

PO LEUNG KUK

ANNUAL FINANCIAL REPORT

For the year ended March 31, 2019

REVIEW REPORT

To the Board of Directors of Po Leung Kuk

(Incorporated in Hong Kong under the Po Leung Kuk Ordinance)

We have audited the financial statements of Po Leung Kuk for the year ended March 31, 2019 and have issued an unqualified auditor's report thereon dated September 23, 2019.

We conducted our review of the annexed Annual Financial Report of Po Leung Kuk for the year ended March 31, 2019 in accordance with the Practice Note 851 "Review of the Annual Financial Reports 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 Po Leung Kuk, on which the above audited financial statements of Po Leung Kuk are based.

Review conclusions

On the basis of the results of our review and having regard to the audit procedures performed by us in relation to the audit of the financial statements of Po Leung Kuk for the year ended March 31, 2019:

- a. in our opinion the Annual Financial Report has been properly prepared from the books and records of Po Leung Kuk; and
- b. no matters have come to our attention during the course of our review, which cause us to believe that Po Leung Kuk 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;

REVIEW REPORT (CONTINUED)

**To the Board of Directors of
Po Leung Kuk**

(Incorporated in Hong Kong under the Po Leung Kuk Ordinance)

- 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 March 31, 2019.

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.



Nexia Charles Mar Fan Limited
Certified Public Accountants
Chan Ko, Brenda Margaret
Practising Certificate Number: P02298

Hong Kong, **28 OCT 2019**

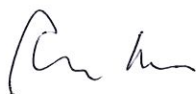
ANNUAL FINANCIAL REPORT
NGO : PO LEUNG KUK
1 APRIL 2018 TO 31 MARCH 2019

	<u>Notes</u>	<u>Total 2018-19 \$</u>	<u>Total 2017-18 \$</u>
A. INCOME			
1. Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	1b	747,994,258.00	650,909,580.00
b. Provident Fund	1c	54,244,566.00	48,616,345.00
2. Fee Income	2	42,782,708.86	41,014,384.13
3. Central Items	3	49,953,587.00	42,116,936.00
4. Rent and Rates	4	23,395,947.00	23,790,056.00
5. Other Income	5	16,804,789.55	15,983,728.72
6. Interest Received		4,120,434.65	2,893,884.98
TOTAL INCOME		<u>939,296,291.06</u>	<u>825,324,914.83</u>
B. EXPENDITURE			
1. Personal Emoluments			
a. Salaries		681,243,055.23	619,133,236.06
b. Provident Fund	1c	41,146,672.76	38,888,731.55
c. Allowances		12,819,500.80	11,686,821.82
Sub-total	6	<u>735,209,228.79</u>	<u>669,708,789.43</u>
2. Others Charges	7	103,865,878.82	100,966,311.20
3. Central Items	3	47,860,966.25	40,490,419.77
4. Rent and Rates	4	22,960,315.08	22,511,047.49
TOTAL EXPENDITURE		<u>909,896,388.94</u>	<u>833,676,567.89</u>
C. SURPLUS / (DEFICIT) FOR THE YEAR	8	<u>29,399,902.12</u>	<u>(8,351,653.06)</u>

The Annual Financial Report from pages 1 to 14 has been prepared in accordance with the requirements as set out in the Lump Sum Grant Manual.

SIGNATURE

SIGNATURE



CHAIRMAN

DATE: 28 OCT 2019



CHIEF EXECUTIVE OFFICER

DATE: 28 Oct 2019

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	11,211,897.00	43,032,669.00	54,244,566.00
Provident Fund Contribution Paid during the Year	10,211,594.62	30,935,078.14	41,146,672.76
Surplus/(Deficit) for the Year	1,000,302.38	12,097,590.86	13,097,893.24
Add: Surplus/(Deficit) b/f	3,138,221.63	77,765,196.39	80,903,418.02
Additional subvention received for previous year(s)	-	327,572.00	327,572.00
Adjustment for previous year(s)	(348,259.00)	348,259.00	-
Less : Refund to Government	(1,286,912.19)	-	(1,286,912.19)
Surplus/(Deficit) c/f	2,503,352.82	90,538,618.25	93,041,971.07

- 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:

	2018-19	2017-18
	\$	\$
<u>a. Income</u>		
Dementia Supplement for Residential Elderly Services	4,776,548.00	4,740,990.00
Infirmity Care Supplement for Residential Elderly Services	3,807,364.00	3,950,820.00
Dementia Supplement for Day Care Centres/units for the Elderly	1,287,475.00	1,745,104.00
Emergency Foster Care Allowance	4,387,680.00	3,215,700.00
Foster Care Service	4,521,958.00	3,560,615.00
Time-defined Subsidy Scheme Extended Hours Service Users	117,251.00	118,435.00
Training Subsidy for CCS/SCCW in Pre-School Rehabilitation Services	345,000.00	-
Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy Programmes	1,080,000.00	810,000.00
Allowances for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight On-site-on-call Allowance)	2,367,213.00	2,238,730.00
Neighbourhood Support Child Care Project(NSCCP)- Contract Subsidy	1,423,100.00	1,348,650.00
NSCCP- Rent & Rates	42,049.00	43,897.00
NSCCP- Subsidy for Fee Reduction/Waiving	-	525,000.00
Time-defined Subsidy Scheme for Occasional Child Care Service	388,225.00	360,400.00
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Service	7,101,544.00	4,573,663.00
Cash Subsidy for Integrated Support Service for Persons with Severe Physical Disabilities	3,760,000.00	3,390,000.00
Grant under the Pilot Scheme on On-site Pre-school Rehabilitation Services	14,548,180.00	9,289,932.00
One-off Subsidy for Enhanced Provision of Visiting Medical Practitioner Scheme for Residential Care Homes for the Persons with Disabilities	-	1,890,000.00
One-off Subsidy for Enhanced Provision of Visiting Medical Officer for Residential Care Homes for the Elderly	-	315,000.00
Total	49,953,587.00	42,116,936.00

	2018-19	2017-18
<u>b. Expenditure</u>	\$	\$
Dementia Supplement for Residential Elderly Services	4,889,625.18	5,749,777.43
Infirmity Care Supplement for Residential Elderly Services	4,183,435.09	4,198,728.86
Dementia Supplement for Day Care Centres/units for the Elderly	1,287,475.00	1,793,054.00
Emergency Foster Care Allowance	3,527,783.00	3,051,441.40
Foster Care Service	3,601,018.90	2,782,305.70
Time-defined Subsidy Scheme Extended Hours Service Users	9,817.60	8,320.00
Training Subsidy for CCS/SCCW in Pre-School Rehabilitation Services	227,410.00	45,000.00
Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy Programmes	405,000.00	1,215,000.00
Four Year Training Subsidy Scheme	(179,965.00)	45,915.00
Allowances for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight On-site-on-call Allowance)	1,992,592.21	1,909,799.75
Neighbourhood Support Child Care Project (NSCCP)- Contract Subsidy	1,518,373.77	1,498,425.62
NSCCP- Rent & Rates	42,049.00	43,897.00
NSCCP- Subsidy for Fee Reduction/Waiving	234,795.50	314,901.10
Time-defined Subsidy Scheme for Occasional Child Care Service	21,994.50	30,364.00
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Service	8,476,211.58	5,163,970.19
Cash Subsidy for Integrated Support Service for Persons with Severe Physical Disabilities	3,186,398.60	3,056,927.80
Grant under the Pilot Scheme on On-site Pre-school Rehabilitation Services	14,159,747.35	8,918,143.95
One-off Subsidy for Enhanced Provision of Visiting Medical Practitioner Scheme for Residential Care Homes for the Persons with Disabilities	191,167.00	590,047.97
One-off Subsidy for Enhanced Provision of Visiting Medical Officer for Residential Care Homes for the Elderly	84,000.00	74,400.00
Pilot Scheme on Multi disciplinary Outreaching Support Teams for the Elderly-NTW(1) Cluster	2,036.97	-
Total	47,860,966.25	40,490,419.77

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:

	2018-19	2017-18
	\$	\$
Other Income		
(a) Fees and charges for services incidental to the operation of subvented services	15,016,090.86	14,749,160.63
(b) Others	1,788,698.69	1,234,568.09
Total	<u>16,804,789.55</u>	<u>15,983,728.72</u>

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.	34	25,181,356.72
HK\$800,001 - HK\$900,000 p.a.	25	20,852,596.37
HK\$900,001 - HK\$1,000,000 p.a.	7	6,684,407.15
HK\$1,000,001 - HK\$1,100,000 p.a.	7	7,499,490.60
HK\$1,100,001 - HK\$1,200,000 p.a.	1	1,183,626.40
>HK\$1,200,000 p.a.	8	11,002,310.70

7. Other Charges

The breakdown on Other Charges is as follows:

		2018-19	2017-18
Other Charges		\$	\$
(a)	Utilities	18,547,197.68	18,780,820.41
(b)	Food	30,504,577.48	29,114,591.62
(c)	Administrative Expenses	2,639,701.44	2,719,963.78
(d)	Stores and Equipment	7,248,228.18	6,908,107.82
(e)	Repair and Maintenance	7,353,272.68	6,202,092.60
(f)	Special Allowances	7,473,384.20	7,529,226.98
(g)	Programme Expenses	4,912,119.52	7,527,210.17
(h)	Transportation and Travelling	4,620,096.97	4,127,775.07
(i)	Insurance	6,591,729.15	5,046,244.68
(j)	Medical and Dental Expenses	4,325,169.22	4,023,804.73
(k)	Staff Medical and Hospitalisation Allowance	3,175,733.77	2,892,947.11
(l)	Miscellaneous	6,474,668.53	6,093,526.23
Total		103,865,878.82	100,966,311.20

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

	Lump Sum Grant (LSG)	Rent and Rates	Central Items	Total
	\$	\$	\$	\$
Income				
Lump Sum Grant	802,238,824.00	-	-	802,238,824.00
Fee Income	42,782,708.86	-	-	42,782,708.86
Other Income	16,804,789.55	-	-	16,804,789.55
Interest Received (Note (1))	4,120,434.65	-	-	4,120,434.65
Rent and Rates	-	23,395,947.00	-	23,395,947.00
Central Items	-	-	49,953,587.00	49,953,587.00
Total Income (a)	865,946,757.06	23,395,947.00	49,953,587.00	939,296,291.06
Expenditure				
Personal Emoluments	735,209,228.79	-	-	735,209,228.79
Other Charges	103,865,878.82	-	-	103,865,878.82
Rent and Rates	-	22,960,315.08	-	22,960,315.08
Central Items	-	-	47,860,966.25	47,860,966.25
Total Expenditure (b)	839,075,107.61	22,960,315.08	47,860,966.25	909,896,388.94
Surplus / (Deficit) for the Year (a) - (b)	26,871,649.45	435,631.92	2,092,620.75	29,399,902.12
<u>Less:</u> Surplus / (Deficit) of Provident Fund	13,097,893.24	-	-	13,097,893.24
	13,773,756.21	435,631.92	2,092,620.75	16,302,008.88
Surplus / (Deficit) b/f (Note (2))	152,565,779.72	(5,742,037.01)	2,521,069.56	149,344,812.27
	166,339,535.93	(5,306,405.09)	4,613,690.31	165,646,821.15
<u>Less:</u> Refund to Government		(138,437.15)	(2,923,920.74)	(3,062,357.89)
Transfer of cumulative balance of time-defined Programme Assistant/Care Assistant from central item to Lump Sum Grant Reserve	(107,834.04)	-	107,834.04	-
Prior year adjustment of Dementia Supplement	-	-	132,390.39	132,390.39
Transfer from LSG Reserve to cover the salary adjustment for Dementia Supplement and Infirmary Care Supplementary(Note (3))	(613,346.96)	-	613,346.96	-
Surplus / (Deficit) c/f (Note (4))	165,618,354.93	(5,444,842.24)	2,543,340.96	162,716,853.65

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 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 Infirmary Care Supplement, if any, as per Schedule for Central Items.
- (4) The level of LSG cumulative reserves (i.e. 07/08 onwards HK\$47,881,216.95) 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 2018 to 31 March 2019

Name of Agency : PO LEUNG KUK

Unit Code and Name (Note 7)	Subvented Element	Subvention Released (Note 1)	Actual Expenditure (Note 2)	Surplus (Note 3)	Deficit for the Year			Surplus b/f (Note 5) (c)	Refund to Government (f)	Surplus c/f (Note 6) (g)=(e)+(a)-(d)-(f)
					Deficit (Note 3) (b)	Deficit transferred to LSG (Note 4) (c)	Adjusted Deficit (d)=(b)-(c)			
4479	Siu Ming Memorial Home Cum C & A Unit <CS>	\$ 519,186.00	\$ 524,862.20	\$ -	\$ 5,676.20	\$ 5,676.20	\$ -	N.A		N.A
7881	1984 C & A home Cum Madam Aw Tan Kyi Kyi Home for the Aged <CS>	3,115,116.00	3,485,510.89	-	370,394.89	370,394.89	-	N.A		N.A
4309	Chan Au Big Yan Home for the Elderly <CS>	173,062.00	173,062.00	-	-	-	-	N.A		N.A
7920	Chan Au Big Yan Home for the Elderly <DS>	1,349,894.00	1,349,894.00	-	-	-	-	N.A		N.A
7921	1984 C & A Home Cum Madam Aw Tan Kyi Kyi Home for the Aged <DS>	934,542.00	1,042,630.36	-	108,088.36	108,088.36	-	N.A		N.A
7983	Siu Ming Memorial Home Cum C & A Unit <DS>	2,128,679.00	2,133,994.82	-	5,315.82	5,315.82	-	N.A		N.A
1327	Li Shiung Memorial Rehabilitation Centre <DS DIS>	155,757.00	155,430.00	327.00	-	-	-	N.A		N.A
5823	Padma & Hari Harilela integrated Rehabilitation Centre <DS DIS>	207,676.00	207,676.00	-	-	-	-	N.A		N.A
4926	Tsuen Wan Day Care Centre for the Elderly <DS>	337,367.00	337,367.00	-	-	N.A	-	N.A		N.A
6784	Ageing Well Day Care Centre <DS>	77,878.00	77,878.00	-	-	N.A	-	N.A		N.A
6785	1982 Board of Directors Day Care Centre for the Elderly <DS>	171,331.00	171,331.00	-	-	N.A	-	N.A		N.A
6786	Chow Hung Piu Day Care Centre for the Elderly <DS>	171,331.00	171,331.00	-	-	N.A	-	N.A		N.A
6804	Chu Lee Yuet Wah Day Care Centre for the Elderly <DS>	295,935.00	295,935.00	-	-	N.A	-	N.A		N.A
6806	Koo Bin Kau Lee Day Care Centre for the Elderly <DS>	233,633.00	233,633.00	-	-	N.A	-	N.A		N.A
4438	Emergency Foster Care Service	2,193,840.00	1,364,183.00	829,657.00	-	N.A	-	N.A		N.A
4253	Emergency Foster Care Service	731,280.00	721,200.00	10,080.00	-	N.A	-	N.A		N.A
4457	Emergency Foster Care Service	731,280.00	721,200.00	10,080.00	-	N.A	-	N.A		N.A

Unit Code and Name (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 (f)	Surplus c/f (Note 6) (g)=(e)+(a)-(f)-(f)
					Deficit (Note 3) (b)	Deficit transferred to LSG (Note 4) (c)	Adjusted Deficit (d)=(b)-(c) (d)-(b)-(c)			
1929 Emergency Foster Care Service(In-Situ Expansion by 5 Places)	Emergency Foster Care Allowance	\$ 731,280.00	\$ 721,200.00	\$ 10,080.00	\$ -	\$ N.A	\$ -	N.A		N.A
4356 Foster Care Service	Foster Care Allowance	4,521,958.00	3,601,018.90	920,939.10	-	N.A	-	N.A		N.A
4508										
T556 Subsidy Scheme for Extended Hours Service user(T/D 31/8/2021)	Time-defined Subsidy Scheme for Extended Hours Service Users	117,251.00	9,817.60	107,433.40	-	N.A	-	N.A		N.A
4421 82 Hin Keng Ctr. (VMPs) <time defined 30/4/09>	Visiting Medical Practitioner Scheme	-	-	-	-	N.A	-	10,029.40		10,029.40
6039 Training Subsidy for CCS/SCCW in Pre-School Rehabilitation Services	Training Subsidy for CCS/SCCW in Pre-School Rehabilitation Services	345,000.00	227,410.00	117,590.00	-	N.A	-	N.A		N.A
6577 Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy Programmes	Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy Programmes	1,080,000.00	405,000.00	675,000.00	-	N.A	-	405,000.00		1,080,000.00
6943 Four Year Training Subsidy Scheme	Four Year Training Subsidy Scheme (time defined 31/7/2011)	-	(179,965.00)	179,965.00	-	N.A	-	N.A		N.A
4320 Children's Section	Overnight On-site-on-call Allowance	430,405.00	304,926.39	125,478.61	-	N.A	-	N.A		N.A
4493 Tai Hang Tung Small Group Home	Overnight On-site-on-call Allowance	121,054.00	101,748.86	19,305.14	-	N.A	-	N.A		N.A
4362 Tseung Kwan O Small Group Home	Overnight On-site-on-call Allowance	121,054.00	110,808.90	10,245.10	-	N.A	-	N.A		N.A
4475 Shek Kip Mei Small Group Home	Overnight On-site-on-call Allowance	121,054.00	100,165.04	20,888.96	-	N.A	-	N.A		N.A
4361 Sheung Chun Small Group Home	Overnight On-site-on-call Allowance	121,054.00	110,295.58	10,758.42	-	N.A	-	N.A		N.A
4490 Sun Chui Small Group Home	Overnight On-site-on-call Allowance	121,054.00	111,840.28	9,213.72	-	N.A	-	N.A		N.A
4338 Heng On Small Group Home	Overnight On-site-on-call Allowance	121,054.00	106,428.15	14,625.85	-	N.A	-	N.A		N.A
4492 Tai Wo Small Group Home	Overnight On-site-on-call Allowance	121,054.00	106,589.28	14,464.72	-	N.A	-	N.A		N.A
4331 Fung Tak Small Group Home	Overnight On-site-on-call Allowance	121,054.00	107,406.23	13,647.77	-	N.A	-	N.A		N.A
7370 Pak Tin Small Group Home	Overnight On-site-on-call Allowance	121,054.00	108,871.32	12,182.68	-	N.A	-	N.A		N.A
7333 Yiu Tung Small Group Home	Overnight On-site-on-call Allowance	121,054.00	112,841.84	8,212.16	-	N.A	-	N.A		N.A
7334 Yiu Fook Small Group Home	Overnight On-site-on-call Allowance	121,054.00	94,641.84	26,412.16	-	N.A	-	N.A		N.A
7610 Choi Fai Small Group Home	Overnight On-site-on-call Allowance	121,054.00	108,706.97	12,347.03	-	N.A	-	N.A		N.A
1105 Shui Chuen O Small Group Home(1)(2)(3)(4)(Time Defined 29/6/2022)	Overnight On-site-on-call Allowance	484,160.00	407,321.53	76,838.47	-	N.A	-	N.A		N.A

Unit Code and Name (Note 7)	Subvented Element	Subvention Released (Note 1)	Actual Expenditure (Note 2)	Surplus (Note 3)	Deficit for the Year			Surplus b/f (Note 5)	Refund to Government (f)	Surplus c/f (Note 6)
					Deficit (Note 3)	Deficit transferred to LSG (Note 4)	Adjusted Deficit (d)=(b)-(c)			
				(a)	(b)	(c)	(d)=(b)-(c)	(e)	(f)	(g)=(e)+(a)-(d)-(f)
6431	Regularised Neighbourhood Support Child Care Project - North	\$ 1,423,100.00	\$ 1,518,373.77	\$ -	\$ 95,273.77	N.A	\$ 95,273.77	(1,492,778.73)		(1,588,052.50)
6431	Regularised Neighbourhood Support Child Care Project - North	42,049.00	42,049.00	-	-	N.A	-	-		-
6432	RNSCCP-North(Subsidy for Fee Waiving/Reduction)	-	234,795.50	-	234,795.50	N.A	234,795.50	1,184,275.53		949,480.03
4401 4402	Wing Lung Bank Golden Jubilee Sheltered Workshop & Hostel(T/D 31/3/2015)	-	-	-	-	N.A	-	27,789.20		27,789.20
6359	Time-defined Subsidy Scheme for Occasional Child Care Service(Time-Defined 31/3/2020)	388,225.00	21,994.50	366,230.50	-	N.A	-	330,036.00	330,036.00	366,230.50
6605	Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	7,101,544.00	8,476,211.58	-	1,374,667.58	N.A	1,374,667.58	(2,346,956.14)		(3,721,623.72)
6468	Financial Incentive Scheme for Mentors of Employees with Disabilities(Time-Defined 30/11/2015)	-	-	-	-	N.A	-	156,708.00		156,708.00
5757	Integ Supp ser for Per with severe Phy Disabilities (TD29/12/2020)	3,760,000.00	3,186,398.60	573,601.40	-	N.A	-	333,072.20	333,072.20	573,601.40
3418	The Pilot Scheme on On-site Pre-school Rehabilitation Services (OPRS)	14,548,180.00	14,159,747.35	388,432.65	-	N.A	-	371,788.05		760,220.70
3686	Enhanced provision of visiting Medical practitioner Scheme in RCHDs	-	191,167.00	-	191,167.00	N.A	191,167.00	1,299,952.03	1,108,785.03	-
3717	Enhanced provision of visiting Medical officer in RCHes	-	84,000.00	-	84,000.00	N.A	84,000.00	240,600.00	156,600.00	-
5853	Pilot Scheme on Multi disciplinary Outreaching Support Teams for the Elderly-NTW(1) Cluster	-	2,036.97	-	2,036.97	N.A	2,036.97	-		(2,036.97)
TOTAL		49,953,587.00	47,860,966.25	4,564,036.84	2,471,416.09	489,475.27	1,981,940.82	519,515.54	1,928,493.23	(1,387,653.96)

Notes:

- The figures for the whole financial year are extracted from the payroll for March (Final) of the financial year.
- Actual expenditure represents the total expenditure incurred including provision 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. the following central items arising from salary adjustment are transferred to the Lump Sum Grant Reserve as stated in SWD letter ref(5) in SWD/S/104/2 Pt. 18 dated 20 July 2018.
 - Dementia Supplement for Elderly with Disabilities
 - Infirmary Care Supplement for the Aged Blind Persons
 - Dementia Supplement for Residential Elderly Services
 - Infirmary 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.
- The unit code and name are extracted from the payroll from SWD
- 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.

Schedule for Rent and Rates
Analysis of Subvention and Expenditure for the period from 1 April 2018 to 31 March 2019

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) \$
4300 82 Hin Keng Day Activity Centre	Rent (Note 3)	-	805,500.00	805,500.00	-	-
	Rates	-	75,200.00	75,200.00	-	-
	Total	-	880,700.00	880,700.00	-	-
4303 Chow Hung Pui Day Care Centre for the Elderly	Rent	30,006.00	56,725.00	92,231.51	-	35,506.51
	Rates	4,199.00	25,757.00	25,400.00	357.00	-
	Total	34,205.00	82,482.00	117,631.51	357.00	35,506.51
4304 Chan Au Big Yan Home for the Elderly	Rent	-	-	-	-	-
	Rates	-	82,337.00	79,400.00	2,937.00	-
	Total	-	82,337.00	79,400.00	2,937.00	-
4315 Central Administration	Rent	-	1,000.00	240,534.00	-	239,534.00
	Rates	-	346,180.00	393,120.00	-	46,940.00
	Total	-	347,180.00	633,654.00	-	286,474.00
4331 Fung Tak Small Group Home	Rent	-	99,684.00	99,684.00	-	-
	Rates	-	4,340.00	4,340.00	-	-
	Total	-	104,024.00	104,024.00	-	-
4338 Heng On Small Group Home	Rent	-	99,876.00	99,876.00	-	-
	Rates	-	260.00	260.00	-	-
	Total	-	100,136.00	100,136.00	-	-
4355 88 Kwun Tong Sheltered Workshop	Rent	17,193.00	588,647.00	610,490.00	-	21,843.00
	Rates	20,247.00	52,562.00	72,881.32	-	20,319.32
	Total	37,440.00	641,209.00	683,371.32	-	42,162.32
4361 Sheung Chun Small Group Home	Rent	-	97,020.00	97,020.00	-	-
	Rates	-	8,440.00	7,600.00	840.00	-
	Total	-	105,460.00	104,620.00	840.00	-
4362 Tseung Kwan O Small Group Home	Rent	-	97,020.00	97,020.00	-	-
	Rates	-	8,440.00	7,600.00	840.00	-
	Total	-	105,460.00	104,620.00	840.00	-
4383 Neighbourhood Elderly Centres <Re-engineering>	Rent	391,940.00	816,014.00	959,842.20	-	143,828.20
	Rates	46,096.00	129,699.00	105,540.00	24,159.00	-
	Total	438,036.00	945,713.00	1,065,382.20	24,159.00	143,828.20
4439 Shek Kip Mei Vocational Service Centre	Rent	6,150.00	712,200.00	719,940.00	-	7,740.00
	Rates	20,773.00	60,259.00	72,700.00	-	12,441.00
	Total	26,923.00	772,459.00	792,640.00	-	20,181.00
4475 Shek Kip Mei Small Group Home	Rent	-	93,720.00	93,720.00	-	-
	Rates	-	9,958.00	4,940.00	5,018.00	-
	Total	-	103,678.00	98,660.00	5,018.00	-
4478 Siu Ming Memorial Home-Cum-Care & Attention Unit	Rent	1,990.00	1,917,840.00	1,918,650.00	-	810.00
	Rates	63,533.00	162,714.00	230,000.00	-	67,286.00
	Total	65,523.00	2,080,554.00	2,148,650.00	-	68,096.00
4490 Sun Chui Small Group Home	Rent	-	76,560.00	76,560.00	-	-
	Rates	-	6,481.00	-	6,481.00	-
	Total	-	83,041.00	76,560.00	6,481.00	-
4492 Tai Wo Small Group Home	Rent	-	100,236.00	100,236.00	-	-
	Rates	-	860.00	860.00	-	-
	Total	-	101,096.00	101,096.00	-	-
4493 Tai Hang Tung Small Group Home	Rent	-	92,400.00	92,400.00	-	-
	Rates	-	9,453.00	4,160.00	5,293.00	-
	Total	-	101,853.00	96,560.00	5,293.00	-
4536 Y.C. Cheng Day Activity Centre Cum Hostel	Rent	-	226,800.00	226,800.00	-	-
	Rates	-	368,000.00	368,000.00	-	-
	Total	-	594,800.00	594,800.00	-	-

Schedule for Rent and Rates
Analysis of Subvention and Expenditure for the period from 1 April 2018 to 31 March 2019

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	25,032.00	606,637.00	636,910.00	-	30,273.00
	Rates	14,052.00	42,535.00	53,000.00	-	10,465.00
	Total	39,084.00	649,172.00	689,910.00	-	40,738.00
7318 King Lam Hostel	Rent	-	426,060.00	426,060.00	-	-
	Rates	-	30,200.00	30,200.00	-	-
	Total	-	456,260.00	456,260.00	-	-
7333 Yiu Tung Small Group Home	Rent	-	94,380.00	94,380.00	-	-
	Rates	-	14,009.00	10,400.00	3,609.00	-
	Total	-	108,389.00	104,780.00	3,609.00	-
7334 Yiu Fook Small Group Home	Rent	-	94,380.00	94,380.00	-	-
	Rates	-	14,685.00	11,000.00	3,685.00	-
	Total	-	109,065.00	105,380.00	3,685.00	-
7370 Pak Tin Small Group Home	Rent	-	85,800.00	85,800.00	-	-
	Rates	-	8,947.00	3,320.00	5,627.00	-
	Total	-	94,747.00	89,120.00	5,627.00	-
7376 1984 Care & Attention Home Cum Madam Aw Tan Kyi Kyi Home	Rent	-	1,000.00	1,000.00	-	-
	Rates	-	217,500.00	217,500.00	-	-
	Total	-	218,500.00	218,500.00	-	-
7377 1982 Board of Directors Day Care Centre for the Elderly	Rent	-	-	-	-	-
	Rates	-	72,500.00	72,500.00	-	-
	Total	-	72,500.00	72,500.00	-	-
7441 Yuen Fung Po Tim Memorial Hostel	Rent	-	419,100.00	419,100.00	-	-
	Rates	4,999.00	48,589.00	52,718.68	-	4,129.68
	Total	4,999.00	467,689.00	471,818.68	-	4,129.68
7610 Choi Fai Small Group Home	Rent	-	89,760.00	89,760.00	-	-
	Rates	-	12,829.00	8,900.00	3,929.00	-
	Total	-	102,589.00	98,660.00	3,929.00	-
4513 Yao Ling Sun Hostel	Rent	-	988,020.00	988,020.00	-	-
	Rates	-	81,728.00	78,800.00	2,928.00	-
	Total	-	1,069,748.00	1,066,820.00	2,928.00	-
4507 Sunrise Court	Rent	-	335,940.00	335,940.00	-	-
	Rates	7,771.00	33,200.00	33,200.00	-	-
	Total	7,771.00	369,140.00	369,140.00	-	-
4333 Tian Teck Proactive Concern for the Elderly	Rent	4,800.00	48,000.00	55,200.00	-	7,200.00
	Rates	4,898.00	25,656.00	26,000.00	-	344.00
	Total	9,698.00	73,656.00	81,200.00	-	7,544.00
4518 Lau Chan Siu Po District Elderly Community Centre	Rent	-	293,662.00	293,661.60	0.40	-
	Rates	-	43,400.00	43,400.00	-	-
	Total	-	337,062.00	337,061.60	0.40	-
4346 Lau Chan Siu Po Integrated Rehabilitation Centre - HSMH Cum DAC	Rent	-	783,305.00	783,305.00	-	-
	Rates	19,493.00	51,397.00	69,310.00	-	17,913.00
	Total	19,493.00	834,702.00	852,615.00	-	17,913.00
4347 Lau Chan Siu Po Integrated Rehabilitation Centre - HMMH	Rent	-	108,042.00	108,042.00	-	-
	Rates	2,289.00	7,494.00	9,560.00	-	2,066.00
	Total	2,289.00	115,536.00	117,602.00	-	2,066.00
4348 Lau Chan Siu Po Integrated Rehabilitation Centre - Supported Hostel	Rent	-	54,021.00	54,021.00	-	-
	Rates	1,145.00	3,747.00	4,780.00	-	1,033.00
	Total	1,145.00	57,768.00	58,801.00	-	1,033.00
4349 Lau Chan Siu Po Integrated Rehabilitation Centre - IVRSC	Rent	6,510.00	155,573.00	163,462.00	-	7,889.00
	Rates	3,234.00	8,990.00	11,950.00	-	2,960.00
	Total	9,744.00	164,563.00	175,412.00	-	10,849.00
4441 Wai On Home for Women	Rent	-	-	-	-	-
	Rates	20,412.00	81,200.00	81,200.00	-	-
	Total	20,412.00	81,200.00	81,200.00	-	-

Schedule for Rent and Rates
Analysis of Subvention and Expenditure for the period from 1 April 2018 to 31 March 2019

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) \$
4428 Yuen Long Early Learning Centre	Rent	-	225,060.00	225,060.00	-	-
	Rates	-	14,500.00	9,200.00	5,300.00	-
	Total	-	239,560.00	234,260.00	5,300.00	-
4384 Li Shiu Chung Memorial REHAB Centre	Rent	-	90,000.00	90,000.00	-	-
	Rates	-	140,000.00	140,000.00	-	-
	Total	-	230,000.00	230,000.00	-	-
4350 Newcomers' Ward Annex in Chun Shek	Rent	-	255,420.00	255,420.00	-	-
	Rates	4,027.00	22,281.00	21,800.00	481.00	-
	Total	4,027.00	277,701.00	277,220.00	481.00	-
4443 Dawn Court	Rent	-	440,880.00	440,880.00	-	-
	Rates	11,250.00	48,200.00	48,200.00	-	-
	Total	11,250.00	489,080.00	489,080.00	-	-
4477 Pokfulam Rehabilitation Centre	Rent	524,836.00	90,824.00	534,500.15	-	443,676.15
	Rates	44,473.00	113,595.00	162,500.00	-	48,905.00
	Total	569,309.00	204,419.00	697,000.15	-	492,581.15
4431 Chao King Lin Early Learning Centre (PLK SCCC cum EETC)	Rent	55,400.00	432,720.00	435,120.00	-	2,400.00
	Rates	16,437.00	30,382.00	42,800.00	-	12,418.00
	Total	71,837.00	463,102.00	477,920.00	-	14,818.00
4436 Victim Support Programme for Victims of Family Violence	Rent	-	203,400.00	203,400.00	-	-
	Rates	-	15,500.00	15,500.00	-	-
	Total	-	218,900.00	218,900.00	-	-
4519 PLK Tin Chak (IVRSC)	Rent	10,440.00	1,009,320.00	1,022,280.00	-	12,960.00
	Rates	49,850.00	40,509.00	82,600.00	-	42,091.00
	Total	60,290.00	1,049,829.00	1,104,880.00	-	55,051.00
5747 PLK Padma & Hari Harilela Integrated Rehabilitation Centre	Rent	-	-	-	-	-
	Rates	34,767.00	440,000.00	440,000.00	-	-
	Total	34,767.00	440,000.00	440,000.00	-	-
4432 PLK Chu Lee Yuet Wah Day Care Centre for the Elderly	Rent	15,300.00	516,360.00	536,160.00	-	19,800.00
	Rates	1,646.00	55,723.00	53,600.00	2,123.00	-
	Total	16,946.00	572,083.00	589,760.00	2,123.00	19,800.00
4334 District Support Centre for Persons with Disabilities	Rent	3,654.00	326,985.00	334,140.00	-	7,155.00
	Rates	2,125.00	26,034.00	23,600.00	2,434.00	-
	Total	5,779.00	353,019.00	357,740.00	2,434.00	7,155.00
4401 PLK Wing Lung Bank Golden Jubilee Sheltered Workshop & Hostel (SW CUM HMMH)	Rent	-	-	-	-	-
	Rates	-	72,888.89	72,888.89	-	-
	Total	-	72,888.89	72,888.89	-	-
4402 PLK Wing Lung Bank Golden Jubilee Sheltered Workshop & Hostel (HMMH)	Rent	-	-	-	-	-
	Rates	-	91,111.11	91,111.11	-	-
	Total	-	91,111.11	91,111.11	-	-
4506 Wan Lam May Yin Shirley NEC	Rent	319,549.00	57,739.00	394,560.10	-	336,821.10
	Rates	35,541.00	668.00	32,000.00	-	31,332.00
	Total	355,090.00	58,407.00	426,560.10	-	368,153.10
4306 PLK Koo Bin Kau Lee Day Care Centre for the Elderly	Rent	116,995.00	229,788.00	352,183.00	-	122,395.00
	Rates	-	53,337.00	48,200.00	5,137.00	-
	Total	116,995.00	283,125.00	400,383.00	5,137.00	122,395.00
4444 Sham Shui Po Integrated Rehabilitation Centre (DAC)	Rent	-	209,887.00	209,887.00	-	-
	Rates	906.00	34,490.00	35,460.00	-	970.00
	Total	906.00	244,377.00	245,347.00	-	970.00
4449 Sham Shui Po Integrated Rehabilitation Centre (HMMH)	Rent	-	151,585.00	151,585.00	-	-
	Rates	654.00	24,910.00	25,610.00	-	700.00
	Total	654.00	176,495.00	177,195.00	-	700.00

Schedule for Rent and Rates
Analysis of Subvention and Expenditure for the period from 1 April 2018 to 31 March 2019

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 Sham Shui Po Integrated Rehabilitation Centre (HSMH)	Rent	-	454,757.00	454,757.00	-	-
	Rates	1,962.00	74,730.00	76,830.00	-	2,100.00
	Total	1,962.00	529,487.00	531,587.00	-	2,100.00
4458 Sham Shui Po Integrated Rehabilitation Centre (C&A/SD & DC/SD)	Rent	4,770.00	374,172.00	386,682.00	-	12,510.00
	Rates	1,510.00	57,484.00	59,100.00	-	1,616.00
	Total	6,280.00	431,656.00	445,782.00	-	14,126.00
4194 Tin Shui Wai Rehabilitation Centre	Rent	754,864.00	569,588.00	742,817.00	-	173,229.00
	Rates	121,400.00	123,100.00	122,000.00	1,100.00	-
	Total	876,264.00	692,688.00	864,817.00	1,100.00	173,229.00
4325 Home Care Service for Persons with Severe Disabilities in NT	Rent	3,767.00	7,597.00	9,180.00	-	1,583.00
	Rates	2,616.00	6,331.00	-	6,331.00	-
	Total	6,383.00	13,928.00	9,180.00	6,331.00	1,583.00
4433 PLK Angela Leong On Kei Child Development Centre	Rent	-	152,520.00	152,520.00	-	-
	Rates	-	21,192.00	16,100.00	5,092.00	-
	Total	-	173,712.00	168,620.00	5,092.00	-
1105 Shui Chuen O Small Group Home	Rent	-	428,532.00	428,533.00	-	1.00
	Rates	-	100,473.00	100,473.32	-	0.32
	Total	-	529,005.00	529,006.32	-	1.32
5793 Integrated Support Service for Persons with Severe Physical Disabilities(NT)	Rent	24,810.00	-	56,750.00	-	56,750.00
	Rates	-	-	80.00	-	80.00
	Total	24,810.00	-	56,830.00	-	56,830.00
4209 PLK Tsuen Wan Day Care Centre for the Elderly	Rent	7,719.00	-	23,158.00	-	23,158.00
	Rates	-	-	-	-	-
	Total	7,719.00	-	23,158.00	-	23,158.00
4549 PLK Po Heung Child Development Centre	Rent	57,581.00	-	153,549.40	-	153,549.40
	Rates	1,295.00	-	-	-	-
	Total	58,876.00	-	153,549.40	-	153,549.40
3727 On-Site Pre-School Rehabilitation Services(OPRS)	Rent	-	-	393,976.70	-	393,976.70
	Rates	-	-	24,278.10	-	24,278.10
	Total	-	-	418,254.80	-	418,254.80
	Grand Total	2,946,906.00	20,449,041.00	22,960,315.08	93,701.40	2,604,975.48

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.
- For Shui Chuen O Small Group Home (Unit code 1105), the current rates subvention released included \$43,873 which represented year 2016/17 and 2017/18 rates which was paid and released in year 2018/19.