



**Nexia**

**Charles Mar Fan Limited**

**馬炎璋會計師行有限公司**

PO LEUNG KUK

ANNUAL FINANCIAL REPORT

For the year ended March 31, 2024



## **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, 2024 in accordance with Hong Kong Standards on Auditing issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA"), and have issued an unmodified auditor's report thereon dated September 23, 2024.

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

### **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, 2024 is properly prepared in accordance with the relevant accounting and financial reporting requirements set out in the LSG Manual and other instructions issued by the SWD; and the use of the funds from the LSG by 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, 2024 is properly prepared, in all material respects, in accordance with the relevant accounting and financial reporting requirements set out in the LSG Manual and other instructions issued by the SWD.
2. Based on the procedures performed and evidence obtained, nothing has come to our attention that causes us to believe that the use of the funds from the LSG by 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 2 Ltd*

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

Hong Kong, 28 OCT 2024

# ANNUAL FINANCIAL REPORT

## NGO : PO LEUNG KUK

1 APRIL 2023 TO 31 MARCH 2024

	Notes	Total 2023-24 \$	Total 2022-23 \$
<b>A. INCOME</b>			
1. Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	1b	1,219,475,191.00	1,084,439,225.00
b. Provident Fund	1c	79,836,964.00	72,403,859.00
2. Fee Income	2	45,920,602.00	43,269,318.60
3. Central Items	3	87,191,923.00	105,611,256.00
4. Rent and Rates	4	31,374,844.00	34,661,207.00
5. Other Income	5	21,393,294.79	23,232,069.73
6. Interest Received		24,474,907.61	6,844,941.82
<b>TOTAL INCOME</b>		<b>1,509,667,726.40</b>	<b>1,370,461,877.15</b>
<b>B. EXPENDITURE</b>			
1. Personal Emoluments			
a. Salaries		961,205,076.51	855,101,848.97
b. Provident Fund	1c	50,715,740.27	49,482,243.19
c. Allowances		18,502,249.72	56,057,287.24
Sub-total	6	1,030,423,066.50	960,641,379.40
2. Others Charges	7	279,987,708.51	201,957,921.88
3. Central Items	3	69,735,414.50	97,646,898.07
4. Rent and Rates	4	36,948,405.38	32,764,494.86
<b>TOTAL EXPENDITURE</b>		<b>1,417,094,594.89</b>	<b>1,293,010,694.21</b>
<b>C. SURPLUS / (DEFICIT) FOR THE YEAR</b>	8	<b>92,573,131.51</b>	<b>77,451,182.94</b>

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: 28 OCT 2024



CHIEF EXECUTIVE OFFICER

DATE: 28/10/2024

## 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	6,335,524.00	73,501,440.00	79,836,964.00
Provident Fund Contribution Paid during the Year	(4,901,141.00)	(45,814,599.27)	(50,715,740.27)
Surplus/(Deficit) for the Year	1,434,383.00	27,686,840.73	29,121,223.73
Add: Surplus/(Deficit) b/f	2,216,638.77	180,346,644.15	182,563,282.92
Additional subvention received for previous year(s)	-	227,294.00	227,294.00
Less : Refund to Government	(572,592.00)	-	(572,592.00)
<b>Surplus/(Deficit) c/f</b>	<b>3,078,429.77</b>	<b>208,260,778.88</b>	<b>211,339,208.65</b>

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>	<u>2023-24</u>	<u>2022-23</u>
	\$	\$
Dementia Supplement for Residential Elderly Services	6,178,126.00	6,286,018.00
Infirmity Care Supplement for Residential Elderly Services	2,511,340.00	3,674,970.00
Emergency Foster Care Allowance	4,790,880.00	4,701,600.00
Foster Care Allowance	4,937,478.00	4,845,470.00
Time-defined Subsidy Scheme Extended Hours Service Users	115,243.00	115,243.00
Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-School Rehabilitation Services	240,000.00	-
Allowances for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight On-site-on-call Allowance)	2,730,801.00	2,547,609.00
Neighbourhood Support Child Care Project(NSCCP)- Contract Subsidy	4,395,865.00	1,180,050.00
NSCCP- Rent & Rates	49,314.00	46,261.00
Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy Programmes	8,396,108.00	-
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Service	4,078,620.00	4,765,025.00
Cash Subsidy for Integrated Support Service for Persons with Severe Physical Disabilities	4,276,800.00	4,276,800.00
Time-defined Subsidy Scheme for Occasional Child Care Service	393,525.00	404,019.00
Pilot Scheme on Multi-disciplinary Outreaching Support Teams for the Elderly (MOSTE) - Annual Funding Allocation	-	28,681,622.00
MOSTE- Annual Rent and Rates	1,257,433.00	721,962.00
Subsidy for Enhanced Support for Ethnic Minority Children in Special Care Centre	340,000.00	300,000.00
Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centres	160,000.00	150,000.00

	2023-24	2022-23
	\$	\$
<b><u>a. Income</u></b>		
Time-defined Service Contract of Social Work Service for Pre-Primary Institutions		
- Allocation	18,290,744.00	12,896,500.00
-Rent and Rates	1,084,795.00	-
Kindergarten Social Work Service(Eastern & Wan Chai)(E/W 4)	146,440.00	-
Short-term Food Assistance Service Teams-Food Cost	22,756,509.00	29,686,912.00
The Pilot Scheme on On-Site Pre-School Rehabilitation Service(OPRS)Rent and Rates	-	331,195.00
Pilot Scheme on Training to Foreign Domestic Helpers in Care for Persons with Disabilities	15,000.00	-
One-off Allocation for Providing Assistance to Persons with Disabilities under the Government Public Transport Fare Concession Scheme for the Elderly and Eligible Persons with Disabilities	46,902.00	-
<b>Total</b>	<b>87,191,923.00</b>	<b>105,611,256.00</b>
<b><u>b. Expenditure</u></b>		
Dementia Supplement for Residential Elderly Services	6,177,715.50	6,241,370.08
Infirmity Care Supplement for Residential Elderly Services	2,511,340.00	3,267,837.08
Emergency Foster Care Allowance	3,168,081.41	3,970,014.20
Foster Care Allowance	4,040,101.80	3,931,642.00
Time-defined Subsidy Scheme Extended Hours Service Users	20,250.60	15,960.20
Visting Medical Practitioner Scheme	-	4,635.40
Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-School Rehabilitation Services	45,000.00	87,400.00
Allowances for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight On-site-on-call Allowance)	2,180,498.74	2,049,260.26
Neighbourhood Support Child Care Project (NSCCP)- Contract Subsidy	2,279,380.33	1,552,100.26
NSCCP- Subsidy for Fee Reduction/Waiving	-	423,404.80
NSCCP- Subsidy for Incentive Payment	144,921.00	148,638.00
NSCCP- Rent & Rates	-	90,330.00
Time-defined Supplementary Grant to Operator of Wing Lung Bank Golden Jubilee Sheltered Workshop & Hostel / Hang Ngai Workshop & Hostel	-	27,789.20



<b><u>b. Expenditure</u></b>	<b>2023-24</b>	<b>2022-23</b>
	<b>\$</b>	<b>\$</b>
Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy Programmes	4,514,543.00	3,360,000.00
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Service	4,845,859.61	4,721,166.97
Cash Subsidy for Integrated Support Service for Persons with Severe Physical Disabilities	2,928,063.40	3,188,731.30
Time-defined Subsidy Scheme for Occasional Child Care Service	37,257.50	20,227.60
Pilot Scheme on Multi-disciplinary Outreaching Support Teams for the Elderly (MOSTE) - Annual Funding Allocation	-	27,364,050.24
MOSTE- Annual Rent and Rates	-	1,257,433.33
Subsidy for Enhanced Support for Ethnic Minority Children in Special Care Centre	366,047.61	94,646.53
Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centres	202,184.41	136,923.94
Time-defined Service Contract of Social Work Service for Pre-Primary Institutions- Allocation		
- Allocation	14,986,760.67	10,532,577.46
- Rent and Rates	1,094,850.71	720,813.78
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
Short-term Food Assistance Service Teams-Food Cost	20,192,558.21	23,698,075.44
Pilot Scheme on Training to Foreign Domestic Helpers in Care for Persons with Disabilities	-	-
One-off Allocation for Providing Assistance to Persons with Disabilities under the Government Public Transport Fare Concession Scheme for the Elderly and Eligible Persons with Disabilities	-	-
<b>Total</b>	<b>69,735,414.50</b>	<b>97,646,898.07</b>

**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 be included as Other Income in AFR. In this respect, donations should be included if it is used to finance expenditure of the FSA services/ FSA-related activities reflected in the AFR.

The breakdown on Other Income is as follows:

	2023-24	2022-23
	\$	\$
<b>Other Income</b>		
(a) Programme Income	2,970,243.80	5,373,679.10
(b) Production income	5,897,152.71	4,501,137.08
(c) Donation	-	-
(d) Income from Other Activities	11,153,216.56	11,604,993.53
(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	1,372,681.72	1,752,260.02
<b>Sub-Total</b>	<u>21,393,294.79</u>	<u>23,232,069.73</u>
Less : Utilised allocation under CI-ASCP/Enhanced ASCP-FWSS which forms as part of Other Income*	-	-
<b>Total</b>	<u>21,393,294.79</u>	<u>23,232,069.73</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.	70	52,228,579.50
HK\$800,001 - HK\$900,000 p.a.	22	18,673,835.55
HK\$900,001 - HK\$1,000,000 p.a.	21	20,003,990.44
HK\$1,000,001 - HK\$1,100,000 p.a.	11	11,530,811.00

HK\$1,100,001 - HK\$1,200,000 p.a.	4	4,527,605.20
>HK\$1,200,000 p.a.	15	19,914,353.20

## 7. Other Charges

The breakdown on Other Charges is as follows:

Other Charges	2023-24	2022-23
	\$	\$
(a) Utilities	25,427,932.12	22,609,585.05
(b) Food	40,531,957.56	36,775,889.41
(c) Administrative Expenses	72,466,445.14	20,158,146.36
(d) Stores and Equipment	33,412,067.99	28,047,561.15
(e) Repair and Maintenance	28,013,285.49	27,151,919.43
(f) Special Allowances	6,570,586.08	6,212,389.41
(g) Programme Expenses	16,743,746.14	9,492,997.28
(h) Transportation and Travelling	6,161,245.11	6,380,205.26
(i) Insurance	7,718,599.50	8,139,544.06
(j) Medical and Dental Expenses	8,603,674.13	9,652,888.20
(k) Staff Medical and Hospitalisation Allowance	2,743,971.33	2,625,780.79
(l) Miscellaneous	31,594,197.92	24,711,015.48
<b>Sub-Total</b>	<b>279,987,708.51</b>	<b>201,957,921.88</b>
Less: Utilised allocation under CI- ASCP/Enhanced ASCP/ASCP(PC)-FWSS* which forms as part of Other Income	-	-
<b>Total</b>	<b>279,987,708.51</b>	<b>201,957,921.88</b>

\*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
	\$	\$	\$	\$	\$
<b>Income</b>					
Lump Sum Grant	1,299,312,155.00	-	-	-	1,299,312,155.00
Fee Income	45,920,602.00	-	-	-	45,920,602.00
Other Income	21,393,294.79	-	-	-	21,393,294.79
Interest Received (Note (1))	24,474,907.61	-	-	-	24,474,907.61
Rent and Rates	-	-	31,374,844.00	-	31,374,844.00
Central Items	-	-	-	87,191,923.00	87,191,923.00
<b>Total Income (a)</b>	<b>1,391,100,959.40</b>	<b>-</b>	<b>31,374,844.00</b>	<b>87,191,923.00</b>	<b>1,509,667,726.40</b>
<b>Expenditure</b>					
Personal Emoluments	1,030,423,066.50	-	-	-	1,030,423,066.50
Other Charges	279,987,708.51	-	-	-	279,987,708.51
Rent and Rates	-	-	36,948,405.38	-	36,948,405.38
Central Items	-	-	-	69,735,414.50	69,735,414.50
<b>Total Expenditure (b)</b>	<b>1,310,410,775.01</b>	<b>-</b>	<b>36,948,405.38</b>	<b>69,735,414.50</b>	<b>1,417,094,594.89</b>
<b>Surplus / (Deficit) for the Year (a) - (b)</b>	<b>80,690,184.39</b>	<b>-</b>	<b>(5,573,561.38)</b>	<b>17,456,508.50</b>	<b>92,573,131.51</b>
<u>Less:</u> Surplus / (Deficit) of Provident Fund	29,121,223.73	-	-	-	29,121,223.73
	51,568,960.66	-	(5,573,561.38)	17,456,508.50	63,451,907.78
<b>Surplus / (Deficit) b/f (Note (2))</b>	<b>297,392,679.18</b>	<b>116,634,631.46</b>	<b>(16,758,354.22)</b>	<b>30,650,981.97</b>	<b>427,919,938.39</b>
<u>Add:</u> Refund from Government	348,961,639.84	116,634,631.46	(22,331,915.60)	48,107,490.47	491,371,846.17
	-	-	-	-	-
<u>Less:</u> Refund to Government	(19,113,414.66)	-	(1,134,509.56)	(15,441,245.47)	(35,689,169.69)
	-	-	-	-	-
Payment for PLK Home Care Services System (PLKHCS)	-	-	-	-	-
Adjustment for Reimbursement of Rent, Rates and Gov't Rent expenses for the period from 2018/19 to 2022/23	-	-	(277,304.01)	-	(277,304.01)
Transfer from LSG Reserve to cover the salary adjustment for Dementia Supplement and Infirmary Care Supplementary(Note (3))	-	-	-	-	-
Adjustment for utilised allocation under <u>Enhanced</u> ASCP-FWSS*(over-estimated)/under-estimated in previous year(s)	-	-	-	-	-
<b>Surplus / (Deficit) c/f (Note (4))</b>	<b>329,848,225.18</b>	<b>116,634,631.46</b>	<b>(23,743,729.17)</b>	<b>32,666,245.00</b>	<b>455,405,372.47</b>

**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.\$329,848,225.18) will be capped at 25% of the NGO's operating expenditure (i.e. Total Expenditure (\$1,259,695,034.74) excluding Provident Fund Contribution (\$50,715,740.27)) 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.Postition 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.\$329,848,225.18) will be capped at 25% of the NGO's operating expenditure (i.e. Total Expenditure (\$1,259,695,034.74) excluding Provident Fund Contribution (\$50,715,740.27)) for the year.
- (ii) Without SS[i.e.Postition 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 details of 4(i) and 4(ii) above, please also refer to SWD's letter under reference (11) in SWD/S/109/1/10 of 4 April 2022.]

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

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

Name of NGO : PO LEUNG KUK

(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 (Note 4)		Refund to Government (f)	Adjustment (Note 9)	Surplus/(Deficit) c/f (Note 6)
						(a)-(a1)-(a2)	(b)-(a1)-(a2)	(c)	(d)-(b)-(c)			
4479	Siu Ming Memorial Home Cum C & A Unit <CS>	193,180.00	\$ -	193,180.00	\$ -	\$ -	\$ -	\$ -	\$ -	(45,791.27)	-	-
7881	PLK 1984 C & A Home Cum Madam Aw Tan Kyi Home for the Aged <CS>	1,835,210.00	-	1,835,210.00	-	-	-	-	-	516,934.22	-	-
4309	Chan Au Big Yan Home for the Elderly <CS>	482,950.00	-	482,950.00	-	-	-	-	-	(64,010.03)	-	-
7920	Chan Au Big Yan Home for the Elderly <DS>	2,827,278.00	-	2,827,278.00	-	-	-	-	-	(50,117.87)	-	-
7921	1984 C & A Home Cum Madam Aw Tan Kyi Home for the Aged <DS>	732,998.00	-	732,998.00	-	-	-	-	-	(30,525.13)	-	-
7983	Siu Ming Memorial Home Cum C & A Unit <DS>	2,251,351.00	-	2,251,351.00	-	-	-	-	-	(13,479.88)	-	-
1327	Li Shiu Chung Memorial Rehabilitation Centre <DS DIS>	157,071.00	-	157,071.00	-	-	-	-	-	(1,788.40)	-	-
5823	Padma & Han Haniela Integrated Rehabilitation Centre <DS DIS>	209,428.00	-	209,017.50	-	410.50	-	-	-	140,559.20	-	410.50
4438	Emergency Foster Care (TD30/6/2023)	2,395,440.00	-	817,281.41	-	1,578,158.59	-	N.A	-	710,705.80	-	1,578,158.59
4253	Emergency Foster Care (TD30/6/2023)	798,480.00	-	783,600.00	-	14,880.00	-	N.A	-	6,960.00	-	14,880.00
4457	Emergency Foster Care (TD30/6/2023)	798,480.00	-	783,600.00	-	14,880.00	-	N.A	-	6,960.00	-	14,880.00
1929	Emergency Foster Care (In-Situ Expansion by 5 Places)(TD30/6/2023)	798,480.00	-	783,600.00	-	14,880.00	-	N.A	-	6,960.00	-	14,880.00
4356	Foster Care	4,937,478.00	-	4,040,101.80	-	897,376.20	-	N.A	-	913,828.00	-	897,376.20
4508												
T556	Subsidy Scheme for Extended Hours Service Users	115,243.00	-	20,250.60	-	94,992.40	-	N.A	-	99,282.80	-	94,992.40
6029	Training Subsidy for CCS/SCCW in Pre-School Rehabilitation Services	240,000.00	-	45,000.00	-	195,000.00	-	N.A	-	509,896.50	-	704,896.50
6577	Training Sponsorship Scheme for Two-Year MOTMPT Programmes of PolyU	8,396,108.00	-	4,514,543.00	-	3,881,565.00	-	N.A	-	(160,000.00)	-	3,881,565.00
4320	Children's Section	496,505.00	-	306,862.31	-	189,642.69	-	N.A	-	147,698.30	-	189,642.69
4493	Tai Hang Tung Small Group Home	139,647.00	-	120,624.05	-	19,022.95	-	N.A	-	15,607.55	-	19,022.95

Unit Code and Name/ Remittance Advice No.	Subvented Element	Subvention Released (Note 14)	Reimbursement of Maternity Leave Pay(RMLP) Scheme reimbursement received	Actual Expenditure (Note 2a)	Actual Expenditure Incurred under RMLP Scheme	Surplus (Note 3)	Deficit for the Year		Surplus/(Deficit) to Government	Adjustment (Note 9)	Surplus/(Deficit) c/f (Note 6)
							Deficit (Note 3)	Deficit/(Surplus) transferred to LSG (Note 4)			
(Note 7)	[a]	(Note 1b)#	(a)-(b)#	[a2]	(Note 2b)#	(a)-(a2)	(b)-(a1)-(a2)	(c)	(f)	(g)	(g)-(e)-(f)-(h)-(i)
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4362 Tsuang Kwan O Small Group Home	Overnight On-site-on-call Allowance	139,647.00	-	119,855.57	-	19,791.43	-	N.A	21,075.26	-	19,791.43
4475 Stek Kip Mei Small Group Home	Overnight On-site-on-call Allowance	139,647.00	-	102,982.83	-	36,664.17	-	N.A	31,011.67	-	36,664.17
4361 Sheung Chun Small Group Home	Overnight On-site-on-call Allowance	139,647.00	-	130,532.48	-	9,114.52	-	N.A	8,763.45	-	9,114.52
4490 Sun Chui Small Group Home	Overnight On-site-on-call Allowance	139,647.00	-	115,332.75	-	24,314.25	-	N.A	22,705.10	-	24,314.25
4338 Heng On Small Group Home	Overnight On-site-on-call Allowance	139,647.00	-	129,887.67	-	9,759.33	-	N.A	11,652.45	-	9,759.33
4482 Tai Wo Small Group Home	Overnight On-site-on-call Allowance	139,647.00	-	113,761.93	-	25,885.07	-	N.A	21,372.57	-	25,885.07
4331 Fung Tak Small Group Home	Overnight On-site-on-call Allowance	139,647.00	-	123,747.40	-	15,899.60	-	N.A	15,000.12	-	15,899.60
7370 Pak Tin Small Group Home	Overnight On-site-on-call Allowance	139,647.00	-	128,848.46	-	10,798.54	-	N.A	8,369.45	-	10,798.54
7333 Yiu Tung Small Group Home	Overnight On-site-on-call Allowance	139,647.00	-	96,289.50	-	43,357.50	-	N.A	33,715.88	-	43,357.50
7334 Yiu Fook Small Group Home	Overnight On-site-on-call Allowance	139,647.00	-	126,855.24	-	12,791.76	-	N.A	8,696.79	-	12,791.76
7610 Choi Fai Small Group Home	Overnight On-site-on-call Allowance	139,647.00	-	128,988.82	-	10,648.18	-	N.A	10,476.09	-	10,648.18
1105 Shui Chuen O Small Group Home(1/2)(3)(4)(Time Defined 29/6/2027)	Overnight On-site-on-call Allowance	558,532.00	-	435,919.73	-	122,612.27	-	N.A	142,204.06	-	122,612.27
6431 Regularised Neighbourhood Support Child Care Project - North	Neighbourhood Support Child Care Project- Contract Subsidy	4,395,865.00	-	2,279,380.33	-	2,116,484.67	-	N.A	633,916.00	-	2,750,400.67
6431 Regularised Neighbourhood Support Child Care Project - North	Neighbourhood Support Child Care Project- Rent and Rates	49,314.00	-	-	-	49,314.00	-	N.A	-	-	49,314.00
6432 RNSCCP-North(Subsidy for Fee Waiving/Reduction)	Neighbourhood Support Child Care Project- Subsidy for Fee Reduction/Waiving	-	-	-	-	-	-	N.A	1,394,696.93	-	1,394,696.93
6431 RNSCCP-Subsidy for Incentive Payment	Neighbourhood Support Child Care Project- Contract Subsidy	-	-	144,921.00	-	-	144,921.00	N.A	361,673.50	-	216,752.50
6339 Subsidy Scheme for Occasional Child Care Service(Time-Defined 31/3/2026)	Time-defined Subsidy Scheme for Occasional Child Care Service	393,525.00	-	37,257.50	-	356,267.50	-	N.A	383,791.40	-	356,267.50
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	4,078,620.00	-	4,845,839.61	-	-	767,239.61	N.A	1,675,194.38	-	907,954.77
6468 Financial Incentive Scheme for Mentors of Employees with Disabilities(Time-Defined 30/11/2015)	Financial Incentive Scheme for Mentors of Employees with Disabilities	-	-	-	-	-	-	N.A	156,708.00	-	156,708.00

Unit Code and Name/ Remittance Advice No. (Note 7)	Subvented Element	Subvention Released (Note 1a) [a]	Reimbursement of Maternity Leave Pay(RMLP) Scheme reimbursement received (Note 1b)# [a]	Actual Expenditure (Note 2a) [a2]	Actual Expenditure Incurred under RMLP Scheme (Note 2b)# (Note 2b)#	Deficit for the Year Deficit/(Surplus) transferred to LSG (Note 4)		Surplus/(Deficit) b/f (Note 5) (c)	Refund to Government (f)	Adjustment (Note 9) (g)	Surplus/(Deficit) c/f (Note 6) (g)-(e)+(f)-(d)-(h)-(i)
						Deficit (Note 3) (b)-(a)-(a2)	Adjusted Deficit (d)-(b)-(c)				
5757 Integ Supp ser for Pers with severe Phy Disabilities [Central item] (TD31/10/2023)	Cash Subsidy for Integrated Support Service for Persons with Severe Physical Disabilities	4,276,800.00	-	2,928,063.40	-	\$	N.A.	1,088,068.70	1,088,068.70	-	1,348,736.60
5853 Pilot Scheme on Multi disciplinary Outreaching Support Teams for the Elderly(MOSTE)- Annual Funding Allocations	Pilot Scheme on Multi disciplinary Outreaching Support Teams for the Elderly(MOSTE)- Annual Funding Allocations	-	-	-	-	\$	N.A.	11,434,559.19	11,434,559.19	-	-
5853 Pilot Scheme on Multi disciplinary Outreaching Support Teams for the Elderly(MOSTE)	(MOSTE)-Annual Rent and Rates	1,257,433.00	-	-	-	\$	N.A.	(1,257,432.93)	-	-	0.07
4706 Yuen Long Early Learning Centre [Central item]	Subsidy for Enhanced Support for Ethnic Minority Children in Special Care Centre	-	-	99,411.79	-	\$	N.A.	200,000.00	-	-	100,388.21
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	-	75,381.73	-	\$	N.A.	101,271.77	-	-	125,890.04
7517 Chao King Lin Early Learning Centre (SCCC) [Central item]	Subsidy for Enhanced Support for Ethnic Minority Children in Special Care Centre	-	-	100,070.09	-	\$	N.A.	100,000.00	-	-	(70.09)
AF22 Hoi Tat Child Development Centre(SCCC)(CI)	Subsidy for Enhanced Support for Ethnic Minority Children in Special Care Centre	240,000.00	-	91,184.00	-	\$	N.A.	-	-	-	148,816.00
5876 Chao King Lin Early Learning Centre [Central item]	Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centres	50,000.00	-	50,209.73	-	\$	N.A.	209.73	-	-	(182.38)
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	-	50,404.00	-	\$	N.A.	404.00	-	-	57,371.70
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	60,000.00	-	46,638.68	-	\$	N.A.	13,361.32	-	-	78,983.61
AD66 Hoi Tat Child Development Centre(EETC)(CI)	Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centres	-	-	54,932.00	-	\$	N.A.	54,932.00	-	-	(4,932.00)
AC84 Kindergarten Social Work Service(Team 2)(SWT-212)	Time-defined Service Contract of Social Work Service for Pre-Primary Institutions- Allocation	18,290,744.00	-	14,986,760.67	-	\$	N.A.	3,303,983.33	-	-	5,667,905.87
AC84 Kindergarten Social Work Service(Team 2)(SWT-212)	Time-defined Service Contract of Social Work Service for Pre-Primary Institutions- Rent and Rates	1,084,795.00	-	1,094,850.71	-	\$	N.A.	10,055.71	-	-	(730,869.49)
AF57 Kindergarten Social Work Service(Eastern & Wan Chau)(EAW 4)	Time-defined Service Contract of Social Work Service for Pre-Primary Institutions- Allocation	146,440.00	-	-	-	\$	N.A.	146,440.00	-	-	146,440.00
7729 Short-term Food Assistance Service Team	Short-term Food Assistance Service Teams(STEAST)-Food Cost	22,756,509.00	-	20,192,558.21	-	\$	N.A.	2,563,950.79	-	-	11,750,084.04
3418 The Pilot Scheme on On-Site Pre-School Rehabilitation Service(OPRS)	The Pilot Scheme on On-Site Pre-School Rehabilitation Service(OPRS)-Rent and Rates	-	-	-	-	\$	N.A.	-	-	-	331,195.00
AF03 Pilot Scheme on Training to Foreign Domestic Helpers in Care for PWD	Pilot Scheme on Training to Foreign Domestic Helpers in Care for PWD	15,000.00	-	-	-	\$	N.A.	15,000.00	-	-	15,000.00



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)	Refund to Government (Note 9)	Adjustment (Note 9)	Surplus/(Deficit) c/f (Note 6)
							Deficit (Note 3)	Deficit/(Surplus) transferred to LSG (Note 4)				
(Note 7)		[a.]	(Note 1b)#	[a2]	(Note 2b)#	(a)=(a1)-(a2)	(b)=(a1)-(a2)	(c)	(c)	(f)	(g)	(g)=(e)+(f)-(g)
AI77	Providing Assistance to PWDs under the Govt Transport Fare Concession Scheme(\$2 Scheme)	\$ 46,902.00	\$ -	\$ -	\$ -	\$ 46,902.00	\$ -	\$ N/A	\$ -	\$ -	\$ -	\$ 46,902.00
<b>TOTAL</b>		<b>87,191,923.00</b>	<b>-</b>	<b>69,735,414.30</b>	<b>-</b>	<b>18,633,752.43</b>	<b>1,177,243.93</b>	<b>-</b>	<b>30,650,981.97</b>	<b>15,441,245.47</b>	<b>-</b>	<b>32,666,245.00</b>

# 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(f) of Points to Note on Preparation of AFR and Analysis Schedules in reporting the amounts of subvention.

Notes:

- 1(a). The figures for the whole financial year are extracted from the payroll for March (Final) or remittance advice(s) issued by the Treasury or allocation letter(s) issued by Social Welfare Department of the financial year.
- 1(b). This amount represents any reimbursement received from the RMLP Scheme if the NGO has temporarily paid the expenditure out of the allocation from the saved element(see Note 2(b) below).
- 2(a). Actual expenditure represents the total expenditure incurred including provident fund for the respective services after netting off(i) programme income and (ii) expenditure under RMLP Scheme mentioned in Note 2(b) below, if any.
- 2(b). This amount represents the additional four weeks RMLP(i.e. the 11th to 14th weeks)paid to the employee out of the corresponding allocation.
3. Surplus/ Deficit for each element represents the difference between subvention released and actual expenditure.
4. Deficit Lr-o 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/10472 Pt.18 dated 4 March 2020.
  - (i) Dementia Supplement for Elderly with Disabilities
  - (ii) Infirmary Care Supplement for the Aged Blind Persons
  - (iii) Dementia Supplement for Residential Elderly Services
  - (iv) Infirmary Care Supplement for Residential Elderly Services
5. "Surplus brought forward (b/f)" means surplus, if any, arising from operations in previous years.
6. "Surplus carried forward (c/f)" means surplus brought forward less refund to Government plus surplus, if any, arising from operations in current year.
7. Unit code and name /remittance advice no. are extracted from the payroll from SWD and remittance advice from the Treasury respectively.
8. The central items as listed above may not be exhaustive and any relevant details of central items released and/or expended during the year where appropriate, should also be included.
9. For ASCP/Enhanced ASCP, the adjustment includes the amount of expenditure overstated/(underrated) in previous year(s) after taking into account the actual claw-back amount(s) per SWD's allocation letter(s), if any

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

Name of Agency : **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	73,000.00	9,748.00	-
	Total	-	984,260.00	968,392.00	15,868.00	-
4303 Chow Hung Pui Day Care Centre for the Elderly	Rent	31,133.00	56,725.00	138,645.60	-	81,920.60
	Rates	-	27,298.00	29,800.00	-	2,502.00
	Total	31,133.00	84,023.00	168,445.60	-	84,422.60
4304 Chan Au Big Yan Home for the Elderly	Rent	-	-	5,400.00	-	5,400.00
	Rates	-	85,200.00	76,600.00	8,600.00	-
	Total	-	85,200.00	82,000.00	8,600.00	5,400.00
4315 Central Administration	Rent	309,577.00	-	212,564.00	-	212,564.00
	Rates	-	-	352,720.00	-	352,720.00
	Total	309,577.00	-	565,284.00	-	565,284.00
4331 Fung Tak Small Group Home	Rent	1,700.00	108,532.00	110,232.00	-	1,700.00
	Rates	-	10,197.00	10,600.00	-	403.00
	Total	1,700.00	118,729.00	120,832.00	-	2,103.00
4338 Heng On Small Group Home	Rent	1,189.00	109,859.00	111,048.00	-	1,189.00
	Rates	-	7,370.00	7,000.00	370.00	-
	Total	1,189.00	117,229.00	118,048.00	370.00	1,189.00
4355 88 Kwun Tong Sheltered Workshop	Rent	28,413.00	661,307.00	691,720.00	-	30,413.00
	Rates	5,075.00	55,706.00	67,700.64	-	11,994.64
	Total	33,488.00	717,013.00	759,420.64	-	42,407.64
4361 Sheung Chun Small Group Home	Rent	-	109,368.00	109,368.00	-	-
	Rates	-	8,945.00	10,100.00	-	1,155.00
	Total	-	118,313.00	119,468.00	-	1,155.00
4362 Tseung Kwan O Small Group Home	Rent	-	109,368.00	109,368.00	-	-
	Rates	-	8,945.00	10,100.00	-	1,155.00
	Total	-	118,313.00	119,468.00	-	1,155.00
4383 Enhancement of Community Support Services for Elderly Persons	Rent	24,625.00	1,029,643.00	1,060,105.87	-	30,462.87
	Rates	-	159,900.00	146,300.00	13,600.00	-
	Total	24,625.00	1,189,543.00	1,206,405.87	13,600.00	30,462.87
4439 Shek Kip Mei Vocational Service Centre	Rent	-	800,232.00	799,697.00	535.00	-
	Rates	-	63,864.00	77,600.00	-	13,736.00
	Total	-	864,096.00	877,297.00	535.00	13,736.00
4475 Shek Kip Mei Small Group Home	Rent	-	105,648.00	105,648.00	-	-
	Rates	-	10,554.00	11,140.00	-	586.00
	Total	-	116,202.00	116,788.00	-	586.00
4478 Siu Ming Memorial Home-Cum-Care & Attention Unit	Rent	-	2,158,416.00	2,148,186.00	10,230.00	-
	Rates	23,553.00	172,447.00	210,640.00	-	38,193.00
	Total	23,553.00	2,330,863.00	2,358,826.00	10,230.00	38,193.00
4490 Sun Chui Small Group Home	Rent	-	86,304.00	86,304.00	-	-
	Rates	-	6,869.00	6,460.00	409.00	-
	Total	-	93,173.00	92,764.00	409.00	-
4492 Tai Wo Small Group Home	Rent	1,235.00	110,137.00	111,372.00	-	1,235.00
	Rates	-	7,871.00	7,540.00	331.00	-
	Total	1,235.00	118,008.00	118,912.00	331.00	1,235.00
4493 Tai Hang Tung Small Group Home	Rent	-	104,160.00	104,160.00	-	-
	Rates	-	10,018.00	10,480.00	-	462.00
	Total	-	114,178.00	114,640.00	-	462.00
4536 Y.C. Cheng Day Activity Centre Cum Hostel	Rent	-	226,800.00	201,600.00	25,200.00	-
	Rates	-	378,000.00	334,000.00	44,000.00	-
	Total	-	604,800.00	535,600.00	69,200.00	-

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

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	33,251.00	679,893.00	711,834.00	-	31,941.00
	Rates	-	45,079.00	53,200.00	-	8,121.00
	Total	33,251.00	724,972.00	765,034.00	-	40,062.00
7318 King Lam Hostel	Rent	-	477,216.00	474,336.00	2,880.00	-
	Rates	-	36,968.00	33,400.00	3,568.00	-
	Total	-	514,184.00	507,736.00	6,448.00	-
7333 Yiu Tung Small Group Home	Rent	-	106,392.00	106,392.00	-	-
	Rates	-	14,847.00	16,000.00	-	1,153.00
	Total	-	121,239.00	122,392.00	-	1,153.00
7334 Yiu Fook Small Group Home	Rent	-	106,392.00	106,392.00	-	-
	Rates	-	15,563.00	16,600.00	-	1,037.00
	Total	-	121,955.00	122,992.00	-	1,037.00
7370 Pak Tin Small Group Home	Rent	-	96,720.00	96,720.00	-	-
	Rates	-	9,482.00	9,700.00	-	218.00
	Total	-	106,202.00	106,420.00	-	218.00
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	196,500.00	28,500.00	-
	Total	-	226,000.00	197,500.00	28,500.00	-
7377 1982 Board of Directors Day Care Centre for the Elderly	Rent	-	-	-	-	-
	Rates	-	68,620.00	65,500.00	3,120.00	-
	Total	-	68,620.00	65,500.00	3,120.00	-
7441 Yuen Fung Po Tim Memorial Hostel	Rent	-	472,440.00	472,440.00	-	-
	Rates	-	51,495.00	49,699.36	1,795.64	-
	Total	-	523,935.00	522,139.36	1,795.64	-
7610 Choi Fai Small Group Home	Rent	-	101,184.00	101,184.00	-	-
	Rates	-	13,596.00	14,500.00	-	904.00
	Total	-	114,780.00	115,684.00	-	904.00
4513 Yao Ling Sun Hostel	Rent	-	1,113,768.00	1,113,768.00	-	-
	Rates	-	84,600.00	76,000.00	8,600.00	-
	Total	-	1,198,368.00	1,189,768.00	8,600.00	-
4507 Sunrise Court	Rent	-	378,696.00	378,696.00	-	-
	Rates	-	31,841.00	35,800.00	-	3,959.00
	Total	-	410,537.00	414,496.00	-	3,959.00
4333 Tian Teck Proactive Concern for the Elderly	Rent	15,600.00	48,000.00	59,400.00	-	11,400.00
	Rates	-	27,190.00	29,800.00	-	2,610.00
	Total	15,600.00	75,190.00	89,200.00	-	14,010.00
4518 Lau Chan Siu Po District Elderly Community Centre	Rent	53,165.00	165,784.00	218,948.40	-	53,164.40
	Rates	-	47,871.00	51,560.00	-	3,689.00
	Total	53,165.00	213,655.00	270,508.40	-	56,853.40
4346 Lau Chan Siu Po Integrated Rehabilitation Centre - HSMH Cum DAC	Rent	13,385.00	882,998.00	899,416.30	-	16,418.30
	Rates	5,606.00	54,472.00	65,975.00	-	11,503.00
	Total	18,991.00	937,470.00	965,391.30	-	27,921.30
4347 Lau Chan Siu Po Integrated Rehabilitation Centre (HMMH)-Provision of Health Care Service	Rent	-	121,793.00	121,918.80	-	125.80
	Rates	-	7,942.00	9,100.00	-	1,158.00
	Total	-	129,735.00	131,018.80	-	1,283.80
4348 Lau Chan Siu Po Integrated Rehabilitation Centre - Supported Hostel	Rent	-	60,896.00	60,959.40	-	63.40
	Rates	-	3,971.00	4,550.00	-	579.00
	Total	-	64,867.00	65,509.40	-	642.40
4349 Lau Chan Siu Po Integrated Rehabilitation Centre - IVRSC	Rent	15,480.00	172,760.00	188,398.50	-	15,638.50
	Rates	347.00	9,528.00	11,375.00	-	1,847.00
	Total	15,827.00	182,288.00	199,773.50	-	17,485.50
4441 Wai On Home for Women	Rent	181,122.00	176,460.00	182,643.32	-	6,183.32
	Rates	-	67,260.00	308,948.07	-	241,688.07
	Total	181,122.00	243,720.00	491,591.39	-	247,871.39

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

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	14,800.00	567.00	-
	Total	-	269,071.00	268,504.00	567.00	-
4384 Li Shiu Chung Memorial REHAB Centre	Rent	-	90,000.00	79,200.00	10,800.00	-
	Rates	-	149,161.00	130,000.00	19,161.00	-
	Total	-	239,161.00	209,200.00	29,961.00	-
4350 Newcomers' Ward Annex in Chun Shek	Rent	-	287,928.00	287,928.00	-	-
	Rates	-	23,614.00	25,900.00	-	2,286.00
	Total	-	311,542.00	313,828.00	-	2,286.00
4443 Dawn Court	Rent	-	496,992.00	496,992.00	-	-
	Rates	-	42,932.00	49,000.00	-	6,068.00
	Total	-	539,924.00	545,992.00	-	6,068.00
4477 PLK Pokfulam Rehabilitation Centre(DAC Cum Hostel)- Provision of Physiotherapy Service	Rent	614,415.00	94,653.00	716,978.28	-	622,325.28
	Rates	21,611.00	120,389.00	145,000.00	-	24,611.00
	Total	636,026.00	215,042.00	861,978.28	-	646,936.28
4431 PLK Chao King Lin Early Learning Centre (SCCC)	Rent	-	480,768.00	469,143.00	11,625.00	-
	Rates	1.00	32,199.00	44,200.00	-	12,001.00
	Total	1.00	512,967.00	513,343.00	11,625.00	12,001.00
4436 Victim Support Programme for Victims of Family Violence	Rent	785.00	224,755.00	225,540.00	-	785.00
	Rates	-	21,107.00	20,500.00	607.00	-
	Total	785.00	245,862.00	246,040.00	607.00	785.00
4519 PLK Tin Chak Vocational Services Centre (IVRSC)	Rent	19,180.00	1,136,496.00	1,157,666.00	-	21,170.00
	Rates	19,668.00	42,932.00	86,600.00	-	43,668.00
	Total	38,848.00	1,179,428.00	1,244,266.00	-	64,838.00
5747 PLK Padma & Hari Harilela Integrated Rehabilitation Centre (IRSC)	Rent	-	-	-	-	-
	Rates	-	416,140.00	394,000.00	22,140.00	-
	Total	-	416,140.00	394,000.00	22,140.00	-
4432 PLK Chu Lee Yuet Wah Day Care Centre for the Elderly (CC & SS)	Rent	-	924,733.00	412,464.00	512,269.00	-
	Rates	-	59,056.00	14,507.20	44,548.80	-
	Total	-	983,789.00	426,971.20	556,817.80	-
4334 District Support Centre for Persons with Disabilities	Rent	9,214.00	361,256.00	374,016.00	-	12,760.00
	Rates	-	27,591.00	27,700.00	-	109.00
	Total	9,214.00	388,847.00	401,716.00	-	12,869.00
4401 PLK Wing Lung Bank Golden Jubilee Sheltered Workshop & Hostel (SW CUM HMMH)	Rent	-	-	-	-	-
	Rates	-	76,897.00	67,111.10	9,785.90	-
	Total	-	76,897.00	67,111.10	9,785.90	-
4402 PLK Wing Lung Bank Golden Jubilee Sheltered Workshop & Hostel (HMMH)	Rent	-	-	-	-	-
	Rates	-	96,122.00	83,888.90	12,233.10	-
	Total	-	96,122.00	83,888.90	12,233.10	-
4506 Wan Lam May Yin Shirley NEC	Rent	181,398.00	57,739.00	239,137.00	-	181,398.00
	Rates	22,492.00	708.00	35,200.00	-	34,492.00
	Total	203,890.00	58,447.00	274,337.00	-	215,890.00
4306 PLK Koo Bin Kau Lee Day Care Centre for the Elderly	Rent	176,737.00	229,788.00	407,340.00	-	177,552.00
	Rates	-	51,000.00	49,000.00	2,000.00	-
	Total	176,737.00	280,788.00	456,340.00	2,000.00	177,552.00
4444 PLK Sham Shui Po Integrated Rehabilitation Centre (DAC)	Rent	30,716.00	209,887.00	240,602.40	-	30,715.40
	Rates	-	36,553.00	32,580.00	3,973.00	-
	Total	30,716.00	246,440.00	273,182.40	3,973.00	30,715.40
4449 PLK Sham Shui Po Integrated Rehabilitation Centre (HMMH)	Rent	22,183.00	151,585.00	173,768.40	-	22,183.40
	Rates	-	26,400.00	23,530.00	2,870.00	-
	Total	22,183.00	177,985.00	197,298.40	2,870.00	22,183.40

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

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)
		\$	\$	\$	\$	\$
4456 PLK Sham Shui Po Integrated Rehabilitation Centre (HSMH)	Rent	66,549.00	454,757.00	521,306.20	-	66,549.20
	Rates	-	79,200.00	70,590.00	8,610.00	-
	Total	66,549.00	533,957.00	591,896.20	8,610.00	66,549.20
4458 PLK Sham Shui Po Integrated Rehabilitation Centre (C&A/SD & DC/SD)	Rent	34,167.00	374,172.00	418,374.00	-	44,202.00
	Rates	-	60,923.00	54,300.00	6,623.00	-
	Total	34,167.00	435,095.00	472,674.00	6,623.00	44,202.00
4194 Tin Shui Wai Rehabilitation Centre	Rent	357,964.00	569,588.00	947,776.00	-	378,188.00
	Rates	-	116,400.00	114,400.00	2,000.00	-
	Total	357,964.00	685,988.00	1,062,176.00	2,000.00	378,188.00
4325 Home Care Service for Persons with Severe Disabilities in NT	Rent	53,223.00	58,884.00	72,744.00	-	13,860.00
	Rates	-	6,709.00	9,485.00	-	2,776.00
	Total	53,223.00	65,593.00	82,229.00	-	16,636.00
4433 PLK Angela Leong On Kei Child Development Centre	Rent	22,320.00	152,520.00	174,840.00	-	22,320.00
	Rates	-	22,459.00	21,100.00	1,359.00	-
	Total	22,320.00	174,979.00	195,940.00	1,359.00	22,320.00
1105 Shui Chuen O Small Group Home	Rent	62,712.00	428,533.00	491,245.00	-	62,712.00
	Rates	26,330.00	18,470.00	56,800.00	-	38,330.00
	Total	89,042.00	447,003.00	548,045.00	-	101,042.00
5793 Integrated Support Service for Persons with Severe Physical Disabilities(NT)	Rent	-	173,568.00	176,885.10	-	3,317.10
	Rates	-	1,000.00	33,799.00	-	32,799.00
	Total	-	174,568.00	210,684.10	-	36,116.10
4209 Ma Kam Ming Ma Cheung Fook Sien Day Care Centre for the Elderly(CC&SS)	Rent	193,564.00	8,880.00	196,514.00	-	187,634.00
	Rates	-	108,600.00	106,600.00	2,000.00	-
	Total	193,564.00	117,480.00	303,114.00	2,000.00	187,634.00
4549 PLK Wai Yin Association Child Development Centre	Rent	11,986.00	158,906.00	173,592.00	-	14,686.00
	Rates	-	10,970.00	19,000.00	-	8,030.00
	Total	11,986.00	169,876.00	192,592.00	-	22,716.00
3312 Po Leung Kuk Malina Ngai(Sham Shui Po)Child Development Centre	Rent	65,198.00	290,374.00	358,380.00	-	68,006.00
	Rates	35,278.00	4,722.00	52,000.00	-	47,278.00
	Total	100,476.00	295,096.00	410,380.00	-	115,284.00
3727 On-Site Pre-School Rehabilitation Services(OPRS)	Rent	3,439,408.00	-	5,640,437.37	-	5,640,437.37
	Rates	69,238.00	-	216,336.67	-	216,336.67
	Total	3,508,646.00	-	5,856,774.04	-	5,856,774.04
4915 On Tai Rehabilitation Centre	Rent	-	-	497,440.10	-	497,440.10
	Rates	-	-	74,518.00	-	74,518.00
	Total	-	-	571,958.10	-	571,958.10
6682 Enhanced Home and Community Care Services-Yau Tsim Mong	Rent	-	240,000.00	246,900.00	-	6,900.00
	Rates	-	-	-	-	-
	Total	-	240,000.00	246,900.00	-	6,900.00
6683 Enhanced Home and Community Care Services-Yuen Long	Rent	-	120,000.00	120,967.07	-	967.07
	Rates	-	-	-	-	-
	Total	-	120,000.00	120,967.07	-	967.07
6684 Enhanced Home and Community Care Services-Tuen Mun	Rent	-	240,000.00	241,936.16	-	1,936.16
	Rates	-	-	-	-	-
	Total	-	240,000.00	241,936.16	-	1,936.16
6685 Enhanced Home and Community Care Services-Tsuen Wan	Rent	-	229,068.00	251,001.70	-	21,933.70
	Rates	-	6,767.00	6,047.00	720.00	-
	Total	-	235,835.00	257,048.70	720.00	21,933.70

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

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) \$		
6686 Enhanced Home and Community Care Services-Kwai Tsing	Rent	-	458,136.00	543,860.10	-	85,724.10
	Rates	-	13,533.00	13,963.00	-	430.00
	Total	-	471,669.00	557,823.10	-	86,154.10
7729 Short-Term Food Assistance Service Teams	Rent	676,758.00	-	588,118.68	-	588,118.68
	Rates	42.00	-	21,237.50	-	21,237.50
	Total	676,800.00	-	609,356.18	-	609,356.18
AA03 Tko Area 65C2 Neighbourhood Elderly Centre	Rent	-	-	31,864.75	-	31,864.75
	Rates	-	-	29,200.00	-	29,200.00
	Total	-	-	61,064.75	-	61,064.75
AE87 Queens Hill Jolly Net	Rent	-	-	235,188.00	-	235,188.00
	Rates	-	-	-	-	-
	Total	-	-	235,188.00	-	235,188.00
AE84 Multi-disciplinary Outreaching Support Team for the Elderly (Tsuen Wan & Kwai Tsing)	Rent	-	-	1,452,280.53	-	1,452,280.53
	Rates	-	-	57,605.27	-	57,605.27
	Total	-	-	1,509,885.80	-	1,509,885.80
AD05 Hoi Tat Child Development Centre (SCCC)	Rent	-	-	537,047.31	-	537,047.31
	Rates	-	-	139,207.00	-	139,207.00
	Total	-	-	676,254.31	-	676,254.31
AF57 Kindergarten Social Wrok Services (Eastern & Wan Chai) (E/W 4)	Rent	-	-	359,544.00	-	359,544.00
	Rates	-	-	10,733.33	-	10,733.33
	Total	-	-	370,277.33	-	370,277.33
	Grand Total	6,977,593.00	24,397,251.00	36,948,405.38	841,498.44	13,392,652.82

**Notes :**

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