Service Quality Standard (SQS)

服務質素標準

標準 Standard **7**

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2) 財務管理程序	HKCSS/SQS/C.7.01
3) Internal Control Procedure for Sales, Marketing and Training Functions (ITRC)	HKCSS/SQS/C.7.02
4) Supplier and Vendor Selection Guideline and Procedure for Sales, Marketing, Training and System Development (ITRC)	HKCSS/SQS/C.7.03
5) Accounting Guidelines on the Use of Flowing Cash for HKCSS-HSBC Social Enterprise Business Centre	HKCSS/SQS/C.7.04

香港社會服務聯會

服務質素標準 7

<u>財務管理的政策及指引</u>

<div align="right">執行單位</div>

1. 政策目的

1.1 根據本會的工作目標而制定財務政策,確保本會的社會角色能在有效的資源運用之下,持續發展。

1.2 為本會制定財務管理及確認財政預算程序,確保有效管理財政資源。

1.3 提高經濟效益或控制成本的機會,並嚴格執行監察程序,增強成本效益。

1.4 為本會開拓資源,以能者自付的原則策動收費機制,為長遠財政穩定建立基礎。

2. 理念

強化財務管理和清晰理財程序有助監管資源運用與調配,並能確保完善理財的目標,符合《津貼及服務協議》、法律及專業操守上的要求與責任。

3. 政策

3.1 制訂一個與本會工作計劃配合的財政預算及管理機制和程序,從而有效地監管財政的執行運用,確保適當資源調配,使服務計劃能夠在資源充足的情況下順利推行。

3.2 定期檢討及評核收支情況,了解並分析偏差成因,尋求改善措施,確保高效益及抑制成本的完善理財方案。

3.3 為長遠財政管理作出十年計劃,每年評核本會財政盈餘,制定前瞻性的理財方案。確保本會在資源緊縮的情況下仍能控制財政上的風險,最後達致收支平衡,會務穩定發展。

4. 程序

4.1 財政預算

<div align="right">總監(財務
及行政)</div>

4.1.1 設週年財政計劃。於年初由 總監(財務及行政)發出單位財政預算表格(FM/B01),各單位於三月前提交其預算案予總監(財務及行政), 總監(財務及行政)負責草擬新預算案。在草擬期間,總監(財務及行政)與各業務總監商討並確認項目預算。

預算案草擬經義務司庫及行政總裁審核,再由會計單位整理後提交於三月份之執行委員會議決。若有任何修訂,由會計單位負責整理經義務司庫審核後交行政總裁審核修訂預算案並正式生效。

<div align="right">會計單位</div>

會計單位負責整理各單位之財政分配表，交總監(財務及行政)審閱後分發予各核心業務跟進。

會計單位

4.1.2 設十年財政預算。為長遠財政管理作出十年計劃，於每年九至十一月份期間修訂並評核本會財政虧盈，制定前瞻性的理財方案，保持財政收支平衡。每年於十二月份業務會議中提交檢討報告，制定新的十年財政預算。在有必要時，提出應變措施，保持財政在穩健的條件下運作。

總監(財務及行政)

4.2 財政管理

4.2.1 各單位之財政管理
各業務總監/總主任及活動項目負責人負責執行所屬單位活動之財政管理，務使活動項目不會超支。所有大型項目活動，由所屬單位負責職員制定項目收支預算，由單位總主任審批。遇有超支之可能性，由所屬單位之負責人及業務總監尋求增加資源/收入的方案或作削減開支，以達至收支平衡。

業務總監
單位主管
職員

若透過多種方案仍未達收支平衡，業務總監或項目負責人須向行政總裁申請額外撥款，解決該項目的財政困難。

各業務總監負責管理所屬業務之財務安排，如需要作出調配，與總監(財務及行政)商討解決方案，若調配之金額超過五萬元，由業務總監向行政總裁申請，批核後始能作出調配。

4.2.2 本會日常運作之開支管理
日常辦公室運作稱為非活動項目之財政管理，由總監(財務及行政)負責，會計單位執行。

4.2.3 投資管理

本會投資項目分以下項目：
社聯信托基金
所有投資決定由社聯信托基金委員會於會議中決定。由主任(會計)代其執行。所有文件簽署由以下三位人仕中之兩位簽署確認，包括執行委員會主席、義務司庫及行政總裁。

信托基金委員會
主任(會計)

長期投資項目
本會定期檢討各類儲備，並按時調撥儲備作長期投資，投資項目包括銀行存款證、基金買賣等。主任(會計)定期審閱各投資儲備情況，選擇風險較低的項目作投資。建議之投資項目需諮詢義務司庫之專業意見，經同意後，以書面向行政總裁申請，經批准後進行有關投資。有關之投資文件應至少由兩位合資格機構代表聯署，其中一人須為主席或義務司庫

主任(會計)

<u>流動現金投資管理</u>
流動現金以儲蓄、定期存款等投資方式，在不影響現金流量的情況下，吸取最大的利息收入。一般流動現金的投資由主任(會計)及總監(財務及行政)商議，經行政總裁審批後，進行有關投資。

總監(財務及行政)
主任(會計)

4.2.4 <u>銀行帳戶處理</u>
所有銀行帳戶須以機構名義設立，由主任(會計)/總監(財務及行政)正式向執行委員會申請。各子公司於設立銀行帳戶時，亦需向執行委員會申請，通過後以正式會議紀錄生效。

主任(會計)

4.2.5 <u>專業審計</u>
本會的週年財務報告，由香港註冊會計師審核，經執行委員會於會議中確認，並由機構執行委員會主席，義務司庫及行政總裁簽署。該週年財務報告會詳列於機構年報內，於週年大會中通過。該財務報告及核數師報告亦於執行委員會確認後，呈交社會福利署審閱。社會福利署會派員審核本會受社署資助之財務報告。倘若會計師或社會福利署提出有關會計之建議，本會將根據其可行性作出改善。

總監(財務及行政)
主任(會計)

4.3 收支管理及監察程序

4.3.1 收入

- 所有收費需先以書面知會各參加者，才可以收取。所有收費盡量以支票付款，收款後由負責職員交上會計單位收核及發出正式收據。

單位職員
會計單位

- 所有現金收入由行政部職員協助各單位處理，所有收到之現金由負責職員開發收據，並於翌日連同現金及收入簡報表交會計單位收核。

主任(行政)
各職員

- 港幣壹仟元或以上之現金收款，由會計單位直接處理並即時發出收據。(訓練課程、參與活動及售賣書籍除外)

會計單位

- 任何工作單位若需要收集款項，如訓練課程，參與活動等須作出正式通知，始可收取參加者任何費用。

單位職員

- 會計單位負責捐款箱之處理。由兩位以上會計單位職員負責開啟捐款箱，即場點核捐款並記錄盤點之數目，由主任(會計)加簽核實。

會計單位

- 所有核實現金需於兩個工作日內存入本會之銀行戶口。會計單位需於入數前填寫銀行入數資料，以作紀錄。

會計單位

- 主任(會計)要定期抽查記錄，確保以上運作切實執行。

主任(會計)

4.3.2 支出

- 所有活動項目需由負責職員提交一份活動預算案予會計單位詳列收入及支出之項目。任何修訂本需於第一時間交會計單位存檔。 各職員

- 申請採購任何項目需根據職員手冊5.1項之採購程序及5.1.2之報價程序執行。行政主任負責跟進各單位之報價工作。 各職員

- 所有支出需依據財政預算案批核之項目。負責職員應先完成報價批核程序 (參考文件: 職員手冊第5.1項)，再由指定職員填寫 "Requisition for Expenditure" 表格並須加簽及所屬部門業務總監作推薦，經由各部門的業務總監及總監(財務及行政)及行政總裁審核。

- 執行委員會授權以下人士，簽署支票及銀行文件：

1.	一萬元或以下之支票	由以下任何兩位人仕聯署 執行委員會主席、義務司庫、行政總裁、業務總監（公眾參與及伙伴）、業務總監（政策研究及倡議）、總監（財務及行政）
2.	一萬零一元或以上之支票	由以下兩組人仕中任何一位聯署 A組：執行委員會主席、義務司庫 B組：行政總裁、業務總監（公眾參與及伙伴）、業務總監（政策研究及倡議）、總監（財務及行政）

任何更改支票簽署人或銀碼，均須經執行委員會通過及紀錄在案，交銀行批核，方能生效。

- 本會授權以下職員，負責批核零用現金支出：
  總辦事處：由主任(行政)處理批核，行政幹事負責分發。
  大廈管理處：由主任(行政)處理批核，大廈管理助理分發予該單位職員。
  資訊科技資源中心：由總主任(營運)處理批核，由銷售助理負責分發。

4.3.3 提高經濟效益 / 抑制成本程序

- 凡採購任何貨品或服務時,負責職員必須挑選相同品質而價格最低者。若基於其他因素未能挑選價格最低者,則需以書面作出解釋,經審批者批准,方可選擇該供應商。所有採購必須依循職員手冊5.1之採購程序進行。 各職員

- 主任(行政)負責跟進各單位之報價工作,鼓勵職員以最低 主任(行政)

價錢購入所需之貨品。

● 行政部負責收集及定期更新價格廉宜之公司資料,以供職　主任(行政)
　員參考,省卻職員在採購時,每次都要重新搜集報價的時
　間,有效地運用人力資源。

● 行政部每年負責大量購入文具及辦公室用品,以最低價錢　行政部
　購入,職員不能自行購入相同物品,以免浪費資源。

● 職員必須經常留意新科技及新產品的發展,以便發掘能提　各職員/行政部
　高成本效益之貨品及服務。所有新產品資料交行政部,由
　行政部考慮會否購置,所有購置須循採購程序執行。

● 推動員工節省資源的意識,以達致人人愛惜及善用資源的　各職員
　習慣,例如:會議完畢後關掉會議室冷氣及照明,以節省　行政部
　能源等。

● 鼓勵職員在寄發物品時,選用適合大小的信封,以減低重　各職員
　量,從而減低郵費,節省資源。

● 為適當使用資源,在出外公幹時,應選用公共交通工具,　各職員
　盡量避免使用計程車,若需使用計程車,應列出理由及共
　用人士。於海外公幹時,不宜使用漫遊服務,應選用當地
　電話卡,以上聯絡系統只作公務使用,不要用於私人用途
　上。

● 定期與單位職員討論節省資源以抑制成本,及如何在工作　各單位主管
　上改良工作方法,減低重覆工序,提高人力上的經濟效益。

4.4 利益衝突
4.4.1　任何職員在其職責上出現利益衝突,均需作出申報:　各職員
　　● 採購項目
　　若在採購項目之報價上,遇有某參與報價之公司與本會職
　　員/委員會委員有任何親屬關係,工作關係,均需向所屬
　　工作單位申報。本會仍接納合資格之供應商參與報價項
　　目,在甄選供應商之決議上,申報利益者需退席,由其他
　　人作決。

4.5 外來捐款物資及禮物
　　● 支票或現金
　　收取現金之捐助必須向主任(會計)匯報,由會計單位負責
　　收核及發出收據。其他職員可負責代收支票,再交會計單
　　位處理。
　　● 物資 / 禮物
　　所有禮物/物資由收受之服務單位上報行政部,由行政部

記錄於資產登記冊，並用於服務中。

5. 檢討及修訂

本政策於 2002 年 4 月制定，目的為配合服務質素標準 7 在本會落實執行。政策經行政總裁審核後正式生效。本政策文件存放於本會的工作手則內。所有現職或新入職的職員，均須閱讀及依據有關政策提供服務。本政策及有關措施的內容，將會適時進行檢討及更新。

香港社會服務聯會

財務管理程序

	程　序	時　段	負責職員
1	檢討財政實際收支情況 (每月財務報告)	每月	總監(財務及行政)、主任(會計)
2	各工作單位提交財政預算予所屬業務總監	二月	各單位負責人
3	業務總監提交財政預算	三月	業務總監 ↓ 總監(財務及行政)
4	草擬新財政預算案，交執行委員會通過	三月份執行委員會	行政總裁、義務司庫 ↑ 總監(財務及行政)／主任(會計)
5	修訂預算案，如有必要，交業務總監核實通過	四月	總監(財務及行政)
6	執行預算案，並於執行委員會會議提交財務報告予委員會審閱	執行委員會會議(每兩個月第四星期)	行政總裁、義務司庫 ↑ 總監(財務及行政) ↑ 主任(會計)
7	長遠 (十年) 財政預算 (更新) (Long Term Funding Projection)	九月至十一月	行政總裁、義務司庫 ↑ 總監(財務及行政)
8	半年財政檢討	十二月業務總監會議	行政總裁、業務總監 ↑ 總監(財務及行政)／主任(會計)

Hardware/Software Sales

Pricing Stage

1. Customer Relationship Manager and Assistant Manager (Customer Relations) are responsible for price negotiation with the selected vendor. Vendors are selected as per Vendor Selection Guidelines and Procedures.

2. Customer Support Assistant keeps an updated price list for Product and Service Unit's reference, and also updates the product item list in Oracle Financial System. The price list and the product list are updated from time to time to reflect the latest price change in the market.

3. Customer Relationship Manager or his/her delegates to collect and to negotiate the product prices according to individual customer's requirements, volume and preference so that s/he can propose the suitable products and negotiate the selling price with his/her professional judgment.

4. Customer Relationship Manager or his/her delegates MUST provide at least two quotations for the immediate supervisor's discretion expect in the following circumstances:

4.1 The customer expressed his/her preference on a particular brand of products, such as Microsoft software, Lenovo personal computer. In such cases, the Assistant Managers should notify the situation.

4.2 When there is a sole supplier for the particular products in the Hong Kong SAR.

Quotation Stage

1. Customer Relationship Manager and/or his/her delegates are responsible to prepare quotation. Approval signature will be sought by the officer who prepares the quotation with pricing details according to the following scheme:

Condition	Approval Signature
Quotation under HK$20,000 with 5% or more profit margin	Customer Relationship Manager
Quotation HK$20,001 – 300,000 and/or profit margin between 2-5%	Chief Operating Officer
Quotation HK$300,001 or above and/or profit margin under 2%	General Manager

2. All quotations must be numbered by Oracle Finance System and signed individually. Quotations should be vetted by lower level personnel before submitting for management's approval.

3. Quotations should be scanned and the softcopies should be stored in ITRC server in numerical sequence.

4. Electronic signature arrangement is acceptable. Password should only be kept by the signatory personnel.

5. A full set of scanned quotations will be kept in ITRC for surprise check and internal audit by any delegate from HKCSS Administration Department.

Ordering Stage:

1. Upon receipt of duly signed and chopped quotations, Customer Relationship Manager or Assistant Manager (Customer Relations) or Customer Relation Assistant record the confirmed order in Oracle Finance System, which will general a Sales Order number.

2. Immediate after the generation of Sales Order number, the responsible manager or assistant manager records the Sales Order number to relevant Quotation number in ITRC Trading system accordingly.

3. Responsible officer should check whether a quotation has been double recorded into more than one sales order.

4. Responsible officer passes the Sales Order information with delivery and billing details to Customer Support Assistant for order processing.

Purchasing:

1. Customer Support Assistant maintains a full list of supplier and updates the suppliers' information from time to time in Oracle Financial Management System. A set of most updated suppliers' list has to be kept for surprise check and internal audit by any delegate from HKCSS Administration Department.

2. Upon the receipt of sales order number and signed quotation with member agencies' chops and authorized signature, Customer Support Assistant or her delegate is responsible to prepare Purchase Order (PO) accordingly.

3. Customer Support Assistant should check whether a quotation has been doubled recorded into more than one sales order.

4. PO number must be generated by Oracle Finance System

5. Officers who prepared the PO will seek for approval by signature according to the

following scheme:

Condition	Approval Signature
PO amount HK$5,000 or below	Customer Relationship Manager
PO amount HK$5,001 to HK$300,000	Chief Operating Officer
PO amount HK$300,001 or above	General Manager

6. Signed PO should be scanned by the Customer Support Assistant and the softcopy should be filed in ITRC server together with the softcopy of the signed Quotation and other relevant document.

7. Electronic signature arrangement is acceptable. Password should only be kept by the signatory personnel.

8. Customer Support Assistant is responsible to update the PO number and amount in ITRC Trading System.

Selection of distributor/dealer/reseller:

1. Customer Support Assistant MUST source at least two quotations in view of price comparison for a particular brand of product except the following situations:
- The hardware vendor (manufacturer) designates a preferred distributor/dealer/reseller for partnership.
- ITRC opened a direct sales account with the particular hardware or software vendor.
- Only sole distributor is available in Hong Kong SAR.

2. According to the Customer Support Assistant's professional judgment, the selection of a particular distributor/dealer/reseller/supplier is of ITRC's best interest. In such cases, Customer Support Assistant should take written note to explain the situations.

3. When a purchase order contains hardware and software, Customer Support Assistant should group them to a single distributor/dealer/reseller in view of the ease of handling and installation, provided all items are the lowest available price in the market. Any exceptional case must provide Chief Operating Officer and his/her supervisors with sufficient supporting reasons and documents for approval.

Order Follow-up and Goods Receipt:

1. Customer Support Assistant is the major contact point to the suppliers. S/he should follow up with outstanding orders periodically.

2. Upon receipt of delivery information, Customer Support Assistant should update the Oracle Financial System within two days.

Invoicing

1. Sales Executive to maintain an official sales invoice registers (soft copies) in sequence.

2. Sales Executive to issue invoice within seven calendar days after the receipt of Delivery Note from the suppliers. Invoicing should be made in partial of the Purchase Order unless upcoming delivery and/or installation will be completed within the next two weeks. Any delay of invoicing customers should be approved by the Chief Operating Officer with sufficient reason.

3. Sales Executive to mark the "due date", which should be 21 calendar days after the date of issuing invoice, on every sales invoice. Terms of reserving the right of charging interest should be included in the invoice.

4. The items and amount on the invoice MUST be identical with corresponding quotation(s).

5. There are also situations when special requests from customers warrant early issue of invoice. In such situations, customers' written request is required. Invoice due date will also be 21 calendar days from invoice issuing date.

6. Only Chief Operating Officer and his/her delegate are eligible to sign sales invoice.

7. All invoices (except broadband invoices) must be scanned and stored to ITRC server in numerical sequence.

Receive Payment -- Cheque

1. Assistant Manager (Sales Administration) records the receipt in Oracle Finance system, then issue receipt to customer accordingly.

2. Assistant Manager (Sales Administration) generate Daily Collection Summary for Chief Operating Officer's checking and endorsement.

3. Assistant Manager (Sales Administration) deposit the cheques to bank at least twice per week.

4. Sales Executive keeps a full set of Daily Collection Summaries for record.

Receive Payment – Autopay (for Broadband only)

1. Assistant Manager (Sales Administration) prepares monthly invoice to customers according to signed contracts.

2. Assistant Manager (Sales Administration) prepares autopay summary for the Accounts Department.

3. Accounts Department implement the autopay procedure and inform the payment status to Assistant Manager (Sales Administration)

4. Assistant Manager (Sales Administration) updates the Oracle Finance System for payment.

Collection of Payment

2. A reminder will be issued 30 calendar days after the due date advising customers of their unsettled payment. The reminder can be in the form of verbal notice or re-issue of related invoices with the red chop "reminder". The duty will be carried out by the Sales Executive.

3. A formal written reminder should be issued 60 calendar days after the due date to advise that interest on the unsettled amount should be charged 20 calendar days after the due date. The duty will be carried out by the Sales Executive.

4. The first new invoice with interest shown should be issued 90 calendar days after the due date by the Sales Executive, should the payment not been settled. The interest should be calculated from the due date, i.e. that first invoice should indicate interest for 90 calendar days. Interest at 2% per month will be imposed for all overdue invoices. The process will be escalated to the Chief Operating Officer.

5. New invoices with the most updated interest accumulated will be issued every 30 calendar days until the payment is settled.

6. Staff members should be sensitive towards special needs of customers and/or time lag due to long public holidays etc. Approval from General Manager should be sought if there is a need to relax the rules related to the collection of payment.

Irrecoverable Debt Policy and Procedure

1. Payment overdue for 90 days will be classified as high risk. COO to follow up with collection every 14 days.
2. Payment overdue for 180 days will be booked in as "bad debt written-off". However the collection effort will continue.
3. Bad debt written off will subject to the approval hierarchy as follows:

Invoice Amount	To be approved by
Under 1,000	COO, ITRC
1,001 – 3,000	General Manager, ITRC
3,001 or above	CE, HKCSS

Purchase Payment

1. All items on the Purchase Order must be delivered to the customer, and the customer had cleared payment to ITRC; otherwise NO PAYMENT will be made to the supplier. Customer Support Assistant is responsible to confirm the delivery status, order completion and customer payment BEFORE proceeding to payment procedure.
2. Sales Executive places the copies of POs and Sales Invoices to the corresponding purchase invoices issued by the suppliers as supporting documents.
3. Delivery status, sales invoice number and member agencies' payment status to be marked on the purchase invoice for reference.
4. Individual purchase invoice should be checked and endorsed by the Sales Executive and the Chief Operating Officer
5. Sales Executive prepares requisition with the above certified supporting document. All requisition must be produced with a summary table.
6. Upon the approval from the Chief Operating Officer or his/her supervisors, Sales Executive can use buffer money to clear the purchase invoice which sales invoice has not been cleared by the customer. The buffer is not allowed to exceed HK$200,000 at any time.

Electronic Filing Structure:

File Name	Description
ITRC Trading System	Quotation Relevant Sales Order Relevant Purchase Order Relevant Invoice All prices of the above document
Master Sales Invoice File	Sales Invoice* *Note: This file will include all quotations from IT supplies and On-site Maintenance*

Hardcopy Filing (compulsory)

Tender documents

Contract (System Development, Secondment, Broadband etc.)

**Training and Workshop**

Planning Stage

1. Customer Relationship Manager is responsible for the planning of training, including the selection of vendor, venue booking and content arrangement. The training plan should be prepared for COO's endorsement including content, tutor's information, class size, venue and budget.

Recruitment and Supporting Stage

1. Customer Relationship Manager submits the training plan to the Chief Operating Officer for vetting and approval.
2. Upon approval, Customer Support Assistant will start marketing and the dissemination of information.
3. Sales Executive or Customer Support Assistant will be responsible for enrollment, registration, payment collection and payment receipts.

Prepared by Shirley Kiang, Chief Operating Officer, ITRC
30 November 2011

Organizational Chart (Sales)

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          ┌─────────────────────────┐
          │  Chief Operating Officer │
          │      Shirley Kiang       │
          └─────────────────────────┘
                       │
          ┌─────────────────────────────┐
          │ Customer Relationship Manager│
          │          Katat Se           │
          └─────────────────────────────┘
                       │
          ┌────────────┴────────────────┐
┌───────────────────────┐   ┌───────────────────────┐
│   Assistant Manager   │   │   Assistant Manager   │
│ (Customer Relations)  │   │ (Customer Relations)  │
│         TBA           │   │      Felix Wong       │
└───────────────────────┘   └───────────────────────┘
              │
   ┌───────────────────────────┐
   │ Customer Support Assistant │
   │       Edwina Yick          │
   └───────────────────────────┘
```
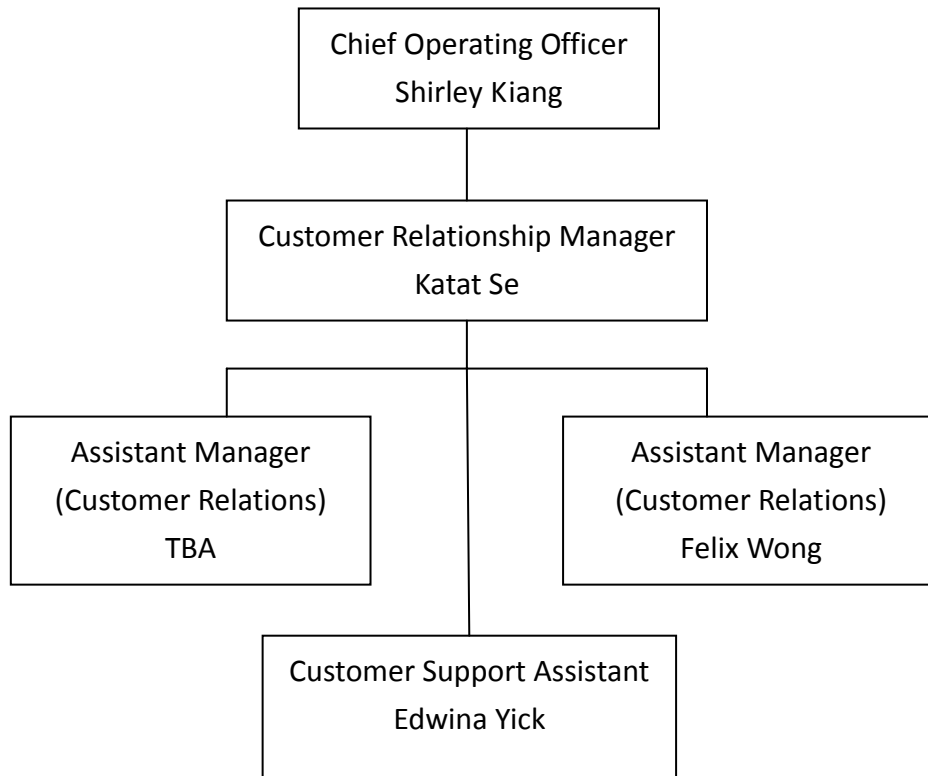
Information Technology Resource Centre
Supplier/Vendor Selection Guideline and Procedure
Version 3.0
Updated 1 December 2011

Selection Criteria

1. Supplier/vendor must be reputable with proven track record of providing product / service / system in the related field.
2. It is a preferable to enter relationship with more than one supplier/vendor for the same product / service so as to provide more choice and introduce competition.
3. Preference should be granted to those vendors/suppliers who are willing to provide special discount to the social service sector.
4. Preference should be given to companies with local incubation.
5. Preference should be given to companies with major employment force in Hong Kong, when the prices are of similar level.

Procedure

1. Related staff to meet with supplier /vendor for product / service briefing and introduction. Special attention should be paid on company profile.
2. Negotiate payment terms and set workflow.
3. Negotiate business model if necessary.
4. Get approval from the General Manager of ITRC via email.
5. Forward the approved email to Customer Support Assistant for the update of the Vendor / Supplier List on the Oracle Financial System
6. Customer Support Assistant keeps a full set of Vendor / Supplier List for Finance and Administration Director's surprise check.
7. Only the Chief Operating Officer and his/her supervisor are eligible to sign any supplier's document such as credit account application, non-disclosure agreement, or account opening form.

Backlist Criteria

Vendor / Supplier will be blacklisted for the following consideration:
1. Misconduct or providing false and partial information.
2. Unable to deliver requested product / service on time or up to ITRC's standard

Backlist Procedure

1. Warning Letter should be issued for at least once to communicate the dissatisfaction.
2. Deadline for product / service improvement should be set.
3. Formal Letter should be issued by the General Manager or the Chief Operating Officer to inform the vendor / supplier.
4. Customer Support Assistant put the blacklist mark on the supplier list for reference and record.
5. Customer Support Assistant notifies HKCSS Accounts Department for the change.

THE HONG KONG COUNCIL OF SOCIAL SERVICE

Accounting Guidelines on the Use of Flowing Cash for HKCSS-HSBC Social Enterprise Business Centre

Purpose of Use

The fund should be used solely for money transaction. The amount set for the transaction of the Business Centre is $800 since February 2009.

Storage

The amount of flowing cash should be kept in the cash register, safe or cash deposit box with key lock where applicable and should be kept secured at all times.

Checking System

A checking system should be operated and in order, such that the total amount of cash should be kept and maintained the same in each day. A log book should be kept and signed by the operator and the checker weekly.

Violation

The operator who handles the flowing cash shall be held fully responsible for the handling of the money. Any violations on the use of the money should be reported and be dealt with in accordance with the Councils rules and regulations.

Inspections

The Accounts Office shall carry out surprise on-site inspections of the flowing cash and log book record from time to time to ensure that such is being handled appropriately.

November 10, 2011