

家具及設備參考表 - 長期護理院
Reference Furniture and Equipment List for Long Stay Care Home

1. 床、寢具及相關用品 Bed, Beddings and Accessories		
◆ 嬰兒床 baby bed / cot	◆ 床笠 bed cover	◆ 床邊防跌欄 bed guard / bed side rail
◆ 床單 bed sheet	◆ 氈套 blanket cover	◆ 棉氈 cotton blanket
◆ 軟墊 cushion	◆ 雙人床 double bed	◆ 床墊 draw sheet
◆ 摺合床 folding bed	◆ 床褥 mattress	◆ 床褥套 mattress cover
◆ 尼龍床 nylon bed	◆ 枕頭 pillow	◆ 枕套 pillow case
◆ 被 / 毛氈 quilt / wool blanket	◆ 被套 quilt cover	◆ 單人 / 雙層床 single / bunk bed
◆ 單人 / 雙層床連鎖及抽屜 single / bunk bed with drawer and lock	◆ 單人 / 雙層床連拉床 single / bunk bed with extension bed	◆ 梳化床 sofa-bed
◆ 毛巾被 towel blanket		
2. 醫療護理床 Hospital Hi-lo Bed		
◆ 醫療護理超低床 (可降至 28 厘米或以下) smart hospital bed with extra low position(28cm or below)		
3. 減壓床褥 Ripple Bed Mattress		
4. 空氣淨化機 / 抽濕機 Air Purifier / Dehumidifier		
5. 影音器材 Audio-Visual Equipment		
◆ 藍光播放機 blu-ray player	◆ CD / MP3 播放機 / 錄音機 CD / MP3 player / recorder	◆ VCD / DVD 播放機 / 錄影機 DVD / VCD player / recorder
◆ 音響設備 Hi-Fi system	◆ 液晶體投影機 LCD projector	◆ 多媒體投影機連熒幕 multi-media projector with screen
◆ 高射投影機 overhead projector	◆ 手提高射投影機 portable overhead projector	◆ 收音機 radio
◆ 熒幕 (連三腳架) screen with tripod	◆ 熒幕 / 可摺式熒幕 screen / folding screen	◆ 電視 television

6. 影音用品及周邊配件 Audio-Visual Materials & Accessories			
◆ 影音 / 電視 / 高清晰度多媒體 / 音響連接線 AV / TV / HDMI / Hi-Fi cable	◆ CDs / DVDs / VCDs / blu-ray discs 藍光碟	◆ 耳筒 headphone	
7. 相機 / 手提攝錄機 Camera / Portable Video Recorder			
◆ 數碼相機 digital camera	◆ 手提數碼攝錄機 portable digital video recorder		
8. 廣播系統 PA System			
◆ 揚聲器 amplifier	◆ 咪高峰(座地 / 座枱) microphone (floor / table type)	◆ 混音器 microphone mixer	
◆ 咪高峰支架 microphone stand	◆ 手提廣播系統 portable PA system	◆ 無線咪 wireless microphone	
9. 電暖爐 (掛牆 / 活動式) Radiator (Wall-mounted / Movable)			
10. 快速乾地機 Rapid Floor Dryer			
11. 衣車 Sewing Machine			
12. 通風設備 Ventilation			
◆ 床邊風扇 bedside fan	◆ 抽氣扇 exhaust fan	◆ 抽油煙機 exhaust hood / rangehood	
◆ 座地風扇 floor type fan	◆ 手提式風扇 portable fan	◆ 掛牆風扇 wall hang fan	
13. 櫃 / 衣櫃 Cabinet / Cupboard / Wardrobe			
◆ 床頭櫃 / 抽屜 / 鎖櫃 bedside cupboard / cabinet / drawer / locker	◆ 櫃 cabinet	◆ 可上鎖貯物櫃 cabinet with safe	
◆ 卡片索引櫃 card index cabinet	◆ 擺放影音設備的櫃 cupboard for AV equipment	◆ 擺放廣播系統的櫃 cupboard for PA system	
◆ 陳列櫃 display cupboard	◆ 文件 / 表格櫃 filing / form cabinet	◆ 文件格櫃 pigeon-hole cabinet	
◆ 貯物櫃 / 有門的貯物櫃 storage cabinet / cupboard with door	◆ 衣櫃 wardrobe		

14. 椅子 / 梳化 Chair / Sofa		
<ul style="list-style-type: none"> ◆ 有扶手的椅子 armchair ◆ 兒童椅 children chair ◆ 腳凳 foot / step stool ◆ 梳化 sofa 	<ul style="list-style-type: none"> ◆ 無扶手的椅子 (供操作電腦 / 打字時或賓客使用) arm free chair (for computer / typing / guest) ◆ 餐椅 dining chair ◆ 辦公室椅 office chair ◆ 凳子 stool 	<ul style="list-style-type: none"> ◆ 長椅 benches ◆ 摺椅 / 可疊放的椅子 folding / stackable chair ◆ 有轆凳子 roller stool
15. 特別用途坐椅 Chair for Special Purpose		
<ul style="list-style-type: none"> ◆ 便椅 / 浴室椅 commode / toilet chair ◆ 供大腦癱瘓兒童使用的特製坐椅 special chair for children with cerebral palsy 	<ul style="list-style-type: none"> ◆ 角椅 corner chair ◆ 特製餐椅 special dining chair 	<ul style="list-style-type: none"> ◆ 淋浴椅 shower chair ◆ 訓練椅 training chair
16. 老人椅 Geriatric Chair		
17. 辦公室家具及設備 Office Furniture and Equipment		
<ul style="list-style-type: none"> ◆ 記錄出席人名板 attendance board ◆ 書立 bookstand ◆ 現金箱 cash box ◆ 雨傘架 umbrella stand ◆ 展覽板 exhibition / display board ◆ 發泡膠切割器 foam cutter ◆ 信箱 letter box ◆ 磁性白板 magnetic white board ◆ 告示板 notice board ◆ 切紙機 paper cutting guillotine ◆ 影印機架 photocopier stand 	<ul style="list-style-type: none"> ◆ 書架 bookcase ◆ 計算機 calculator ◆ 圖架 chart holder ◆ 地墊 door mat ◆ 文件盤 file tray ◆ 鎖匙箱 key box ◆ 信件架 letter-tray ◆ 活動磁性白板 movable magnetic white board ◆ 號碼機 numbering machine ◆ 碎紙機 paper shredder ◆ 住客姓名板 residents' names board 	<ul style="list-style-type: none"> ◆ 書擋 bookend set ◆ 有列印功能的計算機 calculator with printer ◆ 時鐘 clock ◆ 電動打字機 electronic typewriter ◆ 急救箱連急救用品 first-aid box with supplies ◆ 過膠機 laminator ◆ 鎖櫃 locker ◆ 活動 / 企身 / 掛牆鏡 movable / standing / wall mirror ◆ 辦公室磅 office scale ◆ 影印機 photocopier ◆ 印台及印章 stamp pads and chops

<ul style="list-style-type: none"> ◆ 打咭機 time card machine 		
18. 架 Shelf & Rack		
<ul style="list-style-type: none"> ◆ 書架 bookshelf ◆ 報刊架 newspaper and magazine rack ◆ 多用途架 shelf / rack for various purposes 	<ul style="list-style-type: none"> ◆ 圖書陳列架 book display rack ◆ 有轆盛物膠架 plastic shelf with castors ◆ 鞋架 shoe rack 	<ul style="list-style-type: none"> ◆ 掛衣架 clothes hanging rack ◆ 活動貯玩具架 / 櫃 movable toy shelf / cabinet
19. 枱 Table		
<ul style="list-style-type: none"> ◆ 枱邊枱 side table ◆ 茶几 coffee table ◆ 角几 corner table ◆ 辦公桌 office desk ◆ 貼有防火膠板枱面的工作枱 work table with formica top 	<ul style="list-style-type: none"> ◆ 床頭枱 bedside table ◆ 電腦桌 computer desk ◆ 餐枱 dining table ◆ 閱讀枱 reading table 	<ul style="list-style-type: none"> ◆ 兒童枱 children table ◆ 會議枱 conference table ◆ 摺枱 folding table ◆ 書枱(連書架和燈) study desk (with bookshelf and lamp)
20. 特別用途枱 Table for Special Purpose		
<ul style="list-style-type: none"> ◆ 卧床用枱 overbed table ◆ 診療枱 treatment table 	<ul style="list-style-type: none"> ◆ 為弱能或肢體傷殘兒童特製的枱 specially-designed table for handicapped child 	<ul style="list-style-type: none"> ◆ 訓練枱 training table
21. 清潔用具連清潔用品 Cleaning Equipment, Utensils and Materials		
<ul style="list-style-type: none"> ◆ 桶 bucket ◆ 工業用吸塵機 industrial vacuum cleaner ◆ 吸塵機 vacuum cleaner 	<ul style="list-style-type: none"> ◆ 地板清潔機 / 工業用地板拋光 / 打蠟機 flooring machine / industrial floor polisher / waxing machine ◆ 小垃圾桶 litter bin ◆ 洗滌盆 washing basin 	<ul style="list-style-type: none"> ◆ 大垃圾桶 garbage bin ◆ 地拖 mop ◆ 乾濕兩用吸塵機 wet and dry vacuum cleaner

22. 防感染用具及配件 Protective Gears and Accessories for Infection Control		
◆ 手套 gloves	◆ 膠靴 plastic boots	
23. 防感染設備 Infection Control Equipment		
◆ 滅蚊燈 electric insect killer	◆ 捕蟲燈 insect trap light	◆ 以電池驅動的自動感應視液或消毒酒精機 liquid soap / alcohol dispenser with sensor (battery-type)
◆ 捕蚊器 mosquito trap	◆ 防蚊蟲網 mosquito / insect screen	◆ 消毒機 sterilizer
24. 電腦硬件 Computer Hardware		
◆ 電腦熒幕 computer monitor	◆ 桌上電腦 desktop computer	◆ 多功能打印機 multi-function printer
◆ 筆記簿型電腦 notebook computer	◆ 打印機 printer	◆ 掃描器 scanner
◆ 平板電腦 tablet computer	◆ 伺服器 (低階 / 中階 / 高階) server (entry level / mid-range level / high-end level)	
25. 電腦軟件 Computer Software		
◆ 防毒軟件 anti-virus	◆ 辦公室自動化軟件 office automation	◆ 操作系統軟件 operating system
26. 周邊產品 Peripherals		
◆ 外置硬碟 USB external disk	◆ 便攜式磁碟機 USB flash drive	
27. 網絡產品 Network Product		
◆ 為電腦安裝數據線 / 網絡線 installation of data line / network cable for computer	◆ 網絡交換器 network switch	◆ 無線網絡路由器 wi-fi router
◆ 無線訊號擴展器 wireless extender	◆ 無線訊號轉發器 wireless repeater	
28. 電腦輔助器材 Adaptive/ Assistive Devices for Computer		
29. 廚房設備 Appliances for Kitchen		
◆ 攪拌機 blender / food mixer	◆ 煮粥罈 boiler for congee	◆ 多士爐 toaster
◆ 洗碗碟機 dish washing machine	◆ 電開罐頭刀 electric can opener	◆ 電動食物攪切機 electric food processor
◆ 電熱板 electric hot plate	◆ 電焗爐 electric oven	◆ 電 / 煤氣熱水爐 electric / gas water heater

◆ 食物磅 food scale	◆ 冷藏櫃 freezer	◆ 氣體爐 gas stove
◆ 矮湯爐 stock pot stove	◆ 電磁爐 induction cooker	◆ 榨汁機 juicer
◆ 微波爐 microwave oven	◆ 絞肉機 mincer	◆ 雪櫃 refrigerator
◆ 飯煲 rice cooker	◆ 切片機 slicing machine	
30. 廚房用具 Kitchen Utilities		
◆ 砧板 chopping board	◆ 煮食用具 cookware / cooking utensils	◆ 托盤 fast food tray
◆ 食物貯存容器 food containers	◆ 調味料容器 seasoning set container	◆ 餐具 tablewares / dining utensils
◆ 保溫食物壺 thermo flask for food	◆ 保溫湯壺 thermo flask for soup	◆ 濾水器 water filter
31. 茶水間設備及用具 Appliances and Utilities for Pantry		
◆ 盛冷水用水樽 bottle for cold water	◆ 飲水壺 drinking pot	◆ 電水煲 electric kettle
◆ 茶具 tea set	◆ 茶罈 tea urn	◆ 保溫茶壺 thermo flask for tea
◆ 滾水罈 water boiler	◆ 水機 water dispenser	◆ 濾水器 water filter
32. 衣物洗熨設備及相關用品 Laundry Equipment and Accessories		
◆ 乾衣機 drying machine / tumble dryer	◆ 脫水器 hydro-extractor	◆ 熨斗及熨衫板 iron and ironing board
◆ 洗衣籃 laundry basket	◆ 晾衣竹 laundry pole	◆ 盛髒衣袋 linen bag
◆ 盛髒衣袋的運輸架 linen carrier	◆ 洗衣脫水機 washer extractor	◆ 洗衣機 washing machine
33. 自動體外心臟去顫器 / 自動體外心臟去顫器附心電圖顯示 Automated External Defibrillator / Automated External Defibrillator cum Electrocardiogram Machine		
34. 急救用手攜車 Emergency Trolley		
35. 體檢設備 Equipment for Health Check		
◆ 血壓計 blood pressure meter / sphygmomanometer	◆ 醫療用 / 電子/紅外線體溫計 clinical / electronic / infrared thermometer	◆ 血糖測量機 glucometer
◆ 血氧測量機 oximeter	◆ 輕巧磅 scale / weigher	◆ 連高度量尺量重磅 weighing machine with height measure

<ul style="list-style-type: none"> ◆ 連座位量重磅 weighting machine with seat ◆ 供輪椅用量重磅 wheelchair scale ◆ 無線生命表徵檢測器 (需連接監控/記錄系統) wireless health monitoring equipment attached to a monitoring/record system
36. 多感治療設備及相關用品 Equipment and Accessories for Multi-sensory Therapy
37. 職業治療設備、評估用具及相關用品 (須按非政府機構的輔助醫療人員所給予之意見購買) Equipment, Assessment Tool and Accessories for Occupational Therapy (as per the advice of NGO's paramedical staff)
38. 物理治療設備、評估用具及相關用品 (須按非政府機構的輔助醫療人員所給予之意見購買) Equipment, Assessment Tool and Accessories for Physiotherapy (as per the advice of NGO's paramedical staff)
39. 醫療設備及物料 (須按非政府機構的醫療人員所給予之意見購買) Medical Equipment and Supplies (as per the advice of NGO's medical staff)
40. 醫療用恒溫冷櫃 (連鎖及最高最低溫度監察器) Pharmaceutical Grade Refrigerator (with lock and device for monitoring the maximum and minimum temperature)
41. 簾 (連安裝) Curtain (including Installation)
<ul style="list-style-type: none"> ◆ 遮光簾 blackout curtain ◆ 浴簾 shower curtain ◆ 禮堂幕簾 stage curtain ◆ 百葉簾 venetian blind ◆ 窗簾 window curtain
42. 裝飾用品 Decoration Items
<ul style="list-style-type: none"> ◆ 人造花 artificial flowers ◆ 魚缸 aquarium ◆ 室內植物 indoor plant ◆ 畫像連框 picture with frame ◆ 盆栽 plants in pot
43. 隔板 Partition
<ul style="list-style-type: none"> ◆ 辦公室低層隔板 low partition for office use ◆ 可移動摺合式屏風 movable folding screen for partition ◆ 可移動式隔板 movable partition
44. 雨褸連水靴 Raincoat and Rain Boots
45. 標示牌 Signage
<ul style="list-style-type: none"> ◆ 書架用膠示牌、門口膠牌 plastic sign for door, book shelves ◆ 住客姓名牌 residents' name plate
46. 職員制服 Staff Uniform

47. 貯物用具 Storage Equipment		
◆ 雜誌盒 magazine box	◆ 真空貯物袋 vacuum storage bag	◆ 膠箱 plastic container / box
◆ 長形儲存盤 storage bus tray	◆ 玩具箱 toy box	
48. 沐浴用品 Bathing Accessories		
◆ 浴床墊 bath mattress	◆ 沐浴輔助用品 bathing aid	◆ 塑膠洗頭帽 inflatable vinyl shampoo ring
49. 個人護理用品 Personal Care Appliances and Accessories		
◆ 浴巾 bath towel	◆ 梳 comb	◆ 面巾 face towel
◆ 修飾儀容用品 grooming aid	◆ 理髮用具 hair cut set	◆ 吹髮器 hair dryer
◆ 手巾 hand towel	◆ 膠圍裙 plastic apron	◆ 鬚刨 / 剃刀 shaver
50. 醫用清洗床/長椅 Shower and Bath Trolley / Bench / Bed		
51. 特別餵食設施 Special Feeding Equipment		
◆ 加圍邊碗碟 bowls, plates and dishes with food guard / scoop rim	◆ 有手把/特設飲用口/杯蓋的杯 cup / mug with handles / cut-out / lids	◆ 特別設計的餐具 special design / adapted tablewares / dining utensils
◆ 餐具繫穩帶 holding strap	◆ 連圍邊碟 scooping plates	◆ 防滑餐墊 non-slip mats
◆ 防滑餐碟 plates and dishes by gripware stay in place		
52. 廁具 Toileting Accessories		
◆ 便盆 bed-pan	◆ 兒童坐便椅 potty	◆ 尿壺 urinal
53. 書籍、雜誌及參考資料 Books, Magazines and Reference Materials		
54. 樂器 Musical Instrument		
55. 戶外活動用品 Outdoor Program Equipment		
◆ 戶外活動用旗幟 flags for outing	◆ 手提擴音器 loud hailer	◆ 手提無線電對講機 walkie-talkie
56. 體能活動、健身及訓練器材 Physical Exercise / Training Equipment / Health Exerciser		
◆ 單車器 cycling exerciser	◆ 治療性黏土 exercise putty	◆ 佳瑪手部握力測驗 JAMAR hand dynamometer
◆ 雙槓 parallel bar	◆ 踏步機 pedal exerciser	◆ 練力棒 theraband
◆ 訓練用墊褥 training mattress	◆ 跑步機 treadmill	

57. 社交、體育運動及康樂設施 Social, Sports and Recreational Equipment		
58. 玩具 / 遊戲 / 棋類 Toys / Games / Chess		
◆ 康樂棋枱 Chinese billiard table	◆ 認知訓練遊戲 cognitive games and exercise	◆ 迷你桌球 mini-snooker
◆ 電視遊戲機、遊戲軟件及配件 TV game player, software and accessories	◆ 兒童遊戲屋 wendy house / dollhouse / play house	
59. 升舉病人輔助器 Hoist / Raiser / Lifter		
◆ 電動移位機 electric lifter	◆ 小型吊機 mini-hoist	◆ 無線吊機 mobile hoist lifter
◆ 站立輔助機 quick raiser		
60. 步行輔助工具 Walking Aid		
◆ 可調校高度的手杖 adjustable stick	◆ 平柄手杖 flat handle stick	◆ 附有前輪的步行器 front wheeled walker
◆ 四爪拐杖 quadripod	◆ 助行車 rollators	◆ T型手柄手杖 T-handle stick
◆ 三腳連椅手杖 tripod cane seat	◆ 助行架 walking frame	
61. 輪椅 Wheelchair (不包括電動輪椅 electric wheelchair is not included)		
◆ 斜躺式輪椅 reclining wheelchair	◆ 自我驅動輪椅 self-propelling wheelchair	◆ 可調校背部斜度和腳架高度的輪椅 wheelchair with reclinable back support and elevated leg rests
62. 病人床邊監測系統 Bed Monitoring System		
63. 消防設備 Fire Fighting Equipment		
◆ 滅火氈 fire blanket	◆ 滅火筒 (粉劑 / 二氧化碳 / 水式) fire extinguisher (powder / CO2 / water)	
64. 職業安全設備 Occupational Safety Equipment		
◆ 護膝護腕 knee and wrist protection items	◆ 安全帶 safety belt	◆ 安全背心 safety vest / jacket
65. 保安設備 Security Equipment		
◆ 防病人走失系統 anti-wandering system		
66. 傳真機、電話、電話系統 (包括安裝) Facsimile Machine, Telephone Set, Telephone System (including installation)		

67. 流動電話 Mobile Phone		
◆ 非智能流動電話 cell phone	◆ 智能流動電話 smart phone	
68. 工具 Tool		
◆ 球泵連針 ball pump with needle	◆ 電鑽 electric drill	◆ 電動錘鑽 hammer drill
◆ 梯 ladder	◆ 縫紉工具套裝 needle work / sewing kit	◆ 手提燈 portable light
◆ 剪刀 scissors	◆ 計時器 stop watch / timer	◆ 軟尺 tape measure
◆ 工具箱連工具 tool box with tools	◆ 電筒 torch	◆ 金屬絲網 wired fence
69. 手推車 Trolley		
◆ 波車 ball trolley	◆ 尼龍床仔運輸架 bed carrier	◆ 圖書車 book trolley
◆ 手推車 cart	◆ 醫用手推車 dressing trolley	◆ 送藥車 drug trolley
◆ 摺合式手推車 foldable trolley	◆ 餐車 food trolley	◆ 保溫餐車 food trolley with warmer
◆ 盛貨手推車 heavy goods trolley	◆ 派藥車 medication trolley	◆ 護理車 nursing trolley
◆ 購物車 shopping trolley	◆ 不鏽鋼手推車 stainless steel trolley	
70. 家居訓練器材 Domestic Training Equipment		

備註 Remarks

(1) 整體補助金不能用作購買耗用物品及即棄物品。

Replenishment of consumable and/or disposable items should not be charged to the Block Grant (BG).

(2) 各類別下所列的家具及設備僅供參考。

The furniture and equipment (F&E) items listed under each category are meant for reference.

(3) 非政府機構購買家具及設備須遵守以下原則 -

Non-governmental organisations (NGOs) are reminded to observe the following general principles in purchase of F&E items -

(a) 所購買的家具及設備須為提供社會福利署認可的福利服務，及滿足運作需要。所購買的家具及設備不應對現有服務單位的服務質素有負面影響；

the F&E items to be purchased should be for providing services recognised by the Social Welfare Department (SWD) and satisfying operational need. The purchase should not adversely affect the quality of service of existing service units;

(b) 非政府機構不應購買過多或奢華的家具及設備。在購買家具及設備時，須力求達到物有所值，以及謹慎使用獎券基金；

no excessive or extravagant items should be purchased. NGOs should ensure that the F&E items to be purchased are value for money and be prudent in using the Lotteries Fund (LF);

(c) 在購買家具及設備時，須適當地考慮法例要求、職安健及環保的問題；及
due consideration should be given to legislative requirements, occupational health and safety, and environmental friendliness; and

(d) 如需更換現有的家具及設備，應妥善考慮現有的家具及設備是否仍可使用。一般而言，替換五年內購買的家具及設備不會獲得支持。

for replacement of existing F&E items, due consideration should also be given to whether the existing items are still serviceable. Replacement of F&E items purchased for less than five years will normally not be supported.

(4) 非政府機構購買資訊科技設備時，在資訊科技保安方面須具備良好的企業管治政策、標準、指引及程序。機構應採取足夠適當的措施，保護將貯存在資訊科技設備和經有線及無線網絡傳送的內部資料。

For purchase of IT equipment, NGOs are reminded to have its own corporate governance on IT security policies, standards, guidelines and procedures. Adequate security measures should also be in place to protect the restricted data to be stored in IT equipment and transmitted in the wired and wireless network.

(5) 以獎券基金撥款購入的每項非耗用物品，應加上指定序號的標貼，並在管理層指示採購後的合理時間內，記入非耗用物品記錄冊或資產登記冊。社會福利署亦鼓勵非政府機構(如可行)，於其非耗用物品記錄冊及/或資產登記冊說明各新購置項目於相關的《家具及設備參考表》內所屬的「類別」。

Each inventory item procured using LF should be labeled with an assigned serial number and recorded in the inventory record or fixed asset register within a reasonable period after procurement as stipulated by the management. In the inventory record and/or fixed asset register, NGOs are also encouraged (if feasible) to state the “category” of items purchased under the respective Reference F&E list.

(6) 賬簿或其他相關記錄和資料應根據適用的法律規定，保存最少七年(以時間較長者為準)。同時，於合理時間內，有關賬簿以及所有其他有關獎券基金的記錄及資料，應可隨時供社會福利署及審計署的獲授權人士查閱。

The books of account and all other relevant records and information related should be retained for seven years or in accordance with prevailing statutory requirements whichever the longer. The books of account and all other relevant records and information related to LF should, at all reasonable time, be available for inspection by authorised staff of SWD and the Audit Commission.

(7) 非政府機構須負責管理工作，訂立足夠的內部管理措施以保障資產，查察是否存在詐騙或不正當的行為，並確保所保存的記錄可靠、符合有關法律規定。

It is the responsibility of the management of NGOs to institute sufficient internal controls to safeguard the assets, detect fraud or irregularities, and ensure reliability of records and compliance with relevant laws or regulations.