

HONG KONG SHENG KUNG HUI WELFARE COUNCIL LIMITED
(INCORPORATED IN HONG KONG AND LIMITED BY GUARANTEE)

THE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED 31 MARCH 2024



范陳會計師行有限公司
Fan, Chan & Co. Limited

**INDEPENDENT AUDITOR'S ASSURANCE REPORT ON
THE ANNUAL FINANCIAL REPORT**

**TO THE BOARD OF DIRECTORS OF
HONG KONG SHENG KUNG HUI WELFARE COUNCIL LIMITED
(Incorporated in Hong Kong and limited by guarantee)**

We have audited the financial statements of Hong Kong Sheng Kung Hui Welfare Council Limited ("SKHWCL") for the year ended 31 March 2024 in accordance with Hong Kong Standards on Auditing issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA"), and have issued an unmodified auditors' report thereon 20 September 2024.

Pursuant to the Lump Sum Grant ("LSG") Manual issued by the Social Welfare Department of the Government of the Hong Kong Special Administrative Region ("SWD"), we have been requested to issue this assurance report in connection with the Annual Financial Report ("AFR") of SKHWCL for the year ended 31 March 2024.

Responsibilities of Directors

In relation to this report, the Directors are responsible for ensuring the AFR of SKHWCL for the year ended 31 March 2024 is properly prepared in accordance with the relevant accounting and financial reporting requirements set out in the LSG Manual and other instructions issued by the SWD; and the use of the funds from the LSG by SKHWCL has complied with the purposes as specified in the LSG Manual and other instructions issued by the SWD.

Our Independence and Quality Management

We have complied with the independence and other ethical requirements of the Code of Ethics for Professional Accountants issued by the HKICPA, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

The firm applies Hong Kong Standard on Quality Management 1, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Auditor's Responsibility

Our responsibility is to form a conclusion, based on our engagement, and to report our conclusion to you.

We conducted our engagement in accordance with Hong Kong Standard on Assurance Engagements 3000 (Revised), Assurance Engagements Other than Audits or Reviews of Historical Financial Information and with reference to Practice Note 851 ("PN 851") (Revised), Reporting on the Annual Financial Reports of Non-governmental Organisations issued by the HKICPA. We have planned and performed our work to obtain reasonable assurance for giving conclusion 1 and obtain limited assurance for giving conclusion 2 below.



范陳會計師行有限公司
Fan, Chan & Co. Limited

**INDEPENDENT AUDITOR'S ASSURANCE REPORT ON
THE ANNUAL FINANCIAL REPORT**

**TO THE BOARD OF DIRECTORS OF
HONG KONG SHENG KUNG HUI WELFARE COUNCIL LIMITED
(Incorporated in Hong Kong and limited by guarantee)**

Auditor's Responsibility(continued)

The work undertaken in connection with this engagement is less in scope than an audit conducted in accordance with Hong Kong Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

In relation to our conclusion 1 below, we have planned and performed such procedures as we considered necessary with reference to the procedures recommended in PN 851 (Revised), to satisfy ourselves that the AFR has been properly prepared, in all material respects, in accordance with the relevant accounting and financial reporting requirements set out in the LSG Manual and other instructions issued by the SWD.

In relation to our conclusion 2 below, we have obtained an understanding in respect of the purposes of the use of the funds as specified in the LSG Manual and other instructions issued by the SWD and obtaining an understanding of the control procedures. We are not required to perform any procedures to search for instances of the use of funds from the LSG by SKHWCL being non-complied with the specified purposes. Our work was limited to reporting non-compliances identified as a result of the procedures performed in relation to conclusion 2 and during the normal course of our work relating to conclusion 1. The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Conclusion

1. In our opinion, the AFR of SKHWCL for the year ended 31 March 2024 is properly prepared, in all material respects, in accordance with the relevant accounting and financial reporting requirements set out in the LSG Manual and other instructions issued by the SWD.
2. Based on the procedures performed and evidence obtained, nothing has come to our attention that causes us to believe that the use of the funds from the LSG by SKHWCL has not complied, in all material respects, with the purposes as specified in the LSG Manual and other instructions issued by the SWD.

Intended Users and Purpose

This report is intended solely for submission by SKHWCL to the SWD and is not intended to be, and should not be, used for any other purpose. We agree that a copy of this report may be provided to the SWD without further comment from us.

Fan, Chan & Co. Limited
Certified Public Accountants
Leung Kwong Kin
Practising Certificate Number: P03702

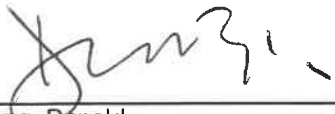
Hong Kong, 20 September 2024

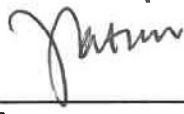
Hong Kong Sheng Kung Hui Welfare Council Limited
Annual Financial Report

1 April 2023 to 31 March 2024

	Notes	2023-24 HK\$	2022-23 HK\$
A. INCOME			
1. Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	1b	1,074,058,429.00	923,194,702.00
b. Provident Fund	1c	74,362,723.00	65,772,523.00
		1,148,421,152.00	988,967,225.00
2. Fee Income	2	58,720,696.02	55,429,097.73
3. Central Items	3	93,417,227.00	144,471,065.00
4. Rent and Rates	4	26,064,476.00	24,265,738.00
5. Other Income	5	56,723,582.50	50,951,668.37
6. Interest Received		13,436,043.29	3,017,539.06
TOTAL INCOME		1,396,783,176.81	1,267,102,333.16
B. EXPENDITURE			
1. Personal Emoluments			
a. Salaries		975,960,865.47	837,861,963.05
b. Provident Fund	1c	66,197,199.22	58,297,581.56
c. Allowances		939,567.53	915,304.77
Sub-total	6	1,043,097,632.22	897,074,849.38
2. Other Charges	7	225,443,312.79	200,538,029.24
3. Central Items	3	87,361,763.71	154,258,080.05
4. Rent and Rates	4	37,321,161.21	29,450,879.04
TOTAL EXPENDITURE		1,393,223,869.93	1,281,321,837.71
C. SURPLUS / (DEFICIT) FOR THE YEAR	8	3,559,306.88	(14,219,504.55)

The Annual Financial Report from pages 3 to 10 has been prepared in accordance with the requirements as set out in the Lump Sum Grant Manual.


LI Kwok Tung, Donald
Chairman
Date: 20 September 2024


SIN Patricia
Chief Executive Officer
Date: 20 September 2024

Hong Kong Sheng Kung Hui Welfare Council Limited
Notes on the Annual Financial Report

1 April 2023 to 31 March 2024

1. Lump Sum Grant (LSG)

a. Basis of preparation:

The Annual Financial Report (AFR) is prepared in respect of all Funding and Service Agreement (FSA) activities (including support services to FSA activities) funded by the Social Welfare Department under the Lump Sum Grant Subvention System. AFR is prepared on following basis: income is recognised upon receipt of cash and expenditure on accrual basis. Non-cash items such as depreciation and provisions have not been included in the AFR.

b. Lump Sum Grant (excluding Provident Fund)

This represents LSG (excluding Provident Fund) received for the year.

c. Provident Fund:

This is Provident Fund (PF) received and contributed during the year.

Snapshot staff are defined as those staff occupying recognised or holding against subvented posts as at 1 April 2000.

6.8% and other posts represent those staff that are employed after 1 April 2000.

The Provident Fund received and contributed for staff under the Central Items which are separately included as part of the income and expenditure of the relevant disclosures have been shown under **Note 3**.

Details are analysed below:

<u>Provident Fund Contribution</u>	Snapshot Staff HK\$	6.8% and Other Posts HK\$	Total HK\$
Subvention Received	10,194,670.00	64,168,053.00	74,362,723.00
Provident Fund Contribution			
Paid during the year	<u>8,232,800.11</u>	<u>57,964,399.11</u>	<u>66,197,199.22</u>
Surplus for the year	1,961,869.89	6,203,653.89	8,165,523.78
<u>Add:</u>			
Surplus b/f	4,965,838.72	93,188,914.56	98,154,753.28
Adjustment for wrong classification in 2022-2023 AFR	(67,077.03)	67,077.03	-
Additional subvention received for previous year(s)		388,954.00	388,954.00
<u>Less:</u> Refund to Government	(1,813,380.00)		(1,813,380.00)
Surplus c/f	<u><u>5,047,251.58</u></u>	<u><u>99,848,599.48</u></u>	<u><u>104,895,851.06</u></u>

2. Fee Income

This represents social welfare fee income received for the year in respect of the fees and charges recognised for the purpose of subvention as set out in the LSG Manual.

Hong Kong Sheng Kung Hui Welfare Council Limited
Notes on the Annual Financial Report

1 April 2023 to 31 March 2024

3. Central Items

These are subvented service activities which are not included in LSG and are subject to their own procedures as set out in other SWD's papers and correspondence with the NGOs. The Provident Fund received and contributed for staff under the Central Items have been separately included as part of the income and expenditure of the relevant items (paragraph 3.14 of LSG Manual (October 2016)). The income and expenditure of each of the Central Items are as follows:

	2023-24 HK\$	2022-23 HK\$
a. Income		
Dementia Supplement for Elderly with Disabilities	209,428.00	213,164.00
Dementia Supplement for Residential Elderly Services	13,455,749.00	13,690,417.00
Infirmiry Care Supplement for Residential Elderly Services	8,306,740.00	7,349,940.00
After School Care Programme - Fee Waiving Subsidy Scheme	3,251,088.00	2,651,454.00
Training Sponsorship Scheme for Master in Occupational Therapy & Physiotherapy programmes	5,730,523.00	-
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	683,863.00	779,833.00
Enhanced After School Care Programme - Fee Waiving Subsidy Scheme	552,960.00	542,640.00
Pilot Scheme on Multi-disciplinary Outreaching Support Teams for the Elderly (MOSTE) - Annual Funding Allocation	-	59,016,994.00
MOSTE - Annual Rent & Rates	-	2,404,500.00
Time-defined Allocation of Ethnic Minority District Ambassador Posts - salary and provident fund	301,146.00	575,376.00
Time-defined Allocation of Ethnic Minority District Ambassador Posts - other charges	25,608.00	48,852.00
Time-limited programme on Enhancing Infection Control and Ventilation of Residential Care Homes for the Elderly Residential Care Homes for Persons with Disabilities - On-site Ventilation Assessment	-	133,952.00
One-off Subsidy for Strengthened Provision of Visiting Medical Officer Service for Residential Care Homes for the Elderly and Visiting Medical Practitioner Scheme for Residential Care Homes for Persons with Disabilities	-	-
Short-term Food Assistance Service Teams - Food Cost	47,298,800.00	46,655,430.00
Balance carried forward	<u>79,815,905.00</u>	<u>134,062,552.00</u>

Hong Kong Sheng Kung Hui Welfare Council Limited
Notes on the Annual Financial Report

1 April 2023 to 31 March 2024

3. Central Items (continued)

	2023-24 HK\$	2022-23 HK\$
Balance brought forward	79,815,905.00	134,062,552.00
Time-defined Service Contract of Social Work Service for Pre-primary Institutions		
- Allocation	13,432,366.00	10,317,200.00
- Rent and Rates	-	-
Pilot Scheme on Training to Foreign Domestic Helpers in Care for Persons with Disabilities	15,000.00	-
One-off Allocation for Providing Assistance to persons with Disabilities under the Government Public Transport Fare Concession Scheme for the Elderly and Eligible Persons with Disabilities	46,902.00	-
Time-defined Subsidy Scheme for Extended Hours Services Users	33,596.00	33,596.00
Time-defined Subsidy Scheme for Occasional Child Care Service	73,458.00	57,717.00
Total	93,417,227.00	144,471,065.00
	2023-24 HK\$	2022-23 HK\$
b. Expenditure		
Dementia Supplement for Elderly with Disabilities	209,428.00	209,297.55
Dementia Supplement for Residential Elderly Services	13,455,749.00	13,690,417.00
Infirmity Care Supplement for Residential Elderly Services	8,306,740.00	7,349,940.00
After School Care Programme - Fee Waiving Subsidy Scheme	3,043,508.00	2,618,205.00
Training Sponsorship Scheme for Master in Occupational Therapy & Physiotherapy programmes*	3,470,523.00	3,404,312.00
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	1,293,893.07	939,273.53
Enhanced After School Care Programme - Fee Waiving Subsidy Scheme	552,960.00	542,640.00
Pilot Scheme on Multi-disciplinary Outreaching Support Teams for the Elderly (MOSTE) - Annual Funding Allocation	-	69,131,850.15
MOSTE - Annual Rent & Rates	-	4,696,408.06
Balance carried forward	30,332,801.07	102,582,343.29

* including \$270,523 incurred for Training Sponsorship Scheme in Bachelor in Occupational Therapy

Hong Kong Sheng Kung Hui Welfare Council Limited
Notes on the Annual Financial Report

1 April 2023 to 31 March 2024

3. Central Items (continued)

	2023-24 HK\$	2022-23 HK\$
Balance brought forward	30,332,801.07	102,582,343.29
Time-defined Allocation of Ethnic Minority District Ambassador Posts - salary and provident fund	190,023.87	297,881.06
Time-defined Allocation of Ethnic Minority District Ambassador Posts - other charges	39,500.18	15,614.66
Time-limited programme on Enhancing Infection Control and Ventilation of Residential Care Homes for the Elderly and Residential Care Homes for Persons with Disabilities - On-site Ventilation Assessment	53,800.00	56,000.00
One-off Subsidy for Strengthened Provision of Visiting Medical Officer Service for Residential Care Homes for the Elderly and Visiting Medical Practitioner Scheme for Residential Care Homes for Persons with Disabilities	-	88,580.00
Short-term Food Assistance Service Teams - Food Cost	45,158,583.58	41,216,742.92
Time-defined Service Contract of Social Work Service for Pre-primary Institutions		
- Allocation	10,659,024.21	9,396,628.32
- Rent and Rates	891,681.50	596,318.50
Pilot Scheme on Training to Foreign Domestic Helpers in Care for Persons with Disabilities	2,047.50	-
One-off Allocation for Providing Assistance to persons with Disabilities under the Government Public Transport Fare Concession Scheme for the Elderly and Eligible Persons with Disabilities	25,000.00	-
Time-defined Subsidy Scheme for Extended Hours Services Users	9,301.80	7,971.30
Time-defined Subsidy Scheme for Occasional Child Care Service	-	-
Total	87,361,763.71	154,258,080.05

4. Rent and Rates

This represents the amount paid by SWD in respect of premises recognised by SWD. Expenditure on rent and rates in respect of premises not recognised by SWD have not been included in AFR.

Hong Kong Sheng Kung Hui Welfare Council Limited
Notes on the Annual Financial Report

1 April 2023 to 31 March 2024

5. Other Income

This includes programme income and all income other than recognised social welfare fee income received during the year. Non-SWD subventions and donations received have not been included as Other Income in AFR. In this respect, donations should be included if it is used to finance expenditure of the FSA services / FSA-related activities reflected in the AFR.

The breakdown on Other Income is as follows:

	2023-24 HK\$	2022-23 HK\$
Other Income		
(a) Programme income	29,940,076.27	21,373,133.52
(b) Production income	589,904.74	234,619.48
(c) Donation	421,405.22	18,753.00
(d) Income from Other Activities	10,141,089.18	8,555,907.61
(e) Utilised allocation under Central Items (CI) - After School Care Programme (ASCP) / Enhanced ASCP / ASCP(PC) - Fee Waiving Subsidy Scheme (FWSS) which forms as part of the Other Income*	3,043,508.00	2,618,205.00
(f) Reimbursement of Maternity Leave Pay (RMLP) Scheme reimbursement received	766,573.10	339,760.14
(g) Miscellaneous income	14,864,533.99	20,429,494.62
	<hr/>	<hr/>
Sub-Total	59,767,090.50	53,569,873.37
<u>Less:</u>		
Utilised allocation under CI: ASCP / Enhanced ASCP / ASCP(PC) - FWSS which forms as part of Other Income*	(3,043,508.00)	(2,618,205.00)
	<hr/>	<hr/>
Total	<u>56,723,582.50</u>	<u>50,951,668.37</u>

* For those programmes which are regarded as FSA services / FSA-related activities only

Hong Kong Sheng Kung Hui Welfare Council Limited
Notes on the Annual Financial Report

1 April 2023 to 31 March 2024

6. Personal Emoluments

Personal Emoluments include salary, provident fund and salary-related allowances.

The analysis on number of posts with annual Personal Emoluments over HK\$700,000 each paid under LSG is appended below:

Analysis of Personal Emoluments paid under LSG:	No. of posts	HK\$
HK\$ 700,001 – HK\$ 800,000 p.a.	72.61	56,174,079.61
HK\$ 800,001 – HK\$ 900,000 p.a.	40.05	34,550,353.29
HK\$ 900,001 – HK\$ 1,000,000 p.a.	25.37	24,682,010.03
HK\$ 1,000,001 – HK\$ 1,100,000 p.a.	37.52	40,068,194.04
HK\$ 1,100,001 – HK\$ 1,200,000 p.a.	16.96	19,594,255.54
> HK\$ 1,200,001 p.a.	21.28	30,696,259.22
	<u>213.79</u>	<u>205,765,151.73</u>

7. Other Charges

The breakdown on Other Charges is as follows:

Other Charges	2023-24 HK\$	2022-23 HK\$
(a) Utilities	29,033,643.07	27,021,323.27
(b) Food	29,406,628.09	27,539,452.47
(c) Administrative expenses	12,950,194.57	11,817,548.86
(d) Store and equipment	20,374,642.06	21,628,719.12
(e) Repair and maintenance	19,243,815.76	22,672,803.33
(f) Special allowances	1,415,359.75	1,089,839.53
(g) Programme expenses	40,367,912.61	26,326,372.55
(h) Transportation and travelling	4,968,989.19	4,537,553.40
(i) Insurance	11,576,010.31	10,520,575.02
(j) Outsourcing	37,666,741.62	35,149,825.54
(k) Miscellaneous	21,051,459.76	14,852,221.15
Sub-Total	<u>228,055,396.79</u>	<u>203,156,234.24</u>
Less:		
Utilised allocation under CI: ASCP / Enhanced ASCP / ASCP(PC) - FWSS* which forms as part of Other Income	<u>2,612,084.00</u>	<u>2,618,205.00</u>
Total	<u><u>225,443,312.79</u></u>	<u><u>200,538,029.24</u></u>

* For those programmes which are regarded as FSA services / FSA-related activities only

Hong Kong Sheng Kung Hui Welfare Council Limited
Notes on the Annual Financial Report

1 April 2023 to 31 March 2024

8. Analysis of Lump Sum Grant Reserve and balances of other SWD subventions

	Lump Sum Grant (LSG)	Holding Account (HA)	Adjustment for Utilised allocation under ASCP/Enhanced ASCP/ASCP(PC)- FWSS	Rent and rates	Central Items (CI)	Total
	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$
Income						
Lump Sum Grant	1,148,421,152.00					1,148,421,152.00
Fee Income	58,720,696.02					58,720,696.02
Other Income	59,767,090.50		(3,043,508.00)			56,723,582.50
Interest Received (Note (1))	13,436,043.29					13,436,043.29
Rent and Rates				26,064,476.00		26,064,476.00
Central Items					93,417,227.00	93,417,227.00
Total Income (a)	1,280,344,981.81	-	(3,043,508.00)	26,064,476.00	93,417,227.00	1,396,783,176.81
Expenditure						
Personal Emoluments	1,034,943,122.49	8,154,509.73				1,043,097,632.22
Other Charges	228,486,820.79		(3,043,508.00)			225,443,312.79
Rent and Rates				37,321,161.21		37,321,161.21
Central Items					87,361,763.71	87,361,763.71
Total Expenditures (b)	1,263,429,943.28	8,154,509.73	(3,043,508.00)	37,321,161.21	87,361,763.71	1,393,223,869.93
Surplus / (Deficit) for the year (a) - (b)	16,915,038.53	(8,154,509.73)	-	(11,256,685.21)	6,055,463.29	3,559,306.88
Less: Surplus of Provident Fund	6,203,653.89	1,961,869.89	-	-	-	8,165,523.78
	10,711,384.64	(10,116,379.62)	-	(11,256,685.21)	6,055,463.29	(4,606,216.90)
Surplus / (Deficit) b/f (Note (2))	130,216,228.67	100,275,998.67	-	(5,423,652.75)	19,435,863.47	244,504,438.06
	140,927,613.31	90,159,619.05	-	(16,680,337.96)	25,491,326.76	239,898,221.16
Add: Refund from Government				5,380,392.00	5,140,950.00	10,521,342.00
Less: Refund to Government				(734,912.80)	(6,094,399.06)	(6,829,311.86)
Add: Rent & Rates deficit for previous years to be absorbed by the Council (Note 5)				264,458.97		264,458.97
Surplus / (deficit) c/f (Note (4))	140,927,613.31	90,159,619.05	-	(11,770,399.79)	24,537,877.70	243,854,710.27

- (1) Interest received on LSG (including HA) and Provident Fund reserves, rent and rates, Central Items are included as one item under LSG; and the item is considered as part of LSG reserve.
- (2) Accumulated balance of LSG Surplus b/f from previous years (including all interest received in previous years (see (1) above) and the balance of HA should be separately reported as in the surplus b/f under LSG and HA respectively.
- (3) Amount of LSG Reserve used to cover the salary adjustment for Dementia Supplement and Infirmary Care Supplement, if any, as per Schedule for Central Items.
- (4) For NGOs without HA, separate disclosure of the movement of HA in their respective AFRs is not necessary. The level of LSG cumulative reserve (i.e. S1) will be capped at 25% of the NGO's operating expenditure (i.e. Total Expenditure (T1) excluding Provident Fund Contribution (K)) for the year.

For NGOs with HA, with effect from 2022-23, the calculation of the annual claw-back is as follows:

- (i) With Snapshot Staff (SS) [i.e. Position of SS as at 1 September being reported on the Agency Staff List submitted by NGO last year was greater than zero]

The level of LSG cumulative reserve (i.e. S1) will be capped at 25% of the NGO's operating expenditure (i.e. Total Expenditure (T1+T2) excluding Provident Fund Contribution (K)) for the year.

- (ii) Without SS [i.e. Position of SS as at 1 September being reported on the Agency Staff List submitted by NGO last year (which is regarded as Year 0) was zero]

For the next three years (Year 1 to Year 3), the level of LSG cumulative reserve (i.e. S1) will be capped at 25% of the NGO's operating expenditure (i.e. Total Expenditure (T1) excluding Provident Fund Contribution (K)) for the year.

From the fourth financial year (Year 4) onwards, the level of LSG cumulative reserve and HA reserve will be counted altogether and the combined reserve amount (i.e. S1+S2) will be capped at 25% of the NGO's operating expenditure (i.e. Total Expenditure (T1+T2) excluding Provident Fund Contribution (K)) for the year. In this regard, separate disclosure of the movement of HA in their respective AFRs is not necessary.

[For details of (4)(i) and (4)(ii) above, please also refer to SWD's letter under reference (11) in SWD/S/109/1/10 of 4 April 2022.]

For any amount above the cap, SWD would arrange the claw-back (including provisional in the following financial year except for those 58 NGOs which are subject to Productivity Enhancement Programme as stipulated in SWD's letter under reference (9) in SWD/S/133/1 of 6 March 2024. For details of the claw-back arrangement of the said 58 NGOs, please refer to the above letter.) accordingly.

- (5) Adjustment made in accordance with Appendix D pt.18 of SWD letter (67) in SWD SF/4-55/8 II (180) dated 12/5/2023 for rent & rates deficit to reflect any overstatement/understatement of R&R subvention/expenditure

Schedule for Central Items
Analysis of Subvention and Expenditure for the period from 1 April 2023 to 31 March 2024

Name of NGO : Hong Kong Sheng Kung Hui Welfare Council Limited

Unit Code and Name/ Remittance Advice No. (Note 7)	Subvented Element	Subvention Released (Note 1a) \$(a1)	Reimbursement of Maternity Leave Pay (RMLP) Scheme reimbursement received (Note 1b) #	Actual Expenditure (Note 2a) \$(a2)	Actual expenditure incurred under (RMLP) Scheme (Note 2b) #	Surplus (Note 3) \$(a) = (a1) - (a2)	Deficit for the Year			Refund from / (to) Government \$(f)	Adjustment (Note 9) \$(g)	Surpluses c/f (Note 6) \$(h) = (e) + (a) - (d) - (f) + (g)
							Deficit (Note 3) \$(b) = (a1) - (a2)	Deficit transferred to LSG (Note 4) \$(c)	Adjusted Deficit \$(d) = (b) - (c)			
2198 3763 PGR - Hostel for Severely Mentally Handicapped Persons	Dementia Supplement for Elderly with Disabilities	209,428.00		209,428.00		-	-	-	-	3,866.45	(3,866.45)	-
7972 0020 Good Shepherd Home for the Elderly	Dementia Supplement for Residential Elderly Services	2,198,994.00		2,198,994.00		-	-	-	-	-	-	-
2118 0020 Good Shepherd Home for the Elderly	Infirmary Care Supplement for Residential Elderly Services	579,540.00		579,540.00		-	-	-	-	-	-	-
7909 0255 Home of Loving Care for the Elderly	Dementia Supplement for Residential Elderly Services	1,884,852.00		1,884,852.00		-	-	-	-	-	-	-
2278 0255 Home of Loving Care for the Elderly	Infirmary Care Supplement for Residential Elderly Services	193,180.00		193,180.00		-	-	-	-	-	-	-
2215 0450 Li Ka Shing Care & Attention Home for the Elderly	Dementia Supplement for Residential Elderly Services	1,884,852.00		1,884,852.00		-	-	-	-	-	-	-
2202 0450 Li Ka Shing Care & Attention Home for the Elderly	Infirmary Care Supplement for Residential Elderly Services	2,607,930.00		2,607,930.00		-	-	-	-	-	-	-
2261 0600 St. Paul's Home for the Elderly	Dementia Supplement for Residential Elderly Services	1,465,996.00		1,465,996.00		-	-	-	-	-	-	-
2263 0600 St. Paul's Home for the Elderly	Infirmary Care Supplement for Residential Elderly Services	2,221,570.00		2,221,570.00		-	-	-	-	-	-	-
7973 1350 Lam Woo Home for the Elderly	Dementia Supplement for Residential Elderly Services	3,298,491.00		3,298,491.00		-	-	-	-	-	-	-
2287 1350 Lam Woo Home for the Elderly	Infirmary Care Supplement for Residential Elderly Services	1,448,850.00		1,448,850.00		-	-	-	-	-	-	-
2262 3630 Tseung Kwan O Aged Care Complex-John Yuen Home for the Elderly	Dementia Supplement for Residential Elderly Services	2,722,564.00		2,722,564.00		-	-	-	-	-	-	-
2264 3630 Tseung Kwan O Aged Care Complex-John Yuen Home for the Elderly	Infirmary Care Supplement for Residential Elderly Services	1,255,670.00		1,255,670.00		-	-	-	-	-	-	-
3027 After School Care Programme (up to 9/2020)	After School Care Programme - Fee waiving Subsidy Scheme	-	-	-	-	-	-	N.A.	-	1,108,245.24	-	1,108,245.24
3027 After School Care Programme (from 10/2020 onwards)	After School Care Programme - Fee waiving Subsidy Scheme	2,804,256.00	-	2,612,084.00	-	192,172.00	-	N.A.	-	1,206,069.00	-	1,388,241.00

Unit Code and Name/ Remittance Advice No. (Note 7)	Subvented Element	Subvention Released (Note 1a) (a1)	Reimbursement of Maternity Leave Pay (RMLP) Scheme reimbursement received (Note 1b) (a2)	Actual Expenditure (Note 2a) (a2)	Actual expenditure incurred under (RMLP) Scheme (Note 2b) (a2)	Surplus (Note 3) (a) = (a1) - (a2)	Deficit for the Year			Surplus b/f (Note 5) (c)	Refund from / (to) Government (f)	Adjustment (Note 9) (g)	Surpluses c/f (Note 6) (h) = (e) + (a) - (d) - (f) + (g)
							Deficit (Note 3) (b) = (a1) - (a2)	Deficit transferred to LSG (Note 4) (c)	Adjusted Deficit (d) = (b) - (c)				
3027 After School Care Programme (upto 9/2020) - Lady Mac	After School Care Programme - Fee waiving Subsidy Scheme					-	-	N.A.	-				
3027 After School Care Programme (from 10/2020 onwards) - Lady Mac	After School Care Programme - Fee waiving Subsidy Scheme	446,832.00		431,424.00		15,408.00	-	N.A.	-	120,657.65			136,075.65
1897 Enhanced After School Care Programme (Lady Mac)	Enhanced After School Care Programme - Fee waiving Subsidy Scheme	552,960.00		552,960.00		-	-	N.A.	-	-			-
V180 Subsidy Scheme for EHS Users	Time-defined Subsidy Scheme for Extended Hours Service Users					-	-	N.A.	-	-			-
W180 Subsidy Scheme for EHS Users	Time-defined Subsidy Scheme for Extended Hours Service Users	26,769.70		9,301.80		17,467.90	-	N.A.	-	18,798.40	(18,798.40)		17,467.90
W180 Subsidy Scheme for EHS Users (Lady Mac)	Time-defined Subsidy Scheme for Extended Hours Service Users	6,826.30		-		6,826.30	-	N.A.	-	6,826.30	(6,826.30)		6,826.30
2157 Wu King DAC cum Hostel Visiting Medical Practitioner Services	Visiting Medical Practitioner Scheme	N.A.	-	-		N.A.	-	N.A.	-	16,283.00			16,283.00
2251 PGR Visiting Medical Practitioner Services for HMMH	Visiting Medical Practitioner Scheme	N.A.	-	-		N.A.	-	N.A.	-	24,787.86			24,787.86
2252 PGR Visiting Medical Practitioner Services for HSMH	Visiting Medical Practitioner Scheme	N.A.	-	-		N.A.	-	N.A.	-	22,583.72			22,583.72
2253 PGR Visiting Medical Practitioner Services for C&A	Visiting Medical Practitioner Scheme	N.A.	-	-		N.A.	-	N.A.	-	2,900.09			2,900.09
2254 PGR Visiting Medical Practitioner Services for HWH	Visiting Medical Practitioner Scheme	N.A.	-	-		N.A.	-	N.A.	-	450.53			450.53
2158 PGR Visiting Medical Practitioner Services for LSCH (A)	Visiting Medical Practitioner Scheme	N.A.	-	-		N.A.	-	N.A.	-	50,402.82			50,402.82
2159 PGR Visiting Medical Practitioner Services for LSCH (B)	Visiting Medical Practitioner Scheme	N.A.	-	-		N.A.	-	N.A.	-	9,831.74			9,831.74

Unit Code and Name/ Remittance Advice No. (Note 7)	Subvented Element	Subvention Released (Note 1a) (a1)	Reimbursement of Maternity Leave Pay (RMLP) Scheme reimbursement received (Note 1b) (a1)	Actual Expenditure (Note 2a) (a2)	Actual expenditure incurred under (RMLP) Scheme (Note 2b) (a2)	Surplus (Note 3) (a) = (a1) - (a2)	Deficit for the Year			Surplus b/f (Note 5) (e)	Refund from / (to) Government (f)	Adjustment (Note 9) (g)	Surpluses c/f (Note 6) (h) = (e) + (a) - (d) - (f) + (g)
							Deficit (Note 3) (b) = (a1) - (a2)	Deficit transferred to LSG (Note 4) (c)	Adjusted Deficit (d) = (b) - (c)				
6052 3557 Training Scheme in Pre-school Rehabilitation Services	Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services	-	-	-	-	-	-	N.A.	-	45,900.00	-	-	45,900.00
6565 3557 Training Sponsorship Scheme for Master in OT & PT and Bachelor in OT Programmes	Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes	5,730,523.00	-	3,470,523.00	-	2,260,000.00	-	N.A.	-	-	-	-	2,260,000.00
6518 4701 Training Subsidy Programme for Children on the Waiting List of Subvented Pre-school Rehabilitation Services	Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	-	-	-	-	-	-	N.A.	-	2,607.90	-	-	2,607.90
6518 4712 Training Subsidy Programme for Children on the Waiting List of Subvented Pre-school Rehabilitation Services (starting from 10/2020)	Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	494,331.00	-	920,647.76	-	-	426,316.76	N.A.	426,316.76	(447,935.92)	-	-	(874,252.68)
6518 4722 Extension of TSP for Children on Waiting List of Subvented Pre-school Rehab Svc (Nam Cheong)	Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	168,532.00	-	373,245.31	-	-	183,713.31	N.A.	183,713.31	(70,366.61)	-	-	(254,079.92)
6344 3463 Subsidy Scheme for Occasional Child Care Service (Time-defined 31/3/2014)	Time-defined Subsidy Scheme for Occasional Child Care Service	57,717.00	-	-	-	57,717.00	-	N.A.	-	47,223.00	(47,223.00)	-	57,717.00
6344 3463 Subsidy Scheme for Occasional Child Care Service (Time-defined 31/3/2014)- Lady Mac	Time-defined Subsidy Scheme for Occasional Child Care Service	15,741.00	-	-	-	15,741.00	-	N.A.	-	10,494.00	(10,494.00)	-	15,741.00
6452 3798 Financial Incentive Scheme for Mentors of Employees with Disabilities	Financial Incentive Scheme for Mentors of Employees with Disabilities	-	-	-	-	-	-	N.A.	-	59,208.00	-	-	59,208.00
5948 3301 Pilot Scheme on Multi-disciplinary Outreaching Support Team for the Elderly (Kowloon Central Cluster)	Pilot Scheme on Multi-disciplinary Outreaching Support Team for the Elderly (MOSTE) - (Kowloon Central Cluster) - Annual Funding Allocation	-	-	-	-	-	-	N.A.	-	3,135,610.75	(3,135,610.75)	-	-

Unit Code and Name/ Remittance Advice No. (Note 7)	Subvented Element	Subvention Released (Note 1a) (a1)	Reimbursement of Maternity Leave Pay (RMLP) Scheme reimbursement received (Note 1b)#	Actual Expenditure (Note 2a) (a2)	Actual expenditure incurred under (RMLP) Scheme (Note 2b)#	Surplus (Note 3) (a) = (a1) - (a2)	Deficit for the Year			Refund from / (to) Government (f)	Adjustment (Note 9) (g)	Surpluses c/f (Note 6) (h) = (e) + (a) - (d) - (f) + (g)
							Deficit (Note 3) (b) = (a1) - (a2)	Deficit transferred to LSG (Note 4) (c)	Adjusted Deficit (d) = (b) - (c)			
5648 3901 Pilot Scheme on Multi-disciplinary Outreaching Support Team for the Elderly (Kowloon Central Cluster)	MOSTE - (Kowloon Central Cluster) - Annual Rent & Rates	-	-	-	-	-	-	N.A.	-	3,445,200.00	-	-
5646 3902 Pilot Scheme on Multi-disciplinary Outreaching Support Team for the Elderly (Kowloon East Cluster)	Pilot Scheme on Multi-disciplinary Outreaching Support Team for the Elderly (MOSTE) - (Kowloon East Cluster) - Annual Funding Allocation	-	-	-	-	-	-	N.A.	-	(2,847,428.16)	-	-
5646 3902 Pilot Scheme on Multi-disciplinary Outreaching Support Team for the Elderly (Kowloon East Cluster)	MOSTE - (Kowloon East Cluster) - Annual Rent & Rates	-	-	-	-	-	-	N.A.	-	1,695,750.00	-	-
6704 3501 Ethnic Minority District Ambassador Posts (PE)	Time-defined Allocation of Ethnic Minority District Ambassador Posts - Central Items (A) Salary and Mandatory Provident Fund	200,784.00	-	6,063.87	-	194,700.13	-	N.A.	-	692,058.78	-	886,758.91
6705 3502 Ethnic Minority District Ambassador Posts (OC)	Time-defined Allocation of Ethnic Minority District Ambassador Posts - Central Items (B) Other Charges	17,072.00	-	31,926.91	-	-	14,854.91	N.A.	14,854.91	84,525.51	-	69,670.60
6704 3501 Ethnic Minority District Ambassador Posts (PE) - Lady Mac	Time-defined Allocation of Ethnic Minority District Ambassador Posts - Central Items (A) Salary and Mandatory Provident Fund	100,382.00	-	183,960.00	-	-	83,578.00	N.A.	83,578.00	108,098.06	-	24,520.06
6705 3502 Ethnic Minority District Ambassador Posts (OC) - Lady Mac	Time-defined Allocation of Ethnic Minority District Ambassador Posts - Central Items (B) Other Charges	8,536.00	-	7,573.27	-	962.73	-	N.A.	-	24,631.00	-	25,593.73
5192274 3457 Time-Limited Programme on Enhancing Infection Control and Ventilation of Residential Care Homes for the Elderly and Residential Care and Residential Care Homes for the Persons with Disabilities - On-site Ventilation Assessment	Time-Limited Programme on Enhancing Infection Control and Ventilation of Residential Care Homes for the Elderly and Residential Care and Residential Care Homes for the Persons with Disabilities - On-site Ventilation Assessment	-	-	53,800.00	-	-	53,800.00	N.A.	53,800.00	(24,152.00)	-	-

Notes :

- 1(a). The figures for the whole financial year are extracted from the payroll for March (Final) or remittance advice(s) issued by the Treasury or allocation letter(s) issued by Social Welfare Department of the financial year.
- 1(b). This amount represents any reimbursement received from the RMLP Scheme if the NGO has temporarily paid the expenditure out of the allocation from the subvented element (see Note 2(b) below).
- 2(a). Actual expenditure represents the total expenditure incurred including provident fund for the respective services after netting off (i) programme income and (ii) expenditure under RMLP Scheme mentioned in Note 2(b) below, if any.
- 2(b). This amount represents the additional four weeks' MLP (i.e. the 11th to 14th weeks) paid to the employee out of the corresponding allocation.
3. Surplus/Deficit for each element represents the difference between subvention released and actual expenditure.
4. Deficit i.r.o. the following central items arising from salary adjustment are transferred to the Lump Sum Grant Reserve as stated in SWD's letter ref. (33) in SWD/S/104/2 Pt. 18 dated 4 March 2020.
 - (i) Dementia Supplement for Elderly with Disabilities
 - (ii) Infirmary Care Supplement for the Aged Blind Persons
 - (iii) Dementia Supplement for Residential Elderly Services
 - (iv) Infirmary Care Supplement for Residential Elderly services
5. "Surplus brought forward (b/f)" means surplus, if any, arising from operations in previous years.
6. "Surplus carried forward (c/f)" means surplus brought forward less refund to Government plus surplus, if any, arising from operations in current year.
7. Unit code and name / remittance advice no. are extracted from the payroll from SWD and remittance advice from the Treasury respectively.
8. The central items as listed above may not be exhaustive and any relevant details of central items released and/or expended during the year, where appropriate, should also be included.
9. For ASCP/ Enhanced ASCP, the adjustment includes the amount of expenditure overstated / (understated) in previous year(s) after taking into account the actual claw-back amount(s) per SWD's allocation letter(s), if any.

Schedule for Rent and Rates
Analysis of Subvention and Expenditure for the period from 1 April 2023 to 31 March 2024

Name of Agency : Hong Kong Sheng Kung Hui Welfare Council Limited

Unit Code and Name	Subvented Element	Subvention Released (Note 1)	Actual Expenditure	Surplus (Note 2)	Deficit (Note 2)
2117 Good shepherd Home for the Elderly	Rent	1,251,168.00	1,639,448.00	-	388,280.00
	Rates	56,742.00	165,380.00	-	108,638.00
	Total	1,307,910.00	1,804,828.00	-	496,918.00
7293 Chuk Yuen DECC	Rent	506,563.00	503,868.00	2,695.00	-
	Rates	55,966.00	52,100.00	3,866.00	-
	Total	562,529.00	555,968.00	6,561.00	-
7294 Chuk Yuen DECC - IHCST	Rent	49,800.00	190,000.14	-	140,200.14
	Rates	-	3,258.75	-	3,258.75
	Total	49,800.00	218,331.00	-	143,458.89
2205 Lok Man IHCST (Team B & Team A)	Rent	160,983.00	201,936.00	-	40,953.00
	Rates	17,422.00	24,200.00	-	6,778.00
	Total	178,405.00	226,136.00	-	47,731.00
7252 Lok Man DECC	Rent	230,096.00	2,235,912.00	-	2,005,816.00
	Rates	31,856.00	59,348.00	-	27,492.00
	Total	261,952.00	2,295,260.00	-	2,033,308.00
7280 Lok Man DECC - IHCST (Team C)	Rent	21,600.00	36,600.00	-	15,000.00
	Rates	-	-	-	-
	Total	21,600.00	36,600.00	-	15,000.00
2132 Kowloon City C&Y Integrated Service Centre	Rent	381,792.00	437,665.00	-	55,873.00
	Rates	70,800.00	63,400.00	7,400.00	-
	Total	452,592.00	501,065.00	7,400.00	55,873.00
2216 Lok Wah Day Care Centre	Rent	234,192.00	281,472.00	-	47,280.00
	Rates	20,751.00	20,200.00	551.00	-
	Total	254,943.00	301,672.00	551.00	47,280.00
2276 Home of Loving Care for the Elderly	Rent	404,689.00	781,768.80	-	377,079.80
	Rates	125,020.00	151,000.00	-	25,980.00
	Total	529,709.00	932,768.80	-	403,059.80
2218 St. Mathia's C&Y Integrated Service	Rent	-	-	-	-
	Rates	43,509.00	39,994.16	3,514.84	-
	Total	43,509.00	39,994.16	3,514.84	-
7570 Blessed Food - Kowloon City & Yau Tsim Mong District	Rent	864,000.00	864,000.00	-	-
	Rates	-	-	-	-
	Total	864,000.00	864,000.00	-	-
7731 Blessed Food - Tsuen Wan, Kwai Tsing & Tuen Mun District	Rent	357,600.00	357,600.00	-	-
	Rates	-	-	-	-
	Total	357,600.00	357,600.00	-	-

Unit Code and Name	Subvented Element	Subvention Released (Note 1)	Actual Expenditure	Surplus (Note 2)	Deficit (Note 2)
7731 Lady Mac - Blessed Food (Tsuen Wan, Kwai Tsing & Tuen Mun District)	Rent	723,242.00	726,446.10	-	3,204.10
	Rates	2,375.00	11,200.00	-	8,825.00
	Total	725,617.00	737,646.10	-	12,029.10
2201 Li Ka Shing Care & Attention Home	Rent	305,775.00	305,774.55	0.45	-
	Rates	507,758.00	507,757.49	0.51	-
	Total	813,533.00	813,532.04	0.96	-
2155 Shamshuipo IHCST	Rent	43,152.00	43,152.00	-	-
	Rates	2,375.00	3,040.00	-	665.00
	Total	45,527.00	46,192.00	-	665.00
2267 St. Paul's Home for the Elderly	Rent	700,716.00	966,012.00	-	265,296.00
	Rates	25,832.00	25,640.00	192.00	-
	Total	726,548.00	991,652.00	192.00	265,296.00
7738 Yan Chun D/E	Rent	326,056.00	326,056.00	-	-
	Rates	32,836.00	32,836.00	-	-
	Total	358,892.00	358,892.00	-	-
2223 Li Ka Shing Day Care Centre	Rent	6,493.00	6,493.07	-	0.07
	Rates	10,783.00	10,782.15	0.85	-
	Total	17,276.00	17,275.22	0.85	0.07
2219 Shatin C&Y Integrated Service Centre	Rent	616,032.00	616,032.00	-	-
	Rates	54,270.00	50,000.00	4,270.00	-
	Total	670,302.00	666,032.00	4,270.00	-
2194 Tai Wo NEC	Rent	256,744.00	263,208.00	-	6,464.00
	Rates	28,645.00	28,645.00	-	-
	Total	285,389.00	291,853.00	-	6,464.00
2217 Tuen Mun Integrated Service Centre	Rent	458,304.00	458,304.00	-	-
	Rates	32,455.00	29,800.00	2,655.00	-
	Total	490,759.00	488,104.00	2,655.00	-
2296 Wong Tai Sin DECC	Rent	508,468.00	507,360.00	1,108.00	-
	Rates	26,832.00	50,000.00	-	23,168.00
	Total	535,300.00	557,360.00	1,108.00	23,168.00
2295 Wong Tai Sin DECC-IHCST	Rent	44,400.00	92,580.00	-	48,180.00
	Rates	-	-	-	-
	Total	44,400.00	92,580.00	-	48,180.00
7330 Wu King Day Aactivity Centre	Rent	340,008.00	340,008.00	-	-
	Rates	24,556.00	22,161.76	2,394.24	-
	Total	364,564.00	362,169.76	2,394.24	-
7348 Wu King Hostel	Rent	677,064.00	665,394.00	11,670.00	-
	Rates	46,802.00	42,238.24	4,563.76	-
	Total	723,866.00	707,632.24	16,233.76	-
2256 Tuen Mun District Support Centre	Rent	419,320.00	426,624.00	-	7,304.00
	Rates	30,241.00	29,800.00	441.00	-
	Total	449,561.00	456,424.00	441.00	7,304.00

Unit Code and Name	Subvented Element	Subvention Released (Note 1)	Actual Expenditure	Surplus (Note 2)	Deficit (Note 2)
2286 Lam Woo Home for the Elderly	Rent	2,235,876.00	2,260,858.00	-	24,982.00
	Rates	185,650.00	186,020.00	-	370.00
	Total	2,421,526.00	2,446,878.00	-	25,352.00
2266 On Yam Day Care Centre	Rent	22,800.00	42,400.00	-	19,600.00
	Rates	-	-	-	-
	Total	22,800.00	42,400.00	-	19,600.00
2163 Ma On Shan C&Y Integrated Service Centre (South)	Rent	633,132.00	628,380.00	4,752.00	-
	Rates	58,462.00	53,780.00	4,682.00	-
	Total	691,594.00	682,160.00	9,434.00	-
2131 Hok Yuen - IHCST (Team D&E)	Rent	113,469.00	189,318.00	-	75,849.00
	Rates	10,735.00	14,500.00	-	3,765.00
	Total	124,204.00	203,818.00	-	79,614.00
2130 Holy Carpenter Church Kowloon City IHCST	Rent	162,264.00	209,539.86	-	47,275.86
	Rates	18,360.00	17,226.25	1,133.75	-
	Total	180,624.00	201,694.00	1,133.75	47,275.86
2224 Tsz Wan Shan DCC	Rent	312,216.00	359,256.00	-	47,040.00
	Rates	29,337.00	28,000.00	1,337.00	-
	Total	341,553.00	387,256.00	1,337.00	47,040.00
2194 Kindly Light Church Social Service Centre	Rent	11,520.00	21,060.00	-	9,540.00
	Rates	28,787.00	31,100.00	-	2,313.00
	Total	40,307.00	52,160.00	-	11,853.00
2194 St. Luke's NEC	Rent	203,424.00	280,260.00	-	76,836.00
	Rates	28,720.00	30,999.00	-	2,279.00
	Total	232,144.00	311,259.00	-	79,115.00
7695 St. Luke Settlement Home Help Service	Rent	51,756.00	64,440.00	-	12,684.00
	Rates	11,270.00	15,700.00	-	4,430.00
	Total	63,026.00	80,140.00	-	17,114.00
7790 Western DECC	Rent	1,119,396.00	1,791,936.00	-	672,540.00
	Rates	53,451.00	93,400.00	-	39,949.00
	Total	1,172,847.00	1,885,336.00	-	712,489.00
7789 Western DECC-IHCST	Rent	36,000.00	54,600.00	-	18,600.00
	Rates	-	-	-	-
	Total	36,000.00	54,600.00	-	18,600.00
2194 St. Mathew's NEC	Rent	69,526.40	135,144.99	-	65,618.59
	Rates	15,965.00	33,400.00	-	17,435.00
	Total	85,491.40	168,544.99	-	83,053.59
2221 Central & Western District Day Care Centre	Rent	16,356.00	30,932.64	-	14,576.64
	Rates	28,444.00	29,800.00	-	1,356.00
	Total	44,800.00	60,732.64	-	15,932.64
2194 Holy Nativity Church NEC	Rent	30,732.00	30,732.00	-	-
	Rates	19,000.00	19,000.00	-	-
	Total	49,732.00	49,732.00	-	-

Unit Code and Name	Subvented Element	Subvention Released (Note 1)	Actual Expenditure	Surplus (Note 2)	Deficit (Note 2)
2232 Tung Chung Integrated Service	Rent	732,960.00	759,744.00	-	26,784.00
	Rates	26,476.00	52,700.00	-	26,224.00
	Total	759,436.00	812,444.00	-	53,008.00
2233 Tung Chung Home Help	Rent	140,855.00	157,964.00	-	17,109.00
	Rates	7,155.00	6,760.00	395.00	-
	Total	148,010.00	164,724.00	395.00	17,109.00
2236 Tung Chung S/E	Rent	325,137.00	323,322.94	1,814.06	-
	Rates	26,112.00	22,172.04	3,939.96	-
	Total	351,249.00	345,494.98	5,754.02	-
2115 Tung Chung & Lady Mac Family Life Education	Rent	39,943.00	39,942.69	0.31	-
	Rates	2,911.00	3,178.08	-	267.08
	Total	42,854.00	43,120.77	0.31	267.08
1771 Tung Chung SSW	Rent	56,475.00	85,118.51	-	28,643.51
	Rates	4,457.00	5,837.04	-	1,380.04
	Total	60,932.00	90,955.55	-	30,023.55
2299 Ma On Shan C&Y Integrated Service Centre (North)	Rent	442,680.00	458,331.00	-	15,651.00
	Rates	43,416.00	39,400.00	4,016.00	-
	Total	486,096.00	497,731.00	4,016.00	15,651.00
2186 Neo-Horizon	Rent	127,428.00	146,077.00	-	18,649.00
	Rates	1,300.00	16,600.00	-	15,300.00
	Total	128,728.00	162,677.00	-	33,949.00
2194 Kei Oi NEC	Rent	86,781.60	100,760.00	-	13,978.40
	Rates	38,450.00	42,400.00	-	3,950.00
	Total	125,231.60	143,160.00	-	17,928.40
2211 Tseung Kwan O Aged Care Complex - John Yuen Home	Rent	137,748.00	137,748.00	-	-
	Rates	226,790.00	226,790.00	-	-
	Total	364,538.00	364,538.00	-	-
2212 Tseung Kwan O Aged Care Complex DECC (CC&SS)	Rent	4,530.00	4,038.00	492.00	-
	Rates	5,717.00	4,335.00	1,382.00	-
	Total	10,247.00	8,373.00	1,874.00	-
2282 Nursing Home	Rent	421,200.00	421,200.00	-	-
	Rates	700,000.00	700,000.00	-	-
	Total	1,121,200.00	1,121,200.00	-	-
2195 PGR-LSCH	Rent	-	-	-	-
	Rates	332,974.00	327,240.00	5,734.00	-
	Total	332,974.00	327,240.00	5,734.00	-
2196 PGR-HWH	Rent	-	-	-	-
	Rates	83,860.00	82,416.00	1,444.00	-
	Total	83,860.00	82,416.00	1,444.00	-
2197 PGR-DAC	Rent	-	-	-	-
	Rates	87,210.00	76,760.00	10,450.00	-
	Total	87,210.00	76,760.00	10,450.00	-

Unit Code and Name	Subvented Element	Subvention Released (Note 1)	Actual Expenditure	Surplus (Note 2)	Deficit (Note 2)
2198 PGR-HSMH+C&A+DC	Rent	52,800.00	-	52,800.00	-
	Rates	90,882.00	79,992.00	10,890.00	-
	Total	143,682.00	79,992.00	63,690.00	-
2199 PGR-HMMH	Rent	-	-	-	-
	Rates	91,800.00	80,800.00	11,000.00	-
	Total	91,800.00	80,800.00	11,000.00	-
2200 PGR-IVRSC	Rent	-	-	-	-
	Rates	81,608.00	81,608.00	-	-
	Total	81,608.00	81,608.00	-	-
1939 迎康園-DAC & Hostel	Rent	815,376.00	815,376.00	-	-
	Rates	73,750.00	73,750.00	-	-
	Total	889,126.00	889,126.00	-	-
2189 PGR-Management Office	Rent	-	-	-	-
	Rates	80,572.00	79,184.00	1,388.00	-
	Total	80,572.00	79,184.00	1,388.00	-
2248 PGR-ICCMW	Rent	479,160.00	479,160.00	-	-
	Rates	-	-	-	-
	Total	479,160.00	479,160.00	-	-
4738 Outreaching Team for Multi-Cultural Community	Rent	715,190.00	812,763.10	-	97,573.10
	Rates	2,200.00	16,102.00	-	13,902.00
	Total	717,390.00	828,865.10	-	111,475.10
AE81 MOSTE (Kowloon Central Cluster)	Rent	-	2,280,000.00	-	2,280,000.00
	Rates	-	-	-	-
	Total	-	2,280,000.00	-	2,280,000.00
AE80 MOSTE (Kowloon East Cluster)	Rent	-	1,489,600.00	-	1,489,600.00
	Rates	-	-	-	-
	Total	-	1,489,600.00	-	1,489,600.00
AF50 KIL - SWS for PPI	Rent	-	138,000.00	-	138,000.00
	Rates	-	-	-	-
	Total	-	138,000.00	-	138,000.00
3769 Walk With Love Projects - Team 1-6	Rent	1,476,949.00	3,113,035.60	-	1,636,086.60
	Rates	46,112.00	60,514.22	-	14,402.22
	Total	1,523,061.00	3,173,549.82	-	1,650,488.82
2110 HKSKHWC - Admin. Office	Rent	118,480.00	148,974.20	-	30,494.20
	Rates	14,419.00	17,187.06	-	2,768.06
	Total	132,899.00	166,161.26	-	33,262.26
2135 Holy Carpenter Church - DECC	Rent	54,000.00	-	54,000.00	-
	Rates	19,575.00	54,912.00	-	35,337.00
	Total	73,575.00	54,912.00	54,000.00	35,337.00
2175 Lady MacLehose Centre - Community Building	Rent	65,664.00	92,292.80	-	26,628.80
	Rates	112,204.00	148,392.00	-	36,188.00
	Total	177,868.00	240,684.80	-	62,816.80

Unit Code and Name	Subvented Element	Subvention Released (Note 1)	Actual Expenditure	Surplus (Note 2)	Deficit (Note 2)
2192 Lady MacLehose Centre - DECC	Rent	192,555.00	868,390.80	-	675,835.80
	Rates	33,528.00	48,418.00	-	14,890.00
	Total	226,083.00	916,808.80	-	690,725.80
2279 Lady MacLehose Centre - IHCST (Shek Lei)	Rent	103,416.00	103,416.00	-	-
	Rates	8,443.00	9,220.00	-	777.00
	Total	111,859.00	112,636.00	-	777.00
2203 Lady MacLehose Centre - NLCD (Lo Wai)	Rent	-	-	-	-
	Rates	1,950.00	1,950.00	-	-
	Total	1,950.00	1,950.00	-	-
6656 Enhance Home and Community Care Services	Rent	454,361.00	479,377.35	-	25,016.35
	Rates	6,291.00	19,966.38	-	13,675.38
	Total	460,652.00	499,343.73	-	38,691.73
2153 Integrate Homes Care Services (Frail Cases) Kwai Tsing	Rent	126,369.00	134,992.45	-	8,623.45
	Rates	1,525.00	4,675.00	-	3,150.00
	Total	127,894.00	139,667.45	-	11,773.45
Grand Total		26,064,476.00	37,321,161.21	216,972.73	11,473,657.94

Notes :

1. The figures are to be extracted from the payroll for March plus subvention released in late March of the financial year.
2. Surplus/Deficit for each element represents the difference between subvention released and actual expenditure.
3. Rent includes all kinds of rent such as PHE rental, private rental, carpark rent, management fee, building maintenance fee and Government Rent.