

WAI JI CHRISTIAN SERVICE
基督教懷智服務處

THE ANNUAL FINANCIAL REPORT

FOR THE PERIOD FROM 1 APRIL, 2016 TO 31 MARCH, 2017

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范 陳 會 計 師 行
FAN, CHAN & CO.
CERTIFIED PUBLIC ACCOUNTANTS
HONG KONG

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 period from 1 April, 2016 to 31 March, 2017 and have issued an unqualified auditor's report thereon dated 25 October, 2017.

We conducted our review of the attached Annual Financial Report on pages 2 to 7 of the Society for the period from 1 April, 2016 to 31 March, 2017 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 period from 1 April, 2016 to 31 March, 2017:

- 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, 2017.

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.



Fan, Chan & Co.
Certified Public Accountants
Hong Kong, 25 October, 2017

ANNUAL FINANCIAL REPORT

NGO : Wai Ji Christian Service

1 APRIL 2016 to 31 MARCH 2017

	Notes	2016-17 \$	2015-16 \$
A. INCOME			
1. Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	1b	146,721,965	140,309,630
b. Provident Fund	1c	11,674,657	11,403,744
2. Special One-off Grant			
3. Fee Income	2	10,151,063	10,124,557
4. Central Items	3	233,526	220,742
5. Rent and Rates	4	11,090,575	10,062,302
6. Other Income	5	1,351,645	1,300,803
7. Interest Received		695,485	618,794
TOTAL INCOME		181,918,916	174,040,572
B. EXPENDITURE			
1. Personal Emoluments			
a. Salaries		127,534,437	120,778,764
b. Provident Fund	1c	10,956,540	13,513,126
c. Allowances		969,475	682,861
Sub-total	6	139,460,452	134,974,751
2. Other Charges	7	25,595,996	24,579,745
3. Central Items	3	224,461	171,348
4. Rent and Rates	4	11,196,782	10,208,179
5. Special One-off Grant Payments	7a	-	-
TOTAL EXPENDITURE		176,477,691	169,934,023
C. SURPLUS/(DEFICIT) FOR THE YEAR	8	5,441,225	4,106,549

The Annual Financial Report from pages 3 to 11 has been prepared in accordance with the requirements as set out in the Lump Sum Grant Manual.

SIGNATURE


CHAIRMAN

DATE : 25 October, 2017


ACTING CHIEF EXECUTIVE
DATE : 25 October, 2017

ANNUAL FINANCIAL REPORT
NGO : Wai Ji Christian Service
1 APRIL 2016 to 31 MARCH 2017
NOTES ON THE ANNUAL FINANCIAL REPORT

1. Lump Sum Grant

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, that is, income is recognised upon receipt of cash and expenditure is recognized 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 recognized 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 3. Details are analysed below :

<u>Provident Fund Contribution</u>	<u>Snapshot Staff</u>	<u>6.8% and Other Posts</u>	<u>Total</u>
	\$	\$	\$
Subvention Received	4,417,534	7,358,008	11,775,542
Provident Fund Contribution Paid during the year	<u>4,171,238</u>	<u>6,785,302</u>	<u>10,956,540</u>
Surplus for the Year	246,296	572,706	819,002
Add : Surplus b/f	372,356	12,189,162	12,561,518
Additional subvention received for previous year(s)	-	26,878	26,878
Less : Refund to Government	<u>(127,763)</u>	<u>-</u>	<u>(127,763)</u>
Surplus c/f	<u><u>490,889</u></u>	<u><u>12,788,746</u></u>	<u><u>13,279,635</u></u>

2. Fee Income This represents social welfare fee income received for the year in respect of the fees and charges recognised for the purpose of subvention as set out in the LSG Manual.

3. Central Items These are subvented service activities which are not included in LSG and are subject to their own procedures as set out in other SWD's papers and correspondence with the NGOs. The Provident Fund received and contributed for staff under the Central Items have been separately included as part of the income and expenditure of the relevant items (paragraph 3.14 of LSG Manual (October 2016)). The income and expenditure of each of the Central Items are as follows:

ANNUAL FINANCIAL REPORT
NGO : Wai Ji Christian Service
1 APRIL 2016 to 31 MARCH 2017
NOTES ON THE ANNUAL FINANCIAL REPORT

	2016-17	2015-16
	\$	\$
a. Income		
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	233,526	220,742
Foster Care Allowance/Emergency Foster Care Allowance	-	-
After School Care Programme	-	-
Temporary Financial Aid	-	-
Emergency Fund	-	-
Time-defined Subsidy Scheme for Extended Hours Services 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	-	-
Navigation Scheme for Young Persons in Care Services - Operating Expenses	-	-
Navigation Scheme for Young Persons in Care Services - Training Cost	-	-
Total	233,526	220,742

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NGO : Wai Ji Christian Service
1 APRIL 2016 to 31 MARCH 2017
NOTES ON THE ANNUAL FINANCIAL REPORT

	2016-17	2015-16
	\$	\$
b. Expenditure		
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	224,461	170,348
Foster Care Allowance/Emergency Foster Care Allowance	-	-
After School Care Programme	-	-
Temporary Financial Aid	-	-
Emergency Fund	-	-
Time-defined Subsidy Scheme for Extended Hours Services 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	-	1,000
Cash Subsidy for Integrated Support Services for Persons with Severe Physical Disabilities	-	-
Time-defined Subsidy Scheme for Occasional Child Care Service	-	-
Enhances After School Care Programme	-	-
Navigation Scheme for Young Persons in Care Services - Operating Expenses	-	-
Navigation Scheme for Young Persons in Care Services - Training Cost	-	-
Total	224,461	171,348

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NOTES ON THE ANNUAL FINANCIAL REPORT

4. **Rent and 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 reflected in the AFR.

The breakdown on Other Income (paragraph 2.29 of LSG Manual (October 2016)) is as follows:

	2016-17	2015-16
	\$	\$
Other Income		
(a) Fees and charges for services incidental to the operation of subvented services	1,296,557	1,279,143
(b) Others	55,088	21,660
Total	<u>1,351,645</u>	<u>1,300,803</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:

Analysis of Personal Emoluments paid under LSG	No of Posts	\$
HK\$700,001 - HK\$800,000 p.a.	3	2,197,243
HK\$800,001 - HK\$900,000 p.a.	6	4,936,325
HK\$900,001 - HK\$1,000,000 p.a.	1	948,917
HK\$1,000,001 - HK\$1,100,000 p.a.	-	-
HK\$1,100,001 - HK\$1,200,000 p.a.	-	-
>HK\$1,200,000 p.a.	-	-

7 **Other Charges**

The breakdown on Other Charges is as follows:

	2016-17	2015-16
	\$	\$
Other Charges		
(a) Utilities	4,081,897	4,117,295
(b) Food	5,147,766	5,183,628
(c) Administrative Expenses	541,362	487,702
(d) Stores and Equipment	2,020,643	2,097,726
(e) Repair and Maintenance	1,604,861	1,545,675
(f) Special Allowances	2,551,201	2,479,652
(g) Programme Expenses	2,919,733	3,099,300
(h) Transportation and Travelling	637,323	703,687
(i) Insurance	2,220,058	2,623,106
(j) Miscellaneous	3,871,152	2,241,974
Total	<u>25,595,996</u>	<u>24,579,745</u>

7a **Special One-off Grant Payments**

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

	2016-17	2015-16
	\$	\$
Special one-off Grant Payments		
(a) Voluntary Retirement Scheme	-	-
(b) Compensation Scheme	-	-
(c) Staff Training and Development	-	-
(d) Other Staff-related Initiatives	-	-
Total	<u>-</u>	<u>-</u>

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NOTES ON THE ANNUAL FINANCIAL REPORT

8. Analysis of Lump Sum Grant and balances of other SWD subventions

	Analysis of Reserve Fund				
	Lump Sum Grant (LSG)	Special One-off Grant (SOG)	Rent and Rates	Central Items	Total
	\$	\$	\$	\$	\$
Income					
Lump Sum Grant	158,396,622	-	-	-	158,396,622
Special One-off Grant	-	-	-	-	-
Fee Income	10,151,063	-	-	-	10,151,063
Other Income	1,351,645	-	-	-	1,351,645
Interest Received (Note(1))	695,485	-	-	-	695,485
Rent and Rates	-	-	11,090,575	-	11,090,575
Central Items	-	-	-	233,526	233,526
Total Income (a)	170,594,815	-	11,090,575	233,526	181,918,916
Expenditure					
Personal Emoluments	139,460,452	-	-	-	139,460,452
Other Charges	25,595,996	-	-	-	25,595,996
Rent and Rates	-	-	11,196,782	-	11,196,782
Central Items	-	-	-	224,461	224,461
Special One-off Grant Payments	-	-	-	-	-
Total Expenditure (b)	165,056,448	-	11,196,782	224,461	176,477,691
Surplus/(Deficit) for the Year (a) - (b)	5,538,367	-	(106,207)	9,065	5,441,225
Less : Surplus of Provident Fund	718,117	-	-	-	718,117
	4,820,250	-	(106,207)	9,065	4,723,108
Surplus/(Deficit) b/f (Note (2))	66,201,603	-	(258,602)	381,610	66,324,611
Less : Refund to Government	-	-	3	162,633	162,636
Transfer from LSG Reserve to cover the salary adjustment for Dementia Supplement and Infirmary Care Supplementary (Note (3))	-	-	-	-	-
Surplus/(Deficit) c/f (Note (4))	71,021,853	-	(364,812)	228,042	70,885,083
	S				

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 Lump Sum Grant 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 Infirmary Care Supplement, if any, as per Schedule of Central Items.
- (4) The level of LSG cumulative reserves (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 that year.

Schedule for Central Items

Analysis of Subvention and Expenditure for the Period from 1 April 2016 to 31 March 2017

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 for the Year			Surplus b/f (Note 5) (e)	Surplus c/f (Note 6) (f)=(e)+(b)-(d)
					Deficit (Note 3) (b)	Deficit transferred to LSG (Note 4) (c)	Adjusted Deficit (d) = (b) - (c)		
		\$	\$	\$	\$	\$	\$		
	Dementia Supplement for Elderly with Disabilities (Note 8)	-	-	-	-	-	-	-	-
	Infirmary Care Supplement for the Aged Blind Persons (Note 8)	-	-	-	-	-	-	-	-
	Dementia Supplement for Residential Elderly Services (Note 8)	-	-	-	-	-	-	-	-
	Infirmary Care Supplement for Residential Elderly services (Note 8)	-	-	-	-	-	-	-	-
	Dementia Supplement for Day Care Centres/Units for the Elderly	233,526	224,461	9,065	-	-	-	50,394	59,459
	Foster Care Allowance / Emergency Foster Care Allowance	-	-	-	-	-	-	-	-
	After School Care Programme	-	-	-	-	-	-	-	-
	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	-	-	-	-	-	-	-	-
	Regularized Programme Assistants / Care Assistants (up to 30.11.2014)	-	-	-	-	-	-	-	-
	Surplus recovery (SWD Ref. () in SWD SF/SA/4-65/432) dated 31 Oct 2016)	-	-	(162,633)	-	-	-	162,633	162,633
	Sub-total for PA/CA	-	-	(162,633)	-	-	-	162,633	(162,633)
	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	-	-	-	-	-	-	-	-
	Time-defined Subsidy Scheme for Occasional Child Care Service	-	-	-	-	-	-	-	-
	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 Service for Persons with Severe Physical	-	-	-	-	-	-	-	-
	Disabilities	-	-	-	-	-	-	-	-
	Enhanced After School Care Programme	-	-	-	-	-	-	-	-
	Navigation Scheme for Young Persons in Care Services - Operation Expenses	-	-	-	-	-	-	-	-
	Navigation Scheme for Young Persons in Care Services - Traming Cost	-	-	-	-	-	-	-	-
	TOTAL	233,526	224,461	(153,568)				381,610	228,042

Annex I
(Page 2)

Schedule for Central Items
Analysis of Subvention and Expenditure for the Period from 1 April 2016 to 31 March 2017

Notes:

1. The figures for the whole financial year are extracted from the payroll 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.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. (9) in SWD/S/104/2 Pt. 16 dated 20 July 2016.
 - (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 plus surplus, if any, arising from operations in current year.
7. Unit code and name are extracted from the payroll from SWD.
8. The income and expenditure for the Special one-off Subsidy for Better Care for Elderly Persons with Dementia or Requiring Infirmary Care as allocated via SWD's letter ref SWD/S/E/RC/3 Pt. 6 dated 4 February 2016 should also be included in the income/expenditure of the respective items.
9. The central item 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.

Schedule for Rent and Rates
Analysis of Subvention and Expenditure for the period from 1 April 2016 to 31 March 2017

Name of Agency : Wai Ji Christian Service

Unit Code and Name	Subvented Elements	Subvention Released - Backpayment	Subvention Released (Note 1)	Actual Expenditure	Surplus (Note 2)	Deficit (Note 2)
3845-Nam Shan Day Activity Centre		\$	\$	\$	\$	\$
	Rent (Note 3)	2,880	297,720	302,670	-	4,950
	Rates	-	25,933	26,000	-	67
	Total	2,880	323,653	328,670	-	5,017
3849- District Support Centre for Persons with Disabilities	Rent	33,180	429,360	438,920	-	9,560
	Rates	-	36,306	36,200	106	-
	Total	33,180	465,666	475,120	106	9,560
7438-WJCS House of Arts & Skills and Long Ping Hotel	Rent	-	524,031	525,262	-	1,231
	Rates	-	37,692	38,827	-	1,135
	Total	-	561,723	564,089	-	2,366
3859-House of Arts & Skills	Rent	6,538	720,424	727,618	-	7,194
	Rates	198	50,928	51,973	-	1,045
	Total	6,736	771,352	779,591	-	8,239
3847-Po Lam Day Activity Centre	Rent	891	306,346	308,255	-	1,909
	Rates	-	32,122	32,744	-	622
	Total	891	338,468	340,999	-	2,531
3846-Po Lam Hostel	Rent	1,629	559,994	563,485	-	3,491
	Rates	-	58,719	59,856	-	1,137
	Total	1,629	618,713	623,341	-	4,628
7090-Tin King Day Activity Centre	Rent	605	276,453	277,662	-	1,209
	Rates	-	21,338	21,427	-	89
	Total	605	297,791	299,089	-	1,298
7208-Tin King Hostel	Rent	1,195	546,687	549,078	-	2,391
	Rates	-	42,198	42,373	-	175
	Total	1,195	588,885	591,451	-	2,566
7298-On Ting Day Activity Centre	Rent	-	264,000	264,000	-	-
	Rates	-	20,517	20,633	-	116
	Total	-	284,517	284,633	-	116
7320-On Ting Hostel	Rent	-	570,240	570,240	-	-
	Rates	-	44,317	44,567	-	250
	Total	-	614,557	614,807	-	250
7658-Yuet Ping Hostel (I)	Rent	540	264,510	265,770	-	1,260
	Rates	-	20,098	20,200	-	102
	Total	540	284,608	285,970	-	1,362
7659-Yuet Ping Hostel (II)	Rent	540	264,510	265,770	-	1,260
	Rates	-	20,098	20,200	-	102
	Total	540	284,608	285,970	-	1,362

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 2016 to 31 March 2017

Name of Agency : Wai Ji Christian Service

Unit Code and Name	Subvented Elements	Subvention Released - Backpayment	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)	-	451,494	452,486	-	992
	Rates	-	33,072	34,006	-	934
	Total	-	484,566	486,492	-	1,926
7654-WJCS Sheltered Workshop at Hor Ping	Rent	-	544,239	551,714	-	7,475
	Rates	-	39,595	39,994	-	399
	Total	-	583,834	591,708	-	7,874
3848-Head Office	Rent	-	80,190	80,190	-	-
	Rates	-	9,434	9,150	284	-
	Total	-	89,624	89,340	284	-
3844-WJCS Sheltered Workshop at Un Chau	Rent	-	718,260	733,220	-	14,960
	Rates	-	94,059	97,421	-	3,362
	Total	-	812,319	830,641	-	18,322
3837-WJCS Hostel at Un Chau	Rent	-	751,740	751,740	-	-
	Rates	-	101,934	105,579	-	3,645
	Total	-	853,674	857,319	-	3,645
3956-3959 Tseung Kwan O Integrated Rehabilitation Complex	Rent	64,784	1,383,363	1,523,692	-	140,329
	Rates	-	134,396	138,800	-	4,404
	Total	64,784	1,517,759	1,662,492	-	144,733
3873, 3874 Mei Tin Integrated Rehabilitation Services Centre	Rent	-	1,083,060	1,083,060	-	-
	Rates	-	118,218	122,000	-	3,782
	Total	-	1,201,278	1,205,060	-	3,782
	Grand Total	112,980	10,977,595	11,196,782	390	219,577

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.