

YANG MEMORIAL METHODIST SOCIAL SERVICE

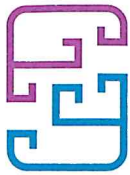
ANNUAL FINANCIAL REPORT

AS AT

31 MARCH 2022

AND

SUPPORTING ACCOUNTS



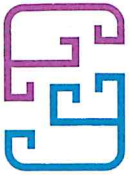
## **Review Report to the Management Board of Yang Memorial Methodist Social Service ("YMMSS")**

We have audited the financial statements of YMMSS for the year ended 31 March 2022 and have issued an unqualified auditors' report thereon dated 28 September 2022.

We conducted our review of the attached Annual Financial Report on pages 3 to 13 of YMMSS for the year ended 31 March 2022 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 2022.



FUNG, YU & CO. CPA LIMITED  
馮兆林余錫光會計師事務所有限公司

10<sup>th</sup> Floor, Guangdong Investment Tower, 148 Connaught Road Central, Hong Kong  
T: +852 2541 6632 E: info@fungyucpa.com  
香港干諾道中148號粵海投資大廈10樓

**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: 28 SEP 2022

ANNUAL FINANCIAL REPORT

NGO : YANG MEMORIAL METHODIST SOCIAL SERVICE

1 APRIL 2021 TO 31 MARCH 2022

A. INCOME	Notes	<u>2021/22</u> \$	<u>2020/21</u> \$
1. Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	1b	351,412,374.00	336,923,186.00
b. Provident Fund	1c	22,567,090.00	21,752,452.00
2. Fee Income	2	5,899,276.46	4,903,574.46
3. Central Items	3	34,651,775.00	20,516,739.00
4. Rent and Rates	4	10,324,406.00	7,899,740.00
5. Other Income	5	9,653,799.23	5,514,542.93
6. Interest Received		104,189.23	349,125.36
<b>TOTAL INCOME</b>		<u>434,612,909.92</u>	<u>397,859,359.75</u>
B. EXPENDITURE			
1. Personal Emoluments			
a. Salaries		284,290,781.32	273,789,827.46
b. Provident Fund	1c	20,130,255.40	18,557,267.56
c. Allowances		-	-
Sub-total	6	<u>304,421,036.72</u>	<u>292,347,095.02</u>
2. Other Charges	7	77,318,779.71	58,121,501.97
3. Central Items	3	15,597,305.73	12,781,070.66
4. Rent and Rates	4	<u>13,712,208.15</u>	<u>12,496,093.59</u>
<b>TOTAL EXPENDITURE</b>		<u>411,049,330.31</u>	<u>375,745,761.24</u>
<b>C. SURPLUS/(DEFICIT) FOR THE YEAR</b>	8	<u>23,563,579.61</u>	<u>22,113,598.51</u>

The Annual Financial Report from pages 3 to 13 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: 28 SEP 2022



Chu Muk Wah  
Director

Date: 28 SEP 2022

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	2,136,291.00	20,430,799.00	22,567,090.00
Provident Fund Contribution Paid during the year	(2,068,114.81)	(18,062,140.59)	(20,130,255.40)
Surplus/(Deficit) for the year	68,176.19	2,368,658.41	2,436,834.60
Add : Surplus / (Deficit) b/f	268,485.57	14,617,645.45	14,886,131.02
Previous year adjustment for 2019/20 in April 2021 AFRs for 2014/15 to 2017/18 (Follow up), 2018/19 and 2019/20 (per SWD's letter dated 21 January 2022)	(201,796.00)	113,164.00	(88,632.00)
	69,698.00	9,086.45	78,784.45
Surplus/(Deficit) c/f	<u>204,563.76</u>	<u>17,108,554.31</u>	<u>17,313,118.07</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 :

<b>a. Income</b>	<u>2021-2022</u> \$	<u>2020-2021</u> \$
After School Care Programme - Fee Waiving Subsidy Scheme	239,616.00	185,964.00
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
Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes	640,000.00	640,000.00
Training Subsidy for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	3,430,400.00	3,837,973.00
Cash Subsidy for Integrated Support Service for Persons with Severe Physical Disabilities	4,320,000.00	4,320,000.00
Time-defined Subsidy Scheme for Occasional Child Care Service	21,200.00	21,200.00
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)	3,101,000.00	1,332,000.00
Navigation Scheme for Young Persons in Care Services- Training Cost (2020-2025)	8,318,000.00	7,840,000.00
Grant under the Pilot Scheme on On-site Pre-school Rehabilitation Services	64,677.00	-
Special Allowance for Staff of Subvented Residential Service Units in respect of COVID-19	-	183,848.00
Time-defined Allocation of Ethnic Minority of Ethnic Minority District Ambassador Posts - salary and provident fund	374,228.00	374,228.00
Time-defined Allocation of Ethnic Minority of Ethnic Minority District Ambassador Posts - other charges	32,246.00	31,918.00
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
One off Subsidy for Strengthened Provision of Visiting Medical Practitioner Service for Residential Care Homes # (private and self financing)	13,325,000.00	-
One-off Subsidy for Strengthened Provision of Visiting Medical Officer Service for Residential Care Homes for the Elderly and Visiting Medical Practitioner Scheme for Residential Care Homes for Persons with Disabilities	780,000.00	-
<b>Total</b>	<u>34,651,775.00</u>	<u>20,516,739.00</u>

<b>b. Expenditure</b>	<u>2021-2022</u>	<u>2020-2021</u> \$
After School Care Programme - Fee Waiving Subsidy Scheme	217,152.00	141,665.00
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	-	15,000.00
Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes	640,800.00	-
Training Subsidy for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	3,430,400.00	3,837,973.00
Cash Subsidy for Integrated Support Service for Persons with Severe Physical Disabilities	3,142,070.66	3,048,946.12
Time-defined Subsidy Scheme for Occasional Child Care Service	-	21,200.00
Navigation Scheme for Young Persons in Care Services - Operating Expenses	5,153.30	-
Navigation Scheme for Young Persons in Care Services - Training Cost	469,000.00	2,435,638.25
Navigation Scheme for Young Persons in Care Services- Operating Expenses (2020-2025)	1,247,006.42	1,136,260.83
Navigation Scheme for Young Persons in Care Services- Training Cost (2020-2025)	4,715,103.20	1,824,425.10
Grant under the Pilot Scheme on On-site Pre-school Rehabilitation Services		
Special Allowance for Staff of Subvented Residential Service Units in respect of COVID-19	-	158,741.26
Time-defined Allocation of Ethnic Minority of Ethnic Minority District Ambassador Posts - salary and provident fund	322,141.15	89,466.10
Time-defined Allocation of Ethnic Minority of Ethnic Minority District Ambassador Posts - other charges	16,489.00	505.00
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	1,353,750.00	71,250.00
One off Subsidy for Strengthened Provision of Visiting Medical Practitioner Service for Residential Care Homes # (private and self financing)	38,240.00	-
One-off Subsidy for Strengthened Provision of Visiting Medical Officer Service for Residential Care Homes for the Elderly and Visiting Medical Practitioner Scheme for Residential Care Homes for Persons with Disabilities	-	-
<b>Total</b>	<u>15,597,305.73</u>	<u>12,781,070.66</u>

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

**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>2021/22</u>	<u>2020/21</u>
(a) Fees and charges for services incidental to the operation of subvented services		
Designated Donation	172,332.67	362,079.00
Programme Income	9,434,673.41	5,103,998.80
(b) Utilised allocation under Central Item (CI) - After School Care Programme (ASCP) / Enhanced ASCP - Fee Waving Subsidy Scheme (FWSS) which forms as part of Other Income*		
(c) Reimbursement of Maternity Leave Pay (RMLP) Scheme reimbursement received		
(c) Others	46,793.15	48,465.13
<b>Subtotal</b>	<u>9,653,799.23</u>	<u>5,514,542.93</u>
Less: Utilised allocation under CI - ASCP/ Enhanced ASCP - FWSS which forms as part of Other Income *		
<b>Total</b>	<u>9,653,799.23</u>	<u>5,514,542.93</u>

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

**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.	10	7,488,927.00
HK\$800,001-HK\$900,000 p.a.	25	21,921,893.00
HK\$900,001-HK\$1,000,000 p.a.	5	4,573,580.00
HK\$1,000,001-HK\$1,100,000 p.a.	9	9,544,471.00
HK\$1,100,001-HK\$1,200,000 p.a.	1	1,110,560.00
>HK\$1,200,000 p.a.	2	2,760,540.00

**7. Other Charges**

The breakdown on Other Charges is as follows:

<b>Other Charges</b>	<u>2021/22</u>	<u>2020/21</u>
	<b>\$</b>	<b>\$</b>
(a) Utilities	3,154,485.91	1,766,861.77
(b) Food	6,657,566.30	5,913,604.70
(c) Administrative Expenses	3,056,876.70	2,499,056.58
(d) Store and Equipment	10,498,774.90	5,902,233.78
(e) Repair and Maintenance	7,346,982.48	6,571,846.69
(f) Special Allowances		
(g) Programme Expenses	12,086,086.09	6,479,005.06
(h) Transportation and Travelling	1,568,560.17	1,073,776.26
(i) Insurance	3,770,746.24	3,397,878.81
(j) Contract Out Service	26,428,786.03	21,194,960.44
(k) Miscellaneous	2,749,914.89	3,322,277.88
<b>Subtotal</b>	<u>77,318,779.71</u>	<u>58,121,501.97</u>
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>	<u>77,318,779.71</u>	<u>58,121,501.97</u>

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) \$	Adjustement for Utilised allocation under ASCP/Enhanced ASCP- FWSS	Rent and Rates \$	Central Items (CI) \$	Total \$
<b>Income</b>					
Lump Sum Grant	373,979,464.00				373,979,464.00
Fee Income	5,899,276.46				5,899,276.46
Other Income	9,653,799.23				9,653,799.23
Interest Received (Note (1))	104,189.23				104,189.23
Rent and Rates			10,324,406.00		10,324,406.00
Central items				34,651,775.00	34,651,775.00
<b>Total Income (a)</b>	<b>389,636,728.92</b>	<b>-</b>	<b>10,324,406.00</b>	<b>34,651,775.00</b>	<b>434,612,909.92</b>
<b>Expenditure</b>					
Personal Emoluments	304,421,036.72				304,421,036.72
Other Chagres	77,318,779.71				77,318,779.71
Rent and Rates			13,712,208.15		13,712,208.15
Central Items				15,597,305.73	15,597,305.73
<b>Total Expenditure (b)</b>	<b>381,739,816.43</b>	<b>-</b>	<b>13,712,208.15</b>	<b>15,597,305.73</b>	<b>411,049,330.31</b>
Net cash from	7,896,912.49		(3,387,802.15)	19,054,469.27	23,563,579.61
Less : Surplus/(Deficit)of Provident Fund	2,436,834.60		-	-	2,436,834.60
Surplus/(Deficit) for the year excluding Provident Fund	5,460,077.89		(3,387,802.15)	19,054,469.27	21,126,745.01
<b>Surplus/(Deficit) b/f (Note (2))</b>	<b>106,783,769.35</b>	<b>-</b>	<b>(5,313,857.52)</b>	<b>15,462,031.71</b>	<b>116,931,943.54</b>
<b>Less: Adjustment (Fund Transfer)</b>					
AFRs for 2014/15 to 2017/18 (Follow up), 2018/19 and 2019/20 (per SWD's letter dated 21 January 2022) Fund Transfer	199,471.01		30,459.18	398,343.14 (500.25)	628,273.33 (500.25)
<b>Add: Refund from Government</b>					
Backpayment Rent and Rates for 2020/21			5,567,918.00		5,567,918.00
<b>Less : Refund to Government</b>					
Recovery of Subvention Surpluses of Rent & Rates for 2019/20 (per SWD's letter dated 16 Aug 2021)			(4,272.00)		(4,272.00)
Provisional Claw-back of Lump Sum Grant Reserve for 2020/21 (per SWD's letter dated 29 November 2021)	(3,448,713.66)				(3,448,713.66)
Recovery of Subvention Surpluses of Rent & Rates/Central Item for 2020/21 (per SWD's letter dated 30 November 2021)			(287,923.00)	(1,301,568.62)	(1,589,491.62)
AFRs for 2014/15 to 2017/18 (Follow up), 2018/19 and 2019/20 (per SWD's letter dated 21 January 2022)	(311,482.38)				(311,482.38)
<b>Surplus/(Deficit) c/f (Note 4)</b>	<b>108,683,122.21</b>	<b>-</b>	<b>(3,395,477.49)</b>	<b>33,612,775.25</b>	<b>138,900,419.97</b>

Notes :

# Including an amount SZ being the utilised allocation under CI - ASCP / Enhanced ASCP – FWSS\*

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

(1) Interest received on LSG and Provident Fund reserves, rent and rates, central items are included as one item under LSG; and the item is considered as part of LSG reserve.

(2) Accumulated balance of LSG Surplus b/f from previous years (including holding account) and all interest received in previous years should be included in the surplus b/f under LSG.

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

(4) The level of LSG cumulative reserve (i.e. S), less LSG Reserve kept in the holding account, will be capped at 25% of the NGO's operating expenditure (excluding Provident Fund expenditure) for the year.

**Schedule for Central Items**  
**Analysis of Subvention and Expenditure for the Period from 1 April 2021 to 31 March 2022**

Name of Agency : Agency 828 Yang Memorial Methodist Social Service

Unit code and name / remittance advice no. (Note 7)	Subvented Element	Subvention Released (Note 1a) (A1)	Reimbursement of Maternity Leave Pay Scheme received (Note 1b) (B1)	Actual Expenditure (Note 2a) (B2)	Actual Expenditure incurred under RMLP Schemes (Note 2b) (B3)	Surplus (a) = (A1) - (B2) - (B3) (C)	Deficit for the Year		Surplus or/ (Note 5) (E)	Refund to Government (F)	Adjustment (Note 9) (E)	Surplus or/ (Note 6) (D) = (E) + (F) - (B) - (C)
							Deficit (Note 3) (D) = (C) - (E)	Deficit transferred to LSC (Note 4) (E) = (D) - (F)				
V828 Subsidy Scheme for Extended Hours Service (EHS) Users	Program Assistants/Care Assistants before 2017/18 Subsidy under the Home Environment Improvement Scheme for the Elderly Dementia Supplement for Day Care Centres/Units for the Elderly 2016/17 SWD inspection recommendation "rounding error" (per SWD's letter dated 14 January 2020) Time-defined Subsidy Scheme for Extended Hours Service Users (1/1/15 to 31/3/16)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	925,792.64 386,296.90 31,354.40 0.25		925,792.64 (386,296.90) 31,354.40 (0.25)	- - - -
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)	239,616.00		217,152.00		22,464.00	N.A.		170,229.00		52,413.10	192,693.00
3233-After School Care Programme-Late Afternoon Session	After School Care Programme - Fee Waiving Subsidy Scheme	5,408.00		-		5,408.00	N.A.		5,408.00	(5,408.00)		5,408.00
V828 Subsidy Scheme for Extended Hours Service (EHS) Users	Time-defined Subsidy Scheme for Extended Hours Service Users (extended to 31.8.2021)	-		-		-		(800.00)	197,555.00		(49,195.00)	148,360.00
6074- Training Subsidy For CCS/SCCW In Pre-School Rehabilitation Services	Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services	640,000.00		640,800.00		-			640,000.00			639,200.00
6680- Training Sponsorship Scheme For Two-Year MOT/MPT Programme Of Poly	Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes	3,430,400.00		3,430,400.00		-			-			-
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	4,320,000.00		3,142,070.66		1,177,929.34			185,833.00 1,148,545.18	(500.00) (1,271,053.88)	122,508.70	185,333.00 1,177,929.34
5758- Ineg/Sup/Ser for Pers With Severe Phy Disabilities (Central Item)	Financial Incentive Scheme for Mentors of Employees with Disabilities Cash Subsidy for Integrated Support Service for Persons with Severe Physical Disabilities	21,200.00		-		21,200.00			-			21,200.00
6102- Subsidy Scheme For Occasional Child Care Service	Time-defined Subsidy Scheme for Occasional Child Care Service	-		5,153.30		-			(186,944.20)			(192,097.50)
1960- Navigation Scheme For Young Per In Care Services (Incentive Allowance) F01	Navigation Scheme for Young Persons in Care Services - Operating Expenses Navigation Scheme for Young Persons in Care Services - Training Cost	3,101,000.00		469,000.00		1,853,995.58		(5,153.30)	5,253,689.21			4,786,689.21
1960- Navigation Scheme For Young Per In Care Services (Incentive Allowance) F01	Navigation Scheme for Young Persons in Care Services - Operating Expenses (2020-2025)	8,318,000.00		1,247,006.42		3,602,896.80			460,939.17			2,314,932.75
1960- Navigation Scheme For Young Per In Care Services (Incentive Allowance) F01	Navigation Scheme for Young Persons in Care Services - Training Cost (2020-2025)			4,715,103.20					6,015,574.90			9,618,471.70

**Schedule for Central Items  
Analysis of Subvention and Expenditure for the Period from 1 April 2021 to 31 March 2022**

Name of Agency : Agency 828 Yang Memorial Methodist Social Service

Unit code and name / remittance advice no. (Note 7)	Subvented Element	Subvention Released (Note 1a) (a1)	Reimbursement of Maternity Leave Pay Scheme (RMLP) reimbursement received (Note 1b) (a2)	Actual Expenditure (Note 2a) (a3)	Actual Expenditure incurred under RMLP Scheme (Note 2b) (a4)	Surplus (Note 3) (a) = (a1) - (a2)	Deficit for the Year		Surplus b/f (Note 5) (e)	Refund to Government (f)	Adjustment (Note 9) (g)	Surplus c/f (Note 6) (h) = (e) + (f) - (g)
							Deficit (Note 3) (b) = (a1) - (a2)	Deficit transferred to LSG (Note 4) (c)				
Remittance 5000265	Payment for Rent & Rates Reimbursement of Pilot Scheme on OTRS under Central I	64,677.00	-	-	-	64,677.00	-	-	25,106.74	(25,106.74)	-	64,677.00
6821/6822 Ethnic Minority District Ambassador (Central Item A) (Central Item B) (Time-Defined: 30/09/2023)	Special Allowance for Staff of Subvented Residential Care Service Units in respect of COVID-19 Time-defined Allocation of Ethnic Minority District Ambassador Posts - Central Items (A) Salary and Mandatory Provident Fund	374,228.00	-	322,141.15	-	52,086.85	-	-	316,174.90	-	-	368,261.75
2018- Enhancing Infection Control & Ventilation (Private Homes) (TD 21/12/2021)-KLLW(2)	Time-defined Allocation of Ethnic Minority District Ambassador Posts - Central Items (B) Other Charges	32,246.00	-	16,489.00	-	15,757.00	-	-	1,552,950.00	-	-	1,552,950.00
Remittance 5065306	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 (Note 10)	-	-	1,353,750.00	-	(1,353,750.00)	-	-	-	-	-	199,200.00
Remittance 5065306	One-off Subsidy for Strengthened Provision of Visiting Medical Practitioner Service for Residential Care Homes (private and self-financing) (Note 10)	13,325,000.00	-	38,240.00	-	11,286,760.00	-	-	-	-	-	11,286,760.00
Remittance 5065306	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	780,000.00	-	-	-	780,000.00	-	-	-	-	-	780,000.00
<b>TOTAL</b>		<b>34,651,775.00</b>	<b>-</b>	<b>15,597,305.73</b>	<b>-</b>	<b>20,883,172.57</b>	<b>(1,828,700.30)</b>	<b>(5,153.30)</b>	<b>15,462,031.71</b>	<b>(1,301,568.02)</b>	<b>397,842.89</b>	<b>33,612,775.25</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.

**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 subvented element (see Note 2(b) below).
- 2(a). Actual expenditure represents the total expenditure incurred including provision fund for the respective services after netting off (i) programme income and (ii) expenditure under RMLP Scheme mentioned in Note 2(b) below, if any.
- 2(b). This amount represents the additional four weeks' MIP (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 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 Pt. 18 dated 4 March 2020.
  - (i) Dementia Supplement for Elderly with Disabilities
  - (ii) Infirmity Care Supplement for the Aged Blind Persons
  - (iii) Dementia Supplement for Residential Elderly Services
  - (iv) Infirmity 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 ASCT/Enhanced ASCT, the adjustment includes the amount of expenditure overstated / understated in previous year(s) after taking into account the actual claw-back amount(s) per SWD's allocation letter(s), if any.
10. For NGOs with Visiting Medical Practitioner Service Team which arrange delivery of the service under the Programme to all private and self-financing RCHs, RCHDs as well as contract homes operated by private operators only.

**Schedule for Rent and Rates**  
**Analysis of Subvention and Expenditure for the period from 1 April 2021 to 31 March 2022**

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	Rent (Note 3)	333,648.00	487,092.00		(153,444.00)
	Rates	211,085.00	160,000.00	51,085.00	
	<b>Total</b>	<b>544,733.00</b>	<b>647,092.00</b>	<b>51,085.00</b>	<b>(153,444.00)</b>
Unit 3772 OPRS	Rent (Note 3)	1,720,037.00	3,507,011.70		(1,786,974.70)
	Rates	44,480.00	54,117.33		(9,637.33)
	<b>Total</b>	<b>1,764,517.00</b>	<b>3,561,129.03</b>	<b>-</b>	<b>(1,796,612.03)</b>
Unit 4619 SPA	Rent (Note 3)	-	943,650.00		(943,650.00)
	Rates	-	12,750.00		(12,750.00)
	<b>Total</b>	<b>-</b>	<b>956,400.00</b>	<b>-</b>	<b>(956,400.00)</b>
Unit 4749 POT	Rent (Note 3)	1,176,960.00	1,244,160.00		(67,200.00)
	Rates	-	-		-
	<b>Total</b>	<b>1,176,960.00</b>	<b>1,244,160.00</b>	<b>-</b>	<b>(67,200.00)</b>
Unit 5645 Central Administration	Rent (Note 3)	-	-	-	-
	Rates	10,245.00	8,579.00	1,666.00	-
	<b>Total</b>	<b>10,245.00</b>	<b>8,579.00</b>	<b>1,666.00</b>	<b>-</b>
Unit 5648 CHCC/HH	Rent (Note 3)	21,720.00	1,815.00	19,905.00	-
	Rates	-	-	-	-
	<b>Total</b>	<b>21,720.00</b>	<b>1,815.00</b>	<b>19,905.00</b>	<b>-</b>
Unit 5649 CHCC/AD	Rent (Note 3)	414,319.00	419,112.00		(4,793.00)
	Rates	44,722.00	23,250.00	21,472.00	-
	<b>Total</b>	<b>459,041.00</b>	<b>442,362.00</b>	<b>21,472.00</b>	<b>(4,793.00)</b>
Unit 5656 HIC	Rent (Note 3)	702,136.00	711,651.00		(9,515.00)
	Rates	68,959.00	57,950.00	11,009.00	-
	<b>Total</b>	<b>771,095.00</b>	<b>769,601.00</b>	<b>11,009.00</b>	<b>(9,515.00)</b>
Unit 5659 DCS	Rent (Note 3)	149,356.00	136,056.00	13,300.00	-
	Rates	8,409.00	1,850.00	6,559.00	-
	<b>Total</b>	<b>157,765.00</b>	<b>137,906.00</b>	<b>19,859.00</b>	<b>-</b>
Unit 5665 YMHCS	Rent (Note 3)	27,720.00	49,800.00		(22,080.00)
	Rates	8,765.00	7,116.16	1,648.84	-
	<b>Total</b>	<b>36,485.00</b>	<b>56,916.16</b>	<b>1,648.84</b>	<b>(22,080.00)</b>
Unit 5666 YOR/KC	Rent (Note 3)	118,413.00	118,413.00	-	-
	Rates	7,598.00	4,650.00	2,948.00	-
	<b>Total</b>	<b>126,011.00</b>	<b>123,063.00</b>	<b>2,948.00</b>	<b>-</b>
Unit 5667 VAC	Rent (Note 3)	566,252.00	582,582.00		(16,330.00)
	Rates	51,518.00	46,000.00	5,518.00	-
	<b>Total</b>	<b>617,770.00</b>	<b>628,582.00</b>	<b>5,518.00</b>	<b>(16,330.00)</b>
	<b>Sub Total</b>	<b>5,686,342.00</b>	<b>8,577,605.19</b>	<b>135,110.84</b>	<b>(3,026,374.03)</b>

## Notes :

- The figures are 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 2021 to 31 March 2022**

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 5673 DSC	Rent (Note 3)	330,776.00	308,556.00	22,220.00	
	Rates	62,026.00	45,400.00	16,626.00	-
	Total	392,802.00	353,956.00	38,846.00	-
Unit 5683 YIC	Rent (Note 3)	682,682.00	690,396.00	-	(7,714.00)
	Rates	65,830.00	66,400.00	-	(570.00)
	Total	748,512.00	756,796.00	-	(8,284.00)
Unit 5684 SIC	Rent (Note 3)	533,201.00	541,440.00	-	(8,239.00)
	Rates	44,363.00	38,800.00	5,563.00	-
	Total	577,564.00	580,240.00	5,563.00	(8,239.00)
Unit 5693 KHCS	Rent (Note 3)	220,896.00	252,161.00	-	(31,265.00)
	Rates	21,121.00	7,150.00	13,971.00	-
	Total	242,017.00	259,311.00	13,971.00	(31,265.00)
Unit 5737 CHIHCS (Frail Cases)	Rent (Note 3)	-	101,259.60	-	(101,259.60)
	Rates	-	4,734.60	-	(4,734.60)
	Total	-	105,994.20	-	(105,994.20)
Unit 5794 ISS	Rent (Note 3)	271,104.00	432,896.00	-	(161,792.00)
	Rates	27,555.00	14,607.00	12,948.00	-
	Total	298,659.00	447,503.00	12,948.00	(161,792.00)
Unit 5796 NSSH	Rent (Note 3)	324,972.00	324,972.00	-	-
	Rates	22,896.00	19,000.00	3,896.00	-
	Total	347,868.00	343,972.00	3,896.00	-
Unit 5797 IRSC	Rent (Note 3)	332,448.00	332,448.00	-	-
	Rates	13,617.00	35,700.00	-	(22,083.00)
	Total	346,065.00	368,148.00	-	(22,083.00)
Unit 5798 IRSC	Rent (Note 3)	316,618.00	316,618.00	-	-
	Rates	12,968.00	34,000.00	-	(21,032.00)
	Total	329,586.00	350,618.00	-	(21,032.00)
Unit 5799 IRSC	Rent (Note 3)	953,162.00	958,742.00	-	(5,580.00)
	Rates	38,257.00	100,300.00	-	(62,043.00)
	Total	991,419.00	1,059,042.00	-	(67,623.00)
Unit 5925 NEC	Rent (Note 3)	318,086.00	429,301.76	-	(111,215.76)
	Rates	27,976.00	7,980.00	19,996.00	-
	Total	346,062.00	437,281.76	19,996.00	(111,215.76)
Unit 7085 DAC	Rent (Note 3)	-	-	-	-
	Rates	17,510.00	8,500.00	9,010.00	-
	Total	17,510.00	8,500.00	9,010.00	-
Joyful House	Rent (Note 3)	-	10,403.00	-	(10,403.00)
	Rates	-	52,838.00	-	(52,838.00)
	Total	-	63,241.00	-	(63,241.00)
	Sub Total	4,638,064.00	5,134,602.96	104,230.00	(600,768.96)
	Grand Total	10,324,406.00	13,712,208.15	239,340.84	(3,627,142.99)

&lt;AFR IE&gt;

&lt;AFR IE&gt;

## Notes :

- The figures are 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.