

HONG KONG PHAB ASSOCIATION
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED 31 MARCH 2024



**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 2024 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 28 October 2024.

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 2024.

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 2024 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 2024 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', is written over a faint, light blue watermark of the PwC logo.

PricewaterhouseCoopers
Certified Public Accountants

Hong Kong, 28 OCT 2024

ANNUAL FINANCIAL REPORT
NGO: HONG KONG PHAB ASSOCIATION
1 APRIL 2023 TO 31 MARCH 2024

	Notes	Total 2023-24	Total 2022-23
A. INCOME			
1 Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	1b	70,436,683.00	62,305,188.00
b. Provident Fund	1c	4,768,602.00	4,330,461.00
2 Fee Income	2	1,045,671.50	1,099,679.00
3 Central Items	3	496,038.00	347,484.00
4 Rent and Rates	4	2,965,322.00	2,948,932.00
5 Other Income	5	4,268,470.68	3,695,570.00
6 Interest Received		1,031,393.37	230,503.77
TOTAL INCOME		<u>85,012,180.55</u>	<u>74,957,817.77</u>
B. EXPENDITURE			
1 Personal Emoluments			
a. Salaries		59,140,403.15	50,438,760.19
b. Provident Fund	1c	3,703,238.12	3,283,662.30
c. Allowances		578,368.62	811,872.68
Sub-total	6	<u>63,422,009.89</u>	<u>54,534,295.17</u>
2 Other Charges	7	13,036,211.36	15,201,220.89
3 Central Items	3	275,443.80	238,756.00
4 Rent and Rates	4	5,056,622.11	3,379,001.76
TOTAL EXPENDITURE		<u>81,790,287.16</u>	<u>73,353,273.82</u>
C. (DEFICIT) / SURPLUS FOR THE YEAR	8	<u>3,221,893.39</u>	<u>1,604,543.96</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: 28 OCT 2024



 EXECUTIVE DIRECTOR

DATE: 28 OCT 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 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% & other Post</u>	<u>Total</u>
	\$	\$	\$
Subvention Received	618,568.00	4,150,034.00	4,768,602.00
Provident Fund Contribution Paid during the year	(399,818.70)	(3,303,419.42)	(3,703,238.12)
Surplus/(Deficit) for the Year	218,749.30	846,614.58	1,065,363.88
Add: Surplus/(Deficit) b/f	<u>139,085.06</u>	<u>8,499,193.23</u>	<u>8,638,278.29</u>
Add: Additional subvention received for previous year			
Add: SWD SF/SAS/4-5/77(348) III			0.00
Less: Refund to Government	(2,167.00)		(2,167.00)
(Deficit) / Surplus c/f	<u>355,667.36</u>	<u>9,345,807.81</u>	<u>9,701,475.17</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 services activities which are not included in LSG and 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 income and expenditure of the relevant items (paragraph 3.14 of the LSG Manual (October 2016)). The income and expenditure of each of the Central Items are as follow

	2023-24	2022-23
a. <u>Income</u>	\$	\$
After School Care Programme - Fee Waiving Subsidy Scheme	246,528.00	347,484.00
Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes	-	-
Financial Incentive Scheme for Mentors of Employees with Disabilities	-	-
Poilt Scheme on Training to Foreign Domes Helpers in Care for Persons with Disabilities	15,000.00	-
One-off Allocation for Providing Assistance Persons with Disabilities under the Government Public Transport Fare Concession Scheme for the Elderly and Eligible Persons with Disabilities	234,510.00	-
Total	496,038.00	347,484.00
b. <u>Expenditure</u>		
After School Care Programme - Fee Waiving Subsidy Scheme	240,108.00	236,756.00
Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes	0.00	0.00
Financial Incentive Scheme for Mentors of Employees with Disabilities	0.00	2,000.00
Poilt Scheme on Training to Foreign Domes Helpers in Care for Persons with Disabilities	15,000.00	-
One-off Allocation for Providing Assistance Persons with Disabilities under the Government Public Transport Fare Concession Scheme for the Elderly and Eligible Persons with Disabilities	20,335.80	-
Total	275,443.80	248,152.00

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 should be included if it is used to finance expenditure of the FSA services/FSA-related activities reflected in the AFR.

	2023-2024	2022-2023
Other Income		
(a) Program Income	2,505,656.00	2,882,183.36
(b) Production income		
(c) Donation	731,103.10	
(d) Income from Other Activities	168,780.55	
(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*	240,108.00	236,756.00
(f) Reimbursement of Maternity Leave Pay (RMLP) Scheme reimbursement received		
(g) Miscellaneous income		
-Management Fee	862,931.03	813,386.64
Sub-Total	<u>4,508,578.68</u>	<u>3,798,700.62</u>
	4,508,578.68	-
Less : Utilised allocation Under CI-ASCP / Enhanced ASCP - FWSS which forms as part of Other Income *	- 240,108.00	- 191,152.00
Total:	<u><u>4,268,470.68</u></u>	<u><u>3,607,548.62</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:

Analysist of Personal Emoluments

	No. of Posts	\$
HK\$700,001 - HK\$800,000 p.a.	2	1,483,041.60
HK\$800,001 - HK\$900,000 p.a.	3	2,502,900.93
HK\$900,001 - HK\$1,000,000 p.a.	3	2,858,429.04
HK\$1,000,001 - HK\$1,100,000 p.a.	3	3,169,789.79
HK\$1,100,001 - HK\$1,200,000 p.a.	1	1,106,163.00
>HK\$1,200,000 p.a.	1	1,251,327.81

7. Other Charges

The breakdown on Other Charges is as follows:

	2023-2024	2022-2023
<u>Other Charges</u>	\$	\$
(a) Utilities	1,135,410.73	1,033,130.33
(b) Food	529,738.68	600,830.20
(c) Administrative Expenses	1,994,558.06	2,116,700.40
(d) Stores and Equipment	1,966,847.53	4,162,809.24
(e) Repair and Maintenance	1,151,556.58	1,169,775.05
(f) Special Allowances	-	-
(g) Programme Expenses	4,486,135.52	4,119,800.55
(h) Transportation and Travelling	331,305.87	300,515.58
(i) Insurance	550,139.51	516,571.30
(j) Miscellaneous	1,130,626.88	1,417,844.24
	-	-
Sub-Total :	<u>13,276,319.36</u>	<u>15,437,976.89</u>
Less : Utilised allocation Under CI-ASCP / -	240,108.00	236,756.00
Enhanced ASCP - FWSS* which forms as part of Other Income to fund the operating expensed of FSA-related activities		
	<u>13,036,211.36</u>	<u>15,201,220.89</u>

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

	Analysis of Reserve Fund					Total
	Lump Sum Grant (LSG)	Holding Account (HA)	Adjustment for Utilised allocation under ASCP /Enhanced ASCP-FWSS	Rent & Rates	Central Items	
Income						
Lump Sum Grant	75,205,285.00			0.00	0.00	75,205,285.00
Special One-off Grant	0.00			0.00	0.00	0.00
Fee Income	1,045,671.50			0.00	0.00	1,045,671.50
Other Income	4,508,578.68		(240,108.00)	0.00	0.00	4,268,470.68
Interest Received (Note (1))	1,031,393.37			0.00	0.00	1,031,393.37
Rent and Rates	0.00			2,965,322.00	0.00	2,965,322.00
Central Items	0.00			0.00	496,038.00	496,038.00
Total Income (a)	81,790,928.55		(240,108.00)	2,965,322.00	496,038.00	85,012,180.55
Expenditure					0.00	
Personal Emoluments	63,422,009.89			0.00	0.00	63,422,009.89
Other Charges	13,187,837.36	88,482.00	(240,108.00)	0.00	0.00	13,036,211.36
Rent & Rates	0.00			5,056,622.11	0.00	5,056,622.11
Central Items	0.00			0.00	275,443.80	275,443.80
Special One-off Grant Payments	0.00			0.00	0.00	0.00
Total Expenditure (b)	76,609,847.25	88,482.00	(240,108.00)	5,056,622.11	275,443.80	81,790,287.16
Surplus / (Deficit) for the Year (a)-(b)	5,181,081.30	(88,482.00)	0.00	(2,091,300.11)	220,594.20	3,221,893.39
<u>Less: Surplus of Provident Fund</u>	<u>(1,065,363.88)</u>		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(1,065,363.88)</u>
	4,115,717.42	(88,482.00)	0.00	(2,091,300.11)	220,594.20	2,156,529.51
Surplus/(Deficit) b/f (Note (2))	15,124,961.48	5,933,492.37	0.00	(538,855.24)	711,380.30	21,230,978.91
	19,240,678.90	5,845,010.37	0.00	(2,630,155.35)	931,974.50	23,387,508.42
Add: Backpayment of rent and rates (PRC)				18,231.00		18,231.00
Add: Backpayment of rent and rates (HK)				15,200.00		15,200.00
Add: Backpayment of rent and rates (NT)				12,360.00		12,360.00
Add: Backpayment of rent and rates (KE)				14,133.00		14,133.00
Add: Backpayment of rent and rates (KW)				19,780.00		19,780.00
Add: Backpayment of rent and rates (DSC)				64,144.00		64,144.00
Add: Backpayment of rent and rates (UP)				303,541.00		303,541.00
Add: Backpayment of rent and rates (PP)						0.00
Add: Backpayment of rent and rates (PC)						0.00
Add: Backpayment of rent and rates (STL)						0.00
Add: Opening balance adjustment						
<u>Add: Refund from / (to) Government</u>				<u>(268,275.34)</u>		<u>(268,275.34)</u>
Adj : 2021/2022 Wrong recorded the refund amount						0.00
Add : SWD SF/SI/4-65/77 (348) III - 1(i)						0.00
Add : SWD SF/SI/4-65/77 (348) III - 1(ii)						0.00
Add : SWD SF/SI/4-65/77 (348) III - 1(iii)						0.00
Add : SWD SF/SI/4-65/77 (348) III - Note 8						0.00
Transfer from LSG Reserve to cover the salary adjustment for Denentia Supplement and Infirmary Care Supplementary (Note (3))						
Surplus/(Deficit) c/f (Note (4))	19,240,678.90	5,845,010.37	0.00	(2,451,041.69)	931,974.50	23,566,622.08

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

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

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	246,528.00	240,108.00	6,420.00	0.00	0.00	0.00	584,338.30	0.00		590,758.30	
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)	¹⁴ Financial Incentive Scheme for Mentors of Employees with Disabilities ¹⁴	0.00	0.00	0.00	0.00	0.00	0.00	127,042.00	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	
Roll Scheme on Training to Foreign Domestic Helpers in Care for Persons with Disabilities	Roll Scheme on Training to Foreign Domestic Helpers in Care for Persons with Disabilities	15,000.00	15,000.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
One-off Allocation for Providing Assistance to Persons with Disabilities under the Government Public Transport Fare Concession Scheme for the Elderly and Eligible Persons with Disabilities	One-off Allocation for Providing Assistance to Persons with Disabilities under the Government Public Transport Fare Concession Scheme for the Elderly and Eligible Persons with Disabilities	234,510.00	20,335.80	214,174.20	0.00	0.00	0.00	0.00	0.00		214,174.20	
TOTAL		496,038.00	275,443.80	220,594.20	0.00	0.00	0.00	711,380.30	0.00	0.00	931,974.50	

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

Notes:

1. The figures for the whole financial year are extracted from the payroll for March (Final) or remittance advise(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), if any.
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 operators

<For LSG Agencies>

Schedule for Rent and RatesAnalysis of Subvention and Expenditure for the period from 1st April 2023 to 31st March 2024

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	228,264.00	0.00	(17,240.00)
	Rates	16,815.00	19,900.00	0.00	(3,085.00)
	Total	227,839.00	248,164.00	0.00	(20,325.00)
3180 Kowloon East PHAB Centre	Rent (Note 3)	253,720.00	270,495.00	0.00	(16,775.00)
	Rates	23,256.00	25,900.00	0.00	(2,644.00)
	Government Rent	16,740.00	16,740.00	0.00	0.00
	Total	293,716.00	313,135.00	0.00	(19,419.00)
3183 Peng Chau Neighbourhood Elderly & Youth Centre	Rent (Note 3)	150,096.00	0.00	150,096.00	0.00
	Rates	0.00	8,920.00	0.00	(8,920.00)
	Total	150,096.00	8,920.00	150,096.00	(8,920.00)
3185 Kowloon West PHAB Centre	Rent (Note 3)	259,560.00	263,970.00	0.00	(4,410.00)
	Rates	17,173.00	20,200.00	0.00	(3,027.00)
	Total	276,733.00	284,170.00	0.00	(7,437.00)
3189 Supported Employment	Rent (Note 3)	98,952.00	98,952.00	0.00	0.00
	Rates	6,798.00	10,600.00	0.00	(3,802.00)
	Total	105,750.00	109,552.00	0.00	(3,802.00)
3188 Shatin City One C & Y	Rent	257,052.00	260,958.00	0.00	(3,906.00)
	Rates	101,607.00	104,960.00	0.00	(3,353.00)
	Government Rent	59,040.00	59,040.00	0.00	0.00
	Total	417,699.00	424,958.00	0.00	(7,259.00)
3190 New Territories PHAB Centre	Rent (Note 3)	199,440.00	213,725.00	0.00	(14,285.00)
	Rates	11,703.00	13,686.00	0.00	(1,983.00)
	Total	211,143.00	227,411.00	0.00	(16,268.00)
3183 Stanley/Shek O Neighbourhood Elderly Parent Resource Centre	Rent (Note 3)	160,512.00	200,970.00	0.00	(40,458.00)
	Rates	55,776.00	44,060.00	11,716.00	0.00
	Government Rent	22,680.00	22,680.00	0.00	0.00
	Total	238,968.00	267,710.00	11,716.00	(40,458.00)
4983 Pleasure Place	Rent (Note 3)	425,724.00	434,044.00	0.00	(8,320.00)
	Rates	5,464.00	35,897.00	0.00	(30,433.00)
	Government Rent	0.00	0.00	0.00	0.00
	Total	431,188.00	469,941.00	0.00	(38,753.00)
3159 Unity Place	Rent (Note 3)	86,916.00	97,684.00	0.00	(10,768.00)
	Rates	30,700.00	33,400.00	0.00	(2,700.00)
	Government Rent	0.00	0.00	0.00	0.00
	Total	117,616.00	131,084.00	0.00	(13,468.00)
3159 District Support Centre (Southern)	Rent (Note 3)	291,596.00	626,334.41	0.00	(334,738.41)
	Rates	129,872.00	145,000.00	0.00	(15,128.00)
	Government Rent	73,106.00	0.00	73,106.00	0.00
	Total	494,574.00	771,334.41	73,106.00	(349,866.41)
3159 District Support Centre (Southern)	Rent (Note 3)	0.00	1,687,992.30	0.00	(1,687,992.30)
	Rates	0.00	70,156.80	0.00	(70,156.80)
	Government Rent	0.00	42,093.60	0.00	(42,093.60)
	Total	0.00	1,800,242.70	0.00	(1,800,242.70)
Grand Total		2,965,322.00	5,056,622.11	234,918.00	(2,326,218.11)

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.