TUNG WAH GROUP OF HOSPITALS

Annual Financial Report of Social Welfare Services (Lump Sum Grant)

Year ended 31 March 2026

TUNG WAH GROUP OF HOSPITALS
ANNUAL FINANCIAL REPORT OF SOCIAL WELFARE SERVICES
(LUMP SUM GRANT)
YEAR ENDED 31 MARCH 2026

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Authorised Signature		Authorised Signature	
Name	TSENG Hing Yip York	Name	SU Yau On Albert
Title	Chairman (2026/2027)		Chief Executive
Date	29 September 2026	Date	29 September 2026

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INDEPENDENT AUDITOR'S ASSURANCE REPORT

To the Board of Directors of Tung Wah Group of Hospitals

We have audited the financial statements of Tung Wah Group of Hospitals ("TWGHs") for the year ended 31 March 2026 in accordance with Hong Kong Standards on Auditing issued by the Hong Kong Institute of Certified Public Accountants (the "HKICPA"), and have issued an unmodified auditor's report thereon dated 29 September 2026.

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 TWGHs for the year ended 31 March 2026.

Responsibilities of the Board of Directors

In relation to this report, the Board of Directors is responsible for ensuring the AFR of TWGHs for the year ended 31 March 2026 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 TWGHs 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.

The firm applies Hong Kong Standard on Quality Management 1 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 to you.

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.

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 TWGHs 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.

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INDEPENDENT AUDITOR'S ASSURANCE REPORT (continued)

To the Board of Directors of Tung Wah Group of Hospitals

Conclusion

1. In our opinion, the AFR of TWGHs for the year ended 31 March 2026 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 TWGHs has not complied, in all material respects, with the purposes as specified in the LSG Manual and other instructions issued by the SWD.

Intended Users and Purpose

This report is intended solely for submission by TWGHs 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.

Certified Public Accountants
Hong Kong
29 September 2026

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ANNUAL FINANCIAL REPORT

SOCIAL WELFARE SERVICES (LUMP SUM GRANT)

TUNG WAH GROUP OF HOSPITALS

FOR THE YEAR ENDED 31 MARCH 2026

	Notes	Total 2025 - 2026	Restated Total 2024 - 2025
		HK$	HK$
INCOME			
Lump Sum Grant			
(a) Lump Sum Grant (excluding Provident Fund)	1b	2,085,447,859	2,003,878,866
(b) Provident Fund	1c	136,944,474	132,921,304
Fee Income	2	119,958,199	115,622,998
Central Items	3	132,153,558	128,985,939
Rent and Rates	4	47,815,156	38,338,832
Other Income	5	138,266,339	123,372,388
Interest Received		19,836,713	28,189,819
TOTAL INCOME		2,680,422,298	2,571,310,146
EXPENDITURE			
Personal Emoluments			
(a) Salaries		1,719,177,161	1,669,688,394
(b) Provident Fund	1c	119,423,957	119,953,903
(c) Allowances		40,633,040	40,645,961
Sub-total	6	1,879,234,158	1,830,288,258
Other Charges	7	444,632,467	480,478,723
Central Items	3	124,286,475	115,220,149
Rent and Rates	4	64,591,102	58,164,334
TOTAL EXPENDITURE		2,512,744,202	2,484,151,464
Surplus for the year	8	167,678,096	87,158,682
Analysis of Surplus:			
Lump Sum Grant (excluding Provident Fund)		139,229,729	52,061,174
Provident Fund	1c	17,520,517	12,967,401
Interest Received	8	19,836,713	28,189,819
Central Items	8	7,867,083	13,765,790
Rent and Rates	8	(16,775,946)	(19,825,502)
Surplus for the year		167,678,096	87,158,682

The Annual Financial Report from pages 3 to 38 has been prepared in accordance with the requirements as set out in the Lump Sum Grant Subvention Manual.

TUNG WAH GROUP OF HOSPITALS

NOTES ON THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED 31 MARCH 2026

1. LUMP SUM GRANT (LSG)

(a) Basis of preparation

The Annual Financial Report (AFR) is prepared in respect of all services defined in Funding and Service Agreement (FSA) (including support services to FSA services) funded by the Social Welfare Department (SWD) under the Lump Sum Grant Subvention System and also FSA services / FSA-related activities funded by Other Funds or Donations for Designated Purposes. If NGOs receive funding from (i) specified government funds / subsidy schemes to implement services / projects or (ii) the Hong Kong Jockey Club Charities Trust or the Community Chest to implement welfare services / projects (should meet the conditions stipulated in paragraph 3.7.1 (b) of the Lump Sum Grant Subvention Manual) in 2025-26 and carry them forward to 2026-27, they are neither required to include these in the AFR nor apportion the costs of operating such services / projects, regardless of whether subvented resources are deployed or whether the services / projects provided are FSA services or FSA-related activities. Specified government funds / subsidy schemes are listed on SWD's website. 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 Grant (excluding Provident Fund)

This represents LSG (excluding Provident Fund) received for the year.

Details are analysed below:	HK$
Actual subvention received during the year	2,085,447,859

(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.
Other posts represent those staff that are employed after 1 April 2000.
The Provident Fund received and contributed for staff under the Central Items and Other Funds or Donations for Designated Purposes which are separately included as part of the income and expenditure of the relevant disclosures have been shown under **Note 3 and 8.** Details are analysed below:

Provident Fund Contribution	**Snapshot Staff**	**Others Posts**	**Total**
	HK$	HK$	HK$
Subvention Received	14,727,414	122,217,060	136,944,474
Provident Fund Contribution Paid during the Year	(11,895,777)	(107,528,180)	(119,423,957)
Surplus for the year	2,831,637	14,688,880	17,520,517
Add : Surplus b/f	4,979,715	215,717,523	220,697,238
Add : Additional subvention received for previous year	-	861,655	861,655
Less: Refund to Government	(2,441,879)	-	(2,441,879)
Surplus c/f	5,369,473	231,268,058	236,637,531

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 Subvention 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 Tung Wah Group of Hospitals. 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. The income and expenditure of each of the Central Items are as follows:

	2025 - 2026 HK$	2024 - 2025 HK$
(a) Income		
Dementia Supplement for Elderly with Disabilities	-	2,339,895
Infirmary Care Supplement for the Aged Blind Persons	7,161,991	6,519,772
Infirmary Care Supplement for Residential Elderly Services	60,827,859	52,733,450
After School Care Programme	2,865,432	2,644,776
Enhanced After School Care Programme	1,149,600	1,127,040
Foster Care Allowance	5,489,180	4,609,517
Foster Care Allowance (Time Limited)	2,129,996	1,905,188
Rent and Rates for NSCCP / MOSTE	-	25,871
Subsidy Scheme (Time Limited)	2,789,523	3,055,703
Subsidy for Incentive Payment	3,827,514	6,309,160
Neighbourhood Support Child Care Project (Administration Cost)	-	2,288,110
Training Subsidy Scheme for Special Child Care Workers and Senior Special Child Care Workers	174,600	255,000
Training Subsidy Scheme for Master in OT/PT/BOT Programmes	1,360,000	3,566,000
Allowance for Residential Services for Children	2,321,306	2,214,729
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	3,454,215	5,746,873
Navigation Scheme for Young Persons in Care Services - Operating Expenses	-	854,000
Navigation Scheme for Young Persons in Care Services - Training Cost	534,000	1,406,000
Ethnic Minority District Ambassador - Other Charges	85,416	83,403
Ethnic Minority District Ambassador - Salary and Mandatory Provident Fund	620,364	620,361
Enhanced Support for Ethnic Minority Children in Special Child Care Centre and Early Education and Training Centres	572,600	500,000
Siu Lam Integrated Rehabilitation Services Complex - Management Maintenance Cost for Common Area	21,099,232	20,020,000
Travelling Subsidy of Designated Hotline for Carer Support Service	600,000	600,000
Training to Foreign Domestic Helpers in Care for Persons with Disabilities	53,900	55,000
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	-	-
Time-defined Service Contract of Social Work Service for Pre-primary Institutions - Allocation	-	5,211,762
Time-defined Service Contract of Social Work Service for Pre-primary Institutions - Rent and Rates	-	780,000
Transition Subsidy For School Leavers	196,000	200,000
Residential Respite Services of Siu Lam Integrated Rehabilitation Services Complex	960,000	960,000
Training allowance for NSCCP	64,800	37,800
Subsidy for providing professional services	84,504	42,683
Subsidy to support learning & development of foster children	50,861	25,187
Child Protection Support Service (ChildPro) - Preparation Phase (PE)	-	471,000
Child Protection Support Service (ChildPro) - Rent & Rates	890,415	97,152
Child Protection Support Service (ChildPro) - Personal Emoluments	11,816,210	994,732
Child Protection Support Service (ChildPro) - Operating Expenses	364,980	30,223
Child Protection Support Service (ChildPro) - Administrative Expenses	609,060	51,248
Child Protection Support Service (ChildPro) - Set-up	-	410,000
Child Protection Support Service (ChildPro) - Preparation Phase - Rent & Rates	-	194,304
Total	132,153,558	128,985,939
(b) Expenditure		
Dementia Supplement for Elderly with Disabilities	-	2,332,152
Infirmary Care Supplement for the Aged Blind Persons	7,113,307	6,509,275
Infirmary Care Supplement for Residential Elderly Services	60,798,819	52,654,611
After School Care Programme	2,670,884	2,615,564
Enhanced After School Care Programme	1,149,600	1,127,040
Foster Care Allowance	5,132,736	3,666,172
Foster Care Allowance (Time Limited)	2,129,086	1,904,494
Rent and Rates for NSCCP / MOSTE	-	25,871
Subsidy Scheme (Time Limited)	264,803	236,983
Subsidy for Incentive Payment	546,310	879,474
Neighbourhood Support Child Care Project (Administration Cost)	-	2,195,418
Training Subsidy Scheme for Special Child Care Workers and Senior Special Child Care Workers	60,000	-
Training Subsidy Scheme for Master in OT/PT/BOT Programmes	3,406,000	3,130,776
Allowance for Residential Services for Children	2,221,953	2,102,253
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	4,279,382	4,333,018
Navigation Scheme for Young Persons in Care Services - Operating Expenses	-	1,740,353
Navigation Scheme for Young Persons in Care Services - Training Cost	3,260,909	5,575,246
Ethnic Minority District Ambassador - Other Charges	36,440	35,079
Ethnic Minority District Ambassador - Salary and Mandatory Provident Fund	607,565	551,319
Enhanced Support for Ethnic Minority Children in Special Child Care Centre and Early Education and Training Centres	501,752	559,347
Siu Lam Integrated Rehabilitation Services Complex - Management Maintenance Cost for Common Area	18,751,998	17,384,689
Travelling Subsidy of Designated Hotline for Carer Support Service	186,196	131,386
Training to Foreign Domestic Helpers in Care for Persons with Disabilities	26,574	55,000
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	-	43,839
Time-defined Service Contract of Social Work Service for Pre-primary Institutions - Allocation	-	4,007,359
Time-defined Service Contract of Social Work Service for Pre-primary Institutions - Rent and Rates	-	260,000
Transition subsidy for school leavers	52,202	79,107
Residential Respite Services of Siu Lam Integrated Rehabilitation Services Complex	24,910	-
Training allowance for NSCCP	18,080	31,400
Subsidy for providing professional services	84,504	-
Subsidy to support learning & development of foster children	50,861	-
Child Protection Support Service (ChildPro) - Preparation Phase (PE)	-	443,627
Child Protection Support Service (ChildPro) - Rent & Rates	1,091,319	97,869
Child Protection Support Service (ChildPro) - Personal Emoluments	9,018,012	426,126
Child Protection Support Service (ChildPro) - Operating Expenses	243,644	2,654
Child Protection Support Service (ChildPro) - Administrative Expenses	148,675	35,025
Child Protection Support Service (ChildPro) - Set-up	409,954	5,949
Child Protection Support Service (ChildPro) - Preparation Phase - Rent & Rates	-	41,674
Total	124,286,475	115,220,149

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 represents all income, other than recognised fee income for subvented welfare services, received during the year in the operation of subvented services including income from other services that are incidental to the operation, programme income, etc. Other Funds or Donations for Designated Purposes may be included in AFR if they are used to finance expenditure of the FSA services / FSA-related activities and have been separately included in the relevant disclosures under the "Other Funds or Donations for Designated Purposes" column in Note 8 of the AFR.

The breakdown on Other Income is as follows:

			2025 - 2026	Restated 2024 - 2025
			HK$	HK$
(a)	Programme income		15,000,459	15,329,294
(b)	Production income from SWs/IVRCs		12,963,095	17,731,383
(c)	Utilised allocation under Central Items (CI): After School Care Programme (ASCP) / Enhanced ASCP / ASCP(PC) - Fee Waiving Subsidy Scheme (FWSS)* which forms as part of Other Income		3,820,484	3,742,604
(d)	Reimbursement of Maternity Leave Pay from Labour Department		1,305,084	915,694
(e)	Subsidy received for Abolition of MPF Offsetting Arrangement from Labour Department		132,745	-
(f)	Miscellaneous income		103,330,450	83,958,464
(g)	Donation		5,534,506	5,437,553
		Sub-Total	142,086,823	127,114,992
Less:	Utilised allocation under CI: ASCP / Enhanced ASCP / ASCP (PC) - FWSS which forms as part of Other Income*		(3,820,484)	(3,742,604)
		Total	138,266,339	123,372,388

*For those programmes which are regarded as FSA services 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 $1,000,000 each paid under LSG is appended below:

Analysis of Personal Emoluments paid under LSG

	No. of Posts	HK$
HK$1,000,001 - HK$1,100,000 p.a.	71	75,587,728
HK$1,100,001 - HK$1,200,000 p.a.	20	23,031,127
HK$1,200,001 - HK$1,300,000 p.a.	8	9,953,384
HK$1,300,001 - HK$1,400,000 p.a.	11	14,829,728
HK$1,400,001 - HK$1,500,000 p.a.	4	5,851,786
>HK$1,500,000 p.a.	6	11,805,531
	120	141,059,284

7. OTHER CHARGES

This refers to expenses, other than personal emoluments, incurred in the operation and excluded expenditure for FSA services/ FSA-related activities supported by Other Funds or Donations for Designated Purposes, which have been separately included in the relevant disclosures under the "Other Funds or Donations for Designated Purposes" column in Note 8 of the AFR.

The breakdown on Other Charges is as follows:		2025 - 2026 HK$	Restated 2024 - 2025 HK$
(a) Utilities		57,586,533	58,988,881
(b) Food		83,066,776	88,184,127
(c) Administrative Expenses		6,472,616	7,036,243
(d) Stores and Equipment		28,489,469	27,600,975
(e) Repairs and Maintenance		20,946,226	21,548,321
(f) Renovation Works		9,942,232	10,058,162
(g) Special Allowances		6,343,327	6,345,987
(h) Programme Expenses		27,074,563	29,698,858
(i) Transportation and Travelling		9,673,549	10,106,413
(j) Insurance		10,347,651	10,696,558
(k) Resident/Client Expenses		59,059,829	53,639,083
(l) Production Expenses for Sheltered Workshop		9,167,808	12,363,724
(m) Hiring of Professional Services		39,850,347	68,087,111
(n) Visiting Medical Officers		6,948,930	8,402,656
(o) Visiting Medical Practitioner		11,148,904	10,831,512
(p) Cost of Medical Supplies		5,704,131	5,194,988
(q) Cost of Bedding and Clothing		467,143	268,664
(r) Security Service Charge		1,949,855	2,100,680
(s) Miscellaneous Expenses		14,428,116	14,468,069
(t) Staff Training Expenses		738,214	3,847,767
(u) TWGHs' Head Office Administrative Charges		49,269,496	43,925,151
(v) Cost apportionment charged to TWGHs' Head Office		(10,222,764)	(9,172,603)
	Sub-Total	448,452,951	484,221,327
Less: Utilised allocation under CI: ASCP / Enhanced ASCP / ASCP (PC) - FWSS* which forms as part of Other Income		(3,820,484)	(3,742,604)
	Total	444,632,467	480,478,723

*For those programmes which are regarded as FSA services only

8. ANALYSIS OF LUMP SUM GRANT RESERVE AND BALANCE OF OTHER SWD SUBVENTION

	Notes	Analysis of Reserve Fund						
		Lump Sum Grant (LSG)	Holding Account (HA)	Other Funds or Donations for Designated Purposes	Adjustment for Utilised allocation under ASCP/ Enhanced ASCP/ ASCP (PC) - FWSS	Rent and Rates	Central Items	Total
		HK$	HK$	HK$	HK$	HK$	HK$	HK$
Income								
Lump Sum Grant		2,222,392,333	-	-	-	-	-	2,222,392,333
Fee Income		119,958,199	-	-	-	-	-	119,958,199
Other Income		142,086,823	-	-	(3,820,484)	-	-	138,266,339
Interest Received		19,836,713	-	-	-	-	-	19,836,713
Rent and Rates	10	-	-	-	-	47,815,156	-	47,815,156
Central Items	9	-	-	-	-	-	132,153,558	132,153,558
Total Income		**2,504,274,068**	**-**	**-**	**(3,820,484)**	**47,815,156**	**132,153,558**	**2,680,422,298**
Expenditure								
Personal Emoluments		1,879,234,158	-	-	-	-	-	1,879,234,158
Other Charges		447,519,828	933,123	-	(3,820,484)	-	-	444,632,467
Rent and Rates	10	-	-	-	-	64,591,102	-	64,591,102
Central Items	9	-	-	-	-	-	124,286,475	124,286,475
Total Expenditure		**2,326,753,986**	**933,123**	**-**	**(3,820,484)**	**64,591,102**	**124,286,475**	**2,512,744,202**
Income less Expenditure		177,520,082	(933,123)	-	-	(16,775,946)	7,867,083	167,678,096
Rent and Rates for LKPHC being absorbed by LSG		(292,880)	-	-	-	292,880	-	-
Deficit absorbed by donation	10	(2,779,078)	-	-	-	2,779,078	-	-
Surplus/(deficit) for the year		174,448,124	(933,123)	-	-	(13,703,988)	7,867,083	167,678,096
Less: Surplus of Provident Fund	1c	(17,520,517)	-	-	-	-	-	(17,520,517)
Surplus/(deficit) for the year (excluding Provident Fund)		156,927,607	(933,123)	-	-	(13,703,988)	7,867,083	150,157,579
Surplus/(deficit) b/f		**414,324,438**	**88,053,600**	**(36,685,248)**	**-**	**(48,082,394)**	**51,894,866**	**469,505,262**
		571,252,045	87,120,477	(36,685,248)	-	(61,786,382)	59,761,949	619,662,841
Add: Subvention received for previous years	10	-	-	-	-	5,935,420	-	5,935,420
Add: Prior year adjustment in respect of Central Items		-	-	-	-	-	49,380	49,380
Less: Subvention for 2025/26 received in previous year	9	-	-	-	-	-	(6,978,006)	(6,978,006)
Add: Adjustment of deficit b/f from previous year		-	-	36,685,248	-	-	-	36,685,248
Less: Surplus for previous years refunded to Government	9, 10	-	-	-	-	(541,833)	(5,814,562)	(6,356,395)
Surplus/(deficit) c/f		571,252,045	87,120,477	-	-	(56,392,795)	47,018,761	648,998,488

* This has been updated to align with the latest version of Annex 5A.

9. ANALYSIS OF CENTRAL ITEMS

Schedule for Central Items

Analysis of Subventions and Expenditure for the Period from 1 April 2025 to 31 March 2026

															Virement / Prior year	
										Deficit for the year						
			Unit Code and Name / Remittance Advice No. (Note 7)	Subvented Element	Subvention Released (Note 1a) (a1)	Reimbursement of Maternity Leave Pay (RMLP) Scheme reimbursement received (Note 1b) #	Actual Expenditure (Note 2a) (a2)	Actual Expenditure incurred under RMLP scheme (Note 2b) #	Surplus (Note 3) (a) = (a1)-(a2)	Deficit (Note 3) (b) = (a1)-(a2)	Deficit transferred to Lump Sum Grant (LSG) (Note 4) (c)	Adjusted Deficit (d) = (b) - (c)	Surplus b/f (Note 5) (e)	Refund (from) /to Government (f)	Adjustment (Note 8) (g)	Surplus c/f (Note 6) (h) = (e) + (a) - (d) - (f) +/- (g)
Programme Area Code		**CTR Name**			**$**	**$**	**$**	**$**	**$**	**$**	**$**	**$**	**$**	**$**	**$**	**$**
				Dementia Supplement for Elderly with Disabilities												
P04	1	JCYYC&AH	5437	Dementia Supplement for Elderly with Disabilities	-	-	-	-	-	-	-	-	3,541	3,541	-	-
P04	1	JCYLC&AH	5438	Dementia Supplement for Elderly with Disabilities	-	-	-	-	-	-	-	-	217	217	-	-
P04	14	TTPDAC-H	5382	Dementia Supplement for Elderly with Disabilities	-	-	-	-	-	-	-	-	3,985	3,985	-	-
				Sub-total - Dementia Supplement for Elderly with Disabilities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**7,743**	**7,743**	**-**	**-**
				Infirmary Care Supplement for the Aged Blind Persons												
P04	1	JCYOC&AH	5435	Infirmary Care Supplement for the Aged Blind Persons	1,275,423	-	1,268,028	-	7,395	-	-	-	4,961	4,961	-	7,395
P04	1	JCYYC&AH	5437	Infirmary Care Supplement for the Aged Blind Persons	1,275,423	-	1,268,352	-	7,071	-	-	-	626	626	-	7,071
P04	1	JCYLC&AH	5438	Infirmary Care Supplement for the Aged Blind Persons	784,876	-	781,090	-	3,786	-	-	-	2,137	2,137	-	3,786
P04	1	JCYHC&AH	5439	Infirmary Care Supplement for the Aged Blind Persons	1,765,970	-	1,760,409	-	5,561	-	-	-	1,058	1,058	-	5,561
P04	1	JCYTC&AH	5441	Infirmary Care Supplement for the Aged Blind Persons	1,079,204	-	1,059,014	-	20,190	-	-	-	917	917	-	20,190
P04	1	JCYKC&AH	5442	Infirmary Care Supplement for the Aged Blind Persons	981,095	-	976,414	-	4,681	-	-	-	798	798	-	4,681
				Sub-total -Infirmary Care Supplement for the Aged Blind Persons	**7,161,991**	**-**	**7,113,307**	**-**	**48,684**	**-**	**-**	**-**	**10,497**	**10,497**	**-**	**48,684**

Schedule for Central Items

Analysis of Subventions and Expenditure for the Period from 1 April 2025 to 31 March 2026

														Virement / Prior year	
									Deficit for the year						
			Unit Code and Name / Remittance Advice No. (Note 7)	Subvented Element	**Subvention Released (Note 1a) (a1)**	**Reimbursement of Maternity Leave Pay (RMLP) Scheme reimbursement received (Note 1b) #**	**Actual Expenditure (Note 2a) (a2)**	**Actual Expenditure incurred under RMLP scheme (Note 2b) #**	**Surplus (Note 3) (a) = (a1)-(a2)**	**Deficit (Note 3) (b) = (a1)-(a2)**	**Deficit transferred to Lump Sum Grant (LSG) (Note 4) (c)**	**Adjusted Deficit (d) = (b) - (c)**	**Surplus b/f (Note 5) (e)**	**Refund (from) /to Government (f)**	**Adjustment (Note 8) (g)**	**Surplus c/f (Note 6) (h) = (e) + (a) - (d) - (f) +/- (g)**
				Infirmary Care Supplement for Residential Elderly Services												
P03	1	WCWFC&AHE		Infirmary Care Supplement for Residential Elderly Services	2,747,065	-	2,747,054	-	11	-	-	-	32,925	32,925	-	11
P03	1	WCTC&AHE		Infirmary Care Supplement for Residential Elderly Services	6,180,895	-	6,179,924	-	971	-	-	-	24,332	24,332	-	971
P03	1	YCKMC&AHE		Infirmary Care Supplement for Residential Elderly Services	5,690,348	-	5,688,127	-	2,221	-	-	-	6,934	6,934	-	2,221
P03	1	FSCC&AHE		Infirmary Care Supplement for Residential Elderly Services	6,082,786	-	6,080,989	-	1,797	-	-	-	452	452	-	1,797
P03	1	WYYC&AHE		Infirmary Care Supplement for Residential Elderly Services	2,256,517	-	2,253,785	-	2,732	-	-	-	3,181	3,181	-	2,732
P03	1	HMTYC&AHE		Infirmary Care Supplement for Residential Elderly Services	7,554,428	-	7,552,166	-	2,262	-	-	-	19,154	19,154	-	2,262
P03	3	HLKHE		Infirmary Care Supplement for Residential Elderly Services	882,985	-	882,388	-	597	-	-	-	160	160	-	597
P03	3	PCCYHE		Infirmary Care Supplement for Residential Elderly Services	1,962,189	-	1,961,256	-	933	-	-	-	(17,435)	(17,435)	-	933
P03	3	CHHE		Infirmary Care Supplement for Residential Elderly Services	4,905,473	-	4,904,936	-	537	-	-	-	(842)	(842)	-	537
P03	3	YCLMHE		Infirmary Care Supplement for Residential Elderly Services	2,158,408	-	2,157,782	-	626	-	-	-	2,972	2,972	-	626
P03	4	LSPHE		Infirmary Care Supplement for Residential Elderly Services	3,433,831	-	3,432,413	-	1,418	-	-	-	1,186	1,186	-	1,418
P03	4	FWWTHE		Infirmary Care Supplement for Residential Elderly Services	1,765,970	-	1,765,760	-	210	-	-	-	(9,313)	(9,313)	-	210
P03	4	MWFYHE		Infirmary Care Supplement for Residential Elderly Services	4,218,706	-	4,218,521	-	185	-	-	-	415	415	-	185
P03	4	MHCHE		Infirmary Care Supplement for Residential Elderly Services	4,022,487	-	4,016,955	-	5,532	-	-	-	1,262	1,262	-	5,532
P03	4	MCSYHE		Infirmary Care Supplement for Residential Elderly Services	2,648,955	-	2,641,921	-	7,034	-	-	-	10,570	10,570	-	7,034
P03	4	HTHE		Infirmary Care Supplement for Residential Elderly Services	1,079,204	-	1,079,155	-	49	-	-	-	555	555	-	49
P03	5	LMHHE		Infirmary Care Supplement for Residential Elderly Services	3,237,612	-	3,235,687	-	1,925	-	-	-	2,331	2,331	-	1,925
				Sub-total - Infirmary Care Supplement for Residential Elderly Services	**60,827,859**	**-**	**60,798,819**	**-**	**29,040**	**-**	**-**	**-**	**78,839**	**78,839**	**-**	**29,040**

Schedule for Central Items

Analysis of Subventions and Expenditure for the Period from 1 April 2025 to 31 March 2026

										Deficit for the year					Virement / Prior year	
			Unit Code and Name / Remittance Advice No. (Note 7)	Subvented Element	Subvention Released (Note 1a) (a1)	Reimbursement of Maternity Leave Pay (RMLP) Scheme reimbursement received (Note 1b) #	Actual Expenditure (Note 2a) (a2)	Actual Expenditure incurred under RMLP scheme (Note 2b) #	Surplus (Note 3) (a) = (a1)-(a2)	Deficit (Note 3) (b) = (a1)-(a2)	Deficit transferred to Lump Sum Grant (LSG) (Note 4) (c)	Adjusted Deficit (d) = (b) - (c)	Surplus b/f (Note 5) (e)	Refund (from) /to Government (f)	Adjustment (Note 8) (g)	Surplus c/f (Note 6) (h) = (e) + (a) - (d) - (f) +/- (g)
				After School Care Programme												
P07	2	LWCCC		After School Care Programme	-	-	-	-	-	-	-	-	78,088	-	-	78,088
P07	3	JCSISC		After School Care Programme	-	-	-	-	-	-	-	-	746,978	-	-	746,978
P07	7	JCTSWISC		After School Care Programme	-	-	-	-	-	-	-	-	744,139	-	-	744,139
P07	7	YMYISC		After School Care Programme	-	-	-	-	-	-	-	-	679,374	-	-	679,374
P07	7	JCTKTISC		After School Care Programme	-	-	-	-	-	-	-	-	1,006,252	-	-	1,006,252
P07	7	JCLTISC		After School Care Programme	-	-	-	-	-	-	-	-	315,237	-	-	315,237
P07	7	TMICYSC		After School Care Programme	-	-	-	-	-	-	-	-	645,717	-	-	645,717
P08		CSD-CA		After School Care Programme	2,865,432	-	2,670,884	-	194,548	-	-	-	497,283	-	-	691,831
				Sub-total - After School Care Programme	**2,865,432**	**-**	**2,670,884**	**-**	**194,548**	**-**	**-**	**-**	**4,713,068**	**-**	**-**	**4,907,616**
				Enhanced After School Care Programme												
P07	7	JCTKTISC		Enhanced After School Care Programme	-	-	-	-	-	-	-	-	197,799	-	-	197,799
P08		CSD-CA		Enhanced After School Care Programme	1,149,600	-	1,149,600	-	-	-	-	-	4,164	-	-	4,164
				Sub-total -Enhanced After School Care Programme	**1,149,600**	**-**	**1,149,600**	**-**	**-**	**-**	**-**	**-**	**201,963**	**-**	**-**	**201,963**
				Foster Care Allowance												
P01	11	FCS		Foster Care Allowance	5,489,180	-	5,132,736	-	356,444	-	-	-	943,345	943,345	42,714	399,158
				Sub-total - Foster Care Allowance	**5,489,180**	**-**	**5,132,736**	**-**	**356,444**	**-**	**-**	**-**	**943,345**	**943,345**	**42,714**	**399,158**
				Foster Care Allowance (Time Limited)												
P01	11	FCS		Foster Care Allowance (Time Limited)	2,129,996	-	2,129,086	-	910	-	-	-	694	695	-	909
				Sub-total - Foster Care Allowance (Time Limited)	**2,129,996**	**-**	**2,129,086**	**-**	**910**	**-**	**-**	**-**	**694**	**695**	**-**	**909**

Schedule for Central Items

Analysis of Subventions and Expenditure for the Period from 1 April 2025 to 31 March 2026

															Virement / Prior year	
									Deficit for the year							
			Unit Code and Name / Remittance Advice No. (Note 7)	Subvented Element	Subvention Released (Note 1a) (a1)	Reimbursement of Maternity Leave Pay (RMLP) Scheme reimbursement received (Note 1b) #	Actual Expenditure (Note 2a) (a2)	Actual Expenditure incurred under RMLP scheme (Note 2b) #	Surplus (Note 3) (a) = (a1)-(a2)	Deficit (Note 3) (b) = (a1)-(a2)	Deficit transferred to Lump Sum Grant (LSG) (Note 4) (c)	Adjusted Deficit (d) = (b) - (c)	Surplus b/f (Note 5) (e)	Refund (from) /to Government (f)	Adjustment (Note 8) (g)	Surplus c/f (Note 6) (h) = (e) + (a) - (d) - (f) +/- (g)
				Subsidy Scheme (Time Limited)												
P01	21	FSCNSOCC		Subsidy Scheme (Time Limited)	15,741	-	-	-	15,741	-	-	-	15,741	15,741	-	15,741
P01	21	LWPSNSOCC		Subsidy Scheme (Time Limited)	15,741	-	-	-	15,741	-	-	-	15,741	15,741	-	15,741
P01	21	CHNSOCC		Subsidy Scheme (Time Limited)	15,741	-	-	-	15,741	-	-	-	15,741	15,741	-	15,741
P01	21	FLMNSOCC		Subsidy Scheme (Time Limited)	15,741	-	-	-	15,741	-	-	-	15,741	15,741	-	15,741
P01	21	HWKGNSOCC		Subsidy Scheme (Time Limited)	15,741	-	-	-	15,741	-	-	-	15,741	15,741	-	15,741
P01	21	TKPNSOCC		Subsidy Scheme (Time Limited)	10,494	-	-	-	10,494	-	-	-	10,494	10,494	-	10,494
P01	21	FSYNSOCC		Subsidy Scheme (Time Limited)	10,494	-	-	-	10,494	-	-	-	10,494	10,494	-	10,494
P01	21	FTYLNSOCC		Subsidy Scheme (Time Limited)	15,741	-	-	-	15,741	-	-	-	15,741	15,741	-	15,741
P01	21	LCPHKNSOCC		Subsidy Scheme (Time Limited)	5,247	-	-	-	5,247	-	-	-	5,247	5,247	-	5,247
P01	21	NSLMNSOCC		Subsidy Scheme (Time Limited)	15,741	-	-	-	15,741	-	-	-	15,741	15,741	-	15,741
P01	22	SWLMFNSOCC		Subsidy Scheme (Time Limited)	15,741	-	-	-	15,741	-	-	-	15,741	15,741	-	15,741
		CHCNSOCC		Subsidy Scheme (Time Limited)	15,741	-	-	-	15,741	-	-	-	15,741	15,741	-	15,741
P08		CSD-CA		Subsidy Scheme (Time Limited)	229,818	-	58,212	-	171,606	-	-	-	191,854	191,854	-	171,606
		NSCCP-KC (Phase I)		Subsidy Scheme (Time Limited)	-	-	-	-	-	-	-	-	394,667	-	-	394,667
		NSCCP-KC (Phase II)		Subsidy Scheme (Time Limited)	-	-	-	-	-	-	-	-	592,084	-	-	592,084
		NSCCP-KC (Phase III)		Subsidy Scheme (Time Limited)	-	-	-	-	-	-	-	-	145,694	-	-	145,694
		NSCCP-YTM (Phase I)		Subsidy Scheme (Time Limited)	-	-	-	-	-	-	-	-	99,460	-	-	99,460
		NSCCP-YTM (Phase II)		Subsidy Scheme (Time Limited)	-	-	-	-	-	-	-	-	921,669	-	-	921,669
		NSCCP-YTM (Phase III)		Subsidy Scheme (Time Limited)	-	-	-	-	-	-	-	-	(166,561)	-	-	(166,561)
		NSCCPYTM		Subsidy Scheme (Time Limited)	2,391,801	-	206,591	-	2,185,210	-	-	-	2,525,004	-	9,264	4,719,478
				Sub-total - Subsidy Scheme (Time Limited)	**2,789,523**	**-**	**264,803**	**-**	**2,524,720**	**-**	**-**	**-**	**4,871,775**	**359,758**	**9,264**	**7,046,001**

Schedule for Central Items

Analysis of Subventions and Expenditure for the Period from 1 April 2025 to 31 March 2026

															Virement / Prior year	
										Deficit for the year						
			Unit Code and Name / Remittance Advice No. (Note 7)	Subvented Element	Subvention Released (Note 1a) (a1)	Reimbursement of Maternity Leave Pay (RMLP) Scheme reimbursement received (Note 1b) #	Actual Expenditure (Note 2a) (a2)	Actual Expenditure incurred under RMLP scheme (Note 2b) #	Surplus (Note 3) (a) = (a1)-(a2)	Deficit (Note 3) (b) = (a1)-(a2)	Deficit transferred to Lump Sum Grant (LSG) (Note 4) (c)	Adjusted Deficit (d) = (b) - (c)	Surplus b/f (Note 5) (e)	Refund (from) /to Government (f)	Adjustment (Note 8) (g)	Surplus c/f (Note 6) (h) = (e) + (a) - (d) - (f) +/- (g)
				Subsidy for Incentive Payment												
		NSCCP-KC (Phase III)		Subsidy for Incentive Payment	-	-	-	-	-	-	-	-	1,295,637	-	-	1,295,637
		NSCCP-YTM (Phase III)		Subsidy for Incentive Payment	-	-	-	-	-	-	-	-	995,133	-	-	995,133
		NSCCPYTM		Subsidy for Incentive Payment	3,827,514	-	546,310	-	3,281,204	-	-	-	3,824,082	-	(9,264)	7,096,022
				Sub-total - Subsidy for Incentive Payment	**3,827,514**	**-**	**546,310**	**-**	**3,281,204**	**-**	**-**	**-**	**6,114,852**	**-**	**(9,264)**	**9,386,792**
				Neighbourhood Support Child Care Project (Administration Cost)												
		NSCCP-KC (Phase III)		Neighbourhood Support Child Care Project (Administration Cost)	-	-	-	-	-	-	-	-	588,358	-	-	588,358
		NSCCP-YTM (Phase III)		Neighbourhood Support Child Care Project (Administration Cost)	-	-	-	-	-	-	-	-	116,813	-	-	116,813
				Sub-total - Neighbourhood Support Child Care Project (Administration Cost)	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**705,171**	**-**	**-**	**705,171**
				Visiting Medical Practitioner Scheme												
P04	7	JCKEH		Visiting Medical Practitioner Scheme	-	-	-	-	-	-	-	-	11,389	-	-	11,389
P04	7	JCKFH		Visiting Medical Practitioner Scheme	-	-	-	-	-	-	-	-	12,589	-	-	12,589
P04	7	JCKYH		Visiting Medical Practitioner Scheme	-	-	-	-	-	-	-	-	12,149	-	-	12,149
P04	7	JCKLH		Visiting Medical Practitioner Scheme	-	-	-	-	-	-	-	-	14,429	-	-	14,429
P04	14	TTPDAC-H		Visiting Medical Practitioner Scheme	-	-	-	-	-	-	-	-	3,644	-	-	3,644
P04	14	JCTYDAC-H		Visiting Medical Practitioner Scheme	-	-	-	-	-	-	-	-	14,429	-	-	14,429
P04	14	JCTKDAC-H		Visiting Medical Practitioner Scheme	-	-	-	-	-	-	-	-	15,589	-	-	15,589
P04	14	JCTHDAC-H		Visiting Medical Practitioner Scheme	-	-	-	-	-	-	-	-	13,549	-	-	13,549
P04	14	JCTNDAC-H		Visiting Medical Practitioner Scheme	-	-	-	-	-	-	-	-	12,829	-	-	12,829
P04	14	JCTSDAC-H		Visiting Medical Practitioner Scheme	-	-	-	-	-	-	-	-	14,229	-	-	14,229
P04	14	JCTCDAC-H		Visiting Medical Practitioner Scheme	-	-	-	-	-	-	-	-	17,656	-	-	17,656
P04	22	JCNCNPH		Visiting Medical Practitioner Scheme	-	-	-	-	-	-	-	-	30,595	-	-	30,595
P04	22	FSCDAC-H		Visiting Medical Practitioner Scheme	-	-	-	-	-	-	-	-	37,934	-	-	37,934
P04	27	YSMLSCH		Visiting Medical Practitioner Scheme	-	-	-	-	-	-	-	-	372	-	-	372
P04	34	WCTIVRC-H		Visiting Medical Practitioner Scheme	-	-	-	-	-	-	-	-	19,957	-	-	19,957
				Sub-total - Visiting Medical Practitioner Scheme	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**231,339**	**-**	**-**	**231,339**

Schedule for Central Items

Analysis of Subventions and Expenditure for the Period from 1 April 2025 to 31 March 2026

														Virement / Prior year	
									Deficit for the year						
			Unit Code and Name / Remittance Advice No. (Note 7)	Subvented Element	Subvention Released (Note 1a) (a1)	Reimbursement of Maternity Leave Pay (RMLP) Scheme reimbursement received (Note 1b) #	Actual Expenditure (Note 2a) (a2)	Actual Expenditure incurred under RMLP scheme (Note 2b) #	Surplus (Note 3) (a) = (a1)-(a2)	Deficit (Note 3) (b) = (a1)-(a2)	Deficit transferred to Lump Sum Grant (LSG) (Note 4) (c)	Adjusted Deficit (d) = (b) - (c)	Surplus b/f (Note 5) (e)	Refund (from) /to Government (f)	Adjustment (Note 8) (g)	Surplus c/f (Note 6) (h) = (e) + (a) - (d) - (f) +/- (g)
				Training Subsidy Scheme for Special Child Care Workers and Senior Special Child Care Workers												
P08		CSD-CA		Training Subsidy Scheme for Special Child Care Workers and Senior Special Child Care Workers	174,600	-	60,000	-	114,600	-	-	-	476,749	-	-	591,349
				Sub-total - Training Subsidy Scheme for Special Child Care Workers and Senior Special Child Care Workers	**174,600**	**-**	**60,000**	**-**	**114,600**	**-**	**-**	**-**	**476,749**	**-**	**-**	**591,349**
				Training Subsidy Scheme for Master in OT/PT/BOT Programmes												
P08		CSD-CA		Training Subsidy Scheme for Master in OT/PT/BOT Programmes	1,360,000	-	3,406,000	-	(2,046,000)	-	-	-	3,566,000	-	-	1,520,000
				Sub-total - Training Subsidy Scheme for Master in OT/PT/BOT Programmes	**1,360,000**	**-**	**3,406,000**	**-**	**(2,046,000)**	**-**	**-**	**-**	**3,566,000**	**-**	**-**	**1,520,000**
				Allowance for Residential Services for Children												
P01	2	WYH		Allowance for Residential Services for Children	261,564	-	211,215	-	50,349	-	-	-	101,262	101,262	-	50,349
P01	18	TCSGH		Allowance for Residential Services for Children	147,134	-	141,746	-	5,388	-	-	-	1,254	1,254	-	5,388
P01	18	TWSGH		Allowance for Residential Services for Children	147,134	-	144,979	-	2,155	-	-	-	1,684	1,684	-	2,155
P01	18	TMSGH		Allowance for Residential Services for Children	147,134	-	140,011	-	7,123	-	-	-	2,504	2,504	-	7,123
P01	18	LYSGH		Allowance for Residential Services for Children	147,134	-	141,312	-	5,822	-	-	-	113	113	-	5,822
P01	18	LSSGH		Allowance for Residential Services for Children	147,134	-	146,801	-	333	-	-	-	541	542	-	332
P01	18	HKSGH		Allowance for Residential Services for Children	147,134	-	145,439	-	1,695	-	-	-	911	911	-	1,695
P01	18	HNSGH		Allowance for Residential Services for Children	147,134	-	144,315	-	2,819	-	-	-	1,257	1,257	-	2,819
P01	18	HHSGH		Allowance for Residential Services for Children	147,134	-	139,188	-	7,946	-	-	-	1,398	1,398	-	7,946
P01	18	YSSGH		Allowance for Residential Services for Children	147,133	-	140,343	-	6,790	-	-	-	43	43	-	6,790
P01	18	YYSGH		Allowance for Residential Services for Children	147,133	-	143,970	-	3,163	-	-	-	441	441	-	3,163
P01	18	YHSGH		Allowance for Residential Services for Children	147,133	-	146,326	-	807	-	-	-	369	369	-	807
		LLSGH		Allowance for Residential Services for Children	147,092	-	147,047	-	45	-	-	-	327	327	-	45
		LTSGH		Allowance for Residential Services for Children	147,091	-	147,066	-	25	-	-	-	91	91	-	25
		LCSGH		Allowance for Residential Services for Children	147,088	-	142,195	-	4,893	-	-	-	281	281	-	4,893
				Sub-total - Allowance for Residential Services for Children	**2,321,306**	**-**	**2,221,953**	**-**	**99,353**	**-**	**-**	**-**	**112,476**	**112,477**	**-**	**99,352**

Schedule for Central Items

Analysis of Subventions and Expenditure for the Period from 1 April 2025 to 31 March 2026

															Virement / Prior year	
									Deficit for the year							
			Unit Code and Name / Remittance Advice No. (Note 7)	Subvented Element	Subvention Released (Note 1a) (a1)	Reimbursement of Maternity Leave Pay (RMLP) Scheme reimbursement received (Note 1b) #	Actual Expenditure (Note 2a) (a2)	Actual Expenditure incurred under RMLP scheme (Note 2b) #	Surplus (Note 3) (a) = (a1)-(a2)	Deficit (Note 3) (b) = (a1)-(a2)	Deficit transferred to Lump Sum Grant (LSG) (Note 4) (c)	Adjusted Deficit (d) = (b) - (c)	Surplus b/f (Note 5) (e)	Refund (from) /to Government (f)	Adjustment (Note 8) (g)	Surplus c/f (Note 6) (h) = (e) + (a) - (d) - (f) +/- (g)
				Supplementary Grant to Operator of Hang Ngai Workshop and Hostel												
		HYCWH		Supplementary Grant to Operator of Hang Ngai Workshop and Hostel	-	-	-	-	-	-	-	-	238	-	-	238
				Sub-total - Supplementary Grant to Operator of Hang Ngai Workshop and Hostel	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**238**	**-**	**-**	**238**
				Financial Incentive Scheme for Mentors of Employees with Disabilities												
P04	33	MLSWIVRC		Financial Incentive Scheme for Mentors of Employees with Disabilities	-	-	-	-	-	-	-	-	53,243	-	-	53,243
P04	33	JCNCIVRC		Financial Incentive Scheme for Mentors of Employees with Disabilities	-	-	-	-	-	-	-	-	60,850	-	-	60,850
P04	34	WCTIVRC-H		Financial Incentive Scheme for Mentors of Employees with Disabilities	-	-	-	-	-	-	-	-	41,074	-	-	41,074
				Sub-total - Financial Incentive Scheme for Mentors of Employees with Disabilities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**155,167**	**-**	**-**	**155,167**
				Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services												
P08		CSD-CA		Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	3,454,215	-	4,279,382	-	(825,167)	-	-	-	(2,961,989)	-	-	(3,787,156)
				Sub-total - Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	**3,454,215**	**-**	**4,279,382**	**-**	**(825,167)**	**-**	**-**	**-**	**(2,961,989)**	**-**	**-**	**(3,787,156)**
				Navigation Scheme for Young Persons in Care Services - Operating Expenses												
P08		CSD-CA		Navigation Scheme for Young Persons in Care Services - Operating Expenses	-	-	-	-	-	-	-	-	(889,278)	-	-	(889,278)
				Sub-total Navigation Scheme for Young Persons in Care Services - Operating Expenses-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(889,278)**	**-**	**-**	**(889,278)**
				Navigation Scheme for Young Persons in Care Services - Training Cost												
P08		CSD-CA		Navigation Scheme for Young Persons in Care Services - Training Cost	534,000	-	3,260,909	-	(2,726,909)	-	-	-	10,028,578	-	-	7,301,669
				Sub-total - Navigation Scheme for Young Persons in Care Services - Training Cost	**534,000**	**-**	**3,260,909**	**-**	**(2,726,909)**	**-**	**-**	**-**	**10,028,578**	**-**	**-**	**7,301,669**

Schedule for Central Items

Analysis of Subventions and Expenditure for the Period from 1 April 2025 to 31 March 2026

															Virement / Prior year	
									Deficit for the year							
			Unit Code and Name / Remittance Advice No. (Note 7)	Subvented Element	Subvention Released (Note 1a) (a1)	Reimbursement of Maternity Leave Pay (RMLP) Scheme reimbursement received (Note 1b) #	Actual Expenditure (Note 2a) (a2)	Actual Expenditure incurred under RMLP scheme (Note 2b) #	Surplus (Note 3) (a) = (a1)-(a2)	Deficit (Note 3) (b) = (a1)-(a2)	Deficit transferred to Lump Sum Grant (LSG) (Note 4) (c)	Adjusted Deficit (d) = (b) - (c)	Surplus b/f (Note 5) (e)	Refund (from) /to Government (f)	Adjustment (Note 8) (g)	Surplus c/f (Note 6) (h) = (e) + (a) - (d) - (f) +/- (g)
				Ethnic Minority District Ambassador - Other Charges												
		LLIFSC		Ethnic Minority District Ambassador - Other Charges	28,472	-	11,538	-	16,934	-	-	-	16,028		-	32,962
		LKDSC		Ethnic Minority District Ambassador - Other Charges	56,944	-	24,902	-	32,042	-	-	-	39,120		-	71,162
				Sub-total - Ethnic Minority District Ambassador - Other Charges	**85,416**	**-**	**36,440**	**-**	**48,976**	**-**	**-**	**-**	**55,148**	**-**	**-**	**104,124**
				Ethnic Minority District Ambassador - Salary and Mandatory Provident Fund												
		LLIFSC		Ethnic Minority District Ambassador - Salary and Mandatory Provident Fund	206,788	-	205,237	-	1,551	-	-	-	1,550		-	3,101
		LKDSC		Ethnic Minority District Ambassador - Salary and Mandatory Provident Fund	413,576	-	402,328	-	11,248	-	-	-	81,142		-	92,390
				Sub-total - Ethnic Minority District Ambassador - Salary and Mandatory Provident Fund	**620,364**	**-**	**607,565**	**-**	**12,799**	**-**	**-**	**-**	**82,692**	**-**	**-**	**95,491**
				Enhanced Support for Ethnic Minority Children in Special Child Care Centre and Early Education and Training Centres												
		MKLCCDC		Enhanced Support for Ethnic Minority Children in Special Child Care Centre and Early Education and Training Centres	58,500	-	71,803	-	(13,303)	-	-	-	100,232	-	-	86,929
		MMLLMCDC		Enhanced Support for Ethnic Minority Children in Special Child Care Centre and Early Education and Training Centres	145,500	-	-	-	145,500	-	-	-	405,831	-	-	551,331
		NPCDC		Enhanced Support for Ethnic Minority Children in Special Child Care Centre and Early Education and Training Centres	368,600	-	429,949	-	(61,349)	-	-	-	262,408	-	-	201,059
				Sub-total - Enhanced Support for Ethnic Minority Children in Special Child Care Centre and Early Education and Training Centres	**572,600**	**-**	**501,752**	**-**	**70,848**	**-**	**-**	**-**	**768,471**	**-**	**-**	**839,319**
				Siu Lam Integrated Rehabilitation Services Complex - Management Maintenance Cost for Common Area												
		SLOCMO		Siu Lam Integrated Rehabilitation Services Complex - Management Maintenance Cost for Common Area	21,099,232	-	18,751,998	-	2,347,234	-	-	-	2,635,311	2,635,311	-	2,347,234
				Sub-total - Siu Lam Integrated Rehabilitation Services Complex - Management Maintenance Cost for Common Area	**21,099,232**	**-**	**18,751,998**	**-**	**2,347,234**	**-**	**-**	**-**	**2,635,311**	**2,635,311**	**-**	**2,347,234**
				Travelling Subsidy of Designated Hotline for Carer Support Service												
		HCSS		Travelling Subsidy of Designated Hotline for Carer Support Service	600,000	-	186,196	-	413,804	-	-	-	468,614	468,614	-	413,804
				Sub-total - Travelling Subsidy of Designated Hotline for Carer Support Service	**600,000**	**-**	**186,196**	**-**	**413,804**	**-**	**-**	**-**	**468,614**	**468,614**	**-**	**413,804**
				Training to Foreign Domestic Helpers in Care for Persons with Disabilities												
		LKDSC		Training to Foreign Domestic Helpers in Care for Persons with Disabilities	29,400	-	18,347	-	**11,053**	-	-	-	-	-	-	11,053
		LYDSCI		Training to Foreign Domestic Helpers in Care for Persons with Disabilities	24,500	-	8,227	-	**16,273**	-	-	-	-	-	-	16,273
				Sub-total - Training to Foreign Domestic Helpers in Care for Persons with Disabilities	**53,900**	**-**	**26,574**	**-**	**27,326**	**-**	**-**	**-**	**-**	**-**	**-**	**27,326**

Schedule for Central Items

Analysis of Subventions and Expenditure for the Period from 1 April 2025 to 31 March 2026

															Virement / Prior year	
									Deficit for the year							
			Unit Code and Name / Remittance Advice No. (Note 7)	Subvented Element	Subvention Released (Note 1a) (a1)	Reimbursement of Maternity Leave Pay (RMLP) Scheme reimbursement received (Note 1b) #	Actual Expenditure (Note 2a) (a2)	Actual Expenditure incurred under RMLP scheme (Note 2b) #	Surplus (Note 3) (a) = (a1)-(a2)	Deficit (Note 3) (b) = (a1)-(a2)	Deficit transferred to Lump Sum Grant (LSG) (Note 4) (c)	Adjusted Deficit (d) = (b) - (c)	Surplus b/f (Note 5) (e)	Refund (from) /to Government (f)	Adjustment (Note 8) (g)	Surplus c/f (Note 6) (h) = (e) + (a) - (d) - (f) +/- (g)
				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											
		LKDSC		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	-	-	-	-	-	-	-	-	41,687	41,687	-	-
		LYDSCI		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	-	-	-	-	-	-	-	-	6,833	6,833	-	-
				Sub-total - 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	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**48,520**	**48,520**	**-**	**-**
				Time-defined Service Contract of Social Work Service for Pre-primary Institutions - Allocation												
		PSSWS-Phase 1		Time-defined Service Contract of Social Work Service for Pre-primary Institutions - Allocation	-	-	-	-	-	-	-	-	2,706,796	-	-	2,706,796
		PSSWS-Phase 2		Time-defined Service Contract of Social Work Service for Pre-primary Institutions - Allocation	-	-	-	-	-	-	-	-	3,497,976	-	-	3,497,976
		PSSWS-Phase 3		Time-defined Service Contract of Social Work Service for Pre-primary Institutions - Allocation	-	-	-	-	-	-	-	-	3,935,207	-	-	3,935,207
				Sub-total - Time-defined Service Contract of Social Work Service for Pre-primary Institutions - Allocation	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**10,139,979**	**-**	**-**	**10,139,979**

Schedule for Central Items

Analysis of Subventions and Expenditure for the Period from 1 April 2025 to 31 March 2026

															Virement / Prior year	
									Deficit for the year							
			Unit Code and Name / Remittance Advice No. (Note 7)	Subvented Element	Subvention Released (Note 1a) (a1)	Reimbursement of Maternity Leave Pay (RMLP) Scheme reimbursement received (Note 1b) #	Actual Expenditure (Note 2a) (a2)	Actual Expenditure incurred under RMLP scheme (Note 2b) #	Surplus (Note 3) (a) = (a1)-(a2)	Deficit (Note 3) (b) = (a1)-(a2)	Deficit transferred to Lump Sum Grant (LSG) (Note 4) (c)	Adjusted Deficit (d) = (b) - (c)	Surplus b/f (Note 5) (e)	Refund (from) /to Government (f)	Adjustment (Note 8) (g)	Surplus c/f (Note 6) (h) = (e) + (a) - (d) - (f) +/- (g)
				Transition Subsidy For School Leavers												
		LKDSC	5344/8197	Transition Subsidy For School Leavers	98,000	-	23,429	-	74,571	-	-	-	84,074	84,074	-	74,571
		LYDSCI		Transition Subsidy For School Leavers	98,000	-	28,773	-	69,227	-	-	-	36,819	36,819	-	69,227
				Sub-total - Transition Subsidy For School Leavers	**196,000**	**-**	**52,202**	**-**	**143,798**	**-**	**-**	**-**	**120,893**	**120,893**	**-**	**143,798**
				Residential Respite Services of Siu Lam Integrated Rehabilitation Services Complex												
		SLOC-CASD		Residential Respite Services of Siu Lam Integrated Rehabilitation Services Complex	192,000	-	5,300	-	186,700	-	-	-	192,000	192,000	-	186,700
		SLOC-DACH		Residential Respite Services of Siu Lam Integrated Rehabilitation Services Complex	768,000	-	19,610	-	748,390	-	-	-	768,000	768,000	-	748,390
				Sub-total - Residential Respite Services of Siu Lam Integrated Rehabilitation Services Complex	**960,000**	**-**	**24,910**	**-**	**935,090**	**-**	**-**	**-**	**960,000**	**960,000**	**-**	**935,090**
				Training allowance for NSCCP												
		NSCCPYTM		Training allowance for NSCCP	64,800	-	18,080	-	46,720	-	-	-	6,400	-	-	53,120
				Sub-total - Training allowance for NSCCP	**64,800**	**-**	**18,080**	**-**	**46,720**	**-**	**-**	**-**	**6,400**	**-**	**-**	**53,120**
				Subsidy for providing professional services												
P01	11	FCS	5305	Subsidy for providing professional services	84,504	-	84,504	-	-	-	-	-	42,683	42,683	-	-
				Sub-total - Subsidy for providing professional services	**84,504**	**-**	**84,504**	**-**	**-**	**-**	**-**	**-**	**42,683**	**42,683**	**-**	**-**
				Subsidy to support learning & development of foster children												
P01	11	FCS	5305	Subsidy to support learning & development of foster children	50,861	-	50,861	-	-	-	-	-	25,187	25,187	-	-
				Sub-total - Subsidy to support learning & development of foster children	**50,861**	**-**	**50,861**	**-**	**-**	**-**	**-**	**-**	**25,187**	**25,187**	**-**	**-**
				Child Protection Support Service (ChildPro) - Preparation Phase (PE)												
	5245018	HHCPSS		Child Protection Support Service (ChildPro) - Preparation Phase (PE	-	-	-	-	-	-	-	-	5,935,478	-	(5,914,081)	21,397
				Sub-total - Child Protection Support Service (ChildPro) - Preparation Phase (PE)	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**5,935,478**	**-**	**(5,914,081)**	**21,397**

Schedule for Central Items

Analysis of Subventions and Expenditure for the Period from 1 April 2025 to 31 March 2026

															Virement / Prior year	
									Deficit for the year							
			Unit Code and Name / Remittance Advice No. (Note 7)	Subvented Element	Subvention Released (Note 1a) (a1)	Reimbursement of Maternity Leave Pay (RMLP) Scheme reimbursement received (Note 1b) #	Actual Expenditure (Note 2a) (a2)	Actual Expenditure incurred under RMLP scheme (Note 2b) #	Surplus (Note 3) (a) = (a1)-(a2)	Deficit (Note 3) (b) = (a1)-(a2)	Deficit transferred to Lump Sum Grant (LSG) (Note 4) (c)	Adjusted Deficit (d) = (b) - (c)	Surplus b/f (Note 5) (e)	Refund (from) /to Government (f)	Adjustment (Note 8) (g)	Surplus c/f (Note 6) (h) = (e) + (a) - (d) - (f) +/- (g)
				Child Protection Support Service (ChildPro) - Rent & Rates												
	5245018	HHCPSS		Child Protection Support Service (ChildPro) - Rent & Rates	890,415	-	1,091,319	-	(200,904)	-	-	-	582,195	-	(582,912)	(201,621)
				Sub-total - Child Protection Support Service (ChildPro) - Rent & Rates	**890,415**	**-**	**1,091,319**	**-**	**(200,904)**	**-**	**-**	**-**	**582,195**	**-**	**(582,912)**	**(201,621)**
				Child Protection Support Service (ChildPro) - Personal Emolument												
	5245018	HHCPSS		Child Protection Support Service (ChildPro) - Personal Emolument	11,816,210	-	9,018,012	-	2,798,198	-	-	-	568,606	-	-	3,366,804
				Sub-total - Child Protection Support Service (ChildPro) - Personal Emolument	**11,816,210**	**-**	**9,018,012**	**-**	**2,798,198**	**-**	**-**	**-**	**568,606**	**-**	**-**	**3,366,804**
				Child Protection Support Service (ChildPro) - Operating Expenses												
	5245018	HHCPSS		Child Protection Support Service (ChildPro) - Operating Expenses	364,980	-	243,644	-	121,336	-	-	-	210,029	-	(181,743)	149,622
				Sub-total - Child Protection Support Service (ChildPro) - Operating Expenses	**364,980**	**-**	**243,644**	**-**	**121,336**	**-**	**-**	**-**	**210,029**	**-**	**(181,743)**	**149,622**
				Child Protection Support Service (ChildPro) - Administrative Expenses												
	5245018	HHCPSS		Child Protection Support Service (ChildPro) - Administrative Expenses	609,060	-	148,675	-	460,385	-	-	-	320,752	-	(304,529)	476,608
				Sub-total - Child Protection Support Service (ChildPro) - Administrative Expenses	**609,060**	**-**	**148,675**	**-**	**460,385**	**-**	**-**	**-**	**320,752**	**-**	**(304,529)**	**476,608**
				Child Protection Support Service (ChildPro) - Set-up												
	5245018	HHCPSS		Child Protection Support Service (ChildPro) - Set-up	-	-	409,954	-	(409,954)	-	-	-	404,051	-	5,949	46
				Sub-total - Child Protection Support Service (ChildPro) - Set-up	**-**	**-**	**409,954**	**-**	**(409,954)**	**-**	**-**	**-**	**404,051**	**-**	**5,949**	**46**
				Child Protection Support Service (ChildPro) - Preparation Phase -Rent & Rates												
	5245018	HHCPSS		Child Protection Support Service (ChildPro) - Preparation Phase - Rent & Rates	-	-	-	-	-	-	-	-	152,630	-	5,976	158,606
				Sub-total - Child Protection Support Service (ChildPro) - Preparation Phase -Rent & Rates	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**152,630**	**-**	**5,976**	**158,606**
				Total	**132,153,558**	**-**	**124,286,475**	**-**	**7,867,083**	**-**	**-**	**-**	**51,894,866**	**5,814,562**	**(6,928,626)**	**47,018,761**

10. ANALYSIS OF SUBVENTION AND EXPENDITURE FOR RENT AND RATES

Programme Area Code	P01	P01	P01	P01	P01	P01	P01
FSA No.	11	18	18	18	18	18	18
Service Unit Code	5305	5509	5512	5517	7109	7111	7611
Unit Name (Note 13)	FCS	TCSGH	TWSGH	TMSGH	LYSGH	LSSGH	HKSGH
	HK$	HK$	HK$	HK$	HK$	HK$	HK$
Subvention							
Rent	14,083	117,216	117,216	117,216	46,002	46,002	123,552
Rates	641	18,400	18,400	18,400	37,242	37,332	16,200
Total Subvention	14,724	135,616	135,616	135,616	83,244	83,334	139,752
Expenditure							
Rent	231,012	117,216	117,216	117,216	54,402	54,402	123,552
Rates	7,900	16,033	16,033	16,033	43,863	44,007	14,500
Total Expenditure	238,912	133,249	133,249	133,249	98,265	98,409	138,052
Surplus/(Deficit)							
Rent	(216,929)	-	-	-	(8,400)	(8,400)	-
Rates	(7,259)	2,367	2,367	2,367	(6,621)	(6,675)	1,700
Total Surplus/(Deficit)	(224,188)	2,367	2,367	2,367	(15,021)	(15,075)	1,700
Deficit Absorbed by Donation/LSG (Note 8)	216,337	-	-	-	-	-	-
Surplus/(Deficit) for the Year	(7,851)	2,367	2,367	2,367	(15,021)	(15,075)	1,700
Backpayment of previous years Rent subvention transferred to Lump Sum Grant Reserve	-	-	-	-	-	-	-
Surplus/(Deficit) b/f	(25,878)	(5,890)	(5,384)	(4,208)	(46,073)	(46,447)	(3,030)
Subvention received for previous years	-	-	-	-	-	-	-
Prior year adjustment	-	-	-	-	(90)	90	-
Surplus for previous years refunded to Government	-	-	-	-	-	-	-
Surplus/(Deficit) c/f	(33,729)	(3,523)	(3,017)	(1,841)	(61,184)	(61,432)	(1,330)

10. ANALYSIS OF SUBVENTION AND EXPENDITURE FOR RENT AND RATES (Continued)

Programme Area Code	P01	P01	P01	P01	P01	P03	P03
FSA No.	18	18	18	18	18	1	1
Service Unit Code	7612	7613	7631	7632	7633	5346	5416
Unit Name (Note 13)	HNSGH	HHSGH	YSSGH	YYSGH	YHSGH	WCWFC&AHE	YCKMC&AHE
	HK$	HK$	HK$	HK$	HK$	HK$	HK$
Subvention							
Rent	123,552	123,552	46,000	46,000	46,000	136,800	-
Rates	16,800	17,100	36,972	36,972	37,062	228,000	456,000
Total Subvention	140,352	140,652	82,972	82,972	83,062	364,800	456,000
Expenditure							
Rent	123,552	123,552	54,395	54,395	54,396	136,800	-
Rates	15,100	15,400	43,431	43,431	43,575	227,500	401,500
Total Expenditure	138,652	138,952	97,826	97,826	97,971	364,300	401,500
Surplus/(Deficit)							
Rent	-	-	(8,395)	(8,395)	(8,396)	-	-
Rates	1,700	1,700	(6,459)	(6,459)	(6,513)	500	54,500
Total Surplus/(Deficit)	1,700	1,700	(14,854)	(14,854)	(14,909)	500	54,500
Deficit Absorbed by Donation/LSG (Note 8)	-	-	-	-	-	-	-
Surplus/(Deficit) for the Year	1,700	1,700	(14,854)	(14,854)	(14,909)	500	54,500
Backpayment of previous years Rent subvention transferred to Lump Sum Grant Reserve	-	-	-	-	-	-	-
Surplus/(Deficit) b/f	(3,156)	(3,040)	(62,738)	(62,737)	(63,025)	(22,967)	14,730
Subvention received for previous years	-	-	16,240	16,240	16,331	15,978	-
Prior year adjustment	-	-	-	-	-	-	-
Surplus for previous years refunded to Government	-	-	-	-	-	(1,000)	(14,730)
Surplus/(Deficit) c/f	(1,456)	(1,340)	(61,352)	(61,351)	(61,603)	(7,489)	54,500

10. ANALYSIS OF SUBVENTION AND EXPENDITURE FOR RENT AND RATES (Continued)

Programme Area Code	P03	P03	P03	P03	P03	P03	P03
FSA No.	1	1	1	1	2	3	3
Service Unit Code	5475	5493	5502	5513	5366	5396	5476
Unit Name (Note 13)	PSLC&AHE	WYYC&AHE	TTPC&AHE	HMTYC&AHE	JCHV	HLKHE	PCCYHE
	HK$	HK$	HK$	HK$	HK$	HK$	HK$
Subvention							
Rent	95,400	165,600	113,820	497,736	405	1,035,144	1,671,480
Rates	159,000	276,000	190,800	276,270	392,117	81,000	93,000
Total Subvention	254,400	441,600	304,620	774,006	392,522	1,116,144	1,764,480
Expenditure							
Rent	95,400	165,600	113,820	497,736	405	1,035,144	1,671,480
Rates	158,500	275,500	190,535	275,255	345,932	70,900	92,500
Total Expenditure	253,900	441,100	304,355	772,991	346,337	1,106,044	1,763,980
Surplus/(Deficit)							
Rent	-	-	-	-	-	-	-
Rates	500	500	265	1,015	46,185	10,100	500
Total Surplus/(Deficit)	500	500	265	1,015	46,185	10,100	500
Deficit Absorbed by Donation/LSG (Note 8)	-	-	-	-	-	-	-
Surplus/(Deficit) for the Year	500	500	265	1,015	46,185	10,100	500
Backpayment of previous years Rent subvention transferred to Lump Sum Grant Reserve	-	-	-	-	-	-	-
Surplus/(Deficit) b/f	(12,596)	(17,270)	(17,734)	(511,537)	42,248	2,584	(5,708)
Subvention received for previous years	6,798	-	-	197,520	-	-	3,354
Prior year adjustment	-	-	-	-	-	-	-
Surplus for previous years refunded to Government	(1,000)	(1,000)	-	(2,015)	(42,248)	(2,584)	(1,000)
Surplus/(Deficit) c/f	(6,298)	(17,770)	(17,469)	(315,017)	46,185	10,100	(2,854)

10. ANALYSIS OF SUBVENTION AND EXPENDITURE FOR RENT AND RATES (Continued)

Programme Area Code	P03	P03	P03	P03	P03	P03	P03
FSA No.	3	3	4	4	4	4	4
Service Unit Code	5514	5516	5415	5484	5508	5511	5520
Unit Name (Note 13)	CHHE	YCLMHE	LSPHE	FWWTHE	MWFYHE	MHCHE	LBHE
	HK$	HK$	HK$	HK$	HK$	HK$	HK$
Subvention							
Rent	1,724,040	1,657,320	670,248	1,143,684	1,259,028	1,125,393	-
Rates	109,800	102,000	15,900	8,160	22,320	1,013	-
Total Subvention	1,833,840	1,759,320	686,148	1,151,844	1,281,348	1,126,406	-
Expenditure							
Rent	1,728,945	1,663,610	739,476	1,247,220	1,375,338	1,246,554	-
Rates	109,300	101,500	15,400	7,660	21,820	628	-
Total Expenditure	1,838,245	1,765,110	754,876	1,254,880	1,397,158	1,247,182	-
Surplus/(Deficit)							
Rent	(4,905)	(6,290)	(69,228)	(103,536)	(116,310)	(121,161)	-
Rates	500	500	500	500	500	385	-
Total Surplus/(Deficit)	(4,405)	(5,790)	(68,728)	(103,036)	(115,810)	(120,776)	-
Deficit Absorbed by Donation/LSG (Note 8)	-	-	-	-	-	-	-
Surplus/(Deficit) for the Year	(4,405)	(5,790)	(68,728)	(103,036)	(115,810)	(120,776)	-
Backpayment of previous years Rent subvention transferred to Lump Sum Grant Reserve	-	-	-	-	-	-	-
Surplus/(Deficit) b/f	(29,280)	(28,350)	(473,225)	(491,823)	(478,980)	(460,148)	-
Subvention received for previous years	-	-	-	427,308	389,775	-	-
Prior year adjustment	-	-	-	-	-	-	-
Surplus for previous years refunded to Government	(1,000)	(1,000)	(1,000)	-	-	(580)	-
Surplus/(Deficit) c/f	(34,685)	(35,140)	(542,953)	(167,551)	(205,015)	(581,504)	-

10. ANALYSIS OF SUBVENTION AND EXPENDITURE FOR RENT AND RATES (Continued)

Programme Area Code	P03	P03	P03	P03	P03	P03	P03
FSA No.	4	4	5	7	7	7	10
Service Unit Code	5523	5524	5370	5332	5499	5908	5490
Unit Name (Note 13)	MCSYHE	HTHE	LMHHE	AMDCCE	TTPDCCE	CLDCCE	WTSW-IHCST
	HK$	HK$	HK$	HK$	HK$	HK$	HK$
Subvention							
Rent	1,497,432	1,001,844	802,968	57,432	12,885	600,048	184,872
Rates	73,920	9,660	16,380	27,300	21,600	36,900	10,380
Total Subvention	1,571,352	1,011,504	819,348	84,732	34,485	636,948	195,252
Expenditure							
Rent	1,591,692	1,134,372	877,008	63,852	12,885	607,248	250,277
Rates	73,420	9,160	15,880	26,800	21,570	35,900	9,880
Total Expenditure	1,665,112	1,143,532	892,888	90,652	34,455	643,148	260,157
Surplus/(Deficit)							
Rent	(94,260)	(132,528)	(74,040)	(6,420)	-	(7,200)	(65,405)
Rates	500	500	500	500	30	1,000	500
Total Surplus/(Deficit)	(93,760)	(132,028)	(73,540)	(5,920)	30	(6,200)	(64,905)
Deficit Absorbed by Donation/LSG (Note 8)	-	-	-	-	-	-	-
Surplus/(Deficit) for the Year	(93,760)	(132,028)	(73,540)	(5,920)	30	(6,200)	(64,905)
Backpayment of previous years Rent subvention transferred to Lump Sum Grant Reserve	-	-	-	-	-	-	-
Surplus/(Deficit) b/f	(409,628)	(954,542)	(281,225)	(44,164)	(6,330)	(77,572)	(193,966)
Subvention received for previous years	-	309,028	-	-	-	35,986	-
Prior year adjustment	-	-	-	-	-	-	-
Surplus for previous years refunded to Government	-	(20,755)	-	(176)	(60)	-	-
Surplus/(Deficit) c/f	(503,388)	(798,297)	(354,765)	(50,260)	(6,360)	(47,786)	(258,871)

10. ANALYSIS OF SUBVENTION AND EXPENDITURE FOR RENT AND RATES (Continued)

Programme Area Code	P03	P03	P03	P03	P03	P03	
FSA No.	11	11	16	16	16	16	
Service Unit Code	5411	5485	5911	5911	5911	5911	4462
Unit Name (Note 13)	WCTDECC	WTSWDECC	FSYNEC	FYWNEC	PWSNEC	WKLNEC	SYMSNEC
	HK$	HK$	HK$	HK$	HK$	HK$	
Subvention							
Rent	118,800	438,768	255,164	225,344	1,458,784	255,980	211,500
Rates	15,000	41,970	21,178	28,238	60,003	28,234	41,544
Total Subvention	133,800	480,738	276,342	253,582	1,518,787	284,214	253,044
Expenditure							
Rent	118,800	438,768	238,788	250,224	1,732,476	250,272	234,000
Rates	16,000	36,535	24,210	29,500	64,800	31,400	39,700
Total Expenditure	134,800	475,303	262,998	279,724	1,797,276	281,672	273,700
Surplus/(Deficit)							
Rent	-	-	16,376	(24,880)	(273,692)	5,708	(22,500)
Rates	(1,000)	5,435	(3,032)	(1,262)	(4,797)	(3,166)	1,844
Total Surplus/(Deficit)	(1,000)	5,435	13,344	(26,142)	(278,489)	2,542	(20,656)
Deficit Absorbed by Donation/LSG (Note 8)	-	-	-	-	-	-	-
Surplus/(Deficit) for the Year	(1,000)	5,435	13,344	(26,142)	(278,489)	2,542	(20,656)
Backpayment of previous years Rent subvention transferred to Lump Sum Grant Reserve	-	-	-	-	-	-	-
Surplus/(Deficit) b/f	(500)	(28,277)	(178,863)	(249,449)	(3,606,158)	(181,707)	(69,656)
Subvention received for previous years	-	1,991	-	52,762	1,144,303	-	27,000
Prior year adjustment	-	-	-	-	-	-	-
Surplus for previous years refunded to Government	-	-	-	-	-	-	(2,344)
Surplus/(Deficit) c/f	(1,500)	(20,851)	(165,519)	(222,829)	(2,740,344)	(179,165)	(65,656)

10. ANALYSIS OF SUBVENTION AND EXPENDITURE FOR RENT AND RATES (Continued)

Programme Area Code	P03	P03	P03	P03	P04	P04	P04
FSA No.	16	B	B	B	12	12	12
Service Unit Code	5911	5402	5468		5301	5907	4858
Unit Name (Note 13)	WLMTTWNEC	WCTMO	FSCMO	TTPMO	CCPSA	CEASE	COC
	HK$	HK$	HK$	HK$	HK$	HK$	HK$
Subvention							
Rent	1,158,594	428,400	294,739	-	10,372	-	41,976
Rates	38,827	714,000	491,232	-	17,286	48,000	4,140
Total Subvention	1,197,421	1,142,400	785,971	-	27,658	48,000	46,116
Expenditure							
Rent	1,144,113	428,400	308,052	8,590	1,266,876	-	1,034,856
Rates	40,220	713,500	512,923	14,380	63,678	43,400	48,200
Total Expenditure	1,184,333	1,141,900	820,975	22,970	1,330,554	43,400	1,083,056
Surplus/(Deficit)							
Rent	14,481	-	(13,313)	(8,590)	(1,256,504)	-	(992,880)
Rates	(1,393)	500	(21,691)	(14,380)	(46,392)	4,600	(44,060)
Total Surplus/(Deficit)	13,088	500	(35,004)	(22,970)	(1,302,896)	4,600	(1,036,940)
Deficit Absorbed by Donation/LSG (Note 8)	-	-	35,479	22,970	1,133,220	-	1,037,380
Surplus/(Deficit) for the Year	13,088	500	475	-	(169,676)	4,600	440
Backpayment of previous years Rent subvention transferred to Lump Sum Grant Reserve	-	-	-	-	-	-	-
Surplus/(Deficit) b/f	(2,569,745)	(41,454)	(12,509)	-	(171,577)	(897)	(4,950)
Subvention received for previous years	549,549	21,227	29,972	-	-	-	-
Prior year adjustment	-	-	-	-	-	-	-
Surplus for previous years refunded to Government	-	(1,000)	(952)	-	-	-	-
Surplus/(Deficit) c/f	(2,007,108)	(20,727)	16,986	-	(341,253)	3,703	(4,510)

10. ANALYSIS OF SUBVENTION AND EXPENDITURE FOR RENT AND RATES (Continued)

Programme Area Code	P04	P04	P04	P04	P04	P04	P07
FSA No.	14	16	27	21	33	B	2
Service Unit Code	5382	5299	7630	5344	5941	5451	7078
Unit Name (Note 13)	TTPDAC-H	MKLCCDC	YSMLSCH	LKDSC	MLSWIVRC	JCRCMO	LWCCC
	HK$	HK$	HK$	HK$	HK$	HK$	HK$
Subvention							
Rent	79,459	68,616	-	2,239,240	932,040	-	-
Rates	133,200	22,300	390,000	81,500	71,400	2,064,000	-
Total Subvention	212,659	90,916	390,000	2,320,740	1,003,440	2,064,000	-
Expenditure							
Rent	79,459	76,046	-	2,242,540	934,640	-	-
Rates	133,015	22,300	389,500	88,400	70,900	2,063,500	-
Total Expenditure	212,474	98,346	389,500	2,330,940	1,005,540	2,063,500	-
Surplus/(Deficit)							
Rent	-	(7,430)	-	(3,300)	(2,600)	-	-
Rates	185	-	500	(6,900)	500	500	-
Total Surplus/(Deficit)	185	(7,430)	500	(10,200)	(2,100)	500	-
Deficit Absorbed by Donation/LSG (Note 8)	-	-	-	-	-	-	-
Surplus/(Deficit) for the Year	185	(7,430)	500	(10,200)	(2,100)	500	-
Backpayment of previous years Rent subvention transferred to Lump Sum Grant Reserve	-	-	-	-	-	-	-
Surplus/(Deficit) b/f	(70,492)	(88,593)	(143,545)	(1,866,912)	(107,240)	(590,218)	8
Subvention received for previous years	-	29,826	91,030	589,720	51,370	294,609	-
Prior year adjustment	-	5,015	-	-	-	-	-
Surplus for previous years refunded to Government	-	-	-	-	-	-	-
Surplus/(Deficit) c/f	(70,307)	(61,182)	(52,015)	(1,287,392)	(57,970)	(295,109)	8

10. ANALYSIS OF SUBVENTION AND EXPENDITURE FOR RENT AND RATES (Continued)

Programme Area Code	P07	P07	P07	P07	P07	P07	
FSA No.	3	7	7	7	7	7	
Service Unit Code	5347	5296	5302	5348	5403	5959	5418 /5487
Unit Name (Note 13)	JCSISC	JCTSWISC	YMYISC	JCTKTISC	JCLTISC	TMISC	MMLLMCDC
	HK$	HK$	HK$	HK$	HK$	HK$	HK$
Subvention							
Rent	347,328	887,040	879,912	877,176	661,968	1,026,035	220,969
Rates	62,700	70,800	105,600	43,500	61,800	57,600	20,400
Total Subvention	410,028	957,840	985,512	920,676	723,768	1,083,635	241,369
Expenditure							
Rent	342,828	887,040	879,912	765,324	661,968	1,201,099	220,968
Rates	54,200	70,300	92,500	42,500	60,800	57,100	23,500
Total Expenditure	397,028	957,340	972,412	807,824	722,768	1,258,199	244,468
Surplus/(Deficit)							
Rent	4,500	-	-	111,852	-	(175,064)	1
Rates	8,500	500	13,100	1,000	1,000	500	(3,100)
Total Surplus/(Deficit)	13,000	500	13,100	112,852	1,000	(174,564)	(3,099)
Deficit Absorbed by Donation/LSG (Note 8)	-	-	-	-	-	-	-
Surplus/(Deficit) for the Year	13,000	500	13,100	112,852	1,000	(174,564)	(3,099)
Backpayment of previous years Rent subvention transferred to Lump Sum Grant Reserve	-	-	-	-	-	-	-
Surplus/(Deficit) b/f	(10,321)	(71,992)	(24,148)	(716,853)	(14,944)	(656,178)	3,215
Subvention received for previous years	-	32,736	11,574	-	8,472	242,787	-
Prior year adjustment	-	-	-	-	-	-	(5,015)
Surplus for previous years refunded to Government	(4,005)	-	-	-	(2,000)	-	-
Surplus/(Deficit) c/f	(1,326)	(38,756)	526	(604,001)	(7,472)	(587,955)	(4,899)

10. ANALYSIS OF SUBVENTION AND EXPENDITURE FOR RENT AND RATES (Continued)

Programme Area Code							
FSA No.							
Service Unit Code	5518	5904	5905	5355	5801	3749	4776
Unit Name (Note 13)	LKHCS	LLIFSC	CFMLDCCE	YLSMDACH	HYCWH	LYLYLJPFSLV	HFIVRC-H
	HK$	HK$	HK$	HK$	HK$	HK$	HK$
Subvention							
Rent	218,398	2,174,646	598,464	1,360,056	50,400	296,101	1,117,488
Rates	18,933	65,400	60,900	114,840	-	36,000	115,200
Total Subvention	237,331	2,240,046	659,364	1,474,896	50,400	332,101	1,232,688
Expenditure							
Rent	304,797	2,196,141	610,344	1,360,056	50,400	327,600	1,236,168
Rates	23,725	78,200	52,400	124,680	-	35,500	114,700
Total Expenditure	328,522	2,274,341	662,744	1,484,736	50,400	363,100	1,350,868
Surplus/(Deficit)							
Rent	(86,399)	(21,495)	(11,880)	-	-	(31,499)	(118,680)
Rates	(4,792)	(12,800)	8,500	(9,840)	-	500	500
Total Surplus/(Deficit)	(91,191)	(34,295)	(3,380)	(9,840)	-	(30,999)	(118,180)
Deficit Absorbed by Donation/LSG (Note 8)	101,720	-	-	-	-	-	-
Surplus/(Deficit) for the Year	10,529	(34,295)	(3,380)	(9,840)	-	(30,999)	(118,180)
Backpayment of previous years Rent subvention transferred to Lump Sum Grant Reserve	-	-	-	-	-	-	-
Surplus/(Deficit) b/f	(110,666)	(1,745,357)	(21,122)	(41,940)	(28,640)	(135,627)	(1,935,689)
Subvention received for previous years	-	-	-	-	14,320	54,712	-
Prior year adjustment	-	-	-	-	-	-	-
Surplus for previous years refunded to Government	-	-	-	-	-	-	-
Surplus/(Deficit) c/f	(100,137)	(1,779,652)	(24,502)	(51,780)	(14,320)	(111,914)	(2,053,869)

10. ANALYSIS OF SUBVENTION AND EXPENDITURE FOR RENT AND RATES (Continued)

Programme Area Code							
FSA No.							
Service Unit Code	3758	3758	3758	3424	5463	5458/5309	5393
Unit Name (Note 13)	OPRS-TEAM CD	OPRS-TEAM EF	OPRS-TEAM AB	OPRS	FSCDAC-H	FSC - IHCST	JCTHDAC - H
	HK$	HK$	HK$	HK$	HK$	HK$	HK$
Subvention							
Rent	521,991	-	-	-	30,240	29,040	43,200
Rates	32,800	-	-	-	-	-	-
Total Subvention	554,791	-	-	-	30,240	29,040	43,200
Expenditure							
Rent	1,419,336	1,839,226	1,058,706	-	33,720	-	12,300
Rates	137,925	79,680	27,700	-	-	-	-
Total Expenditure	1,557,261	1,918,906	1,086,406	-	33,720	-	12,300
Surplus/(Deficit)							
Rent	(897,345)	(1,839,226)	(1,058,706)	-	(3,480)	29,040	30,900
Rates	(105,125)	(79,680)	(27,700)	-	-	-	-
Total Surplus/(Deficit)	(1,002,470)	(1,918,906)	(1,086,406)	-	(3,480)	29,040	30,900
Deficit Absorbed by Donation/LSG (Note 8)	9,800	-	-	-	-	-	-
Surplus/(Deficit) for the Year	(992,670)	(1,918,906)	(1,086,406)	-	(3,480)	29,040	30,900
Backpayment of previous years Rent subvention transferred to Lump Sum Grant Reserve	-	-	-	-	-	-	-
Surplus/(Deficit) b/f	(2,921,193)	(9,277,776)	(7,067,725)	-	(3,150)	29,040	43,200
Subvention received for previous years	-	-	-	-	-	-	-
Prior year adjustment	-	-	-	-	-	-	-
Surplus for previous years refunded to Government	-	-	-	-	-	(29,040)	(43,200)
Surplus/(Deficit) c/f	(3,913,863)	(11,196,682)	(8,154,131)	-	(6,630)	29,040	30,900

10. ANALYSIS OF SUBVENTION AND EXPENDITURE FOR RENT AND RATES (Continued)

Programme Area Code							
FSA No.							
Service Unit Code	5394	AE79	2978	5313	6692	6698	6697
Unit Name (Note 13)	JCTNDAC - H	LYOAHS	MMAWLMDCCE	CEASE-HOST	EH-ED	EH-KC	EH-SSP
	HK$	HK$	HK$	HK$	HK$	HK$	HK$
Subvention							
Rent	45,600	984,000	402,060	253,824	435,000	432,000	258,062
Rates	-	44,500	27,900	9,300	19,000	-	9,360
Total Subvention	45,600	1,028,500	429,960	263,124	454,000	432,000	267,422
Expenditure							
Rent	48,000	1,020,000	406,380	262,127	583,180	442,000	64,296
Rates	-	44,500	27,400	8,950	19,120	-	21,300
Total Expenditure	48,000	1,064,500	433,780	271,077	602,300	442,000	85,596
Surplus/(Deficit)							
Rent	(2,400)	(36,000)	(4,320)	(8,303)	(148,180)	(10,000)	193,766
Rates	-	-	500	350	(120)	-	(11,940)
Total Surplus/(Deficit)	(2,400)	(36,000)	(3,820)	(7,953)	(148,300)	(10,000)	181,826
Deficit Absorbed by Donation/LSG (Note 8)	-	-	-	-	-	-	-
Surplus/(Deficit) for the Year	(2,400)	(36,000)	(3,820)	(7,953)	(148,300)	(10,000)	181,826
Backpayment of previous years Rent subvention transferred to Lump Sum Grant Reserve	-	-	-	-	-	-	-
Surplus/(Deficit) b/f	(7,600)	(2,023,830)	(75,324)	(19,014)	(675,933)	(38,000)	145,390
Subvention received for previous years	2,800	997,133	18,461	-	-	-	30,830
Prior year adjustment	-	-	-	-	-	-	-
Surplus for previous years refunded to Government	-	-	-	-	-	-	(221,011)
Surplus/(Deficit) c/f	(7,200)	(1,062,697)	(60,683)	(26,967)	(824,233)	(48,000)	137,035

10. ANALYSIS OF SUBVENTION AND EXPENDITURE FOR RENT AND RATES (Continued)

Programme Area Code							
FSA No.							
Service Unit Code	6699	6696	AC51				
Unit Name (Note 13)	EH-ST	EH-YTM	LYDSCI	WTNEC	LHICCMW	HCSS	LKPHC
	HK$	HK$	HK$	HK$	HK$	HK$	HK$
Subvention							
Rent	445,333	170,443	185,232	-	-	-	-
Rates	17,618	7,560	12,600	-	-	-	-
Total Subvention	462,951	178,003	197,832	-	-	-	-
Expenditure							
Rent	638,124	42,864	185,232	270,192	1,505,892	790,335	283,932
Rates	30,700	14,200	12,100	28,900	45,700	29,508	8,948
Total Expenditure	668,824	57,064	197,332	299,092	1,551,592	819,843	292,880
Surplus/(Deficit)							
Rent	(192,791)	127,579	-	(270,192)	(1,505,892)	(790,335)	(283,932)
Rates	(13,082)	(6,640)	500	(28,900)	(45,700)	(29,508)	(8,948)
Total Surplus/(Deficit)	(205,873)	120,939	500	(299,092)	(1,551,592)	(819,843)	(292,880)
Deficit Absorbed by Donation/LSG (Note 8)	163,042	-	-	-	-	59,130	292,880
Surplus/(Deficit) for the Year	(42,831)	120,939	500	(299,092)	(1,551,592)	(760,713)	-
Backpayment of previous years Rent subvention transferred to Lump Sum Grant Reserve	-	-	-	-	-	-	-
Surplus/(Deficit) b/f	(90,470)	(74,049)	(76,639)	(587,588)	(4,040,760)	(29,569)	-
Subvention received for previous years	-	20,554	183,124	-	-	-	-
Prior year adjustment	-	-	-	-	-	-	-
Surplus for previous years refunded to Government	-	(148,133)	-	-	-	-	-
Surplus/(Deficit) c/f	(133,301)	(80,689)	106,985	(886,680)	(5,592,352)	(790,282)	-

10. ANALYSIS OF SUBVENTION AND EXPENDITURE FOR RENT AND RATES (Continued)

Programme Area Code FSA No. Service Unit Code Unit Name (Note 13)	FSCDECC	LLSGH	LTSGH	LCSGH	PPISSWS WTS	PPISSWS ST	TKBCDC
	HK$	HK$	HK$	HK$	HK$	HK$	HK$
Subvention							
Rent	-	-	-	-	-	-	-
Rates	-	-	-	-	-	-	-
Total Subvention	-	-	-	-	-	-	-
Expenditure							
Rent	1,293,617	-	-	-	457,080	418,380	-
Rates	36,825	18,400	18,700	18,700	30,700	13,600	48,700
Total Expenditure	1,330,442	18,400	18,700	18,700	487,780	431,980	48,700
Surplus/(Deficit)							
Rent	(1,293,617)	-	-	-	(457,080)	(418,380)	-
Rates	(36,825)	(18,400)	(18,700)	(18,700)	(30,700)	(13,600)	(48,700)
Total Surplus/(Deficit)	(1,330,442)	(18,400)	(18,700)	(18,700)	(487,780)	(431,980)	(48,700)
Deficit Absorbed by Donation/LSG (Note 8)	-	-	-	-	-	-	-
Surplus/(Deficit) for the Year	(1,330,442)	(18,400)	(18,700)	(18,700)	(487,780)	(431,980)	(48,700)
Backpayment of previous years Rent subvention transferred to Lump Sum Grant Reserve	-	-	-	-	-	-	-
Surplus/(Deficit) b/f	(66,726)	(36,000)	(36,633)	(36,633)	(248,326)	(206,346)	(131,486)
Subvention received for previous years	-	-	-	-	-	-	-
Prior year adjustment	-	-	-	-	-	-	-
Surplus for previous years refunded to Government	-	-	-	-	-	-	-
Surplus/(Deficit) c/f	(1,397,168)	(54,400)	(55,333)	(55,333)	(736,106)	(638,326)	(180,186)

10. ANALYSIS OF SUBVENTION AND EXPENDITURE FOR RENT AND RATES (Continued)

Programme Area Code FSA No. Service Unit Code Unit Name (Note 13)	PPISSWS TM	SLOC-CASD	SLOC-DACH	SSWS	TABCRC	Total
	HK$					HK$
Subvention						
Rent	-	-	-	-	-	39,589,752
Rates	-	-	-	-	-	8,225,404
Total Subvention	-	-	-	-	-	47,815,156
Expenditure						
Rent	529,200	-	-	188,622	449,639	53,554,093
Rates	-	688,011	1,518,629	6,432	19,169	11,037,009
Total Expenditure	529,200	688,011	1,518,629	195,054	468,808	64,591,102
Surplus/(Deficit)						
Rent	(529,200)	-	-	(188,622)	(449,639)	(13,964,341)
Rates	-	(688,011)	(1,518,629)	(6,432)	(19,169)	(2,811,605)
Total Surplus/(Deficit)	(529,200)	(688,011)	(1,518,629)	(195,054)	(468,808)	(16,775,946)
Deficit Absorbed by Donation/LSG (Note 8)	-	-	-	-	-	3,071,958
Surplus/(Deficit) for the Year	(529,200)	(688,011)	(1,518,629)	(195,054)	(468,808)	(13,703,988)
Backpayment of previous years Rent subvention transferred to Lump Sum Grant Reserve	-	-	-	-	-	-
Surplus/(Deficit) b/f	(247,169)	-	-	-	-	(48,082,394)
Subvention received for previous years	-	-	-	-	-	5,935,420
Prior year adjustment	-	-	-	-	-	-
Surplus for previous years refunded to Government	-	-	-	-	-	(541,833)
Surplus/(Deficit) c/f	(776,369)	(688,011)	(1,518,629)	(195,054)	(468,808)	(56,392,795)

11. SUBVENTION SURPLUS REFUNDABLE TO/(RECEIVABLE FROM) GOVERNMENT

	Rent and Rates	Central Items	Total
	HK$	HK$	HK$
Balance as at beginning of year refundable to/(receivable from) Government	(48,082,394)	51,894,866	3,812,472
Add: Surplus/(deficit) for the year	(16,775,946)	7,867,083	(8,908,863)
Add: Deficit absorbed by Donation	2,779,078	-	2,779,078
Add: Rent and Rates for LKPHC being absorbed by LSG	292,880	-	292,880
Add: Subvention received for previous years	5,935,420	-	5,935,420
Add: Prior year adjustment in respect of Central Items	-	49,380	49,380
Less: Recovery of subvention surplus as per paylist from SWD dated 15 December 2025	(20,755)	-	(20,755)
Less: Recovery of subvention surplus as per paylist from SWD dated 16 March 2026	(521,078)	(5,814,562)	(6,335,640)
Less: Recovery of subvention surplus as per letter from SWD dated 17 February 2025	-	(6,978,006)	(6,978,006)
Balance as at end of year refundable to/(receivable from) Government	(56,392,795)	47,018,761	(9,374,034)

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12. SERVICE UNITS OPERATED BY TUNG WAH GROUP OF HOSPITALS UNDER LUMP SUM GRANT

Programme	FSA	Service	Central Item Unit Code																	Unit Name	
Area Code	No.	Unit Code	DS	ICS	ASCP	FCA	FCA(TL)	SS	EASCP	TSSCCC	TSSCCW	ARSC	NSCCP	TSC-MOT/MPT	TSCWL	NSYPCS-OE	NSYPCS-TC	MOSTE	EMDA	ESEMC	Unit Name	Abbreviation
		744						V744													Chiap Hua Cheng's Nursery School Extended Child Care Service	CHCNS(ECC)
		744						V744													Lions Club of the Peak, HK Nursery School Extended Child Care Service	LCPHKNS(ECC)
		744						V744													Lo Wong Oik Shan Nursery School Extended Child Care Service	LWPSNS(ECC)
		744						V744													Zonta Club of Kowloon Nursery School Extended Child Care Service	ZCKDN(ECC)
P07	18	1656 / 5298																			Emergency/Short-term Care in SGH	ETCS
		2854																			Agency-Based Speech Therapy Service	ABST
		2937																			Lok Kin Primary Health Care	LKPHS
		2978																			Mr & Mrs Au Wai Lam Memorial Day Care Centre for the Elderly	MMAWLMDCCE
		3766																			Lok Ching Community Mental Health Education and Promotion Service Centre	LCCMHE&PSC
		4462																			Stephen Yow Mok Shing Neighbourhood Elderly Centre	SYMSNEC
P04	12	4858																			CORE Centre	COC
P07	7	5296																			Jockey Club Tin Shui Wai Integrated Children and Youth Services Centre	JCTSWICYSC
P04	16	5299																		4791	Ma Kung Lin Chi Child Development Centre	MKLCCDC
P04	12	5301 / 1954 / 1962 / 3263																			Counselling Centre for Psychotropic Substance Abusers	CCPSA
P07	7	5302																			Yu Mak Yuen Integrated Services Centre	YMYISC
P08	B	5331																			Accounting Support	CSD-AS
P03	7	5332																			Anita Mui Day Care Centre for the Elderly	AMDCCE
P01	21	5337						V744													Chan Han Nursery School Extended Child Care Service	CHNS(ECC)
P01	21	5338						V744													Fong Shiu Yee Nursery School Extended Child Care Service	FSYNS(ECC)
P01	21	5339						V744													Fong Shu Chuen Nursery School Extended Child Care Service	FSCNS(ECC)
P03	1	5346	5932 / AJ87	5935																	Wu Chiang Wai Fong Care & Attention Home for the Elderly	WCWFC&AH
P07	3	5347																			Jockey Club Shatin Integrated Services Centre	JCSISC
P01	20	5364						V744													Kwan Fong Nursery School Extended Child Care Service	KFNS(ECC)
P03	2	5366	7930 / AJ72																		Jockey Club Harmony Villa	JCHV
P01	21	5368						V744													Ng Sheung Lan Memorial Nursery School Extended Child Care Service	NSLMNS(ECC)
P01	21	5369						V744													Hung Wong Kar Gee Nursery School Extended Child Care Service	HWKGNS(ECC)
P03	5	5370	5939 / AJ79	1696																	Lo Man Huen Home for the Elderly	LMHHE
P01	21	5371						V744													Fong Lai Ming Nursery School Extended Child Care Service	FLMNS(ECC)
P01	21	5372						V744													Tin Ka Ping Nursery School Extended Child Care Service	TKPNS(ECC)
P01	21	5373						V744													Fong Tam Yuen Leung Nursery School Extended Child Care Service	FTYLNS(ECC)
P01	21	5374						V744													Lions Club South Kowloon Nursery School Extended Child Care Service	LCSKNS(ECC)
		5375 / W744 / AF69																				
P08	B	/ 744T			3227				1907		6046			6586	6612	1959	1959				Head Office	CSD-CA
P03	7	5386																			Wong Cho Tong Day Care Centre for the Elderly	WCTDCCE
P03	1	5387	5389 / AJ86	5349																	Wong Cho Tong Care & Attention Home for the Elderly	WCTC&AH
P04	14	5393																			Jockey Club Tsin Hang Day Activity Centre cum Hostel for the Severely Mentally Handicapped	JCTHDAC-H
P04	14	5394																			Jockey Club Tsin Ngai Day Activity Centre cum Hostel for the Severely Mentally Handicapped	JCTNDAC-H
P03	3	5396	5352 / AJ76	5401																	Hui Lai Kuen Home for the Elderly	HLKHE
P04	14	5400	5824																		Jockey Club Tsin Cheung Day Activity Centre cum Hostel for the Severely Mentally Handicapped	JCTCDAC-H
P03	B	5402																			Wong Cho Tong Management Office	WCTMO
P03	11	5411																			Wong Cho Tong District Elderly Community Centre	WCTDECC
P03	13	5414																			Wong Cho Tong District Elderly Community Centre (Support Team for the Elderly)	WCT-STE
P03	4	5415	5931 / AJ78	1695																	Lee See Ping Home for the Elderly	LSPHE
P03	1	5416	5361 / AJ90	5417																	Yu Chun Keung Memorial Care & Attention Home for the Elderly	YCKMC&AH
P04	7	5429																			Jockey Club Kin Yee Care & Attention Home for Severely Disabled	JCKEH
P04	7	5431	5821																		Jockey Club Kin Fai Care & Attention Home for Severely Disabled	JCKFH
P04	1	5436	5469	5353																	Jockey Club Yee On Care & Attention Home for the Aged Blind	JCYOC&AH
P04	1	5437	5474	5359																	Jockey Club Yee Yeung Care & Attention Home for the Aged Blind	JCYYC&AH
P04	1	5438	5478	5358																	Jockey Club Yee Lok Care & Attention Home for the Aged Blind	JCYLC&AH
P04	1	5441	5483	5356																	Jockey Club Yee Tai Care & Attention Home for the Aged Blind	JCYTC&AH
P04	1	5442	5482	5354																	Jockey Club Yee King Care & Attention Home for the Aged Blind	JCYKC&AH
P03	13	5459																			Fong Shu Chuen District Elderly Community Centre (Support Team for the Elderly)	FSC-STE
P03	10	5461																			Fong Shu Chuen Home Help Service Centre	FSCHHSC
P03	11	5462																			Fong Shu Chuen District Elderly Community Centre	FSCDECC
P04	14	5463 / 1196 / 1440																			Fong Shu Chuen Day Activity Centre cum Hostel for the Severely Mentally Handicapped	FSCDAC-H
P03	1	5464	5489 / AJ73	5409																	Fong Shu Chuen Care & Attention Home for the Elderly	FSCC&AH
P03	7	5466																			Fong Shu Chuen Day Care Centre for the Elderly	FSCDCCE
P01	2	5467										5467									Wing Yin Hostel	WYH
P03	B	5468																			Fong Shu Chuen Management Office	FSCMO
P03	1	5475	7932 / AJ83																		Pao Siu Loong Care & Attention Home for the Elderly	PSLC&AH
P03	3	5476	7933 / AJ84	5477																	Po Chung Chuen Ying Home for the Elderly	PCCYHE
P03	4	5484	5734 / AJ74	1325																	Fong Wong Woon Tei Home for the Elderly	FWWTHE
P03	11	5485																			Wilson T S Wang District Elderly Community Centre	WTSWDECC
P03	13	5486																			Wilson T S Wang District Elderly Community Centre (Support Team for the Elderly)	WTSW-STE
P03	1	5493	5488 / AJ88	5491																	Wu York Yu Care & Attention Home for the Elderly	WYYC&AH
P03	7	5499																			Tai Tung Pui Day Care Centre for the Elderly	TTPDCCE
P03	1	5502	7934 / AJ85																		Tai Tung Pui Care & Attention Home for the Elderly	TTPC&AH
P01	20	5505						V744													Shiu Wong Lee Moon Fook Nursery School Extended Child Care Service	SWLMFNS(ECC)
P03	4	5508	5304 / AJ82	1324																	Mok Wong Fung Yee Home for the Elderly	MWFYHE
P01	18	5509 / 6511										5509									Tsz Chun Small Group Home	TCSGH
P03	4	5511	5733 / AJ81	5573																	Ma Hing Chou Home for the Elderly	MHCHE
P01	18	5512 / 6511										5512									Tsz Wai Small Group Home	TWSGH
P03	1	5513	7935 / AJ77	5522																	Hui Mok Tak Yu Care & Attention Home for the Elderly	HMTYC&AH
P03	3	5514	5388 / AJ72	5521																	Chan Han Home for the Elderly	CHHE

12. SERVICE UNITS OPERATED BY TUNG WAH GROUP OF HOSPITALS UNDER LUMP SUM GRANT

Programme	FSA	Service	Central Item Unit Code																	Unit Name	
Area Code	No.	Unit Code	DS	ICS	ASCP	FCA	FCA(TL)	SS	EASCP	TSSCCC	TSSCCW	ARSC	NSCCP	TSC-MOT/MPT	TSCWL	NSYPCS-OE	NSYPCS-TC	MOSTE	EMDA	ESEMC	Unit Name	Abbreviation
P03	3	5516	5933 / AJ89	5519																	Y.C.Liang Memorial Home for the Elderly	YCLMHE
P01	18	5517 / 6511										5517									Tsz Mei Small Group Home	TMSGH
		5518																			Lok Kwan Home Care Service	LKHCS
P03	4	5523	5732 / AJ80	1697																	Ma Cheng Shuk Ying Home for the Elderly	MCSYHE
P03	4	5524	5940 / AJ75	5912																	Ho Tung Home for the Elderly	HTHE
		5904																	6819/6820		Long Love Integrated Family Service Centre	LLIFSC
		5905																			Chan Feng Men Ling Day Care Centre for the Elderly	CFMLDCCE
P03	7	5908																			Chau Lin Day Care Centre for the Elderly	CLDCCE
P03	16	5911																			Fong Shiu Yee Neighbourhood Elderly Centre	FSYNEC
P03	16	5911																			Fong Yun Wah Neighbourhood Elderly Centre	FYWNEC
P03	16	5911																			Mrs Wang Li Ming Tzun Tsuen Wan Neighbourhood Elderly Centre	WLMTTWNEC
P03	16	5911																			Pong Wing Shiu Neighbourhood Elderly Centre	PWSNEC
P03	16	5911																			Wu Ki Lim Neighbourhood Elderly Centre	WKLNEC
P07	7	5959																			Tuen Mun Integrated Services Centre	TMISC
		6692																			Enhanced Home & Community Care Services - Eastern	EH - ED
		6696																			Enhanced Home & Community Care Services - Yau Tsim Mong	EH - YTM
		6697																			Enhanced Home & Community Care Services - Sham Shui Po	EH - SSP
		6698																			Enhanced Home & Community Care Services - Kowloon City	EH - KC
		6699																			Enhanced Home & Community Care Services - Shatin	EH - ST
P01	18	7109 / 6511										7109									Lok Yin Small Group Home	LYSGH
P01	18	7111 / 6511										7111									Lok Sze Small Group Home	LSSGH
P01	18	7611 / 6511										7611									Hok Kan Small Group Home	HKSGH
P01	18	7612 / 6511										7612									Hok Ngai Small Group Home	HNSGH
P01	18	7613 / 6511										7613									Hok Him Small Group Home	HHSGH
P04	27	7630																			Yeung Sing Memorial Long Stay Care Home	YSMLSCH
P01	18	7631 / 6511										7631									Yan Sin Small Group Home	YSSGH
P01	18	7632 / 6511										7632									Yan Yuet Small Group Home	YYSGH
P01	18	7633 / 6511										7633									Yan Hei Small Group Home	YHSGH
P03	B	-																			Tai Tung Pui Management Office	TTPMO
		3749 / AD48																			Lee Yen & Lee Yuk Lun, JP, Father & Son Lohas Villa	LYLYLJPFSLV
		3758/3424																			On-site Pre-school Rehabilitation Services - Team A	OPRS - Team A
		3758/3424																			On-site Pre-school Rehabilitation Services - Team B	OPRS - Team B
		3758/3424																			On-site Pre-school Rehabilitation Services - Team C	OPRS - Team C
		4776 / 4777 / AD49																			Hung Fuk Integrated Vocational Rehabilitation Centre cum Hostel	HFIVRC-H
P04	21	5344/8197/ AC51																	6819/6820		Lok Kwan District Support Centre	LKDSC
P07	7	5348/4953																			Jockey Club Tai Kok Tsui Integrated Services Centre	JCTKTISC
		5355/1614																			Yao Ling Sun Memorial Day Activity Centre cum Hostel	YLSMDAC-H
P07	9	5944 / 6331																			School Social Work Service	SSWS
		5382 / 1612 /																				
P04	14	1196 / 1447	4810																		Tai Tung Pui Day Activity Centre cum Hostel for the Severely Mentally Handicapped	TTPDAC-H
P04	14	5391/3214																			Jockey Club Tsin Yin Day Activity Centre cum Hostel for the Severely Mentally	JCTYDAC-H
P04	14	5392																			Jockey Club Tsin Kan Day Activity Centre cum Hostel for the Severely Mentally	JCTKDAC-H
P04	14	5395 / AD47																			Jockey Club Tsin Shing Day Activity Centre cum Hostel for the Severely Mentally Handicapped	JCTSDAC-H
P07	7	5403/4953																			Jockey Club Lei Tung Integrated Services Centre	JCLTISC
P04	34	5943 / 1534																			Wong Cho Tong Integrated Vocational Rehabilitation Centre cum Hostel	WCTIVRC-H
P03	10	5413 / 5307 / 2961																			Wong Cho Tong District Elderly Community Centre (Integrated Home Care Services	WCT-IHCST
		5418/5487																		4971/4972	Mr & Mrs Liu Lit Mo Child Development Centre	MMLLMCDC
P04	22	5427/ 5428																			Jockey Club Ngai Ching Ngai Pok Hostel for Moderately Mentally Handicapped	JCNCNPH
P04	7	5432/7772	5390																		Jockey Club Kin Yat Care & Attention Home for Severely Disabled	JCKYH
		5433/5258/																				
P04	7	AD46	5378																		Jockey Club Kin Lok Care & Attention Home for Severely Disabled	JCKLH
P04	1	5439/5294	5479	5357																	Jockey Club Yee Hong Care & Attention Home for the Aged Blind	JCYHC&AH
P04	33	5942 / 1530 / 1533																			Jockey Club Ngai Chun Integrated Vocational Rehabilitation Centre	JCNCIVRC
		5451 / 1611 /																				
P04	B	1613 / 1441 / 1444																			Jockey Club Rehabilitation Complex Management Office	JCRCMO
P03	10	5458 / 5309 / 2961																			Fong Shu Chuen District Elderly Community Centre (Integrated Home Care Services	FSC-IHCST
P03	10	5490 / 5308 / 2961																			Lim Por Yen Integrated Home Care Services Centre (Integrated Home Care Services	LPYIHCST
		5801-2, 4 / 2826 /																				
		AG63 / 1527																			Ho Yuk Ching Workshop Cum Hostel	HYCWH
P04		5906/6552-3																			Lok Hong Integrated Community Centre for Mental Wellness	LHICCMW
		5907/1364																			Cease Crisis Centre	CEASE
		5915/5313																			Hotline and Outreaching Service Team	EHS - HOST
		5941 / 2735 / 2824 /																				
P04	33	AG65 / 1528-9																			Mok Law Sui Wah Integrated Vocational Rehabilitation Centre	MLSWIVRC
P04	6	7091 / 7862																			Agency-Based Occupational Therapist in Rehabilitation Service	ABOT
P01	21	7122 / 6273						6371													Fong Shu Chuen Nursery School Occasional Child Care Service	FSCNS(OCC)
P01	21	7143 / 6273						6371													Lo Wong Pik Shan Nursery School Occasional Child Care Service	LWPSNS(OCC)
P01	21	7152 / 6273						6371													Chan Han Nursery School Occasional Child Care Service	CHNS(OCC)
P01	21	7171 / 6273						6371													Fong Lai Ming Nursery School Occasional Child Care Service	FLMNS(OCC)
P01	21	7172 / 6273						6371													Hung Wong Kar Gee Nursery School Occasional Child Care Service	HWKGNS(OCC)
P01	21	7181 / 9273						6371													Tin Ka Ping Nursery School Occasional Child Care Service	TKPNS(OCC)
P01	21	7568 / 6273						6371													Fong Shiu Yee Nursery School Occasional Child Care Service	FSYNS(OCC)
P01	21	7571 / 6273						6371													Fong Tam Yuen Leung Nursery School Occasional Child Care Service	FTYLNS(OCC)
P01	21	7728 / 6273						6371													Lions Club of the Peak, Hong Kong Nursery School Occasional Child Care Service	LCPHKNS(OCC)

TUNG WAH GROUP OF HOSPITALS

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12. SERVICE UNITS OPERATED BY TUNG WAH GROUP OF HOSPITALS UNDER LUMP SUM GRANT

Programme	FSA	Service	Central Item Unit Code																	Unit Name
Area Code	No.	Unit Code	DS	ICS	ASCP	FCA	FCA(TL)	SS	EASCP	TSSCCC	TSSCCW	ARSC	NSCCP	TSC-MOT/MPT	TSCWL	NSYPCS-OE	NSYPCS-TC	MOSTE	EMDA	ESEMC	Unit Name	Abbreviation
P01	21	7799 / 6273 / 5470						6371													Ng Sheung Lan Memorial Nursery School Occasional Child Care Service	NSLMNS(OCC)
P01	22	7837 / 6273						6371													Shiu Wong Lee Moon Fook Nursery School Occasional Child Care Service	SWLMFNS(OCC)
P04	5	7861 / 3284																			Agency-Based Psychological Support	ABCP
		7989 / 7990/																				
		AE72 / AD70																			Siu Lam Olive-Courtyard Management Office	SLOCMO
		5520																			Lui's Brother Home for the Elderly	LBHE
		4853 / 5345																			Chan Han Day Nursery Integrated Programme	CHDNIP
		5945 / 5383																			Chiap Hua Chengs Day Nursery Integrated Programme	CHCDNIP
								6371													Chiap Hua Cheng's Nursery School Occasional Child Care Service	CHCNS(OCC)
																					Financial Distress Hotline And Counselling Service	FDHCS
		5501																			Fong Lai Ming Day Nursery Integrated Programme	FLMDNIP
		7215 / 5946																			Fong Shiu Yee Day Nursery Integrated Programme	FSYDNIP
		5472																			Fong Shu Chuen Day Nursery Integrated Programme	FSCDNIP
																					Fong Tam Yuen Leung Day Nursery Integrated Programme	FTYLDNIP
P01	11					5305	1937/4255														Foster Care Service	FCS
		AF67																			Hotline For Carer Support Service (Carer Hotline)	HCSS
		5351																			Hung Wong Kar Gee Day Nursery Integrated Programme	HWKGDNIP
																					Jockey Club Tsin Shing Day Activity Centre (II)	JCTSDAC-H II
		AF72																			Jolly Playland (North District) Child Care Ctr Ext Child Care Service	JPNDCCCECCS
		5471 / 5938																			Lions Club Of South Kln Day Nursery Integrated Programme	LCSKDNIP
		4852 / 5410																			Lions Club Of The Peak, Hk Day Nursery Integrated Programme	LCPHKDNIP
		5445																			Lo Wong Pik Shan Day Nursery Integrated Programme	LWPSDNIP
																					Lok Chiu Small Group Home	LCSGH
																					Lok Lai Small Group Home	LLSGH
																					Lok Ting Small Group Home	LTSGH
																		5845			Lok Ying Outreaching Allied Health Services	LYOAHS
																					Lok Yung District Support Centre (Islands)	LYDSCI
																					Mr And Mrs Lee Yin Yee Nursery School Integrated Programme	MMLYYNSIP
																					Mr Lo Hung Cheuk And Mrs Lo Wong Yuk Man Neighbourhood Elderly Centre	LHC&LWYMNEC
								6438					6437								Neighbourhood Support Child Care Project - Kowloon City	NSCCP-KC
								6440					6439								Neighbourhood Support Child Care Project - Yau Tsim Mong	NSCCP-YTM
		7819 / 5936																			Shiu Wong Lee Moon Fook Child Care Centre Integrated Programme	SWLMFCCCIP
																					Siu Lam Olive Courtyard - Care & Attention Home For Severely Disabled	SLOC-CASD
																					Siu Lam Olive Courtyard - Day Activity Centre	SLOC-DACH
		AS14																			Take a Breath Carer Resource Centre	TABCRC
		4854																			Tin Ka Ping Day Nursery Integrated Programme	TKPDNIP
																					Together We Love Pre-Primary Institutions Stationing Social Work Service Team	SWSPPI-LSG
																					TWGHs Outreaching Medical Services For Elderly	TWGHSOMSE
																					TWGHs Tam Kam Biu Child Development Centre	NPCDC
		5384 / 5937																			Zonta Club of Kowloon Nursery School Integrated Programme	ZCKDNIP

Remarks : DS represents Dementia Supplement
ICS represents Infirmary Care Supplement
ASCP represents After School Care Programme
FCA represents Foster Care Allowance
FCA(TL) represents Foster Care Allowance (Time Limited)
SS represents Subsidy Scheme
EASCP represents After School Care Programme-Enhanced
TSSCCC represents Training Subsidy Scheme for Special Child Care Centres
TSSCCW represents Training Subsidy Scheme for Special Child Care Workers and Senior Special Child Care Workers
ARSC represents Allowance for Residential Services for Children
NSCCP represents Neighbourhood Support Child Care Project
TSC-MOT/MPT/BOT represents Training Sponsorship Scheme for Two-Years MOT/MPT/BOT Programme of PolyU
TSCWL represents Training Subsidy for Children on the Waiting List of Subvented Pre-school Rehabilitation Services
NSYPCS-OC represents Navigation Scheme for Young Persons in Care Services - Operating Expenses
NSYPCS-TC represents Navigation Scheme for Young Persons in Care Services - Training Cost
Enhanced VMO represents One-off Subsidy for Enhanced Provision of Visiting Medical Officer for Residential Care Homes for the Elderly
Enhanced VMP represents One-off Subsidy for Enhanced Provision of Visiting Medical Practitioner Scheme for Residential Care Homes for Persons with Disabilities
OPRS represents Pilot Scheme on On-site Pre-school Rehabilitation Services
MOSTE represents Pilot Scheme on Multi-disciplinary Outreaching Support Teams for the Elderly
EMDA represents Ethnic Minority District Ambassador
ESEMC represents Subsidy for Enhanced Support for Ethnic Minority Children in Special Child Care Centre and Early Education and Training Centres

Schedule for the Utilisation of Reserve in Holding Account for 2025-26 and the Plan of Utilisation of Holding Account Reserve for 2026-27

Name of NGO (Code)： Tung Wah Group of Hospitals (744)

Please submit this schedule together with the Annual Financial Report (AFR) to the Finance Branch of Social Welfare Department on or before 31 October 2026.

(A) Utilisation of Holding Account (HA) Reserve (2025-26)

				$
(1)	Balance as at 31 March 2025 brought forward		(a)	88,053,600
(2)	Actual Expenditure			
	(i)	Meeting contractual commitments towards Snapshot Staff	(b)	-
	(ii)	Enhancing human resources arrangements (please specify: Team Building Expenses)	(c)	933,123
	(iii)	Others (please specify:)	(d)	-
		Total = (b) + (c) + (d)	(e)	933,123
(3)	Transfer from HA Reserve for use in the same areas as Lump Sum Grant Reserve		(f)	-
(4)	Balance as at 31 March 2026 carried forward [i.e. = (a) – (e) – (f)]		(g)	87,120,477
(5)	No. of Snapshot Staff (as at 1 September 2025)			166

(B) Plan of Utilisation of HA Reserve (2026-27) [not applicable to NGOs without Snapshot Staff since 1 September 2022]

				$
(1)	Balance as at 31 March 2026 brought forward		(a)	87,120,477
(2)	Estimated Expenditure			
	(i)	Meeting contractual commitments towards Snapshot Staff	(b)	-
	(ii)	Enhancing human resources arrangements (please specify: Team Building Expenses)	(c)	866,000
	(iii)	Others (please specify:)	(d)	-
		Total = (b) + (c) + (d)	(e)	866,000
(3)	Estimated transfer from HA Reserve for use in the same areas as Lump Sum Grant Reserve		(f)	-
(4)	Estimated balance as at 31 March 2027 carried forward [i.e. = (a) – (e) – (f)]		(g)	86,254,477
(5)	Estimated no. of Snapshot Staff (by 1 September 2026)			130