

**WAI JI CHRISTIAN SERVICE**  
**基督教懷智服務處**

**THE ANNUAL FINANCIAL REPORT**

**FOR THE YEAR ENDED 31 MARCH, 2019**

<b>CONTENTS</b>	<b>PAGE</b>
REVIEW REPORT	1
ANNUAL FINANCIAL REPORT	2
NOTES ON THE ANNUAL FINANCIAL REPORT	3 - 8
ANNEX 1: SCHEDULE FOR CENTRAL ITEMS	9 - 10
ANNEX 2: SCHEDULE FOR RENT AND RATES	11 - 12

**范陳會計師行有限公司**  
**FAN, CHAN & CO. LIMITED**  
CERTIFIED PUBLIC ACCOUNTANTS  
HONG KONG



范陳會計師行有限公司  
Fan, Chan & Co. Limited

REVIEW REPORT ON  
THE ANNUAL FINANCIAL REPORT  
TO THE DIRECTORS OF WAI JI CHRISTIAN SERVICE  
基督教懷智服務處

(Incorporated in Hong Kong and limited by guarantee)

We have audited the financial statements of Wai Ji Christian Service (the "Society") for the year ended 31 March, 2019 and have issued an unqualified auditor's report thereon dated 21 October, 2019.

We conducted our review of the attached Annual Financial Report on pages 2 to 8 of the Society for the year ended 31 March, 2019 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 Society, on which the above audited financial statements of the Society 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 Society for the year ended 31 March, 2019:

- a. in our opinion the Annual Financial Report has been properly prepared from the books and records of the Society; and
- b. no matters have come to our attention during the course of our review, which cause us to believe that the Society has not :
  - i. properly accounted for the receipt of Lump Sum Grant, Provident Fund and other social welfare subventions and expenditure in respect of Funding and Services Agreement activities and support services;
  - 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 Provident Fund arrangements during the year ended 31 March, 2019.

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.

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Fan, Chan & Co. Limited  
Certified Public Accountants  
Leung Kwong Kin  
Practising Certificate Number: P03702

Hong Kong, 21 October, 2019

ANNUAL FINANCIAL REPORT  
 NGO : Wai Ji Christian Service  
 (1 April 2018 to 31 March 2019)

	Notes	2018-19 \$	2017-18 \$
<b>A. INCOME</b>			
1. Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	1b	164,607,274	152,676,233
b. Provident Fund	1c	12,702,146	12,016,493
2. Fee Income	2	10,473,567	10,253,320
3. Central Items	3	363,433	913,052
4. Rent and Rates	4	11,013,746	11,372,813
5. Other Income	5	1,651,562	1,345,897
6. Interest Received		1,250,519	813,792
<b>TOTAL INCOME</b>		<b>202,062,247</b>	<b>189,391,600</b>
<b>B. EXPENDITURE</b>			
1. Personal Emoluments			
a. Salaries		148,739,365	135,695,420
b. Provident Fund	1c	12,011,671	11,658,147
c. Allowances		1,120,939	1,488,216
Sub-total	6	161,871,975	148,841,783
2. Other Charges	7	29,709,583	27,814,179
3. Central Items	3	325,677	543,103
4. Rent and Rates	4	11,628,501	11,207,712
<b>TOTAL EXPENDITURE</b>		<b>203,535,736</b>	<b>188,406,777</b>
<b>C. (DEFICIT) / SURPLUS FOR THE YEAR</b>		<b>(1,473,489)</b>	<b>984,823</b>

The Annual Financial Report from pages 2 to 12 had been prepared in accordance with the requirement as set out in the Lump Sum Grant Manual.

SIGNATURE



CHAIRPERSON

DATE : 21 October, 2019

SIGNATURE



CHIEF EXECUTIVE

DATE : 21 October, 2019

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 the Lump Sum Grant Subvention System. AFR is prepared on cash basis, this 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 :

<b><u>Provident Fund Contribution</u></b>	Snapshot Staff \$	6.8% and Other Posts \$	Total \$
Subvention Received	4,253,208	8,448,938	12,702,146
Provident Fund Contribution Paid during the year	(3,732,094)	(8,279,577)	(12,011,671)
Surplus / (Deficit) for the Year	521,114	169,361	690,475
<b>Add</b> : Surplus / (Deficit) b/f Additional subvention received for previous year(s)	585,676	12,857,502	13,443,178
	-	86,342	86,342
<b>Less</b> : Refund to Government	(246,296)	-	(246,296)
<b>Surplus / (Deficit) c/f</b>	<b>860,494</b>	<b>13,113,205</b>	<b>13,973,699</b>

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 the LSG Manual (October 2016)). The income and expenditure of each of the Central Items are as follows:

	2018-19	2017-18
<b>a. Income</b>		
Dementia Supplement for Elderly with Disabilities		
Infirmiry Care Supplement for the Aged Blind Persons		
Dementia Supplement for Residential Elderly Services		
Infirmiry Care Supplement for Residential Elderly Services		
Dementia Supplement for Day Care Centres/units for the Elderly	363,433	353,052
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		
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 Subsidy		
NSCCP - Subsidy for Fee Reduction/Waiving		
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		
One-off Subsidy for Enhanced Provision of Visiting Medical Officer for Residential Care Homes for the Elderly		
One-off Subsidy for Enhanced Provision of Visiting Medical Practitioner Scheme for Residential Care Homes for the Persona with Disabilities		560,000
<b>Total</b>	<b>363,433</b>	<b>913,052</b>

2018-19

2017-18

**b. Expenditure**

Dementia Supplement for Elderly with Disabilities		
Infirmiry Care Supplement for the Aged Blind Persons		
Dementia Supplement for Residential Elderly Services		
Infirmiry Care Supplement for Residential Elderly Services		
Dementia Supplement for Day Care Centres/units for the Elderly	325,677	312,603
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		
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		
Subsidy		
NSCCP - Subsidy for Fee Reduction/Waiving		
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		
One-off Subsidy for Enhanced Provision of Visiting Medical		
Officer for Residential Care Homes for the Elderly		
One-off Subsidy for Enhanced Provision of Visiting Medical		
Practitioner Scheme for Residential Care Homes for the		
Persona with Disabilities		230,500
<b>Total</b>	<u>325,677</u>	<u>543,103</u>

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 and 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:

<b>Other Income</b>	<b>2018-19</b>	<b>2017-18</b>
	\$	\$
(a) Fees and charges for services incidental to the operation of subvented services	1,569,555	1,254,801
(b) Others	82,007	91,096
<b>Total</b>	<u><u>1,651,562</u></u>	<u><u>1,345,897</u></u>

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:

<b>Analysis of Personal Emoluments paid under LSG</b>	<b>No of Posts</b>	<b>\$</b>
HK\$700,001 - HK\$800,000 p.a.	5	3,679,901
HK\$800,001 - HK\$900,000 p.a.	2	1,709,781
HK\$900,001 - HK\$1,000,000 p.a.	2	1,875,130
HK\$1,000,001 - HK\$1,100,000 p.a.	2	2,144,235
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:

	2018-19	2017-18
Other Charges	\$	\$
(a) Utilities	4,734,454	4,673,306
(b) Food	5,581,636	5,373,601
(c) Administrative Expenses	623,666	555,813
(d) Stores and Equipment	2,552,085	2,284,322
(e) Repair and Maintenance	2,415,192	1,961,235
(f) Special Allowances	2,495,631	2,533,374
(g) Programme Expenses	3,674,863	3,121,915
(h) Transportation and Travelling	954,436	690,756
(i) Insurance	2,796,822	2,580,982
(j) Miscellaneous	3,880,798	4,038,875
<b>Total</b>	<u>29,709,583</u>	<u>27,814,179</u>



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

	Lump Sum Grant (LSG)	Rent and Rates	Central Items	Total
	\$	\$	\$	\$
<b>Income</b>				
Lump Sum Grant	177,309,420	-	-	177,309,420
Fee Income	10,473,567	-	-	10,473,567
Other Income	1,651,562	-	-	1,651,562
Interest Received (Note (1))	1,250,519	-	-	1,250,519
Rent and Rates	-	11,013,746	-	11,013,746
Central Items	-	-	363,433	363,433
<b>Total Income (a)</b>	<b>190,685,068</b>	<b>11,013,746</b>	<b>363,433</b>	<b>202,062,247</b>
<b>Expenditure</b>				
Personal Emoluments	161,871,975	-	-	161,871,975
Other Charges	29,709,583	-	-	29,709,583
Rent and Rates	-	11,628,501	-	11,628,501
Central Items	-	-	325,677	325,677
<b>Total Expenditure (b)</b>	<b>191,581,558</b>	<b>11,628,501</b>	<b>325,677</b>	<b>203,535,736</b>
<b>Surplus / (Deficit) for the Year (a) - (b)</b>	<b>(896,490)</b>	<b>(614,755)</b>	<b>37,756</b>	<b>(1,473,489)</b>
<u>Less</u> : Surplus / (Deficit) of Provident Fund	690,475	-	-	690,475
	(1,586,965)	(614,755)	37,756	(2,163,964)
<b>Surplus/(Deficit) b/f (Note 2)</b>	<b>71,113,280</b>	<b>(215,488)</b>	<b>575,082</b>	<b>71,472,874</b>
<u>Add</u> : Refund from Government	69,526,315	(830,243)	612,838	69,308,910
	-	-	-	-
<u>Less</u> : Refund to Government	-	(7,669)	(406,499)	(414,168)
Transfer from LSG Reserve to cover the salary adjustment for Dementia Supplement and Infirmiry Care Supplementary (Note (3))	-	-	-	-
<b>Surplus / (Deficit) c/f (Note (4))</b>	<b>69,526,315</b>	<b>(837,912)</b>	<b>206,339</b>	<b>68,894,742</b>

**Notes:**

- (1) Interest received on LSG and Provident Fund reserves, rent and rates, central items, Special One-off Grant 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 Infirmiry 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 Central Items**  
**Analysis of Subvention and Expenditure for the Period from 1 April 2018 to 31 March 2019**

Name of Agency : Wai Ji 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 b/f (Note 5) (e)	Refund to Government (f)	Surplus c/f (Note 6) (g)=(e)+(h)-(f)
						Deficit transferred to LSG (Note 4) (c)	Adjusted Deficit (d) = (b) - (c)			
5168 Tseung Kwan O Integrated Rehabilitation Services Centre	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									
5837 Bradbury Centre And Hostel At Tin King	Dementia Supplement for Day Care Centres/Units for the Elderly	51,919	16,720	35,199			N.A.	28,876	(28,876)	35,199
	Dementia Supplement for Day Care Centres/Units for the Elderly	51,919	51,919	-			N.A.	(852)	852	-
	Dementia Supplement for Day Care Centres/Units for the Elderly	259,595	257,038	2,557			N.A.	48,975	(48,975)	2,557
5838 House Of Arts And Skills & Long Ping Hostel	Sub-total for Dementia Supplement for Day Care Centres/Units for the Elderly	363,433	325,677	37,756			N.A.	76,999	(76,999)	37,756
	Foster Care Allowance / Emergency Foster Care Allowance						N.A.			
	After School Care Programme - Fee Waiving Subsidy Scheme						N.A.			
	Temporary Financial Aid						N.A.			
	Emergency Fund						N.A.			
	Time-defined Subsidy Scheme for Extended Hours Service Users						N.A.			
	Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services						N.A.			
	Short-term Rental Assistance						N.A.			
	Overnight On-site-on-call Allowance						N.A.			
	Neighbourhood Support Child Care Project (NSCCP) - Contract Subsidy						N.A.			
	NSCCP - Subsidy for Fee Reduction / Waiving						N.A.			
	NSCCP - Rent and Rates						N.A.			
	Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes						N.A.			
6464 Financial Incentive Scheme For Mentors of Employees	Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services						N.A.	168,583	-	168,583
	Financial Incentive Scheme for Mentors of Employees with Disabilities						N.A.			
3889 Enhanced Provision Of Visiting Medical Practitioner Scheme in RCHDs	Cash Subsidy for Integrated Support Service for Persons with Severe Physical Disabilities						N.A.			
	Time-defined Subsidy Scheme for Occasional Child Care Service						N.A.			
	Enhanced After School Care Programme - Fee Waiving Subsidy Scheme						N.A.			
	Navigation Scheme for Young Persons in Care Services - Operation Expenses						N.A.			
	Navigation Scheme for Young Persons in Care Services - Training Cost						N.A.			
	Grant under the Pilot Scheme of On-site Pre-school Rehabilitation Services						N.A.			
TOTAL	One-off Subsidy for Enhanced Provision of Visiting Medical Officer for Residential Care Homes for the Elderly						N.A.			
	One-off Subsidy for Enhanced Provision of Visiting Medical Practitioner Scheme for Residential Care Homes for the Persons with Disabilities						N.A.	329,500	(329,500)	-
		363,433	325,677	37,756	-			575,082	(406,499)	206,339

Schedule for Central Items  
Analysis of Subvention and Expenditure for the Period from 1 April 2018 to 31 March 2019

Notes :

1. The figures for the whole financial year are extracted from the paylist for March (Final) 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.e. the following central items arising from salary adjustment are transferred to the Lump Sum Grant Reserve as stated in SWD's letter ref. (5) in SWD/S/104/2 Pt. 18 dated 20 July 2018.
  - (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
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 paylist from SWD.
8. The central items as listed above may not be exhaustive and any relevant details of central items and/or expended during the year, where appropriate, should be included.

**Schedule for Rent and Rates**  
**Analysis of Subvention and Expenditure for the period from 1 April 2018 to 31 March 2019**

Name of Agency : Wai Ji Christian Service

Unit Code and Name	Subvented Elements	Subvention Released (Note 1)	Actual Expenditure	Surplus (Note 2)	Deficit (Note 2)
3845-Nam Shan Day Activity Centre	Rent (Note 3)	\$ 297,720	\$ 305,610	\$	\$ 7,890
	Rates	27,006	21,800	5,206	
	Total	324,726	327,410	5,206	7,890
3849- District Support Centre for Persons with Disabilities	Rent	430,269	444,800		14,531
	Rates	37,808	32,000	5,808	
	Total	468,077	476,800	5,808	14,531
7438-WJCS House of Arts & Skills and Long Ping Hotel	Rent	524,986	526,494		1,508
	Rates	39,252	38,313	939	
	Total	564,238	564,807	939	1,508
3859-House of Arts & Skills	Rent	721,638	732,846		11,208
	Rates	53,035	51,287	1,748	
	Total	774,673	784,133	1,748	11,208
3847-Po Lam Day Activity Centre	Rent	307,115	309,274		2,159
	Rates	33,451	32,320	1,131	
	Total	340,566	341,594	1,131	2,159
3846-Po Lam Hostel	Rent	563,973	602,546		38,573
	Rates	61,148	59,080	2,068	
	Total	625,121	661,626	2,068	38,573
7090-Tin King Day Activity Centre	Rent	276,968	278,388		1,420
	Rates	22,221	20,621	1,600	
	Total	299,189	299,009	1,600	1,420
7208-Tin King Hostel	Rent	549,432	571,178		21,746
	Rates	43,944	40,779	3,165	
	Total	593,376	611,957	3,165	21,746
7298-On Ting Day Activity Centre	Rent	264,000	264,000		0
	Rates	21,366	18,176	3,190	
	Total	285,366	282,176	3,190	0
7320-On Ting Hostel	Rent	570,240	595,614		25,374
	Rates	46,151	38,624	7,527	
	Total	616,391	634,238	7,527	25,374
7658-Yuet Ping Hostel (I)	Rent	265,009	266,490		1,481
	Rates	20,930	18,400	2,530	
	Total	285,939	284,890	2,530	1,481
7659-Yuet Ping Hostel (II)	Rent	265,009	266,490		1,481
	Rates	20,930	18,400	2,530	
	Total	285,939	284,890	2,530	1,481

**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, maintenance fee and Government Rent.

**Schedule for Rent and Rates**  
**Analysis of Subvention and Expenditure for the period from 1 April 2018 to 31 March 2019**

Name of Agency : Wai Ji Christian Service

Unit Code and Name	Subvented Elements	Subvention Released (Note 1)	Actual Expenditure	Surplus (Note 2)	Deficit (Note 2)
7656-WJCS House of Arts & Skills and Hor Ping Hostel		\$	\$	\$	\$
	Rent (Note 3)	452,343	453,644		1,301
	Rates	34,441	33,178	1,263	
	Total	486,784	486,822	1,263	1,301
7654-WJCS Sheltered Workshop at Hor Ping	Rent	545,189	556,576		11,387
	Rates	41,233	39,022	2,211	
	Total	586,422	595,598	2,211	11,387
3848-Head Office	Rent	80,190	80,190		0
	Rates	9,825	5,325	4,500	
	Total	90,015	85,515	4,500	0
3844-WJCS Sheltered Workshop at Un Chau	Rent	718,260	738,500		20,240
	Rates	94,456	98,880		4,424
	Total	812,716	837,380	0	24,664
3837-WJCS Hostel at Un Chau	Rent	751,740	751,740		0
	Rates	102,364	107,120		4,756
	Total	854,104	858,860	0	4,756
3956-3959 Tseung Kwan O Integrated Rehabilitation Complex	Rent	1,383,363	1,528,382		145,019
	Rates	134,964	140,000		5,036
	Total	1,518,327	1,668,382	0	150,055
3873, 3874 Mei Tin Integrated Rehabilitation Services Centre	Rent	1,083,060	1,083,060		0
	Rates	118,717	122,600		3,883
	Total	1,201,777	1,205,660	0	3,883
7655 Shui Chuen O DAC & Hostel	Rent		325,850		325,850
	Rates		10,904		10,904
	Total	0	336,754	0	336,754
	Rent Rates				
	Total				
	Rent Rates				
	Total				
	Grand Total	11,013,746	11,628,501	45,416	660,171

**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, maintenance fee and Government Rent.