

YANG MEMORIAL METHODIST SOCIAL SERVICE

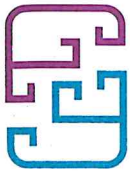
ANNUAL FINANCIAL REPORT

AS AT

31 MARCH 2021

AND

SUPPORTING ACCOUNTS



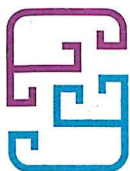
**Review Report to the Management Board of Yang Memorial  
Methodist Social Service ("YMMSS")**

We have audited the financial statements of YMMSS for the year ended 31 March 2021 and have issued an unqualified auditors' report thereon dated 16 September 2021.

We conducted our review of the attached Annual Financial Report on pages 3 to 12 of YMMSS for the year ended 31 March 2021 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 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 2021.

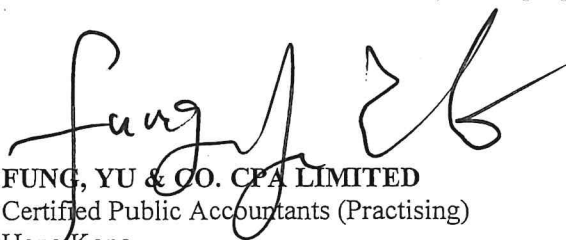


FUNG, YU & CO. CPA LIMITED  
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**Review Report to the Management Board of Yang Memorial  
Methodist Social Service ("YMMSS")**

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: 16 SEP 2021

ANNUAL FINANCIAL REPORT

NGO : YANG MEMORIAL METHODIST SOCIAL SERVICE

1 APRIL 2020 TO 31 MARCH 2021

A. INCOME	Notes	<u>2020/21</u> \$	<u>2019/20</u> \$
1. Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	1b	336,923,186.00	298,008,568.00
b. Provident Fund	1c	21,752,452.00	19,352,755.00
2. Fee Income	2	4,903,574.46	6,519,542.30
3. Central Items	3	20,516,739.00	10,833,884.00
4. Rent and Rates	4	7,899,740.00	7,256,871.00
5. Other Income	5	5,514,542.93	11,132,446.55
6. Interest Received		349,125.36	639,000.79
<b>TOTAL INCOME</b>		<u>397,859,359.75</u>	<u>353,743,067.64</u>
B. EXPENDITURE			
1. Personal Emoluments			
a. Salaries		273,789,827.46	238,893,326.39
b. Provident Fund	1c	18,557,267.56	16,912,422.34
c. Allowances		-	-
Sub-total	6	<u>292,347,095.02</u>	<u>255,805,748.73</u>
2. Other Charges	7	58,121,501.97	60,382,244.92
3. Central Items	3	12,781,070.66	13,650,672.28
4. Rent and Rates	4	<u>12,496,093.59</u>	<u>10,013,345.44</u>
<b>TOTAL EXPENDITURE</b>		<u>375,745,761.24</u>	<u>339,852,011.37</u>
<b>C. SURPLUS/(DEFICIT) FOR THE YEAR</b>	8	<u>22,113,598.51</u>	<u>13,891,056.27</u>

The Annual Financial Report from pages 3 to 12 has been prepared in accordance with the requirements as set out in the Lump Sum Grant Manual.

SIGNATURE

SIGNATURE

  
 \_\_\_\_\_  
 Rev. Dr. Lam Sung Che  
 BOARD CHAIRPERSON  
 Date : 16 September 2021

  
 \_\_\_\_\_  
 Chu Muk Wah  
 NGO HEAD  
 Date : 16 September 2021

NOTES ON THE ANNUAL FINANCIAL REPORT

1. Lump Sum Grant (LSG)

a. Basis of preparation The Annual Financial Report (AFR) is prepared in respect of all Funding and Service Agreement (FSA) activities (including support services to FSA activities) funded by the Social Welfare Department under the Lump Sum Grant Subvention System. AFR is prepared **on cash basis**, that is, income is recognised upon receipt of cash and expenditure is recognised when expenses are paid. **Non-cash items** such as depreciation, provisions and accruals **have not been included** in the AFR.

b. Lump Sum Grant (excluding Provident Fund) This represents LSG (excluding Provident Fund) received for the year.

c. Provident Fund This is Provident Fund received and contributed during the year. Snapshot staff are defined as those staff occupying recognised or holding against subvented posts as at 1 April 2000. 6.8% and other posts represent those staff that are employed after 1 April 2000. The Provident Fund received and contributed for staff under the Central Items have been shown under Note 3. Details are analysed below :

<u>Provident Fund Contribution</u>	<u>Snapshot Staff</u>	<u>6.8% and Other Posts</u>	<u>Total</u>
	\$	\$	\$
Subvention Received	2,231,994.00	19,520,458.00	21,752,452.00
Provident Fund Contribution Paid during the year	(2,095,606.90)	(16,461,660.66)	(18,557,267.56)
Surplus/(Deficit) for the year	136,387.10	3,058,797.34	3,195,184.44
Add : Surplus / (Deficit) b/f	132,098.47	11,516,870.11	11,648,968.58
Previous year adjustment in April 20		41,978.00	41,978.00
Surplus/(Deficit) c/f	<u>268,485.57</u>	<u>14,617,645.45</u>	<u>14,886,131.02</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>2020-2021</u> \$	<u>2019-2020</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		
Foster Care Allowance/Emergency Foster Care Allowance		
After School Care Programme - Fee Waiving Subsidy Scheme	185,964.00	140,400.00
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	120,000.00	
Short-term Rental Assistance and Enhanced Employment Service 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	640,000.00	
Training Subsidy for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	3,837,973.00	5,349,179.00
Financial Incentive Scheme for Mentors of Employees with Disabilities		
Cash Subsidy for Integrated Support Service for Persons with Severe Physical Disabilities	4,320,000.00	3,760,000.00
Time-defined Subsidy Scheme for Occasional Child Care Service	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		
Navigation Scheme for Young Persons in Care Services - Training Cost		
Navigation Scheme for Young Persons in Care Services- Operating Expenses (2020-2025)	1,332,000.00	265,200.00
Navigation Scheme for Young Persons in Care Services - Training Cost (2020-2025)	7,840,000.00	
Grant under the Pilot Scheme on On-site Pre-school Rehabilitation Services		
Pilot Scheme on Multi-disciplinary Outreaching Support Teams for the Elderly (MOSTE) Annual Funding Allocation		
MOSTE-Annual Rent & Rates		
Child Care Training for Grand parents		
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	183,848.00
Subsidy for Enhanced Support for Ethnic Minority Children in Special Care Centre		
Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centres		
Ethnic Minority District Ambassador Post	406,146.00	
Time-Limited programme on Enhancing Infection Control and Ventilation on Residential Care Homes for th Elderly and Residential Care Homes for Persons with Disabilities- On-site Ventilation Assessment	1,624,200.00	
<b>Total</b>	<u>20,516,739.00</u>	<u>10,833,884.00</u>

<b>b. Expenditure</b>	<u>2020-2021</u>	<u>2019-2020</u> S
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		
Foster Care Allowance/Emergency Foster Care Allowance		
After School Care Programme - Fee Waiving Subsidy Scheme	141,665.00	123,750.00
Temporary Financial Aid		
Emergency Fund		
Time-defined Subsidy Scheme for Extended Hours Child Care Service Users	-	
Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services		
Short-term Rental Assistance and Enhanced Employment Service		
Allowances for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight On-site-on-call Allowance)	15,000.00	
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		
Financial Incentive Scheme for Mentors of Employees with Disabilities	3,837,973.00	5,349,179.00
Cash Subsidy for Integrated Support Service for Persons with Severe Physical Disabilities	3,048,946.12	3,389,358.83
Time-defined Subsidy Scheme for Occasional Child Care Service	21,200.00	
Enhanced After School Care Programme - Fee Waiving Subsidy Scheme		
Navigation Scheme for Young Persons in Care Services - Operating Expenses		891,474.79
Navigation Scheme for Young Persons in Care Services - Training Cost		
Navigation Scheme for Young Persons in Care Services- Operating Expenses (2020-2025)	2,435,638.25	3,754,884.75
Grant under the Pilot Scheme on On-site Pre-school Rehabilitation Services	1,136,260.83	
Navigation Scheme for Young Persons in Care Services - Training Cost (2020-2025)	1,824,425.10	
Pilot Scheme on Multi-disciplinary Outreaching Support Teams for the Elderly (MOSTE) Annual Funding Allocation		
MOSTE-Annual Rent & Rates		
Child Care Training for Grand parents		
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	158,741.26	
Subsidy for Enhanced Support for Ethnic Minority Children in Special Care Centre		
Subsidy for Enhanced Support for Ethnic Minority Children in Early		
Ethnic Minority District Ambassador Post	89,971.10	
Time-Limited programme on Enhancing Infection Control and Ventilation on Residential Care Homes for th Elderly and Residential Care Homes for Persons with Disabilities- On-site Ventilation Assessment	71,250.00	142,024.91
<b>Total</b>	<u>12,781,070.66</u>	<u>13,650,672.28</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>	<b><u>2020/21</u></b>	<b><u>2019/20</u></b>
(a) Fees and charges for services incidental to the operation of subvented services		
Designated Donation	362,079.00	394,893.40
Programme Income	5,103,998.80	10,524,566.45
(b) Subsidy from Central Item (CI) - After School Care Programme (ASCP) / Enhanced ASCP - Fee Waving Subsidy Scheme (FWSS) *		
(c) Others	48,465.13	212,986.70
<b>Subtotal</b>	<b><u>5,514,542.93</u></b>	<b><u>11,132,446.55</u></b>
Less: Utilised allocation under CI - ASCP/ Enhanced ASCP - FWSS which forms as part of Other Income *		
<b>Total</b>	<b><u>5,514,542.93</u></b>	<b><u>11,132,446.55</u></b>

#### 6. Personal Emoluments

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.	18	13,397,429.53
HK\$800,001-HK\$900,000 p.a.	12	10,239,348.46
HK\$900,001-HK\$1,000,000 p.a.	16	15,103,101.23
HK\$1,000,001-HK\$1,100,000 p.a.	14	14,482,452.04
HK\$1,100,001-HK\$1,200,000 p.a.	6	6,883,454.50
>HK\$1,200,000 p.a.	4	5,445,163.29

#### 7. Other Charges

The breakdown on Other Charges is as follows:

<b>Other Charges</b>	<b><u>2020/21</u></b>	<b><u>2019/20</u></b>
	<b>\$</b>	<b>\$</b>
(a) Utilities	1,766,861.77	2,715,225.22
(b) Food	5,913,604.70	6,119,645.90
(c) Administrative Expenses	2,499,056.58	2,646,797.98
(d) Store and Equipment	5,902,233.78	4,545,178.63
(e) Repair and Maintenance	6,571,846.69	3,498,500.42
(f) Special Allowances		
(g) Programme Expenses	6,479,005.06	12,740,587.15
(h) Transportation and Travelling	1,073,776.26	1,266,543.91
(i) Insurance	3,397,878.81	3,340,409.16
(j) Contract Out Service	21,194,960.44	21,664,847.16
(k) Miscellaneous	3,322,277.88	1,844,509.39
<b>Subtotal</b>	<b><u>58,121,501.97</u></b>	<b><u>60,382,244.92</u></b>
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		
<b>Total</b>	<b><u>58,121,501.97</u></b>	<b><u>60,382,244.92</u></b>

Remark:

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



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

	Lump Sum Grant (LSG)	Adjustment for Utilised allocation under ASCP/Enhanced ASCP- FWSS	Rent and Rates	Central Items (CI)	Total
	\$		\$	\$	\$
<b>Income</b>					
Lump Sum Grant	358,675,638.00				358,675,638.00
Fee Income	4,903,574.46				4,903,574.46
Other Income	5,514,542.93				5,514,542.93
Interest Received (Note (1))	349,125.36				349,125.36
Rent and Rates			7,899,740.00		7,899,740.00
Central items				20,516,739.00	20,516,739.00
<b>Total Income (a)</b>	<b>369,442,880.75</b>	<b>-</b>	<b>7,899,740.00</b>	<b>20,516,739.00</b>	<b>397,859,359.75</b>
<b>Expenditure</b>					
Personal Emoluments	292,347,095.02				292,347,095.02
Other Chagres	58,121,501.97				58,121,501.97
Rent and Rates			12,496,093.59		12,496,093.59
Central Items				12,781,070.68	12,781,070.68
<b>Total Expenditure (b)</b>	<b>350,468,596.99</b>	<b>-</b>	<b>12,496,093.59</b>	<b>12,781,070.68</b>	<b>375,745,761.26</b>
Net cash from	18,974,283.76		(4,596,353.59)	7,735,668.32	22,113,598.49
Less : Surplus/(Deficit)of Provident Fund	3,195,184.44		-	-	3,195,184.44
Surplus/(Deficit) for the year excluding Provident Fund	15,779,099.32		(4,596,353.59)	7,735,668.32	18,918,414.05
<b>Surplus/(Deficit) b/f (Note (2))</b>	<b>91,004,670.03</b>		<b>(3,855,571.14)</b>	<b>9,274,084.63</b>	<b>44,227,196.98</b>
<b>Less: Adjustment</b>					
Transfer of fund			739,769.34		739,769.34
19/20 Rent (10/2 to 9/3/20) OPRS 90.78% not backpay from SWD			1,681.69		1,681.69
<b>Add: Refund from Government</b>					
Backpayment Rent and Rates for 2019/20			2,413,082.18		2,413,082.18
<b>Less: Refund to Government</b>					
Recovery of Subvention Surpluses of Rent & Rates for 2019/20 (per SWD's letter dated 27 November 2020)			(16,466.00)		(16,466.00)
Recovery of Subvention Surpluses of Central Item for 2019/20 (per SWD's letter dated 27 November 2020)				(1,547,721.26)	(1,547,721.26)
<b>Surplus/(Deficit) c/f (Note 4)</b>	<b>106,783,769.35</b>	<b>-</b>	<b>(5,313,857.52)</b>	<b>15,462,031.69</b>	<b>64,735,956.98</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 2020 to 31 March 2021**

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) (e)	Refund to Government (Remark 1) (f)	Surplus c/f (Note 6) (g)=(e)+(f)-(d)
					Deficit (Note 3) (b)	Deficit transferred to LSG (Note 4) (c)	Adjusted Deficit (d) = (b) - (c)			
		\$	\$	\$	\$	\$	\$			
	Program Assistant/Care Assistants before 2017/18							(Note 9)		(925,792.64)
	Subsidy under the Home Environment Improvement Scheme for the Elderly							925,792.64		586,296.90
	Dementia Supplement for Elderly with Disabilities							N.A.	N.A.	0.00
	Infirmity Care Supplement for the Aged Blind Persons							N.A.	N.A.	0.00
	Dementia Supplement for Residential Elderly Services							N.A.	N.A.	0.00
	Infirmity Care Supplement for Residential Elderly Services							N.A.	N.A.	0.00
	Dementia Supplement for Day Care Centres/Units for the Elderly							(31,354.40)		(31,354.40)
	Foster Care Allowance / Emergency Foster Care Allowance							N.A.	N.A.	0.00
3233-After School Care Programme-Late Afternoon Session	After School Care Programme - Fee Waiving Subsidy Scheme	185,964.00	141,665.00	44,299.00				125,930.00		170,229.00
	Temporary Financial Aid							0.00		0.00
	Emergency Fund							0.00		0.00
VE28 Subsidy Scheme for Extended Hours Service (EHS) Users	Time-defined Subsidy Scheme for Extended Hours Service Users (1/4/15 to 31/3/16)							98,233.80		98,233.80
VE28 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)		(52,413.10)
VE28 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	0.00	5,408.00				5,408.00	(5,408.00)	5,408.00
6074- Training Subsidy For CCS/SCCW In Pre-School Rehabilitation Services	Training Subsidy under Training Scheme for Child Care Centre (CCC), KG-cumCCC and Residential CCC	120,000.00	15,000.00	105,000.00				49,195.00		154,195.00
	Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services							43,360.00		43,360.00
	Short-term Rental Assistance							N.A.		0.00
	Overnight On-site-on-call Allowance							N.A.	N.A.	0.00
	Neighbourhood Support Child Care Project (NSCCP) - Contract Subsidy							N.A.		0.00
	NSCCP - Subsidy for Fee Reduction/Waiving							N.A.		0.00
	NSCCP - Subsidy for Incentive Payment							N.A.		0.00
	NSCCP - Rent and Rates							N.A.		0.00
6680 -Training Sponsorship Scheme For Two-Year MOT/MP Programme Of Poly	Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes	640,000.00	0.00	640,000.00				0.00		640,000.00
6617 -Training Subsidy For Children On The Waiting List Of Subvented Pre-School Rehabilitation Services	Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	3,837,973.00	3,837,973.00	0.00				0.00		0.00
	Financial Incentive Scheme for Mentors of Employees with Disabilities							185,833.00		185,833.00
5758-IntegSupSer for Pers With Severe Phy Disabilities (Central Item)	Cash Subsidy for Integrated Support Service for Persons with Severe Physical Disabilities	4,320,000.00	3,048,946.12	1,271,053.88				248,132.47	(370,641.17)	1,148,545.18
6102- Subsidy Scheme For Occasional Child Care Service	Time-defined Subsidy Scheme for Occasional Child Care Service	21,200.00	21,200.00	0.00				21,200.00	(21,200.00)	0.00
	Enhanced After School Care Programme - Fee Waiving Subsidy Scheme							0.00		0.00
	Navigation Scheme for Young Persons in Care Services - Operating Expenses					0.00		(186,944.20)		(186,944.20)
	Navigation Scheme for Young Persons in Care Services - Training Cost		2,435,638.25		(2,435,638.25)			7,691,327.46		5,255,689.21
	Navigation Scheme for Young Persons in Care Services - Operating Expenses (2020-2025)	1,332,000.00	1,136,260.83	195,739.17				265,200.00		460,939.17
	Navigation Scheme for Young Persons in Care Services - Training Cost (2020-2025)	7,840,000.00	1,824,425.10	6,015,574.90				0.00		6,015,574.90
	Pilot Scheme on Multi-disciplinary Outreach Support Teams for the Elderly (MOSTE) Annual Funding Allocation							0.00		0.00
	MOSTE-Annual Rent & Rates									
	Project on Child Care Training for Grand parents - Contract Subsidy									
	Project on Child Care Training for Grand parents - Subsidy for Fee Reduction/Waiving									
	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)	0.00
Remittance Advice No. 4368860	Special Allowance for Staff of Subvented Residential Care Service Units in respect of COVID-19	183,848.00	158,741.26	25,106.74				41,823.09	(41,823.09)	25,106.74
	Subsidy for Enhanced Support for Ethnic Minority Children in Special Care Centre									
	Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centres									
6821/6822 Ethnic Minority District Ambassador (Central Item A) (Central Item B) (Time-Defined: 30/09/2023)	Ethnic Minority District Ambassador Post	406,146.00	89,971.10	316,174.90						316,174.90
2938- Enhancing Infection Control & Ventilation (Private And Self-Financing Homes) (TD 21/12/2021)-KLW(2)	Time-Limited programme on Enhancing Infection Control and Ventilation on Residential Care Homes for the Elderly and Residential Care Homes for Persons with Disabilities- On-site Ventilation Assessment	1,624,200.00	71,250.00	1,552,950.00						1,552,950.00
	2016/17 SWD inspection recommendation * rounding error" (per SWD's letter dated 14 January 2020)							0.25		0.25
<b>TOTAL</b>		<b>20,516,739.00</b>	<b>12,781,070.66</b>	<b>10,171,306.59</b>	<b>(2,435,638.25)</b>	<b>-</b>	<b>(2,435,638.25)</b>	<b>9,274,084.63</b>	<b>(1,547,721.26)</b>	<b>15,462,031.71</b>

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**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.e.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 Pl. 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 \$785,699.64 + Adjust for 2016/17 surplus reversed surplus \$140,093 = \$925,792.64