

**HONG KONG PHAB ASSOCIATION**  
**ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2023**

## **INDEPENDENT AUDITOR'S ASSURANCE REPORT TO THE BOARD OF DIRECTORS OF HONG KONG PHAB ASSOCIATION**

We have audited the consolidated financial statements of Hong Kong PHAB Association (the "Association") for the year ended 31 March 2023 in accordance with Hong Kong Standards on Auditing issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA"), and have issued an unmodified auditor's report thereon dated 24 October 2023.

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

### **Responsibilities of the Board of Directors**

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

### **Our Independence and Quality Management**

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

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

### **Auditor's Responsibility**

Our responsibility is to form a conclusion, based on our engagement, and to report our conclusion solely to you, as a body, in accordance with our agreed terms of engagement, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

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

**INDEPENDENT AUDITOR'S ASSURANCE REPORT  
TO THE BOARD OF DIRECTORS OF HONG KONG PHAB ASSOCIATION  
(CONTINUED)**

**Auditor's Responsibility (Continued)**

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

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

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

**Conclusion**

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



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**INDEPENDENT AUDITOR'S ASSURANCE REPORT  
TO THE BOARD OF DIRECTORS OF HONG KONG PHAB ASSOCIATION  
(CONTINUED)**

**Intended Users and Purpose**

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

A handwritten signature in black ink, appearing to read "PricewaterhouseCoopers", written in a cursive style.

**PricewaterhouseCoopers**  
Certified Public Accountants

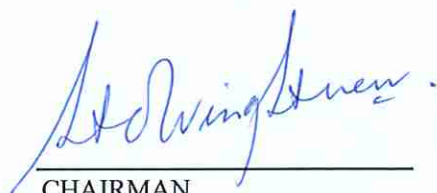
Hong Kong, **24 OCT 2023**



**ANNUAL FINANCIAL REPORT**  
**NGO: HONG KONG PHAB ASSOCIATION**  
**1 APRIL 2022 TO 31 MARCH 2023**

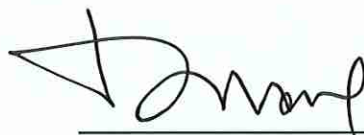
	Notes	Total 2022-23	Total 2021-22
<b>A. INCOME</b>			
1 Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	1b	62,305,188.00	57,613,944.00
b. Provident Fund	1c	4,330,461.00	4,009,771.00
2 Fee Income	2	1,099,679.00	1,038,503.00
3 Central Items	3	347,484.00	839,280.00
4 Rent and Rates	4	2,948,932.00	2,204,676.00
5 Other Income	5	3,695,570.00	3,607,548.62
6 Interest Received		230,503.77	34,438.63
<b>TOTAL INCOME</b>		<u>74,957,817.77</u>	<u>69,348,161.25</u>
<b>B. EXPENDITURE</b>			
1 Personal Emoluments			
a. Salaries		50,438,760.19	46,900,321.94
b. Provident Fund	1c	3,283,662.30	3,214,165.04
c. Allowances		811,872.68	1,228,120.41
Sub-total	6	<u>54,534,295.17</u>	<u>51,342,607.39</u>
2 Other Charges	7	15,201,220.89	11,734,518.96
3 Central Items	3	238,756.00	248,152.00
4 Rent and Rates	4	<u>3,379,001.76</u>	<u>2,810,639.24</u>
<b>TOTAL EXPENDITURE</b>		<u>73,353,273.82</u>	<u>66,135,917.59</u>
<b>C. (DEFICIT) / SURPLUS FOR THE YEAR</b>	8	<u>1,604,543.96</u>	<u>3,212,243.66</u>

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



CHAIRMAN

DATE: **24 OCT 2023**



EXECUTIVE DIRECTOR

DATE: **24 OCT 2023**

## 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 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 (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 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>6.8% &amp; other Post</u>	<u>Total</u>
	\$	\$	\$
Subvention Received	754,238.00	3,576,223.00	4,330,461.00
Provident Fund Contribution			
Paid during the year	(591,997.84)	(2,691,664.46)	(3,283,662.30)
Surplus/(Deficit) for the Year	162,240.16	884,558.54	1,046,798.71
<u>Add: Surplus/(Deficit) b/f</u>	<u>(71,673.29)</u>	<u>7,614,634.69</u>	<u>7,542,961.40</u>
<u>Add: Additional subvention received for previous year</u>			
<u>Add: SWD SF/SAS/4-5/77(348) III</u>	64,665.19		64,665.19
<u>Less: Refund to Government</u>	(16,147.00)		(16,147.00)
<u>(Deficit) / Surplus c/f</u>	<u>139,085.06</u>	<u>8,499,193.23</u>	<u>8,638,278.29</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 or 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 have been separately included as part of income and expenditure of the relevant items (paragraph 3.14 of the LSG Manual). The income and expenditure of each of the Central Items are as follows:

	2022-23	2021-2022
	\$	\$
<b>a. <u>Income</u></b>		
After School Care Programme - Fee Waiving Subsidy Scheme	347,484.00	449,280.00
Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes	-	-
Financial Incentive Scheme for Mentors of Employees with Disabilities	-	-
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	-	390,000.00
<b>Total</b>	<u>347,484.00</u>	<u>839,280.00</u>
<b>b. <u>Expenditure</u></b>		
After School Care Programme - Fee Waiving Subsidy Scheme	236,756.00	191,152.00
Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes	0.00	0.00
Financial Incentive Scheme for Mentors of Employees with Disabilities	2,000.00	3,000.00
Infection Control and Ventilation of Residential Care Homes for Persons with Disabilities on-site Ventilation Assessment	0.00	54,000.00
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	-	-
<b>Total</b>	<u>238,756.00</u>	<u>248,152.00</u>

- 4. Rent & 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 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 of the FSA services/FSA-related activities reflected in the AFR.

	2022-2023	2021-2022
<b>Other Income</b>		
(a) Program Income	2,882,183.36	2,896,279.87
(b) Production income		
(c) Donation		
(d) Income from Other Activities		
(e) Utilised allocation under from Central Items (CI) - After School Care Programme (ASCP) / Enhanced ASCP - Fee Waiving Subsidy Scheme (FWSS) which forms as part of Other Income*	236,756.00	191,152.00
(f) Reimbursement of Maternity Leave Pay (RMLP) Scheme reimbursement received		
(g) Miscellaneous income		
-Management Fee	813,386.64	711,268.75
<b>Sub-Total</b>	<b>3,932,326.00</b>	<b>3,798,700.62</b>
Less : Utilised allocation Under CI-ASCP / Enhanced ASCP - FWSS which forms as part of Other Income *	- 236,756.00	- 191,152.00
<b>Total:</b>	<b>3,695,570.00</b>	<b>3,607,548.62</b>

\* 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:

Analysist of Personal Emoluments

	No. of Posts	\$
HK\$700,001 - HK\$800,000 p.a.	3	2,321,330.56
HK\$800,001 - HK\$900,000 p.a.	0	-
HK\$900,001 - HK\$1,000,000 p.a.	2	1,900,987.99
HK\$1,000,001 - HK\$1,100,000 p.a.	2	2,023,647.00
HK\$1,100,001 - HK\$1,200,000 p.a.	1	1,199,610.38
>HK\$1,200,000 p.a.	-	-



## 7. Other Charges

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The breakdown on Other Charges is as follows:

	2022-2023	2021-2022
<u>Other Charges</u>	\$	\$
(a) Utilities	1,033,130.33	875,307.99
(b) Food	600,830.20	692,125.07
(c) Administrative Expenses	2,116,700.40	1,666,275.16
(d) Stores and Equipment	4,162,809.24	2,478,522.83
(e) Repair and Maintenance	1,169,775.05	868,891.90
(f) Special Allowances	-	-
(g) Programme Expenses	4,119,800.55	3,740,900.08
(h) Transportation and Travelling	300,515.58	193,185.93
(i) Insurance	516,571.30	496,320.56
(j) Miscellaneous	1,417,844.24	914,141.44
(k) HRMIS/FM System Revamp	-	-
<b>Sub-Total :</b>	<u>15,437,976.89</u>	<u>11,925,670.96</u>
Less : Utilised allocation Under CI-ASCP / -	236,756.00	191,152.00
Enhanced ASCP - FWSS* which forms as part of Other Income to fund the operating expensed of FSA-related activities	<u>15,201,220.89</u>	<u>11,734,518.96</u>

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

	Analysis of Reserve Fund					
	Lump Sum Grant (LSG)	Holding Account (HA)	Adjustment for Utilised allocation under ASCP /Enhanced ASCP-FWSS	Rent & Rates	Central Items	Total
<b>Income</b>						
Lump Sum Grant	66,635,649.00			0.00	0.00	66,635,649.00
Special One-off Grant	0.00			0.00	0.00	0.00
Fee Income	1,099,679.00			0.00	0.00	1,099,679.00
Other Income	3,932,326.00		(236,756.00)	0.00	0.00	3,695,570.00
Interest Received (Note (1))	230,503.77			0.00	0.00	230,503.77
Rent and Rates	0.00			2,948,932.00	0.00	2,948,932.00
Central Items	0.00			0.00	347,484.00	347,484.00
<b>Total Income (a)</b>	<b>71,898,157.77</b>		<b>(236,756.00)</b>	<b>2,948,932.00</b>	<b>347,484.00</b>	<b>74,957,817.77</b>
<b>Expenditure</b>					0.00	
Personal Emoluments	54,534,295.17			0.00	0.00	54,534,295.17
Other Charges	15,437,976.89		(236,756.00)	0.00	0.00	15,201,220.89
Rent & Rates	0.00			3,379,001.76	0.00	3,379,001.76
Central Items	0.00			0.00	238,756.00	238,756.00
Special One-off Grant Payments	0.00			0.00	0.00	0.00
<b>Total Expenditure (b)</b>	<b>69,972,272.06</b>		<b>(236,756.00)</b>	<b>3,379,001.76</b>	<b>238,756.00</b>	<b>73,353,273.82</b>
<b>Surplus / (Deficit) for the Year (a)-(b)</b>	<b>1,925,885.71</b>		<b>0.00</b>	<b>(430,069.76)</b>	<b>108,728.00</b>	<b>1,604,543.95</b>
<u>Less:</u> Surplus of Provident Fund	(1,046,798.71)		0.00	0.00	0.00	(1,046,798.71)
	879,087.01		0.00	(430,069.76)	108,728.00	557,745.25
<b>Surplus/(Deficit) b/f (Note (2))</b>	<b>14,224,150.57</b>	<b>5,933,492.37</b>	<b>0.00</b>	<b>(642,019.14)</b>	<b>992,653.01</b>	<b>20,508,276.81</b>
	15,103,237.58	5,933,492.37	0.00	(1,072,088.90)	1,101,381.01	21,066,022.06
Add: Backpayment of rent and rates (PRC)				443,327.00		443,327.00
Add: Backpayment of rent and rates (HK)				13,280.00		13,280.00
Add: Backpayment of rent and rates (NT)				10,680.00		10,680.00
Add: Backpayment of rent and rates (KE)				12,293.00		12,293.00
Add: Backpayment of rent and rates (KW)				17,170.00		17,170.00
Add: Backpayment of rent and rates (ST)				249,399.00		249,399.00
Add: Backpayment of rent and rates (UP)						0.00
Add: Backpayment of rent and rates (PP)				3,770.00		3,770.00
Add: Backpayment of rent and rates (PC)						0.00
Add: Backpayment of rent and rates (STL)				26,400.00		26,400.00
Add: Opening balance adjustment						
<b>Add:</b> Refund from / (to) Government				(257,866.34)	(390,000.00)	(647,866.34)
Adj : 2021/2022 Wrong recorded the refund amount					(0.71)	(0.71)
Add : SWD SF/SI/4-65/77 (348) III - 1(i)	413.90					413.90
Add : SWD SF/SI/4-65/77 (348) III - 1(ii)	18,000.00					18,000.00
Add : SWD SF/SI/4-65/77 (348) III - 1(iii)	3,310.00					3,310.00
Add : SWD SF/SI/4-65/77 (348) III - Note 8				14,781.00		14,781.00
Transfer from LSG Reserve to cover the salary adjustment for Dementia Supplement and Infirmary Care Supplementary (Note (3))	0.00			0.00	0.00	
<b>Surplus/(Deficit) c/f (Note (4))</b>	<b>15,124,961.48</b>	<b>5,933,492.37</b>	<b>0.00</b>	<b>(538,855.24)</b>	<b>711,380.30</b>	<b>21,230,978.91</b>

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 (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 Lump Sum Grant Surplus b/f from previous years (including all interest received in previous year (see (1) above) and the balance of HA should be separately reported 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 ADRs 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 excluding Provident Fund expenditure) 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 [i.e. Position of SS as at 1 September being reported on the Agency Staff List submitted by NGO last year (which is regarded as Year 0) was zero]

For 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 operating expenditure (i.e. Total Expenditure (T1+T2) excluding Provident Fund Contribution (K)) for the year.

From the fourth financial 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

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

Name of Agency: Hong Kong PHAB Association

Unit Code and Name (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) (h)=(e)+(a)-(d)-(f)+/(g)
					Deficit (Note 3) (b)	Deficit transferred to LSG (Note 4) (c)	Adjusted Deficit (d)=(b)-(c)				
		\$	\$	\$		\$		\$			\$
3167 After School Care Programme	After School Care Programme	347,484.00	236,756.00	110,728.00	0.00	0.00	0.00	473,610.30	0.00		584,338.30
6569 Training Sponsorship Scheme for Master in Occupational Therapy (MOT) & Master in Physiotherapy (MPT) Programme	Training Sponsorship Scheme	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6458 Financial Incentive Scheme for Mentors of Employees with Disabilities (30/11/2016)	" Financial Incentive Scheme for Mentors of Employees with Disabilities"	0.00	2,000.00	0.00	(2,000.00)	0.00	0.00	129,042.00	0.00		127,042.00
Severe Respiratory Disease Associated With a Novel Infectious Agent	Severe Respiratory Disease Associated With a Novel Infectious Agent	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Special Allowance for Staff of Subvented Residential Service Units in Respect of COVID-19 ("Special Allowance")	Special Allowance for Staff of Subvented Residential Service Units in Respect of COVID-19 ("Special Allowance")	0.00	0.00	0.00	0.00	0.00	0.00	(0.00)			(0.00)
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)	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
One off Subsidy for Strengthened Provision of Visiting Medical Officer Services for Residential Care Home for the Elderly and Visiting Medical Practitioner Scheme for Residential Care Home for Persons with Disabilities	One off Subsidy for Strengthened Provision of Visiting Medical Officer Services for Residential Care Home for the Elderly and Visiting Medical Practitioner Scheme for Residential Care Home for Persons with Disabilities	0.00	0.00	0.00	0.00	0.00	0.00	390,000.00	(390,000.00)		0.00
<b>TOTAL</b>		<b>347,484.00</b>	<b>238,756.00</b>	<b>110,728.00</b>	<b>(2,000.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>992,652.30</b>	<b>(390,000.00)</b>	<b>0.00</b>	<b>711,380.30</b>



## Schedule for Central Items

Analysis of Subvention and Expenditure for the Period from 1st April 2022 to 31st March, 2023

## 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 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 i.r.o. 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.
  - (i) Dementia Supplement for Elderly with Disabilities
  - (ii) Infirmary Care Supplement for the Aged Blind Persons
  - (iii) Dementia Supplement for Residential Elderly Services
  - (iv) Infirmary Care Supplement for Residential Elderly Services
5. "Surplus brought forward (b/f)" means surplus, if any, arising from operations in previous years.
6. "Surplus carried forward (c/f)" means surplus brought forward less refund to Government plus surplus, if any, arising from operations in current year.
7. Unit code and name 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 amounts(s) per SWD's allocation letter(s)
10. For NGOs with visiting Medical Practitioner Service Team which arrange delivery of the service under the Programme to all private and self-financing RCHDs as well as contract homes operated by private opera

&lt;For LSG Agencies&gt;

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

Name of Agency: Hong Kong PHAB Association

Unit Code and Name	Subvented Element	Subvention Released (Note 1)	Actual Expenditure	Surplus (Note 2)	Deficit (Note 2)
3170 Hong Kong Island PHAB Centre	Rent (Note 3)	211,024.00	226,224.00	0.00	(15,200.00)
	Rates	16,815.00	7,900.00	8,915.00	0.00
	Total	227,839.00	234,124.00	8,915.00	(15,200.00)
3180 Kowloon East PHAB Centre	Rent (Note 3)	253,720.00	268,000.00	0.00	(14,280.00)
	Rates	23,256.00	13,900.00	9,356.00	0.00
	Government Rent	16,887.00	16,740.00	147.00	0.00
	Total	293,863.00	298,640.00	9,503.00	(14,280.00)
3183 Peng Chau Neighbourhood Elderly & Youth Centre	Rent (Note 3)	150,096.00	0.00	150,096.00	0.00
	Rates	0.00	1,315.00	0.00	(1,315.00)
	Total	150,096.00	1,315.00	150,096.00	(1,315.00)
3185 Kowloon West PHAB Centre	Rent (Note 3)	241,670.00	261,450.00	0.00	(19,780.00)
	Rates	17,173.00	8,200.00	8,973.00	0.00
	Total	258,843.00	269,650.00	8,973.00	(19,780.00)
3189 Supported Employment	Rent (Note 3)	98,952.00	98,952.00	0.00	0.00
	Rates	6,798.00	2,300.00	4,498.00	0.00
	Total	105,750.00	101,252.00	4,498.00	0.00
3188 Shatin City One C & Y	Rent	257,052.00	257,052.00	0.00	0.00
	Rates	101,607.00	86,960.00	14,647.00	0.00
	Government Rent	60,393.00	59,040.00	1,353.00	0.00
	Total	419,052.00	403,052.00	16,000.00	0.00
3190 New Territories PHAB Centre	Rent (Note 3)	199,440.00	211,800.00	0.00	(12,360.00)
	Rates	11,703.00	5,674.66	6,028.34	0.00
	Total	211,143.00	217,474.66	6,028.34	(12,360.00)
3183 Stanley/Shek O Neighbourhood Elderly	Rent (Note 3)	160,512.00	192,300.00	0.00	(31,788.00)
	Rates	55,776.00	28,830.00	26,946.00	0.00
	Government Rent	22,680.00	22,680.00	0.00	0.00
	Total	238,968.00	243,810.00	26,946.00	(31,788.00)
Parent Resource Centre	Rent (Note 3)	425,724.00	397,561.00	28,163.00	0.00
	Rates	5,464.00	14,281.55	0.00	(8,817.55)
	Government Rent	0.00	0.00	0.00	0.00
	Total	431,188.00	411,842.55	28,163.00	(8,817.55)
4983 Pleasure Place	Rent (Note 3)	86,916.00	91,236.00	0.00	(4,320.00)
	Rates	30,700.00	21,400.00	9,300.00	0.00
	Government Rent	0.00	0.00	0.00	0.00
	Total	117,616.00	112,636.00	9,300.00	(4,320.00)
3159 Unity Place	Rent (Note 3)	291,596.00	638,515.35	0.00	(346,919.35)
	Rates	129,872.00	177,875.00	0.00	(48,003.00)
	Government Rent	73,106.00	109,125.00	0.00	(36,019.00)
	Total	494,574.00	925,515.35	0.00	(430,941.35)
3159 District Support Centre (Southern)	Rent (Note 3)	0.00	145,658.90	0.00	(145,658.90)
	Rates	0.00	8,769.60	0.00	(8,769.60)
	Government Rent	0.00	5,261.70	0.00	(5,261.70)
	Total	0.00	159,690.20	0.00	(159,690.20)
Grand Total		2,948,932.00	3,379,001.76	268,422.34	(698,492.10)

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.