbooks and / or statements) for every month and submit them to the Social Welfare Department’s case social worker every month for checking. You also need to complete the form called "Final Statement (Cumulative)" for the whole period of the Guardianship Order.
10. The new forms are in Excel format. You may type in the information and then print out a hard copy for submission. Alternatively, you can print out a blank form and then write in the information. The forms are available in Chinese and English. Please choose one language only for each guardianship period.
11. The new forms are accompanied by the Notes on Completing the Monthly Statement which are for your guidance. Please read the guidance notes in details to understand the rationale and avoid any wrong entries. There is no need to submit those parts. These guidance notes are also included in the appendices to this Guide. There are samples of the completed forms in Appendix 4.
12. If you have any queries on filling in these forms, you may also contact your designated case social worker at the Social Welfare Department or the Board’s Secretariat for guidance.
13. This Guide replaced Leaflet 15 (2022 version) of the Board.

14. As part of the transitional arrangement, guardians completing monthly or cumulative statements under current Guardianship Orders where the Board had allowed “debt clauses” may continue to use the old templates for submission to the Board until the expiry of the relevant Order. Guardians should contact their respective case social workers about the arrangement.

Appendices

Appendix 1	Monthly Statement English
Appendix 2	Final Statement (Cumulative) English
Appendix 3	Notes on Completing the Monthly Statement
Appendix 4	Sample of Completed Forms - Monthly Statement Sample of Completed Forms - Final Statement (Cumulative)

This Guide has been updated as of 31 December 2025 and shall take effect on the first working day of January 2026.

Disclaimer: The Information provided in this Guide and in any general enquiry to the Secretariat is for general information only. It does not replace any advice that readers may seek and does not purport to provide any legal or specialist advice that may be relied upon to adopt any way or make any decision in general or in respect of a specific case. You are strongly encouraged to seek independent advice. All information and definitions shall be subject to the provisions of the Mental Health Ordinance (Cap. 136) or other applicable legislation.

For more information, please contact the Guardianship Board:

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APPENDIX 1 - MONTHLY STATEMENT
Guardian
Monthly Statement (completed by the Guardian)

Name of person under guardianship (Subject): _____

Name of Guardian: _____

Deposits made to Guardian Account and Appointee Account (Income) (A)

Please include all moneys deposited into the Guardian Account and the Appointee Account only

A1. Balance carried from the previous monthly statement

Note: In items A2 and A3, please state the account number of the Subject's own bank account only. "Amount" in the next column means the actual sum withdrawn from each account.

(I) Deposits into the Guardian Account
A2. Name of 1st bank:
Bank account no.:

A3. Name of 2nd bank: (if any):
Bank account no.:

A4. Interest from the Guardian Account

A5. Other income (please specify)

Expenditure (B)

 Amount (HK\$) _____
 Bankbook* or Statement* _____

B1. Fees of Hostel / old age home / nursing home[#] (please circle as appropriate)

B2. Fees of Hospital (hospital stay / surgery etc.)[#]
B3. Medical expenses (e.g. out-patient clinics / physiotherapy / private nurse, etc)[#]
B4. Diapers

B5. Food

B6. Petty cash (kept by the Subject or the old age home)

B7. Transportation

B8. Others (e.g. domestic helper / charges for bank statements / personal care items / clothes / entertainment)[#] (please specify)

B9. Items (B9-B12) only apply if (i) the Subject resides at home or (ii) pursuant to prior arrangement

B10. Rent / mortgage payment[#]
Rates

B11. Management fees

B12. Electricity / water charges / gas[#]
B13. Repayment of outstanding payment (if any)

Name of claimant (please specify)

 Total / Remaining[#] arrears amount: \$ _____
 Repayment for this month: \$ _____
 Outstanding amount: \$ _____

B14. Sums settled by welfare money approved by the Social Welfare Department

B15. Total Expenditure (sum of B1 to B14)

C. Balance (A9 minus B15)
 [After paying the above items (B15), the remaining sum should be equal to the sum of the Guardian Account, the Appointee Account and the cash in hand or the Advance Payment settled by the Guardian]

Balance:

 Balance of the
Guardian Account: _____

 Balance of the
Appointee Account: _____

 Cash in hand:
 (Kept by the
Guardian) _____

 Advance Payments settled
by the Guardian:

_____ = 0

(Should be equal to (C))

*The monthly statement must be submitted to the case social worker with the Subject's bank account statements, Guardian Account statement, Appointee Account statement or bankbook and receipts for all items included. I, the Guardian, hereby declare that to the best of my knowledge and belief, the information supplied hereunder in this Monthly Statement is true and correct.

Date of submission* of the Monthly Statement to the case social worker: _____

Guardian's signature: _____

APPENDIX 2 - THE FINAL STATEMENT (CUMULATIVE)
Final Statement (Cumulative) for the whole period of the order (completed by the Guardian)

Name of person under guardianship (Subject): _____

Name of Guardian: _____

Month/Year: _____

Deposits made to Guardian Account and Appointee Account (Income) (A)			Expenditure (B)		
	Amount (HK\$)	Bankbook* or Statement*	Item	Amount (HK\$)	Receipt* YES
A1. Balance carried (if any)	A1. _____	<input type="checkbox"/>	B1. Fees of Hostel / Old age home / nursing home [#] (please circle as appropriate)	B1. _____	<input type="checkbox"/>
(I) Deposits into the Guardian Account			B2. Fees of Hospital (hospital stay / surgery etc.) [#]	B2. _____	<input type="checkbox"/>
A2. Name of 1 st bank: Bank account no.:	A2. _____	<input type="checkbox"/>	B3. Medical expenses (e.g. out-patient clinics / physiotherapy / private nurse, etc) [#]	B3. _____	<input type="checkbox"/>
A3. Name of 2 nd bank: (if any): Bank account no.:	A3. _____	<input type="checkbox"/>	B4. Diapers	B4. _____	<input type="checkbox"/>
A4. Interest from the Guardian Account	A4. _____	<input type="checkbox"/>	B5. Food	B5. _____	<input type="checkbox"/>
A5. Other income (please specify)	A5. _____	<input type="checkbox"/>	B6. Petty cash (kept by the Subject or the old age home)	B6. _____	<input type="checkbox"/>
(II) Deposits into the Appointee Account			B7. Transportation	B7. _____	<input type="checkbox"/>
A6. Social Welfare Allowances (please circle as appropriate) (CSSA/disability allowance/old age allowance/old age living allowance/other allowance)	A6. _____	<input type="checkbox"/>	B8. Others (e.g. domestic helper / charges for bank statements / personal care items / clothes / entertainment) [#] (please specify):	B8. _____	<input type="checkbox"/>
			Items (B9-B12) only apply if (i) the Subject resides at home or (ii) pursuant to prior approval		
			B9. Rental / mortgage payment [#]	B9. _____	<input type="checkbox"/>
			B10. Rates	B10. _____	<input type="checkbox"/>
			B11. Management fees	B11. _____	<input type="checkbox"/>
			B12. Electricity / water charges / gas [#]	B12. _____	<input type="checkbox"/>
			B13. Repayment of outstanding payment (if any)	B13. _____	<input type="checkbox"/>
			Name of claimant (please specify)		
			Total / Remaining [#] arrears amount: \$ _____		
			Repayment for the whole period: \$ _____		
			Outstanding amount: \$ _____		
			B14. Sums settled by welfare money approved by the Social Welfare Department	B14. _____	<input type="checkbox"/>
			B15. Total Expenditure (sum of B1 to B14)	B15. 0	<input type="checkbox"/>
			C. Balance (A9 minus B15)	C 0	<input type="checkbox"/>
			[After paying the above items (B15), the remaining sum should be equal to the sum of the Guardian Account, the Appointee Account and the cash in hand or the Advance Payment settled by the Guardian]		
Balance:	Balance of the Guardian Account: _____	Balance of the Appointee Account: _____	Cash in hand: (kept by the Guardian)	Advance Payments OR - settled by the Guardian:	0 (Should be equal to (C))

Date of submission* of the Monthly Statement to the case social worker : _____

Guardian's signature: _____

APPENDIX 3 - NOTES ON COMPLETING THE MONTHLY STATEMENT

I. Overview

1. The Guardian's monthly account ("Monthly Statement") must be completed by the guardian of the relevant mentally incapacitated person received into guardianship ("Subject") every month, for the purpose of accurately recording the detailed items of income (deposits made) and expenditure (envisioned in the Special Conditions of the Guardianship Order). The Guardian must complete the Monthly Statement every month and the Final Statement (Cumulative) at the end of the relevant guardianship period. The Guardian must ensure that the figures and contents supplied in the Monthly Statement are true and correct.
2. The starting date of the first Monthly Statement should be the date of the Guardianship Order concerned or the first day of the relevant calendar month, as agreed between the Guardian and the case social worker assigned to follow the case. Once agreed, the Guardian must ensure that the period covered in each Monthly Statement is consistent in accordance with the agreed arrangement to facilitate entry and checking of the items.
3. There are two columns in the Monthly Statement. The left column is for entering the Income i.e. deposits made into the Guardian Account and/or the Appointee Account (Column A). The right column is for entering the Expenditures made (Column B).
4. The figure shown in Item A1 of the first Monthly Statement should be "zero" (0). However, if there is surplus welfare money of the Subject in the Guardian Account, the surplus amount should be entered instead. In the subsequent Monthly Statement, the figure in Item A1 should be the same one as the figure stated in Item C of the preceding Monthly Statement.
5. For the avoidance of doubt, if there is welfare money, pension or other income paid directly in any one of the Subject's accounts rather than to the Guardian Account, there is no need to enter these items in Column A.

II. Completing the Income Items under (A)

6. There are 8 subdivisions in Column A. The Guardian should fill in the details in the corresponding subdivisions. A9 is the Total Income.
7. Column A is divided into two broad sections. Section 1 covers the Guardian Account and Section 2 covers the Appointee Account relating to the Subject (if any).
 - 7.1. Section A(I) - The Guardian Account is the account required to be opened by the Guardian pursuant to the Special Conditions of the Guardianship Order. The name appearing on the bank book and statement must be in one of the permitted formats specified in the Special Conditions.
 - 7.2. Section A(II) – The Appointee Account is the account of the Guardian which is being used to collect welfare money and other allowances payable to the Subject. If the Guardian Account is being used as the appointee account, the Guardian should enter the amounts relating to welfare money and other allowances of the Subject received during the relevant month under the subdivisions of Section A(II).

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8. The items under A2 and/or A3 are the actual amounts transferred from the Subject's bank account(s) to the Guardian Account every month. The total sum of the transfers must not exceed the monthly maximum stated in the Guardianship Order.
9. Under A2, if there are more than one bank account used, all the account numbers should be listed in the order specified in the Guardianship Order.
10. Under A3, the same applies to bank account in the second bank. All the account numbers should be listed in the order specified in the Guardianship Order. If there are withdrawals from more than one bank account, the total withdrawals of all accounts must not exceed the monthly maximum stated in the Guardianship Order.
11. Under A6, please circle and identify the type of allowance before you fill in the relevant figures. Please specify what are the "other allowance", if any.

III. Completing the Expenditure Items under (B)

12. There are 14 subdivisions in Column B. The Guardian should fill in the details in the corresponding subdivisions. B15 is the Total Expenditure.
13. For such items (including in B5, B7, B8, B9, B10, B11 and B12), it is recognised that if the Subject resides at home, there will be resources shared with members of his/her family or household.
14. Set out below are examples of how Item B13 should be completed:

Applicable to the first repayment of outstanding payment:

*[For example, Outstanding Payment is \$10,000 and Repayment Amount is \$2,000
Repayment Amount = actual repayment amount = \$2,000
Total / remaining arrears amount = (\$10,000 - \$2,000) = \$8,000]*

Applicable to subsequent repayment of outstanding payment:

*[For example, Outstanding Payment Balance is \$8,000 and Repayment Amount is \$2,500
Repayment Amount = actual repayment amount = \$2,500
Total / remaining arrears amount = (\$8,000 - \$2,500) = \$5,500]*

15. B14 is for completing the sum of Outstanding Payment settled by welfare money pursuant to approval by the Social Welfare Department.
16. If in the current month, the Total Expenditure for the current month (B15) exceed the Total Income (A9), then the actual deficit amount should be stated in Item C. In this situation, the Guardian cannot proceed with any repayment of outstanding payment in that month.

IV. Balance of the Current Month

17. The Balance of the Guardian Account for the current month should correspond with the balance as stated in the bank statements/bankbook of the Guardian Account in the relevant period or cut-off date.

18. The Balance of the Appointee Account for the current month should correspond with the balance as stated in the bank statements/bankbook of the relevant Appointee Account in the relevant period or cut-off date. If the Appointee Account is a cheque account, the amount related to issued cheques should be deducted from the said balance.
19. The Cash-in-Hand kept by the Guardian should not exceed the monthly maximum amount as specified in the Guardianship Order.
20. Advance Payments by the Guardian are expenses paid in advance with the Guardian's own money for the Subject's welfare. These expenses have not yet been reimbursed, but are already listed under Items B1-B12 of the statement for that month.
21. The Balance shown in the box appearing at the bottom of the Monthly Statement (after making all the calculations shown therein) should be the same as Item C (A9 minus B15) i.e. the total of Guardian Account, Appointee Account and Cash-in-Hand or minus the Advance Payments.

V. The Final Statement (Cumulative)

22. The Guardian is required to complete the Final Statement (Cumulative) prior to the expiry of the guardianship period, and it will be inspected for the purpose of the review hearing.
23. Even if the guardianship period straddles more than one calendar year, the Guardian is only required to complete this form once during each guardianship period, subject always to any specific requirements of the Board.
24. The Final Statement (Cumulative) should reflect the total sum of the figures entered into the Monthly Statements for each month during the relevant guardianship period for the respective subdivisions. *For example, if the Guardian completed 10 Monthly Statements which showed 10 withdrawals of \$18,000 from the Subject's first bank account (A2), the corresponding entry in A2 in the Final Statement (Cumulative) should be \$180,000 (\$18,000 x 10).*

APPENDIX 4 - SAMPLE OF COMPLETED FORMS
Sample of Monthly Statement

Guardian		Monthly Statement (completed by the Guardian)	
Name of person under guardianship (Subject):	CHAN Chin Mung	Name of Guardian:	CHAN Tai Man
		Year:	2022
		Month:	1
Deposits made to Guardian Account and Appointee Account (Income) (A)			
<p>Please include all moneys deposited into the Guardian Account and the Appointee Account only</p> <p><u>A1.</u> Balance carried from the previous monthly statement</p> <p><u>Note:</u> In items A2 and A3, please state the account number of the Subject's own bank account only. "Amount" in the next column means the actual sum withdrawn from each account.</p> <p>(I) Deposits into the Guardian Account</p> <p><u>A2.</u> Name of 1st bank: HSBC 004-123-456-789</p> <p><u>A3.</u> Name of 2nd bank: (if any): BOC 020-123-4-56789-5</p> <p><u>A4.</u> Interest from the Guardian Account</p> <p><u>A5.</u> Other income (please specify)</p> <p>(II) Deposits into the Appointee Account</p> <p><u>A6.</u> Social Welfare Allowances (please circle as appropriate) (CSA/Disability allowance/old age allowance/old age living allowance/other allowance)</p> <p><u>A7.</u> Interest from the Appointee Account</p> <p><u>A8.</u> Other income (please specify)</p>			
Amount (HK\$)	Bankbook* or Statement*	Item	Expenditure (B)
<u>A1.</u> 0	<input type="checkbox"/>	B1. Fees of Hostel (old age home) / nursing home* (please circle as appropriate)	Amount (HK\$)
		B2. Fees of Hospital (hospital stay) / surgery etc.*	<u>B1.</u> 10300 <input type="checkbox"/>
		B3. Medical expenses (e.g. out-patient clinics/physiotherapy / private nurse, etc.)	<u>B2.</u> 600 <input type="checkbox"/>
		B4. Diapers	<u>B3.</u> 540 <input type="checkbox"/>
		B5. Food	<u>B4.</u> 472 <input type="checkbox"/>
		B6. Petty cash (kept by the Subject or the old age home)	<u>B5.</u> <input type="checkbox"/>
		B7. Transportation	<u>B6.</u> <input type="checkbox"/>
		B8. Others (e.g. domestic helper / charges for bank statements / personal care items / clothes / entertainment*) (please specify)	<u>B7.</u> <input type="checkbox"/>
			<u>B8.</u> <input type="checkbox"/>
		B9. Items (B3-B12) only apply if the Subject resides at home or if no trustee to forward money	<input type="checkbox"/>
		B10. Rental / mortgage payment*	<u>B9.</u> <input type="checkbox"/>
		B11. Rates	<u>B10.</u> <input type="checkbox"/>
		B12. Management fees	<u>B11.</u> <input type="checkbox"/>
		B13. Electricity / water charges / gas*	<u>B12.</u> <input type="checkbox"/>
		B14. Repayment of outstanding payment (if any)	<input type="checkbox"/>
		Name of claimant (please specify)	<u>B13.</u> 3628 <input type="checkbox"/>
		(Total) Remaining* arrears amount: \$ 8000	<u>B14.</u> <input type="checkbox"/>
		Repayment for this month: \$ 3628	<u>B15.</u> 15540 <input type="checkbox"/>
		Outstanding amount: \$ 4372	<u>C.</u> 1480 <input type="checkbox"/>
A9. Total Income (sum of A1 to A8)	<u>A9.</u> 17020	B15. Total Expenditure (sum of B1 to B14)	
		C. Balance (A9 minus B15)	
		[After paying the above items (B15), the remaining sum should be equal to the sum of the Guardian Account, the Appointee Account and the cash in hand or the Advance Payment settled by the Guardian]	
Balance:			
Balance of the Guardian Account:	<u>900</u>	Cash in hand: (Kept by the Guardian)	
	<u>+ Balance of the Appointee Account:</u> <u>580</u>		<u>= 1480</u>
			(Should be equal to (C))

*The monthly statement **must** be submitted to the case social worker with the Subject's bank account statements, Guardian account statement, Appointee account statement or bankbook and receipts for all items included. I, the Guardian, hereby declare that to the best of my knowledge and belief, the information supplied hereunder in this Monthly Statement is true and correct.

Date of submission* of the Monthly Statement to the case social worker: 1/2/2022 ✓ Guardian's signature: _____

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Sample of The Final Statement (Cumulative)

Guardian
Final Statement (Cumulative) for the whole period of the order (completed by the Guardian)

Name of person under guardianship (Subject): CHAN Chin Ming _____ Name of Guardian: CHAN Tai Man _____

Month/Year: 1/2022 - 10/2022

Deposits made to Guardian Account and Appointee Account (Income) (A)			Expenditure (B)		
	Amount (HK\$)	Bankbook* or Statement*	Item	Amount (HK\$)	Receipt* YES
Please include all moneys deposited into the Guardian Account and the Appointee Account only					
A1. Balance carried (if any)	A1. 0	<input type="checkbox"/>	B1. Fees of Hostel (old age home, nursing home, "please circle as appropriate)	B1. 103000	<input checked="" type="checkbox"/>
(I) Deposits into the Guardian Account			B2. Fees of hospital (hospital stay, surgery etc.) [#]	B2. 2000	<input checked="" type="checkbox"/>
A2. Name of 1 st bank: Bank account no.:	HSBC 004-123-456-789	<input checked="" type="checkbox"/>	B3. Medical expenses (e.g. outpatient clinics / physiotherapy, private nurse, etc.) [#]	B3. 5000	<input checked="" type="checkbox"/>
A3. Name of 2 nd bank, (if any): Bank account no.:	BOC 020-123-4-56789-5	<input checked="" type="checkbox"/>	B4. Diapers	B4. 5000	<input checked="" type="checkbox"/>
A4. Interest from the Guardian Account	A4. 0	<input type="checkbox"/>	B5. Food	B5. 0	<input type="checkbox"/>
A5. Other income (please specify)	A5. 0	<input type="checkbox"/>	B6. Petty cash (kept by the Subject or the old age home)	B6. 0	<input type="checkbox"/>
(II) Deposits into the Appointee Account			B7. Transportation	B7. 0	<input type="checkbox"/>
A6. Social Welfare Allowances (please circle as appropriate) (CSSA Disability allowance/old age allowance/old age living allowance/other allowance)	A6. 30200	<input checked="" type="checkbox"/>	B8. Others (e.g. domestic helper / charges for bank statements / personal care items / clothes / entertainment) [#] (please specify)	B8. 0	<input type="checkbox"/>
A7. Interest from the Appointee Account	A7. 0	<input type="checkbox"/>	Items (B9-B12) only apply if (i) the Subject resides at home or (ii) pursuant to prior approval		
A8. Other income (please specify)	A8. 0	<input type="checkbox"/>	B9. Rental / mortgage payment [#]	B9. 0	<input type="checkbox"/>
A9. Total Income (sum of A1 to A8)	A9. 170200		B10. Rates	B10. 0	<input type="checkbox"/>
Balance:					
Balance of the Guardian Account:	14900	+ Balance of the Appointee Account:	30000	Cash in hand: (kept by the Guardian)	Advance Payments settled by the Guardian: 2300 OR - 47200 (Should be equal to (C))
C. Balance (A9 minus B15) [After paying the above items (B15), the remaining sum should be equal to the sum of the Guardian Account, the Appointee Account and the cash in hand or the Advance Payment settled by the Guardian]					
Guardian's signature: 					
Date of submission* of the Monthly Statement to the case social worker: 1/11/2022					