

YANG MEMORIAL METHODIST SOCIAL SERVICE

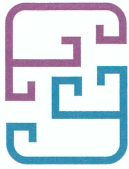
ANNUAL FINANCIAL REPORT

AS AT

31 MARCH 2020

AND

SUPPORTING ACCOUNTS



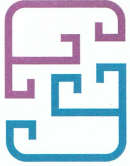
## **Review Report to the Management Board of Yang Memorial Methodist Social Service ("YMMSS")**

We have audited the financial statements of YMMSS for the year ended 31 March 2020 and have issued an unqualified auditors' report thereon dated 23 October 2020.

We conducted our review of the attached Annual Financial Report on pages 3 to 11 of YMMSS for the year ended 31 March 2020 in accordance with Practice No. 851 "Review of the Annual Financial Report of Non-governmental Organisations" issued by the Hong Kong Institute of Certified Public Accountants. The review includes considering the procedures and records relevant to the preparation of the Annual Financial Report and performing procedures to satisfy ourselves that the Annual Financial Report has been properly prepared from the books and records of YMMSS, on which the above audited financial statements of YMMSS are based.

### **Review conclusions**

- a. in our opinion the Annual Financial Report has been properly prepared from the books and records of YMMSS; and
- b. no matter have come to our attention during the course of our review, which cause us to believe that YMMSS has not:
  - i. properly accounted for the receipt of Lump Sum Grant, Provident Fund, Special One-off Grant and other social welfare subventions and expenditure in respect of Funding and Services Agreement activities and support services;
  - ii. kept separate Operating Income and Expenditure Account for each subvented service unit as required by the Lump Sum Grant Manual (LSG Manual) published by the Social Welfare Department of the Government of the HKSAR;
  - iii. prepared the Annual Financial Report in accordance with the format and requirements set out in the LSG Manual; and
  - iv. employed the staff quoted in the Provident Fund arrangements during the year ended 31 March 2020.

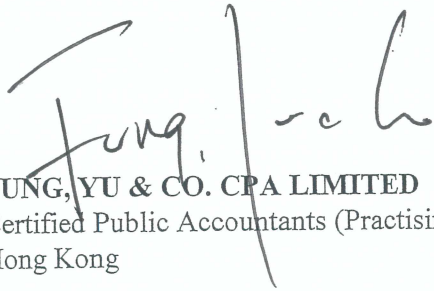


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**Review Report to the Management Board of Yang Memorial  
Methodist Social Service ("YMMSS")**

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



**FUNG, YU & CO. CPA LIMITED**  
Certified Public Accountants (Practising)  
Hong Kong

**LAU Vui Cheong**  
Practising Certificate Number: P03455



Date: 23 OCT 2020

ANNUAL FINANCIAL REPORT

NGO : YANG MEMORIAL METHODIST SOCIAL SERVICE

1 APRIL 2019 TO 31 MARCH 2020

A. INCOME	Notes	<u>2019-2020</u> \$	<u>2018-2019</u> \$
1. Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	1b	298,008,568.00	237,320,563.00
b. Provident Fund	1c	19,352,755.00	16,266,215.00
2. Fee Income	2	6,519,542.30	7,271,362.80
3. Central Items	3	10,833,884.00	21,321,648.00
4. Rent and Rates	4	7,256,871.00	6,581,708.00
5. Other Income	5	11,132,446.55	12,051,124.54
6. Interest Received		639,000.79	135,967.60
<b>TOTAL INCOME</b>		<u>353,743,067.64</u>	<u>300,948,588.94</u>
B. EXPENDITURE			
1. Personal Emoluments			
a. Salaries		238,893,326.39	204,186,363.41
b. Provident Fund	1c	16,912,422.34	15,300,361.82
c. Allowances		-	-
Sub-total	6	<u>255,805,748.73</u>	<u>219,486,725.23</u>
2. Other Charges	7	60,382,244.92	43,483,491.54
3. Central Items	3	13,650,672.28	19,327,291.65
4. Rent and Rates	4	10,013,345.44	8,039,306.67
<b>TOTAL EXPENDITURE</b>		<u>339,852,011.37</u>	<u>290,336,815.09</u>
<b>C. SURPLUS/(DEFICIT) FOR THE YEAR</b>	8	<u>13,891,056.27</u>	<u>10,611,773.85</u>

The Annual Financial Report from pages 3 to 11 has been prepared in accordance with the requirements as set out in the Lump Sum Grant Manual.

SIGNATURE

SIGNATURE

CHAIRPERSON

Date : 23 OCT 2020

NGO HEAD / HEAD OF SOCIAL WELFARE SERVICES

Date : 23 OCT 2020

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 :

<u>Provident Fund Contribution</u>	<u>Snapshot Staff</u>	<u>6.8% and Other Posts</u>	<u>Total</u>
	\$	\$	\$
Subvention Received	2,324,899.00	17,027,856.00	19,352,755.00
Provident Fund Contribution Paid during the year	(2,123,103.09)	(14,789,319.25)	(16,912,422.34)
Surplus/(Deficit) for the year	201,795.91	2,238,536.75	2,440,332.66
Add : Surplus / (Deficit) b/f	364,795.56	9,164,188.28	9,528,983.84
Additional PF for 6.8% posts for 2017/18 or before arising from departure of Snapshot Staff	-	114,144.00	114,144.00
Less: Refund to Government			
Surplus in 2017/18 for Snapshot Staff	(434,492.00)	-	(434,492.00)
Adjustment per SWD Letter dated 13 May 2020 Ref: (33) in SWD SF/SAS/4-65/162(828)III	(1.00)	1.08	0.08
Surpls/(Deficit) c/f	<u>132,098.47</u>	<u>11,516,870.11</u>	<u>11,648,968.58</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.

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

a. Income	<u>2019-2020</u> \$	<u>2018-2019</u> \$
Dementia Supplement for Elderly with Disabilities	-	-
Infirmiry Care Supplement for the Aged Blind Persons	-	-
Dementia Supplement for Residential Elderly Services	-	-
Infirmiry Care Supplement for Residential Elderly Services	-	-
Dementia Supplement for Day Care Centres/units for the Elderly	-	77,878.00
Foster Care Allowance/Emergency Foster Care Allowance	-	-
After School Care Programme - Fee Waiving Subsidy Scheme	140,400.00	145,800.00
Temporary Financial Aid	-	-
Emergency Fund	-	-
Time-defined Subsidy Scheme for Extended Hours Child Care Service Users	5,408.00	5,408.00
Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services	-	-
Short-term Rental Assistance	-	-
Allowances for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight On-site-on-call Allowance)	-	-
Neighbourhood Support Child Care Project (NSCCP)-Contract Subsidy	-	-
NSCCP - Subsidy for Fee Reduction/Waiving	-	-
NSCCP – Subsidy for Incentive Payment	-	-
NSCCP - Rent and Rates	-	-
Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes	-	-
Training Subsidy for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	5,349,179.00	4,355,196.00
Financial Incentive Scheme for Mentors of Employees with Disabilities	-	-
Cash Subsidy for Integrated Support Service for Persons with Severe Physical Disabilities	3,760,000.00	3,760,000.00
Time-defined Subsidy Scheme for Occasional Child Care Service	21,200.00	21,200.00
Enhanced After School Care Programme - Fee Waiving Subsidy Scheme	-	-
Navigation Scheme for Young Persons in Care Services - Operating Expenses	-	615,600.00
Navigation Scheme for Young Persons in Care Services - Training Cost	-	6,885,000.00
Navigation Scheme for Young Persons in Care Services- Operating Expenses (2020-2025)	265,200.00	-
Grant under the Pilot Scheme on On-site Pre-school Rehabilitation Services	-	5,455,566.00
One-off Subsidy for Enhanced Provision of Visiting Medical Officer for Residential Care Homes for the Elderly	-	-
One-off Subsidy for Enhanced Provision of Visiting Medical Practitioner Scheme for Residential Care Homes for the Persons with Disabilities	-	-
Pilot Scheme on Multi-disciplinary Outreaching Support Teams for the Elderly (MOSTE)	-	-
Special Grant on Manpower Support for Residential and Home-based Care Service Units in respect of the Severe Respiratory Disease associated with a Novel Infectious Agent	1,108,649.00	-
Special Allowance for Staff of Subvented Residential Service Units in respect of COVID-19	183,848.00	-
<b>Total</b>	<u>10,833,884.00</u>	<u>21,321,648.00</u>

<b>b. Expenditure</b>	<u>2019-2020</u> \$	<u>2018-2019</u> \$
Dementia Supplement for Elderly with Disabilities	-	-
Infirmiry Care Supplement for the Aged Blind Persons	-	-
Dementia Supplement for Residential Elderly Services	-	-
Infirmiry Care Supplement for Residential Elderly Services	-	-
Dementia Supplement for Day Care Centres/units for the Elderly	-	86,600.80
Foster Care Allowance/Emergency Foster Care Allowance	-	-
After School Care Programme - Fee Waiving Subsidy Scheme	123,750.00	115,650.00
Temporary Financial Aid	-	-
Emergency Fund	-	-
Time-defined Subsidy Scheme for Extended Hours Child Care Service Users	-	-
Training Subsidy Scheme for Standalone Child Care Center (CCC), KG-cum-CCC and Residential CCC	-	-
Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services	-	-
Short-term Rental Assistance	-	-
Allowances for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight On-site-on-call Allowance)	-	-
Neighbourhood Support Child Care Project (NSCCP)-Contract Subsidy	-	-
NSCCP - Subsidy for Fee Reduction/waiving	-	-
NSCCP – Subsidy for Incentive Payment	-	-
NSCCP - Rent and Rates	-	-
Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes	-	540,000.00
Training Subsidy for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	5,349,179.00	4,355,196.00
Financial Incentive Scheme for Mentors of Employees with Disabilities	-	-
Cash Subsidy for Integrated Support Service for Persons with Severe Physical Disabilities	3,389,358.83	3,396,473.74
Time-defined Subsidy Scheme for Occasional Child Care Service	-	-
Enhanced After School Care Programme - Fee Waiving Subsidy Scheme	-	-
Navigation Scheme for Young Persons in Care Services- Operating Expenses	891,474.79	664,088.15
Navigation Scheme for Young Persons in Care Services- Training Cost	3,754,884.75	4,821,198.36
Navigation Scheme for Young Persons in Care Services- Operating Expenses (2020-2025)	-	-
Grant under the Pilot Scheme on On-site Pre-school Rehabilitation Services	-	5,348,084.60
One-off Subsidy for Enhanced Provision of Visiting Medical Officer for Residential Care Homes for the Elderly	-	-
One-off Subsidy for Enhanced Provision of Visiting Medical Practitioner Scheme for Residential Care Homes for the Persons with Disabilities	-	-
Pilot Scheme on Multi-disciplinary Outreaching Support Teams for the Elderly (MOSTE)	-	-
Special Grant on Manpower Support for Residential and Home-based Care Service Units in respect of the Severe Respiratory Disease associated with a Novel Infectious Agent	-	-
Special Allowance for Staff of Subvented Residential Service Units in respect of COVID-19	142,024.91	-
<b>Total</b>	<u>13,650,672.28</u>	<u>19,327,291.65</u>

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

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

The Breakdown on Other Income is as follows:

<b>Other income</b>	<u><b>2019-20</b></u>	<u><b>2018-19</b></u>
(a) Fees and charges for services incidental to the operation of subvented services		
Designated Donation	394,893.40	532,956.07
Programme Income	10,524,566.45	11,432,403.48
(b) Others	212,986.70	85,764.99
<b>Total</b>	<u><u>11,132,446.55</u></u>	<u><u>12,051,124.54</u></u>

**6. Personal Emolument** Personal Emoluments include salary, provident fund, salary-related allowances. The analysis on number of posts with annual Personal Emoluments over \$ 700,000 each paid under LSG is appended below:

<b>Analysis of Personal Emoluments paid under LSG</b>	<b>No. of Posts</b>	<b>\$</b>
HK\$700,001-HK\$800,000 p.a.	14	10,502,164.23
HK\$800,001-HK\$900,000 p.a.	14	11,732,927.50
HK\$900,001-HK\$1,000,000 p.a.	7	6,479,165.47
HK\$1,000,001-HK\$1,100,000 p.a.	13	13,312,762.60
HK\$1,100,001-HK\$1,200,000 p.a.	2	2,302,965.13
>HK\$1,200,000 p.a.	8	10,399,913.78

**7. Other Charges** The breakdown on Other Charges is as follows:

<b>Other Charges</b>	<u><b>2019-20</b></u>	<u><b>2018-19</b></u>
	<b>\$</b>	<b>\$</b>
(a) Utilities	2,715,225.22	2,632,678.53
(b) Food	6,119,645.90	6,234,814.90
(c) Administrative Expenses	2,646,797.98	2,160,448.48
(d) Store and Equipment	4,545,178.63	2,789,971.09
(e) Repair and Maintenance	3,498,500.42	3,039,502.84
(f) Special Allowances		
(g) Programme Expenses	12,740,587.15	12,747,239.15
(h) Transportation and Travelling	1,266,543.91	1,381,297.60
(i) Insurance	3,340,409.16	2,161,734.02
(j) Miscellaneous	23,509,356.55	10,335,804.93
<b>Total</b>	<u><u>60,382,244.92</u></u>	<u><u>43,483,491.54</u></u>

Remark:

(j) Miscellaneous includes Hire of Service from 2018/19



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

	Lump Sum Grant (LSG)	Rent and Rates	Central Items	Total
	\$	\$	\$	\$
<b>Income</b>				
Lump Sum Grant	317,361,323.00	-	-	317,361,323.00
Fee Income	6,519,542.30	-	-	6,519,542.30
Other Income	11,132,446.55	-	-	11,132,446.55
Interest Received (Note (1))	639,000.79	-	-	639,000.79
Rent and Rates	-	7,256,871.00	-	7,256,871.00
Central items	-	-	10,833,884.00	10,833,884.00
<b>Total Income (a)</b>	<b>335,652,312.64</b>	<b>7,256,871.00</b>	<b>10,833,884.00</b>	<b>353,743,067.64</b>
<b>Expenditure</b>				
Personal Emoluments	255,805,748.73	-	-	255,805,748.73
Other Chagres	60,382,244.92	-	-	60,382,244.92
Rent and Rates	-	10,013,345.44	-	10,013,345.44
Central Items	-	-	13,650,672.28	13,650,672.28
<b>Total Expenditure (b)</b>	<b>316,187,993.65</b>	<b>10,013,345.44</b>	<b>13,650,672.28</b>	<b>339,852,011.37</b>
Net cash from	19,464,318.99	(2,756,474.44)	(2,816,788.28)	13,891,056.27
Less : Surplus/(Deficit) of Provident Fund	2,440,332.66	-	-	2,440,332.66
Surplus/(Deficit) for the year excluding Provident Fund	17,023,986.33	(2,756,474.44)	(2,816,788.28)	11,450,723.61
<b>Surplus/(Deficit) b/f (Note (2))</b>	<b>73,803,058.50</b>	<b>(2,227,830.82)</b>	<b>12,663,337.08</b>	<b>84,238,564.76</b>
<b>Less: Adjustment</b>				
2016/17 SWD inspection recommendation (per SWD's letter dated 14 January 2020)	177,625.20	-	(41,419.45)	136,205.75
Adjustment per SWD Letter dated 13 May 2020 Ref: (33) in SWD SF/SAS/4-65/162(828)III	-	(92,761.18)	92,761.18	-
Adjustment per SWD Letter dated 13 May 2020 Ref: (33) in SWD SF/SAS/4-65/162(828)III	-	-	6,423.60	6,423.60
Adjustment 2018/19 Rates Concessions-new sub-base for Home Care Service for Persons with Disabilities in Kowloon	-	833.30	-	833.30
<b>Add: Refund from Government</b>				
Backpayment Rent and Rates for 2018/19	-	1,248,403.00	-	1,248,403.00
<b>Less : Refund to Government</b>				
Recovery of Subvention Surpluses of Rent & Rates for 2018/19 (per SWD's letter dated 29 November 2019)	-	(27,741.00)	-	(27,741.00)
Recovery of Subvention Surpluses of Central Item for 2018/19 (per SWD's letter dated 30 November 2019) : Subsidy Scheme for Extended Hours Service Users	-	-	(5,408.00)	(5,408.00)
Recovery of Subvention Surpluses of Central Item for 2017/18 (per SWD's letter dated 30 November 2018) :Subsidy for Integrated Support Service for Persons with Severe Physical Disabilities	-	-	(363,526.26)	(363,526.26)
Recovery of Subvention Surpluses of Central Item for 2018/19 (per SWD's letter dated 30 November 2019): Time -defined Subsidy Scheme for Occasional Child Care Service	-	-	(21,200.00)	(21,200.00)
Recovery of Subvention Surpluses of Central Item for 2018/19 (per SWD's letter dated 29 November 2019): Pilot Scheme on On-Site Pre-school Rehabilitation Services	-	-	(240,095.24)	(240,095.24)
<b>Surplus/(Deficit) c/f (Note 4)</b>	<b>91,004,670.03</b>	<b>(3,855,571.14)</b>	<b>9,274,084.63</b>	<b>96,423,183.52</b>

- Notes :
- (1) Interest received on LSG and Provident Fund reserves, rent and rates, central items, Special One-off Grant are included as one item under LSG; and the item is considered as part of LSG reserve
  - (2) Accumulated balance of Lump Sum Grant Surplus b/f from previous years (including holding account) and all interest received in previous years should be included in the surplus b/f under LSG.
  - (3) Amount of LSG Reserve used to cover the salary adjustment for Dementia Supplement and Infirmary Care Supplement, if any, as per Schedule of Central Items.
  - (4) The level of LSG cumulative reserves (i.e. S) , less LSG Reserve kept in holding account, will be capped at 25% of the NGO's operating expenditure (excluding Provident Fund expenditure) for the year.

**Schedule for Central Items**  
**Analysis of Subvention and Expenditure for the Period from 1 April 2019 to 31 March 2020**

Name of Agency : Agency 828 Yang Memorial Methodist Social Service

Unit code and name / remittance advice no. (Note 7)	Subvented Element	Subvention Released (Note 1)	Actual Expenditure (Note 2)	Surplus (Note 3) (a)	Deficit for the Year			Surplus b/f (Note 5) (c)	Refund to Government (Remark 1) (f)	Surplus c/f (Note 6) (g)=(e)+(a)-(d)-(f)
					Deficit (Note 3) (b)	Deficit transferred to LSG (Note 4) (e)	Adjusted Deficit (d) = (b) - (e)			
		\$	\$	\$	\$	\$	\$			
	Program Assistants/Care Assistants before 2017/18	-	-	-	-	-	-	(Note 9) (925,792.64)	-	(925,792.64)
	Subsidy under the Home Environment Improvement Scheme for the Elderly	-	-	-	-	-	-	586,296.90	-	586,296.90
	Dementia Supplement for Elderly with Disabilities	-	-	-	-	-	-	N.A.	N.A.	N.A.
	Infirmity Care Supplement for the Aged Blind Persons	-	-	-	-	-	-	N.A.	N.A.	N.A.
	Dementia Supplement for Residential Elderly Services	-	-	-	-	-	-	N.A.	N.A.	N.A.
	Infirmity Care Supplement for Residential Elderly Services	-	-	-	-	-	-	N.A.	N.A.	N.A.
	Dementia Supplement for Day Care Centres/Units for the Elderly	-	-	-	-	N.A.	-	(31,354.40)	-	(31,354.40)
	Foster Care Allowance / Emergency Foster Care Allowance	-	-	-	-	N.A.	-	N.A.	N.A.	N.A.
3233-After School Care Programme-Late Afternoon Session	After School Care Programme - Fee Waiving Subsidy Scheme	140,400.00	123,750.00	16,650.00	-	N.A.	-	109,280.00	-	125,930.00
	Temporary Financial Aid	-	-	-	-	N.A.	-	-	-	-
	Emergency Fund	-	-	-	-	N.A.	-	-	-	-
V828 Subsidy Scheme for Extended Hours Service (EHS) Users	Time-defined Subsidy Scheme for Extended Hours Service Users (14/15 to 31/3/16)	-	-	-	-	-	-	98,233.80	-	98,233.80
V828 Subsidy Scheme for Extended Hours Service (EHS) Users	2016/17 SWD inspection recommendation "Time-defined Subsidy Scheme for Extended Hours Service Users-2015/16" (per SWD's letter dated 14 January 2020)	-	-	-	-	-	-	-	-	(52,413.10)
V828 Subsidy Scheme for Extended Hours Service (EHS) Users	Time-defined Subsidy Scheme for Extended Hours Service Users (extended to 31.8.2021)	5,408.00	-	5,408.00	-	N.A.	-	5,408.00	(5,408.00)	5,408.00
	Training Subsidy under Training Scheme for Child Care Centre (CCC), KG-cumCCC and Residential CCC	-	-	-	-	-	-	49,195.00	-	49,195.00
	Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services	-	-	-	-	N.A.	-	43,360.00	-	43,360.00
	Short-term Rental Assistance	-	-	-	-	N.A.	-	-	-	-
	Overnight On-site-on-call Allowance	-	-	-	-	N.A.	-	N.A.	N.A.	N.A.
	Neighbourhood Support Child Care Project (NSCCP) - Contract Subsidy	-	-	-	-	N.A.	-	-	-	-
	NSCCP - Subsidy for Fee Reduction/Waiving	-	-	-	-	N.A.	-	-	-	-
	NSCCP - Subsidy for Incentive Payment	-	-	-	-	N.A.	-	-	-	-
	NSCCP - Rent and Rates	-	-	-	-	N.A.	-	-	-	-
	Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes	-	-	-	-	N.A.	-	-	-	-
Remittance Advice No. 4022441,4059737,41 29165,4228281	Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	5,349,179.00	5,349,179.00	-	-	N.A.	-	-	-	-
	Financial Incentive Scheme for Mentors of Employees with Disabilities	-	-	-	-	N.A.	-	185,833.00	-	185,833.00
5758-IntegSuppSer for Pers With Severe Phy Disabilities (Central Item)	Cash Subsidy for Integrated Support Service for Persons with Severe Physical Disabilities	3,760,000.00	3,389,358.83	370,641.17	-	N.A.	-	146,739.38	(363,526.26)	153,854.29
	2016/17 SWD inspection recommendation "Cash Subsidy for Integrated Support Service for Persons with Severe Physical Disabilities" (per SWD's letter dated 14 January 2020)	-	-	-	-	-	-	-	-	(4,906.60)
	Cash Subsidy for Integrated Support Service for Persons with Severe Physical Disabilities Adjustment per Adjustment per SWD Letter dated 13 May 2020 Ref. (33) in SWD SFG/AS/4-65/162(828)III	-	-	-	-	-	-	-	-	92,761.18
	Cash Subsidy for Integrated Support Service for Persons with Severe Physical Disabilities Adjustment per Adjustment per SWD Letter dated 13 May 2020 Ref. (33) in SWD SFG/AS/4-65/162(828)III	-	-	-	-	-	-	-	-	6,423.60
6102- Subsidy Scheme For Occasional Child Care	Time-defined Subsidy Scheme for Occasional Child Care Service	21,200.00	-	21,200.00	-	N.A.	-	5,300.00	(21,200.00)	5,300.00
	2016/17 SWD inspection recommendation "Time-defined Subsidy Scheme for Occasional Child Care Service" (per SWD's letter dated 14 January 2020)	-	-	-	-	-	-	-	-	15,900.00
	Enhanced After School Care Programme - Fee Waiving Subsidy Scheme	-	-	-	-	N.A.	-	-	-	-
	Navigation Schemes for Young Persons in Care Services - Operating Expenses (Note 10)	787,500.00	891,474.79	-	(103,974.79)	N.A.	(103,974.79)	(82,969.41)	-	(186,944.20)
	Navigation Scheme for Young Persons in Care Services - Training Cost (Note 2020-2025)	(787,500.00)	3,754,884.75	-	(4,542,384.75)	N.A.	-	12,233,712.21	-	7,691,327.46
Remittance Advice No. 4292131	Navigation Scheme for Young Persons in Care Services - Operating Expenses	265,200.00	-	265,200.00	-	-	-	-	-	265,200.00
	Grant under the Pilot Scheme on On-site Pre-school Rehabilitation Services	-	-	-	-	N.A.	-	240,095.24	(240,095.24)	(0.00)
	One-off Subsidy for Enhanced Provision of Visiting Medical Officer for Residential Care Homes for the Elderly	-	-	-	-	N.A.	-	-	-	-
	One-off Subsidy for Enhanced Provision of Visiting Medical Practitioner Scheme for Residential Care Homes for the Persons with Disabilities	-	-	-	-	N.A.	-	-	-	-
	Pilot Scheme on Multi-disciplinary Outsourcing Support Teams for the Elderly (MOSTE)	-	-	-	-	-	-	-	-	-
Remittance Advice No. 4286557	Special Grant on Manpower Support for Residential and Home-based Care Service Units in respect of the Severe Respiratory Disease associated with a Novel Infectious Agent	1,108,649.00	-	1,108,649.00	-	-	-	-	-	1,108,649.00
Remittance Advice No. 4286557	Special Allowance for Staff of Subvented Residential Care Service Units in respect of COVID-19	183,848.00	142,024.91	41,823.09	-	-	-	-	-	41,823.09
	2016/17 SWD inspection recommendation "rounding error" (per SWD's letter dated 14 January 2020)	-	-	-	-	-	-	-	-	0.25
<b>TOTAL</b>		<b>10,833,884.00</b>	<b>13,650,672.28</b>	<b>1,829,571.26</b>	<b>(4,646,339.54)</b>	<b>-</b>	<b>(103,974.79)</b>	<b>12,663,337.08</b>	<b>(630,229.50)</b>	<b>9,274,084.63</b>

/...Notes

**Notes :**

- The figures for the whole financial year are extracted from the payroll for March (Final) or remittance advice(s) issued by the Treasury of the financial year.
- Actual expenditure represents the total expenditure incurred including provident fund for the respective services after netting off programme income, if any.
- Surplus/Deficit for each element represents the difference between subvention released and actual expenditure.
- Deficit i.r.o. the following central items arising from salary adjustment are transferred to the Lump Sum Grant Reserve as stated in SWD's letter ref. (33) in SWD/S/104/2 Pt. 18 dated 4 March 2020.
  - 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 plus surplus, if any, arising from operations in current year.
- Unit code and name / remittance advice no. are extracted from the payroll from SWD and remittance advice from the Treasury respectively.
- 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.
- Balance brought forward \$782,699.64 + Adjust for 2016/17 surplus reversed surplus \$140,093 = \$925,792.64

10. Supplemental agreement approved 2.5 Funding Resources "The provision at Clause 8 in addition to the Agreement, "An operating cost of not exceeding \$787,500 per 20 training places will be allocated to the Service Operator to meet the operating expenses of the Extended Scheme. The allocation will be made through virement of fund within the account kept by the Service Operator from the unspent balance of training cost arising from the dropout of the trainees since commencement of the Scheme in 2015."

**Schedule for Rent and Rates**  
**Analysis of Subvention and Expenditure for the period from 1 April 2019 to 31 March 2020**

Name of Agency : Yang Memorial Methodist Social Service

Unit Code and Name	Subvention Element	Subvention Released (Note 1)	Actual Expenditure	Surplus (Note 2)	Deficit (Note 2)
Unit 1250 IFSC	Rates	203,554.00	218,500.00	-	(14,946.00)
	Total	203,554.00	218,500.00	-	(14,946.00)
Unit 5645 Central Administration	Rent (Note 3)	-	-	-	-
	Rates	9,879.00	10,793.00	-	(914.00)
	Total	9,879.00	10,793.00	-	(914.00)
Unit 5648 CHCC/HH	Rent (Note 3)	21,720.00	29,040.00	-	(7,320.00)
	Rates	-	-	-	-
	Total	21,720.00	29,040.00	-	(7,320.00)
United 5649 CHCC/AD	Rent (Note 3)	413,405.00	423,252.00	-	(9,847.00)
	Rates	43,126.00	38,600.00	4,526.00	-
	Total	456,531.00	461,852.00	4,526.00	(9,847.00)
Unit 5656 HIC	Rent (Note 3)	701,101.00	717,051.00	-	(15,950.00)
	Rates	66,499.00	76,513.00	-	(10,014.00)
	Total	767,600.00	793,564.00	-	(25,964.00)
Unit 5659 DCS	Rent (Note 3)	149,147.00	158,808.00	-	(9,661.00)
	Rates	8,109.00	5,490.00	2,619.00	-
	Total	157,256.00	164,298.00	2,619.00	(9,661.00)
Unit 5665 YMHS	Rent (Note 3)	27,720.00	48,300.00	-	(20,580.00)
	Rates	8,452.00	8,954.00	-	(502.00)
	Total	36,172.00	57,254.00	-	(21,082.00)
Unit 5666 YOR/KC	Rent (Note 3)	118,413.00	118,413.00	-	-
	Rates	7,327.00	7,687.00	-	(360.00)
	Total	125,740.00	126,100.00	-	(360.00)
Unit 5667 VAC	Rent (Note 3)	566,252.00	580,292.00	-	(14,040.00)
	Rates	49,680.00	58,900.00	-	(9,220.00)
	Total	615,932.00	639,192.00	-	(23,260.00)
Unit 5673 DSC	Rent (Note 3)	330,776.00	336,816.00	-	(6,040.00)
	Rates	59,813.00	57,700.00	2,113.00	-
	Total	390,589.00	394,516.00	2,113.00	(6,040.00)
Unit 5683 YIC	Rent (Note 3)	681,236.00	696,876.00	-	(15,640.00)
	Rates	63,481.00	81,700.00	-	(18,219.00)
	Total	744,717.00	778,576.00	-	(33,859.00)
Sub Total		3,529,690.00	3,673,685.00	9,258.00	(153,253.00)

## Notes :

- The figures are to 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.

**Schedule for Rent and Rates**  
**Analysis of Subvention and Expenditure for the period from 1 April 2019 to 31 March 2020**

Name of Agency : Yang Memorial Methodist Social Service

Unit Code and Name	Subvention Element	Subvention Released (Note 1)	Actual Expenditure	Surplus (Note 2)	Deficit (Note 2)
Unit 5684 SIC	Rent (Note 3)	532,365.00	545,760.00	-	(13,395.00)
	Rates	42,780.00	50,500.00	-	(7,720.00)
	Total	575,145.00	596,260.00	-	(21,115.00)
Unit 5693 KHCS	Rent (Note 3)	130,272.00	220,896.00	-	(90,624.00)
	Rates	16,684.00	16,990.00	-	(306.00)
	Total	146,956.00	237,886.00	-	(90,930.00)
Unit 5794 ISS	Rent (Note 3)	277,747.00	300,504.00	-	(22,757.00)
	Rates	19,929.00	22,300.00	-	(2,371.00)
	Total	297,676.00	322,804.00	-	(25,128.00)
Unit 5796 NSSH	Rent (Note 3)	324,972.00	324,972.00	-	-
	Rates	22,079.00	28,300.00	-	(6,221.00)
	Total	347,051.00	353,272.00	-	(6,221.00)
Unit 5797 IRSC	Rent (Note 3)	332,448.00	332,448.00	-	-
	Rates	13,131.00	43,260.00	-	(30,129.00)
	Total	345,579.00	375,708.00	-	(30,129.00)
Unit 5798 IRSC	Rent (Note 3)	316,618.00	316,618.00	-	-
	Rates	12,505.00	41,200.00	-	(28,695.00)
	Total	329,123.00	357,818.00	-	(28,695.00)
Unit 5799 IRSC	Rent (Note 3)	953,162.00	958,742.00	-	(5,580.00)
	Rates	36,892.00	121,540.00	-	(84,648.00)
	Total	990,054.00	1,080,282.00	-	(90,228.00)
Unit 5925 NEC	Rent (Note 3)	318,086.00	459,995.95	-	(141,909.95)
	Rates	26,978.00	20,655.00	6,323.00	-
	Total	345,064.00	480,650.95	6,323.00	(141,909.95)
Unit 7085 DAC	Rent (Note 3)	-	-	-	-
	Rates	16,885.00	16,000.00	885.00	-
	Total	16,885.00	16,000.00	885.00	-
Unit 3772 OPRS	Rent (Note 3)	-	1,156,597.75	-	(1,156,597.75)
	Rates	-	24,208.74	-	(24,208.74)
	Total	-	1,180,806.49	-	(1,180,806.49)
4749 POT	Rent (Note 3)	-	851,081.00	-	(851,081.00)
	Rates	-	-	-	-
	Total	-	851,081.00	-	(851,081.00)
	Sub Total	3,393,533.00	5,852,568.44	7,208.00	(2,466,243.44)
	Grand Total	7,256,871.00	10,013,345.44	16,466.00	(2,772,940.44)

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## Notes :

- The figures are to 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.