

**Statement of Account - Trade Union / Trade Union Federation's
Receipt of Contributions or Donations Made by an External Force
— Guidance Notes for Completion of Form 13(d)**

According to section 36 of the Trade Unions Ordinance (Cap. 332), if a trade union / trade union federation is approved to receive contributions or donations made by an external force, it must furnish annually to the Registrar of Trade Unions ("the Registrar"), not more than 3 months after the termination of each financial year or within any further period that the Registrar may grant on written application, a statement of account (i.e. Form 13(d)), audited by an auditor approved by the Registrar, that contains all receipts and expenditures of the trade union / trade union federation in connection with the contributions or donations during that financial year until the contributions or donations have been wholly expended.

The trade union / trade union federation should submit a separate Form 13(d) in respect of each approval number issued for contributions or donations provided by an external force.

No.	Items	Remarks
(1)	Financial year	Please fill in the end date of the financial year concerned.
(2)	Approved purposes of expending the contributions or donations	Regarding an application by a trade union / trade union federation to the Registrar for receiving contributions or donations from an external force by Form 15(a) or 15(b), the approved purposes of expending the contributions and donations as specified in the written approval issued by the Registrar.
(3)	Date of approval	The date of the written approval issued by the Registrar.
(4)	Approval number	The approval number stated on the aforementioned written approval.
(5)	Cash equivalent goods / services	Goods with monetary value, such as air tickets, cash coupons and electronic equipment, etc. Services with monetary value, such as hotel accommodation.
(6)	A breakdown of the expenditures	Please provide a detailed breakdown of the expenditures, including purposes and relevant amounts. The trade union / trade union federation may only expend the contributions or donations for the purposes approved by the Registrar.
(7)	Balance brought forward from the previous year	The balance of cash or cash equivalent goods / services of the contributions or donations under the same approval number brought forward from the previous year.
(8)	Balance carried forward to the next year	The balance of cash or cash equivalent goods / services of the contributions or donations under the same approval number carried forward to the next year.
(9)	Total	The summation of all items in the "RECEIPTS" column and "PAYMENTS" column should be entered under "Total" respectively. The "Total" amounts on both sides should be equal.