

HONG KONG FAMILY WELFARE SOCIETY

Disclaimer

The figures and financial information relating to the year ended 31 March 2018 included in the Annual Financial Report (Lump Sum Grant) are not the statutory annual financial statements of Hong Kong Family Welfare Society for that year. The Annual Financial Report (Lump Sum Grant) is prepared on cash basis, in accordance with the requirements set out in Lump Sum Grant Manual issued by the Social Welfare Department of the Government of the Hong Kong Special Administrative Region.

Hong Kong Family Welfare Society has delivered those annual financial statements to the Registrar of Companies as required by section 662(3) of, and Part 3 of Schedule 6 to, the Hong Kong Companies Ordinance.

Hong Kong Family Welfare Society's auditor has reported on those annual financial statements. The auditor's report was unqualified; did not include a reference to any matters to which the auditor drew attention by way of emphasis without qualifying its reports; and did not contain a statement under section 406(2), 407(2) or (3) of the Hong Kong Companies Ordinance.

HONG KONG FAMILY WELFARE SOCIETY
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED
31ST MARCH 2018

**REVIEW REPORT TO THE EXECUTIVE COMMITTEE OF
HONG KONG FAMILY WELFARE SOCIETY**

We have audited the financial statements of Hong Kong Family Welfare Society (the "Society") for the year ended 31st March 2018 and have issued an unqualified auditor's report thereon dated 18 October 2018.

We conducted our review of the attached Annual Financial Report ("AFR") on pages 2 to 10 of the Society for the year ended 31st March 2018 in accordance with 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 AFR and performing procedures to satisfy ourselves that the AFR has been properly prepared from the books and records of the Society, on which the above audited financial statements of the Society 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 the Society for the year ended 31st March 2018:

- a. in our opinion the AFR has been properly prepared from the books and records of the Society; and
- b. no matters have come to our attention during the course of our review, which cause us to believe that the Society 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;
 - 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 Hong Kong Special Administrative Region (the "HKSAR");
 - iii. prepared the AFR in accordance with the format and requirements set out in the LSG Manual; and
 - iv. employed the staff quoted in Provident Fund arrangement during the year ended 31st March 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.


PricewaterhouseCoopers
Certified Public Accountants

Hong Kong, 18 OCT 2018


ANNUAL FINANCIAL REPORT

NGO: HONG KONG FAMILY WELFARE SOCIETY

1ST APRIL 2017 TO 31ST MARCH 2018

| | Notes | 2017-18 HK\$ | 2016-17 HK\$ |
|--|-------|-----------------------|-----------------------|
| A. INCOME | | | |
| 1 Lump Sum Grant | | | |
| a. Lump Sum Grant (excluding Provident Fund) | 1b | 219,923,530.00 | 213,841,205.00 |
| b. Provident Fund | 1c | 20,837,635.00 | 20,307,827.00 |
| 2 Fee Income | 2 | 3,225,507.40 | 3,111,439.10 |
| 3 Central Items | 3 | 30,607,431.50 | 26,549,536.90 |
| 4 Rent and Rates | 4 | 5,190,923.00 | 5,181,116.00 |
| 5 Other Income | 5 | 6,920,972.93 | 6,665,399.45 |
| 6 Interest Received | | 1,782.36 | 1,637.49 |
| TOTAL INCOME | | <u>286,707,782.19</u> | <u>275,658,160.94</u> |
| B. EXPENDITURE | | | |
| 1 Personal Emoluments | 6 | | |
| a. Salaries | 1b | 202,237,818.76 | 197,490,591.93 |
| b. Provident Fund | 1c | 20,992,014.49 | 19,628,394.18 |
| Sub-total | | <u>223,229,833.25</u> | <u>217,118,986.11</u> |
| 2 Other Charges | 7 | 21,188,716.57 | 20,443,150.14 |
| 3 Central Items | 3 | 27,110,255.24 | 22,844,813.87 |
| 4 Rent and Rates | 4 | 5,903,703.09 | 5,766,597.37 |
| TOTAL EXPENDITURE | | <u>277,432,508.15</u> | <u>266,173,547.49</u> |
| C. SURPLUS FOR THE YEAR | 8 | <u>9,275,274.04</u> | <u>9,484,613.45</u> |

The Annual Financial Report from pages 2 to 10 has been prepared in accordance with the requirements as set out in the Lump Sum Grant Manual.

Signature: 

Name: Mr. Christopher Law

Title: Chairman

Date: 18 OCT 2018

Signature: 

Name: Ms. Amarantha Yip

Title: Executive Director

Date: 18 OCT 2018

HONG KONG FAMILY WELFARE SOCIETY
NOTES ON THE ANNUAL FINANCIAL REPORT
1ST APRIL 2017 TO 31ST MARCH 2018

1 Lump Sum Grant

- 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 like depreciation, provisions and accruals have not been included in the AFR.
- b. Lump Sum Grant (excluding Provident Fund)** This represents Lump Sum Grant (excluding Provident Fund) received for the year.
- c. Provident Fund** This is Provident Fund received and contributed during the year.

Snapshot staffs are defined as those staff occupying recognised or holding against subvented posts as at 1st April 2000.

6.8% and other posts represent those staffs that are employed after 1st April 2000.

Please note that the Provident Fund received and contributed for staff under the Central Items have been shown under note 3.

Details are analysed below:

| <u>Provident Fund Contribution</u> | <u>Snapshot Staff</u> HK\$ | <u>6.8% and Other Posts</u> HK\$ | <u>Total</u> HK\$ |
|--|-------------------------------|-------------------------------------|----------------------|
| Subvention Received | 10,670,826.00 | 10,166,809.00 | 20,837,635.00 |
| Less: Provident Fund Contribution paid during the year | (10,607,333.42) | (10,384,681.07) | (20,992,014.49) |
| Surplus/(deficit) for the year | 63,492.58 | (217,872.07) | (154,379.49) |
| Add: Surplus b/f Additional subvention received for prior year’s deficit | 1,538,626.26 | 16,522,512.55 | 18,061,138.81 |
| Less: Recovery of surplus for Provident Fund | (875,857.00) | 290,220.00 | 290,220.00 |
| Surplus c/f | 726,261.84 | 16,594,860.48 | 17,321,122.32 |

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.

HONG KONG FAMILY WELFARE SOCIETY
NOTES ON THE ANNUAL FINANCIAL REPORT
1ST APRIL 2017 TO 31ST MARCH 2018

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 Society. 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 Lump Sum Grant Manual (October 2016)). The income and expenditure of each of the Central Items are as follows:

| | 2017-18 | 2016-17 |
|---|----------------------|----------------------|
| | HK\$ | HK\$ |
| a. Income | | |
| Foster Care Allowance/Emergency Foster Care Allowance | 27,175,780.00 | 23,191,892.00 |
| After School Care Programme-Fee Waiving Subsidy Scheme | 217,800.00 | 189,000.00 |
| Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes | 540,000.00 | 540,000.00 |
| Neighbourhood Support Child Care Project (NSCCP) | | |
| - Contract Subsidy & Fee Income | 2,673,851.50 | 2,628,644.90 |
| - Subsidy for Fee Reduction/Waiving | - | - |
| Total | 30,607,431.50 | 26,549,536.90 |
| b. Expenditure | | |
| Foster Care Allowance/Emergency Foster Care Allowance | 23,594,557.80 | 20,080,563.80 |
| After School Care Programme-Fee Waiving Subsidy Scheme | 217,226.85 | 188,500.14 |
| Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes | 540,000.00 | - |
| Neighbourhood Support Child Care Project (NSCCP) | | |
| - Contract Subsidy | 2,621,858.59 | 2,430,979.43 |
| - Subsidy for Fee Reduction/Waiving | 136,612.00 | 144,770.50 |
| Total | 27,110,255.24 | 22,844,813.87 |

4 Rent and Rates

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

HONG KONG FAMILY WELFARE SOCIETY
NOTES ON THE ANNUAL FINANCIAL REPORT
1ST APRIL 2017 TO 31ST MARCH 2018

- 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 the 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 Lump Sum Grant Manual (October 2016)) is as follows:

| | 2017-18 | 2016-17 |
|---|----------------|----------------|
| | HK\$ | HK\$ |
| Other Income | | |
| (a) Fees and charges for services incidental to the operation of subvented services | 6,649,755.40 | 6,539,393.20 |
| (b) Others | 271,217.53 | 126,006.25 |
| Total | 6,920,972.93 | 6,665,399.45 |

- 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 Lump Sum Grant is appended below:

| Analysis of Personal Emoluments paid under Lump Sum Grant | No. of Posts | HK\$ |
|--|---------------------|---------------|
| HK\$700,001 - HK\$800,000 p.a. | 22 | 16,033,939.00 |
| HK\$800,001 - HK\$900,000 p.a. | 1 | 881,280.00 |
| HK\$900,001 - HK\$1,000,000 p.a. | 10 | 9,344,040.00 |
| HK\$1,000,001 - HK\$1,100,000 p.a. | 1 | 1,095,624.00 |
| HK\$1,100,001 - HK\$1,200,000 p.a. | 2 | 2,307,360.00 |
| >HK\$1,200,000 p.a. | 1 | 1,411,452.00 |

- 7 **Other Charges** The breakdown on Other Charges is as follows:

| | 2017-18 | 2016-17 |
|------------------------------------|----------------|----------------|
| | HK\$ | HK\$ |
| Other Charges | | |
| (a) Utilities | 1,633,152.13 | 1,641,582.44 |
| (b) Food/Laundry Costs | 5,653,068.77 | 5,405,946.36 |
| (c) Administrative Expenses | 2,376,524.11 | 2,418,653.54 |
| (d) Stores and Equipment | 1,267,633.18 | 1,399,016.92 |
| (e) Repair and Maintenance | 1,544,812.39 | 1,463,601.78 |
| (f) Programme Expenses | 2,240,183.29 | 2,112,254.66 |
| (g) Nursing Care | 1,489,066.90 | 1,418,300.40 |
| (h) Medical Expenses | 863,310.00 | 776,765.95 |
| (i) Transportation and Travelling | 1,183,505.10 | 1,145,085.73 |
| (j) Insurance | 1,907,860.12 | 1,920,165.38 |
| (k) Course/Workshop/Training | 80,573.00 | 88,620.00 |
| (l) Miscellaneous | 900,067.58 | 653,156.98 |
| (m) Staff Training and Development | 48,960.00 | - |
| Total | 21,188,716.57 | 20,443,150.14 |

HONG KONG FAMILY WELFARE SOCIETY
NOTES ON THE ANNUAL FINANCIAL REPORT
1ST APRIL 2017 TO 31ST MARCH 2018

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

| | Lump Sum Grant HK\$ | Rent and Rates HK\$ | Central Items HK\$ | Total HK\$ |
|---|------------------------------------|------------------------------------|-------------------------------|-----------------------|
| Income | | | | |
| Lump Sum Grant | 240,761,165.00 | - | - | 240,761,165.00 |
| Fee Income | 3,225,507.40 | - | - | 3,225,507.40 |
| Other Income | 6,920,972.93 | - | - | 6,920,972.93 |
| Interest Received | 1,782.36 | - | - | 1,782.36 |
| Rent and Rates | - | 5,190,923.00 | - | 5,190,923.00 |
| Central Items | - | - | 30,607,431.50 | 30,607,431.50 |
| Total Income (a) | 250,909,427.69 | 5,190,923.00 | 30,607,431.50 | 286,707,782.19 |
| Expenditure | | | | |
| Personal Emoluments | 223,229,833.25 | - | - | 223,229,833.25 |
| Other Charges | 21,188,716.57 | - | - | 21,188,716.57 |
| Rent & Rates | - | 5,903,703.09 | - | 5,903,703.09 |
| Central Items | - | - | 27,110,255.24 | 27,110,255.24 |
| Total Expenditure (b) | 244,418,549.82 | 5,903,703.09 | 27,110,255.24 | 277,432,508.15 |
| Surplus/(Deficit) for the year (a) – (b) | 6,490,877.87 | (712,780.09) | 3,497,176.26 | 9,275,274.04 |
| Add: Deficit of Provident Fund | 154,379.49 | - | - | 154,379.49 |
| | 6,645,257.36 | (712,780.09) | 3,497,176.26 | 9,429,653.53 |
| Surplus/(Deficit) b/f | 78,552,667.25 | (1,213,012.55) | 7,868,577.68 | 85,208,232.38 |
| | 85,197,924.61 | (1,925,792.64) | 11,365,753.94 | 94,637,885.91 |
| Add: Backpayment from SWD for prior years' deficit | - | 917,445.00 | - | 917,445.00 |
| Less: Recovery of Surplus for Rent and Rates | - | (47,941.73) | - | (47,941.73) |
| Less: Recovery of Surplus for Foster Care Allowance | - | - | (5,376,617.20) | (5,376,617.20) |
| Surplus/(Deficit) c/f | 85,197,924.61 | (1,056,289.37) | 5,989,136.74 | 90,130,771.98 |

**Schedule for Central Items
Analysis of Subvention and Expenditure for the Year from 1st April 2017 to 31st March 2018**

HONG KONG FAMILY WELFARE SOCIETY

| Unit Code and Name (Note 7) | Subvented Element | Subvention Released (Note 1) | Actual Expenditure (Note 2) | Surplus (Note 3) (a) | Deficit (Note 3) (b) | Deficit transferred to LSG (Note 4) (c) | Adjusted Deficit (d)=(b)-(c) | Surplus/(deficit) b/f (Note 5 & 8) (e) | Surplus/(deficit) c/f (Note 6) (f)=(a)+(d)+(e) |
|--|--|---------------------------------|--------------------------------|----------------------------|----------------------------|---|---------------------------------|---|---|
| | | HK\$ | HK\$ | HK\$ | HK\$ | HK\$ | HK\$ | HK\$ | HK\$ |
| 1924, 2795, 2797, 2799, 2841 & 3933 | Foster Care Allowance Less: Recovery of surplus for 2015/16 & 2016/17 | 23,960,080.00 | 20,260,006.80 | 3,700,073.20 | - | - | - | 5,295,043.30 | 3,700,073.20 |
| 1923, 2809, 2821 & 4248 | Emergency Foster Care Allowance Less: Recovery of surplus for 2015/16 & 2016/17 | 3,215,700.00 | 3,334,551.00 | - | (118,851.00) | - | (118,851.00) | 81,573.90 | (118,851.00) |
| 3040 | After School Care Programme – Fee Waiving Subsidy Scheme | 217,800.00 | 217,226.85 | 573.15 | - | - | - | 865.61 | 1,438.76 |
| 6675 | Training Sponsorship Scheme for Two-Year MOT/MPT Programme of PolyU | 540,000.00 | 540,000.00 | - | - | - | - | 540,000.00 | 540,000.00 |
| 6417 & 6418 | Neighbourhood Support Child Care Project (NSCCP) | 2,673,851.50 | 2,621,858.59 | 51,992.91 | (136,612.00) | - | (136,612.00) | 1,239,196.67 | 1,291,189.58 |
| | Contract Subsidy & Fee Income Subsidy for Fee Reduction/Waiving | - | 136,612.00 | - | - | - | - | 711,898.20 | 575,286.20 |
| | Total | 30,607,431.50 | 27,110,255.24 | 3,752,639.26 | (255,463.00) | - | (255,463.00) | 2,491,960.48 | 5,989,136.74 |

Remark: Total sum of Contract Subsidy received for unit code - 6417 Neighbourhood Support Child Care Project (NSCCP) was HK\$1,665,290.

Schedule for Central Items
Analysis of Subvention and Expenditure for the Year from 1st April 2017 to 31st March 2018

HONG KONG FAMILY WELFARE SOCIETY

Notes:

1. The figures for the whole financial year are extracted from the payroll for March (Final) of the financial year.
2. Actual expenditure represents the total expenditure incurred including provident fund for the respective services after netting off programme income, if any.
3. Surplus/(deficit) for each element represents the difference between subvention released and actual expenditure.
4. Deficit in respect of the following central items arising from salary adjustment are transferred to the Lump Sum Grant Reserve as stated in SWD's letter ref. (28) in SWD/S/104/2 Pt. 17 dated 31 October 2017.
 - (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/(deficit) brought forward (b/f)" means surplus, if any, arising from operations in previous years.
6. "Surplus/(deficit) 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 are extracted from the payroll from SWD.
8. "Surplus/(deficit) brought forward (b/f)" also takes account of the recovery of surplus for previous years.

Schedule for Rent and Rates
Analysis of Subvention and Expenditure for the Year Ended 31st March 2018

HONG KONG FAMILY WELFARE SOCIETY

| Unit Code and Name | Subvented Element | Subvention Released | Actual Expenditure | Surplus | Deficit |
|--|-------------------|---------------------|--------------------|----------|--------------|
| | | (Note 1) | | (Note 2) | (Note 2) |
| | | HK\$ | HK\$ | HK\$ | HK\$ |
| 2780 - Central Administration | Rent (Note 3) | 68,562.00 | 72,125.95 | - | (3,563.95) |
| | Rates | 54,348.00 | 54,804.96 | - | (456.96) |
| | Total | 122,910.00 | 126,930.91 | - | (4,020.91) |
| 7509 - Clinical Psychological Service | Rent (Note 3) | 9,314.00 | 9,798.24 | - | (484.24) |
| | Rates | 7,384.00 | 7,445.20 | - | (61.20) |
| | Total | 16,698.00 | 17,243.44 | - | (545.44) |
| 2796 - IFSC – East Kowloon Centre (Yau Tong) | Rent (Note 3) | 445,476.00 | 647,412.00 | - | (201,936.00) |
| | Rates | 26,967.00 | 23,300.00 | 3,667.00 | - |
| | Total | 472,443.00 | 670,712.00 | 3,667.00 | (201,936.00) |
| 1242 - IFSC - Hong Kong Eastern Centre (North Point) | Rent (Note 3) | 534,684.00 | 626,427.00 | - | (91,743.00) |
| | Rates | 38,446.00 | 40,296.00 | - | (1,850.00) |
| | Total | 573,130.00 | 666,723.00 | - | (93,593.00) |
| 1243 - IFSC - Kwai Chung Centre (Kwai Chung (South)) | Rent (Note 3) | 380,820.00 | 380,820.00 | - | - |
| | Rates | 35,263.00 | 31,726.92 | 3,536.08 | - |
| | Total | 416,083.00 | 412,546.92 | 3,536.08 | - |
| 1244 - IFSC - Kwun Tong Centre (Shun Lee) | Rent (Note 3) | 10,308.00 | 20,760.00 | - | (10,452.00) |
| | Rates | 26,566.00 | 25,000.00 | 1,566.00 | - |
| | Total | 36,874.00 | 45,760.00 | 1,566.00 | (10,452.00) |
| 1245 - IFSC - Tseung Kwan O Centre - Tseung Kwan O (South) | Rent (Note 3) | 376,200.00 | 376,200.00 | - | - |
| | Rates | 42,518.00 | 41,600.00 | 918.00 | - |
| | Total | 418,718.00 | 417,800.00 | 918.00 | - |
| 1246 - IFSC - West Kowloon Centre - Sham Shui Po (West) | Rent (Note 3) | 311,688.00 | 327,672.00 | - | (15,984.00) |
| | Rates | 45,040.00 | 63,800.00 | - | (18,760.00) |
| | Total | 356,728.00 | 391,472.00 | - | (34,744.00) |
| 2860 - School Social Work | Rent (Note 3) | 336,571.00 | 359,712.18 | - | (23,141.18) |
| | Rates | 25,744.00 | 30,786.24 | - | (5,042.24) |
| | Total | 362,315.00 | 390,498.42 | - | (28,183.42) |
| 2815 - IHCS - HK Western Centre | Rent (Note 3) | 286,470.00 | 381,170.88 | - | (94,700.88) |
| | Rates | 24,230.00 | 19,906.60 | 4,323.40 | - |
| | Total | 310,700.00 | 401,077.48 | 4,323.40 | (94,700.88) |
| 2810 - IHCS - Hong Kong Western (Oi Tung) Centre | Rent (Note 3) | 176,461.00 | 202,532.94 | - | (26,071.94) |
| | Rates | 18,976.00 | 19,700.00 | - | (724.00) |
| | Total | 195,437.00 | 222,232.94 | - | (26,795.94) |
| 2825 - IHCS - West Kowloon (Lai Kok) Centre | Rent (Note 3) | 134,940.00 | 145,740.00 | - | (10,800.00) |
| | Rates | 10,820.00 | 10,880.00 | - | (60.00) |
| | Total | 145,760.00 | 156,620.00 | - | (10,860.00) |
| 2855 - IHCS - East Kowloon (Ngau Tau Kok) Centre | Rent (Note 3) | 105,660.00 | 111,300.00 | - | (5,640.00) |
| | Rates | 4,999.00 | 9,636.40 | - | (4,637.40) |
| | Total | 110,659.00 | 120,936.40 | - | (10,277.40) |
| 2858 - IHCS - East Kowloon (Shun On) Centre | Rent (Note 3) | 223,480.00 | 229,780.00 | - | (6,300.00) |
| | Rates | 18,644.00 | 21,200.00 | - | (2,556.00) |
| | Total | 242,124.00 | 250,980.00 | - | (8,856.00) |

Schedule for Rent and Rates
Analysis of Subvention and Expenditure for the Year Ended 31st March 2018

HONG KONG FAMILY WELFARE SOCIETY

| Unit Code and Name | Subvented Element | Subvention Released | Actual Expenditure | Surplus | Deficit |
|---|-------------------|---------------------|--------------------|-----------|--------------|
| | | (Note 1) | | (Note 2) | (Note 2) |
| | | HK\$ | HK\$ | HK\$ | HK\$ |
| 2818 - IHCS - (Tseung Kwan O) Centre | Rent (Note 3) | 100,200.00 | 112,440.00 | - | (12,240.00) |
| | Rates | 6,658.00 | 6,500.00 | 158.00 | - |
| | Total | 106,858.00 | 118,940.00 | 158.00 | (12,240.00) |
| 2840 - IHCS - NT (Kwai Fong) Centre | Rent (Note 3) | 60,270.00 | 162,420.00 | - | (102,150.00) |
| | Rates | - | 7,753.08 | - | (7,753.08) |
| | Total | 60,270.00 | 170,173.08 | - | (109,903.08) |
| 2835 - IHCS - NT (Cheung Shan) Centre | Rent (Note 3) | 146,040.00 | 161,200.00 | - | (15,160.00) |
| | Rates | 9,322.00 | 9,320.00 | 2.00 | - |
| | Total | 155,362.00 | 170,520.00 | 2.00 | (15,160.00) |
| 2784 - IHCS - NT (Cheung Hang) Centre | Rent (Note 3) | 118,200.00 | 126,360.00 | - | (8,160.00) |
| | Rates | 8,823.00 | 8,780.00 | 43.00 | - |
| | Total | 127,023.00 | 135,140.00 | 43.00 | (8,160.00) |
| 7698 - IHCS - NT (Tsing Yi) Centre | Rent (Note 3) | 186,312.00 | 231,768.50 | - | (45,456.50) |
| | Rates | 11,819.00 | 12,198.00 | - | (379.00) |
| | Total | 198,131.00 | 243,966.50 | - | (45,835.50) |
| 2827 - ATAA Youth Square | Rent (Note 3) | 518,586.00 | 519,180.00 | - | (594.00) |
| | Rates | 50,268.00 | 50,600.00 | - | (322.00) |
| | Total | 568,854.00 | 569,780.00 | - | (926.00) |
| 2798 - Neighbourhood Elderly Centre (Re -engineering) | Rent (Note 3) | 28,146.00 | 32,286.00 | - | (4,140.00) |
| | Rates | 21,306.00 | 25,700.00 | - | (4,394.00) |
| | Total | 49,452.00 | 57,986.00 | - | (8,534.00) |
| 2795 - Foster Care | Rent (Note 3) | 135,150.00 | 135,324.00 | - | (174.00) |
| | Rates | 9,244.00 | 10,340.00 | - | (1,096.00) |
| | Total | 144,394.00 | 145,664.00 | - | (1,270.00) |
| Grand Total | | 5,190,923.00 | 5,903,703.09 | 14,213.48 | (726,993.57) |

Notes:

1. The figures are to be extracted from the payroll for March plus subvention released in late March of the financial year. Reimbursement for rent and rates relating to previous financial year(s) (i.e. back payments) should not be included.
2. Surplus/(deficit) for each element represents the difference between the 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.