

PO LEUNG KUK

ANNUAL FINANCIAL REPORT

For the year ended March 31, 2022

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, 2022 and have issued an unqualified auditor's report thereon dated September 22, 2022.

We conducted our review of the annexed Annual Financial Report of Po Leung Kuk for the year ended March 31, 2022 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, 2022:

- 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, 2022.

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 Ltd

Nexia Charles Mar Fan Limited
Certified Public Accountants
Wong Mai Lan
Practising Certificate Number: P07694

Hong Kong, October 19, 2022

ANNUAL FINANCIAL REPORT

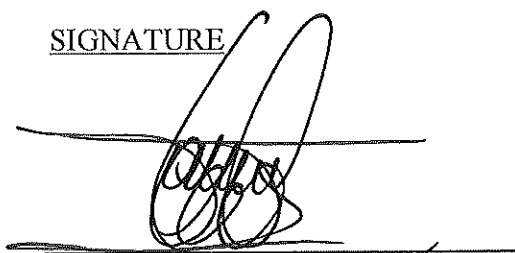
NGO : PO LEUNG KUK

1 APRIL 2021 TO 31 MARCH 2022

	<u>Notes</u>	<u>Total 2021-22</u> \$	<u>Total 2020-21</u> \$
A. INCOME			
1. Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	1b	1,063,110,456.00	979,152,348.00
b. Provident Fund	1c	71,213,601.00	67,673,941.00
2. Fee Income	2	43,841,369.50	40,562,320.65
3. Central Items	3	104,142,702.00	82,594,820.00
4. Rent and Rates	4	23,902,212.00	24,578,380.00
5. Other Income	5	15,779,781.54	12,383,179.68
6. Interest Received		2,544,295.58	5,010,266.86
TOTAL INCOME		1,324,534,417.62	1,211,955,256.19
B. EXPENDITURE			
1. Personal Emoluments			
a. Salaries		827,881,776.86	793,782,857.06
b. Provident Fund	1c	50,010,210.70	40,813,950.09
c. Allowances		36,705,023.47	15,746,803.57
Sub-total	6	914,597,011.03	850,343,610.72
2. Others Charges	7	147,368,006.26	109,978,636.36
3. Central Items	3	88,187,094.08	68,755,415.11
4. Rent and Rates	4	28,854,759.20	27,456,941.73
TOTAL EXPENDITURE		1,179,006,870.57	1,056,534,603.92
C. SURPLUS / (DEFICIT) FOR THE YEAR	8	145,527,547.05	155,420,652.27

The Annual Financial Report from pages 1 to 16 has been prepared in accordance with the requirements as set out in the Lump Sum Grant Manual.

SIGNATURE



CHAIRMAN

DATE: October 19, 2022

SIGNATURE



CHIEF EXECUTIVE OFFICER

DATE: October 19, 2022

NOTES ON THE ANNUAL FINANCIAL REPORT

1. Lump Sum Grant(LSG)

- a. Basis of preparation** The Annual Financial Report(AFR) is prepared in respect of all Funding and Service Agreement (FSA) activities (including support services to FSA activities) funded by the Social Welfare Department under the Lump Sum Grant Subvention System. AFR is prepared on cash basis, that is, income is recognised upon receipt of cash and expenditure is recognised when expenses are paid. Non-cash items such as depreciation, provisions and accruals have not been included in the AFR.
- b. Lump Sum Grant (excluding Provident Fund)** This represents LSG (excluding Provident Fund) received for the year.
- c. Provident Fund** This is Provident Fund received and contributed during the year. Snapshot staff are defined as those staff occupying recognised or holding against subvented posts as at 1 April 2000. 6.8% and other posts represent those staff that are employed after 1 April 2000. The Provident Fund received and contributed for staff under the Central Items have been shown under Note 3. Details are analysed below :

Provident Fund Contribution	Snapshot Staff	6.8% and Other Posts	Total
	\$	\$	\$
Subvention Received	8,163,871.00	63,049,730.00	71,213,601.00
Provident Fund Contribution Paid during the Year	(7,591,278.89)	(42,418,931.81)	(50,010,210.70)
Surplus/(Deficit) for the Year	572,592.11	20,630,798.19	21,203,390.30
Add: Surplus/(Deficit) b/f	3,272,507.82	137,209,034.99	140,481,542.81
Additional subvention received for previous year(s)	-	798,754.00	798,754.00
Less : Refund to Government	(1,803,231.00)	-	(1,803,231.00)
Surplus/(Deficit) c/f	2,041,868.93	158,638,587.18	160,680,456.11

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

3. Central Items

These are subvented service activities which are not included in LSG and are subject to their own procedures as set out in other SWD'S papers and correspondence with the NGOs. The Provident Fund received and contributed for staff under the Central Items have been separately included as part of the income and expenditure of the relevant items (paragraph 3.14 of the LSG Manual (October 2016)). The income and expenditure of each of the Central Items are as follows:

<u>a. Income</u>	<u>2021-22</u>	<u>2020-21</u>
	\$	\$
Dementia Supplement for Residential Elderly Services	6,558,261.00	6,738,862.00
Infirmity Care Supplement for Residential Elderly Services	4,854,282.00	5,235,010.00
Emergency Foster Care Allowance	4,659,840.00	4,609,440.00
Foster Care Allowance	4,802,644.00	4,750,494.00
Time-defined Subsidy Scheme Extended Hours Service Users	116,407.00	116,408.00
Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-School Rehabilitation Services	435,000.00	105,000.00
Allowances for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight On-site-on-call Allowance)	2,573,343.00	2,573,343.00
Neighbourhood Support Child Care Project(NSCCP)- Contract Subsidy	2,247,250.00	2,245,800.00
NSCCP- Subsidy for Fee Reduction/Waiving	746,000.00	-
NSCCP- Subsidy for Incentive Payment	390,000.00	195,000.00
NSCCP- Rent & Rates	44,069.00	43,117.00
Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy Programmes	4,740,000.00	2,790,000.00
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Service	7,245,799.00	6,828,846.00
Cash Subsidy for Integrated Support Service for Persons with Severe Physical Disabilities	4,320,000.00	4,320,000.00
Time-defined Subsidy Scheme for Occasional Child Care Service	408,100.00	408,100.00
Pilot Scheme on Multi-disciplinary Outreaching Support Teams for the Elderly (MOSTE) - Annual Funding Allocation	32,322,000.00	32,307,996.00
MOSTE- Annual Rent and Rates	715,962.00	1,433,424.00

	2021-22	2020-21
<u>a. Income</u>	\$	\$
Special Allowance for Staff of Subvented Residential Service Units in respect of COVID-19	-	7,143,980.00
Subsidy for Enhanced Support for Ethnic Minority Children in Special Care Centre	300,000.00	300,000.00
Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centres	150,000.00	450,000.00
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	4,875,000.00	-
Short-term Food Assistance Service Teams-Food Cost	21,638,745.00	-
Total	104,142,702.00	82,594,820.00
 <u>b. Expenditure</u>		
Dementia Supplement for Residential Elderly Services	6,697,408.90	6,737,331.33
Infirmity Care Supplement for Residential Elderly Services	4,901,193.39	5,235,336.90
Emergency Foster Care Allowance	3,781,769.40	4,196,964.60
Foster Care Allowance	4,064,915.20	3,953,916.20
Time-defined Subsidy Scheme Extended Hours Service Users	10,654.50	8,084.10
Visiting Medical Practitioner Scheme	5,394.00	-
Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-School Rehabilitation Services	150,000.00	119,600.00
Allowances for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight On-site-on-call Allowance)	2,106,953.86	2,075,966.33
Neighbourhood Support Child Care Project (NSCCP)- Contract Subsidy	2,121,444.18	2,055,527.52
NSCCP- Subsidy for Fee Reduction/Waiving	650.90	202,079.00
NSCCP- Subsidy for Incentive Payment	204,375.50	144,315.50
NSCCP- Rent & Rates	-	43,117.00

<u>b. Expenditure</u>	2021-22	2020-21
	\$	\$
Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy Programmes	1,600,000.00	1,080,000.00
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Service	5,414,870.48	5,409,720.08
Cash Subsidy for Integrated Support Service for Persons with Severe Physical Disabilities	3,467,916.10	3,838,108.70
Time-defined Subsidy Scheme for Occasional Child Care Service	12,893.90	4,286.00
Pilot Scheme on Multi-disciplinary Outreaching Support Teams for the Elderly (MOSTE) - Annual Funding Allocation	33,146,161.14	25,812,153.87
MOSTE- Annual Rent and Rates	1,437,923.80	1,433,423.80
Special Allowance for Staff of Subvented Residential Care Service Units in respect of COVID-19	-	6,064,302.28
Subsidy for Enhanced Support for Ethnic Minority Children in Special Care Centre	304,081.70	100,000.00
Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centres	198,468.82	241,181.90
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	118,520.00	-
Short-term Food Assistance Service Teams-Food Cost	18,441,498.31	-
Total	88,187,094.08	68,755,415.11

#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 operations only.

4. Rent and Rates This represents the amount paid by SWD in respect of premises recognised by SWD. Expenditure on rent and rates in respect of premises not recognised by SWD have not been included in AFR.

5. Other Income This includes programme income and all income other than recognised social welfare fee income received during the year. Non-SWD subventions and donations received have not been included as Other Income in AFR. In this respect, donations have been included if it is used to finance expenditure reflected in the AFR.

The breakdown on Other Income is as follows:

	<u>2021-22</u>	<u>2020-21</u>
	\$	\$
Other Income		
(a) Fees and charges for services incidental to the operation of subvented services	13,753,321.95	10,613,482.14
(b) Utilised allocation under Central Items(CI)-After School Care Programme (ASCP)/Enhanced ASCP-Fee Waiving Subsidy Scheme(FWSS)which forms as part of Other Income*	-	-
(c) Reimbursement of Maternity Leave pay (RMLP) Scheme reimbursement received	-	-
(d) Others	2,026,459.59	1,769,697.54
Sub-Total	<u>15,779,781.54</u>	<u>12,383,179.68</u>
Less : Utilised allocation under CI-ASCP/Enhanced ASCP-FWSS which forms as part of Other Income*	-	-
Total	<u>15,779,781.54</u>	<u>12,383,179.68</u>

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

6. Personal Emoluments

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

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

Analysis of Personal Emoluments paid under LSG

	No of Posts	\$
HK\$700,001 - HK\$800,000 p.a.	37	27,355,618.75
HK\$800,001 - HK\$900,000 p.a.	29	24,756,041.43
HK\$900,001 - HK\$1,000,000 p.a.	9	8,598,947.80
HK\$1,000,001 - HK\$1,100,000 p.a.	5	5,271,691.20
HK\$1,100,001 - HK\$1,200,000 p.a.	6	6,859,218.80
>HK\$1,200,000 p.a.	4	6,180,666.00

7. Other Charges

The breakdown on Other Charges is as follows:

	2021-22	2020-21
Other Charges	\$	\$
(a) Utilities	20,583,983.57	16,707,715.76
(b) Food	33,107,736.79	30,383,475.63
(c) Administrative Expenses	2,026,837.49	2,535,363.40
(d) Stores and Equipment	20,225,811.23	9,557,293.85
(e) Repair and Maintenance	18,670,321.79	8,489,348.45
(f) Special Allowances	7,250,803.47	7,605,372.91
(g) Programme Expenses	5,851,080.94	3,241,098.98
(h) Transportation and Travelling	5,836,607.27	3,747,142.29
(i) Insurance	8,657,100.64	10,081,666.05
(j) Medical and Dental Expenses	10,248,975.90	6,393,028.05
(k) Staff Medical and Hospitalisation Allowance	3,025,925.84	2,691,166.75
(l) Miscellaneous	11,882,821.33	8,545,964.24
Sub-Total	147,368,006.26	109,978,636.36
Less: Utilised allocation under CI-ASCP/Enhanced ASCP-FWSS* which forms as part of Other Income to fund the operating expenses of FSA-related activities	-	-
Total	147,368,006.26	109,978,636.36

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

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

	Lump Sum Grant (LSG)	Rent and Rates	Central Items(CI)	Total
	\$	\$	\$	\$
Income				
Lump Sum Grant	1,134,324,057.00	-	-	1,134,324,057.00
Special One-off Grant	-	-	-	-
Fee Income	43,841,369.50	-	-	43,841,369.50
Other Income	15,779,781.54	-	-	15,779,781.54
Interest Received (Note (1))	2,544,295.58	-	-	2,544,295.58
Rent and Rates	-	23,902,212.00	-	23,902,212.00
Central Items	-	-	104,142,702.00	104,142,702.00
Total Income (a)	1,196,489,503.62	23,902,212.00	104,142,702.00	1,324,534,417.62
Expenditure				
Personal Emoluments	914,597,011.03	-	-	914,597,011.03
Other Charges	147,368,006.26	-	-	147,368,006.26
Rent and Rates	-	28,854,759.20	-	28,854,759.20
Central Items	-	-	88,187,094.08	88,187,094.08
Special One-off Grant Payments	-	-	-	-
Total Expenditure (b)	1,061,965,017.29	28,854,759.20	88,187,094.08	1,179,006,870.57
Surplus / (Deficit) for the Year (a) - (b)	134,524,486.33	(4,952,547.20)	15,955,607.92	145,527,547.05
<u>Less: Surplus / (Deficit) of Provident Fund</u>	<u>21,203,390.30</u>	<u>-</u>	<u>-</u>	<u>21,203,390.30</u>
	113,321,096.03	(4,952,547.20)	15,955,607.92	124,324,156.75
Surplus / (Deficit) b/f (Note (2))	349,513,086.49	(11,845,856.07)	20,946,043.43	358,613,273.85
<u>Add: Refund from Government</u>	<u>462,834,182.52</u>	<u>(16,798,403.27)</u>	<u>36,901,651.35</u>	<u>482,937,430.60</u>
		871.00	-	871.00
<u>Less: Refund to Government</u>	<u>(3,001,380.78)</u>	<u>(713,011.19)</u>	<u>(4,971,340.56)</u>	<u>(8,685,732.53)</u>
Payment for PLK Home Care Services System (PLKHCS)	(2,866,477.58)	-	-	(2,866,477.58)
Transfer from LSG Reserve to cover the salary adjustment for Dementia Supplement and Infirmity Care Supplementary(Note (3))	(186,059.29)	-	186,059.29	-
Adjustment of rent for the period from April 2020 to March 2021.	-	196,786.10	-	196,786.10
Adjustment for utilised allocation under <u>Enhanced</u> ASCP-FWSS*(over-estimated)/under-estimated in previous year(s)	-	-	-	-
Surplus / (Deficit) c/f (Note (4))	456,780,264.87	(17,313,757.36)	32,116,370.08	471,582,877.59

Notes:

Including an amount\$0 being the utilised allocation under CI-ASCP/Enhanced ASCP-FWSS*

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

(1) Interest received on LSG and Provident Fund reserves, rent and rates, central items are included as one item under LSG; and the item is considered as part of LSG reserve.

(2) Accumulated balance of LSG Surplus b/f from previous years(including holding account) and all interest received in previous years should be included in the surplus b/f under LSG.

(3) Amount of LSG Reserve used to cover the salary adjustment for Dementia Supplement and Infirmity Care Supplement, if any, as per Schedule for Central Items.

(4) The level of LSG cumulative reserves (i.e. 07/08 onwards HK\$340,145,633.1), less LSG Reserve kept in the holding account, 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 2021 to 31 March 2022

Name of NGO : PO LEUNG KUK

Unit Code and Name/ Remittance Advice No. (Note 7)	Subvented Element	Subvention Released (Note 1)	Actual Expenditure (Note 2)	Surplus (Note 3)	Deficit for the Year		Surplus/(Deficit) b/f (Note 5)	Refund to Government (f)	Adjustment (Note 9)	Surplus/(Deficit) e/f (Note 6)
					Deficit (Note 3) (b)	Deficit/(Surplus) transferred to LSG (Note 4) (e)				
		(a)	(b)	(c)	(d)=(b)-(e)	(e)	(e)	(f)	(g)	(g)-(e)+(b)-(d)-(f)+(g)
4479	Siu Ming Memorial Home Cum C & A Unit <ICS>	\$ 761,456.00	\$ 758,951.24	\$ 2,504.76	\$ -	\$ (2,504.76)	1,067.82	1,067.82	-	-
7881	PLK 1984 C & A home Cum Madam Aw Tun Kyi Home for the Aged <ICS>	2,760,278.00	2,790,690.37	-	30,412.37	30,412.37	-	-	-	-
4309	Chan Au Big Yan Home for the Elderly <ICS>	1,332,548.00	1,551,551.78	-	19,003.78	19,003.78	(1,394.72)	(1,394.72)	-	-
7920	Chan Au Big Yan Home for the Elderly <DS>	3,001,238.00	3,038,217.88	-	36,979.88	36,979.88	(575.87)	(575.87)	-	-
7921	1984 C & A Home Cum Madam Aw Tun Kyi Kyi Home for the Aged <DS>	778,099.00	901,181.67	-	123,082.67	123,082.67	-	-	-	-
7983	Siu Ming Memorial Home Cum C & A Unit <DS>	2,389,875.00	2,385,935.10	3,939.90	-	(3,939.90)	1,927.79	1,927.79	-	-
1327	Li Shiu Chung Memorial Rehabilitation Centre <DS DIS>	166,735.00	166,141.70	593.30	-	(593.30)	178.50	178.50	-	-
5823	Padma & Hari Harilela integrated Rehabilitation Centre <DS DIS>	222,314.00	205,932.55	16,381.45	-	(16,381.45)	0.25	0.25	-	-
4438	Emergency Foster Care (TD30/6/2023)	2,329,920.00	1,477,049.40	852,870.60	-	N.A	349,830.10	349,830.10	-	852,870.60
4253	Emergency Foster Care (TD30/6/2023)	776,640.00	768,240.00	8,400.00	-	N.A	20,885.30	20,885.30	-	8,400.00
4457	Emergency Foster Care (TD30/6/2023)	776,640.00	768,240.00	8,400.00	-	N.A	20,880.00	20,880.00	-	8,400.00
1929	Emergency Foster Care (In-Situ Expansion by 5 Places)(TD30/6/2023)	776,640.00	768,240.00	8,400.00	-	N.A	20,880.00	20,880.00	-	8,400.00
4356 4508	Foster Care	4,802,644.00	4,064,915.20	737,728.80	-	N.A	796,577.80	796,577.80	-	737,728.80
T556 V556 W556	Subsidy Scheme for Extended Hours Service(EHS) users(TD 31/8/2024)	116,407.00	10,654.50	105,752.50	-	N.A	108,325.90	108,325.90	-	105,752.50
4421	82 Hin Keng Ctr. (VMFS) <time defined	-	5,394.00	-	5,394.00	-	-	-	-	4,635.40
6039	Training Subsidy for CCS/SCCW in Pre-School Rehabilitation Services	435,000.00	150,000.00	285,000.00	-	N.A	752,201.50	752,201.50	-	1,037,201.50

Unit Code and Name/ Remittance Advice No. (Note 7)	Subvented Element	Subvention Released (Note 1)	Actual Expenditure (Note 2)	Surplus (Note 3)	Deficit for the Year			Surplus/(Deficit) b/f (Note 5)	Refund to Government (f)	Adjustment (Note 9)	Surplus/(Deficit) c/f (Note 6)
					Deficit (Note 3)	Deficit/(Surplus) transferred to LSG (Note 4)	Adjusted Deficit (d)=(b)-(c)				
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
6577	Training Sponsorship Scheme for Two-Year MOT/NFT Programmes of PolyU	4,740,000.00	1,600,000.00	3,140,000.00	-	N.A.	2,790,000.00	1,190,000.00	-	-	4,740,000.00
4320	Children's Section	467,879.00	322,368.14	145,510.86	-	N.A.	131,822.69	131,822.69	-	-	145,510.86
4493	Tai Hang Tung Small Group Home	131,595.00	113,014.83	18,580.17	-	N.A.	21,618.88	21,618.88	-	-	18,580.17
4362	Tseung Kwan O Small Group Home	131,595.00	103,811.97	27,783.03	-	N.A.	20,790.93	20,790.93	-	-	27,783.03
4475	Shek Kip Mei Small Group Home	131,595.00	111,711.64	19,883.36	-	N.A.	25,691.83	25,691.83	-	-	19,883.36
4361	Sheung Chun Small Group Home	131,595.00	121,383.16	10,211.84	-	N.A.	21,735.66	21,735.66	-	-	10,211.84
4490	Sun Chui Small Group Home	131,595.00	104,458.31	27,136.69	-	N.A.	25,786.19	25,786.19	-	-	27,136.69
4338	Heng On Small Group Home	131,595.00	120,719.51	10,875.49	-	N.A.	17,835.52	17,835.52	-	-	10,875.49
4492	Tai Wo Small Group Home	131,595.00	121,901.57	9,693.43	-	N.A.	26,350.81	26,350.81	-	-	9,693.43
4331	Fung Tak Small Group Home	131,595.00	113,740.22	17,854.78	-	N.A.	26,519.83	26,519.83	-	-	17,854.78
7370	Pak Tin Small Group Home	131,595.00	121,072.40	10,522.60	-	N.A.	17,404.34	17,404.34	-	-	10,522.60
7333	Yiu Tung Small Group Home	131,595.00	97,239.14	34,355.86	-	N.A.	23,027.57	23,027.57	-	-	34,355.86
7334	Yiu Fook Small Group Home	131,595.00	107,457.22	24,137.78	-	N.A.	14,081.15	14,081.15	-	-	24,137.78
7610	Choi Fai Small Group Home	131,595.00	115,320.77	16,274.23	-	N.A.	22,315.44	22,315.44	-	-	16,274.23
1105	Shui Chuen O Small Group Home(1)(2)(3)(4)(Time Defined 29/6/2022)	526,324.00	432,754.98	93,569.02	-	N.A.	102,395.83	102,395.83	-	-	93,569.02
6431	Regularised Neighbourhood Support Child Care Project - North	2,247,250.00	2,121,444.18	125,805.82	-	N.A.	880,160.44	-	-	-	1,005,966.26
6431	Regularised Neighbourhood Support Child Care Project - North	44,069.00	-	44,069.00	-	N.A.	-	-	-	-	44,069.00
6432	RNSCCP-North(Subsidy for Fee Waiving/Reduction)	746,000.00	650.90	745,349.10	-	N.A.	1,072,752.63	-	-	-	1,818,101.73
6431	RNSCCP-Subsidy for Incentive Payment	390,000.00	204,375.50	185,624.50	-	N.A.	324,687.00	-	-	-	510,311.50

Unit Code and Name/ Remittance Advice No. (Note 7)	Subvented Element	Subvention Released (Note 1)	Actual Expenditure (Note 2)	Surplus (Note 3) (a)	Deficit for the Year			Surplus/(Deficit) b/f (Note 5) (c)	Refund to Government (f)	Adjustment (Note 9) (g)	Surplus/(Deficit) c/f (Note 6) (e)=(c)+(g)-(f)+(e)
					Deficit (Note 3) (b)	Deficit/(Surplus) transferred to LSG (Note 4) (e)	Adjusted Deficit (d)=(b)-(c)				
4401 4402	Wing Lung Bank Golden Jubilee Sheltered Workshop & Hostel(T/D 31/3/2015)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	27,789.20	-	-	27,789.20
6359	Subsidy Scheme for Occasional Child Care Service(Time-Defined 31/3/2023)	408,100.00	12,893.90	395,206.10	-	-	-	403,814.00	-	-	395,206.10
6605	Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	7,245,799.00	5,414,870.48	1,830,928.52	-	-	-	(199,592.17)	-	-	1,631,336.35
6468	Financial Incentive Scheme for Mentors of Employees with Disabilities	-	-	-	-	-	-	156,708.00	-	-	156,708.00
5757	Cash Subsidy for Integrated Support Service for Persons with Severe Physical Disabilities	4,320,000.00	3,467,916.10	852,083.90	-	-	-	481,891.30	-	-	852,083.90
5853	Pilot Scheme on Multi disciplinary Outreaching Support Teams for the Elderly(NY/1) Cluster	32,322,000.00	33,146,161.14	-	824,161.14	-	-	10,941,148.57	-	-	10,116,987.43
5853	Pilot Scheme on Multi disciplinary Outreaching Support Teams for the Elderly(MOSTE)	715,962.00	1,437,923.80	-	721,961.80	-	-	0.20	-	-	(721,961.60)
5897	Special Allowance for Staff of Subvented Residential Care service Units in respect of COVID-19	-	-	-	-	-	-	1,079,677.72	1,079,677.72	-	-
4706	Yuen Long Early Learning Centre [Central item]	100,000.00	100,000.00	-	-	-	-	100,000.00	-	-	100,000.00
5897	So Uk Child Development Centre (SCCC) [Central item]	100,000.00	104,981.70	-	4,081.70	-	-	100,000.00	-	-	95,918.30
7517	Chao King Lin Early Learning Centre (SCCC) [Central item]	100,000.00	100,000.00	-	-	-	-	-	-	-	-

Unit Code and Name/ Remittance Advice No. (Note 7)	Subvented Element	Subvention Released (Note 1)	Actual Expenditure (Note 2)	Surplus (Note 3)	Deficit for the Year		Surplus/(Deficit) b/f (Note 5)	Refund to Government (f)	Adjustment (Note 9)	Surplus/(Deficit) of (Note 6)
					Deficit (Note 3)	Adjusted Deficit (d)=(b)-(c)				
5876	Chao King Lin Early Learning Centre [Central item]	\$ 50,000.00	\$ 19,678.82	\$ 30,321.18	\$ -	\$ -	-	-	-	30,321.18
4704	Yuen Long Early Learning Centre [Central item]	-	50,000.00	-	50,000.00	-	50,000.00	-	-	-
4705	Angela Leong On Kei Child Development Centre [Central item]	-	50,000.00	-	50,000.00	-	50,000.00	-	-	-
5877	Wai Yin Association Child Development Centre [Central item]	50,000.00	50,000.00	-	-	-	57,775.70	-	-	57,775.70
5878	So Uk Child Development Centre [Central item]	50,000.00	28,790.00	21,210.00	-	-	51,042.40	-	-	72,252.40
	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	4,875,000.00	118,520.00	4,756,480.00	-	-	-	-	-	4,756,480.00
7729	Short-term Food Assistance Service Team Cost	21,638,745.00	18,441,498.31	3,197,246.69	-	-	-	-	-	3,197,246.69
TOTAL		104,142,702.00	88,187,094.08	17,820,685.26	1,865,077.34	186,059.29	20,946,043.43	4,971,340.56	-	32,116,370.08

NOTES:

- The figures for the whole financial year are extracted from the financial year.
- Actual expenditure represents the total expenditure incurred including provision fund for the respective services after setting off programme income, if any.
- Surplus/Deficit for each element represents the difference between subvention released and actual expenditure.
- Deficit i.e. the following central items arising from salary adjustment are transferred to the Lump Sum Grant Reserve as stated in SWD letter ref (33) in SWD/S/104/2 Pt.18 dated 4 March 2020.
 - Dementia Supplement for Elderly with Disabilities
 - Infirmity Care Supplement for the Aged Blind Persons
 - Dementia Supplement for Residential Elderly Services
 - Infirmity Care Supplement for Residential Elderly Services
- "Surplus brought forward (b/f)" means surplus, if any, arising from operations in previous years.
- "Surplus carried forward (c/f)" means surplus brought forward less refund to Government plus surplus, if any, arising from operations in current year.
- Unit code and name /remittance advice no. are extracted from the payroll from SWD and remittance advice from the Treasury respectively.
- The central items as listed above may not be exhaustive and any relevant details of central items released and/or expended during the year, where appropriate, should also be included.
- 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
- 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.

Schedule for Rent and Rates
Analysis of Subvention and Expenditure for the period from 1 April 2021 to 31 March 2022

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 Cum Hostel	Rent (Note 3)	-	860,364.00	854,244.00	6,120.00	-
	Rates	-	82,748.00	61,000.00	21,748.00	-
	Total	-	943,112.00	915,244.00	27,868.00	-
4303 Chow Hung Pui Day Care Centre for the Elderly	Rent	62,117.00	56,725.00	130,767.98	-	74,042.98
	Rates	-	27,298.00	17,800.00	9,498.00	-
	Total	62,117.00	84,023.00	148,567.98	9,498.00	74,042.98
4304 Chan Au Big Yan Home for the Elderly	Rent	-	-	-	-	-
	Rates	-	85,200.00	64,600.00	20,600.00	-
	Total	-	85,200.00	64,600.00	20,600.00	-
4315 Central Administration	Rent	-	1,000.00	212,564.00	-	211,564.00
	Rates	-	341,400.00	343,397.00	-	1,997.00
	Total	-	342,400.00	555,961.00	-	213,561.00
4331 Fung Tak Small Group Home	Rent	2,744.00	103,564.00	105,264.00	-	1,700.00
	Rates	-	10,197.00	2,300.00	7,897.00	-
	Total	2,744.00	113,761.00	107,564.00	7,897.00	1,700.00
4338 Heng On Small Group Home	Rent	1,945.00	104,747.00	105,936.00	-	1,189.00
	Rates	-	7,370.00	500.00	6,870.00	-
	Total	1,945.00	112,117.00	106,436.00	6,870.00	1,189.00
4355 88 Kwun Tong Sheltered Workshop	Rent	53,786.00	630,167.00	657,060.00	-	26,893.00
	Rates	29,957.00	55,706.00	60,781.00	-	5,075.00
	Total	83,743.00	685,873.00	717,841.00	-	31,968.00
4361 Sheung Chun Small Group Home	Rent	-	104,076.00	104,076.00	-	-
	Rates	-	8,945.00	4,100.00	4,845.00	-
	Total	-	113,021.00	108,176.00	4,845.00	-
4362 Tseung Kwan O Small Group Home	Rent	-	104,076.00	104,076.00	-	-
	Rates	-	8,945.00	4,100.00	4,845.00	-
	Total	-	113,021.00	108,176.00	4,845.00	-
4383 Enhancement of Community Support Services for Elderly Persons	Rent	22,320.00	991,123.00	1,012,519.20	-	21,396.20
	Rates	-	171,055.00	69,150.00	101,905.00	-
	Total	22,320.00	1,162,178.00	1,081,669.20	101,905.00	21,396.20
4439 Shek Kip Mei Vocational Service Centre	Rent	10,290.00	762,504.00	750,654.00	11,850.00	-
	Rates	12,840.00	63,864.00	56,100.00	7,764.00	-
	Total	23,130.00	826,368.00	806,754.00	19,614.00	-
4475 Shek Kip Mei Small Group Home	Rent	-	100,536.00	100,536.00	-	-
	Rates	-	10,554.00	2,570.00	7,984.00	-
	Total	-	111,090.00	103,106.00	7,984.00	-
4478 Siu Ming Memorial Home-Cum-Care & Attention Unit	Rent	-	2,055,312.00	2,034,972.00	20,340.00	-
	Rates	47,553.00	172,447.00	196,000.00	-	23,553.00
	Total	47,553.00	2,227,759.00	2,230,972.00	20,340.00	23,553.00
4490 Sun Chui Small Group Home	Rent	-	82,128.00	82,128.00	-	-
	Rates	-	6,869.00	230.00	6,639.00	-
	Total	-	88,997.00	82,358.00	6,639.00	-
4492 Tai Wo Small Group Home	Rent	2,027.00	105,025.00	106,260.00	-	1,235.00
	Rates	-	7,871.00	770.00	7,101.00	-
	Total	2,027.00	112,896.00	107,030.00	7,101.00	1,235.00
4493 Tai Hang Tung Small Group Home	Rent	-	99,120.00	99,120.00	-	-
	Rates	-	10,018.00	2,240.00	7,778.00	-
	Total	-	109,138.00	101,360.00	7,778.00	-
4536 Y.C. Cheng Day Activity Centre Cum Hostel	Rent	-	226,800.00	201,600.00	25,200.00	-
	Rates	-	378,000.00	322,000.00	56,000.00	-
	Total	-	604,800.00	523,600.00	81,200.00	-

Schedule for Rent and Rates
Analysis of Subvention and Expenditure for the period from 1 April 2021 to 31 March 2022

Name of Agency : **PO LEUNG KUK**

Unit Code and Name	Subvented Element	Subvention Released		Actual Expenditure	Surplus (Note 2)	Deficit (Note 2)
		Backpayment (Note 1)	Current (Note 1)			
		(a) \$	(b) \$			
7300 Yue Yiu Sun Memorial Workshop	Rent	33,141.00	649,257.00	680,658.00	-	31,401.00
	Rates		45,079.00	41,200.00	3,879.00	-
	Total	33,141.00	694,336.00	721,858.00	3,879.00	31,401.00
7318 King Lam Hostel	Rent	-	455,292.00	452,412.00	2,880.00	-
	Rates	-	36,968.00	21,400.00	15,568.00	-
	Total	-	492,260.00	473,812.00	18,448.00	-
7333 Yiu Tung Small Group Home	Rent	-	101,244.00	101,244.00	-	-
	Rates	-	14,847.00	5,000.00	9,847.00	-
	Total	-	116,091.00	106,244.00	9,847.00	-
7334 Yiu Fook Small Group Home	Rent	-	101,244.00	101,244.00	-	-
	Rates	-	15,563.00	5,300.00	10,263.00	-
	Total	-	116,807.00	106,544.00	10,263.00	-
7370 Pak Tin Small Group Home	Rent	-	92,040.00	92,040.00	-	-
	Rates	-	9,482.00	1,850.00	7,632.00	-
	Total	-	101,522.00	93,890.00	7,632.00	-
7376 1984 Care & Attention Home Cum Madam Aw Tan Kyi Kyi Home for the aged	Rent	-	1,000.00	1,000.00	-	-
	Rates	-	225,000.00	187,500.00	37,500.00	-
	Total	-	226,000.00	188,500.00	37,500.00	-
7377 1982 Board of Directors Day Care Centre for the Elderly	Rent	-	-	-	-	-
	Rates	1,380.00	68,620.00	62,500.00	6,120.00	-
	Total	1,380.00	68,620.00	62,500.00	6,120.00	-
7441 Yuen Fung Po Tim Memorial Hostel	Rent	-	449,580.00	449,580.00	-	-
	Rates	-	51,495.00	44,619.00	6,876.00	-
	Total	-	501,075.00	494,199.00	6,876.00	-
7610 Choi Fai Small Group Home	Rent	-	96,288.00	96,288.00	-	-
	Rates	-	13,596.00	4,250.00	9,346.00	-
	Total	-	109,884.00	100,538.00	9,346.00	-
4513 Yao Ling Sun Hostel	Rent	-	1,059,876.00	1,059,876.00	-	-
	Rates	-	84,600.00	64,000.00	20,600.00	-
	Total	-	1,144,476.00	1,123,876.00	20,600.00	-
4507 Sunrise Court	Rent	-	360,372.00	360,372.00	-	-
	Rates	-	31,841.00	23,800.00	8,041.00	-
	Total	-	392,213.00	384,172.00	8,041.00	-
4333 Tian Teck Proactive Concern for the Elderly	Rent	12,000.00	48,000.00	62,400.00	-	14,400.00
	Rates	-	27,190.00	17,800.00	9,390.00	-
	Total	12,000.00	75,190.00	80,200.00	9,390.00	14,400.00
4518 Lau Chan Siu Po District Elderly Community Centre	Rent	51,660.00	165,784.00	217,443.60	-	51,659.60
	Rates	-	47,871.00	33,180.00	14,691.00	-
	Total	51,660.00	213,655.00	250,623.60	14,691.00	51,659.60
4346 Lau Chan Siu Po Integrated Rehabilitation Centre - HSMH Cum DAC	Rent	37,510.00	840,272.00	847,532.00	-	7,260.00
	Rates	7,588.00	54,472.00	57,275.00	-	2,803.00
	Total	45,098.00	894,744.00	904,807.00	-	10,063.00
4347 Lau Chan Siu Po Integrated Rehabilitation Centre (HMMH)-Provision of Health Care Service	Rent	-	115,900.00	115,900.00	-	-
	Rates	618.00	7,942.00	7,900.00	42.00	-
	Total	618.00	123,842.00	123,800.00	42.00	-
4348 Lau Chan Siu Po Integrated Rehabilitation Centre - Supported Hostel	Rent	-	57,950.00	57,950.00	-	-
	Rates	309.00	3,971.00	3,950.00	21.00	-
	Total	309.00	61,921.00	61,900.00	21.00	-
4349 Lau Chan Siu Po Integrated Rehabilitation Centre - IVRSC	Rent	(10,591.00)	165,394.00	180,874.00	-	15,480.00
	Rates	3,997.00	9,528.00	9,875.00	-	347.00
	Total	(6,594.00)	174,922.00	190,749.00	-	15,827.00
4441 Wai On Home for Women	Rent	-	-	128,550.16	-	128,550.16
	Rates	3,940.00	67,260.00	66,400.00	860.00	-
	Total	3,940.00	67,260.00	194,950.16	860.00	128,550.16

Schedule for Rent and Rates
Analysis of Subvention and Expenditure for the period from 1 April 2021 to 31 March 2022

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) - (e) \$	(c) - (b) \$
4428 Yuen Long Early Learning Centre	Rent	-	241,428.00	241,428.00	-	-
	Rates	-	15,367.00	4,400.00	10,967.00	-
	Total	-	256,795.00	245,828.00	10,967.00	-
4384 Li Shiu Chung Memorial REHAB Centre	Rent	-	90,000.00	79,200.00	10,800.00	-
	Rates	-	149,161.00	118,000.00	31,161.00	-
	Total	-	239,161.00	197,200.00	41,961.00	-
4350 Newcomers' Ward Annex in Chun Shek	Rent	-	273,996.00	273,996.00	-	-
	Rates	-	23,614.00	13,900.00	9,714.00	-
	Total	-	297,610.00	287,896.00	9,714.00	-
4443 Dawn Court	Rent	-	472,944.00	472,944.00	-	-
	Rates	-	42,932.00	37,000.00	5,932.00	-
	Total	-	515,876.00	509,944.00	5,932.00	-
4477 PLK Pokfulam Rehabilitation Centre(DAC Cum Hostel)- Provision of Physiotherapy Service	Rent	611,117.00	94,653.00	562,903.56	-	468,250.56
	Rates	39,611.00	120,389.00	142,000.00	-	21,611.00
	Total	650,728.00	215,042.00	704,903.56	-	489,861.56
4431 PLK Chao King Lin Early Learning Centre (SCCC)	Rent	10,800.00	460,176.00	473,076.00	-	12,900.00
	Rates	601.00	32,199.00	32,200.00	-	1.00
	Total	11,401.00	492,375.00	505,276.00	-	12,901.00
4436 Victim Support Programme for Victims of Family Violence	Rent	2,585.00	214,495.00	215,280.00	-	785.00
	Rates	-	21,107.00	8,500.00	12,607.00	-
	Total	2,585.00	235,602.00	223,780.00	12,607.00	785.00
4519 PLK Tin Chak Vocational Services Centre (IVRSC)	Rent	16,680.00	1,081,992.00	1,098,577.00	-	16,585.00
	Rates	19,668.00	42,932.00	62,600.00	-	19,668.00
	Total	36,348.00	1,124,924.00	1,161,177.00	-	36,253.00
5747 PLK Padma & Hari Harilela Integrated Rehabilitation Centre (IRSC)	Rent	-	-	-	-	-
	Rates	13,860.00	416,140.00	382,000.00	34,140.00	-
	Total	13,860.00	416,140.00	382,000.00	34,140.00	-
4432 PLK Chu Lee Yuet Wah Day Care Centre for the Elderly (CC & SS)	Rent	-	548,520.00	640,175.00	-	91,655.00
	Rates	-	59,056.00	45,344.70	13,711.30	-
	Total	-	607,576.00	685,519.70	13,711.30	91,655.00
4334 District Support Centre for Persons with Disabilities	Rent	9,634.00	348,218.00	355,512.00	-	7,294.00
	Rates	-	27,591.00	15,700.00	11,891.00	-
	Total	9,634.00	375,809.00	371,212.00	11,891.00	7,294.00
4401 PLK Wing Lung Bank Golden Jubilee Sheltered Workshop & Hostel (SW CUM HMMH)	Rent	-	-	-	-	-
	Rates	-	76,897.00	61,777.80	15,119.20	-
	Total	-	76,897.00	61,777.80	15,119.20	-
4402 PLK Wing Lung Bank Golden Jubilee Sheltered Workshop & Hostel (HMMH)	Rent	-	-	-	-	-
	Rates	-	96,122.00	77,222.20	18,899.80	-
	Total	-	96,122.00	77,222.20	18,899.80	-
4506 Wan Lam May Yin Shirley NEC	Rent	-	57,739.00	208,609.00	-	150,870.00
	Rates	-	708.00	23,200.00	-	22,492.00
	Total	-	58,447.00	231,809.00	-	173,362.00
4306 PLK Koo Bin Kau Lee Day Care Centre for the Elderly	Rent	81,070.00	229,788.00	350,393.00	-	120,605.00
	Rates	-	56,527.00	37,000.00	19,527.00	-
	Total	81,070.00	286,315.00	387,393.00	19,527.00	120,605.00
4444 Sham Shui Po Integrated Rehabilitation Centre (DAC)	Rent	-	209,887.00	209,887.00	-	-
	Rates	-	36,553.00	30,420.00	6,133.00	-
	Total	-	246,440.00	240,307.00	6,133.00	-
4449 Sham Shui Po Integrated Rehabilitation Centre (HMMH)	Rent	-	151,585.00	151,585.00	-	-
	Rates	-	26,400.00	21,970.00	4,430.00	-
	Total	-	177,985.00	173,555.00	4,430.00	-

Schedule for Rent and Rates
Analysis of Subvention and Expenditure for the period from 1 April 2021 to 31 March 2022

Name of Agency : **PO LEUNG KUK**

Unit Code and Name	Subvented Element	Subvention Released		Actual Expenditure	Surplus (Note 2)	Deficit (Note 2)
		Backpayment (Note 1)	Current (Note 1)			
		(a)	(b)	(c)	(b) - (c)	(c) - (b)
		\$	\$	\$	\$	\$
4456 Sham Shui Po Integrated Rehabilitation Centre (HSMH)	Rent	-	454,757.00	454,757.00	-	-
	Rates	-	79,200.00	65,910.00	13,290.00	-
	Total	-	533,957.00	520,667.00	13,290.00	-
4458 Sham Shui Po Integrated Rehabilitation Centre (C&A/SD & DC/SD)	Rent	11,160.00	374,172.00	357,677.00	16,495.00	-
	Rates	501.00	60,923.00	50,700.00	10,223.00	-
	Total	11,661.00	435,095.00	408,377.00	26,718.00	-
4194 Tin Shui Wai Rehabilitation Centre	Rent	168,995.00	569,588.00	857,176.00	-	287,588.00
	Rates	-	130,463.00	102,400.00	28,063.00	-
	Total	168,995.00	700,051.00	959,576.00	28,063.00	287,588.00
4325 Home Care Service for Persons with Severe Disabilities in NT	Rent	4,991.00	7,597.00	43,844.00	-	36,247.00
	Rates	-	6,709.00	230.00	6,479.00	-
	Total	4,991.00	14,306.00	44,074.00	6,479.00	36,247.00
4433 PLK Angela Leong On Kei Child Development Centre	Rent	-	152,520.00	152,520.00	-	-
	Rates	-	22,459.00	9,100.00	13,359.00	-
	Total	-	174,979.00	161,620.00	13,359.00	-
1105 Shui Chuen O Small Group Home	Rent	-	428,533.00	428,533.00	-	-
	Rates	28,130.00	18,470.00	44,800.00	-	26,330.00
	Total	28,130.00	447,003.00	473,333.00	-	26,330.00
5793 Integrated Support Service for Persons with Severe Physical Disabilities(NT)	Rent	12,600.00	64,200.00	132,200.00	-	68,000.00
	Rates	-	-	1,805.00	-	1,805.00
	Total	12,600.00	64,200.00	134,005.00	-	69,805.00
4209 Ma Kam Ming Ma Cheung Fook Sien Day Care Centre for the Elderly(CC&SS)	Rent	-	8,880.00	66,426.00	-	57,546.00
	Rates	102,400.00	122,280.00	94,600.00	27,680.00	-
	Total	102,400.00	131,160.00	161,026.00	27,680.00	57,546.00
4549 PLK Wai Yin Association Child Development Centre	Rent	-	158,906.00	149,076.00	9,830.00	-
	Rates	-	10,970.00	7,000.00	3,970.00	-
	Total	-	169,876.00	156,076.00	13,800.00	-
3312 So Uk Child Development Centre	Rent	241,979.00	-	314,316.00	-	314,316.00
	Rates	4,722.00	-	40,000.00	-	40,000.00
	Total	246,701.00	-	354,316.00	-	354,316.00
3727 On-Site Pre-School Rehabilitation Services (OPRS)	Rent	-	-	3,153,667.03	-	3,153,667.03
	Rates	-	-	49,850.28	-	49,850.28
	Total	-	-	3,203,517.31	-	3,203,517.31
4915 On Tai Rehabilitation Centre	Rent	-	-	428,278.57	-	428,278.57
	Rates	-	-	58,000.00	-	58,000.00
	Total	-	-	486,278.57	-	486,278.57
6682 Enhanced Home and Community Care Services-Yau Tsim Mong	Rent	40,000.00	-	240,000.00	-	240,000.00
	Rates	-	-	-	-	-
	Total	40,000.00	-	240,000.00	-	240,000.00
6683 Enhanced Home and Community Care Services-Yuen Long	Rent	18,929.00	-	120,000.00	-	120,000.00
	Rates	-	-	-	-	-
	Total	18,929.00	-	120,000.00	-	120,000.00
6684 Enhanced Home and Community Care Services-Tuen Mun	Rent	37,857.00	-	240,000.00	-	240,000.00
	Rates	-	-	-	-	-
	Total	37,857.00	-	240,000.00	-	240,000.00
6685 Enhanced Home and Community Care Services-Tsuen Wan	Rent	76,381.00	-	236,311.50	-	236,311.50
	Rates	2,577.00	-	6,601.47	-	6,601.47
	Total	78,958.00	-	242,912.97	-	242,912.97
6686 Enhanced Home and Community Care Services-Kwai Tsing	Rent	152,765.00	-	492,508.00	-	492,508.00
	Rates	5,153.00	-	13,201.50	-	13,201.50
	Total	157,918.00	-	505,709.50	-	505,709.50

Schedule for Rent and Rates
Analysis of Subvention and Expenditure for the period from 1 April 2021 to 31 March 2022

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) \$
7729 Short-Term Food Assistance Service Teams	Rent	-	-	450,648.00	-	450,648.00
	Rates	-	-	3,425.00	-	3,425.00
	Total	-	-	454,073.00	-	454,073.00
AA03 Tko Area 65C2 Neighbourhood Elderly Centre	Rent	-	-	9,819.65	-	9,819.65
	Rates	-	-	-	-	-
	Total	-	-	9,819.65	-	9,819.65
	Grand Total	2,101,897.00	21,800,315.00	28,854,759.20	832,961.30	7,887,405.50

Notes :

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