

PO LEUNG KUK

ANNUAL FINANCIAL REPORT

For the year ended March 31, 2020

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, 2020 and have issued an unqualified auditor's report thereon dated September 22, 2020.

We conducted our review of the annexed Annual Financial Report of Po Leung Kuk for the year ended March 31, 2020 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, 2020:

- 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, 2020.

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 2020

ANNUAL FINANCIAL REPORT

NGO : PO LEUNG KUK

1 APRIL 2019 TO 31 MARCH 2020

	<u>Notes</u>	<u>Total 2019-20</u>	<u>Total 2018-19</u>
		\$	\$
A. INCOME			
1. Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	1b	856,245,054.96	747,994,258.00
b. Provident Fund	1c	61,121,321.04	54,244,566.00
2. Fee Income	2	43,104,591.40	42,782,708.86
3. Central Items	3	77,907,429.00	49,953,587.00
4. Rent and Rates	4	23,238,145.00	23,395,947.00
5. Other Income	5	16,460,243.53	16,804,789.55
6. Interest Received		5,771,532.63	4,120,434.65
TOTAL INCOME		1,083,848,317.56	939,296,291.06
B. EXPENDITURE			
1. Personal Emoluments			
a. Salaries		735,660,228.85	681,243,055.23
b. Provident Fund	1c	38,977,650.21	41,146,672.76
c. Allowances		14,964,388.90	12,819,500.80
Sub-total	6	789,602,267.96	735,209,228.79
2. Others Charges	7	105,228,264.92	103,865,878.82
3. Central Items	3	60,669,269.13	47,860,966.25
4. Rent and Rates	4	26,615,570.10	22,960,315.08
TOTAL EXPENDITURE		982,115,372.11	909,896,388.94
C. SURPLUS / (DEFICIT) FOR THE YEAR	8	101,732,945.45	29,399,902.12


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



CHAIRMAN
DATE: 28 OCT 2020

SIGNATURE



CHIEF EXECUTIVE OFFICER
DATE: 28 OCT 2020

NOTES ON THE ANNUAL FINANCIAL REPORT

1. Lump Sum Grant(LSG)

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

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

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

Provident Fund Contribution	Snapshot Staff	6.8% and Other Posts	Total
	\$	\$	\$
Subvention Received	11,048,755.00	50,072,566.04	61,121,321.04
Provident Fund Contribution Paid during the Year	(9,245,524.14)	(29,732,126.07)	(38,977,650.21)
Surplus/(Deficit) for the Year	1,803,230.86	20,340,439.97	22,143,670.83
Add: Surplus/(Deficit) b/f	2,503,352.82	90,538,618.25	93,041,971.07
Additional subvention received for previous year(s)	-	463,453.00	463,453.00
Less : Refund to Government	(1,503,050.00)	-	(1,503,050.00)
Surplus/(Deficit) c/f	2,803,533.68	111,342,511.22	114,146,044.90

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:

a. Income	2019-20	2018-19
	\$	\$
Dementia Supplement for Residential Elderly Services	6,402,326.00	4,776,548.00
Infirmity Care Supplement for Residential Elderly Services	5,244,882.00	3,807,364.00
Dementia Supplement for Day Care Centres/units for the Elderly	-	1,287,475.00
Emergency Foster Care Allowance	4,484,160.00	4,387,680.00
Foster Care Allowance	4,621,596.00	4,521,958.00
Time-defined Subsidy Scheme Extended Hours Service Users	116,408.00	117,251.00
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	1,080,000.00
Allowances for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight On-site-on-call Allowance)	2,556,173.00	2,367,213.00
Neighbourhood Support Child Care Project(NSCCP)- Contract Subsidy	2,086,750.00	1,423,100.00
NSCCP- Rent & Rates	45,558.00	42,049.00
NSCCP- Subsidy for Fee Reduction/Waiving	525,000.00	-
NSCCP- Subsidy for Incentive Payment	292,500.00	-
Time-defined Subsidy Scheme for Occasional Child Care Service	408,100.00	388,225.00
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Service	9,426,340.00	7,101,544.00
Cash Subsidy for Integrated Support Service for Persons with Severe Physical Disabilities	3,760,000.00	3,760,000.00
Grant under the Pilot Scheme on On-site Pre-school Rehabilitation Services	-	14,548,180.00
Pilot Scheme on Multi-disciplinary Outreaching Support Teams for the Elderly (MOSTE)	24,518,107.00	-

	2019-20	2018-19
	\$	\$
a. Income		
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	7,143,980.00	-
Special Allowance for Staff of Subvented Residential Service Units in respect of COVID-19	5,195,549.00	-
Total	77,907,429.00	49,953,587.00
b. Expenditure		
Dementia Supplement for Residential Elderly Services	6,436,826.40	4,889,625.18
Infirmity Care Supplement for Residential Elderly Services	5,482,861.92	4,183,435.09
Dementia Supplement for Day Care Centres/units for the Elderly	-	1,287,475.00
Emergency Foster Care Allowance	3,956,060.70	3,527,783.00
Foster Care Allowance	3,625,158.00	3,601,018.90
Time-defined Subsidy Scheme Extended Hours Service Users	14,695.20	9,817.60
Training Subsidy for CCS/SCCW in Pre-School Rehabilitation Services	97,350.00	227,410.00
Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy Programmes	1,080,000.00	405,000.00
Four Year Training Subsidy Scheme	-	(179,965.00)
Allowances for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight On-site-on-call Allowance)	1,966,668.64	1,992,592.21
Neighbourhood Support Child Care Project (NSCCP)- Contract Subsidy	471,296.73	1,518,373.77
NSCCP- Rent & Rates	45,558.00	42,049.00
NSCCP- Subsidy for Fee Reduction/Waiving	199,648.40	234,795.50
NSCCP- Subsidy for Incentive Payment	18,497.50	-
Time-defined Subsidy Scheme for Occasional Child Care Service	13,366.10	21,994.50
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Service	7,323,434.37	8,476,211.58
Cash Subsidy for Integrated Support Service for Persons with Severe Physical Disabilities	3,629,409.40	3,186,398.60
Grant under the Pilot Scheme on On-site Pre-school Rehabilitation Services	-	14,159,747.35

	2019-20	2018-19
	\$	\$
<u>b. Expenditure</u>		
One-off Subsidy for Enhanced Provision of Visiting Medical Practitioner Scheme for Residential Care Homes for the Persons with Disabilities	-	191,167.00
One-off Subsidy for Enhanced Provision of Visiting Medical Officer for Residential Care Homes for the Elderly	-	84,000.00
Pilot Scheme on Multi-disciplinary Outreaching Support Teams for the Elderly (MOSTE)	20,070,763.59	2,036.97
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	6,196,770.14	-
Special Allowance for Staff of Subvented Residential Care service Units in respect of COVID-19	40,904.04	-
Total	<u>60,669,269.13</u>	<u>47,860,966.25</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:

	2019-20	2018-19
	\$	\$
Other Income		
(a) Fees and charges for services incidental to the operation of subvented services	15,237,434.36	15,016,090.86
(b) Others	1,222,809.17	1,788,698.69
Total	<u>16,460,243.53</u>	<u>16,804,789.55</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.	35	26,080,338.10
HK\$800,001 - HK\$900,000 p.a.	33	27,792,923.03
HK\$900,001 - HK\$1,000,000 p.a.	10	9,328,390.70
HK\$1,000,001 - HK\$1,100,000 p.a.	9	9,377,905.10
HK\$1,100,001 - HK\$1,200,000 p.a.	4	4,563,537.80
>HK\$1,200,000 p.a.	5	6,968,693.00

7. Other Charges

The breakdown on Other Charges is as follows:

	2019-20	2018-19
	\$	\$
Other Charges		
(a) Utilities	18,697,089.14	18,547,197.68
(b) Food	30,078,808.21	30,504,577.48
(c) Administrative Expenses	2,699,013.68	2,639,701.44
(d) Stores and Equipment	8,102,680.01	7,248,228.18
(e) Repair and Maintenance	7,048,399.20	7,353,272.68
(f) Special Allowances	7,167,877.33	7,473,384.20
(g) Programme Expenses	3,646,201.82	4,912,119.52
(h) Transportation and Travelling	4,194,848.98	4,620,096.97
(i) Insurance	8,548,845.21	6,591,729.15
(j) Medical and Dental Expenses	5,601,612.96	4,325,169.22
(k) Staff Medical and Hospitalisation Allowance	2,649,104.40	3,175,733.77
(l) Miscellaneous	6,793,783.98	6,474,668.53
Total	105,228,264.92	103,865,878.82

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	917,366,376.00	-	-	917,366,376.00
Fee Income	43,104,591.40	-	-	43,104,591.40
Other Income	16,460,243.53	-	-	16,460,243.53
Interest Received (Note (1))	5,771,532.63	-	-	5,771,532.63
Rent and Rates	-	23,238,145.00	-	23,238,145.00
Central Items	-	-	77,907,429.00	77,907,429.00
Total Income (a)	982,702,743.56	23,238,145.00	77,907,429.00	1,083,848,317.56
Expenditure				
Personal Emoluments	789,602,267.96	-	-	789,602,267.96
Other Charges	105,228,264.92	-	-	105,228,264.92
Rent and Rates	-	26,615,570.10	-	26,615,570.10
Central Items	-	-	60,669,269.13	60,669,269.13
Total Expenditure (b)	894,830,532.88	26,615,570.10	60,669,269.13	982,115,372.11
Surplus / (Deficit) for the Year (a) - (b)	87,872,210.68	(3,377,425.10)	17,238,159.87	101,732,945.45
Less: Surplus / (Deficit) of Provident Fund	22,143,670.83	-	-	22,143,670.83
	65,728,539.85	(3,377,425.10)	17,238,159.87	79,589,274.62
Surplus / (Deficit) b/f (Note (2))	165,618,354.93	(5,444,842.24)	2,543,340.96	162,716,853.65
Adjustment for the unspent balance of Permanent /time-defined Programme Assistants/Care Assistants	(300,366.60)	-	300,366.60	-
Adjustment for prior year expenditure of EHS	-	-	(1,060.80)	(1,060.80)
Adjustment for prior year expenditure of OCCC	-	-	(3,385.00)	(3,385.00)
After adjustment Surplus / (Deficit) b/f (Note (2))	165,317,988.33	(5,444,842.24)	2,839,261.76	162,712,407.85
<u>Add:</u> Refund from Government	231,046,528.18	(8,822,267.34)	20,077,421.63	242,301,682.47
	-	118,458.40	-	118,458.40
<u>Less:</u> Refund to Government	(327.00)	(93,702.40)	(5,073,097.82)	(5,167,127.22)
Transfer of non-recognized vehicle expenses (ME6140) of Lau Chan Siu Po District Elderly Community Centre to KUK	1,329,212.34	-	-	1,329,212.34
Transfer of cumulative deficit of Neighbourhood Support Child Care Project Phase 1 and Phase 2 to KUK	-	-	662,487.19	662,487.19
Transfer from LSG Reserve to cover the salary adjustment for Dementia Supplement and Infirmiry Care Supplementary(Note (3))	(272,480.32)	-	272,480.32	-
Surplus / (Deficit) c/f (Note (4))	232,102,933.20	(8,797,511.34)	15,939,291.32	239,244,713.18

Notes:

- (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 Infirmiry Care Supplement, if any, as per Schedule for Central Items.
- (4) The level of LSG cumulative reserves (i.e. 07/08 onwards HK\$114,365,795.22) will be capped at 25% of the NGO's operating expenditure (excluding Provident Fund expenditure) for the year.

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

Name of Agency : PO LEUNG KUK

Unit Code and Name (Note 7)	Subvented Element	Subvention Released (Note 1)	Actual Expenditure (Note 2)	Surplus (Note 3)	Deficit (Note 3)	Deficit for the Year		Surplus/(Deficit) b/f (Note 5)	Refund to Government (f)	Transfer Deficit to KUK (g)	Surplus/(Deficit) c/f (Note 6)
						Deficit transferred to LSG (Note 4)	Adjusted Deficit (d)=(b)-(c)				
		\$	\$	\$	\$	\$	\$	(e)	(f)	(g)	(h)=(e)+(g)-(f)-(g)
4479	Siu Ming Memorial Home Cum C & A Unit <ICS>	1,085,148.00	1,086,258.09	-	1,110.09	1,110.09	1,110.09	-	-	-	-
7881	1984 C & A Home Cum Madam Aw Tan Kyi Kyi Home for the Aged <ICS>	3,798,018.00	4,034,882.64	-	236,864.64	236,864.64	236,864.64	-	-	-	-
4309	Chan Au Big Yan Home for the Elderly <ICS>	361,716.00	361,721.19	-	5.19	5.19	5.19	-	-	-	-
7920	Chan Au Big Yan Home for the Elderly <DS>	2,929,878.00	2,929,885.54	-	7.54	7.54	7.54	-	-	-	-
7921	1984 C & A Home Cum Madam Aw Tan Kyi Kyi Home for the Aged <DS>	759,598.00	816,972.45	-	57,374.45	57,374.45	57,374.45	-	-	-	-
7983	Siu Ming Memorial Home Cum C & A Unit <DS>	2,333,051.00	2,348,796.85	-	15,745.85	15,745.85	15,745.85	-	-	-	-
1327	Li Shin Chung Memorial Rehabilitation Centre <DS>	162,771.00	162,500.00	271.00	-	(271.00)	(271.00)	-	-	-	-
5823	Padma & Hari Hariela Integrated Rehabilitation Centre <DS DIS>	217,028.00	178,671.56	38,356.44	-	(38,356.44)	(38,356.44)	-	-	-	-
4926	Tauan Wan Day Care Centre for the Elderly <DS>	-	-	-	-	-	N.A	(10,281.00)	-	-	(10,281.00)
4438	Emergency Foster Care Service	2,242,080.00	1,762,220.70	479,859.30	-	-	N.A	829,657.00	829,657.00	-	479,859.30
4253	Emergency Foster Care Service	747,360.00	731,280.00	16,080.00	-	-	N.A	10,080.00	10,080.00	-	16,080.00
4457	Emergency Foster Care Service	747,360.00	731,280.00	16,080.00	-	-	N.A	10,080.00	10,080.00	-	16,080.00
1929	Emergency Foster Care Service(In-Situ Expansion by 5 Places)	747,360.00	731,280.00	16,080.00	-	-	N.A	10,080.00	10,080.00	-	16,080.00
4356	Foster Care Service	4,621,596.00	3,625,158.00	996,438.00	-	-	N.A	920,939.10	920,939.10	-	996,438.00
4508	Foster Care Service	116,408.00	14,695.20	101,712.80	-	-	N.A	106,372.60	106,372.60	-	101,712.80
1556	Subsidy Scheme for Extended Hours Service user(T/D 31/8/2021)	-	-	-	-	-	N.A	-	-	-	-
4421	82 Hin Keng Ctr. (VMPs) <time defined 30/4/09>	-	-	-	-	-	N.A	10,029.40	-	-	10,029.40
6039	Training Subsidy for CCS/SCCW in Pre-School Rehabilitation Services	-	97,350.00	-	97,350.00	97,350.00	N.A	766,600.00	-	-	669,250.00
6577	Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy Programmes	1,080,000.00	1,080,000.00	-	-	-	N.A	1,080,000.00	-	-	1,080,000.00
6943	Four Year Training Subsidy Scheme	-	-	-	-	-	N.A	97,551.50	-	-	97,551.50

Unit Code and Name (Note 7)	Subvented Element	Subvention Released (Note 1)	Actual Expenditure (Note 2)	Surplus (Note 3)	Deficit for the Year		Surplus/(Deficit) b/f (Note 5)	Refund to Government (f)	Transfer Deficit to KUK (g)	Surplus/(Deficit) c/f (Note 6)
					Deficit (Note 3)	Deficit/(Surplus) transferred to LSG (Note 4)				
		\$	\$	(a)	(b)	(c)	(e)	(f)	(g)	(h)=(e)+(g)-(f)-(g)
556P Programme Worker Posts	Programme Work Posts extended	\$ -	\$ -	\$ -	\$ -	N.A.	251,133.06	251,133.06	-	-
556S Care /Prog. Assistant Posts	Regularized Programme Assistants (PA) / Care Assistants (CA)	-	-	-	-	N.A.	863,467.67	863,467.67	-	-
4320 Children's Section	Overnight On-site-on-call Allowance	464,757.00	302,316.50	162,240.50	-	N.A.	125,478.61	125,478.61	-	162,240.50
4493 Tai Hang Tung Small Group Home	Overnight On-site-on-call Allowance	130,717.00	96,735.97	33,977.03	-	N.A.	19,305.14	19,305.14	-	33,977.03
4362 Tsung Kwan O Small Group Home	Overnight On-site-on-call Allowance	130,717.00	111,614.74	19,102.26	-	N.A.	10,245.10	10,245.10	-	19,102.26
4475 Shek Kip Mei Small Group Home	Overnight On-site-on-call Allowance	130,717.00	108,198.83	22,518.17	-	N.A.	20,888.96	20,888.96	-	22,518.17
4361 Sheung Chun Small Group Home	Overnight On-site-on-call Allowance	130,717.00	113,370.21	17,346.79	-	N.A.	10,758.42	10,758.42	-	17,346.79
4490 Sun Chui Small Group Home	Overnight On-site-on-call Allowance	130,717.00	108,092.95	22,624.05	-	N.A.	9,213.72	9,213.72	-	22,624.05
4338 Heng On Small Group Home	Overnight On-site-on-call Allowance	130,717.00	115,084.80	15,632.20	-	N.A.	14,625.85	14,625.85	-	15,632.20
4492 Tai Wo Small Group Home	Overnight On-site-on-call Allowance	130,717.00	105,921.53	24,795.47	-	N.A.	14,464.72	14,464.72	-	24,795.47
4331 Fung Tak Small Group Home	Overnight On-site-on-call Allowance	130,717.00	105,807.04	24,909.96	-	N.A.	13,647.77	13,647.77	-	24,909.96
7370 Pak Tin Small Group Home	Overnight On-site-on-call Allowance	130,717.00	117,683.55	13,033.45	-	N.A.	12,182.68	12,182.68	-	13,033.45
7333 Yiu Tung Small Group Home	Overnight On-site-on-call Allowance	130,717.00	99,008.94	31,708.06	-	N.A.	8,212.16	8,212.16	-	31,708.06
7334 Yiu Fook Small Group Home	Overnight On-site-on-call Allowance	130,717.00	88,240.03	42,476.97	-	N.A.	26,412.16	26,412.16	-	42,476.97
7610 Choi Fai Small Group Home	Overnight On-site-on-call Allowance	130,717.00	114,028.15	16,688.85	-	N.A.	12,347.03	12,347.03	-	16,688.85
1105 Shui Chuen O Small Group Home(1)(2)(3)(4)(Time Defined 29/6/2022)	Overnight On-site-on-call Allowance	522,812.00	380,361.40	142,450.60	-	N.A.	76,838.47	76,838.47	-	142,450.60
6431 Regularised Neighbourhood Support Child Care Project - North	Neighbourhood Support Child Care Project- Contract Subsidy	2,086,750.00	471,296.73	1,615,453.27	-	N.A.	(1,588,052.50)	-	662,487.19	689,887.96
6431 Regularised Neighbourhood Support Child Care Project - North	Neighbourhood Support Child Care Project- Rent and Rates	45,558.00	45,558.00	-	-	N.A.	-	-	-	-
6432 RNSCCP-North(Subsidy for Fee Waiving/Reduction)	Neighbourhood Support Child Care Project- Subsidy for Fee Reduction/Waiving	525,000.00	199,648.40	325,351.60	-	N.A.	949,480.03	-	-	1,274,831.63
6431 RNSCCP-Subsidy for Incentive Payment	Neighbourhood Support Child Care Project- Contract Subsidy	292,500.00	18,497.50	274,002.50	-	N.A.	-	-	-	274,002.50
4401 Wing Lung Bank Golden Jubilee Sheltered Workshop & Hostel(7/7/31/3/2015)	Supplement Grant to Operator of Wing Lung Bank Golden Jubilee Sheltered Workshop & Hostel	-	-	-	-	N.A.	27,789.20	-	-	27,789.20
6359 Time-defined Subsidy Scheme for Occasional Child Care Service(Time-Defined 31/3/2020)	Time-defined Subsidy Scheme for Occasional Child Care Service	408,100.00	13,366.10	394,733.90	-	N.A.	362,845.50	362,845.50	-	394,733.90

Unit Code and Name (Note 7)	Subvented Element	Subvention Released (Note 1)	Actual Expenditure (Note 2)	Surplus (Note 3)	Deficit for the Year		Surplus/(Deficit) b/f (Note 5)	Refund to Government (f)	Transfer Deficit to KUK (g)	Surplus/(Deficit) c/f (Note 6)
					Deficit (Note 3) (b)	Deficit/(Surplus) transferred to LSC (Note 4) (c)				
		\$	\$	\$	\$	\$	\$	\$	\$	\$
		(e)	(d)	(a)	(b)	(c)	(e)	(f)	(g)	(h)=(e)+(a)-(d)-(f)-(g)
6605	Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	9,426,340.00	7,323,454.37	2,102,905.63	-	N.A.	(3,721,622.72)	-	-	(1,618,718.09)
6468	Financial Incentive Scheme for Mentors of Employees with Disabilities	-	-	-	-	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	3,629,409.40	130,590.60	-	N.A.	573,601.40	573,601.40	-	130,590.60
3418	The Pilot Scheme on On-site Pre-school Rehabilitation Services (OPRS)	-	-	-	-	N.A.	760,220.70	760,220.70	-	-
5853	Pilot Scheme on Multi disciplinary Outreaching Support Teams for the Elderly(MOSTE)	24,518,107.00	20,070,763.59	4,447,343.41	-	N.A.	(2,036.97)	-	-	4,445,306.44
	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	7,143,980.00	6,196,770.14	947,209.86	-	N.A.	-	-	-	947,209.86
	Special Allowance for Staff of Subvented Residential Care service Units in respect of COVID-19	5,195,549.00	40,904.04	5,154,644.96	-	N.A.	-	-	-	5,154,644.96
TOTAL		77,907,429.00	60,669,269.13	17,646,617.63	408,457.76	272,480.32	2,839,261.76	5,073,097.82	662,487.19	15,939,291.32

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 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(33) in SWD/S(104/2 P.18 dated 4 March 2020.
 - Domestic Supplement for Elderly with Disabilities
 - Infirmity Care Supplement for the Aged Blind Persons
 - Domestic 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.

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

Name of Agency : **PO LEUNG KUK**

Unit Code and Name	Subvented Element	Subvention Released		Actual Expenditure	Surplus (Note 2)	Deficit (Note 2)
		Backpayment	Current			
		(a) (Note 1)	(b) (Note 1)			
		(a)	(b)	(c)	(b) - (c)	(c) - (b)
		\$	\$	\$	\$	\$
4300 82 Hin Keng Day Activity Centre Cum Hostel	Rent (Note 3)	-	858,913.00	860,364.00	-	1,451.00
	Rates	-	79,796.00	75,700.00	4,096.00	-
	Total	-	938,709.00	936,064.00	4,096.00	1,451.00
4303 Chow Hung Pui Day Care Centre for the Elderly	Rent	35,507.00	56,725.00	81,425.13	-	24,700.13
	Rates	-	26,324.00	25,900.00	424.00	-
	Total	35,507.00	83,049.00	107,325.13	424.00	24,700.13
4304 Chan Au Big Yan Home for the Elderly	Rent	-	-	-	-	-
	Rates	-	84,148.00	79,900.00	4,248.00	-
	Total	-	84,148.00	79,900.00	4,248.00	-
4315 Central Administration	Rent	-	1,000.00	240,533.00	-	239,533.00
	Rates	-	348,911.00	393,508.00	-	44,597.00
	Total	-	349,911.00	634,041.00	-	284,130.00
4331 Fung Tak Small Group Home	Rent	-	103,355.00	106,308.00	-	2,953.00
	Rates	-	9,833.00	6,255.00	3,578.00	-
	Total	-	113,188.00	112,563.00	3,578.00	2,953.00
4338 Heng On Small Group Home	Rent	-	104,597.00	106,692.00	-	2,095.00
	Rates	-	7,107.00	3,195.00	3,912.00	-
	Total	-	111,704.00	109,887.00	3,912.00	2,095.00
4355 88 Kwun Tong Sheltered Workshop	Rent	21,843.00	630,167.00	657,060.00	-	26,893.00
	Rates	20,319.32	53,265.68	72,605.69	-	19,340.01
	Total	42,162.32	683,432.68	729,665.69	-	46,233.01
4361 Sheung Chun Small Group Home	Rent	-	104,076.00	104,076.00	-	-
	Rates	-	8,626.00	7,850.00	776.00	-
	Total	-	112,702.00	111,926.00	776.00	-
4362 Tseung Kwan O Small Group Home	Rent	-	104,076.00	104,076.00	-	-
	Rates	-	8,626.00	7,850.00	776.00	-
	Total	-	112,702.00	111,926.00	776.00	-
4383 Neighbourhood Elderly Centres <Re-engineering>	Rent	143,828.00	865,172.00	1,014,328.20	-	149,156.20
	Rates	-	132,552.00	112,845.00	19,707.00	-
	Total	143,828.00	997,724.00	1,127,173.20	19,707.00	149,156.20
4439 Shek Kip Mei Vocational Service Centre	Rent	7,740.00	762,504.00	772,794.00	-	10,290.00
	Rates	12,441.00	61,585.00	74,425.00	-	12,840.00
	Total	20,181.00	824,089.00	847,219.00	-	23,130.00
4475 Shek Kip Mei Small Group Home	Rent	-	100,536.00	100,536.00	-	-
	Rates	-	10,177.00	6,705.00	3,472.00	-
	Total	-	110,713.00	107,241.00	3,472.00	-
4478 Siu Ming Memorial Home-Cum-Care & Attention Unit	Rent	-	2,055,312.00	2,056,752.00	-	1,440.00
	Rates	-	166,294.00	230,500.00	-	64,206.00
	Total	-	2,221,606.00	2,287,252.00	-	65,646.00
4490 Sun Chui Small Group Home	Rent	-	82,128.00	82,128.00	-	-
	Rates	-	6,624.00	2,700.00	3,924.00	-
	Total	-	88,752.00	84,828.00	3,924.00	-
4492 Tai Wo Small Group Home	Rent	-	104,865.00	107,052.00	-	2,187.00
	Rates	-	7,590.00	3,645.00	3,945.00	-
	Total	-	112,455.00	110,697.00	3,945.00	2,187.00
4493 Tai Hang Tung Small Group Home	Rent	-	99,120.00	99,120.00	-	-
	Rates	-	9,661.00	6,120.00	3,541.00	-
	Total	-	108,781.00	105,240.00	3,541.00	-
4536 Y.C. Cheng Day Activity Centre Cum Hostel	Rent	-	220,752.00	226,800.00	-	6,048.00
	Rates	-	367,920.00	368,500.00	-	580.00
	Total	-	588,672.00	595,300.00	-	6,628.00

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

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	30,273.00	648,137.00	682,508.00	-	34,371.00
	Rates	10,465.00	43,471.00	53,500.00	-	10,029.00
	Total	40,738.00	691,608.00	736,008.00	-	44,400.00
7318 King Lam Hostel	Rent	-	454,719.00	455,292.00	-	573.00
	Rates	-	35,649.00	30,700.00	4,949.00	-
	Total	-	490,368.00	485,992.00	4,949.00	573.00
7333 Yiu Tung Small Group Home	Rent	-	101,244.00	101,244.00	-	-
	Rates	-	14,317.00	10,900.00	3,417.00	-
	Total	-	115,561.00	112,144.00	3,417.00	-
7334 Yiu Fook Small Group Home	Rent	-	101,244.00	101,244.00	-	-
	Rates	-	15,008.00	11,500.00	3,508.00	-
	Total	-	116,252.00	112,744.00	3,508.00	-
7370 Pak Tin Small Group Home	Rent	-	92,040.00	92,040.00	-	-
	Rates	-	9,144.00	5,490.00	3,654.00	-
	Total	-	101,184.00	97,530.00	3,654.00	-
7376 1984 Care & Attention Home Cum Madam Aw Tan Kyi Kyi Home	Rent	-	1,000.00	1,000.00	-	-
	Rates	-	220,734.00	223,708.30	-	2,974.30
	Total	-	221,734.00	224,708.30	-	2,974.30
7377 1982 Board of Directors Day Care Centre for the Elderly	Rent	-	-	-	-	-
	Rates	-	66,172.00	66,791.70	-	619.70
	Total	-	66,172.00	66,791.70	-	619.70
7441 Yuen Fung Po Tim Memorial Hostel	Rent	-	449,580.00	449,580.00	-	-
	Rates	4,129.68	50,110.32	53,494.31	-	3,383.99
	Total	4,129.68	499,690.32	503,074.31	-	3,383.99
7610 Choi Fai Small Group Home	Rent	-	96,288.00	96,288.00	-	-
	Rates	-	13,111.00	9,675.00	3,436.00	-
	Total	-	109,399.00	105,963.00	3,436.00	-
4513 Yao Ling Sun Hostel	Rent	-	1,059,876.00	1,059,876.00	-	-
	Rates	-	83,526.00	79,300.00	4,226.00	-
	Total	-	1,143,402.00	1,139,176.00	4,226.00	-
4507 Sunrise Court	Rent	-	360,372.00	360,372.00	-	-
	Rates	-	30,705.00	33,700.00	-	2,995.00
	Total	-	391,077.00	394,072.00	-	2,995.00
4333 Tian Teck Proactive Concern for the Elderly	Rent	7,200.00	48,000.00	57,600.00	-	9,600.00
	Rates	344.00	26,220.00	26,500.00	-	280.00
	Total	7,544.00	74,220.00	84,100.00	-	9,880.00
4518 Lau Chan Siu Po District Elderly Community Centre	Rent	-	165,784.00	210,672.00	-	44,888.00
	Rates	-	46,163.00	46,870.00	-	707.00
	Total	-	211,947.00	257,542.00	-	45,595.00
4346 Lau Chan Siu Po Integrated Rehabilitation Centre - HSMH Cum DAC	Rent	-	840,272.00	840,272.00	-	-
	Rates	17,913.00	52,528.00	69,672.50	-	17,144.50
	Total	17,913.00	892,800.00	909,944.50	-	17,144.50
4347 Lau Chan Siu Po Integrated Rehabilitation Centre - HMMH	Rent	-	115,900.00	115,900.00	-	-
	Rates	2,066.00	7,659.00	9,610.00	-	1,951.00
	Total	2,066.00	123,559.00	125,510.00	-	1,951.00
4348 Lau Chan Siu Po Integrated Rehabilitation Centre - Supported Hostel	Rent	-	57,950.00	57,950.00	-	-
	Rates	1,033.00	3,829.00	4,805.00	-	976.00
	Total	1,033.00	61,779.00	62,755.00	-	976.00
4349 Lau Chan Siu Po Integrated Rehabilitation Centre - IVRSC	Rent	7,890.00	165,394.00	184,714.00	-	19,320.00
	Rates	2,960.00	9,188.00	12,012.50	-	2,824.50
	Total	10,850.00	174,582.00	196,726.50	-	22,144.50
4441 Wai On Home for Women	Rent	-	-	-	-	-
	Rates	-	64,860.00	81,700.00	-	16,840.00
	Total	-	64,860.00	81,700.00	-	16,840.00

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

Name of Agency : **PO LEUNG KUK**

Unit Code and Name	Subvented Element	Subvention Released		Actual Expenditure	Surplus (Note 2)	Deficit (Note 2)
		Backpayment (Note 1)	Current (Note 1)			
		(a) \$	(b) \$			
4428 Yuen Long Early Learning Centre	Rent	-	241,428.00	241,428.00	-	-
	Rates	-	14,819.00	9,900.00	4,919.00	-
	Total	-	256,247.00	251,328.00	4,919.00	-
4384 Li Shiu Chung Memorial REHAB Centre	Rent	-	86,974.00	90,000.00	-	3,026.00
	Rates	-	143,839.00	140,500.00	3,339.00	-
	Total	-	230,813.00	230,500.00	3,339.00	3,026.00
4350 Newcomers' Ward Annex in Chun Shek	Rent	-	273,996.00	273,996.00	-	-
	Rates	-	22,771.00	22,300.00	471.00	-
	Total	-	296,767.00	296,296.00	471.00	-
4443 Dawn Court	Rent	-	472,944.00	472,944.00	-	-
	Rates	-	41,400.00	48,700.00	-	7,300.00
	Total	-	514,344.00	521,644.00	-	7,300.00
4477 Pokfulam Rehabilitation Centre	Rent	443,676.00	92,232.00	787,209.51	-	694,977.51
	Rates	48,905.00	116,094.00	162,625.00	-	46,531.00
	Total	492,581.00	208,326.00	949,834.51	-	741,508.51
4431 Chao King Lin Early Learning Centre (PLK SCCC cum EETC)	Rent	2,400.00	460,176.00	470,976.00	-	10,800.00
	Rates	12,418.00	31,050.00	43,300.00	-	12,250.00
	Total	14,818.00	491,226.00	514,276.00	-	23,050.00
4436 Victim Support Programme for Victims of Family Violence	Rent	-	214,041.00	217,080.00	-	3,039.00
	Rates	-	20,354.00	16,000.00	4,354.00	-
	Total	-	234,395.00	233,080.00	4,354.00	3,039.00
4519 PLK Tin Chak Vocational Services Centre (IVRSC)	Rent	12,960.00	1,081,992.00	1,098,672.00	-	16,680.00
	Rates	42,091.00	41,400.00	83,600.00	-	42,200.00
	Total	55,051.00	1,123,392.00	1,182,272.00	-	58,880.00
5747 PLK Padma & Hari Harilela Integrated Rehabilitation Centre	Rent	-	-	-	-	-
	Rates	-	401,292.00	440,500.00	-	39,208.00
	Total	-	401,292.00	440,500.00	-	39,208.00
4432 PLK Chu Lee Yuet Wah Day Care Centre for the Elderly	Rent	19,800.00	548,520.00	570,480.00	-	21,960.00
	Rates	-	56,949.00	54,100.00	2,849.00	-
	Total	19,800.00	605,469.00	624,580.00	2,849.00	21,960.00
4334 District Support Centre for Persons with Disabilities	Rent	7,155.00	347,509.00	357,852.00	-	10,343.00
	Rates	-	26,607.00	24,100.00	2,507.00	-
	Total	7,155.00	374,116.00	381,952.00	2,507.00	10,343.00
4401 PLK Wing Lung Bank Golden Jubilee Sheltered Workshop & Hostel (SW CUM HMMH)	Rent	-	-	-	-	-
	Rates	-	74,153.00	73,111.10	1,041.90	-
	Total	-	74,153.00	73,111.10	1,041.90	-
4402 PLK Wing Lung Bank Golden Jubilee Sheltered Workshop & Hostel (HMMH)	Rent	-	-	-	-	-
	Rates	-	92,692.00	91,388.90	1,303.10	-
	Total	-	92,692.00	91,388.90	1,303.10	-
4506 Wan Lam May Yin Shirley NEC	Rent	336,822.00	57,739.00	407,412.50	-	349,673.50
	Rates	31,332.00	683.00	32,500.00	-	31,817.00
	Total	368,154.00	58,422.00	439,912.50	-	381,490.50
4306 PLK Koo Bin Kau Lee Day Care Centre for the Elderly	Rent	122,395.00	229,788.00	359,573.00	-	129,785.00
	Rates	-	54,510.00	48,700.00	5,810.00	-
	Total	122,395.00	284,298.00	408,273.00	5,810.00	129,785.00
4444 Sham Shui Po Integrated Rehabilitation Centre (DAC)	Rent	-	209,887.00	210,888.00	-	1,001.00
	Rates	970.00	35,249.00	35,550.00	-	301.00
	Total	970.00	245,136.00	246,438.00	-	1,302.00
4449 Sham Shui Po Integrated Rehabilitation Centre (HMMH)	Rent	-	151,585.00	152,308.00	-	723.00
	Rates	700.00	25,458.00	25,675.00	-	217.00
	Total	700.00	177,043.00	177,983.00	-	940.00

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

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) \$			
4456 Sham Shui Po Integrated Rehabilitation Centre (HSMH)	Rent	-	454,757.00	456,925.00	-	2,168.00
	Rates	2,100.00	76,374.00	77,025.00	-	651.00
	Total	2,100.00	531,131.00	533,950.00	-	2,819.00
4458 Sham Shui Po Integrated Rehabilitation Centre (C&A/SD & DC/SD)	Rent	12,510.00	374,172.00	381,440.00	-	7,268.00
	Rates	1,616.00	58,749.00	59,250.00	-	501.00
	Total	14,126.00	432,921.00	440,690.00	-	7,769.00
4194 Tin Shui Wai Rehabilitation Centre	Rent	173,229.00	569,588.00	732,495.00	-	162,907.00
	Rates	-	125,808.00	122,500.00	3,308.00	-
	Total	173,229.00	695,396.00	854,995.00	3,308.00	162,907.00
4325 Home Care Service for Persons with Severe Disabilities in NT	Rent	1,583.00	7,597.00	9,024.00	-	1,427.00
	Rates	-	6,470.00	4,275.00	2,195.00	-
	Total	1,583.00	14,067.00	13,299.00	2,195.00	1,427.00
4433 PLK Angela Leong On Kei Child Development Centre	Rent	-	152,520.00	152,521.00	-	1.00
	Rates	-	21,658.00	16,600.00	5,058.00	-
	Total	-	174,178.00	169,121.00	5,058.00	1.00
1105 Shui Chuen O Small Group Home	Rent	-	428,532.00	428,533.00	-	1.00
	Rates	-	17,811.00	57,100.00	-	39,289.00
	Total	-	446,343.00	485,633.00	-	39,290.00
5793 Integrated Support Service for Persons with Severe Physical Disabilities(NT)	Rent	56,750.00	28,200.00	75,660.00	-	47,460.00
	Rates	80.00	-	2,610.00	-	2,610.00
	Total	56,830.00	28,200.00	78,270.00	-	50,070.00
4209 PLK Tsuen Wan Day Care Centre for the Elderly	Rent	23,158.00	65,919.00	8,880.00	57,039.00	-
	Rates	-	-	234,436.00	-	234,436.00
	Total	23,158.00	65,919.00	243,316.00	57,039.00	234,436.00
4549 PLK Wai Yin Association Child Development Centre	Rent	153,549.00	153,646.00	163,478.00	-	9,832.00
	Rates	-	3,530.00	14,500.00	-	10,970.00
	Total	153,549.00	157,176.00	177,978.00	-	20,802.00
3312 So Uk Child Development Centre	Rent	-	-	241,979.00	-	241,979.00
	Rates	-	-	4,721.90	-	4,721.90
	Total	-	-	246,700.90	-	246,700.90
3727 On-Site Pre-School Rehabilitation Services(OPRS)	Rent	-	-	2,344,100.85	-	2,344,100.85
	Rates	-	-	69,418.01	-	69,418.01
	Total	-	-	2,413,518.86	-	2,413,518.86
	Grand Total	1,832,151.00	21,405,994.00	26,615,570.10	169,783.00	5,379,359.10

Notes :

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