

PO LEUNG KUK

ANNUAL FINANCIAL REPORT

For the year ended March 31, 2017

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, 2017 and have issued an unqualified auditor's report thereon dated September 25, 2017.

We conducted our review of the annexed Annual Financial Report of Po Leung Kuk for the year ended March 31, 2017 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, 2017:

- 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, 2017.

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, 24 OCT 2017

ANNUAL FINANCIAL REPORT

NGO : PO LEUNG KUK

1 APRIL 2016 TO 31 MARCH 2017

	Notes	Total 2016-17 \$	Total 2015-16 \$
A. INCOME			
1. Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	1b	612,504,338.00	570,887,412.00
b. Provident Fund	1c	47,012,703.00	44,206,128.00
2. Fee Income	2	40,467,978.38	39,581,526.61
3. Central Items	3	28,463,502.00	29,482,292.80
4. Rent and Rates	4	31,204,631.00	15,189,868.00
5. Other Income	5	15,376,756.44	14,651,533.96
6. Interest Received		2,238,448.23	2,452,351.75
TOTAL INCOME		777,268,357.05	716,451,113.12
B. EXPENDITURE			
1. Personal Emoluments			
a. Salaries		580,982,260.77	523,921,194.61
b. Provident Fund	1c	37,806,514.25	33,219,956.75
c. Allowances		12,436,557.30	10,694,448.57
Sub-total	6	631,225,332.32	567,835,599.93
2. Others Charges	7	95,451,387.51	92,343,399.81
3. Central Items	3	24,280,717.52	22,198,311.43
4. Rent and Rates	4	21,701,362.92	19,929,606.93
TOTAL EXPENDITURE		772,658,800.27	702,306,918.10
C. SURPLUS / (DEFICIT) FOR THE YEAR	8	4,609,556.78	14,144,195.02

The Annual Financial Report from pages 1 to 15 has been prepared in accordance with the requirements as set out in the Lump Sum Grant Manual.

SIGNATURE



CHAIRMAN

DATE: 24 OCT 2017



CHIEF EXECUTIVE OFFICER

DATE: 24 OCT 2017

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 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 3. Details are analysed below :

Provident Fund Contribution	Snapshot Staff	6.8% & Other Posts	Total
	\$	\$	\$
Subvention Received	12,770,258.00	34,242,445.00	47,012,703.00
Provident Fund Contribution Paid during the Year	13,435,578.49	24,370,935.76	37,806,514.25
Surplus/(Deficit) for the Year	(665,320.49)	9,871,509.24	9,206,188.75
Add: Surplus/(Deficit) b/f	1,257,131.10	61,329,211.32	62,586,342.42
Additional subvention received for previous year(s)	-	325,071.00	325,071.00
Adjustment for previous year(s)	39,045.42	(32,925.60)	6,119.82
Less : Refund to Government	(606,668.00)	-	(606,668.00)
Surplus/(Deficit) c/f	<u>24,188.03</u>	<u>71,492,865.96</u>	<u>71,517,053.99</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 Lump Sum Grant Manual.

3. Central Items

These are subvented service activities which are not included in Lump Sum Grant and are subject to their own procedures as set out in other SWD's papers and correspondence with the NGOs. The PF 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:

	<u>2016-17</u>	<u>2015-16</u>
	\$	\$
<u>a. Income</u>		
Dementia Supplement for Residential Elderly Services	5,771,796.00	5,552,635.00
Infirmiry Care Supplement for Residential Elderly Services	2,617,449.00	1,405,491.00
Dementia Supplement for Day Care Centres/units for the Elderly	1,372,520.00	1,309,379.00
Emergency Foster Care Allowance	2,853,300.00	2,751,300.00
Foster Care Service	3,029,152.00	2,920,862.00
Time-defined Subsidy Scheme Extended Hours Child Care Service	118,435.00	200,127.00
Training Subsidy for CCS/SCCW in Pre-School Rehabilitation Services	540,000.00	-
Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy	810,000.00	-
Allowances for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight On-site-on-call Allowance)	1,773,888.00	1,762,501.00
Neighbourhood Support child Care Project(NSCCP)- Contract Subsidy	1,317,450.00	1,312,024.80
Neighbourhood Support child Care Project (NSCCP)- Rent & Rates	43,897.00	-
NSCCP- Subsidy for Fee Redcution/Waiving	-	525,000.00
Time-defined Subsidy Scheme for Occasional Child Care Service	360,400.00	360,400.00
Time-defined Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Service	3,295,215.00	1,883,861.00
Subsidy for Integrated Support Service for Persons with Severe Physical Disabilities	4,560,000.00	9,498,712.00
Total	<u>28,463,502.00</u>	<u>29,482,292.80</u>

<u>b. Expenditure</u>	2016-17	2015-16
	\$	\$
Dementia Supplement for Residential Elderly Services	5,846,425.15	5,029,142.35
Infirmiry Care Supplement for Residential Elderly Services	2,502,669.70	1,270,183.16
Dementia Supplement for Day Care Centres/units for the Elderly	1,220,598.42	1,116,670.27
Emergency Foster Care Allowance	2,617,558.10	2,416,972.10
Foster Care Service	2,544,182.10	2,099,905.23
Time-defined Subsidy Scheme Extended Hours Child Care Service	12,563.20	25,617.20
Training Susbsidy for CCS/SCCW in Pre-School Rehabilitation Services	-	15,000.00
Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy Programmes	-	760,000.00
Four Year Training Susbidy Scheme	198,620.00	393,733.50
Allowances for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight On-site-on-call Allowance)	1,506,612.89	1,534,178.51
Neighbourhood Support child Care Project (NSCCP)- Contract Subsidy	1,559,563.10	1,278,132.47
Neighbourhood Support child Care Project (NSCCP)- Rent & Rates	43,897.00	-
NSCCP- Subsidy for Fee Redcution/Waiving	259,105.90	314,116.30
Time-defined Supplementary Grant to Operator of Wing Lung Bank Golden Jubilee Sheltered Wrokshop & Hostel / Hang Ngai Workshop & Hostel	-	3,950.00
Time-defined Subsidy Scheme for Occasional Child Care Service	48,449.60	27,014.40
Time-defined Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Service	3,080,052.86	3,190,135.11
Cluster-based Foster Home Pool in Hong Kong Island	-	173,330.43
Subsidy for Integrated Support Service for Persons with Severe Physical Disabilities	2,840,419.50	2,550,230.40
Total	24,280,717.52	22,198,311.43

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 (paragraph 2.29 of LSG Manual (October 2016)) is as follows:

	<u>2016-17</u>	<u>2015-16</u>
	\$	\$
Other Income		
(a) Fees and charges for services incidental to the operation of subvented services	14,626,933.50	13,867,188.66
(b) Others	749,822.94	784,345.30
	<u>15,376,756.44</u>	<u>14,651,533.96</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 :

Anaylsis of Personal Emoluments

	<u>No of Posts</u>	<u>\$</u>
HK\$700,001 - HK\$800,000 p.a.	31	23,086,285.76
HK\$800,001 - HK\$900,000 p.a.	13	11,128,254.90
HK\$900,001 - HK\$1,000,000 p.a.	3	2,855,359.60
HK\$1,000,001 - HK\$1,100,000 p.a.	5	5,248,491.00
HK\$1,100,001 - HK\$1,200,000 p.a.	5	5,720,871.90
>HK\$1,200,000 p.a.	4	5,984,622.40

7. Other Charges

The breakdown on Other Charges is as follows:

Other Charges	2016-17	2015-16
	\$	\$
(a) Utilities	18,537,857.82	18,866,488.18
(b) Food	26,624,802.70	26,204,842.13
(c) Administrative Expenses	2,405,645.61	2,172,927.96
(d) Stores and Equipment	6,603,211.20	5,660,965.16
(e) Repair and Maintenance	6,081,932.93	5,911,152.76
(f) Special Allowances	7,063,326.21	7,311,609.67
(g) Programme Expenses	7,246,399.86	6,945,903.60
(h) Transportation and Travelling	3,754,529.18	3,419,096.19
(i) Insurance	5,508,429.60	5,179,699.64
(j) Miscellaneous	11,625,252.40	10,670,714.52
Total	<u>95,451,387.51</u>	<u>92,343,399.81</u>

8. Analysis of Reserve Fund

	Analysis of Reserve Fund			
	Lump Sum Grant (LSG)	Rent and Rates	Central Items	Total
	\$	\$	\$	\$
Income				
Lump Sum Grant	659,517,041.00	-	-	659,517,041.00
Fee Income	40,467,978.38	-	-	40,467,978.38
Other Income	15,376,756.44	-	-	15,376,756.44
Interest Received (Note (1))	2,238,448.23	-	-	2,238,448.23
Rent and Rates	-	31,204,631.00	-	31,204,631.00
Central Items	-	-	28,463,502.00	28,463,502.00
Total Income (a)	717,600,224.05	31,204,631.00	28,463,502.00	777,268,357.05
Expenditure				
Personal Emoluments	631,225,332.32	-	-	631,225,332.32
Other Charges	95,451,387.51	-	-	95,451,387.51
Rent and Rates	-	21,701,362.92	-	21,701,362.92
Central Items	-	-	24,280,717.52	24,280,717.52
Total Expenditure (b)	726,676,719.83	21,701,362.92	24,280,717.52	772,658,800.27
Surplus / (Deficit) for the Year (a) - (b)	(9,076,495.78)	9,503,268.08	4,182,784.48	4,609,556.78
Less: Surplus / (Deficit) of Provident Fund	9,206,188.75	-	-	9,206,188.75
	(18,282,684.53)	9,503,268.08	4,182,784.48	(4,596,631.97)
Surplus / (Deficit) b/f (Note (2))	191,833,255.50	(16,489,417.05)	14,427,497.45	189,771,335.90
	173,550,570.97	(6,986,148.97)	18,610,281.93	185,174,703.93
Transfer of cumulative deficit of Cluster-based Foster Home Pool in Hong Kong Island project to KUK	-	-	451,664.73	451,664.73
Less: Refund to Government	-	8,793.30	5,084,194.63	5,092,987.93
Surplus / (Deficit) c/f (Note (4))	173,550,570.97	(6,994,942.27)	13,977,752.03	180,533,380.73

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 Lump Sum Grant Surplus b/f from previous years (including holding account) and all interest received in previous years should be included in the surplus b/f under LSG.
- (3) Amount of LSG Reserve used to cover the salary adjustment for Dementia Supplement and Infirmary Care Supplement, if any, as per Schedule of Central Items.
- (4) The level of LSG cumulative reserves (i.e. HK\$55,813,432.99) will be capped at 25% of the NGO's operating expenditure (excluding PF expenditure) for the year.

Schedule for Central Items
Analysis of Subvention and Expenditure for the period from 1 April 2016 to 31 March 2017

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) (a)	Deficit for the Year			Surplus b/f (Note 5) (e)	Surplus c/f (Note 6) (f)=(e)+(a)-(d)
						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 <ICS>	Infirmiry Care Supplement for Residential Elderly Services	\$ 182,966.00	\$ 223,392.17	\$ -	\$ 40,426.17	\$ -	\$ 40,426.17	N.A	N.A
7881	1984 C & A Cum Madam Aw Tan Kyi Kyi Home for the Aged <ICS>	Infirmiry Care Supplement for Residential Elderly Services	2,057,366.00	1,899,898.21	157,467.79	-	-	-	N.A	N.A
4309	Chan Au Big Yan Home for the Elderly <ICS>	Infirmiry Care Supplement for Residential Elderly Services	377,117.00	379,379.32	-	2,262.32	-	2,262.32	N.A	N.A
6806	Ngau Tau Kok Day Care Centre for the Elderly	Dementia Supplement for Residential Elderly Services	360,681.00	402,563.11	-	41,882.11	-	41,882.11	N.A	N.A
7920	Chan Au Big Yan Home for the Elderly <DS>	Dementia Supplement for Residential Elderly Services	1,562,017.00	1,547,750.88	14,266.12	-	-	-	N.A	N.A
7921	1984 C & A Cum Madam Aw Tan Kyi Kyi Home for the Aged <DS>	Dementia Supplement for Residential Elderly Services	1,803,705.00	1,835,757.92	-	32,052.92	-	32,052.92	N.A	N.A
7983	Siu Ming Memorial Home Cum C & A Unit <DS>	Dementia Supplement for Residential Elderly Services	2,045,393.00	2,060,353.24	-	14,960.24	-	14,960.24	N.A	N.A
1327	Li Chiu Chung Memorial Rehabilitation Centre <DS DIS>	Dementia Supplement for Elderly with Disabilities	56,341.00	55,200.00	1,141.00	-	-	-	N.A	N.A
5823	Padma & Hari Hariela integrated Rehabilitation Centre <DS DIS>	Dementia Supplement for Elderly with Disabilities	177,185.00	168,349.95	8,835.05	-	-	-	N.A	N.A
6784	Ageing Well Day Care Centre <DS>	Dementia Supplement for Day Care Centres/Units for the Elderly	126,555.00	124,596.98	1,958.02	-	-	-	N.A	N.A
6785	1982 Board of Directors Day Care Centre for the Elderly <DS>	Dementia Supplement for Day Care Centres/Units for the Elderly	278,421.00	278,288.69	132.31	-	-	-	N.A	N.A
6786	Chow Hung Piu Day Care Centre for the Elderly <DS>	Dementia Supplement for Day Care Centres/Units for the Elderly	278,421.00	149,286.38	129,134.62	-	-	-	N.A	N.A
6804	Chiu Lee Yuet Wah Day Care Centre for the Elderly <DS>	Dementia Supplement for Day Care Centres/Units for the Elderly	455,597.00	444,876.42	10,720.58	-	-	-	N.A	N.A
6477	Care & Programme Assistants for Elderly <time defined 30/11/2014>	Programme Assistants / Care Assistants (Time-defined)	-	-	-	-	-	-	(81,873.67)	(81,873.67)
4438	Emergency Foster Care Service	Emergency Foster Care Allowance	1,711,980.00	1,517,968.70	194,011.30	-	N.A	-	N.A	N.A
4253	Emergency Foster Care Service	Emergency Foster Care Allowance	570,660.00	550,260.00	20,400.00	-	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)	Surplus c/f (Note 6) (f)=(e)+(a)-(d)
					Deficit (Note 3) (b)	Deficit transferred to LSG (Note 4) (c)	Adjusted Deficit (d)=(b)-(c)		
4457	Emergency Foster Care Service	\$ 570,660.00	\$ 549,329.40	\$ 21,330.60	\$ -	N.A	\$ -	N.A	N.A
4356 4508	Foster Care Service	3,029,152.00	2,544,182.10	484,969.90	-	N.A	-	N.A	N.A
T556	Subsidy Scheme for Extended Hours Service user(T/D 31/8/2018)	118,435.00	12,563.20	105,871.80	-	N.A	-	N.A	N.A
4365	Kim Huynh N (Subsidy Scheme T/D03/17)	-	-	-	-	N.A	-	92,789.20	92,789.20
4366	Tse Wong Pui Kuen N (Subsidy Scheme T/D03/17)	-	-	-	-	N.A	-	113,836.10	113,836.10
4367	Tai Kok Tsui N (Subsidy Scheme T/D03/17)	-	-	-	-	N.A	-	78,449.00	78,449.00
4368	Kwai Fong N (Subsidy Scheme T/D03/17)	-	-	-	-	N.A	-	98,224.00	98,224.00
4369	Butterfly Bay N (Subsidy Scheme T/D03/17)	-	-	-	-	N.A	-	80,736.00	80,736.00
4370	Lek Yuen N (Subsidy Scheme T/D03/17)	-	-	-	-	N.A	-	123,082.50	123,082.50
4371	Ting Mau Hung Hom N (Subsidy Scheme T/D03/17)	-	-	-	-	N.A	-	49,305.80	49,305.80
4421	82 Hin Keng Cr. (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	540,000.00	-	540,000.00	-	N.A	-	N.A	N.A
6577	Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy Programmes	810,000.00	-	810,000.00	-	N.A	-	150,000.00	960,000.00
6943	Four Year Training Subsidy Scheme	-	198,620.00	-	198,620.00	N.A	198,620.00	N.A	N.A
N.A	Subsidy under the Home Environment Improvement Scheme for the Elderly	-	-	-	-	N.A	-	75,064.00	75,064.00
4320	Children's Section	405,456.00	300,029.00	105,427.00	-	N.A	-	N.A	N.A
4493	Tai Hang Tung Small Group Home	114,036.00	102,295.91	11,740.09	-	N.A	-	N.A	N.A
4362	Tseung Kwan O Small Group Home	114,036.00	108,909.89	5,126.11	-	N.A	-	N.A	N.A
4475	Shek Kip Mei Small Group Home	114,036.00	92,871.11	21,164.89	-	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)	Surplus c/f (Note 6) (f)=(e)+(a)-(d)
						Deficit (Note 3) (b)	Deficit transferred to LSC (Note 4) (c)	Adjusted Deficit (d)=(b)-(c)		
			\$	\$	\$	\$	\$	\$		
4361	Sheung Chun Small Group Home	Overnight On-site-on-call Allowance	114,036.00	98,149.43	15,886.57	-	N.A.	-	N.A.	N.A.
4490	Sun Chui Small Group Home	Overnight On-site-on-call Allowance	114,036.00	96,027.42	18,008.58	-	N.A.	-	N.A.	N.A.
4338	Heng On Small Group Home	Overnight On-site-on-call Allowance	114,036.00	104,870.04	9,165.96	-	N.A.	-	N.A.	N.A.
4492	Tai Wo Small Group Home	Overnight On-site-on-call Allowance	114,036.00	100,711.45	13,324.55	-	N.A.	-	N.A.	N.A.
4331	Fung Tak Small Group Home	Overnight On-site-on-call Allowance	114,036.00	102,707.77	11,328.23	-	N.A.	-	N.A.	N.A.
7370	Pak Tin Small Group Home	Overnight On-site-on-call Allowance	114,036.00	106,286.65	7,749.35	-	N.A.	-	N.A.	N.A.
7333	Yiu Tung Small Group Home	Overnight On-site-on-call Allowance	114,036.00	109,905.98	4,130.02	-	N.A.	-	N.A.	N.A.
7334	Yiu Fook Small Group Home	Overnight On-site-on-call Allowance	114,036.00	106,635.15	7,400.85	-	N.A.	-	N.A.	N.A.
7610	Choi Fai Small Group Home	Overnight On-site-on-call Allowance	114,036.00	77,213.09	36,822.91	-	N.A.	-	N.A.	N.A.
6431	Regularised Neighbourhood Support child Care Project - North	Neighbourhood Support child Care Project- Contract Subsidy	1,317,450.00	1,559,563.10	-	242,113.10	N.A.	242,113.10	(1,100,890.01)	(1,343,003.11)
6431	Regularised Neighbourhood Support child Care Project - North	Neighbourhood Support child Care Project- Rent and Rates	43,897.00	43,897.00	-	-	N.A.	-	-	-
6432	RNSCCP-North(Subsidy for Fee Waiving/Reduction)	Neighbourhood Support child Care Project- Subsidy for Fee Reduction/Waiving	-	259,105.90	-	259,105.90	N.A.	259,105.90	1,233,282.53	974,176.63
4401	Wing Lung Bank Golden Jubilee Sheltered Workshop & Hostel(1/3/2015)	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 31/3/2017)	Time-defined Subsidy Scheme for Occasional Child Care Service	360,400.00	48,449.60	311,950.40	-	N.A.	-	1,124,509.80	1,436,460.20
6605	Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	3,295,215.00	3,080,052.86	215,162.14	-	N.A.	-	(1,971,811.09)	(1,756,648.95)
4509	Cluster-based Foster Home Pool in Hong Kong Island(Time-Defined 31/3/2014)	Cluster-based Foster Home Pool	-	-	-	-	N.A.	-	(451,664.73)	(451,664.73)
6468	Financial Incentive Scheme for Mentors of Employees with Disabilities 30/11/2015)	Financial Incentive Scheme for Mentors of Employees with Disabilities	-	-	-	-	N.A.	-	156,708.00	156,708.00

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)	Surplus c/f (Note 6) (f)=(e)+(a)-(d)
					Deficit (Note 3) (b)	Deficit transferred to LSG (Note 4) (c)	Adjusted Deficit (d)=(b)-(c)		
5757 Integ Supp ser for Per with severe Ply Disabilities (TD29/12/2020)	Subsidy for Integrated Support Service for Persons with Severe Physical Disabilities	\$ 4,560,000.00	\$ 2,840,419.50	\$ 1,719,580.50	\$ -	\$ N.A	\$ -	10,613,923.80	12,333,504.30
TOTAL		28,463,502.00	24,280,717.52	5,014,207.24	831,422.76	-	831,422.76	10,421,489.83	12,976,963.87

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 provident fund for the respective services after netting off programme income, if any.
- Surplus/Deficit for each element represents the difference between subvention released and actual expenditure.
- Deficit i.r.o the following central items arising from salary adjustment can be transferred to the Lump Sum Grant Reserve as stated in SWD letter ref.(9) in SWD/S/104/2 Pt. 16 dated 20 July 2016.
 - Dementia Supplement for Elderly with Disabilities
 - Infirmity Care Supplement for the Aged Blind Persons
 - Dementia Supplement for Residential Elderly Services
 - Infirmity Care Supplement for Residential Elderly Services
- "Surplus brought forward (b/f)" means surplus, if any, arising from operations in previous years.
- "Surplus carried forward (c/f)" means surplus brought forward plus surplus, if any, arising from operations in current year.
- Unit code and name are extracted from the payroll from SWD
- The income and expenditure for the Special one-off Subsidy for Better Care for Elderly Persons with Dementia or Requiring Infirmity Care as allocated via SWD's letter ref SWD/S/E/R/C/3 Pt.6 dated 4 February 2016 should also be included in the income/expenditure of the respective items.
- 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 2016 to 31 March 2017

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)	205,272.00	792,900.00	802,980.00		10,080.00
	Rates	51,658.00	66,575.00	77,000.00		10,425.00
	Total	256,930.00	859,475.00	879,980.00	-	20,505.00
4303 Chow Hung Pui Day Care Centre for the Elderly	Rent	154,958.00	56,725.00	107,111.13		50,386.13
	Rates	2,949.00	24,733.00	29,600.00		4,867.00
	Total	157,907.00	81,458.00	136,711.13	-	55,253.13
4304 Chan Au Big Yan Home for the Elderly	Rent	-	-	-		-
	Rates	5,306.00	80,264.00	81,200.00		936.00
	Total	5,306.00	80,264.00	81,200.00	-	936.00
4315 Central Administration	Rent	-	1,000.00	232,162.00		231,162.00
	Rates	-	354,032.00	383,790.00		29,758.00
	Total	-	355,032.00	615,952.00	-	260,920.00
4331 Fung Tak Small Group Home	Rent	2,502.00	98,532.00	99,288.00		756.00
	Rates	-	9,680.00	9,680.00		-
	Total	2,502.00	108,212.00	108,968.00	-	756.00
4338 Heng On Small Group Home	Rent	1,764.00	99,048.00	99,588.00		540.00
	Rates	-	5,780.00	5,780.00		-
	Total	1,764.00	104,828.00	105,368.00	-	540.00
4355 88 Kwun Tong Sheltered Workshop	Rent	176,057.00	588,647.00	602,950.00		14,303.00
	Rates	76,670.00	50,473.00	72,601.70		22,128.70
	Total	252,727.00	639,120.00	675,551.70	-	36,431.70
4361 Sheung Chun Small Group Home	Rent	-	97,020.00	97,020.00		-
	Rates	1,085.00	10,000.00	10,000.00		-
	Total	1,085.00	107,020.00	107,020.00	-	-
4362 Tseung Kwan O Small Group Home	Rent	-	97,020.00	97,020.00		-
	Rates	1,085.00	10,000.00	10,000.00		-
	Total	1,085.00	107,020.00	107,020.00	-	-
4383 Neighbourhood Elderly Centres <Re-engineering>	Rent	15,967.00	814,963.00	979,932.00		164,969.00
	Rates	-	124,545.00	150,190.70		25,645.70
	Total	15,967.00	939,508.00	1,130,122.70	-	190,614.70
4439 Shek Kip Mei Vocational Service Centre	Rent	161,202.00	712,200.00	716,880.00		4,680.00
	Rates	41,596.00	57,865.00	80,200.00		22,335.00
	Total	202,798.00	770,065.00	797,080.00	-	27,015.00
4475 Shek Kip Mei Small Group Home	Rent	-	93,720.00	93,720.00		-
	Rates	-	10,220.00	10,220.00		-
	Total	-	103,940.00	103,940.00	-	-
4478 Siu Ming Memorial Home-Cum-Care & Attention Unit	Rent	9,330.00	1,917,840.00	1,928,840.00		11,000.00
	Rates	60,327.00	156,248.00	224,000.00		67,752.00
	Total	69,657.00	2,074,088.00	2,152,840.00	-	78,752.00
4490 Sun Chui Small Group Home	Rent	-	76,560.00	76,560.00		-
	Rates	-	6,224.00	5,120.00	1,104.00	
	Total	-	82,784.00	81,680.00	1,104.00	-
4492 Tai Wo Small Group Home	Rent	1,836.00	99,336.00	99,912.00		576.00
	Rates	-	6,320.00	6,320.00		-
	Total	1,836.00	105,656.00	106,232.00	-	576.00
4493 Tai Hang Tung Small Group Home	Rent	-	92,400.00	92,400.00		-
	Rates	-	9,500.00	9,500.00		-
	Total	-	101,900.00	101,900.00	-	-
4536 Y.C. Cheng Day Activity Centre Cum Hostel	Rent	188,856.00	171,216.00	216,000.00		44,784.00
	Rates	285,184.00	295,918.00	356,000.00		60,082.00
	Total	474,040.00	467,134.00	572,000.00	-	104,866.00

Schedule for Rent and Rates
Analysis of Subvention and Expenditure for the period from 1 April 2016 to 31 March 2017

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) \$			
7300 Yue Yiu Sun Memorial Workshop	Rent	394,864.00	605,460.00	626,150.00		20,690.00
	Rates	32,912.00	40,845.00	56,000.00		15,155.00
	Total	427,776.00	646,305.00	682,150.00	-	35,845.00
7318 King Lam Hostel	Rent	3,600.00	424,980.00	424,980.00		
	Rates	-	34,400.00	34,400.00		
	Total	3,600.00	459,380.00	459,380.00	-	-
7333 Yiu Tung Small Group Home	Rent	-	94,380.00	94,380.00		
	Rates	627.00	15,500.00	15,500.00		
	Total	627.00	109,880.00	109,880.00	-	-
7334 Yiu Fook Small Group Home	Rent	-	94,380.00	94,380.00		
	Rates	602.00	16,100.00	16,100.00		
	Total	602.00	110,480.00	110,480.00	-	-
7370 Pak Tin Small Group Home	Rent	-	85,800.00	85,800.00		
	Rates	-	8,660.00	8,660.00		
	Total	-	94,460.00	94,460.00	-	-
7376 1984 Care & Attention Cum Madam Aw Tan Kyi Kyi Home	Rent	-	1,000.00	1,000.00		-
	Rates	21,130.00	205,326.00	213,000.00		7,674.00
	Total	21,130.00	206,326.00	214,000.00	-	7,674.00
7377 1982 Board of Directors Day Care Centre for the Elderly	Rent	-	-	-		-
	Rates	7,043.00	68,442.00	71,000.00		2,558.00
	Total	7,043.00	68,442.00	71,000.00	-	2,558.00
7441 Yuen Fung Po Tim Memorial Hostel	Rent	-	419,100.00	419,100.00		-
	Rates	4,961.00	46,658.00	52,398.30		5,740.30
	Total	4,961.00	465,758.00	471,498.30	-	5,740.30
7610 Choi Fai Small Group Home	Rent	-	89,760.00	89,760.00		
	Rates	221.00	14,000.00	14,000.00		
	Total	221.00	103,760.00	103,760.00	-	-
4513 Yao Ling Sun Hostel	Rent	607,716.00	988,020.00	988,020.00		
	Rates	48,516.00	80,600.00	80,600.00		
	Total	656,232.00	1,068,620.00	1,068,620.00	-	-
4507 Sunrise Court (Refugee Centre for Women)	Rent	-	335,940.00	335,940.00		-
	Rates	6,779.00	28,850.00	37,400.00		8,550.00
	Total	6,779.00	364,790.00	373,340.00	-	8,550.00
4333 Proactive Concern for the Elderly	Rent	-	48,000.00	51,000.00		3,000.00
	Rates	3,642.00	24,637.00	30,200.00		5,563.00
	Total	3,642.00	72,637.00	81,200.00	-	8,563.00
4518 Lau Chan Siu Po District Elderly Community Centre	Rent	36,085.00	165,784.00	258,374.40		92,590.40
	Rates	6,274.00	43,374.00	52,480.00		9,106.00
	Total	42,359.00	209,158.00	310,854.40	-	101,696.40
4346 Lau Chan Siu Po Integrated Rehabilitation Centre - HSMH Cum DAC	Rent	170,902.00	783,305.00	783,304.50	0.50	-
	Rates	48,832.00	49,354.00	70,180.00	-	20,826.00
	Total	219,734.00	832,659.00	853,484.50	0.50	20,826.00
4347 Lau Chan Siu Po Integrated Rehabilitation Centre - HMMH	Rent	23,574.00	108,042.00	108,042.00		-
	Rates	5,640.00	7,197.00	9,680.00		2,483.00
	Total	29,214.00	115,239.00	117,722.00	-	2,483.00
4348 Lau Chan Siu Po Integrated Rehabilitation Centre - Supported Hostel	Rent	-	54,021.00	54,021.00		-
	Rates	1,080.00	3,598.00	4,840.00		1,242.00
	Total	1,080.00	57,619.00	58,861.00	-	1,242.00
4349 Lau Chan Siu Po Integrated Rehabilitation Centre - IVRSC	Rent	40,299.00	155,573.00	160,522.50		4,949.50
	Rates	7,375.00	8,633.00	12,100.00		3,467.00
	Total	47,674.00	164,206.00	172,622.50	-	8,416.50

Schedule for Rent and Rates
Analysis of Subvention and Expenditure for the period from 1 April 2016 to 31 March 2017

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)
		\$	\$	\$	\$	\$
4441 Wai On Home for Women	Rent	-	-	-		-
	Rates	19,031.00	60,943.00	83,000.00		22,057.00
	Total	19,031.00	60,943.00	83,000.00	-	22,057.00
4428 Yuen Long Early Learning Centre	Rent	32,736.00	225,060.00	225,060.00		
	Rates	2,009.00	14,300.00	14,300.00		
	Total	34,745.00	239,360.00	239,360.00	-	-
4384 Li Shiu Chung Memorial REHAB Centre	Rent	77,778.00	55,800.00	85,680.00		29,880.00
	Rates	112,920.00	97,499.00	138,800.00		41,301.00
	Total	190,698.00	153,299.00	224,480.00	-	71,181.00
4350 Newcomers' Ward Annex in Chun Shek	Rent	-	255,420.00	255,420.00		-
	Rates	4,668.00	21,395.00	26,000.00		4,605.00
	Total	4,668.00	276,815.00	281,420.00	-	4,605.00
4443 Dawn Court (Refuge Centre for Women)	Rent	-	440,880.00	440,880.00		-
	Rates	10,288.00	38,900.00	51,200.00		12,300.00
	Total	10,288.00	479,780.00	492,080.00	-	12,300.00
4477 Pokfulam Rehabilitation Centre	Rent	962,815.00	88,280.00	410,091.59		321,811.59
	Rates	116,010.00	109,082.00	156,500.00		47,418.00
	Total	1,078,825.00	197,362.00	566,591.59	-	369,229.59
4431 Chao King Lin Early Learning Centre (PLK SCCC cum BECTC)	Rent	49,600.00	377,520.00	433,020.00		55,500.00
	Rates	14,866.00	29,175.00	46,400.00		17,225.00
	Total	64,466.00	406,695.00	479,420.00	-	72,725.00
4436 Victim Support Programme for Victims of Family Violence	Rent	3,960.00	199,620.00	202,680.00		3,060.00
	Rates	-	19,125.00	20,300.00		1,175.00
	Total	3,960.00	218,745.00	222,980.00	-	4,235.00
4512 PLK Tin Chak Sheltered Workshop	Rent	(21,223.00)	-	-		
	Rates	16,416.00	-	-		
	Total	(4,807.00)	-	-	-	-
4519 PLK Tin Chak (IVRSC)	Rent	1,371,311.00	1,009,320.00	1,017,600.00		8,280.00
	Rates	117,676.00	38,900.00	89,800.10		50,900.10
	Total	1,488,987.00	1,048,220.00	1,107,400.10	-	59,180.10
5747 PLK Kwai Chung Intergrated Rehabilitation Centre	Rent	-	-	-		-
	Rates	1,855,385.00	383,275.00	422,000.00		38,725.00
	Total	1,855,385.00	383,275.00	422,000.00	-	38,725.00
4432 PLK Sham Shui Po Day Care Centre for the Elderly	Rent	400,800.00	516,360.00	526,620.00		10,260.00
	Rates	32,075.00	53,509.00	56,600.00		3,091.00
	Total	432,875.00	569,869.00	583,220.00	-	13,351.00
4334 District Support Centre for Persons with Disabilities	Rent	1,195,630.00	-	328,850.00		328,850.00
	Rates	73,414.00	-	27,800.00		27,800.00
	Total	1,269,044.00	-	356,650.00	-	356,650.00
4401 PLK Wing Lung Bank Golden Jubilee Sheltered Workshop & Hostel (SW CUM HMMH)	Rent	-	-	-		-
	Rates	246,666.00	71,555.00	71,555.00		
	Total	246,666.00	71,555.00	71,555.00	-	-
4402 PLK Wing Lung Bank Golden Jubilee Sheltered Workshop & Hostel (HMMH)	Rent	-	-	-		-
	Rates	308,334.00	89,445.00	89,445.00		
	Total	308,334.00	89,445.00	89,445.00	-	-
4506 Wan Lam May Yin Shirley NEC	Rent	365,798.00	57,739.00	368,080.80		310,341.80
	Rates	66,370.00	642.00	36,200.00		35,558.00
	Total	432,168.00	58,381.00	404,280.80	-	345,899.80
4306 PLK Koo Bin Kau Lee Day Care Centre for the Elderly	Rent	107,005.00	229,788.00	340,933.00		111,145.00
	Rates	-	51,218.00	51,200.00	18.00	-
	Total	107,005.00	281,006.00	392,133.00	18.00	111,145.00

Schedule for Rent and Rates
Analysis of Subvention and Expenditure for the period from 1 April 2016 to 31 March 2017

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)
		\$	\$	\$	\$	\$
4444 Sham Shui Po Integrated Rehabilitation Centre (DAC)	Rent	394,331.00	-	209,887.20		209,887.20
	Rates	62,370.00	-	34,920.00		34,920.00
	Total	456,701.00	-	244,807.20	-	244,807.20
4449 Sham Shui Po Integrated Rehabilitation Centre (HMMH)	Rent	284,795.00	-	151,585.20		151,585.20
	Rates	45,045.00	-	25,220.00		25,220.00
	Total	329,840.00	-	176,805.20	-	176,805.20
4456 Sham Shui Po Integrated Rehabilitation Centre (HSMH)	Rent	854,387.00	-	454,756.60		454,756.60
	Rates	135,135.00	-	75,660.00		75,660.00
	Total	989,522.00	-	530,416.60	-	530,416.60
4458 Sham Shui Po Integrated Rehabilitation Centre (C&A/SD & DC/SD)	Rent	681,579.00	-	375,282.00		375,282.00
	Rates	103,950.00	-	58,200.00		58,200.00
	Total	785,529.00	-	433,482.00	-	433,482.00
4194 Tin Shui Wai Rehabilitation Centre	Rent	916,778.00	-	753,039.00		753,039.00
	Rates	226,491.00	-	121,400.00		121,400.00
	Total	1,143,269.00	-	874,439.00	-	874,439.00
4325 Home Care Service for Persons with Severe Disabilities in NT	Rent	4,431.00	-	8,256.00		8,256.00
	Rates	8,040.00	-	8,860.00		8,860.00
	Total	12,471.00	-	17,116.00	-	17,116.00
4433 PLK Mei Tin Early Education and Training Centre	Rent	249,240.00	-	152,520.00		152,520.00
	Rates	7,470.00	-	20,900.00		20,900.00
	Total	256,710.00	-	173,420.00	-	173,420.00
1105 Shui Chuen O Small Group Home	Rent	-	-	17,280.50		17,280.50
	Rates	-	-	702.70		702.70
	Total	-	-	17,983.20	-	17,983.20
	Grand Total	14,432,658.00	16,771,973.00	21,701,362.92	1,122.50	4,930,512.42

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.