

PO LEUNG KUK

ANNUAL FINANCIAL REPORT

For the year ended March 31, 2021

REVIEW REPORT

**To the Board of Directors of
Po Leung Kuk**
(Incorporated in Hong Kong under the Po Leung Kuk Ordinance)

We have audited the financial statements of Po Leung Kuk for the year ended March 31, 2021 and have issued an unqualified auditor's report thereon dated September 21, 2021.

We conducted our review of the annexed Annual Financial Report of Po Leung Kuk for the year ended March 31, 2021 in accordance with the Practice Note 851 "Review of the Annual Financial Reports of Non-governmental Organisations" issued by the Hong Kong Institute of Certified Public Accountants. The review includes considering the procedures and records relevant to the preparation of the Annual Financial Report and performing procedures to satisfy ourselves that the Annual Financial Report has been properly prepared from the books and records of Po Leung Kuk, on which the above audited financial statements of Po Leung Kuk are based.

Review conclusions

On the basis of the results of our review and having regard to the audit procedures performed by us in relation to the audit of the financial statements of Po Leung Kuk for the year ended March 31, 2021:

- a. in our opinion the Annual Financial Report has been properly prepared from the books and records of Po Leung Kuk; and
- b. no matters have come to our attention during the course of our review, which cause us to believe that Po Leung Kuk has not:
 - i. properly accounted for the receipt of Lump Sum Grant, Provident Fund and other social welfare subventions and expenditure in respect of Funding and Services Agreement activities and support services;

REVIEW REPORT (CONTINUED)

To the Board of Directors of
Po Leung Kuk
(Incorporated in Hong Kong under the Po Leung Kuk Ordinance)

- ii. kept separate Operating Income and Expenditure Account for each subvented service unit as required by the Lump Sum Grant Manual (LSG Manual) published by the Social Welfare Department of the Government of the HKSAR;
- iii. prepared the Annual Financial Report in accordance with the format and requirements set out in the LSG Manual; and
- iv. employed the staff quoted in the Provident Fund arrangements during the year ended March 31, 2021.

This report is intended for filing with the Social Welfare Department of the Government of the HKSAR and should not be used for any other purpose.

Nexia Charles Mar Fan Ltd

Nexia Charles Mar Fan Limited
Certified Public Accountants
Wong Mai Lan
Practising Certificate Number: P07694

Hong Kong, October 19, 2021

ANNUAL FINANCIAL REPORT

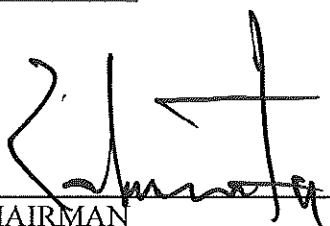
NGO : PO LEUNG KUK

1 APRIL 2020 TO 31 MARCH 2021

	<u>Notes</u>	<u>Total 2020-21</u> \$	<u>Total 2019-20</u> \$
A. INCOME			
1. Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	1b	979,152,348.00	856,245,054.96
b. Provident Fund	1c	67,673,941.00	61,121,321.04
2. Fee Income	2	40,562,320.65	43,104,591.40
3. Central Items	3	82,594,820.00	77,907,429.00
4. Rent and Rates	4	24,578,380.00	23,238,145.00
5. Other Income	5	12,383,179.68	16,460,243.53
6. Interest Received		5,010,266.86	5,771,532.63
TOTAL INCOME		1,211,955,256.19	1,083,848,317.56
B. EXPENDITURE			
1. Personal Emoluments			
a. Salaries		793,782,857.06	735,660,228.85
b. Provident Fund	1c	40,813,950.09	38,977,650.21
c. Allowances		15,746,803.57	14,964,388.90
Sub-total	6	850,343,610.72	789,602,267.96
2. Others Charges	7	109,978,636.36	105,228,264.92
3. Central Items	3	68,755,415.11	60,669,269.13
4. Rent and Rates	4	27,456,941.73	26,615,570.10
TOTAL EXPENDITURE		1,056,534,603.92	982,115,372.11
C. SURPLUS / (DEFICIT) FOR THE YEAR	8	155,420,652.27	101,732,945.45

The Annual Financial Report from pages 1 to 15 has been prepared in accordance with the requirements as set out in the Lump Sum Grant Manual.

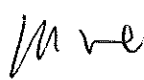
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CHAIRMAN

DATE: October 19, 2021

SIGNATURE



CHIEF EXECUTIVE OFFICER

DATE: October 19, 2021

NOTES ON THE ANNUAL FINANCIAL REPORT

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 cash basis, that is, income is recognised upon receipt of cash and expenditure is recognised when expenses are paid. Non-cash items such as depreciation, provisions and accruals 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 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 have been shown under Note 3. Details are analysed below :

Provident Fund Contribution	Snapshot Staff	6.8% and Other Posts	Total
	\$	\$	\$
Subvention Received	9,667,368.00	58,006,573.00	67,673,941.00
Provident Fund Contribution Paid during the Year	(8,198,091.86)	(32,615,858.23)	(40,813,950.09)
Surplus/(Deficit) for the Year	1,469,276.14	25,390,714.77	26,859,990.91
Add: Surplus/(Deficit) b/f	2,803,533.68	111,342,511.22	114,146,044.90
Additional subvention received for previous year(s)	-	475,809.00	475,809.00
Less : Refund to Government	(1,000,302.00)	-	(1,000,302.00)
Surplus/(Deficit) c/f	3,272,507.82	137,209,034.99	140,481,542.81

- 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.

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 the LSG Manual (October 2016)). The income and expenditure of each of the Central Items are as follows:

<u>a. Income</u>	2020-21	2019-20
	\$	\$
Dementia Supplement for Residential Elderly Services	6,738,862.00	6,402,326.00
Infirmity Care Supplement for Residential Elderly Services	5,235,010.00	5,244,882.00
Emergency Foster Care Allowance	4,609,440.00	4,484,160.00
Foster Care Allowance	4,750,494.00	4,621,596.00
Time-defined Subsidy Scheme Extended Hours Service Users	116,408.00	116,408.00
Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-School Rehabilitation Services	105,000.00	-
Allowances for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight On-site-on-call Allowance)	2,573,343.00	2,556,173.00
Neighbourhood Support Child Care Project(NSCCP)- Contract Subsidy	2,245,800.00	2,086,750.00
NSCCP- Subsidy for Fee Reduction/Waiving	-	525,000.00
NSCCP- Subsidy for Incentive Payment	195,000.00	292,500.00
NSCCP- Rent & Rates	43,117.00	45,558.00
Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy Programmes	2,790,000.00	1,080,000.00
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Service	6,828,846.00	9,426,340.00
Cash Subsidy for Integrated Support Service for Persons with Severe Physical Disabilities	4,320,000.00	3,760,000.00
Time-defined Subsidy Scheme for Occasional Child Care Service	408,100.00	408,100.00
Pilot Scheme on Multi-disciplinary Outreaching Support Teams for the Elderly (MOSTE) - Annual Funding Allocation	32,307,996.00	23,379,313.85
MOSTE- Annual Rent and Rates	1,433,424.00	1,138,793.15

	2020-21	2019-20
a. Income	\$	\$
Special Grant on Manpower Support for Residential and Home-based Care Service units in respect of the Severe Respiratory Disease associated with a Novel Infectious Agent	-	5,195,549.00
Special Allowance for Staff of Subvented Residential Service Units in respect of COVID-19	7,143,980.00	7,143,980.00
Subsidy for Enhanced Support for Ethnic Minority Children in Special Care Centre	300,000.00	-
Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centres	450,000.00	-
Total	82,594,820.00	77,907,429.00
b. Expenditure		
Dementia Supplement for Residential Elderly Services	6,737,331.33	6,436,826.40
Infirmity Care Supplement for Residential Elderly Services	5,235,336.90	5,482,861.92
Emergency Foster Care Allowance	4,196,964.60	3,956,060.70
Foster Care Allowance	3,953,916.20	3,625,158.00
Time-defined Subsidy Scheme Extended Hours Service Users	8,084.10	14,695.20
Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-School Rehabilitation Services	119,600.00	97,350.00
Allowances for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight On-site-on-call Allowance)	2,075,966.33	1,966,668.64
Neighbourhood Support Child Care Project (NSCCP)- Contract Subsidy	2,055,527.52	471,296.73
NSCCP- Subsidy for Fee Reduction/Waiving	202,079.00	199,648.40
NSCCP- Subsidy for Incentive Payment	144,315.50	18,497.50
NSCCP- Rent & Rates	43,117.00	45,558.00
Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy Programmes	1,080,000.00	1,080,000.00
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Service	5,409,720.08	7,323,434.37
Cash Subsidy for Integrated Support Service for Persons with Severe Physical Disabilities	3,838,108.70	3,629,409.40
Time-defined Subsidy Scheme for Occasional Child Care Service	4,286.00	13,366.10

	2020-21	2019-20
	\$	\$
<u>b. Expenditure</u>		
Pilot Scheme on Multi-disciplinary Outreaching Support Teams for the Elderly (MOSTE) - Annual Funding Allocation	25,812,153.87	18,931,970.44
MOSTE- Annual Rent and Rates	1,433,423.80	1,138,793.15
Special Grant on Manpower Support for Residential and Home-based Care Service units in respect of the Severe Respiratory Disease associated with a Novel Infectious Agent	-	40,904.04
Special Allowance for Staff of Subvented Residential Care service Units in respect of COVID-19	6,064,302.28	6,196,770.14
Subsidy for Enhanced Support for Ethnic Minority Children in Special Care Centre	100,000.00	-
Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centres	241,181.90	-
Total	<u>68,755,415.11</u>	<u>60,669,269.13</u>

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.

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 have been included if it is used to finance expenditure reflected in the AFR.

The breakdown on Other Income is as follows:

	2020-21	2019-20
	\$	\$
Other Income		
(a) Fees and charges for services incidental to the operation of subvented services	10,613,482.14	15,237,434.36
(b) Subsidy from Central Items(CI)- After School Care Programme(ASCP)/Enhanced ASCP-Fee Waiving Subsidy Scheme(FWSS)*	-	-
(c) Others	1,769,697.54	1,222,809.17
Less : Utilised allocation under CI-ASCP/Enhanced ASCP-FWSS which forms as part of Other Income*	-	-
Total	<u>12,383,179.68</u>	<u>16,460,243.53</u>

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

6. Personal Emoluments

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

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

Analysis of Personal Emoluments

paid under LSG	No of Posts	\$
HK\$700,001 - HK\$800,000 p.a.	41	30,765,573.21
HK\$800,001 - HK\$900,000 p.a.	29	24,616,843.20
HK\$900,001 - HK\$1,000,000 p.a.	13	12,286,730.40
HK\$1,000,001 - HK\$1,100,000 p.a.	7	7,398,637.20
HK\$1,100,001 - HK\$1,200,000 p.a.	4	4,579,316.80
>HK\$1,200,000 p.a.	5	7,387,127.60

7. Other Charges

The breakdown on Other Charges is as follows:

	2020-21	2019-20
Other Charges	\$	\$
(a) Utilities	16,707,715.76	18,697,089.14
(b) Food	30,383,475.63	30,078,808.21
(c) Administrative Expenses	2,535,363.40	2,699,013.68
(d) Stores and Equipment	9,557,293.85	8,102,680.01
(e) Repair and Maintenance	8,489,348.45	7,048,399.20
(f) Special Allowances	7,605,372.91	7,167,877.33
(g) Programme Expenses	3,241,098.98	3,646,201.82
(h) Transportation and Travelling	3,747,142.29	4,194,848.98
(i) Insurance	10,081,666.05	8,548,845.21
(j) Medical and Dental Expenses	6,393,028.05	5,601,612.96
(k) Staff Medical and Hospitalisation Allowance	2,691,166.75	2,649,104.40
(l) Miscellaneous	8,545,964.24	6,793,783.98
Sub-Total	109,978,636.36	105,228,264.92
Less: Utilised allocation under CI-ASCP/Enhanced ASCP-FWSS* which forms as part of Other Income to fund the operating expenses of FSA-related activities	-	-
Total	109,978,636.36	105,228,264.92

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

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

	Lump Sum Grant (LSG)	Rent and Rates	Central Items(CI)	Total
	\$	\$	\$	\$
Income				
Lump Sum Grant	1,046,826,289.00	-	-	1,046,826,289.00
Fee Income	40,562,320.65	-	-	40,562,320.65
Other Income	12,383,179.68	-	-	12,383,179.68
Interest Received (Note (1))	5,010,266.86	-	-	5,010,266.86
Rent and Rates	-	24,578,380.00	-	24,578,380.00
Central Items	-	-	82,594,820.00	82,594,820.00
Total Income (a)	1,104,782,056.19	24,578,380.00	82,594,820.00	1,211,955,256.19
Expenditure				
Personal Emoluments	850,343,610.72	-	-	850,343,610.72
Other Charges	109,978,636.36	-	-	109,978,636.36
Rent and Rates	-	27,456,941.73	-	27,456,941.73
Central Items	-	-	68,755,415.11	68,755,415.11
Total Expenditure (b)	960,322,247.08	27,456,941.73	68,755,415.11	1,056,534,603.92
Surplus / (Deficit) for the Year (a) - (b)	144,459,809.11	(2,878,561.73)	13,839,404.89	155,420,652.27
<u>Less: Surplus / (Deficit) of Provident Fund</u>	<u>26,859,990.91</u>	<u>-</u>	<u>-</u>	<u>26,859,990.91</u>
	117,599,818.20	(2,878,561.73)	13,839,404.89	128,560,661.36
Surplus / (Deficit) b/f (Note (2))	232,102,933.20	(8,797,511.34)	15,939,291.32	239,244,713.18
<u>Add: Refund from Government</u>	<u>349,702,751.40</u>	<u>(11,676,073.07)</u>	<u>29,778,696.21</u>	<u>367,805,374.54</u>
	327.00	-	-	327.00
<u>Less: Refund to Government</u>	<u>-</u>	<u>(169,783.00)</u>	<u>(8,842,933.78)</u>	<u>(9,012,716.78)</u>
Payment for PLK Home Care Services System (PLKHCS)	(189,991.91)	-	-	(189,991.91)
Transfer of deficit of Ma Kam Ming Ma Cheung Fook Sien Day Care Centre-(Dementia Supplement) to KUK	-	-	10,281.00	10,281.00
Transfer from LSG Reserve to cover the salary adjustment for Dementia Supplement and Infirmiry Care Supplementary(Note (3))	-	-	-	-
Adjustment for utilised allocation under Enhanced ASCP-FWSS*(over-estimated)/under-estimated in previous year(s)	-	-	-	-
Surplus / (Deficit) c/f (Note (4))	349,513,086.49	(11,845,856.07)	20,946,043.43	358,613,273.85

Notes:

Including an amount \$0 being the utilised allocation under CI-ASCP/Enhanced ASCP-FWSS*

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

(1) Interest received on LSG 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 holding account) and all interest received in previous years should be included in the surplus b/f under LSG.

(3) Amount of LSG Reserve used to cover the salary adjustment for Dementia Supplement and Infirmiry Care Supplement, if any, as per Schedule for Central Items.

(4) The level of LSG cumulative reserves (i.e. 07/08 onwards HK\$231,775,948.51), less LSG Reserve kept in the holding account, will be capped at 25% of the NGO's operating expenditure(excluding Provident Fund expenditure) for the year.

Schedule for Central Items
Analysis of Subvention and Expenditure for the period from 1 April 2020 to 31 March 2021

Name of NGO : POLEUNG KUK

Unit Code and Name/ Remittance Advice No. (Note 7)	Subvention Element	Subvention Released (Note 1)	Actual Expenditure (Note 2)	Surplus (Note 3)	Deficit (Note 3)	Deficit for the Year		Surplus/(Deficit) b/f (Note 5)	Repaid to Government (f)	Transfer Deficit to KUK (f)	Adjustment (Note 9) (f)	Surplus/(Deficit) of (Note 6) (f)
						Deficit (Note 3) (b)	Deficit/(Surplus) transferred to LSG (Note 4) (c)					
4479	Siu Ming Memorial Home Cum C & A Unit <CS>	\$ 666,274.00	\$ 665,206.18	\$ 1,067.82	\$ -	\$ -	\$ -	-	-	-	-	1,067.82
7881	PLK 1984 C & A Home Cum Madam Aw Tan Kyi Kyi Home for the Aged <CS>	3,712,098.00	3,712,098.00	-	-	-	-	-	-	-	-	-
4309	Chan Au Big Yan Home for the Elderly <CS>	856,038.00	858,032.72	-	1,994.72	-	-	-	-	-	-	(1,994.72)
7920	Chan Au Big Yan Home for the Elderly <DS>	3,083,886.00	3,084,461.87	-	575.87	-	-	-	-	-	-	(575.87)
7921	1984 C & A Home Cum Madam Aw Tan Kyi Kyi Home for the Aged <DS>	799,526.00	799,526.00	-	-	-	-	-	-	-	-	-
7983	Siu Ming Memorial Home Cum C & A Unit <DS>	2,455,087.00	2,455,759.21	1,927.79	-	-	-	-	-	-	-	1,927.79
1327	Li Shiu Chung Memorial Rehabilitation Centre <DS DIS>	171,327.00	171,148.50	178.50	-	-	-	-	-	-	-	178.50
5823	Pudana & Han Hanjiah Integrated Rehabilitation Centre <DS DIS>	228,436.00	228,435.75	0.25	-	-	-	-	-	-	-	0.25
4926	Tsuen Wan Day Care Centre for the Elderly <DS>	-	-	-	-	N.A.	-	(10,281.00)	-	10,281.00	-	-
4438	Emergency Foster Care (TD30/67023)	2,304,720.00	1,954,889.90	349,830.10	-	N.A.	-	479,859.30	479,859.30	-	-	349,830.10
4253	Emergency Foster Care (TD30/67023)	768,240.00	747,354.70	20,885.30	-	N.A.	-	16,080.00	16,080.00	-	-	20,885.30
4457	Emergency Foster Care (TD30/67023)	768,240.00	747,360.00	20,880.00	-	N.A.	-	16,080.00	16,080.00	-	-	20,880.00
1929	Emergency Foster Care (In-Situ Expansion by 5 Places)(TD30/67023)	768,240.00	747,360.00	20,880.00	-	N.A.	-	16,080.00	16,080.00	-	-	20,880.00
4356 4598	Foster Care	4,750,494.00	3,953,916.20	796,577.80	-	N.A.	-	996,438.00	996,438.00	-	-	796,577.80
T556 V556	Subsidy Scheme for Extended Hours Services(EHS) users(TD 31/87021)	116,408.00	8,084.10	108,323.90	-	N.A.	-	101,712.80	101,712.80	-	-	108,323.90
4421	82 Hin Keng Ctr. (VMFS) <time defined	-	-	-	-	N.A.	-	10,029.40	-	-	-	10,029.40
6039	Training Subsidy for CCS/SCCV in Pre- School Rehabilitation Services	105,000.00	119,600.00	-	14,600.00	N.A.	-	669,250.00	-	-	97,551.50	752,201.50
6577	Training Sponsorship Scheme for Two-Year MOT/MPT Programmes of PolyU	2,790,000.00	1,080,000.00	1,710,000.00	-	N.A.	-	1,080,000.00	-	-	-	2,790,000.00
6943	Four Year Training Subsidy Scheme	-	-	-	-	N.A.	-	97,551.50	-	-	(97,551.50)	-
4320	Children's Section	467,879.00	356,056.31	131,822.69	-	N.A.	-	162,240.50	162,240.50	-	-	131,822.69
4493	Tai Hang Tung Small Group Home	131,595.00	109,976.12	21,618.88	-	N.A.	-	33,977.03	33,977.03	-	-	21,618.88

Unit Code and Name/ Remittance Advice No. (Note 7)	Subvented Element	Subvention Released (Note 1)	Actual Expenditure (Note 2)	Surplus (Note 3)	Deficit (Note 3)	Deficit for the Year		Surplus/(Deficit) of (Note 5)	Referred to Government (f)	Transfer Deficit to KUK (f)	Adjustment (Note 9)	Surplus/(Deficit) of (Note 6)
						Deficit (Note 3)	Adjusted Deficit (f)					
4362	Tseung Kwan O Small Group Home	\$ 131,595.00	\$ 110,804.07	\$ 20,790.93	\$ -	\$ -	\$ -	\$ 19,102.26	\$ 19,102.26	\$ -	\$ -	\$ 20,790.93
4475	Shek Kip Mei Small Group Home	\$ 131,595.00	\$ 105,909.17	\$ 25,691.83	\$ -	\$ -	\$ -	\$ 22,518.17	\$ 22,518.17	\$ -	\$ -	\$ 25,691.83
4361	Sheung Chun Small Group Home	\$ 131,595.00	\$ 109,859.34	\$ 21,735.66	\$ -	\$ -	\$ -	\$ 17,346.79	\$ 17,346.79	\$ -	\$ -	\$ 21,735.66
4490	Sun Chui Small Group Home	\$ 131,595.00	\$ 105,808.81	\$ 25,786.19	\$ -	\$ -	\$ -	\$ 22,024.05	\$ 22,024.05	\$ -	\$ -	\$ 25,786.19
4338	Heng On Small Group Home	\$ 131,595.00	\$ 112,759.48	\$ 17,835.52	\$ -	\$ -	\$ -	\$ 15,632.20	\$ 15,632.20	\$ -	\$ -	\$ 17,835.52
4492	Tai Wo Small Group Home	\$ 131,595.00	\$ 105,244.19	\$ 26,350.81	\$ -	\$ -	\$ -	\$ 24,795.47	\$ 24,795.47	\$ -	\$ -	\$ 26,350.81
4331	Fung Tak Small Group Home	\$ 131,595.00	\$ 105,075.17	\$ 26,519.83	\$ -	\$ -	\$ -	\$ 24,909.96	\$ 24,909.96	\$ -	\$ -	\$ 26,519.83
7370	Pak Tin Small Group Home	\$ 131,595.00	\$ 114,190.66	\$ 17,404.34	\$ -	\$ -	\$ -	\$ 13,033.45	\$ 13,033.45	\$ -	\$ -	\$ 17,404.34
7333	Yiu Tung Small Group Home	\$ 131,595.00	\$ 108,567.43	\$ 23,027.57	\$ -	\$ -	\$ -	\$ 31,708.06	\$ 31,708.06	\$ -	\$ -	\$ 23,027.57
7334	Yiu Fook Small Group Home	\$ 131,595.00	\$ 117,513.85	\$ 14,081.15	\$ -	\$ -	\$ -	\$ 42,476.97	\$ 42,476.97	\$ -	\$ -	\$ 14,081.15
7610	Choi Fat Small Group Home	\$ 131,595.00	\$ 109,279.56	\$ 22,315.44	\$ -	\$ -	\$ -	\$ 16,688.85	\$ 16,688.85	\$ -	\$ -	\$ 22,315.44
1105	Shui Chuen O Small Group Home(2)(3)(4)(Time Defined 29/6/2022)	\$ 526,324.00	\$ 423,928.17	\$ 102,395.83	\$ -	\$ -	\$ -	\$ 142,450.60	\$ 142,450.60	\$ -	\$ -	\$ 102,395.83
6431	Regularised Neighbourhood Support Child Care Project - North	\$ 2,245,800.00	\$ 2,055,527.52	\$ 190,272.48	\$ -	\$ -	\$ -	\$ 689,887.96	\$ -	\$ -	\$ -	\$ 889,160.44
6431	Regularised Neighbourhood Support Child Care Project - North	\$ 43,117.00	\$ 43,117.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6432	RNSCCP-North(Subsidy for Fee Waiving/Reduction)	\$ -	\$ 202,079.00	\$ -	\$ 202,079.00	\$ -	\$ -	\$ 1,274,831.03	\$ -	\$ -	\$ -	\$ 1,072,752.03
6431	RNSCCP-Subsidy for Incentive Payment	\$ 195,000.00	\$ 144,315.50	\$ 50,684.50	\$ -	\$ -	\$ -	\$ 274,002.50	\$ -	\$ -	\$ -	\$ 324,687.00
4401	Wing Lung Bank Golden Jubilee Sheltered Workshop & Hostel(7/7 31/3/2015)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,789.20	\$ -	\$ -	\$ -	\$ 27,789.20
4402	Wing Lung Bank Golden Jubilee Sheltered Workshop & Hostel(7/7 31/3/2015)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 394,733.90	\$ 394,733.90	\$ -	\$ -	\$ 403,814.00
6359	Subsidy Scheme for Occasional Child Care Service(Time-Defined 31/3/2023)	\$ 408,100.00	\$ 4,286.00	\$ 403,814.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 403,814.00
6605	Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	\$ 6,828,846.00	\$ 5,409,720.08	\$ 1,419,125.92	\$ -	\$ -	\$ -	\$ (1,618,718.09)	\$ -	\$ -	\$ -	\$ (199,592.17)
6468	Financial Incentive Scheme for Mentors of Employees with Disabilities(Time-Defined 30/11/2015)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 156,708.00	\$ -	\$ -	\$ -	\$ 156,708.00
5757	Ineg Supp ser for Pers with severe Phy Disabilities [Central item] (7/31/10/2023)	\$ 4,320,000.00	\$ 3,838,108.70	\$ 481,891.30	\$ -	\$ -	\$ -	\$ 130,590.60	\$ 130,590.60	\$ -	\$ -	\$ 481,891.30
5853	Pilot Scheme on Multi disciplinary Outreach Support Teams for the Elderly-NTW(1) Cluster	\$ 32,307,596.00	\$ 23,812,153.87	\$ 6,495,842.13	\$ -	\$ -	\$ -	\$ 4,445,306.44	\$ -	\$ -	\$ -	\$ 10,941,148.57

Unit Code and Name/ Remittance Advice No. (Note 7)	Subvented Element	Subvention Released (Note 1)	Actual Expenditure (Note 2)	Surplus (Note 3)	Deficit for the Year		Surplus/(Deficit) b/f (Note 5)	Retained to Government (f)	Transfer Deficit to KCUK (f)	Adjustment (Note 9) (g)	Surplus/(Deficit) c/f (Note 6) (g)+(f)+(e)-(d)-(c)
					Deficit (Note 3) (b)	Deficit/(Surplus) transferred to LSG (Note 4) (c)					
5873	Pilot Scheme on Multi-disciplinary Outreaching Support Teams for the Elderly(MOSTE)	\$ 1,433,324.00	\$ 1,433,423.80	\$ 0.20	\$ -	\$ N.A.	-	-	-	-	0.20
	Special Grant on Manpower Support for Residential and Home- based Care Service units in respect of the Severe Respiratory Disease associated with a Novel Infectious Agent	-	-	-	-	N.A.	5,154,644.96	5,154,644.96	-	-	-
	Special Allowance for Staff of Subvented Residential Care service Units in respect of COVID-19	7,143,980.00	6,864,302.28	1,079,677.72	-	N.A.	947,209.86	947,209.86	-	-	1,079,677.72
4706	Yuen Long Early Learning Centre (Central item)	200,000.00	100,000.00	100,000.00	-	N.A.	-	-	-	-	100,000.00
5897	So Uk Child Development Centre (SCCC) (Central item)	100,000.00	-	100,000.00	-	N.A.	-	-	-	-	100,000.00
5876	Chao Kiang Lin Early Learning Centre (Central item)	50,000.00	50,000.00	-	-	N.A.	-	-	-	-	-
4704	Yuen Long Early Learning Centre (Central item)	100,000.00	50,000.00	50,000.00	-	N.A.	-	-	-	-	50,000.00
4705	Anyaia Leung On Koi Child Development Centre (Central item)	100,000.00	50,000.00	50,000.00	-	N.A.	-	-	-	-	50,000.00
5877	Wai Yin Association Child Development Centre (Central item)	100,000.00	42,224.30	57,775.70	-	N.A.	-	-	-	-	57,775.70
5878	So Uk Child Development Centre (Central item)	100,000.00	48,957.60	51,042.40	-	N.A.	-	-	-	-	51,042.40
TOTAL		82,594,820.00	68,755,415.11	14,058,054.48	218,649.59	-	15,939,291.32	8,842,933.78	10,281.00	-	20,946,043.43

Notes:

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. Annual expenditure represents the total expenditure incurred including provision fund for the respective services after setting off programme income, if any.

2. Surplus/Deficit for each element represents the difference between subvention released and actual expenditure.

3. Deficit/Less on the following central items arising from salary adjustment are transferred to the Lump Sum Grant Reserve as stated in SWD letter ref.(33) in SWD/S/104/2 Pt.18 dated 4 March 2020.

4. (i) Disability 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

"Surplus brought forward (c/f)" means surplus, if any, arising from operations in previous years.

"Surplus carried forward (c/f)" means surplus brought forward less retained to Government plus surplus, if any, arising from operations in current year.

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 ASPP/Enhanced ASPP, 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 2020 to 31 March 2021

Name of Agency : PO LEUNG KUK

Unit Code and Name	Subvented Element	Subvention Released		Actual Expenditure	Surplus (Note 2)	Deficit (Note 2)
		Backpayment (Note 1)	Current (Note 1)			
		(a) \$	(b) \$			
4300 82 Hin Keng Day Activity Centre Cum Hostel	Rent (Note 3)	1,451.00	860,751.00	860,364.00	387.00	-
	Rates	-	82,748.00	65,200.00	17,548.00	-
	Total	1,451.00	943,499.00	925,564.00	17,935.00	-
4303 Chow Hung Pui Day Care Centre for the Elderly	Rent	24,569.00	56,725.00	118,709.28	-	61,984.28
	Rates	-	27,298.00	15,400.00	11,898.00	-
	Total	24,569.00	84,023.00	134,109.28	11,898.00	61,984.28
4304 Chan Au Big Yan Home for the Elderly	Rent	-	-	-	-	-
	Rates	-	87,261.00	69,400.00	17,861.00	-
	Total	-	87,261.00	69,400.00	17,861.00	-
4315 Central Administration	Rent	-	1,000.00	240,533.00	-	239,533.00
	Rates	-	354,032.00	385,350.00	-	31,318.00
	Total	-	355,032.00	625,883.00	-	270,851.00
4331 Fung Tak Small Group Home	Rent	2,953.00	103,564.00	106,308.00	-	2,744.00
	Rates	-	10,197.00	-	10,197.00	-
	Total	2,953.00	113,761.00	106,308.00	10,197.00	2,744.00
4338 Heng On Small Group Home	Rent	2,095.00	104,747.00	106,692.00	-	1,945.00
	Rates	-	7,370.00	-	7,370.00	-
	Total	2,095.00	112,117.00	106,692.00	7,370.00	1,945.00
4355 88 Kwun Tong Sheltered Workshop	Rent	-	630,167.00	657,060.00	-	26,893.00
	Rates	-	55,706.00	67,114.69	-	11,408.69
	Total	-	685,873.00	724,174.69	-	38,301.69
4361 Sheung Chun Small Group Home	Rent	-	104,076.00	104,076.00	-	-
	Rates	-	8,945.00	2,600.00	6,345.00	-
	Total	-	113,021.00	106,676.00	6,345.00	-
4362 Tseung Kwan O Small Group Home	Rent	-	104,076.00	104,076.00	-	-
	Rates	-	8,945.00	2,600.00	6,345.00	-
	Total	-	113,021.00	106,676.00	6,345.00	-
4383 Enhancement of Community Support Services for Elderly Persons	Rent	149,157.00	992,540.00	1,014,859.20	-	22,319.20
	Rates	-	171,055.00	53,400.00	117,655.00	-
	Total	149,157.00	1,163,595.00	1,068,259.20	117,655.00	22,319.20
4439 Shek Kip Mei Vocational Service Centre	Rent	-	762,504.00	750,654.00	11,850.00	-
	Rates	-	63,864.00	55,600.00	8,264.00	-
	Total	-	826,368.00	806,254.00	20,114.00	-
4475 Shek Kip Mei Small Group Home	Rent	-	100,536.00	100,536.00	-	-
	Rates	-	10,554.00	-	10,554.00	-
	Total	-	111,090.00	100,536.00	10,554.00	-
4478 Siu Ming Memorial Home-Cum-Care & Attention Unit	Rent	2,250.00	2,055,312.00	2,034,972.00	20,340.00	-
	Rates	131,492.00	172,447.00	220,000.00	-	47,553.00
	Total	133,742.00	2,227,759.00	2,254,972.00	20,340.00	47,553.00
4490 Sun Chui Small Group Home	Rent	-	82,128.00	82,128.00	-	-
	Rates	-	6,869.00	-	6,869.00	-
	Total	-	88,997.00	82,128.00	6,869.00	-
4492 Tai Wo Small Group Home	Rent	2,187.00	105,025.00	107,052.00	-	2,027.00
	Rates	-	7,871.00	-	7,871.00	-
	Total	2,187.00	112,896.00	107,052.00	7,871.00	2,027.00
4493 Tai Hang Tung Small Group Home	Rent	-	99,120.00	99,120.00	-	-
	Rates	-	10,018.00	-	10,018.00	-
	Total	-	109,138.00	99,120.00	10,018.00	-
4536 Y.C. Cheng Day Activity Centre Cum Hostel	Rent	6,048.00	228,920.00	226,800.00	2,120.00	-
	Rates	580.00	381,533.00	358,000.00	23,533.00	-
	Total	6,628.00	610,453.00	584,800.00	25,653.00	-

Schedule for Rent and Rates
Analysis of Subvention and Expenditure for the period from 1 April 2020 to 31 March 2021

Name of Agency : **PO LEUNG KUK**

Unit Code and Name	Subvented Element	Subvention Released		Actual Expenditure	Surplus (Note 2)	Deficit (Note 2)
		Backpayment (Note 1)	Current (Note 1)			
		(a) \$	(b) \$			
		(c) \$	(b) - (c) \$	(c) - (b) \$		
7300 Yue Yiu Sun Memorial Workshop	Rent	34,371.00	649,257.00	682,398.00	-	33,141.00
	Rates	10,029.00	45,079.00	43,000.00	2,079.00	-
	Total	44,400.00	694,336.00	725,398.00	2,079.00	33,141.00
7318 King Lam Hostel	Rent	573.00	455,590.00	455,292.00	298.00	-
	Rates	-	36,968.00	20,200.00	16,768.00	-
	Total	573.00	492,558.00	475,492.00	17,066.00	-
7333 Yiu Tung Small Group Home	Rent	-	101,244.00	101,244.00	-	-
	Rates	-	14,847.00	400.00	14,447.00	-
	Total	-	116,091.00	101,644.00	14,447.00	-
7334 Yiu Fook Small Group Home	Rent	-	101,244.00	101,244.00	-	-
	Rates	-	15,563.00	1,000.00	14,563.00	-
	Total	-	116,807.00	102,244.00	14,563.00	-
7370 Pak Tin Small Group Home	Rent	-	92,040.00	92,040.00	-	-
	Rates	-	9,482.00	-	9,482.00	-
	Total	-	101,522.00	92,040.00	9,482.00	-
7376 1984 Care & Attention Home Cum Madam Aw Tan Kyi Kyi Home for the aged	Rent	-	1,000.00	1,000.00	-	-
	Rates	-	228,901.00	210,000.00	18,901.00	-
	Total	-	229,901.00	211,000.00	18,901.00	-
7377 1982 Board of Directors Day Care Centre for the Elderly	Rent	-	-	-	-	-
	Rates	6,453.00	68,620.00	70,000.00	-	1,380.00
	Total	6,453.00	68,620.00	70,000.00	-	1,380.00
7441 Yuen Fung Po Tim Memorial Hostel	Rent	-	449,580.00	449,580.00	-	-
	Rates	3,724.00	51,495.00	48,485.31	3,009.69	-
	Total	3,724.00	501,075.00	498,065.31	3,009.69	-
7610 Choi Fai Small Group Home	Rent	-	96,288.00	96,288.00	-	-
	Rates	-	13,596.00	-	13,596.00	-
	Total	-	109,884.00	96,288.00	13,596.00	-
4513 Yao Ling Sun Hostel	Rent	-	1,059,876.00	1,059,876.00	-	-
	Rates	-	86,616.00	68,800.00	17,816.00	-
	Total	-	1,146,492.00	1,128,676.00	17,816.00	-
4507 Sunrise Court	Rent	-	360,372.00	360,372.00	-	-
	Rates	2,995.00	31,841.00	23,200.00	8,641.00	-
	Total	2,995.00	392,213.00	383,572.00	8,641.00	-
4333 Tian Teck Proactive Concern for the Elderly	Rent	9,600.00	48,000.00	60,000.00	-	12,000.00
	Rates	280.00	27,190.00	16,000.00	11,190.00	-
	Total	9,880.00	75,190.00	76,000.00	11,190.00	12,000.00
4518 Lau Chan Siu Po District Elderly Community Centre	Rent	44,888.00	165,784.00	217,443.60	-	51,659.60
	Rates	707.00	47,871.00	33,400.00	14,471.00	-
	Total	45,595.00	213,655.00	250,843.60	14,471.00	51,659.60
4346 Lau Chan Siu Po Integrated Rehabilitation Centre - HSMH Cum DAC	Rent	-	840,272.00	848,742.00	-	8,470.00
	Rates	17,144.00	54,472.00	62,060.00	-	7,588.00
	Total	17,144.00	894,744.00	910,802.00	-	16,058.00
4347 Lau Chan Siu Po Integrated Rehabilitation Centre (HMMH)-Provision of Health Care Services	Rent	-	115,900.00	115,900.00	-	-
	Rates	1,951.00	7,942.00	8,560.00	-	618.00
	Total	1,951.00	123,842.00	124,460.00	-	618.00
4348 Lau Chan Siu Po Integrated Rehabilitation Centre - Supported Hostel	Rent	-	57,950.00	57,950.00	-	-
	Rates	976.00	3,971.00	4,280.00	-	309.00
	Total	976.00	61,921.00	62,230.00	-	309.00
4349 Lau Chan Siu Po Integrated Rehabilitation Centre - IVRSC	Rent	-	165,394.00	152,014.00	13,380.00	-
	Rates	-	9,528.00	10,700.00	-	1,172.00
	Total	-	174,922.00	162,714.00	13,380.00	1,172.00
4441 Wai On Home for Women	Rent	-	-	-	-	-
	Rates	16,840.00	67,260.00	71,200.00	-	3,940.00
	Total	16,840.00	67,260.00	71,200.00	-	3,940.00

Schedule for Rent and Rates
Analysis of Subvention and Expenditure for the period from 1 April 2020 to 31 March 2021

Name of Agency : PO LEUNG KUK

Unit Code and Name	Subvented Element	Subvention Released		Actual Expenditure	Surplus (Note 2)	Deficit (Note 2)
		Backpayment (Note 1)	Current (Note 1)			
		(a) \$	(b) \$			
4428 Yuen Long Early Learning Centre	Rent	-	241,428.00	241,428.00	-	-
	Rates	-	15,367.00	-	15,367.00	-
	Total	-	256,795.00	241,428.00	15,367.00	-
4384 Li Shiu Chung Memorial REHAB Centre	Rent	3,026.00	90,192.00	90,000.00	192.00	-
	Rates	-	149,161.00	130,000.00	19,161.00	-
	Total	3,026.00	239,353.00	220,000.00	19,353.00	-
4350 Newcomers' Ward Annex in Chun Shek	Rent	-	273,996.00	273,996.00	-	-
	Rates	-	23,614.00	11,800.00	11,814.00	-
	Total	-	297,610.00	285,796.00	11,814.00	-
4443 Dawn Court	Rent	-	472,944.00	472,944.00	-	-
	Rates	7,300.00	42,932.00	38,200.00	4,732.00	-
	Total	7,300.00	515,876.00	511,144.00	4,732.00	-
4477 PLK Pokfulam Rehabilitation Centre(DAC Cum Hostel)- Provision of Physiotherapy Service	Rent	694,978.00	94,653.00	705,769.53	-	611,116.53
	Rates	46,531.00	120,389.00	160,000.00	-	39,611.00
	Total	741,509.00	215,042.00	865,769.53	-	650,727.53
4431 PLK Chao King Lin Early Learning Centre (SCCC)	Rent	10,800.00	460,176.00	470,976.00	-	10,800.00
	Rates	12,250.00	32,199.00	32,800.00	-	601.00
	Total	23,050.00	492,375.00	503,776.00	-	11,401.00
4436 Victim Support Programme for Victims of Family Violence	Rent	3,039.00	214,495.00	217,080.00	-	2,585.00
	Rates	-	21,107.00	5,500.00	15,607.00	-
	Total	3,039.00	235,602.00	222,580.00	15,607.00	2,585.00
4519 PLK Tin Chak Vocational Services Centre (IVRSC)	Rent	16,680.00	1,081,992.00	1,098,672.00	-	16,680.00
	Rates	42,200.00	42,932.00	62,600.00	-	19,668.00
	Total	58,880.00	1,124,924.00	1,161,272.00	-	36,348.00
5747 PLK Padma & Hari Harilela Integrated Rehabilitation Centre (IRSC)	Rent	-	-	-	-	-
	Rates	39,208.00	416,140.00	430,000.00	-	13,860.00
	Total	39,208.00	416,140.00	430,000.00	-	13,860.00
4432 PLK Chu Lee Yuet Wah Day Care Centre for the Elderly (CC & SS)	Rent	21,960.00	548,520.00	499,447.50	49,072.50	-
	Rates	-	59,056.00	43,600.00	15,456.00	-
	Total	21,960.00	607,576.00	543,047.50	64,528.50	-
4334 District Support Centre for Persons with Disabilities	Rent	10,343.00	348,218.00	357,852.00	-	9,634.00
	Rates	-	27,591.00	13,600.00	13,991.00	-
	Total	10,343.00	375,809.00	371,452.00	13,991.00	9,634.00
4401 PLK Wing Lung Bank Golden Jubilee Sheltered Workshop & Hostel (SW CUM HMMH)	Rent	-	-	-	-	-
	Rates	-	76,897.00	68,444.40	8,452.60	-
	Total	-	76,897.00	68,444.40	8,452.60	-
4402 PLK Wing Lung Bank Golden Jubilee Sheltered Workshop & Hostel (HMMH)	Rent	-	-	-	-	-
	Rates	-	96,122.00	85,555.60	10,566.40	-
	Total	-	96,122.00	85,555.60	10,566.40	-
4506 Wan Lam May Yin Shirley NEC	Rent	349,674.00	57,739.00	405,395.10	-	347,656.10
	Rates	31,817.00	708.00	22,000.00	-	21,292.00
	Total	381,491.00	58,447.00	427,395.10	-	368,948.10
4306 PLK Koo Bin Kau Lee Day Care Centre for the Elderly	Rent	129,785.00	229,788.00	305,103.00	-	75,315.00
	Rates	-	56,527.00	38,200.00	18,327.00	-
	Total	129,785.00	286,315.00	343,303.00	18,327.00	75,315.00
4444 Sham Shui Po Integrated Rehabilitation Centre (DAC)	Rent	-	209,887.00	209,887.00	-	-
	Rates	301.00	36,553.00	33,660.00	2,893.00	-
	Total	301.00	246,440.00	243,547.00	2,893.00	-
4449 Sham Shui Po Integrated Rehabilitation Centre (HMMH)	Rent	-	151,585.00	151,585.00	-	-
	Rates	217.00	26,400.00	24,310.00	2,090.00	-
	Total	217.00	177,985.00	175,895.00	2,090.00	-

Schedule for Rent and Rates
Analysis of Subvention and Expenditure for the period from 1 April 2020 to 31 March 2021

Name of Agency : **PO LEUNG KUK**

Unit Code and Name	Subvented Element	Subvention Released		Actual Expenditure	Surplus (Note 2)	Deficit (Note 2)
		Backpayment (Note 1)	Current (Note 1)			
		(a) \$	(b) \$			
4456 Sham Shui Po Integrated Rehabilitation Centre (HSMH)	Rent	-	454,757.00	454,757.00	-	-
	Rates	651.00	79,200.00	72,930.00	6,270.00	-
	Total	651.00	533,957.00	527,687.00	6,270.00	-
4458 Sham Shui Po Integrated Rehabilitation Centre (C&A/SD & DC/SD)	Rent	-	374,172.00	357,677.00	16,495.00	-
	Rates	-	60,923.00	56,100.00	4,823.00	-
	Total	-	435,095.00	413,777.00	21,318.00	-
4194 Tin Shui Wai Rehabilitation Centre	Rent	162,907.00	569,588.00	738,583.00	-	168,995.00
	Rates	-	130,463.00	112,000.00	18,463.00	-
	Total	162,907.00	700,051.00	850,583.00	18,463.00	168,995.00
4325 Home Care Service for Persons with Severe Disabilities in NT	Rent	1,427.00	7,597.00	12,588.00	-	4,991.00
	Rates	-	6,709.00	-	6,709.00	-
	Total	1,427.00	14,306.00	12,588.00	6,709.00	4,991.00
4433 PLK Angela Leong On Kei Child Development Centre	Rent	1.00	152,520.00	152,520.00	-	-
	Rates	-	22,459.00	6,100.00	16,359.00	-
	Total	1.00	174,979.00	158,620.00	16,359.00	-
1105 Shui Chuen O Small Group Home	Rent	1.00	428,532.00	428,532.00	-	-
	Rates	39,289.00	18,470.00	46,600.00	-	28,130.00
	Total	39,290.00	447,002.00	475,132.00	-	28,130.00
5793 Integrated Support Service for Persons with Severe Physical Disabilities(NT)	Rent	47,460.00	64,200.00	76,800.00	-	12,600.00
	Rates	2,610.00	-	-	-	-
	Total	50,070.00	64,200.00	76,800.00	-	12,600.00
4209 Ma Kam Ming Ma Cheung Fook Sien Day Care Centre for the Elderly(CC&SS)	Rent	-	10,164.00	9,660.00	504.00	-
	Rates	234,436.00	-	102,400.00	-	102,400.00
	Total	234,436.00	10,164.00	112,060.00	504.00	102,400.00
4549 PLK Wai Yin Association Child Development Centre	Rent	9,831.00	153,713.00	164,076.00	-	10,363.00
	Rates	10,970.00	3,661.00	4,166.70	-	505.70
	Total	20,801.00	157,374.00	168,242.70	-	10,868.70
3312 So Uk Child Development Centre	Rent	-	-	342,188.00	-	342,188.00
	Rates	-	-	78,977.10	-	78,977.10
	Total	-	-	421,165.10	-	421,165.10
3727 On-Site Pre-School Rehabilitation Services(OPRS)	Rent	471,488.00	-	3,311,165.88	-	3,311,165.88
	Rates	8,514.00	-	38,899.38	-	38,899.38
	Total	480,002.00	-	3,350,065.26	-	3,350,065.26
4915 On Tai Rehabilitation Centre	Rent	-	-	135,382.41	-	135,382.41
	Rates	-	-	169,500.00	-	169,500.00
	Total	-	-	304,882.41	-	304,882.41
6682 Enhanced Home and Community Care Services-Yau Tsim Mong	Rent	-	-	40,000.00	-	40,000.00
	Rates	-	-	-	-	-
	Total	-	-	40,000.00	-	40,000.00
6683 Enhanced Home and Community Care Services-Yuen Long	Rent	-	-	18,928.57	-	18,928.57
	Rates	-	-	-	-	-
	Total	-	-	18,928.57	-	18,928.57
6684 Enhanced Home and Community Care Services-Tuen Mun	Rent	-	-	37,857.14	-	37,857.14
	Rates	-	-	-	-	-
	Total	-	-	37,857.14	-	37,857.14
6685 Enhanced Home and Community Care Services-Tsuen Wan	Rent	-	-	76,647.49	-	76,647.49
	Rates	-	-	2,311.29	-	2,311.29
	Total	-	-	78,958.78	-	78,958.78

Schedule for Rent and Rates
Analysis of Subvention and Expenditure for the period from 1 April 2020 to 31 March 2021

Name of Agency : **PO LEUNG KUK**

Unit Code and Name	Subvented Element	Subvention Released		Actual Expenditure	Surplus (Note 2)	Deficit (Note 2)
		Backpayment (Note 1)	Current (Note 1)			
		(a) \$	(b) \$			
6686 Enhanced Home and Community Care Services- Kwai Tsing	Rent	-	-	153,294.18	-	153,294.18
	Rates	-	-	4,622.38	-	4,622.38
	Total	-	-	157,916.56	-	157,916.56
	Grand Total	2,883,007.00	21,695,373.00	27,456,941.73	713,011.19	6,474,579.92

Notes :

1. The figures (a+b) 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.