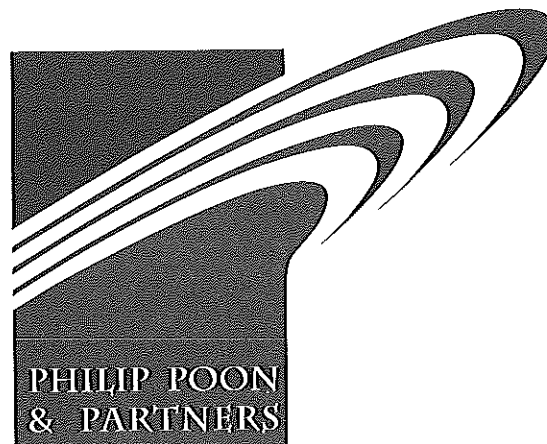


HAVEN OF HOPE CHRISTIAN SERVICE

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED MARCH 31, 2016

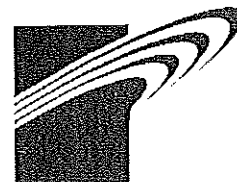


CPA LIMITED
潘展聰會計師行有限公司

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(EXPRESSED IN HONG KONG DOLLARS)



REVIEW REPORT ON
THE ANNUAL FINANCIAL REPORT OF
HAVEN OF HOPE CHRISTIAN SERVICE

Review Report to the Management Board of Haven of Hope Christian Service (“the Organisation”)

We have audited the financial statements of the Organisation for the year ended March 31, 2016 and have issued an unqualified auditors’ report thereon dated September 23, 2016.

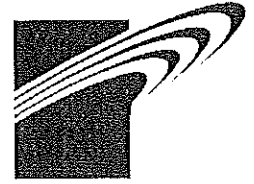
We conducted our review of the attached Annual Financial Report on pages 3 to 10 of the Organisation for the year ended March 31, 2016 in accordance with Practice Note 851 “Review of the Annual Financial Reports of Non-governmental Organisations” issued by the Hong Kong Institute of Certified Public Accountants. The review includes considering the procedures and records relevant to the preparation of the Annual Financial Report and performing procedures to satisfy ourselves that the Annual Financial Report has been properly prepared from the books and records of the Organisation, on which the above audited financial statements of the Organisation are based.

Review conclusions

On the basis of the results of our review and having regard to the audit procedures performed by us in relation to the audit of the financial statements of the Organisation for the year ended March 31, 2016:

- a. in our opinion the Annual Financial Report has been properly prepared from the books and records of the Organisation; and
- b. no matters have come to our attention during the course of our review, which cause us to believe that the Organisation has not:
 - i. properly accounted for the receipt of Lump Sum Grant, Provident Fund, Tide-over Grant and other social welfare subventions and expenditure in respect of Funding and Services Agreement activities and support services;

...../Continued



...../Continued

- ii. kept separate Operating Income and Expenditure Account for each subvented service unit as required by the Lump Sum Grant Manual (LSG Manual) published by the Social Welfare Department of the Government of the HKSAR;
- iii. prepared the Annual Financial Report in accordance with the format and requirements set out in the LSG Manual; and
- iv. employed the staff quoted in the Tide-over Grant and Provident Fund arrangements during the year ended March 31, 2016.

This report is intended for filing with the Social Welfare Department of the Government of the HKSAR and should not be used for any other purpose.

Certified Public Accountants
Hong Kong
September 23, 2016

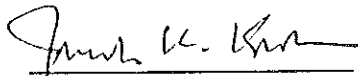
A handwritten signature in black ink, appearing to read 'Philip Poon', with a long, sweeping horizontal stroke at the end.

Philip Poon & Partners CPA Limited
Mr. Poon Chin Chung, Philip
Practising Certificate No.: P01748

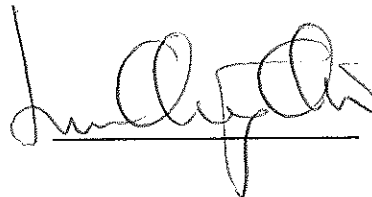
ANNUAL FINANCIAL REPORT
NGO: Haven of Hope Christian Service
1 APRIL 2015 to 31 MARCH 2016

	Notes	Total 2015-2016 \$	(Restated) Total 2014-2015 \$
A. INCOME			
I. Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	1b	170,636,208.22	152,891,033.00
b. Provident Fund	1c	13,629,409.00	12,135,536.00
2. Special One-off Grant		0.00	0.00
3. Fee Income	2	15,269,348.11	14,192,632.60
4. Central Items	3	908,152.00	2,769,708.00
5. Rent and Rates	4	6,703,389.00	5,237,957.00
6. Other Income	5	2,635,270.64	2,869,718.80
7. Interest Received		465,430.65	97,606.88
TOTAL INCOME		<u>210,247,207.62</u>	<u>190,194,192.28</u>
B. EXPENDITURE			
I. Personal Emoluments			
a. Salaries		128,593,696.65	112,999,511.53
b. Provident Fund	1c	8,571,926.35	7,654,924.86
c. Allowances		0.00	0.00
sub-total	6	<u>137,165,623.00</u>	<u>120,654,436.39</u>
2. Other Charges	7	51,984,747.18	41,321,592.95
3. Central Items	3	976,208.21	1,776,759.48
4. Rent and Rates	4	7,223,082.65	6,827,877.86
5. Special One-off Grant Payments	7a	<u>0.00</u>	<u>0.00</u>
TOTAL EXPENDITURE		197,349,661.04	170,580,666.68
C. SURPLUS FOR THE YEAR	8	<u>12,897,546.58</u>	<u>19,613,525.60</u>

Authorized
Signature



Authorized
Signature



Name

Mr. Joseph Kwan

Name

Dr. Lam Ching Choi

Title

Chairman

Title

Chief Executive Officer

Date

September 23, 2016

Date

September 23, 2016

NOTES ON THE ANNUAL FINANCIAL REPORT

1. Lump Sum Grant

- a. **Basis of preparation** The Annual Financial Report (AFR) is prepared on cash basis, that is, income is recognised upon receipt of cash and expenditure is recognised when expenses are paid. Non-cash items like depreciation, provisions and accruals should **not** be 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. Please note that the PF received and contributed for staff under the Central Items should be shown under 3.

Details are analysed below:

<u>Provident Fund Contribution</u>	<u>Snapshot Staff</u>	<u>6.8% & Other Posts</u>	<u>Allowances and Others</u>	<u>Total</u>
	\$	\$	\$	\$
Subvention Received	3,937,261.00	9,692,148.00	0.00	13,629,409.00
Provident Fund Contribution Paid during the Year	2,906,625.13	5,665,301.22	0.00	8,571,926.35
Surplus for the Year	1,030,635.87	4,026,846.78	0.00	5,057,482.65
Add: Surplus/(Deficit) b/f	7,990,009.84	20,184,732.70	(10,709.94)	28,164,032.60
Less : Transfer from Snapshot Staff to 6.8% and other posts	(4,456,924.32)	4,456,924.32		0.00
Less : Refund to Government	(2,410,447.00)			(2,410,447.00)
Surplus/(Deficit) c/f	<u>2,153,274.39</u>	<u>28,668,503.80</u>	<u>(10,709.94)</u>	<u>30,811,068.25</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 PF 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 3.13 of LSG Manual). The income and expenditure of each of the Central Items are as follows:

a. <u>Income</u>	2015-2016 \$	2014-2015 \$
Dementia Supplement for Elderly with Disabilities	-	-
Infirmity Care Supplement for the Aged Blind Person	-	-
Dementia Supplement for Residential Elderly Services	-	-
Infirmity Care Supplement for Residential Elderly Services	-	-
Dementia Supplement for Day Care Centres/units for the Elderly	755,998.00	375,447.00
Foster Care Allowance/Emergency Foster Care Allowance	-	-
After School Care Programme	-	-
Permanent and/or Time-defined Programme Assistants / Care Assistants for Elderly Services and Rehabilitation Medical and Social Service	-	1,183,563.00
Temporary Financial Aid	-	-
Emergency Fund	-	-
Time-defined Subsidy Scheme for Extended Hours Child Care Services	-	-
Training Subsidy Programme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services	-	-
Regularized Programme Assistants (PA) / Care Assistants (CA)	-	554,274.00
Short-term Rental Assistance	-	-
One-off Supplementary Grant for Service Re-engineering Plan of the Factory Section of the Factory for the Blind	-	-
Allowances 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 Susidy	-	-
NSCCP - Subsidy for Fee Reduction/waiving	-	-
Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes	-	570,000.00
Time-defined Subsidy Scheme for Occasional Child Care Service	-	-
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	152,154.00	34,424.00
Financial Incentive Scheme for Mentors of Employees with Disabilities	-	52,000.00
Subsidy for Integrated Support Services for Persons with Severe Physical Disabilities	-	-
Enhanced After School Care Programme	-	-
Cluster-based Foster Home Pool	-	-
Total	<u>908,152.00</u>	<u>2,769,708.00</u>

b. Expenditure	2015-2016	2014-2015
	\$	£
Dementia Supplement for Elderly with Disabilities	-	-
Infirmiry Care Supplement for the Aged Blind Person	-	-
Dementia Supplement for Residential Elderly Services	-	-
Infirmiry Care Supplement for Residential Elderly Services	-	-
Dementia Supplement for Day Care Centres/units for the Elderly	824,054.21	376,898.78
Foster Care Allowance/Emergency Foster Care Allowance	-	-
After School Care Programme	-	-
Permanent and/or Time-defined Programme Assistants / Care Assistants for Elderly Services and Rehabilitation Medical and Social Service	-	863,976.62
Temporary Financial Aid	-	-
Emergency Fund	-	-
Time-defined Subsidy Scheme for Extended Hours Child Care Services	-	-
Training Subsidy Programme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services	-	-
Regularized Programme Assistants (PA) / Care Assistants (CA)	-	496,210.08
Short-term Rental Assistance	-	-
One-off Supplementary Grant for Service Re-engineering Plan of the Factory Section of the Factory for the Blind	-	-
Allowances 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 Susidy	-	-
NSCCP - Subsidy for Fee Reduction/waiving	-	-
Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes	-	-
Time-defined Subsidy Scheme for Occasional Child Care Service	-	-
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	152,154.00	39,674.00
Financial Incentive Scheme for Mentors of Employees with Disabilities	-	-
Subsidy for Integrated Support Services for Persons with Severe Physical Disabilities	-	-
Enhanced After School Care Programme	-	-
Cluster-based Foster Home Pool	-	-
Total	976,208.21	1,776,759.48

- 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 should not be 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.

- 6. Personal Emoluments** Personal Emoluments include salary, provident fund, salary-related allowances. The analysis on number of posts with annual Personal Emoluments over \$500,000 each is appended below:

<u>Analysis of Personal Emoluments</u>	<u>No of Posts</u>	<u>\$</u>
HK\$500,001 - HK\$600,000 p.a.	19	10,143,277.18
HK\$600,001 - HK\$700,000 p.a.	3	1,854,180.00
HK\$700,001 - HK\$800,000 p.a.	2	1,510,428.00
HK\$800,001 - HK\$900,000 p.a.	0	0.00
HK\$900,001 - HK\$1,000,000 p.a.	3	2,776,410.00
>HK\$1,000,000 p.a.	0	0.00

7. Other Charges

The breakdown on Other Charges is as follows:

<u>Other Charges</u>	<u>2015-2016</u>	<u>2014-2015</u>
	<u>\$</u>	<u>\$</u>
(a) Utilities	5,297,820.43	5,330,093.75
(b) Food	7,825,126.00	7,598,605.61
(c) Administrative Expenses	17,384,942.20	14,600,557.89
(d) Stores and Equipment	3,926,268.73	3,095,006.24
(e) Repair and Maintenance	2,822,116.22	1,870,102.88
(f) Special Allowances	0.00	0.00
(g) Programme Expenses	1,260,158.53	1,278,598.50
(h) Transportation and Travelling	734,455.27	662,367.00
(i) Insurance	1,694,060.84	2,576,312.16
(j) Miscellaneous	11,039,798.96	4,309,948.92
Total	<u>51,984,747.18</u>	<u>41,321,592.95</u>

7a. Special One-off Grant Payments

Details of Special One-off Grant Payments are as follows:

<u>Special one-off Grant Payments</u>	<u>2015-2016</u>	<u>2014-2015</u>
	<u>\$</u>	<u>\$</u>
(a) Voluntary Retirement Scheme	0.00	0.00
(b) Compensation Scheme	0.00	0.00
(c) Staff Training and Development	0.00	0.00
(d) Other Staff-related Initiatives	0.00	0.00
Total	<u>0.00</u>	<u>0.00</u>

8. Analysis of Reserve Fund

	Analysis of Reserve Fund				
	Lump Sum Grant (LSG)	Special One-off Grant (SOG)	Rent and Rates	Central Items	Total
	\$	\$	\$	\$	\$
Income					
Lump Sum Grant	184,265,617.22				184,265,617.22
Special One-off Grant					0.00
Fee Income	15,269,348.11				15,269,348.11
Other Income	2,635,270.64				2,635,270.64
Interest Received (Note (1))	465,430.65				465,430.65
Rent and Rates	-		6,703,389.00		6,703,389.00
Central Items	-			908,152.00	908,152.00
Total Income (a)	202,635,666.62	0.00	6,703,389.00	908,152.00	210,247,207.62
Expenditure					
Personal Emoluments	137,165,623.00				137,165,623.00
Other Charges	51,984,747.18				51,984,747.18
Rent and Rates	-		7,223,082.65		7,223,082.65
Central Items	-			976,208.21	976,208.21
Special One-off Grant Payments	-				0.00
Total Expenditure (b)	189,150,370.18	0.00	7,223,082.65	976,208.21	197,349,661.04
Surplus/(Deficit) for the Year (a) - (b)	13,485,296.44	0.00	(519,693.65)	(68,056.21)	12,897,546.58
Less : Surplus of Provident Fund	5,057,482.65	-			5,057,482.65
	8,427,813.79	0.00	(519,693.65)	(68,056.21)	7,840,063.93
Surplus/(Deficit) b/f (Note (2))	29,088,494.88	0.00	(2,601,570.34)	5,083,504.08	31,570,428.62
Less : Refund to Government	37,516,308.67	0.00	(3,121,263.99)	5,015,447.87	39,410,492.55
			9,348.80	147,226.38	156,575.18
Transfer from LSG Reserve to cover the salary adjustment for Dementia Supplement and Infirmary Care Supplementary (Note (3))					
Add : 2012/13 Backpay for Rent & Rates Subvention			49,589.00		49,589.00
2013/14 Backpay for Rent & Rates Subvention			399,663.00		399,663.00
2014/15 Backpay for Rent & Rates Subvention			1,450,159.00		1,450,159.00
Surplus/(Deficit) c/f (Note (4))	37,516,308.67	0.00	(1,231,201.79)	4,868,221.49	41,153,328.37
(S)					

- Notes : (1) All the interest received on LSG and PF reserves, rent and rates, central items, Special One-off Grant should all be included as one it under LSG; and the item is considered as part of LSG reserve.
- (2) Accumulated balance Lump Sum Grant Surplus b/f from previous years and all interest received in previous years are included in the surplus b/f under LSG.
- (3) Amount of LSG Reserve used to cover the salary adjustment for Dementia Supplement and Infirmary Care Supplement, if any, as per Schedule of Central Items.
- (4) The level of cumulative reserves (i.e. S) will be capped at 25% of the NGO's operating expenditure (excluding PF expenditure) for the year.

Schedule for Central Items
Analysis of Subvention and Expenditure for the Period from 1 April 2015 to 31 March 2016

Name of Agency: Haven of Hope Christian Service

Unit Code and Name (Note 7)	Subvented Element	Subvention Released (Note 1)	Actual Expenditure (Note 2)	Surplus (Note 3) (a)	Deficit (Note 3) (b)	Deficit for the year		Surplus or (Note 5) (c)	Surplus or (Note 5) (d)
						Deficit transferred to LSG (Note 4) (e)	Adjusted Deficit (f) = (b) - (e)		
		\$	\$	\$	\$	\$	\$	\$	\$
	Dementia Supplement for Elderly with Disabilities (Note 8)	-	-	-	-	-	-	N.A.	N.A.
	Infirmity Care Supplement for the Aged Blind Persons (Note 8)	-	-	-	-	-	-	N.A.	N.A.
	Dementia Supplement for Residential Elderly Services (Note 8)	-	-	-	-	-	-	N.A.	N.A.
	Infirmity Care Supplement for Residential Elderly Services (Note 8)	-	-	-	-	-	-	N.A.	N.A.
6761 - Special allowance	Dementia Supplement for day care centre/unit for the Elderly Foster Care Allowance / Emergency Foster Care Allowance After School Care Programme	755,998.00	824,054.21	-	68,056.21	-	68,056.21	N.A.	N.A.
6390 - Care Assistant For Elderly	Programme Assistants / Care Assistant (Permanent) - Elderly Services	-	-	-	-	-	-	N.A.	N.A.
6829 - Care Assistant & Programme Assistant	Programme Assistants / Care Assistant (Permanent) - Rehabilitation Medical and Social Services	-	-	-	-	-	-	N.A.	N.A.
	Temporary Financial Aid	-	-	-	-	-	-	N.A.	N.A.
	Emergency Fund	-	-	-	-	-	-	N.A.	N.A.
	Extension of time-defined Subsidy Scheme for Extended Hours Child Care Service	-	-	-	-	-	-	N.A.	N.A.
4630 - C&A Home for Severely Disabled	Visiting Medical Practitioner Scheme	N.A.	-	N.A.	-	-	-	10,007.79	10,007.79
4631 - Ming Tak Hostel for Severely Mentally Handicapped	Visiting Medical Practitioner Scheme	N.A.	-	N.A.	-	-	-	9,760.39	9,760.39
4632 - Po Lam Hostel	Visiting Medical Practitioner Scheme	N.A.	-	N.A.	-	-	-	8,539.94	8,539.94
4633 - Sau Man Ping Hostel for Severely Mentally Handicapped	Visiting Medical Practitioner Scheme	N.A.	-	N.A.	-	-	-	19,763.68	19,763.68
4634 - Tsui Lam Hostel	Visiting Medical Practitioner Scheme	N.A.	-	N.A.	-	-	-	6,746.72	6,746.72
	Training Subsidy Scheme for Standalone Child Care Centre (CCC), KG-care-CCC and Residential CCC	-	-	-	-	-	-	-	-
6396 - Haven of Hope K.C. Liang Po Lam BEPC	Training Subsidy for Children on the Waiting List of Subvented Pre-school Rehabilitation Services	132,154.00	132,154.00	-	-	-	-	68,779.00	68,779.00
6030 - Haven of Hope K.C. Liang Po Lam BEPC	Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services	-	-	-	-	-	-	-	-
4205 - Care Assistant (CA) / Programme Assistant (PA) Posts (Time Limited)	Regularized Programme Assistants / Care Assistants (up to 30.11.2014)	-	-	-	-	-	-	-	-
	Subsidy under the Home Environment Improvement Scheme for the Elderly	-	-	-	-	-	-	-	-
	Overtime On-site-on-call Allowance	-	-	-	-	-	-	-	-
	Neighbourhood Support Child Care Project (NSCCP) - Contract Subsidy	-	-	-	-	-	-	-	-
	NSCCP- subsidy for Fee Reduction/Waiving	-	-	-	-	-	-	-	-
	Time-limited Subsidy Scheme for Occasional Child Care Service	-	-	-	-	-	-	-	-
6463 - Financial Incentive Scheme for Mentor of Employees with Disabilities	Financial Incentive Scheme for Mentor of Employees with Disabilities	-	-	-	-	-	-	-	-
6572 - Training Sponsorship Scheme for Master in Occupational Therapy and/or Master in Physiotherapy.	Cluster-based Foster Home Pool Training Sponsorship Scheme for Master in Occupational Therapy and/or Master in Physiotherapy.	-	-	-	-	-	-	105,167.00	105,167.00
TOTAL		908,152.00	979,208.21	-	68,056.21	-	68,056.21	729,754.52	729,754.52

1. The figures for the whole financial year can be extracted from the mylist for March (final) of the financial year.
2. Actual expenditure represents the total expenditure incurred including provision fund for the respective services after setting off programme income, if any.
3. Surplus/Deficit for each element represents the difference between subvention released and actual expenditure.
4. Deficit in the following central items arising from salary adjustment can be transferred to the Lump Sum Grant Reserve as stated in our letter ref.(0.6) in SWDS/1042 P.12 dated 17 July 2013.
(i) Dementia Supplement for Elderly with Disabilities
(ii) Infirmity Care Supplement for the Aged Blind Persons
(iii) Dementia Supplement for Residential Elderly Services
(iv) Infirmity Care Supplement for Residential Elderly Services
(v) Regularized Programme Assistants (PA) / Care Assistants (CA)
5. "Surplus brought forward (b)" means surplus, if any, arising from operations in previous years.
6. "Surplus carried forward (d)" means surplus brought forward plus surplus, if any, arising from operations in current year.
7. Unit codes and names assigned by SWD should be filled, if available.

Schedule for Rent and Rates

Annex 10

Analysis of Subvention and Expenditure for the period from 1 April 2015 to 31 March 2016

Name of NGO: Haven of Hope Christian Service

Unit Code and Name		Subvented Element	Back Pay Subvention \$ (a)	Subvention Released for 2015/16 \$ (b)	Expenditure for 2015/16 \$ (c)	Surplus for 2015/16 \$ (d)=(b)-(c)	(Deficit) for 2015/16 \$ (e)=(b)-(c)
Service Unit 3826	TSUI LAM DAY CARE CENTRE	Rent (Note 3)	0.00	435,106.00	454,727.72	0.00	(19,621.72)
		Rates	0.00	25,333.00	21,680.63	3,652.37	0.00
		Total	0.00	460,439.00	476,408.35	3,652.37	(19,621.72)
Service Unit 3788	DISTRICT ELDERLY COMMUNITY SERVICE	Rent	0.00	393,372.00	412,188.00	0.00	(18,816.00)
		Rates	5,127.00	37,499.00	38,940.00	0.00	(1,441.00)
		Total	5,127.00	430,871.00	451,128.00	0.00	(20,257.00)
Service Unit 3830	HAVEN OF HOPE NURSING HOME	Rent	25,596.00	226,800.00	226,800.00	0.00	0.00
		Rates	39,660.00	373,000.00	373,000.00	0.00	0.00
		Total	65,256.00	599,800.00	599,800.00	0.00	0.00
Service Unit 3827	FAMILY LIFE EDUCATION	Rent	733.00	44,006.00	44,191.20	0.00	(185.20)
		Rates	208.00	4,938.00	4,430.38	507.62	0.00
		Total	941.00	48,944.00	48,621.58	507.62	(185.20)
Service Unit 3828 & 7786	MING TAK DAC cum HOSTEL FOR SEVERELY MENTALLY HANDICAPPED	Rent	123,552.00	756,756.00	756,756.00	0.00	0.00
		Rates	30,202.00	77,801.00	77,800.00	1.00	0.00
		Total	153,754.00	834,557.00	834,556.00	1.00	0.00
Service Unit 7692 & 7689	PO LAM DAC cum HOSTEL	Rent	122,495.00	618,168.00	618,168.00	0.00	0.00
		Rates	28,999.00	68,801.00	68,800.00	1.00	0.00
		Total	151,494.00	686,969.00	686,968.00	1.00	0.00
Service Unit 3832	HAVEN OF HOPE K. C. LIANG PO LAM EETC	Rent	26,214.00	127,992.00	126,696.00	1,296.00	0.00
		Rates	1,950.00	13,300.00	13,300.00	0.00	0.00
		Total	28,164.00	141,292.00	139,996.00	1,296.00	0.00
Service Unit 3879	HANG HAU C&A HOME FOR SEVERELY DISABLED	Rent	0.00	36,912.00	55,440.00	0.00	(18,528.00)
		Rates	0.00	58,305.00	91,398.00	0.00	(33,093.00)
		Total	0.00	95,217.00	146,838.00	0.00	(51,621.00)
Service Unit 3818	SAU MAU PING DAC cum HOSTEL	Rent	147,936.00	906,108.00	906,108.00	0.00	0.00
		Rates	46,400.00	107,200.00	107,200.00	0.00	0.00
		Total	194,336.00	1,013,308.00	1,013,308.00	0.00	0.00
Service Unit 3794	TSUI LAM HOSTEL	Rent	90,360.00	458,280.00	458,280.00	0.00	0.00
		Rates	34,400.00	53,200.00	53,200.00	0.00	0.00
		Total	124,760.00	511,480.00	511,480.00	0.00	0.00
Service Unit 3787	COMMUNITY REHABILITATION DAY CENTRE	Rent	910,709.00	904,404.00	963,074.00	0.00	(58,670.00)
		Rates	20,254.00	60,860.00	82,242.72	0.00	(21,382.72)
		Total	930,963.00	965,264.00	1,045,316.72	0.00	(80,052.72)
Service Unit 3791	INTEGRATED VOCATIONAL REHABILITATION SERVICE	Rent	86,016.00	526,848.00	551,018.00	0.00	(24,170.00)
		Rates	19,800.00	56,800.00	56,800.00	0.00	0.00
		Total	105,816.00	583,648.00	607,818.00	0.00	(24,170.00)
Service Unit 3792	TKO & SK DISTRICT SUPPORT CENTRE	Rent	115,500.00	294,000.00	294,000.00	0.00	0.00
		Rates	23,300.00	37,600.00	37,600.00	0.00	0.00
		Total	138,800.00	331,600.00	331,600.00	0.00	0.00
Service Unit 3829	YEE MING DAY CARE CENTRE FOR THE ELDERLY	Rent			318,034.80	0.00	(318,034.80)
		Rates			11,209.20	0.00	(11,209.20)
		Total	0.00	0.00	329,244.00	0.00	(329,244.00)
Grand Total			1,899,411.00	6,703,389.00	7,223,082.65	5,457.99	(525,151.64)
Total Subvention Released (Note 1)				8,602,800.00			

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.