

ANNUAL FINANCIAL REPORT

Appendix A

NGO: Association for Engineering and Medical Volunteer Services

1 APRIL 2023 TO 31 MARCH 2024

	Notes	2023-2024 \$	2022-2023 \$
A. INCOME			
1. Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	1b	25,415,644	23,387,949
b. Provident Fund	1c	1,405,734	1,279,640
2. Fee Income	2	-	-
3. Central Items	3	-	-
4. Rent and Rates	4	959,243	959,243
5. Other Income	5	4,019,752	2,767,408
6. Interest Received		71,562	26,678
TOTAL INCOME		<u>31,871,935</u>	<u>28,420,918</u>
B. EXPENDITURE			
1. Personal Emoluments			
a. Salaries		21,764,920	18,224,638
b. Provident Fund	1c	1,480,239	1,170,248
c. Long Service Payment		60,451	57,583
Sub-total	6	<u>23,305,610</u>	<u>19,452,469</u>
2. Other Charges	7	8,467,959	8,181,456
3. Central Items	3	-	-
4. Rent and Rates	4	1,036,598	996,339
TOTAL EXPENDITURE		<u>32,810,167</u>	<u>28,630,264</u>
C. SURPLUS/(DEFICIT) FOR THE YEAR	8	(938,232)	(209,346)

The Annual Financial Report from pages [1] to [9] has been prepared in accordance with the requirements as set out in the Lump Sum Grant Manual.

SIGNATURE



VICE CHAIRMAN

DATE:

22 OCT 2024

SIGNATURE



NGO HEAD/HEAD OF SOCIAL WELFARE SERVICES

DATE:

21. 10. 2024

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 Social 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:

<u>Provident Fund Contribution</u>	<u>Snapshot Staff</u> \$	<u>6.8% and Other Posts</u> \$	<u>Total</u> \$
Subvention Received	0	1,405,734	1,405,734
Provident Fund Contribution	0	(1,480,239)	(1,480,239)
Paid during the year	0	0	0
<u>Add: Interest Received</u>	<u>0</u>	<u>0</u>	<u>0</u>
Surplus/(Deficit) for the Year	0	(74,505)	(74,505)
<u>Add: Surplus/(Deficit) b/f</u>	<u>0</u>	<u>1,729,813</u>	<u>1,729,813</u>
Additional subvention received for previous year(s)	0	0	
<u># Add: Transfer from Service Foundation Reserve</u>		<u>0</u>	<u>0</u>
<u>Less: Refund to Government</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Surplus/(Deficit) c/f</u>	<u>0</u>	<u>1,655,308</u>	<u>1,655,308</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 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 LSG Manual (October 2016)). The income and expenditure of each of the Central Items are as follows:

2023-24	2022-23
\$	\$

a. Income

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
Foster Care Allowance / Emergency Foster Care Allowance
Children to Safeguard the Foster Children from the
Coronavirus Diseases / Emergency Foster Care Allowance
After School Care Programme - Fee Waiving Subsidy Scheme
Temporary Financial Aid
Emergency Fund
Time-defined Subsidy Scheme for Extended Hours
Service Users
Training Subsidy under Training Scheme for Child Care
Supervisors and Special Child Care Workers in Pre-school
Rehabilitation Services
Short-term Rental Assistance and Enhanced Employment Service
Allowance for Specific Services Arising from the Implementation
of the Minimum Wage Ordinance (Overnight on-site-on-call
Allowance)
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 - -
Cash Subsidy for Integrated Support Services for Persons with
Severe Physical Disabilities
Time-defined Subsidy Scheme for Occasional Child Care
Service
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
Grant under the Pilot Scheme on On-site Pre-school
Rehabilitation Services
Pilot Scheme on Multi-disciplinary Outreaching Support
Teams for the Elderly (MOSTE) - Annual Funding Allocation
MOSTE - Annual Rent and Rates
Child Care Training for Grand parents
Special grant on Manpower Support for Residential and
Home-based Care Service Units in respect of the Severe
Respiratory Disease associated with a Novel Infectious Agent - -
Special Allowance for Staff of Subvented Residential Service
Units in respect of COVID-19
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 & Rates
Time-defined Service Contract of Social Work Service for Pre-primary Institutions
- Allocation
- Rent & Rates

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:

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 Hours 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^
Time-limited programme on Enhancing Infection Control and Ventilation of Residential Care Homes for the Elderly and Residential Care Home for Persons with Disabilities - On-site Ventilation Assessment
Total

	-	-
	2023-24	2022-23
	\$	\$

b. Expenditure

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 / Emergency Foster Care Allowance
After School Care Programme - Fee Waiving Subsidy Scheme
Temporary Financial Aid
Emergency Fund
Time-defined Subsidy Scheme for Extended Hours

Service Users		
Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services		
Short-term Rental Assistance and Enhanced Employment Service Allowance for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight on-site-on-call Allowance)		
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	-	-
Cash Subsidy for Integrated Support Services for Persons with Severe Physical Disabilities		
Time-defined Subsidy Scheme for Occasional Child Care Service		
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		
Grant under the Pilot Scheme on On-site Pre-school Rehabilitation Services		
Pilot Scheme on Multi-disciplinary Outreaching Support Teams for the Elderly (MOSTE) - Annual Funding Allocation		
MOSTE - Annual Rent and Rates		
Child Care Training for Grand parents		
Special grant on Manpower Support for Residential and Home-based Care Service Units in respect of the Severe Respiratory Disease associated with a Novel Infectious Agent	-	-
Special Allowance for Staff of Subvented Residential Service Units in respect of COVID-19		
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 & Rates
Time-defined Service Contract of Social Work Service for Pre-
primary Institutions
- Allocation
- Rent & Rates
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 Hours 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^
Time-limited programme on Enhancing Infection Control and
Ventilation of Residential Care Homes for the Elderly and
Residential Care Home for Persons with Disabilities -
On-site Ventilation Assessment
Total

-
-

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:

	2023-24	2022-23
Other Income	\$	\$
(a) Programme Income	44,705	19,617
(b) Production Income	3,810,347	2,667,586
(c) Donation	162,700	80,205
(d) Income from Other Activities	2,000	
(e) 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 *		
(f) Reimbursement of Maternity Leave		
Pay (RMLP) Scheme reimbursement		

received		
(g) Miscellaneous income		
Sub-Total	<u>4,019,752</u>	<u>2,767,408</u>
L Utilised allocation under CI - ASCP	-	-
/ Enhanced ASCP - FWSS which		
forms as part of Other Income*		
Total	<u><u>4,019,752</u></u>	<u><u>2,767,408</u></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	No. of Posts	\$
Paid under LSG		
HK\$700,001 - HK\$800,000 p.a.	0	
HK\$800,001 - HK\$900,000 p.a.	0	
HK\$900,001 - HK\$1,000,000 p.a.	0	
HK\$1,000,001 - HK\$1,100,000 p.a.	0	
HK\$1,100,001 - HK\$1,200,000 p.a.	0	
>HK\$1,200,000 p.a.	0	

7. Other Charges

The breakdown on Other Charges is as follows:

	2023-24	2022-23
Other Charges	\$	\$
a. Utilities	471,979	380,778
b. Food	942,937	773,295
c. Administrative Expenses	214,108	226,080
d. Stores and Equipment	622,188	1,614,862
e. Repair and Maintenance	226,939	418,520
f. Special Allowances		
(1) Incentive Payment for Sheltered Workers	702,796	777,782
(2) Monthly Allowance for Sheltered Workers	1,736,945	1,175,188
g. (1) Programme Expenses	826,088	521,038
(2) Service/Job Expenses	2,069,291	1,488,243
h. Transportation and Travelling	184,290	427,630
i. Insurance	129,711	110,383
j. Staff Training and Development	317,568	251,344
k. Miscellaneous	23,117	16,314
Sub-Total	<u>8,467,959</u>	<u>8,181,457</u>
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	-	-
	<u><u>8,467,959</u></u>	<u><u>8,181,457</u></u>

**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)	Holding Account (HA)	Adjustment for Utilised allocation under ASCP / Enhanced ASCP - FWSS	Rent and Rates	Central Items (CI)	Total
Income	\$		\$	\$	\$	\$
Lump Sum Grant	26,821,378			0	0	26,821,378
Fee Income	0			0	0	0
Other Income	4,019,752			0	0	4,019,752
Interest Received (Note (1))	71,562			0	0	71,562
Rent and Rates	0			959,243	0	959,243
Central Items	0			0	0	0
Total Income (a)	30,912,692			959,243	0	31,871,935
Expenditure						
Personal Emoluments	23,305,610			0	0	23,305,610
Other Charges	8,467,959			0	0	8,467,959
Rent and Rates	0			1,036,598	0	1,036,598
Central Items	0			0	0	0
Total Expenditure (b)	31,773,569			1,036,598	0	32,810,167
Surplus/(Deficit) for the year (a)-(b)	(860,877)			(77,355)	0	(938,232)
Less : Surplus/(Deficit) of Provident Fund	(74,505)			0	0	(74,505)
Surplus/(Deficit) for the year	(786,372)			(77,355)	0	(863,727)
Surplus/(Deficit) b/f (Note (2))	5,651,349	3,848,899		(847,965)	142,917	8,795,200
<u>Add</u> : Refund from Government	4,864,977	3,848,899		(925,320)	142,917	7,931,473
<u>Less</u> : Refund to Government	0			0	0	0
<u>Add</u> : Transfer from Other Reserve - Adjustment for overpaid	0			(14,514)	0	(14,514)
<u>Add</u> : Transfer from Provident Fund Reserve	0			0	0	0
<u>Less</u> : Transfer to Service Foundation Fund 2023-24		(1,595,820)				(1,595,820)
Transfer to SWDF Reserve 2023-24	(797)					(797)
Transfer from LSG Reserve to cover the salary adjustment for Dementia Supplement and Infirmity Care Supplement (Note(3)).	0			0	0	0
Adjustment for utilised allocation under <u>Enhanced</u> ASCP - FWSS* (over-estimated) / under-estimated in previous year(s)	0			0	0	0
Surplus/(Deficit) c/f (Note (4))	4,864,180	2,253,079		(939,834)	142,917	6,320,342

Notes:

Including an amount \$Z 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 reserve (i.e. S), 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 Rent and Rates

Analysis of Subvention and Expenditure for the period from 1 April 2023 to 31 March 2024

Name of Agency: Association for Engineering and Medical Volunteer Services

Unit Code and Name	Subvented Element	Subvention Released (Note 1) \$	Actual Expenditure \$	Surplus (Note 2) \$	Deficit (Note 2) \$
1,016 Supported Employment	Rent (Note3) Rates	23,808 729	32,736 2,320		(8,928) (1,591)
	Total	24,537	35,056		(10,519)
1,062 IVRSC	Rent (Note3) Rates	801,674 39,600	833,781 59,599		(32,107) (19,999)
	Total	841,274	893,380		(52,106)
2,942 IHCS	Rent (Note3) Rates	90,312 3,120	105,042 3,120		(14,730) 0
	Total	93,432	108,162		(14,730)
	Grand Total	959,243	1,036,598		(77,355)

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 Government Rent.

Schedule for Central Items
Analysis of Subvention and Expenditure for the Period from 1 April 2023 to 31 March 2024

Name of NGO : Association for Engineering and Medical Volunteer Services

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 b/f (Note 5) (e)	Refund to Government (f)	Adjustment (Note 9) (g)	Surplus c/f (Note 6) (b)-(e)-(a)-(d)-(f)-(g)
					Deficit (Note 3) (b)	Deficit transferred to LSG (Note 4) (c)	Adjusted Deficit (d) = (b) - (c)				
0000 - XXXXXXXXXX	Dementia Supplement for Elderly with Disabilities	\$	\$	\$	\$	\$	\$				
0000 - XXXXXXXXXX	Infirmary Care Supplement for the Aged Blind Persons										
0000 - XXXXXXXXXX	Dementia Supplement for Residential Elderly Services										
0000 - XXXXXXXXXX	Infirmary Care Supplement for Residential Elderly Services										
0000 - XXXXXXXXXX	Foster Care Allowance / Emergency Foster Care Allowance					N A					
0000 - XXXXXXXXXX	After School Care Programme - Fee Waiving Subsidy Scheme					N A					
0000 - XXXXXXXXXX	Temporary Financial Aid					N A					
0000 - XXXXXXXXXX	Emergency Fund					N A					
0000 - XXXXXXXXXX	Time-defined Subsidy Scheme for Extended Hours Service Users					N A					
0000 - XXXXXXXXXX	Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services					N A					
0000 - XXXXXXXXXX	Short-term Rental Assistance and Enhanced Employment Service					N A					
0000 - XXXXXXXXXX	Overnight On-site-on-call Allowance					N A					
0000 - XXXXXXXXXX	Neighbourhood Support Child Care Project (NSCCP) - Contract Subsidy	[a] Contract Sum released during the reporting period	[e] = [f] Total Expenditure of the Project <i>minus</i> the following items for the reporting period: [g] Fee Income from service users; [h] Subsidy for Fee Waiving claimed from SWD; [k] Premises related expenses, and [i] Subsidy for Incentive Payment claimed from SWD	[a]-[e] if >0	[a]-[e] if <0	N A					
0000 - XXXXXXXXXX	NSCCP - Subsidy for Fee Reduction/Waiving	[b] Subsidy released for Fee Waiving during the reporting period	[h] Subsidy for Fee Waiving claimed from SWD during the reporting period	[b]-[h] if >0	[b]-[h] if <0	N A					
0000 - XXXXXXXXXX	NSCCP - Subsidy for Incentive Payment	[d] Subsidy released for Incentive Payment during the reporting period	[j] Subsidy for Incentive Payment claimed from SWD during the reporting period	[d]-[j] if >0	[d]-[j] if <0	N A					
0000 - XXXXXXXXXX	NSCCP - Rent and Rates	[c] Subsidy released by actual reimbursement	[i] same as [c]	N A	N A	N A					
0000 - XXXXXXXXXX	Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes					N A					
0000 - XXXXXXXXXX	Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services					N A					
0000 - XXXXXXXXXX	Financial Incentive Scheme for Mentors of Employees with Disabilities					N A		142917			142917
0000 - XXXXXXXXXX	Cash Subsidy for Integrated Support Service for Persons with Severe Physical Disabilities					N A					
0000 - XXXXXXXXXX	Time-defined Subsidy Scheme for Occasional Child Care Service					N A					
0000 - XXXXXXXXXX	Enhanced After School Care Programme - Fee Waiving Subsidy Scheme					N A					
0000 - XXXXXXXXXX	Navigation Scheme for Young Persons in Care Services - Operating Expenses					N A					
0000 - XXXXXXXXXX	Navigation Scheme for Young Persons in Care Services - Training Cost					N A					
0000 - XXXXXXXXXX	Pilot Scheme on Multi-disciplinary Outreaching Support Teams for the Elderly (MOSTE) - Annual Funding Allocation					N A					
0000 - XXXXXXXXXX	MOSTE - Annual Rent and Rates					N A					
0000 - XXXXXXXXXX	Project on Child Care Training for Grandparents - Contract Subsidy	[a] Contract Sum released during the reporting period	[f] = [d] Total Expenditure of the Project <i>minus</i> [b] Fee Income from Participants and [e] Subsidy for Fee Waiving claimed from SWD during the reporting period	[a]-[f] if >0	[a]-[f] if <0	N A					
0000 - XXXXXXXXXX	Project on Child Care Training for Grandparents - Subsidy for Fee Reduction/Waiving	[c] Subsidy released for Fee Waiving during the reporting period	[e] Subsidy for Fee Waiving claimed from SWD during the reporting period	[c]-[e] if >0	[c]-[e] if <0	N A					
0000 - XXXXXXXXXX	Special Grant on Manpower Support for Residential and Home-based Care Service Units in respect of the Severe Respiratory Disease associated with a Novel Infectious Agent					N A					
0000 - XXXXXXXXXX	Special Allowance for Staff of Subvented Residential Care Service Units in respect of COVID-19					N A					
0000 - XXXXXXXXXX	Subsidy for Enhanced Support for Ethnic Minority Children in Special Care Centre					N A					
0000 - XXXXXXXXXX	Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centres					N A					
0000 - XXXXXXXXXX	Ethnic Minority District Ambassador Posts - Central Item (A) Salary and Mandatory Provident Fund					N A					
0000 - XXXXXXXXXX	Ethnic Minority District Ambassador Posts - Central Item (B) Other Charges					N A					
0000 - XXXXXXXXXX	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 (Note 10)					N A					
TOTAL								142917	0		142917

Notes:

- 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
- Actual expenditure represents the total expenditure incurred including provident fund for the respective services after netting off programme income, if any
- Surplus/Deficit for each element represents the difference between subvention released and actual expenditure

Notes (Cont'd):

- Deficit in 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/104/2 Pt. 18 dated 4 March 2020
 - Dementia Supplement for Elderly with Disabilities
 - Infirmary Care Supplement for the Aged Blind Persons
 - Dementia Supplement for Residential Elderly Services
 - Infirmary Care Supplement for Residential Elderly Services
- "Surplus brought forward (b/f)" means surplus, if any, arising from operations in previous years
- "Surplus carried forward (c/f)" means surplus brought forward less refund to Government plus surplus, if any, arising from operations in current year
- Unit code and name / 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 RCHs, RCHDs as well as contract homes operated by private operators only