

PO LEUNG KUK

ANNUAL FINANCIAL REPORT

For the year ended March 31, 2018

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, 2018 and have issued an unqualified auditor's report thereon dated September 24, 2018.

We conducted our review of the annexed Annual Financial Report of Po Leung Kuk for the year ended March 31, 2018 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, 2018:

- 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, 2018.

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, 30 OCT 2018

ANNUAL FINANCIAL REPORT

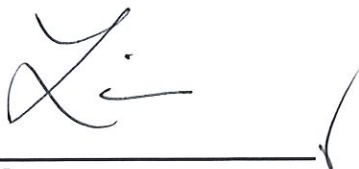
NGO : PO LEUNG KUK

1 APRIL 2017 TO 31 MARCH 2018

| | <u>Notes</u> | <u>Total 2017-18</u> | <u>Total 2016-17</u> |
|--|--------------|--------------------------|--------------------------|
| | | \$ | \$ |
| A. INCOME | | | |
| 1. Lump Sum Grant | | | |
| a. Lump Sum Grant (excluding Provident Fund) | 1b | 650,909,580.00 | 612,504,338.00 |
| b. Provident Fund | 1c | 48,616,345.00 | 47,012,703.00 |
| 2. Fee Income | 2 | 41,014,384.13 | 40,467,978.38 |
| 3. Central Items | 3 | 42,116,936.00 | 28,463,502.00 |
| 4. Rent and Rates | 4 | 23,790,056.00 | 31,204,631.00 |
| 5. Other Income | 5 | 15,983,728.72 | 15,376,756.44 |
| 6. Interest Received | | 2,893,884.98 | 2,238,448.23 |
| TOTAL INCOME | | 825,324,914.83 | 777,268,357.05 |
| B. EXPENDITURE | | | |
| 1. Personal Emoluments | | | |
| a. Salaries | | 619,133,236.06 | 580,982,260.77 |
| b. Provident Fund | 1c | 38,888,731.55 | 37,806,514.25 |
| c. Allowances | | 11,686,821.82 | 12,436,557.30 |
| Sub-total | 6 | 669,708,789.43 | 631,225,332.32 |
| 2. Others Charges | 7 | 100,966,311.20 | 95,451,387.51 |
| 3. Central Items | 3 | 40,490,419.77 | 24,280,717.52 |
| 4. Rent and Rates | 4 | 22,511,047.49 | 21,701,362.92 |
| TOTAL EXPENDITURE | | 833,676,567.89 | 772,658,800.27 |
| C. SURPLUS / (DEFICIT) FOR THE YEAR | 8 | (8,351,653.06) | 4,609,556.78 |

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: 30 OCT 2018



CHIEF EXECUTIVE OFFICER

DATE: 30 OCT 2018

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 | 12,154,511.00 | 36,461,834.00 | 48,616,345.00 |
| Provident Fund Contribution Paid during the Year | 10,651,460.66 | 28,237,270.89 | 38,888,731.55 |
| Surplus/(Deficit) for the Year | 1,503,050.34 | 8,224,563.11 | 9,727,613.45 |
| Add: Surplus/(Deficit) b/f | 24,188.03 | 71,492,865.96 | 71,517,053.99 |
| Adjustment for previous year(s) | 1,952,232.68 | (1,952,232.68) | - |
| Less : Refund to Government | (341,249.42) | - | (341,249.42) |
| Surplus/(Deficit) c/f | 3,138,221.63 | 77,765,196.39 | 80,903,418.02 |

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:

| a. Income | 2017-18 | 2016-17 |
|---|----------------------|----------------------|
| | \$ | \$ |
| Dementia Supplement for Residential Elderly Services | 4,740,990.00 | 5,771,796.00 |
| Infirmity Care Supplement for Residential Elderly Services | 3,950,820.00 | 2,617,449.00 |
| Dementia Supplement for Day Care Centres/units for the Elderly | 1,745,104.00 | 1,372,520.00 |
| Emergency Foster Care Allowance | 3,215,700.00 | 2,853,300.00 |
| Foster Care Service | 3,560,615.00 | 3,029,152.00 |
| Time-defined Subsidy Scheme Extended Hours Child Care Service | 118,435.00 | 118,435.00 |
| Training Subsidy for CCS/SCCW in Pre-School Rehabilitation Services | - | 540,000.00 |
| Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy Programmes | 810,000.00 | 810,000.00 |
| Allowances for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight On-site-on-call Allowance) | 2,238,730.00 | 1,773,888.00 |
| Neighbourhood Support child Care Project(NSCCP)- Contract Subsidy | 1,348,650.00 | 1,317,450.00 |
| Neighbourhood Support child Care Project (NSCCP)- Rent & Rates | 43,897.00 | 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 | 4,573,663.00 | 3,295,215.00 |
| Subsidy for Integrated Support Service for Persons with Severe Physical Disabilities | 3,390,000.00 | 4,560,000.00 |
| Grant under the Pilot Scheme on On-site Pre-school Rehabilitation Services | 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 | 42,116,936.00 | 28,463,502.00 |

| b. Expenditure | 2017-18 | 2016-17 |
|---|----------------------|----------------------|
| | \$ | \$ |
| Dementia Supplement for Residential Elderly Services | 5,749,777.43 | 5,846,425.15 |
| Infirmity Care Supplement for Residential Elderly Services | 4,198,728.86 | 2,502,669.70 |
| Dementia Supplement for Day Care Centres/units for the Elderly | 1,793,054.00 | 1,220,598.42 |
| Emergency Foster Care Allowance | 3,051,441.40 | 2,617,558.10 |
| Foster Care Service | 2,782,305.70 | 2,544,182.10 |
| Time-defined Subsidy Scheme Extended Hours Child Care Service | 8,320.00 | 12,563.20 |
| Training Subsidy for CCS/SCCW in Pre-School Rehabilitation Services | 45,000.00 | - |
| Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy Programmes | 1,215,000.00 | - |
| Four Year Training Subsidy Scheme | 45,915.00 | 198,620.00 |
| Allowances for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight On-site-on-call Allowance) | 1,909,799.75 | 1,506,612.89 |
| Neighbourhood Support child Care Project (NSCCP)- Contract Subsidy | 1,498,425.62 | 1,559,563.10 |
| Neighbourhood Support child Care Project (NSCCP)- Rent & Rates | 43,897.00 | 43,897.00 |
| NSCCP- Subsidy for Fee Redcuton/Waiving | 314,901.10 | 259,105.90 |
| Time-defined Subsidy Scheme for Occasional Child Care Service | 30,364.00 | 48,449.60 |
| Time-defined Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Service | 5,163,970.19 | 3,080,052.86 |
| Subsidy for Integrated Support Service for Persons with Severe Physical Disabilities | 3,056,927.80 | 2,840,419.50 |
| Grant under the Pilot Scheme on On-site Pre-school Rehabilitation Services | 8,918,143.95 | - |
| One-off Subsidy for Enhanced Provision of Visiting Medical Practitioner Scheme for Residential Care Homes for the Persons with Disabilities | 590,047.97 | - |
| One-off Subsidy for Enhanced Provision of Visiting Medical Officer for Residential Care Homes for the Elderly | 74,400.00 | - |
| Total | 40,490,419.77 | 24,280,717.52 |

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>2017-18</u> | <u>2016-17</u> |
|---|----------------------|----------------------|
| | \$ | \$ |
| Other Income | | |
| (a) Fees and charges for services incidental to the operation of subvented services | 14,749,160.63 | 14,626,933.50 |
| (b) Others | 1,234,568.09 | 749,822.94 |
| | <u>15,983,728.72</u> | <u>15,376,756.44</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

| | <u>No of Posts</u> | <u>\$</u> |
|------------------------------------|--------------------|---------------|
| HK\$700,001 - HK\$800,000 p.a. | 32 | 23,968,094.64 |
| HK\$800,001 - HK\$900,000 p.a. | 12 | 10,113,392.35 |
| HK\$900,001 - HK\$1,000,000 p.a. | 7 | 6,560,959.60 |
| HK\$1,000,001 - HK\$1,100,000 p.a. | 4 | 4,131,371.20 |
| HK\$1,100,001 - HK\$1,200,000 p.a. | 5 | 5,780,857.90 |
| >HK\$1,200,000 p.a. | 6 | 8,690,150.10 |

7. Other Charges

The breakdown on Other Charges is as follows:

| Other Charges | 2017-18 | 2016-17 |
|-----------------------------------|-----------------------|----------------------|
| | \$ | \$ |
| (a) Utilities | 18,780,820.41 | 18,537,857.82 |
| (b) Food | 29,114,591.62 | 26,624,802.70 |
| (c) Administrative Expenses | 2,719,963.78 | 2,405,645.61 |
| (d) Stores and Equipment | 6,908,107.82 | 6,603,211.20 |
| (e) Repair and Maintenance | 6,202,092.60 | 6,081,932.93 |
| (f) Special Allowances | 7,529,226.98 | 7,063,326.21 |
| (g) Programme Expenses | 7,527,210.17 | 7,246,399.86 |
| (h) Transportation and Travelling | 4,127,775.07 | 3,754,529.18 |
| (i) Insurance | 5,046,244.68 | 5,508,429.60 |
| (j) Miscellaneous | 13,010,278.07 | 11,625,252.40 |
| Total | <u>100,966,311.20</u> | <u>95,451,387.51</u> |

8. Analysis of Reserve Fund

| | Analysis of Reserve Fund | | | |
|---|--------------------------|----------------------|----------------------|-----------------------|
| | Lump Sum Grant (LSG) | Rent and Rates | Central Items | Total |
| | \$ | \$ | \$ | \$ |
| Income | | | | |
| Lump Sum Grant | 699,525,925.00 | - | - | 699,525,925.00 |
| Fee Income | 41,014,384.13 | - | - | 41,014,384.13 |
| Other Income | 15,983,728.72 | - | - | 15,983,728.72 |
| Interest Received (Note (1)) | 2,893,884.98 | - | - | 2,893,884.98 |
| Rent and Rates | - | 23,790,056.00 | - | 23,790,056.00 |
| Central Items | - | - | 42,116,936.00 | 42,116,936.00 |
| Total Income (a) | 759,417,922.83 | 23,790,056.00 | 42,116,936.00 | 825,324,914.83 |
| Expenditure | | | | |
| Personal Emoluments | 669,708,789.43 | - | - | 669,708,789.43 |
| Other Charges | 100,966,311.20 | - | - | 100,966,311.20 |
| Rent and Rates | - | 22,511,047.49 | - | 22,511,047.49 |
| Central Items | - | - | 40,490,419.77 | 40,490,419.77 |
| Total Expenditure (b) | 770,675,100.63 | 22,511,047.49 | 40,490,419.77 | 833,676,567.89 |
| Surplus / (Deficit) for the Year (a) - (b) | (11,257,177.80) | 1,279,008.51 | 1,626,516.23 | (8,351,653.06) |
| Less: Surplus / (Deficit) of Provident Fund | 9,727,613.45 | - | - | 9,727,613.45 |
| | (20,984,791.25) | 1,279,008.51 | 1,626,516.23 | (18,079,266.51) |
| Surplus / (Deficit) b/f (Note (2)) | 173,550,570.97 | (6,994,942.27) | 13,977,752.03 | 180,533,380.73 |
| | 152,565,779.72 | (5,715,933.76) | 15,604,268.26 | 162,454,114.22 |
| Less: Refund to Government | - | 26,103.25 | 13,083,198.70 | 13,109,301.95 |
| Surplus / (Deficit) c/f (Note (4)) | 152,565,779.72 | (5,742,037.01) | 2,521,069.56 | 149,344,812.27 |

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 Infirmity Care Supplement, if any, as per Schedule for Central Items.
- (4) The level of LSG cumulative reserves (i.e. 07/08 onwards HK\$34,828,641.74) 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 2017 to 31 March 2018

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> | \$ 252,180.00 | \$ 279,084.20 | \$ - | \$ 26,904.20 | \$ - | \$ 26,904.20 | N.A | N.A |
| 7881 | 1984 C & A Home Cum Madam Aw Tan Kyi Kyi Home for the Aged <ICS> | 3,194,280.00 | 3,355,159.66 | - | 160,879.66 | - | 160,879.66 | N.A | N.A |
| 4309 | Chan Au Big Yan Home for the Elderly <ICS> | 504,360.00 | 564,485.00 | - | 60,125.00 | - | 60,125.00 | N.A | N.A |
| 4926 | Tsuen Wan Day Care Centre for the Elderly <DS> | - | 10,281.00 | - | 10,281.00 | - | 10,281.00 | N.A | N.A |
| 6806 | Koo Bin Kau Lee Day Care Centre for the Elderly <DS> | 453,930.00 | 456,086.17 | - | 2,156.17 | - | 2,156.17 | N.A | N.A |
| 7920 | Chan Au Big Yan Home for the Elderly <DS> | 1,311,336.00 | 1,572,519.93 | - | 261,183.93 | - | 261,183.93 | N.A | N.A |
| 7921 | 1984 C & A Home Cum Madam Aw Tan Kyi Kyi Home for the Aged <DS> | 907,848.00 | 1,298,243.77 | - | 390,395.77 | - | 390,395.77 | N.A | N.A |
| 7983 | Siu Ming Memorial Home Cum C & A Unit <DS> | 2,067,876.00 | 2,412,646.56 | - | 344,770.56 | - | 344,770.56 | N.A | N.A |
| 1327 | Li Chiu Chung Memorial Rehabilitation Centre <DS> | 151,308.00 | 159,000.00 | - | 7,692.00 | - | 7,692.00 | N.A | N.A |
| 5823 | Padma & Hari Hariela Integrated Rehabilitation Centre <DS DIS> | 201,744.00 | 233,190.52 | - | 31,446.52 | - | 31,446.52 | N.A | N.A |
| 6784 | Ageing Well Day Care Centre <DS> | 151,310.00 | 151,310.03 | - | 0.03 | N.A | 0.03 | N.A | N.A |
| 6785 | 1982 Board of Directors Day Care Centre for the Elderly <DS> | 332,882.00 | 333,881.75 | - | 999.75 | N.A | 999.75 | N.A | N.A |
| 6786 | Chow Hung Pui Day Care Centre for the Elderly <DS> | 332,882.00 | 333,964.65 | - | 1,082.65 | N.A | 1,082.65 | N.A | N.A |
| 6804 | Chu Lee Yuet Wah Day Care Centre for the Elderly <DS> | 574,978.00 | 581,707.05 | - | 6,729.05 | N.A | 6,729.05 | N.A | N.A |
| 4438 | Emergency Foster Care Service | 1,893,360.00 | 1,729,101.40 | 164,258.60 | - | N.A | - | N.A | N.A |
| 4253 | Emergency Foster Care Service | 631,120.00 | 631,120.00 | - | - | 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 | Emergency Foster Care Allowance | \$ 631,120.00 | \$ 631,120.00 | \$ - | \$ - | \$ - | \$ - | N.A | N.A |
| 1929 Emergency Foster Care Services(In-Situ Expansion by 5 Places) | Emergency Foster Care Allowance | 60,100.00 | 60,100.00 | - | - | - | - | N.A | N.A |
| 4356 Foster Care Service | Foster Care Allowance | 3,560,615.00 | 2,782,305.70 | 778,309.30 | - | - | - | N.A | N.A |
| 4508 | | | | | | | | | |
| T556 Subsidy Scheme for Extended Hours Service user(T/D 31/8/2018) | Time-defined Subsidy Scheme for Extended Hours Child care Service | 118,435.00 | 8,320.00 | 110,115.00 | - | - | - | N.A | N.A |
| 4365 Kim Huynh N (Subsidy Scheme T/D03/17) | Three-year Time-defined Subsidy Scheme for Extended Hours CCS | - | - | - | - | - | - | 92,789.20 | 92,789.20 |
| 4366 Tse Wong Pui Kuen N (Subsidy Scheme T/D03/17) | Three-year Time-defined Subsidy Scheme for Extended Hours CCS | - | - | - | - | - | - | 113,836.10 | 113,836.10 |
| 4367 Tai Kok Tsui N (Subsidy Scheme T/D03/17) | Three-year Time-defined Subsidy Scheme for Extended Hours CCS | - | - | - | - | - | - | 78,449.00 | 78,449.00 |
| 4368 Kwai Fong N (Subsidy Scheme T/D03/17) | Three-year Time-defined Subsidy Scheme for Extended Hours CCS | - | - | - | - | - | - | 98,224.00 | 98,224.00 |
| 4369 Butterfly Bay N (Subsidy Scheme T/D03/17) | Three-year Time-defined Subsidy Scheme for Extended Hours CCS | - | - | - | - | - | - | 80,736.00 | 80,736.00 |
| 4370 Lek Yuen N (Subsidy Scheme T/D03/17) | Three-year Time-defined Subsidy Scheme for Extended Hours CCS | - | - | - | - | - | - | 123,082.50 | 123,082.50 |
| 4371 Ting Mau Hung Hom N (Subsidy Scheme T/D03/17) | Three-year Time-defined Subsidy Scheme for Extended Hours CCS | - | - | - | - | - | - | 49,305.80 | 49,305.80 |
| 4421 82 Hin Keng Cr. (VMPS) <time defined 30/4/09> | Visiting Medical Practitioner Scheme | - | - | - | - | - | - | 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 | - | 45,000.00 | - | 45,000.00 | - | - | 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 | 810,000.00 | 1,215,000.00 | - | 405,000.00 | - | - | 960,000.00 | 555,000.00 |
| 6943 Four Year Training Subsidy Scheme | Four Year Training Subsidy Scheme (time defined 31/7/2011) | - | 45,915.00 | - | 45,915.00 | - | - | N.A | N.A |
| 4320 Children's Section | Overnight On-site-on-call Allowance | 428,326.00 | 303,832.90 | 124,493.10 | - | - | - | N.A | N.A |
| 4493 Tai Hang Tung Small Group Home | Overnight On-site-on-call Allowance | 120,469.00 | 111,466.11 | 9,002.89 | - | - | - | N.A | N.A |
| 4362 Tseung Kwan O Small Group Home | Overnight On-site-on-call Allowance | 120,469.00 | 111,797.56 | 8,671.44 | - | - | - | N.A | N.A |
| 4475 Shek Kip Mei Small Group Home | Overnight On-site-on-call Allowance | 120,469.00 | 100,765.92 | 19,703.08 | - | - | - | 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) | | |
| | | \$ | \$ | \$ | \$ | \$ | \$ | | |
| 4361 Sheung Chun Small Group Home | Overnight On-site-on-call Allowance | 120,469.00 | 112,330.12 | 8,138.88 | - | N.A | - | N.A | N.A |
| 4490 Sun Chui Small Group Home | Overnight On-site-on-call Allowance | 120,469.00 | 109,284.76 | 11,184.24 | - | N.A | - | N.A | N.A |
| 4338 Heng On Small Group Home | Overnight On-site-on-call Allowance | 120,469.00 | 108,933.96 | 11,535.04 | - | N.A | - | N.A | N.A |
| 4492 Tai Wo Small Group Home | Overnight On-site-on-call Allowance | 120,469.00 | 107,659.92 | 12,809.08 | - | N.A | - | N.A | N.A |
| 4331 Fung Tak Small Group Home | Overnight On-site-on-call Allowance | 120,469.00 | 112,198.71 | 8,270.29 | - | N.A | - | N.A | N.A |
| 7370 Pak Tin Small Group Home | Overnight On-site-on-call Allowance | 120,469.00 | 112,367.12 | 8,101.88 | - | N.A | - | N.A | N.A |
| 7333 Yiu Tung Small Group Home | Overnight On-site-on-call Allowance | 120,469.00 | 113,578.82 | 6,890.18 | - | N.A | - | N.A | N.A |
| 7334 Yiu Fook Small Group Home | Overnight On-site-on-call Allowance | 120,469.00 | 110,429.04 | 10,039.96 | - | N.A | - | N.A | N.A |
| 7610 Choi Fai Small Group Home | Overnight On-site-on-call Allowance | 120,469.00 | 98,636.01 | 21,832.99 | - | 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 | 364,776.00 | 296,518.80 | 68,257.20 | - | N.A | - | N.A | N.A |
| 6431 Regularised Neighbourhood Support child Care Project - North | Neighbourhood Support child Care Project- Contract Subsidy | 1,348,650.00 | 1,498,425.62 | - | 149,775.62 | N.A | 149,775.62 | (1,343,003.11) | (1,492,778.73) |
| 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 | 525,000.00 | 314,901.10 | 210,098.90 | - | N.A | - | 974,176.63 | 1,184,275.53 |
| 4401 Wing Lung Bank Golden Jubilee Sheltered Workshop & Hostel(T/D 31/3/2015) | Supplement Grant to Operator of Wing Lung Bank Golden Jubilee Sheltered Workshop & Hostel | | | | | | | | |
| 6359 Time-defined Subsidy Scheme for Occasional Child Care Service(Time-Defined 31/3/2020) | Time-defined Subsidy Scheme for Occasional Child Care Service | 360,400.00 | 30,364.00 | 330,036.00 | - | N.A | - | 27,789.20 | 27,789.20 |
| 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 | 4,573,663.00 | 5,163,970.19 | - | 590,307.19 | N.A | 590,307.19 | (1,756,648.95) | (2,346,956.14) |
| 6468 Financial Incentive Scheme for Mentors of Employees with Disabilities(Time-Defined 30/11/2015) | 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) | Subsidy for Integrated Support Service for Persons with Severe Physical Disabilities | 3,390,000.00 | 3,056,927.80 | 333,072.20 | - | N.A | - | 12,333,504.30 | 12,666,576.50 |

| 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) | | |
| 3418 The Pilot Scheme on On-site Pre-school Rehabilitation Services (OPRS) | Grant under the Pilot Scheme on On-site Pre-school Rehabilitation Services | \$ 9,289,932.00 | \$ 8,918,143.95 | \$ 371,788.05 | \$ - | \$ N.A | \$ - | \$ - | 371,788.05 |
| 3686 Enhanced provision of visiting Medical practitioner Scheme in RCHDS | One-off Subsidy for Enhanced Provision of Visiting Medical Practitioner Scheme for Residential Care Homes for the Persons with Disabilities | 1,890,000.00 | 590,047.97 | 1,299,952.03 | - | N.A | - | - | 1,299,952.03 |
| 3717 Enhanced provision of visiting Medical officer in RCHES | One-off Subsidy for Enhanced Provision of Visiting Medical Officer for Residential Care Homes for the Elderly | 315,000.00 | 74,400.00 | 240,600.00 | - | N.A | - | - | 240,600.00 |
| TOTAL | | 42,116,936.00 | 40,490,419.77 | 4,167,160.33 | 2,540,644.10 | - | 2,540,644.10 | 13,435,438.27 | 15,075,902.64 |

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 are transferred to the Lump Sum Grant Reserve as stated in SWD letter ref.(28) in SWD/S/104/2 Pt. 17 dated 31 October 2017.
 - 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.
- 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 Infirmary Care as allocated via SWD's letter ref SWD/S/E/R/C/3 Pt.7 dated 27 February 2017 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 2017 to 31 March 2018

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) \$ | | | |
| 4300 82 Hin Keng Day Activity Centre | Rent (Note 3) | 10,080.00 | 802,980.00 | 802,980.00 | | |
| | Rates | 10,425.00 | 77,000.00 | 77,000.00 | | |
| | Total | 20,505.00 | 879,980.00 | 879,980.00 | - | - |
| 4303 Chow Hung Pui Day Care Centre for the Elderly | Rent | 50,312.00 | 56,725.00 | 86,656.46 | | 29,931.46 |
| | Rates | 4,867.00 | 25,401.00 | 29,600.00 | | 4,199.00 |
| | Total | 55,179.00 | 82,126.00 | 116,256.46 | - | 34,130.46 |
| 4304 Chan Au Big Yan Home for the Elderly | Rent | - | - | - | | |
| | Rates | 936.00 | 81,200.00 | 81,200.00 | | |
| | Total | 936.00 | 81,200.00 | 81,200.00 | - | - |
| 4315 Central Administration | Rent | - | 350,618.00 | 232,161.00 | 118,457.00 | - |
| | Rates | - | 1,000.00 | 383,790.00 | - | 382,790.00 |
| | Total | - | 351,618.00 | 615,951.00 | 118,457.00 | 382,790.00 |
| 4331 Fung Tak Small Group Home | Rent | 756.00 | 99,288.00 | 99,288.00 | | |
| | Rates | - | 9,680.00 | 9,680.00 | | |
| | Total | 756.00 | 108,968.00 | 108,968.00 | - | - |
| 4338 Heng On Small Group Home | Rent | 540.00 | 99,588.00 | 99,588.00 | | |
| | Rates | - | 5,780.00 | 5,780.00 | | |
| | Total | 540.00 | 105,368.00 | 105,368.00 | - | - |
| 4355 88 Kwun Tong Sheltered Workshop | Rent | 14,303.00 | 588,647.00 | 605,840.00 | | 17,193.00 |
| | Rates | 21,610.00 | 51,836.00 | 71,564.95 | | 19,728.95 |
| | Total | 35,913.00 | 640,483.00 | 677,404.95 | - | 36,921.95 |
| 4361 Sheung Chun Small Group Home | Rent | - | 97,020.00 | 97,020.00 | | |
| | Rates | - | 10,000.00 | 10,000.00 | | |
| | Total | - | 107,020.00 | 107,020.00 | - | - |
| 4362 Tseung Kwan O Small Group Home | Rent | - | 97,020.00 | 97,020.00 | | |
| | Rates | - | 10,000.00 | 10,000.00 | | |
| | Total | - | 107,020.00 | 107,020.00 | - | - |
| 4383 Neighbourhood Elderly Centres <Re-engineering> | Rent | - | 815,649.00 | 1,038,515.60 | | 222,866.60 |
| | Rates | - | 127,908.00 | 152,461.60 | | 24,553.60 |
| | Total | - | 943,557.00 | 1,190,977.20 | - | 247,420.20 |
| 4439 Shek Kip Mei Vocational Service Centre | Rent | 4,680.00 | 712,200.00 | 718,350.00 | | 6,150.00 |
| | Rates | 22,335.00 | 59,427.00 | 80,200.00 | | 20,773.00 |
| | Total | 27,015.00 | 771,627.00 | 798,550.00 | - | 26,923.00 |
| 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 | 11,000.00 | 1,917,840.00 | 1,919,830.00 | | 1,990.00 |
| | Rates | 67,752.00 | 160,467.00 | 224,000.00 | | 63,533.00 |
| | Total | 78,752.00 | 2,078,307.00 | 2,143,830.00 | - | 65,523.00 |
| 4490 Sun Chui Small Group Home | Rent | - | 76,560.00 | 76,560.00 | | |
| | Rates | - | 6,392.00 | 5,120.00 | 1,272.00 | |
| | Total | - | 82,952.00 | 81,680.00 | 1,272.00 | - |
| 4492 Tai Wo Small Group Home | Rent | 576.00 | 99,912.00 | 99,912.00 | | |
| | Rates | - | 6,320.00 | 6,320.00 | | |
| | Total | 576.00 | 106,232.00 | 106,232.00 | - | - |
| 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 | 44,784.00 | 216,000.00 | 216,000.00 | | |
| | Rates | 60,082.00 | 356,000.00 | 356,000.00 | | |
| | Total | 104,866.00 | 572,000.00 | 572,000.00 | - | - |

Schedule for Rent and Rates
Analysis of Subvention and Expenditure for the period from 1 April 2017 to 31 March 2018

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 | 23,050.00 | 606,228.00 | 631,260.00 | | 25,032.00 |
| | Rates | 15,155.00 | 41,948.00 | 56,000.00 | | 14,052.00 |
| | Total | 38,205.00 | 648,176.00 | 687,260.00 | - | 39,084.00 |
| 7318 King Lam Hostel | Rent | - | 424,980.00 | 424,980.00 | | |
| | Rates | - | 34,400.00 | 34,400.00 | | |
| | Total | - | 459,380.00 | 459,380.00 | - | - |
| 7333 Yiu Tung Small Group Home | Rent | - | 94,380.00 | 94,380.00 | | |
| | Rates | - | 15,500.00 | 15,500.00 | | |
| | Total | - | 109,880.00 | 109,880.00 | - | - |
| 7334 Yiu Fook Small Group Home | Rent | - | 94,380.00 | 94,380.00 | | |
| | Rates | - | 16,100.00 | 16,100.00 | | |
| | Total | - | 110,480.00 | 110,480.00 | - | - |
| 7370 Pak Tin Small Group Home | Rent | - | 85,800.00 | 85,800.00 | | |
| | Rates | - | 8,823.00 | 8,660.00 | 163.00 | |
| | Total | - | 94,623.00 | 94,460.00 | 163.00 | - |
| 7376 1984 Care & Attention Home Cum Madam Aw Tan Kyi Kyi Home | Rent | - | 1,000.00 | 1,000.00 | | |
| | Rates | 7,674.00 | 213,000.00 | 213,000.00 | | |
| | Total | 7,674.00 | 214,000.00 | 214,000.00 | - | - |
| 7377 1982 Board of Directors Day Care Centre for the Elderly | Rent | - | - | - | | |
| | Rates | 2,558.00 | 71,000.00 | 71,000.00 | | |
| | Total | 2,558.00 | 71,000.00 | 71,000.00 | - | - |
| 7441 Yuen Fung Po Tim Memorial Hostel | Rent | - | 419,100.00 | 419,100.00 | | |
| | Rates | 6,259.00 | 47,918.00 | 53,435.05 | | 5,517.05 |
| | Total | 6,259.00 | 467,018.00 | 472,535.05 | - | 5,517.05 |
| 7610 Choi Fai Small Group Home | Rent | - | 89,760.00 | 89,760.00 | | |
| | Rates | - | 14,000.00 | 14,000.00 | | |
| | Total | - | 103,760.00 | 103,760.00 | - | - |
| 4513 Yao Ling Sun Hostel | Rent | - | 988,020.00 | 988,020.00 | | |
| | Rates | - | 80,600.00 | 80,600.00 | | |
| | Total | - | 1,068,620.00 | 1,068,620.00 | - | - |
| 4507 Sunrise Court (Refugee Centre for Women) | Rent | - | 335,940.00 | 335,940.00 | | |
| | Rates | 8,550.00 | 29,629.00 | 37,400.00 | | 7,771.00 |
| | Total | 8,550.00 | 365,569.00 | 373,340.00 | - | 7,771.00 |
| 4333 Proactive Concern for the Elderly | Rent | 3,000.00 | 48,000.00 | 52,800.00 | | 4,800.00 |
| | Rates | 5,563.00 | 25,302.00 | 30,200.00 | | 4,898.00 |
| | Total | 8,563.00 | 73,302.00 | 83,000.00 | - | 9,698.00 |
| 4518 Lau Chan Siu Po District Elderly Community Centre | Rent | 92,591.00 | 266,801.00 | 266,800.90 | 0.10 | |
| | Rates | 9,106.00 | 52,480.00 | 52,480.00 | - | |
| | Total | 101,697.00 | 319,281.00 | 319,280.90 | 0.10 | - |
| 4346 Lau Chan Siu Po Integrated Rehabilitation Centre - HSMH Cum DAC | Rent | - | 783,305.00 | 802,901.25 | | 19,596.25 |
| | Rates | 20,826.00 | 50,687.00 | 70,180.00 | | 19,493.00 |
| | Total | 20,826.00 | 833,992.00 | 873,081.25 | - | 39,089.25 |
| 4347 Lau Chan Siu Po Integrated Rehabilitation Centre - HMMH | Rent | - | 108,042.00 | 110,745.00 | | 2,703.00 |
| | Rates | 2,483.00 | 7,391.00 | 9,680.00 | | 2,289.00 |
| | Total | 2,483.00 | 115,433.00 | 120,425.00 | - | 4,992.00 |
| 4348 Lau Chan Siu Po Integrated Rehabilitation Centre - Supported Hostel | Rent | - | 54,021.00 | 55,372.50 | | 1,351.50 |
| | Rates | 1,080.00 | 3,695.00 | 4,840.00 | | 1,145.00 |
| | Total | 1,080.00 | 57,716.00 | 60,212.50 | - | 2,496.50 |
| 4349 Lau Chan Siu Po Integrated Rehabilitation Centre - IVRSC | Rent | 4,950.00 | 155,573.00 | 138,431.25 | 17,141.75 | - |
| | Rates | 3,467.00 | 8,866.00 | 12,100.00 | - | 3,234.00 |
| | Total | 8,417.00 | 164,439.00 | 150,531.25 | 17,141.75 | 3,234.00 |

Schedule for Rent and Rates
Analysis of Subvention and Expenditure for the period from 1 April 2017 to 31 March 2018

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 | 22,057.00 | 62,588.00 | 83,000.00 | | 20,412.00 |
| | Total | 22,057.00 | 62,588.00 | 83,000.00 | - | 20,412.00 |
| 4428 Yuen Long Early Learning Centre | Rent | - | 225,060.00 | 225,060.00 | - | |
| | Rates | - | 14,300.00 | 14,299.90 | 0.10 | |
| | Total | - | 239,360.00 | 239,359.90 | 0.10 | - |
| 4384 Li Shiu Chung Memorial REHAB Centre | Rent | 29,880.00 | 85,680.00 | 85,680.00 | | |
| | Rates | 41,301.00 | 138,800.00 | 138,800.00 | | |
| | Total | 71,181.00 | 224,480.00 | 224,480.00 | - | - |
| 4350 Newcomers' Ward Annex in Chun Shek | Rent | - | 255,420.00 | 255,420.00 | | |
| | Rates | 4,605.00 | 21,973.00 | 26,000.00 | | 4,027.00 |
| | Total | 4,605.00 | 277,393.00 | 281,420.00 | - | 4,027.00 |
| 4443 Dawn Court (Refuge Centre for Women) | Rent | - | 440,880.00 | 440,880.00 | | |
| | Rates | 12,300.00 | 39,950.00 | 51,200.00 | | 11,250.00 |
| | Total | 12,300.00 | 480,830.00 | 492,080.00 | - | 11,250.00 |
| 4477 Pokfulam Rehabilitation Centre | Rent | 321,812.00 | 89,940.00 | 614,776.23 | | 524,836.23 |
| | Rates | 47,418.00 | 112,027.00 | 156,500.00 | | 44,473.00 |
| | Total | 369,230.00 | 201,967.00 | 771,276.23 | - | 569,309.23 |
| 4431 Chao King Lin Early Learning Centre (PLK SCCC cum BETC) | Rent | 55,200.00 | 377,520.00 | 432,920.00 | | 55,400.00 |
| | Rates | 17,225.00 | 29,963.00 | 46,400.00 | | 16,437.00 |
| | Total | 72,425.00 | 407,483.00 | 479,320.00 | - | 71,837.00 |
| 4436 Victim Support Programme for Victims of Family Violence | Rent | 3,060.00 | 202,680.00 | 202,680.00 | | |
| | Rates | 1,175.00 | 20,300.00 | 20,300.00 | | |
| | Total | 4,235.00 | 222,980.00 | 222,980.00 | - | - |
| 4519 PLK Tin Chak (IVRSC) | Rent | 8,280.00 | 1,009,320.00 | 1,019,760.00 | | 10,440.00 |
| | Rates | 50,900.00 | 39,950.00 | 89,800.00 | | 49,850.00 |
| | Total | 59,180.00 | 1,049,270.00 | 1,109,560.00 | - | 60,290.00 |
| 5747 PLK Padma & Hari Harilela Integrated Rehabilitation Centre | Rent | - | - | - | | |
| | Rates | 38,725.00 | 387,233.00 | 422,000.00 | | 34,767.00 |
| | Total | 38,725.00 | 387,233.00 | 422,000.00 | - | 34,767.00 |
| 4432 PLK Chu Lee Yuet Wah Day Care Centre for the Elderly | Rent | 10,260.00 | 516,360.00 | 531,660.00 | | 15,300.00 |
| | Rates | 3,091.00 | 54,954.00 | 56,600.00 | | 1,646.00 |
| | Total | 13,351.00 | 571,314.00 | 588,260.00 | - | 16,946.00 |
| 4334 District Support Centre for Persons with Disabilities | Rent | 328,850.00 | 326,726.00 | 330,380.00 | | 3,654.00 |
| | Rates | 27,800.00 | 25,675.00 | 27,800.00 | | 2,125.00 |
| | Total | 356,650.00 | 352,401.00 | 358,180.00 | - | 5,779.00 |
| 4401 PLK Wing Lung Bank Golden Jubilee Sheltered Workshop & Hostel (SW CUM HMMH) | Rent | - | - | - | | |
| | Rates | - | 71,555.56 | 71,555.56 | | |
| | Total | - | 71,555.56 | 71,555.56 | - | - |
| 4402 PLK Wing Lung Bank Golden Jubilee Sheltered Workshop & Hostel (HMMH) | Rent | - | - | - | | |
| | Rates | - | 89,444.44 | 89,444.44 | | |
| | Total | - | 89,444.44 | 89,444.44 | - | - |
| 4506 Wan Lam May Yin Shirley NEC | Rent | 310,341.00 | 57,739.00 | 377,287.40 | | 319,548.40 |
| | Rates | 35,558.00 | 659.00 | 36,200.00 | | 35,541.00 |
| | Total | 345,899.00 | 58,398.00 | 413,487.40 | - | 355,089.40 |
| 4306 PLK Koo Bin Kau Lee Day Care Centre for the Elderly | Rent | 111,145.00 | 229,788.00 | 346,783.00 | | 116,995.00 |
| | Rates | - | 52,601.00 | 51,200.00 | 1,401.00 | |
| | Total | 111,145.00 | 282,389.00 | 397,983.00 | 1,401.00 | 116,995.00 |
| 4444 Sham Shui Po Integrated Rehabilitation Centre (DAC) | Rent | 209,887.20 | 209,886.80 | 209,887.20 | | 0.40 |
| | Rates | 34,920.00 | 34,014.00 | 34,920.00 | | 906.00 |
| | Total | 244,807.20 | 243,900.80 | 244,807.20 | - | 906.40 |

Schedule for Rent and Rates
Analysis of Subvention and Expenditure for the period from 1 April 2017 to 31 March 2018

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) |
| | | \$ | \$ | \$ | \$ | \$ |
| 4449 Sham Shui Po Integrated Rehabilitation Centre (HMMH) | Rent | 151,585.20 | 151,585.80 | 151,585.20 | 0.60 | - |
| | Rates | 25,220.00 | 24,566.00 | 25,220.00 | - | 654.00 |
| | Total | 176,805.20 | 176,151.80 | 176,805.20 | 0.60 | 654.00 |
| 4456 Sham Shui Po Integrated Rehabilitation Centre (HSMH) | Rent | 454,756.60 | 454,757.40 | 454,756.60 | 0.80 | - |
| | Rates | 75,660.00 | 73,698.00 | 75,660.00 | - | 1,962.00 |
| | Total | 530,416.60 | 528,455.40 | 530,416.60 | 0.80 | 1,962.00 |
| 4458 Sham Shui Po Integrated Rehabilitation Centre (C&A/SD & DC/SD) | Rent | 375,282.00 | 374,172.00 | 378,942.00 | | 4,770.00 |
| | Rates | 58,200.00 | 56,690.00 | 58,200.00 | | 1,510.00 |
| | Total | 433,482.00 | 430,862.00 | 437,142.00 | - | 6,280.00 |
| 4194 Tin Shui Wai Rehabilitation Centre | Rent | 569,588.00 | - | 754,864.00 | | 754,864.00 |
| | Rates | 121,400.00 | - | 121,400.00 | | 121,400.00 |
| | Total | 690,988.00 | - | 876,264.00 | - | 876,264.00 |
| 4325 Home Care Service for Persons with Severe Disabilities in NT | Rent | 8,316.00 | 7,597.00 | 12,057.00 | | 4,460.00 |
| | Rates | 8,860.00 | 6,244.00 | 8,860.00 | | 2,616.00 |
| | Total | 17,176.00 | 13,841.00 | 20,917.00 | - | 7,076.00 |
| 4433 PLK Angela Leong On Kei Child Development Centre | Rent | 152,520.00 | 152,520.00 | 152,520.00 | | |
| | Rates | 20,900.00 | 20,900.00 | 20,900.00 | | |
| | Total | 173,420.00 | 173,420.00 | 173,420.00 | - | - |
| 1105 Shui Chuen O Small Group Home | Rent | 17,281.00 | 428,532.00 | 428,533.00 | - | 1.00 |
| | Rates | 703.00 | 17,428.00 | 17,427.20 | 0.80 | - |
| | Total | 17,984.00 | 445,960.00 | 445,960.20 | 0.80 | 1.00 |
| 5793 Integrated Support Service for Persons with Severe Physical Disabilities(NT) | Rent | - | - | 24,810.00 | | 24,810.00 |
| | Rates | - | - | - | | - |
| | Total | - | - | 24,810.00 | - | 24,810.00 |
| 4209 PLK Tsuen Wan Day Care Centre for the Elderly | Rent | - | - | 7,719.00 | | 7,719.00 |
| | Rates | - | - | - | | - |
| | Total | - | - | 7,719.00 | - | 7,719.00 |
| 4549 PLK Po Heung Child Development Centre | Rent | - | - | 57,580.70 | | 57,580.70 |
| | Rates | - | - | 1,295.50 | | 1,295.50 |
| | Total | - | - | 58,876.20 | - | 58,876.20 |
| | Grand Total | 4,297,412.00 | 19,492,644.00 | 22,511,047.49 | 138,437.15 | 3,156,840.64 |

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.