

YUEN LONG TOWN HALL MANAGEMENT COMMITTEE LIMITED
ANNUAL FINANCIAL REPORT
APRIL 1, 2022 TO MARCH 31, 2023

	<u>Notes</u>	2022-23 HK\$	2021-22 HK\$
A. INCOME			
1. Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	1b	30,450,114.00	30,043,440.00
b. Provident Fund	1c	3,799,678.00	3,384,638.00
2. Fee Income	2	223,540.00	220,381.00
3. Central Items	3	98,202.00	44,928.00
4. Rent and Rates	4	911,597.00	883,589.00
5. Other Income	5	3,558,229.94	4,102,289.62
6. Interest Received		19,506.16	718.10
TOTAL INCOME		39,060,867.10	38,679,983.72
B. EXPENDITURE			
1. Personal Emoluments			
a. Salaries		31,006,545.70	30,024,473.07
b. Provident Fund	1c	3,309,803.93	3,377,562.69
c. Allowances		-	-
Sub-total	6	34,316,349.63	33,402,035.76
2. Other Charges	7	4,001,815.54	3,693,517.14
3. Central Items	3	85,639.00	41,808.00
4. Rent and Rates	4	835,694.50	806,623.10
TOTAL EXPENDITURE		39,239,498.67	37,943,984.00
C. SURPLUS/(DEFICIT) FOR THE YEAR	8	(178,631.57)	735,999.72

The Annual Financial Report from pages 3 to 11 has been prepared in accordance with the requirements as set out in the Lump Sum Grant Manual.

SIGNATURE



CHAIRMAN

DATE: **31 OCT 2023**

SIGNATURE



NGO HEAD

DATE: **31 OCT 2023**

YUEN LONG TOWN HALL MANAGEMENT COMMITTEE LIMITED
NOTES TO 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") services (including support services to FSA services) 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 April 1, 2000.

6.8% and other posts represent those staff that are employed after April 1, 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>	<u>Snapshot staff</u> <u>HK\$</u>	<u>6.8% and</u> <u>other posts</u> <u>HK\$</u>	<u>Total</u> <u>HK\$</u>
Subvention Received	2,681,304.00	1,118,374.00	3,799,678.00
Provident Fund Contribution Paid during the year	<u>(2,464,181.70)</u>	<u>(845,622.23)</u>	<u>(3,309,803.93)</u>
Surplus/(Deficit) for the Year	217,122.30	272,751.77	489,874.07
Add:			
Surplus b/f	-	2,377,198.05	2,377,198.05
Provident fund adjustment for previous year	-	41,342.00	41,342.00
Less:			
Gratuities to long serving employee	-	(133,750.00)	(133,750.00)
Surplus c/f	<u>217,122.30</u>	<u>2,557,541.82</u>	<u>2,774,664.12</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.

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 the terms and conditions of individual central items. The Provident Fund received and contributed for staff under the Central Items should be 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:

YUEN LONG TOWN HALL MANAGEMENT COMMITTEE LIMITED
NOTES TO THE ANNUAL FINANCIAL REPORT

	2022-23 HK\$	2021-22 HK\$
3. Central Items (Continued)		
a. Income		
Dementia Supplement for Elderly with Disabilities	-	-
Infirmiry Care Supplement for the Aged Blind Persons	-	-
Dementia Supplement for Residential Elderly Services	-	-
Infirmiry Care Supplement for Residential Elderly Services	-	-
Foster Care Allowance / One-off Special Allowance for Foster Children to Safeguard the Foster Children from the Coronavirus Disease / Emergency Foster Care Allowance	-	-
After School Care Programme – Fee Waiving Subsidy Scheme	98,202.00	44,928.00
Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services	-	-
Neighbourhood Support Child Care Project (NSCCP) – Contract Subsidy	-	-
NSCCP – Subsidy for Fee Reduction/Waiving	-	-
NSCCP – Subsidy for Incentive Payment	-	-
NSCCP – Rent and Rates	-	-
Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes	-	-
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	-	-
Financial Incentive Scheme for Mentors of Employees with Disabilities	-	-
Enhanced After School Care Programme – Fee Waiving Subsidy Scheme	-	-
Navigation Scheme for Young Persons in Care Services - Operating Expenses	-	-
Navigation Scheme for Young Persons in Care Services - Training Cost	-	-
Pilot Scheme on Multi-disciplinary Outreaching Support Teams for the Elderly (MOSTE) – Annual Funding Allocation	-	-
MOSTE – Annual Rent and Rates	-	-
Subsidy for Enhanced Support for Ethnic Minority Children in Special Care Centre	-	-
Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centres	-	-
Time-defined Allocation of Ethnic Minority District Ambassador Posts - salary and provident fund	-	-
Time-defined Allocation of Ethnic Minority District Ambassador Posts – other charges	-	-
One-off Subsidy for Strengthened Provision of Visiting Medical Practitioner Service for Residential Care Homes # (private and self-financing)	-	-
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	-	-
Short-term Food Assistance Service Teams – Food Cost	-	-
Siu Lam Integrated Rehabilitation Services Complex – Management & Maintenance Cost for Common Area	-	-
After School Care Programme for Pre-primary Children [ASCP(PC)] Contract Subsidy	-	-
ASCP(PC) Fee Subsidy	-	-
ASCP(PC) Rent and Rates	-	-

YUEN LONG TOWN HALL MANAGEMENT COMMITTEE LIMITED
NOTES TO THE ANNUAL FINANCIAL REPORT

	2022-23 HK\$	2021-22 HK\$
3. Central Items (Continued)		
a. Income (Continued)		
Time-defined Service Contract of Social Work Service for Pre- primary Institutions		
- Allocation	-	-
- Rent and Rates	-	-
<i>For the following Central Items, please take note of para. 4(f) of Points to Note on Preparation of AFR and Analysis Schedules in reporting the amounts of subvention:</i>		
Temporary Financial Aid under Care and Support Networking Team^	-	-
Emergency Fund for NGOs operating Integrated Services Team for Street Sleepers^	-	-
Time-defined Subsidy Scheme for Extended Hour Service Users^	-	-
Short-term Rental Assistance for Discharged Prisoners^	-	-
Allowances for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight On-Site-on-call Allowance)^	-	-
Cash Subsidy for Integrated Support Services for Persons with Severe Physical Disabilities^	-	-
Time-defined Subsidy Scheme for Occasional Child Care Service^	-	-
Total	98,202.00	44,928.00
	2022-23	2021-22
b. Expenditure	HK\$	HK\$
Dementia Supplement for Elderly with Disabilities	-	-
Infirmary Care Supplement for the Aged Blind Persons	-	-
Dementia Supplement for Residential Elderly Services	-	-
Infirmary Care Supplement for Residential Elderly Services	-	-
Foster Care Allowance / One-off Special Allowance for Foster Children to Safeguard the Foster Children from the Coronavirus Disease / Emergency Foster Care Allowance	-	-
After School Care Programme–Fee Waiving Subsidy Scheme	85,639.00	41,808.00
Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services	-	-
Neighbourhood Support Child Care Project (NSCCP) – Contract Subsidy	-	-
NSCCP – Subsidy for Fee Reduction/Waiving	-	-
NSCCP – Subsidy for Incentive Payment	-	-
NSCCP – Rent and Rates	-	-
Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes	-	-
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	-	-
Financial Incentive Scheme for Mentors of Employees with Disabilities	-	-
Enhanced After School Care Programme – Fee Waiving Subsidy Scheme	-	-
Navigation Scheme for Young Persons in Care Services - Operating Expenses	-	-
Navigation Scheme for Young Persons in Care Services - Training Cost	-	-

**YUEN LONG TOWN HALL MANAGEMENT COMMITTEE LIMITED
NOTES TO THE ANNUAL FINANCIAL REPORT**

	2022-23 HK\$	2021-22 HK\$
3. Central Items (Continued)		
b. Expenditure (Continued)		
Pilot Scheme on Multi-disciplinary Outreaching Support Teams for the Elderly (MOSTE) – Annual Funding Allocation	-	-
MOSTE – Annual Rent and Rates	-	-
Subsidy for Enhanced Support for Ethnic Minority Children in Special Care Centre	-	-
Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centres	-	-
Time-defined Allocation of Ethnic Minority District Ambassador Posts - salary and provident fund	-	-
Time-defined Allocation of Ethnic Minority District Ambassador Posts – other charges	-	-
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	-	-
One-off Subsidy for Strengthened Provision of Visiting Medical Practitioner Service for Residential Care Homes # (private and self-financing)	-	-
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	-	-
Short-term Food Assistance Service Teams – Food Cost	-	-
Siu Lam Integrated Rehabilitation Services Complex – Management & Maintenance Cost for Common Area	-	-
After School Care Programme for Pre-primary Children [ASCP(PC)] Contract Subsidy	-	-
ASCP(PC) Fee Subsidy	-	-
ASCP(PC) Rent and Rates	-	-
Time-defined Service Contract of Social Work Service for Pre-primary Institutions		
- Allocation	-	-
- Rent and Rates	-	-
Temporary Financial Aid under Care and Support Networking Team – other charges	-	-
Emergency Fund for NGOs operating Integrated Services Team for Street Sleepers	-	-
Time-defined Subsidy Scheme for Extended Hour Service Users	-	-
Short-term Rental Assistance for Discharged Prisoners	-	-
Allowances for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight On-Site-on-call Allowance)	-	-
Cash Subsidy for Integrated Support Services for Persons with Severe Physical Disabilities [^]	-	-
Time-defined Subsidy Scheme for Occasional Child Care Service [^]	-	-
Total	<u>85,639.00</u>	<u>41,808.00</u>

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

[^]Please refer to 4(f) of Points to Note on Preparation of AFR and Analysis Schedules

YUEN LONG TOWN HALL MANAGEMENT COMMITTEE LIMITED
NOTES TO THE ANNUAL FINANCIAL REPORT

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 need not be 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 AFR.

The breakdown on other income is as follows:

Other Income	2022-23	2021-22
	HK\$	HK\$
(a) Programme income	2,296,587.64	2,409,259.03
(b) Production income	-	-
(c) Donation	459,452.30	577,305.54
(d) Income from Other Activities	222,955.00	237,600.00
(e) 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 Other Income *	85,639.00	41,808.00
(f) Reimbursement of Maternity Leave Pay (RMLP) Scheme reimbursement received	-	37,389.55
(g) Miscellaneous income	579,235.00	840,735.50
Sub-total	3,643,868.94	4,144,097.62
<u>Less:</u> Utilised allocation under CI: ASCP / Enhanced ASCP / ASCP(PC) - FWSS which forms as part of Other Income*	85,639.00	41,808.00
Total	3,558,229.94	4,102,289.62

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

6. Personal Emoluments

Personal emoluments include salary, provident fund, 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\$
HK\$700,001 - HK\$800,000 per annum	4	2,991,919.00
HK\$800,001 - HK\$900,000 per annum	1	868,710.00
HK\$900,001 - HK\$1,000,000 per annum	1	1,054,044.00
HK\$1,000,001 - HK\$1,100,000 per annum	1	1,054,044.00
HK\$1,100,001 - HK\$1,200,000 per annum	1	1,054,044.00
>HK\$1,200,000 per annum	4	6,206,317.70

**YUEN LONG TOWN HALL MANAGEMENT COMMITTEE LIMITED
NOTES TO THE ANNUAL FINANCIAL REPORT**

7. Other Charges

The breakdown on other charges is as follows:

Other Charges	2022-23 HK\$	2021-22 HK\$
(a) Utilities	642,281.90	577,582.08
(b) Food	-	-
(c) Administrative Expenses	223,633.88	194,295.50
(d) Stores and Equipment	155,124.98	487,905.87
(e) Repair and Maintenance	91,354.00	123,733.75
(f) Special Allowances	-	-
(g) Programme Expenses	2,597,283.01	1,959,170.48
(h) Transportation and Travelling	2,191.40	1,555.80
(i) Insurance	359,161.26	377,716.76
(j) Miscellaneous	16,424.11	13,364.90
Sub-total	4,087,454.54	3,735,325.14
Less: Utilised allocation under CI: ASCP / Enhanced ASCP / ASCP(CI) - FWSS* which forms as part of Other Income to fund the operating expenses of FSA services / FSA-related activities	85,639.00	41,808.00
Total	4,001,815.54	3,693,517.14

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

**YUEN LONG TOWN HALL MANAGEMENT COMMITTEE LIMITED
NOTES TO THE ANNUAL FINANCIAL REPORT**

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

	Lump Sum Grant (LSG) HK\$	Holding Account (HA) HK\$	Adjustment for Utilised allocation under ASCP / Enhanced ASCP - FWSS HK\$	Rent and Rates HK\$	Central Items (CI) HK\$	Total HK\$
Income						
Lump Sum Grant	34,249,792.00	-	-	-	-	34,249,792.00
Fee Income	223,540.00	-	-	-	-	223,540.00
Other Income	3,643,868.94	-	(85,639.00)	-	-	3,558,229.94
Interest Received (Note 1)	19,506.16	-	-	-	-	19,506.16
Rent and Rates	-	-	-	911,597.00	-	911,597.00
Central Items	-	-	-	-	98,202.00	98,202.00
Total Income (a)	38,136,707.10	-	(85,639.00)	911,597.00	98,202.00	39,060,867.10
Expenditure						
Personal Emoluments	34,316,349.63	-	-	-	-	34,316,349.63
Other Charges	4,087,454.54	-	(85,639.00)	-	-	4,001,815.54
Rent and Rates	-	-	-	835,694.50	-	835,694.50
Central Items	-	-	-	-	85,639.00	85,639.00
Total Expenditure (b)	38,403,804.17	-	(85,639.00)	835,694.50	85,639.00	39,239,498.67
Surplus/(Deficit) for the Year (a) - (b)	(267,097.07)	-	-	75,902.50	12,563.00	(178,631.57)
<u>Less: Surplus/(Deficit) of Provident Fund</u>	489,874.07	-	-	-	-	489,874.07
	(756,971.14)	-	-	75,902.50	12,563.00	(668,505.64)
Surplus/(Deficit) b/f (Note 2)	983,376.44	-	-	63,535.68	3,120.00	1,050,032.12
	226,405.30	-	-	139,438.18	15,683.00	381,526.48
<u>Add: Refund from Government</u>	-	-	-	403.00	-	403.00
<u>Less: Refund to Government</u>	-	-	-	(76,965.90)	-	(76,965.90)
Transfer from LSG Reserve to cover the salary adjustment for Dementia Supplement and Infirmary Care Supplement (Note 3)	-	-	-	-	-	-
Adjustment for utilised allocation under Enhanced ASCP / ASCP (PC) - FWSS*(over-estimated) / under-estimated in previous year(s)	-	-	-	-	-	-
Surplus/(Deficit) c/f (Note 4)	226,405.30	-	-	62,875.28	15,683.00	304,963.58

YUEN LONG TOWN HALL MANAGEMENT COMMITTEE LIMITED
NOTES TO THE ANNUAL FINANCIAL REPORT

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

Notes:

Including an amount \$85,639.00 being the utilised allocation under CI: - ASCP / Enhanced ASCP / ASCP(PC) - FWSS*

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

- (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 of LSG Surplus b/f from previous years (including all interest received in previous years (see (1) above) and the balance of HA should be separately 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 for 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 (T1) excluding Provident Fund Contribution (K)) for the year.

For NGOs with HA, with effect from 2022-23, 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 [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 the 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 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/109/1/10 of 4 April 2022.]

For any amount above the cap, SWD would arrange the claw-back (including provisional in the following financial year) accordingly.

Appendix 1

SCHEDULE FOR RENT AND RATES ANALYSIS OF SUBVENTION AND EXPENDITURE FOR THE PERIOD FROM APRIL 1, 2022 TO MARCH 1, 2023

Name of Agency: YUEN LONG TOWN MANAGEMENT COMMITTEE LIMITED

Unit Code and name		Subvented Element	Subvention Released (note1)	Actual Expenditure (note 2)	Surplus (note 3)	Deficit (note 3)
5695	Yuen Long Town Hall	Rates	139,431.00	108,970.28	30,460.72	-
		Govt Rent	93,889.00	84,240.22	9,648.78	-
		Total	233,320.00	193,210.50	40,109.50	-
5719	Yuen Long Town Hall Jockey Club Yuen Long Children & Youth Integrated Service Centre	Rent (Note 3)	584,040.00	584,040.00	-	-
		Rates	44,923.00	28,000.00	16,923.00	-
		Govt Rent	28,800.00	25,200.00	3,600.00	-
		Total	657,763.00	637,240.00	20,523.00	-
7086	Yuen Long Town Hall Mrs Leung Hok Chiu Neighbourhood Elderly Centre	Rates	9,535.00	400.00	9,135.00	-
		Total	9,535.00	400.00	9,135.00	-
7343	Yuen Long Town Hall Mr Chan Ying Tseung Neighbourhood Elderly Centre	Rates	6,155.00	20.00	6,135.00	-
		Govt Rent	4,824.00	4,824.00	-	-
		Total	10,979.00	4,844.00	6,135.00	-
		Grand Total	911,597.00	835,694.50	75,902.50	-

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 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.

**SCHEDULE FOR INVESTMENT
ANALYSIS OF INVESTMENT AS MARCH 31, 2023**

NGO: YUEN LONG TOWN MANAGEMENT COMMITTEE LIMITED

	2022-23 HK\$'000	2021-22 HK\$'000
LSG Reserve as at March 31	<u>226.00</u>	<u>983.00</u>
Represented by :		
Investments		
a. HKD Bank Account Balances	226.00	983.00
b. HKD 24-hour Call Deposits	-	-
c. HKD Fixed Deposits	-	-
d. HKD Certificate of Deposits	-	-
e. HKD Bonds	-	-
	<u>226.00</u>	<u>983.00</u>

Note: The investments should be reported at historical cost.

Confirmed by:-

Signature:  _____

Chairman: Fung Kin Chung

Date: 31 OCT 2023

Signature:  _____

NGO
Head: Li Sing Pak

Date: 31 OCT 2023

SCHEDULE FOR CENTRAL ITEMS

ANALYSIS OF SUBVENTION AND EXPENDITURE
FOR THE PERIOD FROM 1 APRIL 2021 TO 31 MARCH 2023

Name of Agency: YUEH LONG TOYNN HALL MANAGEMENT COMMITTEE LIMITED

Appendix 3

Unit Code and name/ Advice No.(note7)	Subvented Element	Subvention Released (note1)	Actual Expenditure(note2)	Surplus (note) (a)	Deficit for the year			Surplus w/ F (note5)(c)	Refund to Government (note7)	Adjustment(note8)(e)	Surplus/(note5)(b)-(e)-(a)-(c)-(f)-(g)
					Deficit (note3)(b)	Deficit transferred to LSG (note4)	Adjusted Deficit((d)-(b)-(c))				
3235	After School Care Programme - Fee Waiving Subsidy Scheme	98,202.00	85,639.00	12,563.00	-	NA	-	3,120.00	-	-	15,683.00
		98,202.00	85,639.00	12,563.00	-	-	-	3,120.00	-	-	15,683.00

Notes:

1. 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.

2. Actual expenditure represents the total expenditure incurred including provision fund for its 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 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 SWD/S/105/2 P.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 (bf)" means surplus, if any, arising from operations in previous years.

6. "Surplus carried forward (cf)" means surplus brought forward less refund to Government plus surplus, if any, arising from operations in current year.

7. Unit codes and remittance advice no. are extracted from the payroll from SWD and remittance advice from the Treasury respectively.

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 Volunteering Medical Practitioner Service Team which arrange delivery of the services under the Programme to all private and self-financing RCHCs, RCHDs as well as contract homes operated by private operators only.