

PO LEUNG KUK

ANNUAL FINANCIAL REPORT

For the year ended March 31, 2023

INDEPENDENT AUDITOR'S ASSURANCE REPORT

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

We have audited the consolidated financial statements of Po Leung Kuk (“the Kuk”) for the year ended March 31, 2023 in accordance with Hong Kong Standards on Auditing issued by the Hong Kong Institute of Certified Public Accountants (“HKICPA”), and have issued an unmodified auditor’s report thereon dated September 20, 2023.

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 the Kuk for the year ended March 31, 2023.

Responsibilities of the Directors

In relation to this report, the directors are responsible for ensuring the AFR of the Kuk for the year ended March 31, 2023 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 the Kuk 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.

INDEPENDENT AUDITOR'S ASSURANCE REPORT (CONTINUED)

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

Auditor's Responsibility

Our responsibility is to form a conclusion, based on our engagement, and to report our conclusion to you. This report is made solely to you, as a body, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

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 ("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.

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 the Kuk 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.

INDEPENDENT AUDITOR'S ASSURANCE REPORT (CONTINUED)

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

Conclusion

1. In our opinion, the AFR of the Kuk for the year ended March 31, 2023 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 the Kuk 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 the Kuk 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.

Nexia Charles Mar Fan Ltd

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

Hong Kong, October 24, 2023

ANNUAL FINANCIAL REPORT

NGO : PO LEUNG KUK

1 APRIL 2022 TO 31 MARCH 2023

	Notes	Total 2022-23 \$	Total 2021-22 \$
A. INCOME			
1. Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	1b	1,084,439,225.00	1,063,110,456.00
b. Provident Fund	1c	72,403,859.00	71,213,601.00
2. Fee Income	2	43,269,318.60	43,841,369.50
3. Central Items	3	105,611,256.00	104,142,702.00
4. Rent and Rates	4	34,661,207.00	23,902,212.00
5. Other Income	5	23,232,069.73	19,224,578.96
6. Interest Received		6,844,941.82	2,544,295.58
TOTAL INCOME		<u>1,370,461,877.15</u>	<u>1,327,979,215.04</u>
B. EXPENDITURE			
1. Personal Emoluments			
a. Salaries		855,101,848.97	827,881,776.86
b. Provident Fund	1c	49,482,243.19	50,010,210.70
c. Allowances		56,057,287.24	36,705,023.47
Sub-total	6	<u>960,641,379.40</u>	<u>914,597,011.03</u>
2. Others Charges	7	201,957,921.88	150,812,803.68
3. Central Items	3	97,646,898.07	88,187,094.08
4. Rent and Rates	4	32,764,494.86	28,854,759.20
TOTAL EXPENDITURE		<u>1,293,010,694.21</u>	<u>1,182,451,667.99</u>
C. SURPLUS / (DEFICIT) FOR THE YEAR	8	<u>77,451,182.94</u>	<u>145,527,547.05</u>

The Annual Financial Report from pages 1 to 17 has been prepared in accordance with the requirements as set out in the Lump Sum Grant Manual.

SIGNATURE

SIGNATURE


CHAIRMAN

DATE: October 24, 2023


CHIEF EXECUTIVE OFFICER

DATE: October 24, 2023

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	7,911,558.00	64,492,301.00	72,403,859.00
Provident Fund Contribution Paid during the Year	(6,267,512.16)	(43,214,731.03)	(49,482,243.19)
Surplus/(Deficit) for the Year	1,644,045.84	21,277,569.97	22,921,615.81
Add: Surplus/(Deficit) b/f	2,041,868.93	158,638,587.18	160,680,456.11
Additional subvention received for previous year(s)	-	430,487.00	430,487.00
Less : Refund to Government	(1,469,276.00)	-	(1,469,276.00)
Surplus/(Deficit) c/f	<u>2,216,638.77</u>	<u>180,346,644.15</u>	<u>182,563,282.92</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.

DATE: October 24, 2023

- 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>	<u>2022-23</u>	<u>2021-22</u>
	\$	\$
Dementia Supplement for Residential Elderly Services	6,286,018.00	6,558,261.00
Infirmity Care Supplement for Residential Elderly Services	3,674,970.00	4,854,282.00
Emergency Foster Care Allowance	4,701,600.00	4,659,840.00
Foster Care Allowance	4,845,470.00	4,802,644.00
Time-defined Subsidy Scheme Extended Hours Service Users	115,243.00	116,407.00
Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-School Rehabilitation Services	-	435,000.00
Allowances for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight On-site-on-call Allowance)	2,547,609.00	2,573,343.00
Neighbourhood Support Child Care Project(NSCCP)- Contract Subsidy	1,180,050.00	2,247,250.00
NSCCP- Subsidy for Fee Reduction/Waiving	-	746,000.00
NSCCP- Subsidy for Incentive Payment	-	390,000.00
NSCCP- Rent & Rates	46,261.00	44,069.00
Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy Programmes	-	4,740,000.00
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Service	4,765,025.00	7,245,799.00
Cash Subsidy for Integrated Support Service for Persons with Severe Physical Disabilities	4,276,800.00	4,320,000.00
Time-defined Subsidy Scheme for Occasional Child Care Service	404,019.00	408,100.00
Pilot Scheme on Multi-disciplinary Outreaching Support Teams for the Elderly (MOSTE) - Annual Funding Allocation	28,681,622.00	32,322,000.00
MOSTE- Annual Rent and Rates	721,962.00	715,962.00

	<u>2022-23</u>	<u>2021-22</u>
	\$	\$
<u>a. Income</u>		
Subsidy for Enhanced Support for Ethnic Minority Children in Special Care Centre	300,000.00	300,000.00
Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centres	150,000.00	150,000.00
Time-defined Service Contract of Social Work Service for Pre-Primary Institutions- Allocation	12,896,500.00	-
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	-	4,875,000.00
Short-term Food Assistance Service Teams-Food Cost	29,686,912.00	21,638,745.00
The Pilot Scheme on On-Site Pre-School Rehabilitation Service(OPRS)Rent and Rates	331,195.00	-
Total	<u>105,611,256.00</u>	<u>104,142,702.00</u>
<u>b. Expenditure</u>		
Dementia Supplement for Residential Elderly Services	6,241,370.08	6,697,408.90
Infirmity Care Supplement for Residential Elderly Services	3,267,837.08	4,901,193.39
Emergency Foster Care Allowance	3,970,014.20	3,781,769.40
Foster Care Allowance	3,931,642.00	4,064,915.20
Time-defined Subsidy Scheme Extended Hours Service Users	15,960.20	10,654.50
Visiting Medical Practitioner Scheme	4,635.40	5,394.00
Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-School Rehabilitation Services	87,400.00	150,000.00
Allowances for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight On-site-on-call Allowance)	2,049,260.26	2,106,953.86
Neighbourhood Support Child Care Project (NSCCP)- Contract Subsidy	1,552,100.26	2,121,444.18
NSCCP- Subsidy for Fee Reduction/Waiving	423,404.80	650.90
NSCCP- Subsidy for Incentive Payment	148,638.00	204,375.50
NSCCP- Rent & Rates	90,330.00	-

<u>b. Expenditure</u>	2022-23	2021-22
	\$	\$
Time-defined Supplementary Grant to Operator of Wing Lung Bank Golden Jubilee Sheltered Workshop & Hostel / Hang Ngai Workshop & Hostel	27,789.20	-
Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy Programmes	3,360,000.00	1,600,000.00
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Service	4,721,166.97	5,414,870.48
Cash Subsidy for Integrated Support Service for Persons with Severe Physical Disabilities	3,188,731.30	3,467,916.10
Time-defined Subsidy Scheme for Occasional Child Care Service	20,227.60	12,893.90
Pilot Scheme on Multi-disciplinary Outreaching Support Teams for the Elderly (MOSTE) - Annual Funding Allocation	27,364,050.24	33,146,161.14
MOSTE- Annual Rent and Rates	1,257,433.33	1,437,923.80
Subsidy for Enhanced Support for Ethnic Minority Children in Special Care Centre	94,646.53	304,081.70
Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centres	136,923.94	198,468.82
Time-defined Service Contract of Social Work Service for Pre-Primary Institutions- Allocation	11,253,391.24	-
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	741,870.00	118,520.00
Short-term Food Assistance Service Teams-Food Cost	23,698,075.44	18,441,498.31
Total	97,646,898.07	88,187,094.08

#For NGOs with Visiting Medical Practitioner Service Team which arrange delivery of the service under the Programme to all private and self-financing RCHES, RCHDs as well as contract homes operated by private operations only.

^Please refer to 4(f) of Points to Note on Preparation o AFR and Analysis Schedules

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 need not be included as Other Income in AFR. In this respect, donations have been 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:

	<u>2022-23</u>	<u>2021-22</u>
	\$	\$
Other Income		
(a) Programme Income	5,373,679.10	4,374,232.70
(b) Production income	4,501,137.08	3,444,797.42
(c) Donation	-	-
(d) Income from Other Activities	11,604,993.53	9,379,089.25
(e) Utilised allocation under Central Items(CI)-After School Care Programme (ASCP)/Enhanced ASCP-Fee Waiving Subsidy Scheme(FWSS) which forms as part of Other Income*	-	-
(f) Reimbursement of Maternity Leave pay (RMLP) Scheme reimbursement received	-	-
(g) Miscellaneous income	1,752,260.02	2,026,459.59
Sub-Total	<u>23,232,069.73</u>	<u>19,224,578.96</u>
Less : Utilised allocation under CI-ASCP/Enhanced ASCP-FWSS which forms as part of Other Income*	-	-
Total	<u>23,232,069.73</u>	<u>19,224,578.96</u>

*For those programmes which are regarded as FSA services/ 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.	37	27,458,472.32
HK\$800,001 - HK\$900,000 p.a.	18	15,295,863.18
HK\$900,001 - HK\$1,000,000 p.a.	15	14,077,440.25
HK\$1,000,001 - HK\$1,100,000 p.a.	4	4,186,920.01
HK\$1,100,001 - HK\$1,200,000 p.a.	7	8,041,940.22
>HK\$1,200,000 p.a.	7	9,259,213.66

7. Other Charges

The breakdown on Other Charges is as follows:

	2022-23	2021-22
Other Charges	\$	\$
(a) Utilities	22,609,585.05	20,583,983.57
(b) Food	36,775,889.41	33,107,736.79
(c) Administrative Expenses	20,158,146.36	2,026,837.49
(d) Stores and Equipment	28,047,561.15	20,225,811.23
(e) Repair and Maintenance	27,151,919.43	18,670,321.79
(f) Special Allowances	6,212,389.41	7,250,803.47
(g) Programme Expenses	9,492,997.28	5,851,080.94
(h) Transportation and Travelling	6,380,205.26	5,836,607.27
(i) Insurance	8,139,544.06	8,657,100.64
(j) Medical and Dental Expenses	9,652,888.20	10,248,975.90
(k) Staff Medical and Hospitalisation Allowance	2,625,780.79	3,025,925.84
(l) Miscellaneous	24,711,015.48	15,327,618.75
Sub-Total	201,957,921.88	150,812,803.68
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	201,957,921.88	150,812,803.68

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

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

	Lump Sum Grant (LSG)	Holding Account(HA)	Rent and Rates	Central Items(CI)	Total
	\$	\$	\$	\$	\$
Income					
Lump Sum Grant	1,156,843,084.00	-	-	-	1,156,843,084.00
Fee Income	43,269,318.60	-	-	-	43,269,318.60
Other Income	23,232,069.73	-	-	-	23,232,069.73
Interest Received (Note (1))	6,844,941.82	-	-	-	6,844,941.82
Rent and Rates	-	-	34,661,207.00	-	34,661,207.00
Central Items	-	-	-	105,611,256.00	105,611,256.00
Total Income (a)	1,230,189,414.15	-	34,661,207.00	105,611,256.00	1,370,461,877.15
Expenditure					
Personal Emoluments	960,641,379.40	-	-	-	960,641,379.40
Other Charges	201,957,921.88	-	-	-	201,957,921.88
Rent and Rates	-	-	32,764,494.86	-	32,764,494.86
Central Items	-	-	-	97,646,898.07	97,646,898.07
Total Expenditure (b)	1,162,599,301.28	-	32,764,494.86	97,646,898.07	1,293,010,694.21
Surplus / (Deficit) for the Year (a) - (b)	67,590,112.87	-	1,896,712.14	7,964,357.93	77,451,182.94
<u>Less:</u> Surplus / (Deficit) of Provident Fund	22,921,615.81	-	-	-	22,921,615.81
	44,668,497.06	-	1,896,712.14	7,964,357.93	54,529,567.13
Surplus / (Deficit) b/f (Note (2))	340,145,633.41	116,634,631.46	(17,313,757.36)	32,116,370.08	471,582,877.59
<u>Add:</u> Refund from Government	384,814,130.47	116,634,631.46	(15,417,045.22)	40,080,728.01	526,112,444.72
	-	-	0.30	-	0.30
<u>Less:</u> Refund to Government	(87,156,931.76)	-	(1,341,309.30)	(9,429,746.04)	(97,927,987.10)
Payment for PLK Home Care Services System (PLKHCS)	(264,519.53)	-	-	-	(264,519.53)
Transfer from LSG Reserve to cover the salary adjustment for Dementia Supplement and Infirmity Care Supplementary(Note (3))	-	-	-	-	-
Adjustment for utilised allocation under <u>Enhanced</u> ASCP-FWSS*(over-estimated)/under-estimated in previous year(s)	-	-	-	-	-
Surplus / (Deficit) c/f (Note (4))	297,392,679.18	116,634,631.46	(16,758,354.22)	30,650,981.97	427,919,938.39

Notes:

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

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

- (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 Infirmity 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. \$297,392,679.18) will be capped at 25% of the NGO's operating expenditure (i.e. Total Expenditure (\$1,162,599,301.28) excluding Provident Fund Contribution (\$49,482,243.19)) 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. \$297,392,679.18) will be capped at 25% of the NGO's operating expenditure (i.e. Total Expenditure (\$1,162,599,301.28) excluding Provident Fund Contribution (\$49,482,243.19)) 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 will be capped at 25% of the NGO's operating expenditure (i.e. Total Expenditure excluding Provident Fund Contribution) 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 will be capped at 25% of the NGO's operating expenditure (i.e. Total Expenditure excluding Provident Fund Contribution) for the year. In this regard, separate disclosure of the movement of HA in their respective AFRs is not necessary.

[For 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) accordingly.

Schedule for Central Items
Analysis of Subvention and Expenditure for the period from 1 April 2022 to 31 March 2023

Name of NGO : PO LEUNG KUK

Unit Code and Name/ Remittance Advice No. (Note 7)	Subvented Element	Subvention Released (Note 1a)	Reimbursement of Maternity Leave Pay(RMLP) Scheme reimbursement received (Note 1b)	Actual Expenditure (Note 2a)	Actual Expenditure Incurred under RMLP Scheme (Note 2b)	Surplus (Note 3)	Deficit for the Year		Surplus/(Deficit) b/r (Note 5)	Refund to Government (Note 6)	Adjustment (Note 9)	Surplus/(Deficit) e/f (Note 6)
							Deficit (Note 3)	Deficit/(Surplus) Transferred to LSG (Note 4)				
		[a]	[b]	[c]	(Note 2b)	(a)-(b)-(c)	(d)-(e)-(f)	(g)	(h)	(i)	(j)	(k)-(l)-(m)-(n)
4479 Sin Ming Memorial Home Cum C & A Unit <CS>	Infirmary Care Supplement for Residential Elderly Services	\$ 639,610.00	\$ -	\$ 705,401.27	\$ -	\$ -	\$ 45,791.27	\$ -	\$ -	\$ -	\$ -	(\$ 45,791.27)
7881 PLK 1984 C & A Home Cum Madam Aw Tan Kyi Kyi Home for the Aged <CS>	Infirmary Care Supplement for Residential Elderly Services	2,261,520.00	-	1,744,585.78	-	516,934.22	-	-	-	-	-	516,934.22
4309 Chan Au Big Yan Home for the Elderly <CS>	Infirmary Care Supplement for Residential Elderly Services	753,840.00	-	817,850.03	-	-	64,010.03	-	-	-	-	(\$ 64,010.03)
7920 Chan Au Big Yan Home for the Elderly <DS>	Dementia Supplement for Residential Elderly Services	2,876,586.00	-	2,926,703.87	-	-	50,117.87	-	-	-	-	(\$ 50,117.87)
7921 1984 C & A Home Cum Madam Aw Tan Kyi Kyi Home for the Aged <DS>	Dementia Supplement for Residential Elderly Services	745,781.00	-	776,306.13	-	-	30,525.13	-	-	-	-	(\$ 30,525.13)
7983 Sin Ming Memorial Home Cum C & A Unit <DS>	Dementia Supplement for Residential Elderly Services	2,290,614.00	-	2,304,093.88	-	-	13,479.88	-	-	-	-	(\$ 13,479.88)
1327 Li Shui Chung Memorial Rehabilitation Centre <DS DIS>	Dementia Supplement for Elderly with Disabilities	159,873.00	-	161,661.40	-	-	1,788.40	-	-	-	-	(\$ 1,788.40)
5823 Padma & Hari Hamlela Integrated Rehabilitation Centre <DS DIS>	Dementia Supplement for Elderly with Disabilities	213,164.00	-	72,604.80	-	140,559.20	-	-	-	-	-	140,559.20
4438 Emergency Foster Care (TD30/6/2023)	Emergency Foster Care Allowance	2,350,800.00	-	1,640,094.20	-	710,705.80	-	N.A.	852,870.60	852,870.60	-	710,705.80
4253 Emergency Foster Care (TD30/6/2023)	Emergency Foster Care Allowance	783,600.00	-	776,640.00	-	6,960.00	-	N.A.	8,400.00	8,400.00	-	6,960.00
4457 Emergency Foster Care (TD30/6/2023)	Emergency Foster Care Allowance	783,600.00	-	776,640.00	-	6,960.00	-	N.A.	8,400.00	8,400.00	-	6,960.00
1929 Emergency Foster Care (In-Situ Expansion by 5 Places)(TD30/6/2023)	Emergency Foster Care Allowance	783,600.00	-	776,640.00	-	6,960.00	-	N.A.	8,400.00	8,400.00	-	6,960.00
4356 Foster Care	Foster Care Allowance	4,845,470.00	-	3,931,642.00	-	913,828.00	-	N.A.	737,728.80	737,728.80	-	913,828.00
4508												
T556 Subsidy Scheme for Extended Hours V556 Service(EHS) users(T/D 31/8/2024) W556	Time-defined Subsidy Scheme for Extended Hours Service Users	115,243.00	-	15,960.20	-	99,282.80	-	N.A.	105,752.50	105,752.50	-	99,282.80
4421 82 Hin Keng Ctr. (VMPFS) <time defined	Visiting Medical Practitioner Scheme	-	-	4,635.40	-	-	4,635.40	-	-	-	-	-
6039 Training Subsidy for CCS/SCCW in Pre-School Rehabilitation Services	Training Subsidy for CCS/SCCW in Pre-School Rehabilitation Services	-	-	87,400.00	-	-	87,400.00	-	1,037,201.50	439,905.00	-	597,296.50
6577 Training Sponsorship Scheme for Two-Year MOT/MTT Programmes at PolyU	Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy Programmes	-	-	3,360,000.00	-	-	3,360,000.00	-	4,740,000.00	1,540,000.00	-	1,600,000.00

Unit Code and Name/ Remittance Advice No.	Subvented Element	Subvention Released (Note 1a)	Reimbursement of Maternity Leave Pay(RMLP) Scheme reimbursement received (Note 1b) \$	Actual Expenditure (Note 2a) \$	Actual Expenditure Incurred under RMLP Scheme (Note 2b) \$	Surplus (Note 3) \$	Deficit for the Year		Surplus/(Deficit) b/f (Note 5) (e)	Refund to Government (f)	Adjustment (Note 9) (g)	Surplus/(Deficit) of (Note 6) (h)
							Deficit (Note 3) (b)=(a)-(c2)	Deficit/(Surplus) transferred to LSG (Note 4) (c) \$				
4320 Children's Section	Overnight On-site-on-call Allowance	463,200.00	-	315,501.70	-	147,698.30	\$ -	N.A.	145,510.86	145,510.86	-	147,698.30
4493 Tai Hang Tung Small Group Home	Overnight On-site-on-call Allowance	130,279.00	-	114,671.45	-	15,607.55	-	N.A.	18,580.17	18,580.17	-	15,607.55
4362 Tseung Kwan O Small Group Home	Overnight On-site-on-call Allowance	130,279.00	-	109,203.74	-	21,075.26	-	N.A.	27,783.03	27,783.03	-	21,075.26
4475 Shek Kip Mei Small Group Home	Overnight On-site-on-call Allowance	130,279.00	-	99,267.33	-	31,011.67	-	N.A.	19,883.36	19,883.36	-	31,011.67
4361 Sheng Chun Small Group Home	Overnight On-site-on-call Allowance	130,279.00	-	121,515.55	-	8,763.45	-	N.A.	10,211.84	10,211.84	-	8,763.45
4490 Sun Chiu Small Group Home	Overnight On-site-on-call Allowance	130,279.00	-	107,573.90	-	22,705.10	-	N.A.	27,136.69	27,136.69	-	22,705.10
4338 Heng On Small Group Home	Overnight On-site-on-call Allowance	130,279.00	-	118,636.55	-	11,642.45	-	N.A.	10,875.49	10,875.49	-	11,642.45
4492 Tai Wo Small Group Home	Overnight On-site-on-call Allowance	130,279.00	-	108,906.43	-	21,372.57	-	N.A.	9,693.43	9,693.43	-	21,372.57
4331 Fung Tak Small Group Home	Overnight On-site-on-call Allowance	130,279.00	-	115,278.88	-	15,000.12	-	N.A.	17,854.78	17,854.78	-	15,000.12
7370 Pak Tin Small Group Home	Overnight On-site-on-call Allowance	130,279.00	-	121,909.55	-	8,369.45	-	N.A.	10,522.60	10,522.60	-	8,369.45
7333 Yiu Tung Small Group Home	Overnight On-site-on-call Allowance	130,279.00	-	96,563.12	-	33,715.88	-	N.A.	34,355.86	34,355.86	-	33,715.88
7334 Yiu Fook Small Group Home	Overnight On-site-on-call Allowance	130,279.00	-	121,582.21	-	8,696.79	-	N.A.	24,137.78	24,137.78	-	8,696.79
7610 Choi Fai Small Group Home	Overnight On-site-on-call Allowance	130,279.00	-	119,802.91	-	10,476.09	-	N.A.	16,274.23	16,274.23	-	10,476.09
1105 Shui Chuen O Small Group Home(1)(2)(3)(4)(Time Defined 29/6/2022)	Overnight On-site-on-call Allowance	521,061.00	-	378,836.94	-	142,204.06	-	N.A.	93,569.02	93,569.02	-	142,204.06
6431 Regularised Neighbourhood Support Child Care Project - North	Neighbourhood Support Child Care Project- Contract Subsidy	1,180,050.00	-	1,552,100.26	-	-	372,050.26	N.A.	1,005,966.26	-	-	633,916.00
6431 Regularised Neighbourhood Support Child Care Project - North	Neighbourhood Support Child Care Project- Rent and Rates	46,261.00	-	90,330.00	-	-	44,069.00	N.A.	44,069.00	-	-	-
6432 RNSCCP-North(Subsidy for Fee Waiving/Reduction)	Neighbourhood Support Child Care Project- Subsidy for Fee Reduction/Waiving	-	-	423,404.80	-	-	423,404.80	N.A.	1,818,101.73	-	-	1,394,696.33
6431 RNSCCP-Subsidy for Incentive Payment	Neighbourhood Support Child Care Project- Contract Subsidy	-	-	148,638.00	-	-	148,638.00	N.A.	510,311.50	-	-	361,673.50
4401 Wing Lung Bank Golden Jubilee Sheltered Workshop & Hostel(1/2/3/4/5)	Supplement Grant to Operator of Wing Lung Bank Golden Jubilee Sheltered Workshop & Hostel	-	-	27,789.20	-	-	27,789.20	N.A.	27,789.20	-	-	-
6359 Subsidy Scheme for Occasional Child Care Service(Time-Defined 31/3/2023)	Time-defined Subsidy Scheme for Occasional Child Care Service	404,019.00	-	20,227.60	-	383,791.40	-	N.A.	395,206.10	395,206.10	-	383,791.40

Unit Code and Name/ Remittance Advice No.	Subvented Element	Subvention Released (Note 1a)	Reimbursement of Maternity Leave Pay(RMLP) Scheme reimbursement received (Note 1b) //	Actual Expenditure (Note 2a)	Actual Expenditure Incurred under RMLP Scheme (Note 2b) //	Surplus (Note 3)	Deficit for the Year		Refund to Government	Adjustment (Note 5)	Surplus/(Deficit) of (Note 6)
							Deficit (Note 3)	Deficit/(Surplus) transferred to LSG (Note 4)			
(Note 7)		(a1)	(b)	(c)	(d)	(e)-(a)-(d)	(f)-(d)-(g)	(e)	(f)	(g)	(g)-(e)-(f)-(h)
6605 Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	\$ 4,765,025.00	\$ -	\$ 4,721,166.97	\$ -	\$ 43,858.03	\$ -	\$ N.A.	\$ -	\$ -	\$ 1,631,336.35
6468 Financial Incentive Scheme for Mentors of Employees with Disabilities (Time-Defined 30/1/2015)	Financial Incentive Scheme for Mentors of Employees with Disabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ N.A.	\$ -	\$ -	\$ 156,708.00
5757 Integ Supp ser for Pers with severe Phy Disabilities [Central item] (TD3/1/0/2023)	Cash Subsidy for Integrated Support Service for Persons with Severe Physical Disabilities	\$ 4,276,800.00	\$ -	\$ 3,188,731.30	\$ -	\$ 1,088,068.70	\$ -	\$ N.A.	\$ 852,083.90	\$ -	\$ 1,088,068.70
5853 Pilot Scheme on Multi disciplinary Outreaching Support Teams for the Elderly-NYW(1) Cluster	Pilot Scheme on Multi disciplinary Outreaching Support Teams for the Elderly(MOSTE)- Annual Funding Allocations	\$ 28,681,622.00	\$ -	\$ 27,364,050.24	\$ -	\$ 1,317,571.76	\$ -	\$ N.A.	\$ -	\$ -	\$ 11,434,559.19
5853 Pilot Scheme on Multi disciplinary Outreaching Support Teams for the Elderly(MOSTE)	(MOSTE)-Annual Rent and Rates	\$ 721,962.00	\$ -	\$ 1,257,433.33	\$ -	\$ -	\$ 535,471.33	\$ N.A.	\$ -	\$ -	\$ (1,237,432.93)
4706 Yuen Long Early Learning Centre [Central item]	Subsidy for Enhanced Support for Ethnic Minority Children in Special Care Centre	\$ 100,000.00	\$ -	\$ -	\$ -	\$ 100,000.00	\$ -	\$ N.A.	\$ -	\$ -	\$ 200,000.00
5897 Malina Ngai(Sham Shui Po) Child Development Centre (SCCC) [Central item]	Subsidy for Enhanced Support for Ethnic Minority Children in Special Care Centre	\$ 100,000.00	\$ -	\$ 94,646.53	\$ -	\$ 5,353.47	\$ -	\$ N.A.	\$ -	\$ -	\$ 101,271.77
7517 Chao King Lin Early Learning Centre (SCCC) [Central item]	Subsidy for Enhanced Support for Ethnic Minority Children in Special Care Centre	\$ 100,000.00	\$ -	\$ -	\$ -	\$ 100,000.00	\$ -	\$ N.A.	\$ -	\$ -	\$ 100,000.00
5876 Chao King Lin Early Learning Centre [Central item]	Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centres	\$ -	\$ -	\$ 30,293.83	\$ -	\$ -	\$ 30,293.83	\$ N.A.	\$ -	\$ -	\$ 27.35
5877 Wai Yin Association Child Development Centre [Central item]	Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centres	\$ 50,000.00	\$ -	\$ 50,000.00	\$ -	\$ -	\$ -	\$ N.A.	\$ -	\$ -	\$ 57,775.70
5878 Malina Ngai(Sham Shui Po) Child Development Centre [Central item]	Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centres	\$ 50,000.00	\$ -	\$ 56,630.11	\$ -	\$ -	\$ 6,630.11	\$ N.A.	\$ -	\$ -	\$ 65,622.29
AD66 Hoi Tin Child Development Centres(BEITC)(CI)	Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centres	\$ 50,000.00	\$ -	\$ -	\$ -	\$ 50,000.00	\$ -	\$ N.A.	\$ -	\$ -	\$ 50,000.00
AC84 Kindergarten Social Work Service(Team 2)(SWT-212)	Time-defined Service Contract of Social Work Service for Pre-Primary Institutions- Allocation	\$ 12,896,500.00	\$ -	\$ 11,253,391.24	\$ -	\$ 1,643,108.76	\$ -	\$ N.A.	\$ -	\$ -	\$ 1,643,108.76
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	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	\$ -	\$ -	\$ 741,870.00	\$ -	\$ -	\$ 741,870.00	\$ N.A.	\$ 4,014,610.00	\$ -	\$ -
7729 Short-term Food Assistance Service Team	Short-term Food Assistance Service Team(STFAS1)-Food Cost	\$ 29,686,912.00	\$ -	\$ 23,698,075.44	\$ -	\$ 5,988,836.56	\$ -	\$ N.A.	\$ -	\$ -	\$ 9,186,083.25

Unit Code and Name/ Remittance Advice No.	Subvented Element	Subvention Released (Note 1a)	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)-(a2)	Deficit (Note 3) \$(b)-(a1)-(a2)	Deficit for the Year transferred to LSG (Note 4)		Refund to Government (f)	Adjustment (Note 5)	Surplus/(Deficit) c/f (Note 6)
								Deficit (Note 3)	Adjusted Deficit (g)=(b)-(c)			
(Note 7)		[a1]										
3418 The Pilot Scheme on On-Site Pre-School Rehabilitation Services(OPRS)	The Pilot Scheme on On-Site Pre-School Rehabilitation Services(OPRS)Rent and Rates	\$ 331,195.00	\$ -	\$ -	\$ -	\$ 331,195.00	\$ -	\$ N.A	\$ -	\$ -	\$ -	\$ 331,195.00
TOTAL		105,611,256.00	-	97,646,898.07	-	13,964,357.93	5,987,964.51	-	9,429,746.04	32,116,370.08	-	30,650,981.97

Any difference arising from the RMLP Scheme reimbursement received (see Note 1 (b) below) and the corresponding expenditure under RMLP Scheme (see Note 2 (b) below) will be assessed separately.

^ Please take note of para. 4(i) of Points to Note on Preparation of AFR and Analysis Schedules in reporting the amounts of subvention.

Notes:

- (1)(b). 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 availed element (see Note 2(b) below).
- (2)(a). Actual expenditure represents the total expenditure incurred including provision 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' MFLP (i.e. the 11th to 14th weeks) paid to the employees out of the corresponding allocation.
- Surplus/Deficit for each element represents the difference between subvention released and actual expenditure.
- Deficit i.e. the following general 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.
 - Dementia Supplement for Elderly with Disabilities
 - Infirmity Care Supplement for the Aged Blind Persons
 - Dementia Supplement for Residential Elderly Services
 - Infirmity Care Supplement for Residential Elderly Services
 - Surplus brought forward (b/f) means surplus, if any, arising from operations in previous years.
 - Surplus carried forward (c/f) means surplus brought forward less refund to Government in current year.
 - Surplus and matn. remittance advice no. are extracted from the payroll from SWD and remittance advice from the Treasury respectively.
 - 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.
 - 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
 - For NGOs with Visiting Medical Practitioner Service Team which arranges delivery of the service under the Programme to all private and self-financing RCHCs/RCHDs as well as contract homes operated by private operators only.

Schedule for Rent and Rates
Analysis of Subvention and Expenditure for the period from 1 April 2022 to 31 March 2023

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)	-	901,512.00	895,392.00	6,120.00	-
	Rates	-	82,748.00	61,000.00	21,748.00	-
	Total	-	984,260.00	956,392.00	27,868.00	-
4303 Chow Hung Pui Day Care Centre for the Elderly	Rent	74,043.00	56,725.00	87,857.78	-	31,132.78
	Rates	-	27,298.00	17,800.00	9,498.00	-
	Total	74,043.00	84,023.00	105,657.78	9,498.00	31,132.78
4304 Chan Au Big Yan Home for the Elderly	Rent	-	-	-	-	-
	Rates	-	85,200.00	64,600.00	20,600.00	-
	Total	-	85,200.00	64,600.00	20,600.00	-
4315 Central Administration	Rent	1,589,215.00	1,000.00	212,565.00	-	211,565.00
	Rates	-	341,400.00	343,397.00	-	1,997.00
	Total	1,589,215.00	342,400.00	555,962.00	-	213,562.00
4331 Fung Tak Small Group Home	Rent	1,700.00	108,532.00	110,232.00	-	1,700.00
	Rates	-	10,197.00	2,300.00	7,897.00	-
	Total	1,700.00	118,729.00	112,532.00	7,897.00	1,700.00
4338 Heng On Small Group Home	Rent	1,189.00	109,859.00	111,048.00	-	1,189.00
	Rates	-	7,370.00	500.00	6,870.00	-
	Total	1,189.00	117,229.00	111,548.00	6,870.00	1,189.00
4355 88 Kwun Tong Sheltered Workshop	Rent	26,893.00	661,307.00	689,720.00	-	28,413.00
	Rates	5,075.00	55,706.00	60,780.66	-	5,074.66
	Total	31,968.00	717,013.00	750,500.66	-	33,487.66
4361 Sheung Chun Small Group Home	Rent	-	109,368.00	109,368.00	-	-
	Rates	-	8,945.00	4,100.00	4,845.00	-
	Total	-	118,313.00	113,468.00	4,845.00	-
4362 Tseung Kwan O Small Group Home	Rent	-	109,368.00	109,368.00	-	-
	Rates	-	8,945.00	4,100.00	4,845.00	-
	Total	-	118,313.00	113,468.00	4,845.00	-
4383 Enhancement of Community Support Services for Elderly Persons	Rent	21,397.00	1,033,387.00	1,058,011.20	-	24,624.20
	Rates	-	171,055.00	71,550.00	99,505.00	-
	Total	21,397.00	1,204,442.00	1,129,561.20	99,505.00	24,624.20
4439 Shek Kip Mei Vocational Service Centre	Rent	-	800,232.00	789,224.50	11,007.50	-
	Rates	-	63,864.00	56,100.00	7,764.00	-
	Total	-	864,096.00	845,324.50	18,771.50	-
4475 Shek Kip Mei Small Group Home	Rent	-	105,648.00	105,648.00	-	-
	Rates	-	10,554.00	2,570.00	7,984.00	-
	Total	-	116,202.00	108,218.00	7,984.00	-
4478 Siu Ming Memorial Home-Cum-Care & Attention Unit	Rent	-	2,158,416.00	2,138,151.00	20,265.00	-
	Rates	23,553.00	172,447.00	196,000.00	-	23,553.00
	Total	23,553.00	2,330,863.00	2,334,151.00	20,265.00	23,553.00
4490 Sun Chui Small Group Home	Rent	-	86,304.00	86,304.00	-	-
	Rates	-	6,869.00	230.00	6,639.00	-
	Total	-	93,173.00	86,534.00	6,639.00	-
4492 Tai Wo Small Group Home	Rent	1,235.00	110,137.00	111,372.00	-	1,235.00
	Rates	-	7,871.00	770.00	7,101.00	-
	Total	1,235.00	118,008.00	112,142.00	7,101.00	1,235.00
4493 Tai Hang Tung Small Group Home	Rent	-	104,160.00	104,160.00	-	-
	Rates	-	10,018.00	2,240.00	7,778.00	-
	Total	-	114,178.00	106,400.00	7,778.00	-
4536 Y.C. Cheng Day Activity Centre Cum Hostel	Rent	-	226,800.00	201,600.00	25,200.00	-
	Rates	-	378,000.00	322,000.00	56,000.00	-
	Total	-	604,800.00	523,600.00	81,200.00	-

Schedule for Rent and Rates
Analysis of Subvention and Expenditure for the period from 1 April 2022 to 31 March 2023

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) \$			
7300 Yue Yiu Sun Memorial Workshop	Rent	31,401.00	679,893.00	713,144.00	-	33,251.00
	Rates	-	45,079.00	41,200.00	3,879.00	-
	Total	31,401.00	724,972.00	754,344.00	3,879.00	33,251.00
7318 King Lam Hostel	Rent	-	477,216.00	474,336.00	2,880.00	-
	Rates	-	36,968.00	21,400.00	15,568.00	-
	Total	-	514,184.00	495,736.00	18,448.00	-
7333 Yiu Tung Small Group Home	Rent	-	106,392.00	106,392.00	-	-
	Rates	-	14,847.00	5,000.00	9,847.00	-
	Total	-	121,239.00	111,392.00	9,847.00	-
7334 Yiu Fook Small Group Home	Rent	-	106,392.00	106,392.00	-	-
	Rates	-	15,563.00	5,300.00	10,263.00	-
	Total	-	121,955.00	111,692.00	10,263.00	-
7370 Pak Tin Small Group Home	Rent	-	96,720.00	96,720.00	-	-
	Rates	-	9,482.00	1,850.00	7,632.00	-
	Total	-	106,202.00	98,570.00	7,632.00	-
7376 1984 Care & Attention Home Cum Madam Aw Tan Kyi Kyi Home for the aged	Rent	-	1,000.00	1,000.00	-	-
	Rates	-	225,000.00	187,500.00	37,500.00	-
	Total	-	226,000.00	188,500.00	37,500.00	-
7377 1982 Board of Directors Day Care Centre for the Elderly	Rent	-	-	-	-	-
	Rates	-	68,620.00	62,500.00	6,120.00	-
	Total	-	68,620.00	62,500.00	6,120.00	-
7441 Yuen Fung Po Tim Memorial Hostel	Rent	-	472,440.00	472,440.00	-	-
	Rates	-	51,495.00	44,619.34	6,875.66	-
	Total	-	523,935.00	517,059.34	6,875.66	-
7610 Choi Fai Small Group Home	Rent	-	101,184.00	101,184.00	-	-
	Rates	-	13,596.00	4,250.00	9,346.00	-
	Total	-	114,780.00	105,434.00	9,346.00	-
4513 Yao Ling Sun Hostel	Rent	-	1,113,768.00	1,113,768.00	-	-
	Rates	-	84,600.00	64,000.00	20,600.00	-
	Total	-	1,198,368.00	1,177,768.00	20,600.00	-
4507 Sunrise Court	Rent	-	378,696.00	378,696.00	-	-
	Rates	-	31,841.00	23,800.00	8,041.00	-
	Total	-	410,537.00	402,496.00	8,041.00	-
4333 Tian Teck Proactive Concern for the Elderly	Rent	14,400.00	48,000.00	63,600.00	-	15,600.00
	Rates	-	27,190.00	17,800.00	9,390.00	-
	Total	14,400.00	75,190.00	81,400.00	9,390.00	15,600.00
4518 Lau Chan Siu Po District Elderly Community Centre	Rent	51,660.00	165,784.00	218,948.40	-	53,164.40
	Rates	-	47,871.00	33,180.00	14,691.00	-
	Total	51,660.00	213,655.00	252,128.40	14,691.00	53,164.40
4346 Lau Chan Siu Po Integrated Rehabilitation Centre - HSMH Cum DAC	Rent	-	882,998.00	890,333.00	-	7,335.00
	Rates	-	54,472.00	57,275.00	-	2,803.00
	Total	-	937,470.00	947,608.00	-	10,138.00
4347 Lau Chan Siu Po Integrated Rehabilitation Centre (HMMH)-Provision of Health Care Service	Rent	-	121,793.00	121,793.00	-	-
	Rates	-	7,942.00	7,900.00	42.00	-
	Total	-	129,735.00	129,693.00	42.00	-
4348 Lau Chan Siu Po Integrated Rehabilitation Centre - Supported Hostel	Rent	-	60,897.00	60,897.00	-	-
	Rates	-	3,971.00	3,950.00	21.00	-
	Total	-	64,868.00	64,847.00	21.00	-
4349 Lau Chan Siu Po Integrated Rehabilitation Centre - IVRSC	Rent	15,480.00	172,760.00	188,240.00	-	15,480.00
	Rates	347.00	9,528.00	9,875.00	-	347.00
	Total	15,827.00	182,288.00	198,115.00	-	15,827.00
4441 Wai On Home for Women	Rent	128,551.00	-	181,154.68	-	181,154.68
	Rates	-	67,260.00	30,200.00	37,060.00	-
	Total	128,551.00	67,260.00	211,354.68	37,060.00	181,154.68

Schedule for Rent and Rates
Analysis of Subvention and Expenditure for the period from 1 April 2022 to 31 March 2023

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 Po Leung Kuk Malina Ngai(Yuen Long)Child Development Centre	Rent	-	253,704.00	253,704.00	-	-
	Rates	-	15,367.00	4,400.00	10,967.00	-
	Total	-	269,071.00	258,104.00	10,967.00	-
4384 Li Shiu Chung Memorial REHAB Centre	Rent	-	90,000.00	79,200.00	10,800.00	-
	Rates	-	149,161.00	118,000.00	31,161.00	-
	Total	-	239,161.00	197,200.00	41,961.00	-
4350 Newcomers' Ward Annex in Chun Shek	Rent	-	287,928.00	287,928.00	-	-
	Rates	-	23,614.00	13,900.00	9,714.00	-
	Total	-	311,542.00	301,828.00	9,714.00	-
4443 Dawn Court	Rent	-	496,992.00	496,992.00	-	-
	Rates	-	42,932.00	37,000.00	5,932.00	-
	Total	-	539,924.00	533,992.00	5,932.00	-
4477 PLK Pokfulam Rehabilitation Centre(DAC Cum Hostel)- Provision of Physiotherapy Service	Rent	468,251.00	94,653.00	709,067.65	-	614,414.65
	Rates	21,611.00	120,389.00	142,000.00	-	21,611.00
	Total	489,862.00	215,042.00	851,067.65	-	636,025.65
4431 PLK Chao King Lin Early Learning Centre (SCCC)	Rent	12,900.00	480,768.00	476,768.00	4,000.00	-
	Rates	1.00	32,199.00	32,200.00	-	1.00
	Total	12,901.00	512,967.00	508,968.00	4,000.00	1.00
4436 Victim Support Programme for Victims of Family Violence	Rent	785.00	224,755.00	225,540.00	-	785.00
	Rates	-	21,107.00	8,500.00	12,607.00	-
	Total	785.00	245,862.00	234,040.00	12,607.00	785.00
4519 PLK Tin Chak Vocational Services Centre (IVRSC)	Rent	16,585.00	1,136,496.00	1,155,676.00	-	19,180.00
	Rates	19,668.00	42,932.00	62,600.00	-	19,668.00
	Total	36,253.00	1,179,428.00	1,218,276.00	-	38,848.00
5747 PLK Padma & Hari Haritela Integrated Rehabilitation Centre (IRSC)	Rent	-	-	-	-	-
	Rates	-	416,140.00	382,000.00	34,140.00	-
	Total	-	416,140.00	382,000.00	34,140.00	-
4432 PLK Chu Lee Yuet Wah Day Care Centre for the Elderly (CC & SS)	Rent	91,655.00	572,640.00	412,464.00	160,176.00	-
	Rates	-	59,056.00	4,253.60	54,802.40	-
	Total	91,655.00	631,696.00	416,717.60	214,978.40	-
4334 District Support Centre for Persons with Disabilities	Rent	7,294.00	363,302.00	372,516.00	-	9,214.00
	Rates	-	27,591.00	15,700.00	11,891.00	-
	Total	7,294.00	390,893.00	388,216.00	11,891.00	9,214.00
4401 PLK Wing Lung Bank Golden Jubilee Sheltered Workshop & Hostel (SW CUM HMMH)	Rent	-	-	-	-	-
	Rates	-	76,897.00	61,778.00	15,119.00	-
	Total	-	76,897.00	61,778.00	15,119.00	-
4402 PLK Wing Lung Bank Golden Jubilee Sheltered Workshop & Hostel (HMMH)	Rent	-	-	-	-	-
	Rates	-	96,122.00	77,222.00	18,900.00	-
	Total	-	96,122.00	77,222.00	18,900.00	-
4506 Wan Lam May Yin Shirley NEC	Rent	301,740.00	57,739.00	239,137.00	-	181,398.00
	Rates	43,784.00	708.00	23,200.00	-	22,492.00
	Total	345,524.00	58,447.00	262,337.00	-	203,890.00
4306 PLK Koo Bin Kau Lee Day Care Centre for the Elderly	Rent	114,850.00	229,788.00	406,525.00	-	176,737.00
	Rates	-	56,527.00	37,000.00	19,527.00	-
	Total	114,850.00	286,315.00	443,525.00	19,527.00	176,737.00
4444 PLK Sham Shui Po Integrated Rehabilitation Centre (DAC)	Rent	-	209,887.00	240,602.40	-	30,715.40
	Rates	-	36,553.00	30,420.00	6,133.00	-
	Total	-	246,440.00	271,022.40	6,133.00	30,715.40
4449 PLK Sham Shui Po Integrated Rehabilitation Centre (HMMH)	Rent	-	151,585.00	173,768.40	-	22,183.40
	Rates	-	26,400.00	21,970.00	4,430.00	-
	Total	-	177,985.00	195,738.40	4,430.00	22,183.40

Schedule for Rent and Rates
Analysis of Subvention and Expenditure for the period from 1 April 2022 to 31 March 2023

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 PLK Sham Shui Po Integrated Rehabilitation Centre (HSMH)	Rent	-	454,757.00	521,306.20	-	66,549.20
	Rates	-	79,200.00	65,910.00	13,290.00	-
	Total	-	533,957.00	587,216.20	13,290.00	66,549.20
4458 PLK Sham Shui Po Integrated Rehabilitation Centre (C&A/SD & DC/SD)	Rent	-	374,172.00	408,339.00	-	34,167.00
	Rates	-	60,923.00	50,700.00	10,223.00	-
	Total	-	435,095.00	459,039.00	10,223.00	34,167.00
4194 Tin Shui Wai Rehabilitation Centre	Rent	287,588.00	569,588.00	927,552.00	-	357,964.00
	Rates	-	130,463.00	102,400.00	28,063.00	-
	Total	287,588.00	700,051.00	1,029,952.00	28,063.00	357,964.00
4325 Home Care Service for Persons with Severe Disabilities in NT	Rent	36,247.00	7,597.00	60,820.00	-	53,223.00
	Rates	-	6,709.00	230.00	6,479.00	-
	Total	36,247.00	14,306.00	61,050.00	6,479.00	53,223.00
4433 PLK Angela Leong On Kei Child Development Centre	Rent	-	152,520.00	174,840.00	-	22,320.00
	Rates	-	22,459.00	9,100.00	13,359.00	-
	Total	-	174,979.00	183,940.00	13,359.00	22,320.00
1105 Shui Chuen O Small Group Home	Rent	-	428,533.00	491,246.08	-	62,713.08
	Rates	26,330.00	18,470.00	44,799.92	-	26,329.92
	Total	26,330.00	447,003.00	536,046.00	-	89,043.00
5793 Integrated Support Service for Persons with Severe Physical Disabilities(NT)	Rent	55,250.00	64,200.00	91,505.00	-	27,305.00
	Rates	1,000.00	-	29.00	-	29.00
	Total	56,250.00	64,200.00	91,534.00	-	27,334.00
4209 Ma Kam Ming Ma Cheung Fook Sien Day Care Centre for the Elderly(CC&SS)	Rent	57,546.00	8,880.00	202,444.00	-	193,564.00
	Rates	-	122,280.00	94,600.00	27,680.00	-
	Total	57,546.00	131,160.00	297,044.00	27,680.00	193,564.00
4549 PLK Wai Yin Association Child Development Centre	Rent	10,364.00	158,906.00	170,892.00	-	11,986.00
	Rates	506.00	10,970.00	7,000.00	3,970.00	-
	Total	10,870.00	169,876.00	177,892.00	3,970.00	11,986.00
3312 Po Leung Kuk Malina Ngai(Sham Shui Po)Child Development Centre	Rent	656,504.00	290,374.00	355,572.00	-	65,198.00
	Rates	118,978.00	4,722.00	40,000.00	-	35,278.00
	Total	775,482.00	295,096.00	395,572.00	-	100,476.00
3727 On-Site Pre-School Rehabilitation Services(OPRS)	Rent	5,088,728.00	-	5,108,955.64	-	5,108,955.64
	Rates	83,171.00	-	110,837.16	-	110,837.16
	Total	5,171,899.00	-	5,219,792.80	-	5,219,792.80
4915 On Tai Rehabilitation Centre	Rent	-	-	488,155.10	-	488,155.10
	Rates	-	-	59,800.00	-	59,800.00
	Total	-	-	547,955.10	-	547,955.10
6682 Enhanced Home and Community Care Services-Yau Tsim Mong	Rent	240,000.00	240,000.00	240,000.00	-	-
	Rates	-	-	-	-	-
	Total	240,000.00	240,000.00	240,000.00	-	-
6683 Enhanced Home and Community Care Services-Yuen Long	Rent	120,000.00	120,000.00	120,000.00	-	-
	Rates	-	-	-	-	-
	Total	120,000.00	120,000.00	120,000.00	-	-
6684 Enhanced Home and Community Care Services-Tuen Mun	Rent	240,000.00	240,000.00	240,000.00	-	-
	Rates	-	-	-	-	-
	Total	240,000.00	240,000.00	240,000.00	-	-
6685 Enhanced Home and Community Care Services-Tsuen Wan	Rent	-	229,068.00	237,393.00	-	8,325.00
	Rates	-	6,767.00	8,168.00	-	1,401.00
	Total	-	235,835.00	245,561.00	-	9,726.00

Schedule for Rent and Rates
Analysis of Subvention and Expenditure for the period from 1 April 2022 to 31 March 2023

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	-	458,136.00	519,469.10	-	61,333.10
	Rates	-	13,533.00	16,332.00	-	2,799.00
	Total	-	471,669.00	535,801.10	-	64,132.10
7729 Short-Term Food Assistance Service Teams	Rent	451,790.00	-	742,156.34	-	742,156.34
	Rates	2,283.00	-	2,087.48	-	2,087.48
	Total	454,073.00	-	744,243.82	-	744,243.82
AA03 Tko Area 65C2 Neighbourhood Elderly Centre	Rent	-	-	47,290.32	-	47,290.32
	Rates	-	-	34,441.00	-	34,441.00
	Total	-	-	81,731.32	-	81,731.32
AE87 Queens Hill Jolly Net	Rent	-	-	235,188.00	-	235,188.00
	Rates	-	-	-	-	-
	Total	-	-	235,188.00	-	235,188.00
Multi-disciplinary Outreaching Support Team for the Elderly (Tsuen Wan & Kwai Tsing)	Rent	-	-	89,982.91	-	89,982.91
	Rates	-	-	2,225.00	-	2,225.00
	Total	-	-	92,207.91	-	92,207.91
	Grand Total	10,561,548.00	24,099,659.00	32,764,494.86	1,044,785.56	9,709,621.42

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.