



**INDEPENDENT AUDITOR'S ASSURANCE REPORT
TO THE MEMBERS OF MANAGEMENT COMMITTEE ("COMMITTEE MEMBERS")
THE HONG KONG BODHI SIKSA SOCIETY, LIMITED
- CARE AND ATTENTION HOME FOR THE AGED ("THE NGO")
香港菩提學會主辦 - 佛教菩提護理安老院**

We have audited the financial statements of The Hong Kong Bodhi Siksa Society, Limited – Care and Attention Home for the Aged 香港菩提學會主辦 - 佛教菩提護理安老院 (the "NGO") for the year ended March 31, 2023 in accordance with Hong Kong Standards on Auditing issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") and have issued an unmodified auditor's report thereon dated **30 OCT 2023**

Pursuant to the Lump Sum Grant ("LSG") Manual issued by the Social Welfare Department of the Government of the Hong Kong Special Administrative Region ("SWD"), we have been requested to issue this assurance report in connection with the Annual Financial Report ("AFR") of the NGO for the year ended March 31, 2023.

Responsibilities of the Committee Members

In relation to this report, the Committee Members are responsible for ensuring the AFR of the NGO for the year ended March 31, 2023 is properly prepared in accordance with the relevant accounting and financial reporting requirements set out in the LSG Manual and other instructions issued by the SWD; and the use of the funds from the LSG by the NGO 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 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.

**INDEPENDENT AUDITOR'S ASSURANCE REPORT
TO THE MEMBERS OF MANAGEMENT COMMITTEE ("COMMITTEE MEMBERS")
THE HONG KONG BODHI SIKSA SOCIETY, LIMITED
– CARE AND ATTENTION HOME FOR THE AGED ("THE NGO") (CONTINUED)
香港菩提學會主辦 – 佛教菩提護理安老院**

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 report 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 funds as specified in the LSG Manual and other instructions issued by the SWD and obtaining an understanding of the control procedures. We are not required to perform any procedures to search for instances of the use of funds from the LSG by the NGO being non-complied with the specified purposes. Our work was limited to reporting non-compliances identified as a result of the procedures performed in relation to conclusion 2 and during the normal course of our work relating to conclusion 1. The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Conclusion

1. In our opinion, the AFR of the NGO for the year ended year ended March 31, 2023 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 procedures performed and evidence obtained, nothing has come to our attention that causes us to believe that the use of the funds from the LSG by the NGO 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 the NGO 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.



Leung & So
Certified Public Accountants

11/F., Times Tower,
391-407 Jaffe Road,
Causeway Bay,
Hong Kong

30 OCT 2023

THE HONG KONG BODHI SIKSA SOCIETY, LIMITED
- CARE AND ATTENTION HOME FOR THE AGED

香港菩提學會主辦 – 佛教菩提護理安老院

ANNUAL FINANCIAL REPORT

APRIL 1, 2022 TO MARCH 31, 2023

	<u>Notes</u>	<u>2023</u> <u>HK\$</u>	<u>2022</u> <u>HK\$</u>
A INCOME			
1 Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	1b	23,264,260.00	22,933,844.00
b. Provident Fund	1c	1,526,234.00	1,557,009.00
2 Fee Income	2	3,287,760.00	3,538,050.00
3 Central Items	3	4,810,381.00	3,045,929.00
4 Rent and Rates	4	263,271.00	263,271.00
5 Other Income	5	571,296.71	145,320.00
6 Interest Received		85,274.39	17,195.14
TOTAL INCOME		33,808,477.10	31,500,618.14
B EXPENDITURE			
1 Personal Emoluments			
a. Salaries		21,421,639.20	20,767,369.18
b. Provident Fund	1c	905,187.63	984,636.89
c. Allowances		542,712.33	-
Sub-total	6	22,869,539.16	21,752,006.07
2 Other Charges	7	4,867,786.16	4,815,565.23
3 Central Items	3	4,700,823.00	3,152,729.00
4 Rent and Rates	4	218,320.00	218,320.00
TOTAL EXPENDITURE		32,656,468.32	29,938,620.30
C SURPLUS FOR THE YEAR	8	1,152,008.78	1,561,997.84

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



HO SAI YIU
Vice Chairman

Date: 30 OCT 2023



SHI KUAN YUN
Chairman

Date: 30 OCT 2023

THE HONG KONG BODHI SIKSA SOCIETY, LIMITED
- CARE AND ATTENTION HOME FOR THE AGED

香港菩提學會主辦 – 佛教菩提護理安老院

NOTES ON THE ANNUAL FINANCIAL REPORT

1. Lump Sum Grant (LSG)

- a. Basis of preparation** The Annual Financial Report (AFR) is prepared in respect of all Funding and Service Agreement (FSA) activities (including support services to FSA activities) funded by the Social Welfare Department under the Lump Sum Grant Subvention System. AFR is prepared **on cash basis**, 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.
- 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 April 1, 2000. 6.8% and other posts represent those staff that are employed after April 1, 2000. The Provident Fund received and contributed for staff under the Central Items have been shown under **Note 3**. Details are analysed below :

Provident Fund Contribution	Snapshot Staff HK\$	6.8% and Other Posts HK\$	Total HK\$
Subvention Received	103,320.00	1,422,914.00	1,526,234.00
Provident Fund Contribution Paid during the Year	(103,442.32)	(801,745.31)	(905,187.63)
Surplus for the Year	(122.32)	621,168.69	621,046.37
Add: Additional subvention received for previous year	(13,798.00)	13,798.00	-
<u>Add: Surplus b/f</u>	13,796.86	6,237,727.34	6,251,524.20
Surplus c/f	<u>(123.46)</u>	<u>6,872,694.03</u>	<u>6,872,570.57</u>

- 2. Fee Income** This represents social welfare fee income received for the year in respect of the fees and charges recognised for the purpose of subvention as set out in the LSG Manual.
- 3. Central Items** These are subvented service activities which are not included in LSG and are subject to their own procedures as set out in other SWD's papers and correspondence with the NGOs. The Provident Fund received and contributed for staff under the Central Items have been separately included as part of the income and expenditure of the relevant items (paragraph 3.14 of the LSG Manual (October 2016)). The income and expenditure of each of the Central Items are as follows:

a. Income	2022-23 HK\$	2021-22 HK\$
Dementia Supplement for Elderly with Disabilities	-	-
Infirmity Care Supplement for the Aged Blind Persons	-	-
Dementia Supplement for Residential Elderly Services	1,438,293.00	1,500,619.00
Infirmity Care Supplement for Residential Elderly Services	1,319,220.00	1,427,730.00
Foster Care Allowance/Emergency Foster Care Allowance	-	-
After School Care Programme – Fee Waiving Subsidy Scheme	-	-
Temporary Financial Aid	-	-
Emergency Fund	-	-
Time-defined Subsidy Scheme for Extended Hours Service Users	-	-
Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services	-	-
Short-term Rental Assistance and Enhanced Employment Service	-	-
Allowances for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight On-site-on-call Allowance)	-	-
Neighbourhood Support Child Care Project (NSCCP) – Contract Subsidy	-	-
NSCCP – Subsidy for Fee Reduction/ Waiving	-	-
NSCCP - Subsidy for Incentive Payment	-	-
NSCCP – Rent and Rates	-	-
Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes	-	-
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	-	-
Financial Incentive Scheme for Mentors of Employees with Disabilities	-	-
Cash Subsidy for Integrated Support Services for Persons with Severe Physical Disabilities	-	-
Time-defined Subsidy Scheme for Occasional Child Care Service	-	-
Enhanced After School Care Programme – Fee Waiving Subsidy Scheme	-	-
Navigation Scheme for Young Persons in Care Services – Operating Expenses	-	-
Navigation Scheme for Young Persons in Care Services – Training Cost	-	-
Grant under the Pilot Scheme on On-Site Pre-school Rehabilitation Services	-	-
Pilot Scheme on Multi-disciplinary Outreaching Support Teams for the Elderly (MOSTE) - Annual Funding Allocation	-	-
MOSTE - Annual Rent and Rates	-	-
Child Care Training for Grand parents	-	-
Special Grant on Manpower Support for Residential and Home – based Care Service Units in respect of the Severe Respiratory Disease associated with a Novel Infectious Agent	-	-
Special Allowance for staff of Subvented Residential Service Units in respect of COVID-19	4,528,868.00	117,580.00
Subsidy for Enhanced Support for Ethnic Minority Children in Special Care Centre	-	-
Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centres	-	-
Ethnic Minority District Ambassador Posts	-	-
Time-limited programme on Enhancing Infection Control and Ventilation of Residential Care Homes for the Elderly and Residential Care Homes for Persons with Disabilities - On-site Ventilation Assessment	-	-
One-off subsidy for Strengthened Provision of Visiting Medical Officer Service for Residential Care Homes for the Elderly and Visiting Medical Practitioner Scheme for Residential Care Homes for Disabilities	195,000.00	-
Refund to Government	(2,671,000.00)	-
Total	4,810,381.00	3,045,929.00

	<u>2022-23</u> <u>HK\$</u>	<u>2021-22</u> <u>HK\$</u>
b. Expenditure		
Dementia Supplement for Elderly with Disabilities	-	-
Infirmiry Care Supplement for the Aged Blind Persons	-	-
Dementia Supplement for Residential Elderly Services	1,438,293.00	1,500,619.00
Infirmiry Care Supplement for Residential Elderly Services	1,319,220.00	1,427,730.00
Foster Care Allowance/Emergency Foster Care Allowance	-	-
After School Care Programme – Fee Waiving Subsidy Scheme	-	-
Temporary Financial Aid	-	-
Emergency Fund	-	-
Time-defined Subsidy Scheme for Extended Hours Service Users	-	-
Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services	-	-
Short-term Rental Assistance and Enhanced Employment Service	-	-
Allowances for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight On-site-on-call Allowance)	-	-
Neighbourhood Support Child Care Project (NSCCP) – Contract Subsidy	-	-
NSCCP – Subsidy for Fee Reduction/Waiving	-	-
NSCCP - Subsidy for Incentive Payment	-	-
NSCCP – Rent and Rates	-	-
Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes	-	-
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	-	-
Financial Incentive Scheme for Mentors of Employees with Disabilities	-	-
Cash Subsidy for Integrated Support Services for Persons with Severe Physical Disabilities	-	-
Time-defined Subsidy Scheme for Occasional Child Care Service	-	-
Enhanced After School Care Programme – Fee Waiving Subsidy Scheme	-	-
Navigation Scheme for Young Persons in Care Services – Operating Expenses	-	-
Navigation Scheme for Young Persons in Care Services – Training Cost	-	-
Grant under the Pilot Scheme on On-Site Pre-school Rehabilitation Services	-	-
Pilot Scheme on Multi-disciplinary Outreaching Support Teams for the Elderly (MOSTE) - Annual Funding Allocation	-	-
MOSTE - Annual Rent and Rates	-	-
Child Care Training for Grandparents	-	-
Special Grant on Manpower Support for Residential and Home – based Care Service Units in respect of the Severe Respiratory Disease associated with a Novel Infectious Agent	-	-
Special Allowance for staff of Subvented Residential Service Units in respect of COVID-19	1,943,310.00	196,400.00
Subsidy for Enhanced Support for Ethnic Minority Children in Special Care Centre	-	-
Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centres	-	-
Ethnic Minority District Ambassador Posts	-	-
Time-limited programme on Enhancing Infection Control and Ventilation of Residential Care Homes for the Elderly and Residential Care Homes for Persons with Disabilities - On-site Ventilation Assessment	-	27,980.00
Total	<u><u>4,700,823.00</u></u>	<u><u>3,152,729.00</u></u>

4. **Rent and Rates** This represents the amount paid by SWD in respect of premises recognised by SWD. Expenditure on rent and rates in respect of premises not recognised by SWD have not been included in AFR.

5. **Other Income** This includes programme income and all income other than recognised social welfare fee income received during the year. Non-SWD subventions and donations received have not been included as Other Income in AFR. In this respect, donations have been included if it is used to finance expenditure reflected in the AFR.

The breakdown on Other Income is as follows:

Other Income	<u>2022-23</u> <u>HK\$</u>	<u>2021-22</u> <u>HK\$</u>
(a) Fees and charges for services incidental to the operation of subvented services	100.00	160.00
(b) Others	138,870.00	145,160.00
(c) Activity income	450.00	-
(d) Long service payment income	431,876.71	-
Total	<u>571,296.71</u>	<u>145,320.00</u>

6. **Personal Emoluments** Personal Emoluments include salary, provident fund and salary-related allowances.

The analysis on number of posts with annual Personal Emoluments over \$700,000 each paid under LSG is appended below:

<u>Analysis of Personal Emoluments paid under LSG</u>	<u>No. of Posts</u>	<u>HK\$</u>
HK\$700,001-HK\$800,000 p.a.	NIL	NIL
HK\$800,001-HK\$900,000 p.a.		
HK\$900,001-HK\$1,000,000 p.a.		
HK\$1,000,001-HK\$1,100,000 p.a.	NIL	NIL
HK\$1,100,001-HK\$1,200,000 p.a.		
>HK\$1,200,000 p.a.		

7. **Other Charges** The breakdown on Other Charges is as follows:

<u>Other Charges</u>	<u>2022-23</u> <u>HK\$</u>	<u>2021-22</u> <u>HK\$</u>
(a) Utilities	962,141.40	926,494.93
(b) Food	1,764,609.85	1,833,164.12
(c) Administrative Expenses	140,932.00	95,001.20
(d) Stores and Equipment	452,523.46	186,177.34
(e) Repairs and Maintenance	515,359.00	650,956.00
(f) Programme Expenses	89,337.30	143,968.71
(g) Transportation and Travelling	97,664.45	92,634.82
(h) Insurance	259,990.15	233,564.69
(i) Medical	465,808.60	-
(j) Miscellaneous	119,419.95	653,603.42
Total	<u>4,867,786.16</u>	<u>4,815,565.23</u>

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

Analysis of Reserve Fund					
	Lump Sum Grant (LSG) <u>HK\$</u>	Adjustment for Utilised allocation under ASCP/ Enhanced ASCP/ ASCP/CPC FWSS <u>HK\$</u>	Rent and Rates <u>HK\$</u>	Central Items (CI) <u>HK\$</u>	Total <u>HK\$</u>
Income					
Lump Sum Grant	24,790,494.00	-	-	-	24,790,494.00
Fee Income	3,287,760.00	-	-	-	3,287,760.00
Other Income	571,296.71	-	-	-	571,296.71
Interest Received (Note (1))	85,274.39	-	-	-	85,274.39
Rent and Rates	-	-	263,271.00	-	263,271.00
Central Items	-	-	-	7,481,381.00	7,481,381.00
Total Income (a)	28,734,825.10	-	263,271.00	7,481,381.00	36,479,477.10
Expenditure					
Personal Emoluments	22,869,539.16	-	-	-	22,869,539.16
Other Charges	4,867,786.16	-	-	-	4,867,786.16
Rent and Rates	-	-	218,320.00	-	218,320.00
Central Items	-	-	-	4,700,823.00	4,700,823.00
Total Expenditure (b)	27,737,325.32	-	218,320.00	4,700,823.00	32,656,468.32
Surplus/(Deficit) for the Year (a)-(b)	997,499.78	-	44,951.00	2,780,558.00	3,823,008.78
<u>Less: Surplus/(Deficit) of Provident Fund</u>	(621,046.37)	-	-	-	(621,046.37)
	376,453.41	-	44,951.00	2,780,558.00	3,201,962.41
Surplus b/f (Note (2))	9,705,049.96	-	44,951.00	(106,800.00)	9,643,200.96
	10,081,503.37	-	89,902.00	2,673,758.00	12,845,163.37
<u>Add: Refund from Government</u>	-	-	-	-	-
<u>Less: Refund to Government</u>	-	-	(44,951.00)	(2,671,000.00)	(2,715,951.00)
Transfer from LSG Reserve to cover the salary adjustment for Dementia Supplement and Infirmity Care Supplementary (Note (3))	-	-	-	-	-
Adjustment for utilised allocation under <u>Enhanced</u> ASCP – FWSS (over-estimated) / under-estimated in previous year(s)	-	-	-	-	-
Surplus/(Deficit) c/f (Note (4))	10,081,503.37	-	44,951.00	2,758.00	10,129,212.37

8. **Analysis of Lump Sum Grant Reserve and balances of other SWD subventions (Continued)**

Notes:

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

Schedule for Central Items
Analysis of Subvention and Expenditure for the Period from April 1, 2022 to March 31, 2023

Name of Agency: The Hong Kong Bodhi Siksa Society, Limited – Care and Attention Home For The Aged

Name of Agency	Unit Code and Name (Note 7)	Subvented Element	Subvention Released (Note 1)	Actual Expenditure (Note 2)	Surplus (Note 3) (a)	Deficit (Note 3) (b)	Deficit for the Year		Surplus b/f (Note 5) (e)	Refund to Government (f)	Surplus c/f (Note 6) (g)=(e)+(a)-(d)-(f)
							Deficit transferred to LSG (Note 4) (c)	Adjusted Deficit (d) = (b) - (c)			
	nnnn-xxxxxxx	Dementia Supplement for Elderly with Disabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ N.A.	\$ N.A.	\$ N.A.
	nnnn-xxxxxxx	Infirmary Care Supplement for the Aged Blind Persons	-	-	-	-	-	-	N.A.	N.A.	N.A.
	068-The HK Bodhi Siksa Society, Ltd – C & A Home	Dementia Supplement for Residential Elderly Services	1,438,293.00	1,438,293.00	-	-	-	-	N.A.	N.A.	N.A.
	068-The HK Bodhi Siksa Society, Ltd – C & A Home	Infirmary Care Supplement for Residential Elderly Services	1,319,220.00	1,319,220.00	-	-	-	-	N.A.	N.A.	N.A.
	nnnn-xxxxxxx	Foster Care Allowance / Emergency Foster Care Allowance	-	-	-	-	-	-	N.A.	N.A.	N.A.
	nnnn-xxxxxxx	After School Care Programme - Fee Waiving Subsidy Scheme	-	-	-	-	-	-	-	-	-
	nnnn-xxxxxxx	Temporary Financial Aid under Care and Support Networking Team	-	-	-	-	-	-	N.A.	-	-
	nnnn-xxxxxxx	Emergency Fund for NGOs operating Integrated Services Team for Street Sleepers	-	-	-	-	-	-	N.A.	-	-
	nnnn-xxxxxxx	Time-defined Subsidy Scheme for Extended Hours Service Users	-	-	-	-	-	-	N.A.	-	-
	nnnn-xxxxxxx	Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services	-	-	-	-	-	-	N.A.	-	-
	nnnn-xxxxxxx	Short-term Rental Assistance and Enhanced Employment Service	-	-	-	-	-	-	N.A.	-	-
	nnnn-xxxxxxx	Allowances for specific Services Arising from the implementation of Minimum Wage Ordinance for Overnight On-site-on-call Allowance	-	-	-	-	-	-	N.A.	N.A.	N.A.
	nnnn-xxxxxxx	Neighbourhood Support Child Care Project (NSCCP) - Contract Subsidy	-	-	-	-	-	-	N.A.	-	-
	nnnn-xxxxxxx	NSCCP – Subsidy for Fee Reduction/Waiving	-	-	-	-	-	-	N.A.	-	-
	nnnn-xxxxxxx	NSCCP - Subsidy for Incentive Payment	-	-	-	-	-	-	N.A.	-	-
	nnnn-xxxxxxx	NSCCP – Rent and Rates	-	-	-	-	-	-	N.A.	-	-
	nnnn-xxxxxxx	Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy Programmes	-	-	-	-	-	-	N.A.	-	-
	nnnn-xxxxxxx	Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	-	-	-	-	-	-	N.A.	-	-
	nnnn-xxxxxxx	Financial Incentive Scheme for Mentors of Employees with Disabilities	-	-	-	-	-	-	N.A.	-	-
	nnnn-xxxxxxx	Cash Subsidy for Integrated Support Service for Persons with Severe Physical Disabilities	-	-	-	-	-	-	N.A.	-	-
	nnnn-xxxxxxx	Time-defined Subsidy Scheme for Occasional Child Care Service	-	-	-	-	-	-	N.A.	-	-
	nnnn-xxxxxxx	Enhanced After School Care Programme - Fee Waiving Subsidy Scheme	-	-	-	-	-	-	N.A.	-	-
	nnnn-xxxxxxx	Navigation Scheme for Young Persons in Care Services – Operating Expenses	-	-	-	-	-	-	N.A.	-	-
	nnnn-xxxxxxx	Navigation Scheme for Young Persons in Care Services – Training Cost	-	-	-	-	-	-	N.A.	-	-
	nnnn-xxxxxxx	Pilot Scheme on Multi-disciplinary Outreaching Support Teams for the Elderly (MOSTH) - Annual Funding Allocation	-	-	-	-	-	-	N.A.	-	-
	nnnn-xxxxxxx	MOSTE - Annual Rent and Rates	-	-	-	-	-	-	N.A.	-	-

Schedule for Central Items
Analysis of Subvention and Expenditure for the Period from April 1, 2022 to March 31, 2023

Name of Agency: The Hong Kong Bodhi Siksa Society Limited – Care and Attention Home For The Aged (Continued)

Unit Code and Name (Note 7)	Subvented Element	Subvention Released (Note 1)	Actual Expenditure (Note 2)	Surplus (Note 3) (a)	Deficit (Note 3) (b)	Deficit for the Year		Surplus b/f (Note 5) (e)	Refund to Government (f)	Surplus c/f (Note 6) (g)=(e)+(a) -(d)-(f)
						Deficit transferred to LSG (Note 4) (c)	Adjusted Deficit (d) = (b) – (c)			
nnnn-xxxxxxx	Project on Child Care Training for Grandparents - Contract Subsidy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
nnnn-xxxxxxx	Project on Child Care Training for Grandparents – Subsidy for Fee Reduction/Waiving	-	-	-	-	N.A.	-	-	-	-
068-The HK Bodhi Siksa Society Ltd – C&A Home	Special Allowance for staff of Subvented Residential Care Service Units in respect of COVID-19	4,528,868.00	1,943,310.00	-	-	N.A.	-	(106,800.00)	(2,476,000.00)	2,758.00
nnnn-xxxxxxx	Subsidy for Enhanced Support for Ethnic Minority Children in Special Care Centre	-	-	-	-	N.A.	-	-	-	-
nnnn-xxxxxxx	Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centres	-	-	-	-	N.A.	-	-	-	-
nnnn-xxxxxxx	Time-defined Allocation of Ethnic Minority District Ambassador Posts – Central Item (A) Salary and Mandatory Provident Fund	-	-	-	-	N.A.	-	-	-	-
nnnn-xxxxxxx	Time-defined Allocation of Ethnic Minority District Ambassador Posts-Central Item (B) other charges	-	-	-	-	N.A.	-	-	-	-
068-The HK Bodhi Siksa Society Ltd – C&A Home	Time-limited programme on Enhancing Infection Control and Ventilation of Residential Care Homes for Persons with Disabilities-On-Site Ventilation Assessment	-	-	-	-	N.A.	-	-	-	-
nnnn-xxxxxxx	One-off subsidy for Strengthened Provision of Visiting Medical Practitioner Service for Residential Care Homes (Private and self-financing)	-	-	-	-	N.A.	-	-	-	-
068-The HK Bodhi Siksa Society Ltd – C&A Home	One-off subsidy for Strengthened Provision of Visiting Medical Officer Service for Residential Care Homes for the Elderly and Visiting Medical Practitioner Scheme for Residential Care Homes for Persons with Disabilities	195,000.00	-	-	-	N.A.	-	-	(195,000.00)	-
nnnn-xxxxxxx	Siu Lam Integrated Rehabilitation Services Complex – Management & Maintenance Cost for Common Area	-	-	-	-	N.A.	-	-	-	-
nnnn-xxxxxxx	After school care Programme for Pre-primary children [ASCP(PC)] Contract Subsidy ASCP(PC) Fee Subsidy ASCP(PC) Rent and Rates	-	-	-	-	N.A.	-	-	-	-
TOTAL		7,481,381.00	4,700,823.00	-	-	-	-	(106,800.00)	(2,671,000.00)	2,758.00

Schedule for Central Items
Analysis of Subvention and Expenditure for the Period from April 1, 2022 to March 31, 2023

Notes :

1. The figures for the whole financial year are extracted from the payroll for March (Final) or remittance advice(s) issued by the Treasury or allocation letter(s) issued by Social Welfare Department of the financial year.
2. Actual expenditure represents the total expenditure incurred including provident fund for the respective services after netting off programme income, if any.
3. Surplus/Deficit for each element represents the difference between subvention released and actual expenditure.
4. Deficit i.r.o. the following central items arising from salary adjustment are transferred to the Lump Sum Grant Reserve as stated in SWD's letter ref. (33) in SWD/S/104/2 Pt. 18 dated 4 March 2020.
 - (i) Dementia Supplement for Elderly with Disabilities
 - (ii) Infirmary Care Supplement for the Aged Blind Persons
 - (iii) Dementia Supplement for Residential Elderly Services
 - (iv) Infirmary Care Supplement for Residential Elderly Services
5. "Surplus brought forward (b/f)" means surplus, if any, arising from operations in previous years.
6. "Surplus carried forward (c/f)" means surplus brought forward less refund to Government plus surplus, if any, arising from operations in current year.
7. Unit code and name/remittance advice no. are extracted from the payroll from SWD and remittance advice from the Treasury respectively.
8. The central items as listed above may not be exhaustive and any relevant details of central items released and/or expended during the year, where appropriate, should also be included.
9. For ASCP/Enhanced ASCP, the adjustment includes the amount of expenditure overstated / (understated) in previous year(s) after taking into account the actual claw-back amount(s) per SWD's allocation letter(s), if any.
10. For NGOs with Visiting Medical Practitioner Service Team which arrange delivery of the service under the Programme to all private and self-financing RCHEs, RCHDs as well as contract homes operated by private operators only.