

**HONG KONG SHENG KUNG HUI WELFARE COUNCIL LIMITED
(INCORPORATED IN HONG KONG AND LIMITED BY GUARANTEE)**

THE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED 31 MARCH 2023



范陳會計師行有限公司
Fan, Chan & Co. Limited

**INDEPENDENT AUDITOR'S ASSURANCE REPORT ON
THE ANNUAL FINANCIAL REPORT**
**TO THE BOARD OF DIRECTORS OF
HONG KONG SHENG KUNG HUI WELFARE COUNCIL LIMITED**
(Incorporated in Hong Kong and limited by guarantee)

We have audited the financial statements of Hong Kong Sheng Kung Hui Welfare Council Limited ("the Association") for the year ended 31 March, 2023 in accordance with Hong Kong Standards on Auditing issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA"), and have issued an unmodified auditors' report thereon 11 September 2023.

Pursuant to the Lump Sum Grant ("LSG") Manual issued by the Social Welfare Department of the Government of the Hong Kong Special Administrative Region ("SWD"), we have been requested to issue this assurance report in connection with the Annual Financial Report ("AFR") of the Association for the year ended 31 March 2023.

Responsibilities of the Directors

In relation to this report, the Directors are responsible for ensuring the AFR of the Association for the year ended 31 March 2023 is properly prepared in accordance with the relevant accounting and financial reporting requirements set out in the LSG Manual and other instructions issued by the SWD; and the use of the funds from the LSG by the Association has complied with the purposes as specified in the LSG Manual and other instructions issued by the SWD.

Our Independence and Quality Management

We have complied with the independence and other ethical requirements of the Code of Ethics for Professional Accountants issued by the HKICPA, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

The firm applies Hong Kong Standard on Quality Management 1, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Auditor's Responsibility

Our responsibility is to form a conclusion, based on our engagement, and to report our conclusion to you.

We conducted our engagement in accordance with Hong Kong Standard on Assurance Engagements 3000 (Revised), Assurance Engagements Other than Audits or Reviews of Historical Financial Information and with reference to Practice Note 851 ("PN 851") (Revised), Reporting on the Annual Financial Reports of Non-governmental Organisations issued by the HKICPA. We have planned and performed our work to obtain reasonable assurance for giving conclusion 1 and obtain limited assurance for giving conclusion 2 below.



范陳會計師行有限公司
Fan, Chan & Co. Limited

**INDEPENDENT AUDITOR'S ASSURANCE REPORT ON
THE ANNUAL FINANCIAL REPORT**

**TO THE BOARD OF DIRECTORS OF
HONG KONG SHENG KUNG HUI WELFARE COUNCIL LIMITED**
(Incorporated in Hong Kong and limited by guarantee)

Auditor's Responsibility(continued)

The work undertaken in connection with this engagement is less in scope than an audit conducted in accordance with Hong Kong Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

In relation to our conclusion 1 below, we have planned and performed such procedures as we considered necessary with reference to the procedures recommended in PN 851 (Revised), to satisfy ourselves that the AFR has been properly prepared, in all material respects, in accordance with the relevant accounting and financial reporting requirements set out in the LSG Manual and other instructions issued by the SWD.

In relation to our conclusion 2 below, we have obtained an understanding in respect of the purposes of the use of the funds as specified in the LSG Manual and other instructions issued by the SWD and obtaining an understanding of the control procedures. We are not required to perform any procedures to search for instances of the use of funds from the LSG by the Association being non-complied with the specified purposes. Our work was limited to reporting non-compliances identified as a result of the procedures performed in relation to conclusion 2 and during the normal course of our work relating to conclusion 1. The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Conclusion

1. In our opinion, the AFR of the Association for the year ended 31 March 2023 is properly prepared, in all material respects, in accordance with the relevant accounting and financial reporting requirements set out in the LSG Manual and other instructions issued by the SWD.
2. Based on the procedures performed and evidence obtained, nothing has come to our attention that causes us to believe that the use of the funds from the LSG by the Association has not complied, in all material respects, with the purposes as specified in the LSG Manual and other instructions issued by the SWD.

Intended Users and Purpose

This report is intended solely for submission by the Association to the SWD and is not intended to be, and should not be, used for any other purpose. We agree that a copy of this report may be provided to the SWD without further comment from us.

Fan, Chan & Co. Limited
Certified Public Accountants
Leung Kwong Kin
Practising Certificate Number: P03702



Hong Kong, 11 September 2023

A member of
Nexia
International


Rooms 1007-1012, 10/F., K. Wah Centre, 191 Java Road, North Point, Hong Kong
香港北角渣華道191號嘉華國際中心10樓1007-1012室
Tel: (852) 2816 3188 Fax: (852) 2891 5103 Email: fanchan@fanchan.com

Hong Kong Sheng Kung Hui Welfare Council Limited
Annual Financial Report


1 April 2022 to 31 March 2023

	Notes	2022-23 HK\$	2021-22 HK\$
A. INCOME			
1. Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	1b	923,194,702.00	896,851,946.00
b. Provident Fund	1c	65,772,523.00	64,258,516.00
		988,967,225.00	961,110,462.00
2. Fee Income	2	55,429,097.73	55,006,795.90
3. Central Items	3	144,471,065.00	138,159,443.00
4. Rent and Rates	4	24,265,738.00	21,131,716.00
5. Other Income	5	50,951,668.37	37,712,962.05
6. Interest Received		3,017,539.06	1,685,889.23
TOTAL INCOME		1,267,102,333.16	1,214,807,268.18
B. EXPENDITURE			
1. Personal Emoluments			
a. Salaries		837,861,963.05	796,740,947.06
b. Provident Fund	1c	58,297,581.56	57,693,062.77
c. Allowances		915,304.77	468,979.50
Sub-total	6	897,074,849.38	854,902,989.33
2. Other Charges	7	200,538,029.24	179,473,971.43
3. Central Items	3	154,258,080.05	130,875,626.57
4. Rent and Rates	4	29,450,879.04	26,697,464.81
TOTAL EXPENDITURE		1,281,321,837.71	1,191,950,052.14
C. SURPLUS / (DEFICIT) FOR THE YEAR	8	(14,219,504.55)	22,857,216.04

The Annual Financial Report from pages 3 to 10 has been prepared in accordance with the requirements as set out in the Lump Sum Grant Manual.



 LI Kwok Tung, Donald
 Chairman
 Date: 11 September 2023



 SIN Patricia
 Chief Executive Officer
 Date: 11 September 2023

Hong Kong Sheng Kung Hui Welfare Council Limited
Notes on the Annual Financial Report

1 April 2022 to 31 March 2023

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 following basis: income is recognised upon receipt of cash and expenditure on accrual basis. Non-cash items such as depreciation and provisions 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 (PF) 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 which are separately included as part of the income and expenditure of the relevant items have been shown under note 3.

Details are analysed below:

<u>Provident Fund Contribution</u>	Snapshot Staff HK\$	6.8% and Other Posts HK\$	Total HK\$
Subvention received	11,754,377.03	54,018,145.97	65,772,523.00
Provident Fund contribution paid during the year	<u>8,850,816.30</u>	<u>49,446,765.26</u>	<u>58,297,581.56</u>
Surplus for the year	2,903,560.73	4,571,380.71	7,474,941.44
<u>Add:</u>			
Surplus b/f	5,039,018.99	87,969,213.85	93,008,232.84
Additional subvention received for previous year(s)	-	648,320.00	648,320.00
<u>Less:</u> Refund to Government	(2,976,741.00)	-	(2,976,741.00)
Surplus c/f	<u><u>4,965,838.72</u></u>	<u><u>93,188,914.56</u></u>	<u><u>98,154,753.28</u></u>

2. Fee Income

This represents social welfare fee income received for the year in respect of the fees and charges recognised for the purpose of subvention as set out in the LSG Manual.

Hong Kong Sheng Kung Hui Welfare Council Limited
Notes on the Annual Financial Report

1 April 2022 to 31 March 2023

3. Central Items

These are subsidies allocated to NGOs for specified purposes on a recurrent, time-limited or one-off basis 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. Any surplus, which is not allowed to be offset by any deficit of another item, is subject to claw-back by SWD according to terms and conditions of individual central items. The Provident Fund received and contributed for staff under Central Items have been separately included as part of the income and expenditure of the relevant items (paragraph 3.14 of LSG Manual). The income and expenditure of each of the Central Items are as follows:

	2022-23	2021-22
	HK\$	HK\$
INCOME		
Dementia Supplement for Elderly with Disabilities	213,164.00	222,314.00
Dementia Supplement for Residential Elderly Services	13,690,417.00	14,283,668.00
Infirmiry Care Supplement for Residential Elderly Services	7,349,940.00	7,709,742.00
After School Care Programme - Fee Waiving Subsidy Scheme	2,651,454.00	2,673,216.00
Training Sponsorship Scheme for Master in Occupational Therapy & Physiotherapy Therapy Programmes *	-	3,180,000.00
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	779,833.00	841,649.00
Child Care Training for Grandparents - Contract Subsidy	-	115,973.00
Child Care Training for Grandparents - Subsidy for Fee Reduction / Waiving	-	-
Enhanced After School Care Programme - Fee Waiving Subsidy Scheme	542,640.00	537,840.00
Pilot Scheme on Multi-disciplinary Outreaching Support Teams for the Elderly (MOSTE) - Annual Funding Allocation	59,016,994.00	66,508,008.00
MOSTE - Annual Rent & Rates	2,404,500.00	2,691,600.00
Time-defined Allocation of Ethnic Minority District Ambassador Posts - salary and provident fund	575,376.00	561,342.00
Time-defined Allocation of Ethnic Minority District Ambassador Posts - other charges	48,852.00	48,369.00
Time-limited programme on Enhancing Infection Control and Ventilation of Residential Care Homes for the Elderly Residential Care Homes for Persons with Disabilities - On-site Ventilation Assessment	133,952.00	-
Balance carried forward	87,407,122.00	99,373,721.00

* including \$300,000 for Training Sponsorship Scheme in Bachelor in Occupational Therapy (in 2021-22)

Hong Kong Sheng Kung Hui Welfare Council Limited
Notes on the Annual Financial Report

1 April 2022 to 31 March 2023

3. Central Items (continued)	2022-23 HK\$	2021-22 HK\$
Balance brought forward	87,407,122.00	99,373,721.00
One-off Subsidy for Strengthened Provision of Visiting Medical Officer Service for Residential Care Homes for the Elderly and Visiting Medical Practitioner Scheme for Residential Care Homes for Persons with Disabilities	-	2,535,000.00
Short-term Food Assistance Service Teams - Food Cost	46,655,430.00	36,154,262.00
Time-defined Service Contract of Social Work Service for Pre-primary Institutions		
- Allocation	10,317,200.00	-
- Rent and Rates	-	-
Time-defined Subsidy Scheme for Extended Hours Services Users	33,596.00	38,160.00
Time-defined Subsidy Scheme for Occasional Child Care Service	57,717.00	58,300.00
TOTAL INCOME	144,471,065.00	138,159,443.00
EXPENDITURE		
Dementia Supplement for Elderly with Disabilities	209,297.55	209,145.75
Dementia Supplement for Residential Elderly Services	13,690,417.00	14,283,668.00
Infirmity Care Supplement for Residential Elderly Services	7,349,940.00	7,709,742.00
After School Care Programme - Fee Waiving Subsidy Scheme	2,618,205.00	1,934,192.00
Training Sponsorship Scheme for Master in Occupational Therapy & Physiotherapy Therapy Programmes *	3,404,312.00	1,295,164.71
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	939,273.53	856,993.00
Child Care Training for Grandparents - Contract Subsidy	-	137,284.53
Child Care Training for Grandparents - Subsidy for Fee Reduction / Waiving	-	2,200.00
Enhanced After School Care Programme - Fee Waiving Subsidy Scheme	542,640.00	537,840.00
Balance carried forward	<u>28,754,085.08</u>	<u>26,966,229.99</u>

* including \$524,312 incurred for Training Sponsorship Scheme in Bachelor in Occupational Therapy

Hong Kong Sheng Kung Hui Welfare Council Limited
Notes on the Annual Financial Report

1 April 2022 to 31 March 2023

3. Central Items (continued)	2022-23 HK\$	2021-22 HK\$
Balance brought forward	28,754,085.08	26,966,229.99
Pilot Scheme on Multi-disciplinary Outreaching Support Teams for the Elderly (MOSTE) - Annual Funding Allocation	69,131,850.15	71,224,476.27
MOSTE - Annual Rent & Rates	4,696,408.06	5,383,200.00
Time-defined Allocation of Ethnic Minority District Ambassador Posts - salary and provident fund	297,881.06	448,229.19
Time-defined Allocation of Ethnic Minority District Ambassador Posts - other charges	15,614.66	16,249.60
Time-limited programme on Enhancing Infection Control and Ventilation of Residential Care Homes for the Elderly and Residential Care Homes for Persons with Disabilities - On-site Ventilation Assessment	56,000.00	276,600.00
One-off Subsidy for Strengthened Provision of Visiting Medical Officer Service for Residential Care Homes for the Elderly and Visiting Medical Practitioner Scheme for Residential Care Homes for Persons with Disabilities	88,580.00	7,500.00
Short-term Food Assistance Service Teams - Food Cost	41,216,742.92	26,549,536.22
Time-defined Service Contract of Social Work Service for Pre-primary Institutions		
- Allocation	9,396,628.32	-
- Rent and Rates	596,318.50	-
Time-defined Subsidy Scheme for Extended Hours Services Users	7,971.30	3,605.30
Time-defined Subsidy Scheme for Occasional Child Care Service	-	-
TOTAL EXPENDITURE	<u>154,258,080.05</u>	<u>130,875,626.57</u>
SURPLUS FOR THE YEAR	<u>(9,787,015.05)</u>	<u>7,283,816.43</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.

Hong Kong Sheng Kung Hui Welfare Council Limited
Notes on the Annual Financial Report

1 April 2022 to 31 March 2023

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 of the FSA services / FSA-related activities reflected in

The breakdown on Other Income is as follows:

Other Income	2022-23 HK\$	2021-22 HK\$
(a) Programme income	21,373,133.52	18,502,056.64
(b) Production income	-	-
(c) Donation	18,753.00	3,151.20
(d) Income from Other Activities	8,790,527.09	7,143,494.01
(b) Utilised allocation under Central Items (CI) - After School Care Programme (ASCP) / Enhanced ASCP / ASCP(PC) - Fee Waiving Subsidy Scheme (FWSS) which forms as part of th Other Income*	2,618,205.00	1,934,192.00
(f) Reimbursement of Maternity Leave Pay (RMLP) Scheme reimbursement received	339,760.14	339,893.76
(g) Miscellaneous income	20,429,494.62	11,724,366.44
	<hr/>	<hr/>
Sub-Total	53,569,873.37	39,647,154.05
 <u>Less:</u>		
Utilised allocation under CI: ASCP / Enhanced ASCP / ASCP(PC) - FWSS which forms as part of Other Income*	(2,618,205.00)	(1,934,192.00)
	<hr/>	<hr/>
Total	<u>50,951,668.37</u>	<u>37,712,962.05</u>

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

Hong Kong Sheng Kung Hui Welfare Council Limited
Notes on the Annual Financial Report

1 April 2022 to 31 March 2023

6. Personal Emoluments

Personal Emoluments include salary, provident fund and salary-related allowances.

The analysis on number of posts with annual Personal Emoluments over HK\$700,000 each paid under LSG is appended below:

Analysis of Personal Emoluments paid under LSG:	No. of posts	HK\$
HK\$ 700,001 – HK\$ 800,000 p.a.	70.57	54,255,655.62
HK\$ 800,001 – HK\$ 900,000 p.a.	23.31	20,431,618.39
HK\$ 900,001 – HK\$ 1,000,000 p.a.	15.33	15,367,094.06
HK\$ 1,000,001 – HK\$ 1,100,000 p.a.	18.33	19,747,861.68
HK\$ 1,100,001 – HK\$ 1,200,000 p.a.	9.47	11,524,706.03
HK\$ 1,200,001 or above	10.40	14,901,649.57
	147.41	136,228,585.35

7. Other Charges

The breakdown on Other Charges is as follows:

Other Charges	2022-23 HK\$	2021-22 HK\$
(a) Utilities	27,021,323.27	23,981,443.78
(b) Food	27,539,452.47	26,461,551.46
(c) Administrative expenses	11,817,548.86	9,446,280.64
(d) Store and equipment	21,628,719.12	11,873,703.59
(e) Repair and maintenance	22,672,803.33	33,185,218.45
(f) Special allowances	1,089,839.53	1,026,217.00
(g) Programme expenses	26,326,372.55	21,873,151.23
(h) Transportation and travelling	4,537,553.40	3,696,658.47
(i) Insurance	10,520,575.02	9,998,495.50
(j) Outsourcing	35,149,825.54	28,263,163.54
(k) Miscellaneous	14,852,221.15	11,602,279.77
Sub-Total	203,156,234.24	181,408,163.43
Less:		
Utilised allocation under CI: ASCP / Enhanced ASCP / ASCP(PC) - FWSS* which forms as part of Other Income to fund the operating expenses of FSA-related activities	2,618,205.00	1,934,192.00
Total	200,538,029.24	179,473,971.43

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

Hong Kong Sheng Kung Hui Welfare Council Limited
Notes on the Annual Financial Report

1 April 2022 to 31 March 2023

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

	Lump Sum Grant (LSG)	Holding Account (HA)	Adjustment for Utilised allocation under ASCP/Enhanced ASCP-FWSS	Rent and rates	Central Items (CI)	Total
	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$
Income						
Lump Sum Grant	988,967,225.00					988,967,225.00
Fee Income	55,429,097.73					55,429,097.73
Other Income	53,569,873.37		(2,618,205.00)			50,951,668.37
Interest Received (Note (1))	3,017,539.06					3,017,539.06
Rent and Rates				24,265,738.00		24,265,738.00
Central Items					144,471,065.00	144,471,065.00
Total Income (a)	1,100,983,735.16	-	(2,618,205.00)	24,265,738.00	144,471,065.00	1,267,102,333.16
Expenditure						
Personal Emoluments	891,493,810.80	5,581,038.58				897,074,849.38
Other Charges	203,156,234.24		(2,618,205.00)			200,538,029.24
Rent and Rates				29,450,879.04		29,450,879.04
Central Items					154,258,080.05	154,258,080.05
Total Expenditures (b)	1,094,650,045.04	5,581,038.58	(2,618,205.00)	29,450,879.04	154,258,080.05	1,281,321,837.71
Surplus/(Deficit) for the year (a) - (b)	6,333,690.12	(5,581,038.58)	-	(5,185,141.04)	(9,787,015.05)	(14,219,504.55)
Less: Surplus of Provident Fund	(4,571,380.71)	(2,903,560.73)	-	-	-	(7,474,941.44)
Surplus / (Deficit) b/f (Note (2))	1,762,309.41	(8,484,599.31)	-	(5,185,141.04)	(9,787,015.05)	(21,694,445.99)
	128,453,919.26	108,760,597.98	-	(7,377,226.65)	32,026,721.76	261,864,012.35
Add: Refund from Government	130,216,228.67	100,275,998.67	-	(12,562,367.69)	22,239,706.71	240,169,566.36
Less: Refund to Government				7,229,125.02		7,229,125.02
Less: Adjustment for Refund to Government omitted in 2021/2022 AFR (Note 5)				(660,605.60)	(2,819,007.95)	(3,479,613.55)
Add: Rent & Rates deficit for previous years to be absorbed by the Council (Note 6)				(15,080.24)		(15,080.24)
Add: Adjustment for expenses wrongly charged to Training Sponsorship for MOT & MPT for 2021/2022 (Note 7)				585,275.76		585,275.76
					15,164.71	15,164.71
Surplus / (deficit) c/f (Note (4))	130,216,228.67	100,275,998.67	-	(5,423,652.75)	19,435,863.47	244,504,438.06

Notes:

- (1) Interest received on LSG (including HA) 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 LSG Surplus b/f from previous years (including all interest received in previous years (see (1) above) and balance of HA should be separated reported as in the surplus b/f under LSG and HA respectively.
 - (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) For NGOs without HA, separate disclosure of the movement of HA in their respective AFRs is not necessary. The level of LSG cumulative reserve (i.e. S1) will be capped at 25% of the NGO's operating expenditure (i.e. Total Expenditure (TI) excluding Provident Fund Contribution (K)) for the year.
For NGOs with HA, with effect from 2022-2023, the calculation of the annual claw-back is as follows:
 - (i) With Snapshot Staff (SS) i.e. Position of SS as at 1 September being reported on the Agency Staff List submitted by NGO last year was greater than zero
The level of LSG cumulative reserve (i.e. S1) will be capped at 25% of the NGO's operating expenditure (i.e. Total Expenditure (T1+T2) excluding Provident Fund Contribution (K)) for the year.
 - (ii) Without SS i.e. Position of SS as at 1 September being reported on the Agency Staff List submitted by NGO last year (which is regarded as Year 0) was zero
For next three years (Year 1 to Year 3), the level of LSG cumulative reserve (i.e. S1) will be capped at 25% of the NGO's operating expenditure (i.e. Total Expenditure (T1) excluding Provident Fund Contribution (K)) for the year. From the fourth year (Year 4) onwards, the level of LSG cumulative reserve and HA reserve will be counted altogether and the combined reserve amount (i.e. S1+S2) will be capped at 25% of the NGO's operating expenditure (i.e. Total Expenditure (T1+T2) excluding Provident Fund Contribution (K)) for the year. In this regard, separate disclosure of the movement of HA in their respective AFRs is not necessary.
- [For (4)(i) and (4)(ii) above, please also refer to SWD's letter under reference (11) in SWD/S/109/10 of 4 April 2022]
- For any amount above the cap, SWD would arrange the claw-back (including provisional in the following financial year) accordingly.
- (5) As recommended by the SWD auditor during accounting inspection conducted for 2021/2022, the adjustment for Refund to Government omitted in 2021/2022 AFR will be included in Note 8 of 2022/2023 AFR
 - (6) Adjustment made in accordance with Appendix D pt.18 of SWD letter (67) in SWD SF/4-55/8 II (180) dated 12/5/2023 for rent & rates deficit to reflect any overstatement/understatement of rent & rates subvention/expenditure.
 - (7) Adjustment for expenses wrongly charged to Training Sponsorship for MOT & MPT for 2021/2022

Schedule for Rent and Rates
Analysis of Subvention and Expenditure for the period from 1 April 2022 to 31 March 2023

Name of Agency : Hong Kong Sheng Kung Hui Welfare Council Limited

Unit Code and Name	Subvented Element	Subvention Released (Note 1)	Actual Expenditure	Surplus (Note 2)	Deficit (Note 2)
2117 Good shepherd Home for the Elderly	Rent Rates	1,251,168.00	1,737,168.00	-	486,000.00
		56,742.00	34,820.00	21,922.00	-
	Total	1,307,910.00	1,771,988.00	21,922.00	486,000.00
7293 Chuk Yuen DECC	Rent Rates	506,563.00	503,868.00	2,695.00	-
		55,966.00	28,100.00	27,866.00	-
	Total	562,529.00	531,968.00	30,561.00	-
7294 Chuk Yuen DECC - IHCST	Rent Rates	49,800.00	93,080.00	-	43,280.00
		-	-	-	-
	Total	49,800.00	93,080.00	-	43,280.00
2205 Lok Man IHCST (Team B & Team A)	Rent Rates	160,983.00	194,248.00	-	33,265.00
		17,422.00	6,100.00	11,322.00	-
	Total	178,405.00	200,348.00	11,322.00	33,265.00
7252 Lok Man DECC	Rent Rates	230,096.00	629,768.00	-	399,672.00
		31,856.00	23,576.00	8,280.00	-
	Total	261,952.00	653,344.00	8,280.00	399,672.00
7280 Lok Man DECC - IHCST (Team C)	Rent Rates	21,600.00	34,560.00	-	12,960.00
		-	-	-	-
	Total	21,600.00	34,560.00	-	12,960.00
2132 Kowloon City C&Y Integrated Service Centre	Rent Rates	381,792.00	437,664.00	-	55,872.00
		70,800.00	51,400.00	19,400.00	-
	Total	452,592.00	489,064.00	19,400.00	55,872.00
2216 Lok Wah Day Care Centre	Rent Rates	234,192.00	276,672.00	-	42,480.00
		20,751.00	8,200.00	12,551.00	-
	Total	254,943.00	284,872.00	12,551.00	42,480.00
2276 Home of Loving Care for the Elderly	Rent Rates	404,689.00	771,733.80	-	367,044.80
		125,020.00	139,000.00	-	13,980.00
	Total	529,709.00	910,733.80	-	381,024.80
2218 St. Mathia's C&Y Integrated Service	Rent Rates	-	-	-	-
		43,509.00	25,980.96	17,528.04	-
	Total	43,509.00	25,980.96	17,528.04	-
7570 Blessed Food - Kowloon City & Yau Tsim Mong District	Rent Rates	864,000.00	864,000.00	-	-
		-	-	-	-
	Total	864,000.00	864,000.00	-	-
7731 Blessed Food - Tsuen Wan, Kwai Tsing & Tuen Mun	Rent Rates	357,600.00	357,600.00	-	-
		-	-	-	-
	Total	357,600.00	357,600.00	-	-
2201 Li Ka Shing Care & Attention Home	Rent Rates	289,077.00	305,774.55	-	16,697.55
		520,606.00	496,556.96	24,049.04	-
	Total	809,683.00	802,331.51	24,049.04	16,697.55
2155 Shamshuipo IHCST	Rent Rates	43,152.00	43,152.00	-	-
		2,375.00	-	2,375.00	-
	Total	45,527.00	43,152.00	2,375.00	-

Schedule for Rent and Rates
Analysis of Subvention and Expenditure for the period from 1 April 2022 to 31 March 2023

Name of Agency : Hong Kong Sheng Kung Hui Welfare Council Limited

2267 St. Paul's Home for the Elderly	Rent	700,716.00	962,358.00	-	261,642.00
	Rates	25,832.00	1,640.00	24,192.00	-
	Total	726,548.00	963,998.00	24,192.00	261,642.00
7738 Yan Chun D/E	Rent	-	323,356.00	-	323,356.00
	Rates	-	37,392.60	-	37,392.60
	Total	-	360,748.60	-	360,748.60
2223 Li Ka Shing Day Care Centre	Rent	6,138.00	6,493.07	-	355.07
	Rates	11,053.00	10,544.31	508.69	-
	Total	17,191.00	17,037.38	508.69	355.07
2219 Shatin C&Y Integrated Service	Rent	616,032.00	616,032.00	-	-
	Rates	54,270.00	26,700.00	27,570.00	-
	Total	670,302.00	642,732.00	27,570.00	-
2194 Tai Wo NEC	Rent	256,744.00	262,848.00	-	6,104.00
	Rates	40,768.00	5,370.00	35,398.00	-
	Total	297,512.00	268,218.00	35,398.00	6,104.00
2217 Tuen Mun Integrated Service Centre	Rent	458,304.00	458,304.00	-	-
	Rates	32,455.00	17,800.00	14,655.00	-
	Total	490,759.00	476,104.00	14,655.00	-
2296 Wong Tai Sin DECC	Rent	508,468.00	507,360.00	1,108.00	-
	Rates	26,832.00	26,000.00	832.00	-
	Total	535,300.00	533,360.00	1,940.00	-
2295 Wong Tai Sin DECC-IHCST	Rent	44,400.00	85,887.82	-	41,487.82
	Rates	-	-	-	-
	Total	44,400.00	85,887.82	-	41,487.82
7330 Wu King Day Aactivity Centre	Rent	340,008.00	340,008.00	-	-
	Rates	24,556.00	13,902.70	10,653.30	-
	Total	364,564.00	353,910.70	10,653.30	-
7348 Wu King Hostel	Rent	677,064.00	655,359.00	21,705.00	-
	Rates	46,802.00	26,497.30	20,304.70	-
	Total	723,866.00	681,856.30	42,009.70	-
2256 Tuen Mun District Support Centre	Rent	419,320.00	423,744.00	-	4,424.00
	Rates	30,241.00	17,800.00	12,441.00	-
	Total	449,561.00	441,544.00	12,441.00	4,424.00
2286 Lam Woo Home for the Elerly	Rent	2,235,876.00	2,257,854.00	-	21,978.00
	Rates	185,650.00	172,000.00	13,650.00	-
	Total	2,421,526.00	2,429,854.00	13,650.00	21,978.00
2266 On Yam Day Care Centre	Rent	22,800.00	39,690.00	-	16,890.00
	Rates	-	-	-	-
	Total	22,800.00	39,690.00	-	16,890.00
2163 Ma On Shan C&Y Integrated Service Centre (South)	Rent	633,132.00	628,380.00	4,752.00	-
	Rates	58,462.00	32,790.00	25,672.00	-
	Total	691,594.00	661,170.00	30,424.00	-
2131 Hok Yuen - IHCST (Team D&E)	Rent	113,469.00	185,496.00	-	72,027.00
	Rates	10,735.00	4,250.00	6,485.00	-
	Total	124,204.00	189,746.00	6,485.00	72,027.00

Schedule for Rent and Rates
Analysis of Subvention and Expenditure for the period from 1 April 2022 to 31 March 2023

Name of Agency : Hong Kong Sheng Kung Hui Welfare Council Limited

2130 Holy Carpenter Church Kowloon City IHCST	Rent	135,444.00	114,781.50	20,662.50	-
	Rates	18,515.00	1,180.00	17,335.00	-
	Total	153,959.00	115,961.50	37,997.50	-
2224 Tsz Wan Shan DCC	Rent	312,216.00	351,976.00	-	39,760.00
	Rates	29,337.00	16,000.00	13,337.00	-
	Total	341,553.00	367,976.00	13,337.00	39,760.00
2194 Kindly Light Church Social Service Centre	Rent	11,520.00	21,060.00	-	9,540.00
	Rates	9,550.00	9,550.00	-	-
	Total	21,070.00	30,610.00	-	9,540.00
2194 St. Luke's NEC	Rent	203,424.00	280,260.00	-	76,836.00
	Rates	28,717.00	18,996.00	9,721.00	-
	Total	232,141.00	299,256.00	9,721.00	76,836.00
7695 St. Luke Settlement Home Help Service	Rent	51,756.00	61,200.00	-	9,444.00
	Rates	11,270.00	4,850.00	6,420.00	-
	Total	63,026.00	66,050.00	6,420.00	9,444.00
7790 Western DECC	Rent	1,119,396.00	1,631,936.00	-	512,540.00
	Rates	53,451.00	43,000.00	10,451.00	-
	Total	1,172,847.00	1,674,936.00	10,451.00	512,540.00
7789 Western DECC-IHCST	Rent	36,000.00	52,800.00	-	16,800.00
	Rates	-	-	-	-
	Total	36,000.00	52,800.00	-	16,800.00
2194 St. Mathew's NEC	Rent	69,526.80	133,900.96	-	64,374.16
	Rates	21,400.00	21,400.00	-	-
	Total	90,926.80	155,300.96	-	64,374.16
2221 Central & Western District Day Care Centre	Rent	16,356.00	30,452.04	-	14,096.04
	Rates	28,444.00	17,800.00	10,644.00	-
	Total	44,800.00	48,252.04	10,644.00	14,096.04
2194 Holy Nativity Church NEC	Rent	30,732.00	30,732.00	-	-
	Rates	28,732.00	7,000.00	21,732.00	-
	Total	59,464.00	37,732.00	21,732.00	-
2232 Tung Chung Integrated Service	Rent	734,106.00	759,744.00	-	25,638.00
	Rates	26,476.00	28,700.00	-	2,224.00
	Total	760,582.00	788,444.00	-	27,862.00
2233 Tung Chung Home Help	Rent	140,855.00	155,344.00	-	14,489.00
	Rates	7,155.00	380.00	6,775.00	-
	Total	148,010.00	155,724.00	6,775.00	14,489.00
2236 Tung Chung S/E	Rent	325,137.00	323,322.94	1,814.06	-
	Rates	26,112.00	16,674.84	9,437.16	-
	Total	351,249.00	339,997.78	11,251.22	-
2115 Tung Chung Family Life Education	Rent	39,889.00	39,665.49	223.51	-
	Rates	2,331.00	2,045.68	285.32	-
	Total	42,220.00	41,711.17	508.83	-
1771 Tung Chung SSW	Rent	56,953.00	85,118.51	-	28,165.51
	Rates	4,457.00	4,389.84	67.16	-
	Total	61,410.00	89,508.35	67.16	28,165.51

Schedule for Rent and Rates
Analysis of Subvention and Expenditure for the period from 1 April 2022 to 31 March 2023

Name of Agency : Hong Kong Sheng Kung Hui Welfare Council Limited

2299 Ma On Shan C&Y Integrated Service Centre (North)	Rent	442,680.00	442,680.00	-	-
	Rates	43,416.00	27,400.00	16,016.00	-
	Total	486,096.00	470,080.00	16,016.00	-
2186 Neo-Horizon	Rent	127,428.00	146,077.00	-	18,649.00
	Rates	1,300.00	5,300.00	-	4,000.00
	Total	128,728.00	151,377.00	-	22,649.00
2194 Kei Oi NEC	Rent	86,781.20	92,580.00	-	5,798.80
	Rates	30,400.00	30,400.00	-	-
	Total	117,181.20	122,980.00	-	5,798.80
2211 Tseung Kwan O Aged Care Complex - John Yuen Home	Rent	129,129.00	137,748.00	-	8,619.00
	Rates	232,551.00	214,000.00	18,551.00	-
	Total	361,680.00	351,748.00	18,551.00	8,619.00
2212 Tseung Kwan O Aged Care Complex DECC (CC&SS)	Rent	4,530.00	4,038.00	492.00	-
	Rates	5,717.00	-	5,717.00	-
	Total	10,247.00	4,038.00	6,209.00	-
2282 Nursing Home	Rent	397,320.00	421,200.00	-	23,880.00
	Rates	715,542.00	688,000.00	27,542.00	-
	Total	1,112,862.00	1,109,200.00	27,542.00	23,880.00
2195 PGR-LSCH	Rent	-	-	-	-
	Rates	332,974.00	322,380.00	10,594.00	-
	Total	332,974.00	322,380.00	10,594.00	-
2196 PGR-HWH	Rent	-	-	-	-
	Rates	83,860.00	81,192.00	2,668.00	-
	Total	83,860.00	81,192.00	2,668.00	-
2197 PGR-DAC	Rent	-	-	-	-
	Rates	87,210.00	75,620.00	11,590.00	-
	Total	87,210.00	75,620.00	11,590.00	-
2198 PGR-HSMH+C&A+DC	Rent	52,800.00	-	52,800.00	-
	Rates	90,882.00	78,804.00	12,078.00	-
	Total	143,682.00	78,804.00	64,878.00	-
2199 PGR-HMMH	Rent	-	-	-	-
	Rates	91,800.00	79,600.00	12,200.00	-
	Total	91,800.00	79,600.00	12,200.00	-
2200 PGR-IVRSC	Rent	-	-	-	-
	Rates	69,597.00	80,396.00	-	10,799.00
	Total	69,597.00	80,396.00	-	10,799.00
1939 迎康園-DAC & Hostel	Rent	-	814,476.00	-	814,476.00
	Rates	-	61,750.00	-	61,750.00
	Total	-	876,226.00	-	876,226.00
2189 PGR-Management Office	Rent	-	-	-	-
	Rates	80,572.00	78,008.00	2,564.00	-
	Total	80,572.00	78,008.00	2,564.00	-
2248 PGR-ICCMW	Rent	-	479,160.00	-	479,160.00
	Rates	-	-	-	-
	Total	-	479,160.00	-	479,160.00

Schedule for Rent and Rates
Analysis of Subvention and Expenditure for the period from 1 April 2022 to 31 March 2023

Name of Agency : Hong Kong Sheng Kung Hui Welfare Council Limited

4738	Outreaching Team for Multi-Cultural Community	Rent	715,190.00	747,792.30	-	32,602.30
		Rates	2,200.00	4,850.00	-	2,650.00
		Total	717,390.00	752,642.30	-	35,252.30
AE80	MOSTE (Kowloon Central Cluster)	Rent	-	285,000.00	-	285,000.00
		Rates	-	-	-	-
		Total	-	285,000.00	-	285,000.00
AE81	MOSTE (Kowloon East Cluster)	Rent	-	186,000.00	-	186,000.00
		Rates	-	-	-	-
		Total	-	186,000.00	-	186,000.00
3769	Walk With Love Projects - Team 1,2&3	Rent	1,476,949.00	2,141,027.28	-	664,078.28
		Rates	-	54,248.43	-	54,248.43
		Total	1,476,949.00	2,195,275.71	-	718,326.71
2110	HKSKHWC - Admin. Office	Rent	118,480.00	148,974.20	-	30,494.20
		Rates	14,419.00	14,407.48	11.52	-
		Total	132,899.00	163,381.68	11.52	30,494.20
2175	Lady MacLehose Centre - Community Building	Rent	65,664.00	92,292.80	-	26,628.80
		Rates	112,204.00	140,616.00	-	28,412.00
		Total	177,868.00	232,908.80	-	55,040.80
2115	Lady MacLehose Centre - Family Life Education	Rent	312.00	277.20	34.80	-
		Rates	580.00	434.00	146.00	-
		Total	892.00	711.20	180.80	-
2192	Lady MacLehose Centre - DECC	Rent	192,555.00	224,140.80	-	31,585.80
		Rates	34,042.00	31,736.00	2,306.00	-
		Total	226,597.00	255,876.80	2,306.00	31,585.80
2279	Lady MacLehose Centre - IHCST (Shek Lei)	Rent	103,416.00	103,416.00	-	-
		Rates	8,443.00	1,610.00	6,833.00	-
		Total	111,859.00	105,026.00	6,833.00	-
2203	Lady MacLehose Centre - NLCD (Lo Wai)	Rent	-	-	-	-
		Rates	1,950.00	-	1,950.00	-
		Total	1,950.00	-	1,950.00	-
6656	Enhance Home and Community Care Services	Rent	453,505.00	454,361.10	-	856.10
		Rates	6,290.00	6,290.48	-	0.48
		Total	459,795.00	460,651.58	-	856.58
2153	Integrate Homes Care Services (Frail Cases) Kwai Tsing	Rent	126,369.00	126,653.70	-	284.70
		Rates	1,525.00	1,525.00	-	-
		Total	127,894.00	128,178.70	-	284.70
7731	Lady Mac - Blessed Food (Tsuen Wan, Kwai Tsing & Tuen Mun District)	Rent	723,242.00	723,953.40	-	711.40
		Rates	2,375.00	2,375.00	-	-
		Total	725,617.00	726,328.40	-	711.40
2130	HC IHCST	Rent	26,820.00	63,261.00	-	36,441.00
		Rates	-	-	-	-
		Total	26,820.00	63,261.00	-	36,441.00

Schedule for Rent and Rates
Analysis of Subvention and Expenditure for the period from 1 April 2022 to 31 March 2023

Name of Agency : Hong Kong Sheng Kung Hui Welfare Council Limited

2135 Holy Carpenter Church - DECC	Rent	54,000.00	-	54,000.00	-
	Rates	19,575.00	61,689.00	-	42,114.00
	Total	73,575.00	61,689.00	54,000.00	42,114.00
	Grand Total	24,265,738.00	29,450,879.04	734,912.80	5,920,053.84

Notes :

1. The figures 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

Schedule for Central Items
Analysis of Subvention and Expenditure for the period from 1 April 2022 to 31 March 2023

Name of NGO : Hong Kong Sheng Kung Hui Welfare Council Limited

Unit Code and Name/ Remittance Advice No. (Note 7)	Subvented Element	Subvention Released (Note 1a) \$	Reimbursement of Maternity Leave Pay (RMLP) Scheme reimbursement received (Note 1b) \$	Actual Expenditure (Note 2a) \$	Actual expenditure incurred under Scheme (Note 2b) \$	Surplus (Notes 3) (a)=(a1)-(a2) \$	Deficit for the Year			Refund to Government (f) \$	Adjustment (Note 9) (e) \$	Surpluses c/f (Note 6) (b)=(e)-(f)-(g)-(d)-(i)+(j) \$
							Deficit (Note 3) (b)=(a1)-(a2) \$	Deficit transferred to LSG (Note 4) (c) \$	Adjusted Deficit (d)=(b)-(c) \$			
2198	3763 PGR - Hostel for Severely Mentally Handicapped Persons	213,164.00	-	209,297.55	3,866.45	3,866.45	-	-	-	13,168.25	(13,168.25)	3,866.45
7972	0020 Good Shepherd Home for the Elderly	2,237,344.00	22,112.26	2,237,344.00	-	-	-	-	-	-	-	-
2118	0020 Good Shepherd Home for the Elderly	565,380.00	-	565,380.00	-	-	-	-	-	-	-	-
7909	0255 Home of Loving Care for the Elderly	1,917,724.00	-	1,917,724.00	-	-	-	-	-	-	-	-
2278	0255 Home of Loving Care for the Elderly	282,690.00	-	282,690.00	-	-	-	-	-	-	-	-
2215	0450 Li Ka Shing Care & Attention Home for the Elderly	1,917,724.00	26,228.25	1,917,724.00	-	-	-	-	-	-	-	-
2202	0450 Li Ka Shing Care & Attention Home for the Elderly	2,544,210.00	-	2,544,210.00	-	-	-	-	-	-	-	-
2261	0600 St. Paul's Home for the Elderly	1,491,563.00	-	1,491,563.00	-	-	-	-	-	-	-	-
2263	0600 St. Paul's Home for the Elderly	2,167,290.00	-	2,167,290.00	-	-	-	-	-	-	-	-
7973	1350 Lam Woo Home for the Elderly	3,356,017.00	-	3,356,017.00	-	-	-	-	-	-	-	-
2287	1350 Lam Woo Home for the Elderly	753,840.00	-	753,840.00	-	-	-	-	-	-	-	-
2262	3630 TKO - Joplin Yuen Home for the Elderly	2,770,045.00	24,326.18	2,770,045.00	-	-	-	-	-	-	-	-
2264	3630 TKO - Joplin Yuen Home for the Elderly	1,036,530.00	-	1,036,530.00	-	-	-	-	-	-	-	-
3027	After School Care Programme (up to 9/2020)	-	-	-	-	-	-	-	-	1,108,245.24	-	1,108,245.24
3027	After School Care Programme (from 10/2020 onwards)	2,235,984.00	-	2,203,984.00	32,000.00	32,000.00	-	-	-	1,174,069.00	(14,207.24)	1,206,069.00
3027	After School Care Programme (up to 9/2020) - Lady Mac	-	-	-	-	-	-	-	-	265,295.65	-	265,295.65
3027	After School Care Programme (from 10/2020 onwards) - Lady Mac	415,470.00	-	414,221.00	1,249.00	1,249.00	-	-	-	(145,877.00)	-	(144,628.00)
1897	Enhanced After School Care Programme (Lady Mac)	542,640.00	-	542,640.00	-	-	-	-	-	-	-	-
V180	Subsidy Scheme for EHS Users	-	-	-	-	-	-	-	-	-	-	-
V180	Subsidy Scheme for EHS Users (Lady Mac)	-	-	-	-	-	-	-	-	14,207.24	(14,207.24)	-
W180	Subsidy Scheme for EHS Users	26,769.70	-	7,971.30	18,798.40	18,798.40	-	-	-	7,738.77	(7,738.77)	-
										12,608.69	(12,608.69)	18,798.40

Schedule for Central Items
Analysis of Subvention and Expenditure for the period from 1 April 2022 to 31 March 2023

Name of NGO : Hong Kong Sheng Kung Hui Welfare Council Limited

Unit Code and Name/ Remittance Advice No. (Note 7)	Subvented Element	Subvention Released (Note 1a) (a1)	Reimbursement of Maternity Leave Pay (RMLP) Scheme reimbursement received (Note 1b) (a2)	Actual Expenditure (Note 2a) (a2)	Actual expenditure incurred under (RMLP) Scheme (Note 2b) (a2)	Surplus (Notes 3) (a)-(a1)-(a2)	Deficit for the Year			Surplus b/f (Note 5) (e)	Refund to Government (f)	Adjustment (Note 9) (g)	Surpluses c/f (Note 6) (b)=(e)+(a)-(d)-(f)+(g)
							Deficit (Note 3) (b)=(a)-(a2)	Deficit transferred to LSG (Note 4) (c)	Adjusted Deficit (d) = (b) - (c)				
W180	Subsidy Scheme for EHS Users (Lady Mac)	6,826.30	-	-	-	6,826.30	N.A.	-	-	-	-	6,826.30	
2157	Wu King DAC cum Hostel Visiting Medical Practitioner Scheme	N.A.	-	-	-	N.A.	N.A.	-	16,283.00	-	-	16,283.00	
2251	PCR Visiting Medical Practitioner Services for HMMH	N.A.	-	-	-	N.A.	N.A.	-	24,787.86	-	-	24,787.86	
2252	PCR Visiting Medical Practitioner Services for HSMH	N.A.	-	-	-	N.A.	N.A.	-	22,583.72	-	-	22,583.72	
2253	PCR Visiting Medical Practitioner Services for C&A	N.A.	-	-	-	N.A.	N.A.	-	2,900.09	-	-	2,900.09	
2254	PCR Visiting Medical Practitioner Services for FWH	N.A.	-	-	-	N.A.	N.A.	-	450.53	-	-	450.53	
2158	PCR Visiting Medical Practitioner Services for LSCH (A)	N.A.	-	-	-	N.A.	N.A.	-	50,402.82	-	-	50,402.82	
2159	PCR Visiting Medical Practitioner Services for LSCH (B)	N.A.	-	-	-	N.A.	N.A.	-	9,831.74	-	-	9,831.74	
6052	3537 Training Scheme in Pre-school Rehabilitation Services	-	-	3,404,312.00	-	-	N.A.	-	132,426.00	(86,526.00)	-	45,900.00	
6565	3567 Training Sponsorship Scheme for Master in OT & PT and Bachelor in OT Programmes	-	-	-	-	-	-	-	3,454,835.29	(65,688.00)	15,164.71	-	
6518	4701 Training Subsidy Programme for Children on the Waiting List of Subvented Pre-school Rehabilitation Services	-	-	-	-	-	N.A.	-	2,607.90	-	-	2,607.90	
6518	4712 Training Subsidy Programme for Children on the Waiting List of Subvented Pre-school Rehabilitation Services (starting from 10/2020)	-	-	-	-	-	N.A.	-	-	-	-	-	
6518	4722 Extension of TSP for Children on Waiting List of Subvented Pre-school Rehabilitation Services (starting from 10/2020)	546,005.00	-	635,078.92	-	-	N.A.	89,073.92	(358,862.00)	-	-	(447,935.92)	
6344	3463 Subsidy Scheme for Occasional Child Care Service (Time-defined 11/17/2014)	233,828.00	-	304,194.61	-	-	N.A.	70,366.61	-	-	-	(70,366.61)	
6344	Subsidy Scheme for Occasional Child Care Service (Lady Mac)	47,223.00	-	-	-	47,223.00	N.A.	-	47,700.00	(47,700.00)	-	47,223.00	
6452	3798 Financial Incentive Scheme for Mentors of Employees with Disabilities	10,494.00	-	-	-	10,494.00	N.A.	-	10,600.00	-10,600.00	-	10,494.00	
		-	-	-	-	-	N.A.	-	59,208.00	-	-	59,208.00	

Schedule for Central Items
Analysis of Subvention and Expenditure for the period from 1 April 2022 to 31 March 2023

Name of NGO: Hong Kong Sheng Kung Hui Welfare Council Limited

Unit Code and Name/ Remittance Advice No. (Note 7)	Subvented Element	Subvention Released (Note 1a) (a1)	Reimbursement of Maternity Leave Pay (RMLP) Scheme reimbursement received (Note 1b) (a2)	Actual Expenditure (Note 2a) (a2)	Actual expenditure incurred under Scheme (Note 2b) (a2)	Surplus (Notes) (a)-(a1)-(a2)	Deficit for the Year			Refund to Government (f)	Adjustment (Note 9) (f)	Surpluses of (Note 6) (b)-(e)+(a)-(d)-(f)-(f)-(f)
							Deficit (Note 3) (b)-(a1)-(a2)	Deficit transferred to LSG (Note 4) (c)	Adjusted Deficit (d) = (b) - (c)			
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
5848	Pilot Scheme on Multi-disciplinary Outreaching Support Team for the Elderly (Kowloon Central Cluster) - Annual Funding Allocation	36,128,747.00	-	43,717,195.11	59,500.00	-	7,588,448.11	N.A.	7,588,448.11	10,724,058.86	-	3,135,610.75
5848	Pilot Scheme on Multi-disciplinary Outreaching Support Team for the Elderly (Kowloon Central Cluster) - Annual Rent & Rates	1,435,500.00	-	3,000,658.06	-	-	1,565,158.06	N.A.	1,565,158.06	(1,880,041.94)	-	(3,445,200.00)
5846	Pilot Scheme on Multi-disciplinary Outreaching Support Team for the Elderly (Kowloon East Cluster) - Annual Funding Allocation	22,888,247.00	-	25,414,655.04	-	-	2,526,408.04	N.A.	2,526,408.04	5,373,836.20	-	2,847,428.16
5846	Pilot Scheme on Multi-disciplinary Outreaching Support Team for the Elderly (Kowloon East Cluster) - Annual Rent & Rates	969,000.00	-	1,695,750.00	-	-	726,750.00	N.A.	726,750.00	(969,000.00)	-	(1,695,750.00)
3156	Project on Child Care Training for Grandparents - Contract Subsidy	-	-	-	-	82,548.94	-	N.A.	-	609,509.84	-	692,058.78
3156	Project on Child Care Training for Grandparents - Subsidy for Fee Reduction/Waiving	-	-	-	-	7,847.03	-	N.A.	-	76,678.48	-	84,525.51
6704	Time-defined Allocation of Ethnic Minority District Ambassador Posts (PE)	196,470.00	-	113,921.06	-	-	-	-	-	10,000.00	(111,851.00)	-
6705	Time-defined Allocation of Ethnic Minority District Ambassador Posts (OC)	16,445.00	-	8,597.97	-	-	-	-	-	609,509.84	-	692,058.78
6704	Ethnic Minority District Ambassador Posts (PB) - Lady Mac	378,906.00	-	183,960.00	-	194,946.00	-	N.A.	-	(86,847.94)	-	84,525.51
6705	Ethnic Minority District Ambassador Posts (OC) - Lady Mac	32,407.00	-	7,016.69	-	25,390.31	-	N.A.	-	(759.31)	-	24,631.00
5190674	3457 Time-Limited Programme on Enhancing Infection Control and Ventilation of Residential Care Homes for the Elderly and Residential Care Homes for the Persons with Disabilities - On-site Ventilation Assessment	133,952.00	-	56,000.00	-	77,952.00	-	N.A.	-	-	-	77,952.00
5065556	3553 One-off Subsidy for Strengthened Provision of Visiting Practitioner Service for Residential Care Homes (private and self-financing) (Note 10)	-	-	88,580.00	-	-	88,580.00	N.A.	-	2,527,500.00	(2,438,920.00)	-

Schedule for Central Items
Analysis of Subvention and Expenditure for the period from 1 April 2022 to 31 March 2023

Name of NGO : Hong Kong Sheng Kung Hui Welfare Council Limited

Unit Code and Name/ Remittance Advice No. (Note 7)	Subvented Element	Subvention Released (Note 1a) \$	Reimbursement of Maternity Leave Pay (RMLP) Scheme reimbursement received (Note 1b) \$	Actual Expenditure (Note 2a) \$	Actual expenditure incurred under Scheme (Note 2b) \$	Surplus (Note 3) (a) = (a1) - (a2) \$	Deficit for the Year			Refund to Government (f) \$	Adjustment (Note 9) \$	Surpluses c/f (Note 6) (b) = (e) + (a) - (d) - (f) + (e) \$
							Deficit transferred to LSG (Note 4) (c) \$	Adjusted Deficit (d) = (b) - (c) \$	Surplus b/f (Note 5) (e) \$			
7570	0391 Short-term Food Assistance Service Teams (STFASTs) - Food Cost (Kowloon City & Yan Tin Mong District)	19,217,565.00	-	18,058,864.64	1,158,700.36	-	N.A.	-	5,673,075.61	-	-	6,833,775.97
7731	0393 Short-term Food Assistance Service Teams (STFASTs) - Food Cost (Tuen Wan, Kwai Tsing & Tuen Mun)	27,437,865.00	-	23,157,878.28	4,279,986.72	-	N.A.	-	3,929,650.17	-	-	8,209,636.89
AC77	3592 One-year Time-defined service of SSW for Pre-primary Institutions (Team 1) - Allocation - Rent and Rates	5,158,600.00	-	4,933,432.54	225,167.46	298,159.25	N.A.	-	-	-	-	225,167.46
AC77	3593 One-year Time-defined service of SSW for Pre-primary Institutions (Team 2) - Allocation - Rent and Rates	3,224,125.00	-	3,013,390.76	210,734.24	298,159.25	N.A.	-	-	-	-	210,734.24
AC77	One-year Time-defined service of SSW for Pre-primary Institutions (Team 2) - Lady Mac - Allocation	1,934,475.00	-	1,449,805.02	484,669.98	-	N.A.	-	-	-	-	484,669.98
TOTAL		144,471,065.00	72,666.69	154,758,080.05	59,500.00	6,868,400.19	16,655,415.24	-	16,655,415.24	(2,819,007.95)	15,164.71	19,435,863.47

Note:

- 1(a). The figures for the whole financial year are extracted from the payroll for March (Final) or remittance advice(s) issued by the Treasury or allocation letter(s) issued by Social Welfare Department of the financial year.
- 1(b). This amount represents any reimbursement received from the RMLP Scheme if the NGO has temporarily paid the expenditure out of the allocation from the subvented element (see Note 2(b) below).
- 2(a). Actual expenditure represents the total expenditure incurred including provident fund for the respective services after netting off (i) programme income and (ii) expenditure under RMLP Scheme mentioned in Note 2(b) below.
- 2(b). This amount represents the additional four weeks' MLP (i.e. the 11th to 14th weeks) paid to the employee out of the corresponding allocation.
3. Surplus/Deficit for each element represents the difference between subvention released and actual expenditure.
4. Deficit i.e. the following central items arising from salary adjustment are transferred to the Lump Sum Grant Reserve as stated in SWD's letter ref. (33) in SWDS/104/2 Pt. 18 dated 4 March 2020.
 - (i) Dementia Supplement for Elderly with Disabilities
 - (ii) Infirmary Care Supplement for the Aged Blind Persons
 - (iii) Dementia Supplement for Residential Elderly Services
 - (iv) Infirmary Care Supplement for Residential Elderly services
5. "Surplus brought forward (b/f)" means surplus, if any, arising from operations in previous years.
6. "Surplus carried forward (c/f)" means surplus brought forward less refund to Government plus surplus, if any, arising from operations in current year.
7. Unit code and name / remittance advice no. are extracted from the payroll from SWD and remittance advice and/or expended during the year, where appropriate, should also be included.
8. The central items as listed above may not be exhaustive and any relevant details of central items released and/or expended during the year, where appropriate, should also be included.
9. For ASCP/ Enhanced ASCP, the adjustment includes the amount of expenditure overstated / (understated) in previous year(s) after taking into account the actual claw-back amount(s) per SWD's allocation letter(s), if any.
10. For NGOs with Visiting Medical Practitioner Service Team which arrange delivery of the service under the Programme to all private and self-financing RCHes, RCHDs as well as contract homes operated by private operators only.