

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.

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 his / 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 keep proper records and accounts;
 - (b) 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;
 - (c) To notify Social Welfare Department at once of any changes in the circumstances relating to the person under guardianship;
 - (d) 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.

Special Conditions in the Guardianship Order

4. You should comply 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

5. Under the Guardianship Order, guardians are usually authorized to arrange the auto-transfer instructions of the approved monthly sum from the nominated Subject's bank account to the guardian's account.

New Forms

6. 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.
7. 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.
8. 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.
9. The new forms are accompanied by the 每月報表填寫須知 (Chinese) and Notes on Completing the Monthly Statement (English) 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 5.
10. 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.
11. This Guide replaced Leaflet 15 (2022 version) of the Board. No substantive changes have been made. The same forms are used.

Appendices

Appendix 1	Monthly Statement Chinese / English
Appendix 2	Final Statement (Cumulative) Chinese / English
Appendix 3	每月報表填寫須知
Appendix 4	Notes on Completing the Monthly Statement
Appendix 5	Sample of Completed Forms - Monthly Statement (Chinese only) Sample of Completed Forms - Final Statement (Cumulative) (Chinese only)

This Guide has been updated as of 1 August 2022.

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For more information, please contact the Guardianship Board:

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APPENDIX 1 - MONTHLY STATEMENT

Chinese

監護人 每月報表(由監護人填寫)

當事人姓名: _____ 監護人姓名: _____ 年份: 20____ 月份: _____

存入監護人戶口或受委人戶口之款項 (收入) (A)		支出 (B)		收據* 有
金額 (港元)	存摺* 或 月結單*	項目	金額 (港元)	
A1. 承上月報表結餘		B1. 宿舍 / 老人院費用 / 療養院費用* (請選擇項目)	B1.	
請注意: A2至A9項所需填寫的戶口是指當事人本人的銀行戶口號碼; 另外, 金額是指監護人當月從此等戶口實際提取的款項。		B2. 醫院費用(住院費/手術費等)*	B2.	<input type="checkbox"/>
(一) 存入監護人戶口		B3. 醫療開支(例如: 門診診症 / 物理治療 / 私家看護等)*	B3.	<input type="checkbox"/>
A2. 來自第一間銀行的當月提款:		B4. 紙尿片	B4.	<input type="checkbox"/>
銀行戶口號碼:		B5. 食物	B5.	<input type="checkbox"/>
A3. 來自第二間銀行的當月提款 (如有):		B6. 零用錢 (當事人或院舍保管)	B6.	<input type="checkbox"/>
銀行戶口號碼:		B7. 交通	B7.	<input type="checkbox"/>
A4. 監護人戶口利息		B8. 其他(例如: 家庭傭工 / 銀行月結單收費 / 護理用品 / 衣服 / 娛樂)* / 請註明: _____	B8.	<input type="checkbox"/>
A5. 其他收入(請註明)		項目(B9-B12)只適用於居家照顧或已獲批准之項目		
(二) 存入受委人戶口		B9. 租金 / 按揭*	B9.	<input type="checkbox"/>
A6. 社會福利署的津貼 (請圈出項目)		B10. 差餉	B10.	<input type="checkbox"/>
(綜援金/傷殘金/高齡津貼/長者生活津貼/其他津貼)		B11. 管理費	B11.	<input type="checkbox"/>
A7. 受委人戶口利息		B12. 電費 / 水費 / 煤氣*	B12.	<input type="checkbox"/>
A8. 其他收入(請註明):		~~~~~		
A9. 總收入 (A1至A8的總和)		B13. 償還債項 (已獲委員會批准之債項)	B13.	<input type="checkbox"/>
		收款人姓名(請註明)		
		需償還債項的金額/餘額: \$ _____		
		本月還款: \$ _____		
		尚欠債項: \$ _____		
		B14. 總支出 (B1至B13的總和)	B14.	
		C. 淨結餘 (A9減B14)	C	
		[相等於總收入(A9)支付上述各項目(B14)後, 監護人戶口、受委人戶口及手頭現金餘下數額或減墊支款項]		
當月淨結餘:				
監護人戶口結餘: _____ + 受委人戶口結餘: _____		= _____ (必須相等於項目C)		

*每月提交報表時, 必須一併提交全部單據、當事人銀行戶口、監護人戶口及受委人戶口的存摺/月結單, 供個案社工查閱, 並就監護人所知, 確認以上填報內容屬真確無誤。

監護人提交*已完成之報表予個案社工之日期: _____

監護人簽署: _____

English

Guardian
Monthly Statement (completed by the Guardian)

Name of person under guardianship (Subject): _____ Name of Guardian: _____ Year: 20 _____ Month: _____

Deposits made to Guardian Account and Appointee Account (Income) (A)		Expenditure (B)		Receipt** YES
Please include all moneys deposited into the Guardian Account and the Appointee Account only	Amount (HK\$)	Item	Amount (HK\$)	
A1. Balance carried from the previous monthly statement	A1. _____	B1. Fees of Hostel / old age home / nursing home [#] (please circle as appropriate)	B1. _____	<input type="checkbox"/>
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.		B2. Fees of Hospital (hospital stay / surgery etc.) [#]	B2. _____	<input type="checkbox"/>
(I) Deposits into the Guardian Account		B3. Medical expenses (e.g. out-patient clinics / physiotherapy / private nurse, etc.) [#]	B3. _____	<input type="checkbox"/>
A2. Name of 1 st bank: Bank account no.:	A2. _____	B4. Diapers	B4. _____	<input type="checkbox"/>
		B5. Food	B5. _____	<input type="checkbox"/>
A3. Name of 2 nd bank: (if any): Bank account no.:	A3. _____	B6. Petty cash (kept by the Subject or the old age home)	B6. _____	<input type="checkbox"/>
		B7. Transportation	B7. _____	<input type="checkbox"/>
A4. Interest from the Guardian Account	A4. _____	B8. Others (e.g. domestic helper / charges for bank statements / personal care items / clothes / entertainment) [#] / please specify: _____	B8. _____	<input type="checkbox"/>
A5. Other income (please specify) _____	A5. _____	Items (B9-B12) only apply if (i) the Subject resides at home or (ii) pursuant to prior approval		
(II) Deposits into the Appointee Account		B9. Rental / mortgage payment [#]	B9. _____	<input type="checkbox"/>
A6. Social Welfare Allowances (please circle as appropriate) (CSSA/disability allowance/old age allowance/old age living allowance/ other allowance)	A6. _____	B10. Rates	B10. _____	<input type="checkbox"/>
		B11. Management fees	B11. _____	<input type="checkbox"/>
A7. Interest from the Appointee Account	A7. _____	B12. Electricity / water charges / gas [#]	B12. _____	<input type="checkbox"/>
A8. Other income (please specify) _____	A8. _____	B13. Repayment of outstanding debts (only applies to the debts specifically approved)	B13. _____	<input type="checkbox"/>
A9. Total Income (sum of A1 to A8)	A9. 0	Name of claimant (please specify) _____ Total / Remaining [#] arrears amount: \$ _____ Repayment of this month: \$ _____ Outstanding amount: \$ 0		
		B14. Total Expenditure (sum of B1 to B13)	B14. 0	
		C. Balance (A9 minus B14) [After paying the above items (B14), the Total Income (A9) should be equal to the sum of the balance of the Guardian Account, the Appointee Account, the cash in hand or the Advance Payment settled by the Guardian]	C. 0	

Balance:	
Balance of the Guardian Account: _____	Cash in hand: (kept by the Guardian) _____
+	+
Balance of the Appointee Account: _____	Balance Payments settled by the Guardian: _____
=	=
	HK\$0.00
	(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)

Chinese

監護人 監護令期間(累計)財務報表(由監護人填寫)

當事人姓名: _____ 監護人姓名: _____ 月份/年份: _____ / _____ / _____

存入監護人戶口或受委人戶口之款項 (收入) (A)		支出 (B)		收據*
款項來自 (只包括存入監護人戶口或受委人戶口之款項)	金額 (港元)	項目	金額 (港元)	收據*
A1. 承上結餘 (如有)		B1. 宿舍 / 老人院費用 / 療養院費用* (請選擇項目)	B1.	<input type="checkbox"/>
(一) <u>存入監護人戶口</u>		B2. 醫院費用 (住院費/手術費等)*	B2.	<input type="checkbox"/>
A2. 來自第一間銀行的提款:		B3. 醫療開支 (例如: 門診診症 / 物理治療 / 私家看護等)*	B3.	<input type="checkbox"/>
銀行戶口號碼:		B4. 紙尿片	B4.	<input type="checkbox"/>
A3. 來自第二間銀行的提款 (如有):		B5. 食物	B5.	<input type="checkbox"/>
銀行戶口號碼:		B6. 零用錢 (當事人或院舍保管)	B6.	<input type="checkbox"/>
A4. 監護人戶口利息		B7. 交通	B7.	<input type="checkbox"/>
A5. 其他收入 (請註明)		B8. 其他 (例如: 家庭傭工 / 銀行月結單收費 / 護理用品 / 衣服 / 娛樂)* / 請註明:	B8.	<input type="checkbox"/>
(二) <u>存入受委人戶口</u>		<u>項目(B9-B12)只適用於居家照顧或已獲批准之項目</u>		
A6. 社會福利署的津貼 (請圈出項目)		B9. 租金 / 按揭*	B9.	<input type="checkbox"/>
(綜援金/傷殘金/高齡津貼/長者生活津貼/其他津貼)		B10. 差餉	B10.	<input type="checkbox"/>
A7. 受委人戶口利息		B11. 管理費	B11.	<input type="checkbox"/>
A8. 其他收入 (請註明)		B12. 電費 / 水費 / 煤氣*	B12.	<input type="checkbox"/>
A9. 總收入 (A1至A8的總和)		B13. 償還債項 (已獲委員會批准之債項)	B13.	<input type="checkbox"/>
		收款人姓名 (請註明)		
		需償還債項的金額/餘額*: \$ _____		
		累計還款: \$ _____		
		尚欠債項: \$ _____		
		B14. 總支出 (B1至B13的總和)	B14.	<input type="checkbox"/>
		C. 淨結餘 (A9減B14)	C.	
		[相等於總收入(A9)支付上述各項目(B14)後, 監護人戶口、受委人戶口及手頭現金餘下數額或減支款項]		

當月淨結餘: _____

監護人戶口結餘: _____ + 受委人戶口結餘: _____ = _____

+ 手頭現金(監護人保管): _____ 或 - 監護人墊支款項: _____ = _____ (必須相等於項目C)

01.01.2022

監護人提交*已完妥之報表予個案社工之日期:

監護人簽署:

Guardian
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)		Receipt* YES
Please include all moneys deposited into the Guardian Account and the Appointee Account only	Amount (HK\$)	Item	Amount (HK\$)	
A1. Balance carried (if any)	A1.	B1. Fees of Hostel / old age home / nursing home [#] (please circle as appropriate)	B1.	<input type="checkbox"/>
(L) 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.	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.	B4. Diapers	B4.	<input type="checkbox"/>
A4. Interest from the Guardian Account	A4.	B5. Food	B5.	<input type="checkbox"/>
A5. Other income (please specify)	A5.	B6. Petty cash (kept by the Subject or the old age home)	B6.	<input type="checkbox"/>
(ID) 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.	B8. Others (e.g. domestic helper / charges for bank statements / personal care items / clothes / entertainment) [#] please specify: _____	B8.	<input type="checkbox"/>
A7. Interest from the Appointee Account	A7.	Items (B9-B12) only apply if (i) the Subject resides at home or (ii) pursuant to prior approval		
A8. Other income (please specify)	A8.	B9. Rental / mortgage payment [#]	B9.	<input type="checkbox"/>
A9. Total Income (sum of A1 to A8)	A9.	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 debts (only applies to the debts specifically approved)	B13.	<input type="checkbox"/>
		Name of claimant(please specify) _____		
		Total / Remaining [#] arrears amount: \$ _____		
		Repayment of the whole period: \$ _____		
		Outstanding amount: \$ _____		
		B14. Total Expenditure (sum of B1 to B13)	B14.	<input type="checkbox"/>
		C. Balance (A9 minus B14)	C	<input type="checkbox"/>
		[After paying the above items (B14), the Total Income (A9) should be equal to the sum of the balance of the Guardian Account, the Appointee Account, 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))
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01/01/2022

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

Guardian's signature: _____

APPENDIX 3 - 每月報表填寫須知

I. 概要

1. 監護人每月報表(以下簡稱《每月報表》)由監護人每月填寫，其目的是如實記錄監護人就「監護人戶口」的收入與支出的詳細項目(請參考《監護令》內《標準條款》)。監護人須填寫相關月份的《每月報表》及於監護令完結前填寫《監護令期間(累計)財務報表》。監護人須確保向監護委員會提交的所有報表的數目及內容均為準確無誤。
2. 首份《每月報表》的開始日期應為監護令之日期，或該「日曆月」(calendar month)的首日，具體覆蓋時段應由監護人與個案社工商議後決定。一經決定後，監護人應確保每月的覆蓋時段一致及清楚，以便檢查記錄。
3. 《每月報表》分左右兩邊：左邊為存入「監護人戶口」及/或「受委人戶口」之款項(即 A 部分);右邊為「支出」(即 B 部分)。
4. 首份由監護人填寫的《每月報表》，A1 項目的金額應為「零」。若於監護令開始前當事人有未用完的福利金，A1 項目的金額應為未用完的福利金的金額。第二份及其後由監護人填寫的《每月報表》，A1 項目的金額應為對上一個月 C 項目的金額。
5. 若福利金、退休金及/或其他收入直接存入「當事人戶口」，則無須於本報表填寫 A 項目。

II. 有關填寫收入項目(A)

6. A 部分共有 8 個項目，監護人應詳細填寫分別存入相關戶口的項目，A9 為總收入。
7. A 部分分為兩組：(一)「存入監護人戶口」及(二)「存入受委人戶口」(如有)。
 - 7.1 A(一)組所指的「存入監護人戶口」，為《監護令》內《特別條款》中列明之要求，即監護人以受託人名義替當事人開立以處理當事人金錢的戶口，而該「監護人戶口」的存摺簿/月結單上的命名必須參照《監護令》內《特別條款》中列出的其中一個樣本。
 - 7.2 A(二)組的「存入受委人戶口」為監護人以自己名義持有並用作收取當事人的福利金的個人銀行戶口，亦適用於以「監護人戶口」作為「受委人戶口」收取福利金之用。
8. A2 及/或 A3 項目的金額應為監護人於該月實際由「當事人戶口」轉賬至「監護人戶口」的金額。同時，總金額不應超出監護令的每月上限。
9. 就 A2 項目「來自第一間銀行的當月提款」，如多於一個戶口時，監護人必須根據《監護令》內《特別條款》中列出的「當事人戶口」順序填寫。

10. A3 項目「來自第二間銀行的當月提款」，監護人必須根據《監護令》內《特別條款》中列出的「當事人戶口」之順序使用。若監護人由多於一個的「當事人戶口」提取款項時，各戶口提款的總金額不應高於當月的提款上限。
11. 就 A6 項目，請先行圈出相關津貼的種類，若有「其他津貼」，請於空白的地方註明該「其他津貼」的性質。

III · 有關填寫支出項目(B)

12. B 部分共有 13 個項目，監護人應就支出的項目填寫，B14 為總支出。
13. B5、B7、B8、B9、B10、B11 及 B12 項目的金額，應為當事人及相關人士於該月實際支出所攤分的金額。
14. B13 項目填寫的方式例子：

適用於首次償還債項時填寫：

[需償還債項的金額：(例如總債務金額為\$10,000，現償還\$2,000)
本月還款 (B13 填報的實際償還金額)：(例如：\$2,000)
尚欠債項：(例如\$10,000 - \$2,000 = \$8,000)]

適用於非首次償還債項時填寫：

[需償還債項的餘額：(例如債務餘額為\$8,000，現償還\$2,500)
本月還款 (B13 填報的實際償還金額)：(例如：\$2,500)
尚欠債項：(例如\$8,000 - \$2,500 = \$5,500)]

15. 就 C 項目，若當事人該月的總支出 (B14) 已大於該月的總收入 (A9)，監護人應填寫當月的**實際赤字**。同時，監護人不應於該月償還任何的尚欠債項。

IV · 當月淨結餘

16. 當月淨結餘下的「監護人戶口結餘」須參照該月「監護人戶口」的月結單/銀行存摺當月或截數日的結餘。
17. 當月淨結餘下的「受委人戶口結餘」須參照該月「受委人戶口」的月結單/銀行存摺當月的結餘，如戶口屬支票戶口，須扣減未兌現支票的總額。
18. 「手頭現金」不應多於一個月的提款上限。
19. 「監護人墊支款項」為監護人於該月支付當事人的供養費用而未取回的款項。
20. 報表下方的當月淨結餘應為 A9 項目的總收入減去 B14 項目的總支出，而該金額則與 C 項目淨結餘相同，亦為「監護人戶口」、「受委人戶口」及「手頭現金」或減「監護人墊支款項」的總和。

V. 監護令期間(累計)財務報表

21. 於《監護令》完結前，監護人須填寫《監護令期間(累計)財務報表》供覆核聆訊時使用。
22. 若《監護令》橫跨多過一年，於整個《監護令》期間只須填寫一份《監護令期間(累計)財務報表》，監護委員會特別要求除外。
23. 若在《監護令》期間共填寫了 10 份的《每月報表》，於《監護令期間(累計)財務報表》須將該 10 份《每月報表》內相同的項目總數加起來，得出有關項目的總和。例如，若監護人於當事人的戶口每月提取港幣\$18,000 (填寫於《每月報表》內的 A2 項目「來自第一間銀行的當月提款」)，共提取了 10 個月，於《監護令期間(累計)財務報表》內的 A2 項目則應填寫港幣\$180,000 ($\$18,000 \times 10$)。

APPENDIX 4 - 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 (envisaged 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 ("Case Social Worker"). 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).

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 circulate 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 13 subdivisions in Column B. The Guardian should fill in the details in the corresponding subdivisions. B14 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 debt:

[For example, Outstanding Debt 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 debt:

[For example, Outstanding Debt 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. If in the current month, the Total Expenditure for the current month (B14) 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 debt in that month.

IV. Balance of the Current Month

16. 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.
17. 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.

18. The Cash-in-Hand kept by the Guardian should not exceed the monthly maximum amount as specified in the Guardianship Order.
19. The Advance Payments settled by the Guardian means the total amount of any expenditure made for the welfare of the Subject which have been settled by the Guardian with his/her own money first and which has not yet been reimbursed.
20. 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 B14) i.e. the total of Guardian Account, Appointee Account and Cash-in-Hand or minus the Advance Payments.

V. The Final Statement (Cumulative)

21. 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.
22. 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.
23. The Final Statement (Cumulative) should reflect the sum total 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 5 - SAMPLE OF COMPLETED FORMS (CHINESE ONLY)

Sample of Monthly Statement (Chinese only)

監護委員會

當事人姓名: 陳展明 監護人姓名: 陳大文

監護人

每月報表(由監護人填寫)

年份: 2022 月份: 1

存入監護人戶口或受委人戶口之款項 (收入) (A)		支出 (B)		金額 (港元)	收據
款項來自 (只包括存入監護人戶口或受委人戶口之款項)	金額 (港元)	項目	金額 (港元)		
A1. 承上月報表結餘	0	B1. 宿舍 (老人院費用) 療養院費用* (請選擇項目)	B1. 10369		<input checked="" type="checkbox"/>
<p><small>請注意: A2至A3項所需填寫的戶口是指當事人本人的銀行戶口號碼; 另外, 金額是指監護人當月從此等戶口實際提取的款項。</small></p>					
(一) 存入監護人戶口					
A2. 來自第一間銀行的當月提款:	5600	B2. 醫院費用 (住院費) 手術費*	B2. 600		<input checked="" type="checkbox"/>
銀行戶口號碼: 滙豐 6042 123-456-789		B3. 醫藥開支 (例如: 門診診症 / 物理治療 / 私家看護等)*	B3. 540		<input checked="" type="checkbox"/>
A3. 來自第二間銀行的當月提款 (如有):	8400	B4. 紙尿片	B4. 472		<input checked="" type="checkbox"/>
銀行戶口號碼: 中銀 020-123-4-56789-5		B5. 食物	B5. 472		<input checked="" type="checkbox"/>
A4. 監護人戶口利息		B6. 零用錢 (當事人或院舍保管)	B6. 472		<input checked="" type="checkbox"/>
A5. 其他收入 (請註明)		B7. 交通	B7. 472		<input checked="" type="checkbox"/>
(二) 存入受委人戶口					
A6. 社會福利署的津貼 (請圈出項目)	3020	B8. 其他 (例如: 家庭傭工 / 銀行月結單收費 / 護理用品 / 衣服 / 娛樂) / 請註明:	B8. 472		<input checked="" type="checkbox"/>
(結核金) 高齡津貼 / 長者生活津貼 / 其他津貼		項目(B9-B12)只適用於居屋照顧 或 已獲批准之項目			
A7. 受委人戶口利息		B9. 租金 / 按揭*	B9. 472		<input checked="" type="checkbox"/>
A8. 其他收入 (請註明):		B10. 差餉	B10. 472		<input checked="" type="checkbox"/>
A9. 總收入 (A1至A8的總和)	900	B11. 管理費	B11. 472		<input checked="" type="checkbox"/>
		B12. 電費 / 水費 / 煤氣*	B12. 472		<input checked="" type="checkbox"/>
		B13. 償還債項 (已獲委員會批准之債項)	B13. 3628		<input checked="" type="checkbox"/>
		收款人姓名 (請註明): 陳大文			
		需償還債項的金額/餘額: \$ 8000			
		本月還款: \$ 3628			
		尚欠債項: \$ 4372			
		B14. 總支出 (B1至B13的總和)	B14. 15540		
		C. 淨結餘 (A9減B14)	C. 1480		
		[相等於總收入(A9)支付上述各項目(B14)後, 監護人戶口、受委人戶口及手頭現金餘下款額 或 減墊支款項]			

當月淨結餘:

監護人戶口結餘: 900 + 受委人戶口結餘: 580 = 手頭現金 (監護人保管): 1480


或 - 監護人墊支款項: 1480

(必須相等於項目C)

01.01.2022

*每月提交報表時, 必須一併提交全部單據、當事人銀行戶口、監護人戶口及受委人戶口的存摺/月結單, 供個案社工查閱, 並就監護人所知, 確認以上報表內容屬真確無誤。

監護人提交*已完成之報表予個案社工之日期: 1/2/2022

監護人簽署: 

監護人簽署: _____

Sample of The Final Statement (Cumulative) (Chinese only)

監護人 監護令期間(累計)財務報表(由監護人填寫)

當事人姓名: 陳展明 監護人姓名: 陳大文 月份/年份: 1/2022 10/2022

存入監護人戶口或受委人戶口之款項 (收入) (A)		支出 (B)		金額 (港元)	備註*
款項來自 (只包括存入監護人戶口或受委人戶口之款項)	金額 (港元)	項目	金額 (港元)	備註*	
A1. 承上結餘 (如有)	0	B1. 宿舍 / 老人院費用 (請選擇項目)	103900	B1.	
(一) 存入監護人戶口		B2. 醫院費用 (在院費/手術費等)*	2000	B2.	
A2. 來自第一間銀行的提款:		B3. 醫療開支 (例如: 門診診症 / 物理治療 / 私家看護等)*	5000	B3.	
銀行戶口號碼:	滙豐 004-123-456-789	B4. 紙尿片	5000	B4.	
A3. 來自第二間銀行的提款 (如有):		B5. 食物		B5.	
銀行戶口號碼:	中銀 020-123-4-56789-5	B6. 零用錢 (當事人或院舍保管)		B6.	
A4. 監護人戶口利息		B7. 交通		B7.	
A5. 其他收入 (請註明)	134400	B8. 其他 (例如: 家庭傭工 / 銀行月結單收費 / 護理用品 / 衣服 / 娛樂)* / 請註明:		B8.	
(二) 存入受委人戶口		項目 (B9-B12) 只適用於居家照顧, 就已獲批准之項目			
A6. 社會福利署的津貼 (請圈出項目)		B9. 租金 / 按揭*		B9.	
(綜援金/傷殘金/高齡津貼/長者生活津貼/其他津貼)	30200	B10. 差餉		B10.	
A7. 受委人戶口利息		B11. 管理費		B11.	
A8. 其他收入 (請註明)		B12. 電費 / 水費 / 煤氣*		B12.	
A9. 總收入 (A1至A8的總和)	370200	B13. 償還債項 (已獲委員會批准之債項)		B13.	
		收款人姓名 (請註明)	陳大文		
		需償還債項的(金額) 餘額*	\$ 8000		
		累計還款:	\$ 8000		
		尚欠債項:	\$ 0		
		B14. 總支出 (B1至B13的總和)	123000	B14.	
		C. 淨結餘 (A9減B14)	47200	C	
		[相等於總收入(A9)支付上述各項目(B14)後, 監護人戶口、受委人戶口及手頭現金餘下款額 或 減墊支款項]			

當月淨結餘:	14900	+ 手頭現金(監護人保管):	2300	或 - 監護人墊支款項:	47200
監護人戶口結餘:	30000				(必須相等於項目C)

01.01.2022

監護人提交*已完成之報表予個案社工之日期:

1/11/2022

監護人簽署:

3